City of South Fulton, Georgia

Agenda

City Council Work Session

5440 Fulton Industrial Blvd.
South Fulton, GA 30336
Phone: 470-552-4311
cityofsouthfultonga.gov

The Honorable Carmalitha Gumbs, Mayor
The Honorable Catherine F. Rowell, District 1
The Honorable Aaron V. Johnson, District 2
The Honorable LaTonya Toni Wright, District 3
The Honorable Jaceey Sebastian, District 4
The Honorable Keosha B. Bell, District 5
The Honorable Natasha Williams-Brown, District 6
The Honorable Linda B. Pritchett, District 7

Tuesday, August 25, 2026 | **4:00 PM** | **City Hall**

SOUTH FULTON CITY COUNCIL MISSION STATEMENT:
To provide exceptional customer service that sustains a safe, inclusive, innovative, and an economically vibrant city.

Live-stream:	**Public Meeting Portal (Civic Clerk):** https://southfultonga.portal.civicclerk.com
Public Comment:	

I. Meeting Called to Order - Mayor Carmalitha Gumbs

II. Roll Call - Corey Adams, City Clerk

III. Presentation of FY2027 Budget - Presented by Sharon D. Subadan, City Manager

A. FY2027 Budget

IV. Executive Session, if neccesary

V. Adjournment of Meeting

CITY MANAGER'S FY2027 PROPOSED BUDGET

LET'S BUILD!

WE'RE UNDER CONSTRUCTION

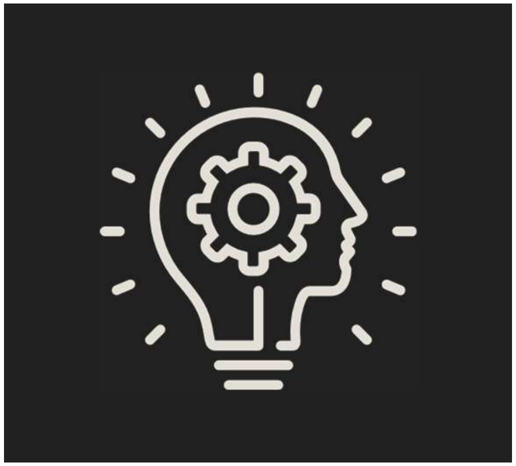
Presented By:

SHARON D. SUBADAN | CITY MANAGER

ALTHEA PHILORD-BRADLEY | CFO

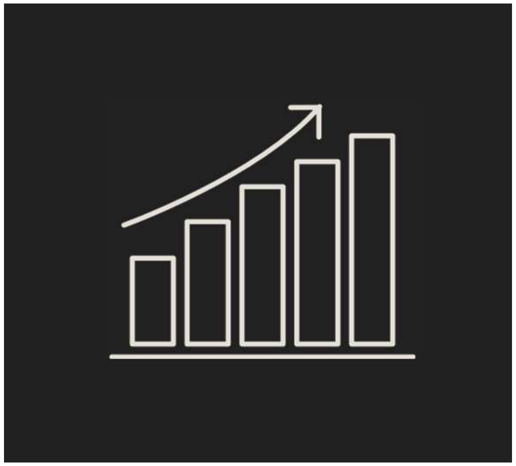
cityofsouthfultonga.gov

CITY MANAGER'S PROPOSED BUDGET



The consideration and approval of the operating budget is the single most important policy decision that the City Council makes annually.

The budget sets the vision of Council and reflects the needs of the community.



The budget provides a 12-month roadmap for the staff to follow.

