FY25 BUDGET BOOK

Version 2

SHARON D. SUBADAN
CITY MANAGER











CITY OF South Fulton
A City on the RISE!



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PRINCIPAL OFFICIALS

Fiscal Year 2024-2025 Adopted Budget



khalid kamau
Mayor



Dr. Catherine Foster-Rowell
District 1, Councilwoman



Carmalitha Gumbs
District 2, Councilwoman



Helen Zenobia Willis
District 3, Councilwoman



Jaceey Sebastian
District 4, Councilman



Keosha B. Bell
District 5, Councilwoman



Natasha Williams-Brown
District 6, Councilwoman



Linda Becquer Pritchett
District 7, Councilwoman

APPOINTED STAFF

Sharon D. Subadan
City Manager

Sara D. Kelly
Interim City Attorney

Corey A. Adams
City Clerk

Michael Sheridan
Chief Judge, Municipal Court

ADMINISTRATION

Dr. Marc-Antonie Cooper
Assistant City Manager

Carmen Y. Davis
Assistant City Manager

DIRECTORS

Althea Philord-Bradley
Chief Financial Officer

Gregory Dyson
General Services

Ternard Turner
Parks and Recreation

John Geertsen
Cultural Affairs

Reginald McClendon
Community Development and Regulatory Affairs

Patricia Redfern
Human Resources

Shaheen Solomon
Public Affairs

Dionne Dixon
Municipal Court

Artie Jones
Economic Development

Namarr Strickland
Information Technology

Antonio Valenzuela
Public Works

Tron Jones *(Interim)*
Procurement

Paul Muhammad
Code Enforcement

Keith Meadows
Chief, Police
Police Department

Chad Jones
Chief, Fire and Rescue
Fire Department

Yolanda D. Hyman
Community Relations and Services

Format of the Budget Document

The annual budget is prepared using a program performance approach. The format of the budget document serves multiple uses. It is designed to generate discussions on policy issues, service delivery, and attainment of performance objectives initiated by the Mayor, the City Council, and the City Manager during the preparation, review, and subsequent budget adoption. The section entitled "Operating Budget by Department and Activity" is the focus of the budget preparation process. The document is presented as follows:

Budget Message

The budget message identifies the major budgetary issues facing the City of South Fulton and summarizes the significant changes and new programs included in the fiscal year 2024-2025 budget.

Community Profile

This section provides an overview of the City's economic development profile, population, employment and labor market, business and industry growth, key infrastructure development, education and workforce, monetary incentives, key statistics, and outlook.

Budget Overview

This section overviews key policy issues, programs, the community profile, revenue trend analysis, and an overall budget summary.

Budget Guide and Financial Policies

This section presents the accounting system, budgetary control, and procedures utilized by the City of South Fulton to guide the budget's preparation.

Fund Overview

This section presents an overview of the different funds used by the City of South Fulton, a history of the fund balance for the previous four years, and a history of the Citywide Revenue and Expenses for the past four years.

Budget Detail

The city officially adopts the budget at the fund level. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. This section details the City Council's top ten goals and objectives. Detail fund information is broken down as follows:

- **General Fund** – This section provides detailed general fund revenue analysis and departmental/division budget information on services, goals and objectives, performance measures, staffing, and expenditures by line item. The General Fund is the City's primary operating fund. It includes traditional municipal activities, including law enforcement and fire protection, development services, road and street maintenance, parks and recreation operations, and general administrative services.
- **Special Revenue Funds** – This section provides descriptions of each fund and detailed line-item budget information. The funds account for revenues dedicated or restricted to specific uses. The city reports the following Special Revenue Funds:
    - Blighted Property Abatement
    - Tree Non-refundable Escrow
    - Confiscated Assets
    - Trayvon Wilkens Memorial Pedestrian
    - School Zone Traffic Camera
    - E-911
    - CARES Act
    - American Rescue Plan Act (ARPA)
    - Multiple Grant Fund
    - Tax Allocation District (TAD-Eastside)
    - Tax Allocation District (TAD-Westside)
    - Hotel Motel Tax
    - Public Arts Commission
    - South Fulton Development Authority (SFDA)

Format of the Budget Document

Proprietary Funds

This section provides revenue projection for each proprietary fund and detailed department/division budget information on services, goals and objectives, performance measures, staffing, and expenditure by line item. The funds are expected to be self-supporting.

The City reports the following Proprietary Funds:

- Solid Waste
- Wolf Creek Amphitheatre Fund
- Stormwater Fund

Debt Management

This section outlines the city's outstanding debt obligations for the fiscal year 2024-2025 budget. A summary of each debt obligation and a schedule of debt service payments is provided.

Capital Improvement Plan

This section provides a long-range plan and describes planned capital improvement projects and funding sources for fiscal years 2025-2029. It also provides details for each budgeted capital project.

Appendices

This section contains the budget calendar, the glossary of terms and acronyms, miscellaneous charts, graphs, and statistical data.

INTRODUCTORY SECTION

Community Profile

Budget Message

Budget Overview

Budget Guide and Financial Policies

Fund Overview

Community Profile

Overview

The City of South Fulton, established in 2017, encompasses approximately 92 square miles and is one of the fastest-growing cities in the Atlanta metropolitan area. Its proximity to Atlanta and its access to Hartsfield-Jackson Atlanta International Airport positions the city as a strategic location for economic growth and development.

Population Growth

- **Population:** South Fulton's population exceeds 115,000, making it one of Georgia's most prominent cities by population.
- **Growth Rate:** Since its incorporation, the city has experienced steady growth. According to recent census data, South Fulton's population has grown by approximately 15% since 2020, driven by increased housing and economic opportunities.

Employment and Labor Market

- **Employment Rate:** South Fulton's labor force participation rate is close to 67%, the Atlanta metropolitan area's average.

Major Employment Sectors

- **Healthcare:** South Fulton has a growing healthcare sector that is expanding to meet demand.
- **Logistics and Transportation:** Due to its proximity to the airport and access to major highways (I-85, I-285), logistics and distribution are prominent, making up a substantial portion of employment.
- **Retail and Hospitality:** Retail and service-based businesses thrive here, fueled by population growth.
- **Manufacturing:** Small-to medium-sized manufacturing firms, especially those linked to the supply chain for goods distributed through Atlanta, contribute to the city's economic base.

Business and Industry Growth

- **Small Business Growth:** Small and minority-owned businesses have seen significant growth, supported by local initiatives to foster entrepreneurship. South Fulton has established grant programs and business incubators to help startups and small businesses.
- **Corporate Investment:** South Fulton has attracted several corporate investments, including warehousing and distribution centers, partially due to tax incentives from the West Side Tax Allocation District.
- **Real Estate Development:** New developments include residential projects, mixed-use spaces, and commercial hubs. The city has incentivized affordable housing projects to balance residential growth with economic inclusivity.

Key Infrastructure Development

- **Transportation Infrastructure:** With direct access to major interstates and proximity to the busiest airport in the world, Hartsfield-Jackson Atlanta International, South Fulton, is an ideal location for businesses requiring efficient logistics.

Community Profile

Key Infrastructure Developments - continued

- **Technology and Connectivity:** South Fulton has made strides in enhancing internet connectivity and telecommunications, which are crucial for modern businesses and remote work environments.
- **Public Amenities:** South Fulton has made strides in enhancing internet connectivity and telecommunications, which are crucial for modern businesses and remote work environments.

Education and Workforce Development

- **Education Institutions:** South Fulton residents can access several higher education institutions in the Atlanta metropolitan area, such as Georgia State University, Atlanta Technical College, the Atlanta University Center, and Emory University.
- **Workforce Development Initiatives:** Partnerships with local technical colleges and job training programs focus on sectors like healthcare, manufacturing, and logistics, aligning the local workforce's skills with the city's economic needs.

Economic Incentives

South Fulton offers a variety of economic incentives to attract and retain businesses:

- **East Side and West Side Tax Allocation Districts (TAD):** TADs, specifically the West Side TAD, provide tax increment financing to support economic development in key areas.
- **Job Creation Tax Credits:** Businesses that create many jobs, especially in high-demand sectors like logistics and healthcare, may qualify for tax credits.
- **Small Business Grants:** South Fulton has initiated grant programs for small and minority-owned businesses to stimulate growth, particularly in underdeveloped areas.

Key Statistics (Latest Available)

- **Median Household Income:** approximately $81,798. It has the potential for growth due to recent economic developments.
- **Unemployment Rate:** According to the latest reports, South Fulton's unemployment rate is around 3.5%, close to the state average.
- **Small Business Grants:** South Fulton has initiated grant programs for small and minority-owned businesses to stimulate growth, particularly in underdeveloped areas.

Future Outlook

With ongoing infrastructure investments, favorable geographic positioning, and a commitment to fostering economic growth, South Fulton is poised for continued development. The city's focus on attracting diverse industries and creating an inclusive economic landscape signals robust growth opportunities for years to come.

Conclusion

The City of South Fulton, GA, is emerging as a critical player in the Atlanta metropolitan area's economic landscape. Its rapid growth, strategic location, and commitment to supporting businesses and workforce development make it an attractive hub for new investments and position it for sustainable growth.

Budget Message

City Manager



Sharon D. Subadan
ICMA-CM, MPS, CPM
City Manager

Honorable Mayor and Council and Residents of the City of South Fulton,

I am pleased to present the City Manager's Adopted Budget for the 2025 Fiscal Year, amounting to $257,488,718. This ambitious spending plan represents a **$43.26M (20%)** increase over the FY24 amended budget and has been crafted without increasing the millage rate. The adopted budget includes **$60.26M** in one-time funding from Fund Balance, which includes the first year of a 5-year Capital Improvement Plan, invests in public safety in keeping with the City's growing density, and addresses considerable deferred maintenance of city facilities and parks.

This "Impact Driven" budget serves as a blueprint for our collective growth, laying the foundation for transformative initiatives that will positively impact every City of South Fulton resident. As we allocate resources, we are guided by core values that define our community: compassion, inclusivity, sustainability, and a commitment to creating a progressive environment for our residents and team members. New initiatives started in FY24 will be continued in FY25 to ensure completion.

This budget also embodies our vision for the City of South Fulton. We aim to support development, solidify the City's foundation, enhance the lives of our community members, and propel our city to new heights.

Below are highlights of key initiatives that align with your collective priorities.

Five Key Themes of the "Impact Driven" Budget:

Public Safety

- **Police**
  - Additional Park Ranger positions and annualize additional positions approved in the FY24 mid-year Budget Amendment
  - Addition and replacement of fleet vehicles

- **Fire**
  - Addition of new staff & aerial ladder (Station 6)
  - Addition of Hazmat Crews
  - Addition of Hazmat Vehicle for city-wide response
  - Securing 100 units of Turnout Gear

Future Facilities for Public Service

- Police Headquarters & Fire Training Facility – Design & Site Preparation
  - Parks Facilities, Buildings, and Grounds
  - City Hall – Site Acquisition & Preparation & Design

Planning for the Future

- First-year funding of 5-year Capital Budget and Plan, including buildings, vehicles, major equipment, and infrastructure
- Directly addressing deferred maintenance of existing buildings
- Funding to acquire land for future needs
- Funding for debt service associated with new facilities
- Additional positions in CDRA to reduce the timeframe for issuing Land Disturbance Permits

Budget Message - continued

Workforce Development

- 4% COLA for Employees – effective January 2025
- Absorption of a 4% increase in Health Benefits costs with no premium increase to employees
- Human Resources – Addition of Talent Acquisition staff (4 positions)
- General Services – Project Management & Facilities staff to support implementation efforts
- Focus on Grants implementation and oversight, Community Relations and Service, and Special Services in the City Manager's Office (2 positions)

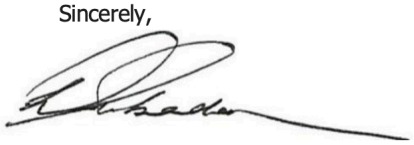
Quality of Life and Public Infrastructure

- Pedestrian Safety– Traffic Calming, Sidewalk Improvements, Pedestrian Lighting
- Community Beautification Initiative - Litter Reduction Program and Marketing Campaign
  - Addition of 4 Street Sweepers and 2 Equipment Operators, and increased frequency of street sweeping
- Improve Park maintenance by converting seasonal facility maintenance positions to full-time
- Parks and Recreation - Create a Saturday School Program with certified teachers

The City has experienced an increase in its fund balance, providing flexibility to address its one time expenditures and unforeseen needs. This will enable us to use the fund balance for capital expenditures rather than seeking a tax increase from taxpayers without diminishing required reserves. As we continue this journey towards an "Impact Driven" City of South Fulton, these initiatives will serve as the guidepost for shaping the path ahead. Your voices, ideas, and involvement are crucial to the success of our collective endeavors.

Thank you for entrusting us to manage the city's affairs. We pledge to continue working tirelessly to ensure that the City of South Fulton's aspirations for a vibrant and prosperous future continue to become our reality.

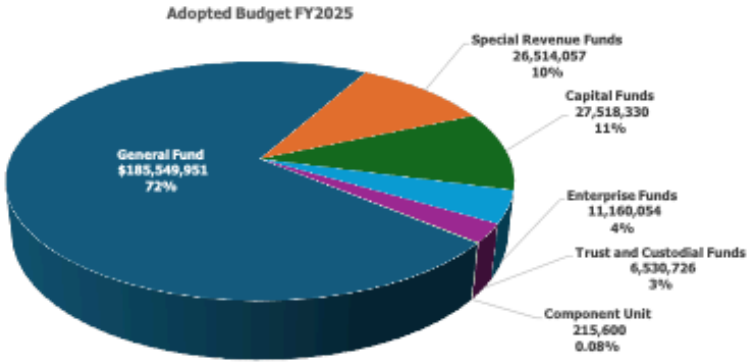
Sincerely,



Sharon D. Subadan
ICMA-CM, MPS, CPM
City Manager

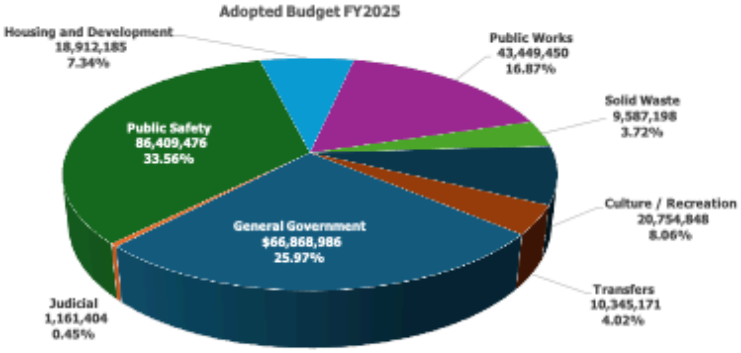
Where Does the $$$ Come From?

Fund / Type	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
General Fund	**$ 106,034,031**	**$ 118,842,495**	**$ 150,284,616**	**$ 158,780,593**	**$ 185,549,951**	**$ 26,769,358**	**16.9%**
Special Revenue Funds	6,566,397	3,794,606	17,416,985	17,416,985	26,514,057	9,097,072	52.2%
Capital Funds	31,709,174	26,657,297	22,600,000	22,600,000	27,518,330	4,918,330	21.8%
Enterprise Funds	951,811	3,752,070	8,900,000	10,607,329	11,160,054	552,725	5.2%
Trust and Custodial Funds	-	936,408	4,822,341	4,822,341	6,530,726	1,708,385	35.4%
Component Unit	449,675	150,000	-	-	215,600	215,600	
Total All Funds	**$ 145,711,087**	**$ 154,132,876**	**$ 204,023,942**	**$ 214,227,248**	**$ 257,488,718**	**$ 43,261,470**	**20.2%**



Where is the $$$ Going?

Function	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
General Government	$ 17,117,070	$ 20,642,263	$ 51,393,637	$ 63,822,977	$ 66,868,986	$ 3,046,009	4.8%
Judicial	852,764	835,642	1,163,673	986,038	1,161,404	175,366	17.8%
Public Safety	50,237,447	44,472,781	60,170,355	59,492,886	86,409,476	26,916,590	45.2%
Housing and Development	7,368,495	7,312,007	16,996,375	15,986,591	18,912,185	2,925,594	18.3%
Public Works	20,984,010	14,482,098	45,293,985	43,112,824	43,449,450	336,626	0.8%
Solid Waste	448,165	1,170,084	8,900,000	10,607,329	9,587,198	(1,020,131)	-9.6%
Culture / Recreation	9,227,002	5,316,133	15,161,986	14,735,071	20,754,848	6,019,777	40.9%
Transfers	16,067,103	4,451,713	4,943,930	5,483,534	10,345,171	4,861,637	88.7%
Total	**$ 122,302,056**	**$ 98,682,722**	**$ 204,023,942**	**$ 214,227,248**	**$ 257,488,718**	**$ 43,261,470**	**20.2%**



Your Dollar Breakdown

Citywide dollars are used to pay for governmental services, operational functions, and capital outlay. The largest portion of these expenditures is for public safety (Police and Fire).



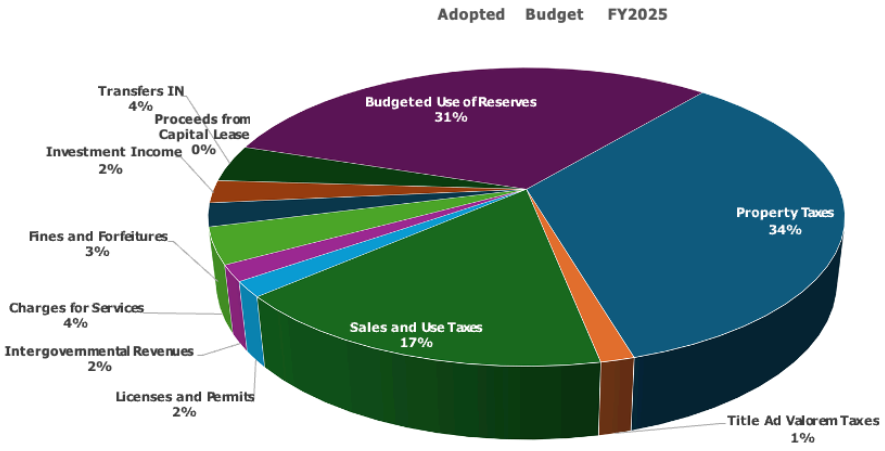
New Initiatives

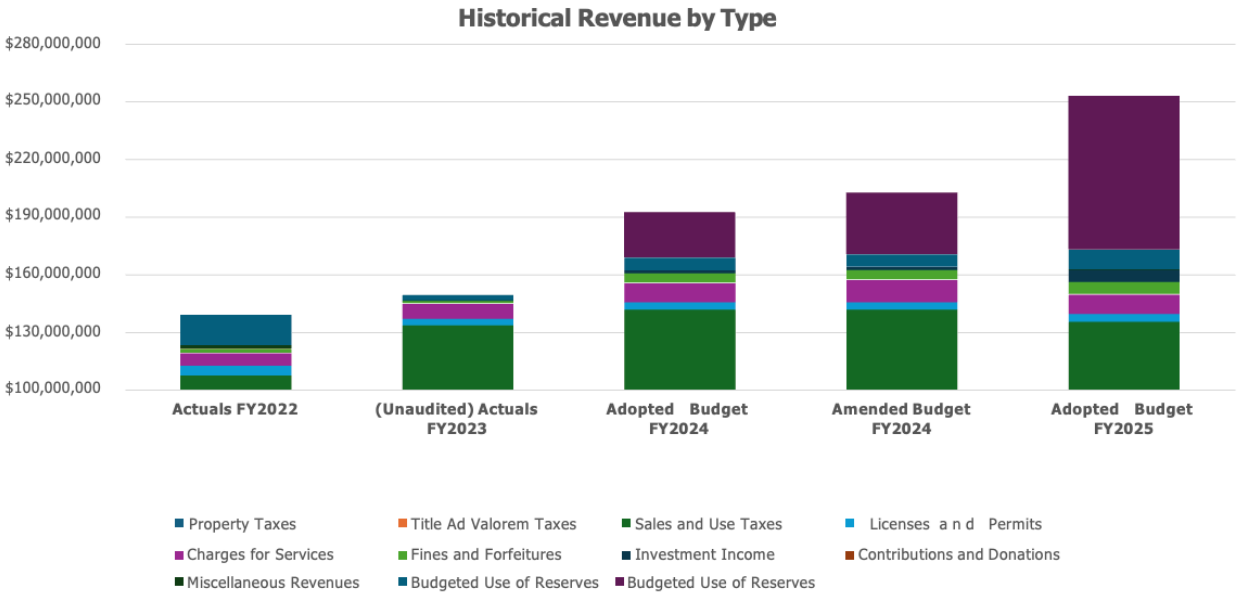
NEW INITIATIVES

1. Public Safety			**$**	**4,220,009**
Police	Vehicles	615,000		
Police	(5) Park Rangers	469,220		
Fire	(12) EEs - HazMat Unit	767,895		
Fire	(12) EEs - Station 6	767,895		
Fire	HazMat vehicle	1,100,000		
Fire	Uniforms (Turnout Gear)	500,000		
2. Future City Facilities for Public Service			**$**	**10,080,000**
Bond	Principal and Interest	3,100,000		
Facilities	Facility Improvements	500,000		
Parks	Facilities and Grounds	6,480,000		
3. Planning for the Future			**$**	**9,382,171**
Funding for Land Purchase		5,000,000		
Deferred Maintainance City-wide		4,000,000		
Staff for Community Development		382,171		
4. Workforce Development and Best Practices Implementations			**$**	**3,041,531**
5. Quality of Life and Public Infrastructure			**$**	**11,402,667**
Traffic Calming Programs		1,600,000		
Community Beautification		1,142,682		
Street and Sidewalk Lighting		5,768,800		
Sidewalks		2,631,200		
Parks	(6) Employees	259,985		
	NEW INITIATIVES TOTAL		**$**	**38,126,378**

Revenue by Type - All Funds

Revenue Type	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Property Taxes	$ 51,351,697	$ 73,586,215	$ 84,632,471	$ 84,632,471	$ 88,311,975	$ 3,679,504	4.3%
Title Ad Valorem Taxes	1,987,254	2,182,061	1,700,000	1,700,000	3,737,000	2,037,000	119.8%
Sales and Use Taxes	53,896,759	57,517,320	55,100,000	55,100,000	43,072,129	(12,027,871)	-21.8%
Licenses and permits	5,132,836	3,596,869	4,095,350	4,095,350	4,291,250	195,900	4.8%
Intergovernmental Revenues	5,248,936	4,987,238	11,733,000	11,733,000	4,515,001	(7,217,999)	-61.5%
Charges for Services	6,549,186	7,854,960	9,928,598	11,635,927	10,107,150	(1,528,777)	-13.1%
Fines and Forfeitures	2,107,867	1,128,368	5,100,000	5,100,000	6,525,000	1,425,000	27.9%
Investment Income	4,770	189,475	1,546,052	1,546,052	6,293,052	4,747,000	307.0%
Contributions and Donations	19,350	250	-	-	15,000	15,000	
Miscellaneous Revenues	1,729,165	120,192	-	-	204,500	204,500	
Transfers IN	15,982,106	2,971,429	6,660,726	6,660,726	10,345,171	3,684,445	55.3%
Proceeds from Capital Lease	1,680,556	-	-	-	-	-	
Budgeted Use of Reserves	-	-	23,527,745	32,023,722	80,071,490	48,047,768	150.0%
Total Revenue	**$ 145,690,481**	**$ 154,134,376**	**$ 204,023,942**	**$ 214,227,248**	**$ 257,488,718**	**$ 43,261,470**	**20.2%**



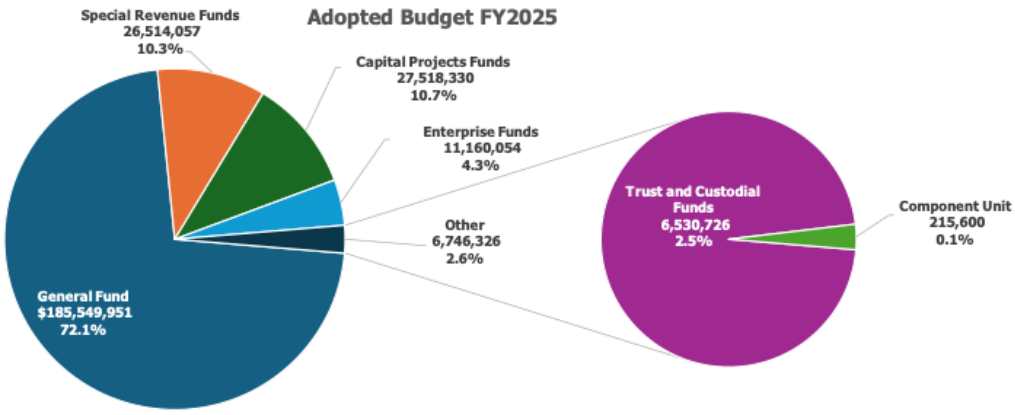


Summary of Revenue by Fund

Fund	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
General Fund	**$ 106,034,031**	**$ 118,843,995**	**$ 150,284,616**	**$ 158,780,593**	**$ 185,549,951**	**$ 26,769,358**	**16.9%**
Special Revenue Funds							
Blighted Property Abatement Fund	300,000	300,000	-	-	300,000	300,000	
Tree Fund Non-refundable Escrow Fund	-	-	1,708,385	1,708,385	1,708,385	-	0.0%
Confiscated Assets Fund	53,915	187,528	100,000	100,000	175,000	75,000	75.0%
Trayvon Wilkens Memorial Pedestrian Fund	-	-	1,175,000	1,175,000	1,600,000	425,000	36.2%
School Zone Traffic Camera Fund	-	-	3,525,000	3,525,000	9,135,494	5,610,494	159.2%
E-911 Fund	1,913,410	1,929,030	-	-	2,000,000	2,000,000	
American Rescue Plan Act (ARPA) Fund	2,062,026	1,331,876	8,000,000	8,000,000	5,297,177	(2,702,823)	-33.8%
Multiple Grant Fund	1,311,109	(1,008,034)	1,633,000	1,633,000	4,620,001	2,987,001	182.9%
Tax Allocation District Fund (TAD-Eastside)	34,690	221,489	350,000	350,000	350,000	-	0.0%
Tax Allocation District Fund (TAD-Westside)	103,251	204,832	380,000	380,000	380,000	-	0.0%
Hotel Motel Tax Fund	637,995	609,096	545,600	545,600	600,000	54,400	10.0%
Public Arts Commission Fund	-	18,789	-	-	198,000	198,000	
Downtown Development Authority (DDA) Fund	150,000	-	-	-	150,000	150,000	
Total Special Revenue Funds	**$ 6,566,397**	**$ 3,794,606**	**$ 17,416,985**	**$ 17,416,985**	**$ 26,514,057**	**$ 9,097,072**	**52.2%**
Capital Projects Funds							
TSPLOST-1	21,270,153	23,073,598	21,400,000	21,400,000	19,809,871	(1,590,129)	-7.4%
TSPLOST-2	-	-	-	-	5,390,129	5,390,129	
LMIG/LRA Grant Fund	1,163,121	2,465,341	1,200,000	1,200,000	1,200,000	-	0.0%
Capital Projects Fund	-	-	-	-	-	-	
Bonded Capital Projects Fund	8,158,475	-	-	-	-	-	
URA Bond Fund (Debt Service)	1,117,425	1,118,358	-	-	1,118,330	1,118,330	
Total Capital Projects Funds	**$ 31,709,174**	**$ 26,657,297**	**$ 22,600,000**	**$ 22,600,000**	**$ 27,518,330**	**$ 4,918,330**	21.8%
Enterprise Funds							
Solid Waste Enterprise Fund	506,661	3,312,701	8,900,000	10,607,329	9,587,198	(1,020,131)	-9.6%
Wolf Creek Amphitheatre Enterprise Fund	-	221,969	-	-	1,572,856	1,572,856	
Stormwater Utility Fund	445,150	217,400	-	-	-	-	
Total Enterprise Funds	**$ 951,811**	**$ 3,752,070**	**$ 8,900,000**	**$ 10,607,329**	**$ 11,160,054**	**$ 552,725**	5.2%
Trust and Custodial Funds							
Tree Fund Refundable Escrow Fund	-	-	4,822,341	4,822,341	6,530,726	1,708,385	35.4%
Municipal Court Fund	-	936,408	-	-	-	-	
Total Trust and Custodial Fu	**$ -**	**$ 936,408**	**$ 4,822,341**	**$ 4,822,341**	**$ 6,530,726**	**$ 1,708,385**	35.4%
Component Unit							
South Fulton Development Authority (SFDA) Fund	$ 449,675	$ 150,000	$ -	$ -	$ 215,600	$ 215,600	
Total All Funds	**$ 145,711,087**	**$ 154,134,376**	**$ 204,023,942**	**$ 214,227,248**	**$ 257,488,718**	**$ 43,261,470**	20.2%

Summary of Revenue by Fund Type

Fund Type	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
General Fund	$ 106,034,031	$ 118,843,995	$ 150,284,616	$ 158,780,593	$ 185,549,951	$ 26,769,358	16.9%
Special Revenue Funds	6,566,397	3,794,606	17,416,985	17,416,985	26,514,057	9,097,072	52.2%
Capital Projects Funds	31,709,174	26,657,297	22,600,000	22,600,000	27,518,330	4,918,330	21.8%
Enterprise Funds	951,811	3,752,070	8,900,000	10,607,329	11,160,054	552,725	5.2%
Trust and Custodial Funds	-	936,408	4,822,341	4,822,341	6,530,726	1,708,385	35.4%
Component Unit	449,675	150,000	-	-	215,600	215,600	
Total All Fund Types	**$145,711,087**	**$154,134,376**	**$204,023,942**	**$214,227,248**	**$257,488,718**	**$ 43,261,470**	**20.2%**

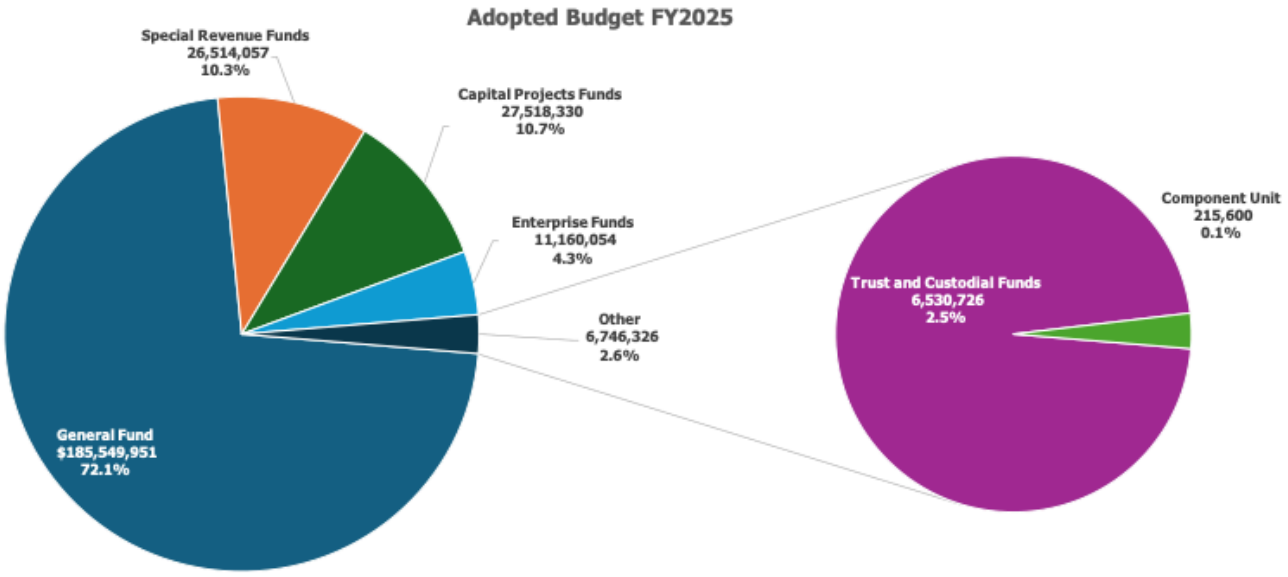


Summary of Expenses by Fund

Fund	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
General Fund	**$ 87,540,894**	**$ 83,620,425**	**$ 150,284,616**	**$ 158,780,593**	**$ 185,549,951**	**$ 26,769,358**	**16.9%**
Special Revenue Funds							
Blighted Property Abatement Fund	247,177	226,052	-	-	300,000	300,000	
Tree Fund Non-refundable Escrow Fund	-	5,500	1,708,385	1,708,385	1,708,385	-	0.0%
Confiscated Assets Fund	74,902	68,159	100,000	100,000	175,000	75,000	75.0%
Trayvon Wilkens Memorial Pedestrian Fund	-	200,962	1,600,000	1,600,000	1,600,000	-	0.0%
School Zone Traffic Camera Fund	-	-	3,100,000	3,100,000	9,135,494	6,035,494	194.7%
E-911 Fund	1,899,776	1,924,198	-	-	2,000,000	2,000,000	
CARES Act Fund	4,136,829	-	-	-	-	-	
American Rescue Plan Act (ARPA) Fund	2,062,026	1,214,699	8,000,000	8,000,000	5,297,177	(2,702,823)	-33.8%
Multiple Grant Fund	1,098,289	98,545	1,633,000	1,633,000	4,620,001	2,987,001	182.9%
Tax Allocation District Fund (TAD-Eastside)	-	-	350,000	350,000	350,000	-	0.0%
Tax Allocation District Fund (TAD-Westside)	-	-	380,000	380,000	380,000	-	0.0%
Hotel Motel Tax Fund	647,516	514,956	545,600	545,600	600,000	54,400	10.0%
Public Arts Commission Fund	-	-	-	-	198,000	198,000	
Downtown Development Authority (DDA) Fund	-	-	-	-	150,000	150,000	
Total Special Revenue Funds	**$ 10,166,515**	**$ 4,253,071**	**$ 17,416,985**	**$ 17,416,985**	**$ 26,514,057**	**$ 9,097,072**	**52.2%**
Capital Projects Funds							
TSPLOST-1	8,418,667	1,533,388	-	-	19,809,871	19,809,871	
TSPLOST-2	-	-	21,400,000	21,400,000	5,390,129	(16,009,871)	-74.8%
LMIG/LRA Grant Fund	654,829	1,428,958	1,200,000	1,200,000	1,200,000	-	0.0%
Capital Projects Fund	8,028,935	4,593,273	-	-	-	-	
Bonded Capital Projects Fund	5,481,347	74,547	-	-	-	-	
URA Bond Fund (Debt Service)	1,117,977	1,119,032	-	-	1,118,330	1,118,330	
Total Capital Projects Funds	**$ 23,701,754**	**$ 8,749,199**	**$ 22,600,000**	**$ 22,600,000**	**$ 27,518,330**	**$ 4,918,330**	21.8%
Enterprise Funds							
Solid Waste Enterprise Fund	448,165	1,170,084	8,900,000	10,607,329	9,587,198	(1,020,131)	-9.6%
Wolf Creek Amphitheatre Enterprise Fund	6,800	221,969	-	-	1,572,856	1,572,856	
Stormwater Utility Fund	346,942	505,908	-	-	-	-	
Total Enterprise Funds	**$ 801,907**	**$ 1,897,961**	**$ 8,900,000**	**$ 10,607,329**	**$ 11,160,054**	**$ 552,725**	5.2%
Trust and Custodial Funds							
Tree Fund Refundable Escrow Fund	-	-	4,822,341	4,822,341	6,530,726	1,708,385	35.4%
Municipal Court Fund	-	-	-	-	-	-	
Total Trust and Custodial Fu	**$ -**	**$ -**	**$ 4,822,341**	**$ 4,822,341**	**$ 6,530,726**	**$ 1,708,385**	35.4%
Component Unit							
South Fulton Development Authority (SFDA) Fund	$ 90,985	$ 162,067	$ -	$ -	$ 215,600	$ 215,600	
Total All Funds	**$ 122,302,055**	**$ 98,682,722**	**$ 204,023,942**	**$ 214,227,248**	**$ 257,488,718**	**$ 43,261,470**	20.2%

Summary of Expenses by Fund Type

Fund Type	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
General Fund	$ 87,540,894	$ 83,620,425	$ 150,284,616	$ 158,780,593	$ 185,549,951	$ 26,769,358	16.9%
Special Revenue Funds	10,166,515	4,253,071	17,416,985	17,416,985	26,514,057	9,097,072	52.2%
Capital Projects Funds	23,701,754	8,749,199	22,600,000	22,600,000	27,518,330	4,918,330	21.8%
Enterprise Funds	801,907	1,897,961	8,900,000	10,607,329	11,160,054	552,725	5.2%
Trust and Custodial Funds	-	-	4,822,341	4,822,341	6,530,726	1,708,385	35.4%
Component Unit	90,985	162,067	-	-	215,600	215,600	
Total All Fund Types	**$ 122,302,055**	**$ 98,682,722**	**$ 204,023,942**	**$ 214,227,247**	**$ 257,488,718**	**$ 43,261,471**	**20.2%**

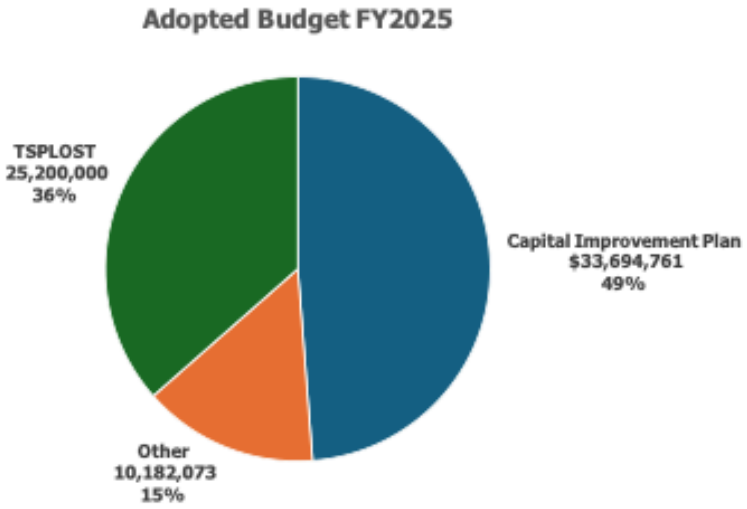


Capital Budget - Summary by Fund

Fund	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
General Fund	$ 3,310,456	$ 3,027,914	$19,418,668	$46,941,164	$32,944,761	$ (13,996,403)	-29.8%
Confiscated Assets Fund	-	49,630	-	-	90,000	90,000	
Trayvon Wilkens Memorial Pedestrian Fund	-	-	-	-	-	-	
School Zone Traffic Camera Fund	-	-	1,366,693	2,641,693	1,591,693	(1,050,000)	-39.7%
American Rescue Plan Act (ARPA) Fund	-	439,718	2,048,592	2,048,592	4,797,838	2,749,246	134.2%
Multiple Grant Fund	294,660	-	510,000	510,000	1,772,542	1,262,542	247.6%
Tax Allocation District (TAD)-Eastside	-	-	350,000	350,000	350,000	-	0.0%
Tax Allocation District (TAD)-Westside	-	-	380,000	380,000	380,000	-	0.0%
TSPLOST-1	8,418,667	1,533,388	-	-	19,809,871	19,809,871	
TSPLOST-2	-	-	21,400,000	21,400,000	5,390,129	(16,009,871)	-74.8%
Local Maintenance Improvement Grant	654,829	1,428,958	1,200,000	1,200,000	1,200,000	-	0.0%
Capital Projects Fund	7,438,704	4,593,273	-	-	-	-	
Capital Projects Fund - URA	5,385,425	49,036	-	-	-	-	
Solid Waste Fund	-	-	-	249,829	-	(249,829)	-100.0%
Wolf Creek Amphitheatre Fund	-	-	-	-	750,000	750,000	
Stormwater Fund	-	-	-	-	-	-	
Total Capital Budget	**$25,502,741**	**$11,121,917**	**$46,673,953**	**$75,721,277**	**$69,076,834**	**$ (6,644,443)**	**-8.8%**

CAPITAL BUDGET - Summary by Type

Fund Type	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Capital Improvement Plan	$ 3,310,456	$ 3,027,914	$ 19,418,668	$ 46,941,164	$ 33,694,761	$ (13,246,403)	-28.2%
Other	13,773,618	6,560,615	5,855,285	7,380,114	10,182,073	2,801,959	38.0%
TSPLOST	8,418,667	1,533,388	21,400,000	21,400,000	25,200,000	3,800,000	17.8%
Total Capital Budget	**$25,502,741**	**$11,121,917**	**$46,673,953**	**$75,721,277**	**$69,076,834**	**$ (6,644,443)**	**-8.8%**



Budget Overview

BUDGET RESPONSIBILITIES AND FISCAL POLICIES
The city's public services include police, fire, and rescue assistance; collection and disposal of solid waste; street maintenance and other public works functions; enforcement of ordinances relating to building safety, parks and recreation, community and economic development; housing, and planning.

MAYOR and CITY COUNCIL
The City of South Fulton is governed by a mayor and a seven-member City Council, all elected to four-year terms. The Mayor/City Council ensures effective municipal government services and regulations based on residents' needs and within the city's annual budget. Council members adopt and update ordinances as necessary, determine policies and standards, approve annual budgets, and set the city's millage rate, fees, and fines.

As Georgia law requires, the City Council holds two or more public hearings on the proposed budget. Notice is published in a newspaper of general circulation in the city at least seven days before the hearing date.

The public is encouraged to attend the hearings and submit written and oral comments concerning the proposed budget. This allows citizens to address new budget proposals and comments on budget issues. Public input during scheduled committee meetings and city council meetings plays a critical role in shaping the City Council's priorities for the budget development process.

The City Council may amend the proposed annual budget, except that the budget, as finally amended, must provide for all expenditures required by law or by the City Charter, including but not limited to debt service, sinking fund, interest on bonded indebtedness, and a general fund restricted reserve. The City Council shall allocate sufficient sums to provide debt service, including sinking funds and interest on bonded indebtedness. The general fund budget reserves are equal to the amount (if any) specified under the City's Fund Balance policy.

The city council adopts the annual budget for the next fiscal year by ordinance no later than September, preceding the commencement of the new fiscal year.

The city will maintain a minimum unassigned fund balance of 25 percent of the prior year's operating expenditures in its general fund. This minimum fund balance protects against cash flow shortfalls related to the timing of projected revenue receipts and maintains a budget stabilization commitment.

When the fund balance falls below the minimum 20 percent, the city will replenish shortages/deficiencies using the budget strategies described below.

- The city will reduce recurring expenditures to eliminate any structural deficit or
- The city will increase revenues or pursue other funding or
- The city will embrace a combination of the two options above.

Budget Overview - cont.

CITY MANAGER

The city manager is the full-time chief executive officer of the city, and, as such, all department heads, except the city attorney who is appointed by and reports to the mayor and council, report to the city manager. The mayor and council shall observe the management authority of the city manager. The city manager has the authority to hire, suspend, or remove department heads and employees, except for the police and fire chiefs, whose removal requires council approval. The manager directs and supervises all city departments, attends council meetings without voting rights, and ensures that laws, Charter provisions, and council actions are executed. The city manager prepares and submits the operating and capital budgets, provides annual reports on city finances, and advises the council on the city's financial condition and future needs. Additionally, the manager performs other duties specified by the Charter or the city council.

OPERATING BUDGET POLICIES

Annual budgets are adopted for the General, Special Revenue, Enterprise, and Debt Service Funds, with legal budgetary control established at the department level by the city council. The city must adopt a balanced budget each year and maintain fiscal controls to ensure compliance with legal provisions of the annual appropriated budget approved by the mayor and city council. The anticipated revenues and appropriated expenditures for the annual budget are controlled by the City Charter and various ordinances adopted by the City Council. Appropriations for capital projects are adopted by the city council principally individually when the project is initially approved.

The legally adopted budget is based on a modified accrual accounting method, which is also used to report the governmental fund's financial statements. Revenues are recognized as soon as they are measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the city believes revenues are available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

However, principal and interest on general long-term debt, compensated absences, claims and judgments, and workers' compensation are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The full accrual basis of accounting is used for proprietary funds. The difference between the fiscal year used for financial reporting and the budget period is primarily due to the timing of revenues based on the modified accrual basis of accounting, project length budgets, and grant budgets tied to the grantor's fiscal year.

After the initial annual budget is adopted, it may be amended for interdepartmental transfers of appropriations with the approval of the mayor and city council.

Intradepartmental transfers of appropriations may be initiated by a department head with the approval of the city manager or chief financial officer. Total appropriations for any fund may be increased if, during the year, sources of revenue become available to the city more than initially anticipated, and the Finance Department anticipates these amounts. The mayor and city council subsequently appropriate such funds accordingly.

Fund Structure

The city reports its financial position and operations results using funds and account groups. Fund accounting is designed to demonstrate legal compliance and aid financial management by segregating transactions related to certain government functions or activities. The fund types established by the city are described below and throughout this document.

GOVERNMENTAL FUNDS

The ***Governmental Funds*** group is one of three fund groups in the city's budget. Its funds account for transactions supported by general taxation, intergovernmental grants, special assessments, and other sources not restricted to enterprise operations or held in a trustee capacity.

- The *General Fund* is the city's primary operating fund. It accounts for all the city's financial transactions except those required to be accounted for in another fund.
- The *Debt Service Fund* accounts for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on the city's long-term debt (other than certificates of participation and the debt of the tax allocation districts funds and enterprise funds). Bond ordinances require the city to account for debt service transactions in separate funds, to restrict the flow of cash between such funds, and to comply with various other
- The *Trust and Custodial Funds* account for assets the City holds in a trustee capacity. A portion of the trust funds listed were established by trust agreements and are held for a specific purpose.
- The *Special Revenue Funds* account for activities carried out by the city under the terms of specific intergovernmental grants. It accounts for the proceeds of unique revenue sources that are legally restricted to expenditures for specified purposes.

PROPRIETARY FUNDS

Proprietary Funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing, producing, and delivering goods and services connected to a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

- *Enterprise Funds* are designed to be self-supporting. The Solid Waste Fund accounts for all activities providing and managing residential waste management services. The Wolf Creek Amphitheatre Fund accounts for public entertainment functions and activities. The Stormwater Utility Fund accounts for rainwater and storm-drain clean-up activities to help keep our streets free from pooling waters.

TRUST and CUSTODIAL FUNDS

Trust and Custodial Funds report assets held in trust or custodial capacity for others and, therefore, cannot be used to support the government's programs. Since the Refundable Tree Escrow Fund and the Municipal Court Fund cannot be used for governmental programs, they are not budgeted but are included in our audited financial statements.

Operating and Capital Funds

The citywide fund structure can be divided into operating and capital. The operating budget is the annual budget for routine, ongoing activities of an organizational unit. While the capital budget is typically established for specific projects, such as capital projects, grant-funded projects, and other activities of a non-recurring nature.

OPERATING FUND STRUCTURE

The General Fund is the principal operating fund of the City and is used to account for all activities of the City not otherwise accounted for by a specified fund. It is also the City's most significant fund and comprises general, primarily tax revenues that provide essential city services, such as Police, Fire & Rescue, and Parks services.

Enterprise Funds are designed to be self-supported by user charges or fees. Solid Waste Services, Wolf Creek Amphitheater, and Stormwater Utility are accounted for as enterprise funds.

- Revenues generated from Solid Waste Services are from user fees or charges for specific services provided. This fund should be self-sufficient and charge adequate fees for the service level provided. The primary sources of revenues are from residential garbage pick-up/disposal, recycling, and commercial collection activities.
- The Wolf Creek Amphitheater Fund was established to account for all transactions associated with the City's entertainment complex's operation, development, and maintenance.

Other funds include the E-911 Fund.

- The E-911 Fund supports the E-911 center call taking and dispatching operation.

CAPITAL FUND STRUCTURE

All other funds (listed below) are considered capital funds, were established for a specific purpose, and are non-recurring or non-operating.

- Multiple Grant Fund
- TSPLOST-1 Fund
- TSPLOST-2 Fund
- Local Maintenance Improvement Grant
- Capital Project Fund
- Bonded Project Fund
- Bond Sinking Fund

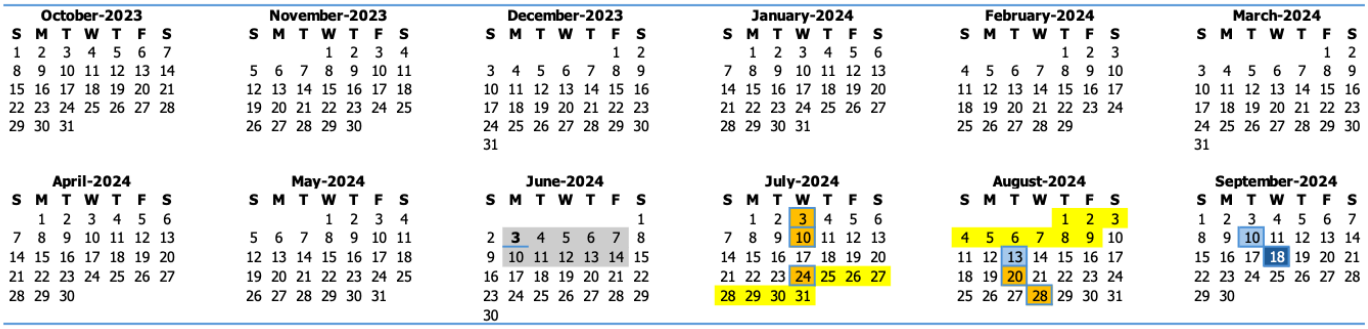
Budgetary Fund Matrix

	Governmental Funds				Proprietary Funds			Trust and Custodial Funds	
Department | Division | Business Unit	**General Fund**	**Special Revenue**	**Debt Service**	**Capital Improvement**	**Solid Waste**	**Stormwater**	**Wolf Creek**	**Tree Escrow**	**Municipal Court**
Governance									
Mayor and City Council	X	X							
City Clerk	X								
City Manager	X								
Grants	X	X							
Legal	X								
Public Affairs	X								
Management Services									
Finance	X		X						
Procurement	X								
Information Technology	X	X							
Human Resources	X								
Risk Management	X								
General Services									
Facilities Maintenance	X			X					
General Services	X								
Management Services	X								
Fleet Maintenance Services	X			X					
Judicial									
Municipal Court	X								X
Planning & Economic Development									
Code Enforcement	X								
Community Development & Regulatory Affairs	X	X						X	
Cultural Affairs	X								
Eco Dev (Destination South Fulton)	X	X							
Eco Dev (Red Oak)	X	X							
Wolf Creek							X		
Public Safety									
Police Department	X	X		X					
Fire and Rescue Department	X	X		X					
Community Services									
Public Works	X	X		X		X			
Parks and Recreation	X								
Sanitation					X				

Fund Structure



Budget Calendar



October-2023						
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				

November-2023						
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		

December-2023						
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						

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			

February-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		

March-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						

April-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				

May-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	

June-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						

July-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			

August-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

September-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					

June 3, 2024,	Budget Kickoff Meeting with the City Manager.
June 3 - 14, 2024,	Departments enter budget requests, 5-Year Capital requests, New initiatives developed by City Manager.
June 4 - July 7, 2024,	Finance staff review budget requests with departments.
June 21 - July 8, 2024,	Department meetings with the City Manager.
July 3, 2024,	Submit Ad to the South Fulton Neighbor for the July 10th paper.
July 10, 2024,	Advertise for first public hearing on property tax millage rate.
July 10, 2024,	Mayor, City Council, and City Manager attend budget retreat.
July 23, 2024,	City Manager provides the FY2025 Budget-In-Brief to the Mayor and City Council.
July 24, 2024,	Advertise for the second public hearing on property tax millage rate and the first public hearing of the FY2025 Proposed Operating and Capital Budget.
July 24 - Sept 9, 2024,	The Mayor and City Council review the FY2025 Proposed Operating and Capital Budget.
August 13, 2024,	Second and third public hearing and adoption of the property tax millage rate.
August 13, 2024,	Hold the first public hearing of the FY2025 Proposed Operating and Capital Budget.
August 20, 2024,	Submit Ad to the South Fulton Neighbor for the August 28th paper.
August 28, 2024,	Advertise for the second public hearing of the FY2025 Proposed Operating and Capital Budget.
September 10, 2024,	Hold the second public hearing of the FY2025 Proposed Operating and Capital Budget.
September 18, 2024,	Special called meeting to adopt the FY2025 Operating and Capital Budget.

