

FULTON COUNTY

FY2015

FULTON COUNTY, GEORGIA
BUDGET IN BRIEF



This publication is produced by
The Fulton County Finance Department:

Hakeem Oshikoya, Interim Deputy Finance Director
Sherri McNair, Interim Budget Manager
Monica Jones, Interim Financial Systems Manager
Jamar Parker, Interim Senior Budget Analyst
James Fletcher, Budget Analyst
Hugh Stewart, Budget Analyst
Ivan Whitted, Budget Analyst
Jacqueline Wilson, Budget Analyst

Layout:
Rico Dollar, Office of the District Attorney

Photography:
Acar Nazli, Office of External Affairs

Your County@Your Service

2015 BUDGET IN BRIEF

Richard "Dick" Anderson
County Manager

Anna Roach
Assistant County Manager

Sharon L. Whitmore
Interim Finance Director/CFO

R. David Ware
County Attorney

Mark Massey
Clerk to the Commission

The Fulton County Budget Commission is comprised of:

John H. Eaves
Chairman

Richard "Dick" Anderson
County Manager

Sharon L. Whitmore
Interim Finance Director/CFO

BOARD OF COMMISSIONERS



Chairman
John Eaves,
District 7,
At Large



Vice Chairman
Liz
Hausmann,
District 1



Bob Ellis,
District 2



Lee Morris
District 3



Joan P.
Garner,
District 4



Marvin
Arrington Jr.,
District 5



Emma I.
Darnell,
District 6

OFFICE OF THE COUNTY MANAGER:
PURPOSE OF THE BUDGET IN BRIEF

Citizens of Fulton County;

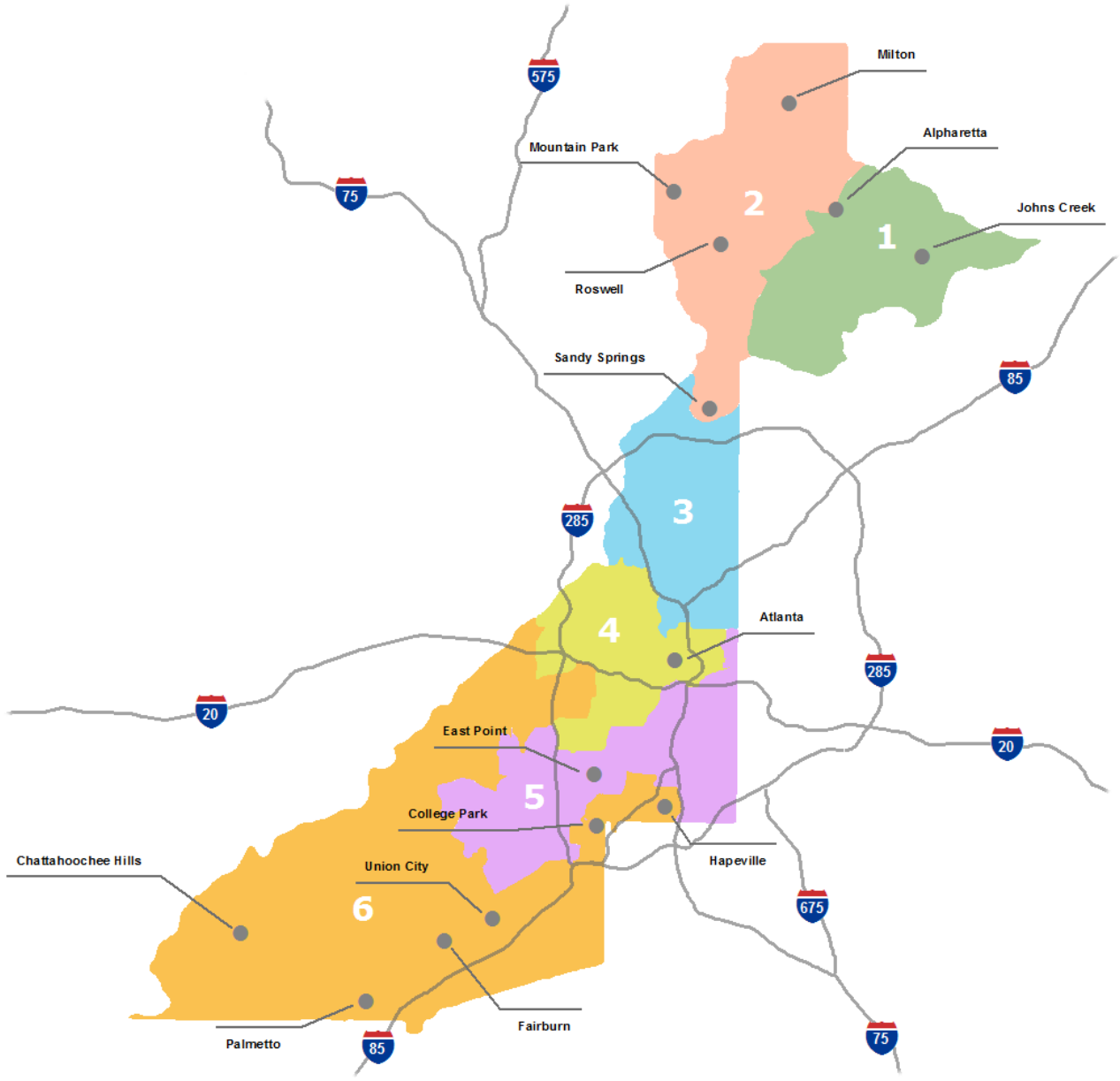
Your County provides a broad variety of services to its residents. In FY2015, the total budget in all County funds, excluding pension, capital and grants, is $908.6 million to pay for delivery of these services.

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 and how much does it cost to do what the County does?
- 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 six commissioners elected in geographic districts and one elected at-large, who is the Chairman. Members of the Board are part-time and serve staggered four-year terms. The County Manager implements Board policy, administers the county government, appoints department heads, and supervises the County's more than 5,000 employees.

