CITY OF SOUTH FULTON, GEORGIA
VIRTUAL - WORK SESSION
Wednesday, April 13, 2022, 4:00 PM

The Honorable khalid kamau, 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 Jaceey Sebastian, District 4 Councilmember
The Honorable Corey A. Reeves, District 5 Councilmember
The Honorable Natasha Williams, District 6 Councilmember
Vacant, District 7 Councilmember

COUNCIL WORK SESSION MEETING AGENDA

I. 4:00 PM Roll Call - Corey Adams, City Clerk

1. 4:01 p.m. Invocation – Pastor Warren L. Henry, Sr., City Chaplain

II. 4:01 PM Call to Order - Mayor khalid *Times are estimates only.

III. 4:01 PM Presentations

2. 4:01 PM Review of Parks, Recreation and Cultural Affairs Department Audit Findings – Samuel Latimer, Rushton and Co.
3. 4:30 PM Mid-Year Personnel Requests - Tammi Saddler Jones, City Manager and Niki Graham, Director, Department of Human Resources
4. 4:50 PM Finance Monthly Report and Mid -Year Budget Review – Karen Slaton-Dixon, Finance Director

5. 5:10 PM Work Session and Regular Meeting Process

a. Current Ordinance Governing Work Sessions and Regular Meetings
b. Can the Council Vote in Work Sessions?
c. The Procedure for Declaring Virtual Meetings
d. Discussion of Meetings and Work Sessions after April 22 (Expiration of Emergency Ordinance)
e. Public Vote on Closing the YouTube Chat
f. Requirement of Boards and Commissions to Meet In-Person and Meeting Notice (Including Alcohol License Applications)
g. Length of Work Sessions/Time for Zoning Hearings

IV. 5:32 PM Monthly Reports

6. 5:32 PM City Manager Monthly Report – Tammi Saddler Jones, City Manager

7. 5:34 PM City Attorney Monthly Report – Vincent Hyman, City Attorney

V. 5:35 PM Public Comment

VI. 6:05 PM Council Comments

When an Executive Session is Required, one will be called for the following issues: 1) Personnel, 2) Litigation or 3) Real Estate

VII. Adjournment of Meeting

CITY OF SOUTH FULTON

COUNCIL AGENDA ITEM

COUNCIL WORK SESSION

SUBJECT:	4:01 p.m. Invocation – Pastor Warren L. Henry, Sr., City Chaplain
DATE OF MEETING:	4/13/2022
DEPARTMENT:	City Council

CITY OF SOUTH FULTON

COUNCIL AGENDA ITEM

COUNCIL WORK SESSION

SUBJECT:	4:01 PM Review of Parks, Recreation and Cultural Affairs Department Audit Findings
DATE OF MEETING:	4/13/2022
DEPARTMENT:	City Manager

ATTACHMENTS:

Description	Type	Upload Date
Agreed Upon Procedures Presentation	Cover Memo	4/12/2022
Agreed-Upon Procedures Report	Cover Memo	4/12/2022

City of South Fulton, Georgia
Agreed-upon Procedures Presentation

April 13, 2022

PROCEDURES

City of South Fulton's Responsibilities

Management is responsible for providing and agreeing to the procedures to be performed on the City's Parks, Recreation, and Cultural Affairs Department's financial processes and policies and procedures. The sufficiency of the procedures are solely the responsibility of the City of South Fulton, Georgia's management.

Rushton's Responsibilities

As independent accountants for the City of South Fulton, Georgia, it is our responsibility to perform the agreed-upon procedures and report our findings in accordance with the attestation standards.

Attestation Standards

We performed our agreed upon procedures on the City's Parks, Recreation, and Cultural Affairs Department's financial processes and policies and procedures in accordance with Statements on Standards for Attestation Engagements issued by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion. Accordingly, we have not expressed such an opinion or conclusion.

PROCEDURES PERFORMED

- Select a sample of department receipt transactions, test, and trace to proper recording into the accounting software.

- Review the department's financial policies and procedures and provide recommendations.

- Review Tennis Center policies and procedures and provide recommendations.

- Review current purchase card policies and procedures and provide recommendations and test a sample of purchase card transactions and procedures and provide recommendations.

- In addition, we were engaged to provide any recommendations that we, in our professional judgement, might provide an opportunity for strengthening internal controls and/or operating efficiency.

SUMMARY OF REPORT

Procedures performed:

- Select a sample of receipt transactions, test, and trace to proper recording into the accounting software.

Finding: Noted no exceptions during our testing.

We did note 3 recommendations to improve internal control and operating efficiency.

- Account numbers discrepancies
- Performance of monthly receipt reconciliations
- Need for increased communication between Finance and Park and Recreation departments.

SUMMARY OF REPORT

Procedures performed:

- Reviewed the Department's policies and procedures and provided recommendations. We also drafted a policy and procedures manual for the Department to implement as a standard operating procedures manual.

We listed our recommendations to improve internal control and operating efficiency in our letter.

A summary of findings is provided on the next few slides.

SUMMARY OF REPORT

Recommendations provided:

- Separate Cash drawers
  - Noted several employees are using the same cash drawer.
  - We recommend that only one individual collect monies per cash drawer.
- Cash over/short policy
  - Noted the Department did not have a cash over/short policy.
  - Provided a cash over/short policy for the Department to implement.
- Segregation of duties
  - Noted a lack of segregation of duties in the Dept.'s receipting process.
  - Recommended best practices to segregate duties in the receipting process.

SUMMARY OF REPORT

Recommendations provided:

- Federal procurement policy
  - Noted that the City's purchasing policy does not include federal procurement standards policy. Nonfederal entities must maintain written standards of conduct governing the actions of its employees engaged in the selection, award, and administration of contracts.
  - We recommend the City implement federal procurement policy. We provided a sample policy for the City to implement.

