CITY OF South Fulton

A City on the RISE!

FY26 ADOPTED BUDGET

Presented by

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

Prepared by

City of South Fulton

Finance, Public Affairs, and Community Relations and Services Departments



QUICK FACTS

With a population just under 115,000, the City of South Fulton ranks eighth out of Georgia's 535 incorporated cities and towns. More than 93 percent of its residents hold at least a high school diploma and the median household income is roughly $81,798, making the city one of the best-educated and most-affluent in the south metropolitan area.

MAYOR AND CITY COUNCIL



Mayor
khalid kamau



District 1
Catherine Foster-Rowell



District 2
Carmalitha Gumbs



District 3
Helen Z. Willis



District 4
Jaceey Sebastian



District 5
Keosha B. Bell



District 6
Natasha Williams-Brown



Mayor Pro Tem
District 7
Linda Becquer Pritchett

TABLE OF CONTENTS

MAYOR AND COUNCIL 03

06 INTRODUCTION & OVERVIEW

Budget Message 7
Reader's Guide 10
About Us 12
Community Profile 13
The Districts 16
Citywide Organization Chart 17
Leadership Team 18
Executive Summary 19

21 FINANCIAL STRUCTURE, POLICY, AND PROCESS

Budget Overview 22
New Initiatives 25
Revenue by Type - All Funds 26
Summary of Revenue by Fund 27
Summary of Revenue by Fund Type 28
Capital Budget (Summary by Fund) 29
Summary of Expenses by Function Type 30
Budget Responsibilities and Fiscal Policies 31
Fund Structure 34
Operating and Capital Funds 37
Budget Fund Matrix 38
Financial Planning and Policies 39
Long-Term Debt 42

43 FINANCIAL SECTION

Citywide Position Summary 44
Summary of Expense by Department 46
Summary of Expense by Function 47
Fund Balance 48

51 GENERAL FUND

Revenue by Type 52
Summary of Tax Type 53
General Fund Expense by Type 63

64 FINANCIAL SUMMARIES

General Fund Expense Summary by Department 65
Elected Officials 68
City Managed Departments 84

TABLE OF CONTENTS

163 SPECIAL REVENUE FUNDS

206 - Blighted Property Abatement Fund 164
207 - Tree Fund Refundable Escrow Fund 165
210 - Confiscated Assets Fund 166
211 - Travyon Wilkens Memorial Pedestrian Fund 168
212 - School Zone Traffic Camera Fund 170
215 - E-911 Fund 172
230 - American Rescue Plan Act (ARPA) Fund 173
250 - Multiple Grant Fund 175
271 & 272 - Tax Allocation District (TAD) Fund Eastside & Westside 177
275 - Hotel Motel Tax Fund 178
276 - Public Arts Commission Fund 180
295 - South Fulton Development Authority (SFDA) Fund 181

182 CAPITAL PROJECTS FUNDS

335 + 336 - Transportation Special Purpose Local Sales Tax (TSPLOST - 1 & 2) Fund 183
340 - Local Maintenance Improvement Grant (LMIG) Fund 184
355 - Capital Improvements Program Fund 185
360 - Urban Redevelopment Agency (URA) Fund 186
361 - Public Safety Capital Projects Fund 187

188 PROPRIETARY FUNDS

540 - Solid Waste Fund 189
555 - Wolf Creek Amphitheater Fund 190
970 - Downtown Development Authority (DDA) Fund 191

192 APPENDIX

5-Year Capital Improvements Plan 193
FY2026 Capital Project Cost Breakdown 194
Capital Improvement Planning, Long-term Financial Planning and Debt Limitations 195
Tax Digest 198
5-Year Strategic Plan 201
Pay and Classification Summary 208
Glossary of Terms 217

Introduction and Overview



Budget Message
Readers Guide
About Us
Community Profile
City-Wide Org Chart
Executive Summary

Message from the

CITY MANAGER



Sharon D. Subadan
City Manager

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

It is with great pride and a profound sense of purpose, I present the City Manager's Adopted Budget for Fiscal Year 2026, totaling $425,642,409. This financial plan is both a declaration of our shared priorities and a measured, responsible investment in the City of South Fulton's future—representing a 44% increase over the FY25 amended budget—while holding our current millage rate at 12.399 and reinforcing the city's sound fiscal foundation. The increase is primarily due to new capital investments in public safety.

The FY26 Adopted Budget advances our citywide vision—an intentional and transformative framework centered on people, places, and purpose as the foundation of our governance. Grounded in our officially adopted Strategic Plan, this budget is a financial roadmap to building an inclusive, sustainable, and resilient City of South Fulton that addresses today's current needs and anticipates tomorrow's aspirations. As a forward-thinking municipality, we understand that our decisions will matter for generations and that "**Today's choices shape tomorrow's impact."** Every decision we make today builds the foundation for the city we aspire to become, from finance and infrastructure to public safety and community engagement.

A primary objective in developing the FY26 budget was to align it with the City's adopted Strategic Plan, which outlines four main goals that guide policy choices, resource distribution, and organizational priorities.

- **Goal 1:** Enhance Government Efficiency and Productivity
- **Goal 2:** Increase Community Collaboration and Improve Quality of Life
- **Goal 3**: Strengthen Financial Stability and Promote Economic Diversification
- **Goal 4**: Expand Infrastructure to Support Long-term Sustainability

These strategic goals serve as the core pillars of the FY26 budget proposal, guiding the development and assessment of each initiative. By grounding the budget in these key objectives, the City aims to promote a clear, results-driven plan that ensures accountability, boosts resilience, and provides measurable value to the community.

The FY26 budget also includes targeted, meaningful investments guided by community input and planned with foresight. These initiatives aim to improve quality of life, strengthen public safety, promote environmental equity, and protect and empower our most vulnerable neighbors while maintaining fiscal responsibility and increasing operational efficiency. In our ongoing pursuit of excellence, the budget also allocates strategic funds to actively pursue and leverage external grants, adding value for our residents and expanding our impact.

New Initiatives in the FY26 Adopted Budget are:

• **The launch of construction for the new Police Headquarters and Fire Rescue Headquarters & Training**, transitioning from design to debt-funded implementation. This initiative aligns with Goals 1 and 2 by supporting vital infrastructure for public safety and operational excellence.

• **The development of 7335 Old National Highway as the future location for Municipal Court operations aims** to enhance access to justice. This initiative aligns with Goal 1 by improving internal operations and public access to justice.

• **A land acquisition commitment in partnership with The Trust for Public Land** to conserve greenspace and promote sustainable land use. This initiative supports Goal 4 through long-term sustainability and preservation of green spaces.

• **Integrating sidewalk enhancement maintenance** into the Public Works Maintenance Budget to ensure safer pedestrian access across the city. This initiative directly supports Goals 4 and 2, improving mobility, safety, and long-term infrastructure health.

• **Ongoing expansion of street lighting**, particularly along major corridors, and active sidewalk projects, to improve pedestrian safety. This initiative aligns with Goals 2 and 4 by improving nighttime safety and community aesthetics.

• **Modified rates at Merk Mile Transfer Station**, promoting environmental responsibility and affordability for residents. This initiative supports Goals 4 and 2 by advancing environmental equity and reducing household burden.

• **A Home Repair Program for Seniors**, funded by the Community Development Block Grant (CDBG), aims to support aging in place with safety and dignity. This initiative supports Goals 2 and 4 by fostering housing stability and neighborhood resilience for senior residents.

• **Installing sensory playground equipment** to establish inclusive play areas for children of all abilities. This initiative advances Goal 2 by ensuring inclusive recreation and equitable access to quality amenities for children of all abilities.

• **The design phase of the Miracle League Field** is a fully accessible athletic facility for children with disabilities. This initiative supports Goals 2 and 4 by planning a fully accessible athletic space, promoting inclusive community wellness.

• **Food Insecurity funding** is a collaborative program with partners to address food insecurity. This initiative supports Goals 2 and 3 by forming partnerships that help vulnerable populations.

• **A strategic reserve for grant match funding aimed at** proactively attracting and securing external investments. This initiative reinforces Goal 3 by diversifying funding streams and maximizing external partnerships.

• **Expansion of the "SOFU SO CLEAN"** campaign to elementary children. Introducing "SOFU," the Eagle, as our official child-friendly mascot. This initiative promotes Goal 2 by strengthening both civic identity and environmental stewardship.
These investments demonstrate our dedication to long-term capital planning and responsive service delivery. These initiatives reflect our shared values—proof that the City of South Fulton is growing with purpose, equity, and lasting impact.

We focus on financial stewardship and operational excellence as we deliver high-quality services and invest in transformative infrastructure. This budget enables us to meet current needs while staying adaptable and resilient for future challenges.

The FY26 Adopted Budget firmly establishes a fiscal roadmap for our ongoing vision. Built on careful planning, courageous decisions, and a collective dedication to developing the City of South Fulton we all believe in, this budget reflects our shared commitment to making the city safer, stronger, and more inclusive for every resident.

With the highest regard and enduring commitment, I look forward to our FY26 budget dialogue.



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

READER'S GUIDE

INTRODUCTION & OVERVIEW

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:

ABOUT US

This section provides readers with an overview of the City's identity, outlining its vision, mission, and the core services it delivers to the community. It offers essential context for understanding the values, priorities, and public responsibilities that inform the narratives and themes explored throughout the book.

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.

CITYWIDE OVERVIEW

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

FINANCIAL STRUCTURE, POLICY, AND PROCESS

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

FINANCIAL SECTION

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 City-Wide 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:

READER'S GUIDE

CONTINUED

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 to 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*
- *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)*

PROPRIETARY FUNDS

This section provides revenue projection for each proprietary fund and detailed department budget information on services, goals, 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 Amphitheater Fund | Stormwater Fund

DEBT MANAGEMENT

This section outlines the city's outstanding debt obligations for the fiscal year 2025-2026 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, the City 5-year Strategic Plan, miscellaneous charts, graphs, and statistical data.

ABOUT US

The City of South Fulton: A City on the Rise

A city on the rise is not just a motto; It's who we are.

Situated within a drive of 15 to 20 minutes to Atlanta and Hartsfield-Jackson Atlanta International Airport - the world's busiest - the City of South Fulton is home to nearly 115,000 people. It represents the best of all worlds, from the bustling business districts on Roosevelt and Old National Highways to sprawling, rural scenes along the city's picturesque southeast border. Communities such as Red Oak, Campbellton and Sandtown enjoy rich histories that have unfolded of hundreds of years.

The city is home to the South Fulton Parkway corridor, which is only minutes from Hartsfield-Jackson International Airport. The parkway serves as the largest commercial corridor within the city's limits.

The Fulton Industrial District is recognized as one of the largest industrial and business areas in the southeast United States and is adjacent to the city. Portions of Camp Creek's industrial commercial businesses are also within the city's borders. The city is also home to the Wolf Creek Amphitheater (an outdoor recreation concert venue) and Southwest Arts Center.

View the latest U.S. Census Bureau information about the city and read our 2025-2029 Strategic Plan.

VISION

The City of South Fulton will be an innovative, diverse community that is safe, environmentally conscious, healthy, transparent and financially sustainable for all its citizens and visitors.

MISSION

Each day we will exceed the expectations of our customers as we deliver municipal services with respect and professionalism.

SERVICES

The city provides zoning, planning, permitting, and economic development services and manages parks, recreation, cultural, public works, sanitation, and public safety efforts. Private companies and the city of Atlanta offer utility services. Fulton County Schools educates students living in the city.

Operating under a city council/city manager style of government, the mayor and a seven-member council set all policy for the city and the city manager directs day-to-day operations. The city values and ensures transparency and always seeks and applies input from residents on major initiatives.

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, with local hospitals, clinics, and wellness centers 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 and tourism.

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.

COMMUNITY PROFILE

CONTINUED

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.

THE CITY OF SOUTH FULTON:
WHERE OPPORTUNITY MEETS COMMUNITY

A CITY ON THE RISE

Vision An innovative, diverse, and sustainable community for all.

Mission Deliver municipal services with respect and professionalism.

LOCATION & CONNECTIVITY STRATEGIC LOCATION

15-20 MINUTES FROM **ATLANTA HARTSFIELD-JACKSON INTERNATIONAL AIRPORT** THE WORLD'S BUSIEST AIRPORT.

SOUTH FULTON PARKWAY LARGEST COMMERCIAL CORRIDOR IN THE CITY.

FULTON INDUSTRIAL DISTRICT ONE OF THE SOUTHEAST'S LARGEST INDUSTRIAL HUBS.

CITYSERVICES

PLANNING | ZONING | PERMITTING | ECONOMIC DEVELOPMENT SUPPORT

BUSINESS-FRIENDLY ENVIRONMENT

IDEAL FOR **BUSINESSES** WITH THRIVING INDUSTRIAL AND COMMERCIAL ZONES.

ADJACENT TO CAMP CREEK'S **INDUSTRIAL DISTRICT.**

VIBRANTCOMMUNITY

WOLF CREEK AMPHITHEATER
OUTDOOR CONCERT VENUE

PARKS AND RECREATION
16 PARKS
2 TENNIS CENTERS
NATATORIUM (AQUATICS)

SOUTHWEST ARTS CENTER
CULTURAL AND ARTISTIC HUB

QUICKSTATS

CITY SIZE
92 SQUARE MILES

HOUSING
70% OWNER-OCCUPIED

POPULATION DISTRIBUTION

UNDER 5:	**6.3%**
AGES 6-18:	**26.2%**
AGES 19-64:	**56.2%**
AGES 65+:	**11.3%**

QUALITYOFLIFE

WHY LIVE HERE?
POPULATION **115,000**
(Ranked 8th in Georgia)

MEDIAN HOUSEHOLD INCOME
$81,798
(One of the most affluent areas in South Metro Atlanta)

EDUCATION
93% HIGH SCHOOL GRADUATES,
38.9% HOLD A BACHELOR'S DEGREE OR HIGHER.

MEDIAN HOME VALUE
$270,600

CONNECTIVITY
HOUSEHOLDS WITH A COMPUTER
97.7%

HOUSEHOLDS WITH BROADBAND INTERNET
94.7%

SOURCE: DATA PROVIDED BY THE U.S. CENSUS BUREAU

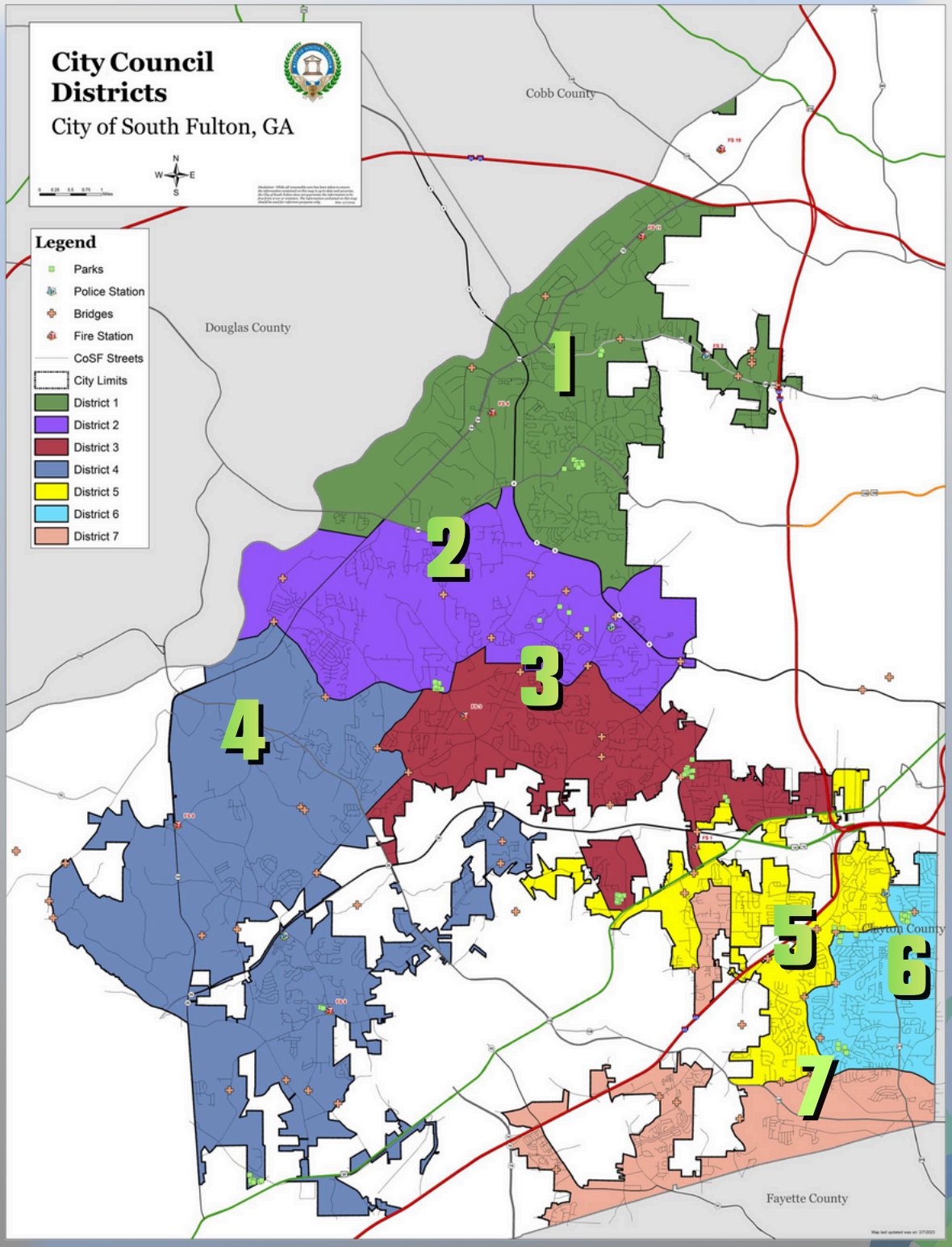
GETINVOLVED

Volunteer or join committees to help shape the future of the City of South Fulton.

470-552-4311 www.cityofsouthfultonga.gov

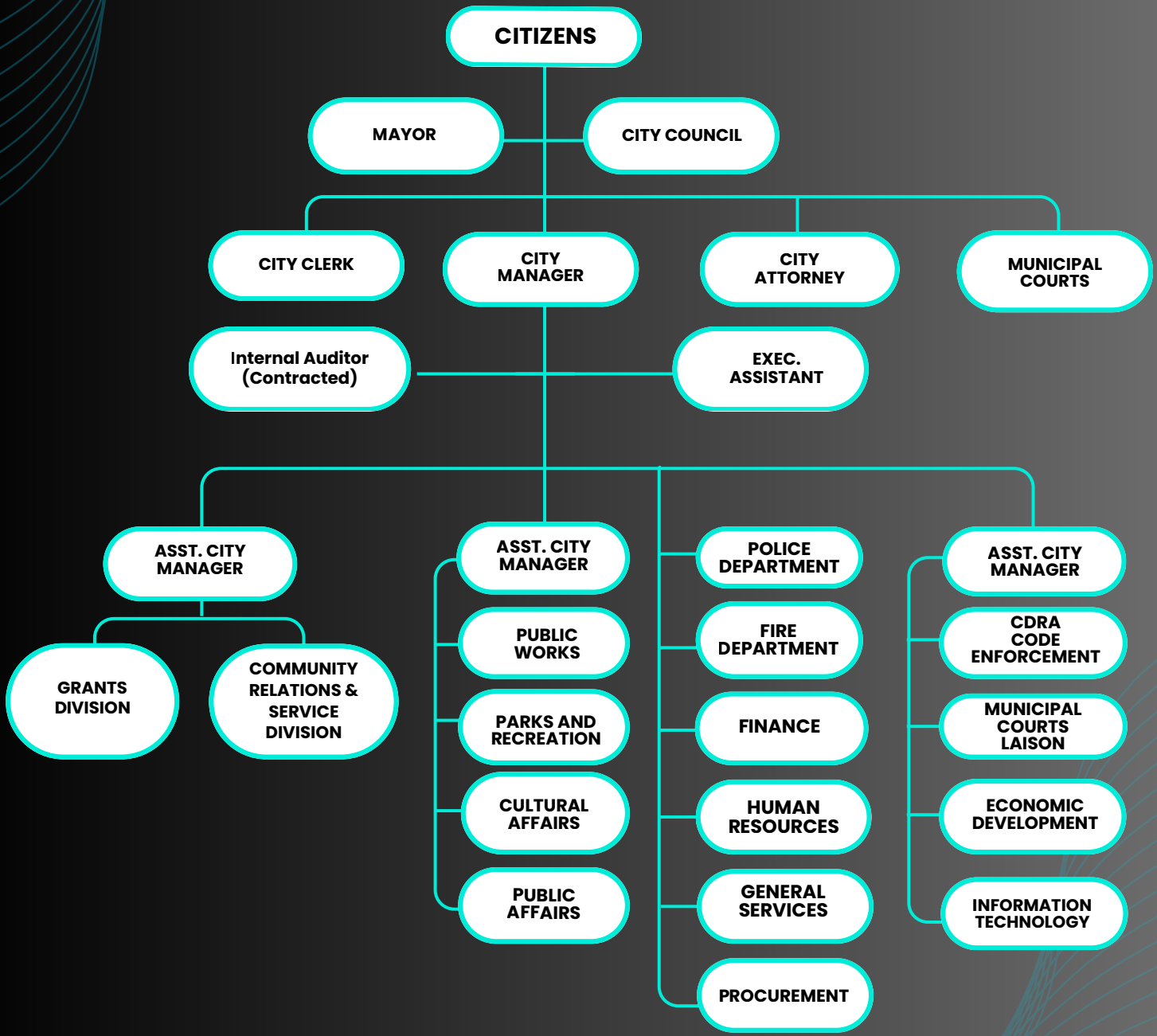
THE

DISTRICTS



Organization Chart of

CITY OF SOUTH FULTON



LEADERSHIP

APPOINTED STAFF

Sharon D. Subadan
City Manager

Corey A. Adams
City Clerk

Michael Sheridan
Chief Judge
Municipal Court

Sara D. Kelly
Interim City Attorney

Executive Management Team

Carmen Davis
Assistant
City Manager

Dr. Marc-Antonie Cooper
Assistant
City Manager

Althea Philord-Bradley
Chief Financial Officer

Namarr Strickland
Information Technology

Dionne Dixon
Municipal Court

Reginald McClendon
Community Development and Regulatory Affairs

Ternard Turner
Parks and Recreation

John Geertsen
Cultural Affairs

Dr. Cedric Alexander
Interim Manager Public Safety

Shaheen Solomon
Public Affairs

William Whitaker
Procurement

Yolanda D. Hyman
Community Relations and Services

Antonio Valenzuela
Public Works

Gregory Dyson
General Services

Chad Jones
Chief
Fire Department

Paul Muhammad
Code Enforcement

Hope Blakely
Human Resources

Aneisha Nicholas
Grants

Economic Development

EXECUTIVE SUMMARY

GENERAL INFORMATION

- The FY2026 city government tax rate is 12.399 mills. The rate is the same from the prior year. The 2025 tax levy provides revenue for FY2026. The total tax levy for 2025 is $66,840,475.
- The tax digest (value of all assessed property) increased from $5,134,752,172 in 2024 to $5,390,795,629 in 2025. This is an increase of 4.98%.
- The FY2026 total annual budget (all funds) is $425,642,409, an increase of $130,583,951 or 44.3%, from the amended FY2025 budget. This increase is largely attributed to investing in the Capital Improvement Plan to construct a Public Safety Headquarters and Training Center.
- The FY2026 adopted General Fund budget is $193,648,968 and represents a decrease of $6,277,620 over FY2025. This decrease is primarily due to removing capital outlay projects from General Funds and placing them in the appropriate Capital Funds. City Departments were also instructed to eliminate duplicate programing and activities and streamline operations. These efficiencies are expected to improve service levels as well as improving the City's ability to attract and retain quality employees.

Factors considered when balancing the FY2026 budget

- The FY2026 budget includes a reduction in health benefits for employees at a savings of $2,139,401. There are also funds for a Merit-Based Pay increase for employees at a cost of $1,272,785, as well as a 3% COLA for our Fire Department which aligns with their Collective Bargaining Agreement, at a cost of $592,236.

- The FY2026 General Fund budget also includes $2,876,431 for scheduled debt payments toward the Capital Improvement Plan and bond issuance.

- Transfers out from the General Fund total $45,710,544 which represents an increase of $37,957,781 from 2025. Budgeted transfers to other funds are as follows:
  - 206 - Blighted Property Abatement Fund $1,000,000
  - 215 - E-911 Fund $2,000,000
  - 250 - Multiple Grants Fund $1,780,072
  - 276 - Public Arts Commission $180,000
  - 355 - Capital Improvements Plan $34,943,945
  - 360 - URA Debt Service $1,117,625
  - 420 - Public Safety Capital Improvements Plan Debt Service $3,600,000

EXECUTIVE SUMMARY

CONTINUED

GENERAL INFORMATION

- 555 - Wolf Creek Amphitheater $938,902
- 970 - Downtown Development Authority (DDA) $150,000

- The FY2026 Capital Fund budget of $191,111,349 includes funding for these projects:
  - $ 16,921,500 for TSPLOST I for road improvements
  - $ 22,646,300 for TSPLOST II for road improvements
  - $18,326,301 for LMIG/LRA grant fund for sidewalk improvements, roadway improvements and a matching fund requirement
  - $34,943,945 for Capital Improvements Plan Fund for cameras, access controls and alarms, drainage design project, Old National Site improvements, parking lot repaving, and several sidewalk and roadway safety projects. Trust Public Land acquisition, a warehouse interior build out and renovations on Fire Station #6 and #10
  - $96,285,000 for the Construction of a new Public Safety Headquarters and Training Facility

Conclusion

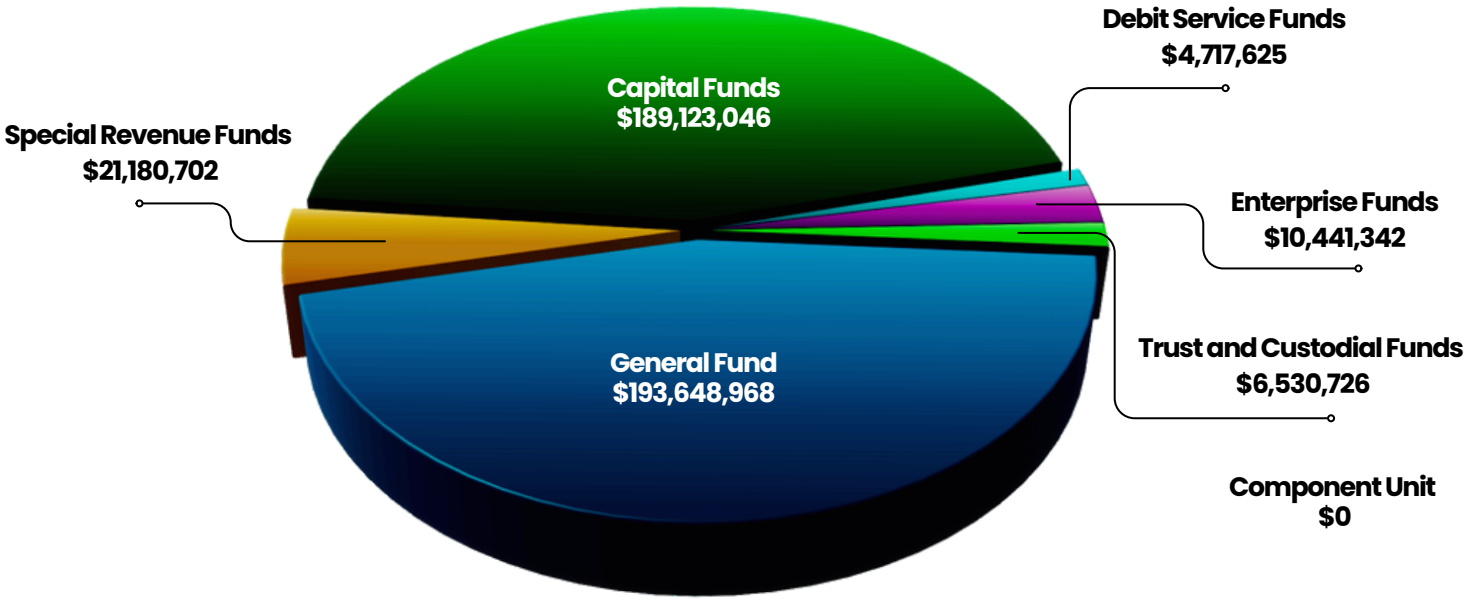
In summary, FY2026 is expected to be another year of growth and financial stability for the City of South Fulton. This budget has been prepared with diligence and much thought. It is the intent of the Mayor and City Council to be fiscally responsible and to use all available funds to their best purpose

Financial Structure Policy and Process

Budget Overview
New Initiatives
Revenue by Type
Revenue by Fund
Budget Responsibilities and Fiscal Policies
Fund Structure
Financial Policies
Position Summary
Expense by Department
Fund Balance
General Fund
Special Revenue Funds
Capital and Debt Funds
Proprietary Fund

Where Does The MONEY Come From?

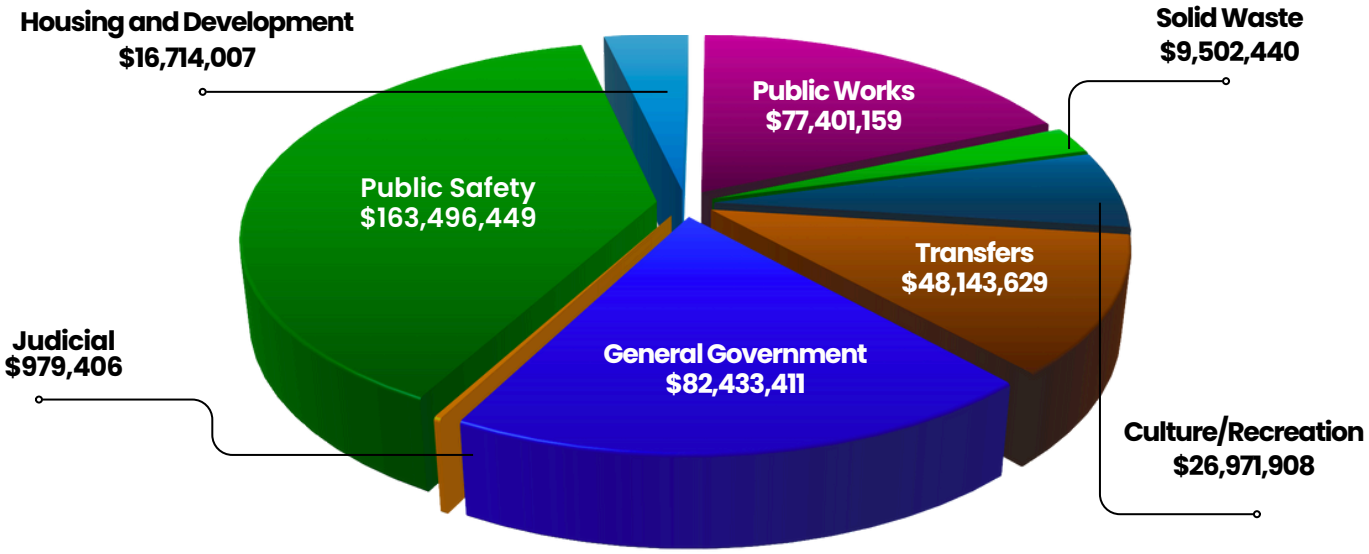
Fund / Type	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
General Fund	**$ 122,426,300**	**$ 151,244,298**	**$ 139,764,814**	**$ 199,926,588**	**$193,648,968**	**$ (6,277,620)**	**-3.1%**
Special Revenue Funds	4,813,113	13,395,859	7,594,791	29,717,909	21,180,702	(8,537,207)	-28.7%
Capital Funds	36,990,725	25,958,450	30,731,490	46,589,422	189,123,046	142,533,624	305.9%
Debt Service Funds	1,118,358	1,118,330	194,085	1,118,330	4,717,625	3,599,295	321.8%
Enterprise Funds	4,812,646	14,293,277	1,807,433	10,959,883	10,441,342	(518,541)	-4.7%
Trust and Custodial Funds	-	1,818,134	2,127,186	6,530,726	6,530,726	-	0.0%
Component Unit	150,000	275,742	219,111	215,600	-	(215,600)	-100.0%
Total All Funds	**$ 170,311,143**	**$ 208,104,090**	**$ 182,438,910**	**$ 295,058,458**	**$ 425,642,409**	**$ 130,583,951**	**44.3%**



- Trust and Custodial Funds 2%
- Special Revenue Funds 5%
- Enterprise Funds 2%
- Capital Funds 44%
- General Fund 46%
- Component Unit -%
- Debit Service Funds 1%

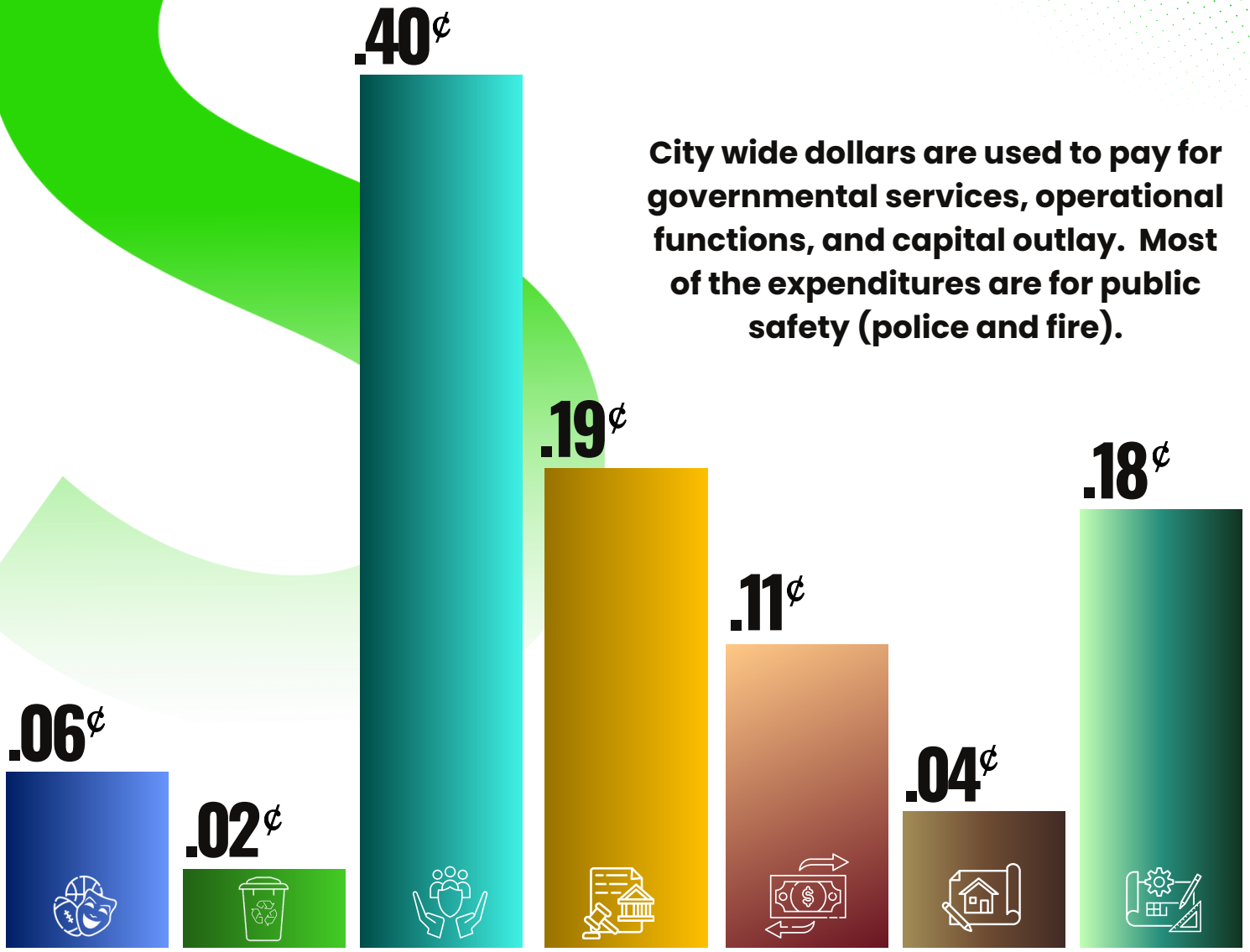
Where Is The MONEY Going?

Function	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
General Government	$ 21,131,488	$ 44,170,776	$50,929,419	$ 71,833,229	$ 82,433,411	$ 31,503,992	43.9%
Judicial	840,075	740,494	992,517	1,161,404	$ 979,406	(13,111)	-1.1%
Public Safety	44,478,471	65,035,177	85,401,445	90,481,975	$ 163,496,449	78,095,004	86.3%
Housing and Development	7,341,181	10,828,963	9,892,880	18,912,185	$ 16,714,007	6,821,127	36.1%
Public Works	17,548,407	43,748,895	35,304,491	70,303,250	$ 77,401,159	42,096,668	59.9%
Solid Waste	2,832,305	9,934,395	9,338,085	10,137,027	$ 9,502,440	164,355	1.6%
Culture / Recreation	5,391,390	12,350,087	15,286,330	20,919,848	$ 26,971,908	11,685,578	55.9%
Transfers	20,011,304	21,782,752	960,485	11,309,540	$ 48,143,629	47,183,144	417.2%
Total	**$ 119,574,621**	**$ 208,591,540**	**$ 208,105,652**	**$ 295,058,458**	**$ 425,642,409**	**$ 130,583,951**	**44.3%**



- General Government 19.37%
- Judicial .23%
- Public Safety 38.41%
- Housing and Development 3.93%
- Public Works 18.18%
- Solid Waste 2.23%
- Culture/Recreation 6.34%
- Transfers. 11.31%

YOUR $1 BREAKDOWN



City wide dollars are used to pay for governmental services, operational functions, and capital outlay. Most of the expenditures are for public safety (police and fire).

- **CULTURE X RECREATION** $0.06
- **SOLID WASTE** $0.02
- **PUBLIC SAFETY** $0.40
- **GENERAL GOVERNMENT** $0.19
- **TRANSFERS** $0.11
- **HOUSING + DEVELOPMENT** $0.04
- **PUBLIC WORKS** $0.18

NEW INITIATIVES

1. Enhance Government Efficiency and Productivity

$4,225,620

2. Increase Community Collaboration and Improve Quality of Life

$2,846,846

3. Strengthen Financial Stability and Promote Economic Diversification

$102,185,000

4. Expand Infrastructure to Support Long-term Sustainability

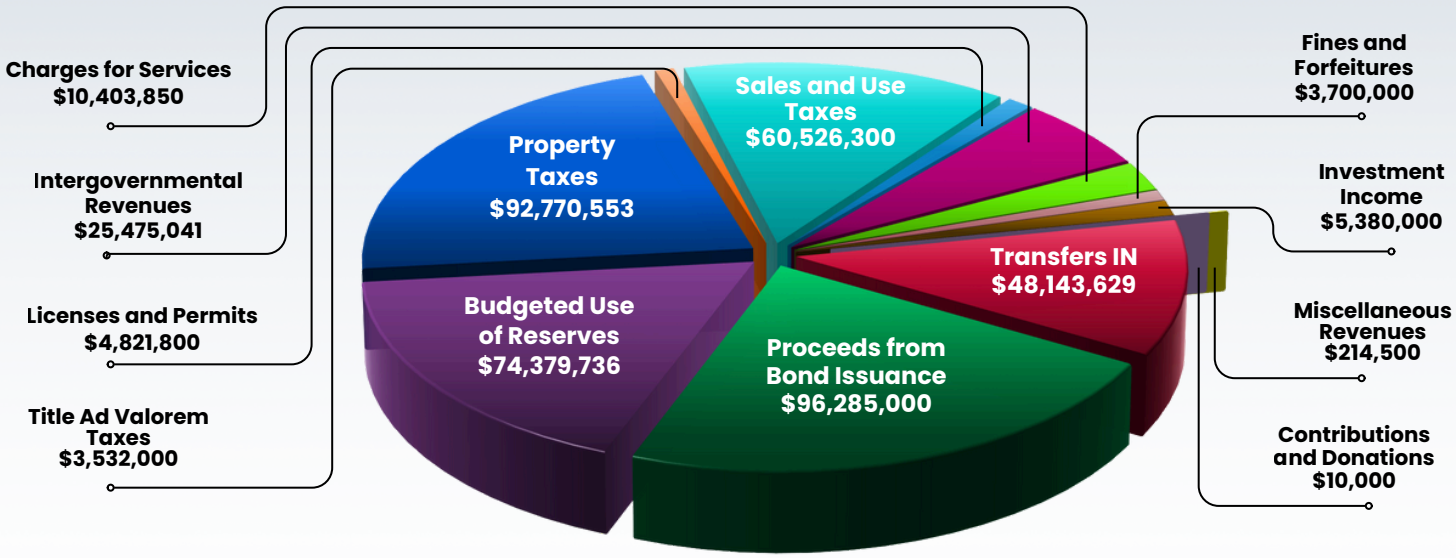
$2,168,230

NEW INITIATIVES **$111,425,696**

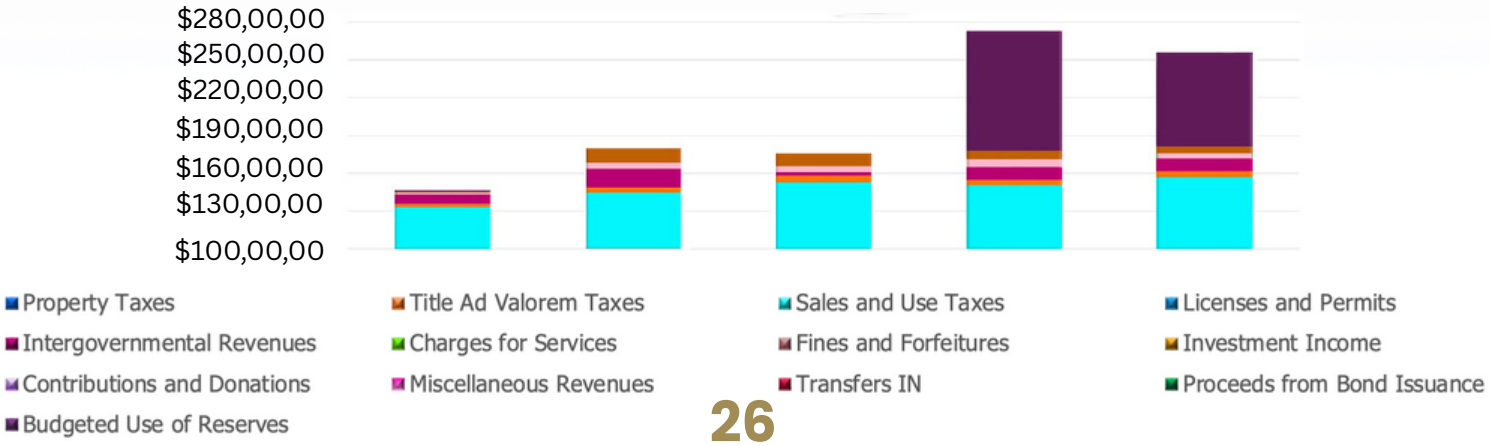


REVENUE BY TYPE – ALL FUNDS

Revenue Type	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Property Taxes	$ 73,784,226	$ 82,853,173	$ 90,015,580	$ 88,311,975	$92,770,553	$ 4,458,578	5.0%
Title Ad Valorem Taxes	2,380,970	3,557,441	3,335,556	3,737,000	3,532,000	(205,000)	-5.5%
Sales and Use Taxes	56,476,186	58,149,887	59,199,989	58,336,954	60,526,300	2,189,346	3.8%
Licenses and Permits	3,252,036	4,161,700	5,335,967	4,291,250	4,821,800	530,550	12.4%
Intergovernmental Revenues	4,663,499	6,706,982	7,119,996	10,802,869	25,475,041	14,672,172	135.8%
Charges for Services	7,453,650	14,994,686	2,525,736	10,107,150	10,403,850	296,700	2.9%
Fines and Forfeitures	1,185,497	5,151,812	5,144,261	6,525,000	3,700,000	(2,825,000)	-43.3%
Investment Income	193,741	10,362,196	8,126,339	6,293,052	5,380,000	(913,052)	-14.5%
Contributions and Donations	250	39,268	72,818	30,000	10,000	(20,000)	-66.7%
Miscellaneous Revenues	474,620	588,368	1,324,725	204,500	214,500	10,000	4.9%
Transfers IN	19,526,956	21,538,578	194,085	11,309,540	48,143,629	36,834,089	325.7%
Proceeds from Bond Issuance	822,493	-	-		96,285,000	96,285,000	
Budgeted Use of Reserves	100,020	-	-	95,109,168	74,379,736	(20,729,432)	-21.8%
Total Revenue	**$ 170,314,143**	**$ 208,104,090**	**$ 182,395,053**	**$ 295,058,458**	**$ 425,642,409**	**$ 130,583,951**	**44.3%**