Fulton County encompasses 528.7 square miles and stretches more the 70 miles from one end to the other and is geographically a dynamic and diverse County comprising 14 municipalities. They include: Alpharetta, Atlanta, Chattahoochee Hill 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

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 5,195 full-time employees to serve about one million residents. The ratio of full-time employees compared to population has decreased in the last few years until late FY2014, when several temp positions were converted to permanent, thereby increasing the total position count in FY2015; the year the positions are fully funded.

COMPARISON OF FY2015 EMPLOYEE COUNTS IN THE METRO COUNTIES

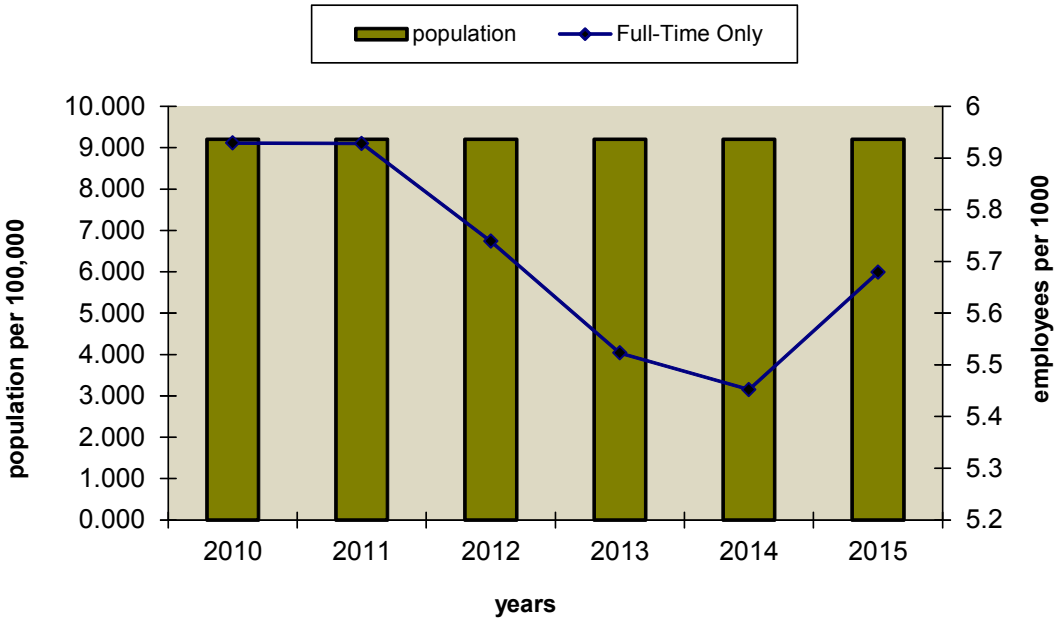
COUNTY	FULL TIME
Gwinnett	4,826
Clayton	2,328
Fulton	5,195
Dekalb	7,700
Cobb	4,514

FULTON COUNTY EMPLOYEE COUNTS

	Full-Time per 1000 residents	FT Emp
2015	5.642	5,228
2014	5.452	5,019
2013	5.523	5,084
2012	5.739	5,283
2011	5.928	5,457
2010	5.929	5,458

The above employee counts for Cobb, Gwinnett and Dekalb Counties are from their FY2014 budgets.

FULTON COUNTY POPULATION TO EMPLOYEE RATIO



THE FY2015 BUDGET

Fulton County's total budget for FY2015 is $908.6 million. 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	$	628,691,032
200	Airport Fund	$	2,732,871
201	Water & Sewer Fund	$	120,779,454
203	Water & Sewer Renewal Fund	$	42,839,092
206	Stormwater Fund	$	230,009
300	Special Services District Fund	$	3,954,849
301	South Fulton Special Services District Fund	$	50,783,156
340	Emergency Communications-911 Fund	$	5,665,280
600	Bond Fund	$	11,270,998
725	Risk Management Fund	$	34,944,772
XXX	Special Appropriations	$	6,719,825
	Total	**$**	**908,611,338**

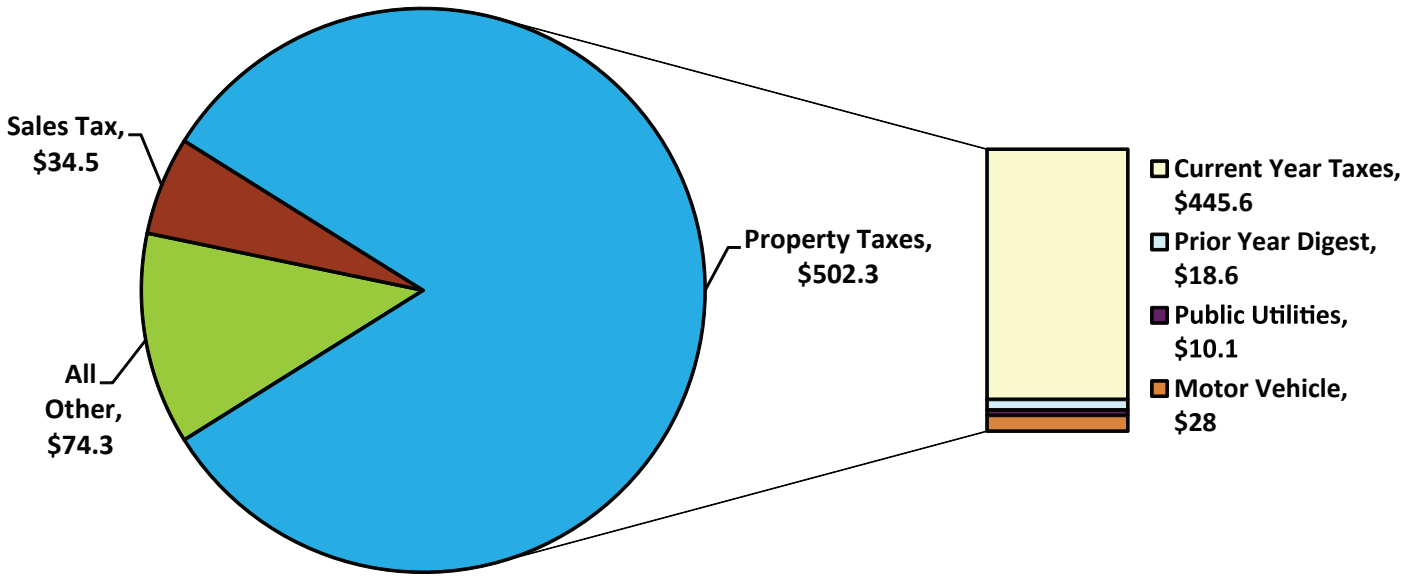
The above list excludes all pension, capital and grant budgets.