SUMMARY OF REPORT

Recommendations provided:

- CivicRec software training and champion
  - Noted that employees needed additional training in CivicRec software. We interviewed an employee that was well trained in the use of CivicRec software and could be an asset in assisting with training other employees.
  - We recommend as an operational policy that the Department consider naming this employee the "Champion" and encourage the employee train and assist other employees in proper use of the software.

- Scholarship program
  - We noted that the Department did not have a policy to handle scholarships for children that cannot afford to participate.
  - We recommend the Department adopt a formal policy on how to treat these transactions.

SUMMARY OF REPORT

Recommendations provided:

- Receiving documents
  - We noted receiving documents were not delivered to finance.
  - We recommend documents that accompany the receipt of goods or services are forwarded to the finance department to evidence that items have been received and the invoice is ready for payment.

- Sales tax
  - We noted sales tax is not being charged for items that might require the collection of sales tax.
  - We recommend consulting a sales and use tax professional and other park and recreation departments to determine the proper treatment of sales and use tax on the Department’s sales.

SUMMARY OF REPORT

Procedures performed:

- Review current purchase card policies and procedures and provide recommendations and test a sample of purchase card transactions.

Finding: During our engagement management hired a consultant to review the City's purchase card policies and procedures. We met with the consultant and supplied them with our recommendations for improving the City's purchase card policy.

Finding: Tested 44 purchase cards transactions. Noted 2 possible exceptions during our testing. We asked for information to follow up on these items but never received it. We provided this information to management for them to follow up on these items.

SUMMARY OF REPORT

Procedures performed:

- Review Tennis Center policies and procedures and provide recommendations.

- Segregation of duties
  - Noted a lack of segregation of duties in the receipting process.
  - Recommended best practices to segregate duties in the receipting process.

- Reconciliation of cash receipts
  - Noted receipt collections are not recorded into the CivicRec software at the point of sale and not reconciled with actual collection activity.
  - Recommended best practices to reconcile collections and that all collections are recorded in the CivicRec software at the point of sale.

SUMMARY OF REPORT

Recommendations provided:

- Tennis Center Manager
  - We noted that the Tennis Center operations were managed by an outside contractor and not an employee of the City.
  - We recommend the Department hire a manager to run the day-to-day operations of the Tennis Center.

- Potential for a Conflict of Interest
  - We noted that the contractor managing the Tennis Center was conducting the business of a nonprofit organization while also managing the day-to-day operations of the Tennis Center.
  - We noted no items that were inappropriate, we simply want to point out that there is an opportunity for a conflict of interest.
  - We recommend the City adopt a “no outside business activity” policy for employees while engaging in duties for the City.

SUMMARY OF REPORT

Recommendations provided:

- Contracts
  - We noted that the Tennis Center did not have a written contract in place with two separate outside contractors at the Tennis Center.
  - We recommend the Department adopt a policy that requires all contractors to always have an up-to-date contract in place.

Samuel Latimer, CPA, CFE
slatimer@rushton.cpa

www.Rushton.cpa
770.287.7800

RUSHTON

RUSHTON
ACCOUNTING & BUSINESS ADVISORS | CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Honorable Mayor and
Members of the City Council
City of South Fulton, Georgia

We have performed the procedures enumerated below, which were agreed to by the City of South Fulton, Georgia, on the specified financial processes and policies and procedures of the City of South Fulton, Georgia's Parks, Recreation, and Cultural Affairs Department (the "Department"), as of December 31, 2021. The City of South Fulton, Georgia's management is responsible for the specified financial processes and policies and procedures. The sufficiency of these procedures is solely the responsibility of the City of South Fulton, Georgia's management. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Procedure: Select a sample of department transactions, test, and trace to proper recording into the accounting software. Further, review transactions to ensure software is properly integrated with the City's financial accounting software.

> Finding: We tested a sample of the Department's receipt transactions, traced the transactions from CivicRec software to the City's bank account. We noted no receipt transactions that were not recorded in the general ledger or the bank account during our testing.

Procedure: Review current policies and procedures performed to ensure the completeness and accuracy of the department's financial transactions. Provide any recommendations based on the review of these policies and procedures.

> Finding: We reviewed the Department's current policies and procedures and have listed our recommendations on the next procedure below. We also drafted a policy and procedures manual for the Department to implement as a standard operating procedures manual.

Procedure: Review current department financial policies and procedures. Provide recommendations to strengthen internal control based on the review of these policies and procedures. Further, assist with updating current financial policies and procedures manual.

> Finding: Our recommendations are enumerated below. In addition, we have written and provided an updated policies and procedures manual for the Department.
>
> Recommendation 1: <u>Cash drawers</u> - While performing our procedures on the Department's financial policies and procedures, we noted that the Department is not utilizing separate cash drawers for each staff person receipting monies. Further, we noted that more than one employee is receipting monies in a single cash drawer. We recommend separate cash drawers are used for each person collecting monies to ensure accountability for collections. We also recommend implementing a policy that permits only one person to collect monies per cash drawer. Furthermore, cash drawers should be assigned to an employee at the beginning of a shift, counted by employee and supervisor, and counted down at the end of the shift by the employee and supervisor.

www.rushton.cpa
Gainesville | Cumming | Carrollton
Rushton LLC | P.O. Box 2917 | 726 South Enota Drive, Suite A | Gainesville, GA 30503, USA | +1.770.287.7800 [P] | +1.770.287.7801 [F]

Recommendation 2: Cash over/short policy - While performing our procedures on the Department's financial policies and procedures, we noted the Department is not utilizing a cash over short policy. We have recommended a policy in our Department financial policies and procedures manual.