HISTORICAL REVENUE BY TYPE

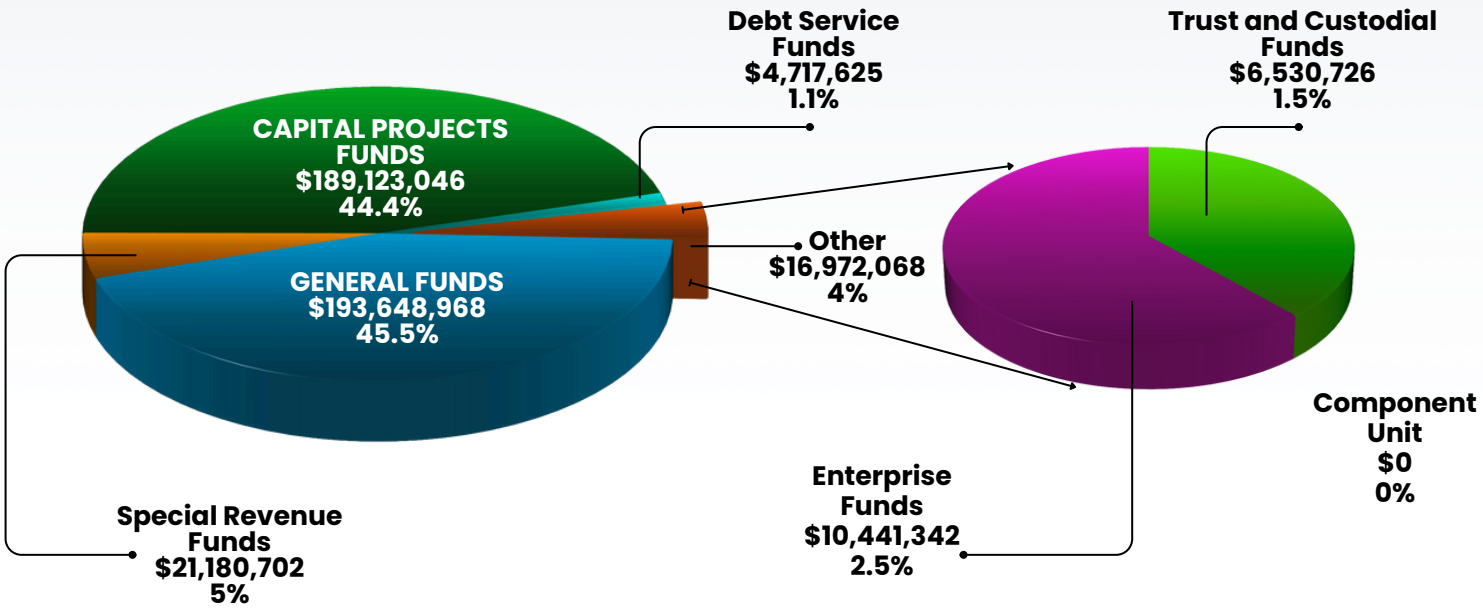


SUMMARY OF REVENUE BY FUND

Fund	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
General Fund	**$ 122,429,300**	**$ 151,244,298**	**$ 139,764,814**	**$ 199,926,588**	**$193,648,968**	**$ (6,277,620)**	**-3.1%**
Special Revenue Funds							
Blighted Property Abatement Fund	300,000	300,000	-	300,000	1,000,000	700,000	233.3%
Tree Fund Non-refundable Escrow Fund	-	-	6,018	1,708,385	1,708,385	-	0.0%
Confiscated Assets Fund	187,528	180,685	471,930	175,000	175,000	-	0.0%
Trayvon Wilkens Memorial Pedestrian Fund	-	940,379	740,911	1,600,000	1,600,000	-	0.0%
School Zone Traffic Camera Fund	-	2,225,825	2,209,967	9,135,494	3,258,164	(5,877,330)	-64.3%
E-911 Fund	1,929,030	2,000,000	-	2,000,000	2,000,000	-	0.0%
American Rescue Plan Act (ARPA) Fund	1,231,504	4,512,676	327,396	5,297,177	1,724,199	(3,572,978)	-67.5%
Multiple Grant Fund	108,093	1,508,961	1,606,532	7,823,853	6,014,613	(1,809,240)	-23.1%
Tax Allocation District Fund (TAD)-Eastside	221,489	483,152	924,166	350,000	1,631,800	1,281,800	366.2%
Tax Allocation District Fund (TAD)-Westside	204,832	408,393	481,617	380,000	992,100	612,100	161.1%
Hotel Motel Tax Fund	630,638	617,744	826,254	600,000	724,700	124,700	20.8%
Public Arts Commission Fund	-	218,045	-	198,000	201,741	3,741	1.9%
Downtown Development Authority (DDA) Fund	-	-	-	150,000	150,000	-	0.0%
Total Special Revenue Funds	**$ 4,813,113**	**$ 13,395,859**	**$ 7,594,791**	**$ 29,717,909**	**$ 21,180,702**	**$ (8,537,207)**	**-28.7%**
Capital Projects Funds							
TSPLOST-1	21,826,238	25,489,926	10,548,728	19,809,871	$ 16,921,500	(2,888,371)	-14.6%
TSPLOST-2	-	-	14,867,275	20,654,954	22,646,300	1,991,346	9.6%
LMIG/LRA Grant Fund	1,232,670	-	5,296,073	6,124,597	18,326,301	12,201,704	199.2%
Capital Projects Fund	13,931,816	468,524	19,415	-	-	-	
Capital Improvements Plan Fund	-	-	-	-	34,943,945	34,943,945	
Public Safety Bonded Capital Projects	-	-	-	-	96,285,000	96,285,000	
Total Capital Projects Funds	**$ 36,990,725**	**$ 25,958,450**	**$ 30,731,491**	**$ 46,589,422**	**$ 189,123,046**	**$ 142,533,624**	**305.9%**
Debt Service Funds							
URA Bond Fund (Debt Service)	1,118,358	1,118,330	194,085	1,118,330	1,117,625	(705)	-0.1%
Debt Service Funds	-	-	-	-	3,600,000	3,600,000	
Total Debt Service Funds	**$ 1,118,358**	**$ 1,118,330**	**$ 194,085**	**$ 1,118,330**	**$ 4,717,625**	**$ 3,599,295**	**321.8%**
Enterprise Funds							
Solid Waste Enterprise Fund	2,911,391	13,770,961	1,792,183	10,137,027	9,502,440	(634,587)	-6.3%
Wolf Creek Amphitheatre Enterprise Fund	221,969	504,471	15,250	822,856	938,902	116,046	14.1%
Stormwater Utility Fund	1,679,286	17,845	-	-	-	-	
Total Enterprise Funds	**$ 4,812,646**	**$ 14,293,277**	**$ 1,807,433**	**$ 10,959,883**	**$ 10,441,342**	**$ (518,541)**	**-4.7%**
Trust and Custodial Funds							
Tree Fund Refundable Escrow Fund	-	-	-	6,530,726	6,530,726	-	0.0%
Municipal Courts Fund	-	1,818,134	2,127,186	-	-	-	
Total Trust and Custodial Funds	**$ -**	**$ 1,818,134**	**$ 2,127,186**	**$ 6,530,726**	**$ 6,530,726**	**$ -**	**0.0%**
Component Unit							
South Fulton Development Authority (SFDA) Fund	$ 150,000	$ 275,742	$ 219,111	$ 215,600	$ -	$ (215,600)	-100.0%
Total All Funds	**$ 170,314,143**	**$ 208,104,090**	**$ 182,438,911**	**$ 295,058,458**	**$ 425,642,409**	**$ 130,583,951**	**44.3%**

SUMMARY OF REVENUE BY FUND TYPE

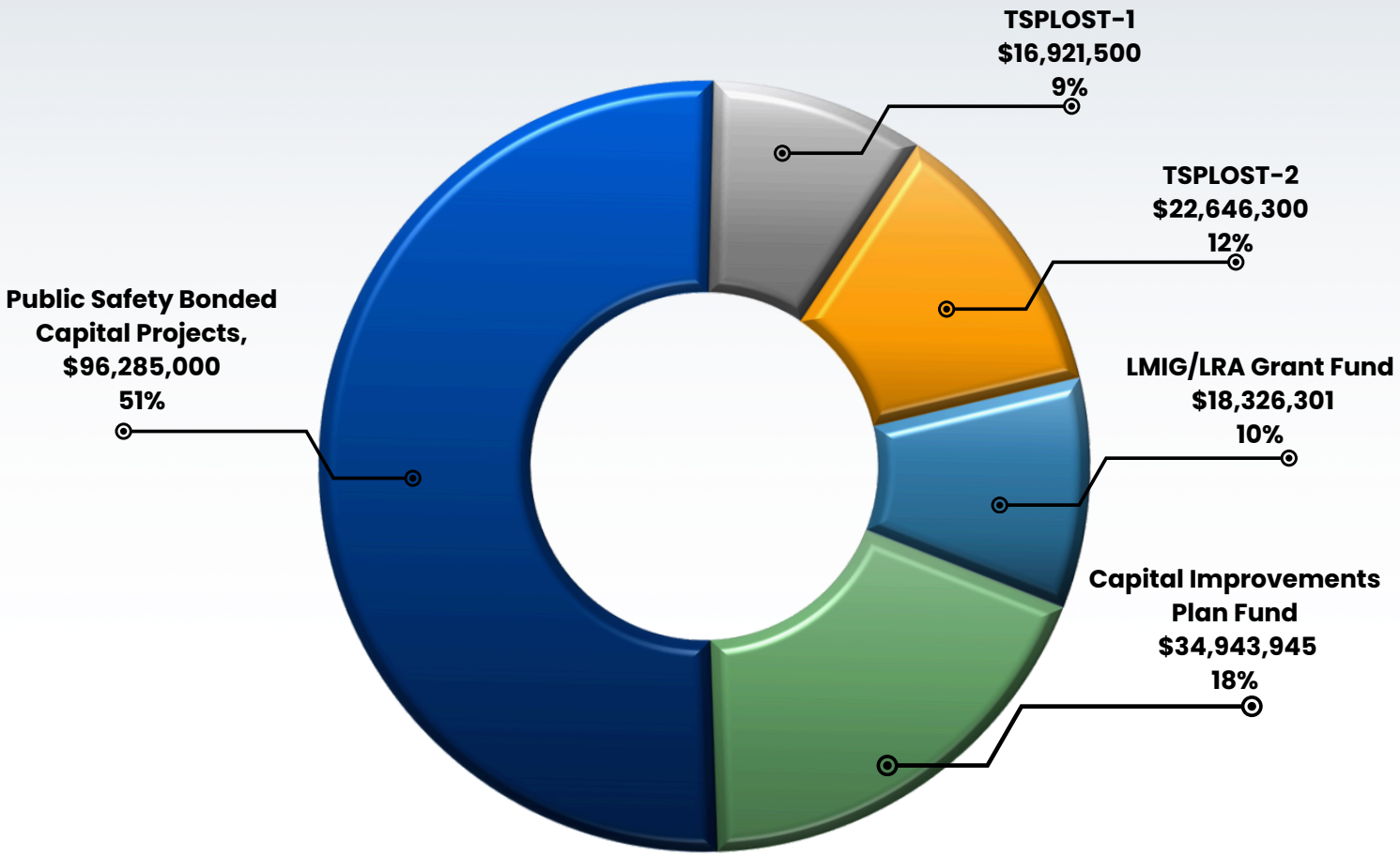
Fund Type	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
General Fund	$ 122,427,800	$ 151,244,298	$ 139,764,814	$ 199,926,588	$ 193,648,968	$ (6,277,620)	-3.1%
Special Revenue Funds	4,813,113	13,395,859	7,594,791	29,717,909	21,180,702	(8,537,207)	-28.7%
Capital Projects Funds	36,990,725	25,958,450	30,731,491	46,589,422	189,123,046	142,533,624	305.9%
Debt Service Funds	1,118,358	1,118,330	194,085	1,118,330	4,717,625	3,599,295	321.8%
Enterprise Funds	4,812,646	14,293,277	1,807,433	10,959,883	10,441,342	(518,541)	-4.7%
Trust and Custodial Funds	-	1,818,134	2,127,186	6,530,726	6,530,726	-	0.0%
Component Unit	150,000	275,742	219,111	215,600	-	(215,600)	-100.0%
Total All Fund Types	**$ 170,312,643**	**$ 208,104,090**	**$ 182,438,911**	**$ 295,058,458**	**$ 425,642,409**	**$ 130,583,951**	44.3%



CAPITAL BUDGET

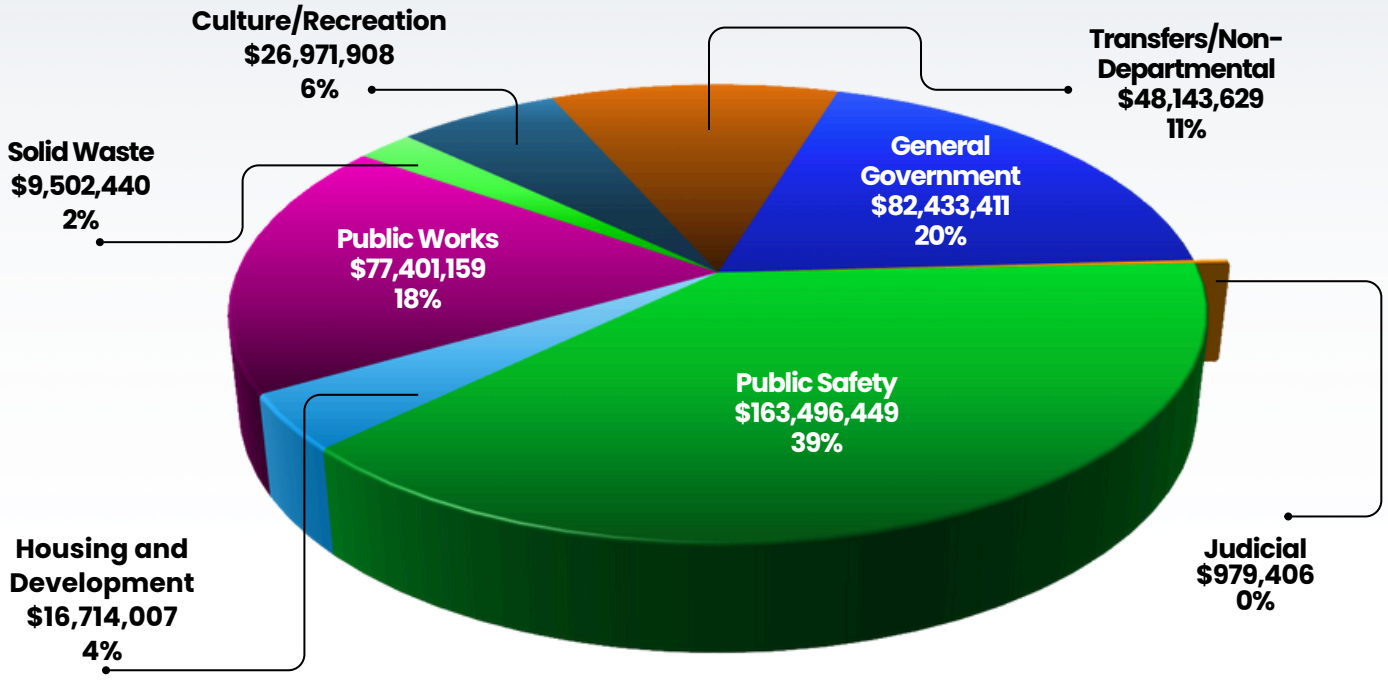
SUMMARY BY FUND

Fund	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Capital Projects Funds							
TSPLOST-1	21,826,238	25,489,926	10,548,728	19,809,871	$ 16,921,500	(2,888,371)	-14.6%
TSPLOST-2	-	-	14,867,275	20,654,954	22,646,300	1,991,346	9.6%
LMIG/LRA Grant Fund	1,232,670	-	5,296,073	6,124,597	18,326,301	12,201,704	199.2%
Capital Projects Fund	13,931,816	468,524	19,415	-	-	-	
Capital Improvements Plan Fund	-	-	-	-	34,943,945	34,943,945	
Public Safety Bonded Capital Projects	-	-	-	-	96,285,000	96,285,000	
Total Capital Projects Funds	**$ 36,990,725**	**$ 25,958,450**	**$ 30,731,491**	**$ 46,589,422**	**$ 189,123,046**	**$ 142,533,624**	305.9%



SUMMARY OF EXPENSES BY FUNCTION TYPE

Function	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
General Government	$ 21,131,488	$ 44,170,776	$ 50,929,419	$ 71,833,229	$ 82,433,411	$ 10,600,182	14.8%
Judicial	840,075	740,494	992,517	1,161,404	$ 979,406	(181,998)	-15.7%
Public Safety	44,478,471	65,035,177	85,401,445	90,481,975	$ 163,496,449	73,014,474	80.7%
Housing and Development	7,341,181	10,828,963	9,892,880	18,912,185	$ 16,714,007	(2,198,178)	-11.6%
Public Works	17,548,407	43,748,895	35,304,491	70,303,250	$ 77,401,159	7,097,909	10.1%
Solid Waste	2,832,305	9,934,395	9,338,085	10,137,027	$ 9,502,440	(634,587)	-6.3%
Culture/Recreation	5,391,390	12,350,087	15,286,330	20,919,848	$ 26,971,908	6,052,060	28.9%
Transfers/Non-Departmental	20,011,304	21,782,752	960,485	11,309,540	$ 48,143,629	36,834,089	325.7%
Total All Functions	**$ 119,574,621**	**$ 208,591,540**	**$ 208,105,651**	**$ 295,058,458**	**$ 425,642,409**	**$130,583,951**	44.3%



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 and City Council ensure 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 annually adopted 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 adopted 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 Adopted 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.

Per Ordinance ORD2024-005, the city will maintain a minimum unassigned fund balance of 20 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.

BUDGET RESPONSIBILITIES AND FISCAL POLICIES

CONTINUED

If the fund balance is projected to fall below the established minimum threshold of 20 percent threshold, the City shall, out of an abundance of caution, use a 25 percent benchmark as an early warning indicator to implement corrective budgetary measures to address any deficiencies and restore the fund balance to the required level.

I The city will reduce recurring expenditures to eliminate any structural deficit

OR

II The city will increase revenues or pursue other funding

OR

III The city will embrace a combination of the two options above.

CITY MANAGER

As the chief administrative officer, the city manager is responsible to the city council for managing all city affairs under the Charter. 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 city manager performs other duties specified by the Charter or the city council.

OPERATING BUDGET POLICES

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 on an individual basis at the time each project is initially approved. 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.

BUDGET RESPONSIBILITIES AND FISCAL POLICIES

CONTINUED

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.

Interdepartmental 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.

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 collected 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.

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

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.

Other funds include the E-911 Fund. The **E-911 Fund** supports the E-911 center call taking and dispatching operation.

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.

FUND STRUCTURE

CONTINUED

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.

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.

FUND Structure

- **CITY WIDE**
  - **Governmental**
    - **General Fund**
    - **Special Revenue Funds**
      - Blighted Property Abatement
      - E-911
      - Tree Fund Nonrefundable Escrow
      - Confiscated Assets
      - Trayvon Wilkens Memorial
      - School Zone Traffic Camera
      - American Rescue Plan Act
      - Multiple Grants
      - Tax Allocation District (East)
      - Tax Allocation District (West)
      - Hotel Motel Tax
      - Public Arts Commission
      - South Fulton Development Authority (SFDA)
    - **Debt Service Funds**
    - **Capital Projects Fund**
      - TSPLOST-1
      - TSPLOST-2
      - Local Maintenance Improvement Grant
      - Capital Projects
  - **Proprietary**
    - **Enterprise Funds**
      - Solid Waste
      - Wolf Creek Amphitheater
      - Stornwater Utility
  - **Trust & Custodial**
    - **Municipal Court Fund**
    - **Tree Fund Refundable Escrow**

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

BUDGETARY FUND MATRIX

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

FINANCIAL PLANNING AND POLICIES

Budget Calendar

October-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		

November-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

December-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				

January-2025

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-2025

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	

March-2025

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-2025

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-2025

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-2025

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-2025

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-2025

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-2025

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 9, 2025,	Council Budget Retreat
June 10 - 13, 2025,	Tyler Budget make up training (as needed)
June 16, 2025,	Budget Kickoff
June16 - July 20, 2025,	Departments Enter Budget Requests in Tyler. 5-Year Capital Requests developed. New Initiatives proposed
July 23 - July 28, 2025,	Department Meetings with City Manager
August 6, 2025,	Tax Millage Rate (1st Public Hearing)
August 12, 2025,	City Manager's Proposed Budget to Council
August 12 - September 8, 2025,	Council - Reviews Budget
August 12, 2025,	Tax Millage Rate (2nd Public Hearing)
August 26, 2025,	Conduct 1st and 2nd Public Hearing - Proposed Budget
September 9, 2025,	Tax Millage Rate Adoption (3rd Public Hearing if needed)
September 9, 2025,	Adoption of Proposed Budget

FINANCIAL PLANNING 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 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.

FINANCIAL PLANNING POLICIES

CONTINUED

Budgets

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.

In accordance with O.C.G.A. § 36-81-3, the City's annual budget serves as 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 Council is 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 ensuing 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 under 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 fiscal spending. 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 shorter-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, 2024, the outstanding principal is $14,340,000. 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:

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	780,000	334,305	114,305
2029-2033	4,260,000	1,319,123	5,579,123
2034-2038	4,910,000	667,185	5,577,185
2039-2040	2,170,000	62,273	2,232,273
Total	**$14,340,000**	**$3,515,191**	**$16,855,191**

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 Position Summary
Summary of Expense
Fund Balance
General Fund
Department Summaries
Special Revenue Funds
Capital Funds
Proprietary Funds

CITY-WIDE POSITION SUMMARY (FUND AND DEPARTMENT)

ALL FUNDS

Position Summary by Department	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
District 1	1	1	1	1	-
District 2	1	1	1	1	-
District 3	1	1	1	1	-
District 4	1	1	1	1	-
District 5	1	1	1	1	-
District 6	1	1	1	1	-
District 7	1	1	1	1	-
City Clerk	5	14	15	16	1
Mayor	1	1	1	1	-
City Manager	7	14	16	18	2
Finance	14	16	18	18	-
Grants	1	1	5	5	-
Procurement	3	7	7	7	-
Legal	6	6	6	6	-
Information Technology	11	11	15	15	-
Human Resources	6	9	13	13	-
Risk Management	1	1	2	2	-
Public Affairs	4	8	9	9	-
General Services	12	17	2	2	-
Facilities	-	-	17	17	-
Management Services	-	-	4	4	-
Fleet Services	-	-	8	8	-
Municipal Courts	7	7	8	9	1
Police Department	258	274	304	303	(1)
Fire Department	192	210	234	234	-
Public Works	25	28	41	41	-
Solid Waste	8	4	5	5	-
Parks & Recreations	78	85	78	78	-
Cultural Affairs	13	16	30	30	-
Wolf Creek	-	-	5	5	-
Community Development and Regulatory Affairs	22	27	30	31	1
Code Enforcement	25	24	24	24	-
Economic Development	4	5	5	4	(1)
Red Oak	1	1	1	1	-
Total	711	793	910	913	3

SPECIAL REVENUE FUND

SCHOOL ZONE TRAFFIC CAMERA

Position Summary by Department	Actuals FY2023	(Unaudited) Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Police Department	-	-	20	20	-

ENTERPRISE FUND – BY DEPARTMENT

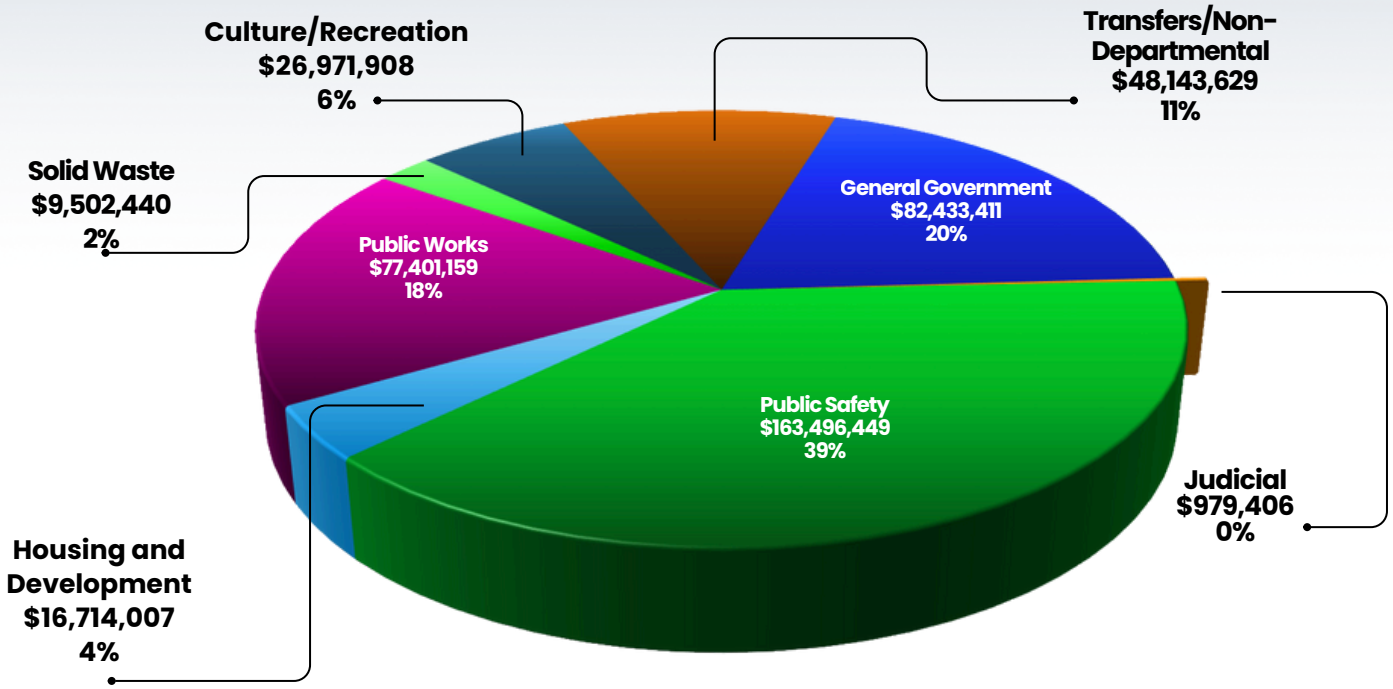
Position Summary by Department	Actuals FY2023	(Unaudited) Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Solid Waste	8	4	5	5	-
Wolf Creek	-	-	5	5	-
Total	8	4	10	10	-

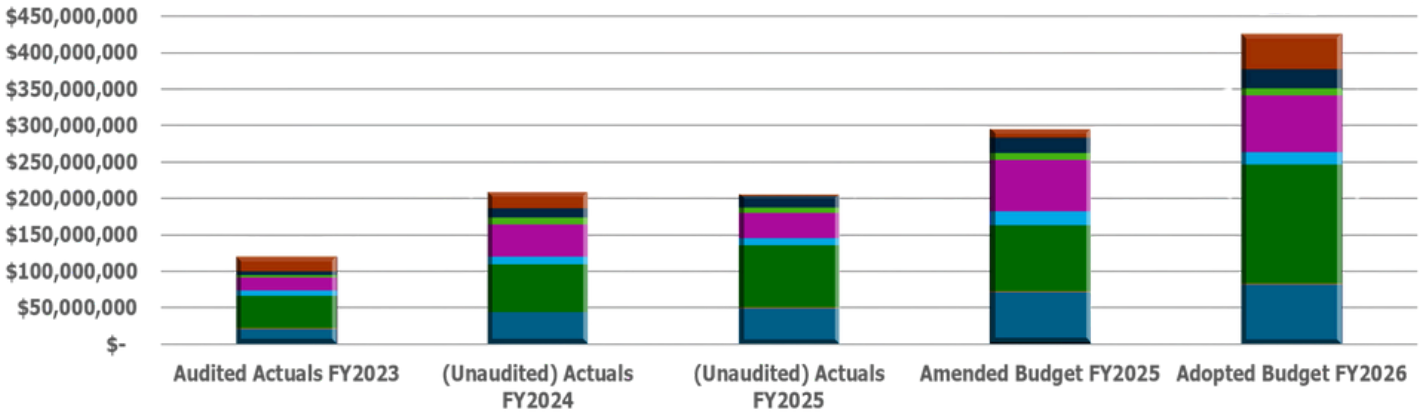
SUMMARY OF EXPENSE BY DEPARTMENT
ALL FUNDS

Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
District-1	$ 178,050	$ 141,032	$ 344,352	$ 613,885	$ 572,341	$ (41,544)	-6.8%
District-2	212,707	164,411	187,362	629,280	584,615	(44,665)	-7.1%
District-3	154,831	167,004	200,624	608,173	571,874	(36,299)	-6.0%
District-4	156,723	113,018	152,200	601,672	583,162	(18,510)	-3.1%
District-5	192,106	111,319	181,555	611,525	572,029	(39,496)	-6.5%
District-6	181,087	153,854	189,988	614,093	565,198	(48,895)	-8.0%
District-7	127,394	130,237	176,668	621,525	571,424	(50,101)	-8.1%
City Clerk	1,047,320	1,443,781	1,771,886	2,510,556	2,161,652	(348,904)	-13.9%
Mayor	285,058	164,574	123,954	351,739	357,179	5,440	1.5%
City Manager	1,086,614	1,362,896	2,197,378	3,885,017	3,318,373	(566,644)	-14.6%
Finance	3,241,027	3,708,063	3,494,391	4,199,071	5,185,799	986,728	23.5%
Grants	21,053	224,797	448,370	780,198	1,753,617	973,419	124.8%
Procurement	250,020	684,406	528,195	1,000,191	733,036	(267,155)	-26.7%
Debt Administration		-	-		5,600,000	5,600,000	
Legal	1,152,931	1,253,156	1,224,302	1,989,291	1,567,862	(421,429)	-21.2%
Information Technology	3,985,230	5,154,618	9,163,135	10,328,001	9,520,650	(807,351)	-7.8%
Human Resources	956,755	1,377,558	1,467,977	1,691,036	1,744,182	53,146	3.1%
Risk Management	2,926,188	3,991,628	3,094,965	5,048,063	5,504,204	456,141	9.0%
Facilities Maintenance	2,015,684	2,239,094	13,102,152	19,407,363	22,431,242	3,023,879	15.6%
Communications	419,515	(6,026)	-				
Public Affairs	232,445	1,342,568	1,408,556	1,656,804	1,665,513	8,709	0.5%
General Services	2,308,752	20,230,475	7,352,123	8,669,024	912,656	(7,756,368)	-89.5%
Management Services	-	2,414	2,198,152	3,532,804	2,784,724	(748,080)	-21.2%
Municipal Courts	840,075	740,494	992,517	1,161,404	979,406	(181,998)	-15.7%
Police Department	20,410,952	32,680,888	45,323,620	47,048,993	80,949,810	33,900,817	72.1%
Police Department - Confiscated Assets	68,159	155,989	131,634	175,000	175,000	-	0.0%
Fire and Rescue Department	21,762,506	29,177,327	37,922,349	41,257,982	80,371,639	39,113,657	94.8%
Fire Prevention	312,657	1,091,549	-	-	-	-	
E-911	1,924,198	1,929,423	2,023,841	2,000,000	2,000,000	-	0.0%
Public Works	-	-	-	-	-	-	
Public Works	16,971,454	43,730,645	35,304,491	70,303,250	77,401,159	7,097,909	10.1%
Solid Waste	2,832,305	9,934,395	9,338,085	10,137,027	9,502,440	(634,587)	-6.3%
Fleet Maintenance Services	-	15,899	1,921,136	2,483,918	13,172,079	10,688,161	430.3%
Stormwater	576,953	18,250	-	-	-	-	
Parks and Recreation	4,140,157	10,498,515	9,576,520	13,793,200	22,750,669	8,957,469	64.9%
Cultural Affairs	1,029,264	1,668,420	5,086,084	6,303,792	3,282,337	(3,021,455)	-47.9%
Wolf Creek	221,969	183,152	623,727	822,856	938,902	116,046	14.1%
Community Development & Regulatory Affairs	3,713,443	4,824,519	4,439,732	10,887,989	10,201,356	(686,633)	-6.3%
Code Enforcement	2,395,686	4,037,371	3,883,971	4,877,236	4,682,269	(194,967)	-4.0%
Eco Dev (Destination South Fulton)	1,032,081	1,847,425	1,411,474	2,730,431	1,457,668	(1,272,763)	-46.6%
Eco Dev (Red Oak)	199,971	119,647	157,703	266,529	222,714	(43,815)	-16.4%
Eco Dev (Old National)	-	-	-	-	-	-	
Downtown Development Authority (DDA)	-	-	-	150,000	150,000	-	0.0%
Transfers (Hotel Motel Taxes)	630,864	641,849	466,400	600,000	724,700	124,700	20.8%
Non-Departmental	19,380,440	21,140,903	494,085	10,709,540	47,418,929	36,709,389	342.8%
Total All Departments	**$ 119,574,621**	**$ 208,591,540**	**$ 208,105,453**	**$ 295,058,458**	**$ 425,642,409**	**$130,583,951**	**44.3%**

SUMMARY OF EXPENSE BY FUNCTION
ALL FUNDS

Function	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
General Government	$ 21,131,488	$ 44,170,776	$ 50,929,419	$ 71,833,229	$ 82,433,411	$ 10,600,182	14.8%
Judicial	840,075	740,494	992,517	1,161,404	979,406	(181,998)	-15.7%
Public Safety	44,478,471	65,035,177	85,401,445	90,481,975	163,496,449	73,014,474	80.7%
Housing and Development	7,341,181	10,828,963	9,892,880	18,912,185	16,714,007	(2,198,178)	-11.6%
Public Works	17,548,407	43,748,895	35,304,491	70,303,250	77,401,159	7,097,909	10.1%
Solid Waste	2,832,305	9,934,395	9,338,085	10,137,027	9,502,440	(634,587)	-6.3%
Culture/Recreation	5,391,390	12,350,087	15,286,330	20,919,848	26,971,908	6,052,060	28.9%
Transfers/Non-Departmental	20,011,304	21,782,752	960,485	11,309,540	48,143,629	36,834,089	325.7%
Total All Functions	**$ 119,574,621**	**$ 208,591,540**	**$ 208,105,651**	**$ 295,058,458**	**$ 425,642,409**	**$130,583,951**	44.3%





FUND BALANCE

CHANGES IN FUND BALANCE

Fund	2023*	2024**	2025***	2026*IV
Beginning Fund Balance				
General Fund	$ 78,977,779	$ 102,613,600	$ 121,893,011	$ 72,726,582
% Change from Prior Year	30%	30%	19%	-40%
All Other Governmental Funds	55,972,694	85,122,842	79,920,077	79,920,077
% Change from Prior Year	10%	52%	-6%	0%
Total Beginning Fund Balance	**$134,950,473**	**$187,736,442**	**$201,813,088**	**$152,646,659**
Changes in Fund Balance				
General Fund *V	$ 23,635,821	$ 19,279,411	$ (49,166,429)	$ (48,266,239)
All Other Governmental Funds	29,150,148	(19,766,860)	0	0
Net Changes in Ending Fund Balance	**$ 52,785,969**	**$ (487,449)**	**$ (49,166,429)**	**$ (48,266,239)**
Ending Fund Balance				
General Fund	$ 102,613,600	$ 121,893,011	$ 72,726,582	$ 24,460,343
% Change from Prior Year	30%	19%	-40%	-66%
All Other Governmental Funds	85,122,842	79,920,077	79,920,077	79,920,077
% Change from Prior Year	48%	-6%	0%	0%
Total Ending Fund Balance	**$187,736,442**	**$201,813,088**	**$152,646,659**	**$104,380,420**

* Audited information derived from the Annual Comprehensive Financial Report.
** Unaudited FY2024 Actuals and excludes year-end audit adjustments and audit journal entries.
*** Estimates (FY2024-2025 Amended Budget).
*IV Fiscal Year 2025-2026 Adopted Budget.
*V Fiscal Year 2024-2025 General Fund Budgeted Use of Reserves

FUND BALANCE HISTORY BY FUND

Fund	2023*	2024**	2025***	2026*IV
General Fund				
100 - General Fund	$ 102,613,600	$ 121,893,011	$ 72,726,582	$ 24,460,343
Total General Fund	102,613,600	121,893,011	72,726,582	24,460,343
All Other Governmental Funds				
Special Revenue Funds				
206 - Blighted Property Abatement Fund	-	191,800	191,800	191,800
210 Confiscated Assets Fund	359,563	384,222	384,222	384,222
211 - Trayvon Wilkens Memorial Pedestrian Fund	-	851,916	851,916	851,916
212 School Zone Traffic Camera Fund	-	(1,165,334)	(1,165,334)	(1,165,334)
215 E-911 Fund	-	70,577	70,577	70,577
230 American Rescue Plan Act (ARPA) Fund	16,805	591,551	591,551	591,551
250 Multiple Grant Fund	(122,914)	(1,126,828)	(1,126,828)	(1,126,828)
271 - Tax Allocation District Fund (TAD-Eastside)	256,496	739,648	739,648	739,648
272 - Tax Allocation District Fund (TAD-Westside)	308,819	717,212	717,212	717,212
275 Hotel Motel Tax Fund	-	(24,106)	(24,106)	(24,106)
276 - Public Arts Commission Fund	-	197,565	197,565	197,565
Total Special Revenue Funds	**818,769**	**1,428,224**	**1,428,224**	**1,428,224**

FUND BALANCE HISTORY BY FUND
CONTINUED

Fund	2023*	2024**	2025***	2026*IV
Capital Projects Funds				
335 - TSPLOST-1	67,969,892	82,944,754	82,944,754	82,944,754
336 - TSPLOST-2	-	(18,098,566)	(18,098,566)	(18,098,566)
340 - LMIG/LRA Grant Fund	556,629	(121,245)	(121,245)	(121,245)
350 - Capital Projects Fund	15,777,552	10,051,447	10,051,447	10,051,447
351 - Bonded Capital Projects Fund	-	(664,673)	(664,673)	(664,673)
355 - Capital Improvements Plan	-	-	-	-
361 - Capital Improvements Plan - Public Safety	-	-	-	-
Total Capital Projects Funds	**84,304,073**	**74,111,716**	**74,111,716**	**74,111,716**
Debt Service Funds				
360 - URA Bond Fund (Debt Service)	-	(16,365,019)	(16,365,019)	(16,365,019)
420 Debt Service Funds	-	-	-	-
Total Debt Service Funds	**-**	**(16,365,019)**	**(16,365,019)**	**(16,365,019)**
Proprietary Funds (Enterprise Funds)				
540 - Solid Waste Enterprise Fund	16,805	3,853,371	3,853,371	3,853,371
555 - Wolf Creek Amphitheatre Enterp	-	321,319	321,319	321,319
Total Proprietary Funds	**16,805**	**4,174,690**	**4,174,690**	**4,174,690**
Component Unit				
295 - South Fulton Development Authority (SFDA)	-	205,447	205,447	205,447
Total All Other Funds	**85,139,647**	**63,555,058**	**63,555,058**	**63,555,058**
Total All Funds	**$187,753,247**	**$201,813,088**	**$152,646,659**	**$104,380,420**

SUMMARY OF CHANGES IN FUND BALANCE

GENERAL FUND

The projected net decrease of $49.2 million in fund balance includes the budgeted use of reserves of $34.9 million dedicated to the Capital Improvements Plan (CIP), and $4.3 million for additional staff, employee benefits, higher insurance costs, and general cost increases.

The General Fund is the primary operating account that funds critical services for its citizens and residents. Beginning with Fiscal Year 2025, the City funded capital investment, excluding infrastructure, at an accelerated pace. Capital investment included the acquisition of land, buildings, furniture, vehicles, and equipment in response to the City's rapid growth in personnel. Increased staffing was necessary to better address the needs of citizens and businesses.

The City intends to continue down the path of operational efficiencies with the construction of a public safety complex for police and fire services. From a fire safety perspective, the City is addressing its Insurance Services Office (ISO) fire rating by building new fire stations and adding firefighters, fire apparatus (fire trucks, ladder trucks, pumper trucks, and first responders.

ALL OTHER GOVERNMENTAL FUNDS

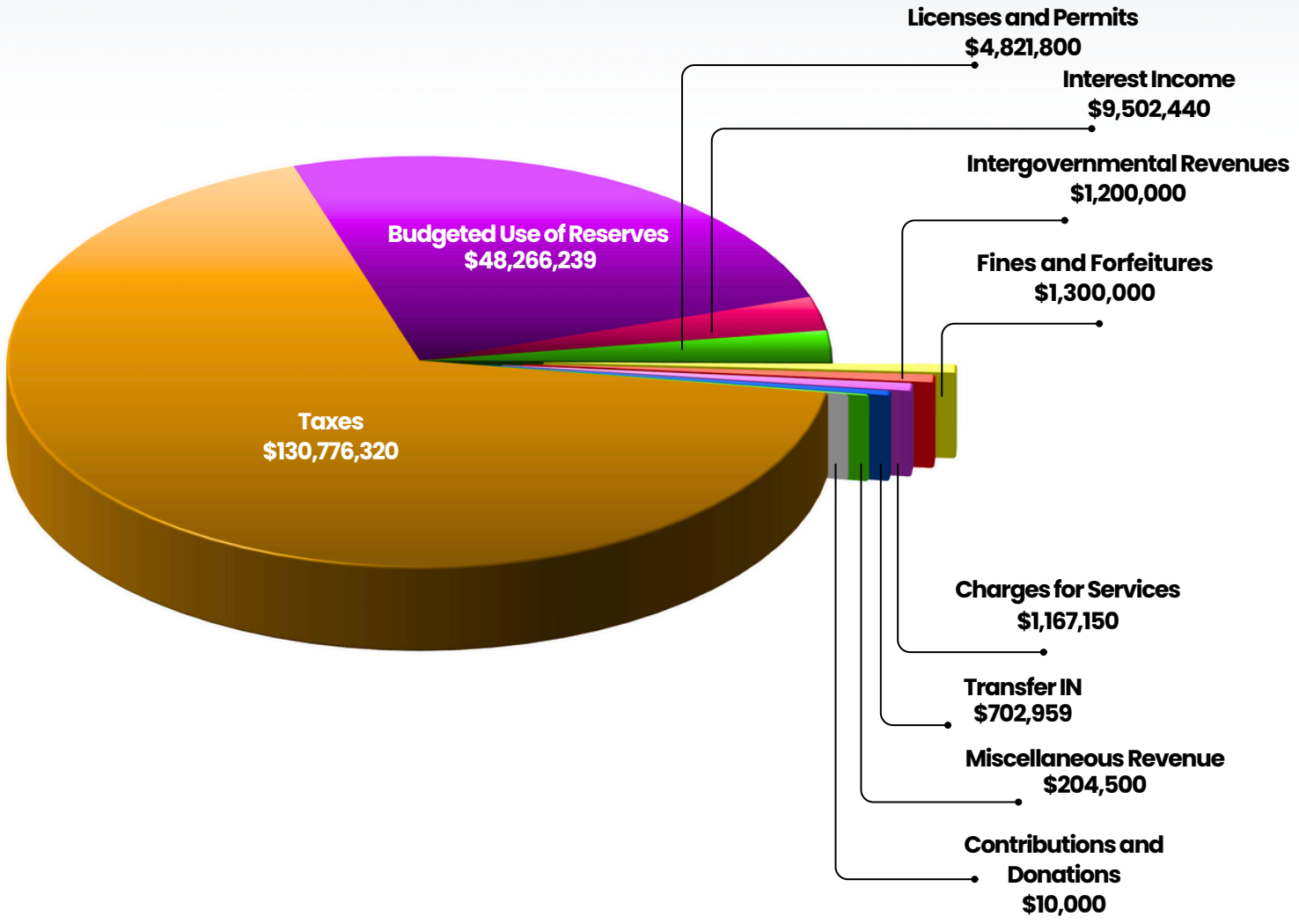
The Transportation Special Purpose Local Option Sales Tax (TSPLOST) Funds collect revenue restricted for transportation capital projects. Funds are typically collected and held in reserve until there is sufficient funding to pay for the capital projects. For fiscal year 2025-2026 the City plans to complete several transportation projects for which funds have already been collected.

General Fund

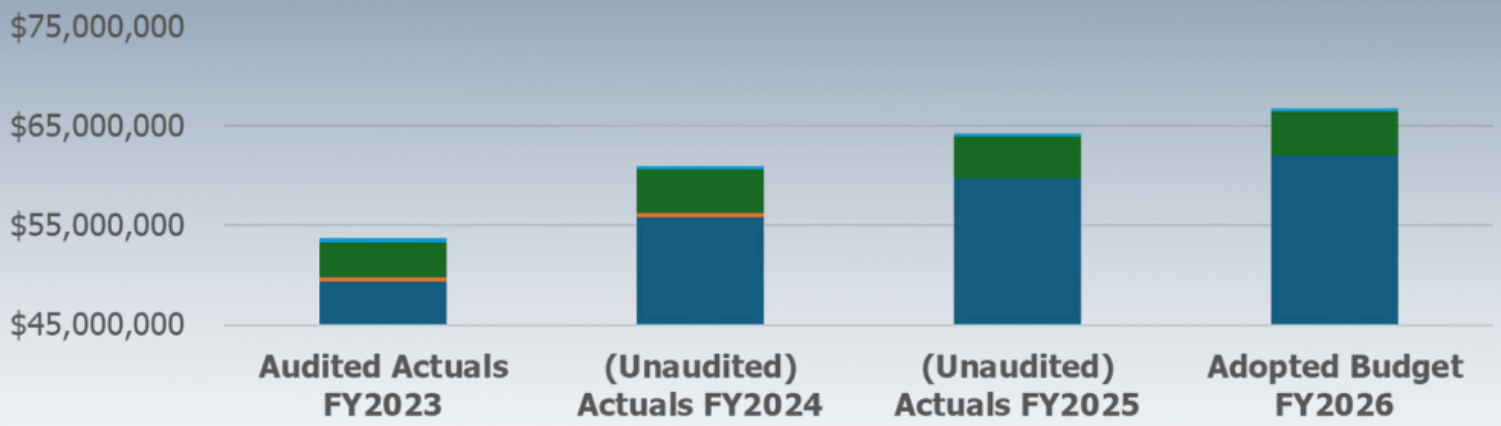
Revenues by Type
Expenses by Type

REVENUE BY TYPE

Revenue Type	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Taxes	$ 109,802,569	$ 121,188,454	$ 127,611,109	$ 128,533,001	$ 130,776,320	$ 2,243,319	1.7%
Budgeted Use of Reserves				56,701,135	48,266,239	(8,434,896)	-14.9%
Interest Income	132,553	5,895,323	4,187,152	6,046,052	5,200,000	(846,052)	-14.0%
Licenses and Permits	3,252,036	4,161,700	5,335,967	4,291,250	4,821,800	530,550	12.4%
Fines and Forfeitures	997,968	7,794	21,137	1,300,000	1,300,000		0.0%
Intergovernmental Revenues	2,108,037	1,287,654	382,620	1,200,000	1,200,000	-	0.0%
Charges for Services	4,542,258	1,525,764	1,057,910	1,043,650	1,167,150	123,500	11.8%
Transfers IN	1,119,009	16,694,359		582,000	702,959	120,959	20.8%
Miscellaneous Revenue	474,620	483,251	1,134,475	204,500	204,500		0.0%
Contributions and Donations	250		10,000	25,000	10,000	(15,000)	-60.0%
Total Revenue - All Funds	**$ 122,429,300**	**$ 151,244,298**	**$ 139,740,370**	**$ 199,926,588**	**$ 193,648,968**	**$ (6,277,620)**	-3.1%



Property Tax Revenue by Fiscal Year



	FY2023 Actuals	FY2024 Actuals (unaudited)	FY2025 Actuals (unaudited)	FY2026 Adopted Budget	Change	%
Property Tax Revenue						
Property Taxes - Current Year	49,309,188	55,799,961	59,725,965	62,018,000	2,292,035	3.8%
Property Taxes - Prior Year	514,074	381,283	(179,819)	(264,780)	(84,961)	47.2%
Personal Property Taxes-Current Ye	3,403,458	4,406,751	4,168,252	4,399,000	230,748	5.5%
Real Estate Transfer (Intangible)	451,953	324,026	378,576	300,000	(78,576)	-20.8%
Total Property Tax Revenue	**53,678,673**	**60,912,021**	**64,092,974**	**66,452,220**	**2,359,246**	3.7%

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.

