

CITY OF SOUTH FULTON, GEORGIA
VIRTUAL - FY2022 BUDGET PUBLIC HEARING
Wednesday, September 15, 2021, 6:00 PM



The Honorable William "Bill" Edwards, Mayor
The Honorable Catherine F. Rowell, District 1 Councilmember
The Honorable Carmalitha Gumbs, District 2 Councilmember
The Honorable Helen Z. Willis, District 3 Councilmember
The Honorable Naeema Gilyard, District 4 Councilmember
The Honorable Corey A. Reeves , District 5 Councilmember
The Honorable khalid kamau, District 6 Councilmember
The Honorable Mark Baker, District 7 Councilmember

SPECIAL CALLED MEETING AGENDA

1. Meeting Called to Order
2. Roll Call
3. Agenda Items
 1. **PUBLIC HEARING** - 2nd Reading and Request Council Approval of 2022 Budget Ordinance (Finance)
4. Adjournment of Meeting



CITY OF SOUTH FULTON

COUNCIL AGENDA ITEM

COUNCIL SPECIAL MEETING



SUBJECT: 2nd Reading and Request Council Approval of 2022 Budget Ordinance

DATE OF MEETING: 9/15/2021

DEPARTMENT: Finance

ATTACHMENTS:

Description	Type	Upload Date
FY22 Proposed Budget Presentation v2	Cover Memo	9/15/2021
2022 Proposed Budget Ordinance 09152021 v2	Cover Memo	9/15/2021



City of South Fulton

FY22 Proposed Budget Presentation

Presented By: Rachel Bembry, CPA
Interim Finance Director

September 8, 2021 @ 10AM – Public Hearing

September 15, 2021 @ 6PM – Public Hearing and Adoption



STATE LEGAL REQUIREMENTS

Chapter 36-81 of the Georgia Official Code

- Each municipality is required to adopt and operate under an annual balanced budget for the general fund, each special revenue fund and each debt service fund
- Each municipality is required to adopt and operate under a project-length balanced budget for each capital projects fund
- Each municipality is required to notify the public that the budget proposal is available for public review and conduct a public hearing at least one week prior to the adoption of the budget resolution or ordinance
- Amendments: Any increase in appropriation at the legal level of control of the local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, requires approval of the governing authority





