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**FULTON COUNTY**  
**2010 PROPOSED BUDGET**  
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In accordance with the Fulton County Code of Laws, Sec. 2-261. et. Seq., we present the FY2010 Proposed Budget. This budget reflects the significant effects of the ongoing economic downturn and its impact on our primary source of revenue: property taxes. In recent years, Fulton County has possessed a structurally balanced budget, healthy reserves, a AAA bond rating, and very favorable short-term lending rates. Such prudent fiscal management has allowed the Board of Commissioners to lower the millage rate four times in the past ten years while still delivering a variety of countywide services, including libraries, public health, arts, human services, and courts. However, even with proactive budget reductions totaling more than \$70 million over FY2008 and FY2009, the current economic climate dictates that we must make much deeper reductions for FY2010.

At present, FY2010 projections indicate a need for a 20.1% reduction in the General Fund expenditures budget (\$130.1 million) and a 22.7% reduction in the South Fulton Tax District (\$10.7 million). These projections are based on the assumption of a 14.5% decline in the tax digest and a conservative 88% tax collection rate. In addition, the following are also contributing factors:

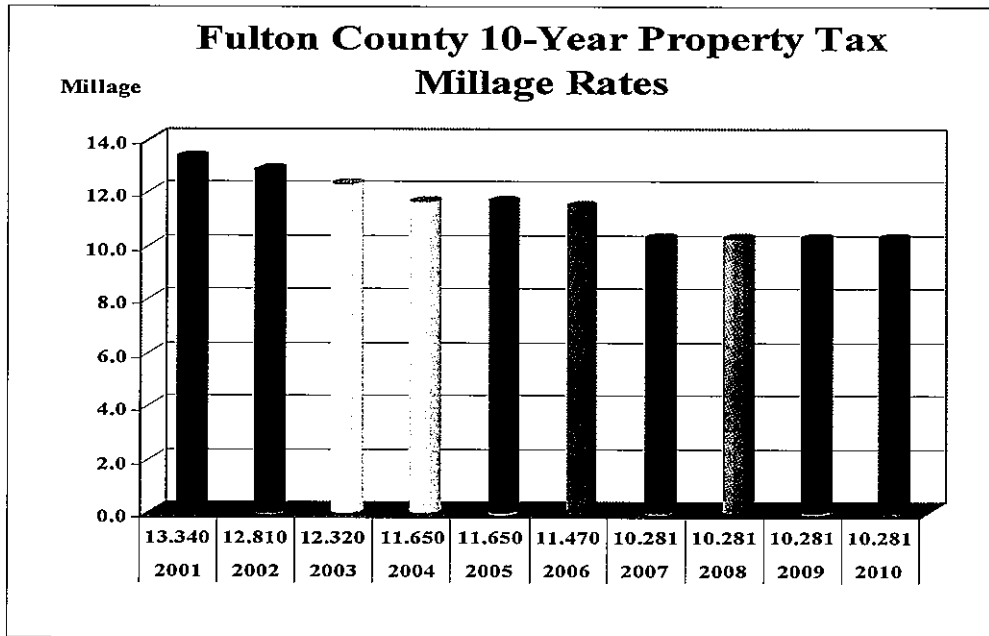
- Delayed tax billing – Property tax bills were mailed two months late, which means an estimated \$30 million will not be collected until FY2010.
- Temporary Collection Order – Due to the Senior Tax Exemption, CPI adjustments, and assessment errors, we are operating under a Temporary Collection Order. As a result, the Tax Commissioner billed 75,000 parcels at 85% of their value.

The collective impact of these assumptions and contributing factors is an anticipated 22.3% reduction in the General Fund budget from \$665.8 million to \$517.6 million in FY2010.

Consequently, the FY2010 Proposed Budget reflects the expectation of slow economic growth through 2010 and perhaps into 2011 as revenues decline or remain stagnant. In addition, we anticipate more demand for County services due to the recession. For this reason, it is important that the County takes significant steps to restructure the way services are delivered to our residents through the elimination of underperforming programs and partnerships with other entities.

## **GENERAL FUND**

The FY2010 General Fund budget is balanced with total revenues of \$528.7 million and expenditures of \$517.6 million based on an unchanged millage rate of 10.281 mills. The Board of Commissioners has maintained the millage rate for the past four year as depicted in the chart below.



The County revenue composition is as follows:

- 80% from property taxes (55% residential real properties, 45% commercial properties)
- 6% from local option sales taxes
- 14% from other revenues (including fees, fines, etc.)

The revenues budget is based on the following assumptions and factors:

- 14.54% decline in the tax digest based on a weighted average of 10% decline in residential real properties and 20% decline in commercial properties. This represents a decrease of \$67 million in revenue to the General Fund and \$3.9 million to the South Fulton Tax District.
- Tax collection rate of 88% based on high unemployment rate hampering the timely payment of taxes by our taxpayers
- Increase in basic homestead exemption amount from \$20,000 to \$25,000 resulting in decrease of \$7.9 million in General Fund revenue and \$700,000 for South Fulton Tax District Fund
- Based on past settlement rates, no revenue is recognized in 2010 for 65,000 unbilled parcels included in the temporary collection order
- Local Option Sales Taxes revenue is projected to be flat because of sluggish retail sales
- Beginning in 2010, the County will no longer receive payment from the State of Georgia for the 2008 Homestead Relief Tax Grant (\$12.7 million)

Included in the expenditures budget is funding for the following:

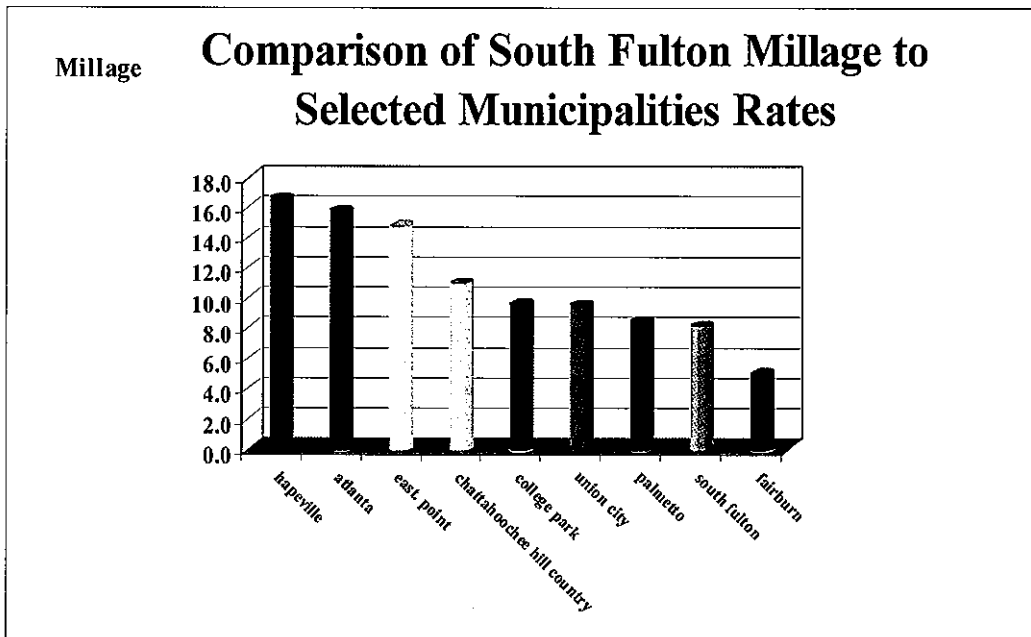
- \$8 million for 2010 elections

- \$4 million increase in health insurance premiums in the General Fund
- \$11 million countywide increase in pension contribution (\$8.6 million in General Fund)

The expenditure core budget is reduced by \$130.1 million. In order to be as equitable as possible, the reduction was prorated across departments after excluding some items that were considered unavoidable in the amount of \$116 million. For most departments, the reduction represents 20-25% of their FY2010 core budget. It does not include funding for vacant positions and it will require significant reduction of positions countywide.

### SOUTH FULTON TAX DISTRICT

The South Fulton Tax District FY2010 revenues budget is \$37.2 million against the expenditures budget of \$36.9 million based on an unchanged millage rate of 8.159 mills. This represents the second lowest rate of all cities in the southern part of the county. As stated above, the same factors and assumptions used in projecting the General Fund revenue are considered for South Fulton Tax District Fund revenue.



The South Fulton Tax District revenue is comprised of:

- 64% in property taxes
- 20% in licenses and permits
- 16% in all other revenues

**Consolidated Fund Summary**

<b>Revenue</b>	<b>FY 08 Actual</b>	<b>FY 09 Projection</b>	<b>FY 10 Proposed Budget</b>	<b>Percent Change 09 to 10</b>
General Fund	597,407,107	598,204,953	528,704,852	-12%
Special Service Sub-Districts	1,657,608	284,600	-	-100%
South Fulton Tax District	34,151,851	40,856,285	37,226,389	-9%
Emergency Services Fund	8,033,160	6,800,000	3,060,000	-55%
Debt Service Fund	326,617	30,450	-	-100%
Stormwater Management Fund	460,288	-	-	0%
Solid Waste Enterprise Fund	1,262,362	870,000	2,100,000	141%
Water and Sewer Revenue Fund	98,364,555	107,100,000	112,100,000	5%
Water and Sewer Renewal & Extension Fund	11,434,370	10,550,000	29,200,000	177%
Health Fund	40,210,000	37,505,173	39,357,518	5%
Risk Management Fund	14,837,433	12,659,724	12,122,000	-4%
Airport Fund	1,123,640	1,065,000	1,100,000	3%
Special Appropriations Fund	4,316,494	7,137,639	7,027,013	-2%
<b>Total Revenue</b>	<b>813,585,485</b>	<b>823,063,824</b>	<b>771,997,772</b>	<b>-6%</b>
Plus Transfers In	6,000,000	2,000,000	-	-100%
<b>Total Revenue (Net Transfers In)</b>	<b>807,585,485</b>	<b>821,063,824</b>	<b>771,997,772</b>	<b>-6%</b>

<b>Expenses</b>	<b>FY 08 Actual</b>	<b>FY 09 Projection</b>	<b>FY 10 Budget</b>	<b>Percent Change 09 to 10</b>
General Fund	637,778,737	619,907,696	517,609,175	-17%
Special Service Sub-Districts	5,278,347	1,000,000	11,030,334	1003%
South Fulton Tax District	46,408,325	43,746,319	36,915,102	-16%
Emergency Services Fund	7,655,922	7,700,000	7,159,919	-7%
Debt Service Fund	3,052,387	1,200,000	-	-100%
Stormwater Management Fund	5,000,000	-	250,000	0%
Solid Waste Enterprise Fund	1,476,837	1,450,000	1,502,480	4%
Water and Sewer Revenue Fund	96,583,088	105,968,000	134,963,955	27%
Water and Sewer Renewal & Extension Fund	24,543,155	18,935,000	37,298,695	97%
Health Fund	39,514,243	38,560,248	39,357,518	2%
Risk Management Fund	13,415,517	14,701,000	27,369,655	86%
Airport Fund	924,213	1,000,000	1,175,645	18%
Special Appropriations Fund	10,033,271	9,990,153	12,407,548	24%
<b>Total Revenue</b>	<b>891,664,042</b>	<b>864,158,416</b>	<b>827,040,026</b>	<b>-4%</b>
Less Transfers Out	6,000,000	2,870,000	-	-100%
<b>Total Expenses (Net Transfers Out)</b>	<b>885,664,042</b>	<b>861,288,416</b>	<b>827,040,026</b>	<b>-4%</b>

## FUND SYNOPSIS

Fulton County's Budget is structured on the basis of individual funds. Each fund represents a distinct financial entity with its own revenues and expenditures. Listed below is a description of the major operating funds used.