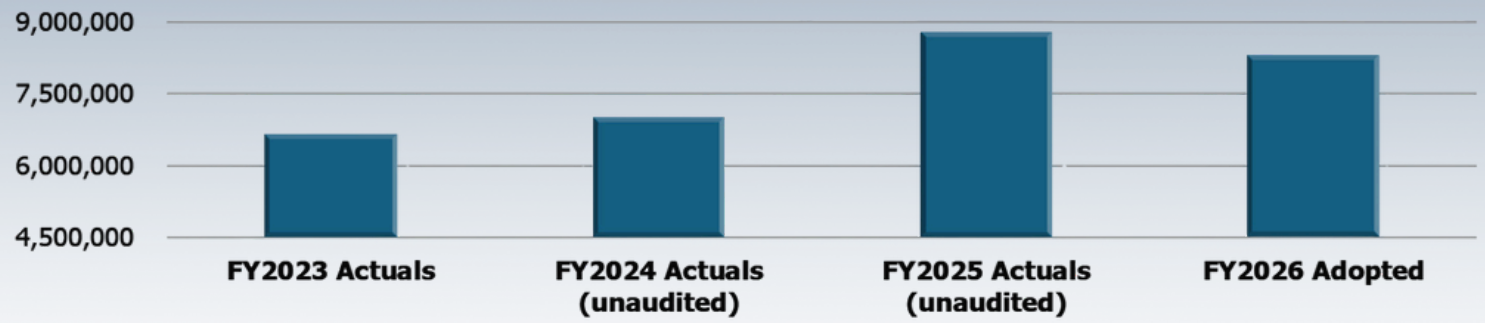
Who decides how much my property is worth for tax purposes?
The Board of Assessors and their staff are responsible for determining the property value in the City of South Fulton and Fulton County. Each year, between January 1 and April 1, every property owner can declare a proposed value for their property. (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.

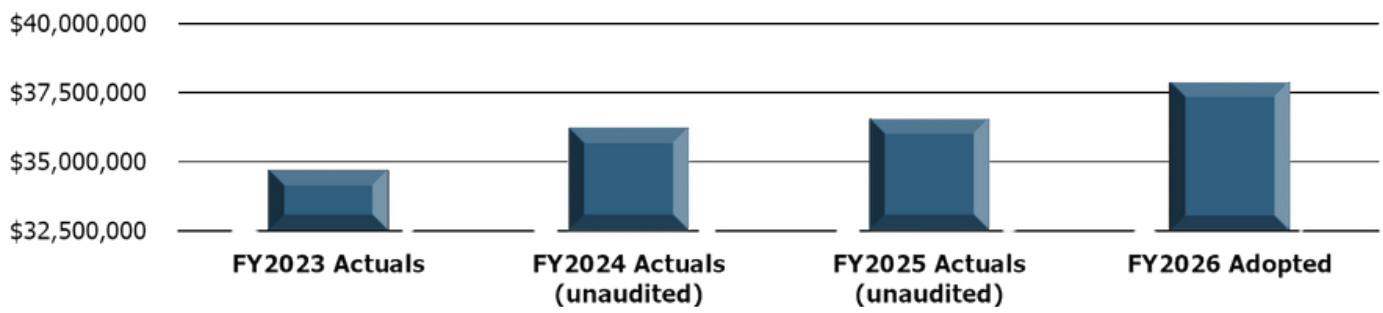
Franchise Tax Revenue by Fiscal Year



	FY2023 Actuals	FY2024 Actuals (unaudited)	FY2025 Actuals (unaudited)	FY2026 Adopted	Change	%
Franchise Tax Revenue	6,643,310	6,982,851	8,770,049	8,288,000	(482,049)	-5.5%
Total Franchise Tax	6,643,310	6,982,851	8,770,049	8,288,000	(482,049)	-5.5%

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 FY2026.

Local Option Sales Tax (LOST) Revenue by Fiscal Year



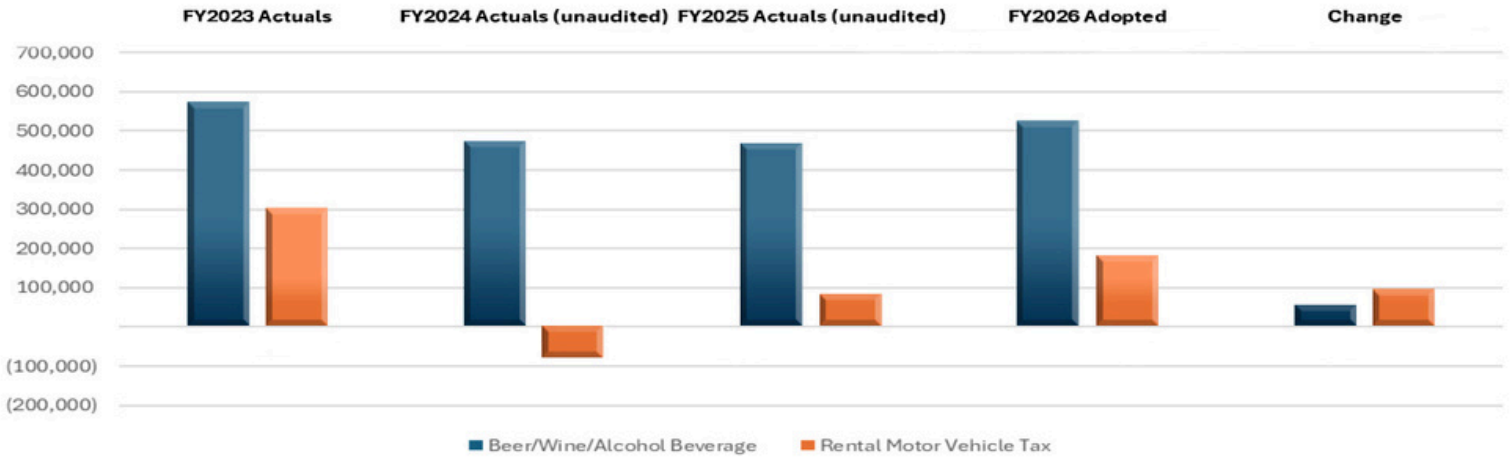
Local Option Sales Tax Revenue

FY2023 Actuals	FY2024 Actuals (unaudited)	FY2025 Actuals (unaudited)	FY2026 Adopted	Change	%
34,694,331	36,228,961	36,529,876	37,880,000	1,350,124	3.7%

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 .75% LOST was 40.2737% in 2024 and will continue to increase over the next 6 years based on future growth in the city, no new update for FY25 and FY26.

Other Excise Taxes by Fiscal Year

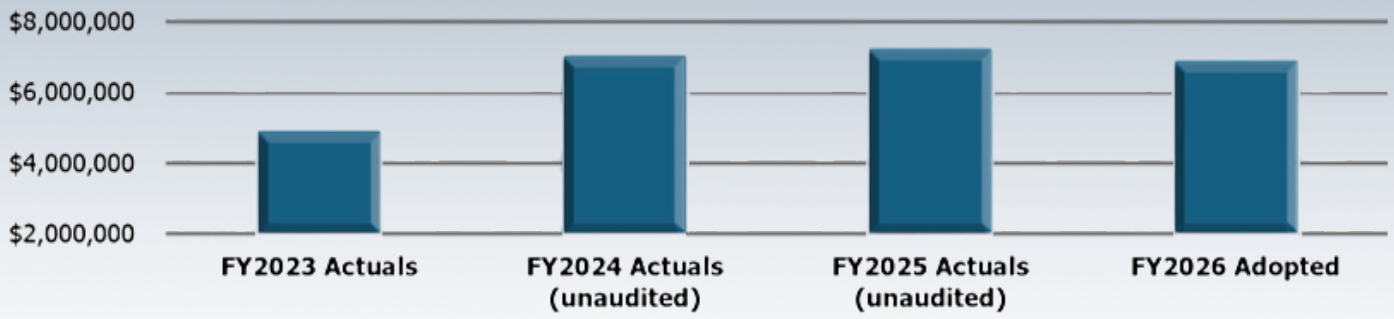


	FY2023 Actuals	FY2024 Actuals (unaudited)	FY2025 Actuals (unaudited)	FY2026 Adopted	Change	%
Beer/Wine/Alcohol Beverage	573,060	473,657	469,018	526,000	56,982	12.1%
Rental Motor Vehicle Tax	305,050	(68,627)	84,232	182,000	97,768	116.1%
Total Other Excise Taxes	**878,110**	**405,030**	**553,250**	**708,000**	**154,750**	**28.0%**

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

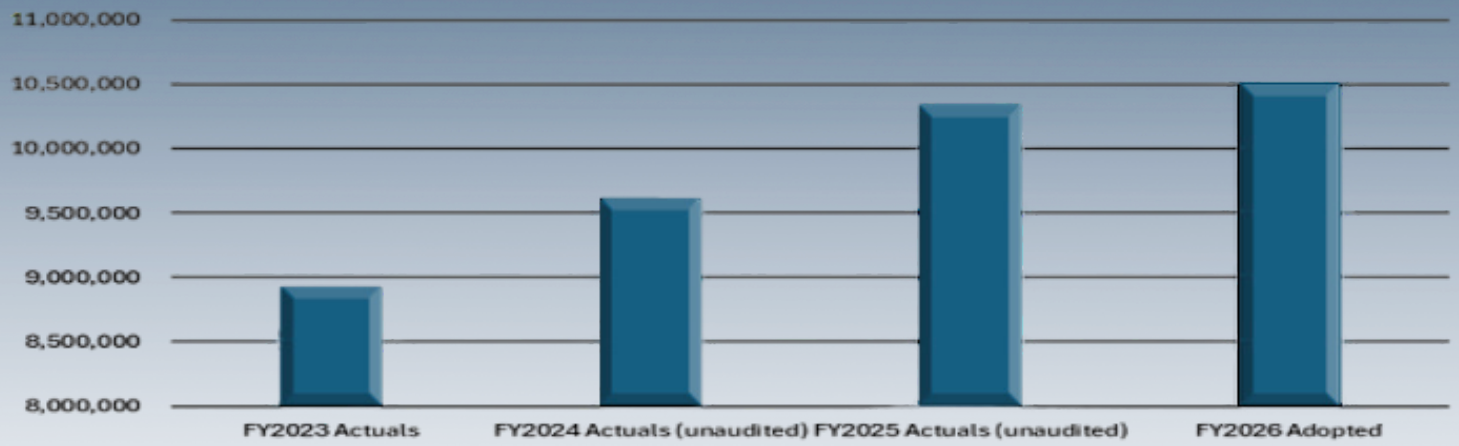


	FY2023 Actuals	FY2024 Actuals (unaudited)	FY2025 Actuals (unaudited)	FY2026 Adopted	Change	%
Business and Occupation Taxes	4,915,768	7,040,334	7,250,219	6,893,100	(357,119)	-4.9%
Total Business and Occupation Taxes	**$ 4,915,768**	**$ 7,040,334**	**$ 7,250,219**	**$ 6,893,100**	(357,119)	-4.9%

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.

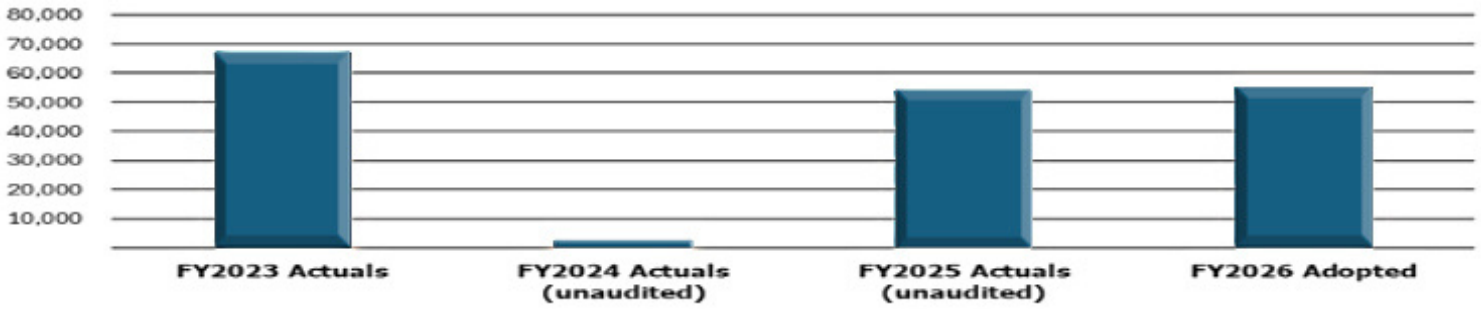
Insurance Premium Taxes by Fiscal Year



	FY2023 Actuals	FY2024 Actuals (unaudited)	FY2025 Actuals (unaudited)	FY2026 Adopted	Change	%
Insurance Premium Taxes	8,925,282	9,615,423	10,337,239	10,500,000	162,761	1.6%

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

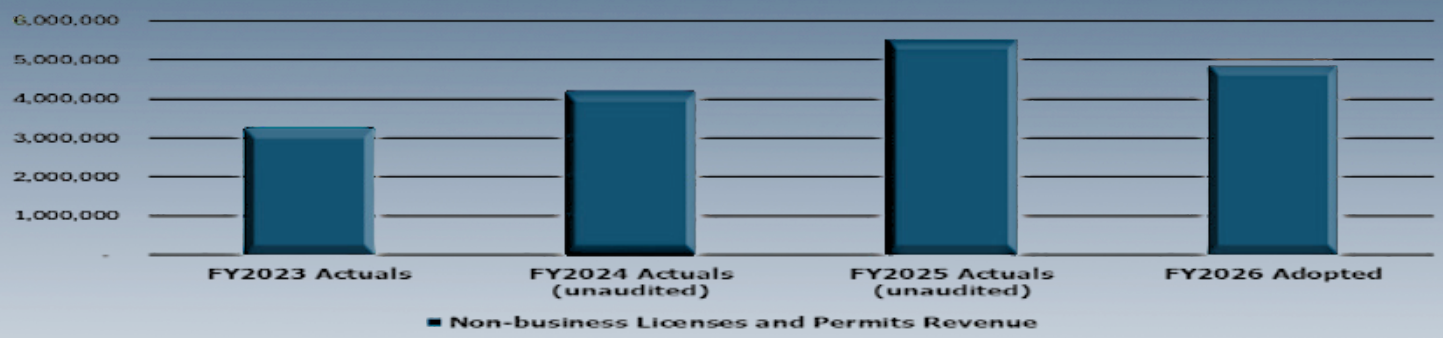
Financial Institution Taxes by Fiscal Year



	FY2023 Actuals	FY2024 Actuals (unaudited)	FY2025 Actuals (unaudited)	FY2026 Adopted	Change	%
Financial Institution Taxes	67,095	2,506	54,009	55,000	991	1.8%

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 depository financial institutions located within the city.

Non-business Licenses and Permits by Fiscal Year



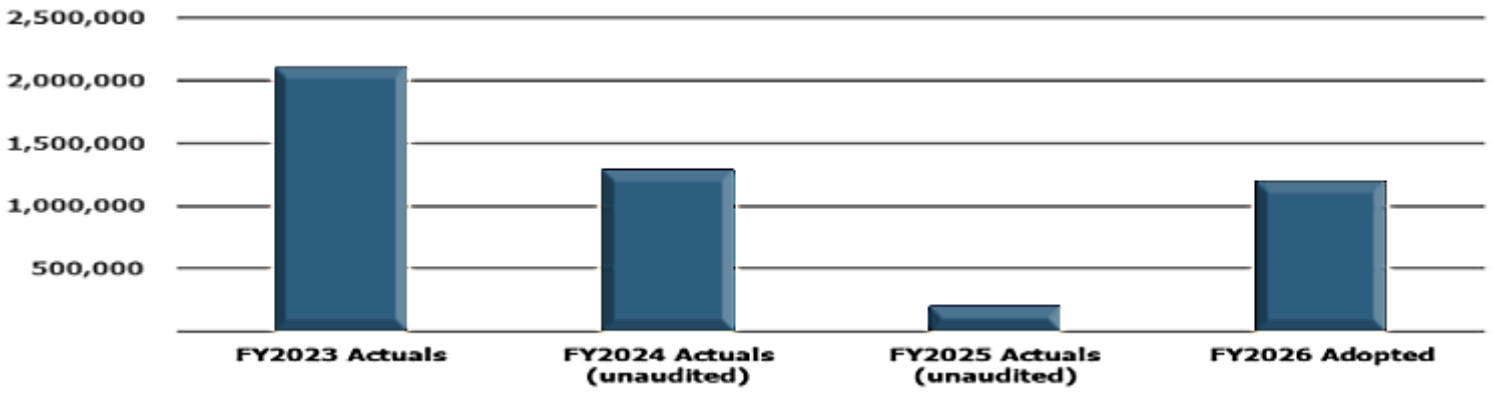
	FY2023 Actuals	FY2024 Actuals (unaudited)	FY2025 Actuals (unaudited)	FY2026 Adopted	Change	%
Non-business Licenses and Permits Revenue	3,252,036	4,161,700	5,504,847	4,821,800	(683,047)	-12.4%
Total Non-business Licenses and Permits Tax Revenue	**$ 3,252,036**	**$ 4,161,700**	**$ 5,504,847**	**$ 4,821,800**	**(683,047)**	**-12.4%**

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

Grant Revenues by Fiscal Year

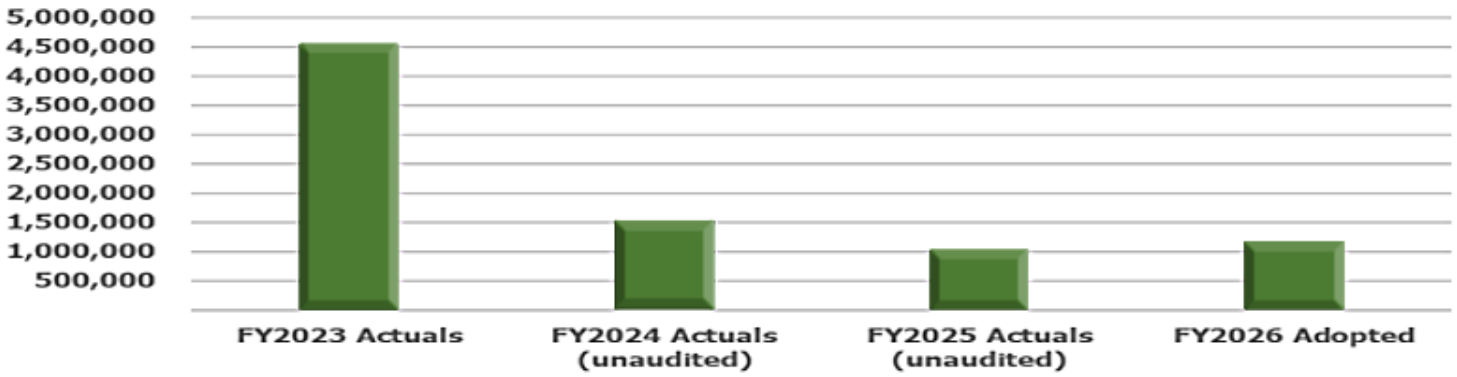


	FY2023 Actuals	FY2024 Actuals (unaudited)	FY2025 Actuals (unaudited)	FY2026 Adopted	Change	%
Multiple Grant Funds	2,108,037	1,287,654	204,495	1,200,000	995,505	486.8%
Total Grant Funds	**$ 2,108,037**	**$ 1,287,654**	**$ 204,495**	**$ 1,200,000**	**995,505**	**486.8%**

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.

Charges for Services (User Fees) by Fiscal Year

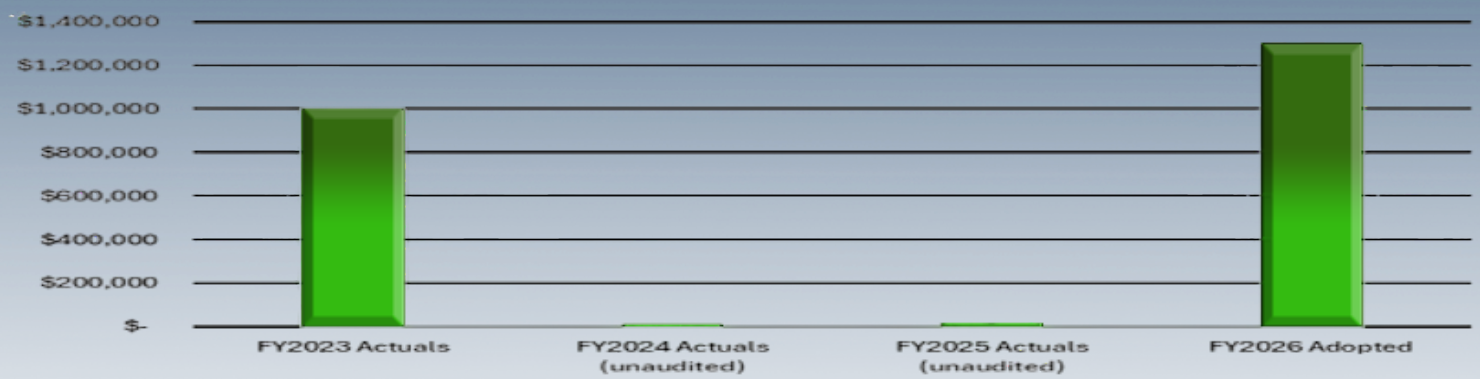


	FY2023 Actuals	FY2024 Actuals (unaudited)	FY2025 Actuals (unaudited)	FY2026 Adopted	Change	%
Charges for Services (User Fees)	4,542,258	1,525,764	1,023,694	1,167,150	143,456	14.0%
Total Charges for Service	**$ 4,542,258**	**$ 1,525,764**	**$ 1,023,694**	**$ 1,167,150**	**143,456**	**14.0%**

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.

Fines and Forfeitures by Fiscal Year

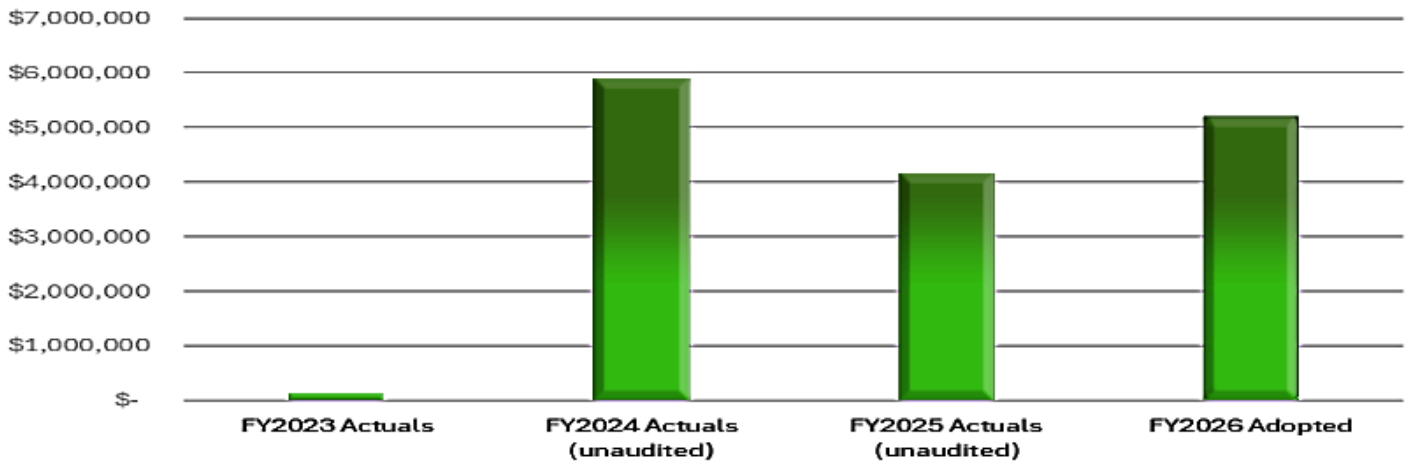


	FY2023 Actuals	FY2024 Actuals (unaudited)	FY2025 Actuals (unaudited)	FY2026 Adopted	Change	%
Total Fines and Forefeit	**$ 997,968**	**$ 7,794**	**$ 15,226**	**$ 1,300,000**	1,284,774	8438.0%

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 by Fiscal Year

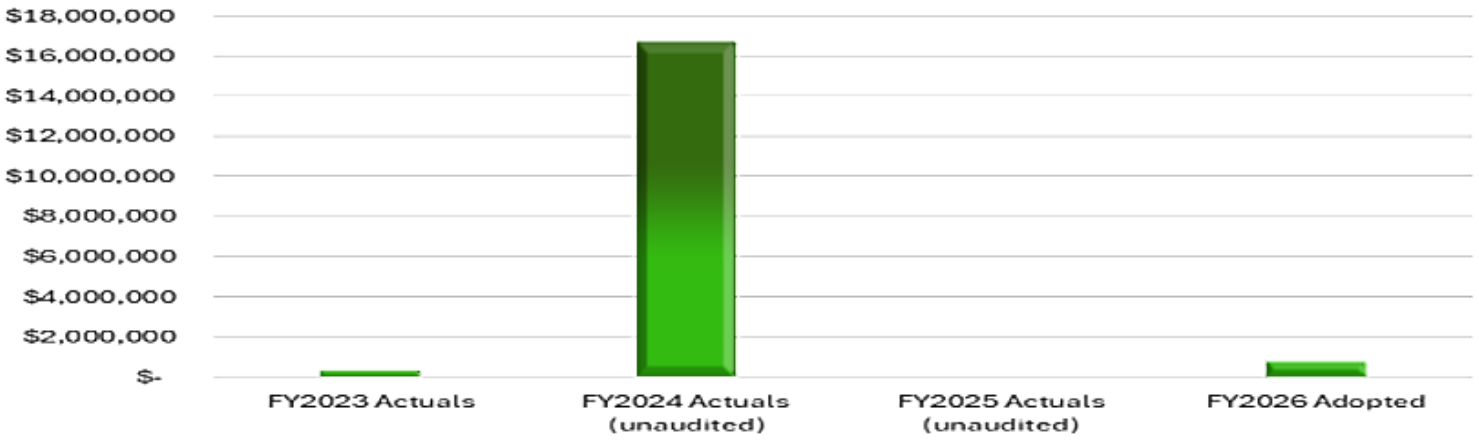


	FY2023 Actuals	FY2024 Actuals (unaudited)	FY2025 Actuals (unaudited)	FY2026 Adopted	Change	%
Interest Income	132,553	5,895,323	6,046,052	5,200,000	(846,052)	-14.0%
Interest Income	**$ 132,553**	**$ 5,895,323**	**$ 6,046,052**	**$ 5,200,000**	**(846,052)**	**-14.0%**

Background - Interest Income

During fiscal year 2025, 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 $6,046,052 million from interest income during the 2025 fiscal year (unaudited).

Interfund Transfers by Fiscal Year



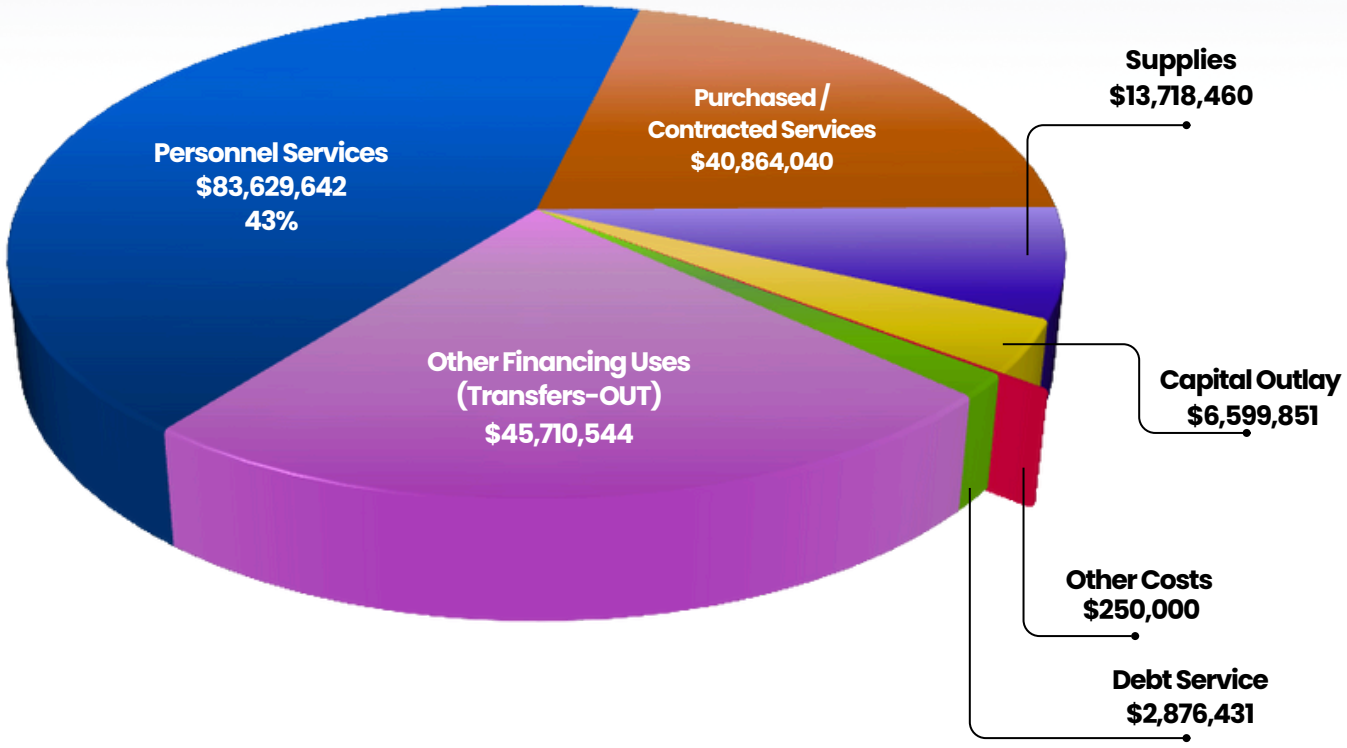
	FY2023 Actuals	FY2024 Actuals (unaudited)	FY2025 Actuals (unaudited)	FY2026 Adopted	Change	%
Interfund Transfers	296,516	-	582,000	702,959	120,959	20.8%
Total Interfund Transfers	$ 296,516	$ 16,694,359	$ 582,000	$ 702,959	120,959	20.8%

Background - Transfers IN

Transfers IN in the General Fund represent cash shifting from other funds to the General Fund. For the fiscal year 2026 budget, we anticipate allocating $702,959 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	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services	$ 50,296,628	$ 66,339,569	$ 79,917,809	$ 85,689,762	$ 83,629,642	$ (2,060,120)	-2.4%
Purchased / Contracted Services	16,469,366	24,947,998	30,008,945	40,403,789	40,864,040	460,251	1.1%
Supplies	6,823,735	10,088,824	11,860,638	15,470,823	13,718,460	(1,752,363)	-11.3%
Capital Outlay	3,850,407	24,095,551	31,950,127	46,740,565	6,599,851	(40,140,714)	-85.9%
Other Costs	46,270	12,245	300,000	250,000	250,000	-	0.0%
Debt Service	1,801,727	1,692,372	2,454,540	2,370,493	2,876,431	505,938	21.3%
Other Financing Uses (Transfers-OUT)	19,380,440	4,788,329	194,085	9,001,155	45,710,544	36,709,389	407.8%
Total General Fund Expense by Type	**$ 98,668,573**	**$131,964,888**	**$156,686,144**	**$199,926,588**	**$193,648,968**	**$ (6,277,620)**	-3.1%



Financial Summaries General Fund Expense Summary by Department Elected Officials

Mayor
Council District 1-7
Office of the City Clerk Department
Office of the City Manager
- Grants Division

Finance Department
Procurement Department
Legal Department
Information Technology Department
Human Resources Department
- Risk Management Division

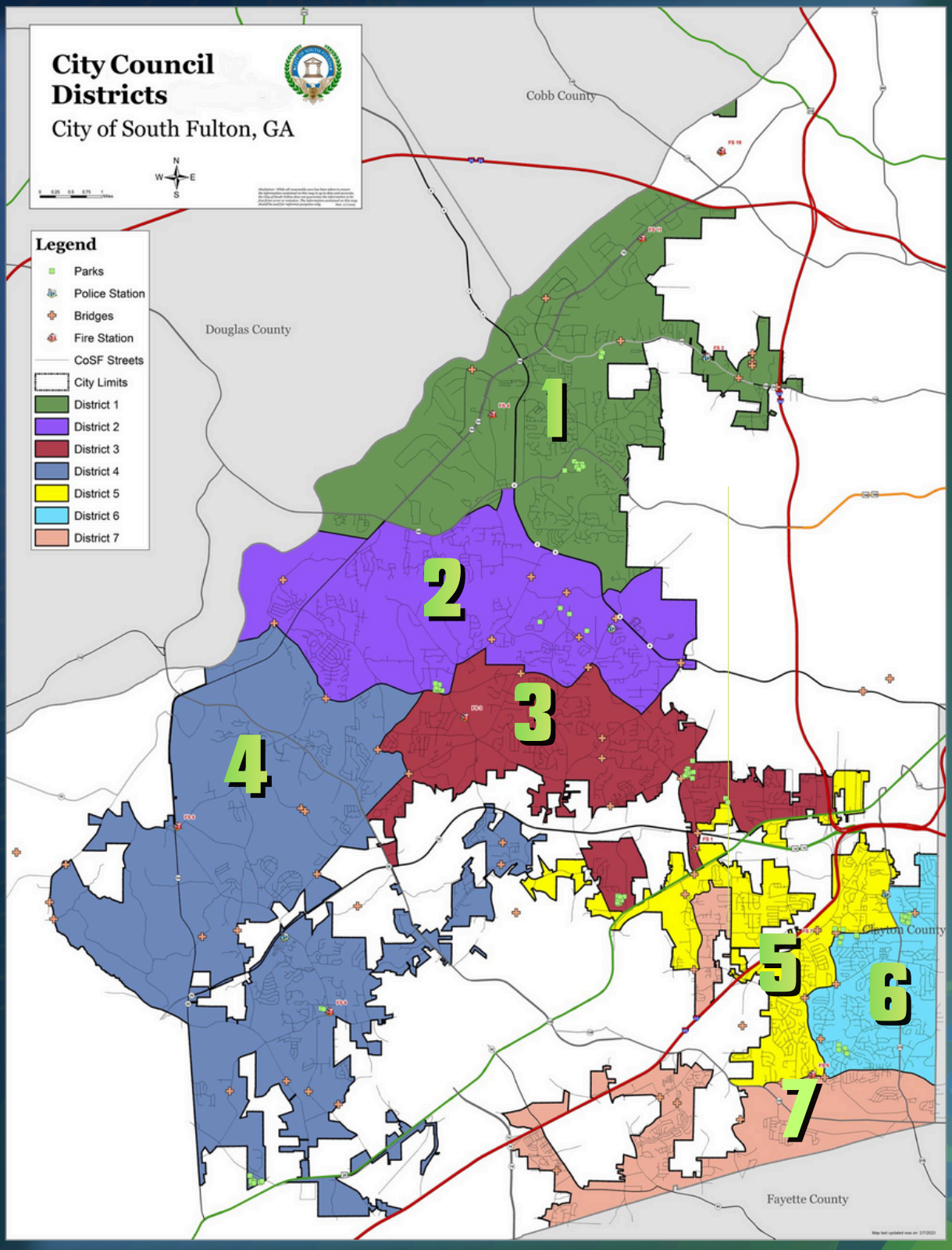
Public Affairs Department
General Services Department
- Facilities Maintenance Division
- General Services Division
- Management Services Division
- Fleet Services Division

Municipal Courts Department
Police Department
Fire Department
Public Works Department
Parks and Recreation Department
Cultural Affairs Department
Community Development & Regulatory Affairs Department
- Code Enforcement Division

GENERAL FUND
EXPENSE SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
General Fund							
District-1	$ 169,309	$ 125,896	$144,962	$ 143,576	$128,286	$ (15,290)	-10.6%
District-2	212,707	135,298	158,129	157,625	140,560	(17,065)	-10.8%
District-3	148,838	120,572	137,986	142,868	127,819	(15,049)	-10.5%
District-4	156,723	112,416	138,321	138,382	127,369	(11,013)	-8.0%
District-5	182,106	111,319	137,632	142,470	127,349	(15,121)	-10.6%
District-6	175,587	120,140	128,527	135,038	121,143	(13,895)	-10.3%
District-7	127,394	116,672	141,094	142,470	127,369	(15,101)	-10.6%
City Clerk	1,047,320	1,443,781	1,771,886	2,510,556	2,161,652	(348,904)	-13.9%
Mayor	285,058	164,574	123,954	151,739	157,179	5,440	3.6%
City Manager	1,076,440	1,362,896	2,163,111	3,885,017	3,318,373	(566,644)	-14.6%
Finance	1,531,764	1,987,058	2,570,046	3,080,741	3,368,174	287,433	9.3%
Grants	21,053	224,797	448,370	780,198	1,018,986	238,788	30.6%
Procurement	250,020	684,406	528,195	1,000,191	733,036	(267,155)	-26.7%
Legal	1,152,931	1,253,156	1,224,302	1,989,291	1,567,862	(421,429)	-21.2%
Information Technology	3,545,512	4,042,268	6,748,155	7,306,158	8,539,984	1,233,826	16.9%
Human Resources	956,755	1,377,558	1,467,977	1,691,036	1,744,182	53,146	3.1%
Risk Management	2,926,188	3,991,628	3,094,965	5,038,063	5,494,204	456,141	9.1%
Facilities Maintenance	2,015,684	2,239,094	13,102,152	18,407,363	4,499,270	(13,908,093)	-75.6%
Communications	419,515	(6,026)	-	-	-	-	
Public Affairs	232,445	1,342,568	1,408,556	1,656,804	1,665,513	8,709	0.5%
General Services	2,308,752	18,276,788	7,223,647	8,388,238	760,346	(7,627,892)	-90.9%
Management Services	-	2,414	2,198,152	3,532,804	2,784,724	(748,080)	21.2%
Municipal Courts	840,075	740,494	992,517	1,161,404	979,406	(181,998)	-15.7%
Police Department	19,195,481	27,334,398	35,845,891	36,488,467	30,353,485	(6,134,982)	-16.8%
Fire and Rescue Department	20,002,356	26,022,001	35,582,485	40,888,441	29,824,697	(11,063,744)	-27.1%
Fire Prevention	312,657	1,091,549	-	-	-	-	-
Public Works	8,879,490	12,286,408	12,971,685	17,772,975	15,338,282	(2,434,693)	-13.7%
Fleet Maintenance Services		15,899	1,921,136	2,483,918	13,172,079	10,688,161	430.3%
Parks and Recreation	4,000,651	10,058,533	9,576,520	13,793,200	7,003,310	(6,789,890)	49.2%
Cultural Affairs	984,035	1,557,265	4,999,414	6,105,792	2,361,488	(3,744,304)	-61.3%
Community Development & Regulatory Affairs	2,665,617	3,535,545	4,228,831	5,472,365	4,379,015	(1,093,350)	-20.0%
Code Enforcement	2,395,686	4,016,502	3,883,971	4,752,236	4,682,269	(69,967)	-1.5%
Eco Dev (Destination South Fultc	870,014	1,169,046	971788	1,319,478	908,299	(411,179)	-31.2%
Eco Dev (Red Oak)	199,971	119,647	157,703	266,529	222,714	(43,815)	-16.4%
Eco Dev (Old National)				-	-	-	
Non-Departmental	19,380,440	4,788,329	494,085	9,001,155	45,710,544	36,709,389	407.8%
Total General Fund	**$ 98,668,573**	**$ 131,964,888**	**$ 156,686,145**	**$ 199,926,588**	**$ 193,648,968**	**$ (6,277,620)**	-3.1%

THE DISTRICTS



Organization Chart of

CITY OF SOUTH FULTON

MAYOR

Council Member
District 1

Council Member
District 2

Council Member
District 3

Council Member
District 4

Council Member
District 5

Council Member
District 6

Council Member
District 7

Elected Officials

Mayor khalid kamua occupies the City of South Fulton's highest office. He advocates for intentional economic, housing, and restorative justice policies to empower African Americans and all citizens of the nealry 100 square miles of the city. As a former labor and community organizer, he fought for transit workers and co-organized # the Atlanta chapter of *#BlackLivesMatter*. 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.



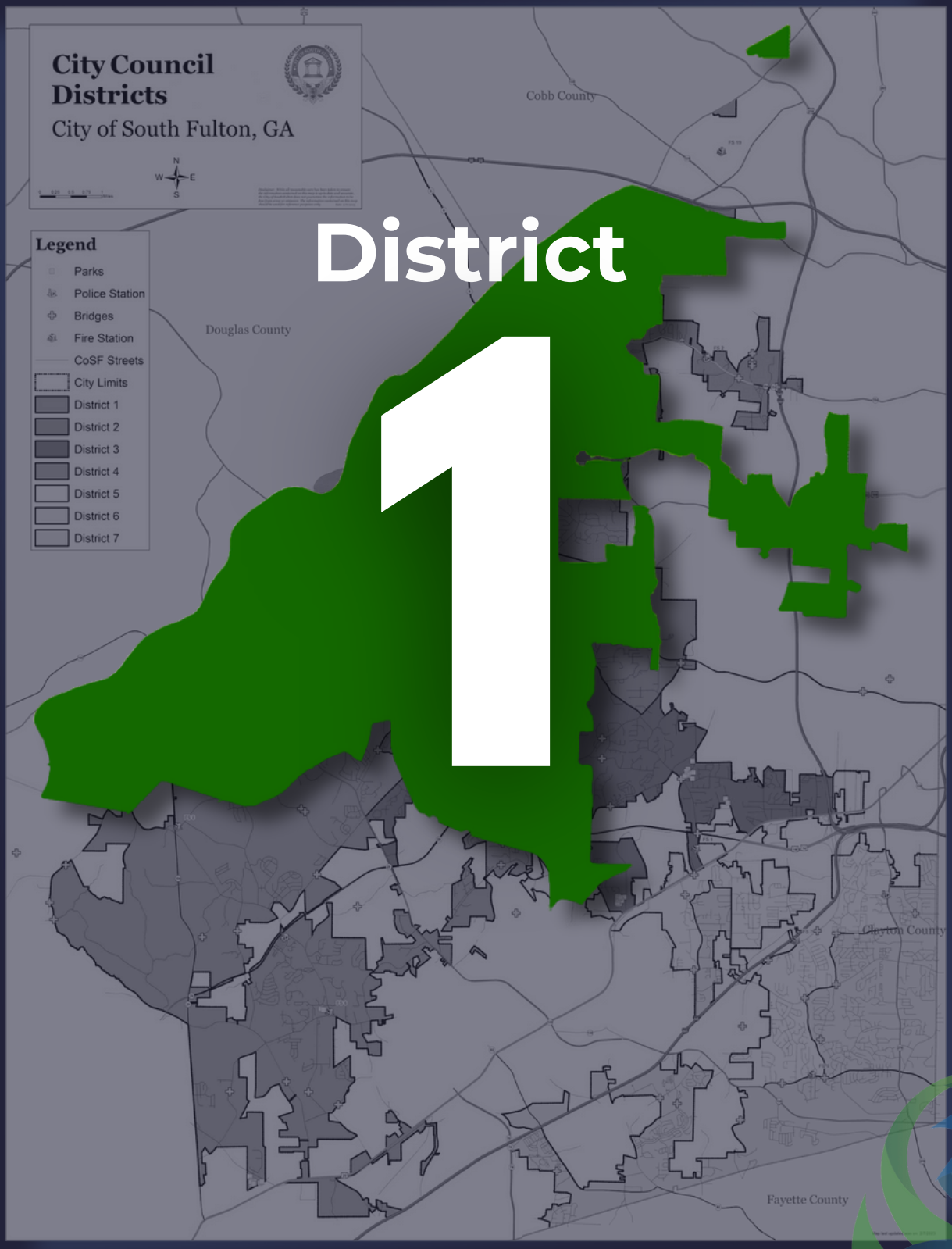
Mayor
khalid kamau

Position Summary

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Mayor	1	1	1	1	-
Total Personnel	**1**	**1**	**1**	**1**	-

Financial Section

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 155,187	$ 49,482	$ 49,472	$ 49,107	$ 49,107	$	0.0%
Employee Benefits	56,726	19,217	20,354	17,132	22,572	5,440	31.8%
Total Personnel Services	**211,913**	**68,699**	**69,825**	**66,239**	**71,679**	**5,440**	**7.8%**
Purchased Contracted Services	59,104	78,974	34,717	42,006	59,000	16,994	40.5%
Supplies	14,041	16,901	19,411	43,494	26,500	(16,994)	-39.1%
Total Expenditures	**$ 285,058**	**$ 164,574**	**$ 123,954**	**$ 151,739**	**$ 157,179**	**$ 5,440**	**3.6%**


City Council Districts
City of South Fulton, GA
Legend
Parks
Police Station
Bridges
Fire Station
CoSF Streets
City Limits
District 1
District 2
District 3
District 4
District 5
District 6
District 7
Cobb County
Douglas County
Clayton County
Fayette County
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 completion of 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.