BUDGET IN BRIEF

FY22 Proposed Budget

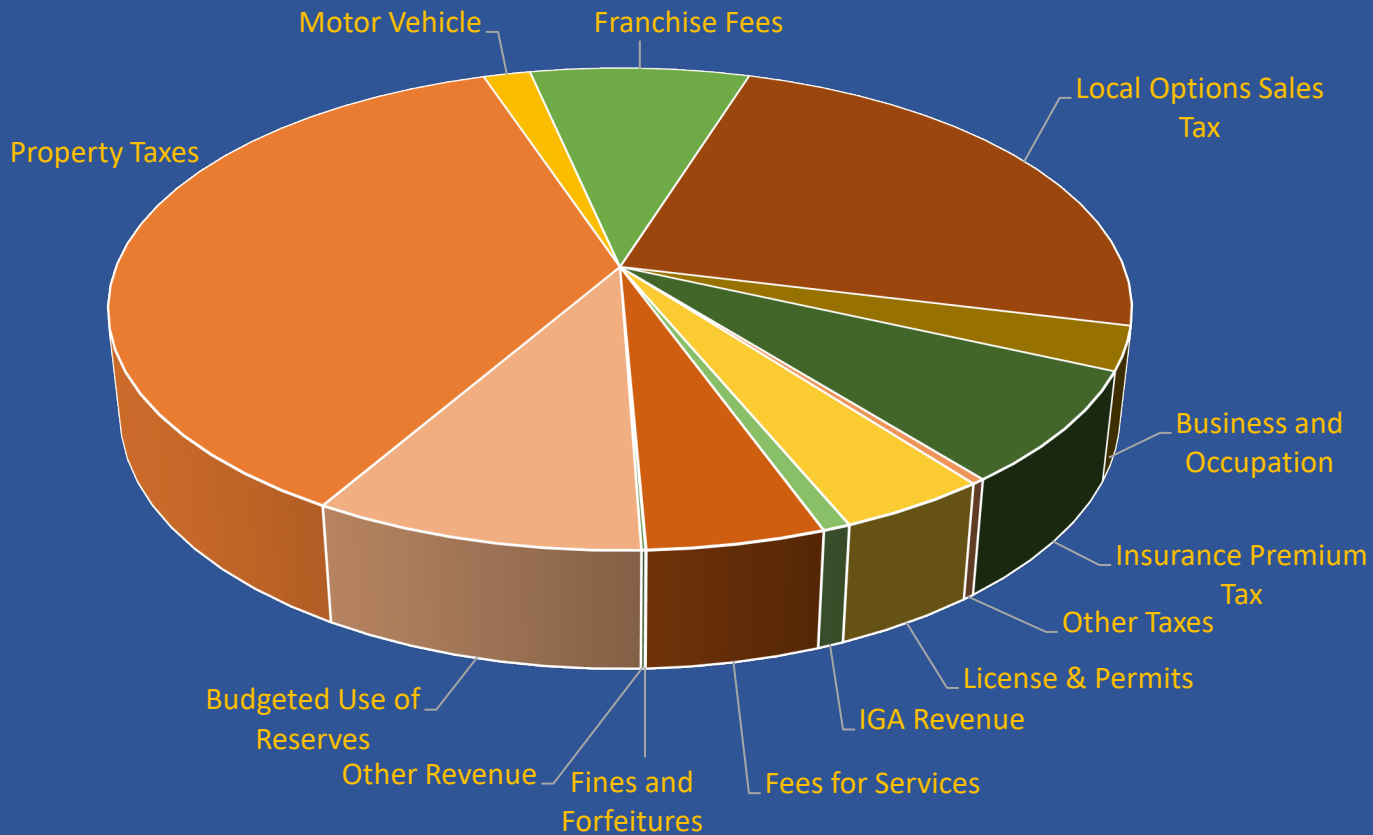
- Comprised of 13 funds totaling \$125 million
- General Fund budget \$91.5 million
- Two new funds – Wolf Creek and Stormwater
- Four new departments – Facilities, Code Enforcement, Red Oak Main Street, Old National Main Street

Funds	FY22 Proposed
General	\$ 91,502,530
Blighted Properties	300,000
Confiscated Assets	25,000
E911	1,913,410
American Rescue Plan	5,500,000
Grants	1,000,000
Hotel/Motel	150,000
TSPLOST	8,000,000
Capital Grants	1,500,000
Capital (Local)	12,257,869
Capital (URA)	-
Solid Waste	520,000
Wolf Creek	50,000
Stormwater/MS4	1,985,150
Total	\$ 124,703,959



GENERAL FUND REVENUES

FY22 Proposed Budget



Revenue Category	FY22 Proposed	% of Total
Property Taxes	\$ 33,452,911	36.6%
Motor Vehicle	1,600,000	1.7%
Franchise Fees	7,500,000	8.2%
Local Options Sales Tax	22,000,000	24.0%
Business and Occupation	2,675,000	2.9%
Insurance Premium Tax	6,900,000	7.5%
Other Taxes	325,000	0.4%
License & Permits	3,729,000	4.1%
IGA Revenue	680,000	0.7%
Fees for Services	4,389,000	4.8%
Fines and Forfeitures	15,000	0.0%
Other Revenue	98,750	0.1%
Budgeted Use of Reserves	8,137,869	8.9%
Total General Fund Revenues	\$ 91,502,530	100.0%