Recommendation 3: Segregation of duties - While performing our procedures on the Department's financial policies and procedures, we noted a lack of segregation of financial duties in the receipting process. The same employee is receipting monies, recording the receipt transactions, and reconciling receipts. We recommend the Department's policies be updated to segregate duties as much as possible with the resources available. We have recommended a policy in our financial policies and procedures manual. We further recommend a policy of "prep and verify". A "prep and verify" policy requires the financial duties of preparation and verification to segregated. Any financial duty prepared by one individual and should be reviewed by another individual. A policy of additional supervision such as "prep and verify" mitigates the risk of lack of segregation of duties by requiring an induvial to review another's financial duties.

Recommendation 4: City-wide purchasing policy - While performing our procedures on the Department's financial policies and procedures, we noted that the City's purchasing policy does not include federal procurement standards. According to 2 CFR 200.318, nonfederal entities must maintain written standards of conduct governing the actions of its employees engaged in the selection, award and administration of contracts. We have provided a sample policy for the City to review, approve, and implement.

Recommendation 5: No tipping policy - While performing our procedures on the Department's financial policies and procedures, we noted the Department does not have a "no tipping" policy for outside contractors/instructors that are teaching program classes. We recommended a policy in our Department financial policies and procedures manual.

Recommendation 6: CivicRec software training and champion - While performing our procedures on the Department's financial policies and procedures, we noted that Department staff need additional training in the Department's CivicRec software. We recommend the Department implement a policy to formally train all employees on CivicRec software basics. This training should be updated regularly. Further, we recommend that a staff person be assigned "CivicRec Champion". This employee should be formally assigned the duties to train and update department employees of software changes and recommend best practices in CivicRec.

Recommendation 7: Financial policies and procedures - While performing our procedures on the Department's financial policies and procedures, we noted that the Department does not have a formal financial policies and procedures manual. The Department's current financial policies and procedures manual is a version adopted from Fulton County's financial policies and procedures. We recommend that the Department adopt a formal set of policies and procedures. Further, we recommend the Department implement a training program to implement the financial policies and procedures correctly.

Recommendation 8: Scholarship program - While performing our procedures on the Department's financial policies and procedures, we noted that the Department does not have a policy to fund sports programs for the children that cannot afford to pay for playing a sport. We recommend that the Department adopt a formal policy to account for children that cannot afford to participate in recreational activities.

Recommendation 9: Receiving documents: While performing our procedures on the Department's financial policies and procedures, we noted that shipping and/or receiving documents are not forwarded to the Purchasing Department. We recommend that these documents are forwarded to the Purchasing Department to evidence that items have been received and invoice is ready for payment. Invoices without this documentation should not be paid by the Accounting Department.

Recommendation 10: Sales tax: While performing our procedures, we noted that the Department is not charging sales tax for items that require the collection of sales tax. Pursuant to O.C.G.A. §48-8-2(C), sales of tickets, fees, or charges made for admission to, or voluntary contributions made to places of, amusement, sports, or entertainment are subject to sales tax. We recommend consulting a sales and use tax professional and other park and recreation departments to determine the proper treatment of sales and use tax on the Department's sales.

Recommendation 11: Deposits: While performing our procedures, we noted that the Department does not have a formal policy regarding the delivery of cash deposits to the bank. We recommend that deposits are delivered to the bank each day by an individual other than the one that prepared the deposit. We recommend the Department create a list of individuals that are able to safely deliver deposits to the bank. This will serve as a list of substitutes to deliver the deposit when individuals are not able to take the deposit to the bank.

Procedure: Review a sample of sport association and other outside party contracts and related policies and procedures. Provide recommendations to strengthen policies based on the review of these policies and procedures.

Finding: Our recommendations are enumerated below.

Recommendation 1: Segregation of duties - While performing our procedures, we noted that monies are collected at the Tennis Center and later submitted to the Administrative Coordinator for deposit and recording into the accounting software. Collecting and not immediately recording transactions into the financial accounting software creates the opportunity for misappropriation of the City's assets. This practice combines the custody and recording function of the process creating a lack of segregation of duties in the receipting process. A lack of segregation of duties creates the opportunity for misappropriation of Tennis Center collections. We recommend the Department's policies are updated to segregate duties of the receipting process as much as feasibly possible with the resources currently available.

Recommendation 2: Reconciliation of cash receipts - While performing our procedures, we noted that collections are not reconciled with actual collection activity at the Tennis Center. Collections from the Tennis Center should be reconciled with the receipt book or a point-of-sale collections listing from the accounting software. This procedure provides assurance that collections recorded in the accounting software agree with the amount that is deposited into the bank account.

Recommendation 3: Accounting software – While performing our procedures, we noted that collections for Tennis Center activity are not immediately recorded using the CivicRec software. Not recording financial transactions into CivicRec software creates the opportunity of misappropriation of the City's assets due to fraud. The amounts turned in for deposit from the Tennis Center do not have a record of collections such as a receipt book or list of receipts collected. We recommend that all transactions are recorded into CivicRec software at the point of sale whenever possible.

Recommendation 4: Tennis Center Manager - While performing our procedures, we noted that the Tennis Center does not have a Tennis Center Manager to run the day-to-day operations. Currently, the Tennis Center is managed by a contractor of the City. It would be beneficial to have an employee of the City in charge of the day-to-day operations of the Tennis Center to always promote the best interests of the City and the Tennis Center.

Recommendation 5: Conflict of interest - While performing our procedures at the Tennis Center, we noted that the Tennis Center Pro conducts the business of his nonprofit organization at the Tennis Center. We noted no items that were inappropriate, but this does create the opportunity of and/or appearance of a conflict of interest. Removing the opportunity for a conflict of interest decreases the opportunity for situations that might not promote the best interests of the City.