Councilwoman
Dr. Catherine Foster-Rowell

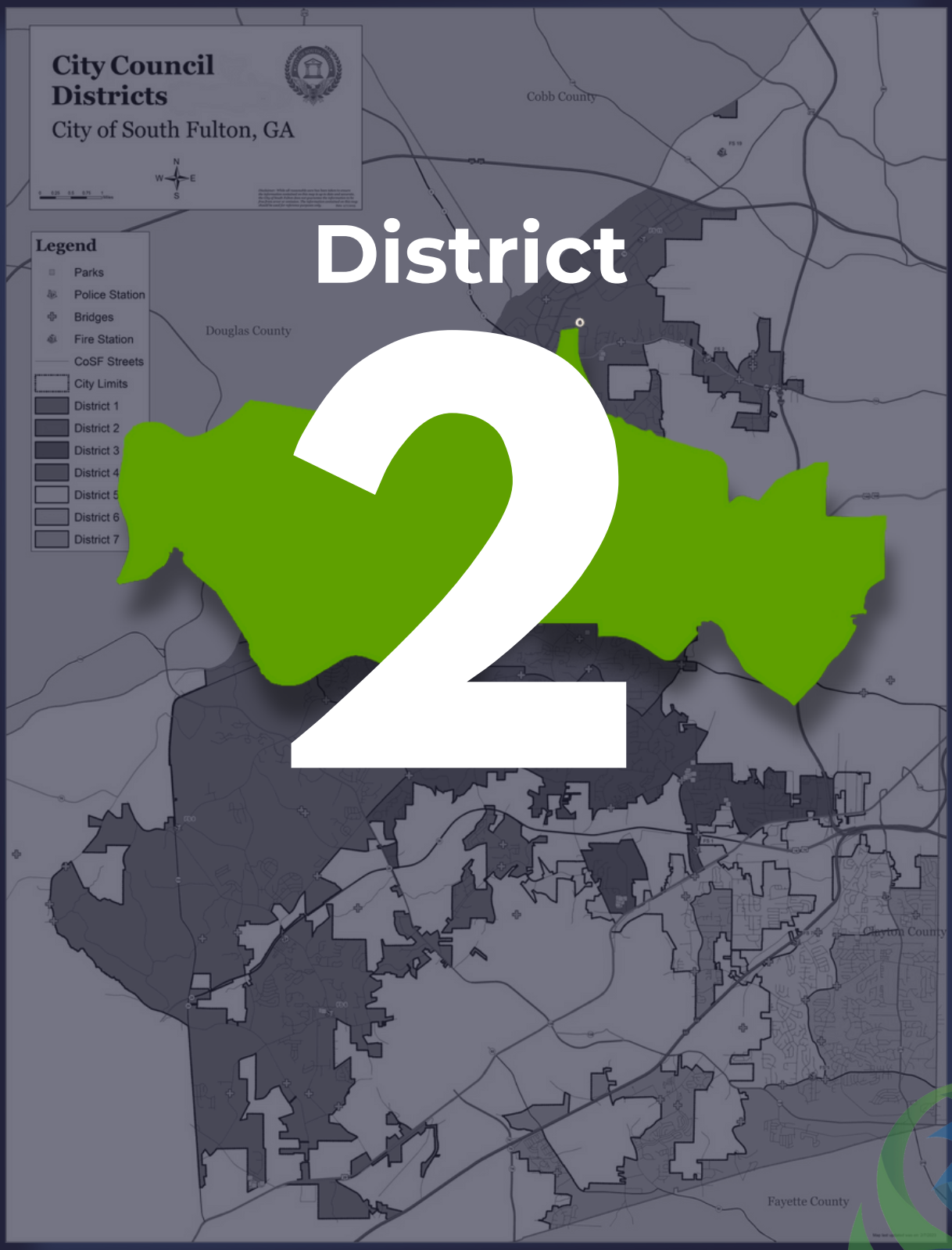
Position Summary

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Council Person	1	1	1	1	-
Total Personnel	**1**	**1**	**1**	**1**	-

Financial Section

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 72,648	$ 37,332	$ 41,267	$ 38,807	$ 38,807	$ -	0.0%
Employee Benefits	38,216	15,723	18,080	21,465	20,879	(586)	-2.7%
Total Personnel Services	**110,864**	**53,055**	**59,347**	**60,272**	**59,686**	**(586)**	**-1.0%**
Purchased Contracted Services	29,173	39,013	36,929	37,396	37,100	(296)	-0.8%
Supplies	29,273	33,828	48,686	45,908	31,500	(14,408)	-31.4%
Total Expenditures	**$ 169,309**	**$ 125,896**	**$ 144,962**	**$ 143,576**	**$ 128,286**	**$ (15,290)**	**-10.6%**




City Council Districts
City of South Fulton, GA
Legend
Parks
Police Station
Bridges
Fire Station
CoSF Streets
City Limits
District 1
District 2
District 3
District 4
District 5
District 6
District 7
Cobb County
Douglas County
Fayette County
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, Councilwoman 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. With the support and trust of district residents, Councilwoman 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.



Councilwoman Carmalitha Gumbs

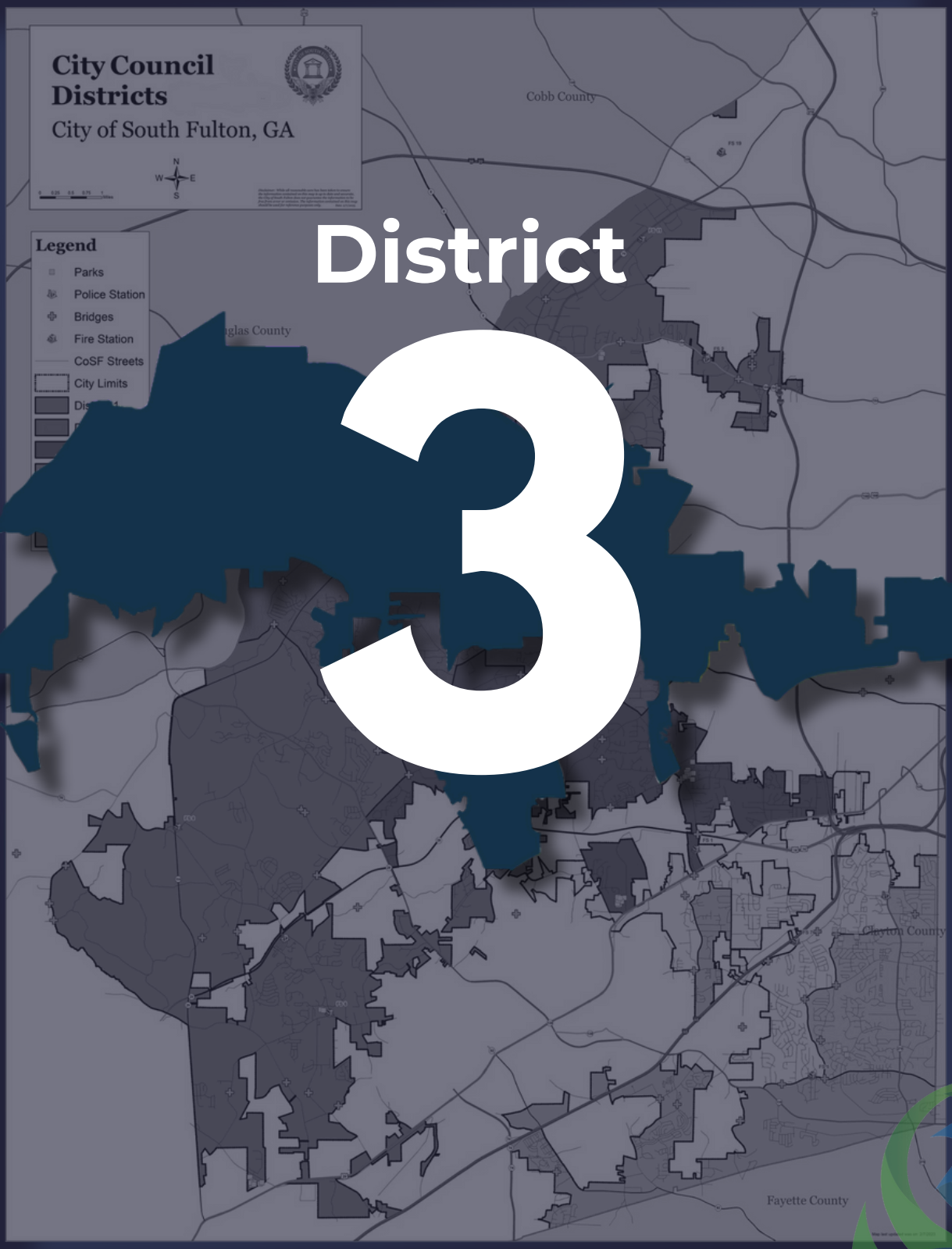
Position Summary

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Council Person	1	1	1	1	-
Total Personnel	**1**	**1**	**1**	**1**	-

Financial Section

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 81,550	$ 40,062	$ 44,616	$ 38,807	$ 38,807	$ -	0.0%
Employee Benefits	$ 71,845	$ 30,311	$ 31,948	$ 35,810	$ 33,153	(2,657)	-7.4%
Total Personnel Services	**$ 153,395**	**$ 70,373**	**$ 76,563**	**$ 74,617**	**$ 71,960**	**(2,657)**	**-3.6%**
Purchased Contracted Services	$ 24,701	$ 36,634	$ 42,078	$ 39,300	$ 39,300	-	0.0%
Supplies	$ 34,610	$ 28,291	$ 39,671	$ 43,708	$ 29,300	(14,408)	-33.0%
Total Expenditures	**$ 212,707**	**$ 135,298**	**$ 158,313**	**$ 157,625**	**$ 140,560**	**$ (17,065)**	**-10.8%**




City Council Districts
City of South Fulton, GA
Legend
Parks
Police Station
Bridges
Fire Station
CoSF Streets
City Limits
Cobb County
Clayton County
Fayette County

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. She 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.



Councilwoman Helen Z. Willis

Position Summary

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Council Person	1	1	1	1	-
Total Personnel	**1**	**1**	**1**	**1**	-

Financial Section

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 71,217	$ 37,185	$ 41,524	$ 38,807	$ 38,807	$ -	0.0%
Employee Benefits	18,431	17,013	17,316	21,053	20,412	(641)	-3.0%
Total Personnel Services	**89,648**	**54,197**	**58,839**	**59,860**	**59,219**	**(641)**	**-1.1%**
Purchased Contracted Services	25,805	27,598	35,385	37,200	37,200		0.0%
Supplies	33,385	38,776	43,761	45,808	31,400	(14,408)	-31.5%
Total Expenditures	**$ 148,838**	**$ 120,572**	**$ 137,986**	**$ 142,868**	**$ 127,819**	**$ (15,049)**	**-10.5%**




City Council Districts
City of South Fulton, GA
Legend
Parks
Police Station
Bridges
Fire Station
CoSF Streets
City Limits
District 1
District 2
District 3
District 4
Douglas County
Clayton County
Fayette County

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 him with The Everyday Hero Award. Committed to his faith, he 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 City Council. In 2023, State Representative Hon. Lydia Glaize awarded him the State of Georgia Impactor Award for his service and dedication to improving the City of South Fulton community and the State of Georgia.



Councilman Jaceey Sebastian

Position Summary

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Council Person	1	1	1	1	-
Total Personnel	**1**	**1**	**1**	**1**	-

Financial Section

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 82,332	$ 37,177	$ 41,267	$ 38,807	$ 38,807	$ -	0.0%
Employee Benefits	26,223	9,603	17,063	13,567	19,962	6,395	47.1%
Total Personnel Services	**108,555**	**46,780**	**58,330**	**52,374**	**58,769**	**6,395**	**12.2%**
Purchased Contracted Services	21,562	16,467	26,169	27,300	43,000	15,700	57.5%
Supplies	26,606	49,168	52,022	58,708	25,600	(33,108)	-56.4%
Total Expenditures	**$ 156,723**	**$ 112,416**	**$ 136,521**	**$ 138,382**	**$ 127,369**	**$ (11,013)**	**-8.0%**




City Council Districts
City of South Fulton, GA
Legend
Parks
Police Station
Bridges
Fire Station
CoSF Streets
Cobb County
Douglas County
Clayton County
Fayette County

District 5

Councilwoman Keosha B. Bell, representing District 5, a native of Athens, GA, resides in the City of South Fulton, and has been actively serving the community for over five 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 specializing in booking & talent services. She 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. Councilwoman Bell's mantra: "Be the Change."



Councilwoman Keosha B. Bell

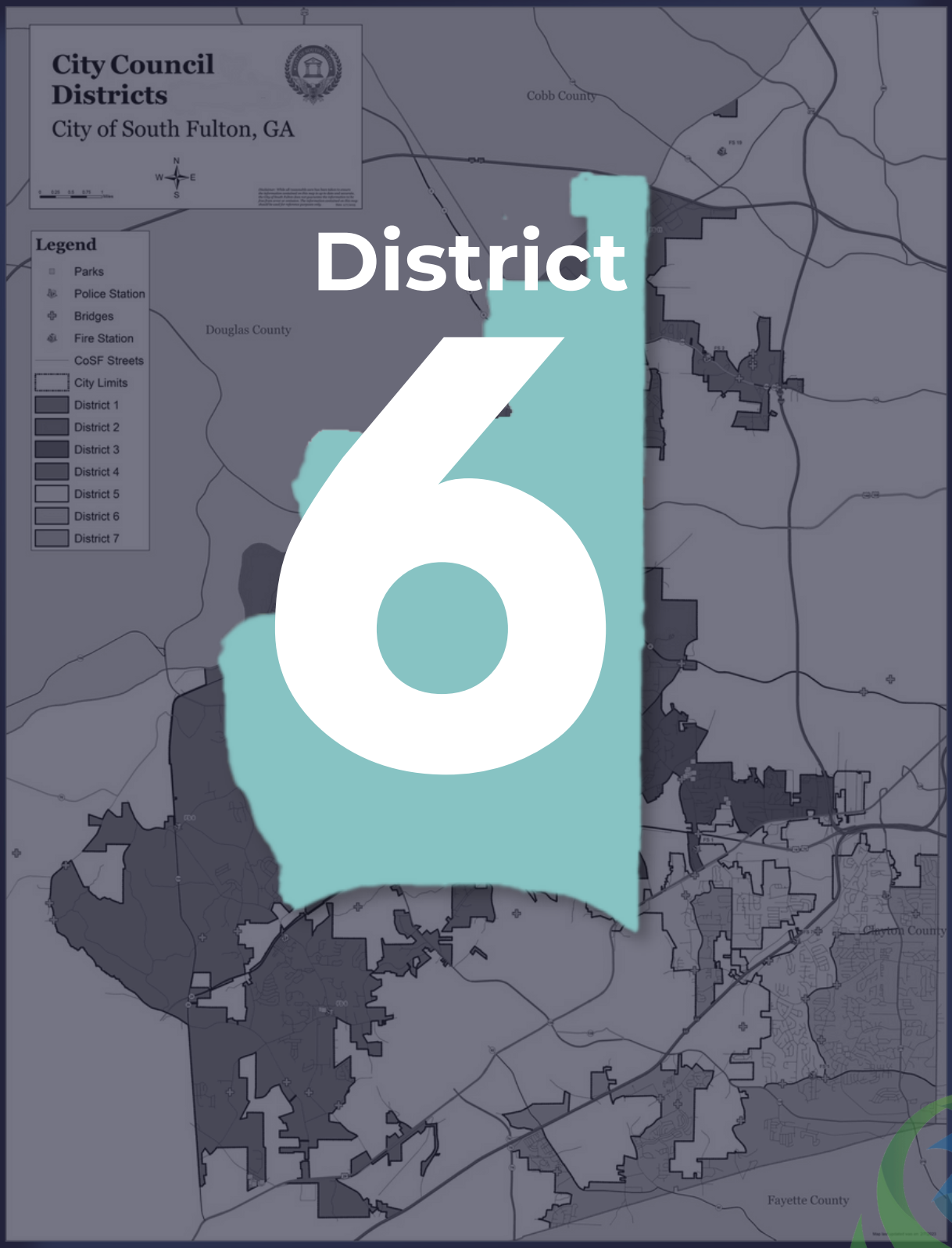
Position Summary

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Council Person	1	1	1	1	-
Total Personnel	**1**	**1**	**1**	**1**	-

Financial Section

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 82,332	$ 38,242	$ 41,267	$ 38,807	$ 38,807	$ -	0.0%
Employee Benefits	41,229	16,998	18,018	20,655	19,942	(713)	-3.5%
Total Personnel Services	**123,560**	**55,240**	**59,286**	**59,462**	**58,749**	**(713)**	**-1.2%**
Purchased Contracted Services	48,493	35,897	41,568	41,800	39,300	(2,500)	-6.0%
Supplies	10,053	20,182	36,778	41,208	29,300	(11,908)	-28.9%
Total Expenditures	**$ 182,106**	**$ 111,319**	**$ 137,632**	**$ 142,470**	**$ 127,349**	**$ (15,121)**	**-10.6%**




City Council Districts
City of South Fulton, GA
Legend
Parks
Police Station
Bridges
Fire Station
CoSF Streets
City Limits
District 1
District 2
District 3
District 4
District 5
District 6
District 7
Cobb County
Douglas County
Clayton County
Fayette County

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, Natasha 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 Graduate Certification in Leadership & Ethics from Kennesaw State University.

A career state and higher education administrator, Natasha is currently 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. Natasha 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.



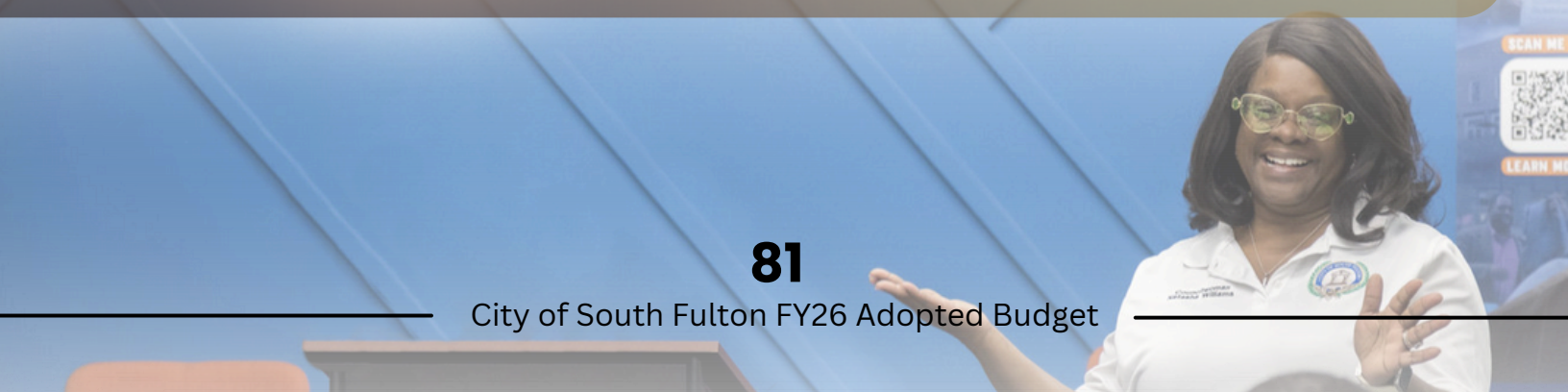
Councilwoman Natasha Williams-Brown

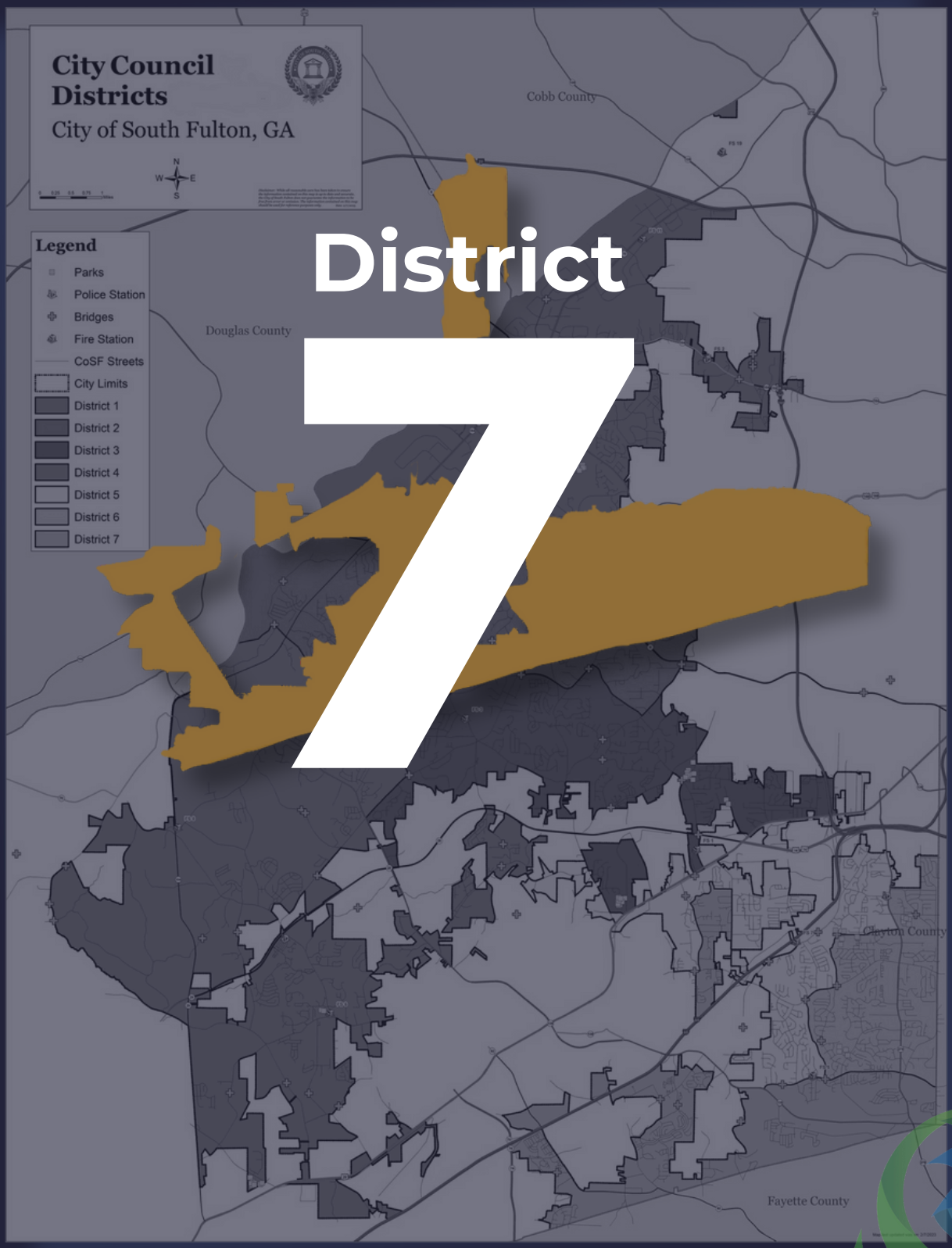
Position Summary

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Council Person	1	1	1	1	-
Total Personnel	**1**	**1**	**1**	**1**	-

Financial Section

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 82,332	$ 38,242	$ 41,267	$ 38,807	$ 38,807	$ -	0.0%
Employee Benefits	41,229	16,998	18,018	20,655	19,942	(713)	-3.5%
Total Personnel Services	**123,560**	**55,240**	**59,286**	**59,462**	**58,749**	**(713)**	**-1.2%**
Purchased Contracted Services	48,493	35,897	41,568	41,800	39,300	(2,500)	-6.0%
Supplies	10,053	20,182	36,778	41,208	29,300	(11,908)	-28.9%
Total Expenditures	**$ 182,106**	**$ 111,319**	**$ 137,632**	**$ 142,470**	**$ 127,349**	**$ (15,121)**	**-10.6%**




City Council Districts
City of South Fulton, GA
Legend
Parks
Police Station
Bridges
Fire Station
CoSF Streets
City Limits
District 1
District 2
District 3
District 4
District 5
District 6
District 7
Cobb County
Douglas County
Clayton County
Fayette County

District 7

Councilwoman Linda Becquer 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 own agency. She 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 personal injury, criminal and civil law, and workers' compensation.

Recognized with President Obama's Lifetime Achievement Award for Service, she has held 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.



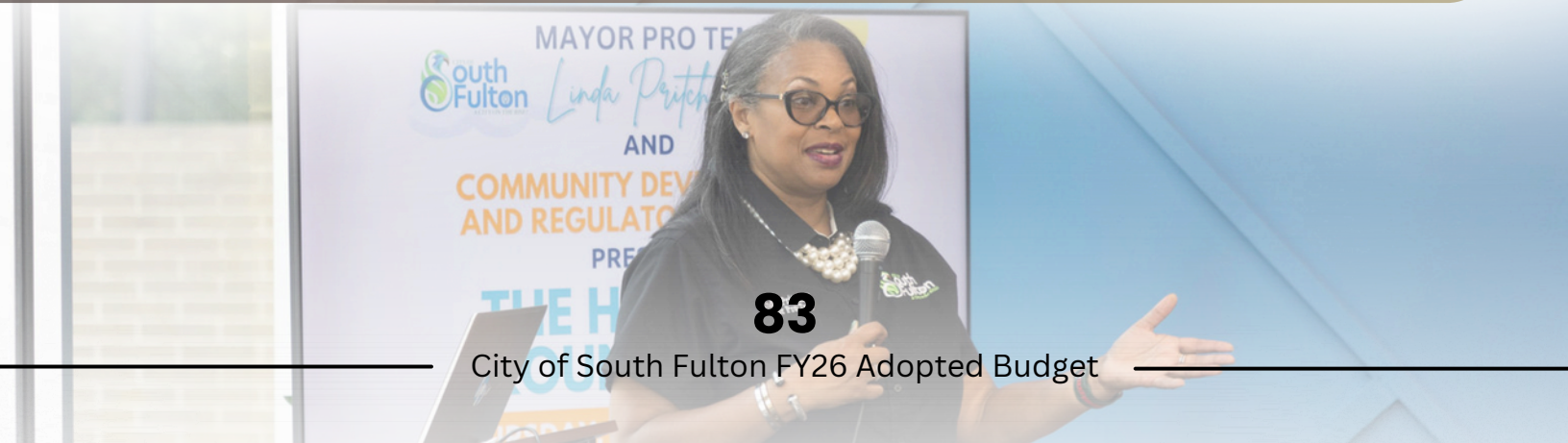
Mayor Pro Tem
Linda Becquer Pritchett

Position Summary

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Council Person	1	1	1	1	-
Total Personnel	**1**	**1**	**1**	**1**	-

Financial Section

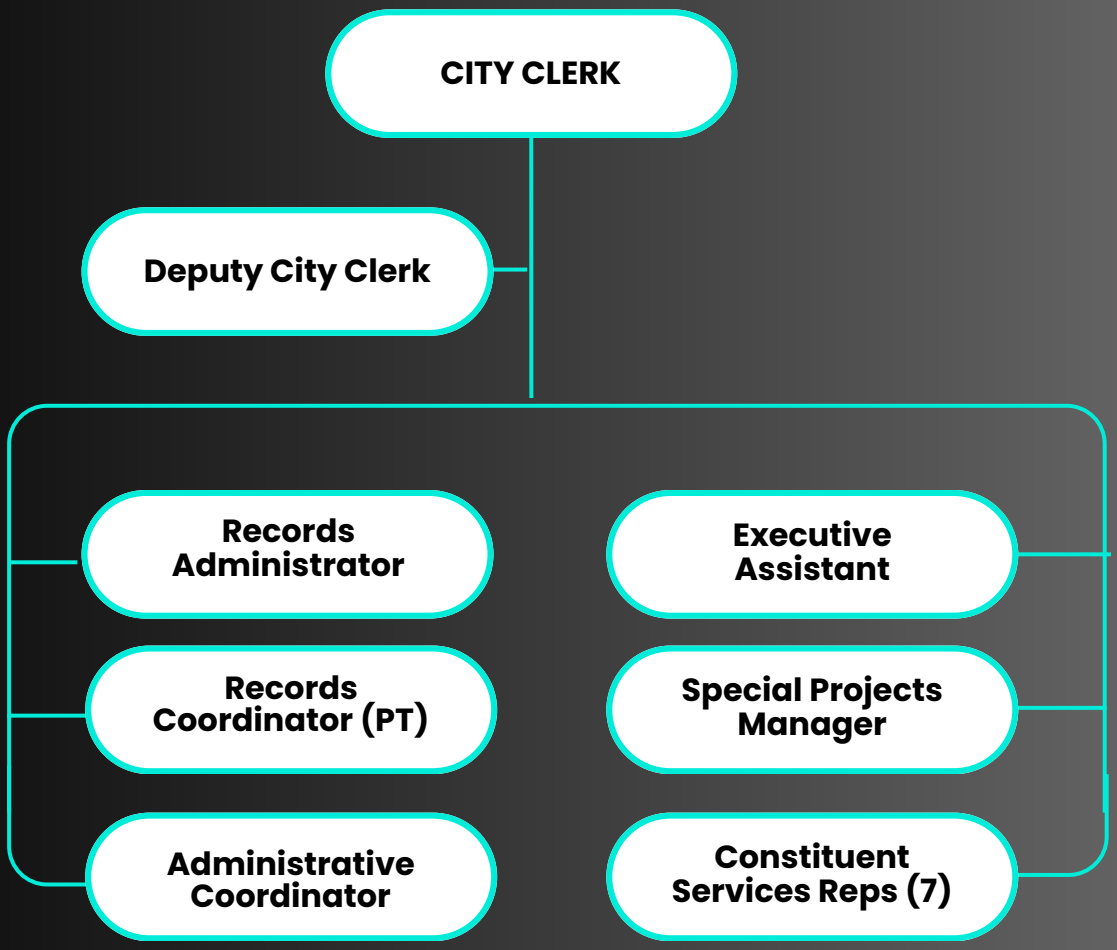
Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 82,332	$ 37,177	$ 41,267	$ 38,807	$ 38,807	$ -	0.0%
Employee Benefits	34,986	9,326	9,528	13,223	13,736	513	3.9%
Total Personnel Services	**117,317**	**46,504**	**50,795**	**52,030**	**52,543**	**513**	**1.0%**
Purchased Contracted Services	13,929	39,785	49,306	52,500	39,000	(13,500)	-25.7%
Supplies	44,340	33,851	28,425	30,508	29,600	(908)	-3.0%
Total Expenditures	**$ 175,587**	**$ 120,140**	**$ 128,527**	**$ 135,038**	**$ 121,143**	**$ (13,895)**	**-10.3%**



City Managed Departments

Organization Chart of

CITY CLERK DEPARTMENT



CITY CLERK DEPARTMENT

OVERVIEW

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.

The City Clerk Department is budgeted in the General Fund.

FY2025 Accomplishments

- ***(Strategic Goal #1)*** Completed annual open records internal training for department directors and staff.
- ***(Strategic Goal #1)*** Deputy City Clerk completed Georgia city clerk training from the UGA Carl Vinson Institute of Government.
- ***(Strategic Goal #1)*** Administered 2025 Municipal Elections and Qualifying.

FY2026 Goals and Objectives

- ***(Strategic Goal #1)*** Proceed with next phase of achieving compliance with Records Management and Retention Program by reviewing processes and software for efficiency and modern functionality.
- ***(Strategic Goal #1)*** Update City Clerk's page on the City's website.
- ***(Strategic Goal #1)*** Review Open Records Internal Systems and Software for efficiency and modern functionality.

CITY CLERK DEPARTMENT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	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	1	-
Administrative Coordinator	1	1	1	1	-
Mayor Chief of Staff	-	1	1	-	-1
Executive Assistant Mayor	-	-	-	1	1
Mayor Public Advocate	-	1	1	-	-1
Legislative Specialist	-	7	7	-	-7
Special Projects Manager	-	-	-	1	1
Intern	-	-	-	1	1
Constituent Service Representative	-	-	-	7	7
Total Personnel	**5**	**14**	**15**	**16**	**1**

FINANCIAL SECTION

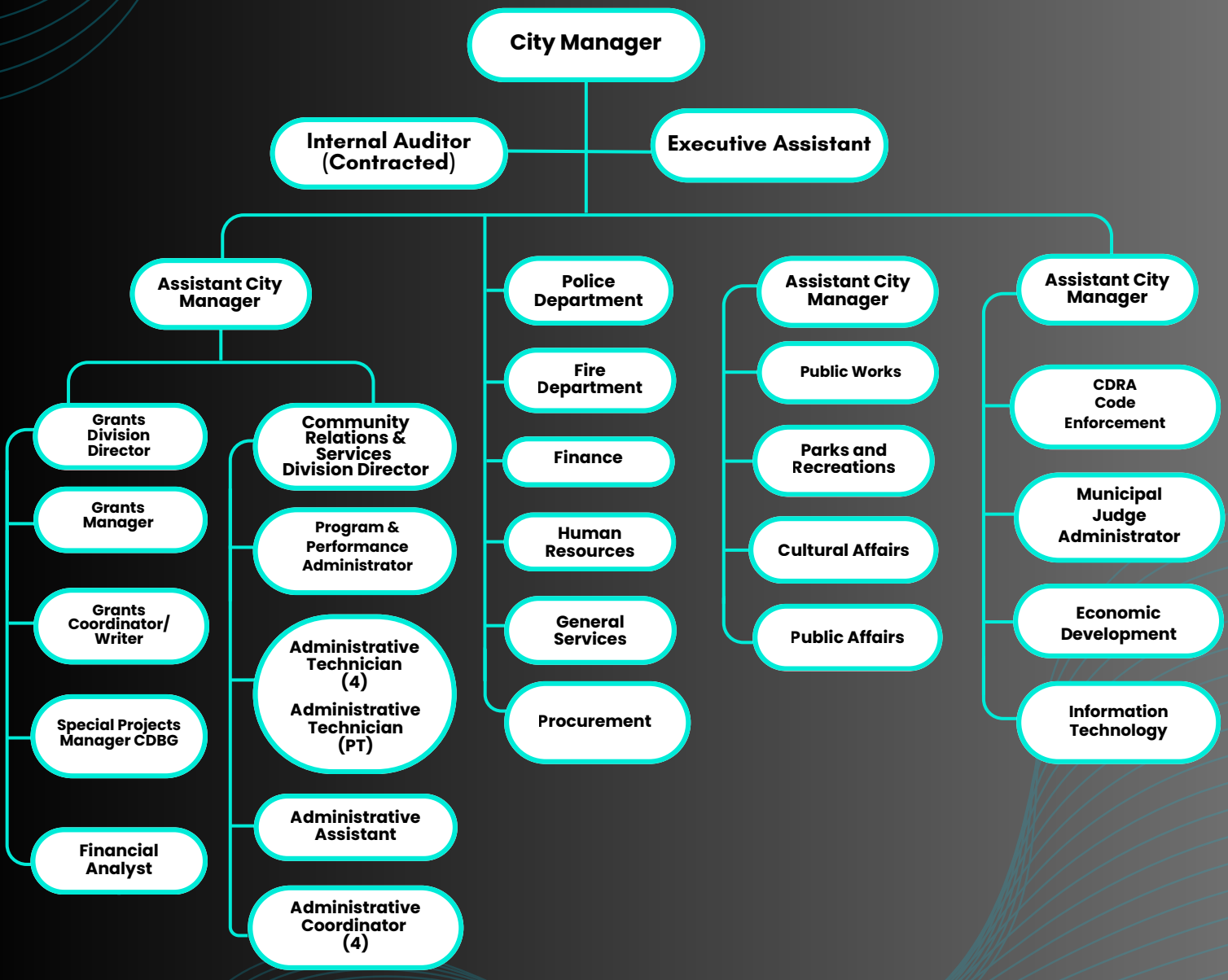
Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 256,641	$ 860,949	$ 948,722	$ 1,116,686	$ 1,155,756	$ 39,070	3.5%
Employee Benefits	134,524	228,747	241,685	306,153	273,396	(32,757)	-10.7%
Total Personnel Services	**391,165**	**1,089,696**	**1,190,407**	**1,422,839**	**1,429,152**	**6,313**	**0.4%**
Purchased Contracted Services	630,063	319,392	523,821	1,028,217	652,000	(376,217)	-36.6%
Supplies	26,091	34,693	57,478	59,500	80,500	21,000	35.3%
Total Expenditures	**$ 1,047,320**	**$ 1,443,781**	**$ 1,771,707**	**$ 2,510,556**	**$ 2,161,652**	**$ (348,904)**	**-13.9%**

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Number of open records processed	9,008	8,600	7,231	9,205	1,974	21.4%
Percentage of minutes submitted within 10 days	99	99	100	100	-	-
Percentage of agendas distributed timely	100	100	99	99	-	-
Percentage of minutes approved without correction	100	100	100	100	-	0.0%
Number of supplements to the City's code of ordinances	20	12	19	12	(7)	-58.3%

Organization Chart of

OFFICE OF THE CITY MANAGER



OFFICE OF THE CITY MANAGER

OVERVIEW

As the city's executive officer, the city manager enforces the policies and directives of the mayor and city council in accordance with the city's charter. The office handles daily operations, ensuring the prompt and efficient delivery of world-class services that improve the quality of life and provide value for all residents. Among other responsibilities, the city manager is responsible for:

- Developing and managing the city's budget of more than ***$425 million.***
- Managing the service delivery of departments and their divisions.
- Ensuring effective communication flow with elected officials.
- Addressing residents' concerns through coordinated efforts of department leaders.
- Building strong, effective relationships with federal, state, and local officials and those from other cities across Georgia.

These activities ensure progress toward the achievement of the four major goals outlined in the city's strategic plan for ***2025-2029.*** These include:

- Enhance Government Efficiency and Productivity
- Increase Community Collaboration and Improve Quality of Life
- Enhance the City's Financial Stability and Economic Diversification
- Strengthen and Expand Infrastructure to Support Sustainability

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

FY2025 Accomplishments

- ***(Strategic Goal #4)*** Completed the architectural and engineering planning and solicitation process for constructing the Police Headquarters, Fire Headquarters, Training Center, and City Hall.
- ***(Strategic Goal #2)*** A community beautification initiative was developed, including a litter reduction program and marketing campaign.
- ***(Strategic Goal #1 and 4)*** The renovated City Hall at 5440 Fulton Industrial Blvd reopened, after several months of closure, the lease agreement was negotiated with more favorable terms.
- ***(Strategic Goal #1)*** The Grants Division was transferred to the City Manager's Office.
- ***(Strategic Goal #4)*** Land was acquired for future needs to continue building the city's foundation.

FY2026 Goals and Objectives

- **(Strategic Goal #1 and 2) The launch of the construction phase of the new Police Headquarters and Fire Rescue Headquarters & Training**, transitioning from design to implementation. This initiative aligns with Strategic Plan Goals 1 and 2 by supporting vital infrastructure for public safety and operational excellence.
- **(Strategic Goal#3) Attainment of $96 million in debt service** to fund the new Police Headquarters, Fire Rescue Headquarters, and Training.
- **(Strategic Goal#1) The development of 7335 Old National Highway as the future location for Municipal Court operations aimed** to enhance access to justice. This initiative aligns with Strategic Plan Goal 1 by improving internal operations and public access to justice.
- **(Strategic Goal#2 and 4) A Home Repair Program for Seniors**, funded by the Community Development Block Grant (CDBG), aimed to support aging in place with safety and dignity. This initiative supports Strategic Plan Goals 2 and 4 by fostering housing stability and neighborhood resilience for senior residents.

OFFICE OF THE CITY MANAGER

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
City Manager	1	1	1	1	-
Executive Assistant	-	1	1	1	-
Internal Auditor	-	1	1	1	-
Deputy City Manager	-	1	-	-	-
Assistant City Manager	2	1	3	3	-
Special Project Manager	2	1	-	-	-
Community Relations & Services Division Director	-	-	1	1	-
Administrative Coordinator	-	-	2	3	1
Program and Performance Administrator	-	-	1	1	-
Administrative Assistant			-	1	1
Administrative Technician		6	5	5	-
Administrative Technician Part Time	-	-	1	1	-
Administrative Specialist - Part Time	2	2	-	-	-
Total Personnel	**7**	**14**	**16**	**18**	**2**

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 561,828	$ 760,268	$ 1,308,625	$ 1,589,695	$ 1,495,644	$ (94,051)	-5.9%
Employee Benefits	181,705	125,454	296,917	497,822	308,029	(189,793)	-38.1%
Total Personnel Services	**743,534**	**885,722**	**1,605,542**	**2,087,517**	**1,803,673**	**(283,844)**	**-13.6%**
Purchased Contracted Services	324,954	426,002	498,739	1,337,000	1,216,000	(121,000)	-9.1%
Supplies	7,953	51,172	24,638	191,500	48,700	(142,800)	-74.6%
Capital Outlays	-	-	7,085	19,000	-	(19,000)	-100.0%
Contingency	-	-	-	250,000	250,000		-
Total Expenditures	**$ 1,076,440**	**$ 1,362,896**	**$ 2,136,004**	**$ 3,885,017**	**$ 3,318,373**	**$ (566,644)**	**-14.6%**

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Reduce illegal dumpting by 10% in Q1 and Q2	N/A	N/A	N/A	10%	-	-
Sign up 200 residents by September 2026 for the SeeClickFix program.	N/A	N/A	N/A	200	-	-
Identify peak call periods and reduce average hold time by 20%.	N/A	N/A	N/A	20%	-	-
Achieve 80% "satisfied" rating on resident surveys.	N/A	N/A	N/A	80%	-	-
Conduct 4 outreach events per year on City services and platforms.	N/A	N/A	N/A	4	-	-
Host 10 training cources by September 30th, 2026 for 200 employees.	N/A	N/A	N/A	10		-

Organization Chart of

GRANTS DEPARTMENT



GRANTS DIVISION

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Grants Director	-	-	1	1	-
Grants Manager	-	-	1	1	-
Special Project Manager (CDBG)	1	1	1	1	-
Financial Analyst	-	-	1	1	-
Grants Coordinator	-	-	1	1	-
Total Personnel	**1**	**1**	**5**	**5**	**-**

FINANCIAL SECTION

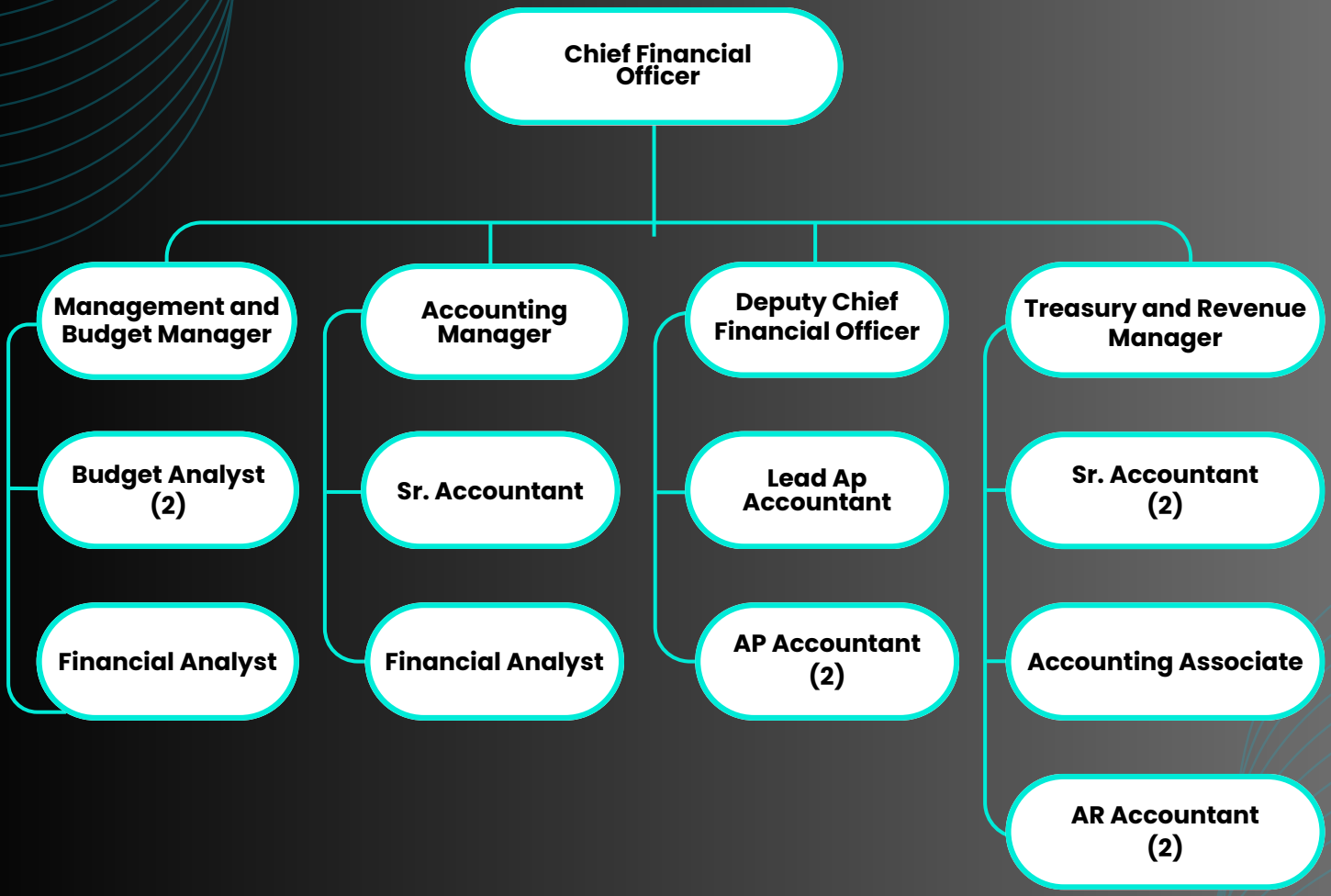
Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ -	$ 99,007	$ 173,584	$ 309,573	$ 346,850	$ 37,277	12.0%
Employee Benefits	-	23,739	44,428	152,065	87,587	(64,478)	-42.4%
Total Personnel Services	**-**	**122,747**	**218,012**	**461,638**	**434,437**	**(27,201)**	**-5.9%**
Purchased Contracted Services	15,000	102,050	225,166	310,500	576,549	266,049	85.7%
Supplies	6,053	-	4,848	8,060	8,000	(60)	-0.7%
Total Expenditures	**$ 21,053**	**$ 224,797**	**$ 448,025**	**$ 780,198**	**$ 1,018,986**	**$ 238,788**	**30.6%**

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Total Number of Grant Applications Submitted	N/A	15	25	25	-	0.0%
Total Grant Dollars Awarded	N/A	$2,649,032	$14,610,033	$ 7,500,000	(7,110,033)	-49%
Total Number of Grants Awarded	N/A	10	15	10	(5)	-33%
Total Number of Units Rehabilitated	N/A	N/A	N/A	20	20	100.0%
Total Cost of Rehabilitation Projects Completed	N/A	N/A	N/A	$ 734,000	734,000	100.0%

Organization Chart of

FINANCE DEPARMENT



FINANCE DEPARTMENT

OVERVIEW

The Finance Department is responsible for managing the City's financial resources with integrity, transparency, and accountability. The department oversees budgeting, accounting, financial reporting, revenue collection, and expenditure management to ensure fiscal responsibility and compliance with all applicable laws and regulations. By providing accurate financial information and analysis, the Finance Department supports informed decision-making by leadership and stakeholders. In addition, the department is committed to safeguarding public funds, promoting operational efficiency, and maintaining long-term financial sustainability to meet the needs of the City of South Fulton community.

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

FY2025 Accomplishments

- ***(Strategic Goal #1)*** Transferred the Grants Division to the City Manager's Office to enhance grant sourcing, implementation, management, reimbursement, and reporting.
- ***(Strategic Goal #1)*** Filled critical vacant positions: Managers of the Budget and Treasury Divisions.
- ***(Strategic Goal #3)*** Developed and implemented a strategy for issuing long-term debt financing for key capital projects.
- ***(Strategic Goal #1)*** Implemented a new ERP system. The city partnered with Tyler Technologies for the ERP Pro 10 financial reporting system.
- ***(Strategic Goal #3)*** Streamlined the A/P process to ensure timely and accurate payment of invoices.

FY2026 Goals and Objectives

- ***(Strategic Goal #1)*** Enhance our current ERP system by adding new modules to streamline reporting, payments, and position control.
- ***(Strategic Goal#1)*** Fill critical vacant positions: Budget Analyst and Financial Analyst.
- ***(Strategic Goal#3)*** Complete the Fiscal Year 2025 Annual Audit.
- ***(Strategic Goal#1)*** Submit an award-winning budget book to GFOA for the first time.

