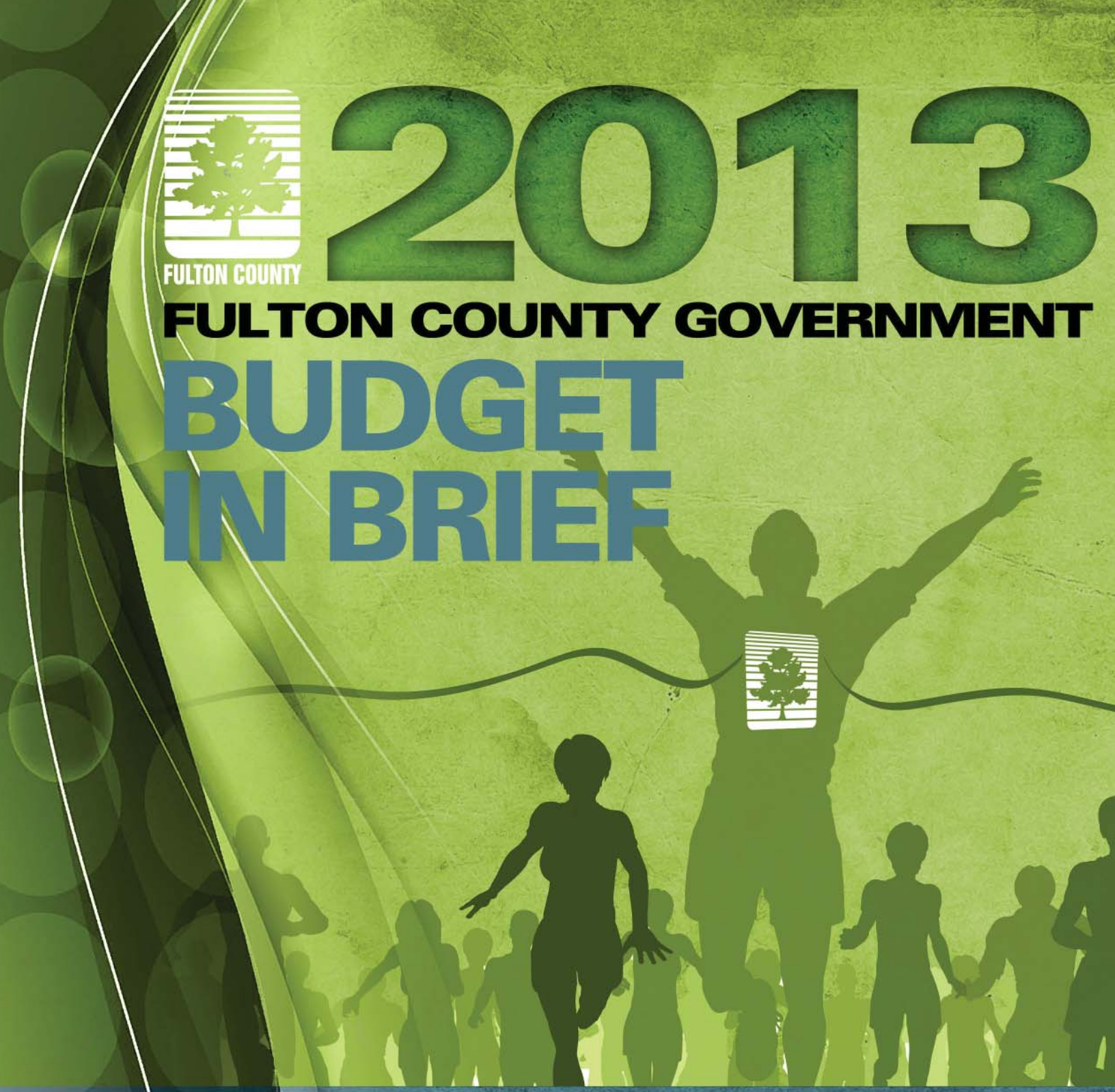
FULTON COUNTY

2013

FULTON COUNTY GOVERNMENT

BUDGET IN BRIEF



CHAMPIONS OF SERVICE REACHING OUT AND MOVING FORWARD

This Publication is produced by
the Department of Information and Public Affairs
and
the Fulton County Finance Department

Your County @ Your Service

BOARD OF COMMISSIONERS

Fulton County Board of Commissioners



John H. Eaves, Chairman
District 1 at-large



Emma I. Darnell, Vice Chair
District 5



Robert L. "Robb" Pitts
District 2 at-large



Liz Hausmann
District 3



Tom Lowe
District 4



Joan P. Garner
District 6



William "Bill" Edwards
District 7

Populations of Fulton County Cities (2010 Census)			
Alpharetta	57,551	Milton	32,661
Atlanta	391, 711	Mountain Park	526
Chattahoochee Hills	2,378	Palmetto	4,188
College Park	12, 670	Roswell	88,346
East Point	33,712	Sandy Springs	93,853
Fairburn	12,950	Union City	19,456
Hapeville	6,373	Unincorporated South Fulton	87,478
Johns Creek	76,728		
		***Total Population**	**920,581**

** Note: For cities that span more than one county, this includes the Fulton County population only.*

- **R. David Ware, Interim County Manager**
- **Lisa Rushin, Assistant to the County Manager**
- **Patrick J. O'Connor, Finance Director/CFO**
- **Larry Ramsey, Interim County Attorney**
- **Mark Massey, Clerk to the Commission**

The Fulton County Budget Commission is comprised of

- **Chairman John H. Eaves**
- **Interim County Manager R. David Ware**
- **CFO Patrick J. O'Connor**

Office of the County Manager-The Purpose of the Budget in Brief

Citizens of Fulton County;