FY27 BUDGET THEME

LET'S BUILD:
WE ARE UNDER CONSTRUCTION

BUILDING THE FOUNDATION OF THE CITY OF SOUTH FULTON

BUILDING ONTO FY26 INITIATIVES, A WORK IN PROGRESS

BUILDING FOR IMPACT IN 2027 IS THE VALUE PROPOSITION

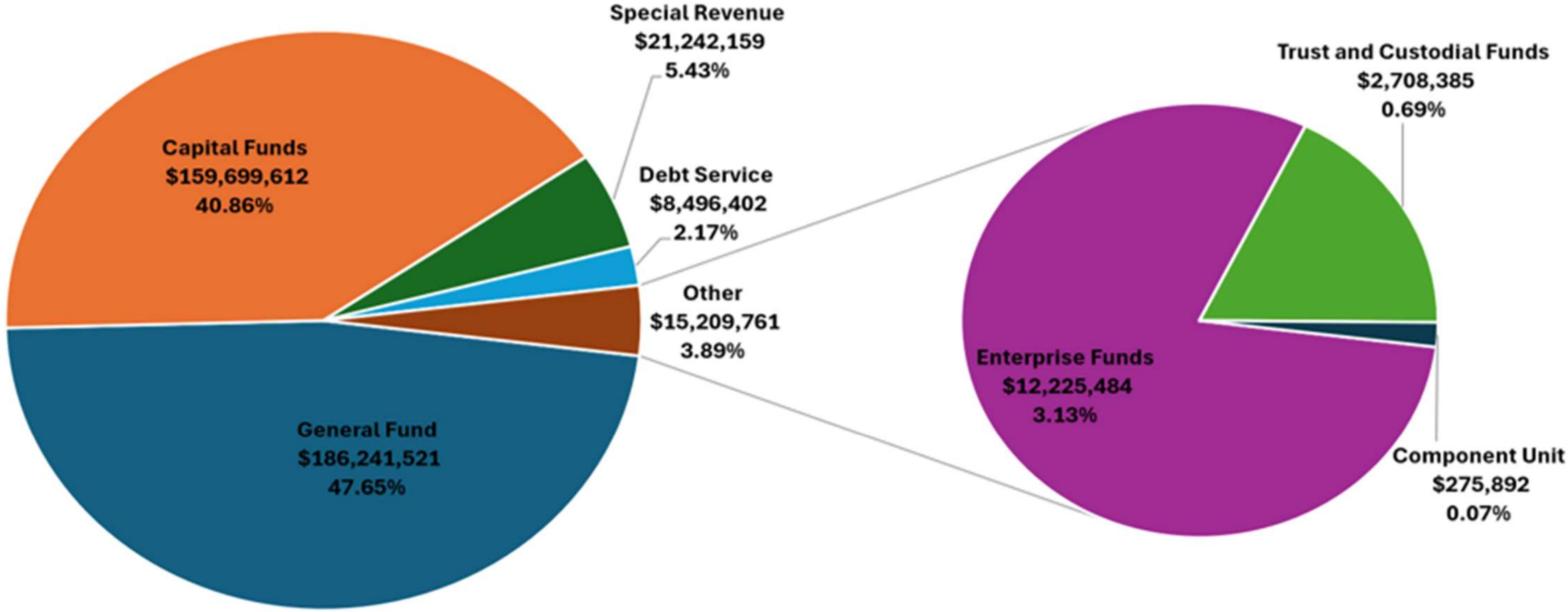
BUILDING FOR THE FUTURE: INVESTING IN OUR PARKS & FACILITIES

BUILDING A TEAM THAT CARES

CITYWIDE BUDGET

THE PROPOSED FISCAL YEAR 2027 BUDGET TOTALS

$ 390.8 MILLION



THE HIGHLIGHTS: $390,889,455

FY27 PROPOSED OPERATING BUDGET

General Fund Operating Budget	$ 186,241,521
Capital Projects Funds	159,699,612
Grand Total General Fund Operating and Capital Projects	**$345,941,133**
Total FY 2027 Budget Other Funds	$44,948,322
COSF Total 2027 Proposed Operating and Capital All Funds Budgets	**$390,889,455**

CITY OF South Fulton
A City on the RISE!

FY27 EXPENDITURES BY FUNCTION

Function	Adopted Budget FY2026	Amended Budget FY2026	Proposed Budget FY2027	Change	%
Public Safety	163,496,449	163,688,340	136,676,198	(27,012,142)	-16.5%
Public Works	77,401,159	78,512,186	85,972,393	7,460,207	9.5%
General Government	82,433,411	82,823,811	75,651,599	(7,532,212)	-9.1%
Culture/Recreation	26,971,908	27,064,908	25,521,528	(1,543,380)	-5.7%
Housing and Development	16,714,007	16,927,252	13,722,921	(3,204,331)	-18.9%
Solid Waste	9,502,440	9,778,601	11,487,461	1,708,860	17.5%
Judicial	979,406	979,406	1,016,041	36,635	3.7%
Transfers/Non-Departmental	48,143,629	48,143,629	40,841,314	(7,302,315)	-15.2%
Total All Functions	**$ 425,642,409**	**$ 427,918,133**	**$ 390,889,455**	**$ (37,028,678)**	**-8.7%**