Financial Policies

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of South Fulton, Georgia (the "City") have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant aspects of the city's accounting policies are described below.

Financial Reporting Entity

The city was incorporated by a voter-approved referendum on November 8, 2016, and commenced operations on May 1, 2017, following the mayor and council election on April 18, 2017. Policy-making and legislative authority are vested in the Mayor and City Council, consisting of (7) seven council members. The government provides general government administration and judicial services through its municipal court, code enforcement, building and zoning, housing and development, culture and recreation, and public works.

Measurement Focus, Basis of Accounting

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City deems property taxes available if they are collected within 60 days of the end of the current fiscal period for which they are levied. Other revenues susceptible to accrual are considered available if they are collected within 90 days of the end of the current fiscal period. Expenditures, generally, are recorded when a liability is incurred, as under accrual accounting.

However, debt service expenditures and expenditures related to long-term liabilities, such as compensated absences, claims, and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, business taxes, excise taxes, and licenses and permits associated with the current fiscal period are all considered susceptible to accrual and have been recognized as revenues of the current budgetary period if availability criteria are met. All other revenue items are considered to be measurable and available only when the city receives cash.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods connected to a proprietary fund's principal ongoing operations. The principal operating revenue of the enterprise fund is user fees from customers for services provided. Operating expenses for the enterprise fund include services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Budgets

Formal budgetary accounting is employed as a management control device for the funds of the City. Government fund budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. An annual operating budget is adopted for the general fund and each special revenue fund each fiscal year through the passage of a yearly budget ordinance and amendment as required. The City approves project-length budgets for the Capital Projects funds—all appropriations lapse at the end of the fiscal year.

The City uses encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded to reserve that portion of the applicable appropriation.

Financial Policies

Budget Process

Following O.C.G.A. § 36-81-3, the City's annual budget is the foundation for the City of South Fulton's financial planning, control, and professional management of city resources. The budget provides for setting priorities and an orderly means of controlling cash flows and disbursements. All City departments are required to submit requests for appropriations to the city manager. The city manager uses these requests as a starting point for developing a proposed budget. The city manager presents the proposed budget to the mayor and council for review and input, followed by public hearings. The mayor and city council are required to hold public hearings on the proposed budget and to adopt the budget no later than September 30 (the close of the City's fiscal year). The City of South Fulton's city charter (local ordinance) Section 6.25(b) – Budget Adoption states that if the city council fails to adopt the budget by said date, the amounts appropriated for operation for the then current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items prorated accordingly until the city council adopts a budget for the subsequent fiscal year. Adoption of the budget shall take the form of an appropriations ordinance setting out the estimated revenues in detail by sources and making appropriations according to fund and by organizational unit, purpose, or activity as set out in the budget preparation ordinance adopted according to Section 6.23 of the city's charter.

The budget document includes the general fund, special revenue funds, enterprise funds, capital projects, Transportation Special Purpose Local Option Sales Tax (T-SPLOST) funds, and component units. The budget encompasses a fiscal year that begins October 1 and ends September 30. In addition to serving as a fiscal plan, the budget document is also an internal control document to measure budgetary spending. A periodic review of monthly financial statements provides transparency and insight into the city's operations.

Long-Term Debt

Debt Service Funds account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs. They also account for lease purchases from commercial paper loans for short-term financing.

In December 2019, the Urban Redevelopment Authority issued direct placement Series 2020 Revenue Bonds to finance the City's urban redevelopment project. The bonds were issued for an original amount of $17,020,000, bearing interest at 2.85% per annum, payable semi-annually on February 1 and August 1 and maturing in February 2040. As of September 30, 2022, the outstanding principal is $17,020,000. The bonds are secured by an ad valorem tax levied by the city. In the event of default, outstanding bonds payable accrue additional interest, but no acceleration clause is enforceable for immediate payment upon default. The debt service requirements to maturity are as follows:

Fiscal Year Ending September 30,	Principal	Interest	Total
2025	$ 720,000	$ 398,430	$ 1,118,430
2026	740,000	377,625	1,117,625
2027	760,000	356,250	1,116,250
2028-2032	4,140,000	1,438,823	5,578,823
2033-2037	4,770,000	805,125	5,575,125
2038-2040	3,210,000	138,937	3,348,937
Total	**$ 14,340,000**	**$ 3,515,190**	**$ 17,855,190**

The City has established a practice of paying for capital projects and improvements on a "pay-as-you-go" basis using current revenues whenever possible. However, long-term debt may be issued to finance the upgrades if a project or improvements cannot be funded within the current revenues. The city considers the cost versus the benefits of financing, and only when the benefits outweigh the costs is the issuance of debt recommended. The city also attempts to refinance outstanding debt if it is determined that the benefit to the city will be realized by reduced interest expense over the remaining life of the debt.

FINANCIAL SECTION

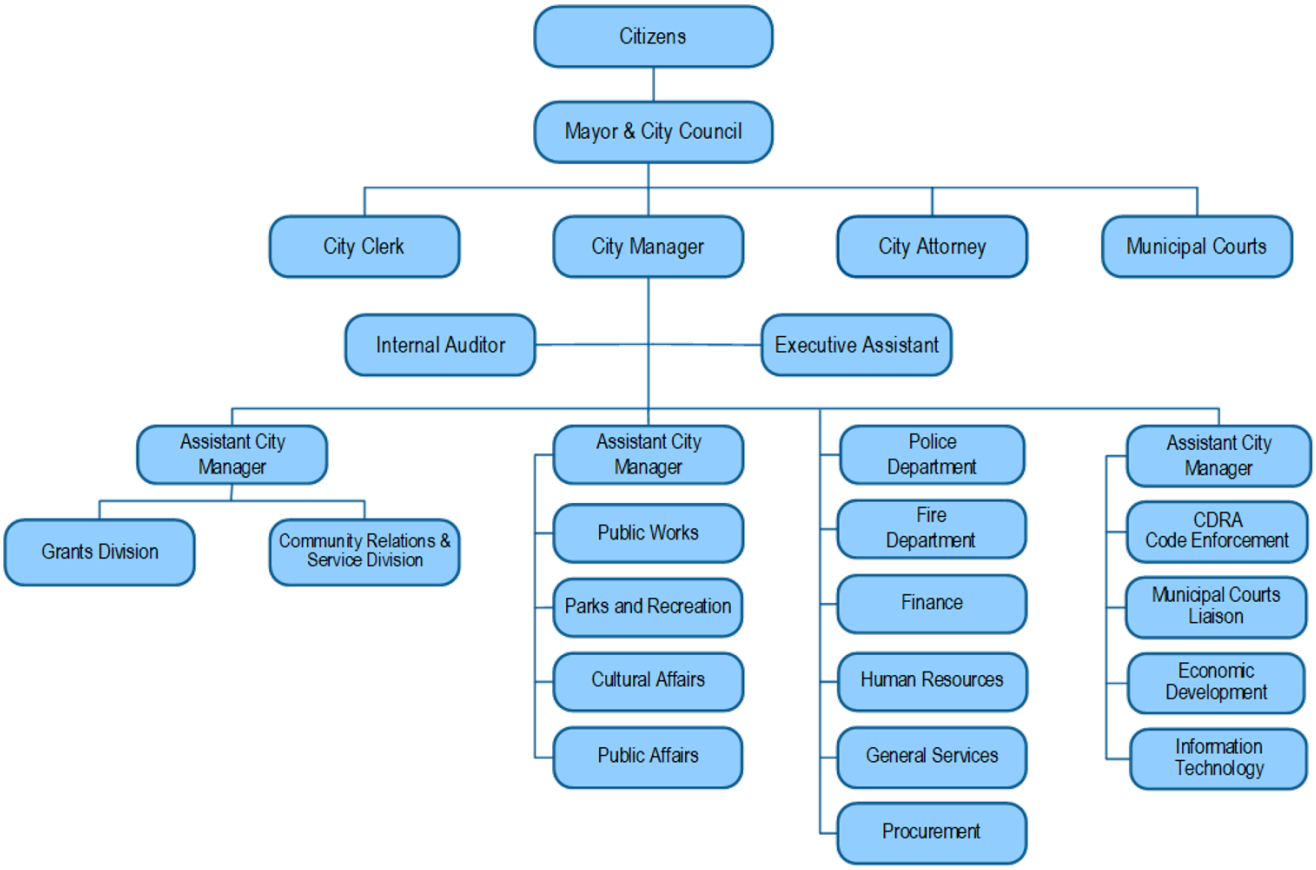
Citywide Organizational Chart

Citywide Position Summary

Summary - All Departments

Fund Balance

Citywide Organizational Chart



Citywide Position Summary by Fund and Department - CITY-WIDE - All Funds

Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
District 1	2	2	1	1	1	0
District 2	2	2	1	1	1	0
District 3	2	2	1	1	1	0
District 4	2	2	1	1	1	0
District 5	2	2	1	1	1	0
District 6	2	2	1	1	1	0
District 7	2	2	1	1	1	0
City Clerk	4	5	14	14	15	1
Mayor	3	3	1	1	1	0
City Manager	6	8	14	14	16	2
Finance	13	12	14	18	18	0
Grants	0	2	2	2	5	3
Procurement	3	3	7	7	7	0
Legal	5	6	6	6	6	0
Information Technology	9	11	11	15	15	0
Human Resources	6	6	9	9	13	4
Risk Management	1	1	1	1	2	1
Communications	5	4	0	0	0	0
Public Affairs	0	3	8	8	9	1
General Services	8	12	17	17	2	(15)
Facilities	0	0	0	0	17	17
Management Services	0	0	0	0	4	4
Fleet Services	0	0	0	0	8	8
Municipal Courts	7	7	7	7	8	1
Police Department	227	258	274	299	304	5
Fire Department	186	192	210	210	234	24
Public Works	15	29	28	40	41	1
Solid Waste	0	4	4	4	5	1
Parks & Recreations	65	78	85	85	78	(7)
Cultural Affairs	9	13	15	17	28	11
Wolf Creek	0	0	1	1	5	4
Community Development	22	22	28	28	32	4
Code Enforcement	21	25	24	24	24	0
Economic Development	2	3	4	4	4	0
Destination South Fulton - Red Oak	1	1	1	1	1	0
Destination South Fulton - Old National	1	0	0	0	0	0
Total Personnel	**633**	**722**	**792**	**839**	**909**	**70**

Citywide Position Summary by Fund and Department - GENERAL FUND

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
District 1	2	2	1	1	1	0
District 2	2	2	1	1	1	0
District 3	2	2	1	1	1	0
District 4	2	2	1	1	1	0
District 5	2	2	1	1	1	0
District 6	2	2	1	1	1	0
District 7	2	2	1	1	1	0
City Clerk	4	5	14	14	15	1
Mayor	3	3	1	1	1	0
City Manager	6	8	14	14	16	2
Finance	13	12	14	18	18	0
Grants	0	2	2	2	5	3
Procurement	3	3	7	7	7	0
Legal	5	6	6	6	6	0
Information Technology	9	11	11	15	15	0
Human Resources	6	6	9	9	13	4
Risk Management	1	1	1	1	2	1
Communications	5	4	0	0	0	0
Public Affairs	0	3	8	8	9	1
General Services	8	12	17	17	2	(15)
Facilities	0	0	0	0	17	17
Management Services	0	0	0	0	4	4
Fleet Services	0	0	0	0	8	8
Municipal Courts	7	7	7	7	8	1
Police Department	227	258	274	284	284	0
Fire Department	186	192	210	210	234	24
Public Works	15	25	28	40	41	1
Parks & Recreations	65	78	85	85	78	(7)
Cultural Affairs	9	13	15	17	28	11
Community Development	22	22	28	28	32	4
Code Enforcement	21	25	24	24	24	0
Economic Development	2	3	4	4	4	0
Destination South Fulton - Red Oak	1	1	1	1	1	0
Destination South Fulton - Old National	1	0	0	0	0	0
Total Personnel	**633**	**714**	**787**	**819**	**879**	**60**

SPECIAL REVENUE FUND - SCHOOL ZONE TRAFFIC CAMERA

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Police Department	0	0	15	15	20	5
Total Personnel	**0**	**0**	**15**	**15**	**20**	**5**

Citywide Position Summary by Fund and Department - ENTERPRISE FUNDS

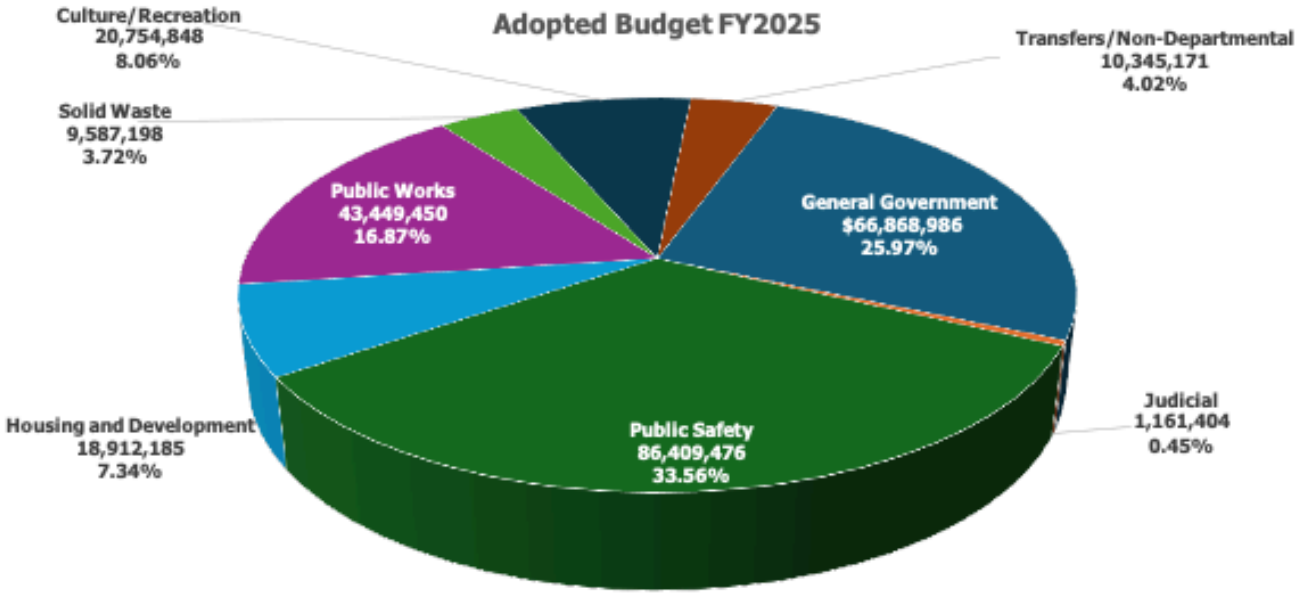
Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
SOLID WASTE FUND						
Solid Waste Division	0	8	4	4	5	1
WOLF CREEK AMPHITHEATRE FUND						
Wolf Creek Division	0	0	1	1	5	4
Total Personnel	**0**	**8**	**5**	**5**	**10**	**5**

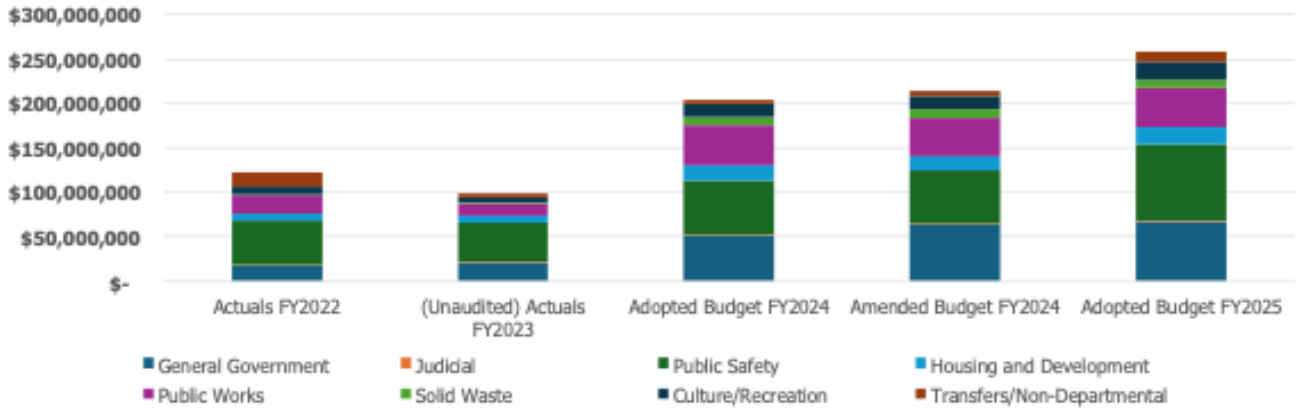
Summary of Expense by Department - All Funds

Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
District-1	$ 171,326	$ 178,050	$ 597,622	$ 597,917	$ 599,477	$ 1,560	0.3%
District-2	218,946	212,707	606,362	616,362	614,872	(1,490)	-0.2%
District-3	129,813	154,831	600,369	601,430	593,765	(7,665)	-1.3%
District-4	146,508	156,723	606,362	612,912	584,264	(28,648)	-4.7%
District-5	162,736	192,106	596,362	596,362	597,117	755	0.1%
District-6	148,292	181,087	606,362	606,362	599,685	(6,677)	-1.1%
District-7	134,318	127,394	606,362	606,362	607,117	755	0.1%
City Clerk	534,904	1,047,320	1,900,531	1,609,072	2,611,412	1,002,340	62.3%
Mayor	304,871	285,058	344,352	362,852	351,739	(11,113)	-3.1%
City Manager	871,919	1,086,614	2,598,222	1,544,963	4,635,017	3,090,054	200.0%
Finance	3,307,173	2,650,751	15,114,372	2,794,167	7,299,071	4,504,904	161.2%
Grants	-	21,053	352,191	211,681	780,198	568,517	268.6%
Procurement	267,609	250,020	1,042,429	525,862	1,000,191	474,329	90.2%
Legal	935,382	1,152,931	2,033,615	1,820,674	1,989,291	168,617	9.3%
Information Technology	3,219,768	4,894,622	6,001,471	9,136,970	10,328,001	1,191,031	13.0%
Human Resources	640,270	956,755	2,748,005	2,514,344	1,691,036	(823,308)	-32.7%
Risk Management	1,768,408	2,926,188	3,712,038	3,267,186	5,048,063	1,780,877	54.5%
Facilities Maintenance	2,532,480	1,208,621	1,813,983	2,431,099	12,698,882	10,267,783	422.4%
Communications	573,510	419,848	-	-	-	-	
Public Affairs	-	232,445	1,659,737	1,405,699	1,656,804	251,105	17.9%
General Services	1,048,837	2,307,142	7,852,890	31,960,700	6,566,262	(25,394,438)	-79.5%
Management Services	-	-	-	-	3,532,804	3,532,804	
Municipal Court	852,764	835,642	1,163,673	986,038	1,161,404	175,366	17.8%
Police Department	26,624,633	20,396,900	30,746,710	30,252,565	47,646,793	17,394,228	57.5%
Police Department - Confiscated Assets	74,902	68,159	100,000	100,000	175,000	75,000	75.0%
Fire and Rescue Department	21,367,395	21,770,868	29,323,646	29,140,321	36,587,683	7,447,362	25.6%
Fire Prevention	270,741	312,657	-	-	-	-	
E-911	1,899,776	1,924,198	-	-	2,000,000	2,000,000	
Public Works	-	-	-	-	-	-	
Public Works	20,637,068	13,976,190	45,293,985	43,112,824	43,449,450	336,626	0.8%
Solid Waste	448,165	1,170,084	8,900,000	10,607,329	9,587,198	(1,020,131)	-9.6%
Fleet Maintenance Services	-	-	-	-	2,483,918	2,483,918	
Stormwater	346,942	505,908	-	-	-	-	
Parks and Recreation	8,336,990	4,064,900	13,339,302	12,844,120	13,793,200	949,080	7.4%
Cultural Affairs	883,212	1,029,264	1,822,685	1,890,950	5,388,792	3,497,842	185.0%
Wolf Creek	6,800	221,969	-	-	1,572,856	1,572,856	
CDRA	17,144	-	-	-	-	-	
Community Development and Regulatory Affairs	4,917,048	3,713,443	10,624,697	9,919,067	10,887,989	968,922	9.8%
Code Enforcement	1,922,010	2,395,686	4,083,648	3,684,457	4,877,236	1,192,779	32.4%
Eco Dev (Destination South Fulton)	458,029	1,002,908	2,020,527	2,221,967	2,730,431	508,464	22.9%
Eco Dev (Red Oak)	33,314	199,971	267,503	161,100	266,529	105,429	65.4%
Eco Dev (Old National)	20,949	-	-	-	-	-	
Downtown Development Authority (DDA)	-	-	-	-	150,000	150,000	
Transfers (Hotel Motel Taxes)	647,516	514,956	545,600	545,600	600,000	54,400	10.0%
Non-departmental	15,419,587	3,936,757	4,398,330	4,937,934	9,745,171	4,807,237	97.4%
Total All Departments	**$ 122,302,056**	**$ 98,682,722**	**$ 204,023,942**	**$ 214,227,248**	**$ 257,488,718**	**$ 43,261,470**	**20.2%**

Summary of Expense by Function - All Funds

Function	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
General Government	$ 17,117,070	$ 20,642,263	$ 51,393,637	$ 63,822,976	$ 66,868,986	$ 3,046,010	4.8%
Judicial	852,764	835,642	1,163,673	986,038	1,161,404	175,366	17.8%
Public Safety	50,237,447	44,472,781	60,170,355	59,492,886	86,409,476	26,916,590	45.2%
Housing and Development	7,368,495	7,312,007	16,996,375	15,986,591	18,912,185	2,925,594	18.3%
Public Works	20,984,010	14,482,098	45,293,985	43,112,824	43,449,450	336,626	0.8%
Solid Waste	448,165	1,170,084	8,900,000	10,607,329	9,587,198	(1,020,131)	-9.6%
Culture/Recreation	9,227,002	5,316,133	15,161,986	14,735,071	20,754,848	6,019,777	40.9%
Transfers/Non-Departmental	16,067,103	4,451,713	4,943,930	5,483,534	10,345,171	4,861,637	88.7%
Total All Functions	**$122,302,056**	**$ 98,682,722**	**$204,023,942**	**$214,227,247**	**$257,488,718**	**$ 43,261,471**	**20.2%**





Fund Balance

CHANGES IN FUND BALANCE

Fund	2022*	2023**	2024**	2025**
Ending Fund Balance				
General Fund	$ 79,392,482	$ 114,614,552	$ 82,590,830	$ 40,251,332
% Change from Prior Year	31%	44%	-28%	-51%
All Other Governmental Funds	59,430,785	73,509,203	73,509,203	48,009,203
% Change from Prior Year	17%	24%	0%	-35%
Total Ending Fund Balance	$ 138,823,267	$ 188,123,755	$ 156,100,033	$ 88,260,535
Changes in Fund Balance				
General Fund	$ 18,746,630	$ 35,222,070	$ (32,023,722)	$ (42,339,498)
All Other Governmental Funds	8,578,926	14,078,418	0	(25,500,000)
Net Changes in Ending Fund Balance	$ 27,325,556	$ 49,300,488	$ (32,023,722)	$ (67,839,498)

*Information is derived from the Annual Comprehensive Financial Report for each fiscal year.
**Information is from the City Manager's presentation to the Mayor and the City Council.

FUND BALANCE HISTORY by FUND

Fund	2022*	2023**	2024**	2025**
General Fund				
100 - General Fund	$ 79,392,482	$ 114,614,552	$ 82,590,830	$ 40,251,332
Total General Fund	79,392,482	114,614,552	82,590,830	40,251,332
All Other Governmental Funds				
Special Revenue Funds				
206 - Blighted Property Abatement Fund	(247,177)	(473,229)	(473,229)	(773,229)
207 - Tree Fund Non-refundable Escrow Fund	-	(5,500)	(5,500)	(5,500)
210 - Confiscated Assets Fund	240,192	359,561	359,561	359,561
211 - Trayvon Wilkens Memorial Pedestrian Fund	-	(200,962)	(625,962)	(625,962)
212 - School Zone Traffic Camera Fund	-	-	425,000	425,000
215 - E-911 Fund	13,634	18,467	18,467	18,467
230 - American Rescue Plan Act (ARPA) Fund	-	100,372	100,372	100,372
250 - Multiple Grant Fund	212,820	425,640	425,640	425,640
271 - Tax Allocation District Fund (TAD-Eastside)	35,007	256,496	256,496	256,496
272 - Tax Allocation District Fund (TAD-Westside)	103,988	308,820	308,820	308,820
275 - Hotel Motel Tax Fund	229	94,368	94,368	94,368
Total Special Revenue Funds	**358,693**	**884,033**	**884,033**	**584,033**

Fund Balance History by Fund

FUND BALANCE HISTORY by FUND - continued

Fund	2022*	2023**	2024**	2025**
Capital Projects Funds				
335 - TSPLOST-1	50,098,251	50,656,963	50,656,963	30,847,092
336 - TSPLOST-2		12,292,775	12,292,775	6,902,646
340 - LMIG/LRA Grant Fund	752,918	(676,040)	(676,040)	(676,040)
350 - Capital Projects Fund	7,742,317	7,742,317	7,742,317	7,742,317
Total Capital Projects Funds	**58,593,486**	**70,016,014**	**70,016,014**	**44,816,014**
Proprietary Funds (Enterprise Funds)				
540 - Solid Waste Enterprise Fund		2,142,617	2,142,617	2,142,617
555 - Wolf Creek Amphitheatre Enterprise Fund		-	-	-
560 - Stormwater Utility Fund	98,207	98,207	98,207	98,207
Total Proprietary Funds	**98,207**	**2,240,824**	**2,240,824**	**2,240,824**
Component Unit				
295 - South Fulton Development Authority (SFDA)	380,399	368,332	368,332	368,332
Total All Other Funds	**59,430,785**	**73,509,203**	**73,509,203**	**48,009,203**
Total All Funds	**$ 138,823,267**	**$ 188,123,755**	**$ 156,100,033**	**$ 88,260,535**

*Information is derived from the Annual Comprehensive Financial Report for each fiscal year.

**Information is from the City Manager's presentation to the Mayor and the City Council.

Summary of changes in fund balance

General Fund

The projected net decrease of $42.1 million in fund balance use of reserves of $33.3 million dedicated to the Capital Improvements Plan (CIP), and $8.8 million for additional staff, employee benefits, higher insurance costs, and general cost increases.

All Other Governmental Funds

The Transportation Special Purpose Local Option Sales Tax (TSPLOST) Funds collect revenue restricted for transportation capital projects. Funds are typically collected and held in reserve until there is sufficient funding to pay for the capital projects. For fiscal year 2024-2025 the City plans to complete several transportation projects for which funds have already been collected.

GENERAL FUND

REVENUES BY TYPE

EXPENSES BY TYPE

EXPENSES BY DEPARTMENT

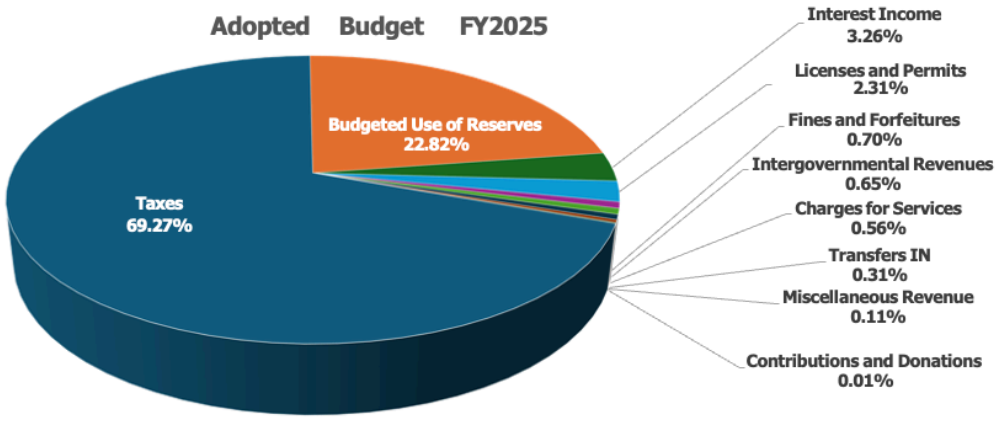
DEPARTMENTS AND DIVISIONS

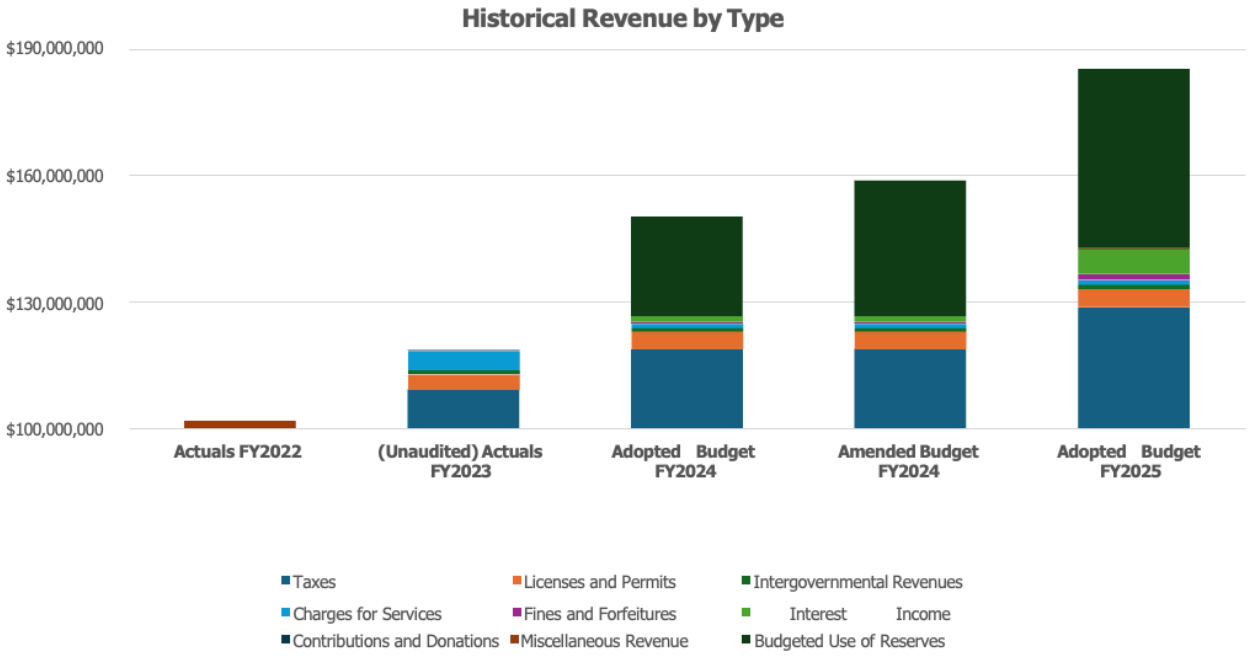
- Narratives
- Organization Charts
- Position Summaries
- Financial Information
- Key Performance Indicators



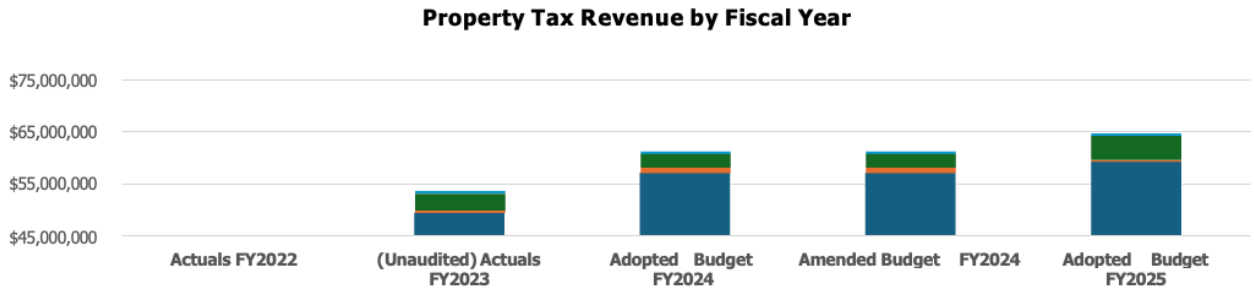
General Fund - Revenue by Type

Revenue Type	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Taxes	$ 85,189,620	$ 109,202,176	$ 118,756,871	$ 118,756,871	$ 128,533,001	$ 9,776,130	8.2%
Budgeted Use of Reserves	-	-	23,527,745	32,023,722	42,339,498	10,315,776	32.2%
Interest Income	4,770	128,286	1,546,052	1,546,052	6,046,052	4,500,000	291.1%
Licenses and permits	5,132,836	3,596,869	4,095,350	4,095,350	4,291,250	195,900	4.8%
Fines and Forfeitures	2,053,951	4,432	300,000	300,000	1,300,000	1,000,000	333.3%
Intergovernmental Revenues	1,712,681	982,189	900,000	900,000	1,200,000	300,000	33.3%
Charges for Services	6,042,525	4,542,258	1,028,598	1,028,598	1,043,650	15,052	1.5%
Transfers IN	4,149,133	267,342	130,000	130,000	582,000	452,000	347.7%
Miscellaneous Revenue	1,729,165	118,692	-	-	204,500	204,500	
Contributions and Donations	19,350	250	-	-	10,000	10,000	
Total Revenue - All Funds	**$ 106,034,031**	**$ 118,842,495**	**$ 150,284,616**	**$ 158,780,593**	**$ 185,549,951**	**$ 26,769,358**	16.9%





General Fund - Revenue by Type



Property Tax Revenue							
Property Taxes - Current Year	$ 31,539,479	$ 49,309,188	$ 56,942,881	$ 56,942,881	$ 59,122,002	$ 2,179,121	3.8%
Property Taxes - Prior Year	273,584	514,074	1,043,990	1,043,990	286,999	(756,991)	-72.5%
Personal Property Taxes - Current Year	3,577,265	3,204,550	2,755,000	2,755,000	4,852,000	2,097,000	76.1%
Real Estate Transfer (Intangible)	752,445	451,953	465,000	465,000	465,000	-	0.0%
Total Property Tax Revenue	**$ 36,142,774**	**$ 53,479,765**	**$ 61,206,871**	**$ 61,206,871**	**$ 64,726,001**	**$ 3,519,130**	5.7%

BACKGROUND - Property Tax Revenue

The Official Code of Georgia (O.C.G.A.) § 48-5-350. Establishes the power to levy and collect tax to fund municipal development authorities.

Property tax, also known as "Ad Valorem Taxes," is the single largest revenue source for the City, accounting for 34.88 percent of the total general fund revenue (or 45.20 percent excluding Budgeted Use of Reserves). Revenue is determined by the taxable value established by the Fulton County Property Appraiser and assessed via a millage rate. The city sets the millage rate. One mill is equal to one dollar per $1,000 of assessed value. For 2025, the taxable digest value is $5,134,752,172.

A **property tax** is primarily levied on immovable property like land and buildings and on movable tangible personal property, like vehicles and equipment. Property taxes are the single largest source of state and local revenue in the U.S. and help fund schools, roads, police, and other services. Your household property, however, is not ordinarily taxable.

Every municipality may levy and collect municipal taxes upon all taxable property within the municipality's limits to provide financial assistance to its development authority or a joint county and municipal development authority to develop trade, commerce, industry, and employment opportunities. The tax levied for the purposes provided in this Code section shall not exceed three mills per dollar upon the assessed value of the property; provided, however, the authorization contained in this Code section to levy and collect such tax shall not be deemed to be exclusive and shall not prevent any municipality from exercising any additional power granted to it under any constitutional amendment, whether general or special, to levy any ad valorem tax to provide financial assistance to any municipal or joint county and municipal development authority. The exceptions to the three mill per dollar tax limitation contained in the proviso of the preceding sentence shall not be construed to affect any action pending in court on February 20, 1984.

§ 48-5-353. The basis for the fair market value of property is subject to both municipal and county ad valorem taxes

The Board of Tax Assessors in each municipality which has such a board according to the municipal charter shall use as the basis for the fair market value of property subject to both municipal and county ad valorem taxation the 100 percent fair market value determined for the property for county ad valorem taxation purposes before being reduced to the 40 percent assessed value required by law for county ad valorem taxation purposes.

General Fund - Revenue by Type

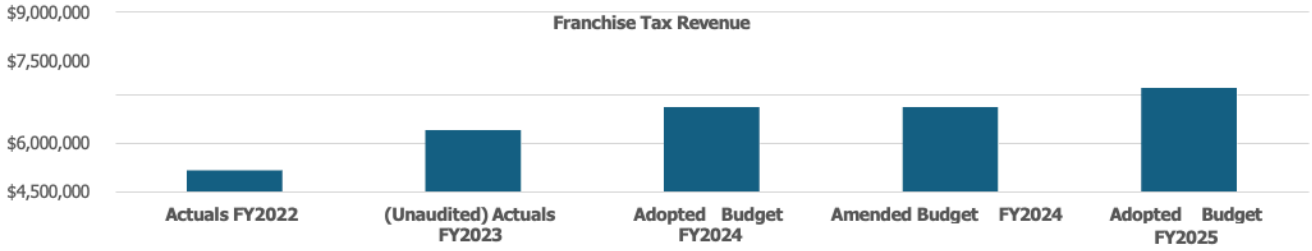
Who decides how much my property is worth for tax purposes?
The Board of Assessors and their staff are responsible for determining the property value in the City of South Fulton and Fulton County. Each year, between January 1 and April 1, every property owner can declare a proposed value for their property. (O.C.G.A. 48-5-9) These values are declared in the manner of 'filing a return.' Returns for real estate are filed in the Tax Assessor's office, and returns for personal property are filed with the Board of Assessors. The Board of Assessors will review your proposed value, and if they disagree, an assessment notice with the Board's value will be mailed to you.

What is the difference between fair market value and assessed value?
The assessed value is 40% of the fair market value. In Georgia, property is taxed on the estimated value.

What is a millage rate?
The tax rate, or millage rate, is set annually by Fulton County, the Fulton County Board of Education, and the City of South Fulton. A tax rate of one mill represents a tax liability of one dollar per $1,000 of assessed value. Each governing authority estimates its total revenue from other sources. This figure is subtracted from their overall budgetary needs, and then a millage rate is set that will generate the necessary revenues to fulfill budgetary requirements.

How is my tax bill calculated?
Once the property owner and the Board of Assessors have come to terms with an appropriate value, this value is provided to the Tax Commissioner for tax bill calculation. To calculate a tax bill, you must first deduct any exemptions that may apply from the assessed value, thus generating a net assessed (taxable) value. Next, you multiply the net assessed value by the millage rate.

Franchise Tax Revenue by Fiscal Year



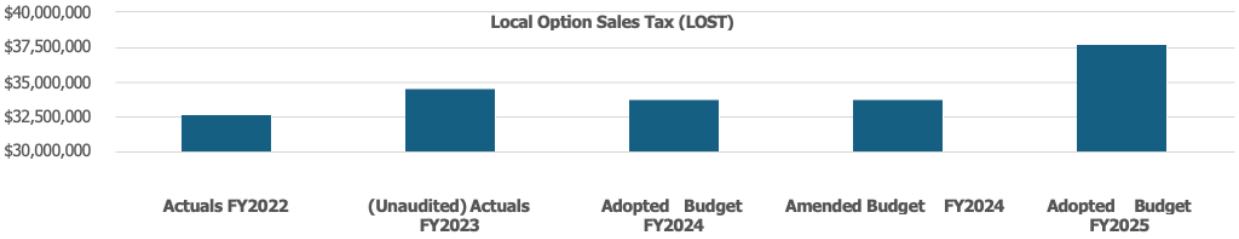
Franchise Tax Revenue	**$ 5,145,151**	**$ 6,390,104**	**$ 7,100,000**	**$ 7,100,000**	**$ 7,700,000**	**$ 600,000**	**8.5%**

BACKGROUND - Franchise Tax Revenue

This category includes franchise fee assessments for electric, gas, cable, telecommunication, and video streaming companies. Georgia Power and Greystone remit annual or quarterly payments, and the fee is based on an agreed-upon % of gross receipts. The Telecommunications Act of 2008 (O.C.G.A. 46-5-1) invalidated existing municipal franchise agreements as of December 31, 2012. It streamlined the required compensation for a municipal authority from a percentage of gross receipts to a cap of 3% of actual local service revenues, reducing the City's revenue stream in this category. This revenue category is anticipated to grow slightly in FY2025.

General Fund - Revenue by Type

Local Option Sales Tax (LOST) Revenue by Fiscal Year

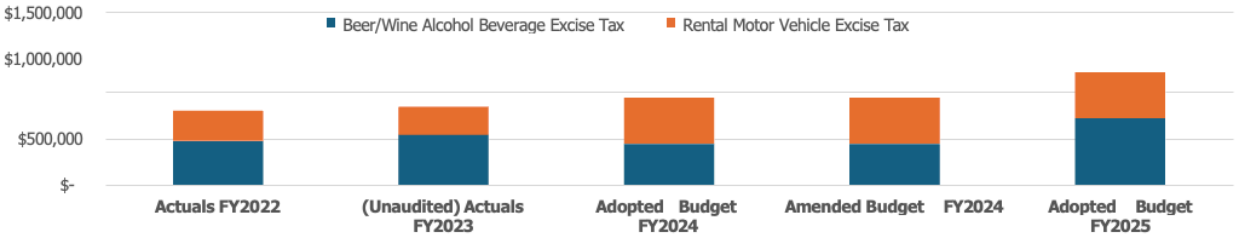


Local Option Sales Tax (LOST)	**$ 32,626,606**	**$ 34,488,106**	**$ 33,700,000**	**$ 33,700,000**	**$ 37,682,000**	**$ 3,982,000**	11.8%

BACKGROUND - Local Option Sales Tax (LOST) Revenue

The city collects sales and use taxes that are applied to any taxable sale in the city and any sale where the use of the item is in the city. Local purchases are automatically taxed at the local rate. Online purchases are also taxed based on the delivery address within the city limits. Local option sales tax is a significant revenue source for the city. It is imposed on purchasing, selling, renting, storing, using, or consuming tangible personal property and related services. The Georgia Department of Revenue collects proceeds from this tax and disburses to the city based on a negotiated allocation between Fulton County and the City of South Fulton. The city's current share of the 1% LOST was 40.2737% in 2024 and will continue to increase over the next 6 years based on future growth.

Other Excise Taxes by Fiscal Year

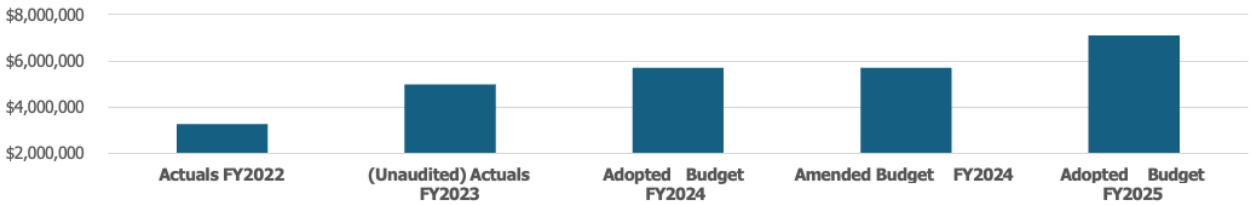


Other Excise Taxes							
Beer/Wine Alcohol Beverage Excise Tax	466,343	536,078	440,000	440,000	715,000	275,000	62.5%
Rental Motor Vehicle Excise Tax	331,375	305,050	500,000	500,000	500,000	-	0.0%
Total Other Excise Taxes	**$ 797,718**	**$ 841,127**	**$ 940,000**	**$ 940,000**	**$ 1,215,000**	**$ 275,000**	**29.3%**

BACKGROUND - Other Excise Tax Revenue

Beer/Wine Alcohol Beverage and Rental Motor Vehicle Excise Taxes are based on sales volume. The Beer/Wine category is expected to increase over the next year. We attribute the increase to new business in the city.

Business and Occupation Taxes by Fiscal Year



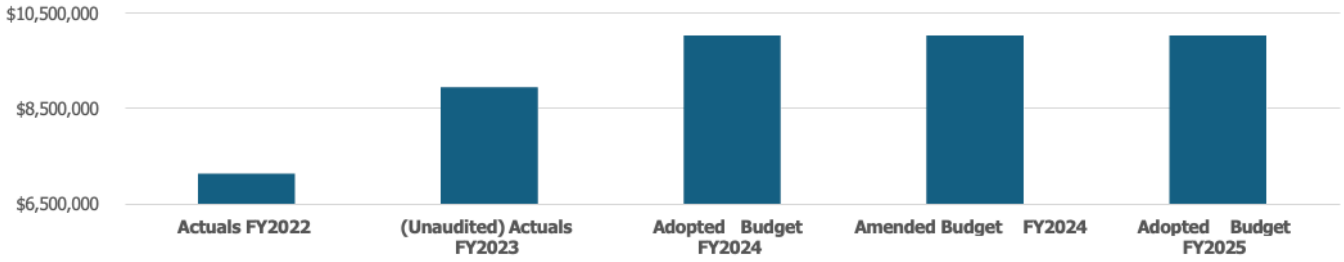
Business and Occupation Taxes	**$ 3,247,084**	**$ 4,968,706**	**$ 5,700,000**	**$ 5,700,000**	**$ 7,100,000**	**$ 1,400,000**	24.6%

General Fund - Revenue by Type

BACKGROUND - Business and Occupation Taxes

Business Occupation Taxes are levied on businesses and practitioners of occupations and professions that maintain a physical location or office within the city limits. The tax may also be imposed on those businesses and practitioners of professions and occupations with no location or office in the state under certain conditions as outlined in OCGA §48-13-7. The tax can be based on a combination of the following: flat tax, profitability ratio, gross receipts, and number of employees.

Insurance Premium Taxes by Fiscal Year

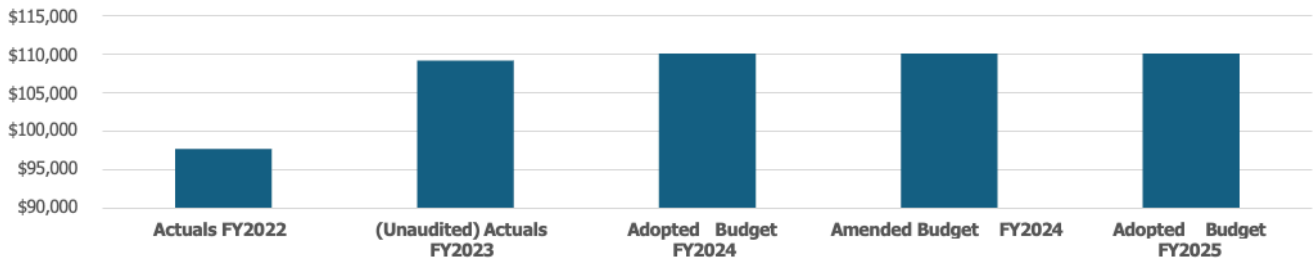


Insurance Premium Taxes	**$ 7,127,261**	**$ 8,925,282**	**$ 10,000,000**	**$ 10,000,000**	**$ 10,000,000**	**$ -**	**0.0%**

Background - Insurance Premium Taxes

The City levies Insurance Premium Taxes on gross direct premiums collected by all insurance companies doing business there.

Financial Institution Taxes by Fiscal Year

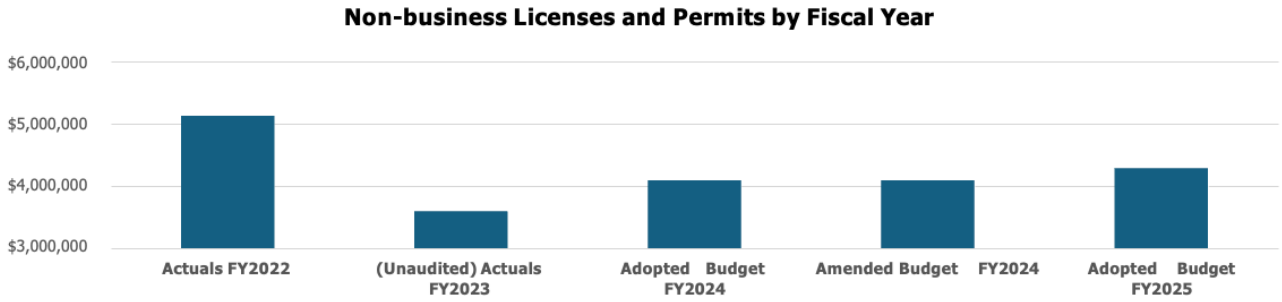


Financial Institution Taxes	**$ 97,610**	**$ 109,086**	**$ 110,000**	**$ 110,000**	**$ 110,000**	**$ -**	**0.0%**

Background - Financial Institution Tax

Per the Official Code of Georgia Annotated (O.C.G.A.) § 48-6-93, the City of South Fulton levies and collects an annual business license tax of 0.25 percent of the gross receipts from all depositories financial institutions located within the city.