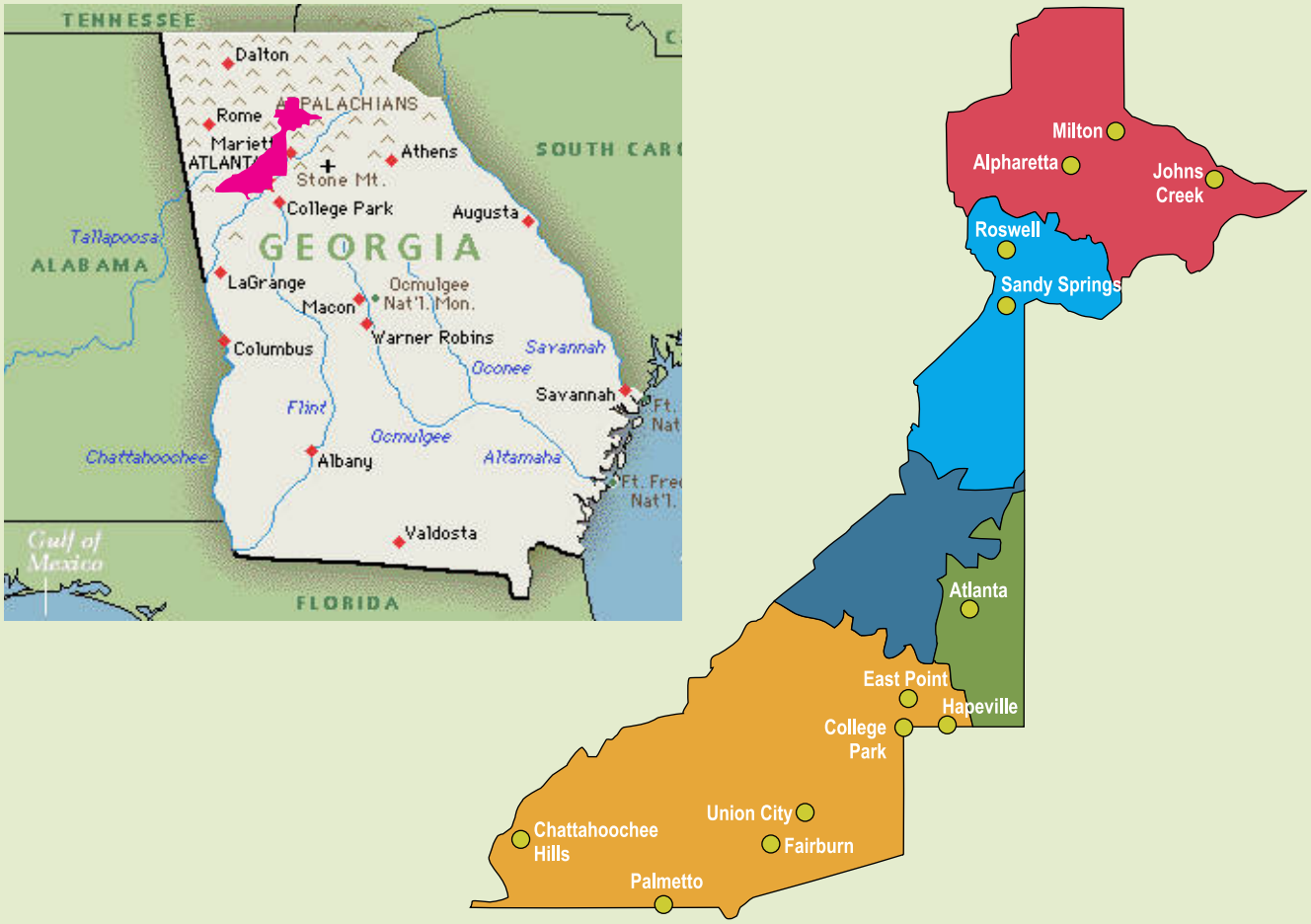
Your County provides a broad variety of services to its residents. In FY2013, the total budget in all County funds, excluding pension, capital and grants, is $866.1 million to pay for delivery of these services.

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

- What does the County do?
- Where does the money come from and how the taxpayers are impacted?
- How the County information compares to other Counties?
- How is the County moving to meet the changes?

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

Fulton County, Georgia



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

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

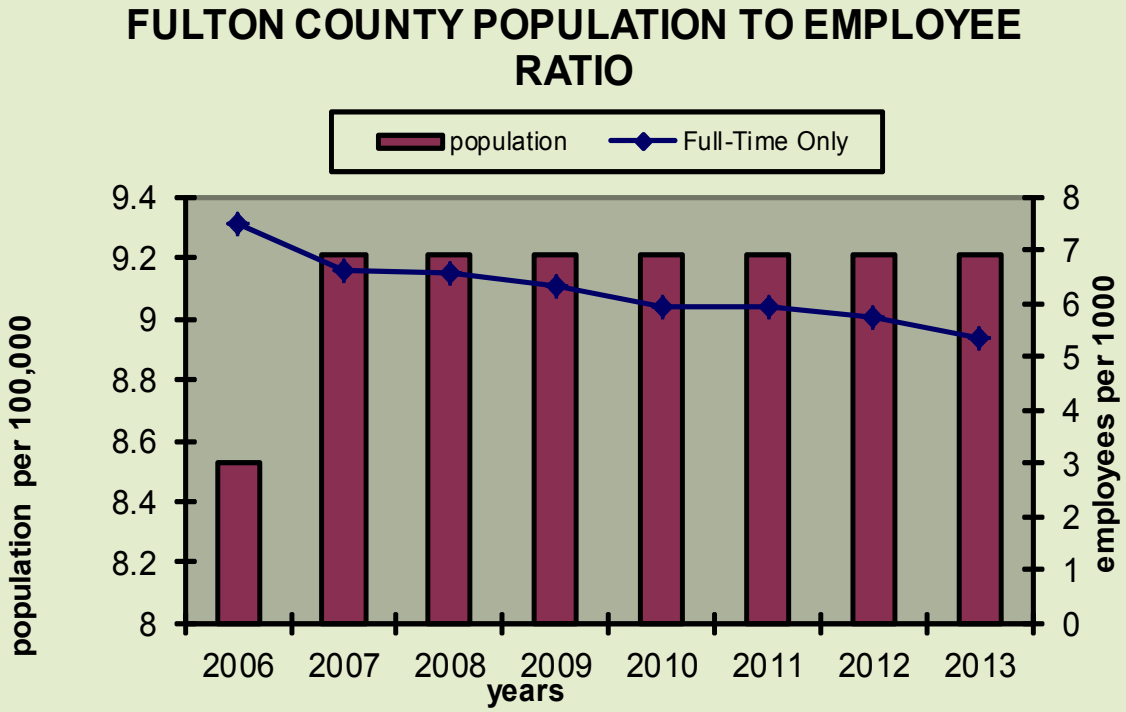
Fulton County encompasses 528.7 square miles and stretches more than 70 miles from one end to the other and is geographically a dynamic and diverse County comprising of 14 municipalities. They include: Alpharetta, Atlanta, Chattahoochee Hills Country, College Park, East Point, Fairburn, Hapeville, Johns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

Ratio of Full Time Employees Per 1,000 Residents

The ratio of full-time employees has decreased each year over the last five years. As Fulton County consolidated services and implemented cost-saving measures and efficiencies, the number of employees per 1,000 residents has steadily reduced. Currently, the County employs 5,084 full-time employees to serve about one million residents.

FULTON COUNTY EMPLOYEE COUNTS		
	Full-Time per 1000 residents	FT Employees
2013	5.523	5084
2012	5.739	5283
2011	5.928	5457
2010	5.929	5458
2009	6.335	5832
2008	6.558	6037
2007	6.597	6073

COMPARISON OF FY2012 EMPLOYEE COUNTS IN THE METRO COUNTIES	
County	Full Time Employees
Gwinnett	4,469
Clayton	2,285
Fulton	5,084
Dekalb	7,256
Cobb	4,499



The FY2013 Budget

Fulton County's total budget for FY2013 is $866,110,808. The County has different funds that pay for the wide array of services it offers residents each day. Below is a chart that shows how much money is budgeted for each fund in the budget.