Recommendation 6: <u>Contract Policy</u> - During our procedures, we noted the Department does not have a formal policy regarding contracts with businesses and individuals conducting business with the City. We recommend that all contracts are reviewed and approved by the City Manager or City Council using the City-wide purchasing policy threshold amounts. The Department Director should perform due diligence procedures on potential contracts and make recommendations for approval to the City Manager or City Council. We also noted during our procedures that the City does not have a written contract with the Tennis Center Pro or with the Tennis Pro Shop contractor.

Recommendation 7: <u>Contracts</u> - During our procedures, we noted the Department does not have a formal contract with the contractors at the Tennis Center. We recommend the City use a legal contract with Tennis Center contractors. Contracts should be in place to outline the terms and conditions and expectations of both parties before the commencement of the contract period. Not having a formal contract in place could create the opportunity for conflicts of interest.

Procedure: Review current purchase card policies and procedures. Provide any recommendations based on the review of these policies and procedures.

Finding: During our engagement, we were informed by management that the City hired a consultant to review the City's purchase card policies and procedures, make recommendations, and revise the policy with any recommendations; we met with the consultant and supplied them with our recommendations for improving the City's purchase card policy.

Procedure: Test a sample of purchase card transactions to ensure their documentation, approval, and propriety. Provide conclusions, findings, and any recommendations derived from our testing procedures.

Finding: We tested a sample of forty-four purchase card transactions. We received supporting documentation for all forty-four purchase card transactions. We noted two possible exceptions out of the forty-four purchase card transactions tested. We noted one instance of potential misuse and one personal charge that was expected to be reimbursed to the City. We requested proof of reimbursement and clarification on the other charge but never received it; therefore, we were unable to verify the propriety of the transactions. We have provided the details to management to follow up on these items. Additionally, we noted transactions on the City's purchase cards that should be processed using the City's standard procurement policy.

Procedure: Review the current concession stand policies and procedures. Provide any recommendations based on the review of these policies and procedures.

Finding: We have recommended a Department-wide policy receipting policy in our updated policies and procedures manual.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the Association of International Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

In addition to the procedures and recommendations described above, we noted the following items that is an opportunity for strengthening internal controls and operating efficiency:

Recommendation 1: <u>Timeliness of Deposits</u> - While performing our procedures on receipt transactions, we noted that deposits are not taken to the bank each day. Deposits are processed each day, held in the Department's safe, and then taken to the bank for deposit at the end of the week. We recommend that deposits be taken to the bank each day. Daily collections can be processed, kept in the Department's safe overnight, and then taken to the bank the following business day. Furthermore, we recommend the Department avoid keeping collections in the safe as much as reasonably practicable.

Recommendation 2: Account Numbers - While performing our procedures on receipt transactions, we noticed that the account numbers in CivicRec software do not agree with the account numbers used in the City's financial accounting software. The inconsistent use of account number miscodes financial transactions in the general ledger and do not agree with transactions recorded in CivicRec software.

Recommendation 3: Reconciliation of Activity - While performing our procedures on receipt transactions, we noted that the financial activity recorded in CivicRec software is not reconciled with the financial activity recorded in the general ledger. We recommend activity between CivicRec software and the general ledger is reconciled at least monthly. The reconciliation will provide assurance that transactions in the general ledger and CivicRec software is accurate and agree.

Recommendation 4: Communication - During our procedures we noted that there is a lack of communication between the Finance Department and the Department. Transparent communication between the departments is essential for accurate financial reporting. We recommend management set a goal for each department to foster an environment where the accurate exchange of information between the departments is encouraged and celebrated. We recommend clearly stated obtainable goals that facilitate the accurate communication between the Departments.

Recommendation 5: Credit Card Machine - During our procedures, we noted that the Department does not utilize a credit card machine at the front desk. We recommend the Department consider using a credit card machine for receipts.

Recommendation 6: Monthly Financial Statements - While performing our procedures, we noted that the Department does not receive monthly financial statements. We recommend that the Finance Department provide monthly budget-to-actual financial statements to the Department. Timely financial reporting is essential to sound financial management. Management must have timely reporting to respond judiciously to financial circumstances when the need arises.

This report is intended solely for the information and use of City of South Fulton, Georgia's management and is not intended to be and should not be used by anyone other than the specified party.

Rushton, LLC

Certified Public Accountants
Gainesville, Georgia
March 9, 2022

CITY OF SOUTH FULTON

COUNCIL AGENDA ITEM

COUNCIL WORK SESSION

SUBJECT: 4:30 PM Mid-Year Personnel Requests

DATE OF MEETING: 4/13/2022

DEPARTMENT: City Manager

CITY OF SOUTH FULTON

COUNCIL AGENDA ITEM

COUNCIL WORK SESSION

SUBJECT:	4:50 PM Finance Monthly Report and Mid -Year Budget Review
DATE OF MEETING:	4/13/2022
DEPARTMENT:	Finance

ATTACHMENTS:

Description	Type	Upload Date
Monthy Financial Report - As of Feb 28 2022	Cover Memo	4/12/2022
MID-YEAR FY22 PRESENTATION	Cover Memo	4/13/2022

CITY OF SOUTH FULTON

FINANCIALS FOR THE 2022 FISCAL YEAR
AS OF FEBRUARY 28, 2022

PRESENTED BY

KAREN SLATON-DIXON, MBA, CPFM

FINANCE DIRECTOR

General Fund Summary of Revenues
For the Month Ending February 28, 2022

REVENUE	FY2022 Budget	YTD Revenue	% of YTD Revenue Collected
Property Taxes	$ 33,452,911	$ 30,797,155	92%
Motor Vehicle	1,600,000	658,198	41%
Franchise	7,500,000	2,051,559	27%
Local Option Sales Tax	22,000,000	10,645,216	48%
Business and Occupation	2,500,000	424,098	17%
Other Taxes	7,400,000	7,489,022	101%
Licenses and Permits	3,729,000	2,018,783	54%
IGA FID and City of Atl	680,000	610,844	90%
Charges for Services	4,904,000	2,740,295	56%
Other Revenue	8,560,548	1,093,888	13%
TOTAL REVENUES	**$ 92,326,459**	**$ 58,529,058**	**63%**