GENERAL FUND REVENUES

FY22 Proposed Budget

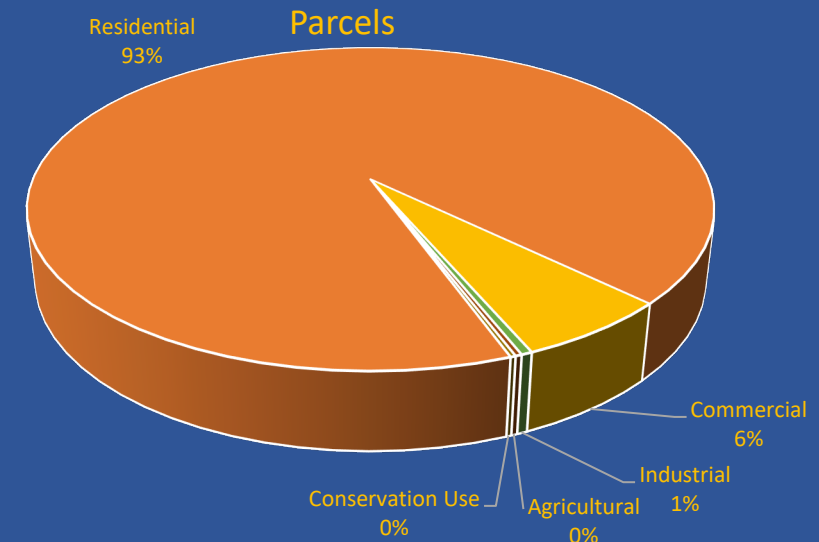
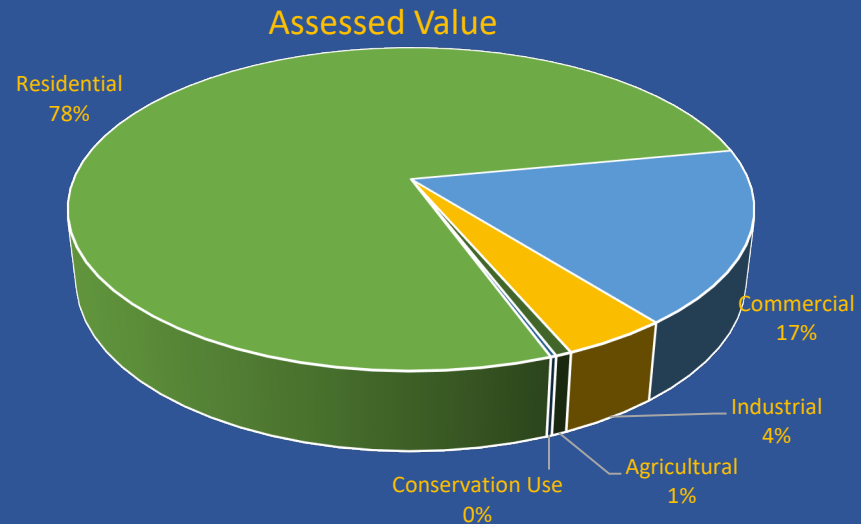
Revenue Category	FY21 Amended	FY21 YTD Actual	FY22 Proposed
Property Taxes	\$ 29,904,109	\$ 25,879,855	\$ 33,452,911
Motor Vehicle	705,000	1,470,791	1,600,000
Franchise Fees	4,817,653	6,076,097	7,500,000
Local Options Sales Tax	17,000,000	20,254,356	22,000,000
Business and Occupation	1,750,000	2,029,653	2,675,000
Insurance Premium Tax	7,100,000	6,900,029	6,900,000
Other Taxes	190,000	407,391	325,000
License & Permits	4,067,500	2,420,621	3,729,000
IGA Revenue	3,999,996	2,838,356	680,000
Fees for Services	1,929,700	4,259,577	4,389,000
Fines and Forfeitures	1,000	14,345	15,000
Other Revenue	4,220,729	4,236,816	98,750
Budgeted Use of Reserves	-	-	8,137,869
Total General Fund Revenues	\$ 75,685,687	\$ 76,787,887	\$ 91,502,530



PROPERTY TAX REVENUES

FY22 Proposed Budget

Category	Parcels	Assessed Value
Residential	41,277	\$ 2,907,886,510
Commercial	2,804	\$ 651,789,260
Industrial	197	\$ 158,113,450
Agricultural	116	\$ 24,139,400
Conservation Use	96	\$ 8,489,920
Subtotal	44,490	\$ 3,750,418,540
Category	Parcels	Assessed Value
Public Utility	26	\$ 126,432,190
Motor Vehicle	3,375	\$ 3,621,500
Mobile Home	5	\$ 5,600
Heavy Duty Equipment	1	\$ -
Subtotal	3,407	\$ 130,059,290
Total	47,897	\$ 3,880,477,830