- ✓ The General Fund (Fund 100) is a tax-based fund used to provide and account for costs of services, which are supplied, on a countywide basis, such as court, health, library and welfare services.
- ✓ The Special Taxing District Fund (Fund 300) is a tax-based fund. Taxes are levied only on property in a district composed of the unincorporated portions of the county. Pursuant to House Bill 36 the Special Taxing Districts are broken out into Sub-Districts representing the major non-contiguous areas of unincorporated Fulton County (South Fulton). Each Sub-District will finance the provision of municipal type services from taxes, fees, and assessments levied within the Sub-District.
- ✓ The Communications (911) Fund (Fund 340) was created in 1994. This fund provides for the County's emergency communication operation. It is funded by the "911 surcharge" on county residents' telephone bills and by a supplement from the General Fund.
- ✓ The Water & Sewer Revenue System (Fund 201), which is composed of the Water & Sewer Revenue Fund, and the Water & Sewer Renewal and Extension Fund (Fund 203), is funded principally from fees paid by water and sewer customers for water and sewer services. Taxes are not used as a source of revenue for the system; fees are set at a level to make the system self-supporting.
- ✓ The Stormwater Management Fund (Fund 206) accounts for the County's stormwater activities in the unincorporated area of the county. The goal of this fund is to facilitate the County's effort towards meeting full compliance of the Federal Clean Water Acts National Pollutant Discharge Elimination System (NPDES). Transfers from the Special Taxing District Fund support the fund.
- ✓ The Solid Waste Enterprise Fund (Fund 210) accounts for the County's garbage and trash disposal activities in the unincorporated area of the County. This fund is intended to operate on a self-sustaining basis. However, the Special Taxing District Fund has had to supplement this fund's revenues to offset operating deficits.
- ✓ The Bond Fund (Fund 600) is a taxed-based fund used by Fulton County to provide the capital necessary for major infrastructure improvements and falls into two categories:
  - ✓ Annual Bond – General Obligation Bond (GOB). The entire general tax-base of Fulton County supports debt incurred through an issuance of these bonds. The County is authorized by the State to issue up to \$3,000,000 in (GOB) on an annual basis without a referendum.
  - ✓ Referendum General Obligation Bonds. The entire general tax base of the County supports debt created by issuing this type of bond. State Law requires that a referendum be held before these bonds may be issued.

## FULTON COUNTY FUNDS (continued)

- ✓ The Risk Management Fund (Fund 725) was created in 1999 to account for insurance services provided to all agencies in the County. The primary insurance activities financed from this fund include automobile physical damage, automobile liability, employee and Public Officials bonds, building & contents, medical malpractice, general liability, risk management operating expenses, and in 2004 the Workers' Compensation self insurance program.
- ✓ The Health Fund is comprised of the Health & Wellness Department (Fund 818). It receives funds in the form of grants, County contribution and fees for services. The Fulton County General Fund contribution allows for health services above and beyond those supported by the State.
- ✓ The Airport Fund (Fund 200) was created in 2002 to be in compliance with the Government Accounting Standards Board's (GASB) thirty-four (34) reporting requirements that require an Airport to operate and be reported as an Enterprise Fund. The Airport Fund's Budget is balanced using revenues generated from services, rentals and sales, and subsidized if needed by the General Fund.
- ✓ The Special Appropriation Funds (various funds) are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