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FY27 BUDGET HIGHLIGHTS

THE BASE BUDGET INCLUDES:

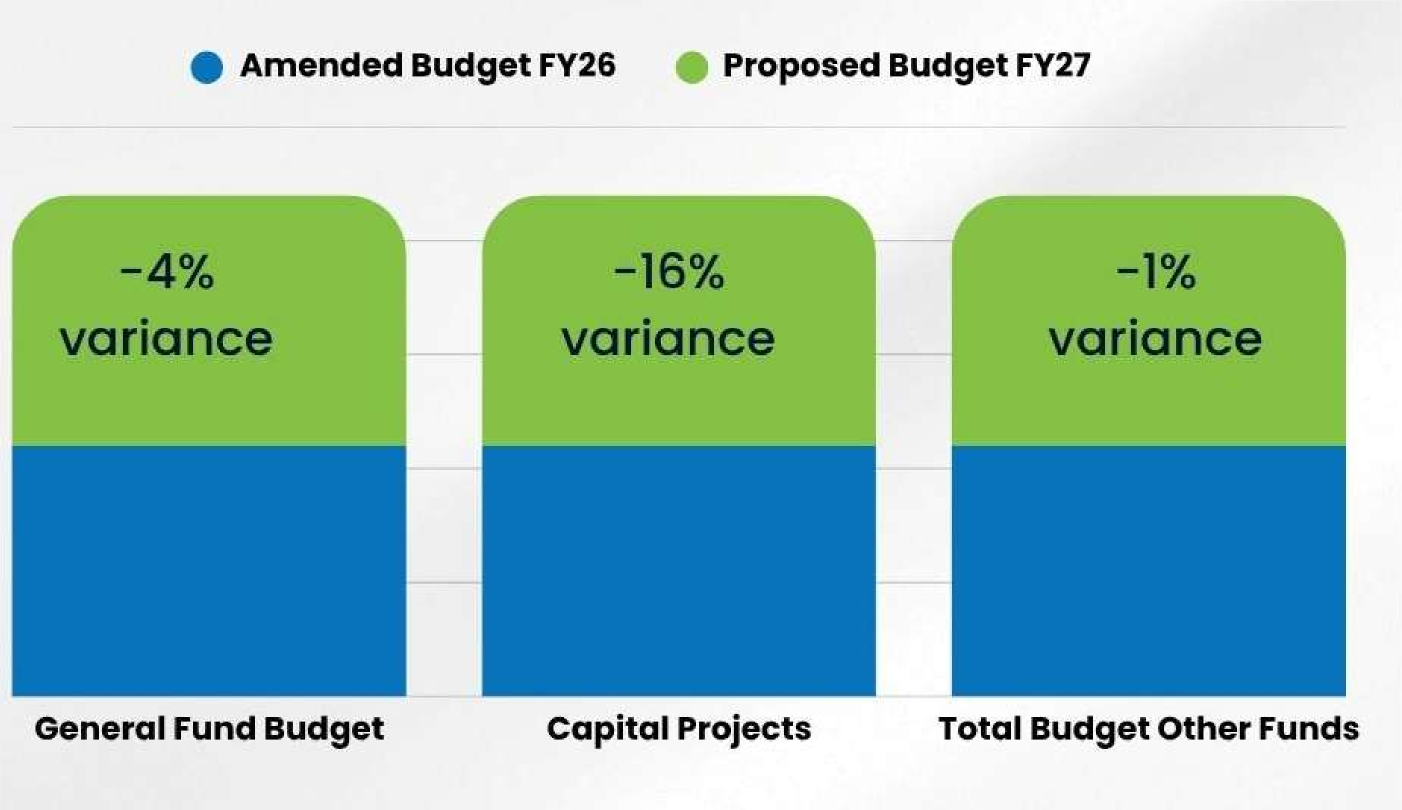
- NO CHANGE IN THE MILLAGE RATE
- Expenditures for continuing operation
- Expansion of the Business Licensing Team
- New Homeowner Housing Assistance

KEY INITIATIVES:

- GCIC Georgia Crime Information Center Positions
- 67% of Bond Proceeds for Construction

Building What We Started!

BUDGET COMPARISON FY26/FY27



Fund Type	Amended Budget FY2026	Proposed Budget FY2027	Variance	%
General Fund Budget	$ 193,678,868	$ 186,241,521	$ (7,437,347)	-4%
Capital Projects	189,634,073	159,699,612	(29,934,461)	-16%
Total Budget Other Funds	44,605,192	44,948,322	343,130	1%
Total	**427,918,133**	**$390,889,455**	**($37,028,678)**	**-9%**

TAX DIGEST

The digest has been **delayed** for several months, which directly impacts the final amounts currently being anticipated.