Fund	Fund Name	Final
100	General Fund	$571,813,239
200	Airport Fund	$2,883,885
201	Water & Sewer Fund	$116,634,188
203	Water & Sewer Renewal Fund	$42,747,419
206	Stormwater Fund	$165,000
300	Special Services District Fund	$4,544,143
301	South Fulton Special Services District Fund	$50,616,535
340	Emergency Services	$4,730,911
600	Bond Fund	$11,256,998
725	Risk Management Fund	$20,454,838
Health	Health Fund	$34,592,649
XXX	Special Appropriations	$5,671,003
	Total	**$866,110,808**

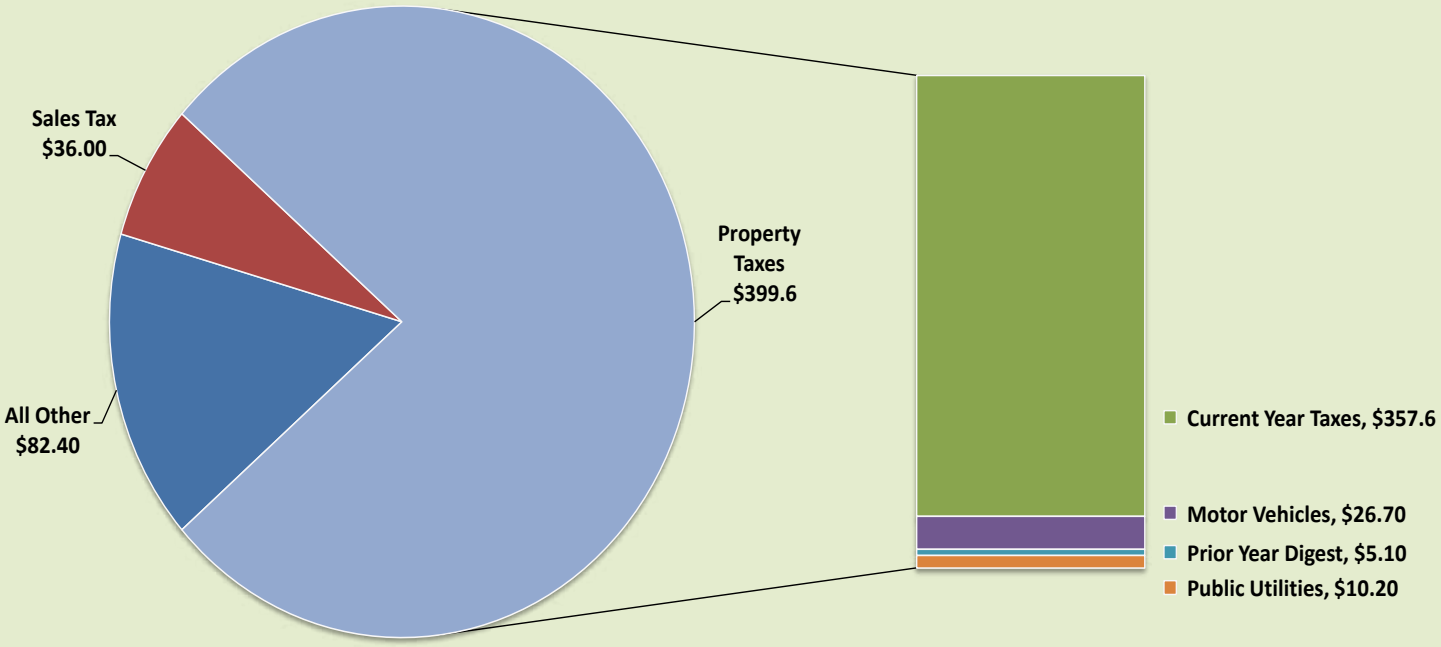
The above list excludes all pension, capital and grant budgets.

General Fund Revenues

The General Fund is the County's main operating fund. It represents the largest County fund with over 66% of the FY2013 countywide budget. The resources for this fund comprised mainly of property taxes, local option sales tax and other revenues which include investment income, tax collection commission, and intangible recordings. It is used to provide countywide services in the areas of library, arts and culture, health and wellness, judicial, and human services to name a few.

Where the Money Comes From

BREAKDOWN OF FULTON COUNTY FY13 REVENUES
with focus on property taxes



Property Taxes and Millage Rate

Property taxes represent the largest source of revenue for the County. For FY2013, the projected amount from this source of revenue is $399.6 million or 77.1%. It is levied annually by the Board of Commissioners when the tax digest is completed, with its impact to the taxpayers calculated as follows:

Assessed Value = Fair market value of property multiply by 40%
Taxable Value = Assessed value less homestead exemptions
Amount of Tax Bill = (Taxable value divided by 1,000) multiply by the tax rate or millage rate

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

Fair Market Value of $250,000, the tax amount is calculated as follows:

Assessed Value = $250,000 multiply by 40% comes out to $100,000
Taxable value = $100,000 less $30,000 of homestead for FY2013
Amount of tax bill = ($70,000/1000) multiply by 10.281 which is equivalent to $719.67

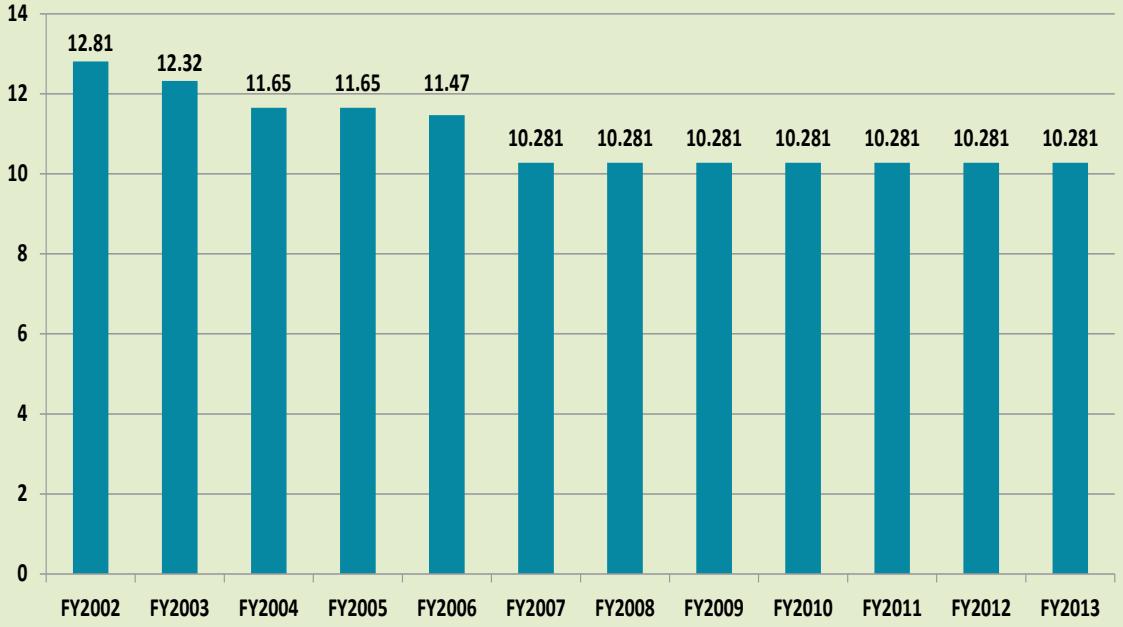
The above calculation reflects the amount of taxes payable to the County only and does not include payments to the School Board and the State of Georgia.