GENERAL FUND REVENUES

The General Fund is the County's main operating fund. It represents the largest County fund with over 69% of the FY2015 countywide budget. The resources for this fund are comprised mainly of property taxes, local option sales tax and other revenues which include investment income, tax collection commission,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 FY15 REVENUE
with focus on property taxes



PROPERTY TAXES AND MILLAGE RATE

Property taxes represent the largest source of revenue for the County. For FY2015, the projected amount from this source of revenue is $502.3 million or 82.2% of $611.1 million total General Fund revenue. 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 purchased before March 1, 2012 by 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 FY2015

Amount of tax bill = ($70,000/1000) multiply by 11.781 mills which is equivalent to $824.67

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.

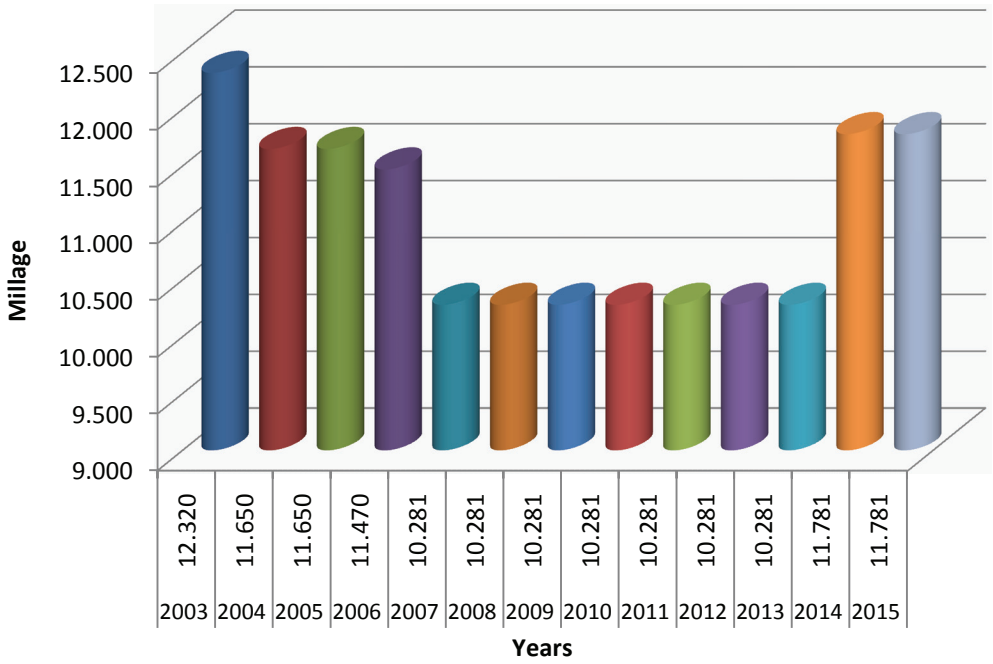
FY2015 Comparison of Average General Fund Tax Liability in 5 Metro Atlanta Counties

	Gwinnett	Clayton	Dekalb	Cobb	Fulton
Fair Market Value	$250,000	$250,000	$250,000	$250,000	$250,000
Assessment Factor	40%	40%	40%	40%	40%
Assessed Value	$100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Less Homestead Exemption	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 30,000
Net Taxable Value	$ 90,000	$ 90,000	$ 90,000	$ 90,000	$ 70,000
General Fund Millage Rate	7.40	14.869	11.90	7.32	11.781
General Fund Taxes Payable	666.00	1,319.49	1,071.00	658.80	824.67

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

FULTON COUNTY PROPERTY TAX MILLAGE RATES



GENERAL FUND MILLAGE RATES COMPARISON WITH METRO COUNTIES

County	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Gwinnett	11.78	11.78	11.78	11.78	7.40	7.40**	7.40
Clayton	8.96	11.44	11.33	15.813	14.912	14.661	14.869
Fulton	10.28	10.28	10.28	10.28	10.28	11.781*	11.781*
Dekalb	8.96	8.96	10.31	11.37	11.51	11.51**	11.90
Cobb	6.82	6.82	7.72	7.72	7.52	7.52**	7.32**

**Fulton County FY15 rate is an estimate based on 2014 tax digest which is subject to change upon receipt of the 2015 tax digest from the Tax Assessor later in the year.*

***Cobb County FY15 rate reflect the millage adopted in FY14. No new rate for FY15 because the County's fiscal year period is different from Fulton County fiscal year which starts in January.*

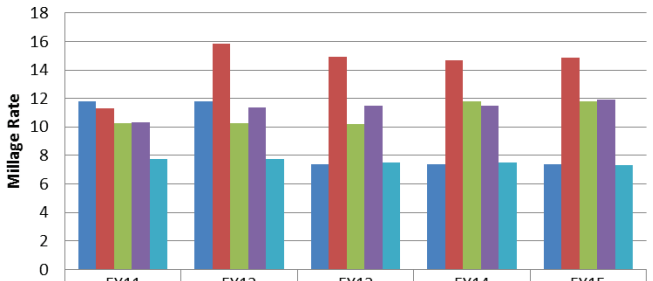
Dekalb County's millage includes the rate for Hospital and General Fund

Fulton County generally funds its capital budget out of the same millage for General Fund, while Gwinnett and Cobb Counties have a dedicated Special local Option Sales Tax (SPLOST) for their capital activities.

Gwinnett County change the composition of its General Fund millage rate in FY2013 by transferring some of its previous General Fund expenditures into newly created tax districts along with applicable millage rate.