General Fund - Revenue by Type

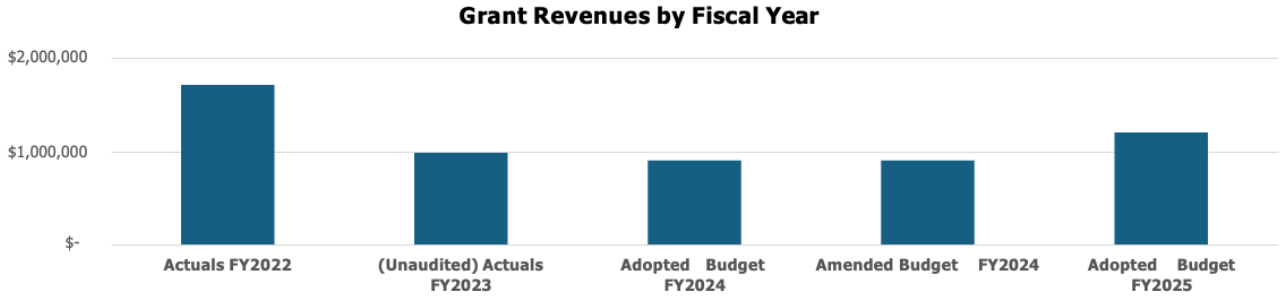


Licenses and Permits	$ 5,138,254	$ 3,596,869	$ 4,095,350	$ 4,095,350	$ 4,291,250	$ 195,900	4.8%

Background - Non-business Licenses and Permits

A license usually involves proving competency or reliability in a broad activity area. On the other hand, obtaining a permit often consists of showing that a particular action or use complies with the city's specific regulations or standards. A permit grants temporary authorization for a particular activity, while a license gives long-term permission, often requiring qualifications.

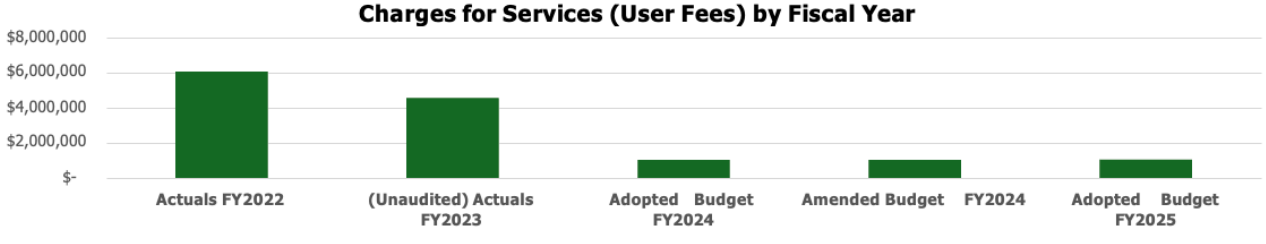
Work performed on a house, such as plumbing, electrical, mechanical, or construction, is an example of a permitting process and requirement. The permit process protects citizens from unintended harm caused by faulty workmanship and ensures compliance with the city's building codes and aesthetic standards.



Total Grant Revenue	$ 1,712,681	$ 982,189	$ 900,000	$ 900,000	$ 1,200,000	$ 300,000	33.3%

Background - Grants

The City of South Fulton applies and qualifies for various federal, state, and local grant funding opportunities. The types of grants and related funding vary from year to year. Federal grants, for example, include but are not limited to COVID-19 Coronavirus State and Local Fiscal Recovery Funds also known as the American Rescue Plan Act (ARPA), COVID-19 Public Safety and First Responders Supplement Grant, and Staffing for Adequate Firefighters and Emergency Response Grant (SAFER), Local Road Area - formerly known as Local Maintenance and Improvement Grant (LMIG), Community Development Block Grants (CDBG), and others.

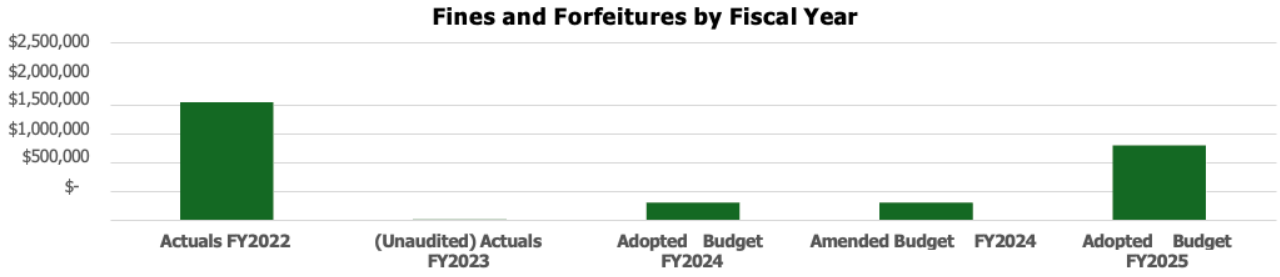


Total Charges for Services	$ 6,042,525	$ 4,542,258	$ 1,028,598	$ 1,028,598	$ 1,043,650	$ 15,052	1.5%

General Fund - Revenue by Type

Background - Charges for Services

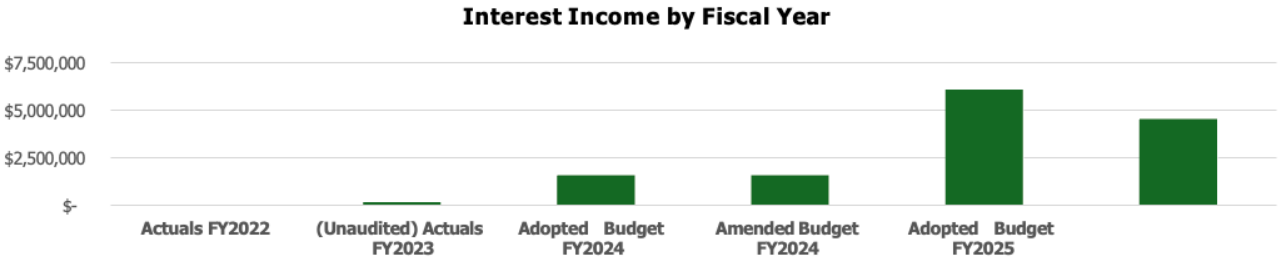
Charges for Services (User Fees) are designed to fund services. When certain services provided benefit a particular group or individual, the city considers charges on the direct recipients of those that receive benefits from such services. A significant portion of the Charges for Services category is Sanitation Fees (90 percent) for residential and commercial collection services. Recreation programs, such as sports (tennis, baseball, soccer, etc.,) are supported by the charges for services or user fees.



Total Fines and Forfeitures	**$ 2,053,951**	**$ 4,432**	**$ 300,000**	**$ 300,000**	**$ 1,300,000**	**$ 1,000,000**	**333.3%**

Background - Fines and Forfeitures

Fines and forfeitures are generally defined as financial penalties related to legal matters. Fines are court-imposed fees to cover administrative costs and other criminal justice-related charges and penalties. Forfeitures are when the police seize property believed to be connected to a crime. Most fines come from traffic citations.

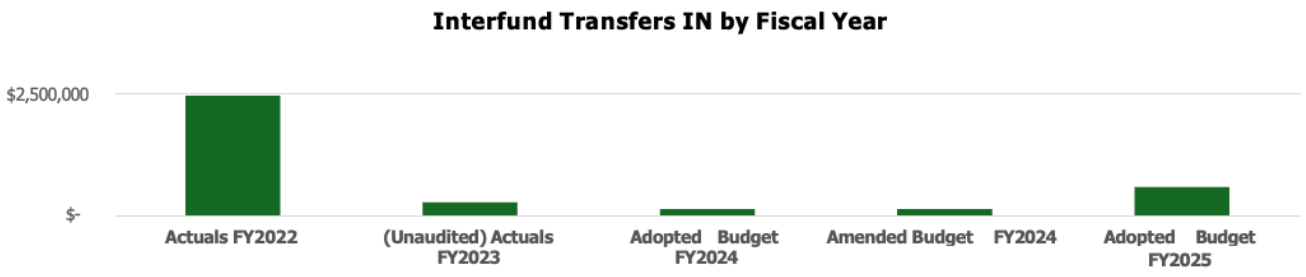


Interest Income	**$ 4,770**	**$ 128,286**	**$ 1,546,052**	**$ 1,546,052**	**$ 6,046,052**	**$ 4,500,000**	**291.1%**

Background - Interest Income

During fiscal year 2024, the city implemented new strategies and practices for its liquid assets, such as cash and cash equivalents. New cash management strategies and investment practices were redeployed to treasury products, such as certificates of deposit, mutual funds, and other low-risk financial products with higher interest rate earnings. As a result of the City's strong cash position, fiscal mindset, prudent stewardship, and forward-thinking management, the city earned over $6 million from interest income during the 2024 fiscal year.

General Fund - Revenue by Type



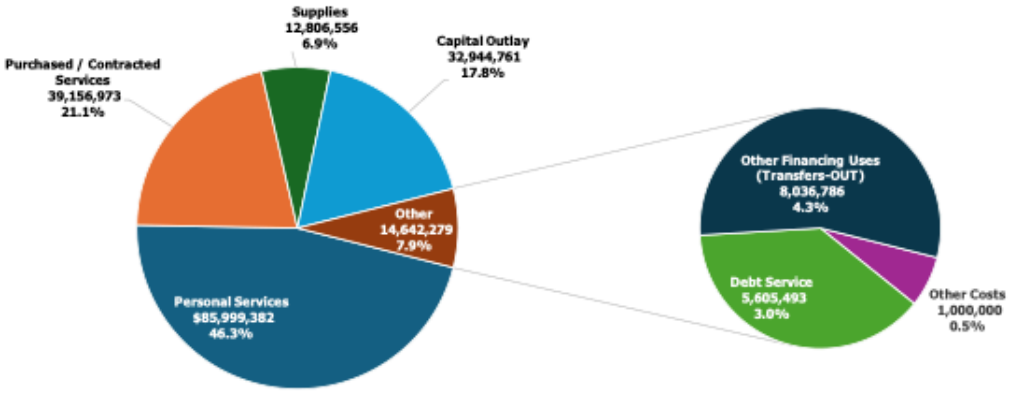
Total Interfund Transfers IN	**$ 2,468,577**	**$ 267,342**	**$ 130,000**	**$ 130,000**	**$ 582,000**	**$ 452,000**	347.7%

Background - Transfers IN

Transfers IN in the General Fund represent cash shifting from other funds to the General Fund. For the fiscal year 2025 budget, we anticipate allocating $600,000 from Hotel Motel Tax revenue to the General Fund. Hotel Motel's tax revenue aims to promote tourism and tourism product development.

General Fund - Expense by Type

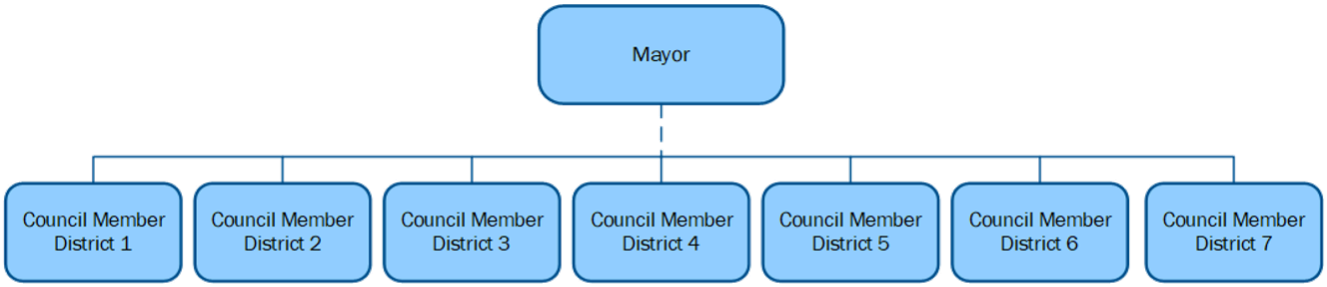
Expense Type	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services	$ 43,012,485	$ 50,641,911	$ 76,362,076	$ 62,431,664	$ 85,999,382	$ 23,567,718	37.7%
Purchased / Contracted Services	21,199,156	18,003,419	27,988,877	31,347,176	39,156,973	7,809,797	24.9%
Supplies	5,141,110	6,802,487	12,401,348	11,976,993	12,806,556	829,563	6.9%
Capital Outlay	3,310,456	3,027,914	19,418,668	46,941,164	32,944,761	(13,996,403)	-29.8%
Other Costs	-	46,270	2,500,000	30,345	1,000,000	969,655	3195.4%
Debt Service	1,514,158	1,161,667	7,215,317	1,115,317	5,605,493	4,490,176	402.6%
Other Financing Uses (Transfers-OUT)	13,363,529	3,936,757	4,398,330	4,937,934	8,036,786	3,098,852	62.8%
Total All Fund Types	**$ 87,540,894**	**$ 83,620,425**	**$150,284,616**	**$158,780,593**	**$185,549,951**	**$ 26,769,358**	**16.9%**



General Fund - Expense Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
General Fund							
District-1	$ 171,326	$ 169,309	$ 127,307	$ 127,602	$ 129,168	$ 1,566	1.2%
District-2	218,946	212,707	127,307	137,307	143,217	5,910	4.3%
District-3	129,813	148,838	127,307	128,368	128,460	92	0.1%
District-4	146,508	156,723	127,307	133,857	120,974	(12,883)	-9.6%
District-5	162,736	182,106	127,307	127,307	128,062	755	0.6%
District-6	148,292	175,587	127,307	127,307	120,630	(6,677)	-5.2%
District-7	134,318	127,394	127,307	127,307	128,062	755	0.6%
City Clerk	534,904	1,047,320	1,900,531	1,609,072	2,611,412	1,002,340	62.3%
Mayor	304,871	285,058	144,352	162,852	151,739	(11,113)	-6.8%
City Manager	871,919	1,076,440	2,413,536	1,360,276	4,635,017	3,274,741	240.7%
Finance	1,498,945	1,531,719	14,146,855	1,826,650	6,180,741	4,354,091	238.4%
Grants	-	21,053	352,191	211,681	780,198	568,517	268.6%
Procurement	267,609	250,020	1,042,429	525,862	1,000,191	474,329	90.2%
Legal	935,382	1,152,931	2,033,615	1,820,674	1,989,291	168,617	9.3%
Information Technology	3,155,749	4,454,904	4,448,061	4,868,205	7,306,158	2,437,953	50.1%
Human Resources	640,270	956,755	1,448,005	1,214,344	1,691,036	476,692	39.3%
Risk Management	1,768,408	2,926,188	3,702,038	3,257,186	5,038,063	1,780,877	54.7%
Facilities Maintenance	2,532,480	1,208,621	1,813,983	2,431,099	11,698,882	9,267,783	381.2%
Communications	573,510	419,848	-	-	-	-	
Public Affairs	-	232,445	1,659,737	1,405,699	1,656,804	251,105	17.9%
General Services	1,048,837	2,307,142	7,852,890	31,960,700	6,413,952	(25,546,748)	-79.9%
Management Services	-	-	-	-	3,532,804	3,532,804	
Municipal Court	852,764	835,642	1,163,673	986,038	1,161,404	175,366	17.8%
Police Department	18,452,241	19,187,119	27,621,765	27,127,620	37,238,467	10,110,847	37.3%
Fire and Rescue Department	17,325,496	20,356,001	27,965,591	27,782,266	35,361,339	7,579,073	27.3%
Fire Prevention	270,741	312,657	-	-	-	-	
Public Works	10,448,730	8,862,341	19,418,521	19,952,716	14,888,576	(5,064,140)	-25.4%
Fleet Maintenance Services	-	-	-	-	2,483,918	2,483,918	
Parks and Recreation	3,878,157	4,000,651	13,339,302	12,844,120	13,793,200	949,080	7.4%
Cultural Affairs	883,212	984,035	1,822,685	1,890,950	5,190,792	3,299,842	174.5%
Community Development and Regulatory Affairs	4,629,031	2,665,617	5,083,700	4,378,070	5,472,365	1,094,295	25.0%
Code Enforcement	1,759,687	2,395,686	4,083,648	3,684,457	4,752,236	1,067,779	29.0%
Eco Dev (Destination South Fulton	384,188	840,841	1,270,527	1,471,967	1,319,478	(152,489)	-10.4%
Eco Dev (Red Oak)	33,314	199,971	267,503	161,100	266,529	105,429	65.4%
Eco Dev (Old National)	20,949	-	-	-	-	-	
Non-departmental	13,357,561	3,936,757	4,398,330	4,937,934	8,036,786	3,098,852	62.8%
Total General Fund	**$ 87,540,894**	**$ 83,620,425**	**$ 150,284,616**	**$ 158,780,593**	**$ 185,549,951**	**$ 26,769,358**	16.9%

Mayor and City Council Districts



Mayor

Mayor khalid, America's first Black Lives Matter organizer elected to public office, leads South Fulton, Georgia. He advocates for intentional economic, housing, and restorative justice policies to empower African Americans. As a former labor and community organizer, he fought for transit workers and co-organized the Atlanta chapter of Black Lives Matter. In office, he boosted funding for parks, initiated a $1 million Pedestrian Safety Fund, and declared racism a public health crisis. He secured grants for affordable housing, supported a $15/hr. minimum wage, and championed Indigenous People's Day and decriminalizing marijuana. Mayor khalid blends professionalism, passion, and authenticity in governance.



khalid kamau
Mayor

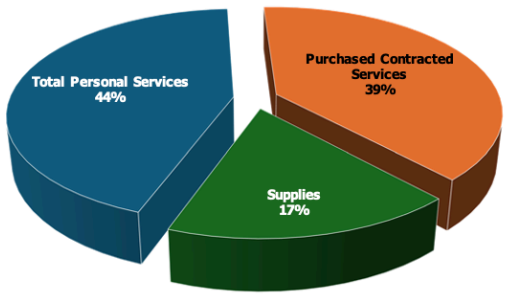
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Mayor	1	1	1		1	-
Chief of Staff	-	1	-	-	-	-
Executive Assistant to Mayor	1	1	-	-	-	-
Administrative Coordinator II	1	-	-	-	-	-
Total Personnel	**3**	**3**	**1**	**-**	**1**	**-**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 148,021	$ 155,187	$ 47,676	$ 53,233	$ 49,107	$ (4,126)	-7.8%
Employee Benefits	63,423	56,726	29,676	24,118	17,132	(6,986)	-29.0%
Total Personal Services	**211,444**	**211,913**	**77,352**	**77,352**	**66,239**	**(11,113)**	**-14.4%**
Purchased Contracted Services	80,069	59,104	40,500	66,087	59,000	(7,087)	-10.7%
Supplies	13,357	14,041	26,500	19,413	26,500	7,087	36.5%
Total Expenditures	**$ 304,870**	**$ 285,058**	**$ 144,352**	**$ 162,852**	**$ 151,739**	**$ (11,113)**	**-6.8%**

Proposed Budget FY2025



District 1

Dr. Catherine Foster-Rowell, District 1 Councilwoman, was the city's inaugural Mayor Pro Tem and has led over 75 legislative initiatives since 2017. With four Georgia Municipal Association professional development certificates and the Robert Knox Leadership Program, she brings over 20 years of executive consulting and nonprofit experience to her roles. Dr. Rowell is a published author and dedicated volunteer; she serves on multiple boards, such as the National Forum for Black Public Administrators. Honored with prestigious awards, including the Georgia Chapter of ASPA's Distinguished Practitioner Award, Dr. Rowell holds bachelor's degrees in social work and sociology from Cleveland State University and an MPA and doctorate in political science.



Dr. Catherine Foster-Rowell
District 1, Councilwoman

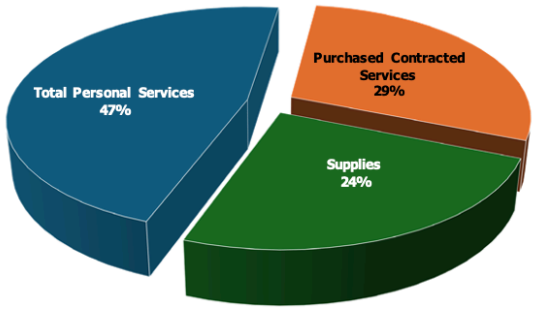
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Council Person	1	1	1		1	-
Legislative Specialist	1	1	-		-	-
Total Personnel	**2**	**2**	**1**	**-**	**1**	**-**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 86,682	$ 72,648	$ 37,676	$ 35,422	$ 38,807	$ 3,385	9.6%
Employee Benefits	29,685	38,216	31,031	23,285	21,465	(1,820)	-7.8%
Total Personal Services	**116,366**	**110,864**	**68,707**	**58,707**	**60,272**	**1,565**	**2.7%**
Purchased Contracted Services	35,099	29,173	27,100	39,639	37,396	(2,243)	-5.7%
Supplies	19,861	29,273	31,500	29,256	31,500	2,244	7.7%
Total Expenditures	**$ 171,326**	**$ 169,309**	**$ 127,307**	**$ 127,602**	**$ 129,168**	**$ 1,566**	**1.2%**

Proposed Budget FY2025



District 2

Councilwoman Carmalitha Gumbs compassionately represents the residents of District 2 in The City of South Fulton. With a passion for health equity, she has advocated for over two decades to promote access to quality healthcare and wellness programs, particularly for senior populations in Georgia. As a city advocate, Gumbs focuses on fighting for equitable resources to allocate funding to our community's most pressing concerns, such as enhancing our environmental and traffic infrastructure, fostering strategic partnerships for economic growth, and advocating for transparent governance alongside our city leaders. Her achievements are a true testament to our community. With the support and trust of South Fulton residents, Gumbs remains motivated to lead with progress and compassion, pushing The City of South Fulton to thrive while truly cultivating a city on the rise.



Carmalitha Gumbs
District 2, Councilwoman

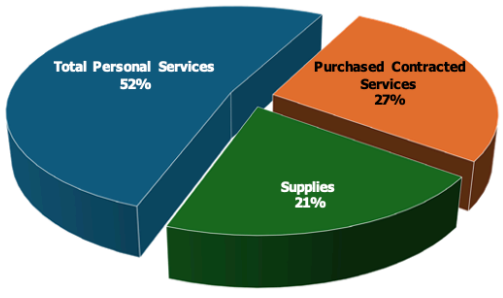
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Council Person	1	1	1		1	-
Legislative Specialist	1	1	-		-	-
Total Personnel	**2**	**2**	**1**	**-**	**1**	**-**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 94,966	$ 81,550	$ 37,676	$ 37,676	$ 38,807	$ 1,131	3.0%
Employee Benefits	68,541	71,845	31,031	31,031	35,810	4,779	15.4%
Total Personal Services	**163,507**	**153,395**	**68,707**	**68,707**	**74,617**	**5,910**	**8.6%**
Purchased Contracted Services	26,807	24,701	29,300	44,197	39,300	(4,897)	-11.1%
Supplies	28,633	34,610	29,300	24,403	29,300	4,897	20.1%
Total Expenditures	**$ 218,946**	**$ 212,707**	**$ 127,307**	**$ 137,307**	**$ 143,217**	**$ 5,910**	**4.3%**

Proposed Budget FY2025



District 3

Councilwoman Helen Zenobia Willis, representing District 3, brings a rich history of public service. Raised in a family of educators, she graduated from Savannah State University in 1999. Willis later earned an advanced accounting and financial management degree from DeVry University's Keller Graduate School of Management. After a successful career in government and corporate sectors, including roles with the Georgia Department of Labor and Fortune 500 companies, Willis pursued her passion for public service encouraged by her husband, a Colonel for the Fulton County Sheriff's Office. Committed to her community, she serves alongside her husband, Colonel Vincent Willis, Sr., raising a blended family of four children and six grandchildren.



Helen Zenobia Willis
District 3, Councilwoman

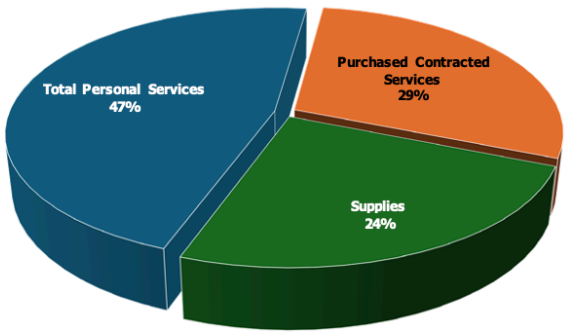
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Council Person	1	1	1		1	-
Legislative Specialist	1	1	-		-	-
Total Personnel	**2**	**2**	**1**	**-**	**1**	**-**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 64,465	$ 71,217	$ 37,676	$ 32,291	$ 38,807	$ 6,516	20.2%
Employee Benefits	6,826	18,431	31,031	26,416	21,053	(5,363)	-20.3%
Total Personal Services	**71,292**	**89,648**	**68,707**	**58,707**	**59,860**	**1,153**	**2.0%**
Purchased Contracted Services	36,884	25,805	27,200	32,011	37,200	5,189	16.2%
Supplies	21,637	33,385	31,400	37,650	31,400	(6,250)	-16.6%
Total Expenditures	**$ 129,813**	**$ 148,838**	**$ 127,307**	**$ 128,368**	**$ 128,460**	**$ 92**	**0.1%**

Proposed Budget FY2025



District 4

Councilman Jaceey Sebastian, representing District 4, has been a Cedar Grove community resident since 2006 and embodies strong leadership, advocacy, and community service. As vice president of South Fulton United, Inc., he played a pivotal role in advocating for the creation of the City of South Fulton. Additionally, he co-founded the People's Campaign, promoting incorporation. As a board member and director of public policy for the Cedar Grove Community Association and founding board member of The Bridge Let's Talk, Inc., he fosters community service and dialogue. In 2021, the Market Research Foundation recognized and honored Sebastian with The Everyday Hero Award for his community service. Committed to his faith, Sebastian is an elder at the Community Church of God. In 2022, Sebastian made history as the first male in District 4 and the first foreign-born elected to the City Council for South Fulton. In 2023, State Representative Hon. Lydia Glaize awarded Sebastian the State of Georgia Impactor Award for his service and dedication to improving his community and the State of Georgia.



Jaceey Sebastian
District 4, Councilman

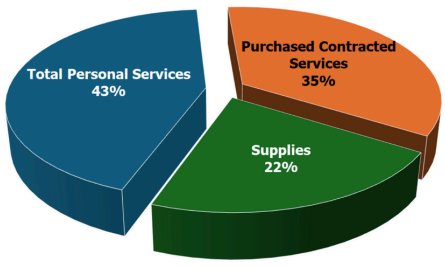
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Council Person	1	1	1		1	-
Legislative Specialist	1	1	-		-	-
Total Personnel	**2**	**2**	**1**	**-**	**1**	**-**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 89,643	$ 82,332	$ 37,676	$ 37,442	$ 38,807	$ 1,365	3.6%
Employee Benefits	14,574	26,223	31,031	21,265	13,567	(7,698)	-36.2%
Total Personal Services	**104,217**	**108,555**	**68,707**	**58,707**	**52,374**	**(6,333)**	**-10.8%**
Purchased Contracted Services	24,450	21,562	32,300	42,300	42,300	-	0.0%
Supplies	17,841	26,606	26,300	32,850	26,300	(6,550)	-19.9%
Total Expenditures	**$ 146,508**	**$ 156,723**	**$ 127,307**	**$ 133,857**	**$ 120,974**	**$ (12,883)**	**-9.6%**

Proposed Budget FY2025



District 5

Councilwoman Keosha B. Bell, representing District 5, is a native of Athens, GA, resides in the City of South Fulton, and has been actively serving the community for over 5 years. With a background in business management, marketing, and computer information technology, she's a serial entrepreneur owning Simple Pleasure Events, LLC., and White Glove Experience Booking & Talent Services. She currently works as a Community Outreach Specialist empowering individuals with disabilities through employment. With extensive experience in education, workforce development, criminal justice reform, and event planning, Bell is dedicated to community service. She sits on multiple nonprofit boards, advocating for youth education, career opportunities, financial stability, and community support. Her mantra: "Be the Change."



Keosha B. Bell
District 5, Councilwoman

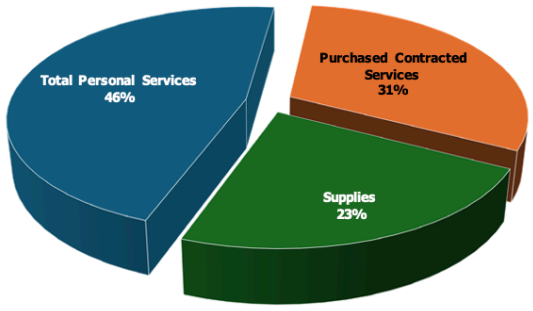
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Council Person	1	1	1		1	-
Legislative Specialist	1	1	-		-	-
Total Personnel	**2**	**2**	**1**	**-**	**1**	**-**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 74,427	$ 82,332	$ 37,676	$ 34,420	$ 38,807	$ 4,387	12.7%
Employee Benefits	29,877	41,229	31,031	24,287	20,655	(3,632)	-15.0%
Total Personal Services	**104,304**	**123,560**	**68,707**	**58,707**	**59,462**	**755**	**1.3%**
Purchased Contracted Services	42,081	48,493	29,300	42,066	39,300	(2,766)	-6.6%
Supplies	16,351	10,053	29,300	26,534	29,300	2,766	10.4%
Total Expenditures	**$ 162,736**	**$ 182,106**	**$ 127,307**	**$ 127,307**	**$ 128,062**	**$ 755**	**0.6%**

Proposed Budget FY2025



District 6

Natasha Williams-Brown is the Councilwoman for District 6 in the City of South Fulton and has been a resident of South Fulton since 1978. A native of Gary, Indiana, Williams-Brown is a 1985 graduate of Northside High School of the Performing Arts and holds a bachelor's degree in Radio and Television Broadcast Journalism and a Master of Public Administration degree with a concentration in Public Management from Georgia State University, as well as a Graduate Certification Leadership & Ethics from Kennesaw State University. A career state and higher education administrator, she is employed as a Research Administrator in the Rollins School of Public Health at Emory University and serves as the Immediate Past Chair for Region 3 of the National Council of University Research Administrators (NCURA) and as NCURA Traveling Faculty. Williams-Brown is an active community volunteer and activist. She was recently appointed to the Emory University Patient Advisory Council, where she provides input to Emory Healthcare on improving the patient experience.



Natasha Williams-Brown
District 6, Councilwoman

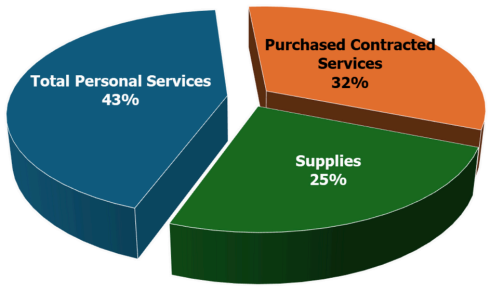
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Council Person	1	1	1		1	-
Legislative Specialist	1	1	-		-	-
Total Personnel	**2**	**2**	**1**	**-**	**1**	**-**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 76,610	$ 82,332	$ 37,676	$ 37,416	$ 38,807	$ 1,391	3.7%
Employee Benefits	24,880	34,986	31,031	21,291	13,223	(8,068)	-37.9%
Total Personal Services	**101,489**	**117,317**	**68,707**	**58,707**	**52,030**	**(6,677)**	**-11.4%**
Purchased Contracted Services	22,219	13,929	29,000	38,974	39,000	26	0.1%
Supplies	24,583	44,340	29,600	29,626	29,600	(26)	-0.1%
Total Expenditures	**$ 148,292**	**$ 175,587**	**$ 127,307**	**$ 127,307**	**$ 120,630**	**$ (6,677)**	**-5.2%**

Proposed Budget FY2025



District 7

Councilwoman Linda Pritchett, representing District 7 since December 2022, is a first-generation Cuban American and niece of the Queen of Salsa, Celia Cruz. She began her career in life insurance, eventually owning her agency. Pritchett ventured into entrepreneurship with Dakota Logan, a retail store catering to NFL players. With a bachelor's in criminal justice and a paralegal certification, she has over 20 years of legal experience, specializing in personnel injury, criminal and civil law, and workers' compensation. Recognized with President Obama's Lifetime Achievement Award for Service and served in various political roles, including treasurer for State Sen. Donzella James. Pritchett brings a wealth of experience to her council position, focusing on her dedication to public service and community involvement.



Linda Pritchett
District 7, Councilwoman

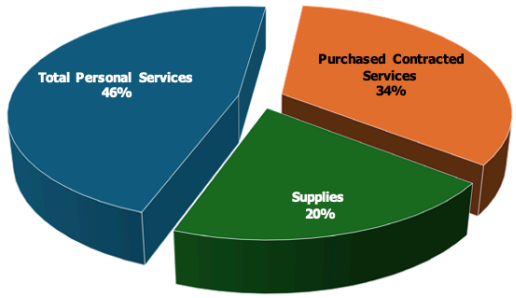
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Council Person	1	1	1		1	-
Legislative Specialist	1	1	-		-	-
Total Personnel	**2**	**2**	**1**	**-**	**1**	**-**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 73,491	$ 52,208	$ 37,676	$ 32,291	$ 38,807	$ 6,516	20.2%
Employee Benefits	7,543	15,395	31,031	26,416	20,655	(5,761)	-21.8%
Total Personal Services	**81,034**	**67,603**	**68,707**	**58,707**	**59,462**	**755**	**1.3%**
Purchased Contracted Services	35,182	33,789	33,000	43,000	43,000	-	0.0%
Supplies	18,102	26,002	25,600	25,600	25,600	-	0.0%
Total Expenditures	**$ 134,318**	**$ 127,394**	**$ 127,307**	**$ 127,307**	**$ 128,062**	**$ 755**	**0.6%**

Proposed Budget FY2025



CITY CLERK DEPARTMENT

The City Clerk's office records the Council's official actions in meeting minutes and distributes meeting agendas. The office also maintains contracts, ordinances, resolutions, and agreements and coordinates the records management and retention program.

The City Clerk attends, coordinates, and facilitates all city council meetings, distributes agendas, takes minutes, publicizes all information required by law, maintains all city council records required by the city charter, is the custodian of the city seal, and authenticates documents.

The City Clerk is the designated open records officer and helps to ensure that all open records requests are processed following the Open Records Act. The City Clerk also serves as Election Superintendent for all City elections and is the qualifying and filing officer for campaign filings required by the Georgia Secretary of State and Georgia State Ethics Commission.

Other duties under the purview of the City Clerk include:

- Drafting and processing ceremonial documents, including proclamations and letters on behalf of the city.
- Managing the City's boards, commissions, and authorities.
- Managing the City's Board of Ethics and ethics filings.
- Providing administrative support to the Mayor and City Council and management of the staff of the mayor and city council.

The City Clerk Department is budgeted in the General Fund.

FY2024 Accomplishments

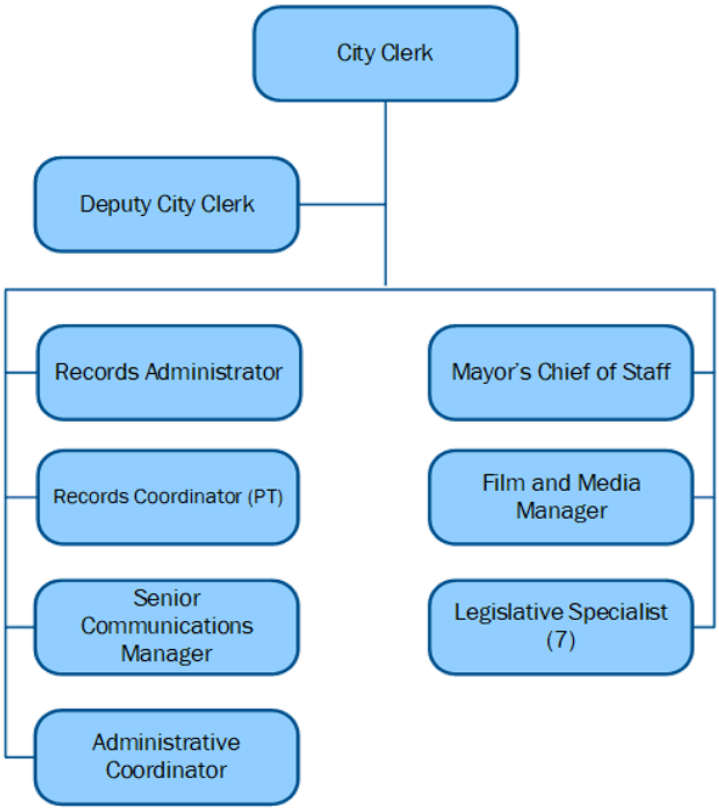
- Completed annual Open Records internal training for department directors and staff.
- Conducted Public Open Records Town hall Meeting.
- The CivicClerk agenda and meeting management system was implemented in coordination with Information Technology.
- Coordinated Finance and Procurement Training for Constituent Services Representatives.
- The City Clerk completed the Certified Public Manager (CPM) credential, and the Deputy City Clerk completed Georgia City Clerk training from the Carl Vinson Institute of Government.
- Published Semi-Annual Report for the City Clerk's Office.

FY2025 New Initiatives and Goals

- In coordination with the Information Technology department, activate the boards and commissions management system in the CivicClerk management system.
- Proceed with the next phase of achieving compliance with the Records Management and Retention Program. Phase 2 to include digitization of Finance and remaining CDRA files.
- Provide additional professional development opportunities for Clerk's staff and Constituent Services Representatives.
- Additional funding for internship opportunities for the Mayor and City Council members.
- Prepare for and administer 2025 Municipal Elections and Qualifying.

CITY CLERK DEPARTMENT

Organization Chart



Position Summary

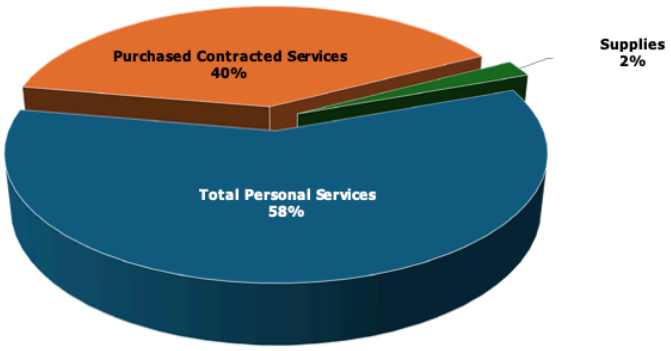
Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
City Clerk	1	1	1		1	-
Deputy City Clerk	1	1	1		1	-
Records Administrator	1	1	1		1	-
Records Coordinator	-	-	-		1	1
Senior Communications Manager	-	1	1		1	-
Administrative Coordinator	1	1	1		1	-
Mayor Chief of Staff	-	-	1		1	-
Mayor Public Advocate	-	-	1		1	-
Legislative Specialist	-	-	7		7	-
Total Personnel	**4**	**5**	**14**	**-**	**15**	**1**

CITY CLERK DEPARTMENT

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 300,794	$ 256,641	$ 958,500	$ 800,239	$ 1,195,129	$ 394,891	49.3%
Employee Benefits	80,260	134,524	476,724	246,179	328,566	82,387	33.5%
Total Personal Services	**381,054**	**391,165**	**1,435,224**	**1,046,417**	**1,523,695**	**477,278**	**45.6%**
Purchased Contracted Services	141,375	630,063	432,057	514,405	1,031,217	516,812	100.5%
Supplies	12,475	26,091	33,250	48,250	56,500	8,250	17.1%
Total Expenditures	**$ 534,904**	**$ 1,047,320**	**$ 1,900,531**	**$ 1,609,072**	**$ 2,611,412**	**$ 1,002,340**	**62.3%**

Adopted Budget FY2025



Key Performance Indicators

	Actuals FY2022	Actuals FY2023	Actuals FY2024	FY2025 Forecast	Change from FY2024 to FY2025	%
Number of Open Records processed	6,575	9,008	8,600	9,000	400	4.7%
Percentage of minutes submitted within 10 days	99%	99%	99%	100%	0.01	1.0%
Percentage of Agendas submitted within 4 days before Council Meeting	100%	100%	100%	100%	-	
Percentage of Agendas distributed timely	100%	100%	100%	100%	-	
Percentage of minutes approved without correction	100%	100%	100%	100%	-	
Number of supplements to the City's Code of Ordinances	46	20	12	20	8	66.7%

OFFICE OF THE CITY MANAGER

As the City's lead executive officer, the City Manager implements the policies and directives of the Mayor and City Council following the City's charter. The office manages day-to-day operations, ensuring the timely and efficient delivery of world-class services that enhance quality of life and add value for all residents. Among other duties, the City Manager is responsible for:

- Addressing resident's concerns through the coordinated efforts of department heads.
- Overseeing the service delivery of departments and their divisions.
- Developing and managing the city's budget of nearly $260 million.
- Ensuring adequate communication flow with elected officials.
- Forging strong, effective relationships with federal, state, and county officials and those from other cities throughout Georgia.

These activities ensure progress toward achieving five significant goals outlined in the city's master plan for 2020-2023. These include:

- Investing in developing strong teams.
- Growing infrastructure and solidifying finances.
- Increasing community collaboration and quality of life.
- Promoting economic development.
- Creating an efficient government.

The City Manager is teamed up with three Assistant City Managers (ACMs) to create the City's senior executive team. The ACMs assist the City Manager in her role and responsibilities. They manage and direct the activities of assigned departments, advise the City Manager on strategic policies, solve problems, and lead critical projects and initiatives. Delegating these activities frees up the city manager to focus on more strategic and long-term issues affecting the city. The City Manager's office organization chart is below:

The Office of the City Manager is budgeted in the General Fund and Special Revenue Funds.

FY2024 Accomplishments

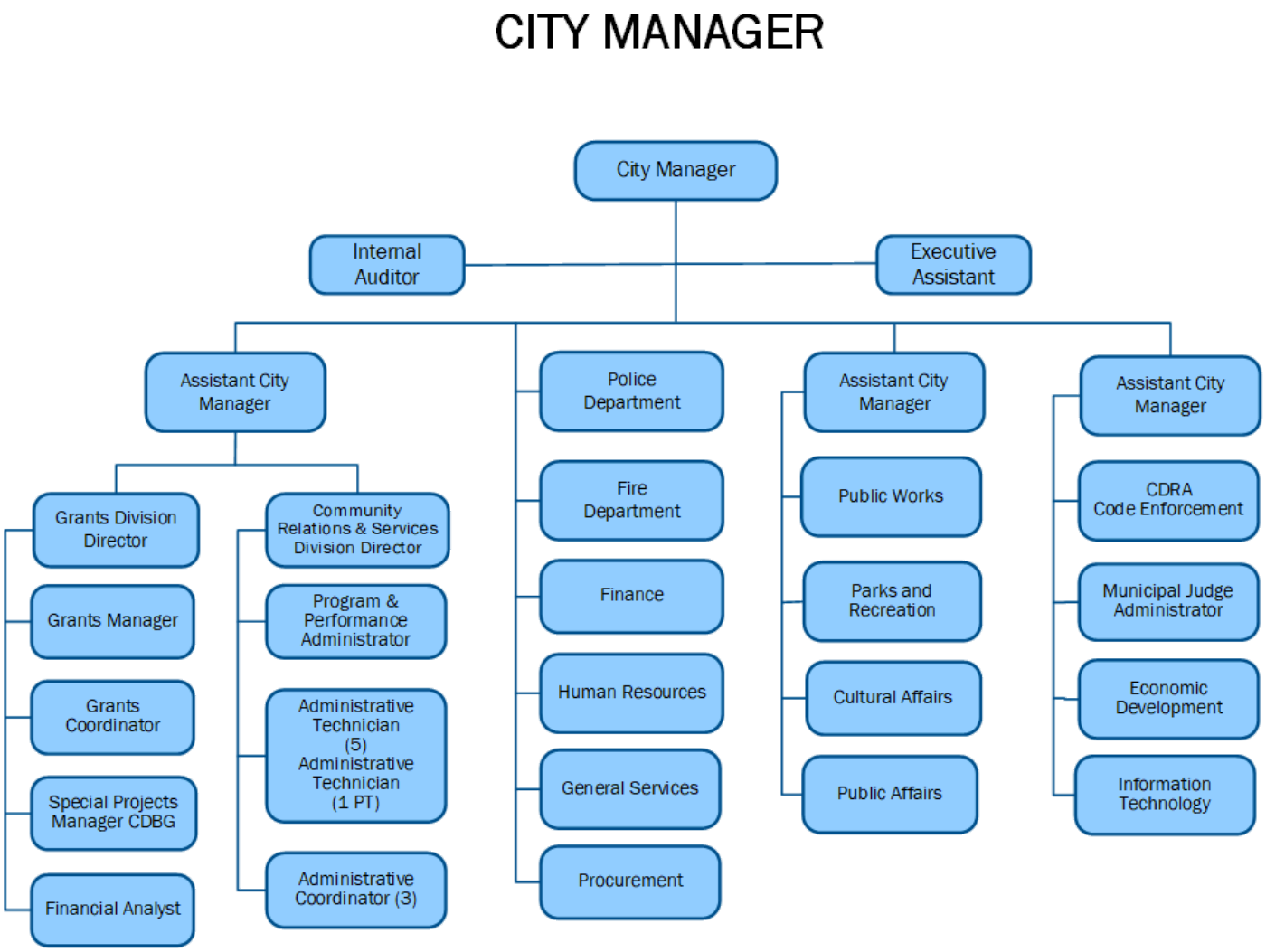
- Added a second Assistant City Manager and reorganized the department to achieve greater efficiencies.
- Created the Procurement and General Services departments and hired professional staff to lead those departments.
- Completed the FY22 audit and prepared for the FY23 audit.
- Invested and diversified the city's funds, resulting in significant interest earnings (approx. $6 million)
- Created the Community Relations and Services section to increase the city's responsiveness to the community's concerns.
- Acquired Administration Building for staff operations.
- Accelerated transportation projects, resulting in $150 million in projects under construction.
- Developed a proficient Public Affairs team.
- Acquired land for City Hall and future growth opportunities and green space.
- Developed financial policies that were adopted by the mayor and city council.
- Started the 2025-2029 Strategic Plan process.

OFFICE OF THE CITY MANAGER

FY2025 New Initiatives and Goals

- Focus on grant implementation, oversight, and reorganization of critical divisions – Grants, Community Relations and Services, and Special Services in the City Manager's Office. In the FY25 Budget, the Grants division was transferred to the City Manager's Office, and a third Assistant City Manager position was added to oversee these functions.
- Acquiring land for future needs to continue building the city's foundation.
- Develop a community beautification initiative – a litter reduction program and marketing campaign.
- Re-open the renovated City Hall at 5440 Fulton Industrial Blvd after several months of closure and re-negotiate the lease agreement with more favorable terms.
- Re-open the renovated Welcome All Natatorium after several years of closure.
- Improve outcomes by implementing a project tracking system and key performance indicators and fostering a professional and results-oriented organization.
- Where needed, establish standard operating procedures (SOPs) to improve efficiency, improve continuity of services, reduce errors, set expectations, and communicate hazards.
- Capital Improvement Plan (CIP) Implementation: Start the architectural and engineering planning process for constructing the Police Headquarters, Fire Headquarters and Training Center, and City Hall.
- Address deferred maintenance at city facilities and parks.

OFFICE OF THE CITY MANAGER
Organization Chart

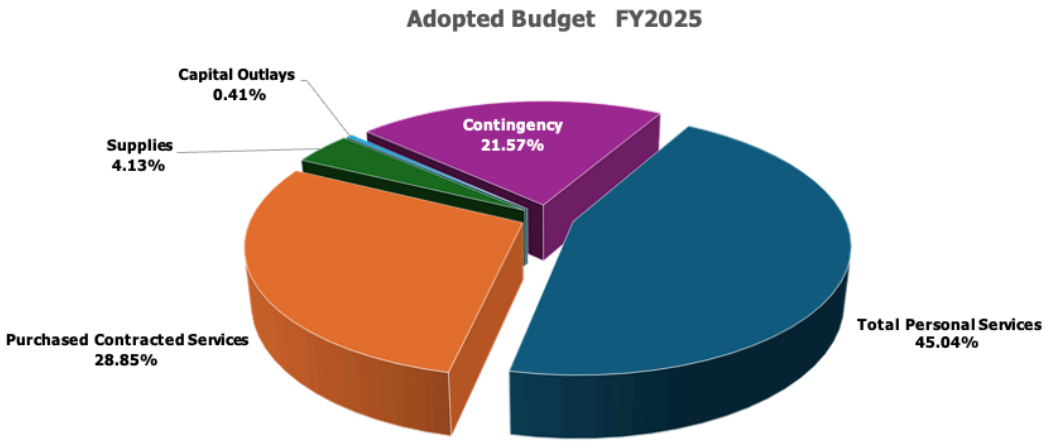


OFFICE OF THE CITY MANAGER
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
City Manager	1	1	1	1	1	-
Administrative Assistant	1	1	-	-	-	-
Administrative Specialist	1	-	-	-	-	-
Executive Assistant	-	-	1	1	1	-
Internal Auditor	-	-	1	1	1	-
Deputy City Manager	-	-	1	-	-	-
Assistant City Manager	1	2	1	2	3	1
Special Project Manager	1	2	1	1	-	(1)
Community Relations & Services Division Director	-	-	-	-	1	1
Administrative Coordinator	-	-	-	-	2	2
Program and Performance Administrator	1	-	-	1	1	-
Administrative Technician	-	-	6	5	5	-
Administrative Technician Part-Time	-	-	-	2	1	(1)
Administrative Specialist - Part Time	-	2	2	-	-	-
Total Personnel	**6**	**8**	**14**	**14**	**16**	**2**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 561,536	$ 561,828	$ 1,236,303	$ 582,659	$ 1,589,695	$ 1,007,036	172.8%
Employee Benefits	130,004	181,705	486,233	96,617	497,822	401,205	415.3%
Total Personal Services	**691,540**	**743,534**	**1,722,536**	**679,276**	**2,087,517**	**1,408,241**	**207.3%**
Purchased Contracted Services	171,539	324,954	599,500	599,500	1,337,000	737,500	123.0%
Supplies	8,840	7,953	87,500	77,500	191,500	114,000	147.1%
Capital Outlays	-	-	4,000	4,000	19,000	15,000	375.0%
Contingency	-	-	-	-	1,000,000	1,000,000	
Total Expenditures	**$ 871,919**	**$ 1,076,440**	**$ 2,413,536**	**$ 1,360,276**	**$ 4,635,017**	**$ 3,274,741**	**240.7%**



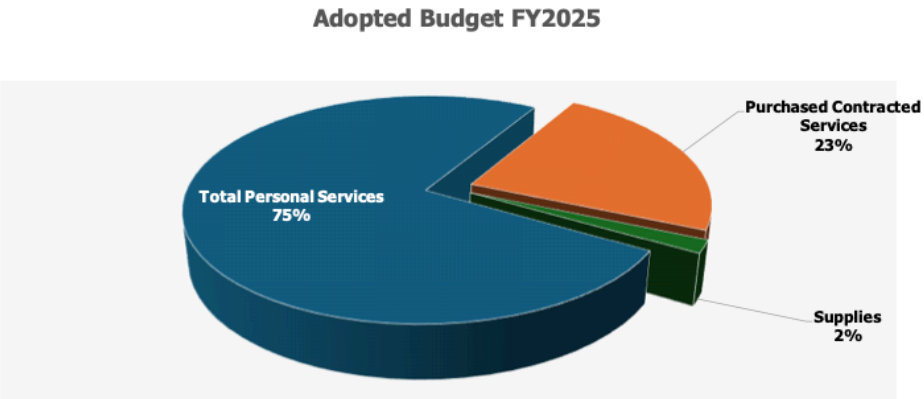
GRANTS DIVISION - Position Summary

Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Grants Division Director	-	-	-		1	1
Grants Manager	-	-	-		1	1
Special Project Manager (CDBG)	2	1	1		1	-
Financial Analyst	-	-	-		1	1
Grants Coordinator	-	-	-		1	1
Total Personnel	**2**	**1**	**1**	**-**	**5**	**4**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Proposed Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ -	$ -	$ 179,534	$ 93,319	$ 434,573	$ 341,254	365.7%
Employee Benefits	-	-	77,157	22,862	152,065	129,203	565.1%
Total Personal Services	**-**	**-**	**256,691**	**116,181**	**586,638**	**470,457**	**404.9%**
Purchased Contracted Services	-	15,000	87,000	87,000	179,000	92,000	105.7%
Supplies	-	6,053	8,500	8,500	14,560	6,060	71.3%
Total Expenditures	**$ -**	**$ 21,053**	**$ 352,191**	**$ 211,681**	**$ 780,198**	**$ 568,517**	**268.6%**



FINANCE DEPARTMENT

The Finance Department oversees and manages the City's finances, advises the City Manager and elected officials on financial and budgetary matters, and ensures they are informed of all matters materially affecting the City's economic health. It is comprised of three divisions:

Management and Budget Division
This division oversees the implementation of budgetary policies and provides fiscal recommendations to the City Manager for every City agency. It considers the financial impact of legislative and management proposals against revenue realities to design and execute the adopted budget each year.