FINANCE DEPARTMENT

POSITION SUMMERY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Finance Director	1	-	-	-	-
Chief Financial Officer	-	1	1	1	-
Deputy Chief Financial Officer	-	-	1	1	-
Accounting Manager	-	1	1	1	-
Management & Budget Manager	-	1	1	1	-
Treasury and Revenue Manager	1	1	1	1	-
Grants Manager	1	1	-	-	-
Sr Accountant	-	2	3	3	-
Budget Analyst	1	2	2	2	-
Grants Coordinator	1	1	-	-	-
Financial Analyst	1	2	2	2	-
Accountant AP Lead	-	-	1	1	-
Accountant AP	-	-	2	3	1
Accountant	3	3	2	1	(1)
Revenue Manager	1	-	-		-
Business Tax Inspector	2	-	-	-	-
Accounting Associate	2	1	1	1	-
Total Personnel	**14**	**16**	**18**	**18**	**-**

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 896,087	$ 785,826	$ 1,225,844	$ 1,502,764	$ 1,718,555	$ 215,791	14.4%
Employee Benefits	354,283	221,514	329,501	455,377	438,018	(17,359)	-3.8%
Total Personnel Services	**1,250,370**	**1,007,340**	**1,555,346**	**1,958,141**	**2,156,573**	**198,432**	**10.1%**
Purchased Contracted Services	254,087	950,537	906,256	1,082,500	1,170,000	87,500	8.1%
Supplies	22,307	13,616	27,897	40,100	41,601	1,501	3.7%
Capital Outlays	-	3,319	-	-	-		0.0%
Total Expenditures	**$ 1,526,764**	**$ 1,974,812**	**$ 2,489,499**	**$ 3,080,741**	**$ 3,368,174**	**$ 287,433**	**9.3%**

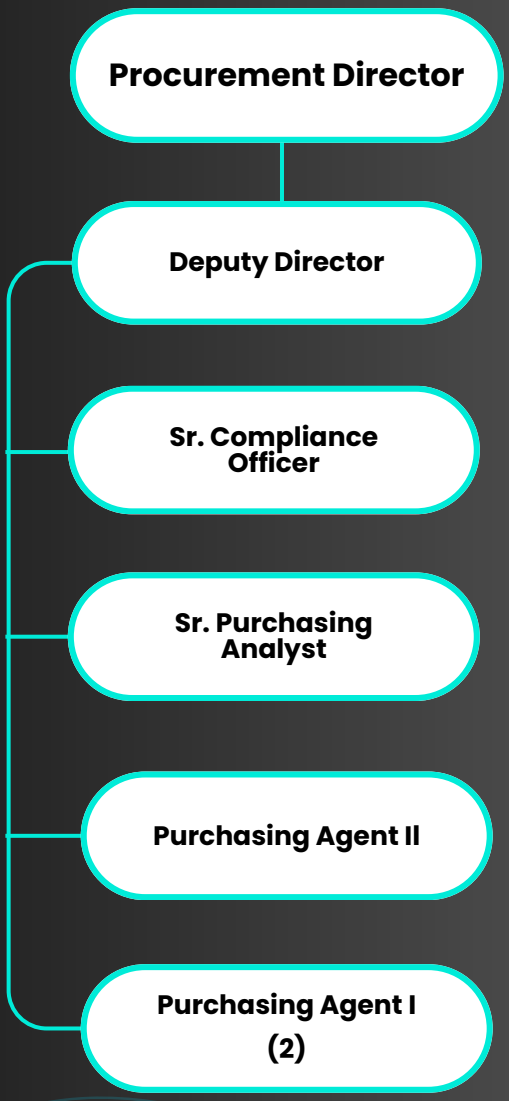
KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast*	Change from FY2025 to FY2026	%
Actual spending aligns with the approved budget within +/-3%.	N/A	N/A	N/A	95% alignement	-	-
Budget Accuracy of 95% or higher.	N/A	N/A	N/A	95%		
Percentage of audit findings resolved within 90 days.	N/A	N/A	N/A	90%	-	-
Average time from invoice receipt to payment within 30 days.	N/A	N/A	N/A	30	-	-
Maintain an annual Return on Investment (ROI) of at least 4% on the City's invested funds while prioritizing safety, liquidity, and compliance with the City's investment policy.	N/A	N/A	N/A	≥4% annually	-	-

*Newly established measures. Baseline will be established after FY26.

Organization Chart of

PROCUREMENT DEPARTMENT



PROCUREMENT DEPARTMENT

OVERVIEW

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. 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.

FY2025 Accomplishments

- ***(Strategic Goal #1)*** Filled all critical vacant positions: Director of Procurement, Senior Compliance Officer and Purchasing Analyst.
- ***(Strategic Goal #1)*** Provided additional technical and staff development training intentionally and strategically.
- ***(Strategic Goal #3)*** Developed and implemented a strategy (policy) for the issuance of solicitations.
- ***(Strategic Goal #1)*** Refined the P-Card process by strengthening oversight and improved cardholder accountability.

FY2026 Goals and Objectives

- ***(Strategic Goal #1)*** Strengthen competition and transparency through consistent solicitation tracking and reporting.
- ***(Strategic Goal #1)*** Improve efficiency in the procurement process from solicitation to purchase order issuance.
- ***(Strategic Goal #1)*** Expand the use of cooperative purchasing to reduce administrative time and leverage per-negotiated pricing.
- ***(Strategic Goal #1)*** Provide additional department and staff training.
- **(Strategic Goal #1)** Implement data-driven performance monitoring and reporting for solicitations, contracts, and spending.

PROCUREMENT DEPARTMENT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Procurement Director	-	1	1	1	-
Deputy Director	-	1	1	-	-
Contract Manager	-	-	-	1	
Procurement Manager	1	-	-	-	-
Sr. Procurement Analyst	1	1	1	-	(1)
Sr Purchasing Analyst		-	-	1	1
Sr Compliance Officer	-	1	1	1	-
Purchasing Analyst	-	-	-	-	-
Purchasing Agent II	1	1	1	1	-
Purchasing Agent I	-	2	2	2	-
					-
Total Personnel	**3**	**7**	**7**	**7**	**-**

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 18,829	$ 373,178	$ 308,297	$ 593,572	$ 422,194	$ (171,378)	-28.9%
Employee Benefits	10,847	101,868	89,328	188,619	123,342	(65,277)	-34.6%
Total Personnel Services	**29,676**	**475,045**	**397,625**	**782,191**	**545,536**	**(236,655)**	**-30.3%**
Purchased Contracted Services	214,432	202,537	129,106	207,000	178,000	(29,000)	-14.0%
Supplies	5,912	6,823	1,464	11,000	9,500	(1,500)	-13.6%
Capital Outlays	-	-	-	-	-		
Total Expenditures	**$ 250,020**	**$ 684,406**	**$ 528,195**	**$ 1,000,191**	**$ 733,036**	**$ (267,155)**	**-26.7%**

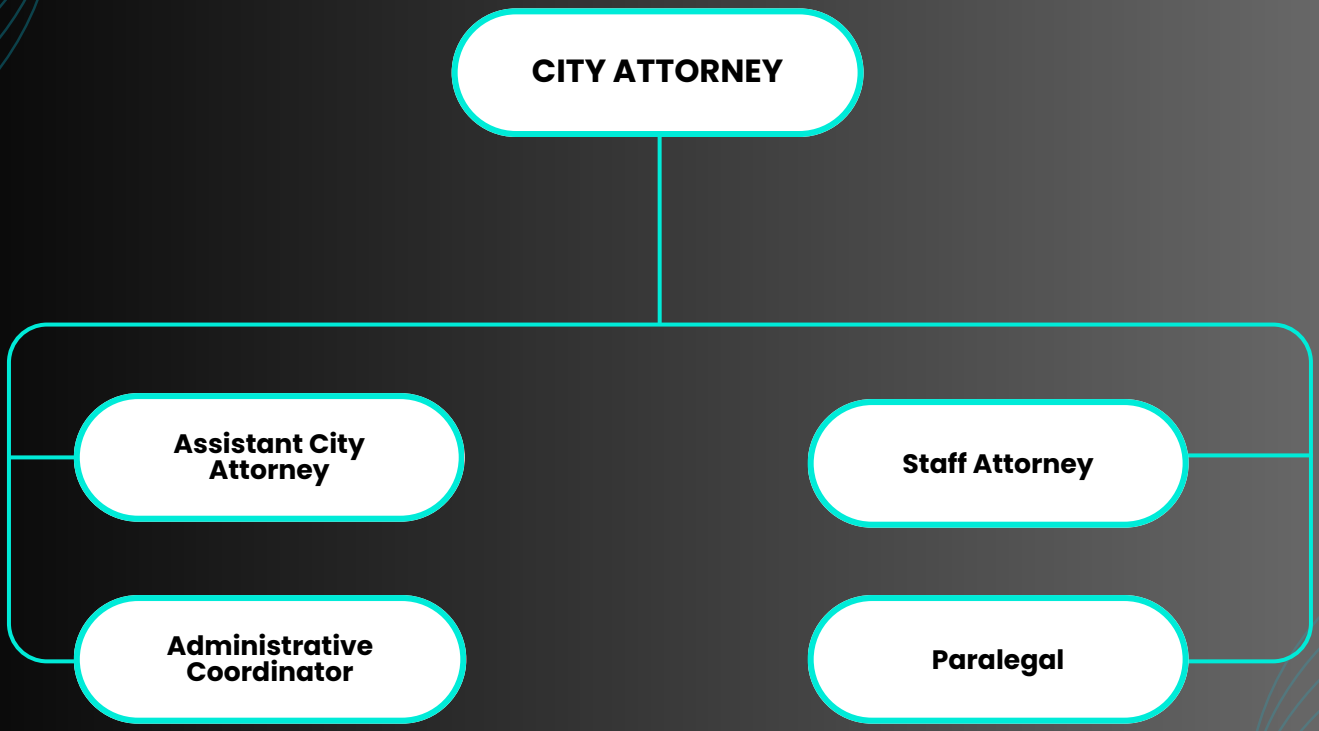
KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	*FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
PO Activity	3,847	4,978	4,407	4,583	176	3.8%
PO Spend	649,390	152,259	$41,101,267	27,784,457	(13,316,811)	(0)
Number of Bids/Solicitation	94	94	20	21	1	0
New Contracts	94	94	20	21	1	4.8%
Bid Competition	N/A	N/A	N/A	4	-	-
Contract Value	N/A	N/A	N/A	10,686,329		-
Cooperative Purchasing	N/A	N/A	N/A	25	-	-
Cooperative Spend	N/A	N/A	N/A	4,274,532	-	-

*April 1, 2025, through September 31, 2025

Organization Chart of

LEGAL DEPARTMENT



LEGAL DEPARTMENT

OVERVIEW

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.

FY2025 Accomplishments

- ***(Strategic Goal #1)*** Abiding by the obligations as detailed in Section 4.12(c) of the City Charter, that by the city attorney shall be responsible for effectively representing and defending the city in all litigation in which the city is a party, may be the prosecuting officer in the municipal court, shall attend the meetings of the council as directed, shall advise the city council, mayor, and other officers and employees of the city concerning legal aspects of the city's affairs, and shall perform such other duties as may be required by virtue of the position of city attorney.

FY2026 Goals and Objectives

- ***(Strategic Goal #1)*** It is the FY26 Goal and Objective of the City Attorney's office to abide by the obligations as detailed in Section 4.12(c) of the City Charter, that by the city attorney shall be responsible for effectively representing and defending the city in all litigation in which the city is a party, perform as the prosecuting officer in the municipal court, attend the meetings of the council as directed, advise the city council, mayor, and other officers and employees of the city concerning legal aspects of the city's affairs, and perform such other duties as may be required by virtue of the position of city attorney.

LEGAL DEPARTMENT

POSITION SUMMARY

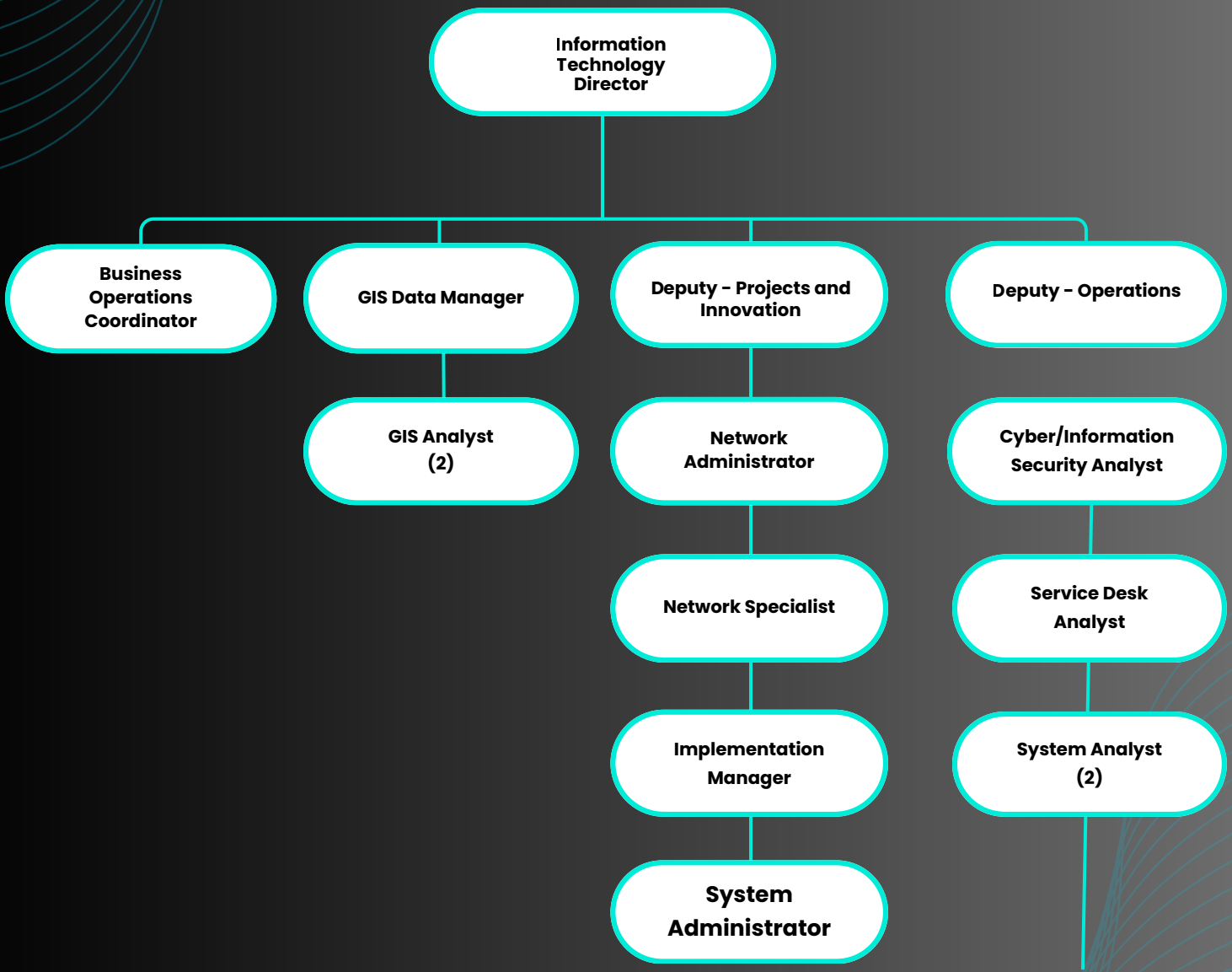
Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
City Attorney	1	1	1	1	-
Assistant City Attorney	2	2	2	2	
Staff Attorney	-	1	1	1	-
Paralegal	1	1	1	1	-
Administrative Assistant	1	-	-	-	-
Compliance Officer	1	-	-	-	-
Administrative Coordinator	-	1	1	1	-
Total Personnel	**6**	**6**	**6**	**6**	**-**

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 509,483	$ 565,340	$ 618,480	$ 683,210	$ 712,983	$ 29,773	4.4%
Employee Benefits	275,171	144,508	152,489	177,831	177,629	(202)	-0.1%
Total Personnel Services	**784,654**	**709,849**	**770,969**	**861,041**	**890,612**	**29,571**	**3.4%**
Purchased Contracted Services	365,099	541,514	404,438	1,120,000	657,500	(462,500)	-41.3%
Supplies	3,179	1,793	23,165	8,250	19,750	11,500	139.4%
Total Expenditures	**$ 1,152,931**	**$ 1,253,156**	**$ 1,198,573**	**$ 1,989,291**	**$ 1,567,862**	**$ (421,429)**	**-21.2%**

Organization Chart of

INFORMATION TECHNOLOGY



INFORMATION TECHNOLOGY DEPARTMENT

OVERVIEW

The Information Technology Department is responsible for delivering secure, reliable, and innovative technology services that support the City's operations and strategic initiatives. The department oversees the management of networks, systems, applications, and cybersecurity while ensuring the integrity and availability of data across all divisions. By providing responsive technical support and implementing modern solutions, the Information Technology Department enhances efficiency, strengthens communication, and safeguards critical information. The department is committed to continuous improvement, digital innovation, and maintaining a strong technology infrastructure to meet the current and future needs of the organization and community.

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

FY2025 Accomplishments

- **(Strategic Goal #1 and 2)** Enhanced disaster recovery and business continuity efforts to ensure the city maintains critical functions during and after unexpected events.
- **(Strategic Goal #1)** Upgraded the network connectivity for city facilities including replacing and upgrading city wireless fidelity (Wi-Fi) with positive impact on the user.
- **(Strategic Goal #1)** Implemented an enterprise fleet management and technology solution in partnership with risk management and fleet management.
- **(Strategic Goal #1)** Enhanced device management capabilities and improved security and overall operational efficiency.
- **(Strategic Goal #1)** Created a technology training program that supports foundational and departmentally specific knowledge hubs.

FY2026 Goals and Objectives

- **(Strategic Goal #1)** Enhance and expand functionality of the new Tyler ERP system.
- **(Strategic Goal #1)** Update and replace fire station access, cameras and alarms at various city firehouses.

INFORMATION TECHNOLOGY DEPARTMENT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	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	-	(1)
Network Administrator	1	1	1	1	-
Network Specialist	1	1	1	1	-
System Analyst	1	1	2	2	-
Deputy Director Information Technology	-	-	2	2	-
IT Program Manager Deputy	1	1	-	-	-
Business Operations Coordinator	-	-	-	1	1
Implementation Manager	-	-	1	1	-
System Administrator	-	-	1	1	-
Service Desk Analyst	1	1	1	1	-
Total Personnel	**11**	**11**	**15**	**15**	**-**

FINANCIAL SECTION

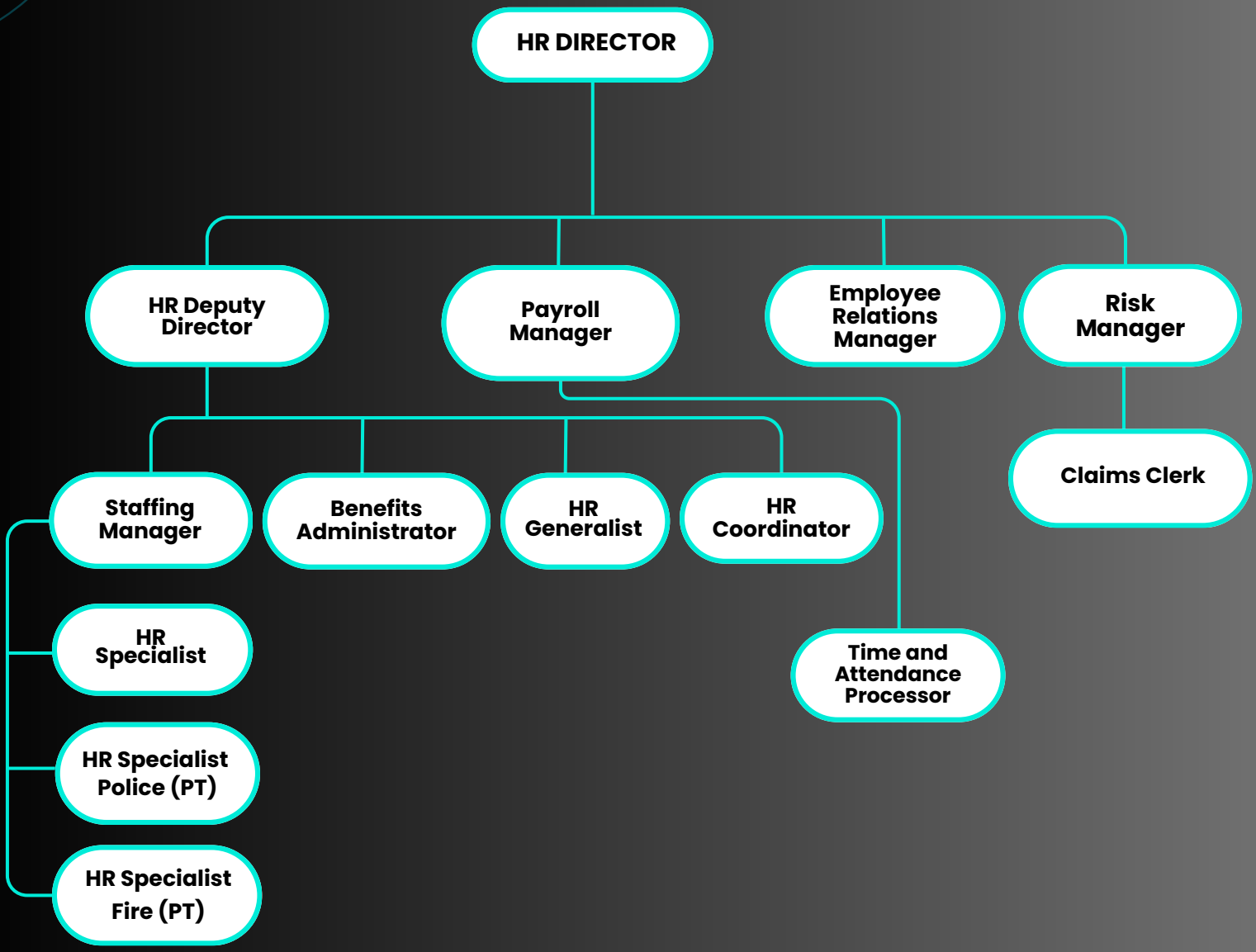
Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 652,343	$ 932,852	$ 1,270,589	$ 1,344,531	$ 1,362,760	$ 18,229	1.4%
Employee Benefits	301,711	246,489	353,298	365,815	361,743	(4,072)	-1.1%
Total Personnel Services	**954,054**	**1,179,340**	**1,623,887**	**1,710,346**	**1,724,503**	**14,157**	**0.8%**
Purchased Contracted Services	2,011,986	1,892,988	2,961,620	4,009,259	4,930,578	921,319	23.0%
Supplies	579,471	906,223	1,380,262	1,531,053	1,321,403	(209,650)	-13.7%
Capital Outlays	-	63,717	32,052	55,500	55,500		0.0%
Debt Service - Leases	-	-	-	-	508,000	508,000	
Total Expenditures	**$ 3,545,512**	**$ 4,042,268**	**$ 5,997,822**	**$ 7,306,158**	**$ 8,539,984**	**$ 1,233,826**	**16.9%**

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Achieve a Service Level Agency (SLA) rating of 90% by the end of each quarter.	N/A	N/A	N/A	90%	-	-
Achieve a Service Level Agency (SLA) rating of 95% for technical customer service.	N/A	N/A	N/A	95%	-	-
Achieve a Technology to Business Value rating of 90% for the fiscal year.	N/A	N/A	N/A	90%	-	-
Achieve a Service Level Agency (SLA) rating of 95% uptime for systems and services.	N/A	N/A	N/A	95%	-	-
Achieve a first call/contact resolution of 70% for service destk requests.	N/A	N/A	N/A	70%	-	-

Organization Chart of

HUMAN RESOURCES



HUMAN RESOURCES DEPARTMENT

OVERVIEW

The Human Resources Department manages the City's personnel operations, including recruitment, training, compensation, benefits, payroll, risk management, employee relations, compliance, and workplace culture. It is organized into four divisions:

- **Risk Management**: Handles workers' compensation, liability and property claims, insurance policies, safety training, audits, and loss prevention programs.
- **Payroll**: Manages payroll and time administration, ensuring accurate processing, compliance with IRS, FLSA, and state standards, and coordination with Finance for funding and reporting.
- **Talent Acquisition**: Oversees recruitment and onboarding, maintains job postings, ensures legal compliance, and provides a positive hiring experience across departments.
- **General HR**: Supports employee relations, grievances, investigations, benefits, wellness, policy updates, training, pay/classification, engagement, and organizational culture.

The Human Resources Department is budgeted in the General Fund.

FY2025 Accomplishments

- ***(Strategic Goal #1)*** Established a Talent Acquisition Division to streamline hiring, improve candidate and manager experiences, and provide expert hiring support.
- ***(Strategic Goal #2)*** Expanded safety initiatives by promoting prevention, strengthening policies, and fostering a culture of accountability.
- ***(Strategic Goal #2)*** Enhanced employee engagement through recognition and wellness programs.

HUMAN RESOURCES DEPARTMENT

OVERVIEW - CONTINUED

FY2026 Goals and Objectives

- ***(Strategic Goal #1)*** Launch real-time HR software to support citywide workforce needs.
- ***(Strategic Goal #1)*** Establish staff KPIs to measure performance and progress.
- ***(Strategic Goal #1)*** Streamline hiring with skill-based online assessments to select top candidates.
- ***(Strategic Goal #3)*** Introduce a Financial Education Platform to strengthen employee financial literacy.
- ***(Strategic Goal #1)*** Implement a Citywide Annual Training Program with core modules on ethics, diversity, harassment prevention, and safety.

HUMAN RESOURCES DEPARTMENT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
HR Director	1	1	1	1	-
HR Deputy Director	-	-	-	1	1
HR Manager	1	1	1	-	(1)
Payroll Manager	1	1	1	1	-
Staffing Manager	-	-	1	1	-
Human Resources Generalist	1	1	1	1	-
Benefits Administrator	-	1	1	1	-
Payroll & Benefits Coordinator	1	-	-	-	-
Employee Relations Manager	-	1	1	1	-
Payroll Coordinator	-	1	1	1	-
Time and Attendance Processor	-	-	-	1	1
Human Resources Specialist Fire Part Time	-	-	1	1	-
Human Resources Specialist Police Part Time	-	-	1	1	-
Human Resources Specialist	1	1	2	1	(1)
Human Resources Coordinator	-	1	1	1	-
Total Personnel	**6**	**9**	**13**	**13**	**-**

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 390,781	$ 712,232	$ 806,646	$ 974,644	$ 944,730	$ (29,914)	-3.1%
Employee Benefits	261,202	233,108	253,494	395,505	311,502	(84,003)	-21.2%
Total Personnel Services	**651,982**	**945,341**	**1,060,140**	**1,370,149**	**1,256,232**	**(113,917)**	**-8.3%**
Purchased Contracted Services	274,858	388,179	349,741	274,587	445,450	170,863	62.2%
Supplies	29,915	44,039	35,359	46,300	42,500	(3,800)	-8.2%
Total Expenditures	**$ 956,755**	**$ 1,377,558**	**$ 1,445,241**	**$ 1,691,036**	**$ 1,744,182**	**$ 53,146**	**3.1%**

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Number of active employees city-wide	642	665	777	854	77	9.0%
Number of employment applications received	17,753	19,257	25,152	27,164	2,012	8%

RISK MANAGEMENT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Risk Manager	1	1	1	1	-
Claims Clerk	-	-	1	1	-
Total Personnel	**1**	**1**	**2**	**2**	**-**

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 12,405	$ 95,503	$ 140,531	$ 151,275	$ 157,062	$ 5,787	3.8%
Employee Benefits	168,214	953,414	1,001,780	1,033,888	1,116,242	82,354	8.0%
Total Personnel Services	**180,619**	**1,048,917**	**1,142,311**	**1,185,163**	**1,273,304**	**88,141**	**7.7%**
Purchased Contracted Services	2,744,168	2,881,331	1,908,329	3,791,400	4,189,400	398,000	10.5%
Supplies	1,400	61,380	44,258	61,500	31,500	(30,000)	-48.8%
Total Expenditures	**$ 2,926,188**	**$ 3,991,628**	**$ 3,094,899**	**$ 5,038,063**	**$ 5,494,204**	**$ 456,141**	**9.1%**

KEY PERFORMANCE INDICATORS

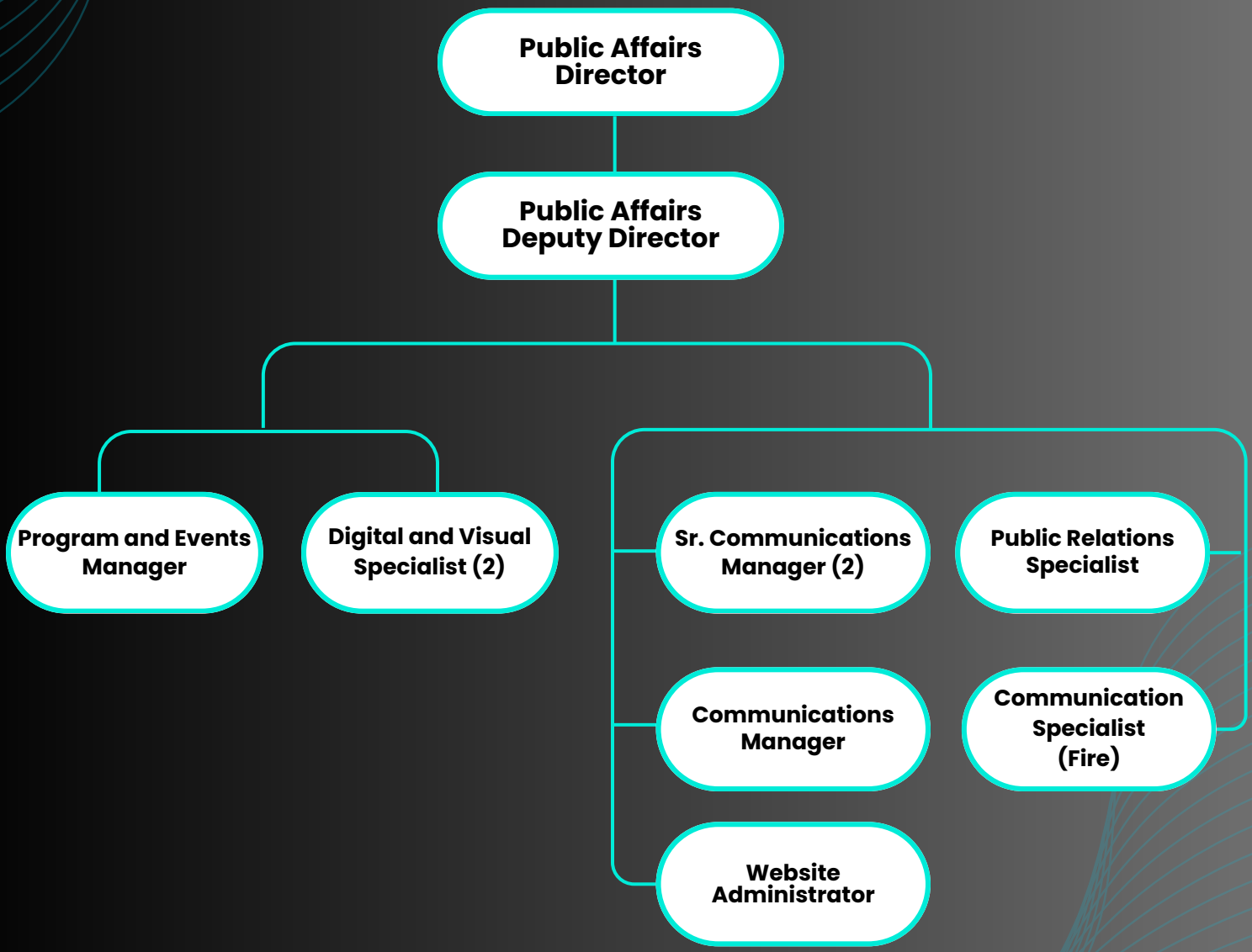
	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
General Liability Claims*						
Number of claims received	65	24	70	10	(60)	-86%
Dollar-value of claims** *(in thousands)*	$ 1,699.9	$ 1,631.1	25,000	5,608	(19,392)	-78%

* The insurance company manages claims. Claims include auto liability, auto property, errors & omissions, professional liability, general property, etc.

** Calendar year to date as of 9/30/2025. Claims to date are 96,957 amounts shown is 20% of the estimated amount.

Organization Chart of

PUBLIC AFFAIRS DEPARTMENT



PUBLIC AFFAIRS DEPARTMENT

OVERVIEW

The City of South Fulton's Department of Public Affairs serves as the voice of the city, responsible for communicating the city's strategic vision in a clear, accurate, and consistent way. Guided by the principle of "One City, One Voice," the department manages branding and marketing, media relations, website content, internal communications, social media, and emergency messaging. It acts as the city's primary spokesperson and oversees initiatives that unify messaging across departments, ensuring South Fulton maintains a strong, cohesive public image. The department also develops award-winning campaigns, signature events, and strategic communications that enhance transparency, civic engagement, and community pride.

The Public Affairs Department is budgeted in the General Fund.

FY2025 Accomplishments

- **(Strategic Goal #1)** Earned six communications awards, including recognition from MarCom and Communicator Awards.
- **(Strategic Goal #1)** Secured official registration to protect and enforce brand identity.
- **(Strategic Goal #1)** Produced a state-of-the-art event with record media engagement and immersive AV design.
- **(Strategic Goal #2)** Generated over 16 million impressions through beautification and pride messaging with the *SoFu So Clean and You Are Here Campaigns*.
- **(Strategic Goal #4)** Coordinated rollout and media engagement for the city's first electric vehicle fleet and sustainability signage.

FY2026 Goals and Objectives

- ***(Strategic Goal #1)*** Deliver a modern, accessible site with improved navigation and analytics.
- **(Strategic Goal #3)** Publish an interactive annual recap highlighting fiscal accountability and community progress.
- **(Strategic Goal #1)** Grow into a flagship storytelling platform with community and department spotlights with the "First Hand" Series.
- **(Strategic Goal #2)** Elevate SOTC, Azucar, and Juneteenth events with consistent branding and wider reach messaging.
- **(Strategic Goal #2)** Train residents and employees to serve as grassroots advocates of city messaging.

PUBLIC AFFAIRS DEPARTMENT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Public Affairs Director	1	1	1	1	-
Public Affairs Deputy Director	-	1	1	1	-
Senior Communications Manager	-	1	1	1	-
Communications Manager	-	-	1	1	-
Program and Events Manager	1	1	1	1	-
Public Relations Specialist	1	1	1	1	
Communications Specialist	1	1	1	1	-
Website Administrator	-	1	1	1	-
Visual and Digital Media Specialist	-	1	1	1	-
Total Personnel	**4**	**8**	**9**	**9**	**-**

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 248,493	$ 490,478	$ 587,693	$ 651,952	$ 666,074	$ 14,122	2.2%
Employee Benefits	116,518	96,910	190,405	183,807	207,394	23,587	12.8%
Total Personnel Services	**365,011**	**587,388**	**778,098**	**835,759**	**873,468**	**37,709**	**4.5%**
Purchased Contracted Services	198,844	455,168	456,946	470,609	500,609	30,000	6.4%
Supplies	88,106	293,987	144,193	350,436	291,436	(59,000)	-16.8%
Total Expenditures	**$ 651,960**	**$ 1,336,542**	**$ 1,379,237**	**$ 1,656,804**	**$ 1,665,513**	**$ 8,709**	**0.6%**

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast*	Change from FY2025 to FY2026	%
Increase monthly growth rate in social media followers by 10%.	N/A	35%	55%	25%	-30%	-54.5%
Increase in post engagement across all platforms.	N/A	22%	65%	80%	-30%	-46%
Increase public awareness of the City of South Fulton by ensuring 10 media stories per quarter.	N/A	35%	75%	85%	-30%	-40%
Increase viewership of website by 10% annually.	N/A	N/A	600%	-	-	-
Increase website returning visitors by 35% annually.	N/A	N/A	450%	-	-	-

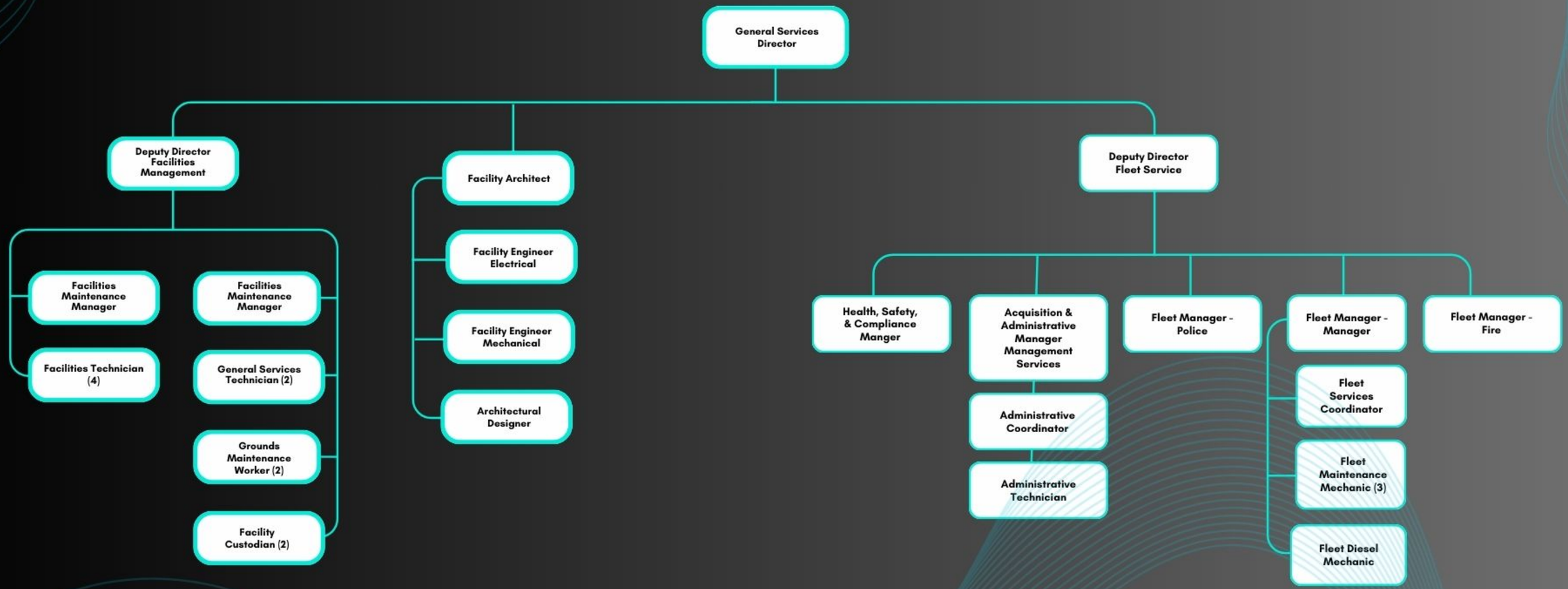
*Newly established measures. Baseline will be established after FY26.

POSITION SUMMARY

Website Visitors and Returning FY25	4,831,611

Organization Chart of

GENERAL SERVICES DEPARTMENT



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GENERAL SERVICES DEPARTMENT

OVERVIEW

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, Fleet Maintenance Division and Management Services.

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.

FY2025 Accomplishments

- **(Strategic Goal #1 and 4)** Coordinated the triumphant return of staff to City Hall at 5440 Fulton Industrial Blvd, culminating in an official Grand Reopening and ribbon-cutting ceremony on January 13, 2025.
- **(Strategic Goal #4)** Citywide Roof Assessments: Ensured structural integrity and longevity of municipal buildings.
- **(Strategic Goal #1)** Cost/Savings Tracking System: Introduced per-facility metrics to enhance budget efficiency.
- **(Strategic Goal #2 and 4)** Signage & Security Enhancements: Installed signage and fencing on undeveloped city-owned properties to improve security.

FY2026 Goals and Objectives

- **(Strategic Goal #4)** Continue LED upgrades to facility lighting.
- **(Strategic Goal #1)** Achieve less than two weeks of total facility downtime across all the city's facilities.
- **(Strategic Goal #4)** SolarWinds Response Optimization: Assign maintenance personnel to specific facilities, improving response times and reporting.
- **(Strategic Goal #4)** Maintenance Training Program: Launch staff training focused on safety, certifications, and energy-efficient practices.
- **(Strategic Goal #1)** Facility Inspection Program: Implement routine inspections for proactive maintenance.

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.

FY2025 Accomplishments

- **(Strategic Goal #1)** Initiated a citywide inventory of all vehicles to improve asset tracking and accountability.
- **(Strategic Goal #4)** Partnered with Purple Wave Auction to sell retired and wrecked vehicles, maximizing return on surplus assets.
- **(Strategic Goal #1 and 4)** Transitioned from leased to purchased vehicles to reduce long-term costs and improve budget efficiency.
- **(Strategic Goal #4)** Increased the city's EV fleet by adding 17 new EVs.
- **(Strategic Goal #1)** Through our partnership with Georgia Power, we have expanded the city's inventory of publicly available EV charging stations by adding 18 new charging stations and starting construction on 18 more.

FY2026 Goals and Objectives

- ***(Strategic Goal #1)*** Achieve 100% compliance and certification for all EMS equipment, pumpers, and ladders.
- ***(Strategic Goal #1)*** Maintain 100% operational readiness of the Fire Department fleet by strategically utilizing reserve apparatus.

Management Services Division

The Management Services Division is a newly created division within the General Services Department. Established with the passage of the FY 2025 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, manage the city lease portfolio, oversee the preventive maintenance programs for city facilities and the city's fleet, provide management of the city's utilities, and manage and oversee the city's surplus property and disposal.

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

FY2025 Accomplishments

- **(Strategic Goal # 4)** Secured a 3-year lease for 455 Great Southwest Parkway, successfully relocating the Police Department's Cascade Road precinct, evidence locker, crime lab, and vehicle storage to a consolidated facility, with closing completed on January 17, 2025.
- **(Strategic Goal #4)** Acquired a 5.53-acre site featuring an 18,000 square foot building that will serve as the future location for the city's municipal court and other administrative offices.
- **(Strategic Goal #4)** Purchased two sites totaling 16.63 acres for building a new fire station and relocating an existing one.
- **(Strategic Goal #2 and 4)** Acquired 39.37 acres that can be developed into green space, workforce housing, and affordable housing.