# Fulton County FY2010 Proposed Budget

## General Fund

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	2009 Final Budget After All Adjustments	Recommended 2009 Budget Reductions	2009 Projected Budget	2010 Proposed Budget
<b>REVENUES</b>				
Billable FY08 Property Taxes	40,359,312	(40,000,000)	359,312	
Property Taxes	466,441,749	(4,875,254)	461,566,495	421,747,588
Local Option Sales Taxes	33,000,000	(1,000,000)	32,000,000	32,000,000
All Other	95,138,681	(4,939,558)	90,199,123	74,957,264
<b>Sub-Total of Revenues</b>	<b>\$634,939,742</b>	<b>-\$50,814,812</b>	<b>\$584,124,930</b>	<b>\$528,704,852</b>
Billable FY0 State Homestead Tax Credit - Non Recurring	12,700,000		12,700,000	0
Billable FY08 Property Tax - Non Recurring	21,498,294	(20,118,271)	1,380,023	0
<b>Total Non Recurring Revenues</b>	<b>\$34,198,294</b>	<b>-\$20,118,271</b>	<b>\$14,080,023</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$669,138,036</b>	<b>-\$70,933,083</b>	<b>\$598,204,953</b>	<b>\$528,704,852</b>
<b>EXPENDITURES</b>				
Arts Council	5,427,549	(393,512)	5,034,037	3,104,330
Behavioral Health	14,845,417	(1,800,415)	13,045,002	11,983,592
Board of Commissioners	3,210,344	0	3,210,344	3,341,198
Clerk to the Commission	1,060,201	(6,077)	1,054,124	1,080,647
Cooperative Extension	565,369	(49,608)	515,761	443,011
County Attorney	3,699,984	(85,340)	3,614,644	3,760,338
County Manager	12,388,142	(1,026,789)	11,361,353	8,597,731
County Marshal	5,510,187	(94,847)	5,415,340	4,496,430
District Attorney	20,911,797	0	20,911,797	16,716,267
Environ. & Comm. Dev. Svcs	2,720,764	(202,709)	2,518,055	977,869
Family & Children Services	13,020,283	(1,598,200)	11,422,083	4,513,872
Finance	6,549,788	(502,500)	6,047,288	5,099,704
General Services	33,790,878	(2,517,395)	31,273,483	26,246,919
Grady Hospital Transfer	50,000,000		50,000,000	60,342,581
Health Fund Transfer	15,267,106	(1,922,334)	13,344,772	11,247,406
Housing & Comm. Dev.	1,239,299	0	1,239,299	1,000,000
Human Services	31,928,489	(1,174,538)	30,753,951	19,823,174
Health and Human Services	0	6,795,043	6,795,043	7,099,990
Information Technology	25,850,143	(1,153,902)	24,696,241	19,301,219
Juvenile Court	14,307,782	(612,802)	13,694,980	11,853,835
Library	32,376,475	(1,000,000)	31,376,475	25,448,842
Medical Examiner	3,583,747	(130,899)	3,452,848	2,725,611
Non Agency	121,987,099	(14,974,905)	107,012,194	68,557,438
- Reserve for Re-funding of Priority Programs		0	0	10,828,611
Personnel	3,890,679	(72,331)	3,818,348	3,262,877
Police	4,450,264	(71,029)	4,379,235	3,690,569
Probate Court	2,732,261	(96,224)	2,636,037	2,134,141
Public Defender	11,943,460	(167,779)	11,775,681	8,879,049
Public Works	6,864,377	(216,082)	6,648,295	5,228,113
Purchasing	3,750,819	(375,726)	3,375,093	3,042,280
Registration & Elections	2,661,156	0	2,661,156	10,015,570
Sheriff	93,460,186	0	93,460,186	80,551,575
State Court - General	13,702,730	(576,193)	13,126,537	11,600,643
State Court - Judges	3,978,355	(198,537)	3,779,818	3,262,967
State Court - Solicitor General	6,084,094	(64,402)	6,019,692	4,897,289
Superior Court - Clerk	14,792,160	(375,799)	14,416,361	11,874,171
Superior Court - General	19,640,631	(336,855)	19,303,776	15,456,421
Superior Court - Judges	4,877,663	(52,571)	4,825,092	3,818,030
Tax Assessor	12,956,252	(172,721)	12,783,531	10,151,210
Tax Commissioner	13,931,736	(475,086)	13,456,650	11,153,654
<b>Sub-Total of Expenditures</b>	<b>\$639,957,666</b>	<b>(\$25,703,064)</b>	<b>\$614,254,602</b>	<b>\$517,609,175</b>
Nonrecurring Capital Budget Non Agency	22,297,076	(18,828,982)	3,468,094	0
Nonrecurring Non Capital Budget	3,585,000	(1,400,000)	2,185,000	0
<b>Total Nonrecurring Expenditures</b>	<b>\$25,882,076</b>	<b>(\$20,228,982)</b>	<b>\$5,653,094</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$665,839,742</b>	<b>(\$45,932,046)</b>	<b>\$619,907,696</b>	<b>\$517,609,175</b>
<b>Revenues &gt; Expenditures</b>	<b>3,298,294</b>		<b>-21,702,743</b>	<b>11,095,677</b>
<b>Fund Balance - Beginning</b>	<b>59,721,479</b>		<b>\$59,723,911</b>	<b>\$38,021,168</b>
<b>Fund Balance - Ending</b>	<b>\$63,019,773</b>		<b>\$38,021,168</b>	<b>\$49,116,844</b>
<b>Reserve for Compensated Absences Payouts</b>				<b>\$6,000,000</b>
<b>Fund Balance Reserve Requirement at 8.33%</b>	<b>\$55,464,451</b>		<b>\$51,638,311</b>	<b>\$43,116,844</b>
<b>Amount needed to get the fund balance to 8.33%</b>			<b>-\$13,617,143</b>	<b>\$0</b>

## Fulton County FY2010 Proposed Budget Special Services District Fund

	2008 Actual	2009 Final Budget	2009 Projection	2010 Proposed Budget
<b>REVENUES</b>				
Property Taxes	0	0	13,335	0
License & Permits	0	0	241,334	0
All Other	1,657,608	0	29,931	0
<b>Total Revenues</b>	<b>\$1,657,608</b>	<b>\$0</b>	<b>\$284,600</b>	<b>\$0</b>

<b>EXPENDITURES</b>				
Economic Development	0	0		
Environ. & Comm. Dev. Svcs	0	0		
Fire	0	0		
Information Technology	0	0		
Non Agency	\$5,278,347	10,030,334	1,000,000	11,030,334
Parks & Recreation	0	0		
Police	0	0		
Public Works	0	0		
Tax Commissioner	0	0		
<b>Total Expenditures</b>	<b>\$5,278,347</b>	<b>\$10,030,334</b>	<b>\$1,000,000</b>	<b>\$11,030,334</b>

Revenues > Expenditures	(\$3,620,739)	(\$10,030,334)	(\$715,400)	(\$11,030,334)
Fund Balance - Unreserved Beginning	7,275,520	2,933,128	2,933,128	347,728
Fund Balance - Reserved Beginning	17,209,976	11,931,629	11,931,629	10,931,629
Transfer to South Fulton	6,000,000	2,000,000	2,000,000	0
Transfer to Sub-Districts		0	0	0
Transfer to Solid Waste Fund		870,000	870,000	0
Reserved for Compensated Absences	11,931,629	-\$98,705	10,931,629	(98,705)
Fund Balance-Unreserved - Ending	2,933,128	63,128	347,728	347,728

**Fulton County FY2010 Proposed Budget  
301-South Fulton Tax District Fund**

2009 Final Budget	2009 Projected Budget	2010 Proposed Budget
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**REVENUES**

2.5 mills Property Tax Rate Increase	8,212,500	7,545,931	
Billable FY08 Property Taxes RECURRING	846,000	0	
Property Taxes	20,401,668	19,566,301	23,809,260
License & Permits	7,134,717	6,075,449	6,075,449
All Other	7,039,662	7,038,995	7,341,680
<b>Total Revenues</b>	<b>\$43,634,547</b>	<b>\$40,226,676</b>	<b>\$37,226,389</b>
<b>Billable FY08 State Homestead Tax Credit</b>	<b>750,000</b>	<b>629,609</b>	<b>0</b>
<b>Billable FY08 Property Tax</b>	<b>279,022</b>	<b>0</b>	<b>0</b>
<b>Total Non Recurring Revenue</b>	<b>\$1,029,022</b>	<b>\$629,609</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$44,663,569</b>	<b>\$40,856,285</b>	<b>\$37,226,389</b>