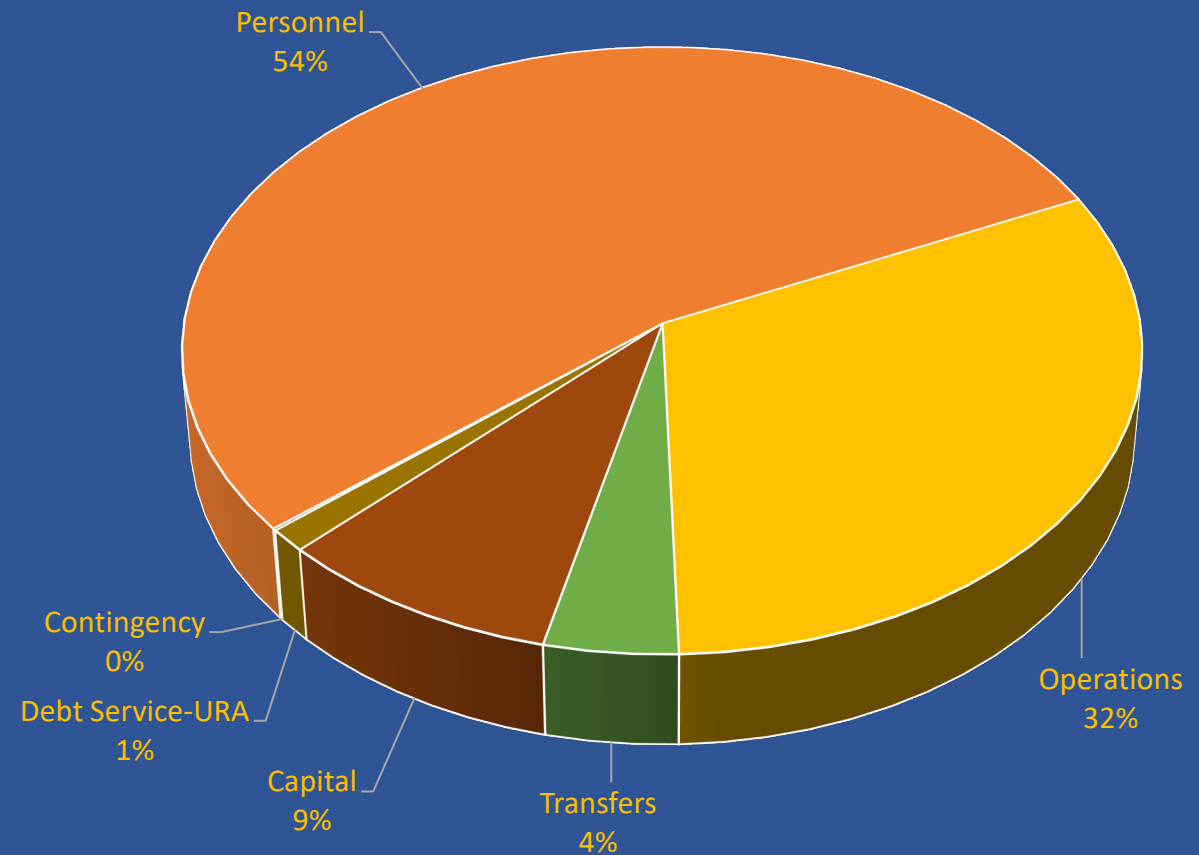


GENERAL FUND EXPENDITURES

FY22 Proposed Budget

Expenditure Category	FY22 Proposed
Personnel	\$ 49,487,829
Operations	28,850,847
Transfers	3,808,560
Capital	8,137,869
Debt Service-URA	1,117,425
Contingency (non-dept)	100,000
Total	\$ 91,502,530

Type	Positions
Full-time	610
Part-time/Seasonal	26
Total	636





GENERAL FUND EXPENDITURES

FY22 Proposed Budget

Department	FY22 Proposed	% of Total
Legislative	\$ 1,538,044	1.7%
Executive	3,175,466	3.5%
Finance	2,019,346	2.2%
Information Technology	3,912,406	4.3%
Human Resources	783,567	0.9%
Risk Management	1,087,406	1.2%
Communications	732,926	0.8%
Facilities	1,416,000	1.5%
General Services	1,752,321	1.9%
Municipal Court	785,605	0.9%
Police	20,963,782	22.9%
Fire	16,906,025	18.5%