GENERAL SERVICES DEPARTMENT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
General Services Director	-	1	1	1	-
Deputy Director	1	1	1	1	-
Fleet Maintenance Manager	1	1	-	-	-
Fleet Maintenance Mechanic	3	3	-	-	-
Fleet Services Coordinator	1	1	-	-	-
Land Administrator	1	1	-	-	
Facility Maintenance Manager	1	1	-	-	
Facility Project Manager	1	1	-	-	-
Facilities Maintenance Technician	-	5	-	-	-
Facilities Custodian		1	-	-	-
Facilities Maintenance Worker	3	-	-	-	-
General Services Technician	-	1	-	-	-
Total General Services Division Personnel	**12**	**17**	**2**	**2**	**-**
Management Services Department					
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 Services Division					
Deputy Director	-	-	1	1	-
Facilites 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 Department					
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**	

GENERAL SERVICES DEPARTMENT

FINANCIAL SECTION - FACILITIES MAINTENANCE DIVISON

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ -	$ 5,788	$ 756,741	$ 1,165,405	$ 1,009,399	$ (156,006)	-13.4%
Employee Benefits	-	749	155,158	458,880	232,728	(226,152)	-49.3%
Total Personnel Services	**-**	**6,536**	**911,899**	**1,624,285**	**1,242,127**	**(382,158)**	-23.5%
Purchased Contracted Services	532,579	2,220,792	2,288,288	2,910,612	3,178,843	268,231	9.2%
Supplies	11,281	11,380	84,441	76,597	78,300	1,703	2.2%
Capital Outlays	831,763	385	9,647,921	13,795,869	-	(13,795,869)	-100.0%
Debt Service - Leases	640,060	-	-		-	-	
Total Expenditures	**$ 2,015,684**	**$ 2,239,094**	**$ 12,932,549**	**$ 18,407,363**	**$ 4,499,270**	**$ (13,908,093)**	**-75.6%**

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Percent service tickets assigned/assessed <2 hours	N/A	N/A	N/A	95%	-	-
Critial systems inventoried and compliant monthly	N/A	N/A	N/A	95%		-
Monthly inspections and load testing completed	N/A	N/A	N/A	95%	-	-
Quarterly inspections completed	N/A	N/A	N/A	90%		
Trip hazards resolved <14 days	N/A	N/A	N/A	90%		-
Inventory located and accounted for quarterly	N/A	N/A	N/A	95%	-	-
Weekly inspections of restrooms, breakrooms and janitorial inventory	N/A	N/A	N/A	95%	-	-

FINANCIAL SECTION - GENERAL SERVICE DIVISON

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 288,180	$ 942,914	$ 212,208	$ 273,336	$ 226,006	$ (47,330)	-17.3%
Employee Benefits	223,853	234,460	45,876	135,186	43,840	(91,346)	-67.6%
Total Personnel Services	**512,033**	**1,177,374**	**258,085**	**408,522**	**269,846**	**(138,676)**	**-33.9%**
Purchased Contracted Services	467,889	1,271,585	1,207,232	1,769,280	385,000	(1,384,280)	-78.2%
Supplies	330,290	1,709,328	149,908	182,664	105,500	(77,164)	-42.2%
Capital Outlays	998,540	13,761,133	5,608,274	6,027,772		(6,027,772)	-100.0%
Total Expenditures	**$ 2,308,752**	**$ 17,919,419**	**$ 7,223,499**	**$ 8,388,238**	**$ 760,346**	**$ (7,627,892)**	**-90.9%**

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Completion of requisitions within 24 hours	N/A	N/A	N/A	95%	-	-
Change orders/POs updated within 2 business days	N/A	N/A	N/A	100%		-
Invoices processed within 24 hours	N/A	N/A	N/A	100%	-	-
RFPs issued within 10 business days of approval	N/A	N/A	N/A	100%		-

GENERAL SERVICES DEPARTMENT

FINANCIAL SECTION - MANAGEMENT SERVICES DIVISION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ -	$ 2,095	$ 186,223	$ 255,515	$ 292,999	$ 37,484	14.7%
Employee Benefits	-	319	65,369	123,489	82,725	(40,764)	-33.0%
Total Personnel Services	-	2,414	251,592	379,004	375,724	(3,280)	-0.9%
Purchased Contracted Services	-		530,572	1,479,959	604,000	(875,959)	-59.2%
Supplies	-		1,413,815	1,673,841	1,805,000	131,159	7.8%
Total Expenditures	$ -	$ 2,414	$ 2,195,979	$ 3,532,804	$ 2,784,724	$ (748,080)	-21.2%

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
P-Card transactions reconciled ≤3 business days	N/A	N/A	N/A	100%	-	
Vacancy position requests submitted ≤24 hrs	N/A	N/A	N/A	100%		
ADP reviewed ≥2x weekly for staffing/attendance	N/A	N/A	N/A	100%	-	

FINANCIAL SECTION - FLEET SERVICES DIVISION

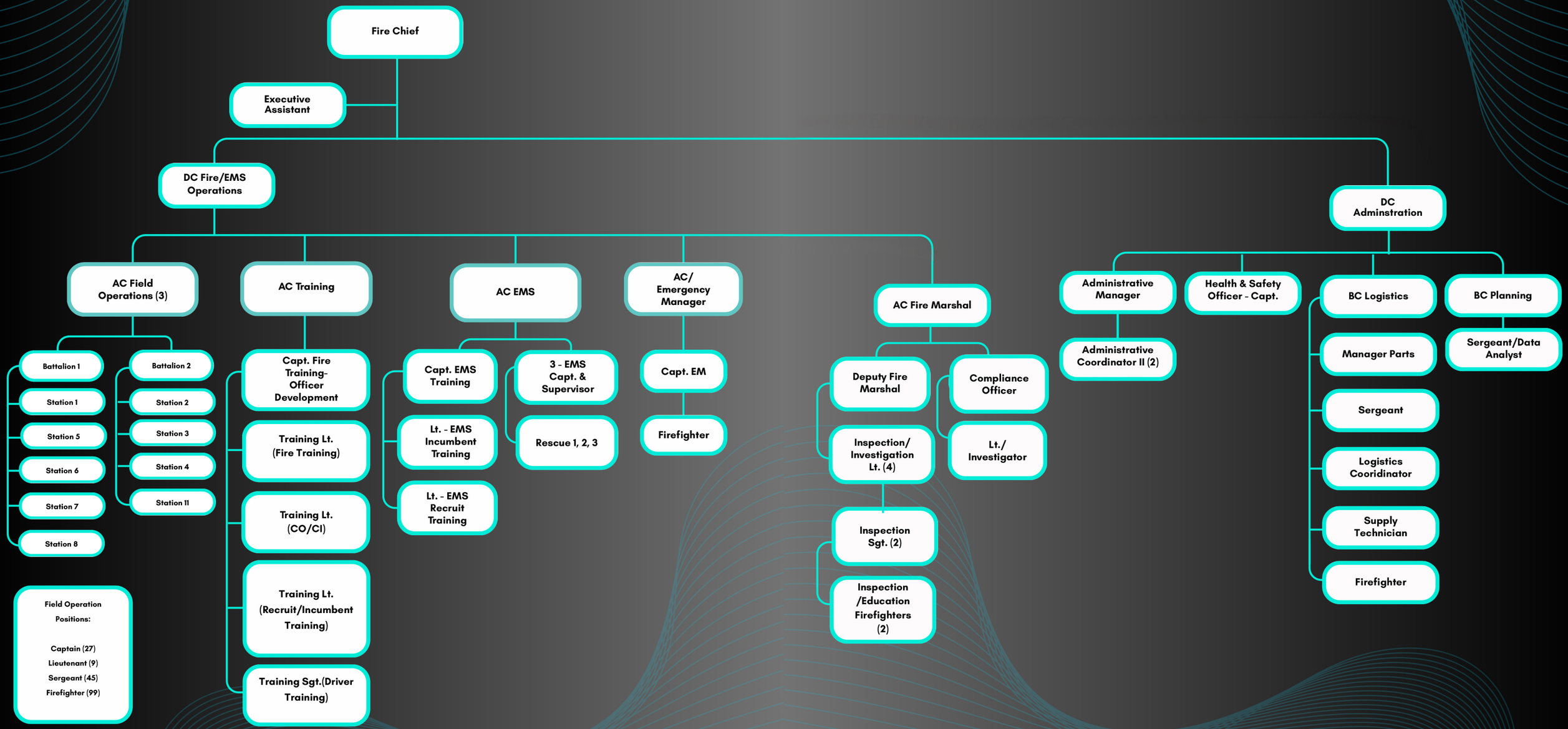
Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ -	$ 14,089	$ 554,982	$ 621,452	$ 649,906	$ 28,454	4.6%
Employee Benefits	-	1,810	153,183	225,616	155,458	(70,158)	-31.1%
Total Personnel Services	-	15,899	708,165	847,068	805,364	(41,704)	-4.9%
Purchased Contracted Services	-	-	659,927	1,125,000	3,507,500	2,382,500	211.8%
Supplies	-	-	292,771	511,850	479,350	(32,500)	-6.3%
Total Expenditures	$ -	$ 15,899	$ 1,660,863	$ 2,483,918	$ 4,792,214	$ 2,308,296	92.9%

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Availability of in-service vehicles ÷ total fleet	N/A	N/A	N/A	92%	-	-
Preventive Maintenance completed within 30 days or 500 miles of due date	N/A	N/A	N/A	85%	-	-
Repeat repairs < 30 days	N/A	N/A	N/A	<1%	-	-
Fuel availability tracked weekly	N/A	N/A	N/A	95%		-
Title and vehicle records reviewed quarterly	N/A	N/A	N/A	95%	-	-

Organization Chart of

FIRE DEPARTMENT



Organization Chart of

FIRE DEPARTMENT

FIRE DEPARTMENT

OVERVIEW

The Fire Department operates nine stations with 234 personnel, delivering essential services to protect the community. Its core functions include fire suppression, emergency medical response, hazardous materials management, and technical rescue. Beyond emergency operations, the department advances community risk reduction through public education, safety outreach, and fire prevention programs. The Fire Marshal's Office supports these efforts by enforcing fire codes, conducting inspections, and investigating fire incidents. Together, these services safeguard lives, protect property, and preserve the environment.

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

FY2025 Accomplishments

- **(Strategic Goal #1)** Completed 5-Year Strategic Plan.
- **(Strategic Goal #2)** Enhanced Training Programs to include incident command, leadership, emergency medical services, hazardous material, drivers training, and recruit training.
- **(Strategic Goal #3)** Staffing Expansion - graduated two more recruit classes with another class currently in progress.
- **(Strategic Goal #4)** Expansion of EMS Services - three transport-capable rescue units were placed in service, each with upgraded equipment.
- **(Strategic Goal #5)** Headquarters, Training, and Facility Development.

FY2026 Goals and Objectives

- **(Strategic Goal #1)** Completion of a Standard of Coverage and Community Risk.
- **(Strategic Goal #2)** Increase staffing by filling vacancies and having two new recruit classes scheduled. Continue with updated training programs to support operational readiness and professional development.
- **(Strategic Goal #3)** Improve efficiency and readiness with the purchase of additional vehicles. Implement a preventive maintenance program to ensure long-term reliability and performance.
- **(Strategic Goal #4)** Update SOP's & establish SOP Committee to review and update all SOPs.
- **(Strategic Goal #5)** Complete ISO review.

FIRE DEPARTMENT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Fire Chief	1	1	1	1	-
Fire Deputy Chief	3	3	2	1	(1)
Assistant Fire Chief	5	5	3	2	(1)
Assistant Fire Chief Training	-	-	-	1	1
Assistant Fire Chief Operations	-	-	-	1	1
Deputy Chief of Administrative Service	-	-	-	1	1
Planning Chief	-	-	-	1	1
AC-Fire Marshal	1	1	1	1	-
AC-Emergency Manager	1	1	1	-	(1)
Fire Battalion Chief	6	6	6	6	-
BC-Logistics	1	1	1	1	-
BC-Deputy Fire Marshal	1	1	1	1	-
Fire Captain	32	32	35	34	(1)
Captain Investigator	-	-	-	1	1
Fire Lieutenant	16	16	22	22	-
Fire Sergeant	43	43	49	43	(6)
Firefighter	75	93	105	85	(20)
Firefighter (Certified)	-	-	-	7	7
Firefighter Recruit	-	-	-	18	18
Administrative Manager Fire	1	1	1	1	-
Administrative Coordinator II	1	1	-	-	-
Administrative Coordinator I	1	1	-	-	-
Administrative Coordinator	-	-	2	2	-
Executive Assistant	1	1	1	1	-
Supply Technician	1	1	1	1	-
Logistics Coordinator	1	1	1	1	-
Fleet Manager	1	1	-	-	-
Fire Instructor Part Time	-	-	1	1	-
Total Personnel	**192**	**210**	**234**	**234**	**-**

FIRE DEPARTMENT

POSITION SUMMARY

FINANCIAL SECTION

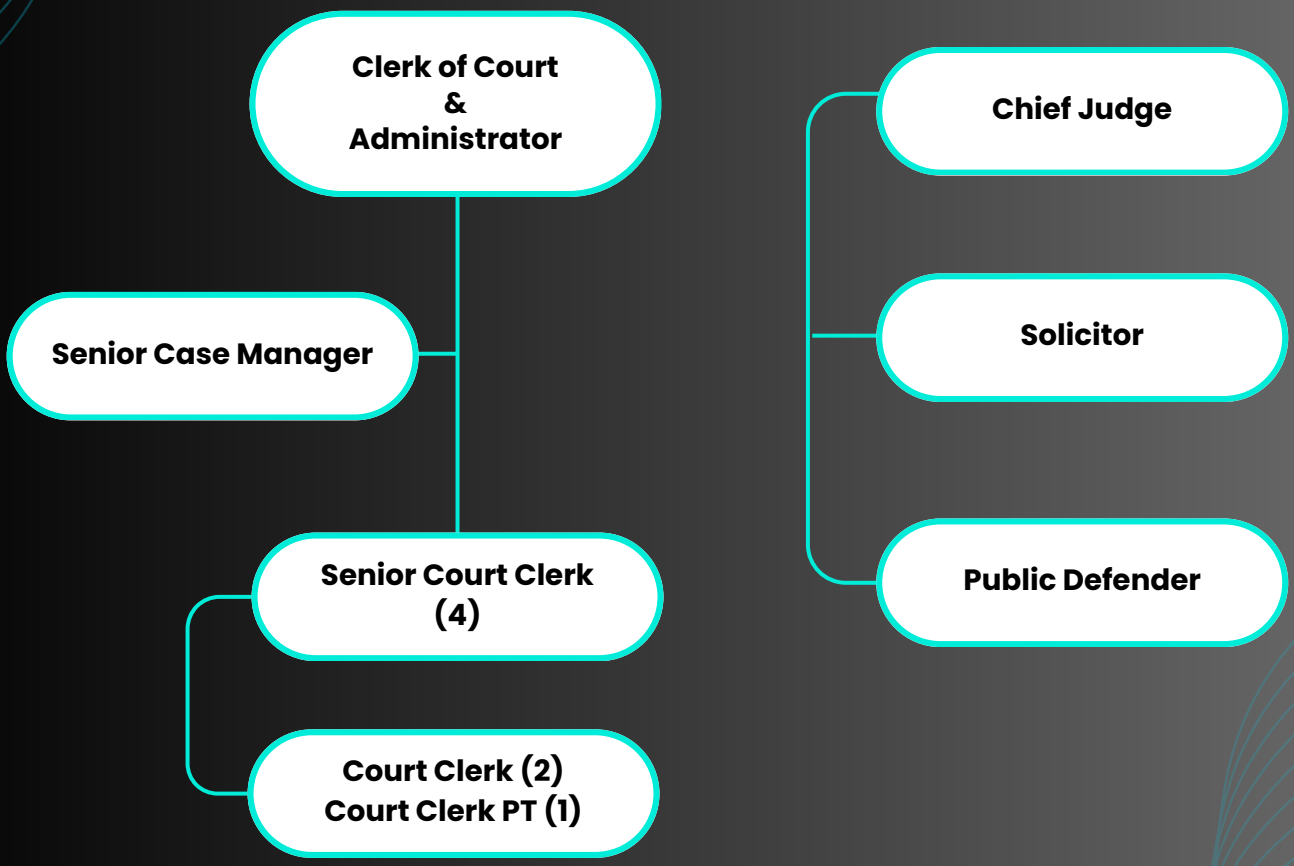
Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 13,152,626	$ 16,822,150	$ 20,253,919	$ 20,391,065	$ 20,521,950	$ 130,885	0.6%
Employee Benefits	5,095,899	4,157,530	5,133,451	5,523,023	5,316,925	(206,098)	-3.7%
Total Personnel Services	**18,248,525**	**20,979,680**	**25,387,370**	**25,914,088**	**25,838,875**	**(75,213)**	**-0.3%**
Purchased Contracted Services	416,550	997,317	950,538	1,357,443	1,653,175	295,732	21.8%
Supplies	887,164	859,464	837,571	1,257,875	1,819,730	561,855	44.7%
Capital Outlays	-	2,358,513	7,717,635	11,846,118	-	(11,846,118)	-100.0%
Debt Service (Leases)	450,118	741,103	531,285	512,917	512,917	-	0.0%
Total Expenditures	**$ 20,002,356**	**$ 25,936,077**	**$ 35,424,398**	**$ 40,888,441**	**$ 29,824,697**	**$ (11,063,744)**	**-27.1%**

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Call volume fire responses	23,107	22,514	22,777	2,400	(20,377)	-849.0%
Call volume EM responses	2,571	2,940	2,776	2,900	124	4%
Number of inspections	1,614	1,559	2,161	1,778	(383)	-22%
Number of smoke alarm installs	153	45	60	86	26	30.2%
Total individuals engaged in fire safety at events	8,948	7,000	10,000	8,649	(1,351)	-15.6%
Number of community outreach programs	16	22	35	24	(11)	-45.8%
Number of construction requests reviewed	N/A	17	97	110	13	11.8%

Organization Chart of

MUNICIPAL COURTS



MUNICIPAL COURT

OVERVIEW

The City of South Fulton Municipal Court serves as the judicial branch of the city government, providing fair and efficient justice for individuals charged with city ordinance violations, traffic offenses, and certain misdemeanors, including DUIs, minor thefts under $500, possession of less than one ounce of marijuana,
parking violations, and school zone offenses.

The Municipal Court is budgeted in the General Fund.

FY2025 Accomplishments

- **(Strategic Goal #1)** Held a successful Amnesty Week, allowing eligible individuals to clear Failure to Appear (FTA) fees, reschedule missed court dates, and begin the process to lift their license suspensions.
- **(Strategic Goal #1)** Reduced wait times and improved response times to phone calls and emails, resulting in more efficient service for the public.
- **(Strategic Goal #1)** Implemented a new fine payment system to streamline transactions, increase efficiency, and improve user experience.
- **(Strategic Goal #2)** Held a successful Amnesty Week, allowing eligible individuals to clear Failure to Appear (FTA) fees, reschedule missed court dates, and begin the process to lift their license suspensions.
- **(Strategic Goal #1)** Successfully filled staff vacancies, strengthening court operations and improving internal workflow.

FY2026 Goals and Objectives

- **(Strategic Goal #1)** Implement creative approaches to resolve open cases more efficiently and reduce case backlogs.
- **(Strategic Goal #1)** Continue updating Standard Operating Procedures (SOPs).
- **(Strategic Goal #1)** Explore participation in the State's Tax Refund Intercept Program to recover unpaid ticket fines by intercepting applicable tax refunds.
- **(Strategic Goal #4)** Begin planning and development efforts for a new Municipal Court building to support long-term growth and to serve the community better.

MUNICIPAL COURT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Clerk of Court Administrator	1	1	1	1	-
Administrative Coordinator I	1	1	1	-	(1)
Senior Case Manager	-	-	-	1	1
Sr Court Clerk	3	3	3	4	1
Municipal Court Clerk	2	2	2	2	-
Municipal Court Clerk Part time	-	-	1	1	-
Total Personnel	**7**	**7**	**8**	**9**	1

FINANCIAL SECTION

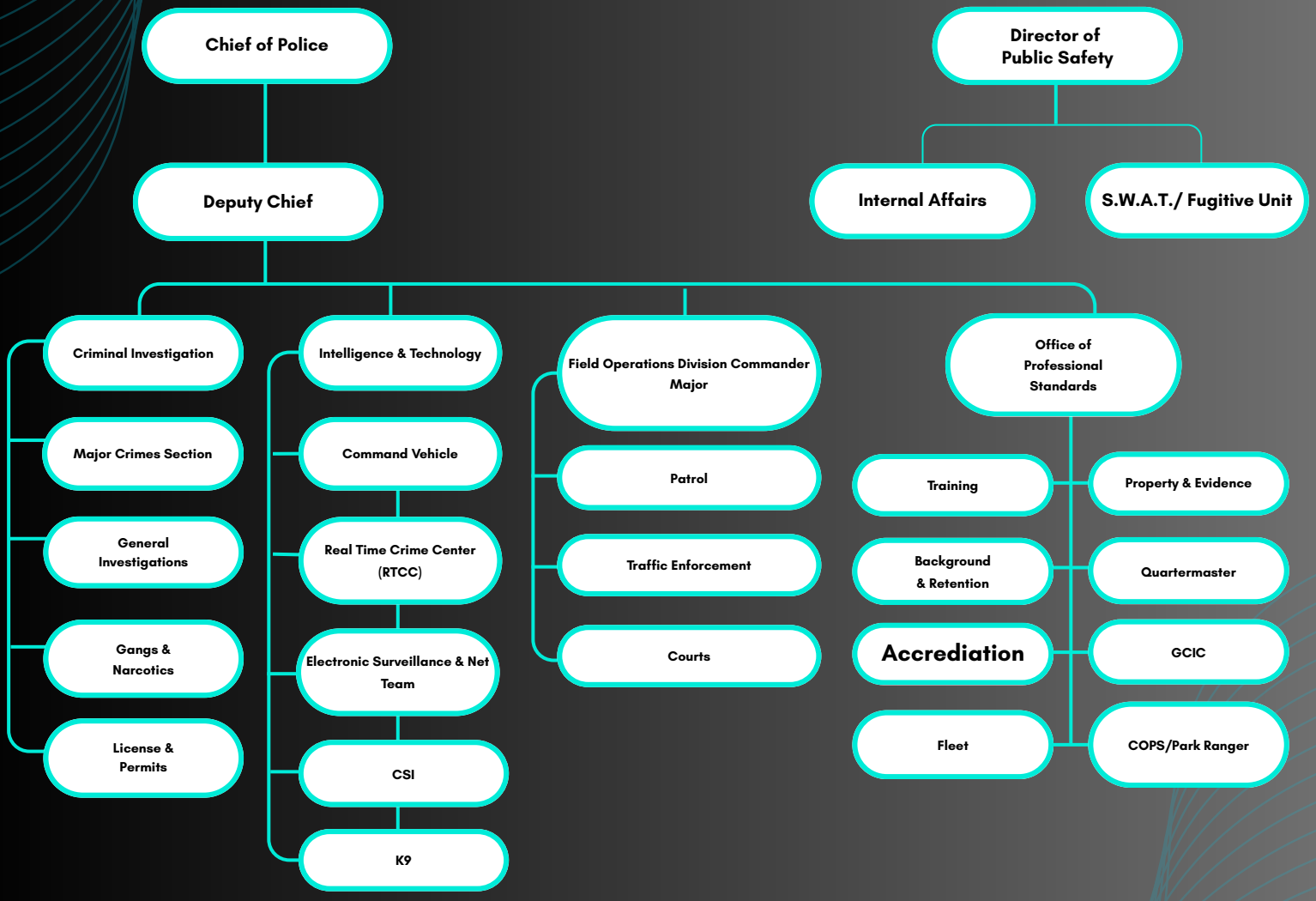
Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 259,404	$ 346,065	$ 385,358	$ 463,082	$ 503,805	$ 40,723	8.8%
Employee Benefits	303,225	120,590	113,415	182,447	128,125	(54,322)	-29.8%
Total Personnel Services	**562,629**	**466,656**	**498,773**	**645,529**	**631,930**	**(13,599)**	**-2.1%**
Purchased Contracted Services	264,805	263,893	341,991	371,758	321,136	(50,622)	-13.6%
Supplies	12,641	9,945	24,061	23,840	26,340	2,500	10.5%
Total Expenditures	**$ 840,075**	**$ 740,494**	**$ 864,825**	**$ 1,041,127**	**$ 979,406**	**$ (61,721)**	**-5.9%**

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Citations Filed/Written	10,498	15,853	19,263	22,152	2,889	13.0%
Disposed cases	8,724	12,534	11,414	14,246	2,832	19.9%
Bench trials	402	483	814	936	122	13.0%

Organization Chart of

POLICE DEPARTMENT



POLICE DEPARTMENT

OVERVIEW

The City of South Fulton Police Department (SFPD) is committed to protecting life, property, and the rights of all its 110,920 citizens through professional law enforcement and community partnerships. The department is structured into four key divisions: Field Operations (patrol and response), Special Operations (specialized units and community programs), Criminal Investigations (case investigation and evidence analysis), and the Office of Professional Standards (accountability, training, and policy oversight). Together, these divisions ensure effective public safety services, promote community trust, and uphold the highest standards of integrity and professionalism.

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.

FY2025 Accomplishments

- **(Strategic Goal #1)** FY2025 allowed continued recruitment efforts for the filling of positions to fulfill our Beat Study workforce needs and support civilian staff.
- **(Strategic Goal #1)** Awarded its first ever Governor's Office of Highway Safety-Highway Enforcement of Aggressive Traffic (H.E.A.T.) grant for $280,676.00 to combat and eliminate serious injuries and traffic related fatalities in South Fulton due to speed, DUI, distracted driving and seat belt violations.
- **(Strategic Goal #4)** Obtained a new, secure warehouse facility and transferred all items for Property & Evidence Unit from old, shared space with Fulton County Police Department.
- **(Strategic Goal #1)** The SFPD received its $1.5M Command Vehicle which serves as a mobile command precinct equipped for surveillance, communication, administrative, and operational duties.

FY2026 Goals and Objectives

- **(Strategic Goal #1)** Continue recruitment and on boarding efforts to fill vacant sworn positions.
- **(Strategic Goal #1)** Initiation of the SFPD's Motors Unit with two certified motorcycle Traffic officers.
- **(Strategic Goal #4)** Break ground on the proposed SFPD Headquarters on Old National Highway.
- **(Strategic Goal #1)** Implementation of guidelines for policies and procedures to begin first-ever Georgia State certification bid.

POLICE DEPARTMENT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Police Chief	1	1	1	1	-
Deputy Police Chief	1	1	1	1	-
Deputy Chief of Staff	-	1	1	1	-
Major	4	4	4	4	-
Captain	9	10	11	11	-
Lieutenant	20	21	21	22	1
Sergeant	22	22	28	28	-
Sergeant - Park Ranger	6	1	1	-	(1)
Detective	22	22	30	31	1
Police Officer	131	144	153	100	(53)
Police Offier Recruit	-	-	-	53	53
Police Officer II - Park Ranger	5	8	13	6	(7)
Police II		-	-	1	1
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 Technician	1	2	2	2	-
GCIC & Records Supervisor	2	2	2	3	1
Records Administrator	1	1	1	1	-
Crime Scene Manager	1	1	-	-	-
Crime Scene Supervisor	1	1	1	1	-
Technical Surveillance Specialist	-	-	-	1	1
Crime Scene Technician	3	5	5	5	-
Criminal Information System Technician	8	8	8	8	
Crime & Intelligence Analyst	1	1	2	3	1
Crime Gun Intelligence Specialist	-	-	-	1	1
Administrator Manager Police	1	1	1	1	-
Administrative Assistant	1	1	9	9	
Administrative Specialist IV	2	2	-	-	-
Administrative Coordinator	2	3	2	2	-
Administrative Specialist III	3	3	-	-	-
Administrative Specialist II	5	3	-	-	-
Open Records Coordinator	-	-	1	1	-
Social Media Coordinator	1	1	1	1	-
Total Personnel	**258**	**274**	**304**	**303**	**(1)**

POLICE DEPARTMENT

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 11,563,076	$ 18,407,471	$ 22,582,747	$ 21,234,357	$ 22,645,675	$ 1,411,318	6.6%
Employee Benefits	4,329,546	4,691,002	5,716,283	5,999,109	4,431,810	(1,567,299)	-26.1%
Total Personnel Services	**15,892,622**	**23,098,473**	**28,299,029**	**27,233,466**	**27,077,485**	**(155,981)**	**-0.6%**
Purchased Contracted Services	1,196,851	1,533,333	2,335,142	1,884,000	1,195,500	(688,500)	-36.5%
Supplies	1,394,460	1,837,247	2,572,611	2,974,300	2,080,500	(893,800)	-30.1%
Capital Outlays	-	-	598,471	2,539,125	-	(2,539,125)	-100.0%
Debt Service (Leases)	711,549	865,346	1,923,255	1,857,576	-	(1,857,576)	-100.0%
Total Expenditures	**$ 19,195,481**	**$ 27,334,398**	**$ 35,728,508**	**$ 36,488,467**	**$ 30,353,485**	**$ (6,134,982)**	**-16.8%**

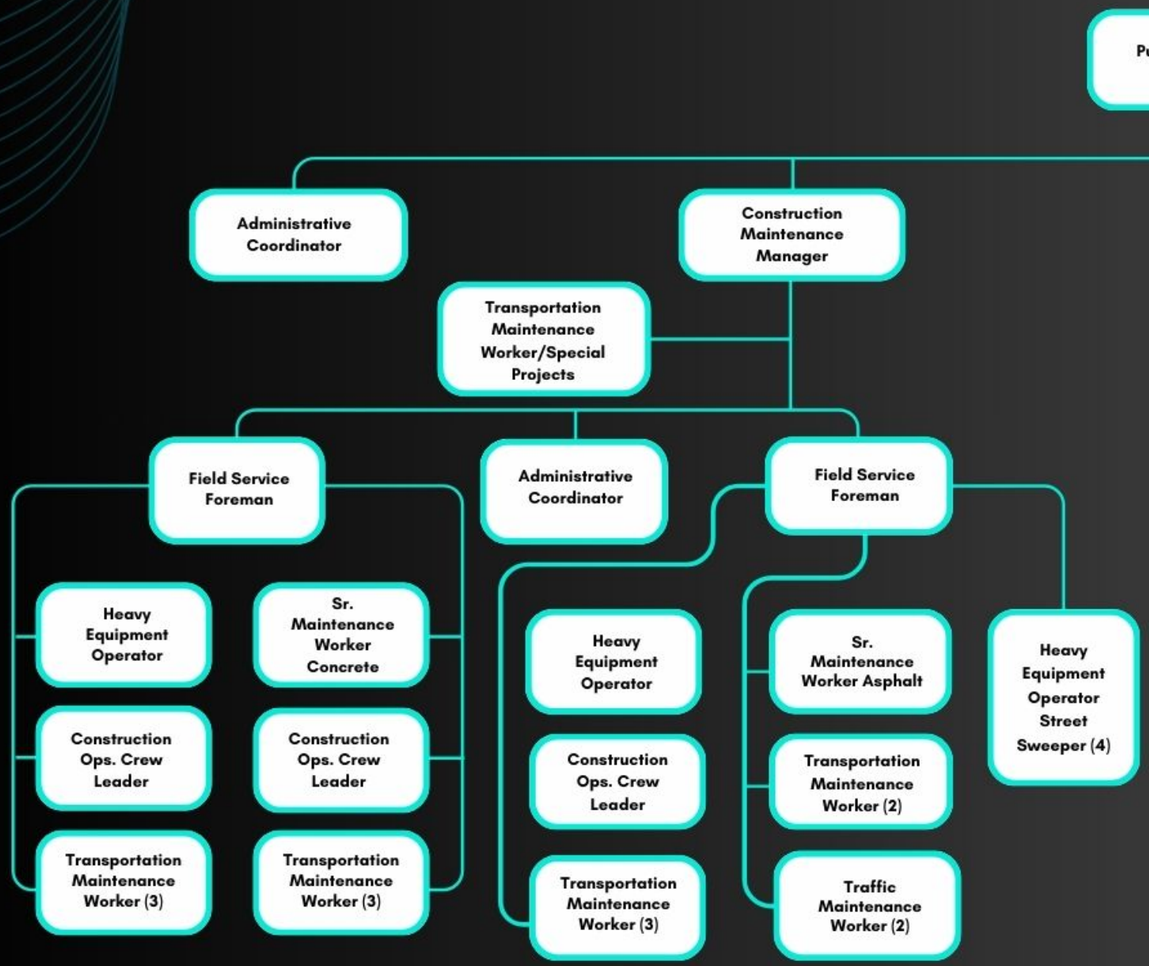
KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Number of calls	82,180	97,651	83,326	71,838	(11,488)	-16.0%
Number of Priority-1 calls	4,222	10,374	7,399	5,277	(2,122)	-40%
Number of alarm calls	8,296	6,938	4,901	3,462	(1,439)	-42%
Officer-Initiated incidents	29,152	49,820	48,080	46,401	(1,679)	-3.6%
Average dispatch call	0:07:49	0:06:48	0:05:08	0:03:56	0:01:52	-
Averaage response calls	0:11:12	0:11:38	0:12:02	0:11:26	(0:00:76)	

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Organization Chart of

PUBLIC WORKS DEPARTMENT



PUBLIC WORKS DEPARTMENT

OVERVIEW

The Public Works Department maintains and improves the city's infrastructure to ensure safety, sustainability, and quality of life. We deliver services with professionalism and efficiency while partnering with residents, businesses, and regional agencies.

Core Responsibilities

- Roadway Maintenance – 640 miles of roads, resurfacing, traffic operations, ROW permitting, and bridges.
- Sidewalks – ADA compliance, repair, and new construction.
- Stormwater Management – Drainage upkeep and MS4 compliance.
- Traffic & Safety – MUTCD devices, intersection studies, and traffic calming.
- Right-of-Way/Grounds – 236 miles of ROW, vegetation, litter, and tree maintenance.
- Capital Projects – Planning, design, and construction (sidewalks, intersections, bridges, stormwater).
- Solid Waste – Service for 40,000+ households.
- Gravel Roads – Maintenance of 28 miles.

Public Works is funding by TSPLOST, LMIG (GDOT), General Funds and Grants.

FY2025 Accomplishments

- (Strategic Goal #2) Completion of traffic signal and all-way stop control intersections.
- (Strategic Goal #2) Completed traffic calming studies.
- (Strategic Goal #4) Completed over 291 street light replacements.
- (Strategic Goal #4) Evaluated the city's stormwater system (MS4), completed 20% inspections.
- (Strategic Goal #4) Launched a feasibility study on several roads.

FY2026 New Initiatives and Goals

- (Strategic Goal #4) Maintain, update, and/or enhance the sidewalk inventory (180 Miles)
- (Strategic Goal #4) Execute Landscaping and/Beautification (roundabouts and medians)
- (Strategic Goal #4) Resurface of 23 miles of high-volume corridors.
- (Strategic Goal #4) Quarterly maintenance of 28 miles of gravel roads.
- (Strategic Goal #4) Replace traffic signal heads for 21 intersections for safety.

PUBLIC WORKS DEPARTMENT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Public Works Division					
Public Works Director	1	1	1	1	-
Deputy Director Public Works	1	1	1	1	-
Administrative Coordinator	3	3	3	3	-
Public Works Program Manager	1	1	1	1	-
Traffic Sign Maintenance Manager	1	1	-	-	-
Traffic Operations Manager		-	1	1	-
Traffic Sign Maintenance Worker	3	3	5	5	-
Traffic Operations Crew Lead	-	-	1	1	-
Senior Maintenance Worker			2	2	-
Construction Crew Lead			3	3	-
Construction Maintenance Manager	1	1	1	-	(1)
Utility Permit Coordinator	1	1	1	1	-
Field Service Foreman	2	2	2	2	-
Heavy Equipment Operator	2	2	6	6	-
Transportation Maintenance Worker	9	11	12	12	-
Utility Inspector	-	1	1	1	-
Construction & Operations Manager	-	-	-	1	1
Total Public Works Personnel	**25**	**28**	**41**	**41**	**-**

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 1,733,550	$ 1,857,322	$ 2,123,895	$ 2,532,933	$ 2,394,970	$ (137,963)	-5.4%
Employee Benefits	451,970	468,660	534,088	742,103	621,462	(120,641)	-16.3%
Total Personnel Services	**2,185,520**	**2,325,982**	**2,657,983**	**3,275,036**	**3,016,432**	**(258,604)**	**-7.9%**
Purchased Contracted Services	2,803,456	4,591,298	5,673,974	7,945,187	8,424,850	479,663	6.0%
Supplies	2,077,219	2,713,975	2,681,847	4,286,000	3,897,000	(389,000)	-9.1%
Total Expenditures	**$ 7,066,195**	**$ 9,631,255**	**$ 11,013,804**	**$ 15,506,223**	**$ 15,338,282**	**$ (167,941)**	**-1.1%**

KEY PERFORMANCE INDICATORS

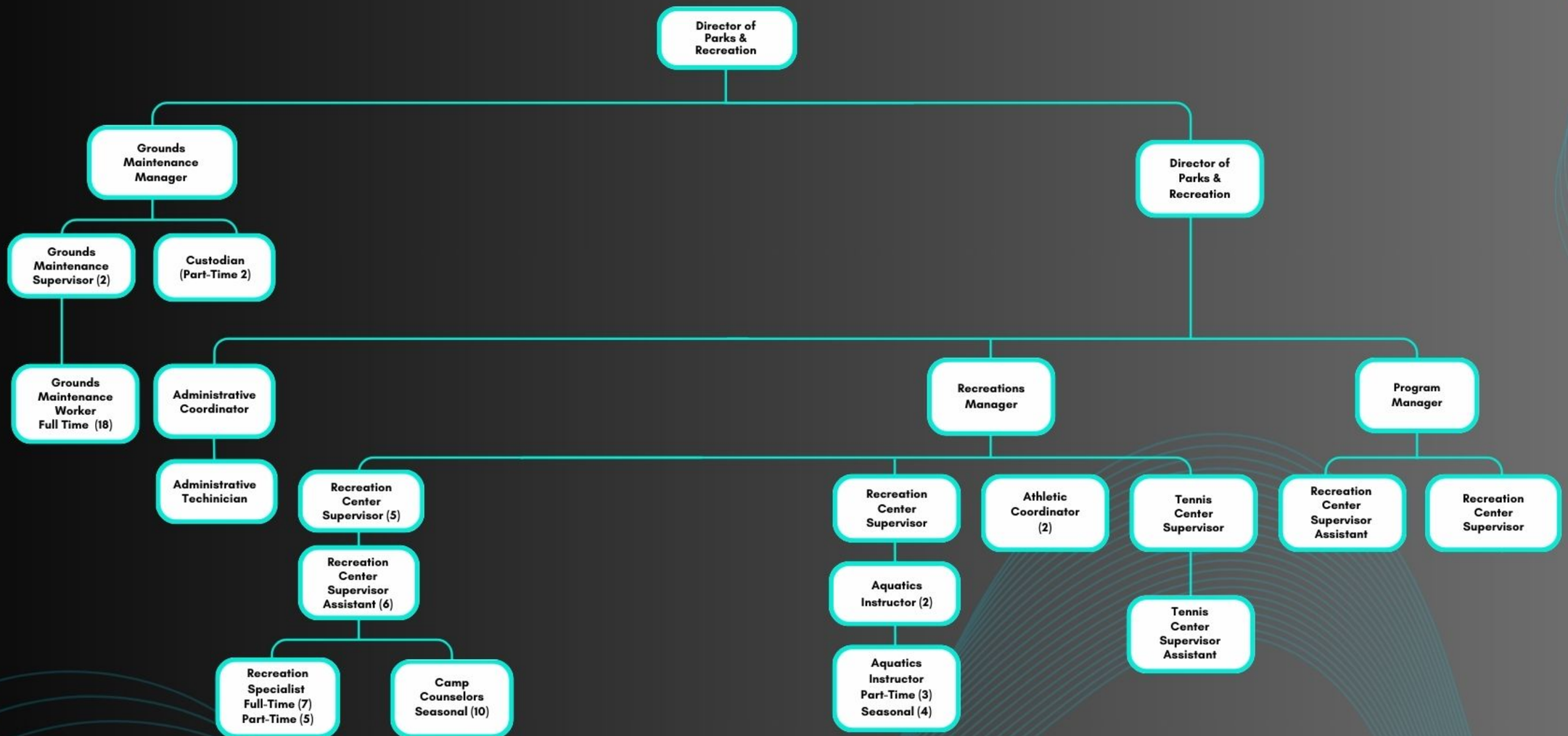
Key Performance Indicators

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Miles of Resurfacing	69	59	55	38	(17)	-44.7%
Miles of Sidewalks Installed/Planned	2	2	5	5	-	0%
Bridge Repairs	-	35	11	24	13	54%
Signals Maintained	70	65	66	64	(2)	-3.0%
Signs Maintained	33,000	33,000	33,000	33,000	-	0.0%
ROW Permits Received	167	140	150	170	20	13.3%
ROW Permits Approved	84	92	100	125	25	25.0%
Solid Waste Household Serviced	37,694	38,394	38,821	39,325	504	1.3%

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Organization Chart of

PARKS AND RECREATION DEPARTMENT



PARKS AND RECREATION DEPARTMENT

OVERVIEW

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. It 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.

FY2025 Accomplishments

- **(Strategic Goal #1 and 4)** Welcome All Natatorium reopened after being closed for five years following renovations.
- **(Strategic Goal #4)** Groundbreaking on the Cedar Grove Community Center, providing residents with a multipurpose facility.
- **(Strategic Goal #4)** Developed and implemented the Parks Trails Plan of Action to enhance the City's trail system to increase accessibility and outdoor recreation.
- **(Strategic Goal #2)** Partnered with Brxnd Sportsplex to provide athletic training and personnel development for youth, including gymnasium use and collaboration on basketball leagues and tournaments.
- **(Strategic Goal #2)** Created the first Recreational Youth Golf Program to introduce children and teens to the sport.

PARKS AND RECREATION DEPARTMENT

OVERVIEW

CONTINUED

FY2026 Goals and Objectives

- **(Strategic Goal #4)** Enhance the Welcome All Tennis courts.
- **(Strategic Goal #4)** Complete the Sandtown Park Walking Trails.
- **(Strategic Goal #4)** Renovate the Welcome All Park baseball fields to increase youth sport participation.

PARKS AND RECREATION DEPARTMENT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Parks & Recreations Director	1	1	1	1	-
Parks & Recreations Deputy Director	1	1	1	1	-
Recreations Manager	1	1	1	1	-
P & R Program Manager	-	1	1	1	-
Parks Service Manager	1	-	-	-	-
Program Manager	-	1	-	-	-
Administrative Technician	-	-	1	1	-
Administrative Specialist	1	1	-	-	-
Administrative Coordinator	1	1	1	1	-
Grounds Maintenance Worker	12	13	18	18	-
Grounds Maintenance Supervisor	2	2	2	2	-
Grounds Maintenance Manager	1	1	1	1	-
Maintenance Crew Leader	2	2	-		-
Communications Coordinator	1	-	-	-	-
Lifeguard - (Part Time)	-	3	-	-	-
Lifeguard - (Seasonal)	-	4	-	-	-
Aquatics Instructor - (Part Time)	-	-	3	-	(3)
Aquatics Instructor - (Seasonal)	-	-	4	-	(4)
Aquatics Instructor	2	2	2	9	7
Aquatics Supervisor	1	1	-	-	
Athletics Specialist	1	1	-	-	-
Athletics Coordinator	1	-	2	2	-
Recreations Center Supervisor	5	5	7	7	-
Recreations Center Supervisor Assist	6	6	7	7	-
Recreations Specialist	7	7	7	12	5
Senior Center Supervisor	1	1	-	-	-
Senior Service Program Supervisor	1	1	-	-	-
Tennis Center Supervisor	1	1	1	1	-
Tennis Center Supervisor Assist	1	1	1	1	-
Recreations Specialist - (Part Time)	5	5	5	-	(5)
Recreations Specialist - (Seasonal)	-	-	10	-	(10)
Recreational Specialist/Camp Counselor	-	-	-	10	10
Camp Counselor - (Seasonal)	10	10	-	-	
Grounds Maint Worker - (Part Time)	5	5	-	-	-
Grounds Maint Worker - (Seasonal)	5	5	-	-	-
Facility Custodian - (Part Time)	2	2	2	2	-
					-
Total Personnel	**78**	**85**	**78**	**78**	**-**

PARKS AND RECREATION DEPARTMENT

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 1,836,365	$ 2,850,413	$ 3,357,314	$ 3,686,664	$ 3,770,016	$ 83,352	2.3%
Employee Benefits	801,179	768,372	919,843	1,337,201	968,959	(368,242)	-27.5%
Total Personnel Services	**2,637,544**	**3,618,785**	**4,277,157**	**5,023,865**	**4,738,975**	**(284,890)**	**-6.7%**
Purchased Contracted Services	526,446	956,081	1,372,339	1,545,215	1,486,335	(58,880)	-3.8%
Supplies	728,299	652,033	1,020,186	1,001,430	758,000	(243,430)	-24.3%
Capital Outlays	108,363	4,831,633	2,880,600	6,222,690	20,000	(6,202,690)	-99.7%
Total Expenditures	**$ 4,000,651**	**$ 10,058,533**	**$ 9,550,283**	**$ 13,793,200**	**$ 7,003,310**	**$ (6,789,890)**	**-49.2%**

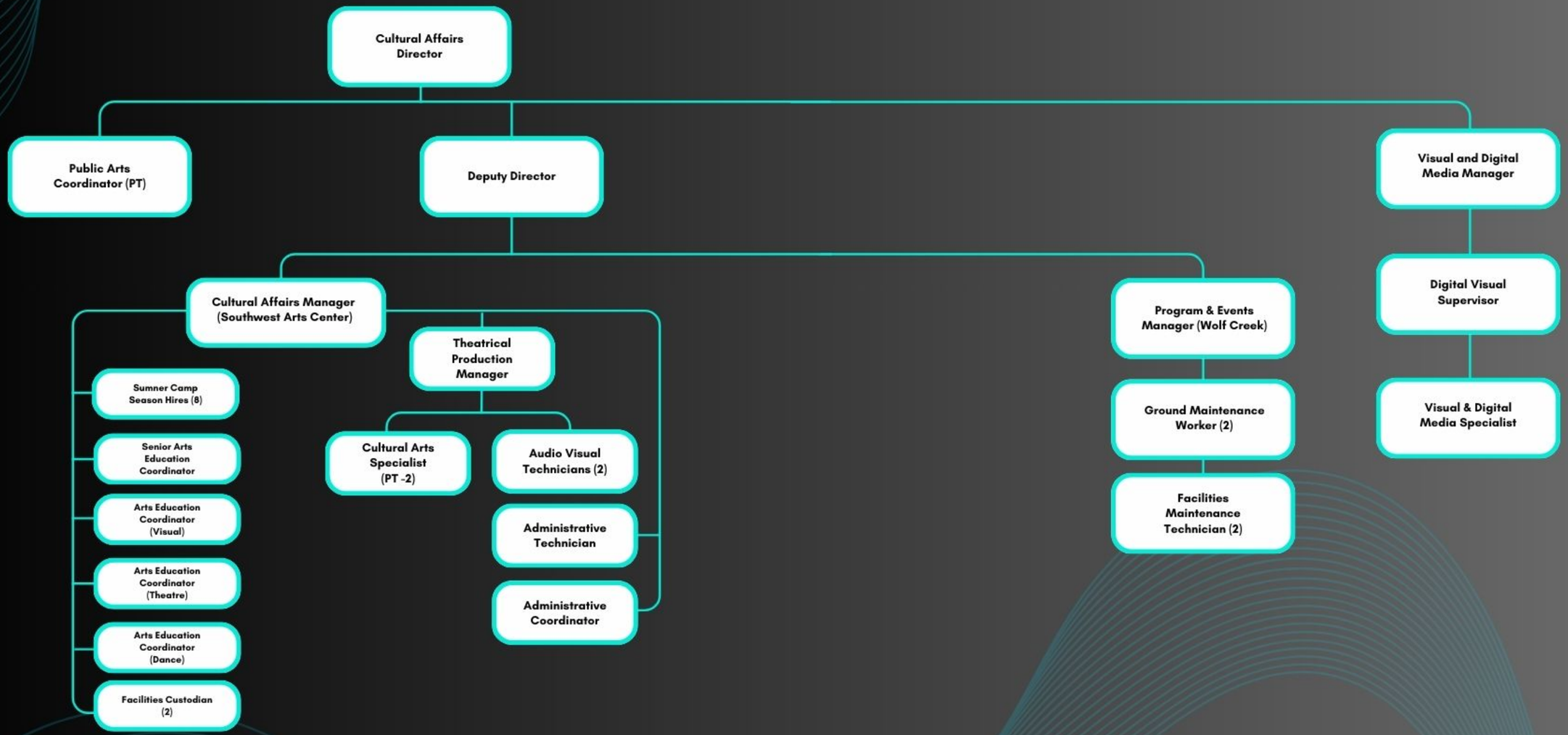
KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Community Engagement Events	250	320	400	450	50	11.1%
Percent of Participation in recreation programming	65%	70%	75%	80%	0.05	6.3%
Athletics and Aquatics youth participation	4,500	5,000	5,200	5,500	300	5%
Swim program participation	N/A	N/A	45	60	15	25.0%
Customer satisfaction survey results percent satisfied	75%	80%	85%	90%	0.05	5.6%
Utilization percentage for facility usage	70%	75%	80%	85%	0.05	5.9%

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Organization Chart of

CULTURAL AFFAIRS DEPARTMENT



CULTURAL AFFAIRS DEPARTMENT

OVERVIEW

The Cultural Affairs Department celebrates South Fulton's diverse heritage through arts education, inclusive events, artist support, and cultural programming. Its mission is to expand creative opportunities, promote equity and access, and enrich quality of life. The department includes two campuses and a digital streaming team.

Southwest Arts Center
A hub for visual arts, dance, music, and theater, the Southwest Arts Center provides programs for all ages, serves as home to the True Colors Theatre Company, and hosts productions and community events. Renovations in 2025 further elevated its role as a centerpiece for creativity and engagement.

Wolf Creek Amphitheatre
This venue hosts concerts, festivals, and community events in a scenic, versatile setting. It strengthens local entertainment offerings and fosters community connection through the arts.

Visual and Digital Media
The team delivers streaming of City Council meetings, civic forums, and cultural events, expanding access and transparency. By showcasing performances and city initiatives, it fosters engagement and broadens cultural participation.

The Cultural Affairs Department is budgeted in the General Fund.

FY2025 Accomplishments

- **(Strategic Goal #2)** Expanded educational participation by 30% and increased classes to six days a week with a new graphics lab and technology programs for youth and seniors.
- **(Strategic Goal #2)** Launched the Call to Artists program, acquiring 25+ public art pieces now displayed at City Hall and the Administration Building.
- **(Strategic Goal #2)** Produced signature events including Chalk the Block , Juneteenth , and Azúcar! with strong public feedback.
- **(Strategic Goal #1)** Began live-streaming Council Meetings from City Hall.
- **(Strategic Goal #3)** Secured the department's first educational grant and applied for additional public art funding.

CULTURAL AFFAIRS DEPARTMENT

OVERVIEW
CONTINUED

FY2026 Goals and Objectives

- **Strategic Goal #2)** Enhance patron experience with expanded Front of House operations, House Managers, and volunteer ushers. (Strategic Goal #2) Partner with schools, senior centers, and community groups to deliver accessible cultural programs.
- **(Strategic Goal #2)** Grow collaborations with regional organizations to broaden artistic diversity and engagement.
- **(Strategic Goal #2)** Launch an annual Storytelling Festival to honor local oral traditions and preserve community history.
- **(Strategic Goal #2)** Expand the Culture on the Rise pop-up series to all seven districts for equitable public art access.