Cobb County rate excludes .33 mill for County Bond and 3.06 for County Fire

GENERAL FUND MILLAGE RATES COMPARISON WITH METRO COUNTIES



	FY11	FY12	FY13	FY14	FY15
Gwinett	11.78	11.78	7.4	7.4	7.4
Clayton	11.33	15.813	14.912	14.661	14.869
Fulton	10.28	10.28	10.21	11.781	11.781
Dekalb	10.31	11.37	11.51	11.51	11.90
Cobb	7.72	7.72	7.52	7.52	7.32

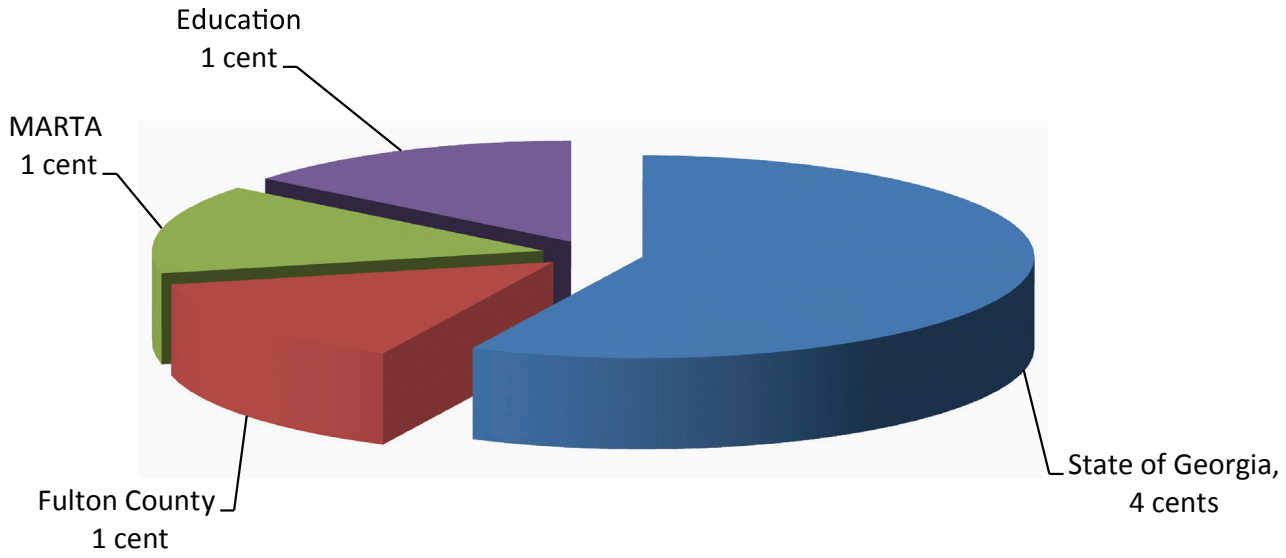
SALES TAX

In FY2015, the total amount expected to be generated from local option sales tax is $34.5 million, which represents 5.6% of the overall General Fund revenue. The County receives 14% of the total countywide sales tax revenue for the year.

Fulton County Sales Tax rate is 7 percent on every $1 of sales. These 7 cents are 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 $74.3 million or 12.2% of total revenue. Some of the revenue items in this category include $3.2 million from financial institutions business license tax; $9.7 million in indirect cost allocation; $14.6 million of court fines and fees, $25.5 million of property taxes related commission on collection, penalty and interest for late payment; rental income; and interest income.

GENERAL FUND EXPENDITURES:

USE OF MILLAGE RATE BY FOCUS AREA

Focus Area	Approved Budget	Share of Non Property Tax Revenue And Fund Balance ($126,429,139)	Share of FY2015 Property Tax Revenue ($502,261,893)	Equivalent Millage Rate
Justice	223,955,682	45,037,220	178,918,462	4.197
Internal Services	226,533,724	45,555,706	180,978,018	4.245
Health & Human Services	161,174,060	32,411,880	128,762,180	3.020
Community Services	9,998,987	2,010,729	7,988,258	.187
Economic Sustainability	7,028,579	1,413,604	5,614,975	.132
Total	**628,691,032**	**126,429,139**	**502,261,893**	**11.781**

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.

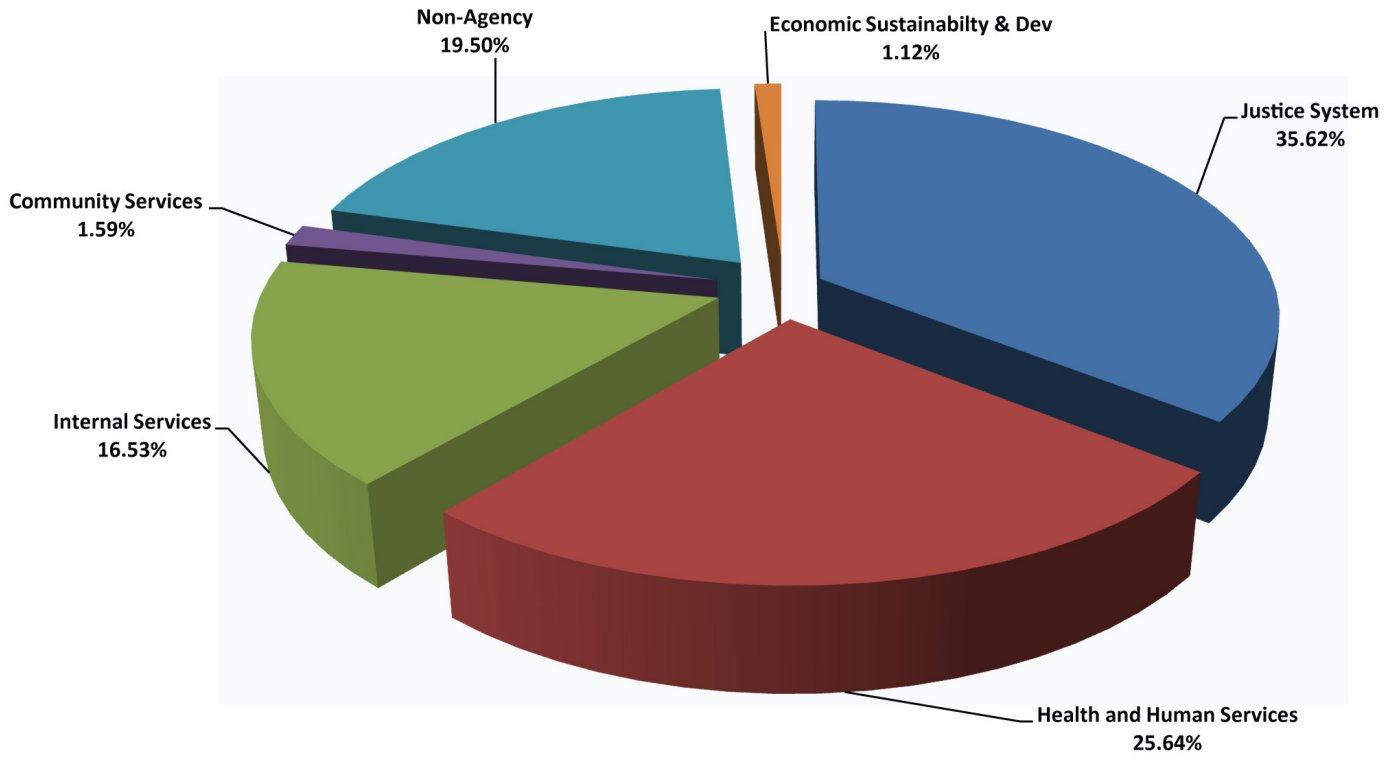
The total budget for Internal Services includes funding in the amount of $122.6 million in Non-Agency for all budget activities that are not specific to any department.