It monitors budget to spending levels per the City's Charter. The division compiles reports with performance variance analysis and provides recommendations for management's consideration, as required. It also assists other departments with monitoring performance and executing their annual budgets in compliance with the City of South Fulton's Code of Ordinances, Goals/Objectives, and Policies and Procedures.

Accounting Division
Functions and duties include managing general accounting, accounts payable, shared services (payroll), financial statement reporting, coordinating external audits, coordinating the department's responses to compliance issues, and developing financial policies and procedures.

The Division is responsible for ensuring that the city's assets are correctly accounted for and that funds are spent consistently with applicable accounting laws, regulations, policies, plans, and procedures. This division is also responsible for accounts management and reconciliations, preparation of financial statements, financial reporting, compliance with internal controls, and monthly and year-end closeouts.

Treasury and Revenue Services Division
Oversees the City's fiscal portfolio, executes cash and investment functions, and oversees the issuance, management, and ongoing reporting of the City's short- and long-term debt program. It manages the cash flow of the City's accounts and monitors deposits, withdrawals, and transfers.

The division is responsible for the timely and accurate billing, collection, and recording of various revenues. It reviews and manages the Accounts Receivable balances and directs payments into the COSF's bank accounts. It also develops, administers, and monitors city revenue policies and procedures, incorporating best practices in municipal revenue administration, revenue management systems, and technology.

The Finance Department is budgeted in the General and Debt Service Fund.

FY2024 Accomplishments

- The department was reorganized to achieve greater efficiencies in accounts payable, which received additional resources after a process improvement review, and procurement, which was established as a separate department.
- The department filled critical leadership and operational positions such as the Deputy Chief Financial Officer (new-filled), Accounting Manager (new-filled), Budget and Management Services Manager (new), Treasury and Revenue Services Manager (new), Financial Analyst, Budget Analyst (new), 2 - Senior Accountants (filled), and a Lead Accounts Payable Accountant (new-filled).
- Improved the quality of financial reports for the city manager and elected officials.

FINANCE DEPARTMENT

FY2024 Accomplishments - continued

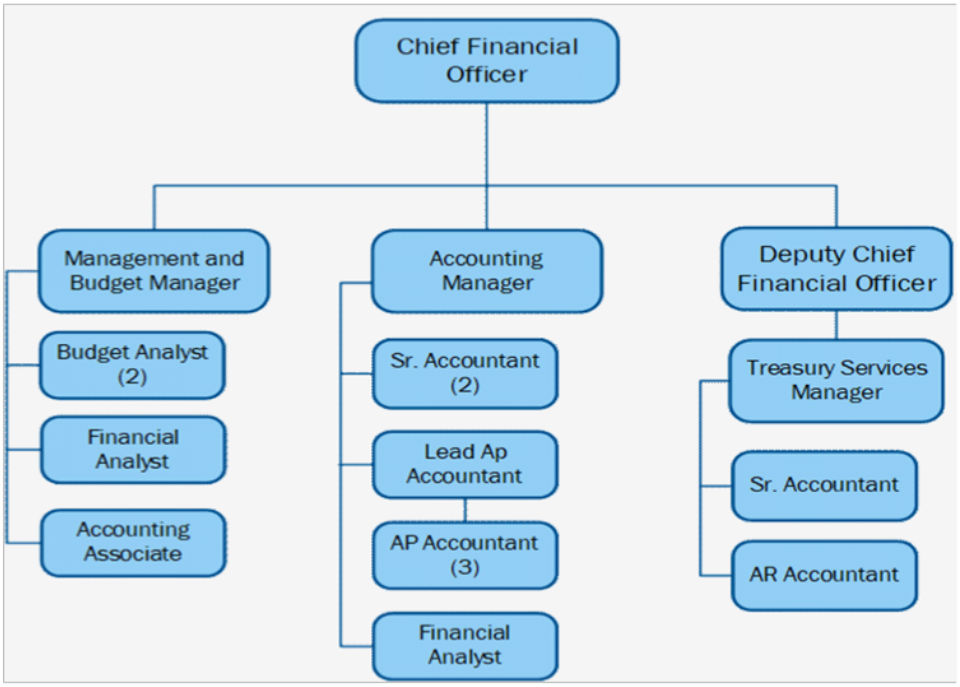
- Completed the Fiscal Year 2022 Annual Audit.
- Deployed the OpenGov online budget planning and reporting tool for efficiency and transparency.
- Developed and deployed a five-year capital improvements program (CIP) and planning process.
- Developed and adopted comprehensive financial policies, including fund balance reserves.
- Diversified the investment of the City's Cash deposits and reserves into higher yield but safe accounts. This increased the City's net interest earnings by several million dollars.
- Enhanced disbursement controls over and streamlined the Accounts Payable process to increase the timeliness and accuracy of payments.

FY2025 New Initiatives and Goals

- The Grants Division was transferred to the City Manager's Office – The transfer is designed to improve grant sourcing, implementation, management, reimbursement, and reporting.
- Fill all critical vacant positions: Managers of the Budget and Treasury Divisions, Budget Analyst, and Financial Analyst.
- Provide additional technical and staff development training intentionally and strategically.
- Refine the planning and budgeting processes for the 5-Year Capital Improvements Plan (CIP). Identify vehicle replacement, public safety-related, and recreation facility upgrade plans.
- Develop and implement a strategy for issuing long-term debt financing for key capital projects.
- Continue streamlining the A/P process to ensure timely and accurate payment of invoices.
- Continue to develop specifications for implementing a new ERP system. The City has partnered with Tyler Technologies for the ERP Pro 10 financial reporting system.
- Develop and implement a planning calendar for key Finance Department activities, i.e., monthly close, annual external audit process, budget vs. actual reports, annual operating budget development, and the 5-year CIP review and deployment.
- Develop and foster a culture of continuous improvement and customer service.

FINANCE DEPARTMENT

Organization Chart



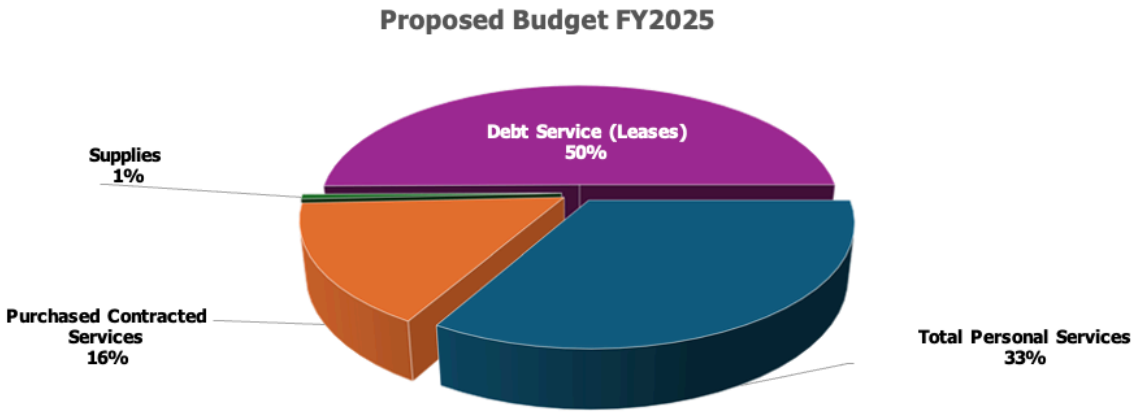
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Finance Director	1	1	-		-	-
Chief Financial Officer	-	-	1		1	-
Deputy Chief Financial Officer	-	-	-	1	1	-
Accounting Manager	-	-	1		1	-
Management & Budget Manager	-	-	1		1	-
Treasury Services Manager	1	1	1		1	-
Grants Manager	1	1	1		-	(1)
Sr Accountant	3	-	2	1	3	-
Budget Analyst	1	1	2		2	-
Grants Coordinator	-	1	1		-	(1)
Financial Analyst	-	1	2		2	-
Accountant AP Lead	-	-	-	1	1	-
Accountant AP	-	-	-	2	2	-
Accountant	2	3	3	(1)	2	-
Business Tax Specialist	1	-	-		-	-
Revenue Manager	1	1	-		-	-
Business Tax Inspector	-	2	-		-	-
Accounting Associate	2	2	1		1	-
Total Personnel	**13**	**14**	**16**	**4**	**18**	**(2)**

FINANCE DEPARTMENT

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 757,480	$ 896,087	$ 4,280,937	$ 525,213	$ 1,602,764	$ 1,077,551	205.2%
Employee Benefits	232,723	354,283	342,318	222,492	455,377	232,885	104.7%
Total Personal Services	**990,203**	**1,250,370**	**4,623,255**	**747,705**	**2,058,141**	**1,310,436**	**175.3%**
Purchased Contracted Services	496,021	254,042	869,000	994,000	985,500	(8,500)	-0.9%
Supplies	12,721	22,307	34,600	34,600	37,100	2,500	7.2%
Capital Outlays	-	-	20,000	20,000	-	(20,000)	-100.0%
Debt Service (Leases)	-	-	6,100,000	-	3,100,000	3,100,000	
Total Expenditures	**$ 1,498,945**	**$ 1,526,719**	**$ 11,646,855**	**$ 1,796,305**	**$ 6,180,741**	**$ 4,384,436**	**244.1%**



PROCUREMENT DEPARTMENT

The Procurement Department oversees and manages the City's acquisition of all commodities and services for the Mayor's Office, City Council, and all City Departments. Our Mission is to promote fair and open competition, procure high-quality products and services promptly, and meet the needs of our customers while maintaining public trust.

The Department

The City of South Fulton's Procurement methodology is based on a seven-stage process. Beginning with need identification and continuing through contract close-out, the state has established forms to support key activities in each of the following seven stages:

- Need Identification
- Evaluation Process
- Pre-Solicitation
- Award Process
- Solicitation Preparation
- Contract Process
- Solicitation Process

These compliance stages ensure the City's financial stability and public trust in its adherence to rules and regulations.

Along with the previously noted stages of solicitations, procurement is also responsible for vendor processing, purchasing card (p-card) maintenance, purchase order issuance, and staff training.

The Procurement Department is budgeted in the General Fund.

FY2024 Accomplishments

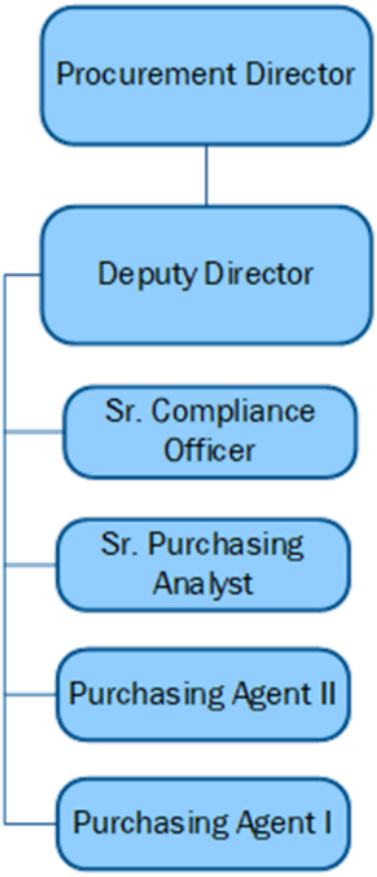
- Acknowledgments of the department's ability to adhere to and perform the necessary tasks.
- Started hiring critical leadership and operations positions, such as Senior Compliance Officer and Purchasing Analyst.
- Refined the Procurement process to increase the timeliness of executing purchase orders.
- Collaborating with the Accounts Payable (A/P) division of the Finance Department to modify the "Prenote" process and vendor validation.
- Adjusted work schedules for staff (to achieve a work-life balance).
- Implemented new training programs in partnership with the Finance Department.
- Developed standard operating procedures (SOPs) for the department.
- Conducted purchase card audits to ensure the City's Purchase card policy compliance.

FY2025 New Initiatives and Goals

- Reinforce a culture where staff understand their importance to the Procurement Department and the City of South Fulton.
- Fill all critical vacant positions: Director of Procurement, Senior Compliance Officer and Purchasing Analyst.
- Provide additional technical and staff development training intentionally and strategically. The training will cover the City's financial system—Edmunds MCSJ, National Institute of Governmental Purchasing (NIGP) ethics and standards, and the Microsoft Office suite.
- Ensuring the accuracy of approving requisitions.
- Develop and implement a strategy (policy) for the issuance of solicitations.
- Continue streamlining the Purchase-Card (PCard) process to ensure adherence to City Policy.
- Continue training staff members along with Finance to ensure accuracy in performing tasks assigned.

PROCUREMENT DEPARTMENT

Organization Chart



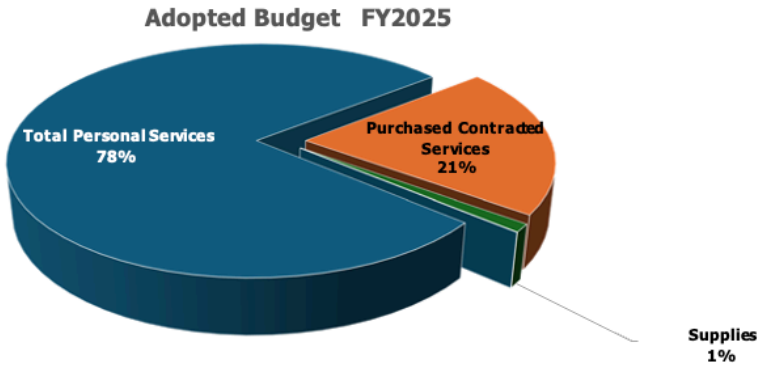
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Procurement Director	-	-	1	1	1	-
Deputy Director	-	-	1	1	1	-
Procurement Manager	-	1	-	-	-	-
Sr. Procurement Analyst	-	1	1	1	1	-
Sr Compliance Officer	-	-	1	1	1	-
Purchasing Manager	1	-	-	-	-	-
Procurement Officer	1	-	-	-	-	-
Purchasing Analyst	1	-	-	-	-	-
Purchasing Agent II	-	1	1	1	1	-
Purchasing Agent I	-	-	2	2	2	-
Total Personnel	**3**	**3**	**7**	**7**	**7**	**-**

PROCUREMENT DEPARTMENT

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 149,727	$ 18,829	$ 663,980	$ 235,940	$ 593,572	$ 357,632	151.6%
Employee Benefits	15,904	10,847	164,949	76,422	188,619	112,197	146.8%
Total Personal Services	**165,631**	**29,676**	**828,929**	**312,362**	**782,191**	**469,829**	**150.4%**
Purchased Contracted Services	101,239	214,432	197,000	190,000	207,000	17,000	8.9%
Supplies	739	5,912	11,500	18,500	11,000	(7,500)	-40.5%
Capital Outlays	-	-	5,000	5,000	-	(5,000)	-100.0%
Total Expenditures	**$ 267,609**	**$ 250,020**	**$ 1,042,429**	**$ 525,862**	**$ 1,000,191**	**$ 474,329**	**90.2%**



Key Performance Indicators

	Actuals FY2022	Actuals FY2023	Actuals FY2024	FY2025 Forecast	Change from FY2024 to FY2025	%
Number of Purchase Orders processed	3,434	3,847	4,978	5,630	652	13.1%
The dollar value of Purchase Orders *(thousands)*	$ 59,555.69	$ 64,938.83	$ 152,258.77	$ 184,954.18	$ 32,695.41	21.5%
Number of long-term contracts in place	71	71	71	95	24	33.8%
Number of bids/solicitations issued	94	94	94	125	31	33.0%

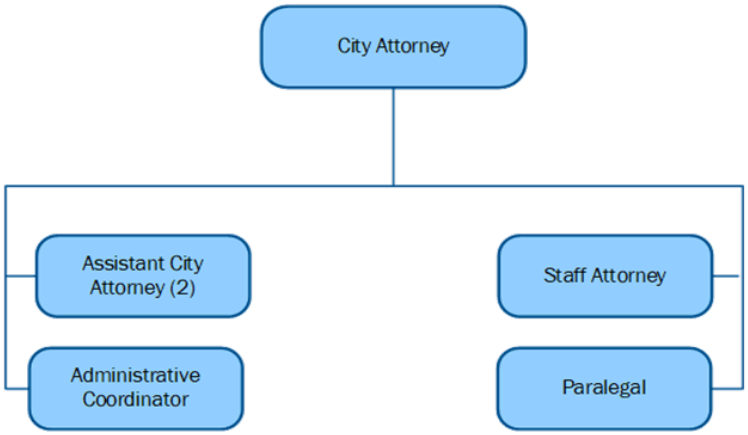
LEGAL DEPARTMENT

The Legal Department provides in-house legal advice and counseling to the City's elected officials, administrators, departments, and staff. This may also include contractual, ordinance, policy interpretation, contract review, and advice regarding legislative or other matters that may promote or adversely impact the City, including administrative issues. The City Attorney leads the department, which includes two assistant city attorneys, a staff attorney, a paralegal, and an administrative assistant. When applicable, the city attorney is also responsible for representing and defending the city in litigation not covered by the City's carrier, in which the City or its elected officials may be named as a party. The City Attorney is also authorized to be a prosecuting officer in the City's municipal court.

The Legal Department is budgeted in the General Fund.

LEGAL DEPARTMENT

Organization Chart

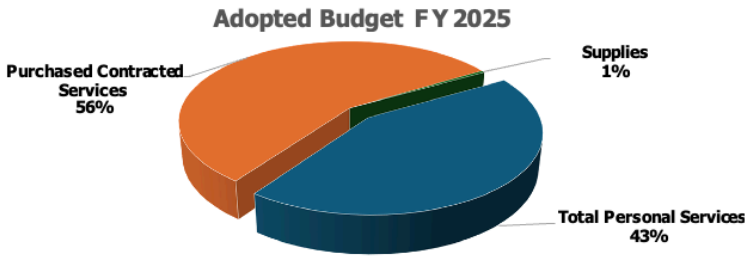


Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
City Attorney	1	1	1		1	-
Assistant City Attorney	2	2	2		2	-
Staff Attorney	-	-	1		1	-
Paralegal	1	1	1		1	-
Administrative Assistant	1	1	1		1	-
Compliance Officer	-	1	-		-	-
Total Personnel	**5**	**6**	**6**	**-**	**6**	**-**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 525,243	$ 509,483	$ 653,347	$ 538,861	$ 683,210	$ 144,349	26.8%
Employee Benefits	192,258	275,171	253,518	155,063	177,831	22,768	14.7%
Total Personal Services	**717,501**	**784,654**	**906,865**	**693,924**	**861,041**	**167,117**	**24.1%**
Purchased Contracted Services	215,380	365,099	1,120,000	1,121,000	1,120,000	(1,000)	-0.1%
Supplies	2,502	3,179	6,750	5,750	8,250	2,500	43.5%
Total Expenditures	**$ 935,382**	**$ 1,152,931**	**$ 2,033,615**	**$ 1,820,674**	**$ 1,989,291**	**$ 168,617**	**9.3%**



INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology department's mission is to provide secure, innovative, and scalable foundation technology services while fostering partnerships through guidance and support for enhancing individual technology abilities and building a more efficient operation across our world-class city. This holistic approach supports our needs and positions us for future growth in an ever-evolving technological landscape. The department has four operational units:

Project and Innovation (PI):
This division focuses on managing IT projects and driving technological innovation within the organization. It oversees project planning, execution, and delivery to meet business goals and timelines. Additionally, this team reviews, explores, and implements emerging technologies, process improvements, IT governance, and innovative solutions to improve operational efficiency.

Operations and Security (OpSec):
This division handles the day-to-day customer relations, management and maintenance of IT infrastructure, and cybersecurity, ensuring systems run smoothly, securely, and efficiently. Its responsibilities include monitoring network performance, managing data centers, overseeing IT support/help desk services, and ensuring cybersecurity measures are in place. This unit provides business continuity through proactive management of technology services, minimizing downtime, and addressing technical issues promptly.

Geographic Information System (GIS):
The GIS team manages spatial data and geographic information technology. It is responsible for mapping, analyzing, and visualizing geographic data to support decision-making. This team supports all city departments and leadership by connecting innovative thoughts to mapping technologies through creating maps, integrating data with other IT systems and business needs, and data analytics.

IT Business Operations (BizOps):
This unit manages various crucial IT business functions and team relations, ensuring seamless service delivery and organizational efficiency. These services include technology and business alignment initiatives, contract and vendor management, budget management, and workplace culture management. By optimizing these components, we enhance our operational efficiency, foster strong business and customer partnerships, and ultimately drive innovation within the organization.

The Information Technology Department is budgeted in the General and Special Revenue Funds.

FY2024 Future Focused Accomplishments

- Restructuring the department and expanding the team was a great accomplishment. These changes enhanced the collective expertise and drove innovation. A Deputy Director of Projects and Innovation, a Deputy Director of Operations and Security, an Implementation Manager, a System Administrator, and a System Analyst were hired to develop stronger teams.
- Implementing our Microsoft G5/F3 services enhances our core services and security, providing an excellent foundation for collaboration and building strong teams.
- Enhancement of our core infrastructure and network services, which are the foundation of our city, and our commitment to supporting efficient government.
- Implementing the Civic Clerk Agenda and Meeting Management solution brings a cohesive approach to council and other board meetings and helps create an efficient government.
- Implementing the enterprise phone system, Office at Hand, elevates our unified communication experience through our commitment to improving community collaboration in support of everyone's quality of life via technology alignment to the business needs of our strong teams.
- Implementing the budget management tool OpenGov, which provides a centralized solution for budget management across all city departments, builds a foundation for efficient government.
- We continue to move forward with our citywide physical security initiative, enhancing our residents' and staff's safety and security. This initiative collaborates with the Police Department and General Services as we continue to build strong teams while growing our security infrastructure.
- Design, develop, and implement all technology and physical security systems for the first significant building purchased by the city to support the growth of infrastructure and create stronger teams through technology collaboration and physical security.

INFORMATION TECHNOLOGY DEPARTMENT

FY2025 Impact Driven New Initiatives and Goals

Goals

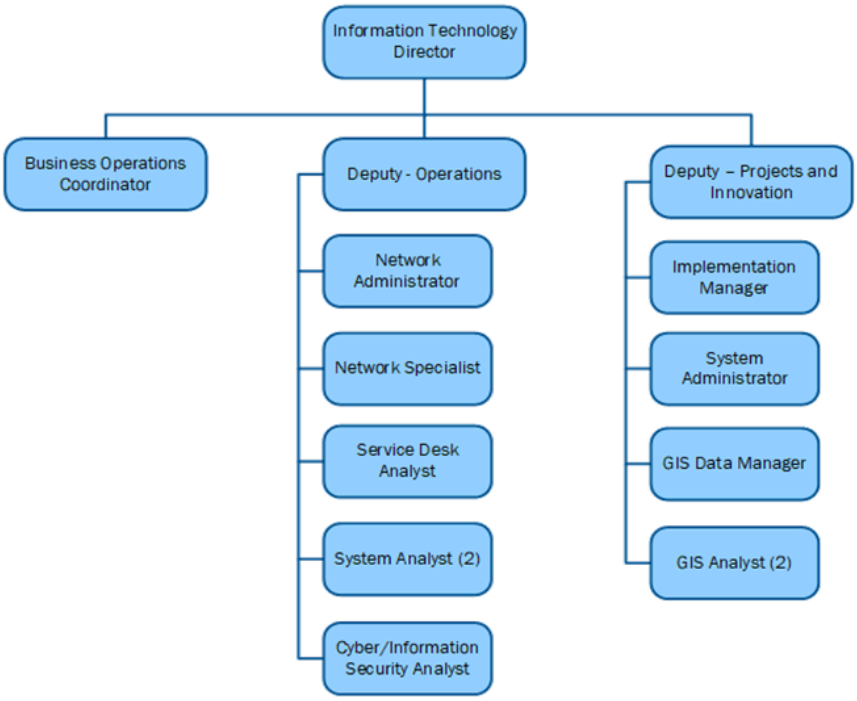
- Develop and implement comprehensive policies and procedures to minimize downtime and city data loss.
- Foster strategic partnerships with city departments to enhance operational efficiency and effectiveness throughout the year.
- Improve the Service Level Agency (SLA)rating and enhance customer satisfaction while delivering best-in-class technology services and managing solutions effectively and efficiently, aiming for a 90% SLA rating by the end of each quarter and 99% by the end of the year.
- Enhance the team's overall expertise through quarterly education in technologies like Microsoft Tools, IoT, cybersecurity, administration, and data analytics to support city initiatives effectively.

New Initiatives

- Enhance disaster recovery and business continuity efforts to ensure the city maintains critical functions during and after unexpected events.
- Upgrade the truansitional power system to provide adequate backup power for internet services and infrastructure/infrastructure during unexpected power outages or disasters.
- Create an impactful enhancement to our file storage capabilities with an intelligent and self-managing array that will elevate the storage experience and management efficiencies in support of efficient government.
- Upgrading the network connectivity for city facilities includes replacing and upgrading city wireless fidelity (WIFI) with a positive impact on the user experience.
- Enhance our device management capabilities and improve security and overall operational efficiency.
- Implement an enterprise fleet management and technology solution in partnership with risk management and fleet management. This will significantly improve our ability to manage the fleet and foster a safer driver experience for our staff and citizens in support of efficient government.
- As part of our commitment to creating more substantial teams and an efficient government, we will create a technology training program that supports foundational and departmentally specific knowledge hubs.
- Align Geographic Information Systems (GIS) to the business needs of the system while improving our citizen engagement with open data concepts.
- Implement a new permitting and licensing platform to integrate departmental tasks, creating a more efficient and cohesive operational experience to improve community collaboration.

INFORMATION TECHNOLOGY DEPARTMENT

Organization Chart



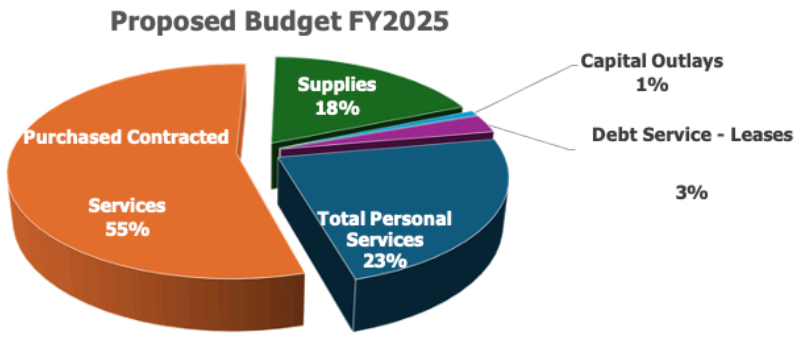
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Information Technology Director	1	1	1		1	-
GIS Analyst	2	2	2		2	-
GIS Manager	1	1	1		1	-
Cyber Sec Anal / Sec Eng	1	1	1		1	-
Business Development Coordinator	-	1	1		1	-
Network Administrator	1	1	1		1	-
Network Specialist	1	1	1		1	-
System Analyst	1	1	1	1	2	-
IT Program Manager DEPUTY	-	1	1	1	2	-
Implementation Manager	-	-	-	1	1	-
System Administrator	-	-	-	1	1	-
Service Desk Analyst	-	1	1		1	-
Administrative Coordinator II	1	-	-		-	-
Total Personnel	**9**	**11**	**11**	**4**	**15**	**-**

INFORMATION TECHNOLOGY DEPARTMENT

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 576,088	$ 652,343	$ 877,401	$ 933,554	$ 1,344,531	$ 410,977	44.0%
Employee Benefits	202,940	301,711	401,310	276,796	365,815	89,019	32.2%
Total Personal Services	**779,028**	**954,054**	**1,278,711**	**1,210,350**	**1,710,346**	**499,996**	**41.3%**
Purchased Contracted Services	2,055,308	2,921,378	2,368,600	2,553,600	4,009,259	1,455,659	57.0%
Supplies	321,413	579,471	750,750	1,034,255	1,331,053	296,798	28.7%
Capital Outlays	-	-	50,000	70,000	55,500	(14,500)	-20.7%
Debt Service - Leases	-	-	-	-	200,000	200,000	
Total Expenditures	**$ 3,155,749**	**$ 4,454,904**	**$ 4,448,061**	**$ 4,868,205**	**$ 7,306,158**	**$ 2,437,953**	**50.1%**



HUMAN RESOURCES DEPARTMENT

The Human Resources Department oversees and manages the City's personnel operations. The primary functions include recruitment and staffing, training and development, compensation and benefits, employee relations, legal compliance, payroll, risk management and safety, and employee engagement and culture. It is comprised of four divisions:

Risk Management Division
This division oversees worker's compensation and property and liability claims. It is responsible for timely reporting accidents and injuries, tracking and monitoring the claims process, ensuring proper coding and payment of claims, and following up on causes and preventative measures.

The Risk Division administers the city's auto liability, physical damage, general liability, and worker's compensation insurance policies. This division trains staff on proper policies and procedures, safety protocols, and safety techniques. Risk develops and implements safety and loss control programs, procedures, and manuals, updates policies, conducts audits, identifies potential hazards, makes recommendations, and analyzes the impacts of programs and training.

Payroll Division
The Payroll Division oversees and coordinates all payroll and time administration activities and functions. This division provides leadership and direction in payroll policies, practices, and procedures and ensures timely and accurate time attendance and payroll processing.

This division works cooperatively with the Finance Department to ensure funding and filing of all payroll and tax returns. It ensures compliance with IRS, FLSA, and GA DOL standards and guidelines for employee classifications, payments, and reporting.

Talent Acquisition Division
The Talent Acquisition (TA) Division manages all citywide recruitment and onboarding activities. This unit partners with all city departments to learn hiring needs and department structures. This division must remain current with recruitment trends, best practices, legal updates, and organizational trends.

The division is responsible for maintaining accurate job postings, communicating promptly with applicants, candidates, and hiring managers, and maintaining a positive experience for all involved in the hiring process. This team is also responsible for completing onboarding for all new hires and ensuring compliance with all legal requirements.

General Human Resources Division
The remaining Human Resources (HR) members are responsible for employee grievances, investigations, benefits, wellness, file maintenance, policy reviews, updates, administration, discipline review, termination review and processing, training and development, pay and classification, training and development, employee engagement and culture, and offering guidance and support at all levels of the organization in personnel matters.

The Human Resources Department is budgeted in the General Fund.

HUMAN RESOURCES DEPARTMENT

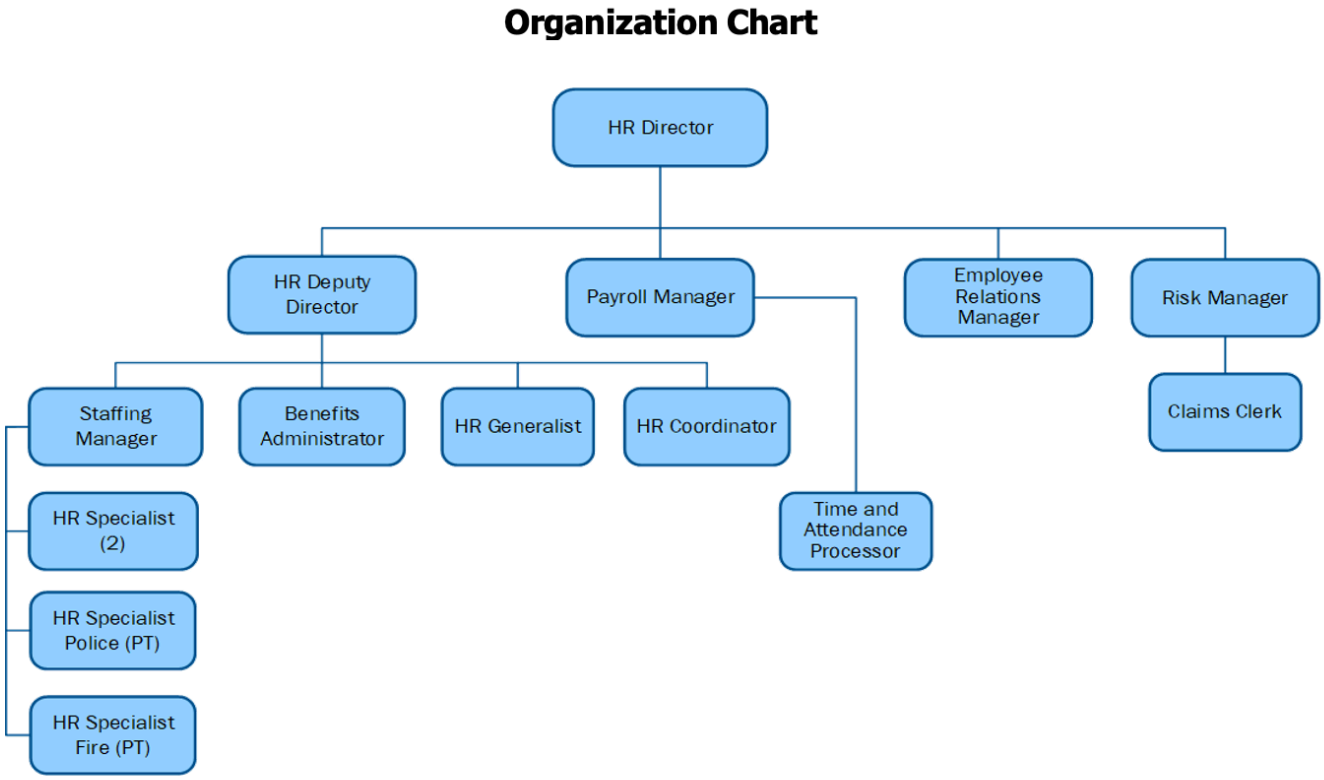
FY2024 Accomplishments

- Made a tangible impact on employee culture and engagement through regular events, communication, contests, and opportunities for employees to meet each other and spend time away from their desks participating in physical/mental/social/emotional health activities.
- Created a paid internship program.
- Completed a Pay Class and Compensation Study, bringing our average starting wages to the 75th percentile for the market.
- Led multiple employee training sessions on ethics, harassment, leadership skills, performance evaluations, and goal setting, and safety.
- Created an employee of the month program.

FY2025 New Initiatives and Goals

- Build a new Talent Acquisition Division: have a dedicated team focused on filling vacancies quickly, increasing communication with candidates to improve the candidate experience, increasing availability of interviews to enhance the hiring manager experience, and having more expertise and availability for advice, training, and guidance on hiring.
- Continue to build on the safety incentives program, build awareness of prevention techniques, and build a culture of safety. Increase accountability and ownership through better practices and policies.
- Develop KPIs to track and measure for all staff members, ensuring our focus is in the right place to move the city forward.
- Continue to drive engagement and culture through recognition and wellness programs.

HUMAN RESOURCES DEPARTMENT
Organizational Chart

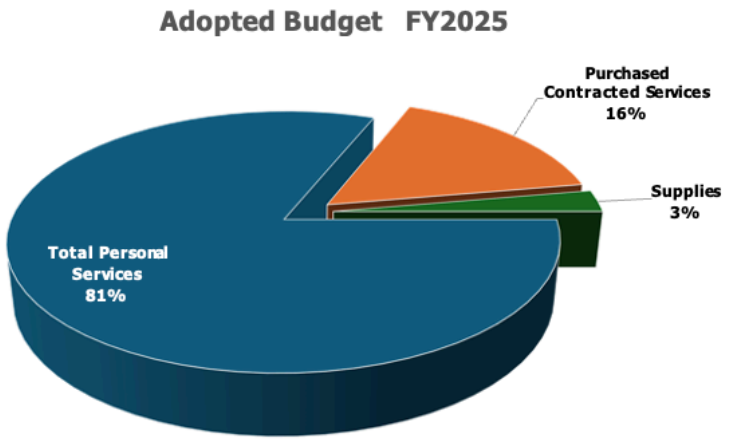


HUMAN RESOURCES DEPARTMENT
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
HR Director	1	1	1		1	-
HR Manager	1	1	1		1	-
Payroll Manager	1	1	1		1	-
Staffing Manager	-	-	-		1	1
Human Resources Generalist	-	1	1		1	-
Benefits Administrator	-	-	1		1	-
Payroll & Benefits Coordinator	1	1	-		-	-
Employee Relations Manager	-	-	1		1	-
Payroll Coordinator	-	-	1		1	-
Human Resources Specialist Fire Part Time	-	-	-		1	1
Human Resources Specialist Police Part Time	-	-	-		1	1
Human Resources Specialist	2	1	1		2	1
Human Resources Coordinator	-	-	1		1	-
Total Personnel	**6**	**6**	**9**	**-**	**13**	**4**

Financial Section - Human Resources Division

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 308,950	$ 390,781	$ 776,914	$ 683,315	$ 974,644	$ 291,329	42.6%
Employee Benefits	156,845	261,202	373,421	233,359	395,505	162,146	69.5%
Total Personal Services	**465,796**	**651,982**	**1,150,335**	**916,674**	**1,370,149**	**453,475**	**49.5%**
Purchased Contracted Services	158,046	274,858	256,420	256,420	274,587	18,167	7.1%
Supplies	16,428	29,915	41,250	41,250	46,300	5,050	12.2%
Total Expenditures	**$ 640,270**	**$ 956,755**	**$ 1,448,005**	**$ 1,214,344**	**$ 1,691,036**	**$ 476,692**	**39.3%**



HUMAN RESOURCES DEPARTMENT

Key Performance Indicators

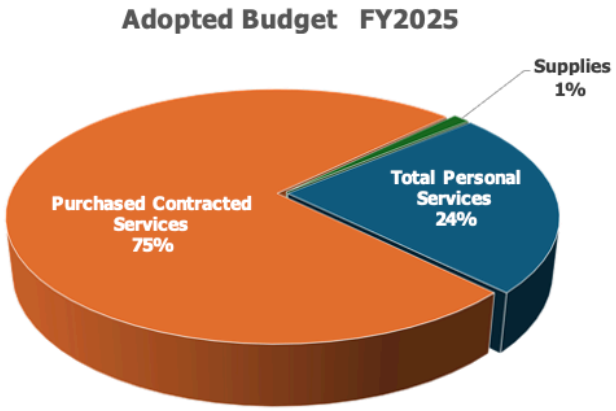
	Actuals FY2022	Actuals FY2023	Actuals FY2024	FY2025 Forecast	Change from FY2024 to FY2025	%
Human Resources						
Number of active employees city-wide	469	642	665	736	71	10.7%
Number of employment applications received	n/a	17,753	19,257	21,000	1,743	9.1%

RISK MANAGEMENT DIVISION
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Risk Manager	1	1	1		1	-
Claims Clerk	-	-	-		1	1
Total Personnel	**1**	**1**	**1**	**-**	**2**	**1**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ -	$ 12,405	$ 94,716	$ 94,884	$ 151,275	$ 56,391	59.4%
Employee Benefits	(112,838)	168,214	766,772	321,751	1,033,888	712,137	221.3%
Total Personal Services	**(112,838)**	**180,619**	**861,488**	**416,636**	**1,185,163**	**768,527**	**184.5%**
Purchased Contracted Services	1,879,514	2,744,168	2,780,000	2,778,000	3,791,400	1,013,400	36.5%
Supplies	1,732	1,400	60,550	62,550	61,500	(1,050)	-1.7%
Total Expenditures	**$ 1,768,408**	**$ 2,926,188**	**$ 3,702,038**	**$ 3,257,186**	**$ 5,038,063**	**$ 1,780,877**	**54.7%**



Key Performance Indicators

	Actuals FY2022	Actuals FY2023	Actuals FY2024***	FY2025 Forecast	Change from FY2024 to FY2025	%
Risk Management (General Liability Claims)*						
Number of claims received	82	65	24	36	12	50.0%
Dollar-value of claims** *(in thousands)*	$ 3,104.6	$ 1,699.9	$ 1,631.1	$ 1,450.0	$ (181.1)	-11.1%

* The insurance company manages claims. Claims include auto liability, auto property, errors & omissions, professional liability, general property, etc.
** Dollar-value is the total incurred for the calendar year and claims lag 1 to 2 years.
*** Calendar year-to-date as of September 30, 2024. Claims to date are $326K, representing twenty percent of the estimated total.

PUBLIC AFFAIRS DEPARTMENT

The Department of Public Affairs for the City of South Fulton is dedicated to delivering exceptional municipal services by effectively communicating the City's Strategic Vision. The department ensures that messages are clear, accurate, and engaging for residents, businesses, news media, and community groups. The department supports various City initiatives through an integrated approach, aligning them under a unified marketing strategy that promotes the vision of "One City, One Voice."

Key responsibilities include generating positive messaging, implementing city-wide branding strategies, and managing public information across all media platforms. The department also serves as a central resource for marketing and public affairs services for all City departments and provides crucial communications support during Joint Operations Center (JOC) activations.

DEPARTMENT FUNCTIONS:

Media Relations
The division acts as the official spokesperson for the City of South Fulton, handling all media requests and responses. This includes coordinating interviews, issuing press releases, and ensuring that the City's voice is consistently and accurately represented in all interactions with the media.

Social Media
The department manages and coordinates the City of South Fulton's social media presence across various platforms, producing engaging content and responding to community interactions. This section aims to enhance public engagement by sharing updates, promoting events, and fostering communication with residents.

Public Relations
The department promotes the City of South Fulton's programs, services, and quality of life through various communication channels. Public Relations helps build a positive image of the City and keeps residents informed by disseminating information about City initiatives, successes, and community developments.

Marketing
The department develops and implements media strategies to create marketing materials, flyers, and multimedia content. This content is distributed across multiple platforms, such as radio, TV, newsletters, and digital media, to engage residents, property owners, and businesses with timely and relevant information about City of South Fulton projects and services.

Website Management
The team ensures the City of South Fulton's website remains accurate and current by meeting with each department to update web content. Additionally, the site features the latest City news, videos, events, and press releases, offering a comprehensive platform for community updates.

Internal Communication
The department keeps City of South Fulton staff informed on internal matters, such as news updates, benefits, team achievements, and personnel milestones; maintaining an informed workforce supports a collaborative and effective environment within the City government.

Emergency Management
In collaboration with public safety officials, the department coordinates communications during emergencies, providing timely and accurate messaging to ensure public safety and keep residents informed about critical developments.

PUBLIC AFFAIRS DEPARTMENT

The Public Affairs Department is budgeted in the General Fund.

FY2024 Accomplishments

Departmental Reorganization
- The department was reorganized to achieve greater efficiencies.

Photography and Videography
- Contracted photographers and videographers to capture key events, delivering professional photos to the council within 48 business hours.

Community and Online Engagement
- Achieved a 48% increase in positive online impressions within two months, reflecting improved public perception.
- Added over 400 new followers on LinkedIn in a four-month span, expanding the City's social media reach.

Media Relations and Event Coverage
- Established positive media relationships, securing coverage for major events to boost the City's public image.
- Successfully launched the "State of the City" event with favorable media coverage.
- Organized the City's first media day, attracting national media attention and enhancing the City's visibility.
- Garnered regional media coverage for the "Food Truck Story," casting the City in a positive light.

Internal Service Improvements
- Reduced internal complaints related to services by 80% within two months, showcasing an increase in departmental satisfaction.

Staff Expansion
- Recruited high-caliber team members for key roles, including Deputy Director of Public Relations, Senior Communications Manager, Communications Manager, Public Relations Specialist, and Visual and Digital Specialist.

Content Production
- Published six high-quality news articles weekly, contributing to a positive sentiment around the City's initiatives and achievements.

Quality Enhancement
- Significantly elevated the quality of work produced by the Department of Public Affairs, leading to improved service delivery and public perception.

FY2025 New Initiatives and Goals

Media and Public Relations/Securing Positive Media Coverage
- Target at least 40 positive news articles or features annually, aiming for 10 stories each quarter. This initiative seeks to increase media coverage and public awareness of the City of South Fulton's achievements, services, and community programs.

PUBLIC AFFAIRS DEPARTMENT

Build Relationships

- Develop relationships with key stakeholders, including government officials, community leaders, and media representatives. This effort will focus on proactive media management, establishing lines of open communication and collaboration to ensure accurate representation of City initiatives and foster mutual support for City goals.

Execute Public Events and Campaigns

- Organize and manage at least two major public events or campaigns annually, like the Juneteenth celebration, the Azucar festival, and the State of the City event. These events aim to generate media interest, encourage community involvement, and showcase the City's cultural vibrancy and strategic initiatives.

- **Strategy and Planning**
  - **Develop a Public Affairs Strategy**
    - Crafting and implementing a comprehensive public affairs plan that aligns with the City Manager's objectives. This ongoing strategy will outline the department's actions, prioritize key projects, and guide initiatives to ensure alignment with broader City goals.
  - **Crisis Communication Planning**
    - Preparing a robust crisis communication plan to mitigate potential damage to the City's reputation in adverse situations. This initiative will include clear communication protocols, designated spokespeople, and pre-approved messaging to ensure a swift, effective response during crises.

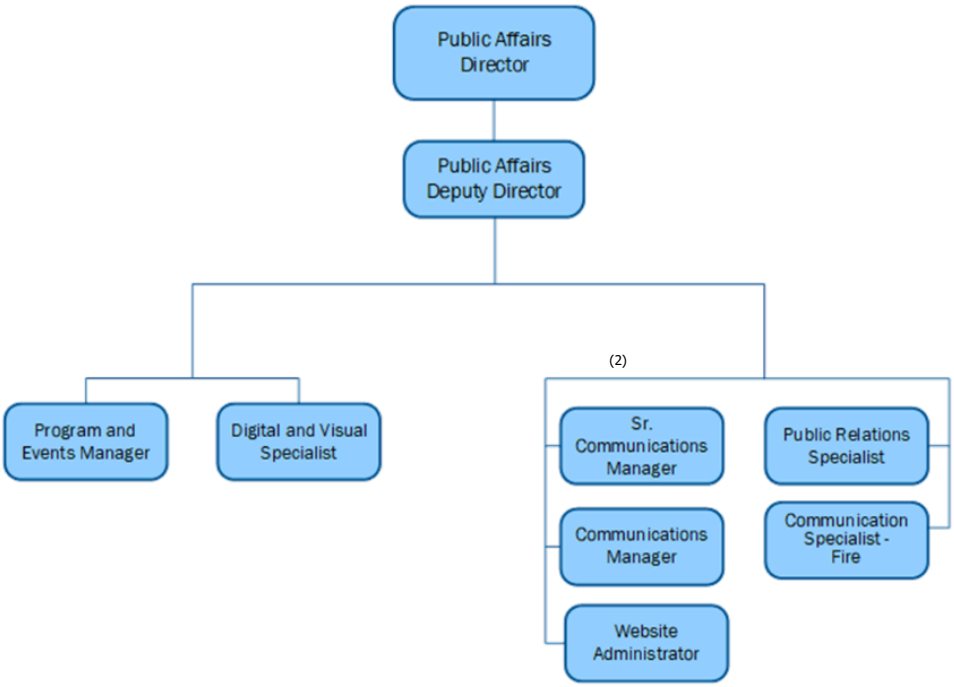
- **Digital and Social Media Engagement**
  - **Crisis Communication Planning**
    - Targeting a 10% monthly growth rate in social media followers and a 20% increase in post engagement across all platforms. This initiative will enhance the City's online presence, broaden its reach, and foster stronger connections with residents through engaging and relevant content.
  - **Content Creation and Collaboration**
    - Working closely with internal teams to create compelling content for multiple platforms, such as press releases, newsletters, and website updates. This collaborative effort ensures consistent messaging and provides valuable information to the public about City projects and achievements.

- **Community and Stakeholder Engagement**
  - Actively engaging in local community boards, committees, and industry associations to boost the City's visibility and influence. Participation will facilitate networking, allow for direct input on community matters, and strengthen the City's role as a community leader.

- **Monitoring and Analysis**
  - Regularly measuring public sentiment through surveys or online tools to maintain at least a 75% positive sentiment rating. This initiative provides insights into community perceptions, guiding adjustments in strategy to reinforce positive public opinion and address any areas of concern.