Impact of Tax Digest

TODAY

Any figures available should be viewed as preliminary, **not final.** They have not factored in the Digest, but will be updated upon receipt.

UPON RECEIPT

As updated information is received and the digest is finalized, some budget amounts may change—potentially up or down.

DON'T be alarmed

DO stay informed

PROPERTY TAX CREDIT

Homeowner Tax Relief Grant (HTRG) that is expected to save most Georgia homeowners about **$500** on their 2026 property taxes. The credit is part of a **$2 billion tax relief package** signed in March 2026.

New 2026 Senior Exemptions

AGE 65

Provides a **25%** reduction in assessed value for Fulton County School District property taxes only.

AGE 70

Provides a **50%** reduction in assessed value for Fulton County School District property taxes only.

NOTE: If you do not already have a homestead exemption, you must apply to benefit. For more information, visit: fultonassessor.org.

FY27 BUDGET

REVENUE

- Revenue Sources
- Historical Comparative Revenue Sources

EXPENSE

- Type
- Function

REVENUE SOURCES

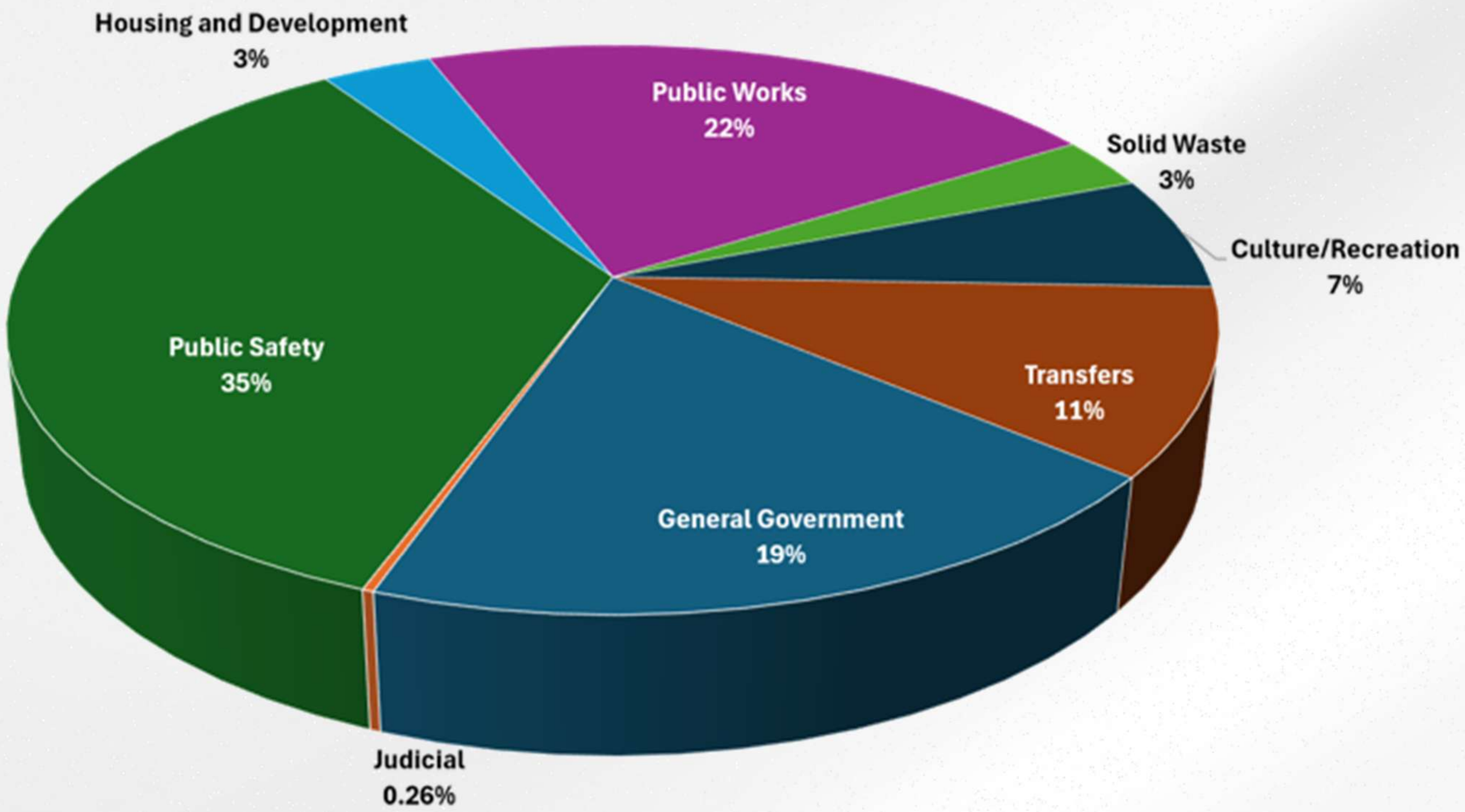
Revenue Type	Adopted Budget FY226	Amended Budget FY2026	Proposed Budget FY2027	Change	%
Operating Revenue					
Property Taxes	$ 65,451,753	$ 65,451,753	$ 67,928,950	$ 2,477,197	3.8%