PERCENTAGE SHARE OF THE BUDGET BY FOCUS AREA

Justice System	223,955,682	35.62%
Internal Services	226,533,724	36.03%
Health and Human Services	161,174,060	25.64%
Community Services	9,998,987	1.59%
Economic Sustainability & Development	7,028,579	1.12%
Total	**628,691,032**	**100.00%**

WHERE THE MONEY GOES

FULTON COUNTY FY2015 GENERAL FUND EXPENDITURES BY FOCUS AREA

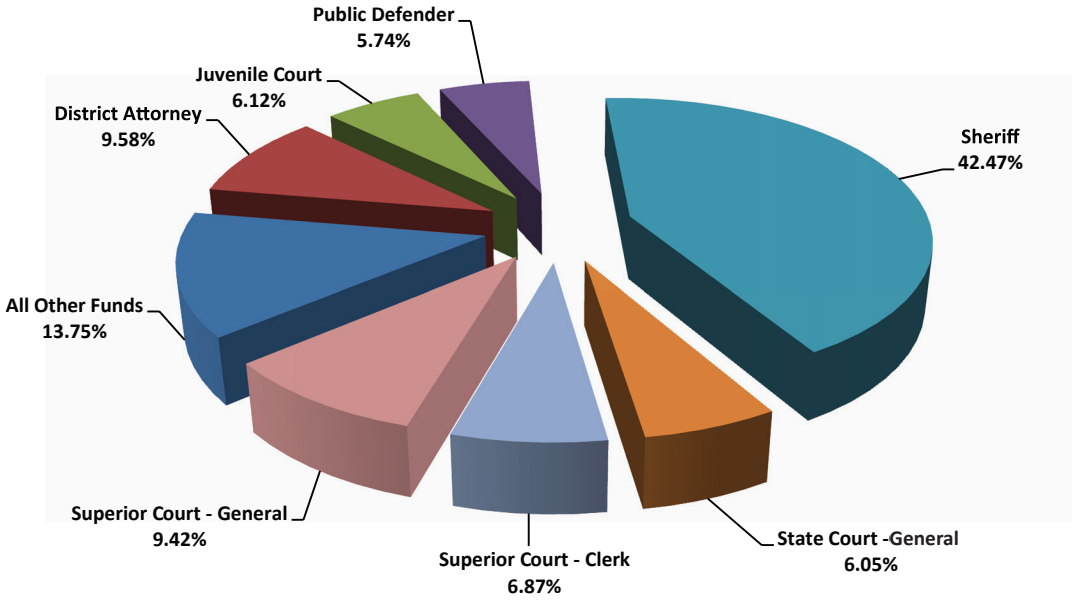


Internal Services Focus Area comprises of Non-Agency and Internal Services categories

THE JUSTICE SYSTEM

Majority of General Fund dollars are expended in the Justice System area with allocation of $223.9 million in FY2015. 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 FY2015 DISTRIBUTION