FY2013 Comparison of Average General Fund Tax Liability in 5 Metro Atlanta Counties

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

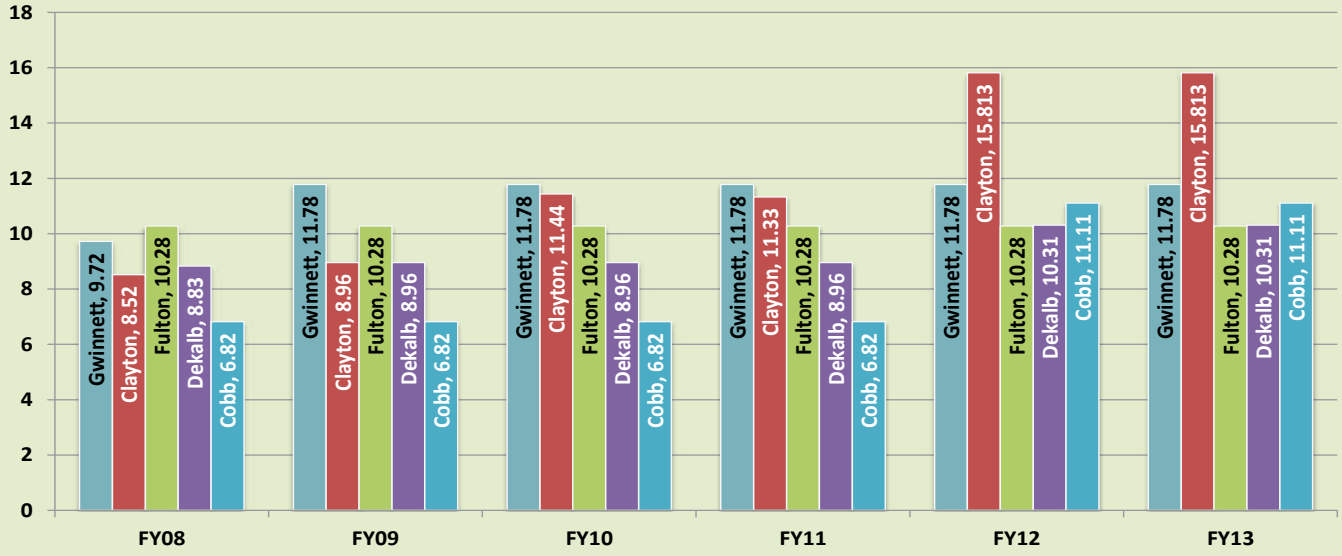
Note: *Dekalb County's millage rate includes the General Fund and Hospital millage rates in order to more appropriately compare with Fulton County's millage rate which includes funding for the same hospital, Grady Hospital. The tax advantage for Fulton County will decrease as the Fair Market Value increases.*

Fulton County Property Tax Millage Rates



GENERAL FUND MILLAGE RATES COMPARISON WITH METRO COUNTIES						
County	FY08	FY09	FY10	FY11	FY12	FY13
Gwinnett	9.72	11.78	11.78	11.78	11.78	11.78
Clayton	8.52	8.96	11.44	11.33	15.813	15.813
Fulton	10.28	10.28	10.28	10.28	10.28	10.28
Dekalb	8.883	8.96	8.96	8.96	10.31	10.31
Cobb	6.82	6.82	6.82	6.82	11.11	11.11

GENERAL FUND MILLAGE RATES COMPARISON WITH METRO COUNTIES



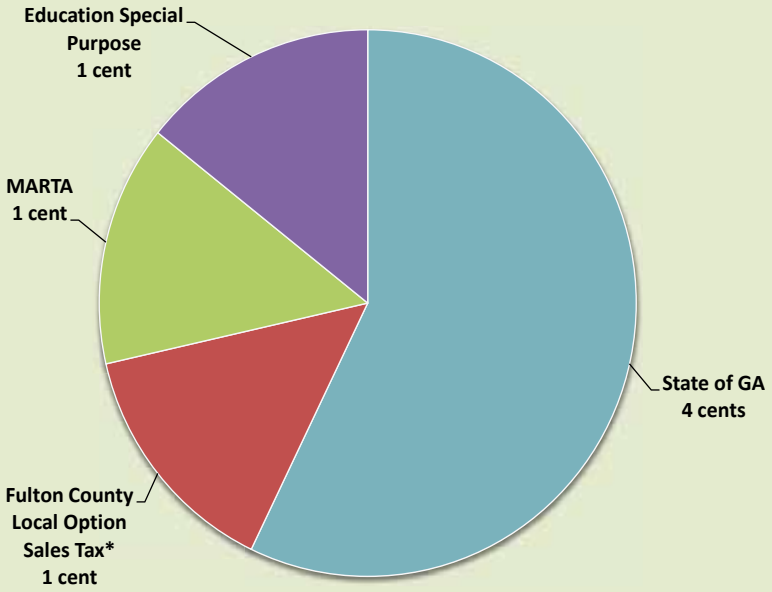
Sales Tax

In FY2013, the total amount expected to be generated from local option sales tax is $36 million, which represents 7% of the overall General Fund revenue.

Fulton County Sales Tax rate is 7 percent on every $1 of sales. This 7 cents is distributed as follows:

State of GA	4 Cents
Fulton County Local Option Sales Tax*	1 Cent
MARTA	1 Cent
Education Special Purpose	1 Cent

DISTRIBUTION OF FULTON COUNTY LOCAL OPTION SALES TAX (7 CENTS ON EVERY DOLLAR)



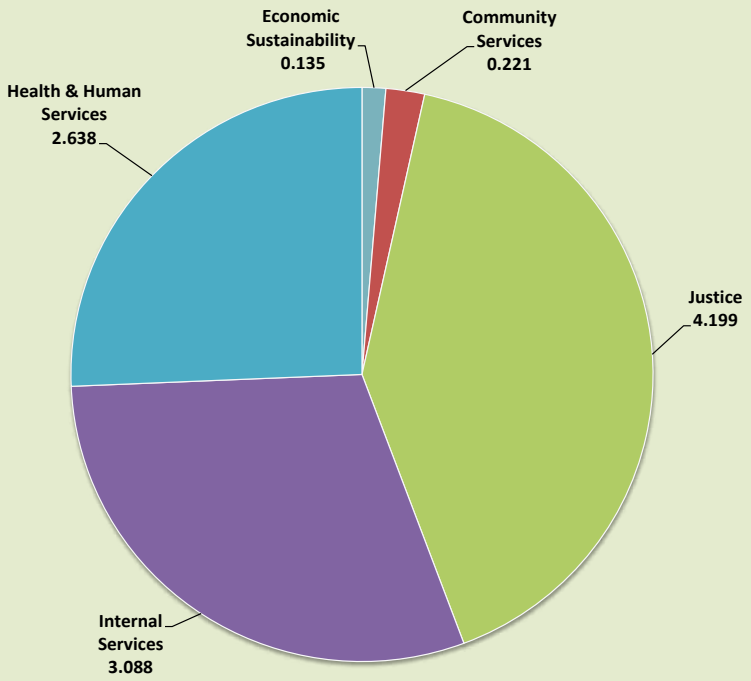
Fulton County's Local Option Sales Tax distribution is formula based using population. It does not follow point of sales within the County.