Title Ad Valorem Taxes	3,532,000	3,532,000	3,668,762	136,762	3.9%
Franchise Taxes	8,438,000	8,438,000	8,438,000	-	0.0%
Local Option Sales and Use Taxes	37,880,000	37,880,000	39,958,097	2,078,097	5.5%
Transportation Special Purpose Local Option Sales Tax	22,646,300	22,646,300	27,745,654	5,099,354	22.5%
Business and Occupation Taxes	6,380,000	6,380,000	6,380,000	-	0.0%
Insurance Premium Tax	10,500,000	10,500,000	12,018,724	1,518,724	14.5%
Other Taxes	2,000,800	2,000,800	2,153,483	152,683	7.6%
License and Permits	4,821,800	4,821,800	5,686,008	864,208	17.9%
Intergovernmental Revenues	25,475,041	27,290,240	22,242,697	(5,047,543)	-18.5%
Charges for Services	10,403,850	10,403,850	12,210,583	1,806,733	17.4%
Fines and Forfeitures	3,700,000	3,700,000	5,886,150	2,186,150	59.1%
Investment Income, Contributions and Donations, Other Revenue	5,604,500	5,849,900	3,854,661	(1,995,239)	-34.1%
Proceeds from Bond Issuance	96,285,000	96,285,000	64,939,451	(31,345,549)	-32.6%
Total Operating Revenue	**$ 303,119,044**	**$ 305,179,643**	**$ 283,111,220**	**$ (22,068,423)**	**-7.3%**
Non-Operating Revenue					
Transfers IN	48,143,629	48,143,629	40,841,314	(7,302,315)	-15.2%
Budgeted Use of Reserves	74,379,736	74,594,861	66,936,921	(7,657,940)	-10.3%
Total City-Wide Revenue	**$ 425,642,409**	**$ 427,918,133**	**$ 390,889,455**	**$ (37,028,678)**	**-8.7%**