Department	FY22 Proposed	% of Total
Public Works	10,820,135	11.8%
Parks & Recreation	4,965,328	5.4%
Cultural Affairs	1,029,474	1.1%
Community Development	3,127,941	3.4%
Code Enforcement	2,399,913	2.6%
Destination South Fulton (Econ Dev)	663,639	0.7%
Main Street-Red Oak	126,176	0.1%
Main Street-Old National	133,176	0.1%
Transfers	3,808,560	4.2%
Capital	8,137,869	8.9%
Debt Service-URA	1,117,425	1.2%
Contingency (non-dept)	100,000	0.1%
Total	\$ 91,502,530	100.0%



GENERAL FUND EXPENDITURES

FY22 Proposed Budget

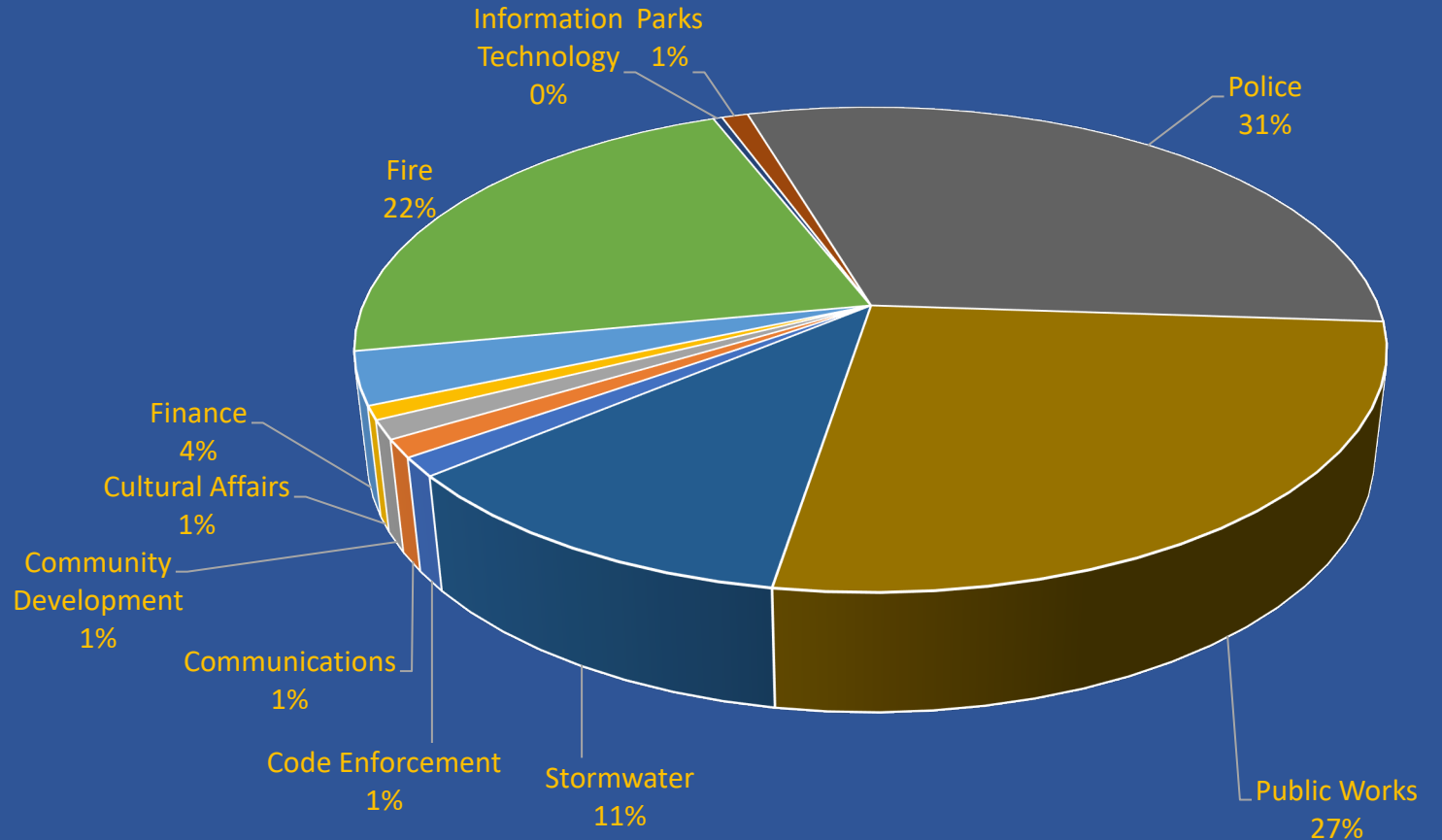
Non-Dept & Transfers	FY22 Proposed
Transfer to Blighted Properties	\$ 300,000
Transfer to E-911	1,913,410
Transfer to DDA	150,000
Transfer to Multiple Grant Fund	1,000,000
Transfer to Capital Projects Fund	8,137,869
Transfer to Debt Service-URA	1,117,425
Transfer to Solid Waste Fund	-
Transfer to Stormwater/MS4 Fund	445,150
Transfer to Wolf Creek Fund	-
Contingency (non-dept)	100,000
Total	\$ 13,163,854