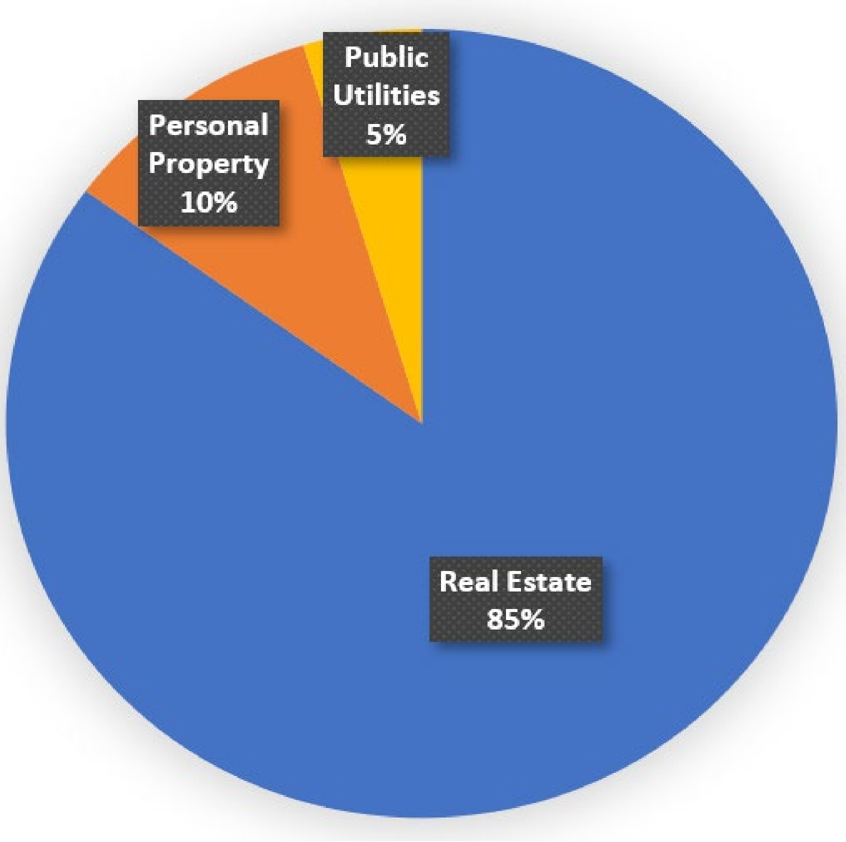
General Fund Summary of Expenditures
For the Month Ending February 28, 2022

ACCOUNT DESCRIPTION	FY2022 Budget	YTD Expenditure	% of Budget Used YTD
District Total	$ 1,303,532	$ 289,573	22%
City Clerk	590,374	141,303	24%
Mayor	261,538	70,720	27%
Personnel	-	51,584	
City Manager	1,050,960	307,486	29%
Finance	1,604,204	362,653	23%
Contracts & Procurement	415,242	102,468	25%
Law	1,550,610	194,637	13%
Information Technology	3,912,406	1,049,455	27%
Human Resources	783,567	117,785	15%
Risk Management	1,087,406	932,533	86%
Communications	732,926	123,268	17%
Facilities	1,416,000	409,052	29%
General Administrative Services	1,752,321	368,384	21%
Municipal Court	785,505	241,804	31%
Police Administration	20,966,782	5,177,977	25%
Fire Administration	16,906,025	3,978,916	24%
Public Works	10,820,135	3,668,884	34%
Parks and Recreation	5,009,328	1,065,381	21%
Cultural Affairs	1,034,274	277,092	27%
Community & Regulatory Affairs	3,157,941	1,426,942	45%
Code Enforcement	2,399,913	299,637	12%
Economic Development	663,639	126,600	19%
Main Street-Red Oak	126,176	13,706	11%
Main Street-Old National	133,176	3,135	2%
Debt Service/ Interfund Transfers	13,163,854	12,468,704	95%
GENERAL FUND EXPENDITURES TOTALS	**$ 91,627,834**	**$ 33,269,677**	**36%**

City of South Fulton – General Fund
YTD Tax Revenues
For the Month Ending February 28, 2022

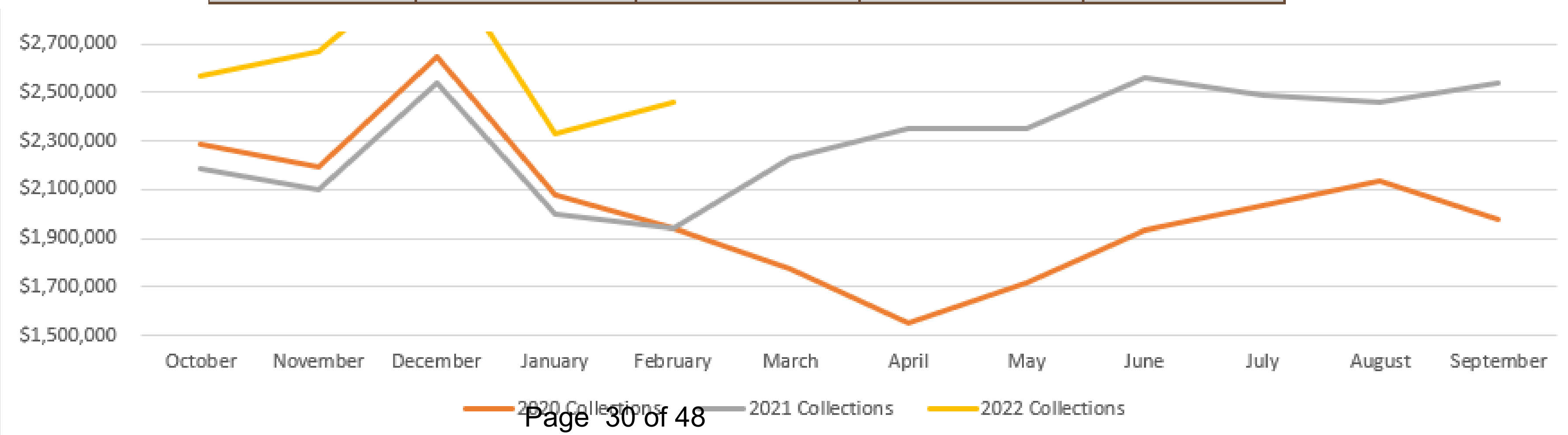
Property Taxes - Tax Year Billing Amounts		
2021	$	30,467,997
Westside TAD	$	104,474
Eastside TAD	$	37,896
2020	$	27,652,726
2019	$	27,724,597
2018	$	28,686,446
2017	$	14,328,722