CULTURAL AFFAIRS DEPARTMENT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Cultural Affairs Director	-	1	1	1	
Deputy Director Cultural Affairs	1	-	1	1	-
Visual & Digital Media Manager	-	1	1	1	-
Visual and Digital Media Supervisor	-	-	1	1	-
Visual and Digital Media Specialist	-	-	-	1	1
Administrative Specialist I	1	1	-	-	-
Administrative Technician	-	-	1	1	-
Administrative Coordinator	-	-	-	1	1
Arts Education Coordinator	3	3	3	3	-
Audio Visual Technician	1	1	2	2	-
Cultural Affairs Manager	1	1	1	1	-
Theatrical Production Manager	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	-	-	-
Cultural Affairs Specialist - (Part Time)	2	2	2	2	-
Cultural Affairs Assistant - (Part Time)	-	-	1	-	(1)
Facilities Maintenance Technician - (Part Time)	2	2	2	2	-
Facility Custodian	-	-	2	2	-
Videographer	-	-	1	-	(1)
Summer Camp After Care Assist	-	-	2	2	-
Summer Camp After Care Coordinator	-	-	1	1	-
Summar Camp Assistant	-	-	1	4	3
Summer Camp Assistant Dance	-	-	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	**13**	**16**	**30**	**30**	**-**

CULTURAL AFFAIRS DEPARTMENT

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 387,595	$ 754,789	$ 1,030,313	$ 1,275,002	$ 1,420,663	$ 145,661	11.4%
Employee Benefits	128,342	236,866	276,653	419,772	364,825	(54,947)	-13.1%
Total Personnel Services	**515,937**	**991,654**	**1,306,966**	**1,694,774**	**1,785,488**	**90,714**	**6.9%**
Purchased Contracted Services	326,081	151,422	249,781	313,450	349,500	36,050	11.5%
Supplies	142,017	364,332	260,029	297,568	226,500	(71,068)	-23.9%
Capital Outlay		49,857	3,179,013	3,800,000	-	(3,800,000)	-100.0%
Total Expenditures	**$ 984,035**	**$ 1,557,265**	**$ 4,995,789**	**$ 6,105,792**	**$ 2,361,488**	**$(3,744,304)**	**-61.3%**

KEY PERFORMANCE INDICATORS

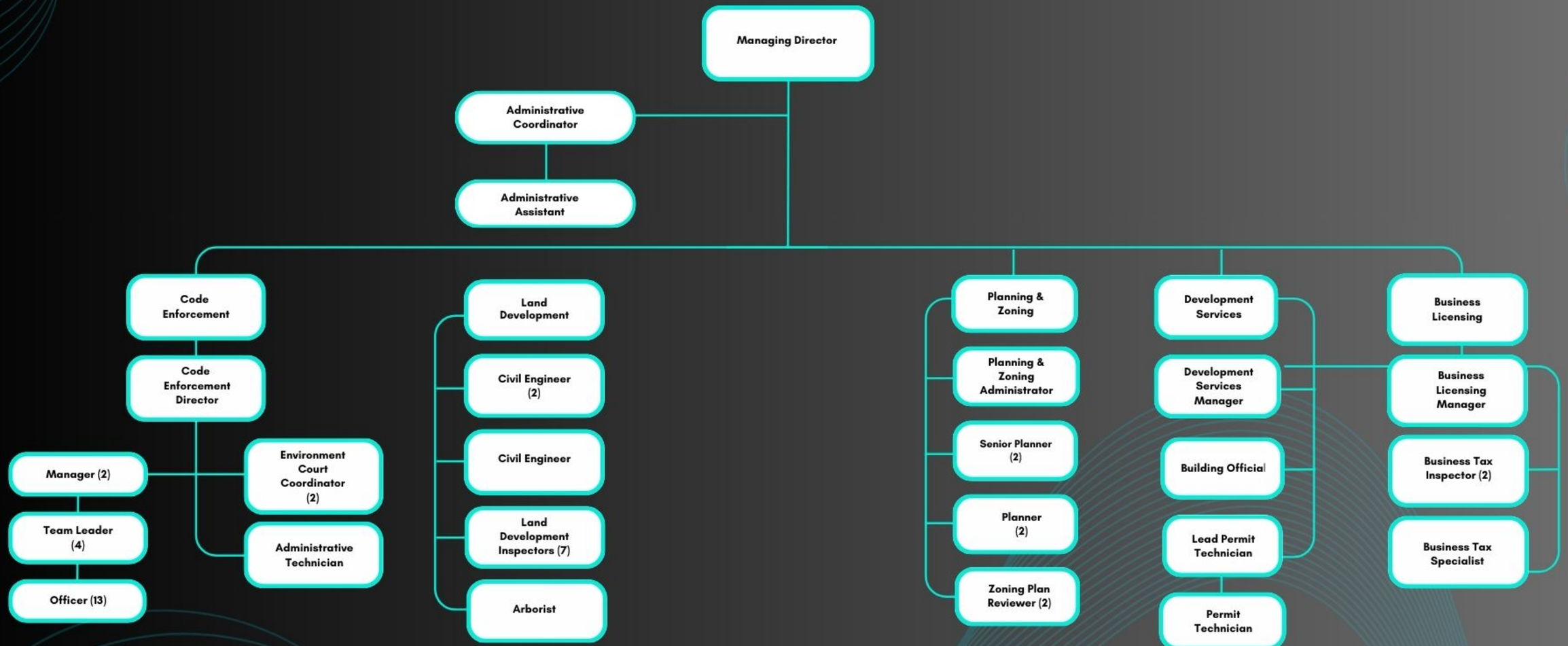
	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Student participation in CA classes and camps	N/A	1,750	2,760	3,000	240	8.0%
Exhibits in gallery spaces*	N/A	20	10	22	12.00	54.5%
Events at Southwest Arts Center*	N/A	120	121	135	14	10%
Attendees at Southwest Arts Center*	N/A	18,000	15,670	22,000	6,330	28.8%
Events at Wolf Creek Amphitheatre	N/A	6	10	12	2	16.7%
Attendees at Wolf Creek Amphitheatre	N/A	15,000	10,500	17,000	6,500	38.2%
CA curated events	N/A	1	2	6	4	66.7%

*The Southwest Arts Center theatre has been closed for renovation since May 2025

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Organization Chart of

COMMUNITY DEVELOPMENT & REGULATORY AFFAIRS DEPARTMENT



COMMUNITY DEVELOPMENT & REGULATORY AFFAIRS DEPARTMENT

OVERVIEW

The Department of Community Development and Regulatory Affairs (CDRA) guides development and redevelopment to enhance the City of South Fulton while ensuring compliance with property maintenance standards. CDRA includes five divisions:

Code Enforcement: Enforces property maintenance and land use standards to protect properties from neglect and depreciation.
Development Services: Oversees development and permitting, providing coordination and support across building services, engineering, and planning functions.
Planning and Zoning: Manages land use and community planning to promote balanced, sustainable, and attractive development.
Business License: Supports local businesses through licensing, renewals, and compliance assistance to foster economic growth.
Land Development: Ensures projects meet city and state design standards, protect the environment, and integrate properly with city infrastructure.

The Code Enforcement Division is budgeted in the General Fund.

FY2025 Accomplishments

- **(Strategic Goal #1)** Managed the 2025 Comprehensive Plan Update process including numerous public meeting and hearings.
- **(Strategic Goal #3)** Successfully completed the first City of South Fulton Housing Assessment study with technical assistance and a grant from the Atlanta Regional Commission.
- **(Strategic Goal #1)** Hired a business license manager to increase revenue and enforcement.

COMMUNITY DEVELOPMENT & REGULATORY AFFAIRS DEPARTMENT

OVERVIEW

CONTINUED

FY2026 Goals and Objectives

- **(Strategic Goal #1)** Implement creative approaches to resolve open cases more efficiently and reduce case backlogs.
- **(Strategic Goal #1)** Continue updating Standard Operating Procedures (SOPs).
- **(Strategic Goal #1)** Explore participation in the State's Tax Refund Intercept Program to recover unpaid ticket fines by intercepting applicable tax refunds.
- **(Strategic Goal #4)** Begin planning and development efforts for a new Municipal Court building to support long-term growth and to serve the community better.

COMMUNITY DEVELOPMENT & REGULATORY AFFAIRS DEPARTMENT

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Managing Director	1	1	1	1	-
Development Services Manager	1	1	1	1	-
Special Projects Manager	-	1	-	-	-
Permit Specialist	5	4	5	4	(1)
City Engineer	-	1	1	1	-
Civil Engineer	2	1	2	2	-
Building Official	-	1	1	-	(1)
Arborist	1	1	1	1	
Development Site Inspector	3	5	7	6	(1)
Planning Zoning Administrator	1	1	1	1	-
Administrative Coordinator	1	1	1	1	-
Administrative Technician	-	-	1	-	(1)
Administrative Specialist	1	1	-	-	-
Senior Planner	2	1	1	2	1
Planner	2	2	2	2	-
Zoning Plan Reviewer	2	2	2	2	-
Business Tax Manager	-	1	1	1	-
Business Tax Inspector		2	2	2	-
Business Tax Specialist	-	-	-	2	2
Administrative Assistant	-	-	-	2	2
Total Personnel	**22**	**27**	**30**	**31**	**1**

COMMUNITY DEVELOPMENT & REGULATORY AFFAIRS DEPARTMENT

FINANCIAL SECTION

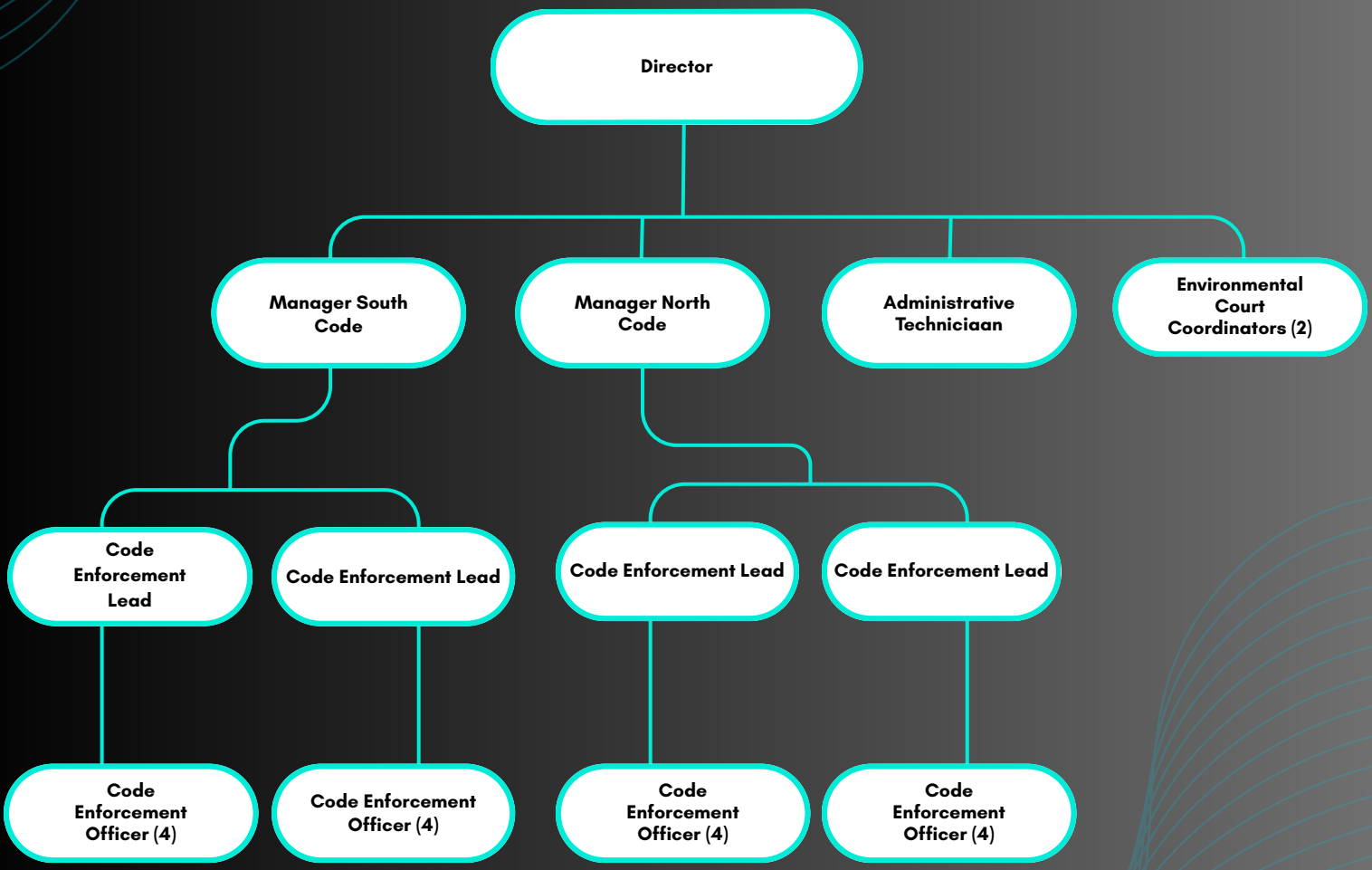
Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 895,926	$ 1,532,437	$ 1,802,063	$ 2,207,707	$ 2,087,947	$ (119,760)	-5.4%
Employee Benefits	421,804	420,863	528,587	694,692	606,568	(88,124)	-12.7%
Total Personnel Services	**1,317,730**	**1,953,300**	**2,330,649**	**2,902,399**	**2,694,515**	**(207,884)**	**-7.2%**
Purchased Contracted Services	1,189,849	1,538,579	1,830,492	2,476,399	1,663,000	(813,399)	-32.8%
Supplies	18,321	17,947	16,262	46,104	21,500	(24,604)	-53.4%
Capital Outlays	98,447	25,720	51,227	47,462	-	(47,462)	-100.0%
Total Expenditures	**$ 2,624,347**	**$ 3,535,545**	**$ 4,228,631**	**$ 5,472,365**	**$ 4,379,015**	**$ (1,093,350)**	**-20.0%**

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Number of plan reviews	**3,431**	**15,939**	**8,543**	**14,036**	5,493	-
Building	1,143	1,010	1,766	1,477	(289.00)	-19.6%
Erosion	981	1,015	1,969	1,778	(191)	-11%
Planning	1,307	13,914	4,808	10,838	6,030	55.6%
Number of inspections requested	30,513	21,101	19,130	16,922	(2,208)	-13.0%
Number of permits issued	7,435	5,412	5,289	4,319	(970)	-22.5%

Organization Chart of

CODE ENFORCEMENT DIVISION



CODE ENFORCEMENT DIVISION

OVERVIEW

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

The Code Enforcement Division is budgeted in the General Fund.

FY2025 Accomplishments

- **Strategic Goal #2)** Managed the 2025 Comprehensive Plan Update process including numerous public meetings and hearings.
- **(Strategic Goal #2)** Successfully completed the first City of South Fulton Housing Assessment study with technical assistance and a grant from the Atlanta Regional Commission.
- **(Strategic Goal #1)** Hired a business license manager to increase revenue and enforcement.

FY2026 Goals and Objectives

- **(Strategic Goal #2)** Improve efficiency in our permitting and land disturbance process.
- **(Strategic Goal #4)** Complete the Comprehensive Plan Update.
- **(Strategic Goal #1)** Complete the impact fee study.z(Strategic Goal #1) Complete the historic resources survey.

CODE ENFORCEMENT DIVISION

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Code Enforcement Division Director	1	1	1	1	-
Code Enforcement Team Leader	4	4	4	4	-
Code Enforcement Officer	13	13	13	13	-
Code Enforcement Manager	2	2	2	2	-
Administrative Technician	-	-	2	2	-
Administrative Specialist	2	2	-	-	-
Administrative Specialist IV	2	-	-	-	-
Environmental Courts Coordinator	1	2	2	2	-
Total Personnel	**25**	**24**	**24**	**24**	**-**

FINANCIAL SECTION

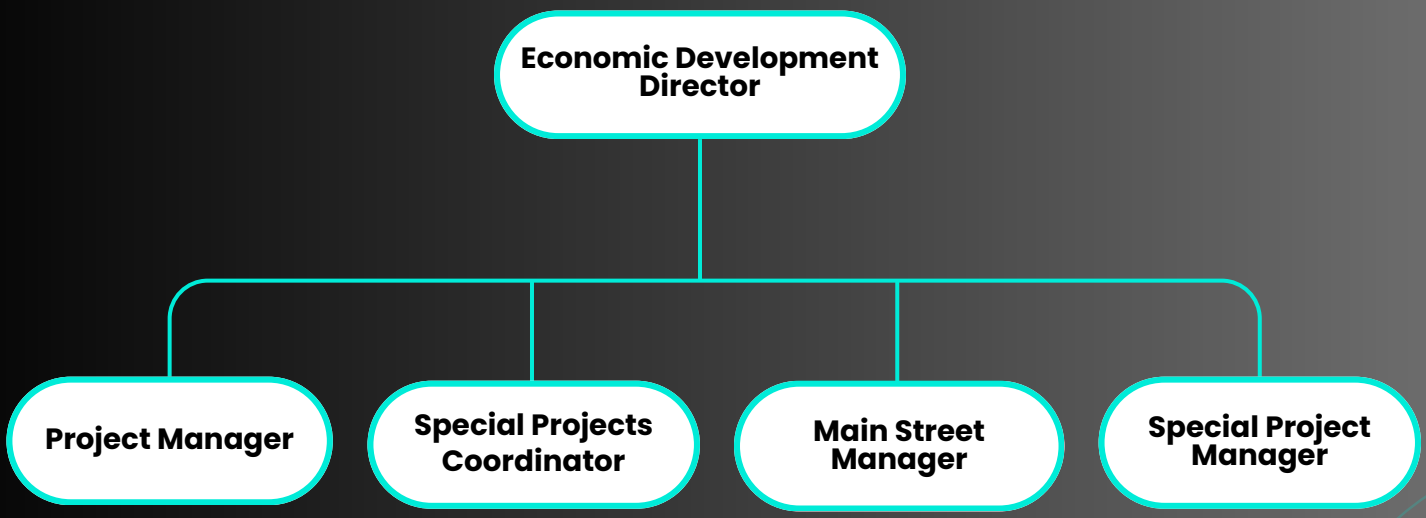
Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 912,553	$ 1,233,254	$ 1,318,810	$ 1,455,266	$ 1,419,996	$ (35,270)	-2.4%
Employee Benefits	440,418	384,371	420,046	467,970	433,575	(34,395)	-7.3%
Total Personnel Services	**1,352,971**	**1,617,625**	**1,738,856**	**1,923,236**	**1,853,571**	**(69,665)**	**-4.0%**
Purchased Contracted Services	918,733	2,293,949	2,017,778	2,678,400	2,712,698	34,298	1.3%
Supplies	123,982	104,928	122,138	150,600	116,000	(34,600)	-23.0%
Total Expenditures	**$ 2,395,686**	**$ 4,016,502**	**$ 3,878,772**	**$ 4,752,236**	**$ 4,682,269**	**$ (69,967)**	**-1.5%**

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Total number of compliance cases handled.	N/A	N/A	1,554	1554	-	0.0%
Overall full compliance rate.	N/A	N/A	35.3%	35%	-	0.0%
Resoulution rate for compliances cases.	N/A	N/A	49.10%	49%	-	0%
Successful Outreach events.	N/A	N/A	7	7		0.0%
Total amount of fines collected on Code Board fines, liens, and vacant properties.	N/A	N/A	$ 16,055	$ 16,055	-	0.0%
Number of cases remaining non-compliant.	N/A	N/A	683	683	-	0.0%

Organization Chart of

ECONOMIC DEVELOPMENT DIVISION



ECONOMIC DEVELOPMENT DIVISION

OVERVIEW

The Economic Development Department of the City of South Fulton is committed to fostering a vibrant and sustainable local economy by supporting business growth, attracting new investments, and enhancing the overall quality of life for residents. The department serves as a strategic partner for businesses, investors, and community stakeholders to promote economic prosperity across the city.

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.

FY2025 Accomplishments

- **(Strategic Goal #4 & 2)** Secured $500,000 grant for environmental assessment and redevelopment at Camelot Condominiums, Old National Park, and Red Oak Plaza.
- **(Strategic Goal #3)** Launched South Fulton Small Business Accelerator with 200+ entrepreneurs; hosted six Farmers Markets supporting 25 vendors each; connected 250+ owners through the Business Resources Fair and networking events.
- **(Strategic Goal #3)** Partnered with Retail Strategies to conduct market analysis and implement recruitment strategies to reduce vacancies and attract businesses.
- **(Strategic Goal #3)** Completed redevelopment frameworks for Old National, Red Oak, and District 4 to guide investment.
- **(Strategic Goal #3)** Awarded $172,055 to 20 businesses, with $122,687 disbursed and $49,368 pending.

FY2026 Goals and Objectives

- ***(Strategic Goal #2 & 3)*** Attract new retail and mixed-use projects using Retail Strategies analysis and Urban Design Plans.
- ***(Strategic Goal #2 & 3)*** Complete all accreditation requirements by September 30, 2026.
- ***(Strategic Goal #1 & 3)*** Conduct 100+ annual business visits and host four small business programs.
- ***(Strategic Goal #2 & 3)*** Hold two employer round tables and one citywide career fair each year.

ECONOMIC DEVELOPMENT DIVISION

POSITION SUMMARY

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Economic Development Director	1	1	1	1	-
Special Projects Manager	-	1	1	1	-
Special Projects Coordinator	1	1	1	1	-
Main Street Manager	2	2	2	1	(1)
Total Personnel	**4**	**5**	**5**	**4**	**(1)**

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Red Oak Manager	1	1	1	1	-
Total Personnel	**1**	**1**	**1**	**1**	**-**

FINANCIAL SECTION - DESTINATION SOUTH FULTON

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ 313,571	$ 394,594	$ 295,557	$ 438,450	$ 256,625	$ (181,825)	-41.5%
Employee Benefits	110,968	96,779	71,567	114,536	63,032	(51,504)	-45.0%
Total Personnel Services	**424,539**	**491,372**	**367,124**	**552,986**	**319,657**	**(233,329)**	**-42.2%**
Purchased Contracted Services	377,334	566,068	424,143	509,136	443,942	(65,194)	-12.8%
Supplies	68,142	111,605	162,189	257,356	144,700	(112,656)	-43.8%
Total Expenditures	**$ 870,014**	**$ 1,169,046**	**$ 953,456**	**$ 1,319,478**	**$ 908,299**	**$ (411,179)**	**-31.2%**

ECONOMIC DEVELOPMENT DIVISION

FINANCIAL SECTION - RED OAK (MAIN STREET)

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Personnel Services							
Salaries and Wages	$ -	$ 1,724	$ 70,915	$ 71,360	$ 80,609	$ 9,249	
Employee Benefits	-	266	18,444	35,044	20,180	(14,864)	
Total Personnel Services	**-**	**1,990**	**89,359**	**106,404**	**100,789**	**(5,615)**	
Purchased Contracted Services	158,747	77,170	33,685	88,575	85,575	(3,000)	-3.4%
Supplies	41,224	40,487	34,264	71,550	36,350	(35,200)	-49.2%
Capital Outlays	-	-	-		-	-	
Total Expenditures	**$ 199,971**	**$ 119,647**	**$ 157,308**	**$ 266,529**	**$ 222,714**	**$ (43,815)**	**-16.4%**

KEY PERFORMANCE INDICATORS

	FY2023 Actuals	FY2024 Actuals	FY2025 Actuals	FY2026 Forecast	Change from FY2025 to FY2026	%
Number of new retail establishments.	N/A	N/A	N/A	100	-	-
Number of new or expanded manufacturing businesses in Fulton Industrial by the end of FY26.	N/A	N/A	20	25	5.00	20.0%
Percentage of accreditation milestones achieved.	N/A	N/A	N/A	90%	-	-
Percentate of site redevelopment phases completed.	N/A	N/A	N/A	90%		-
Host two employer roundtables annually.	N/A	N/A	N/A	100%	-	-

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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

Component Unit

295 - South Fulton Development Authority (SFDA)

Other Agencies

276 - Public Arts Commission
970 - Downtown Development Authority

FUND SUMMARY – (206) BLIGHTED PROPERTY ABATEMENT FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Transfers IN from Fund 100 General Fund	$ 300,000	$ 300,000	$ -	$ 300,000	$ 1,000,000	$ 700,000	233.3%
Total Revenues	**$ 300,000**	**$ 300,000**	**$ -**	**$ 300,000**	**$ 1,000,000**	**$ 700,000**	233.3%
Personnel Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personnel Services	**-**	**-**	**-**	**-**	**-**	**-**	
Purchased Contracted Services	226,052	108,200	114,575	300,000	1,000,000	700,000	233.3%
Total Expenditures	**$ 226,052**	**$ 108,200**	**$ 114,575**	**$ 300,000**	**$ 1,000,000**	**$ 700,000**	233.3%

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Blighted Property Abatement Fund							
Community Development & Regulatory Affairs	$ 226,052	$ 108,200	$ 300,000	$ 300,000	$ 1,000,000	$ 700,000	233.3%
Total Blighted Property Aba	**$ 226,052**	**$ 108,200**	**$ 300,000**	**$ 300,000**	**$ 1,000,000**	**$ 700,000**	233.3%

FUND SUMMARY – (207) TREE FUND REFUNDABLE ESCROW

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Transfers IN from Fund 100 General Fund	$ -	$ -	$ -	$ -	$ -	$ -	
Transfers IN from Fund 707 Tree Escrow Fund	-	-	-	1,708,385	1,708,385	-	0.0%
Budgeted Use of Reserves	-	-	-	-	-	-	
Total Revenues	**$ -**	**$ -**	**$ -**	**$ 1,708,385**	**$ 1,708,385**	**$ -**	0.0%
Personnel Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personnel Services	**-**	**-**	**-**	**-**	**-**	**-**	
Total Purchased Contracted Services	5,500	-	184,589	1,281,287	1,281,287	-	0.0%
Total Supplies	-	-		427,098	427,098	-	0.0%
Total Expenditures	**$ 5,500**	**$ -**	**$ 184,589**	**$ 1,708,385**	**$ 1,708,385**	**$ -**	-

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Tree Fund Refundable Escrow							
District-1	$ -	$ -	$ 125,201	$ 244,055	$ 244,055	$ -	0.0%
District-2	-	-	-	244,055	244,055	-	0.0%
District-3	-	-	41,388	244,055	244,055		0.0%
District-4	-	-	-	244,055	244,055	-	0.0%
District-5	-	-	18,000	244,055	244,055	-	0.0%
District-6	5,500	-	-	244,055	244,055	-	0.0%
District-7	-	-	-	244,055	244,055	-	0.0%
Total Tree Fund Refundable Escrow	**$ 5,500**	**$ -**	**$ 184,589**	**$ 1,708,385**	**$ 1,708,385**	**$ -**	0.0%

FUND SUMMARY – (210) CONFISCATED ASSETS FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Fines and Forfeitures - Federal	$ 13,477	$ 95,158	$ -	$ 100,000	$ 100,000	$ -	0.0%
Fines and Forfeitures - State	174,051	(118)	-	-	-	-	
Fines and Forfeitures - Local	-	73,632	469,869	-	-	-	
Interest Income	-	12,012	2,061	-	-	-	
Budgeted Use of Reserves	-	-	-	75,000	75,000	-	0.0%
Total Revenues	**$ 187,528**	**$ 180,685**	**$ 471,930**	**$ 175,000**	**$ 175,000**	**$ -**	0.0%
Expenditures							
Personnel Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personnel Services	**-**	**-**	**-**	**-**	**-**	**-**	
Bank Service Charges	-	36	-	-	-	-	
Purchased Contracted Services	15,509	67,145	18,835	40,000	40,000	-	0.0%
Supplies	3,020	59,425	14,062	45,000	45,000	-	0.0%
Capital Outlays	49,630	29,419	98,738	90,000	90,000	-	0.0%
Total Expenditures	**$ 68,159**	**$ 156,025**	**$ 131,634**	**$ 175,000**	**$ 175,000**	**$ -**	0.0%

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Confiscated Assets Fund							
Police Department	$ -	$ 36	$ -	$ -	$ -	$ -	
Police Department - Confiscated Assets	68,159	155,989	131,634	175,000	175,000	-	0.0%
Total Confiscated Assets Fund	**$ 68,159**	**$ 156,025**	**$ 131,634**	**$ 175,000**	**$ 175,000**	**$ -**	0.0%

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, considering 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).

For more detailed information, please visit The United States Department of Justice Asset Forfeiture Management Staff (AFMS).

Guide to Equitable Sharing for State, Local, and Tribal Law Enforcement Agencies

FUND SUMMARY – (211) TRAYVON WILKENS MEMORIAL PEDESTRIAN FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
School Zone Traffic Camera Fines	$ -	$ 940,379	$ 641,309	$ 1,600,000	$ 575,000	$ (1,025,000)	-64.1%
Budgeted Use of Reserves	-	-	-	-	1,025,000	1,025,000	
Total Revenues	**$ -**	**$ 940,379**	**$ 641,309**	**$ 1,600,000**	**$ 1,600,000**	**$ -**	0.0%
Total Purchased Contracted Services	200,962	88,463	117,797	1,600,000	1,600,000	-	0.0%
Total Expenditures	**$ 200,962**	**$ 88,463**	**$ 117,797**	**$ 1,600,000**	**$ 1,600,000**	**$ -**	0.0%

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Trayvon Wilkens Memorial Pedestrian Fund							
District-1	$ -	$ 402	$ 64,805	$ 200,000	$ 200,000	$ -	0.0%
District-2	-	21,614	1,635	200,000	200,000	-	0.0%
District-3	-	36,750		200,000	200,000	-	0.0%
District-4	-	603	6,013	200,000	200,000	-	0.0%
District-5	-	-	2,475	200,000	200,000	-	0.0%
District-6	-	19,530	42,869	200,000	200,000	-	0.0%
District-7	-	9,565	-	200,000	200,000	-	0.0%
Mayor	-	-	-	200,000	200,000	-	0.0%
Fire and Rescue Department	200,962	-	-	-	-	-	-
Total Trayvon Wilkens Memorial Pedestrian Fund	**$ 200,962**	**$ 88,463**	**$ 117,797**	**$ 1,600,000**	**$ 1,600,000**	**$ -**	0.0%

FUND SUMMARY - (211) TRAYVON WILKENS MEMORIAL PEDESTRIAN FUND

CONTINUED

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 SUMMARY - (212) SCHOOL ZONE TRAFFIC CAMERA FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
School Zone Traffic Camera Fines	$ -	$ 2,225,825	$ 1,923,928	$ 3,525,000	$ 1,725,000	$ (1,800,000)	-93.6%
Budgeted Use of Reserves				5,610,494	1,533,164	(4,077,330)	-72.7%
Total Revenues	**$ -**	**$ 2,225,825**	**$ 1,923,928**	**$ 9,135,494**	**$ 3,258,164**	**$ (5,877,330)**	-64.3%
Expenditures							
Personnel Services							
Salaries and Wages	$ -	$ 478,444	$ 979,699	$ 1,306,897	$ 1,186,448	$ (120,449)	-9.2%
Employee Benefits	-	71,073	239,298	406,904	321,716	(85,188)	-20.9%
Total Personnel Services	**-**	**549,517**	**1,218,997**	**1,713,801**	**1,508,164**	**(205,637)**	-12.0%
Purchased Contracted Services		1,698,524	3,002,489	3,055,000	-	(3,055,000)	-101.7%
Supplies	-	840,113	2,611,797	2,525,000	1,750,000	(775,000)	-29.7%
Capital Outlays		286,344	1,229,651	991,693	-	(991,693)	-80.6%
Debt Service - Leases		16,661	730,282	850,000	-	(850,000)	-116.4%
Total Expenditures	**$ -**	**$ 3,391,159**	**$ 8,793,215**	**$ 9,135,494**	**$ 3,258,164**	**$ (5,877,330)**	-64.3%

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
School Zone Traffic Camera Fund							
Police Department	$ -	$ 3,391,159	$ 8,793,215	$ 9,135,494	$ 3,258,164	$ (5,877,330)	-64.3%
Total School Zone Traffic Camera Fund	**$ -**	**$ 3,391,159**	**$ 8,793,215**	**$ 9,135,494**	**$ 3,258,164**	**$ (5,877,330)**	-64.3%

FUND SUMMARY - (212) SCHOOL ZONE TRAFFIC CAMERA FUND

CONTINUED

SPEED CAMERA PROGRAM

FUND 212 SCHOOL ZONE TRAFFIC CAMERA FUND

This fund accounts for the remaining 25% of School Zone Traffic Camera fines not defined as *traffic calming*.

FUND SUMMARY - (215) E-911 FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Transfers IN from 100-General Fund	$ 1,929,030	$ 2,000,000	$ -	$ 2,000,000	$ 2,000,000	$ -	
Total Revenues	**$ 1,929,030**	**$ 2,000,000**	**$ -**	**$ 2,000,000**	**$ 2,000,000**	**$ -**	
Purchased Contracted Services	1,924,198	1,929,423	2,023,841	2,000,000	2,000,000	-	
Total Expenditures	**$ 1,924,198**	**$ 1,929,423**	**$ 2,023,841**	**$ 2,000,000**	**$ 2,000,000**	**$ -**	

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
E-911 Fund							
E-911 Operations	$ 1,924,198	$ 1,929,423	$ 2,023,841	$ 2,000,000	$ 2,000,000	$ -	0.0%
Total E-911 Fund	**$ 1,924,198**	**$ 1,929,423**	**$ 2,023,841**	**$ 2,000,000**	**$ 2,000,000**	**$ -**	0.0%

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

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Federal Grants - Operating - Direct	$ 1,214,699	$ 3,990,489	$ -	$ -	$ 1,724,199	$ 1,724,199	
Interest Income	16,805	522,187	327,396		-		
Budgeted Use of Reserves	-	-	-	5,297,177	-	(5,297,177)	-100.0%
Total Revenues	**$ 1,231,504**	**$ 4,512,676**	**$ 327,396**	**$ 5,297,177**	**$ 1,724,199**	**$ (3,572,978)**	-67.5%
Expenditures							
Personnel Services							
Total Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Total Employee Benefits	-	-	-	-	-	-	
Total Personnel Services	-	-	-	-	-	-	
Total Purchased Contracted Services	90,004	417,798	816,810	250,000	-	(250,000)	-100.0%
Total Supplies	24,733	50,100	143,713	189,339	12,363	(176,976)	-93.5%
Total Capital Outlays	439,718	2,787,967	2,869,914	4,797,838	1,662,467	(3,135,371)	-65.3%
Total Other Costs	660,244	682,065	130,022	60,000	49,369	(10,631)	-17.7%
Total Transfers OUT	-	-			-		
Total Expenditures	**$ 1,214,699**	**$ 3,937,930**	**$ 3,960,459**	**$ 5,297,177**	**$ 1,724,199**	**$ (3,572,978)**	-67.5%

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

CONTINUED

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
American Rescue Plan (ARPA) Fund							
District-1	$ 8,740	$ 14,734	$ 9,384	$ 26,254	$ -	$ (26,254)	-100.0%
District-2		7,499	27,598	27,600	-	(27,600)	-100.0%
District-3	5,993	9,683	21,250	21,250	-	(21,250)	-100.0%
District-4			7,866	19,235	11,738	(7,497)	-39.0%
District-5	10,000		23,448	25,000	625	(24,375)	-97.5%
District-6		14,185	18,592	35,000	-	(35,000)	-100.0%
District-7	-	4,000	35,574	35,000	-	(35,000)	-100.0%
City Manager	10,174		34,267	-	-	-	
Finance	-	-		-	-	-	
Information Technology	439,718	1,112,351	2,414,980	3,021,843	455,296	(2,566,547)	-84.9%
Human Resources	-		-	-	-	-	
Facilities Maintenance	-	-	-	1,000,000	279,295	(720,705)	-72.1%
Fire and Rescue Department	-	-	-	-	-	-	
Public Works	-	53,713	1,075,688	775,995	927,876	151,881	19.6%
Community Development & Regulatory Affairs	740,074	159,995	-	-	-	-	
Eco Dev (Destination South Fulton)	-	608,085	317,237	310,000	49,369	(260,631)	-84.1%
Non-Departmental	-	-	-	-	-	-	
Total American Rescue Plan (ARPA)	**$ 1,214,699**	**$ 1,984,243**	**$ 3,985,884**	**$ 5,297,177**	**$ 1,724,199**	**$ (3,572,978)**	-67.5%

FUND SUMMARY – (250) MULTIPLE GRANT FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Georgia Solar (GEFA) 2020	92,378	-	-	-		-	
Bullet Proof Vest Grant	765	478	-	10,000	-	(10,000)	-100.0%
2020 Homeland Security Grnat - GEMA	-	10,000		10,000	20,000	10,000	100.0%
Project Safe Neighborhoods Grant	-		-	10,000	-	(10,000)	-100.0%
2023 STAR Tire Dump	-	31,004	17,076	-	-	-	
Assistance to Firefighters Grant	-			100,000	-	(100,000)	-100.0%
Georgia Solar Grant	6,700	234,953		-	-	-	
GDOT Right of Way Reimb.		3,576	-	-	-	-	
GAES-22GEMSA	3,080		-	3,000	-	(3,000)	-100.0%
Community Development Block Grant (CDBG)		-	-		1,546,846	1,546,846	100.0%
Assistance to Firefighters Grant	-	-	122,455	134,700		(134,700)	-100.0%
Georgia EMS Assosication (GEMSA)	5,170	-	3,780	-	-	-	
Community Development Block Grant (CDBG) 2023	-	-		474,879	-	(474,879)	-100.0%
Community Development Block Grant (CDBG) 2022	-	373,128	93,280	466,408	-	(466,408)	-100.0%
Community Development Block Grant (CDBG) 2021	-	412,225	100,000	512,225	-	(512,225)	-100.0%
GEMA GANG ACTIVITY PROSECUTION GRANT	-	28,876		-		-	
Entergy Efficiency Conservation Block Grant (EECBG)	-	-	-	316,148	152,310	(163,838)	-51.8%
Bullet Proof Vests Partnership 2022	-	-		5,834	-	(5,834)	-100.0%
Intelligence Driven Policing Grant	-	-	805,000	-	-	-	
Georgia Office of Highway Safety	-	-	191,723	-	-	-	
Federal Grants - Operating - Indirect	-	-	-	71,807	110,188	38,381	53.5%
EPA Brownfield Assessment Grant	-	-	-	-	500,000	500,000	
Georgia Outdoor Recreation Legacy Grant	-	-		-	1,080,072	1,080,072	
Public Safety & Comm Violence Reduction	-	334,600	12,942	-	810,125	810,125	
Georgia Council for the Arts	-	-	-	-	5,000	5,000	
Total Federal Grants	**$ 108,093**	**$ 1,428,839**	**$ 1,346,256**	**$ 2,115,001**	**$ 4,224,541**	**$ 2,109,540**	**99.7%**
Interest Income		40,853	117,410	-			
Contributions and Donations	-	39,268	40,318	5,000	-	(5,000)	-100.0%
Donations AKC Reunite - K9	-	-	7,500	-	-	-	
Contributions from Other Sources	-	-		-	10,000	10,000	
Total Transfers IN	-	-	-	1,643,197	1,780,072	136,875	8.3%
Total Revenues	**$ 108,093**	**$ 1,508,961**	**$ 1,511,485**	**$ 3,763,198**	**$ 6,014,613**	**$ 2,251,415**	59.8%
Expenditures							
Personnel Services							
Total Salaries and Wages	$ 375,469	$ -	$ -	$ 312,241	$ -	$ (312,241)	-100.0%
Total Employee Benefits	51,659	-	-	209,495	-	(209,495)	-100.0%
Total Personnel Services	**427,128**	**-**	**-**	**521,736**	**-**	**(521,736)**	-100.0%
Total Purchased Contracted Services	-	543,845	247,209	896,480	999,262	102,782	11.5%
Total Supplies	10,000	127,455	371,069	615,874	690,682	74,808	12.1%
Total Capital Outlays		1,583,649	198,336	5,689,763	3,624,669	(2,065,094)	-36.3%
Total Other Costs	6,700	257,926	96,326	100,000	700,000	600,000	600.0%
Total Expenditures	**$ 443,828**	**$ 2,512,874**	**$ 912,940**	**$ 7,823,853**	**$ 6,014,613**	**$(1,809,240)**	-23.1%

FUND SUMMARY – (250) MULTIPLE GRANT FUND

CONTINUED

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Multiple Grant Fund							
Risk Management	$ -	$ -	$ -	$ 10,000	$ 10,000	$ -	0.0%
General Services	-		128,476	280,786	152,310	(128,476)	-45.8%
Police Department	-	1,343,772	671,689	1,425,032	920,313	(504,719)	-35.4%
Fire and Rescue Department	362,128	122,455	14,620	369,541	20,000	(349,541)	-94.6%
Public Works	-	5,000		4,434,858	-	(4,434,858)	-100.0%
Community Development & Regulatory Affairs	81,700	1,020,779	96,326	293,283	-	(293,283)	-100.0%
Code Enforcement	-	20,869		125,000	-	(125,000)	-100.0%
Eco Dev (Destination South Fulton)	-		1,829	885,353	500,000	(385,353)	-43.5%
Total Multiple Grant Fund	**$ 443,828**	**$ 2,512,874**	**$ 912,940**	**$ 7,823,853**	**$ 1,602,623**	**$ (6,221,230)**	-79.5%

FUND SUMMARY – (271 + 272) TAX ALLOCATION DISTRICT FUNDS EASTSIDE AND WESTSIDE (TAD)

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Real Property Taxes Current Year - Eastside TAD	$ 221,489	$ 483,152	$ 924,166	$ 350,000	$ 1,631,800	$ 1,281,800	366.2%
Real Property Taxes Current Year - Westside TAD	204,832	408,393	481,617	380,000	992,100	$ 612,100	161.1%
Total Revenues	**$ 426,321**	**$ 891,545**	**$ 1,405,783**	**$ 730,000**	**$ 2,623,900**	**$ 1,893,900**	259.4%
Expenditures							
Capital Outlays - Eastside (TAD)	-	-	-	350,000	1,631,800	1,281,800	366.2%
Capital Outlays - Westside (TAD)	-	-	-	380,000	992,100	612,100	161.1%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 730,000**	**$ 2,623,900**	**$ 1,893,900**	259.4%

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Tax Allocation District Funds							
Public Works - Eastside (TAD)	$ -	$ -	$ -	$ 350,000	$ 1,631,800	$ 1,281,800	366.2%
Public Works - Westside (TAD)	-	-	-	380,000	992,100	$ 612,100	161.1%
Total Tax Allocation District Funds	**$ -**	**$ -**	**$ -**	**$ 730,000**	**$ 2,623,900**	**$ 1,893,900**	259.4%

FUND SUMMARY - (275) HOTEL MOTEL TAX FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Sales and Use Taxes	$ 630,638	$ 599,672	$ 793,150	$ 600,000	$ 724,700	$ 124,700	20.8%
Interest Income	-	18,071	33,103	-	-	-	
Total Revenues	**$ 630,638**	**$ 617,744**	**$ 826,254**	**$ 600,000**	**$ 724,700**	**$ 124,700**	15.1%
Expenditures							
Personnel Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personnel Services	**-**	**-**	**-**	**-**	**-**	**-**	
Transfer OUT to Fund 100							
General Fund	178,228	221,438	-	207,000	250,022	43,022	20.8%
Transfer OUT to Hospitality	315,559	280,809	466,400	262,500	317,056	54,556	20.8%
Transfer OUT to Others	118,288	120,347		112,500	135,881	23,381	20.8%
Transfer OUT to Fund 276							
Public Arts Commission	18,789	19,255	-	18,000	21,741	3,741	20.8%
Total Expenditures	**$ 630,864**	**$ 641,849**	**$ 466,400**	**$ 600,000**	**$ 724,700**	**$ 124,700**	20.8%

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Hotel Motel Tax Fund						
Non-Departmental	$ 630,864	$ 641,849	$ 600,000	$ 724,700	$ 124,700	20.8%
Total Hotel Motel Tax Fund	**$ 630,864**	**$ 641,849**	**$ 600,000**	**$ 724,700**	**$ 124,700**	20.8%

FUND SUMMARY - (275) HOTEL MOTEL TAX FUND

CONTINUED

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	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Transfers IN from 100-General Fund	$ -	$ 180,000	$ -	$ 180,000	$ 180,000	$ -	0.0%
Transfer from Fund 275 Hotel Motel	-	38,045	-	-	-	-	
Transfers IN from 275-Hotel Motel Tax Fund	-	-	-	18,000	21,741	3,741	20.8%
Total Revenues	**$ -**	**$ 218,045**	**$ -**	**$ 198,000**	**$ 201,741**	**$ 3,741**	1.9%
Expenditures							
Personnel Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personnel Services	-	-	-	-	-	-	
Purchased Contracted Services	-	20,480	85,850	123,000	126,741	3,741	3.0%
Supplies	-		820	75,000	75,000		0.0%
Total Expenditures	**$ -**	**$ 20,480**	**$ 86,670**	**$ 198,000**	**$ 201,741**	**$ 3,741**	1.9%

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Public Arts Commission Fund							
Cultural Affairs	$ -	$ 20,480	-	$ 198,000	$ 201,741	$ 3,741	1.9%
Total Public Arts Commission Fund	**$ -**	**$ 20,480**	-	**$ 198,000**	**$ 201,741**	**$ 3,741**	1.9%

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

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Interest Income	$ -	$ 25,742	$ 29,111	$ -	$ -	$ -	
Other - Miscellaneous Revenue		100,000	190,000	-	-	-	
Transfers IN from 100-General Fund	150,000	150,000	-	215,600	-	(215,600)	-100.0%
Transfers IN from 275-Hotel Motel Tax Fund	-	-	-	-	-	-	
Total Revenues	**$ 150,000**	**$ 275,742**	**$ 219,111**	**$ 215,600**	**$ -**	**$ (215,600)**	-100.0%
Expenditures							
Personnel Services							
Salaries and Wages	$ -	$ -	$ -	$ -	$ -	$ -	
Employee Benefits	-	-	-	-	-	-	
Total Personnel Services	**-**	**-**	**-**	**-**	**-**	**-**	
Purchased Contracted Services	162,067	69,138	113,667	197,800	-	(197,800)	-100.0%
Supplies		1,157	6,893	17,800	-	(17,800)	-100.0%
Total Expenditures	**$ 162,067**	**$ 70,295**	**$ 120,560**	**$ 215,600**	**$ -**	**$ (131,467)**	-61.0%

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
South Fulton Development Authority Fund							
Eco Dev (Destination South Fulton)	$ 162,067	$ 70,295	$ 120,560	$ 215,600	$ -	$ (215,600)	-100.0%
Total South Fulton Development Authority Fund	**$ 162,067**	**$ 70,295**	**$ 120,560**	**$ 215,600**	**$ -**	**$ (215,600)**	-100.0%