**EXPENDITURES**

Environ. & Comm. Dev. Svcs	4,375,731	4,008,047	1,895,199
Finance	342,106	269,393	254,785
Fire	13,500,000	13,297,500	10,903,242
Non Agency	7,000,000	7,000,000	6,232,270
Parks & Recreation	4,255,000	4,233,725	2,336,638
Police	14,874,999	13,377,654	13,970,518
Public Works	500,000	485,000	835,000
<b>Total Recurring Expenditures</b>	<b>\$44,847,836</b>	<b>\$42,671,319</b>	<b>\$36,427,652</b>
<b>Nonrecurring Capital Budget-Non Agency</b>	<b>2,500,000</b>	<b>1,075,000</b>	<b>487,450</b>
<b>Total Nonrecurring Expenditures</b>	<b>\$2,500,000</b>	<b>\$1,075,000</b>	<b>\$487,450</b>
<b>Total Expenditures</b>	<b>\$47,347,836</b>	<b>\$43,746,319</b>	<b>\$36,915,102</b>
<b>Revenues &gt; Expenditures</b>	<b>(2,684,267)</b>	<b>(2,890,034)</b>	<b>311,287</b>
<b>Fund Balance - Beginning</b>	<b>\$1,220,766</b>	<b>\$1,220,766</b>	<b>\$330,732</b>
<b>Transfer from SSD</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$0</b>
<b>Designated Fund Balance - Ending (COPS Grant)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$142,019</b>
<b>Undesignated Fund Balance - Ending</b>	<b>536,499</b>	<b>330,732</b>	<b>500,000</b>

## Fulton County FY2010 Proposed Budget Emergency Communications (911) Fund

	2008 Actual	2009 Final Budget	2009 Projection	2010 Proposed Budget
<b>REVENUES</b>				
User Fees	8,033,160	6,700,000	6,800,000	3,060,000
<b>Total Revenues</b>	<b>\$8,033,160</b>	<b>\$6,700,000</b>	<b>\$6,800,000</b>	<b>\$3,060,000</b>
<b>EXPENDITURES</b>				
Emergency Communications	7,655,922	8,093,230	7,700,000	7,159,919
<b>Total Expenditures</b>	<b>\$7,655,922</b>	<b>\$8,093,230</b>	<b>\$7,700,000</b>	<b>\$7,159,919</b>
Revenues > Expenditures	\$377,238	(\$1,393,230)	(\$900,000)	(\$4,099,919)
Fund Balance - Beginning	\$5,375,911	5,753,149	5,753,149	4,853,149
Fund Balance - Ending	\$5,753,149	4,359,919	4,853,149	753,230
	75.1%	53.9%	63.0%	10.5%

## Fulton County FY2010 Proposed Budget Water Sewer Revenue Fund

	2008 Actual	2009 Final Budget	2009 Projection	2010 Proposed Budget
<b>REVENUES</b>				
Charges for Services	97,532,014	104,464,758	107,000,000	112,000,000
Investment Income	639,315	500,000	100,000	100,000
Other	193,226	150,000	0	0
<b>Total Revenues</b>	<b>\$98,364,555</b>	<b>\$105,114,758</b>	<b>\$107,100,000</b>	<b>\$112,100,000</b>
<b>EXPENDITURES</b>				
Non Agency	15,000	50,000	5,000	50,000
Transfer to Sinking Fund	38,492,060	39,000,000	38,900,000	39,000,000
Transfer to Renewal & Extension	0	7,400,000	7,400,000	26,500,000
Public Works	53,359,391	64,000,000	55,000,000	64,000,000
Finance	3,745,333	3,801,582	3,700,000	4,241,712
County Attorney	427,809	550,001	450,000	553,228
Information Technology	0	0	0	544,186
Environ. & Comm. Dev. Svcs	543,495	514,975	513,000	74,829
<b>Total Expenditures</b>	<b>\$96,583,088</b>	<b>\$115,316,558</b>	<b>\$105,968,000</b>	<b>\$134,963,955</b>
<b>Revenues &gt; Expenditures</b>	<b>\$1,781,467</b>	<b>(\$10,201,800)</b>	<b>\$1,132,000</b>	<b>(\$22,863,955)</b>
<b>Retained Earnings - Beginning</b>	<b>\$20,489,868</b>	<b>\$22,271,335</b>	<b>\$22,271,335</b>	<b>\$23,403,335</b>
<b>Retained Earnings - Ending</b>	<b>\$22,271,335</b>	<b>\$12,069,535</b>	<b>\$23,403,335</b>	<b>\$539,380</b>
	23.1%	10.5%	22.1%	0.4%

## Fulton County FY2010 Proposed Budget Water Sewer Renewal and Extension Fund

	2008 Actual	2009 Final Budget	2009 Projection	2010 Proposed Budget
<b>REVENUES</b>				
Assessments	5,136,685	7,000,000	1,750,000	1,700,000
Investment Income	4,073,797	3,000,000	1,400,000	1,000,000
Transfer from W & S Fund	0	7,400,000	7,400,000	26,500,000
Other Revenue	2,223,888	0	0	0
<b>Total Revenues</b>	<b>\$11,434,370</b>	<b>\$17,400,000</b>	<b>\$10,550,000</b>	<b>\$29,200,000</b>
<b>EXPENDITURES</b>				
Public Works	8,495,531	10,372,979	8,500,000	10,292,554
Non Agency	39,120	427,089	45,000	427,089
Environ. & Comm. Dev. Svcs	396,759	562,610	390,000	579,052
Multi-year Expenditures	15,611,745	30,000,000	10,000,000	26,000,000
<b>Total Expenditures</b>	<b>\$24,543,155</b>	<b>\$41,362,678</b>	<b>\$18,935,000</b>	<b>\$37,298,695</b>
<b>Revenues &gt; Expenditures</b>	<b>(\$13,108,785)</b>	<b>(\$23,962,678)</b>	<b>(\$8,385,000)</b>	<b>(\$8,098,695)</b>
<b>Retained Earnings - Beginning</b>	<b>\$130,025,371</b>	<b>\$112,990,186</b>	<b>\$112,990,186</b>	<b>\$104,605,186</b>
<b>Retained Earnings - Ending</b>	<b>\$116,916,586</b>	<b>\$89,027,508</b>	<b>\$104,605,186</b>	<b>\$96,506,491</b>
<b>Reserve for Encumbrances</b>	<b>\$3,926,400</b>			
<b>Reserve for CIP</b>	<b>\$112,990,186</b>	<b>\$89,027,508</b>	<b>\$104,605,186</b>	<b>\$96,506,491</b>