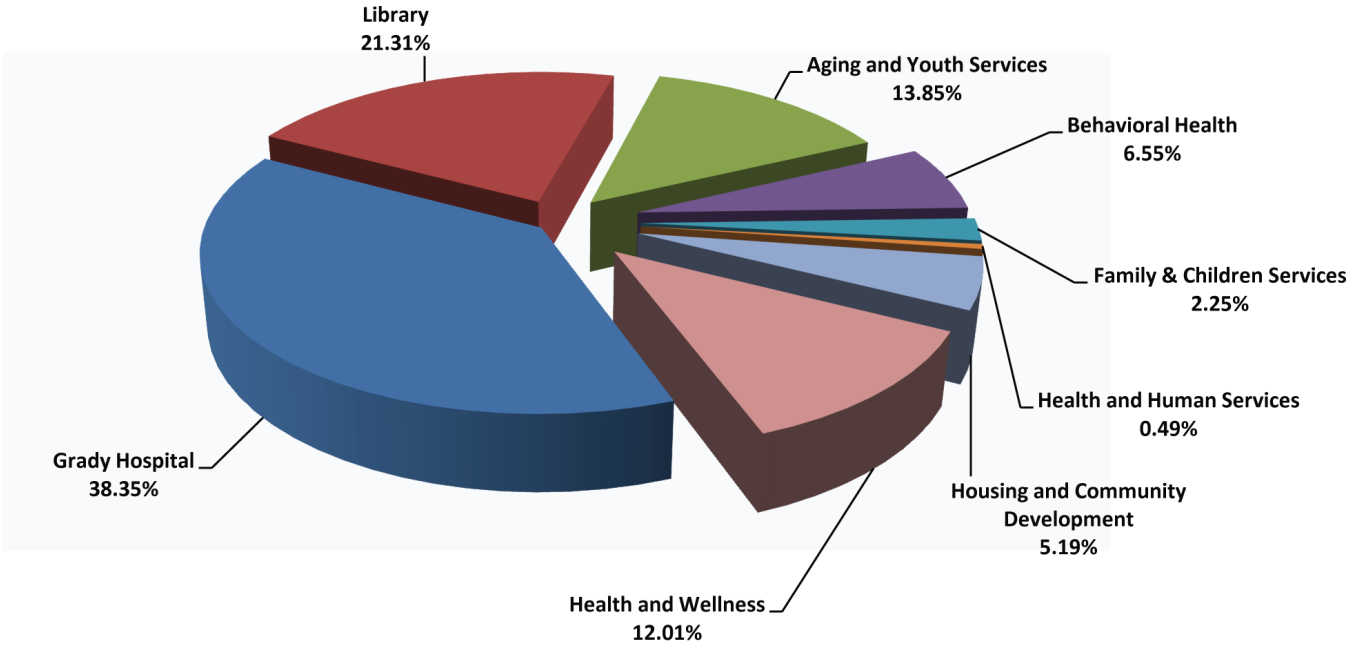
Justice System

Child Attorney	$	2,332,318
County Marshal	$	5,740,448
District Attorney	$	21,452,702
Juvenile Court	$	13,701,577
Medical Examiner	$	4,063,290
Probate Court	$	2,567,189
Public Defender	$	12,848,004
Sheriff	$	95,123,447
State Court – General	$	13,541,279
State Court – Judges	$	4,187,989
State Court – Solicitor General	$	6,272,747
Superior Court – Clerk	$	15,374,411
Superior Court – General	$	21,098,337
Superior Court – Judges	$	5,651,944
Total	**$**	**223,955,682**

HEALTH & 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 24 percent of the General Fund or $161.2 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, Arts & Culture, Cooperative Extension, Health and Wellness, Aging and Youth Services, Family and Children Services, Housing and Community Development, Health and Human Services, and Behavioral Health.

HEALTH AND HUMAN SERVICES FY2015 DISTRIBUTION



Health and Human Services

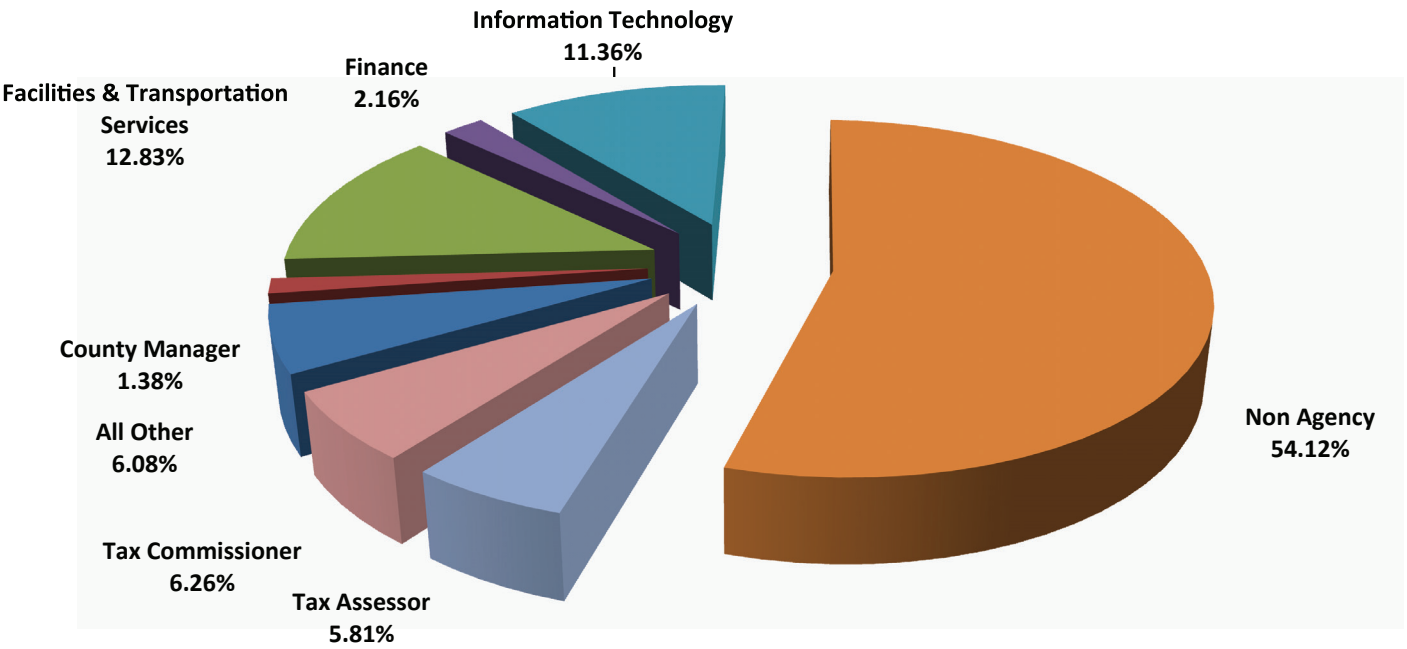
Library, Arts & Culture, Cooperative Extension		$ 34,347,642
Library	$ 29,213,157	
Arts & Culture	$ 4,722,625	
Cooperative Extension	$ 411,860	
Behavioral Health		$ 10,555,179
Family & Children Services		$ 3,627,691
Grady Hospital Transfer		$ 61,806,300
Health and Human Services		$ 793,840
Health and Wellness		$ 19,351,902
Housing & Community Development		$ 8,361,735
Aging and Youth Services		$ 22,329,771
Total		**$ 161,174,060**

Grady Hospital Transfer includes $16,806,300 debt service payment for 2015

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 FY2015, Internal Services departments are funded at $226.5 million or 36.03 percent of the General Fund budget.