Tax Year Collection Amounts and Collection Rate			
2021	$	31,054,984	96.31%
Westside TAD	$	98,988	94.75%
Eastside TAD	$	36,519	96.37%
2020	$	28,964,658	98.91%
2019	$	29,459,760	99.34%
2018	$	30,170,837	99.61%
2017	$	15,207,450	99.06%



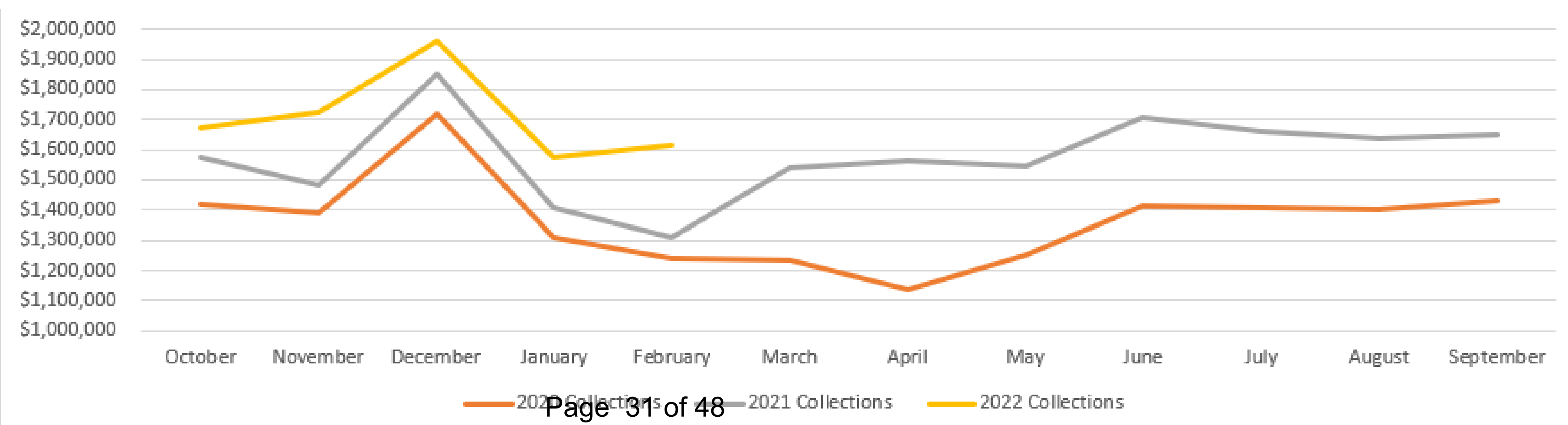
General Fund YTD LOST Revenues
For the Month Ending February 28, 2022

Month	2020 Collections	2021 Collections	2022 Collections	% Change from Prior Year
October	$ 2,286,786	$ 2,185,149	2,569,622	17.59%
November	2,192,474	2,098,040	2,669,570	27.24%
December	2,650,082	2,539,331	3,078,156	21.22%
January	2,074,490	1,999,859	2,327,867	16.40%
February	1,939,328	1,939,710	2,458,424	26.74%
March	1,775,044	2,231,220		
April	1,547,744	2,350,323		
May	1,713,590	2,350,521		
June	1,931,084	2,560,204		
July	2,032,706	2,486,024		
August	2,134,752	2,457,732		
September	1,975,997	2,540,501		
TOTAL	**$ 24,254,078**	**$ 27,738,612**	**$ 13,103,640**	**109.20%**