## Fulton County FY2010 Proposed Budget Stormwater Management Fund

	2008 Actual	2009 Final Budget	2009 Projection	2010 Proposed Budget
<b>REVENUES</b>				
User Fees/Refunds	460,288	0	0	0
<b>Total Revenues</b>	<b>\$460,288</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
Public Works	0	250,000	0	250,000
Fund Transfers	5,000,000	0	0	0
<b>Total Expenditures</b>	<b>\$5,000,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$250,000</b>
<b>Revenues &gt; Expenditures</b>	<b>(\$4,539,712)</b>	<b>(\$250,000)</b>	<b>\$0</b>	<b>(\$250,000)</b>
<b>Retained Earnings - Beginning</b>	<b>\$5,829,948</b>	<b>\$1,290,236</b>	<b>\$1,290,236</b>	<b>\$1,290,236</b>
<b>Retained Earnings - Ending</b>	<b>\$1,290,236</b>	<b>\$1,040,236</b>	<b>\$1,290,236</b>	<b>\$1,040,236</b>

## Fulton County FY2010 Proposed Budget Solid Waste Enterprise Fund

	2008 Actual	2009 Final Budget	2009 Projection	2010 Proposed Budget
<b>REVENUES</b>				
User Fees	5,362	0	0	0
Other revenue		630,000	0	0
Transfer from Other Funds	1,257,000	870,000	870,000	2,100,000
<b>Total Revenues</b>	<b>\$1,262,362</b>	<b>\$1,500,000</b>	<b>\$870,000</b>	<b>\$2,100,000</b>
<b>EXPENDITURES</b>				
Public Works	1,476,837	1,492,023	1,450,000	1,502,480
<b>Total Expenditures</b>	<b>\$1,476,837</b>	<b>\$1,492,023</b>	<b>\$1,450,000</b>	<b>\$1,502,480</b>
<b>Revenues &gt; Expenditures</b>	<b>(\$214,475)</b>	<b>\$7,977</b>	<b>(\$580,000)</b>	<b>\$597,520</b>
<b>Retained Earnings - Beginning</b>	<b>\$276,442</b>	<b>\$61,967</b>	<b>\$0</b>	<b>(\$80,000)</b>
<b>Retained Earnings - Ending</b>	<b>\$61,967</b>	<b>\$69,944</b>	<b>(\$80,000)</b>	<b>\$17,520</b>

## Fulton County FY2010 Proposed Budget Bond Fund

	2008 Actual	2009 Final Budget	2009 Projection	2010 Proposed Budget
<b>REVENUES</b>				
Current Property Tax	0	0	0	0
Prior Year Taxes	38,135	0	0	0
Motor Vehicle	6,363	0	0	0
Intangible Taxes	4,079	0	0	0
Investments	269,866	0	30,450	0
Other General	8,174	0	0	0
<b>Total Revenues</b>	<b>\$326,617</b>	<b>\$0</b>	<b>\$30,450</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
Non-Agency - Debt Services	2,952,387	3,062,222	1,200,000	0
Financing costs	100,000	100,000	0	0
<b>Total Expenditures</b>	<b>\$3,052,387</b>	<b>\$3,162,222</b>	<b>\$1,200,000</b>	<b>\$0</b>
<b>Revenues &gt; Expenditures</b>	<b>(\$2,725,770)</b>	<b>(\$3,162,222)</b>	<b>(\$1,169,550)</b>	<b>\$0</b>
<b>Fund Balance - Beginning</b>	<b>\$6,660,272</b>	<b>\$3,934,502</b>	<b>\$3,934,502</b>	<b>\$2,764,952</b>
<b>Fund Balance - Ending</b>	<b>\$3,934,502</b>	<b>\$772,280</b>	<b>\$2,764,952</b>	<b>\$2,764,952</b>

## Fulton County FY2010 Proposed Budget Risk Management Insurance Fund

	2008 Actual	2009 Final Budget	2009 Projection	2010 Proposed Budget
<b>REVENUES</b>				
Transfer General Fund	11,024,471	9,281,656	9,500,000	9,400,000
Transfer Special Services Districts	1,382,780	1,279,493	1,280,000	1,050,000
Transfer Health Funds	530,813	520,000	520,000	500,000
Transfer Water & Sewer Revenue Fund	718,340	683,815	685,000	575,000
Transfer Water & Sewer R & E	230,671	217,129	217,000	167,000
Transfer Emergency 911	252,484	196,245	196,000	170,000
Transfer Sanitation Fund	6,824	6,824	6,824	6,000
Transfer Airport Fund	19,174	19,868	19,900	19,000
Transfer Water Resource Commission	25,000	25,000	25,000	25,000
Transfer Pension Fund	10,000	10,000	10,000	10,000
Other Revenue	536,876	50,000	50,000	50,000
Contractual Funds	100,000	150,000	150,000	150,000
<b>Total Revenues</b>	<b>\$14,837,433</b>	<b>\$12,440,030</b>	<b>\$12,659,724</b>	<b>\$12,122,000</b>
<b>EXPENDITURES</b>				
Non-Agency - Direct Chgs/Settlements	12,431,201	27,326,000	13,651,000	24,041,971
County Attorney	0	0	0	1,900,000
Finance	984,316	1,315,886	1,050,000	1,427,684
<b>Total Expenditures</b>	<b>\$13,415,517</b>	<b>\$28,641,886</b>	<b>\$14,701,000</b>	<b>\$27,369,655</b>
<b>Revenues &gt; Expenditures</b>	<b>\$1,421,916</b>	<b>(\$16,201,856)</b>	<b>(\$2,041,276)</b>	<b>(15,247,655)</b>
<b>Fund Balance - Beginning</b>	<b>\$15,867,015</b>	<b>\$17,288,931</b>	<b>\$17,288,931</b>	<b>\$15,247,655</b>
<b>Fund Balance - Ending</b>	<b>\$17,288,931</b>	<b>\$1,087,075</b>	<b>\$15,247,655</b>	<b>\$0</b>
	128.9%	3.8%	103.7%	0.0%