PUBLIC AFFAIRS DEPARTMENT
Organization Chart

Organization Chart

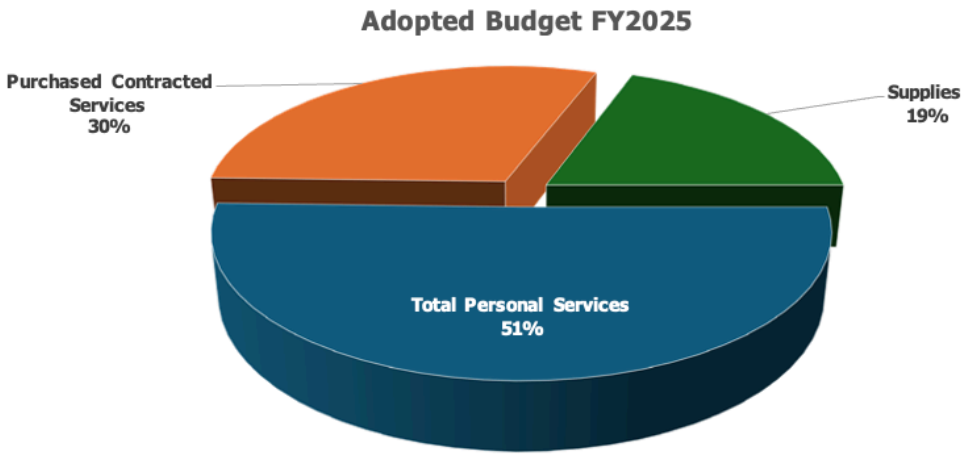


Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Public Affairs Director	-	1	1		1	-
Public Affairs Deputy Director	-	-	1		1	-
Senior Communications Manager	-	-	1		-	-
Communications Manager	-	-	-	1	1	-
Program and Events Manager	-	1	1		1	-
Public Relations Specialist	-	1	1		1	-
Communications Specialist	-	1	1	(1)	1	1
Website Administrator	-	-	1		1	-
Photographer / Videographer	-	-	1		1	-
Visual & Digital Specialist	-	-	-			
Total Personnel	-	4	8	-	9	1

PUBLIC AFFAIRS DEPARTMENT
Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 304,559	$ 248,493	$ 632,640	$ 440,236	$ 651,952	$ 211,716	48.1%
Employee Benefits	111,341	116,518	194,973	132,419	183,807	51,388	38.8%
Total Personal Services	**415,900**	**365,011**	**827,613**	**572,655**	**835,759**	**263,104**	**45.9%**
Purchased Contracted Services	66,595	198,844	515,688	406,608	500,609	94,001	23.1%
Supplies	91,016	88,439	316,436	426,436	320,436	(106,000)	-24.9%
Total Expenditures	**$ 573,510**	**$ 652,293**	**$ 1,659,737**	**$ 1,405,699**	**$ 1,656,804**	**$ 251,105**	**17.9%**



GENERAL SERVICES DEPARTMENT

The City of South Fulton General Services Department maintains all city facilities, including Parks, Fire Stations, Police Precincts, administrative buildings like City Hall and the city administration complex, and the vibrant Wolf Creek Amphitheater. We pledge to deliver well-maintained, energy-efficient, safe, clean, and environmentally sustainable facilities that empower our city to thrive. Our commitment extends to the seamless operation of Fleet Services, ensuring our city's vehicles are always primed and ready to serve. As the caretakers of the city's fleet of automobiles, trucks, motorcycles, fire apparatuses, heavy equipment, and motorized light-duty equipment, we strive to maintain the city's fleet in tip-top working conditions, provide a modern fleet of energy-efficient and clean-fuel vehicles. The department has three divisions:

Facilities Management Division
The City of South Fulton (COSF) Facilities Management Division is relentlessly committed to delivering top-tier, energy-efficient, safe, and environmentally sustainable facilities across the city. We are the powerhouse behind the maintenance and enhancement of 41 critical city sites, including Parks, Fire Stations, Police Precincts, administrative hubs, and the iconic Wolf Creek Amphitheater. As part of the city's land bank program, we provide security and upkeep of eight parcels of undeveloped land. Finally, we manage and oversee the city's portfolio of rental facilities.

Our facilities services group provides responsive, swift, and efficient support to the occupants of the city's facilities. They assist with establishing, relocating, and setting up office space and installing accessories and peripherals. They ensure timely and effective pest control and janitorial services. They assist city departments with event setup and provide support during the events. They provide minor tenant improvements such as carpentry, plumbing, and HVAC services. In addition, the group works with city departments to procure, assemble, and install new furniture, ensuring the overall comfort and functionality of the city's facilities.

FY2024 Accomplishments
- The city's first facility was purchased at 4715 Frederick Drive, housing the rear-facing city departments.
- Initiated the renovations for our temporary City Hall at 5440 Fulton Industrial Blvd. The upgrades included a meeting space for the city council and planning and zoning meetings.
- Completed a comprehensive renovation of the Welcome All Pool/Natatorium.
- Completed a comprehensive renovation of the backstage areas of the Wolf Creek Amphitheater (Green Room and Dressing Rooms).
- Renovated the Southwest Arts Center's Blackbox Theater.
- Initiated the city's land bank program with the purchase of eight properties.
- Transferred four properties from Fulton County to the City.
- Purchased digital marquee signs for City Hall, the Southwest Arts Center, and the Wolf Creek Amphitheater.
- Installed solar-powered lighting for the parking and access road behind the stage of the Wolf Creek Amphitheater.

FY2025 New Initiatives and Goals
- Purchase a new city facility.
- Continue the land bank program and acquire more properties.
- Complete a comprehensive renovation of the Southwest Arts Center's theater building.
- Activate new grounds crew for city-owned facilities.
- Expand the General Services Department from 17 approved positions to 35.
- Fill all vacant positions within the department.

GENERAL SERVICES DEPARTMENT

FY2025 New Initiatives and Goals - continued

- Construct a new passive park.
- Renovate five park facilities.
- Replace at least five outdated HVAC Units across the city.
- Convert incandescent and fluorescent lighting to LED lighting across the city.
- Initiate the design process for a new City Hall.
- Initiate the Site Design & Design-Build procurement for constructing the new Police Headquarters.
- Initiate the Site Design & Design-Build procurement for constructing the new Public Safety Training Facility and Fire Headquarters Complex.

Fleet Maintenance Division

The City of South Fulton (COSF) Fleet Maintenance Division oversees electric and motorized equipment operations. The COSF Fleet staff manages the daily activities of electric vehicles and motorized equipment, leased and owned. The Fleet Division handles vehicle maintenance, fuel management, and health and safety compliance. The division's main goal is to maximize safety, control costs, improve efficiency, increase productivity, and provide clear operational visibility. The division also oversees the life cycle of the city's electric and motorized assets and acquires such equipment for planned future expansion and modernization.

The General Services Department, including Facilities Maintenance, Management Services, and Fleet divisions, is budgeted in the General Fund and the Capital Improvements Plan.

FY2024 Accomplishments

- Initiated the electrification of the city's fleet. Added 10 new electric vehicles, 12 level 2 electric vehicle charging stations, and acceptance into the Georgia Power Make Ready Program to construct an additional 62 level 2 electric vehicle charging stations.
- Purchase 44 new vehicles for various city departments.
- Implemented a new fleet management solution for the city's fleet.
- Purchased three electric golf carts, including an ambulance cart, for use at the Wolf Creek Amphitheater.

FY2025 New Initiatives and Goals

- Purchase 17 additional electric vehicles.
- Purchase 15 hybrid vehicles.
- Commission of 62 electric vehicle charging stations.
- Construct four level 3 electric vehicle charging stations.
- Replace 20 surplus vehicles.
- Lease 69 new vehicles for the police fleet.

Management Services Division

The Management Services Division is a newly created division within the General Services Department. Established with the passage of the FY2025 budget, the division will manage and oversee the city's environmental health and safety, and regulatory compliance. It will also manage the acquisition of real estate and undeveloped land, the city's lease portfolio, the preventive maintenance programs for city facilities and fleet, provide management of the city's utilities, and oversee the city's surplus property and disposal.

GENERAL SERVICES DEPARTMENT

Management Services Division - continued.

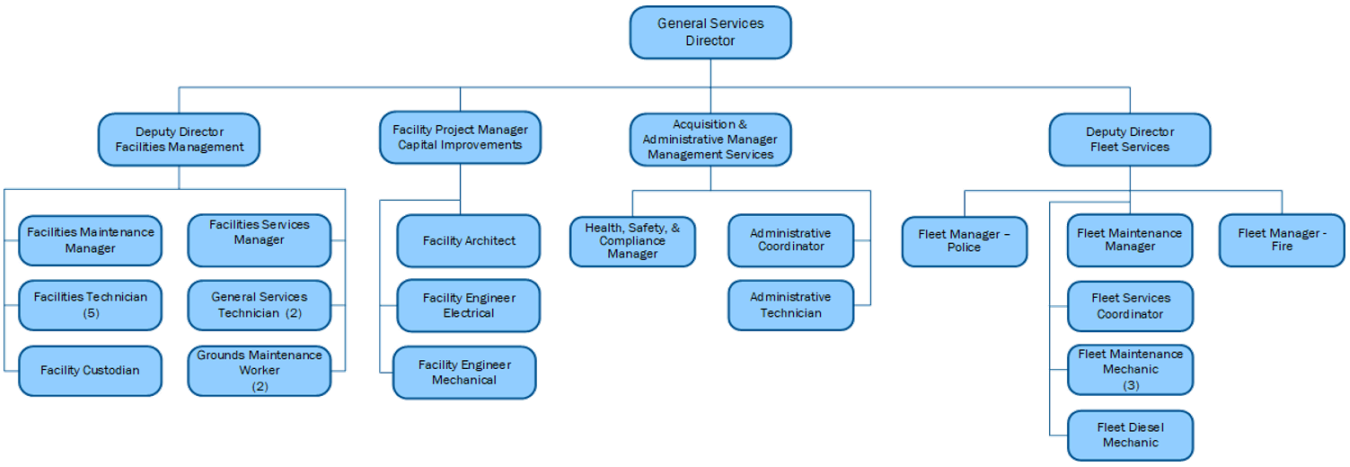
Internally, the division will manage and oversee the department's procurement activities, operate the city's mailroom, manage and oversee the city's central stores, and provide administrative support to the department's divisions and the director.

FY2025 New Initiatives and Goals

- Environmental assessment of city facilities for the presence of toxic building materials and toxic indoor air quality.
- Purchase of new facilities and land.
- Reduce reliance on rental properties by renovating newly acquired real estate.
- Improve the timely payment of city obligations by twenty percent by promptly and accurately processing vendor invoices and billings.
- Implement environmental health and safety standards and audits for all city facilities for public and city employee protection.

GENERAL SERVICES DEPARTMENT
Organization Chart

Organization Chart



GENERAL SERVICES DEPARTMENT
Position Summary

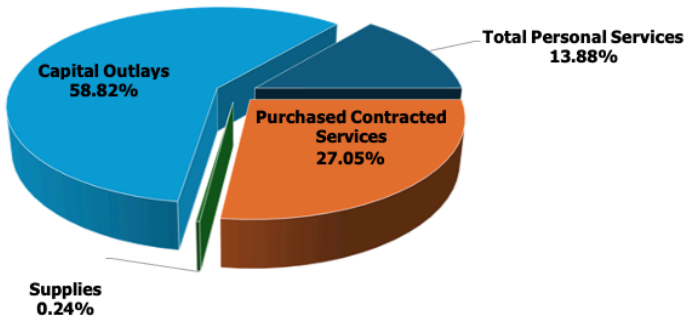
Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
General Services Division						
General Services Director	-	-	1	1	1	(1)
Deputy Director	-	1	1	1	1	(1)
Fleet Maintenance Manager	1	1	1	1	-	(2)
Fleet Maintenance Mechanic	2	3	3	3	-	(6)
Fleet Services Coordinator	1	1	1	1	-	(2)
CIP Facilities Manager	1	-	-	-	-	-
Land Administrator	-	1	1	-	-	(1)
Administrative & Acquisition Administrator	-	-	-	1	-	(1)
Facility Maintenance Manager	-	1	1	1	-	(2)
Facility Project Manager	-	1	1	1	-	(2)
Facilities Maintenance Technician	-	-	5	5	-	(10)
Facilities Custodian	-	-	1	1	-	(2)
Facilities Maintenance Worker	-	3	-	-	-	-
General Services Technician	3	-	1	1	-	(2)
Total General Services Division Personnel	**8**	**12**	**17**	**17**	**2**	**(32)**
Management Services Division						
Health, Safety & Compliance Manager	-	-	-	-	1	1
Administrative Coordinator	-	-	-	-	1	1
Administrative Technician	-	-	-	-	1	1
Administrative & Acquisition Administrator	-	-	-	-	1	1
Total Management Services Division Personnel	**-**	**-**	**-**	**-**	**4**	**4**
Facilities Division						
Deputy Director	-	-	-	-	1	1
Facilities Grounds Maintenance Worker	-	-	-	-	2	2
Facilities Custodian	-	-	-	-	1	1
Facilities Maintenance Technician	-	-	-	-	5	5
Facilities Engineer Electrical	-	-	-	-	1	1
Facilities Engineer Mechanical & Plumbing	-	-	-	-	1	1
Facilities Architect	-	-	-	-	1	1
Facilities Services Manager	-	-	-	-	1	1
Facility Maintenance Manager	-	-	-	-	1	1
Facility Project Manager	-	-	-	-	1	1
General Services Technician	-	-	-	-	2	2
Total Facilities Division Personnel	**-**	**-**	**-**	**-**	**17**	**17**
Fleet Services Division						
Fleet Diesel Mechanic	-	-	-	-	1	1
Fleet Maintenance Manager	-	-	-	-	1	1
Fleet Maintenance Mechanic	-	-	-	-	3	3
Fleet Manager Police	-	-	-	-	1	1
Fleet Services Coordinator	-	-	-	-	1	1
Fleet Manager Fire	-	-	-	-	1	1
Total Fleet Personnel	**-**	**-**	**-**	**-**	**8**	**8**
Total Personnel	**8**	**12**	**17**	**17**	**31**	**(3)**

GENERAL SERVICES DEPARTMENT

Financial Section - Facilities Maintenance Division

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ 1,165,405	$ 1,165,405	
Employee Benefits	-	-	-	-	458,880	458,880	
Total Personal Services	**-**	**-**	**-**	**-**	**1,624,285**	**1,624,285**	
Purchased Contracted Services	468,799	1,188,069	1,798,983	2,415,802	3,164,451	748,649	31.0%
Supplies	2,549	11,281	15,000	15,297	28,597	13,300	86.9%
Capital Outlays	1,680,556	9,270	-	-	6,881,549	6,881,549	
Debt Service - Leases	380,576	-	-	-	-	-	
Total Expenditures	**$ 2,532,480**	**$ 1,208,621**	**$ 1,813,983**	**$ 2,431,099**	**$ 11,698,882**	**$ 9,267,783**	**381.2%**

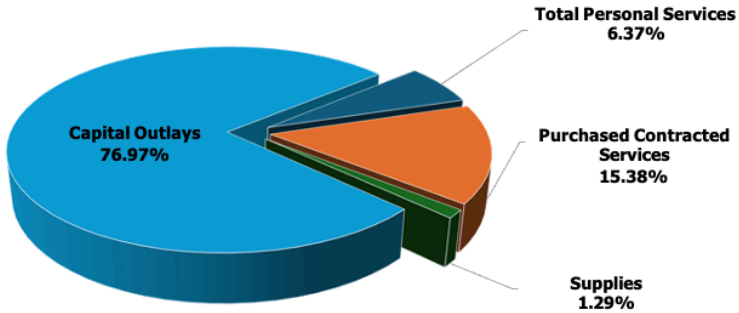
Adopted Budget FY2025



Financial Section - General Services Division

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 324,565	$ 288,180	$ 1,041,450	$ 827,507	$ 273,336	$ (554,171)	-67.0%
Employee Benefits	165,582	223,853	440,672	229,713	135,186	(94,527)	-41.1%
Total Personal Services	**490,147**	**512,033**	**1,482,122**	**1,057,220**	**408,522**	**(648,698)**	**-61.4%**
Purchased Contracted Services	534,627	466,279	782,600	3,003,295	986,359	(2,016,936)	-67.2%
Supplies	24,063	330,290	3,802,500	2,002,341	82,500	(1,919,841)	-95.9%
Capital Outlays	-	998,540	1,785,668	25,897,844	4,936,571	(20,961,273)	-80.9%
Total Expenditures	**$ 1,048,837**	**$ 2,307,142**	**$ 7,852,890**	**$ 31,960,700**	**$ 6,413,952**	**$ (25,546,748)**	**-79.9%**

Adopted Budget FY2025

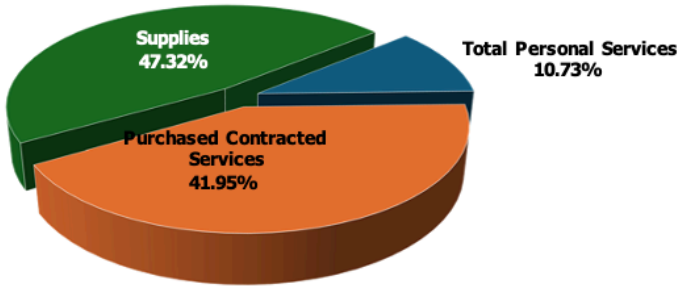


GENERAL SERVICES DEPARTMENT

Financial Section - Management Services Division

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ 255,515	$ 255,515	
Employee Benefits	-	-	-	-	123,489	123,489	
Total Personal Services	-	-	-	-	379,004	379,004	
Purchased Contracted Services	-	-	-	-	1,482,000	1,482,000	
Supplies	-	-	-	-	1,671,800	1,671,800	
Total Expenditures	$ -	$ -	$ -	$ -	$ 3,532,804	$ 3,532,804	

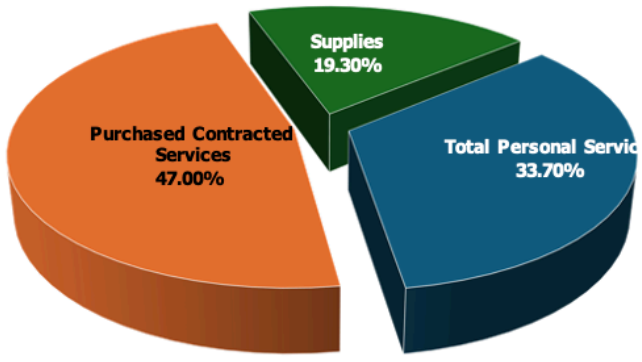
Adopted Budget FY2025



Financial Section - Fleet Services Division

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ 611,452	$ 611,452	
Employee Benefits	-	-	-	-	225,616	225,616	
Total Personal Services	-	-	-	-	837,068	837,068	
Purchased Contracted Services	-	-	-	-	1,167,500	1,167,500	
Supplies	-	-	-	-	479,350	479,350	
Total Expenditures	$ -	$ -	$ -	$ -	$ 2,483,918	$ 2,483,918	

Adopted Budget FY2025



MUNICIPAL COURTS

The Municipal Courts handles misdemeanor traffic offenses, including driving under the influence (DUI) infractions; minor criminal offenses, including shoplifting of $500 or less, possession of marijuana (less than one ounce); and violations of city ordinances, including parking tickets. The Municipal Courts also addresses school zone violations, nuisances and abatements, local code infractions, and First Appearance hearings. The Municipal Courts is comprised of six divisions:

Judges
Our Municipal Courts consists of one Chief Judge and three pro-tem judges. The Chief judge oversees the court's overall judicial administration, ensures its efficient operation, and presides over cases. The pro-tem judges are part-time or temporary judges who step in to hear cases when needed, often when the chief judge is unavailable or when caseloads are high.

Court Administrator / Clerk of Court
The Clerk of Court oversees the court's clerical staff and non-judicial activities, including managing the daily operations. The Clerk ensures that all defendants have equal access to justice. Additionally, the Clerk assists with developing the budget and managing the activities of assigned staff, including selecting, training, and evaluating staff, the court budget, purchasing and contracting, case management, and providing interpreters.

Prosecutor
The Prosecutor represents the city in cases involving violations of City ordinances, misdemeanor criminal offenses, and traffic violations. Their key responsibilities include representing the City in court, reviewing cases, and resolving cases with or without going to trial.

Court Administration
In Municipal Courts, the staff plays a crucial role in ensuring the efficient functioning of the court. Key personnel include the Case Manager, Senior Court Clerks, and Court Clerks, each with specific responsibilities. The case manager, senior court clerks, and court clerks work to ensure smooth case flow and accurate record-keeping.

- The case manager is responsible for overseeing the progress of cases from filing to resolution. They track case statuses, coordinate court schedules, and meet deadlines. Their role includes managing court dockets and ensuring that cases move smoothly through the legal process.
- Senior Court Clerks are experienced staff members who supervise and support the work of other clerks. They manage more complex administrative tasks, such as overseeing case filings, maintaining accurate records, and ensuring compliance with court procedures. Senior clerks may also train new clerks, assist with complex inquiries, and provide direct support to judges and attorneys during court sessions. They play a leadership role in maintaining operational efficiency.
- Court Clerks perform essential administrative tasks, including filing legal documents and processing fines and payments. They also assist with data entry, schedule hearings, and ensure that all legal filings are correctly filed with each case.

Public Defenders
Part-time Public Defenders in Municipal Courts represent defendants who cannot afford to hire a private attorney. The Public Defender ensures that their legal rights are protected. Their key responsibility includes providing legal representation to defendants facing misdemeanor charges. Part-time public defenders ensure that even those with limited resources can access competent legal defense in Municipal Courts cases.

MUNICIPAL COURTS

Probation
Probation services in Municipal Courts play a key role in overseeing defendants sentenced to probation instead of jail time. Probation Officers monitor individuals sentenced to probation, ensuring they comply with the terms set by the court, such as attending counseling, completing community service, or paying fines.

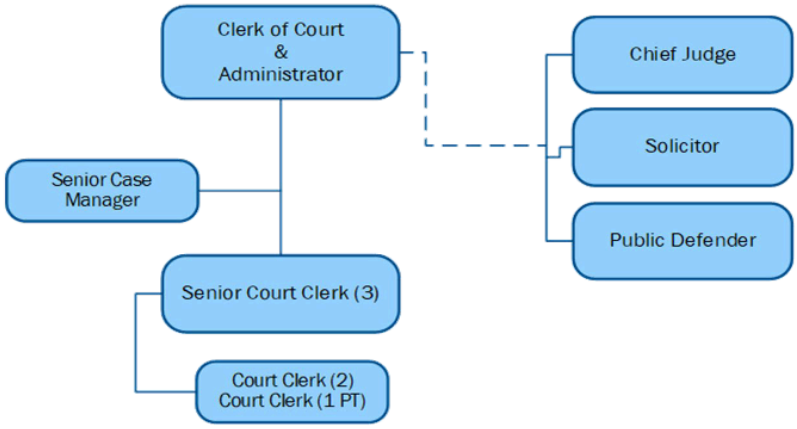
Probation services help balance public safety with rehabilitation, ensuring offenders are held accountable while receiving support to avoid future offenses.

The Municipal Courts is budgeted in the General Fund.

FY2024 Accomplishments
- Completed the Georgia Crime Information Center (GCIC) Audit, ensuring compliance with state and federal regulations.
- Improved customer service by reducing wait times and ensuring prompt responses to calls and emails.
- Two additional email addresses were added to improve public and court-related response times.
- Transitioned from virtual court to in-person sessions at the new Crestwood facility.
- Updated the Municipal Courts website, improving accessibility and user experience.
- Made court calendars accessible on the website, allowing better public access to scheduling information.
- Provided monthly reports to the City Council and the City Manager's Office, including metrics and statistical data, to improve transparency and decision-making.

FY2025 New Initiatives and Goals
- Implement new creative ways to resolve open cases, focusing on efficiency and reducing case backlogs.
- Revise and update the Standard Operating Procedures (SOPs) to improve court processes and ensure compliance with best practices.
- Host an Amnesty Day to resolve open cases, waive Failure to Appear (FTA) fees, and restore driver's licenses, helping defendants get back on track.
- Fill vacant positions to ensure adequate staffing to meet the court's operational needs and improve service.
- Complete the move into the new Crestwood Facility, finalizing the transition to the new location for in-person court sessions.
- Participate in the Tax Refund Intercept Program, enabling the City to collect unpaid ticket fines by intercepting State tax refunds.

MUNICIPAL COURTS
Organization Chart



Position Summary

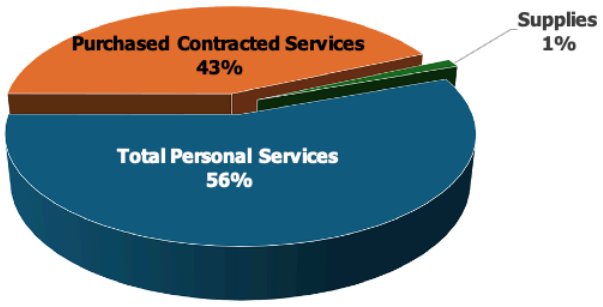
Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Clerk of Court Administrator	1	1	1	1	1	-
Administrative Coordinator I	1	1	1	1	1	-
Sr Court Clerk	3	3	3	3	3	-
Court Clerk	2	2	2	2	2	-
Court Clerk - Part-time	-	-	-	-	1	1
Programs and Probation Manager	-	-	-	-	-	-
Total Personnel	**7**	**7**	**7**	**7**	**8**	**1**

MUNICIPAL COURTS
Financial Section

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 283,866	$ 259,404	$ 386,113	$ 338,158	$ 463,082	$ 124,924	36.9%
Employee Benefits	223,286	303,225	261,685	132,004	182,447	50,443	38.2%
Total Personal Services	**507,152**	**562,629**	**647,798**	**470,163**	**645,529**	**175,366**	**37.3%**
Purchased Contracted Services	331,556	264,805	501,535	501,535	501,535	-	0.0%
Supplies	14,056	8,209	14,340	14,340	14,340	-	0.0%
Total Expenditures	**$ 852,764**	**$ 835,642**	**$ 1,163,673**	**$ 986,038**	**$ 1,161,404**	**$ 175,366**	**17.8%**

Adopted Budget FY2025



Key Performance Indicators

	Actuals FY2022	Actuals FY2023	Actuals FY2024	FY2025 Forecast	Change from FY2024 to FY2025	%
Citations filed/written	10,355	10,488	10,128	17,351	7,223	71.3%
Bench trials	273	402	483	883	400	82.8%
Cases disposed of/closed	8,786	8,724	9,239	12,473	3,234	35.0%

*Through September 18, 2024

POLICE DEPARTMENT

The South Fulton Police Department (SFPD) is a full-service law enforcement agency that has adopted a community-oriented philosophy and relies heavily upon community input and collaborative problem-solving strategies. The Department currently serves an area of approximately 97 square miles with a residential population of greater than 115,000. The SFPD will most effectively address its many priorities through heightened community involvement in public safety matters, including, but not limited to, significant crimes, proactive measures and determent, technology-assisted platforms, and quality of life matters. The Police Chief has tasked every SFPD commander with bringing 21st-century policing to fruition while managing resources and fostering working relationships among staff and other law enforcement partners. The SFPD is comprised of four main divisions, along with the Office of the Chief, which handles its fiscal and budgetary affairs and special projects:

Field Operations Division (FOD)
The Field Operations Division (FOD) is the front-facing enforcement arm. Patrol officers respond to citizens' and businesses' calls for assistance through uniformed patrol activities covering the City of South Fulton's 7 council districts. Field Operations operates 12-hour shifts, the largest division with four primary shifts (Gold Day/Night and Grey Day/Night). The division also handles the Municipal Courts and City Hall security and is led by a Major.

Special Operations Division (SOD)
The Special Operations Division (SOD) provides a variety of proactive police services in support of the FOD Division. The SOD division consists of Community Policing, Intelligence/Technology, Traffic and Crime Scene Sections. Specialized units such as our National Integrated Ballistic Information Network (NIBIN) Enforcement Team, Fugitive Unit, Park Rangers, Violent Crime Interdiction Enforcement and Reaction (VIPER) program, and the Real-Time Center are operated under this division and led by a Major.

Criminal Investigations Division (CID)
The Criminal Investigations Division consists of investigative units whose primary responsibility is to investigate and follow up on crimes committed against persons and property in the COSF. Its three main sections are Major Crimes, Narcotics & Gangs, and Licensing & Permits. The division is staffed mainly by Detectives and is led by a Major.

Office of Professional Standards
The Office of Professional Standards establishes the mission and core beliefs of the SFPD. Its primary focus is protecting the department's integrity by ensuring adherence to ethical standards, performance criteria, and commitment to public service. OPS consists of Internal Affairs, Training, Background and Recruitment, Fleet, Accreditation, and Field Inspections. A Major leads the OPS Division.

The South Fulton Police Department is budgeted in the General Fund, Confiscated Assets Fund, School Zone Traffic Camera Fund, Multiple Grants Fund, and Capital Improvements Plan.

POLICE DEPARTMENT

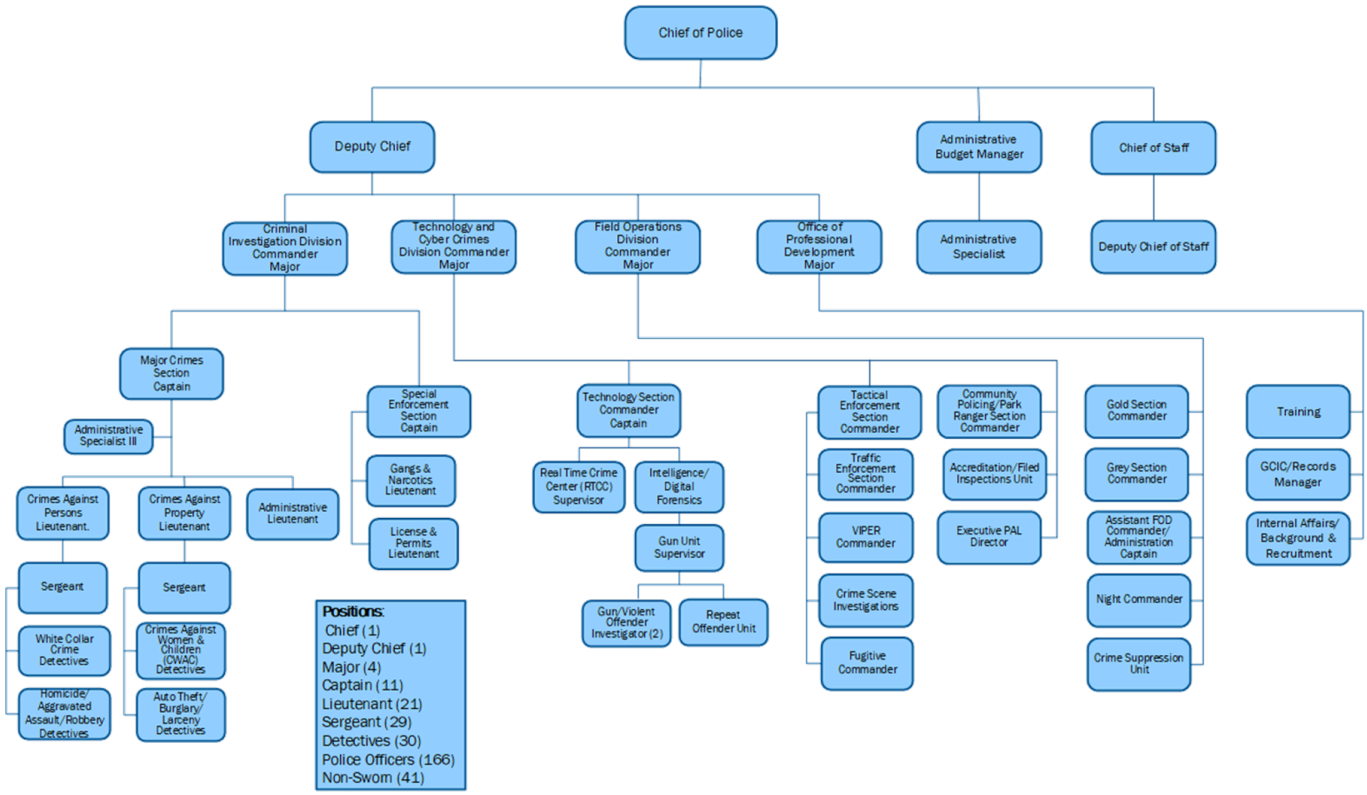
FY2024 Accomplishments

- Increased collaborative platforms towards the facilitation of the Real-Time Crime Center with IBM, Peregrine, ShotSpotter, Flock Safety, FUSUS, etc.
- Go Live with 24/7 operations of our Georgia Crime Information Center (GCIC) Unit to offset our reliance on the Fulton County 911 System and increase our accuracy with our reporting and records, utilizing our staff who are more vested in ensuring officers' needs.
- Created an SFPD Bike Patrol Unit to connect more intimately with residents in our city parks and main shopping plazas.
- Implemented employee morale initiatives such as an Officer of the Year Ford Mustang, Woman of the Shield event, SFPD monetary incentives up to $10K, commendations at weekly CompStat Meetings, first ever State of the Police Address, daily Leadership quotes to SFPD staff, etc.
- Increased internal and external communication with weekly Intelligence meetings, CompStat Meetings, standardized branding of media releases and social media posts, etc.
- Implemented enhanced recruitment and promotional efforts for the filling of positions to fulfill our Beat Study workforce needs and support civilian staffing.
    - FY2024 Sworn Hires – 64 (Deputy Chief, Majors, Detectives, post-certified Officers, and Recruits).
    - FY2024 Civilian Hires – 17 (Admin Assistants, Crime Scene Technicians, Criminal Information Systems Technicians, PAL Executive Directors, Open Records Coordinator, etc.).
    - FY2024 Sworn Promotions – 17 (Captains, Lieutenants, Sergeants, Detectives).
- Processed thousands of Purchase Orders with operating expenditures of $3,678,996 from the General Fund, $2,209,192 from the Traffic Camera Fund, $1,004,783 from the Grants Fund, and $70,900 from the Confiscated Asset Fund.

FY2025 New Initiatives and Goals

- Continue recruitment and onboarding efforts to fill vacant positions.
- **New Initiative:** Obtain a new warehouse facility to place critical, confidential units such as Property and evidence, Crime Scenes, Drugs/Gangs, etc.
- **New Initiative:** Break ground on the proposed SFPD Headquarters on Old National Highway.
- **New Initiative:** Upgrade and replace the police fleet with new vehicles, add motorcycles (All Terrain Vehicle) ATVs, and take delivery of the Command Vehicle.

POLICE DEPARTMENT
Organization Chart



POLICE DEPARTMENT
Position Summary

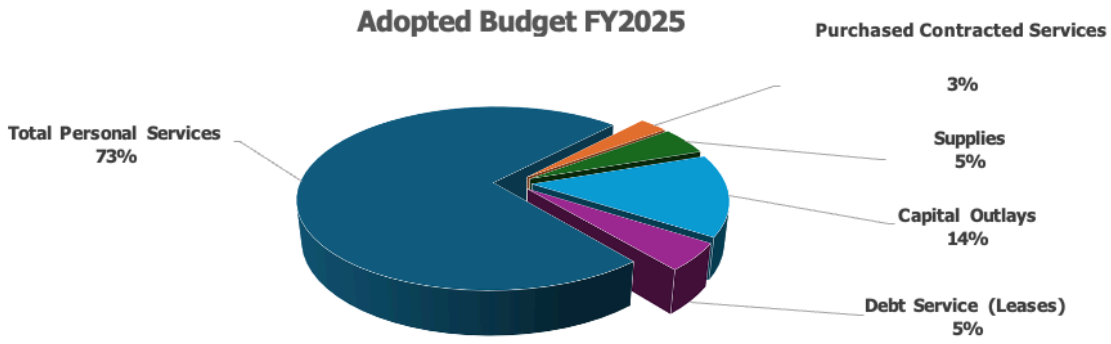
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Police Chief	1	1	1		1	-
Deputy Police Chief	1	1	1		1	-
Deputy Chief of Staff	-	-	1		1	-
Major	4	4	4		4	-
Captain	9	9	10		11	1
Lieutenant	17	20	21		21	-
Sergeant	16	22	22	6	28	-
Sergeant - Park Ranger	1	6	1		1	-
Detective	15	22	22	8	30	-
Police Officer II	131	131	144	9	153	-
Police Officer II - Park Ranger	5	5	8		13	5
Police Quartermaster	1	1	1		1	-
PAL Coordinator	1	1	1		1	-
PAL Executive Director	-	-	-	1	1	-
Property & Evidence Manager	1	1	1		1	-
GCIC Records Manager	1	1	1		1	-
Property & Evidence Tech	-	1	2		2	-
GCIC & Records Supervisor	1	2	2		2	-
Records Administrator	-	1	1		1	-
Crime Scene Manager	-	1	1		-	(1)
Crime Scene Supervisor	1	1	1		1	-
Crime Scene Technician	3	3	5		5	-
Criminal Information System Tech	8	8	8		8	-
Crime & Intelligence Analyst	-	1	1	1	2	-
Chaplain	1	-	-		-	-
Administrator Manager	1	1	1		1	-
Administrative Assistant	1	1	1	8	9	-
Administrative Specialist IV	-	2	2	(2)	2	-
Administrative Coordinator II	2	2	3	(1)	3	-
Administrative Specialist III	2	3	3	(3)	3	-
Administrative Specialist II	3	5	3	(3)	3	-
Open Records Coordinator	-	-	-	1	1	-
Social Media Coordinator	-	1	1		1	-
Total Personnel	**227**	**258**	**274**	**25**	**304**	**5**

POLICE DEPARTMENT
Financial Section

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 10,682,480	$ 11,563,076	$ 16,139,517	$ 17,585,134	$ 21,234,357	$ 3,649,223	20.8%
Employee Benefits	3,171,864	4,321,184	7,765,148	5,004,712	5,999,109	994,397	19.9%
Total Personal Services	**13,854,344**	**15,884,259**	**23,904,665**	**22,589,847**	**27,233,466**	**4,643,619**	**20.6%**
Purchased Contracted Services	$ 965,751	$ 1,196,851	$ 1,348,200	$ 1,327,357	$ 1,035,500	$ (291,857)	-22.0%
Supplies	$ 1,184,162	$ 1,394,460	$ 1,766,500	$ 2,089,696	$ 1,823,800	$ (265,896)	-12.7%
Capital Outlays	$ 1,524,219	$ -	$ -	$ 518,320	$ 5,353,125	$ 4,834,805	932.8%
Debt Service (Leases)	$ 923,764	$ 711,549	$ 602,400	$ 602,400	$ 1,792,576	$ 1,190,176	197.6%
Total Expenditures	**$ 18,452,241**	**$ 19,187,119**	**$ 27,621,765**	**$ 27,127,620**	**$ 37,238,467**	**$ 10,110,847**	**37.3%**



Key Performance Indicators

	Actuals FY2022	Actuals FY2023	Actuals FY2024	FY2025 Forecast	Change from FY2024 to FY2025	%
Number of calls	79,551	82,180	93,806	90,765	(3,041)	-3.2%
Priority-1 calls	3,813	4,222	4,300	4,156	(144)	-3.3%
Alarm calls	9,819	8,296	7,007	6,817	(190)	-2.7%
Officer-initiated incidents	25,960	29,152	45,615	44,138	(1,477)	-3.2%
Average dispatch time	0:05:47	0:07:49	0:08:31	0:08:37	0:00:06	1.2%
Average response time	0:11:19	0:11:12	0:11:15	0:11:14	0:00:01	-0.1%

FIRE AND RESCUE DEPARTMENT

The Fire and Rescue Department is responsible for emergency service delivery in South Fulton. Services include fire suppression, rescue, emergency medical services, a fire marshal, community education, inspections, disaster mitigation, and hazardous materials operations. The Department operates nine (9) fire stations.

Office of the Fire Chief
The Office of the Fire Chief is responsible for developing and implementing the City's strategic and long-range planning, based on goals, objectives, budgetary obligations, and priorities consistent with the City of South Fulton's overall mission.

Fire and EMS Operations Division
The Fire and EMS Division is responsible for providing fire suppression services, emergency medical services, hazardous material response, technical rescue response, and assistance in other types of emergencies. These services are provided through a network of stations equipped with one or more emergency response vehicles, each staffed with at least three (3) sworn certified Firefighters.

The Training Section is responsible for the departmental training needs, including Emergency Medical Technicians (EMT), driver certification, officer development, and various specialized training in hazardous material, technical rope rescue, and emergency medical-related courses.

Emergency Management Division
The newly created division is responsible for developing and implementing emergency plans for the city. These include the citywide Hazard Mitigation Plan, the Continuity of Operations Plan, the Local Emergency Operations Plan, and the Evacuation Plan. This division works closely with the department and other city departments to prepare staff to respond to emergencies such as floods, tornadoes, active shooters, and other risks our city faces. The team is tasked with certifying all employees in Stop the Bleed, CPR, active shooter, and the National Incident Management System (NIMS). This division will host tabletops and be the lead on significant incidents, opening the Joint Emergency Operations Center when needed and coordinating other significant sale events at Wolf Creek and other venues around the city.

Community Risk Reduction Division
The Community Risk Reduction Division enforces appropriate statutes, ordinances, fire and life safety regulations, and Emergency Management Services for the City.

The Fire Marshal's Office ensures code compliance by reviewing plans of proposed new construction or modifications to existing buildings to ensure proper fire protection and the issuance of various permits (i.e., burning, blasting, and fireworks). Additionally, this section oversees life safety education and investigations, determining the cause and origin of all fires, explosions, and hazardous incidents.

FIRE AND RESCUE DEPARTMENT

Administrative Services Division

The Administrative Services Division directs, coordinates, and controls the department's administrative functions, including Human Resources, Payroll, Budget, Purchasing, and Grants.

The Logistics Section coordinates the internal support functions that enable emergency responders and risk-reduction personnel to provide safe and effective services in the field.

The Health and Safety Section is responsible for the department's overall health. This section oversees four mental and physical health initiatives, oversees mandatory drug testing and physicals, and liaises with Human Resources on injuries and accidents.

The Fire Department is budgeted in the General Fund, Special Revenue Fund, and Capital Improvements plan.

FY2024 Accomplishments

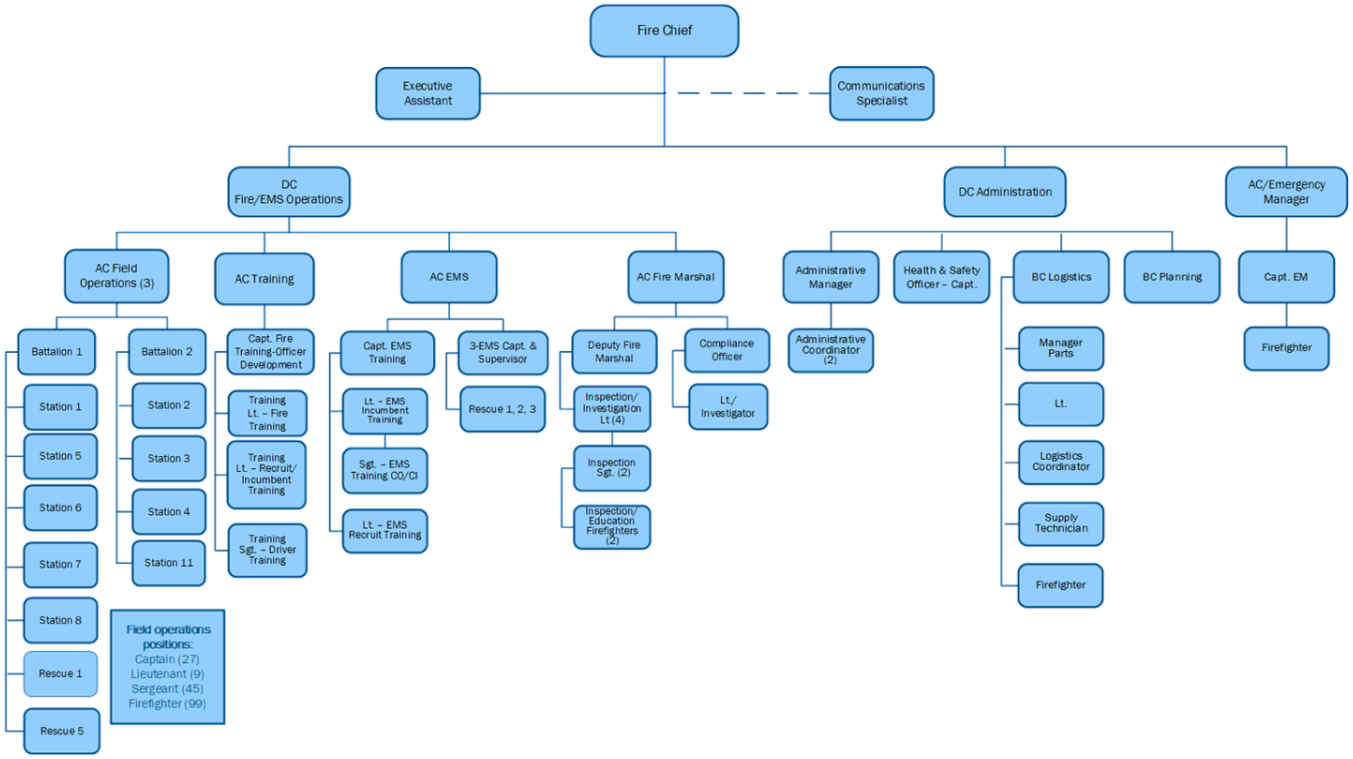
- Completed the Captain, Lieutenant, and Sergeant promotional process. Total number of personnel promoted: 8 Captains, 8 Lieutenants, and 9 Sergeants.
- Implemented our EMS Expansion Plan and purchased three rescue vehicles to respond to significant EMS, fire, and other calls. Hired 3 EMS Captain Supervisors to oversee the program, EMS training, and documentation and assist with overseeing pharmaceuticals and EMS supplies.
- Purchased 15 new Life Pak 15 defibrillators to increase EMS capability.
- Completed the groundbreaking for Station 6 renovation.
- Hired a total of 34 new employees.
- Purchased new recliners for fire stations.
- Purchased a 75ft. A Quint fire truck, 3 Battalion Vehicles, a cargo van, a 15-passenger van, and several staff vehicles are part of our initiative to expand our fleet program and implement a preventive maintenance program.
- Hired ESCI to develop our 5-year Strategic plan, Community Risk Assessment, and Standards of Cover.
- Completed a Fire Station Needs Assessment and a Station Location Plan. This included the current nine (9) stations.
- Completed and integrated the implementation of the new record management system.
- Completed and integrated the new fire department staffing program.
- Partnered with the National Guard to provide space for training at the Armory, improving the quality of training.
- Begin partnering with the Police Department on dual programs such as the SWAT Medic program and the Swiftwater/Dive team.
- Improved health and safety with added cardiac and cancer screening with physicals, and improved our mental health initiative with a state-certified peer support team and a contracted Psychologist.
- The Fire Department received funds from several grants.
    - $993,170.95 from the Federal Emergency Management Agency (FEMA) Staffing for Adequate Fire and Emergency Response (SAFER) Grant.
    - $122,454.54 from the Federal Emergency Management Agency (FEMA) Assistance to Firefighter Grant (AFG).
    - $5,000 from the Georgia Emergency Medical Services Association (GEMSA).

FIRE AND RESCUE DEPARTMENT

FY2025 New Initiatives and Goals

- Increase personnel headcount by adding 24 positions. Fill all vacant positions to comply with NFPA levels by hiring personnel to staff the Ladder and HazMat trucks.
- Continue our EMS Expansion Plan and our Training/Support Programs by purchasing additional Lucas devices, training manikin, stair chairs, etc.
- Continue CIP equipment replacements by replacing some of the significant appliances. (stoves/refrigerators/washers/dryers) at the fire stations.
- Continue to purchase furniture/equipment as part of the renovation/expansion of Station 6.
- Purchase 100 new sets of Turn-out gear.
- Purchase a new Hazmat apparatus and implement a Hazmat Tech class.

FIRE AND RESCUE DEPARTMENT
Organization Chart



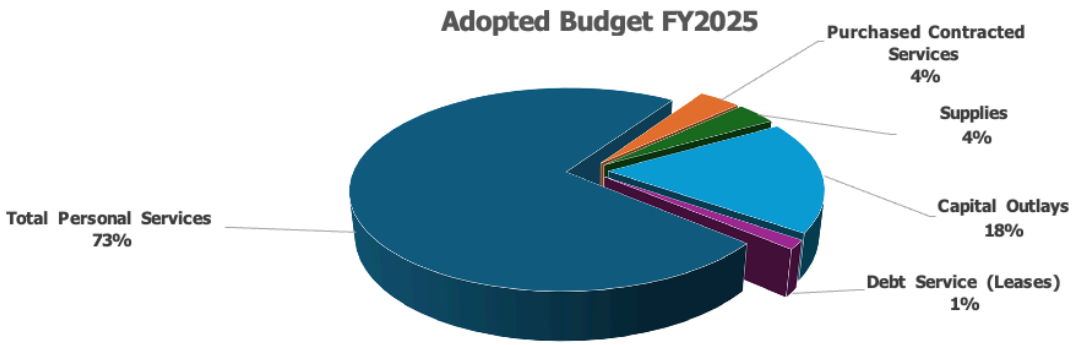
FIRE AND RESCUE DEPARTMENT
Position Summary

Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Fire Chief	1	1	1		1	-
Fire Deputy Chief	2	3	3	(1)	2	-
Assistant Fire Chief	3	5	5	(2)	3	-
AC-Fire Marshal	-	1	1		1	-
AC-Emergency Manager	1	1	1		1	-
Fire Battalion Chief	7	6	6		6	-
BC-Logistics	-	1	1		1	-
BC-Deputy Fire Marshal	1	1	1		1	-
Fire Captain	33	32	32	3	35	-
Fire Lieutenant	13	16	16		22	6
Fire Sergeant	43	43	43		49	6
Firefighter	77	75	93		105	12
Administrative Manager Fire	1	1	1		1	-
Administrative Coordinator II	1	1	1	(1)	-	-1
Administrative Coordinator I	1	1	1	(1)	**1**	-
Administrative Coordinator	-	-	-	2	2	
Executive Assistant	1	1	1		1	-
EMS Coordinator	1	-	-		-	-
Supply Tech	-	1	1		1	-
Logistics Coordinator	-	1	1		1	-
Fleet Manager	-	1	1		-	(1)
Fire Instructor Part-Time	-	-	-		1	1
Total Personnel	**186**	**192**	**210**	**-**	**234**	**24**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 12,073,728	$ 13,458,869	$ 17,027,177	$ 15,863,361	$ 20,337,065	$ 4,473,704	28.2%
Employee Benefits	3,942,781	5,143,301	6,288,413	4,664,004	5,577,023	913,019	19.6%
Total Personal Services	**16,016,508**	**18,602,170**	**23,315,590**	**20,527,365**	**25,914,088**	**5,386,723**	**26.2%**
Purchased Contracted Services	371,892	416,550	1,413,584	1,388,484	1,331,818	(56,666)	-4.1%
Supplies	727,278	887,164	1,178,500	1,208,500	1,283,500	75,000	6.2%
Capital Outlays	-	-	1,545,000	4,145,000	6,319,016	2,174,016	52.4%
Debt Service (Leases)	209,818	450,118	512,917	512,917	512,917	-	0.0%
Total Expenditures	**$ 17,325,496**	**$ 20,356,001**	**$ 27,965,591**	**$ 27,782,266**	**$ 35,361,339**	**$ 7,579,073**	**27.3%**



PUBLIC WORKS DEPARTMENT

The Public Works Department has the overall responsibility for operations and maintenance of nearly 600 miles of local roads, emergency operations, the capital infrastructure improvements program, administering T-SPLOST I and II, maintaining the required environmental regulatory compliance activities for the Merk Miles Convenience Center, the Municipal Separate Storm Sewer System (MS4) program, management and updating of the South Fulton Comprehensive Transportation Plan, Signals and Signs, Bridge Repairs, Guardrails, Road resurfacing, and various other programs, e.g., Adopt-A-Road, Traffic Calming, Road Closure, and No Parking.