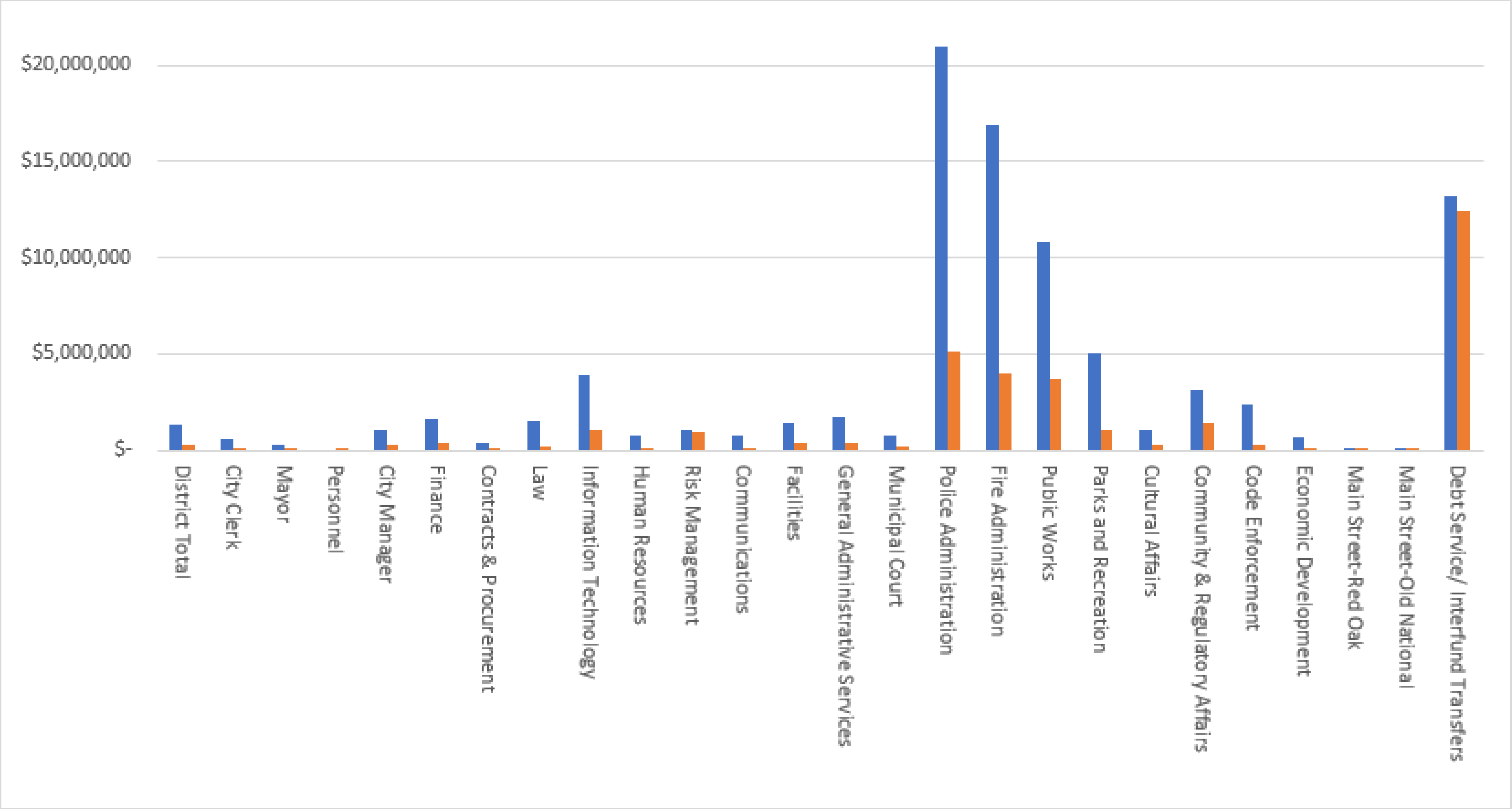


General Fund YTD TSPLOST Revenues
For the Month Ending February 28, 2022

Month	2020 Collections	2021 Collections	2022 Collections	% Change from Prior Year
October	$ 1,417,004	$ 1,572,407	$ 1,673,566	6.43%
November	1,387,637	1,480,262	1,723,042	16.40%
December	1,717,523	1,851,254	1,958,624	5.80%
January	1,311,619	1,409,863	1,576,321	11.81%
February	1,240,099	1,307,487	1,615,575	23.56%
March	1,232,016	1,539,997		
April	1,138,223	1,564,591		
May	1,251,964	1,545,970		
June	1,414,248	1,704,920		
July	1,408,633	1,662,616		
August	1,402,803	1,638,898		
September	1,428,963	1,652,359		
TOTAL	**$ 16,350,732**	**$ 18,930,624**	**$ 8,547,128**	**64.00%**



General Fund Summary of Expenditures
For the Month Ending February 28, 2022



All Funds Summary of Revenues & Expenditures
For the Month Ending February 28, 2022

REVENUE	FY2022 Budget	YTD Revenue
General Fund	92,326,459	58,529,058
Blighted Properties	300,000	300,000
Confiscated Assets	25,000	11,615
E-911 Fund	1,913,410	1,913,410
American Rescue Plan	5,500,000	-
Restricted Grants	2,609,674	1,024,084
Eastside TAD	-	32,148
Westside TAD	-	93,192
Hotel Motel	575,000	164,769
T-SPLOST	8,000,000	6,931,553
Capital Grant (LMIG)	1,500,000	1,163,121
Capital Local	12,257,869	-
Capital URA	-	8,158,475
Capital URA Bond	-	1,117,425
Solid Waste	520,000	229,362
Wolf Creek Ampitheatre	50,000	-
Stormwater	2,345,150	445,150
ALL FUND TOTAL REVENUES	**125,527,412**	**79,668,211**
EXPENDITURES	**FY2022 Budget**	**YTD Expenditure**
General Fund (includes Court Operations)	91,627,834	33,864,827
Blighted Properties	300,000	16,591
Confiscated Assets	92,000	-
E-911 Fund	1,913,410	478,352
American Rescue Plan	5,777,626	10,000
Restricted Grants	2,609,674	262,681
Eastside TAD	-	-
Westside TAD	-	-
Hotel Motel	575,000	169,129
T-SPLOST	8,000,000	10,532
Capital Grant (LMIG)	1,500,000	-
Capital Local	12,257,869	2,453,347
Capital URA	5,676,919	490,444
Capital URA Bond	-	-
Solid Waste	520,000	127,283
Wolf Creek Ampitheatre	50,000	-
Stormwater	2,345,150	-
ALL FUND TOTAL EXPENDITURES	**130,330,331**	**37,755,903**
Excess (Deficit) of Revenues over (under) Expenditures	**(4,802,920)**	**41,912,308**