CAPITAL EXPENDITURES

FY22 Proposed Budget

Funding Type	FY22 Proposed
General Fund Reserves	\$ 8,137,869
General Fund Debt	4,120,000
Grant	450,000
Stormwater Operations	1,625,000
Total	\$ 14,332,869





CAPITAL EXPENDITURES

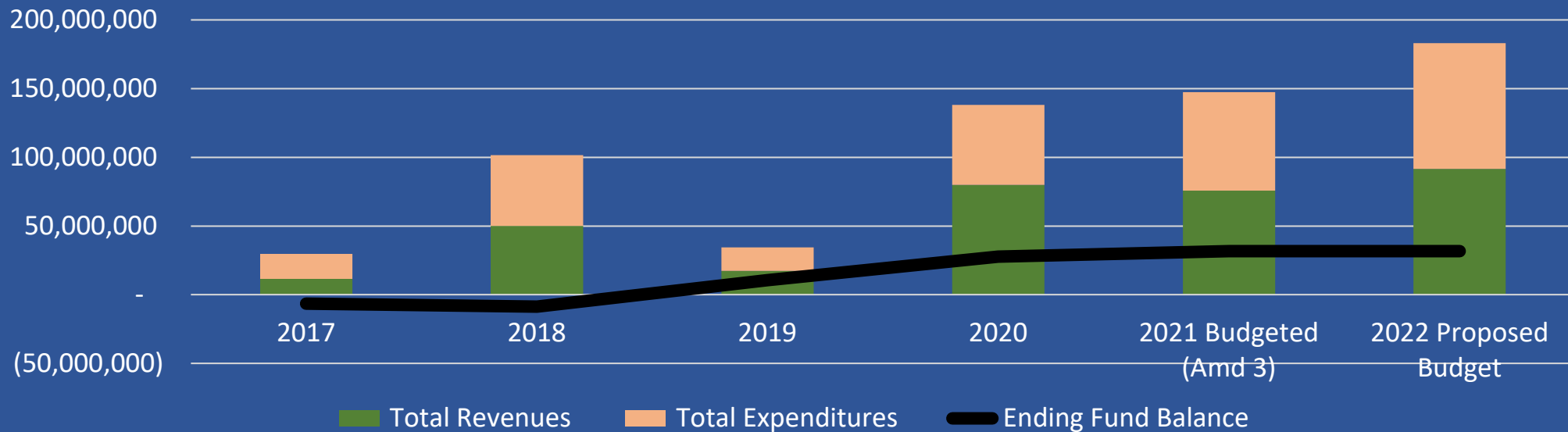
FY22 Proposed Budget

Department	FY22 Proposed
Code Enforcement	\$ 180,500
Communications	170,000
Community Development	180,500
Cultural Affairs	130,280
Finance	500,000
Fire	3,167,000
Information Technology	48,089
Parks	139,000
Police	4,397,500
Public Works	3,795,000
Stormwater	1,625,000
Total	\$ 14,332,869



GENERAL FUND BALANCE ANALYSIS

- Government Finance Officers Association (GFOA) recommends three months (25%) unassigned fund balance
- City of South Fulton's Municipal Fund Balance Ordinance calls for two- and one-half months (20.8%) unassigned fund balance
- FY22 Proposed Budget provides for four months (33.3%) of unassigned fund balance