The Department of Public Works serves the public by providing a transportation system and services emphasizing safety, quality, cost-effectiveness, economic vitality, and environmental sensitivity. It is responsible for five main areas:

Planning and Engineering
The transportation-planning program provides the Mayor and Council, regional, county, and city agencies, residents, community leaders, and operators with the resources and guidance to plan transportation improvements consistent with changing federal, state, and county requirements. Core activities include developing and updating the Comprehensive Transportation Plan (CTP), special studies, and various other programs, e.g., Adopt-A-Road, Traffic Calming, Road Closure, No Parking, and streetlights.

Engineering is responsible for the Capital Improvement Program (CIP) and Transportation Special Purpose Local Option Sales Tax (T-SPLOST I and II). Core activities include procurement, planning, oversight of the design, and construction of capital roadways and bridges while maintaining compliance with various State and Federal programs. Both programs are multimodal and include millions of dollars in investments.

Construction and Operations Division
The Construction & Maintenance Division is responsible for routine evaluation and maintenance of the city's infrastructure (nearly 600 Miles of Roads, 59 bridges/culverts, and 8,000+ Drainage Structures).

Functions and duties include addressing SeeClickFix requests, pothole repairs, sidewalk maintenance, sinkhole repairs, right-of-way maintenance, deep base repairs, dirt road abatement and maintenance, stormwater maintenance, vegetation trimming, tree trimming, minor bridge/guardrail repairs, dead animal pick-up, illegal dump clearing, and street sweeping.

Traffic Operations Division
The Traffic Operations section is responsible for designing, installing, maintaining, and operating all traffic control devices, pavement markings, and signage in the city to ensure safe pedestrian and vehicular movement.

Functions and duties include 1) traffic signal maintenance (67 traffic signals, 40 school zone signals, 15 Caution lights, 3 HAWK signals, and new signal installation), 2) sign fabrication, installation, and maintenance (over 30,000 traffic control signs), 3) pavement markings (inspection and maintenance of 300+ linear miles), and 4) procurement and oversight of the installation of traffic calming measures.

PUBLIC WORKS DEPARTMENT

Municipal Separate Storm Sewer System (MS4) / Stormwater

On January 11, 2021, the City of South Fulton received designation as a Municipal Separate Storm Sewer System (MS4) permittee from the Georgia Environmental Protection Division (EPD). This permit, obtained by the Public Works Department, is a prestigious accomplishment that will help the city protect its rivers, lakes, and streams from polluted stormwater runoff. It was a long, arduous process that began in 2019, requiring the development of a stormwater master plan, the creation of a map of the stormwater system, and the adoption of ordinances to define compliance and enforcement under this state EPD permit.

This permit and related stormwater management plan provide the framework and define six minimum control measures to minimize stormwater pollution.

Solid Waste Division

The Solid Waste Division regulates solid waste activities inside the city limits for commercial and residential properties. This includes education and outreach, recycling events, Merk Miles Citizens Convenience Center operation, solid waste services for city facilities, and the collection of franchise fees.

The Public Works Department is budgeted in the General Fund, Solid Waste Fund, Stormwater Fund, Transportation Special Purpose Local Option Sales Tax Fund (TSPLOST), and Capital Improvements Plan.

FY2024 Accomplishments

- Council Priorities:
  - Streetlight Masterplan completed in July, the City Council adopted a resolution approving the master plan.
  - Gravel Roads - Jones Road, Hall Road, Oxford Road, Rocky Road, and Thames Road were advanced to concept design.
  - Transportation - Signs, Signals, Bridge and Guardrail Repairs.
    - Completed the maintenance of 32 bridges.
    - Completed inventory of guardrails using the Geographic Information System (GIS), which includes location and current conditions.
    - Completed the installation of speed tables on Scofield Road, Pleasant Hill Road, Tiwanaku Drive, and Melanie Lane.
  - Pedestrian Safety -Traffic Calming and Sidewalks
    - Amended the Traffic Calming ordinance to lower petition threshold requests and speed criteria.
    - Advanced the concept and design of Union Road sidewalks.
  - City Landscaping/Cleanliness Aesthetic Improvements- Mulched and installed several plants along Cascade Road Medians, Butner Road at Stonewall Tell Roundabout, Campbellton Road at Boat Rock/New Hope Roundabout, Ridge Road/Cedar Grove at Cascade Palmetto Roundabouts.
  - Old National/Oakley Road Lights and Signage
    - Streetlights installed on Oakley Road.
    - The traffic study was completed on Oakley Road, and the signal was unwarranted.

PUBLIC WORKS DEPARTMENT

FY2024 Accomplishments - continued

- Large Trash Receptacles - removed smaller trash receptacles and replaced 32 at several locations throughout the city.
- Resurfacing- Completed a 3-year resurfacing program in 2024. Over 75 miles of roads were resurfaced.
- Planning and Engineering
  - Advanced Construction Projects: Butner Road at Union Road roundabout, Fairburn Road Upgrades (Bridge Replacements, Sidewalk, and Intersection Improvement), Cochran Road over Deep Creek Bridge Replacement, Enon Road over Camp Creek Tributary Culvert Replacement, Enon Road sidewalks, Rivertown Road at Cedar Grove Road Roundabout, and Danforth Road sidewalks.
  - Completed Stacks Road Full Depth Reclamation.
  - Awarded the intersection improvement at Cascade Road and Kimberly Road.
  - MS4: Completed the 20% Stormwater Infrastructure inventory mandated by EPD.
  - Streetlights - New and upgraded throughout the city, e.g., Fairburn Road, Fulton Industrial Blvd, Cascade Rd, Bethsaida Road, Creel Road, and Will Lee Road.
- Solid Waste
  - 600 new customers added.
  - Renegotiated contract for residential collections.
  - Reopened Merk Miles Citizens Convenience Center.
  - Purchased 42,000 carts for residential service.
  - Began delivery of residential carts.

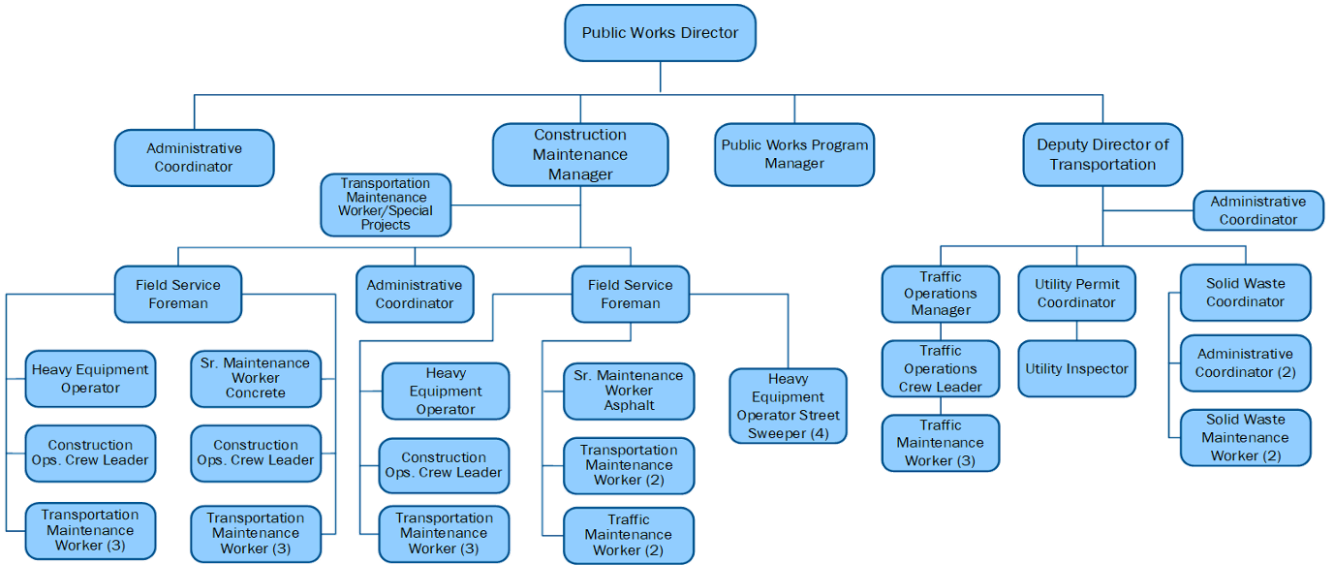
FY2025 New Initiatives and Goals

- Implement Council Priorities.
- Implement the Streetlight Masterplan recommendations.
- Address Program Requests - Adopt-A-Road, Traffic Calming, Road Closure, No Parking and streetlights.
- Planning & Engineering
  - Award contract to design and update the Comprehensive Transportation Plan (CTP).
  - Construct New Hope Road sidewalks, Old National Highways sidewalks, Cochran Road over Camp Creek bridge replacement, and Butner Road over Camp Creek bridge replacement and intersection improvement.
  - Award contract to construct Flat Shoals ATMS, Welcome All, and Jailette Road.
  - Construct Old Fairburn/Union Road and Stonewall Tell at Union Road roundabouts.
- MS4: Complete an additional 20% of the Stormwater inspections and solicit for a Stormwater Fee feasibility study.

Solid Waste

- Implement various capital projects to improve the aesthetics and operations at Merk Miles.
- Bring delivery of residential carts in-house.
- Hold twenty community events to educate and promote recycling and destruction of sensitive documents.

PUBLIC WORKS DEPARTMENT



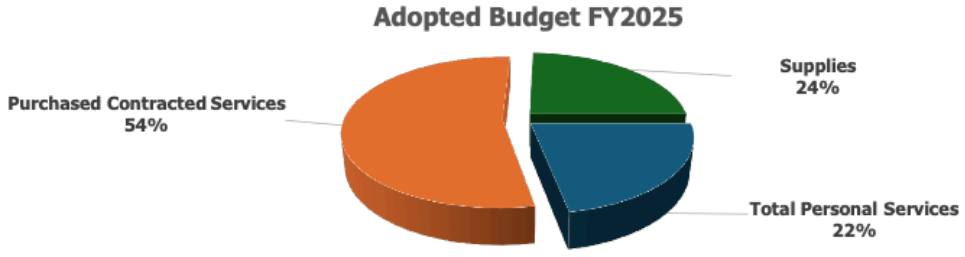
PUBLIC WORKS DEPARTMENT
Position Summary

Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Public Works Division						
Public Works Director	1	1	1		1	-
Deputy Director of Transportation	1	1	1		1	-
Administrative Coordinator	1	3	3		3	-
Public Works Program Manager	1	1	1		1	-
Traffic Sign Maintenance Manager	1	1	1	(1)	-	-
Traffic Operations Manager	-	-	-	1	1	-
Traffic Sign Maintenance Worker	2	3	3	2	5	-
Traffic Operations Crew Lead	-	-	-	1	1	-
Senior Maintenance Worker	-	-	-	2	2	-
Construction Crew Lead	-	-	-	5	3	(2)
Construction Maintenance Manager	1	1	1	-	1	-
Utility Permit Coordinator	-	1	1	-	1	-
Field Service Foreman	-	2	2	-	2	-
Heavy Equipment Operator	2	2	2	2	6	2
Transportation Maintenance Worker	3	9	11		12	1
Facility Maintenance Manager	1	-	-		-	-
Traffic Engineer & CIP Manager	1	-	-		-	-
Utility Inspector	-	-	1		1	-
Total Public Works Personnel	**15**	**25**	**28**	**12**	**41**	**1**
Solid Waste Division						
Solid Waste Coordinator	-	1	1	-	1	-
Administrative Coordinator	-	1	1	-	2	1
Transportation Maintenance Worker	-	-	-	2	2	-
Heavy Equipment Operator	-	2	2	(2)	-	-
Administrative Technician (call center)	-	4	-	-	-	-
Total Solid Waste Personnel	**-**	**8**	**4**	**-**	**5**	**1**
Total Personnel	**15**	**33**	**32**	**12**	**46**	**2**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 831,770	$ 1,733,550	$ 1,605,102	$ 1,837,424	$ 2,532,933	$ 695,509	37.9%
Employee Benefits	208,907	451,970	649,202	540,201	742,103	201,902	37.4%
Total Personal Services	**1,040,677**	**2,185,520**	**2,254,304**	**2,377,624**	**3,275,036**	**897,412**	**37.7%**
Purchased Contracted Services	7,988,753	2,803,456	6,052,220	6,052,220	7,980,540	1,928,320	31.9%
Supplies	1,419,299	2,060,071	2,602,997	3,013,872	3,633,000	619,128	20.5%
Total Expenditures	**$ 10,448,730**	**$ 7,049,047**	**$ 10,909,521**	**$ 11,443,716**	**$ 14,888,576**	**$ 3,444,860**	**30.1%**



PARKS AND RECREATION DEPARTMENT

The City of South Fulton Parks and Recreation Department provides and maintains public parks, recreational facilities, and programs that enhance the quality of life for community members. The Department aims to promote health and wellness by offering opportunities for physical activity, social interaction, and engagement with nature. Parks and Recreation is comprised of three divisions and plays a crucial role in environmental conservation and the beautification of public spaces.

The **Parks Maintenance Division** is responsible for maintaining and beautifying parks and recreational facilities, ensuring safe and clean environments. The **Recreation Programs Division** manages various activities and programs, including sports, fitness, and cultural events, promoting wellness and community engagement. The **Special Events and Community Services Division** oversees the planning and execution of festivals, gatherings, and special events that foster community spirit. Each division plays a vital role in enhancing the quality of life for residents.

The Parks and Recreation Department is budgeted in the General Fund, Special Revenue Funds, and Capital Improvements Plan.

FY2024 Accomplishments and Capital Projects

- Hosted the 2nd Annual Historically Black Colleges and Universities (HBCU) Tennis Tournament.
- Facilitated Workforce Academy Program for its second year with all 26 participants successfully completing graduation requirements in fiscal year 2024.
- Established the City of South Fulton's inaugural Saturday School Program, a free educational and recreational initiative for youth. The program focuses on academic tutoring, physical activity, and personal development, creating a supportive environment for local youth.
- Facilitated over 300 community engagement events and 50 year-round recreational programs for residents, promoting wellness, social interaction, and community involvement across all age groups.

Capital Improvement Projects

- Completed Trammell Crow Park Tennis Court resurfacing to improve playability and extend the life of the courts for community use.
- Completed major renovations to Sandtown Park pavilions, restrooms, and fencing, improving visitor experience with updated facilities, enhanced safety, and improved aesthetics for family gatherings and events.
- Created the first soft surface track in the City of South Fulton at Creel Park, providing a safer and more accessible running/walking surface for residents. This initiative enhances the park's usability for health and fitness enthusiasts of all ages.
- Reopened Sandtown Park after being closed for four years due to prior facility and safety issues. The reopening offers expanded recreational opportunities for residents with upgraded amenities.
- Renovated gym floors at Sandtown and Welcome All Parks, ensuring better-quality surfaces for sports programs enhancing safety and performance for basketball leagues, fitness classes, and community events.
- A new cardio fitness studio at Burdett Park was added, providing a dedicated space with modern fitness equipment designed to promote cardiovascular health for residents. This addition encourages regular physical activity and enhances fitness program offerings for the community.

PARKS AND RECREATION DEPARTMENT

FY2025 New Initiatives and Goals

- Welcome All Natatorium will reopen after being closed for five years following renovations. Upgrades will include modernized aquatic facilities, improved safety features, and enhanced amenities to serve the community for recreational and competitive swimming.
- The City will break ground on the Cedar Grove Community Center, providing residents with a multipurpose facility. This new center will feature meeting rooms, recreational spaces, and fitness facilities as a community engagement and activities hub.
- Cliftondale Park will see improvements to its outdoor tennis courts, ensuring better playability and longevity. In addition, a new dog park will be added to provide a dedicated, safe space for residents and their pets to enjoy.
- The Cliftondale Community Building will be fully renovated, focusing on modernizing the facility, improving accessibility, and upgrading its infrastructure to accommodate various community events and programs.
- Develop and implement the Parks Trails Plan of Action to enhance the City's trail systems to increase accessibility and outdoor recreation.
- Partner with Brxnd Sportsplex to provide athletic training and personnel development for youth, including gymnasium use and collaboration on basketball leagues and tournaments.
- The City will introduce Therapeutic Recreation Programming to serve residents with disabilities and special needs. This program will include tailored activities, adaptive sports, and specialized events that promote physical, emotional, and social well-being, ensuring inclusive recreational opportunities for all.
- Develop a dedicated Grants Committee to strengthen its ability to apply for and secure funding. The committee will identify grant opportunities, prepare competitive applications, and manage all awarded funds to support park improvements, community programs, and recreational initiatives.
- Create the first Recreational Youth Golf Program to introduce children and teens to the sport. This program will focus on skill development, sportsmanship, and promoting lifelong participation in golf through partnerships with local golf courses and instructors.

FY2025 New Initiatives and Success Metrics

- Re-open Welcome All Natatorium
  - **Success Metrics**
    Increase community usage by 30% within the first year of reopening; host at least five swimming events or competitions in the first 24 months.
  - **Planned Accomplishments**
    Completion of facility upgrades, including state-of-the-art pool technology, improved accessibility, and a fully staffed aquatics team.
- Begin Construction on Cedar Grove Community Center
  - **Success Metrics**
    Completing 50% of construction within the first fiscal year; pre-book at least five community events/activities for the new center in the first quarter after opening.
  - **Planned Accomplishments**
    Securing contracts and permits, groundbreaking, and completing the foundational structure.
- Complete Renovation of Creel Park Community Building
  - **Success Metrics**
    The renovation will be completed within budget and timeline, with community usage increasing by 25% in the first year after the renovation.
  - **Planned Accomplishments**
    Full interior and exterior renovations, including modernized community spaces and enhanced program technology.

PARKS AND RECREATION DEPARTMENT

FY2025 New Initiatives and Success Metrics - continued

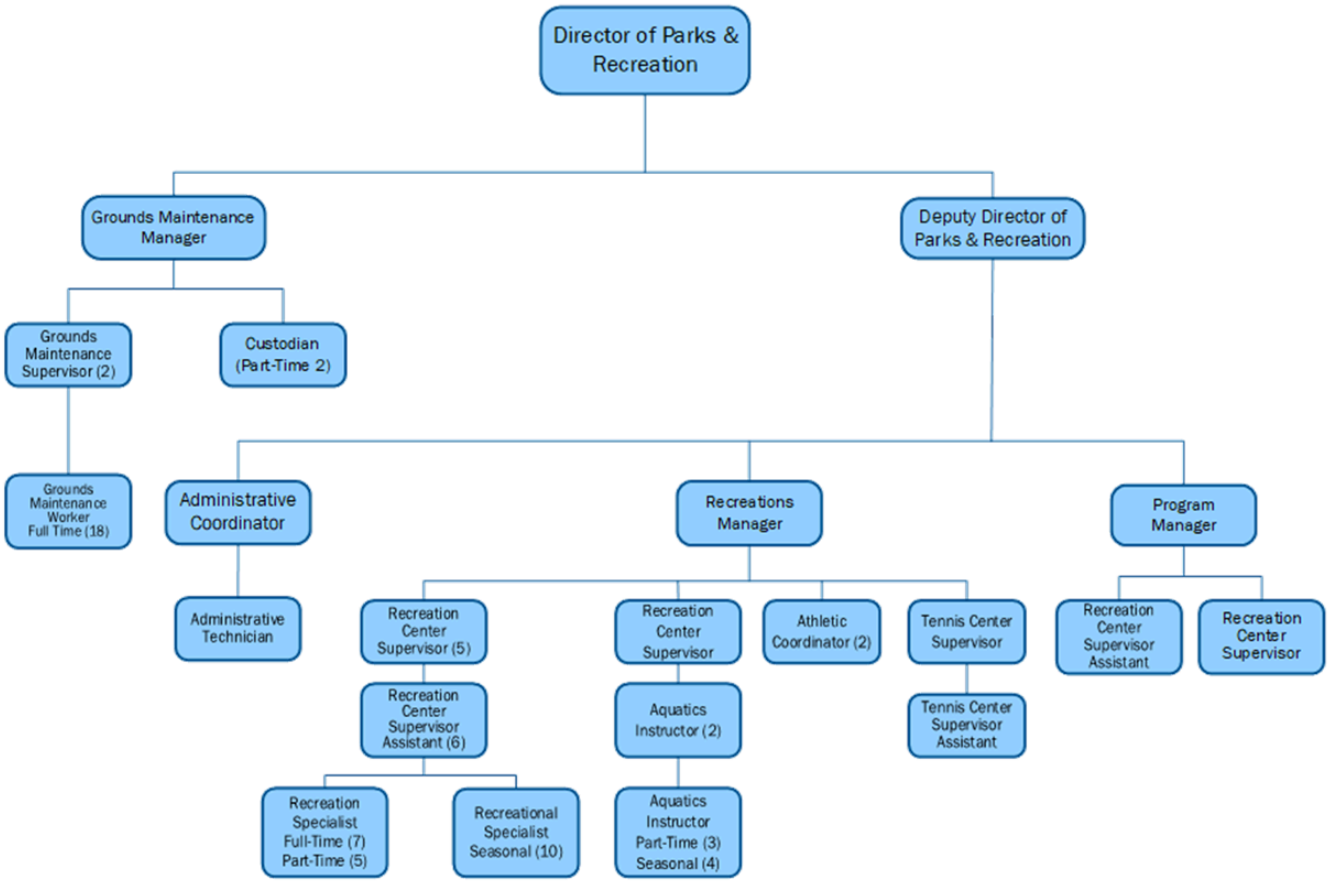
- **Develop Therapeutic Recreation Programming**
  - **Success Metrics**
    Launch two fully funded, specialized programs for residents with disabilities; grow participation in therapeutic programs by 8% each quarter.
  - **Planned Accomplishments**
    Implement tailored activities such as adaptive sports and social events, in collaboration with locally established organizations who support disabilities.
- **Develop a Grants Committee**
  - **Success Metrics**
    Submit at least five grant applications within the fiscal year. Obtain a 50% success rate in securing funding.
  - **Planned Accomplishments**
    Establish a formal committee, identify funding opportunities, and secure grant funding for capital projects and new community programs.
- **Create the First Recreational Youth Golf Program**
  - **Success Metrics**
    Enroll at least 50 youth participants in the first year. Establish at least five partnerships with local golf facilities and training instructors.
  - **Planned Accomplishments**
    Introduce golf clinics, skill development programs, and regular youth tournaments to promote long-term interest in golf.

FY2025 Funded New Initiatives

All initiatives are expected to be funded through a combination of:

- **General Fund Allocations:** For day-to-day operations and programmatic implementation.
- **Grants and Partnerships:** Secured through the newly developed grants committee.
- **Capital Improvements Plan:** This plan is for infrastructure projects like renovations and new construction.

PARKS AND RECREATION DEPARTMENT
Organization Chart



PARKS AND RECREATION DEPARTMENT
Position Summary

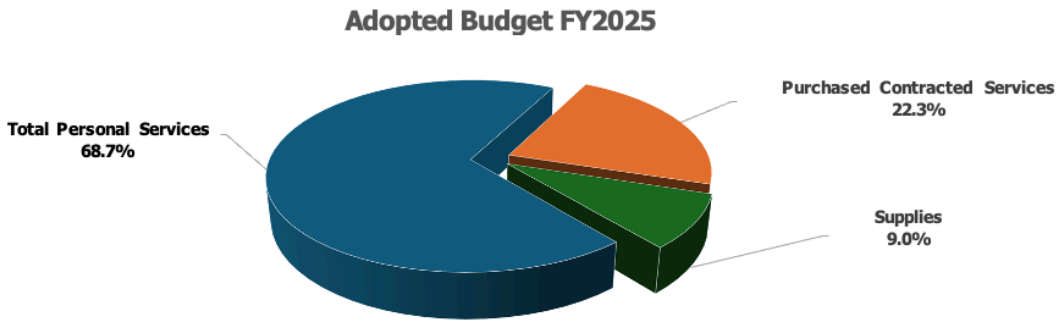
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Parks & Recreations Director	1	1	1		1	-
Parks & Recreations Deputy Director	1	1	1		1	-
Recreations Manager	1	1	1		1	-
Parks Service Manager	-	-	1	(1)	-	-
Program Manager	-	1	1		1	-
Administrative Technician	-	-	-	1	1	-
Administrative Specialist	1	1	1	(1)	-	-
Administrative Coordinator	1	1	1		1	-
Grounds Maintenance Worker	12	12	13		18	5
Grounds Maintenance Supervisor	2	2	2		2	-
Grounds Maintenance Manager	1	1	1		1	-
Maintenance Crew Leader	2	2	2		-	(2)
Communications Coordinator	-	1	-		-	-
Lifeguard	1	-	-		-	-
Lifeguard - (Part Time)	9	-	3	(3)	-	-
Lifeguard - (Seasonal)	-	-	4	(4)	-	-
Aquatics Instructor - (Part Time)	-	-	-	3	3	-
Aquatics Instructor - (Seasonal)	-	-	-	4	4	-
Aquatics Instructor	2	2	2		2	-
Aquatics Supervisor	1	1	1	(1)	-	-
Athletics Specialist	1	1	1	(1)	-	-
Athletics Coordinator	-	1	-	2	2	-
Recreations Center Supervisor	4	5	5	2	7	-
Recreations Center Supervisor Assist	6	6	6	1	7	-
Recreations Specialist	5	7	7		7	-
Senior Center Supervisor	-	1	1	(1)	-	-
Senior Service Program Supervisor	-	1	1	(1)	-	-
Tennis Center Supervisor	-	1	1		1	-
Tennis Center Supervisor Assist	-	1	1		1	-
Recreations Specialist - (Part Time)	-	5	5		5	-
Recreations Specialist - (Seasonal)	-	-	-	10	10	-
Camp Counselor - (Seasonal)	-	10	10	(10)	-	-
Recreations Specialist - (Part Time)	14	-	-		-	-
Grounds Maint Worker - (Part Time)	-	5	5		-	(5)
Grounds Maint Worker - (Seasonal)	-	5	5		-	(5)
Facility Custodian - (Part Time)	-	2	2		2	-
Total Personnel	**65**	**78**	**85**	**-**	**78**	**(7)**

PARKS AND RECREATION DEPARTMENT
Financial Section

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 1,584,056	$ 1,836,365	$ 2,364,225	$ 2,560,542	$ 3,686,664	$ 1,126,122	44.0%
Employee Benefits	595,916	801,179	1,542,642	805,319	1,337,201	531,882	66.0%
Total Personal Services	**2,179,972**	**2,637,544**	**3,906,867**	**3,365,860**	**5,023,865**	**1,658,005**	**49.3%**
Purchased Contracted Services	686,718	526,446	1,340,435	1,255,260	1,631,335	376,075	30.0%
Supplies	905,786	728,299	687,000	746,000	658,000	(88,000)	-11.8%
Capital Outlays	105,681	108,363	7,405,000	7,477,000	6,480,000	(997,000)	-13.3%
Total Expenditures	**$ 3,878,157**	**$ 4,000,651**	**$ 13,339,302**	**$ 12,844,120**	**$ 13,793,200**	**$ 949,080**	**7.4%**



CULTURAL AFFAIRS DEPARTMENT

The Cultural Affairs Department promotes the city's diverse cultural heritage through the arts. The department's role is to engage residents through inclusive community events, support local artists, and foster a vibrant artistic ecosystem that enhances the quality of life in the City of South Fulton. The department focuses on creating opportunities for creative expression, cultural celebration, and public engagement, emphasizing equity and access for all residents. The department has three divisions.

Southwest Arts Center
The Southwest Arts Center, a vital Cultural Affairs division for the City of South Fulton, is a dynamic hub for arts education and community engagement. The center fosters creativity and personal growth by offering diverse programs in visual arts, dance, music, and theater for all ages. It is the home of *True Colors* Theatre Company and hosts local productions, presentations, and community engagement events. Additionally, the center provides rental opportunities for events, accommodating the diverse needs of the community.

Wolf Creek Amphitheater
Wolf Creek Amphitheater is a prominent division of Cultural Affairs. It is a significant park and community venue. Designed to host a variety of performances—from concerts and festivals to community events—this facility offers an inviting space for residents to gather and celebrate the arts. With its picturesque setting and versatile design, the park enhances local entertainment offerings and fosters community spirit by providing accessible and engaging experiences for all ages. This division is deemed as an enterprise fund.

Visual and Digital Media Team
The Visual and Digital Media Team, a newly created Cultural Affairs division, is dedicated to enhancing civic engagement through high-level professional streaming services for City Council and publicly posted meetings. By utilizing cutting-edge technology and expertise, this team will ensure that these critical public forums are accessible to all residents, providing clear and engaging broadcasts highlighting the city's initiatives and decisions. The commitment to delivering high-quality visual content will foster transparency and accountability and drive community involvement, ensuring that every meeting is presented in the best possible light.

The Cultural Affairs Department is budgeted in the General Fund.

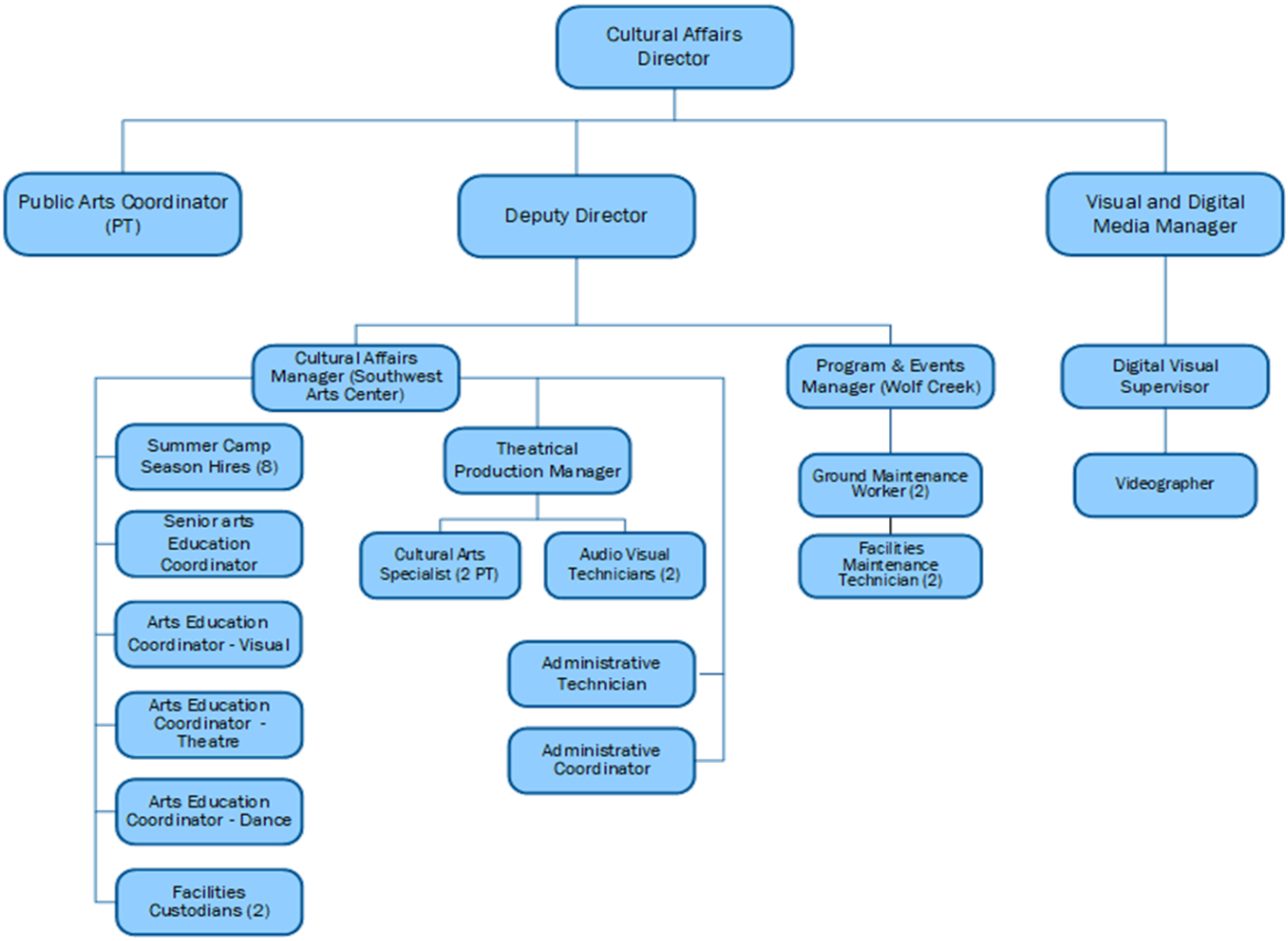
FY2024 Accomplishments
- Restructuring the department, defining divisions, and filling critical leadership roles, including the Director and Deputy Director.
- Collaborating with *TrueColors* Theatre Company to become the resident theatre company of the Southwest Arts Center.
- Sponsoring Lambert-Smith Media's production of *FELA* to offer access to the production for high school students.
- Creating the first annual Chalk the Block chalk art festival at Southwest Arts Center.
- Sponsoring *Axam* Dance Theatre's production of *The O.Z.:* offering production access to students and a free performance to the public.
- Curating both the Theatre and Studio buildings to present over 20 art exhibits and more than 120 events.
- Producing an annual Juneteenth Celebration and five summer concerts at Wolf Creek.
- Providing art classes to over 1,700 students during three educational sessions - with recitals open to friends, family, and the public.
- Curated public art for the Administration Building.

CULTURAL AFFAIRS DEPARTMENT

FY2025 New Initiatives and Goals

- Feature Milestone Months Gallery Exhibits for a year-long series of curated art exhibitions intended to recognize monthly cultural observances (e.g., Black History Month, Women's History Month, AAPI Heritage Month). Future enhancements will include interactive and performance aspects.
- Install a landmark recognition art piece for the Muscogee and Cherokee tribes in the Southwest Arts Center lobby, potentially during Native American Heritage Month.
- Partner with schools, senior centers, and organizations to deliver art workshops and cultural programs, ensuring broad access to enriching experiences.
- Further curate collaborations with local and regional organizations to expand arts diversity and access on-site at all facilities.
- Diversify and expand programming opportunities at Wolf Creek Amphitheater.
- Acquire art for public buildings and initiate a city-owned catalog.
- Implement enhanced digital campaigns in collaboration with Public Affairs to raise awareness of cultural affairs offerings and to increase attendance and engagement.
- Create a 'Small and Micro Grants' program for organizations and artists focusing on talent with the City of South Fulton.

CULTURAL AFFAIRS DEPARTMENT
Organization Chart



CULTURAL AFFAIRS DEPARTMENT
Position Summary

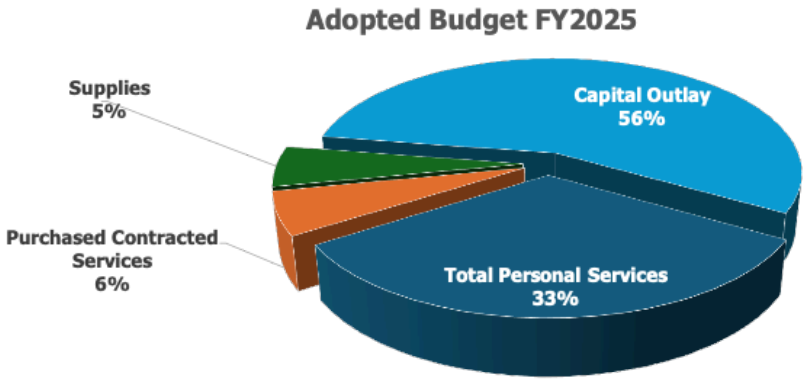
Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Cultural Arts Director	-	-	1	1	1	-
Deputy Director	1	1	-	-	-	
City Meeting Visual & Digital Media Manager	-	-	1	1	1	-
Administrative Specialist I	1	1	1	1	1	-
Administrative Coordinator	-	-	-	-	1	1
Arts Education Coordinator	2	3	3	3	3	-
Audio Visual Technician	1	1	1	1	2	1
Cultural Affairs Manager	1	1	1	1	1	-
Theatrical Production Manager	1	1	1	1	1	-
SR Arts Education Coordinator	-	1	1	1	1	-
Public Arts Coordinator - (Part-Time)	-	-	1	1	1	-
Special Project Manager - (Wolf Creek)	-	-	1	1	1	-
Cultural Affairs Specialist - (Part Time)	2	2	2	2	2	-
Facility Custodian - (Part Time)	-	2	2	2	2	-
Facilities Maintenance Technician	-	-	-	-	2	2
Videographer	-	-	-	-	1	1
Summer Camp After Care Assist	-	-	-	-	1	1
Summer Camp After Care Assist	-	-	-	-	1	1
Summer Camp After Care Coordinator	-	-	-	-	1	1
Summer Camp Assistant Dance	-	-	-	-	1	1
Summer Camp Assistant Music	-	-	-	-	1	1
Summer Camp Assistant Theatre	-	-	-	-	1	1
Summer Camp Assistant Visual Art	-	-	-	-	1	1
Summer Camp Instructor - (Music)	-	-	-	-	1	1
Total Cultural Affairs Division	**9**	**13**	**16**	**16**	**29**	**13**
Special Project Manager (Wolf Creek)	-	-	1	1	-	(1)
Program and Events Manager	-	-	-	-	1	1
Facilities Maintenance Technician (Wolf Creek)	-	-	-	-	2	2
Grounds Maintenance Worker (Wolf Creek)	-	-	-	-	2	2
Total Wolf Creek Division	**-**	**-**	**1**	**1**	**5**	**4**
Total Personnel	**9**	**13**	**17**	**17**	**34**	**17**

CULTURAL AFFAIRS DEPARTMENT
Financial Section

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 387,881	$ 387,595	$ 796,273	$ 765,084	$ 1,275,002	$ 509,918	66.6%
Employee Benefits	87,816	128,342	319,712	282,148	419,772	137,624	48.8%
Total Personal Services	**475,697**	**515,937**	**1,115,985**	**1,047,232**	**1,694,774**	**647,542**	**61.8%**
Purchased Contracted Services	255,012	326,081	373,000	366,918	306,918	(60,000)	-16.4%
Supplies	152,504	142,017	333,700	476,800	289,100	(187,700)	-39.4%
Capital Outlay	-	-	-	-	2,900,000	2,900,000	
Total Expenditures	**$ 883,212**	**$ 984,035**	**$ 1,822,685**	**$ 1,890,950**	**$ 5,190,792**	**$ 3,299,842**	**174.5%**



Key Performance Indicators

	Actuals FY2022	Actuals FY2023	Actuals FY2024	FY2025 Forecast	Change from FY2024 to FY2025	%
Total student participants classes and camps	n/a	n/a	1,750	2,000	250	14.3%
Number of exhibits in gallery spaces	n/a	n/a	20	24	4	20.0%
Number of events at SWAC*	n/a	n/a	120	130	10	8.3%
Number of attendees at SWAC*	n/a	n/a	18,000	20,500	2,500	13.9%
Number of events at Wolf Creek Amphitheatre	n/a	n/a	6	10	4	66.7%
Number of attendees at Wolf Creek Amphitheatre	n/a	n/a	15,000	20,000	5,000	33.3%
Number of curated events	n/a	n/a	1	2	1	100.0%

*SWAC (Southwest Arts Center)

COMMUNITY DEVELOPMENT AND REGULATORY AFFAIRS

The Department of Community Development and Regulatory Affairs (CDRA) ensures that development and redevelopment within the community enhance and compliment the City of South Fulton. CDRA works with the community to ensure that established standards are met for property maintenance and is made up of four divisions:

Development Services Division
Development Services is responsible for all development and permitting activities for the city. They bridge the gap between building services, civil engineering, permitting, and planning and zoning. They offer administrative and technical support to internal and external clients to facilitate information access, start new projects, and obtain approvals for administrative, discretionary, and special entitlement projects.

Planning and Zoning Division
Planning is a comprehensive discipline that assesses a community's current and future needs to balance people and the environment. City and regional planning aim to further the welfare of people and their communities by creating convenient, equitable, healthy, efficient, and attractive environments for present and future generations.

The City of South Fulton is divided into zones or districts that regulate the physical development of the land and limit property use. Zoning prescribes the legal and current use of a piece of property. Following district standards, zoning regulations specify permitted uses, required lot dimensions, setbacks, and building square footage. Zoning implements the goals of the Future Land Use Plan. Zoning destinations remain intact until the local governing body approves a rezoning to change the use of the property.

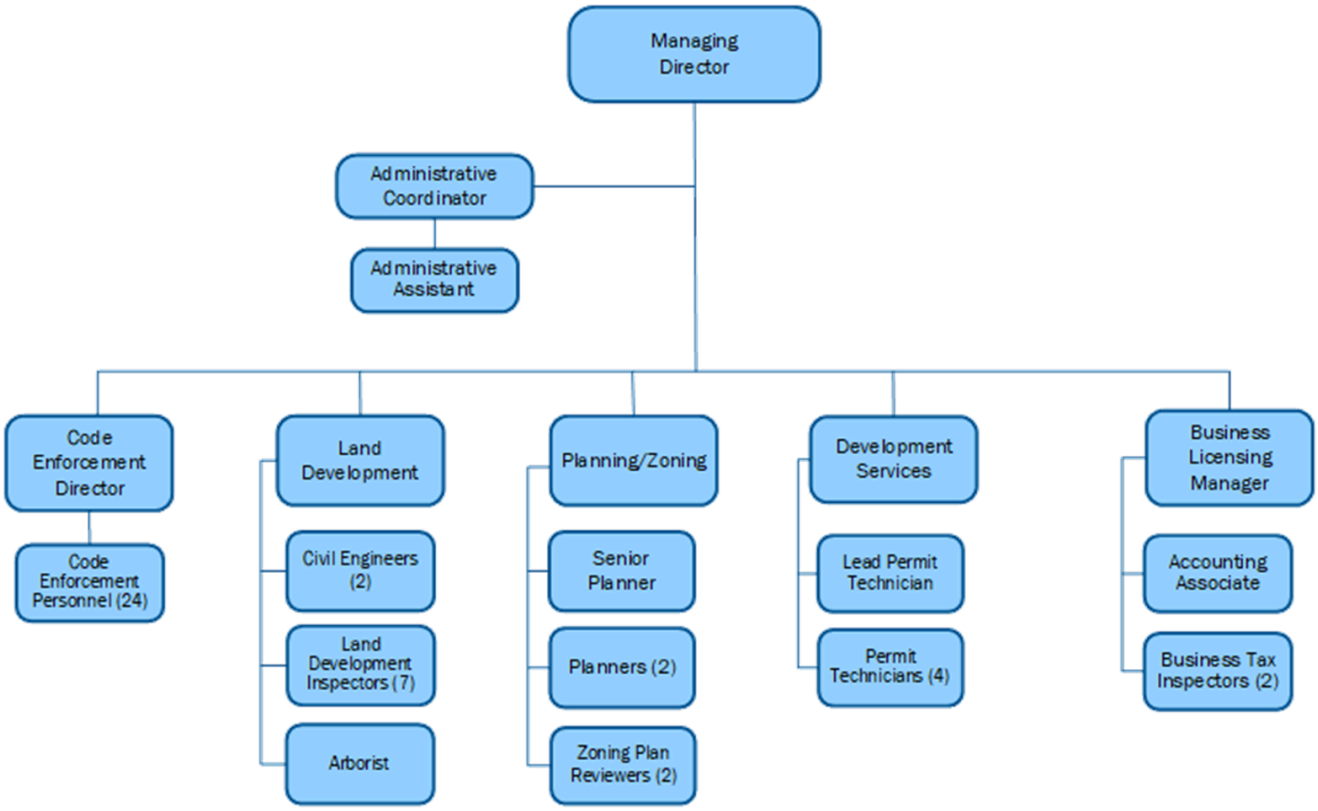
Land Development Division
The Land Development division ensures that projects are designed and constructed to meet City of South Fulton standards to avoid damage to property and the environment. They also provide necessary utilities that are appropriately designed, and verify that any connections with city infrastructure (roads and stormwater systems) meet City design standards and State regulations.

The Community Development and Regulatory Affairs Department is budgeted in the General Fund.

FY2024 Accomplishments
- Entered successfully into an agreement for the 2026 Comprehensive Plan Update.
- Received grant for City of South Fulton Housing Assessment study to be conducted by the Atlanta Regional Commission.
- Set forth an agreement with Trees Atlanta to plant 1,000 trees.

FY2025 Initiatives and Goals
- Fill critical vacant positions in the Engineering Division to assist in more efficient processing of land disturbance permits.
- Fill critical vacant positions in the Business Licensing Division to aid in the better administration of business licenses and revenue collection.
- Complete the Comprehensive Plan Update.

COMMUNITY DEVELOPMENT AND REGULATORY AFFAIRS
Organization Chart



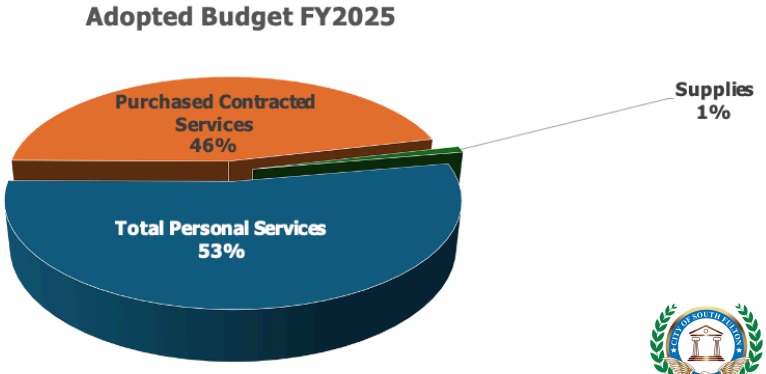
COMMUNITY DEVELOPMENT AND REGULATORY AFFAIRS
Position Summary

Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Managing Director	1	1	1	1	1	-
Deputy Director	-	-	-	-	-	-
Development Services Manager	1	1	1	1	1	-
Special Projects Manager	-	-	1	1	-	(1)
Film & Special Event Permit Specialist	1	-	-	-	-	-
Permit Specialist	4	5	4	4	5	1
City Engineer	1	-	1	1	1	-
Civil Engineer	2	2	1	1	2	1
Building Official	-	-	1	1	1	-
Senior Building Inspector	-	-	-	-	-	-
Arborist	1	1	1	1	1	-
Development Site Inspector	3	3	5	5	7	2
Planning Zoning Administrator	1	1	1	1	1	-
Administrative Coordinator	1	1	1	1	1	-
Administrative Technician	-	-	-	1	1	-
Administrative Specialist	1	1	1	-	-	-
Senior Planner	1	2	1	1	1	-
Planner	2	2	2	2	2	-
Zoning Plan Reviewer	2	2	2	2	2	-
Business Tax Manager	-	-	1	1	1	-
Business Tax Inspector	-	-	2	2	2	-
Accounting Associate	-	-	1	1	2	1
Total Personnel	**22**	**22**	**28**	**28**	**32**	**4**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 1,304,629	$ 895,926	$ 1,870,433	$ 1,313,965	$ 2,201,471	$ 887,506	67.5%
Employee Benefits	354,328	421,804	863,567	416,704	694,692	277,988	66.7%
Total Personal Services	**1,658,957**	**1,317,730**	**2,734,000**	**1,730,669**	**2,896,163**	**1,165,494**	**67.3%**
Purchased Contracted Services	2,953,267	1,189,849	2,225,700	2,526,401	2,524,202	(2,199)	-0.1%
Supplies	16,807	18,321	29,000	26,000	52,000	26,000	100.0%
Capital Outlays	-	98,447	95,000	95,000	-	(95,000)	-100.0%
Total Expenditures	**$ 4,629,031**	**$ 2,624,347**	**$ 5,083,700**	**$ 4,378,070**	**$ 5,472,365**	**$ 1,094,295**	**25.0%**



COMMUNITY DEVELOPMENT AND REGULATORY AFFAIRS

Key Performance Indicators

	FY 2021	FY 2022	FY 2023	FY 2024*	Change from FY2023 to FY2024	%
Number of plan reviews	**2,817**	**4,898**	**3,431**	**15,939**	**12,508**	**364.6%**
Building	574	1,648	1,143	1,010	(133)	-11.6%
Erosion	932	1,396	981	1,015	34	3.5%
Planning	1,311	1,854	1,307	13,914	12,607	964.6%
Number of inspections requested	20,710	25,517	30,513	21,101	(9,412)	-30.8%
Number of permits issued	5,779	7,351	7,435	5,412	(2,023)	-27.2%

*Through September 20, 2024

CODE ENFORCEMENT DIVISION

The Code Enforcement Department plays a pivotal role in enhancing the quality of life for the citizens of South Fulton. Through department diligent efforts and innovative programs significant strides have been made in addressing code violations and improving the community's overall appearance and safety.

The Code Enforcement Division is budgeted in the General Fund.