## Fulton County Final Adopted FY2009 Budget Health and Wellness Department Fund

	2008 Actual	2009 Final Budget	2009 Actual	2010 Proposed Budget
<b>REVENUES</b>				
Public Health:				
Intergovernmental - State	7,393,441	7,166,008	6,714,444	6,346,566
Transfer from General Fund	14,272,078	13,084,682	13,970,459	14,642,136
Client Fees	7,351,068	7,334,484	7,649,436	7,889,369
Subtotal	<b>29,016,587</b>	<b>27,585,174</b>	<b>28,334,339</b>	<b>28,878,071</b>
Physical Health:				
Intergovernmental - State	8,960,824	8,436,905	7,145,822	8,988,688
Transfer from General Fund	1,956,434	1,625,254	1,781,158	1,207,128
Client Fees	276,155	326,673	243,854	283,631
Subtotal	<b>11,193,413</b>	<b>10,388,832</b>	<b>9,170,834</b>	<b>10,479,447</b>
Total:				
Intergovernmental - State	16,354,265	15,602,913	13,860,266	15,335,254
Transfer from General Fund	16,228,512	14,709,936	15,751,617	15,849,264
Client Fees	7,627,223	7,661,157	7,893,290	8,173,000
<b>Total Revenues</b>	<b>\$40,210,000</b>	<b>\$37,974,006</b>	<b>\$37,505,173</b>	<b>\$39,357,518</b>
<b>EXPENDITURES</b>				
Public Health	28,287,661	29,346,174	28,135,599	28,878,071
Physical Health	11,226,582	11,314,927	10,424,649	10,479,447
<b>Total Expenditures</b>	<b>\$39,514,243</b>	<b>\$40,661,101</b>	<b>\$38,560,248</b>	<b>\$39,357,518</b>
Revenues > Expenditures	\$695,757	-\$2,687,095	-\$1,055,075	\$0
Fund Balance - Beginning	\$4,349,471	\$5,045,228	\$5,045,228	\$3,990,153
Fund Balance - Ending	\$5,045,228	\$2,358,133	\$3,990,153	\$3,990,153

## Fulton County FY2010 Proposed Budget Airport Fund

	2008 Actual	2009 Final Budget	2009 Projection	2010 Proposed Budget
<b>REVENUES</b>				
Rents & Royalties	1,123,640	1,000,000	1,065,000	1,100,000
<b>Total Revenues</b>	<b>\$1,123,640</b>	<b>\$1,000,000</b>	<b>\$1,065,000</b>	<b>\$1,100,000</b>
<b>EXPENDITURES</b>				
General Services	924,213	1,250,000	1,000,000	918,213
Fire	0	0	0	257,432
<b>Total Expenditures</b>	<b>\$924,213</b>	<b>\$1,250,000</b>	<b>\$1,000,000</b>	<b>\$1,175,645</b>
Revenues > Expenditures	199,427	(250,000)	65,000	(75,645)
Fund Balance - Beginning	\$659,583	\$859,010	\$859,010	\$609,010
Fund Balance - Ending	\$859,010	\$609,010	\$924,010	\$533,365

# Fulton County Proposed FY2010 Budget

## Special Appropriation Funds

<b>SCHEDULE &amp; TYPE OF FUND</b>	<b>BUDGET</b>
A. General Government Services	\$397,940
B. Law Enforcement & Justice Services	\$5,002,767
C. Social & Cultural Services	\$5,632,878
D. Public Education Government TV	\$541,210
E. Other Capital Projects	\$832,753

<b>Total Special Appropriation Funds</b>	<b>\$12,407,548</b>
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# Fulton County Proposed FY2010 Budget

## Special Appropriation Funds

### C. SOCIAL & CULTURAL SERVICES

#### REVENUES

Anticipated Revenues	\$5,204,298
Use of Fund Balance	<u>\$428,580</u>
<b>Total Revenues</b>	<b>\$5,632,878</b>

#### EXPENDITURES

Anticipated Expenditures	<u>\$5,632,878</u>
<b>Total Expenditures</b>	<b>\$5,632,878</b>

**Fund Balance - Ending** **\$0**

**Funds name and description of purpose:**

Fund 430, Library Trust Fund - Donated funds for the purchases of books, journals, magazines and other publications.

Fund 453 – Special Revenue Funds – Agency Funds – Represents funds received from private donations for a variety of reasons. i.e., Beat the Odds Program, South Fulton Leadership Conference, Dept Head flowers & retirement gifts, LGSF Conference, Judges Conference and children medical prescriptions.

Fund 455, Tommie Dora Barker Fellow Endowment - Due to the closing of the Emory University School of Library Science, the assets of the Tommie Dora Barker Fellowship Endowment were transferred by Court Order to the Atlanta Fulton Public Library to be used for the purpose of staff development.

Fund 460 -- Special Appropriation Grants – Contracts with nonprofit agencies to receive grants and promote and support the arts and human services in Fulton County.