INTERNAL SERVICES FY2015 DISTRIBUTION



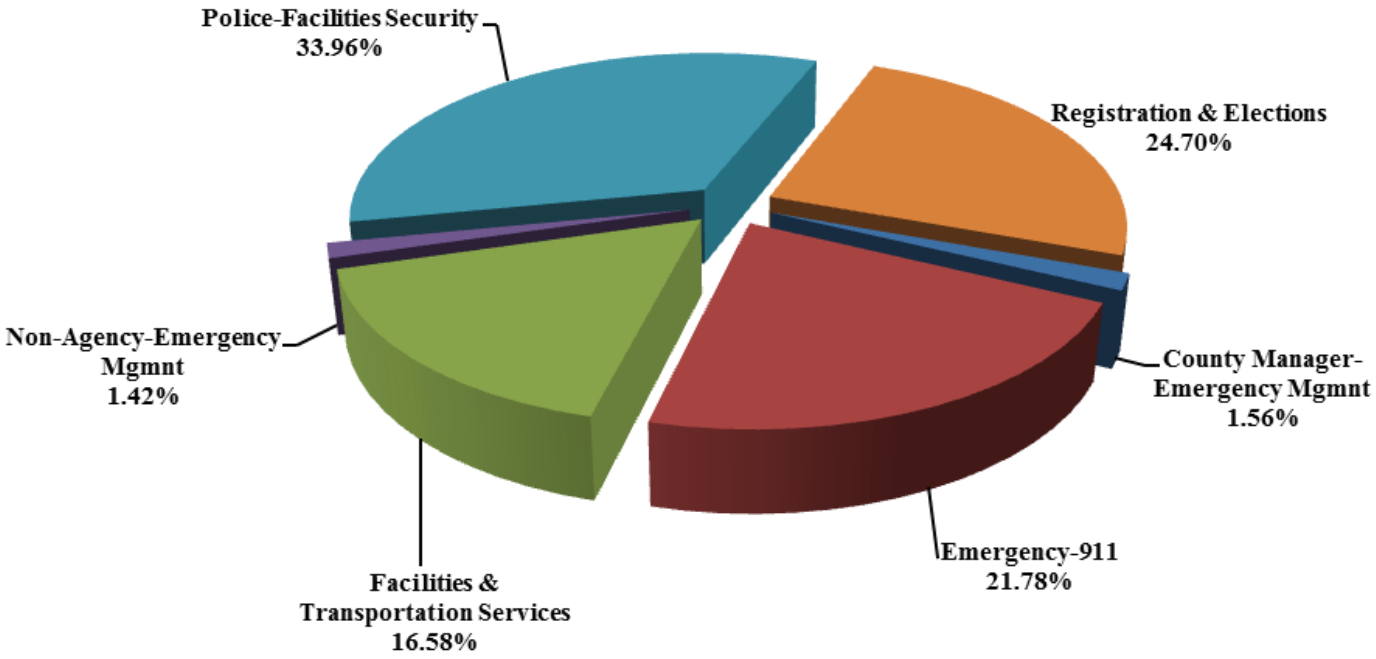
Internal Services

Board of Commissioners	$	3,480,905
Clerk to the Commission	$	916,065
County Attorney	$	3,103,275
County Auditor	$	809,779
County Manager	$	3,128,956
Facilities & Transportation Services	$	29,068,255
Finance	$	4,893,475
Information Technology	$	25,733,851
Non Agency	$	122,605,496
Personnel	$	2,822,508
Purchasing	$	2,636,285
Tax Assessor	$	13,161,006
Tax Commissioner	$	14,173,868
Total	**$**	**226,533,724**

COMMUNITY SERVICES

This focus area encompasses 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 FY2015 is $10 million, or 1.59 percent.

COMMUNITY SERVICES FY2015 DISTRIBUTION



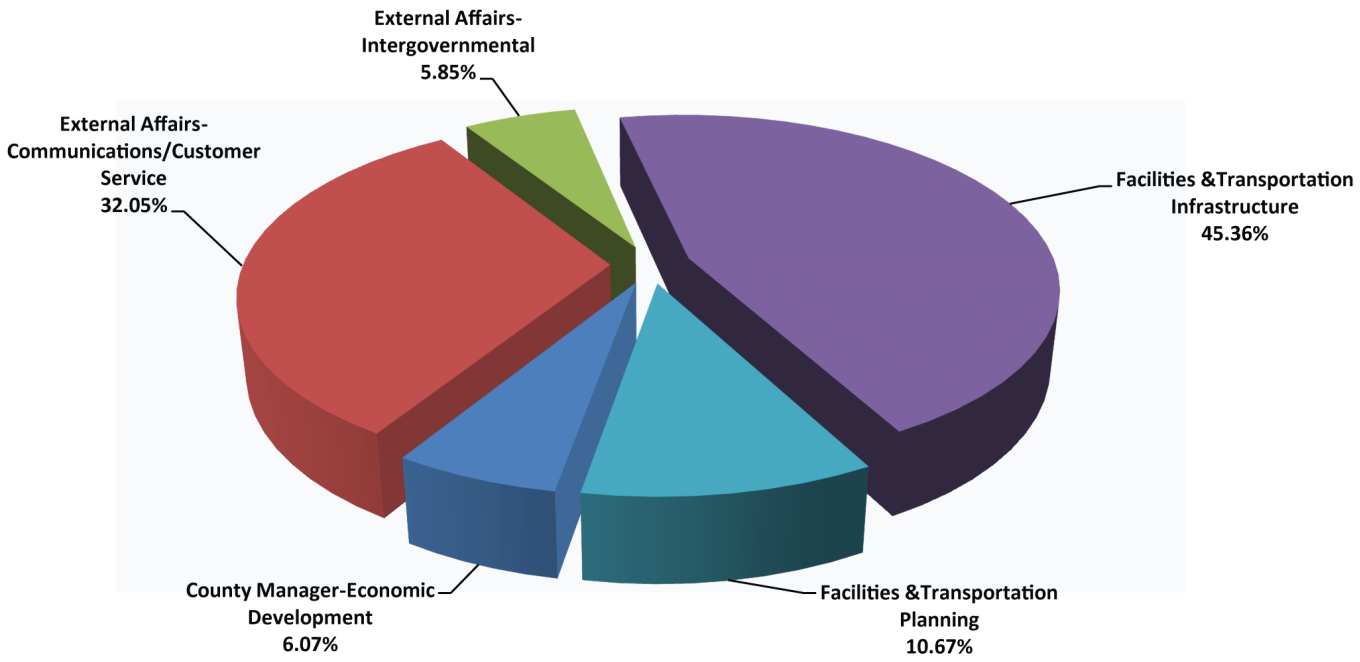
Community Services

County Manager-Emergency Mgmnt	$ 156,419
Emergency Communication 911	$ 2,178,095
Facilities & Transportation Services	$ 1,657,551
Non-Agency-Emergency Mgmnt	$ 142,077
Police-Facilities Security	$ 3,395,457
Registrations and Elections	$ 2,469,388
Total	**$ 9,998,987**

ECONOMIC SUSTAINABILTY & 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 million, or 1.15 percent of General Fund budget.