City of South Fulton
Cash Balance Report
For the Month Ending February 28, 2022

Bank Account (Last 4)	Account Description	Bank Balance
1185	Comm Dev Escrow	$ 6,227,308
1193	Tree Fund Escrow	2,297,094
2113	GMA Project Fund 1 PD	1,555,706
2164	GMA Project Fund 2 FD	1,369,558
2505	Confiscated Funds	282,258
1543	Grant Fund	6,461,484
9539	Hotel Motel	113,704
8141	TSPLOST	48,038,711
7193	URA Bond Proceeds	16,354,291
7207	URA Sinking Fund	224,019
4214	Solid Waste	645,145
1444	Court	1,396,397
3435	Pooled Cash	37,416,991
3427	Payroll	-
4342	Savings	45,005,083
	TOTAL	**$ 167,387,750**

City of South Fulton
Confiscated Assets Report
For the Month Ending February 28, 2022

Bank Balance	**Confiscated Funds**	**282,258**

Inflows:		
Cash Confiscated	Federal	-
Cash Confiscated	State	11,615
Cash Confiscated	Local	-
	TOTAL	**11,615**

Outflows:	
Vehicle Maintenance and Repairs	-
Small Tools and Equipment	26,050
TOTAL	**26,050**

QUESTIONS?

City of South Fulton
2022 MID YEAR BUDGET PRESENTATION

FINANCE DEPARTMENT

KAREN SLATON-DIXON,
FINANCE DIRECTOR

MID-YEAR FY22 BUDGET

- Revenue is at 70% collection as of the end of the first half of the fiscal year, and expenditures are at 42%.
- Approved Budget for all Funds is $124,678,959
- A number of requests were made past the deadline for items such as fuel, which were not included in the request list. However, we will monitor this & other items as the year progresses.

City of South Fulton
Approved 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
E-911 Fund	1,913,410
American Rescue Plan	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	**$ 124,678,959**
Expenditures/Expenses:	
General Fund	91,502,530
Blighted Properties Fund	300,000
E-911 Fund	1,913,410
American Rescue Plan	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	**$ 124,678,959**
Net Surplus/Deficit	**$ 0**

3

PROPOSED MID-YEAR AMENDMENT

- Requests as ranked based upon priorities:

Priority 1: $990,994

Risk Management: $734,469

A. General Liability Insurance (cover increase in insurance)	$734,469

Public Works: $99,205

A. School Zone Traffic Maintenance	$85,205
B. Flashing Stop Signs (4)	$6,000
C. Traffic Counts/Study	$8,000

Parks/Recreation/Cultural Affairs: $157,320

A. Bleachers	$68,210
B. Folding tables & chairs	$42,110
C. Covered Trailer	$17,000
D. Repairs-Building Maintenance-CA	$30,000

Priority 2: $1,325,052

Personnel Requests: $966,767

A. Presented in the City Manager's memo dated Friday, April 8, 2022
Note that overall, even though this is prioritized as a level 2, the positions requested by Public Works is a level 1 priority as the City prepares to phase out many of the responsibilities that are being handled under the Jacobs Contract (*PW $404,314 – Priority #1***).

PRIORITY 2 CON'T

Public Works: $28,000

A. Speed Readers (2)	$10,000
B. Traffic Calming Design	$18,000

Parks/Recreation: $290,285

A. Contractual Services	$16,000
B. Operating Supplies	$5,500
C. Weight & Cardio Equipment	$83,000
D. Replacement Vehicles F150 (3)	$105,000
E. Trash Truck	$80,785

Cultural Affairs: $40,000

F. Contractual Services	$20,000
G. Operating Supplies	$20,000

PRIORITY 3

6

Priority 3: $67,110

Human Resources: $10,000

A. Hospitality (fund the city events)	$10,000

Public Works: $10,000

A. Minor Construction Project	$10,000

Parks/Recreation/Cultural Affairs: $47,110

H. Uniforms	$5,000
I. Folding tables & chairs	$42,110

PROPOSED FUNDING FOR PRIORITY 1 ITEMS

FUND	Proposed amendment
• GENERAL FUND – PRIOR YEAR RESERVE	$895,308
• AMERICAN RESCUE PLAN ACT (ARPA)	$500,000
Sub Total Revenue	**1,395,308**

DEPARTMENT	Proposed amendment
• Risk Management	$734,469
• Public Works	$503,519
• Parks & Recreation/Cultural Affairs	$157,320
Sub Total Expenditures	**1,395,308**

OVERALL CHANGE IN APPROVED BUDGET

Fund	Approved	Proposed
• General Fund	$91,502,530	$92,897,838
• American Rescue Plan	$5,500,000	$5,000,000
• Risk Management	$1,087,406	$ 1,821,875
• Public Works	$10,820,135	$11,323,654
• Parks/Recreation	$4,965,328	$ 5,092,648
• Cultural Affairs	$1,029,474	$ 1,059,474
Sub Total Expenditures	**$17,902,343**	**$19,297,651**

QUESTIONS

CITY OF SOUTH FULTON

COUNCIL AGENDA ITEM

COUNCIL WORK SESSION

SUBJECT:	5:10 PM Work Session and Regular Meeting Process
DATE OF MEETING:	4/13/2022
DEPARTMENT:	City Council

CITY OF SOUTH FULTON

COUNCIL AGENDA ITEM

COUNCIL WORK SESSION

SUBJECT: 5:32 PM City Manager Monthly Report

DATE OF MEETING: 4/13/2022

DEPARTMENT: City Manager

CITY OF SOUTH FULTON

COUNCIL AGENDA ITEM

COUNCIL WORK SESSION

SUBJECT: 5:34 PM City Attorney Monthly Report

DATE OF MEETING: 4/13/2022

DEPARTMENT: Attorney