OTHER REVENUES

The Other Revenues is a "catch-all" revenue class that accounts for several miscellaneous revenue sources. This category in General Fund is projected to be $82.4 million or 15.9% of total revenue. It includes $2.8 million from financial institutions business license tax; $10.5 million in indirect cost allocation; $16.5 million of court fines and fees, $27.8 million of property taxes related commission on collection, penalty and interest for late payment; rental income; and interest income.

USE OF MILLAGE RATE BY FOCUS AREA

Focus Area	Approved Budget	Share of Non Property Tax Revenue and Fund Balance ($214,175,755)	Share of FY2013 Property Tax Revenue ($357,637,484)	Equivalent Millage Rate
Justice	233,551,374	87,477,835	146,073,539	4.199
Internal Services	171,748,075	64,329,347	107,418,728	3.088
Health & Human Services	146,734,679	54,960,208	91,774,471	2.638
Community Services	12,305,162	4,608,960	7,696,202	0.221
Economic Sustainability	7,473,949	2,799,405	4,674,544	0.135
Total	**571,813,239**	**214,175,755**	**357,637,484**	**10.281**



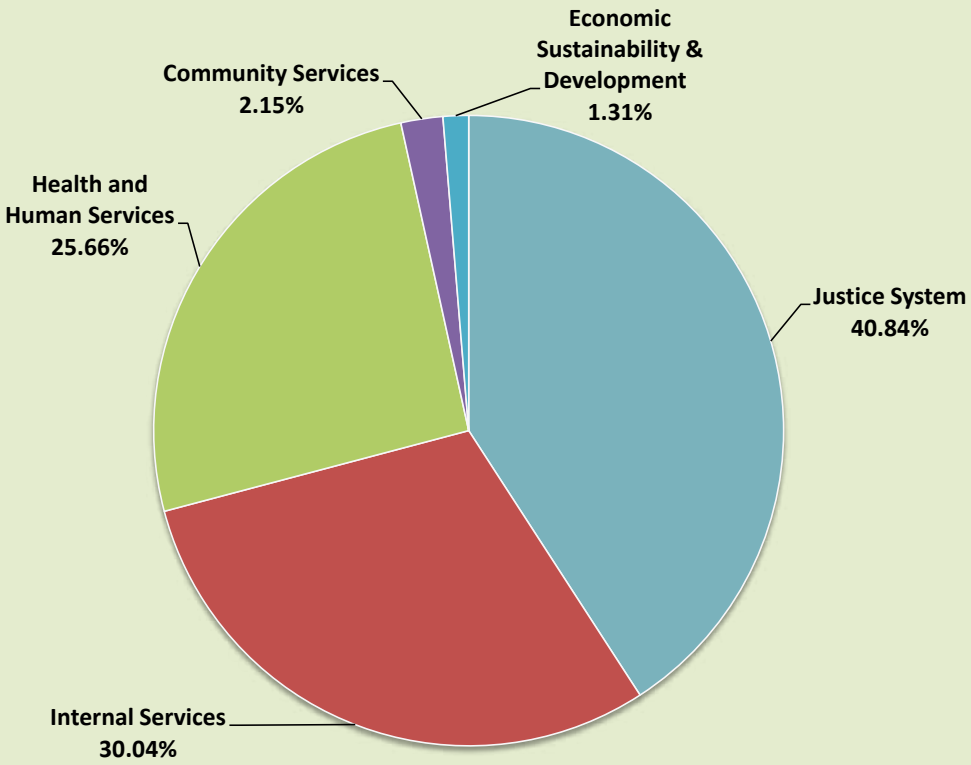
The share of the millage rate for each focus area is determined by reducing the pro-rated portion of non-property tax revenue from the approved budget and converting the net proceeds to millage.

The total budget for Internal Services includes funding in the amount of $68.6 million in Non-Agency for all budget activities that are not specific to any department.

PERCENTAGE SHARE OF THE BUDGET BY FOCUS AREA

Justice System	233,551,374	40.84%
Internal Services	171,748,075	30.04%
Health and Human Services	146,734,679	25.66%
Community Services	12,305,162	2.15%
Economic Sustainability & Development	7,473,949	1.31%

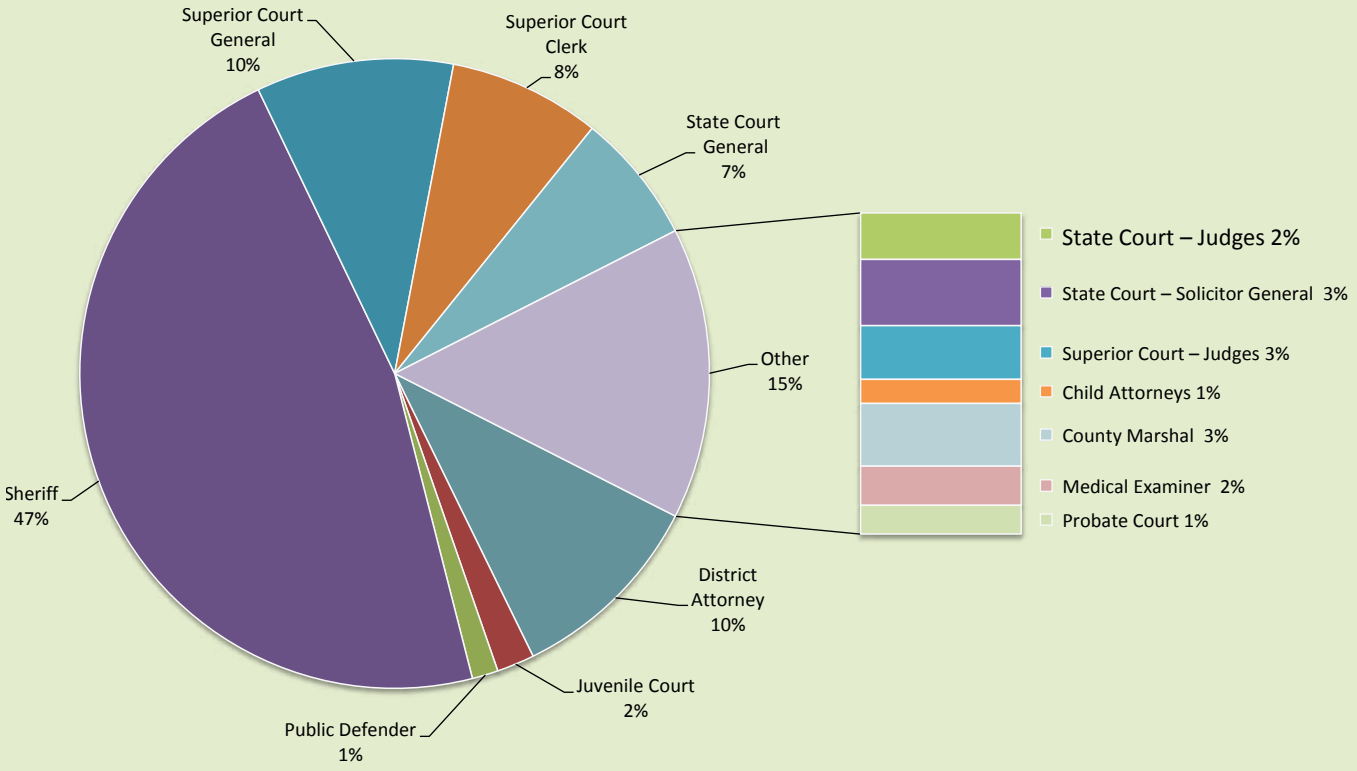
Where the Money Goes



The Justice System

Majority of General Fund dollars are expended in the Justice System area with allocation of $233.6 million in FY2013. The County is mandated by the State to fund most justice related services that are provided by the District Attorney's Office, the Public Defender, the Sheriff's Office, Juvenile Court, Superior Court, Solicitor General, Clerk of Superior Court, Medical Examiner, Probate Court, and State Court. Some of the services provided by the Fulton County Justice System include: the jail, court trials both civil and criminal, court supervised ankle bracelet monitoring, business court, drug court, traffic court and child custody cases.