ALL FUNDS

FY22 Proposed Budget

Fund	FY22 Proposed
General	\$ 91,502,530
Blighted Properties	300,000
Confiscated Assets	25,000
E911	1,913,410
American Rescue Plan	5,500,000
Grants	1,000,000
Hotel/Motel	150,000
TSPLOST	8,000,000
Capital Grants	1,500,000
Capital (Local)	12,257,869
Capital (URA)	-
Solid Waste	520,000
Wolf Creek	50,000
Stormwater/MS4	1,985,150
Total	\$ 124,703,959



FY22 Proposed Budget

QUESTIONS? ADOPTION



1 **STATE OF GEORGIA**
2 **COUNTY OF FULTON**
3 **CITY OF SOUTH FULTON**

4
5
6 **AN ORDINANCE TO ADOPT THE FISCAL YEAR 2022 BUDGET FOR**
7 **EACH FUND OF THE CITY OF SOUTH FULTON, GEORGIA,**
8 **APPROPRIATING THE AMOUNTS SHOWING IN EACH FUND AS**
9 **EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF**
10 **REVENUE ANTICIPATIONS, PROHIBITING EXPENDITURES OR**
11 **EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE**
12 **AND FOR OTHER LAWFUL PURPOSES**
13

14 **WHEREAS**, the City of South Fulton ("City") is a municipal corporation duly
15 organized and existing under the laws of the State of Georgia;
16

17 **WHEREAS**, the duly elected governing authority of the City, is the Mayor and
18 Council thereof ("City Council");

19 **WHEREAS**, sound governmental operations require a budget in order to plan
20 the financing of services for City residents;
21

22 **WHEREAS**, O.C.G.A. § 36-81-1 requires a balanced budget for the City's fiscal
23 year, which runs from October 1st to September 30th of each year;
24

25 **WHEREAS**, O.C.G.A. § 36-81-3 authorizes a local government to amend "its
26 budget so as to adapt to changing governmental needs during the budget period."
27

28 **WHEREAS**, Section 6.27 of the City Charter provides that "the City Council by
29 majority vote may make changes in the appropriations contained in the current
30 operating budget at any regular meeting or special or emergency meeting called for
31 such purposes;"
32

33 **WHEREAS**, the City Council has reviewed the amended budget as presented
34 by the City Manager;
35

36 **WHEREAS**, each of these funds is a balanced budget, so that anticipated
37 revenues and other financial resources for each fund equal the proposed expenditures
38 or expenses;
39

40 **WHEREAS**, the City Council wishes by this ordinance to adopt its Fiscal Year
41 2022 annual budget effective from October 1, 2021 through September 30, 2022; and
42

43 **WHEREAS**, this Ordinance will benefit the health and general welfare of the
44 City, its citizens and general public.

45
46 **NOW THEREFORE, THE COUNCIL OF THE CITY OF SOUTH FULTON**
47 **HEREBY ORDAINS** as follows:

Section 1. Adoption of Budget. The Adopted Fiscal Year 2022 Budget, attached hereto and incorporated herein as a part of this ordinance, is hereby adopted as the final budget for the City for the Fiscal Year 2022, which begins October 1, 2021 and ends September 30, 2022. A summary is copied below of the Proposed Fiscal Year 2022 budget

**City of South Fulton
Proposed Budget for Fiscal Year 2022
October 1, 2021 to September 30 2022**

Revenues:	FY 2022 Proposed
General Fund	91,502,530
Blighted Properties Fund	300,000
Confiscated Assets Fund	25,000
E-911 Fund	1,913,410
American Rescue Plan Fund	5,500,000
Grants Fund	1,000,000
Hotel/Motel Fund	150,000
TSPLOST	8,000,000
Capital Grants Fund	1,500,000
Capital Projects Fund	12,257,869
URA Fund	0
Solid Waste Fund	520,000
Wolf Creek Fund	50,000
Stormwater/MS4 Fund	1,985,150
Total Revenues	\$ 124,703,959
Expenditures/Expenses:	
General Fund	91,502,530
Blighted Properties Fund	300,000
Confiscated Assets Fund	25,000
E-911 Fund	1,913,410
American Rescue Plan Fund	5,500,000
Grants Fund	1,000,000
Hotel/Motel Fund	150,000
TSPLOST	8,000,000
Capital Grants Fund	1,500,000
Capital Projects Fund	12,257,869
URA Fund	0
Solid Waste Fund	520,000
Wolf Creek Fund	50,000
Stormwater/MS4 Fund	1,985,150
Total Expenditures/Expenses	\$ 124,703,959
Net Surplus/Deficit	\$ 0