ECONOMIC SUSTAINABILITY AND DEVELOPMENT FY2015 DISTRIBUTION



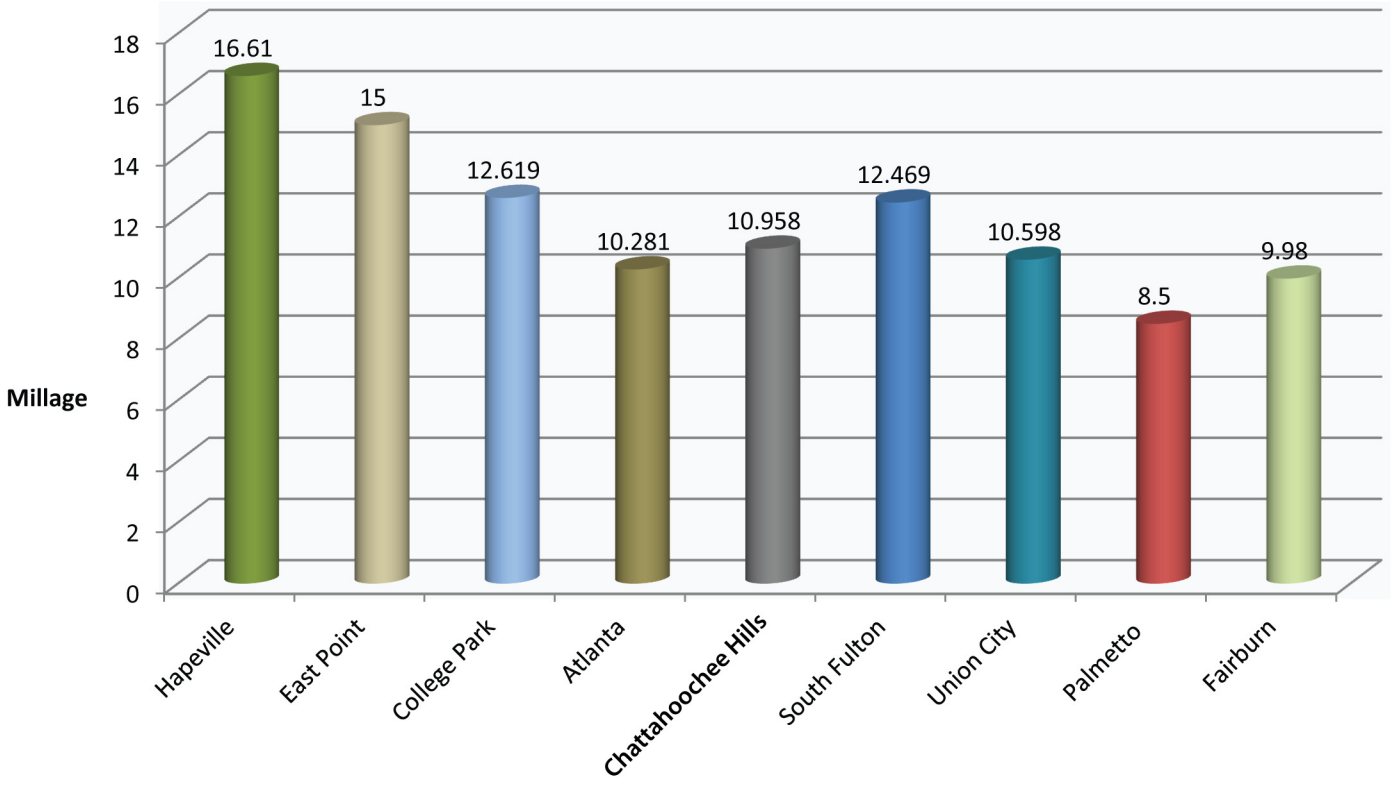
Economic Sustainability and Development

County Manager-Economic Development	$ 426,561
External Affairs-Communications/Customer Service	$ 2,252,895
External Affairs-Intergovernmental	$ 410,898
Facilities &Transportation Infrastructure	$ 3,188,211
Facilities &Transportation Planning	$ 750,014
Total	**$ 7,028,579**

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 FY2015 is approved to be $50.8 million, supported with total revenue of $45.8 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 generally budgeted. For FY2015, the appropriation amount approved is $4 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 $5.7 million, supported with $3.3 million of revenue from user fees, $1.9 million transfer from South Fulton Special Services District Fund to cover shortfall in user fees, and $185,000 from pre-paid wireless fee.

The beginning fund balance for the **Bond Fund** in FY2015 is $13.5 million. The fund is used to account for financial transactions relating to the library bond series. The anticipated revenue in FY2015 from levying of special millage of .27 mills for payment of the debt service is $11.2 million leaving a projected ending fund balance of $13.5 million after the debt service payment is made.

The Risk Management Fund approved revenues amount is $21.8 million against expenditures budget of $34.9 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 fund balance for FY2015 is $16.9 million.

The Stormwater Management Fund does not have any revenue, and the budget of $230,009 is a contingency established to cover any emergency that may arise during the year. The budget is funded from the beginning fund balance of $230,009 leaving a zero fund balance.

The Airport Fund budget of $2.7 million is used to fund capital improvements, 9 positions (4 Firefighters and 5 Facilities and Transportation Services' employees) to maintain the services at the airport. With the beginning fund balance of $1.9 million, it is projected that $1.4 million will be generated in revenue from companies leasing the airport hangars leaving the projected ending fund balance at $558,357.

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, and County Attorney in support of water and sewer services to residents in the northern part of the County. Capital acquisitions relating to water and sewer operations are also paid from these funds.

The **Special Appropriation** is $6.7 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.



www.fultoncountyga.gov