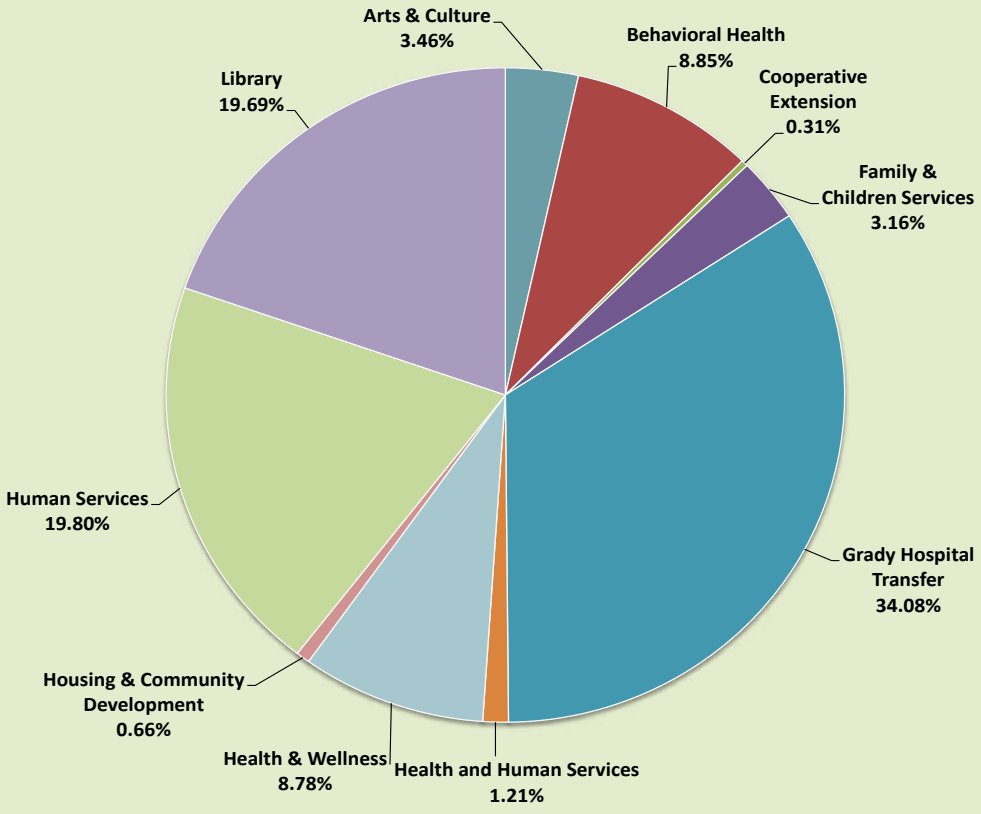
Justice System FY2013	
Child Attorneys	$ 2,398,008
County Marshal	$ 6,241,139
District Attorney	$ 21,931,655
Juvenile Court	$14,127,154
Medical Examiner	$ 3,897,296
Probate Court	$ 2,857,149
Public Defender	$12,858,253
Sheriff	$ 100,036,742
State Court – General	$ 14,353,232
State Court – Judges	$ 4,630,735
State Court – Solicitor General	$ 6,591,447
Superior Court – Clerk	$ 16,641,013
Superior Court – General	$ 21,641,492
Superior Court – Judges	$ 5,346,059
Total	**$ 233,551,374**



Health and Human Services

Fulton County prides itself on providing our residents with the best quality of life services of any County in the state. More than 25 percent of the General Fund or $146.7 million is spent on these services. The services include the library system with 34 branches, 20 senior centers, 4 arts centers, and programs that support the aging, homeless and at-risk youth. These funds also assist in paying for services provided through the Georgia State Department of Family and Children Services. The departments in this category include funding for Grady Hospital, Library, Health and Wellness, Human Services, Family and Children Services, Arts and Culture, Housing and Community Development, Health and Human Services, Cooperative Extension, and Behavioral Health.

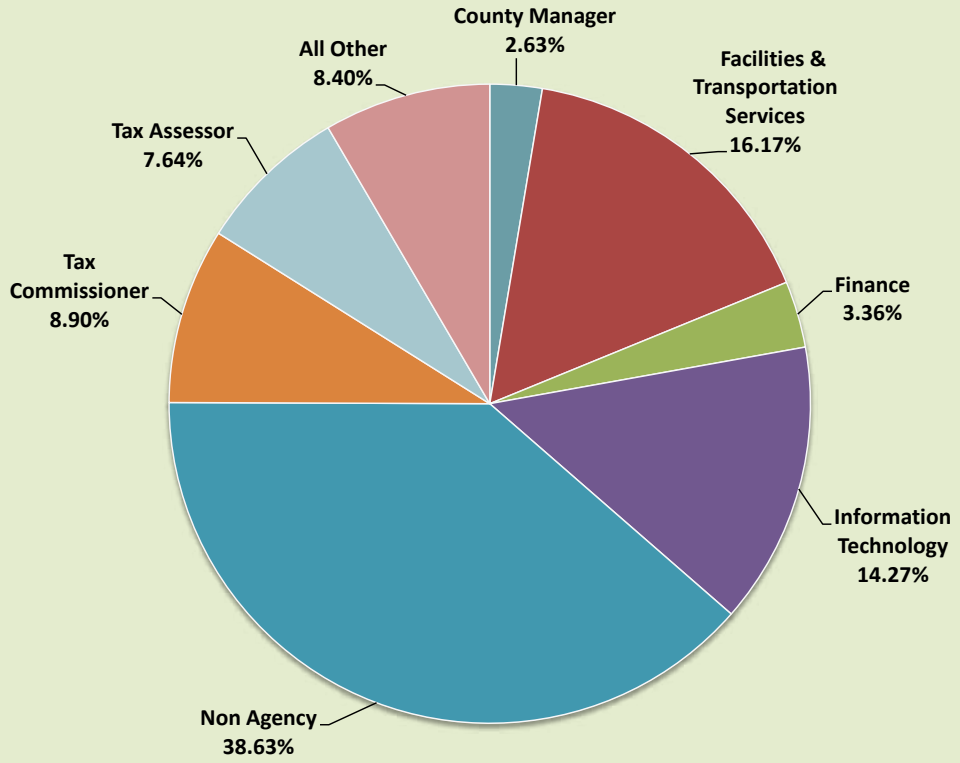
Health and Human Services	FY2013
Arts and Culture	$ 5,082,369
Behavioral Health	$ 12,979,909
Cooperative Extension	$ 458,923
Family & Children Services	$ 4,630,971
Grady Hospital Transfer	$ 50,000,000
Health and Human Services	$ 1,781,537
Health Fund Transfer	$ 12,887,682
Housing & Community Development	$ 966,190
Human Services	$ 29,053,115
Library	$ 28,893,983
Total	**$ 146,734,679**



Internal Services

The Internal Services Departments include the Tax Commissioner, the Tax Assessor, Finance, Personnel, Purchasing, County Manager's Office, the County Attorney, Clerk to the Commission, Board of Commissioners, Non Agency, among others. The budget for these departments funds a wide array of internal and external services to our residents. For FY2013, Internal Services departments are funded at $171.7 million or 30.4 percent of the General Fund.