FY2024 Future Focused Accomplishments

- The Code Cares Initiative
  This successful program has assisted approximately 24 elderly citizens by addressing minor code violations through various services such as light carpentry, yard maintenance, and small tree removal. Code Enforcement aims to expand this initiative in FY25 by assisting an additional 24 elderly citizens plus 10 more homes, bringing the grand total to 58 residents assisted.
- The Nuisance & Abatement Program
  The department successfully revitalized this program, which resulted in the demolition of three properties and the issuance of four new demolition orders that will be executed between FY24 and FY25.
- Our Code Enforcement Team was honored with the prestigious **"Code Enforcement Department of the Year"** award by the American Association of Code Enforcement (AACE) in 2024. This recognition is a testament to our department's dedication and effectiveness in improving the quality of life for our residents.

FY2025 Goals

- Marketing and education efforts will be intensified to promote code compliance and foster a deeper understanding of regulations. Innovative tools such as augmented reality, yard signs, billboards, and a "Know The Code" app will be utilized to reach a wider audience.
- The Adopt-a-Block Program, a new initiative, will encourage citizens to take ownership of their neighborhoods by participating in block clean-up efforts. The department will provide the necessary tools and equipment to support these community-driven initiatives.

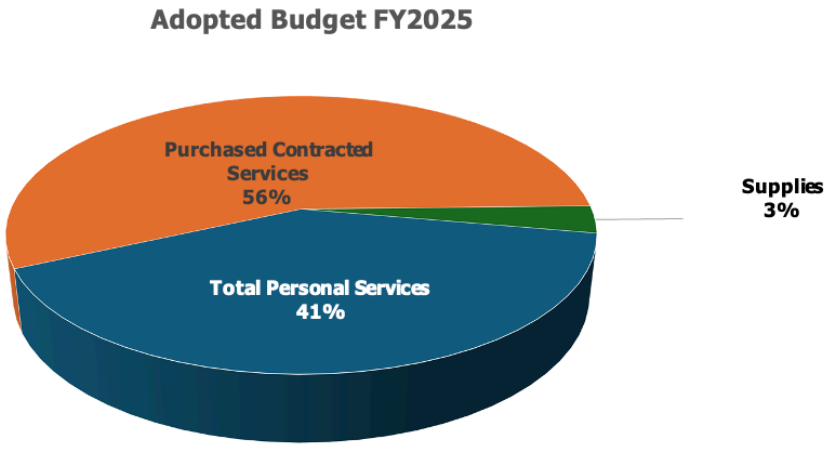
CODE ENFORCEMENT DIVISION
Position Summary

Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Code Enforcement Director	1	1	1	1	1	-
Code Enforcement Team Leader	4	4	4	4	4	-
Code Enforcement Officer	11	13	13	13	13	-
Code Enforcement Manager	-	2	2	2	2	-
Administrative Technician	-	-	-	2	2	-
Administrative Specialist	3	2	2	-	-	-
Office Project Manager	-	-	-	-	-	-
Administrative Specialist IV	1	2	-	-	-	-
Environmental Courts Coordinator	1	1	2	2	2	-
Total Personnel	**21**	**25**	**24**	**24**	**24**	**-**

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 463,861	$ 912,553	$ 1,255,460	$ 1,170,628	$ 1,455,266	$ 284,638	24.3%
Employee Benefits	273,128	440,418	738,188	433,829	467,970	34,141	7.9%
Total Personal Services	**736,989**	**1,352,971**	**1,993,648**	**1,604,457**	**1,923,236**	**318,779**	**19.9%**
Purchased Contracted Services	979,123	918,733	1,970,000	1,952,000	2,679,000	727,000	37.2%
Supplies	43,575	123,982	120,000	128,000	150,000	22,000	17.2%
Total Expenditures	**$ 1,759,687**	**$ 2,395,686**	**$ 4,083,648**	**$ 3,684,457**	**$ 4,752,236**	**$ 1,067,779**	**29.0%**



ECONOMIC DEVELOPMENT

The Economic Development Department of the City of South Fulton drives sustainable growth by attracting new businesses, expanding local commerce, and creating job opportunities. The department fosters economic resilience and enhances the city's competitive edge through strategic partnerships, workforce development, and leveraging incentives like the West Side Tax Allocation District. The Economic Development Department has six primary functions:

South Fulton Convention and Visitors Bureau
The City of South Fulton's Convention and Visitors Bureau (CVB) aims to promote the city as a premiere destination for tourism, events, and business opportunities. Its mission is to drive economic growth and enhance the quality of life for residents by attracting visitors through strategic marketing and partnerships. The CVB seeks to showcase City of South Fulton's rich cultural heritage, natural beauty, and unique attractions, fostering community pride and generating revenue through tourism-related activities. Its vision is to position the City as a vibrant, inclusive, and dynamic community that appeals to residents and visitors while supporting local businesses and creating long-term economic sustainability.

Old National District Advisory Board
The Old National District Advisory Board in South Fulton, Georgia, is committed to fostering economic growth and revitalization by creating a vibrant, sustainable community. Its vision is to transform the area into a thriving commercial and residential hub that attracts new businesses, improves public spaces, and enhances the quality of life for residents. The district aims to drive economic development through strategic partnerships, infrastructure improvements, and incentives for businesses and developers. By promoting investment and community engagement, the Old National District aims to become a model for urban revitalization, boosting local employment opportunities and enhancing the district's appeal as a shopping, dining, and living destination. The goal is to create a dynamic and prosperous environment that benefits residents and businesses, positioning the Old National District as a key economic driver for the City of South Fulton.

Red Oak Historic District Advisory Board
The City of South Fulton's Red Oak Historic District Advisory Board is dedicated to revitalizing the historic Red Oak area by fostering economic growth, community engagement, and cultural preservation. Its mission is to support local businesses, enhance the district's appeal, and create a vibrant, pedestrian-friendly environment through strategic planning and community partnerships. The program focuses on preserving Red Oak's historic charm while encouraging sustainable development and improving public spaces. The vision is to transform Red Oak into a thriving, economically resilient destination that celebrates its rich heritage and fosters innovation. It serves as a cultural hub for residents and visitors, that contributes to the City of South Fulton's economic prosperity.

District 2 and 4 Advisory Group
The City of South Fulton's District 2 & 4 Advisory Group is focused on development and revitalization efforts to transform less developed areas into vibrant, economically sustainable environments. Through strategic planning, partnerships, and investment, the City aims to improve infrastructure, attract new businesses, and enhance the quality of life for residents. Revitalization initiatives prioritize affordable housing, improved public services, and the creation of attractive spaces that foster community engagement and economic opportunity. By leveraging resources such as tax incentives, grants, and public-private partnerships, the advisory works with the city to stimulate growth in underdeveloped areas while preserving its neighborhoods' cultural and historical identity. The goal is to create a balanced, inclusive community that supports long-term economic vitality and ensures equitable development for all residents.

ECONOMIC DEVELOPMENT

South Fulton Downtown Development Authority (DDA)
The City of South Fulton's Downtown Development Authority (DDA) is focused on fostering economic growth, revitalization, and investment within the city's downtown districts. Its mission is to create a thriving, business-friendly environment that attracts new investments, supports local businesses, and enhances residents' overall quality of life. The DDA works to improve infrastructure, promote sustainable development, and stimulate job creation through strategic partnerships, incentives, and innovative development strategies. Its vision is to establish City of South Fulton's downtown areas as vibrant economic and cultural hubs attractive to businesses and visitors while preserving the community's unique character. The DDA's goals include increasing economic activity, promoting redevelopment of underutilized properties, and fostering a diverse mix of retail, commercial, and residential projects to ensure long-term financial sustainability and community vitality.

South FultonDevelopment Authority (SFDA)
The City of South Fulton's Development Authority (SFDA) is committed to driving economic growth, attracting investments, and creating jobs that enhance the community's well-being. Its mission is to promote sustainable development by facilitating business expansion, fostering entrepreneurship, and encouraging investment in key retail, commercial, and industrial sectors. The board's vision is to establish the City as a thriving economic hub where innovative businesses and developments contribute to residents' high quality of life. The board's primary goals include leveraging strategic partnerships, offering incentives to attract and retain businesses, and ensuring balanced development that benefits all city areas. The Development Authority Board aims to create a prosperous and inclusive future for the City of South Fulton by fostering a business-friendly environment and supporting long-term economic sustainability.

The Economic Development Department's budget is in the General Fund.
The Downtown Development Authority (DDA) and South Fulton Development Authority (SFDA) have their respective special revenue fund.

FY2024 Accomplishments

- Partnered with UGA's Small Business Development Office to host the SOAR South Fulton. This Small Business Development Series offered workshops, mentorship, and resources.
- Installed 70 street banners along Old National Highway, reinforced community pride, and created a cohesive visual identity that highlighted the district.
- Developed and facilitated the inaugural Impact Awards program, a prestigious event (to be celebrated annually) designed to recognize and celebrate outstanding individuals, businesses, and organizations that have made significant contributions to the community. This program highlights achievements in various categories such as innovation, leadership, economic development, and community service. Honorees are selected based on their efforts to create a positive impact in the city's growth, development, and well-being.
- Developed, managed, and served as administrator of the Small Business Advancement Administration Grant – SBAAG where approximately $500k in grant funding was disseminated to 32 City of South Fulton businesses.
- Executed and facilitated 33 farmers markets in the Old National, Red Oak Historic, and Cedar Grove areas of the City of South Fulton where residents and visitors have access to fruits, vegetables, and acquire local arts and crafts from South Fulton businesses.
- Established a platform on the economic development website called REsimplifi that provides businesses with a resource for identifying commercial real estate availability for lease, purchase, and development within the City of South Fulton.
- Developed a comprehensive marketing campaign for the Old National District which included creating a website, launching a digital business directory, managing social media platforms, and successfully executing five signature events.

ECONOMIC DEVELOPMENT

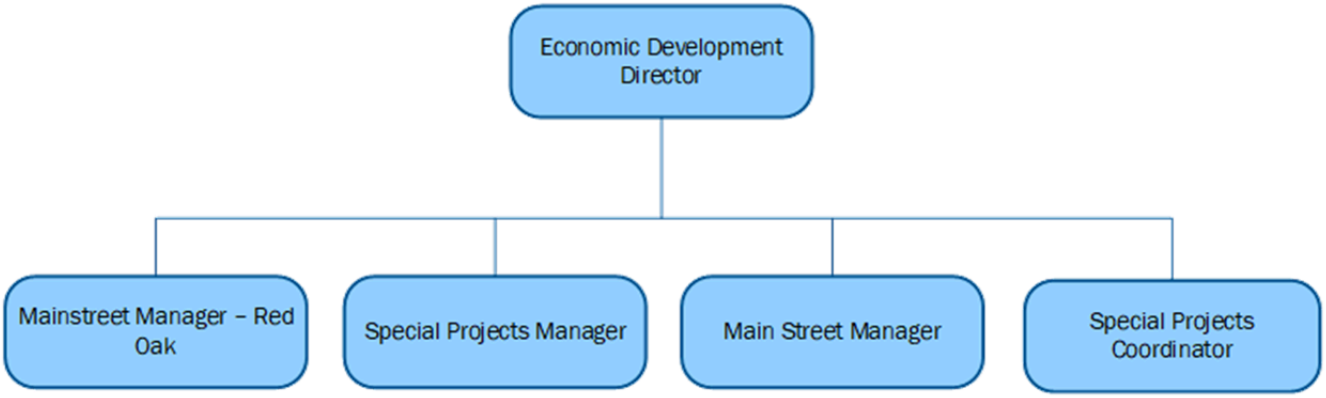
FY2024 Accomplishments - continued

- Created a new logo and branding for the Red Oak Historic District.

FY2025 New Initiatives and Goals

- Launch the Art Old National Murals Project, celebrating local creativity by transforming public spaces into vibrant works of art that reflect the district's unique cultural identity.
- Pursue the Enterprise Zone designation with the Georgia Department of Community Affairs (DCA). This strategic initiative will stimulate economic growth and revitalize targeted areas in Districts 5, 6, & 7.
- Gain approval from the Mayor and City Council to formally establish the C.O.R.E. (Community Opportunity Resilience and Empowerment) Alliance Advisory Board. The Board will help the areas promote sustainable development and attract retail through strategic partnerships and grassroots organizing. It will also stimulate job creation through strategic partnerships, incentive creation, and community collaborations. Establishing the Advisory Board will include defining a mission statement, vision statement, bylaws, organizational branding, logo development, and facilitating a board retreat to set goals and priorities.
- Collaborate with and support the City of South Fulton's Code Enforcement Division to launch a litter control initiative along the Old National Corridor.
- Develop, create, and install new gateway signage for the Red Oak Historic District, along with the development, creation, and installation of Red Oak Historic District Street toppers to emphasize community pride and establish Red Oak as a historic destination.
- Apply for and attain accreditation as a Georgia Main Street Affiliate through the Georgia Department of Community Affairs and the Georgia Main Street Program.
- Begin redevelopment, expansion, and reconstruction of 4800 Campbell Drive to be developed as the new economic development office and multipurpose facility.
- Complete and adopt as a part of the City of South Fulton's new comprehensive plan under development, the Urban Planning and Design project with the Sizemore Group that provides a master plan for three distinct areas of the City of South Fulton which includes Red Oak, Old National District, and Cedar Grove areas.
- Complete and publish the Retail Strategies study that analyzes the City of South Fulton and identifies what retail exists, is wanted is available, and a strategy to secure the commercial development and retail that the community wants.

ECONOMIC DEVELOPMENT
Organization Chart and Position Summary



Position Summary

Personnel	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change
Economic Development Director	1	1	1	1	1	-
Main Street Manager	2	2	2	2	2	
Special Projects Manager	-	-	1	1	1	-
Special Projects Coordinator	-	1	1	1	1	-
Tourism Manager	1	-	-	-	-	-
Total Personnel	**4**	**4**	**5**	**5**	**5**	**-**

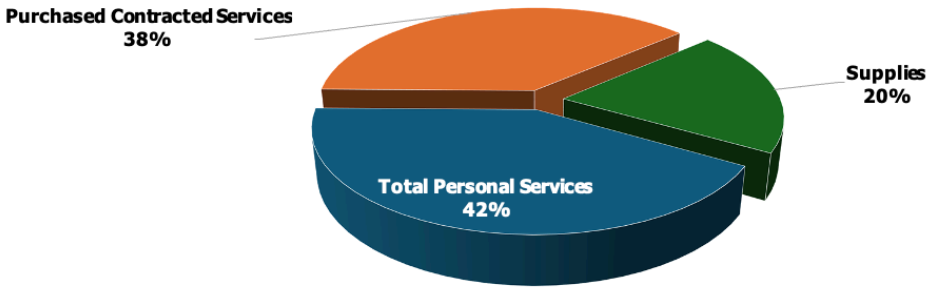
Financial Section - Destination South Fulton

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ 263,628	$ 313,571	$ 329,943	$ 355,519	$ 438,450	$ 82,931	23.3%
Employee Benefits	70,202	110,968	120,804	95,228	114,536	19,308	20.3%
Total Personal Services	**333,830**	**424,539**	**450,747**	**450,747**	**552,986**	**102,239**	**22.7%**
Purchased Contracted Services	37,169	348,160	614,055	613,495	505,172	(108,323)	-17.7%
Supplies	13,189	68,142	205,725	207,725	261,320	53,595	25.8%
Capital Outlays	-	-	-	200,000	-	(200,000)	-100.0%
Total Expenditures	**$ 384,188**	**$ 840,841**	**$ 1,270,527**	**$ 1,471,967**	**$ 1,319,478**	**$ (152,489)**	**-10.4%**

ECONOMIC DEVELOPMENT

Financial Section - Destination South Fulton

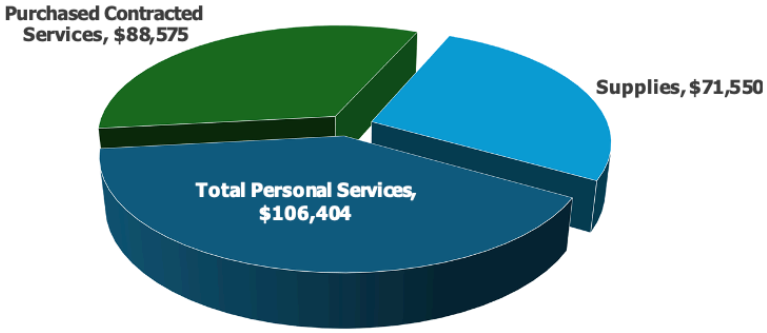
Adopted Budget FY2025



Financial Section - Red Oak (Main Street)

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ -	$ -	$ 71,360	$ -	$ 71,360	$ 71,360	
Employee Benefits	-	-	35,043	-	35,044	35,044	
Total Personal Services	**-**	**-**	**106,403**	**-**	**106,404**	**106,404**	
Purchased Contracted Services	25,079	158,747	95,600	95,600	88,575	(7,025)	-7.3%
Supplies	8,235	41,224	65,500	65,500	71,550	6,050	9.2%
Capital Outlays	-	-	-	-	-	-	
Total Expenditures	**$ 33,314**	**$ 199,971**	**$ 267,503**	**$ 161,100**	**$ 266,529**	**$ 105,429**	**65.4%**

Adopted Budget FY2025



ECONOMIC DEVELOPMENT

Key Performance Indicators

	Actuals FY2022	Actuals FY2023	Actuals FY2024	FY2025 Forecast	Change from FY2024 to FY2025	%
Number of new jobs reports					-	
Capital investments announced *(millions)*	0	$ 30	$ 2,255	$ 1,000	$ (1,255)	-55.7%
Retail Space Inventory						
Square feet *(thousands)*	250	200	250	300	50	20.0%
Vacancy rate	6.2%	6.9%	8.2%	10.0%	1.8%	22.0%
Office Space Inventory						
Square feet *(thousands)*	n/a	n/a	n/a	50	50	
Vacancy rate	24.0%	25.8%	25.6%	20.0%	-5.6%	-21.9%
Industrial Space Inventory						
New development (sq ft) *(millions)*	5.36	12.00	47.70	20.00	(28)	-58.1%
Vacancy rate	2.2%	3.4%	9.4%	8.0%	-1.4%	-14.9%

SPECIAL REVENUE FUNDS

Economic Development Funds

206 - Blighted Property Abatement
207 - Tree Fund Non-refundable Escrow

Public Safety Funds

210 - Confiscated Assets
211 - Trayvon Wilkens Memorial Pedestrian
212 - School Zone Traffic Camera
215 - E-911

Grant-related Funds

230 - American Rescue Plan Act (ARPA)
250 - Multiple Grants

Tax-related Funds

271 - Tax Allocation District (TAD-1) Eastside
272 - Tax Allocation District (TAD-2) Westside
275 - Hotel Motel Tax

Other Agencies

276 - Public Arts Commission
970 - Downtown Development Authority

Component Unit

295 - South Fulton Development Authority (SFDA)

FUND SUMMARY - (206)
BLIGHTED PROPERTY ABATEMENT FUND

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personal Services	-	-	-	-	-	-	
Purchased Contracted Services	247,177	226,052	-	-	300,000	300,000	
Total Expenditures	**$ 247,177**	**$ 226,052**	**$ -**	**$ -**	**$ 300,000**	**$ 300,000**	

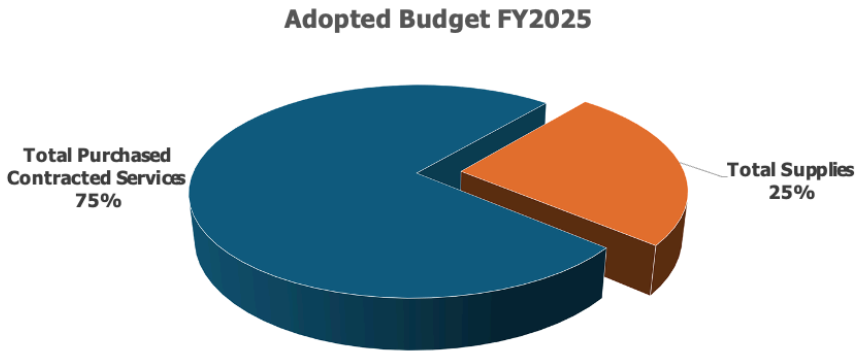
Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Blighted Property Abatement Fund							
Community Development and Regulatory Affairs	$ 247,177	$ 226,052	$ -	$ -	$ 300,000	$ 300,000	
Total Blighted Property Abat	**$ 247,177**	**$ 226,052**	**$ -**	**$ -**	**$ 300,000**	**$ 300,000**	

FUND SUMMARY - (207)
TREE FUND REFUNDABLE ESCROW

Financial Section

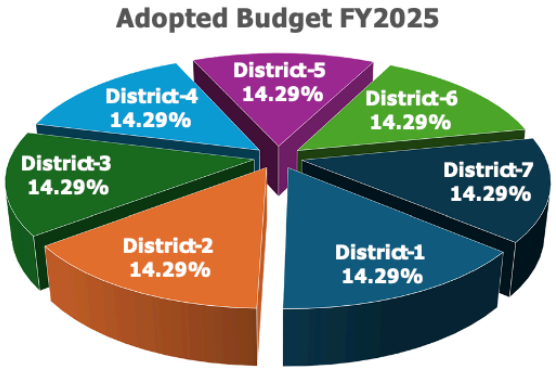
Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Transfers IN from Fund 100 General Fund	$ -	$ -	$ 1,708,385	$ 1,708,385	$ -	$ (1,708,385)	-100.0%
Transfers IN from Fund 707 Tree Escrow Fund	-	-	-	-	1,708,385	1,708,385	
Budgeted Use of Reserves	-	-	-	-	-	-	
Total Revenues	**$ -**	**$ -**	**$ 1,708,385**	**$ 1,708,385**	**$ 1,708,385**	**$ -**	0.0%
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	
Total Purchased Contracted Services	-	5,500	1,281,287	1,281,287	1,281,287	-	0.0%
Total Supplies	-	-	427,098	427,098	427,098	-	0.0%
Total Expenditures	**$ -**	**$ 5,500**	**$ 1,708,385**	**$ 1,708,385**	**$ 1,708,385**	**$ -**	0.0%



FUND SUMMARY - (207)
TREE FUND REFUNDABLE ESCROW

Summary by Department

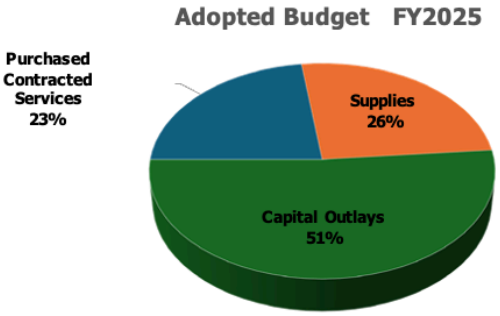
Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Tree Fund Refundable Escrow							
District-1	$ -	$ -	$ 244,055	$ 244,055	$ 244,055	$ -	0.0%
District-2	-	-	244,055	244,055	244,055	-	0.0%
District-3	-	-	244,055	244,055	244,055	-	0.0%
District-4	-	-	244,055	244,055	244,055	-	0.0%
District-5	-	-	244,055	244,055	244,055	-	0.0%
District-6	-	5,500	244,055	244,055	244,055	-	0.0%
District-7	-	-	244,055	244,055	244,055	-	0.0%
Total Tree Fund Refundable Escrow	**$ -**	**$ 5,500**	**$ 1,708,385**	**$ 1,708,385**	**$ 1,708,385**	**$ -**	0.0%



FUND SUMMARY - (210)
CONFISCATED ASSETS FUND

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Fines and Forfeitures - Federal	$ -	$ 13,477	$ 100,000	$ 100,000	$ 100,000	$ -	0.0%
Fines and Forfeitures - State	53,915	174,051	-	-	-	-	
Budgeted Use of Reserves	-	-	-	-	75,000	75,000	
Total Revenues	**$ 53,915**	**$ 187,528**	**$ 100,000**	**$ 100,000**	**$ 175,000**	**$ 75,000**	75.0%
Expenditures							
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	
Purchased Contracted Services	17,790	15,509	100,000	45,000	40,000	(5,000)	-11.1%
Supplies	57,112	3,020	-	55,000	45,000	(10,000)	-18.2%
Capital Outlays	-	49,630	-	-	90,000	90,000	
Total Expenditures	**$ 74,902**	**$ 68,159**	**$ 100,000**	**$ 100,000**	**$ 175,000**	**$ 75,000**	75.0%
		119,369					



Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Confiscated Assets Fund							
Police Department	$ -	$ -	$ -	$ -	$ -	$ -	
Police Department - Confiscated Assets	74,902	68,159	100,000	100,000	175,000	75,000	75.0%
Total Confiscated Assets Fund	**$ 74,902**	**$ 68,159**	**$ 100,000**	**$ 100,000**	**$ 175,000**	**$ 75,000**	75.0%

FUND SUMMARY - (210)
CONFISCATED ASSETS FUND

Equitable Sharing Authority

Federal law authorizes the Attorney General and the Secretary of the Treasury to share federally forfeited property with participating state and local law enforcement agencies. The exercise of this authority is discretionary and limited by statute. The Attorney General and the Secretary of the Treasury are not required to share property. The Attorney General and the Secretary of the Treasury shall ensure that any property transferred to a State or local law enforcement agency:

(A) has a value that bears a reasonable relationship to the degree of direct participation of the State or local agency in the law enforcement effort resulting in the forfeiture, taking into account the total value of all property forfeited and the total law enforcement effort as a whole; and concerning the violation of the law on which the forfeiture is based; and

(B) will encourage further cooperation between the recipient State or local and Federal law enforcement agencies.

Purpose

The Comprehensive Crime Control Act of 1984 established the Department of Justice Assets Forfeiture Fund to receive the proceeds of forfeiture and to pay the costs associated with such forfeitures, including the costs of managing and disposing of property, satisfying valid liens, mortgages, and other innocent owner claims, and expenses related to accomplishing the legal forfeiture of the property.

The Attorney General is authorized to use the Assets Forfeiture Fund to pay any necessary expenses for forfeiture operations such as property seizure, detention, management, forfeiture, and disposal. The Fund may also be used to finance certain investigative general expenditures.

These authorized uses are enumerated in 28 U.S.C. §524(c).

FUND SUMMARY - (211)
TRAYVON WILKENS
MEMORIAL PEDESTRIAN FUND

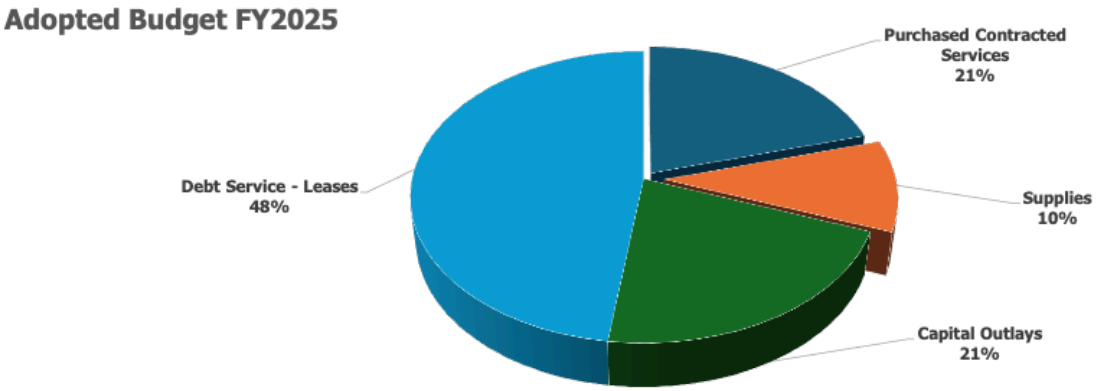
Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
School Zone Traffic Camera Fines	$ -	$ -	$ 1,175,000	$ 1,175,000	$ 1,600,000	$ 425,000	36.2%
Budgeted Use of Reserves	-	-	-	-	-	-	
Total Revenues	**$ -**	**$ -**	**$ 1,175,000**	**$ 1,175,000**	**$ 1,600,000**	**$ 425,000**	36.2%
Expenditures							
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	
Total Purchased Contracted Services	-	200,962	1,600,000	1,600,000	1,600,000	-	0.0%
Total Expenditures	**$ -**	**$ 200,962**	**$ 1,600,000**	**$ 1,600,000**	**$ 1,600,000**	**$ -**	0.0%

Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Trayvon Wilkens Memorial Pedestrian Fund							
District-1	$ -	$ -	$ 200,000	$ 200,000	$ 200,000	$ -	0.0%
District-2	-	-	200,000	200,000	200,000	-	0.0%
District-3	-	-	200,000	200,000	200,000	-	0.0%
District-4	-	-	200,000	200,000	200,000	-	0.0%
District-5	-	-	200,000	200,000	200,000	-	0.0%
District-6	-	-	200,000	200,000	200,000	-	0.0%
District-7	-	-	200,000	200,000	200,000	-	0.0%
Mayor	-	-	200,000	200,000	200,000	-	0.0%
Fire and Rescue Department	-	200,962	-	-	-	-	
Total Trayvon Wilkens Memorial Pedestrian Fund	**$ -**	**$ 200,962**	**$ 1,600,000**	**$ 1,600,000**	**$ 1,600,000**	**$ -**	0.0%

FUND SUMMARY - (211)
TRAYVON WILKENS
MEMORIAL PEDESTRIAN FUND



Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
School Zone Traffic Camera Fund							
Police Department	$ -	$ -	$ 3,100,000	$ 3,100,000	$ 9,135,494	$ 6,035,494	194.7%
Total School Zone Traffic Camera Fund	**$ -**	**$ -**	**$ 3,100,000**	**$ 3,100,000**	**$ 9,135,494**	**$ 6,035,494**	194.7%

Speed Camera Program

Fund 211 Trayvon Wilkens Memorial Pedestrian Fund

The City Ordinance 2021-012 that established the Trayvon Wilkens Memorial Pedestrian Fund allocated 25% of School Zone Traffic Camera fines and shall be used for "traffic calming" devices.

Fund 212 School Zone Traffic Camera Fund

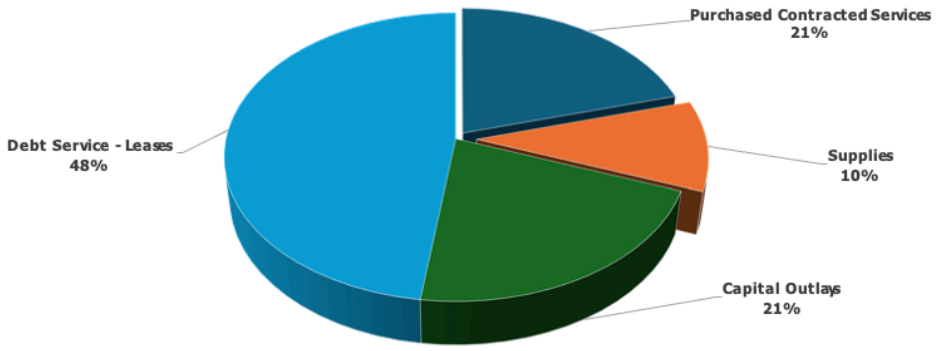
This fund accounts for the remainder 75% of School Zone Traffic Camera fines that are not defined as "traffic calming".

FUND SUMMARY - (212)
SCHOOL ZONE TRAFFIC CAMERA FUND

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
School Zone Traffic Camera Fines	$ -	$ -	$ 3,525,000	$ 3,525,000	$ 3,525,000	$ -	0.0%
Budgeted Use of Reserves	-	-	-	-	5,610,494	5,610,494	
Total Revenues	**$ -**	**$ -**	**$ 3,525,000**	**$ 3,525,000**	**$ 9,135,494**	**$ 5,610,494**	159.2%
Expenditures							
Personal Services							
Salaries and Wages	$ -	$ -	$ 485,600	$ 485,600	$ 1,306,897	$ 821,297	169.1%
Employee Benefits	-	-	397,707	397,707	406,904	9,197	2.3%
Total Personal Services	**-**	**-**	**883,307**	**883,307**	**1,713,801**	**830,494**	94.0%
Purchased Contracted Services	-	-	-	(2,450,000)	1,530,000	3,980,000	-162.4%
Supplies	-	-	-	1,106,000	750,000	(356,000)	-32.2%
Capital Outlays	-	-	1,366,693	2,641,693	1,591,693	(1,050,000)	-39.7%
Debt Service - Leases	-	-	850,000	919,000	3,550,000	2,631,000	286.3%
Total Expenditures	**$ -**	**$ -**	**$ 3,100,000**	**$ 3,100,000**	**$ 9,135,494**	**$ 6,035,494**	194.7%

Adopted Budget FY2025



Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
School Zone Traffic Camera Fund							
Police Department	$ -	$ -	$ 3,100,000	$ 3,100,000	$ 9,135,494	$ 6,035,494	194.7%
Total School Zone Traffic Camera Fund	**$ -**	**$ -**	**$ 3,100,000**	**$ 3,100,000**	**$ 9,135,494**	**$ 6,035,494**	194.7%

FUND SUMMARY - (212)
SCHOOL ZONE TRAFFIC CAMERA FUND

Speed Camera Program

Fund 211 Trayvon Wilkens Memorial Pedestrian Fund

The City Ordinance 2021-012 that established the Trayvon Wilkens Memorial Pedestrian Fund allocated twenty-five percent of School Zone Traffic Camera fines and shall be used for "traffic calming" devices.

Fund 212 School Zone Traffic Camera Fund

This fund accounts for the remaining (seventy-five percent) of School Zone Traffic Camera fines not defined as "traffic calming."

FUND SUMMARY - (215)
E-911 FUND

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Transfers IN from 100-General Fund	$ 1,913,410	$ 1,929,030	$ -	$ -	$ 2,000,000	$ 2,000,000	
Budgeted Use of Reserves	-	-	-	-	-	-	
Total Revenues	**$ 1,913,410**	**$ 1,929,030**	**$ -**	**$ -**	**$ 2,000,000**	**$ 2,000,000**	
Expenditures							
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	
Purchased Contracted Services	1,899,776	1,924,198	-	-	2,000,000	2,000,000	
Total Expenditures	**$ 1,899,776**	**$ 1,924,198**	**$ -**	**$ -**	**$ 2,000,000**	**$ 2,000,000**	

Summary by Department

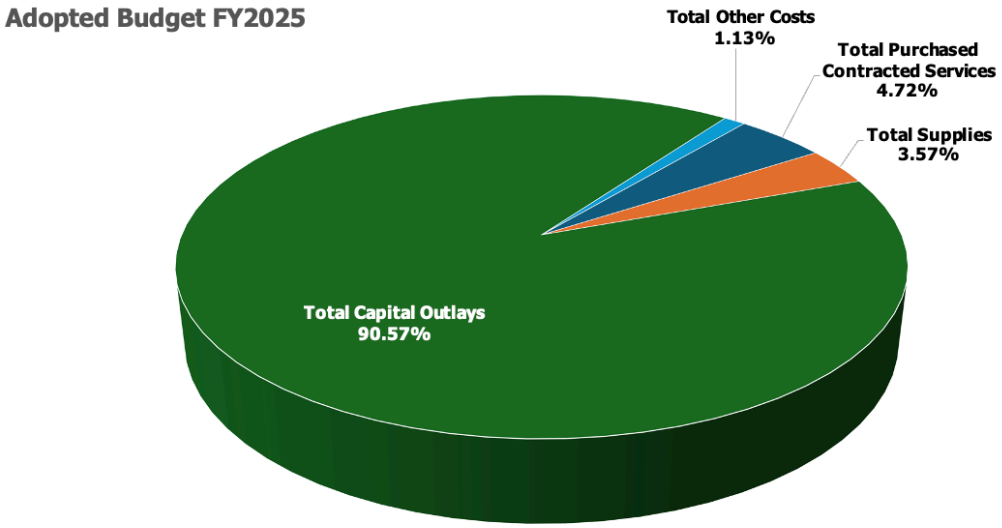
Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
E-911 Fund							
E-911 Operations	$ 1,899,776	$ 1,924,198	$ -	$ -	$ 2,000,000	$ 2,000,000	
Total E-911 Fund	**$ 1,899,776**	**$ 1,924,198**	**$ -**	**$ -**	**$ 2,000,000**	**$ 2,000,000**	

FUND SUMMARY - (230)
AMERICAN RESCUE PLAN ACT (ARPA) FUND

FUND SUMMARY - (230) AMERICAN RESCUE PLAN ACT (ARPA) FUND

Financial Section

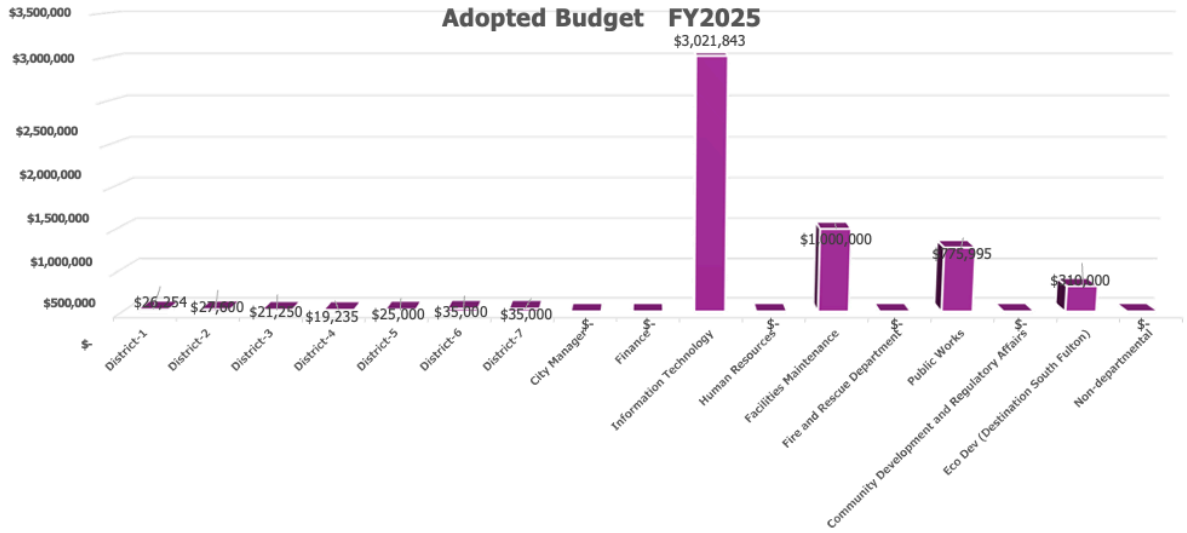
Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Federal Grants - Operating - Direct	$ 2,062,026	$ 1,315,071	$ 8,000,000	$ 8,000,000	$ -	$ (8,000,000)	-100.0%
Budgeted Use of Reserves	-	-	-	-	5,297,177	5,297,177	
Total Revenues	**$ 2,062,026**	**$ 1,315,071**	**$ 8,000,000**	**$ 8,000,000**	**$ 5,297,177**	**$ (2,702,823)**	-33.8%
Expenditures							
Personal Services							
Total Salaries and Wages	$ -	$ -	$ 1,401,665	$ 1,401,665	$ -	$ (1,401,665)	-100.0%
Total Employee Benefits	-	-	30,852	30,852	-	(30,852)	-100.0%
Total Personal Services	**-**	**-**	**1,432,517**	**1,432,517**	**-**	**(1,432,517)**	-100.0%
Total Purchased Contracted Services	-	90,004	3,679,968	3,124,268	250,000	(2,874,268)	-92.0%
Total Supplies	-	24,733	220,267	220,267	189,339	(30,928)	-14.0%
Total Capital Outlays	-	439,718	2,048,592	2,048,592	4,797,838	2,749,246	134.2%
Total Other Costs	-	660,244	618,656	1,174,356	60,000	(1,114,356)	-94.9%
Total Transfers OUT	2,062,026	-	-	-	-	-	
Total Expenditures	**$ 2,062,026**	**$ 1,214,699**	**$ 8,000,000**	**$ 8,000,000**	**$ 5,297,177**	**$ (2,702,823)**	-33.8%



FUND SUMMARY - (230) AMERICAN RESCUE PLAN ACT (ARPA) FUND

Summary by Department

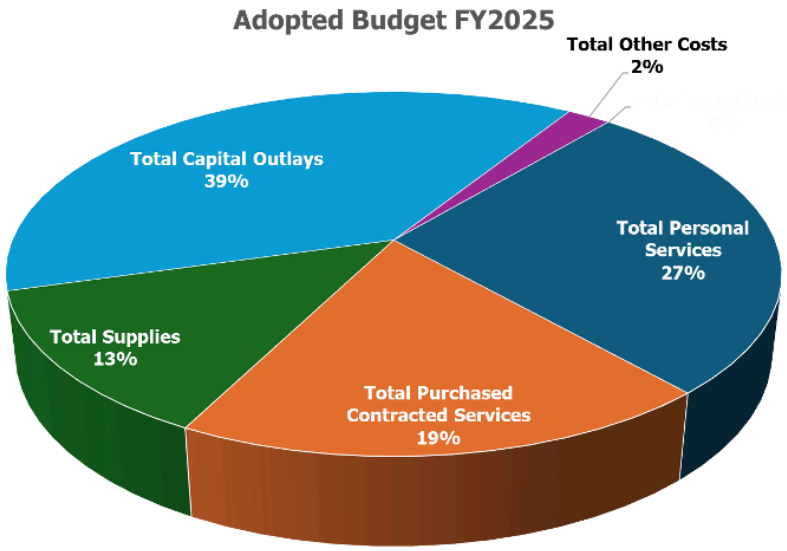
Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
American Rescue Plan (ARPA) Fund							
District-1	$ -	$ 8,740	$ 26,260	$ 26,260	$ 26,254	$ (6)	0.0%
District-2	-	-	35,000	35,000	27,600	(7,400)	-21.1%
District-3	-	5,993	29,007	29,007	21,250	(7,757)	-26.7%
District-4	-	-	35,000	35,000	19,235	(15,765)	-45.0%
District-5	-	10,000	25,000	25,000	25,000	-	0.0%
District-6	-	-	35,000	35,000	35,000	-	0.0%
District-7	-	-	35,000	35,000	35,000	-	0.0%
City Manager	-	10,174	184,686	184,686	-	(184,686)	-100.0%
Finance	-	-	967,517	967,517	-	(967,517)	-100.0%
Information Technology	-	439,718	1,553,410	4,268,766	3,021,843	(1,246,923)	-29.2%
Human Resources	-	-	1,300,000	1,300,000	-	(1,300,000)	-100.0%
Facilities Maintenance	-	-	-	-	1,000,000	1,000,000	
Fire and Rescue Department	-	-	260,000	260,000	-	(260,000)	-100.0%
Public Works	-	-	2,045,464	(669,892)	775,995	1,445,887	-215.8%
Community Development and Regulatory Affairs	-	740,074	718,656	718,656	-	(718,656)	-100.0%
Eco Dev (Destination South Fulton)	-	-	750,000	750,000	310,000	(440,000)	-58.7%
Non-departmental	2,062,026	-	-	-	-	-	
Total American Rescue Plan (ARPA)	**$ 2,062,026**	**$ 1,214,699**	**$ 8,000,000**	**$ 8,000,000**	**$ 5,297,177**	**$ (2,702,823)**	-33.8%



FUND SUMMARY - (250)
MULTIPLE GRANT FUND

Financial Section

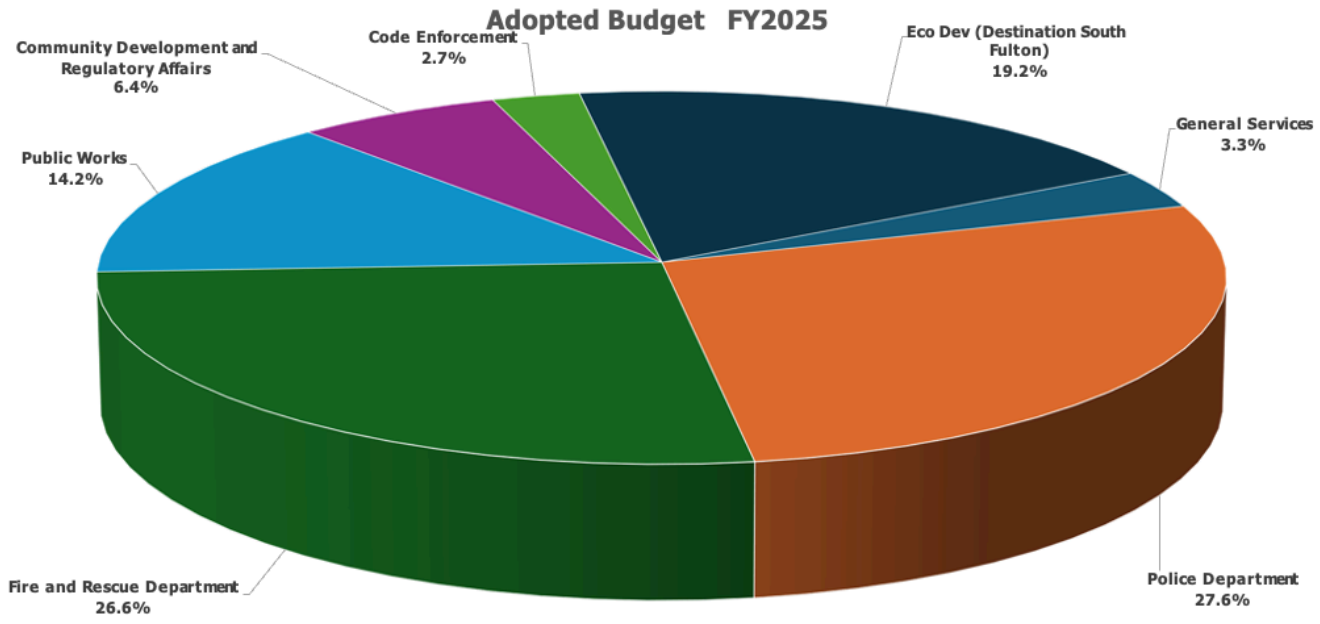
Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Total Federal Grants	$ 311,109	$ 101,393	$ 1,633,000	$ 1,633,000	$ 2,115,001	$ 482,001	29.5%
Contributions and Donations	-	-	-	-	5,000	5,000	
Total Transfers IN	1,000,000	(1,232,670)	-	-	2,500,000	2,500,000	
Total Revenues	**$ 1,311,109**	**$ (1,131,278)**	**$ 1,633,000**	**$ 1,633,000**	**$ 4,620,001**	**$ 2,987,001**	182.9%
Expenditures							
Personal Services							
Total Salaries and Wages	$ 733,692	$ 69,226	$ 821,000	$ 821,000	$ 1,018,041	$ 197,041	24.0%
Total Employee Benefits	54,312	12,619	179,000	179,000	245,298	66,298	37.0%
Total Personal Services	**788,004**	**81,845**	**1,000,000**	**1,000,000**	**1,263,339**	**263,339**	26.3%
Total Purchased Contracted Services	15,625	-	110,000	110,000	881,280	771,280	701.2%
Total Supplies	-	10,000	13,000	13,000	602,840	589,840	4537.2%
Total Capital Outlays	294,660	-	510,000	510,000	1,772,542	1,262,542	247.6%
Total Other Costs	-	6,700	-	-	100,000	100,000	
Total Transfers OUT	-	-	-	-	-	-	
Total Expenditures	**$ 1,098,289**	**$ 98,545**	**$ 1,633,000**	**$ 1,633,000**	**$ 4,620,001**	**$ 2,987,001**	182.9%



FUND SUMMARY - (250)
MULTIPLE GRANT FUND

Summary by Department

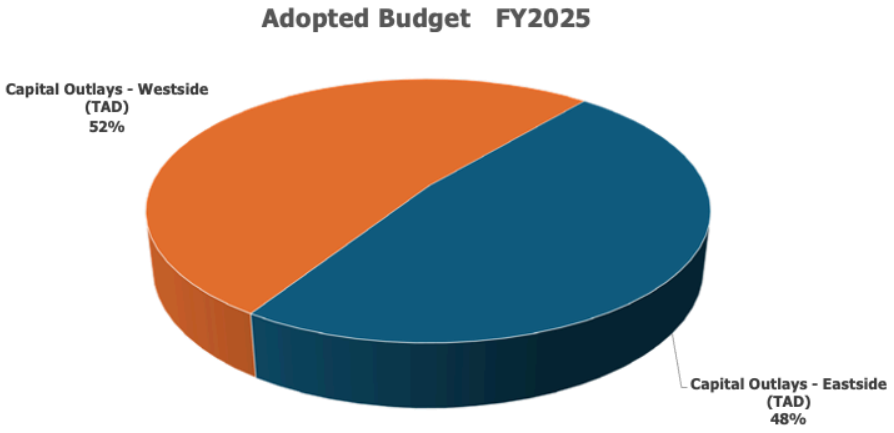
Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Multiple Grant Fund							
Risk Management	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	0.0%
General Services	-	-	-	-	152,310	152,310	
Police Department	-	-	24,945	24,945	1,272,832	1,247,887	5002.6%
Fire and Rescue Department	803,629	16,845	1,098,055	1,098,055	1,226,344	128,289	11.7%
Public Works	294,660	-	500,000	500,000	654,879	154,879	31.0%
Community Development and Regulatory Affairs	-	81,700	-	-	293,283	293,283	
Code Enforcement	-	-	-	-	125,000	125,000	
Eco Dev (Destination South Fulton)	-	-	-	-	885,353	885,353	
Total Multiple Grant Fund	**$ 1,098,289**	**$ 98,545**	**$ 1,633,000**	**$ 1,633,000**	**$ 4,620,001**	**$ 2,987,001**	182.9%



FUND SUMMARY - (271+272)
TAX ALLOCATION DISTRICT FUNDS
Eastside and Westside (TAD)

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Real Property Taxes Current Year - Eastside TAD	$ 34,690	$ 221,489	$ 350,000	$ 350,000	$ 350,000	$ -	0.0%
Real Property Taxes Current Year - Westside TAD	103,251	204,832	380,000	380,000	380,000	-	0.0%
Total Revenues	**$ 137,942**	**$ 426,321**	**$ 730,000**	**$ 730,000**	**$ 730,000**	**$ -**	0.0%
Expenditures							
Capital Outlays - Eastside (TAD)	-	-	350,000	350,000	350,000	-	0.0%
Capital Outlays - Westside (TAD)	-	-	380,000	380,000	380,000	-	0.0%
Total Expenditures	**$ -**	**$ -**	**$ 730,000**	**$ 730,000**	**$ 730,000**	**$ -**	0.0%



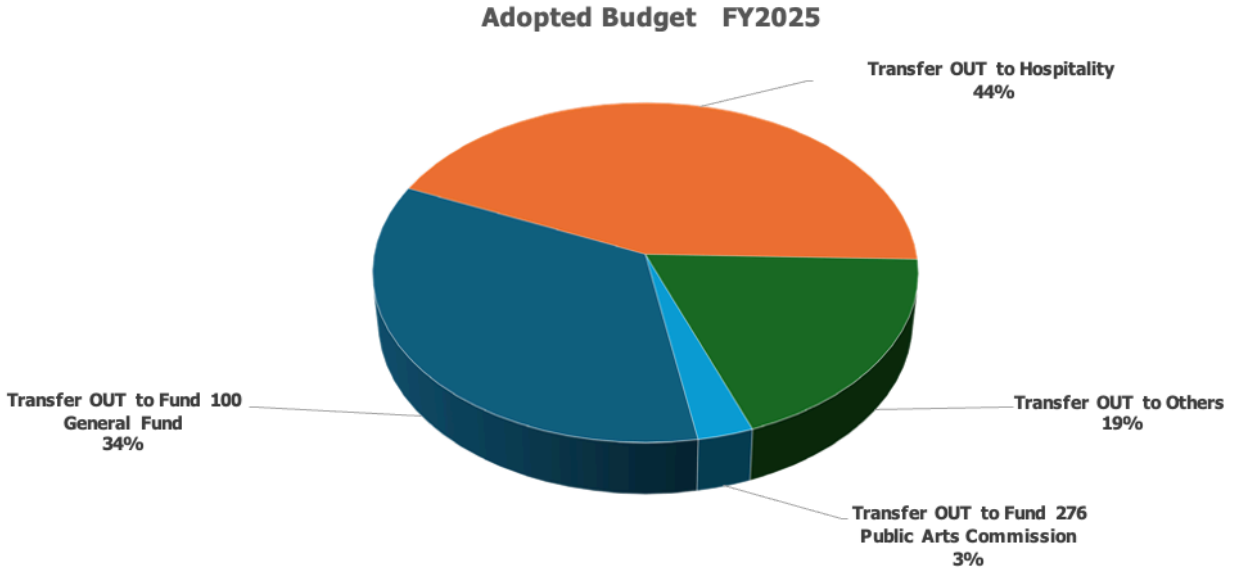
Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Tax Allocation District Funds							
Public Works - Eastside (TAD)	$ -	$ -	$ 350,000	$ 350,000	$ 350,000	$ -	0.0%
Public Works - Westside (TAD)	-	-	380,000	380,000	380,000	-	0.0%
Total Tax Allocation District Funds	**$ -**	**$ -**	**$ 730,000**	**$ 730,000**	**$ 730,000**	**$ -**	0.0%

FUND SUMMARY - (275)
HOTEL MOTEL TAX FUND

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Sales and Use Taxes	$ 637,995	$ 609,096	$ 545,600	$ 545,600	$ 600,000	$ 54,400	10.0%
Total Revenues	**$ 637,995**	**$ 609,096**	**$ 545,600**	**$ 545,600**	**$ 600,000**	**$ 54,400**	10.0%
Expenditures							
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	
Transfer OUT to Fund 100 General Fund	282,135	178,228	188,232	188,232	207,000	18,768	10.0%
Transfer OUT to Hospitality	240,965	228,825	238,700	238,700	262,500	23,800	10.0%
Transfer OUT to Others	124,416	89,114	102,300	102,300	112,500	10,200	10.0%
Transfer OUT to Fund 276 Public Arts Commission	-	18,789	16,368	16,368	18,000	1,632	10.0%
Total Expenditures	**$ 647,516**	**$ 514,956**	**$ 545,600**	**$ 545,600**	**$ 600,000**	**$ 54,400**	10.0%



FUND SUMMARY - (275)
HOTEL MOTEL TAX FUND

Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Hotel Motel Tax Fund							
Non-departmental	$ 647,516	$ 514,956	$ 545,600	$ 545,600	$ 600,000	$ 54,400	10.0%
Total Hotel Motel Tax Fund	**$ 647,516**	**$ 514,956**	**$ 545,600**	**$ 545,600**	**$ 600,000**	**$ 54,400**	10.0%

Hotel Motel Excise Tax

Local governments, such as the City of South Fulton that impose a Hotel-Motel Tax are required by state law (as a condition of continuing authority to impose the tax) to file a Hotel-Motel Tax Report for each fiscal period during which the tax is imposed. The Hotel-Motel Tax Report is due each year within 180 days of the government's fiscal year-end date. The City of South Fulton's fiscal year-end is September 30, 20XX.