### D. PUBLIC EDUCATION GOVERNMENT TV

#### REVENUES

Anticipated Revenues	\$42,220
Use of Fund Balance	<u>\$498,990</u>
<b>Total Revenues</b>	<b>\$541,210</b>

#### EXPENDITURES

Anticipated Expenditures	<u>\$541,210</u>
<b>Total Expenditures</b>	<b>\$541,210</b>

**Fund Balance - Ending** **\$0**

**Funds name and description of purpose:**

Fund 84C, PEG Fund - Accounts for Public Educational Government (PEG) access television service funding of capital related activities per the Cable franchise agreement.

# Fulton County Proposed FY2010 Budget Special Appropriation Funds

## E. OTHER CAPITAL PROJECTS

### REVENUES

Anticipated Revenues	\$30,000
Use of Fund Balance	<u>\$802,753</u>
<b>Total Revenues</b>	<b>\$832,753</b>

### EXPENDITURES

Anticipated Expenditures	<u>\$832,753</u>
<b>Total Expenditures</b>	<b>\$832,753</b>

**Fund Balance - Ending** **\$0**

<b>Funds name and description of purpose:</b> Fund 473, Tree Preservation Trust Fund - Developer related funding for the replacement of trees and preservation of green space and is held in trust pending final site plan approval.
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Fulton County Final FY2009 Budget  
Special Appropriation Funds

**GENERAL GOVERNMENT SERVICES**

**Fund 462, Fitness Center**

	<u>FY 2010</u>	<u>FY 2009</u>
Anticipated Revenues	\$48,555	\$48,555
Use of Fund Balance	\$0	\$9,533
Anticipated Expenditures	<u>\$42,441</u>	<u>\$58,088</u>
Ending Fund Balance	\$6,114	\$0

**Fund 468, Employee Service Fund**

	<u>FY 2010</u>	<u>FY 2009</u>
Anticipated Revenues	\$95,940	\$95,940
Use of Fund Balance	\$259,559	\$0
Anticipated Expenditures	<u>\$355,499</u>	<u>\$91,320</u>
Ending Fund Balance	\$0	\$4,620

**LAW ENFORCEMENT & JUSTICE**

**Fund 421, Sheriff's Sale Fund (MY)**

	<u>FY 2010</u>	<u>FY 2009</u>
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$173,352	\$87,021
Anticipated Expenditures	<u>\$173,352</u>	<u>\$87,021</u>
Ending Fund Balance	\$0	\$0

**Fund 422, D.A.T.E. Fund**

	<u>FY 2010</u>	<u>FY 2009</u>
Anticipated Revenues	\$36,000	\$36,000
Use of Fund Balance	\$5,865	\$5,875
Anticipated Expenditures	<u>\$41,865</u>	<u>\$41,875</u>
Ending Fund Balance	\$0	\$0

**Fund 440, Seized Property-Law Enforcement**

	<u>FY 2010</u>	<u>FY 2009</u>
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$0	\$0
Anticipated Expenditures	<u>\$0</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$0

**Fund 441, Restricted Assets (SY/MY)**

	<u>FY 2010</u>	<u>FY 2009</u>
Anticipated Revenues	\$1,500,000	\$1,510,626
Use of Fund Balance	\$3,084,675	\$0
Anticipated Expenditures	<u>\$4,584,675</u>	<u>\$1,442,653</u>
Ending Fund Balance	\$0	\$67,973

**Fund 442, Federal Equitable Sharing**

	<u>FY 2010</u>	<u>FY 2009</u>
Anticipated Revenues	\$70,000	\$70,000
Use of Fund Balance	\$132,875	\$380,000
Anticipated Expenditures	<u>\$202,875</u>	<u>\$450,000</u>
Ending Fund Balance	\$0	\$0

**SOCIAL & CULTURAL SERVICES**

**Fund 430, Library Trust Fund**

	<u>FY 2010</u>	<u>FY 2009</u>
Anticipated Revenues	\$0	\$0
Use of Fund Balance	\$57,191	\$16,829
Anticipated Expenditures	<u>\$57,191</u>	<u>\$16,829</u>
Ending Fund Balance	\$0	\$0

**Fund 453 - Special Revenue Funds**

	<u>FY 2010</u>	<u>FY 2009</u>
Anticipated Revenues	\$0	\$100,000
Use of Fund Balance	\$1,967	\$0
Anticipated Expenditures	<u>\$1,967</u>	<u>\$16,000</u>
Ending Fund Balance	\$0	\$84,000

**Fund 455, Tommie Dora Barker Fellow Endowment**

	<u>FY 2010</u>	<u>FY 2009</u>
Anticipated Revenues	\$2,000	\$2,000
Use of Fund Balance	\$242,979	\$0
Anticipated Expenditures	<u>\$244,979</u>	<u>\$0</u>
Ending Fund Balance	\$0	\$2,000

**Fund 460 - Special Appropriation Grants**

	<u>FY 2010</u>	<u>FY 2009</u>
Anticipated Revenues	\$5,202,298	\$5,202,298
Use of Fund Balance	\$126,443	\$2,453,069
Anticipated Expenditures	<u>\$5,328,741</u>	<u>\$7,655,367</u>
Ending Fund Balance	\$0	\$0

**PUBLIC EDUCATION GOVERNMENT TV**

**Fund 84C, PEG Fund**

	<u>FY 2010</u>	<u>FY 2009</u>
Anticipated Revenues	\$42,220	\$42,220
Use of Fund Balance	\$498,990	\$38,780
Anticipated Expenditures	<u>\$541,210</u>	<u>\$81,000</u>
Ending Fund Balance	\$0	\$0

**OTHER CAPITAL PROJECTS**

**Fund 473, Tree Preservation Trust Fund**

	<u>FY 2010</u>	<u>FY 2009</u>
Anticipated Revenues	\$30,000	\$30,000
Use of Fund Balance	\$802,753	\$20,000
Anticipated Expenditures	<u>\$832,753</u>	<u>\$50,000</u>
Ending Fund Balance	\$0	\$0