Internal Services	FY2013
Board of Commissioners	$ 3,328,340
Clerk to the Commission	$ 920,705
County Attorney	$ 3,255,364
County Manager	$ 4,515,584
Facilities & Transportation Services	$ 27,775,681
Finance	$ 5,774,537
Information Technology	$ 24,506,428
Non Agency	$ 66,338,084
Personnel	$ 3,658,762
Purchasing	$ 3,280,625
Tax Assessor	$ 13,113,564
Tax Commissioner	$ 15,280,401
Total	**$ 171,748,075**

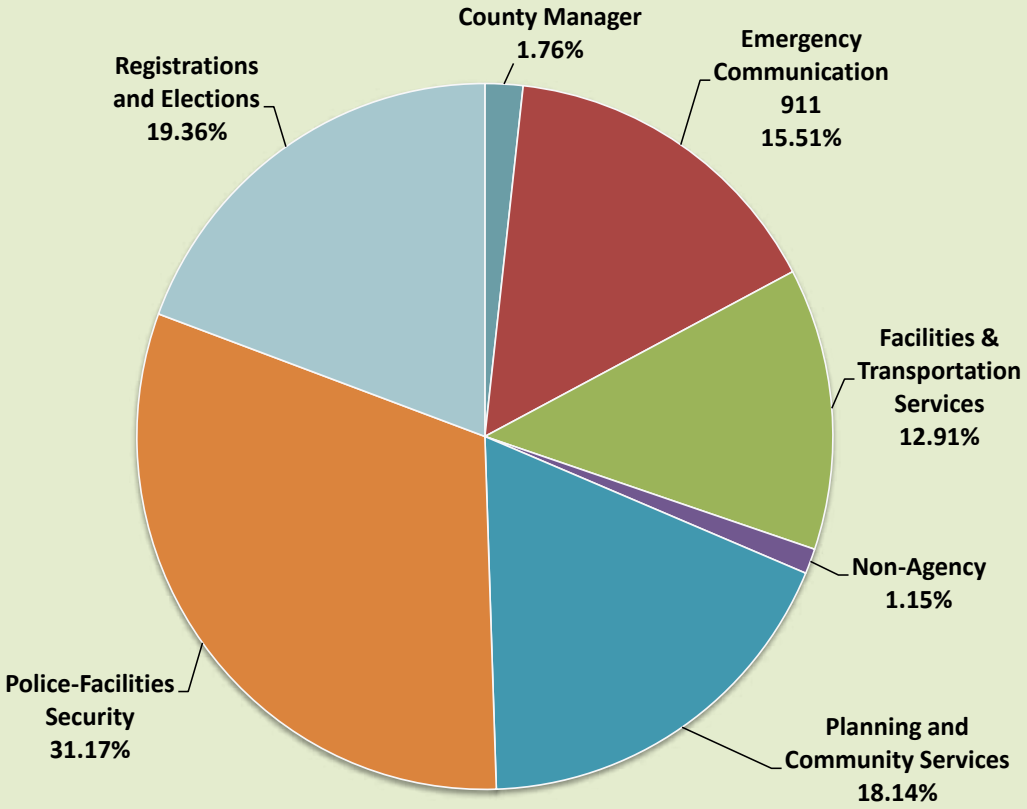


Community Services

This focus area encompasses Planning and Community Services, Registration and Elections, Emergency 911, Emergency Management, and certain segments of Facilities and Transportation Services Department. The total budget for this category of General Fund in FY2013 is $12.3 million, or 2.15 percent.

Community Services FY2013	
County Manager*	$ 216,425
Emergency Communication 911	$ 1,908,814
Facilities & Transportation Services**	$ 1,588,354
Non-Agency	$ 142,077
Planning and Community Services	$ 2,232,384
Police-Facilities Security	$ 3,835,204
Registrations and Elections	$ 2,381,904
Total	**$ 12,305,162**

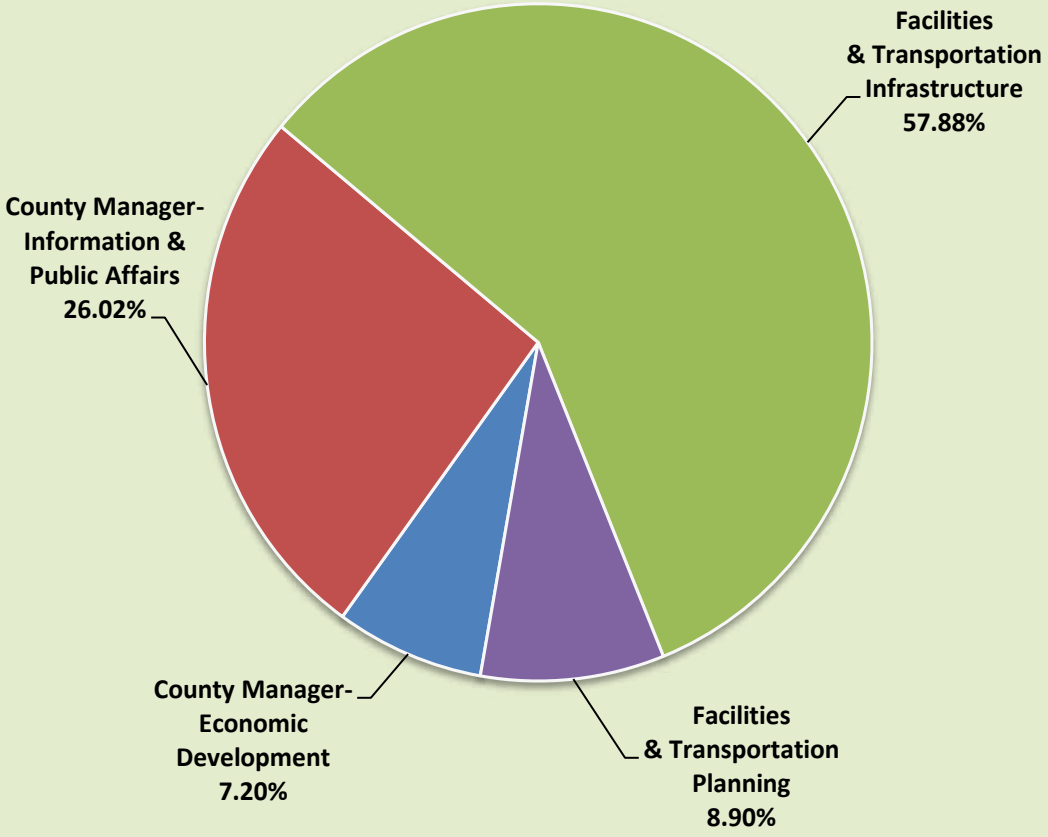
**County Manager includes Broadcast Cable and Emergency Management*
***Facilities and Transportation Services includes Solid Waste and Traffic Operations*



Economic Sustainability and Development

The economic development and transportation programs of the County are part of this focus area. It provides avenue for taxpayers to play an active role in shaping the County. Through this focus area, the taxpayers are better able to understand the programs and services of the County along with their impact on the community. The total budget for the focus area is $7.5 million, or 1.31 percent of General Fund budget.