In addition to the annual report, the City of South Fulton must file a copy of their local Hotel-Motel Tax Ordinance.

Georgia law provides various paragraphs in **O.C.G.A. § 48-13-50.1** that authorize a Hotel-Motel Tax under certain conditions. City and county governments imposing a Hotel-Motel Tax must expend the taxes collected in strict accordance with the provisions of the specific authorizations in the Code cited by the local government when adopting the tax.

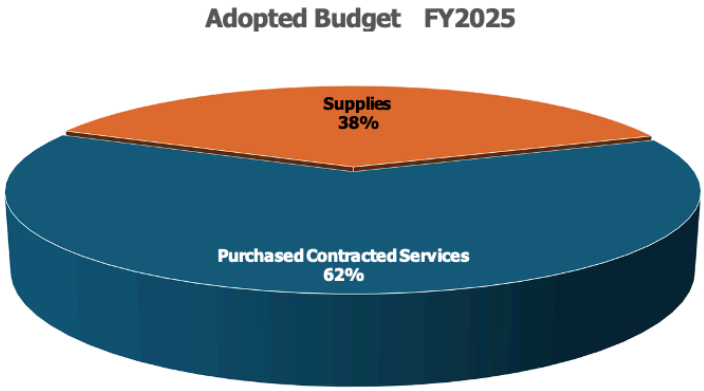
O.C.G.A. § 48-13-50.1

Note that **O.C.G.A. § 48-13-50.2(4)** defines "Promoting tourism, conventions, and trade shows" as "planning, conducting, or participating in programs of information and publicity designed to attract or advertise tourism, conventions, or trade shows" (emphasis added).

FUND SUMMARY - (276)
PUBLIC ARTS COMMISSION FUND

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Transfers IN from 100-General Fund	$ -	$ -	$ -	$ -	$ 180,000	$ 180,000	
Transfers IN from 275-Hotel Motel Tax Fund	-	-	-	-	18,000	18,000	
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ 198,000**	**$ 198,000**	
Expenditures							
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	
Purchased Contracted Services	-	-	-	-	123,000	123,000	
Supplies	-	-	-	-	75,000	75,000	
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 198,000**	**$ 198,000**	



FUND SUMMARY - (276)
PUBLIC ARTS COMMISSION FUND

Summary by Department

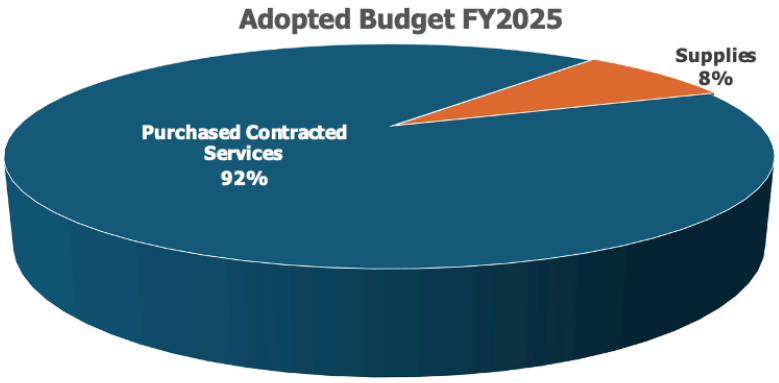
Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Public Arts Commission Fund							
Cultural Affairs	$ -	$ -	$ -	$ -	$ 198,000	$ 198,000	
Total Public Arts Commission Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ 198,000**	**$ 198,000**	

Program Description

FUND SUMMARY - (295) SOUTH FULTON DEVELOPMENT AUTHORITY (SFDA) FUND

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Transfers IN from 100-General Fund	$ 449,675	$ 150,000	$ -	$ -	$ 215,600	$ 215,600	
Transfers IN from 275-Hotel Motel Tax Fund	-	-	-	-	-	-	
Total Revenues	**$ 449,675**	**$ 150,000**	**$ -**	**$ -**	**$ 215,600**	**$ 215,600**	
Expenditures							
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	
Purchased Contracted Services	90,985	162,067	-	-	197,800	197,800	
Supplies	-	-	-	-	17,800	17,800	
Total Expenditures	**$ 90,985**	**$ 162,067**	**$ -**	**$ -**	**$ 215,600**	**$ 215,600**	



Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
South Fulton Development Authority Fund							
Eco Dev (Destination South Fulton)	$ 90,985	$ 162,067	$ -	$ -	$ 215,600	$ 215,600	
Total South Fulton Development Authority Fund	**$ 90,985**	**$ 162,067**	**$ -**	**$ -**	**$ 215,600**	**$ 215,600**	

CAPITAL PROJECTS FUNDS

335 - TSPLOST-1
336 - TSPLOST-2
340 - Local Maintenance Improvement Grant (LMIG)



FUND SUMMARY - (335+336) TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (T-SPLOST) FUNDS

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Transportation SPLOST-1	$ 8,977,379	$ 6,514,631	$ -	$ -	$ -	$ -	
Transportation SPLOST-2	12,292,775	16,514,584	21,400,000	21,400,000	-	(21,400,000)	-100.0%
Total Revenues	**$ 21,270,153**	**$ 23,029,214**	**$ 21,400,000**	**$ 21,400,000**	**$ -**	**$ (21,400,000)**	-100.0%
Expenditures							
Capital Outlays-Infrastructure-T-SPLOST-1	8,418,667	1,533,388	-	-	19,809,871	19,809,871	
Capital Outlays-Infrastructure-T-SPLOST-2	-	-	21,400,000	21,400,000	5,390,129	(16,009,871)	-74.8%
Total Expenditures	**$ 8,418,667**	**$ 1,533,388**	**$ 21,400,000**	**$ 21,400,000**	**$ 25,200,000**	**$ 3,800,000**	17.8%

Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Transportation Local Option Sales Tax (T-SPLOST) Funds							
Public Works - T-SPLOST-1	$ 8,418,667	$ 1,533,388	$ -	$ -	$ 19,809,871	$ 19,809,871	
Public Works - T-SPLOST-2	-	-	21,400,000	21,400,000	5,390,129	(16,009,871)	-74.8%
Total Transportation Local Option Sales Tax (T-SPLOST) Funds	**$ 8,418,667**	**$ 1,533,388**	**$ 21,400,000**	**$ 21,400,000**	**$ 25,200,000**	**$ 3,800,000**	17.8%

FUND SUMMARY - (340)
LOCAL MAINTENANCE IMPROVEMENT GRANT (LMIG) FUND

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Intergovernmental Revenues (State Grants) Operating	$ 1,163,121	$ -	$ -	$ -	$ -	$ -	
Intergovernmental Revenues (State Grants) LMIG 2024	-	-	1,200,000	1,200,000	1,200,000	-	
Total Revenues	**$ 1,163,121**	**$ -**	**$ 1,200,000**	**$ 1,200,000**	**$ 1,200,000**	**$ -**	
Expenditures							
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	
Purchased Contracted Services	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	
Capital Outlays	654,829	1,428,958	1,200,000	1,200,000	1,200,000	-	0.0%
Total Expenditures	**$ 654,829**	**$ 1,428,958**	**$ 1,200,000**	**$ 1,200,000**	**$ 1,200,000**	**$ -**	0.0%

Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Local Road Assistance Grant Fund							
Public Works	$ 654,829	$ 1,428,958	$ 1,200,000	$ 1,200,000	$ 1,200,000	$ -	0.0%
Total Local Road Assistance Grant Fund	**$ 654,829**	**$ 1,428,958**	**$ 1,200,000**	**$ 1,200,000**	**$ 1,200,000**	**$ -**	0.0%

FUND SUMMARY - (360) BOND FUND - URBAN REDEVELOPMENT AGENCY (URA) CAPITAL PROJECTS (DEBT SERVICE) FUND

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Transfers IN from Fun 100 General Fund	$ 1,117,425	$ 1,118,358	$ -	$ -	$ 1,118,330	$ 1,118,330	
Total Revenues	**$ 1,117,425**	**$ 1,118,358**	**$ -**	**$ -**	**$ 1,118,330**	**$ 1,118,330**	
Expenditures							
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	
Purchased Contracted Services	552	702	-	-	-	-	
Debt Service	1,117,425	1,118,330	-	-	1,118,330	1,118,330	
Total Expenditures	**$ 1,117,977**	**$ 1,119,032**	**$ -**	**$ -**	**$ 1,118,330**	**$ 1,118,330**	

Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Debt Service							
Finance	$ 1,117,977	$ 1,119,032	$ -	$ -	$ 1,118,330	$ 1,118,330	
Total Debt Service Fund	**$ 1,117,977**	**$ 1,119,032**	**$ -**	**$ -**	**$ 1,118,330**	**$ 1,118,330**	

PROPRIETARY FUNDS
(Enterprise/Business-type activities)

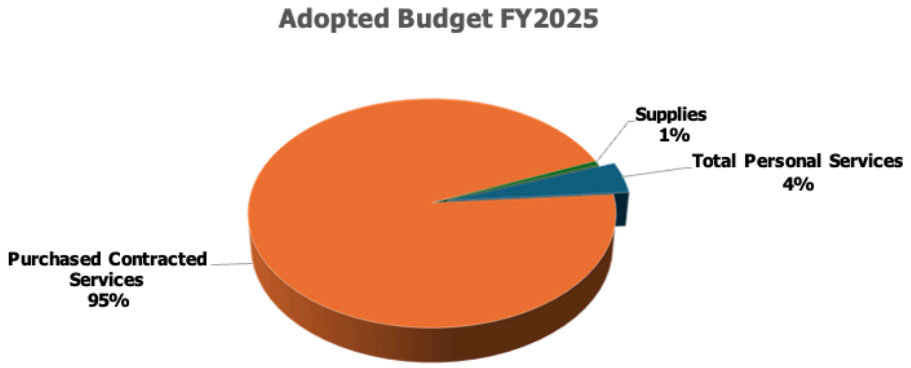
540 - Solid Waste
555 - Wolf Creek Amphitheatre



FUND SUMMARY - (540)
SOLID WASTE FUND

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Property Tax Commissioner Fees	$ -	$ -	$ -	$ -	$ (132,026)	$ (132,026)	
Charges for Services	506,661	3,312,701	8,900,000	10,607,329	9,063,500	(1,543,829)	-14.6%
Interest Income	-	-	-	-	247,000	247,000	
Budgeted Use of Reserves	-	-	-	-	408,724	408,724	
Total Revenues	**$ 506,661**	**$ 3,312,701**	**$ 8,900,000**	**$ 10,607,329**	**$ 9,587,198**	**$ (1,020,131)**	-9.6%
Expenditures							
Personal Services							
Salaries and Wages	$ -	$ -	$ 261,719	$ 261,719	$ 299,015	$ 37,296	14.3%
Employee Benefits	-	-	55,914	55,914	121,076	65,162	116.5%
Total Personal Services	**-**	**-**	**317,633**	**317,633**	**420,091**	**102,458**	32.3%
Purchased Contracted Services	448,165	1,170,084	8,569,467	8,524,467	9,103,647	579,180	6.8%
Supplies	-	-	12,900	1,515,400	63,460	(1,451,940)	-95.8%
Capital Outlays	-	-	-	249,829	-	(249,829)	-100.0%
Total Expenditures	**$ 448,165**	**$ 1,170,084**	**$ 8,900,000**	**$ 10,607,329**	**$ 9,587,198**	**$ (1,020,131)**	-9.6%



Summary by Department

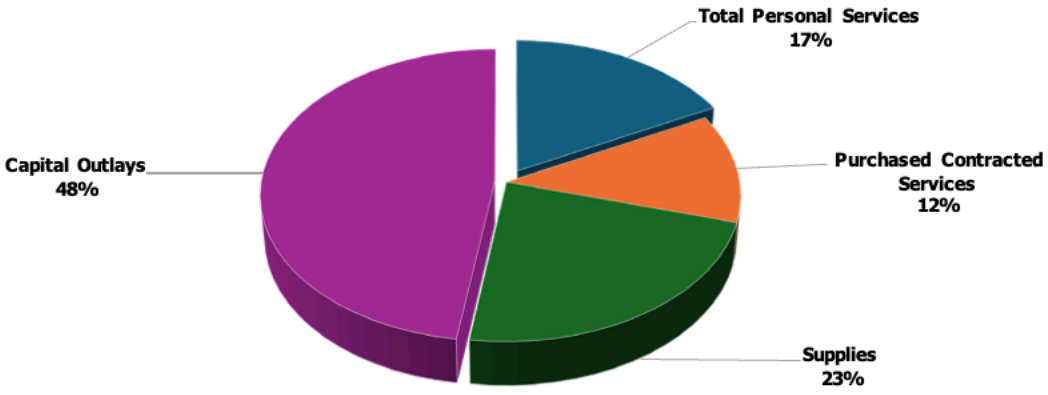
Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Solid Waste Fund							
Solid Waste	$ 448,165	$ 1,170,084	$ 8,900,000	$ 10,607,329	$ 9,587,198	$ (1,020,131)	-9.6%
Total Solid Waste Fund	**$ 448,165**	**$ 1,170,084**	**$ 8,900,000**	**$ 10,607,329**	**$ 9,587,198**	**$ (1,020,131)**	-9.6%

FUND SUMMARY - (555)
WOLF CREEK AMPHITHEATRE FUND

Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Transfers IN from Fund 100 General Fund	$ -	$ 221,969	$ -	$ -	$ 1,572,856	$ 1,572,856	
Total Revenues	**$ -**	**$ 221,969**	**$ -**	**$ -**	**$ 1,572,856**	**$ 1,572,856**	
Expenditures							
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ 172,517	$ 172,517	
Employee Benefits	-	-	-	-	100,339	100,339	
Total Personal Services	**-**	**-**	**-**	**-**	**272,856**	**272,856**	
Purchased Contracted Services	6,800	219,469	-	-	190,000	190,000	
Supplies	-	2,500	-	-	360,000	360,000	
Capital Outlays	-	-	-	-	750,000	750,000	
Total Expenditures	**$ 6,800**	**$ 221,969**	**$ -**	**$ -**	**$ 1,572,856**	**$ 1,572,856**	

Adopted Budget FY2025



Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Solid Waste Fund							
Wolf Creek	$ 6,800	$ 221,969	$ -	$ -	$ 1,572,856	$ 1,572,856	
Total Solid Waste Fund	**$ 6,800**	**$ 221,969**	**$ -**	**$ -**	**$ 1,572,856**	**$ 1,572,856**	

FUND SUMMARY - (970) DOWNTOWN DEVELOPMENT AUTHORITY (DDA) FUND

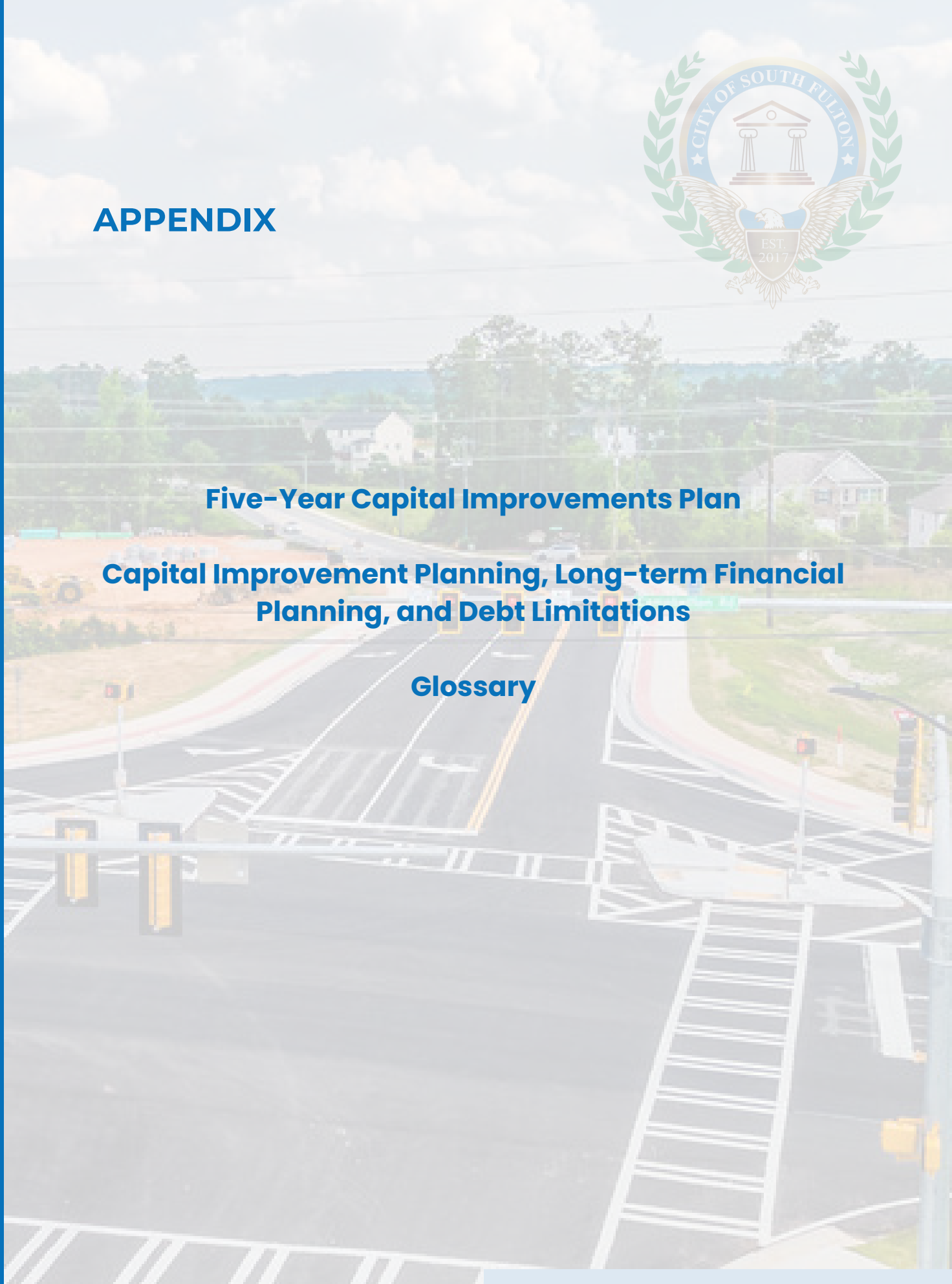
Financial Section

Account Description	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Revenues							
Transfers IN from Fund 100 General Fund	$ 150,000	$ -	$ -	$ -	$ 150,000	$ 150,000	
Total Revenues	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 150,000**	
Expenditures							
Personal Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personal Services	**-**	**-**	**-**	**-**	**-**	**-**	
Purchased Contracted Services	-	-	-	-	150,000	150,000	
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 150,000**	

Summary by Department

Fund and Department	Actuals FY2022	(Unaudited) Actuals FY2023	Adopted Budget FY2024	Amended Budget FY2024	Adopted Budget FY2025	Change	%
Downtown Development Authority (DDA)							
Downtown Development Authority (DDA)	$ -	$ -	$ -	$ -	$ 150,000	$ 150,000	
Total Downtown Development Authority (DDA) Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 150,000**	

APPENDIX



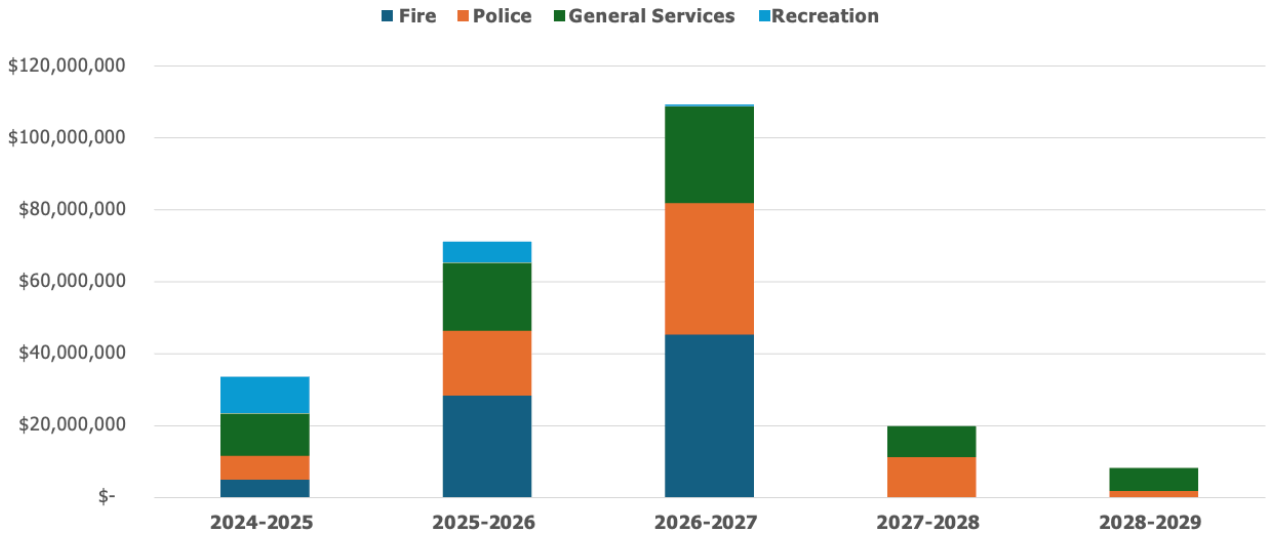
Five-Year Capital Improvements Plan

Capital Improvement Planning, Long-term Financial Planning, and Debt Limitations

Glossary

CAPITAL IMPROVEMENTS PLAN

Fiscal Year	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Revenues					
General Fund - Budgeted Use of Reserves	$ 33,380,055	$ -	$ -	$ -	$ -
Total Revenues	$ 33,380,055	$ -	$ -	$ -	$ -
Expenses by Type					
Capital Outlay					
Property					
Sites (Land)	$ 5,000,000	$ 4,000,000	$ 3,000,000	$ 2,000,000	$ 1,000,000
Site Improvements	3,179,745	21,688,738	8,565,012	1,065,000	1,065,000
Building and Building Improvements	17,552,380	37,664,380	87,382,400	7,500,000	450,000
Sub-total Property	**25,732,125**	**63,353,118**	**98,947,412**	**10,565,000**	**2,515,000**
Machinery and Equipment					
Vehicles	5,246,572	4,934,200	2,834,200	3,834,200	3,834,200
Furniture and Fixtures	450,000	775,000	5,000,000	3,000,000	-
Other Equipment	708,782	-	-	-	-
Machinery and Equipment	**6,405,354**	**5,709,200**	**7,834,200**	**6,834,200**	**3,834,200**
Debt Service - Capital Leases	1,242,576	1,857,576	2,370,076	2,370,076	1,742,500
Total Capital Improvements	**$ 33,380,055**	**$ 70,919,894**	**$ 109,151,688**	**$ 19,769,276**	**$ 8,091,700**
			Full Five-Year Capital Cost Estimate		**$ 241,312,613**
Expenses by Department					
Fire	$ 4,836,233	$ 28,199,450	$ 45,138,000	$ -	$ -
Police	6,595,701	18,070,701	36,620,076	11,120,076	1,742,500
General Services	11,818,121	18,879,743	26,893,612	8,649,200	6,349,200
Recreation	10,130,000	5,770,000	500,000	-	-
Total by Department	**$ 33,380,055**	**$ 70,919,894**	**$ 109,151,688**	**$ 19,769,276**	**$ 8,091,700**



CAPITAL IMPROVEMENTS PLAN - Detail

Department Name	Account Name	Description	Adopted Budget FY2025
Facilities	Sites	Land Banking	$ 5,000,000.00
Facilities	Site Improvements	Design & permitting.	729,744.00
Facilities	Building and Building Improvements	Building and Building Improvements	500,000.00
General Services	Building and Building Improvements	System replacements.	500,000.00
General Services	Vehicles	Departmental Lease Vehicles, 20	189,600.00
General Services	Vehicles	Landscape Trucks	210,000.00
General Services	Vehicles	Replacement vehicle purchases	127,114.00
General Services	Vehicles	New Public Works vehicles & trucks	675,000.00
General Services	Vehicles	New Fire Department vehicles & trucks	133,000.00
General Services	Vehicles	Four Street Sweepers for PW	1,057,258.00
General Services	Vehicles	EV Chargers & Infrastructure	509,600.00
General Services	Vehicles	Replacement vehicles	935,000.00
General Services	Vehicles	New vehicle purchases.	600,000.00
Police Administration	Site Improvements	Site design and permitting	950,000.00
Police Administration	Building and Building Improvements	Architectural design and permitting	1,503,125.00
Police Administration	Building and Building Improvements	Cedar Grove Improvements	2,900,000.00
Police Administration	Principal Capital Lease	Enterprise Lease	615,000.00
Police Administration	Principal Capital Lease	Ford Lease	627,576.00
Fire Administration	Site Improvements	Site Design - Headquarters and Training Facility	1,000,000.00
Fire Administration	Site Improvements	Site Design Two New Fire Stations	500,000.00
Fire Administration	Building and Building Improvements	Architectural Design - Headquarters & Training Facility	1,217,450.00
Fire Administration	Building and Building Improvements	Architectural Design - Two New Stations	500,000.00
Fire Administration	Vehicles	Tender Truck	675,000.00
Fire Administration	Vehicles	EMS Truck	135,000.00
Fire Administration	Furniture and Fixtures	Station #6 Furniture	100,000.00
Fire Administration	Capital-Outlays -- Others	Stryker Lucas CPR Device	27,564.00
Fire Administration	Capital-Outlays -- Others	Rope Rescue Truck Cache	30,000.00
Fire Administration	Capital-Outlays -- Others	Mobile Radios	200,000.00
Fire Administration	Capital-Outlays -- Others	Extrication Rescue Tool Sets	311,219.00
Fire Administration	Capital-Outlays -- Others	Apparatus Equipment	140,000.00
Parks and Recreation	Building and Building Improvements	Creel Park Community Building Renovation	500,000.00
Parks and Recreation	Building and Building Improvements	Welcome All Park Gym & Community Building Renovations	1,125,000.00
Parks and Recreation	Building and Building Improvements	Burdett Park Community Building Renovations	100,000.00
Parks and Recreation	Building and Building Improvements	Welcome Center Renovation	2,500,000.00
Parks and Recreation	Building and Building Improvements	Cedar Grove Park Community Building	2,255,000.00
Cultural Affairs	Building and Building Improvements	Theater Renovations	2,175,000.00
Cultural Affairs	Building and Building Improvements	Studio Building Renovations	500,000.00
Cultural Affairs	Furniture and Fixtures	Theater Seats & New Furniture	225,000.00
Wolf Creek Amphitheatre	Building and Building Improvements	Renovation of Public Safety Building	625,000.00
Wolf Creek Amphitheatre	Furniture and Fixtures	New Furniture for Public Saftey Building	125,000.00
		Total	**$ 33,380,055.00**

CAPITAL IMPROVEMENTS PLAN

by Department by Account

Department Name	Account Name	Adopted Budget FY2025
Facilities	Sites	$ 5,000,000.00
Facilities	Site Improvements	729,744.00
Facilities	Building and Building Improvements	500,000.00
	Total	**6,881,549.00**
General Services	Building and Building Improvements	500,000.00
General Services	Vehicles	4,436,572.00
	Total	**4,936,572.00**
Police Administration	Site Improvements	950,000.00
Police Administration	Building and Building Improvements	4,403,125.00
Police Administration	Principal Capital Lease	1,242,576.00
	Total	**6,595,701.00**
Fire Administration	Site Improvements	1,500,000.00
Fire Administration	Building and Building Improvements	1,717,450.00
Fire Administration	Vehicles	810,000.00
Fire Administration	Furniture and Fixtures	100,000.00
Fire Administration	Capital-Outlays -- Others	708,783.00
	Total	**4,836,233.00**
Parks and Recreation	Building and Building Improvements	6,480,000.00
	Total	**6,480,000.00**
Cultural Affairs	Building and Building Improvements	2,675,000.00
Cultural Affairs	Furniture and Fixtures	225,000.00
	Total	**2,900,000.00**
Wolf Creek Amphitheatre	Building and Building Improvements	625,000.00
Wolf Creek Amphitheatre	Furniture and Fixtures	125,000.00
	Total	**750,000.00**
		$ 33,380,055.00

CAPITAL IMPROVEMENT PLANNING, LONG-TERM FINANCIAL PLANNING, AND DEBT LIMITATIONS

Capital Improvement Planning
This marks the City's inaugural year for its Capital Improvement Plan (CIP). In the spring of 2024, the City adopted its Financial Management Program Policies, which include **Chapter 8.1** - Capital Improvement Planning and Chapter 9 - Long-Term Financial Planning.

Chapter 8.1 outlines a framework for a five-year plan (the current year plus four additional years of projections). This multi-year approach enables the city to prioritize investments, allocate funding sources (e.g., bond issuance or alternative funding), and assess the overall demand for capital funding.

For the CIP, capital outlay differs from capital projects:

- Capital Outlay: Projects or equipment purchases exceeding $5,000 with an estimated useful life of less than five years.
- Capital Projects: Projects or equipment purchases of $100,000 or more with an estimated five-year or longer functional life. This category also includes maintenance projects valued at $100,000 or more, extending an asset's life, and information technology projects over $100,000 that may have a shorter lifespan.

Project Identification
For a project to be considered as part of the CIP, staff must provide the following elements:

- **Estimated Overall Cost**: Costs must exceed the capitalization threshold of $5,000, as recommended by GFOA best practices.
- **Estimated Operational/Maintenance Costs**: Projections for annual upkeep and associated expenses.
- Capital Outlay: Projects or equipment purchases exceeding $5,000 with an estimated useful life of less than five years.
- **Estimated Timeline**: Key milestones and a multi-year rollout plan.
- **Projected Revenues (if applicable)**: For example, a community center may generate rental fees, and any surplus revenue can support capital improvements.
- **Funding Sources**: Identifies how projects will be financed, such as bonds, bank loans, taxes, appropriations, grants, or other funding mechanisms.
- **Prioritization**: The mayor, council, city manager, and staff will prioritize projects based on costs, timelines, revenue potential, funding sources, and alignment with the City's strategic plan.

Capital assets significantly impact the City's operating budget, particularly in areas requiring ongoing labor and maintenance. Therefore, every project submission must include a three-year operating impact statement in the upfront decision-making process.

Long-term Financial Planning
Long-term financial planning involves projecting revenues, expenses, and other factors that impact the City's economic stability. It is a guiding tool for decision-making and aligns with strategic planning, financial policies, budgeting, and capital improvement planning.

Each year, staff will prepare a long-term financial plan that:

- Project operating revenues and expenses over the next 3-5 years.
- Forecasts capital revenues and expenses over the next 5-10 years.
- It covers the general, enterprise, special revenue, and transportation special purpose local option sales tax (TSPLOST) funds.

CAPITAL IMPROVEMENT PLANNING, LONG-TERM FINANCIAL PLANNING, AND DEBT LIMITATIONS

- Updates before the annual budget process.

The City's annual budget incorporates priorities from the Council's five-year strategic plan, ensuring resources are allocated to the City's most pressing needs. Fiscal capacity is determined based on the long-term financial forecast of recurring revenues.

This policy directs staff to analyze long-term revenues, expenses, debt, and liabilities trends. If potential imbalances are identified, staff will notify the City Manager, who will address these concerns in the budget message to the Mayor and Council. The message will include an analysis of trends and their potential long-term impacts.

The City's long-term financial plan serves as a roadmap to:

- Identify future challenges, expenses, liabilities, and resources.
- Address imbalances through alternative strategies.
- Maintain structural balance and fiscal solvency.

Debt Limitations

The Georgia Constitution limits municipal indebtedness, capping it at 10% of the assessed value of all taxable property within the City (Ga. Const. Art. IX, § 5, ¶1). Furthermore, any new debt requires approval from a majority of qualified voters during a public election (Ga. Const. Art. IX, § 5, ¶1). Relevant statutes include:

- **O.C.G.A. §§ 36-80-10 to 36-80-15** (Election for authorization of unbonded debt).
- **O.C.G.A. § 36-82-1 et seq**. (Regulations governing bonds).

CAPITAL IMPROVEMENT PLANNING, LONG-TERM FINANCIAL PLANNING, AND DEBT LIMITATIONS

The notice of the current tax digest and five-year history is based on the calendar year.

CITY OF SOUTH FULTON

NOTICE OF CURRENT TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY

The City of South Fulton does hereby announce that the millage rate will be set at a public meeting to be held at the **Welcome All Recreation Center** located at **4255 Will Lee Road, South Fulton, GA 30349** on the **13th day of August 2024 at 10:00 A.M. and 6 P.M.** 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 Tax Digest and Five-Year History of Levy

		INCORPORATED	2019	2020	2021	2022	2023	2024
Incorporated Area	Value	Real	$ 2,718,707,870	$ 3,058,256,040	$ 3,883,237,710	$ 4,834,564,800	$ 6,075,521,080	$ 6,578,628,090
		Personal	$ 647,155,963	$ 536,191,931	$ 460,632,870	$ 1,073,084,529	$ 1,243,803,000	$ 1,231,168,208
		Motor Vehicles	4,376,100	4,055,560	3,621,500	3,923,990	4,140,560	6,898,310
		Mobile Homes	5,600	5,600	5,600	18,760	18,760	17,880
		Timber - 100%	-	-	-	-	-	-
		Heavy Duty Equipment	39,123	60,800	29,720	28,492	29,720	-
		Gross Digest	3,370,284,656	3,598,569,931	4,347,527,400	5,911,620,571	7,323,513,120	7,816,712,488
		Less: Exemptions	795,448,830	876,583,736	1,330,438,502	1,915,333,083	2,522,958,535	2,681,960,316
		NET DIGEST VALUE	**$ 2,574,835,826**	**$ 2,721,986,195**	**$ 3,017,088,898**	**$ 3,996,287,488**	**$ 4,800,554,585**	**$ 5,134,752,172**
	Rate	Gross M&O Millage	20.9987	23.0896	23.7129	21.6140	19.9849	19.6889
		Less Rollbacks (Local Option Sales Tax)	9.4197	10.1906	10.8139	8.7150	7.5859	7.2899
		Net M&O Millage Rate	**11.5790**	**12.8990**	**12.8990**	**12.8990**	**12.3990**	**12.3990**
	Tax	**Net M&O Taxes Levied**	**$ 29,814,024**	**$ 35,110,900**	**$ 38,917,430**	**$ 51,548,112**	**$ 59,522,076**	**$ 63,665,792**

Total	2019	2020	2021	2022	2023	2024
Net Digest Value	$ 2,574,835,826	$ 2,721,986,195	$ 3,017,088,898	$ 3,996,287,488	$ 4,800,554,585	$ 5,134,752,172
Total M&O Taxes Levied	$ 29,814,024	$ 35,110,900	$ 38,917,430	$ 51,548,112	$ 59,522,076	$ 63,665,792
Net Tax $ Increase		$ 5,296,876	$ 3,806,530	$ 12,630,683	$ 7,973,964	$ 4,143,716
Net Tax % Increase		17.77%	10.84%	32.46%	15.47%	6.96%

The legal debt margin is for the fiscal year.

City of South Fulton, Georgia
Legal Debt Margin Information

	Fiscal Year	2020	2021	2022	2023	2024	2025
	Assessed Value	$ 3,370,284,656	$ 3,598,569,931	$ 4,347,527,400	$ 5,911,620,571	$ 7,323,513,120	$ 7,816,712,488
10%	Percent Debt Limit	$ 337,028,466	$ 359,856,993	$ 434,752,740	$ 591,162,057	$ 732,351,312	$ 781,671,249
	Total net debt applicable to limit	-	-	-	-	-	-
	Legal debt margin	$ 337,028,466	$ 359,856,993	$ 434,752,740	$ 591,162,057	$ 732,351,312	$ 781,671,249
	Percent of Total net debt applicable to limit	0%	0%	0%	0%	0%	0%

GLOSSARY of TERMS

Adopted budget
The Mayor and City Council approved annual budget establishing the legal authority for the expenditure of funds as set forth in the appropriation ordinance.

Accrual / accrual basis of accounting
The accrual method of accounting recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

Annual financial report
A financial report applicable to a single fiscal year.

Appropriation
An authorization made by the Mayor and City Council, which permits officials to incur obligations against and to make expenditures of resources. Appropriations are usually made to fixed amounts and are typically granted for a one-year period.

Assessed value
A valuation set upon real estate or other property by a government as a basis for a tax levy.

Audit
A review of the City's accounts and transactions by an independent auditing firm to substantiate year-end fund balance, salaries, reserves, and cash on hand.

Beginning / ending fund balance
Appropriated resources available in a fund from the prior/current year after payment of the prior/current year's expenses. This is not necessarily chas on hand.

Bond
A city may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a specified rate.

Budget
A plan of financial operation embodying an estimate of proposed appropriations for a given period of time and the proposed means of financing them.

Budgetary basis
The method of accounting applied to the budgetary accounts and process.

GLOSSARY of TERMS

Budgetary control
The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within limitation of the appropriations and available resources.

Budget message or budget transmittal letter
A general discussion of the proposed budget as presented in writing by the city manager to the Mayor and City Council. The message contains an explanation of principle budget items and summaries found in the prepared budget relative to the current year's adopted budget.

Component unit
A legally separate organization for which the elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with the primary government is such that exclusion would cause the financial reporting entity's financial statements to be misleading or incomplete.

Compstat
Compare Statistics (using crime statistics to identify trends and patterns)

Custodial funds
Funds held by the city that are subject to the terms of the trust or agency that created the source of funding.

Debt service
Payment of interest and repayment of principal to holders of the city's debt instruments (bonds).

Debt service fund
A governmental fund type is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit
An excess of expenditures or expenses over resources.

Department
An operational and budgetary unit designated by the Mayor and City Council to define and organize city operations.

Depreciation
The portion of the cost of a fixed asset charged as an expense prorated over the estimated life of the asset.

GLOSSARY of TERMS

Division
An operation and budgetary sub-unit of a department designated by the Mayor and City Council to support department functions.

Encumbrance
An amount of money committed for the payment of goods and services not yet received or paid for.

Enterprise Fund
Business (or Proprietary) fund type used to report an activity for which a fee is charged to external customers (users) for goods or services. Water, electric, stormwater, and solid waste are examples of enterprise funds.

Estimated revenues
The budgeted or projected revenues that are expected to be realized during the budget (fiscal) year to finance all or part of the planned expenditures.

Exchange transactions
In government, these are transactions in which each party receives and surrenders an equal value. For example, one dollar is paid for a dollar's worth of service.

Exchange-like transactions
Similar to exchange transactions, these are transactions in which there is an identifiable exchange between the government and another party, but the values exchanged may not be quite equal or the direct benefits of the exchange may not be exclusively for the parties to the exchange, i.e. certain grants and donations.

Expenditure
The actual payment for goods and services.

Expenses
The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering of services, or the carrying out of other activities that constitute the entity's ongoing major or central operation.

Fiscal year (FY)
A 12-month period of time to which the budget applies. For the City of South Fulton, it is October 1 through September 30.

GLOSSARY of TERMS

Fixed asset
A long-lived tangible asset obtained or controlled due to past transactions, events, or circumstances. Fixed assets include land, buildings, equipment, improvements to other assets, and infrastructure (i.e., streets, highways, bridges, etc.).

Financial statement audit
The purpose of an audit is to provide financial statement users (readers) with an opinion by the auditor on whether the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting framework. An auditor's opinion enhances the degree of confidence that intended users (readers) can place in the financial statements.

Full-time equivalent (FTE)
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 (2,080 hours).

Fund
An accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances and changes are recorded and segregated to carry on specific activities or attain certain objectives under special regulations, restrictions or limitations.

Fund balance
The difference between the assets, liabilities, deferred inflows of resources, deferred outflows of resources. It also represents the accumulated net resources of a fund available for reservation, designation or for appropriation.

GASB
Governmental Accounting Standards Board

GCIC
Georgia Crime Information Center

Generally accepted accounting principles (GAAP)
Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of an entity. The primary authoritative body on the application of GAAP to state and local governments is the governmental accounting standards board (GASB).

GLOSSARY of TERMS

General Fund
The General Fund is one of five types of funds and typically refers to the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in other funds.

Governmental Funds
Governmental funds are generally used to account for tax-supported activities. There are five types of governmental funds: General Fund, Special Revenue, Debt Service, Capital Projects, and permanent funds (also known as Trust and Custodial Funds).

Grants (and other financial assistance)
Transactions in which one governmental entity transfers cash or other items of value to (or incurs a liability for) another governmental entity, individual, or an organization as a means of sharing program costs, subsidizing other governments or entities, or otherwise reallocating resources to the recipients.

Infrastructure
Long-lived capital assets that are normally stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples are facilities and capital assets that support the continuance and growth of a community, streets and street lighting, sidewalks, water lines, sewer lines, electric utility lines, public buildings, parks, and airports.

Interfund transfers
Monies moved from one fund to another. The money is transferred to finance the operations of another fund or to reimburse the fund for expenses.

Line-item
The description of an object of expenditure, i.e. Salaries, supplies, professional services and other operational costs.

Legal debt margin
Excess of the amount of debt legally authorized over the amount of outstanding debt. The Constitution for the State of Georgia states that "The debt incurred by any county, municipality, or other political subdivision of this state, including debt incurred on behalf of any special district, shall never exceed 10% of the assessed value of all taxable property within such county, municipality, or political subdivision; and no such county, municipality, or other political subdivision shall incur any new debt without the assent of a majority of the qualified voters of such county, municipality, or political subdivision voting in an election held for that purpose as provided by law.

Legal level of budgetary control
The level at which the City's management may not reallocate resources without approval from the Mayor and City Council.

GLOSSARY of TERMS

Local Option Sales Tax (LOST)
Local Option Sales Tax (LOST) is a portion of the sales taxes collected within Fulton County and allocated to the City of South Fulton based on negotiated terms. The negotiations center around the services provided by the City compared to the services provided by the County. The allocation is negotiated every six years.

Maintenance & operation (M&O) costs
The day-to-day operating and maintenance costs of a municipality. These costs include personnel, costs for service and supplies, gas, electric utility bills, telephone expense, reproduction costs, postage and fleet equipment maintenance and repairs.

Modified accrual
The adaptation of the accrual basis of accounting for governmental funds types. Revenues and other financing resources are recognized when they become available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

NIBIN
National Integrated Ballistic Information Network

NIGP
National Institute of Governmental Purchasing

Note
A paper that acknowledges a debt and promises payment to a specified party of a specific sum, describing a time of maturity that is either definite or will become definite.

Object
An individual expenditure or revenue account.

Objective
A measurable output that an organization strives to achieve within a designated time frame. The achievement of the objective advances an organization toward a corresponding goal.

Operating budget
Plans of current expenditures and the proposed means of financing them. The annual operating budget, as distinguished from the capital program budget, is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating deficit
The deficiency of operating revenues under expenditures.

GLOSSARY of TERMS

Operating margin
Cost of goods sold and services provided to customers and the revenue thus generated. Expenditures are generally for materials, supplies and services which are ordinarily consumed within a fiscal year and which are not included in the program inventories.

Operating surplus
The excess of operating revenues over operating expenditures.

Ordinance
A formal legislative enactment by the Board of Commissioners. It is the full force and effect of law within the city boundaries unless preempted by a higher form of law.

Other post-employment benefits (OPEB)
OPEB consists of:

1. benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as,
2. post-employment healthcare benefits that are paid in the period after employment, regardless of the manner in which they are provided.

Payment-in-lieu of taxes (PILOT)
A payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that are normally financed through property taxes.

Performance measures
Measurement of service performance indicators that reflect the amount of money spent on services and the resulting outcomes at a specific level of services provided.

Permanent funds
Governmental fund type used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizens).

Personal Services
Expenditures for both permanent and temporary government employees, including personnel substituting for those in permanent positions. This category includes gross salary for personal services rendered while on the payroll of the government. It also includes fringe benefits and, although not paid directly to employees, they are part of the cost of personal services.

Program
A group of related activities performed by one or more organizational units for the purpose of accomplishing a city responsibility.

Proposed budget
This refers to the status of an annual budget, which has been submitted to the Mayor and City Council, by the city manager, and is pending public review and adoption. It is also referred to as the "preliminary or recommended budget".

GLOSSARY of TERMS

Reserve
An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Resolution
A special order of the Mayor and City Council, which has a lower legal standing than an ordinance.

Resources
Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.

Revenue
Income received through such sources as taxes, fines, fees, grants or service charges that can be used to finance operations or capital assets.

Risk management
A strategic approach through various safety awareness programs, to ensure the safety and well-being of the City's human resources, protect from injury and loss of life, and safeguard the City's assets against accidental loss, damage, or impairment in the most cost-effective manner.

Self-insurance
A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or the activity of the agency. It is distinguished from the transfer of risk to a third party (insurance company).

Special Purpose Local Option Sales Tax (SPLOST)
Special Purpose Local Option Sales Tax (SPLOST) is a financing method for funding capital outlay projects. In the State of Georgia, it is a one percent sales tax levied by any county for the purpose of funding the building of parks, schools, roads, and other public facilities. The revenue generated cannot be used towards operating expenditures or most maintenance projects.

Special revenue fund
A special revenue fund is a governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Tax allocation bonds (TABs)
A bond issued that has a specific tax revenue source that backs the payment of the debt. In the city, these are not issued for general fund purposes.

GLOSSARY of TERMS

Transfer(s) IN/OUT
Movement of resources between two funds. Example: an interfund transfer would include the transfer of operating resources from the general fund to an enterprise fund.

Transportation Special Purpose Local Option Sales Tax (TSPLOST)
Transportation Special Purpose Local Option Sales Tax (TSPLOST) is a financing method for funding capital outlay specific to roads, bridges, public transit, rails, airports, buses, and seaports, including without limitation road, street, and bridge purposes pursuant to (1) of subsection (b) of the O.C.G.A. § 48-8-121 (Lexis Advance through 2024 Regular and Extraordinary Session of the General Assembly).

Trust and custodial funds
Funds held by the city that are subject to the terms of the trust that created the source of funding - now referred to as Custodial Funds

User charges (fees)
User charge is the payment of a fee in direct receipt of a public service by the party who benefits from the service.

Working capital
The difference between current assets and current liabilities. It is often used to approximate fund balance in proprietary funds (enterprise and internal service), which are accounted for using the full accrual basis, in comparison to governmental funds, which are accounted for using the modified accrual basis.

Workload indicators
Statistical information that indicates the demands for services within a given department or division. Workload indicators are a type of performance measure utilized by departments or divisions to assess its level of service.

VIPER
Violent Crime Interdiction Prevention Enforcement and Reaction



CITY OF South Fulton

A City on the RISE!