- 58 1. **Appropriation.** That the several items of revenues, expenditures, other
59 financial resources, and sources of cash shown in the budget for each fund in
60 the amounts shown within the Adopted Fiscal Year 2022 Budget are hereby
61 adopted, and that the several amounts shown in the budget for each fund as
62 proposed expenditures or expenses and uses of cash are hereby appropriated
63 to the departments named in each fund.
64
- 65 2. **Legal Level of Control.** That the “legal level of control” as defined in O.C.G.A.
66 § 36-81-2 is set at the department level, meaning that the City Manager in
67 his/her capacity is authorized to move appropriations from one line item to
68 another within a department, but under no circumstances may expenditures or
69 expenses exceed the amount appropriated for a department without a further
70 budget amendment approved by the City Council.
71
- 72 3. **Expiration of Appropriations.** That all appropriations shall lapse at the end of
73 the fiscal year.
74

75 *****
76

77 **Section 2.** It is hereby declared to be the intention of the City Council that: (a) All
78 sections, paragraphs, sentences, clauses and phrases of this Ordinance are or were,
79 upon their enactment, believed by the City Council to be fully valid, enforceable and
80 constitutional.

81 (b) To the greatest extent allowed by law, each and every section, paragraph,
82 sentence, clause or phrase of this Ordinance is severable from every other section,
83 paragraph, sentence, clause or phrase of this Ordinance. No section, paragraph,
84 sentence, clause or phrase of this Ordinance is mutually dependent upon any other
85 section, paragraph, sentence, clause or phrase of this Resolution.

86 (c) In the event that any phrase, clause, sentence, paragraph or section of this
87 Ordinance shall, for any reason whatsoever, be declared invalid, unconstitutional or
88 otherwise unenforceable by the valid judgment or decree of any court of competent
89 jurisdiction, it is the express intent of the City Council that such invalidity,
90 unconstitutionality or unenforceability shall, to the greatest extent allowed by law, not
91 render invalid, unconstitutional or otherwise unenforceable any of the remaining
92 phrases, clauses, sentences, paragraphs or sections of the Ordinance.

93 **Section 3.** All Ordinance and Resolutions in conflict herewith are hereby expressly
94 repealed.

95 **Section 4.** The City Attorney, City Clerk and contracted City Codifier are authorized
96 to make non-substantive formatting and renumbering edits to this ordinance for
97 proofing, codification, and supplementation purposes. The final version of all
98 ordinances shall be filed with the clerk.

Section 5. The effective date of this Ordinance shall be on the date as set forth under Sec. 3.21 of the City Charter unless provided otherwise by applicable local, state and/or federal law.

THIS **ORDINANCE** adopted this _____ day of _____ 2021. **CITY OF SOUTH FULTON, GEORGIA.**

“FIRST READING”

WILLIAM “BILL” EDWARDS, MAYOR

ATTEST:

COREY E. ADAMS, SR., CITY CLERK

APPROVED AS TO FORM:

VINCENT D. HYMAN, CITY ATTORNEY

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The foregoing **ORDINANCE No. 2021-xxx** was adopted on _____
was moved for approval by Councilmember _____ and seconded by
Councilmember _____, and being put to a vote, the result was
as follows:

“FIRST READING”

	AYE	NAY
William “Bill” Edwards, Mayor	_____	_____
Mark Baker, Mayor Pro Tem	_____	_____
Catherine Foster Rowell	_____	_____
Carmalitha Lizandra Gumbs	_____	_____
Helen Zenobia Willis	_____	_____
Gertrude Naeema Gilyard	_____	_____
Corey Reeves	_____	_____
khalid kamau	_____	_____