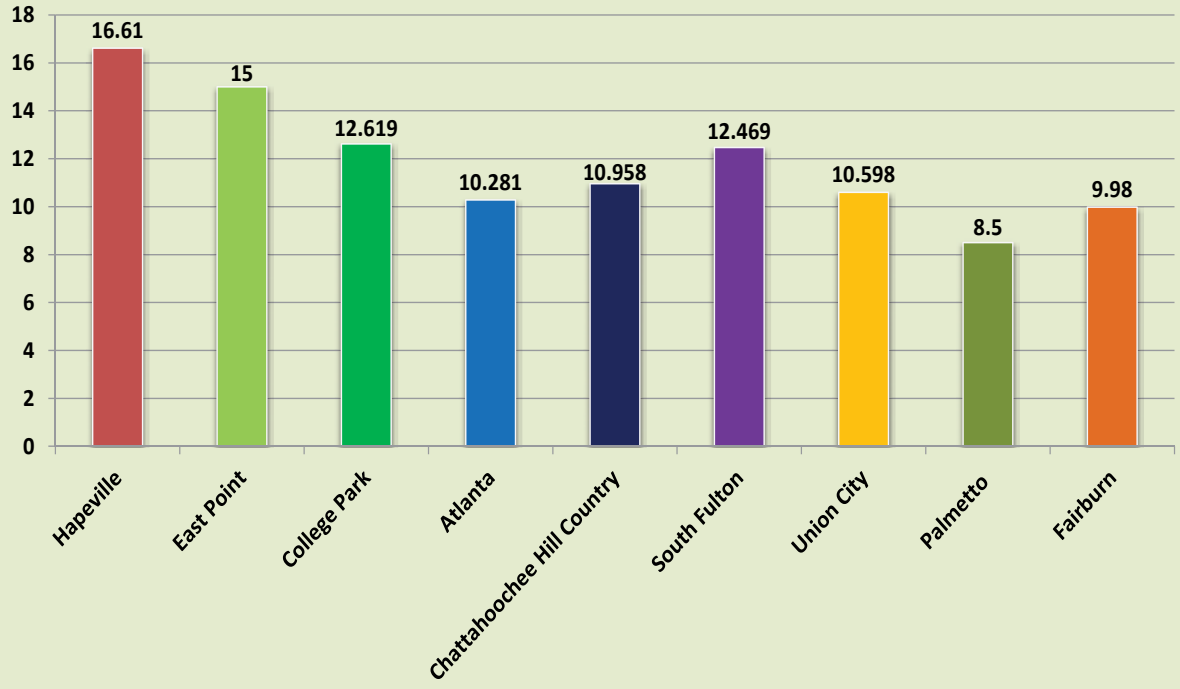
Economic Sustainability and Development FY2013	
County Manager-Economic Development	$ 538,208
County Manager-Information & Public Affairs	$ 1,945,066
Facilities &Transportation Infrastructure	$ 4,325,897
Facilities &Transportation Planning	$ 664,778
Total	**$ 7,473,949**



South Fulton Special Services District Fund

The South Fulton Special Services District Fund provides funds for municipal services in the unincorporated area of the County. These services include fire protection, police protection, parks and recreation, and environmental and zoning activities. The total budget for the district in FY2013 is approved to be $50.6 million, supported with total revenue of $43.3 million, combined with use of fund balance.

Comparison of South Fulton Millage to Selected Municipalities Rates



Other Funds



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

The Special Services District Fund is used to account for remaining financial transactions in the former unincorporated areas of the County. A portion of this fund is reserved to compensate former employees of these unincorporated areas for leave accrued while working there. Because of the difficulty in estimating the number of employees that might terminate their service in any given year, the full amount of the reserve is budgeted. For FY2013, the appropriation amount approved is $4.5 million.

The Emergency Communication Fund is used to fund the positions responsible for the 800 MHz Countywide Public Safety Trunked Radio System; CAD System; Mobile Data System; and Dictaphone Recording System. The approved budget of $4.7 million, supported with $2.2 million of revenue from user fees, $2.5 million from South Fulton Special Services District Fund and three surrounding cities that 911 services are being provided by the County, and $310,000 from pre-paid wireless fee.

The beginning fund balance for **the Bond Fund** in FY2013 is $4.5 million. The fund is used to account for financial transactions relating to the library bond series. The anticipated revenue in FY2013 from levying of special millage of .27 mills for payment of the debt service is $11.3 million leaving a projected ending fund balance of $4.5 million after the debt service payment is made.

The Risk Management Fund approved revenues amount is $10.6 million against expenditures budget of $20.5 million. The budget is used to provide reserve for settlement of legal claims. Each year, the projected residual balance is budgeted for possible settlement of claims since there is no objective means of determining which claims might be settled in any given year. The beginning balance for FY2013 is $9.9 million.

Other Funds

The Stormwater Management Fund does not have any revenue, and the budget of $165,000 is a contingency established to cover any emergency that may arise during the year. The budget is funded from the beginning fund balance of $462,833 leaving a balance of $297,833.

The Airport Fund budget of $2.9 million is used to fund 9 positions (4 Firefighters and 5 Facility and Transportation Services' employees) to maintain the services at the airport. It is projected that $1.3 million will be generated in revenue from companies leasing the airport hangars leaving the fund balance at $299,443.

The Health Fund expenditure budget is $34.6 million against projected revenue of $34.6 million. A total of 350 permanent positions and 33 temporary positions are funded with the budget to provide various health and wellness programs for Fulton County citizens.

The two **Water and Sewer-related Funds** are used to provide funding for positions used by the Water Resources Department, Finance Department, Information Technology Department, County Attorney, and Environment & Community Development to provide water and sewer services to residents in the northern part of the County. The FY2013 budget includes funding for contractual services and capital acquisition.

The Special Appropriation is $5.8 million. These are funds dedicated for a specific purpose or activity. They are being reported to remain in compliance with OCGA 36-81-3 (b) that requires the adoption of annual budgets for all special revenue funds, and to ensure eligibility for Department of Community Affairs local assistance grants from the State of Georgia.




FULTON COUNTY

FULTON COUNTY