Capital projects Fund

335 - TSPLOST-1
336 - TSPLOST-2
340 - Local Maintenance Improvement Grant (LMIG) Fund
355 - Capital Improvements Plan Fund
360 - Urban Redevelopment Agency (URA) Fund
361 - Public Safety Capital Projects Fund

TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (T-SPLOST-1 & 2) FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Transportation SPLOST-1	$ 6,021,842	$ (11,556)	$ -	$ -	$ -	$ -	
Transportation SPLOST-2	15,760,012	21,932,481	9,305,965	-	-	-	
Interest Income TSPLOST-1	44,384	3,569,000	1,242,762	-	-	-	
Budgeted Use of Reserves		-	-	19,809,871	16,921,500	(2,888,371)	-14.6%
Transportation SPLOST-2	-	-	13,364,148	20,654,954	22,646,300	1,991,346	9.6%
Interest Income TSPLOST-2	-	-	1,503,127	-	-	-	
Total Revenues	**$ 21,826,238**	**$ 25,489,926**	**$ 25,416,003**	**$ 40,464,825**	**$ 39,567,800**	**$ (897,025)**	-2.2%
Expenditures							
Professionsl Services	-	157,225	-	-	-	-	
Capital Outlays-Infrastructure-T-SPLOST-1	3,954,597	10,357,840	14,545,728	19,809,871	16,921,500	(2,888,371)	-14.6%
Capital Outlays-Infrastructure-T-SPLOST-2	-	18,098,566	4,564,034	20,654,954	13,951,112	(6,703,842)	-32.5%
Contingency	-	-	-	-	8,695,188	8,695,188	
Total Expenditures	**$ 3,954,597**	**$ 28,613,630**	**$ 19,109,761**	**$ 40,464,825**	**$ 39,567,800**	**$ (897,025)**	-2.2%

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Transportation Local Option Sales Tax (T-SPLOST) Funds							
Public Works - T-SPLOST-1	$ 3,954,597	$ 10,515,065	$ 14,648,104	$ 19,809,871	$ 16,921,500	$ (2,888,371)	-14.6%
Public Works - T-SPLOST-2	-	18,098,566	4,683,227	20,654,954	22,646,300	1,991,346	9.6%
Total Transportation Local Option Sales Tax (T-SPLOST) Funds	**$ 3,954,597**	**$ 28,613,630**	**$ 19,331,331**	**$ 40,464,825**	**$ 39,567,800**	**$ (897,025)**	-2.2%

LOCAL MAINTENANCE IMPROVEMENT GRANT (LMIG) FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Intergovernmental Revenues (State Grants) Operating	$ -	$ -	$ -	$ 3,427,213	$ 10,515,245	$ 7,088,032	206.8%
Intergovernmental Revenues (State Grants) Operating	-	-	2,373,304	-	4,377,964	4,377,964	
Intergovernmental Revenues (State Grants) LMIG 2024	-	-		-		-	
Local Roadway Administration	-	-	2,922,769	-	3,433,092	3,433,092	
Transfer from General Fund 100	-	-	-	2,021,343	-	(2,021,343)	-100.0%
Budgeted Use of Reserves	-	-	-	676,041	-	(676,041)	-100.0%
Total Revenues	**$ -**	**$ -**	**$ 5,296,073**	**$ 6,124,597**	**$ 18,326,301**	**$12,201,704**	199.2%
Purchased Contracted Services	-	-	-	-	-	-	
Supplies	-	-	-	-		-	
Capital Outlays	1,428,958	677,874	1,840,581	6,124,597	18,326,301	12,201,704	199.2%
Contingencies	-	-	-	-	-	-	
Total Expenditures	**$ 1,428,958**	**$ 677,874**	**$ 1,840,581**	**$ 6,124,597**	**$ 18,326,301**	**$12,201,704**	199.2%

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Local Road Assistance Grant Fund							
Public Works	$ 1,428,958	$ 677,874	$ 1,840,581	$ 6,124,597	$ 18,326,301	$ 12,201,704	199.2%
Total Local Road Assistance Grant Fund	**$ 1,428,958**	**$ 677,874**	**$ 1,840,581**	**$ 6,124,597**	**$ 18,326,301**	**$12,201,704**	199.2%

CAPITAL IMPROVEMENTS PROGRAM FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Transfers IN from General Fund 100	$ -	$ -	$ -	$ -	$ 34,943,945	$ 34,943,945	
Budgeted Use of Reserves	-	-	-	-		-	
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ 34,943,945**	**$34,943,945**	
Total Purchased Contracted Services	-	-	-	-	2,563,647	2,563,647	
Total Capital Outlays	-	-	-	-	32,380,298	32,380,298	
Total Expenditures	**$ -**	**$**	**$**	**$ -**	**$ 34,943,945**	**$34,943,945**	

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Capital Improvements Program Fund							
Information Technology	$ -	$ -	$ -	$ -	$ 525,370	$ 525,370	-
Facilities Maintenance	-	-	-	-	17,652,677	17,652,677	-
Fire and Rescue Department	-	-	-	-	2,659,790	2,659,790	-
Public Works	-	-	-	-	617,000	617,000	-
Parks and Recreation				-	12,775,000	12,775,000	-
Cultural Affairs	-	-	-	-	714,108	714,108	-
Total American Rescue Plan (ARPA)	**$ -**	**$ -**	**-**	**$ -**	**$ 34,943,945**	**$34,943,945**	-

URBAN REDEVELOPMENT AGENCY (URA) CAPITAL PROJECTS (DEBT SERVICE) FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Transfers IN from Fun 100 General Fund	$ 1,118,358	$ 1,118,330	$ 1,118,430	$ 1,118,330	$ 1,117,625	$ (705)	-0.1%
Total Revenues	**$ 1,118,358**	**$ 1,118,330**	**$ 1,118,430**	**$ 1,118,330**	**$ 1,117,625**	**$ (705)**	-0.1%
Purchased Contracted Services	702	929		-			
Debt Service	1,118,330	1,129,845	924,345	1,118,330	1,117,625	(705)	-0.1%
Total Expenditures	**$ 1,119,032**	**$ 1,130,774**	**$ 924,345**	**$ 1,118,330**	**$ 1,117,625**	**$ (705)**	-0.1%

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Debt Service							
Finance	$ 1,119,032	$ 1,130,774	$ 924,345	$ 1,118,330	$ 1,117,625	$ (705)	-0.1%
Total Debt Service Fund	**$ 1,119,032**	**$ 1,130,774**	**$ 924,345**	**$ 1,118,330**	**$ 1,117,625**	**$ (705)**	-0.1%

PUBLIC SAFETY BONDED CAPITAL PROJECTS FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Transfers IN from General Fund 100	$ -	$ -	$ -	$ -	$	$	
Bond Proceeds		-	-	-	96,285,000	96,285,000	
Budgeted Use of Reserves		-	-	-			
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$96,285,000**	**$96,285,000**	
Purchased Contracted Services -	-	-	-	-	4,729,948	4,729,948	
Purchased Contracted Services -	-	-	-	-	4,999,655	4,999,655	
Total Capital Outlays	**-**	**-**	**-**	**-**	**9,729,603**	**9,729,603**	
Capital Outlays - Police	-	-	-	-	41,687,900	41,687,900	
Capital Outlays Fire	-	-	-	-	42,867,497	42,867,497	
Total Capital Outlays	**-**	**-**	**-**	**-**	**84,555,397**	**84,555,397**	
Total Other Costs	-	-	-	-	2,000,000	2,000,000	
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$96,285,000**	**$96,285,000**	

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Capital Improvements Program Fund							
Police Department	$ -	$ -	$ -	$ -	$ 46,417,848	$ 46,417,848	
Fire and Rescue Department	-	-	-	-	47,867,152	47,867,152	
Debt Administration	-	-	-	-	2,000,000	2,000,000	
Total Public Safety Capital Improvements Fund	**$ -**	**$ -**	**$ -**	**$ -**	**$96,285,000**	**$96,285,000**	

Proprietary Funds

Enterprise/ Business-type Activities

- **540 - Solid Waste**
- **Wolf Creek Amphitheatre**

SOLID WASTE FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Property Tax Commissioner Fees	$ -	$ (77,765)	$ (13,152)	$ (132,026)	$ (92,367)	$ 39,659	-30.0%
Franchise Fees	-	37,669	84,121		150,000	150,000	
Charges for Services	2,911,391	13,464,845	1,467,825	9,063,500	9,236,700	173,200	1.9%
Interest Income	-	270,014	253,388	247,000	180,000	(67,000)	-27.1%
Profit Sharing Merk Miles CCC	-	5,118	-		-		
Transfer in from General Fund	-	71,080	-	549,829	-	(549,829)	-100.0%
Budgeted Use of Reserves	-		-	408,724	28,107	(380,617)	-93.1%
Total Revenues	**$ 2,911,391**	**$ 13,770,961**	**$ 1,792,183**	**$ 10,137,027**	**$ 9,502,440**	**$ (634,587)**	-6.3%
Expenditures							
Personnel Services							
Salaries and Wages	$ -	$ 138,403	$ 262,791	$ 299,015	$ 321,718	$ 22,703	7.6%
Employee Benefits	-	28,428	57,978	121,076	72,757	(48,319)	-39.9%
Total Personnel Services	**-**	**166,831**	**320,768**	**420,091**	**394,475**	**(25,616)**	-8.0%
Purchased Contracted Services	2,832,305	7,687,721	7,434,009	9,100,647	8,398,190	(702,457)	-7.7%
Supplies	-	1,851,361	60,454	66,460	99,775	33,315	50.1%
Capital Outlays	-		210,734	549,829	610,000	60,171	10.9%
Depreciation and Amortization	-	228,483	-	-	-	-	
Total Expenditures	**$ 2,832,305**	**$ 9,934,395**	**$ 8,025,965**	**$ 10,137,027**	**$ 9,502,440**	**$ (634,587)**	-6.3%

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Solid Waste Fund							
Solid Waste	$ 2,832,305	$ 9,934,395	$ 8,025,965	$ 10,137,027	$ 9,502,440	$ (634,587)	-6.3%
Total Solid Waste Fund	**$ 2,832,305**	**$ 9,934,395**	**$ 8,025,965**	**$ 10,137,027**	**$ 9,502,440**	**$ (634,587)**	-6.3%

WOLF CREEK AMPHITHEATER FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Event Fees	$ -	$ 4,076	$ -	$ -	$	$ -	
Donations from Private Sources	-	-	15,000	-	-	-	
Wolf Creek Facility Rental	-	-	250	-		-	
Transfers IN from Fund 100 General Fund	221,969	500,395	-	822,856	938,902	116,046	14.1%
Total Revenues	**$ 221,969**	**$ 504,471**	**$ 15,250**	**$ 822,856**	**$ 938,902**	**$ 116,046**	14.1%
Expenditures							
Personnel Services							
Salaries and Wages	$ -	$ 1,810	$ 119,645	$ 174,517	$ 225,093	$ 50,576	29.0%
Employee Benefits	-	273	42,291	100,339	72,318	(28,021)	-27.9%
Total Personnel Services	**-**	**2,083**	**161,936**	**274,856**	**297,411**	**22,555**	8.2%
Purchased Contracted Services	219,469	107,484	123,631	153,440	246,691	93,251	60.8%
Supplies	2,500	67,001	338,103	394,560	394,800	240	0.1%
Capital Outlays	-	6,585	-	-		-	
Total Expenditures	**$ 221,969**	**$ 183,152**	**$ 623,670**	**$ 822,856**	**$ 938,902**	**$ 116,046**	14.1%

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Wolf Creek Amphitheatre							
Wolf Creek	$ 221,969	$ 183,152	$ 623,670	$ 822,856	$ 938,902	$ 116,046	14.1%
Total Wolf Creek Amphitheatre Fund	**$ 221,969**	**$ 183,152**	**$ 623,670**	**$ 822,856**	**$ 938,902**	**$ 116,046**	14.1%

Position Summary

Personnel	Actuals FY2023	Actuals FY2024	Budget FY2025	Adopted Budget FY2026	Change
Program and Events Manager	-	-	1	1	-
Facilities Maintenance Technician (Wolf Creek)	-	-	2	2	-
Grounds Maintenance Worker (Wolf Creek)	-	-	2	2	-
Total Wolf Creek Division	**-**	**-**	**5**	**5**	**-**

DOWNTOWN DEVELOPMENT AUTHORITY (DDA) FUND

FINANCIAL SECTION

Account Description	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Revenues							
Transfers IN from Fund 100 General Fund	$ -	$ -	$ -	$ 150,000	$ 150,000	$ -	
Total Revenues	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 150,000**	**$ -**	
Purchased Contracted Services	-	-	-	150,000	150,000	-	
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 150,000**	**$ -**	

SUMMARY BY DEPARTMENT

Fund and Department	Audited Actuals FY2023	(Unaudited) Actuals FY2024	(Unaudited) Actuals FY2025	Amended Budget FY2025	Adopted Budget FY2026	Change	%
Downtown Development Authority (DDA)							
Downtown Development Authority (DDA)	$ -	$ -	$ -	$ 150,000	$ 150,000	$ -	
Total Downtown Development Authority (DDA) Fund	**$ -**	**$ -**	**$ -**	**$ 150,000**	**$ 150,000**	**$ -**	

Appendix

- 5-Year Capital Improvements Plan
- Capital Improvement Planning, Long-term Financial Planning, and Debt Limitations
- Tax Digest
- 5-Year Strategic Plan
- Pay and Classification Summary
- Glossary of Terms

5-YEAR CAPITAL IMPROVEMENTS PLAN

Fiscal Year	Adopted Budget FY2025	Adopted Budget FY2026	FY2026-2027	FY2027-2028	FY2028-2029
Revenues					
General Fund - Budgeted Use of Reserves	$ 33,380,055	$ 41,468,296	$ -	$ -	$ -
Bond Proceeds		96,285,000			
Total Revenues	**$ 33,380,055**	**$ 137,753,296**	**$ -**	**$ -**	**$ -**
Expenses by Type					
Purchased Contracted Services	$ -	$ 2,563,647	$ 500,000	$ -	$ -
Purchased Contracted Services	-	9,729,603	1,503,284	-	-
Total Purchased Contracted Services	$ -	$ 12,293,250	$ 2,003,284	$ -	$ -
Capital Outlay					
Property					
Sites (Land)	$ -	$ 5,078,738	$ -	$ -	$ -
Sites (Land)	5,000,000	3,575,000	4,850,000	3,000,000	5,000,000
Sites (Land)	-	-	-	-	-
Total Sites (Land)	5,000,000	8,653,738	4,850,000	3,000,000	5,000,000
Site Improvements	3,179,745	6,545,000	2,750,000	3,850,000	6,000,000
Site Improvements	-	21,786,017	-	1,550,354	500,000
Total Site Improvements	3,179,745	28,481,017	2,750,000	5,400,354	6,500,000
Building and Building Improvements	17,552,380	16,414,560	13,000,000	15,400,000	9,500,000
Building and Building Improvements	-	62,769,380	21,976,777	1,147,090	-
Total Building and Building Improvements	17,552,380	79,183,940	34,976,777	16,547,090	9,500,000
Infrastructure	-	617,000	-	-	-
Sub-total Property	**25,732,125**	**116,935,695**	**42,576,777**	**24,947,444**	**21,000,000**
Machinery and Equipment					
Vehicles	5,246,572	6,524,351	-	-	-
Vehicles	-	-	3,000,000	4,000,000	3,000,000
Total Vehicles	5,246,572	6,524,351	3,000,000	4,000,000	3,000,000
Furniture and Fixtures	450,000	-	-	-	-
Furniture and Fixtures	-	-	2,600,000	6,100,000	-
Total Furniture and Fixtures	450,000	-	2,600,000	6,100,000	-
Other Equipment	708,782	-	-	-	-
Other Equipment	-	-	-	3,200,000	-
Total Other Equipment	708,782	-	-	3,200,000	-
Sub-total Machinery and Equipment	**6,405,354**	**6,524,351**	**5,600,000**	**13,300,000**	**3,000,000**
Total Capital Outlay	**32,137,479**	**123,460,046**	**48,176,777**	**38,247,444**	**24,000,000**
Debt Issuance Cost	1,242,576	2,000,000	-	-	-
Total Debt Service Cost	**1,242,576**	**2,000,000**	**-**	**-**	**-**
Total Capital Improvements	**$ 33,380,055**	**$ 137,753,296**	**$ 50,180,061**	**$ 38,247,444**	**$ 24,000,000**
				Full Five-Year Capital Cost Estimate	**$ 283,560,856**

Fiscal Year	Adopted Budget FY2025	Adopted Budget FY2026	FY2026-2027	FY2027-2028	FY2028-2029
Expenses by Department					
Information Technology	$ -	$ 525,370	$ -	$ -	$ -
Facilities	-	-	11,130,000	24,084,500	40,440,000
General Services	11,818,121	24,177,028	3,000,000	4,510,000	3,510,000
Police Department	6,595,701	47,417,848	9,681,122	4,150,354	-
Fire Department	4,836,233	51,526,942	10,868,939	8,847,090	7,500,000
Public Works	-	617,000	-	-	-
Cultural Affairs	-	-	-	5,000,000	5,000,000
Parks and Recreation	10,130,000	12,775,000	15,500,000	12,500,000	5,500,000
Wolf Creek	-	714,108	-	1,500,000	1,500,000
Total by Department	**$ 33,380,055**	**$ 137,753,296**	**$ 50,180,061**	**$ 60,591,944**	**$ 63,450,000**
				Full Five-Year Capital Cost Estimate	**$ 345,355,356**

FY2026 CAPITAL PROJECT COST BREAKDOWN

PROJECT DESCRIPTION	PROJECT COST
Municipal Court -7335 Old National Highway - Yea	$6,059,398
Land Acquisitions & Transfers from Fulton County	$5,078,738
Cedar Grove Community Center - Year 1	$5,900,000
Main Street Welcome Center Project	$3,520,000
FIB Matching Funds for Repairs and Maintenance	$617,000
Welcome All Park Improvements	$1,689,935
Welcome All Tennis Courts Improvements	$150,000
Fire Station #10 Warehouse	$1,606,000
Sandtown Walking Trails	$1,150,000
Miracle League Field	$1,000,000
Trust for Public Land - land acquisition	$1,000,000
Fire Station #7 Design & Site Construction	$1,000,000
Wilkerson Mill Park Athletic Field Lighting	$800,000
Modernization & HVAC Upgrades of City Facilities	$800,000
Cliftondale Park Improvements	$700,000
Old National Park Improvements	$675,000
CAB Renovations	$605,372
Burdett Park Community Building Renovations	$500,000
SWAC Lanscape, Site Improvements - Exterior	$500,000
Citywide Cameras, Access Controls & Alarms	$440,435
Parking Lot Repaving - City facilities	$425,000
South Fulton Tennis Center Clay Court Conversion	$300,000
Wolf Creek VIP Canopy Design	$214,108
West Road Passive Park Design	$120,000
Fire Station #6 Improvements - last installment	$53,790
Trammell Crow Park Drainage & Sidewalk Design	$39,169
TOTAL CAPITAL IMPROVEMENTS	$34,943,945

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

CAPITAL IMPROVEMENT PLANNING

Last year marked 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*.

This year the City adopted a Public Safety Capital Improvement Plan (PS-CIP) for the construction of a Public Safety Headquarters and Training Center. This project is expected to take 2 years until completion and cost approximately $113M.

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.

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

CONTINUED

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.

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

CONTINUED

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.
- 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:

DEBT LIMITATIONS

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

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)

TAX DIGEST

NOTICE

The City of South Fulton does hereby announce that the millage rate will be set at a meeting to be held at **City Hall,** located at **5440 Fulton Industrial Blvd, South Fulton, GA 30336,** on the **5th day of August at 10 AM,** and persuant to the requirements of **O.C.G.A. § 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 2025 Tax Digest and Five-Year History of Levy

		INCORPORATED	2020	2021	2022	2023	2024	2025
Incorporated Area	Value	Real & Personal	$ 3,058,256,040	$ 3,883,237,710	$ 4,834,564,800	$ 6,075,521,080	$ 6,578,628,090	$ 6,837,814,049
		Personal	536,191,931	460,632,870	1,073,084,529	1,243,803,000	1,231,168,208	1,160,980,440
		Motor Vehicles	4,055,560	3,621,500	3,923,990	4,140,560	6,898,310	12,022,270
		Mobile Homes	5,600	5,600	18,760	18,760	17,880	17,880
		Timber - 100%	-	-	-	-	-	-
		Heavy Duty Equipment	60,800	29,720	28,492	29,720	-	33,720
		Gross Digest	3,598,569,931	4,347,527,400	5,911,620,571	7,323,513,120	7,816,712,488	8,010,868,359
		Less: Exemptions	876,583,736	1,330,438,502	1,915,333,083	2,522,958,535	2,681,960,316	2,620,072,730
		NET DIGEST VALUE	**$ 2,721,986,195**	**$ 3,017,088,898**	**$ 3,996,287,488**	**$ 4,800,554,585**	**$ 5,134,752,172**	**$ 5,390,795,629**
	Rate	Gross M&O Millage	23.0896	23.7129	21.6140	19.9849	19.6889	19.3891
		Less Rollbacks *(Local Option Sales Tax)*	10.1906	10.8139	8.7150	7.5859	7.2899	6.9901
		Net M&O Millage Rate	**12.8990**	**12.8990**	**12.8990**	**12.3990**	**12.3990**	**12.3990**
	Tax	**Net M&O Taxes Levied**	**$ 35,110,900**	**$ 38,917,430**	**$ 51,548,112**	**$ 59,522,076**	**$ 63,665,792**	**$ 66,840,475**

	Total	2020	2021	2022	2023	2024	2025
	Total Digest Value	$ 2,721,986,195	$ 3,017,088,898	$ 3,996,287,488	$ 4,800,554,585	$ 5,134,752,172	$ 5,390,795,629
	Total M&O Taxes Levied	$ 35,110,900	$ 38,917,430	$ 51,548,112	$ 59,522,076	$ 63,665,792	$ 66,840,475
	Net Tax $ Increase		$ 3,806,530	$ 12,630,683	$ 7,973,964	$ 4,143,716	$ 3,174,683
	Net Tax % Increase		10.84%	32.46%	15.47%	6.96%	4.99%

City of South Fulton, Georgia
Legal Debt Margin Information

	Fiscal Year	2021	2022	2023	2024	2025	2026
	Assessed Value	$ 3,598,569,931	$ 4,347,527,400	$ 5,911,620,571	$ 7,323,513,120	$ 7,816,712,488	$ 8,010,868,359
10%	Percent Debt Limit	$ 359,856,993	$ 434,752,740	$ 591,162,057	$ 732,351,312	$ 781,671,249	$ 801,086,836
	Total net debt applicable to limit	-	-	-	-	-	-
	Legal debt margin	$ 359,856,993	$ 434,752,740	$ 591,162,057	$ 732,351,312	$ 781,671,249	$ 801,086,836
	Percent of Total net debt applicable to limit	0%	0%	0%	0%	0%	0%

TAX DIGEST

CONTINUED

Sec. 6.11. - Millage.

a) The city council by ordinance shall establish a millage rate for the city property tax, a due date, and the period within which these taxes must be paid. The city council by ordinance may provide for the payment of these taxes by installments or in one lump sum, as well as authorize the voluntary payment of taxes prior to the time when due.

(b) For all years, the millage rate imposed for ad valorem taxes on real property shall not exceed 13.469 unless a higher millage rate is recommended by resolution of the city council and subsequently approved by a majority of the qualified voters of the city voting in a referendum. For the purposes of this subsection, the term "qualified voters" means those voters of the city who are qualified to vote in city elections and cast a vote for or against such measure in such referendum. This millage rate limit shall apply to the millage rate levied and shall not apply to the hypothetical millage rate computed under subsection (a) of Code Section 48-8-91 of the O.C.G.A., relating to conditions on imposition of the joint county and municipal sales tax.

TAX DIGEST

CONTINUED

PROJECTED PROPERTY TAX REVENUE

Property Class	Assessed Value	Exemptions	M&O	Projected Tax Revenue	
Residential Total	$ 5,150,261,280.00	$ (2,235,451,390.00)	$ 2,914,809,890.00	$ 36,140,727.83	53.82%
Agricultural Real	27,394,770	-	27,394,770.00	339,667.75	0.51%
Conservation Use	14,384,760	(13,401,460)	983,300.00	12,191.94	0.02%
Commercial Total	1,613,537,630	(371,219,880)	1,247,840,830.00	15,471,978.45	23.04%
Industrial Total	1,003,632,640	-	1,010,652,610.00	12,531,081.71	18.66%
Public Utility	189,583,419		189,583,419.00	2,350,644.81	3.50%
Motor Vehicle	12,022,270		12,022,270.00	149,064.13	0.22%
Mobile Homes	17,880		17,880.00	221.69	0.0003%
Heavy Duty Equipment	33,720		33,720.00	418.09	0.0006%
Total	8,010,868,369	(2,620,072,730)	5,403,338,689	66,995,996	

2025 UPDATED 5-YEAR STRATEGIC PLAN

2025-2029 Strategic Plan

2025 Updated Goals and Objectives

The City of South Fulton aspires to be a vibrant and inclusive community where sustainability, innovation, and economic opportunity flourish. Guided by thoughtful development, responsible resource management, and environmental stewardship, we aim to create a city where growth enhances both the natural environment and the well-being of current and future generations.

1. Enhance Government Efficiency and Productivity
2. Increase Community Collaboration and Improve Quality of Life
3. Enhance the City's Financial Stability and Economic Diversification
4. Strengthen and Expand Infrastructure to Support Sustainability

1 Enhance Government Efficiency and Productivity

Recognizing that transparency is essential for cultivating a citizen-focused, open, and accountable government, we commit to executing a robust framework that encourages collaboration and trust among all stakeholders. We commit to increasing government efficiency and productivity of services through continued evaluation and process development. This will create a more efficient, responsive, and transparent government that serves the best interests of our community.

Our objectives are to:

1. **Implement Performance Management:** Develop a performance management system aligned with strategic plan goals, focusing on enhancing customer satisfaction delivery for all city employees.
2. **Standardize Procedures:** Develop, implement, and adapt standard operating procedures for each department, ensuring public access to guidelines for interacting with city services.
3. **Empower Workforce Development:** Continue to attract, develop, engage, and retain a diverse, highly skilled workforce that reflects the community's needs and enhances overall service delivery.
4. **Enhance and Sustain Communication:** Continuously strengthen communication and collaboration with community members to foster transparency, build trust, and promote shared decision-making in resource allocation.





2 Increase Community Collaboration and Improve Quality of Life

In recognition of the vital role that community collaboration plays in enhancing the quality of life for all residents, this strategic approach fosters safety, inclusivity, and sustainability across our city. By uniting diverse voices and resources, we aim to create an environment where every individual can thrive, feel secure, and engage meaningfully in the community.

Our objectives are to:

1. **Foster a Welcoming Culture:** Cultivate an environment characterized by safety, success, livability, well-being, resilience, sustainability, and inclusivity within the city organization, ensuring that all residents feel valued and embraced.
2. **Ensure Safe and Inclusive Neighborhoods:** Develop neighborhoods where safety and inclusivity are paramount, empowering all residents to thrive in a supportive community atmosphere.
3. **Empower Community Voices:** Strengthen the influence of local community organizations in policymaking processes, particularly concerning human and environmental health issues, ensuring that diverse perspectives inform decisions that affect the lives of our residents.
4. **Enhance Recreational Opportunities:** Provide engaging entertainment and modern recreational venues that cater to the needs of current residents while accommodating the growth and interests of future generations.
5. **Support Community Safety Initiatives:** Collaborate with programs and organizations dedicated to enhancing community safety, promoting neighborhood engagement, and building public trust through transparent and responsive practices. We have supported these efforts with our citizen academies and other initiatives to educate the public.

3 Enhance the City's Financial Stability and Economic Diversification through Strategic Leadership and Community Partnership

We commit to creating a resilient financial foundation and a thriving economic environment that meets the diverse needs of its citizens.

Our objectives are to:

1. **Diversify Revenue Streams:** Ensure that Financial Policies adopted in 2024 are regularly reviewed and updated to meet current conditions and best practices. Identify new revenue opportunities through innovative economic development and the City of South Fulton initiatives.
2. **Foster a Thriving Entrepreneurial Ecosystem:** Partner with stakeholders to include development authorities and other organizations to attract, grow, and support local entrepreneurship. Create incentives and resources for attracting new diverse businesses to support the creation of jobs. Support environmentally conscious businesses that align with sustainable principles and generate long-term prosperity.
3. **Promote Financial Literacy:** Partner with local educational institutions to develop financial literacy programs aimed at empowering all residents—young and old—to make informed financial decisions that strengthen and enhance economic participation.
4. **Evaluate Legislative Impact:** Conduct focus group discussions across all districts to assess the potential impacts of financial and legislative proposals on various citizen segments, ensuring equitable outcomes.
5. **Cultivate Community Attractions:** Identify and enhance the City's unique features and attractions to draw in and welcome newcomers and visitors, fostering a vibrant community atmosphere.
6. **Increase Government Accountability Through Community Participation:** Formalize the Citizen Action Committee and establish regular engagement with the City Manager and designated representatives to increase the accountability of the City Government through collaboration with city leaders. Produce monthly City Government newsletter to give public regular updates on the status of projects, accomplishments and other noteworthy information.

4 Strengthen and Expand Infrastructure to Support Sustainability

To ensure the continued vitality and resilience of South Fulton, we will prioritize the improvement, maintenance, and expansion of our infrastructure. This includes modernizing transportation systems, enhancing street lighting, traffic calming, and pedestrian safety improvements. By addressing current needs and anticipating future demands, we will create a robust, efficient, and adaptable infrastructure that supports the city's growth, fosters economic development, and enhances the quality of life for all residents. This goal will be achieved through strategic investments, innovative technologies, and ongoing community engagement.



4 Strengthen and Expand Infrastructure to Support Sustainability

continued

Our objectives are to:

1. **Support Diverse Housing Developments:** Plan for a balanced mix of housing options, including affordable starter homes, low-density apartments, and live-work lofts to accommodate diverse community needs. Leverage federal housing programs through the U.S. Department of Housing and Urban Development (HUD) to support new families and first-time homeowners.
2. **Enhance Transportation Infrastructure:** Collaborate and partner with the Metropolitan Atlanta Rapid Transit Authority (MARTA) to bring clarity to public transportation plans and current strategy. Expand rail connections to serve Districts where new commerce centers can be established to boost economic activity, connectivity, and opportunity. Connect routes and schedules with community communications, GIS or mobile apps.
3. **Conserve and Create Green Spaces:** Invest in the purchase of wooded parcels and other natural areas adjacent to new developments to preserve conservation areas and create parklands that benefit the community. Establish significant green corridors throughout the city, particularly in low-lying areas and along waterways, to enhance ecological health and recreational opportunities for residents. Sustain a robust tree canopy and increase tree planting initiatives to create natural shade structures in built environments, enhancing comfort in neighborhoods and public spaces.
4. **Revamp the Waste Management Program:** Reimagine the current waste management program and launch a comprehensive city-wide recycling initiative to promote sustainability and resource efficiency.
5. **Safeguard Agricultural Zones:** Protect agricultural-zoned areas around the city to support community gardens and local commercial farms, fostering local food production and sustainable practices.

Pay and Classification Summary

PAY AND CLASSIFICATION SUMMARY

Title	Minimum	Midpoint	Maximum	Grade
Firefighter Recruit	$52,500.00	$52,500.00	$52,500.00	F2
Firefighter	$58,989.00	$72,549.03	$91,902.94	F4
Fire Sergeant	$66,280.04	$81,516.09	$103,262.14	F6
Fire Lieutenant	$78,940.59	$97,086.97	$122,986.86	F9
Fire Captain	$94,019.50	$115,632.13	$146,479.32	F12
Police Officer Recruit	$ 56,160.00	$ 58,968.00	$ 61,776.00	P1
Police Officer	$ 63,440.00	$ 79,266.48	$ 95,092.95	P2
Police Investigator	$ 66,612.00	$ 83,229.80	$ 99,847.60	P3
Police Detective	$ 69,942.60	$ 87,391.29	$ 104,839.98	P4
Police Sergeant	$ 74,838.58	$ 93,508.68	$ 112,178.78	P5
Police Lieutenant	$ 85,682.69	$ 107,058.09	$ 128,433.48	P7
Police Captain	$ 98,098.11	$ 122,570.81	$ 147,043.50	P9
Police Major	$ 107,907.93	$ 134,827.89	$ 161,747.85	P10
Administrative Technician	$ 43,264.00	$ 55,217.05	$ 67,059.16	G1
Cultural Affairs Specialist				G1
Facility Custodian				G1
Grounds Maintenance Worker				G1
Lifeguard				G1
Recreation Specialist				G1
Recreation Specialist (Seasonal)				G1
Administrative Assistant	$ 47,698.56	$ 60,876.79	$ 73,932.72	G3
Aquatics Instructor				G3
Business Tax Specialist				G3
Facilities Maintenance Technician				G3
Grounds Maintenance Crew Leader				G3
Maintenance Crew Leader				G3
Municipal Court Clerk				G3
Permit Specialist				G3
Transportation Maintenance Worker				G3
Criminal Info Sys Tech	$ 50,083.49	$ 63,920.63	$ 77,629.36	G4
Sr Court Clerk				G4

PAY AND CLASSIFICATION SUMMARY

Title	Minimum	Midpoint	Maximum	Grade
Accounting Associate	$ 52,587.66	$ 67,116.66	$ 81,510.82	G5
Arts Education Coord				G5
Assistant Facility Supervisor				G5
Athletic Coordinator				G5
Audio Visual Technician				G5
Business Tax Inspector				G5
Code Enforcement Officer				G5
Communications Specialist				G5
Construction Crew Leader				G5
General Services Tech				G5
Lead Permit Specialist				G5
Public Relations Specialist				G5
Police Quartermaster				G5
Property & Evidence Tech				G5
Public Arts Coordinator				G5
Recreation Center Supervisor Assistant				G5
Special Projects Coordinator				G5
Supply Technician				G5
Technical Technician				G5
Tennis Center Supervisor Assistant				G5
Traffic Sign Maintenance Worker				G5
Utility (Right of Way) Permit Inspector				G5
Administrative Coordinator	$ 55,217.05	$ 70,472.50	$ 85,586.37	G6
Aquatics Supervisor				G6
Claims Clerk				G6
Crime Scene Technician				G6
Fleet Maintenance Mechanic				G6
Grounds Maintenance Supervisor				G6
Heavy Equipment Operator				G6
Human Resources Coordinator				G6
Human Resources Specialist PT				G6
IT Service Desk Analyst				G6
Logistics Coordinator				G6
Open Records Coordinator				G6
PAL Coordinator				G6
Purchasing Analyst				G6
Recreation Center Supervisor				G6
Senior Arts Education Coordinator				G6
Senior Facility Supervisor				G6
Sr. Maintenance Worker				G6
Tennis Center Supevisor				G6
Traffic Operations Crew Leader				G6

PAY AND CLASSIFICATION SUMMARY

Title	Minimum	Midpoint	Maximum	Grade
Code Enforcement Team Leader	$ 57,977.90	$ 73,996.12	$ 89,865.68	G7
Environmental Court Coordinator				G7
Fleet Services Coordinator				G7
GCIC & Records Supv				G7
Photographer/Videographer				G7
Property and Evidence Manager				G7
Records Administrator				G7
Visual and Digital Media Specialist				G7
Zoning Plan Reviewer				G7
Arborist	$ 60,876.79	$ 77,695.93	$ 94,358.97	G8
Business Develop. Coord.				G8
Constituent Services Representative				G8
Crime And Intelligence Analyst				G8
Crime Gun Intelligence Specialist				G8
Development Site Inspector				G8
Parks & Rec. Prog. Man.				G8
Purchasing Agent I				G8
Theatrical Production Mgr				G8
Benefits Administrator	$ 63,920.63	$ 81,580.72	$ 99,076.92	G9
Crime Scene Supervisor				G9
GIS Analyst				G9
Human Resources Specialist				G9
Executive Assistant to Mayor				G9
Paralegal				G9
Planner				G9
Senior Case Manager				G9
Time & Attendance Processor				G9
Utility Permit Coordinator				G9

PAY AND CLASSIFICATION SUMMARY

Title	Minimum	Midpoint	Maximum	Grade
Accountant	$ 67,116.66	$ 85,659.76	$ 104,030.76	G10
Budget Analyst				G10
Business Operations Coordinator				G10
Executive Assistant				G10
Financial Analyst				G10
GCIC Records Manager				G10
Implementation Analyst				G10
Network Specialist				G10
Project Accountant				G10
Purchasing Agent II				G10
System Analyst				G10
Crime Scene Manager	$ 70,472.50	$ 89,942.75	$ 109,232.30	G11
EMS Coordinator				G11
Procurement Officer				G11
Senior Planner				G11
Social Media Coordinator				G11
Technical Surveillance Specialist				G11
Accountant - AP Team Lead	$ 73,996.12	$ 94,439.89	$ 114,693.92	G12
Administrative Manager Fire				G12
Administrative Manager Police				G12
Deputy City Clerk				G12
Fleet Maintenance Mechanic - Diesel				G12
Grants Writer				G12
Human Resources Generalist				G12
Land Administrator				G12
Solid Waste Coordinator				G12
Visual and Digital Media Supervisor				G12
Website Administrator				G12

PAY AND CLASSIFICATION SUMMARY

Title	Minimum	Midpoint	Maximum	Grade
Communications Manager	$ 77,695.93	$ 99,161.88	$ 120,428.61	G13
Cultural Affairs Manager				G13
Cyber/Information Security Analyst				G13
GIS Manager				G13
Mainstreet Manager				G13
Network Administrator				G13
Program and Events Manager				G13
Programs and Performance Administator				G13
Recreation Manager				G13
Revenue Manager				G13
Senior Purchasing Analyst				G13
Special Projects Manager - Economic Dev.				G13
System Administrator				G13
Administrative and Acquisition Manager	$ 81,580.72	$ 104,119.97	$ 126,450.04	G14
Code Enforcement Manager				G14
Communications Mgr. Sr.				G14
Construction & Operation Manager				G14
Development Services Manager				G14
Employee Relations Manager				G14
Facility Maintenance Manager				G14
Facility Services Manager				G14
Field Services Foreman				G14
Fleet Maintenance Manager				G14
Fleet Manager				G14
Fleet Manager - Police				G14
Grounds Maintenance Manager				G14
Health, Safety, and Compliance Manager				G14
Mayor's Film and Media Manager				G14
Planning And Zoning Administrator				G14
Public Works Program Manager				G14
Risk Manager				G14
Special Projects Manager				G14
Staffing Manager				G14

PAY AND CLASSIFICATION SUMMARY

Title	Minimum	Midpoint	Maximum	Grade
Civil Engineer	$ 85,659.76	$ 109,325.97	$ 132,772.54	G15
Grants Manager				G15
IT Implementation Manager				G15
IT Program Manager				G15
Payroll Manager				G15
Senior Project Accountant				G15
Senior Accountant				G15
Traffic Operations Manager				G15
Senior Events Manager	$ 89,942.75	$ 114,792.27	$ 139,411.17	G16
	$ 94,439.89	$ 120,531.89	$ 146,381.73	G17
PAL Executive Director				G17
Solid Waste Manager				G17
Visual and Digital Media Manager				G17
Senior Compliance Officer	$ 99,161.88	$ 126,558.48	$ 153,700.82	G18
Staff Attorney				G18
Building Official	$ 104,119.97	$ 132,886.40	$ 161,385.86	G19
Clerk Of Court Administrator				G19
Deputy Chief of Staff, Public Affairs PD				G19
Deputy Director, Cultural Affairs				G19
Deputy Director, Facilities Management				G19
Deputy Director, General Services				G19
Deputy Director, Human Resources				G19
Deputy Director, Information Technology				G19
Deputy Director, Parks & Rec				G19
Deputy Director, Procurement				G19
Deputy Director, Public Affairs				G19
Deputy Director, Public Works				G19
City Clerk	$ 109,325.97	$ 139,530.72	$ 169,455.15	G20
Community Relations and Services Director				G20
Deputy Fire Marshal (Batallion Chief)				G20
Deputy Logistics Officer - Batallion Chief				G20
Fire Battalion Chief				G20

PAY AND CLASSIFICATION SUMMARY

Title	Minimum	Midpoint	Maximum	Grade
Accounting Manager	$ 114,792.27	$ 146,507.26	$ 177,927.91	G21
Budget Manager				G21
City Engineer				G21
Facilities Architect				G21
Facilities Engineer - Electrical				G21
Facilities Engineer - Mechanical				G21
Facility Project Manager				G21
Finance Manager				G21
Division Director Code Enforcement				G21
Management and Budget Manager				G21
Treasury And Revenue Manager				G21
Assistant Fire Chief	$ 120,531.89	$ 153,832.62	$ 186,824.30	G22
Emergency Manager				G22
Fire Marshal				G22
Assistant City Attorney	$ 126,558.48	$ 161,524.25	$ 196,165.52	G23
Deputy Chief Of Administrative Service (Fire)				G23
Director, Economic Development				G23
Director, Grants				G23
Director, Public Affairs				G23
Fire Deputy Chief				G23
Internal Auditor				G23
Police Deputy Chief				G23
Deputy CFO	$ 132,886.40	$ 169,600.47	$ 205,973.79	G24
Director, Cultural Affairs				G24
Director, Human Resources				G24
Director, Parks And Recreation				G24
Director, Procurement				G24
Director, Public Works				G24
Director, General Services				G24

PAY AND CLASSIFICATION SUMMARY

Title	Minimum	Midpoint	Maximum	Grade
Director, Info Technology	$ 139,530.72	$ 178,080.49	$ 216,272.48	G25
Director, CDRA	$ 146,507.26	$ 186,984.51	$ 227,086.11	G26
CFO	$ 153,832.62	$ 196,333.74	$ 238,440.41	G27
Fire Chief				G27
Police Chief				G27
Assistant City Manager	$ 161,524.25	$ 206,150.43	$ 250,362.43	G28
City Attorney				G28
City Manager	$ 196,333.74	$ 250,577.13	$ 304,317.10	G32

GLOSSARY OF TERMS

ADOPTED BUDGET
The Mayor and City Council approved the annual budget, establishing the legal authority to spend funds as outlined 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 permits officials to incur obligations against and to make expenditures of resources. Appropriations are usually made to fixed amounts and are typically granted for one year.

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 cash 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 future date, together with periodic interest at a specified rate.

BUDGET
A plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them.

BUDGETARY BASIS
The method of accounting applied to the budgetary accounts and process

BUDGETARY CONTROL
The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the 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 explains principal budget items and summaries 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
The city's funds are subject to the terms of the trust or agency that created the funding source.

DEBT SERVICE
A fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

DEBT SERVICE FUND
A governmental fund type accounts for the accumulation of resources 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 defines and organizes city operations.

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

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
A fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs of Providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

ESTIMATED REVENUES
The budgeted or projected revenues 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 entirely equal, or the direct benefits of the exchange may not be exclusively for the parties to the exchange, i.e., specific grants and donations.

EXPENDITURE
The actual payment for goods and services.

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

FISCAL YEAR (FY)
The period for which a budget is proposed, or a budget ordinance or resolution is adopted for the local government's general fund, each special revenue fund, if any, and each debt service fund, if any. For the City of South Fulton, it is October 1 through September 30.

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 time a regular, full-time employee typically works in a year (2,080 hours).

FUND
A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE
The difference between the assets, liabilities, deferred inflows of resources, and deferred outflows of resources. It also represents the accumulated net resources of a fund available for reservation, designation, or 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 an entity's annual financial statements. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

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

GFOA
Government Finance Officers Association

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 organization to share program costs, subsidize other governments or entities, or otherwise reallocate resources to the recipients.

INFRASTRUCTURE
Long-lived capital assets are normally stationary in nature and can normally 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.

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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 lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

LOCAL OPTION SALES TAX (LOST)
Local Option Sales Tax (LOST) is a portion of the sales taxes collected within Fulton County that is 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,
fees for service and supplies, gas, electric utility bills, telephone expenses, reproduction costs, postage,
and fleet equipment maintenance and repairs.

MODIFIED ACCRUAL
The adaptation of the accrual basis of accounting for governmental fund types. Revenues and other financing resources are recognized when they become available to finance expenditures of the current period. [1]
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
An organization strives to achieve a measurable output 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 of controlling most of a government's financing, acquisition, spending, and service delivery activities. Operating deficit. The deficiency of operating revenues under expenditures.

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

OPERATING SURPLUS/DEFICIT
The excess of operating revenues over operating expenditures or the deficiency of operating revenues under expenditures.

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

OTHER POST-EMPLOYMENT BENEFITS (OPEB)
OPEB consists of both:

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.

2. post-employment healthcare benefits that are paid after employment, regardless of how 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 the property owner usually receives financed through property taxes.

PERFORMANCE MEASURES
Service performance indicators measure the amount of money spent on services and the resulting outcomes at a specific level of services provided.

PERMANENT FUNDS
Governmental fund type is used to report resources 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 to accomplish a city responsibility.

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

RESERVE
An account indicates that a portion of a fund's balance is legally restricted for a specific purpose and is 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 from taxes, fines, fees, grants, or service charges can finance operations or capital

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 describes the retention by an entity of a risk of loss arising out of the ownership of property or the agency's activity. It is distinguished from the risk transfer 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 capital outlay projects. In the State of Georgia, it is a one percent sales tax levied by any county to fund 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 fund used to account for the proceeds of specific revenue sources, other than those for major capital projects or those held by the government in a trustee capacity, that are legally restricted to expenditure for specified purposes.

TAX ALLOCATION BONDS (TABS)
A bond issued with a specific tax revenue source backs the debt's payment. In the city, these are not issued for general fund purposes.

TRANSFER(S) IN/OUT
Movement of resources between two funds. For example, an inter-fund transfer would include transferring 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 outlays 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)
A 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, compared to governmental funds, which are accounted for using the modified accrual basis.

WORKLOAD INDICATORS
Statistical information indicates the service demands within a given department or division. Workload indicators are a type of performance measure utilized by departments or divisions to assess their level
of service.

VIPER
Violent Crime Interdiction Prevention Enforcement and Reaction

For more Information about the City of South Fulton,
visit: cityofsouthfultonga.gov

CITY OF South Fulton

A City on the RISE!

FY26 ADOPTED BUDGET

Presented by
Sharon D. Subadan, ICMA-CM, MPS, CPM

Prepared by
City of South Fulton
Finance, Public Affairs, and Community Relations and Services Departments

ADOPTED FY26 BUDGET

CITY OF SOUTH FULTON
5440 FULTON INDUSTRIAL BLVD SW
SOUTH FULTON, GA 30336

(470) 552-4311

CITYOFSOUTHFULTONGA.GOV