CITYWIDE EXPENSES

Function	Adopted Budget FY2026	Amended Budget FY2026	Proposed Budget FY2027	Change	%
Public Safety	163,496,449	163,688,340	136,676,198	(27,012,142)	-16.5%
Public Works	77,401,159	78,512,186	85,972,393	7,460,207	9.5%
General Government	82,433,411	82,823,811	75,651,599	(7,172,212)	-8.7%
Culture/Recreation	26,971,908	27,064,908	25,521,528	(1,543,380)	-5.7%
Housing and Development	16,714,007	16,927,252	13,722,921	(3,204,331)	-18.9%
Solid Waste	9,502,440	9,778,601	11,487,461	1,708,860	17.5%
Judicial	979,406	979,406	1,016,041	36,635	3.7%
Transfers/Non-Departmental	48,143,629	48,143,629	40,841,314	(7,302,315)	-15.2%
Total All Functions	**$ 425,642,409**	**$ 427,918,133**	**$ 390,889,455**	**$ (37,028,678)**	**-8.7%**

CITY OF South Fulton
A City on the RISE!

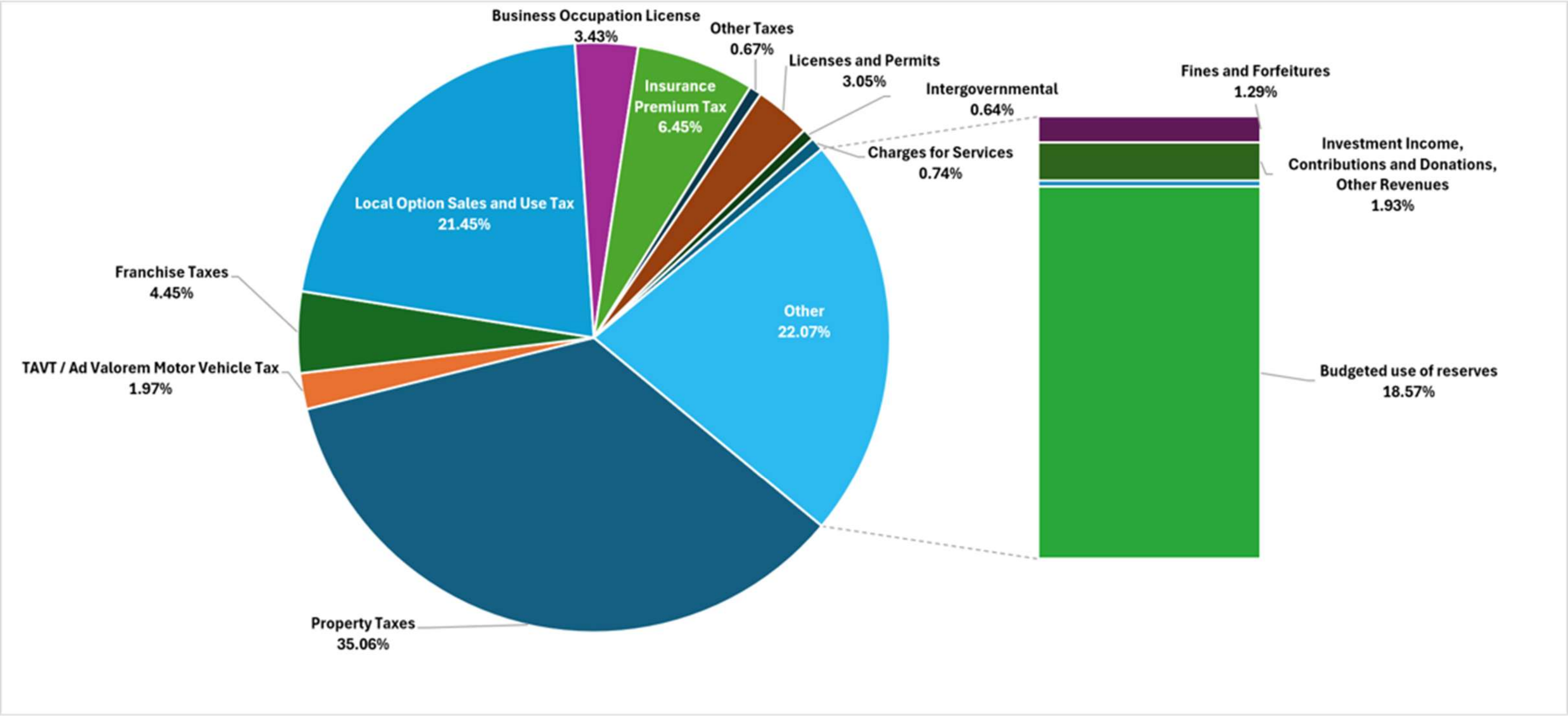
CITYWIDE EXPENSES



COMPARATIVE REVENUE ANALYSIS - GENERAL FUND

Revenue Type	Adopted Budget FY2026	Amended Budget FY2026	Proposed Budget FY2027	Change	%
Property Taxes	$ 62,920,220	$ 62,920,220	$ 65,305,050	$ 2,384,830	3.8%
TAVT / Ad Valorem Motor Vehicle Tax	3,532,000	3,532,000	3,668,762	136,762	3.9%
Franchise Taxes	8,288,000	8,288,000	8,288,000	-	0.0%
Local Option Sales and Use Tax	37,880,000	37,880,000	39,958,097	2,078,097	5.5%
Business Occupation License	6,380,000	6,380,000	6,380,000	-	0.0%
Insurance Premium Tax	10,500,000	10,500,000	12,018,724	1,518,724	14.5%
Other Taxes	1,276,100	1,276,100	1,251,742	(24,358)	-1.9%
Licenses and Permits	4,821,800	4,821,800	5,686,008	864,208	17.9%
Intergovernmental Revenues	1,200,000	1,200,000	1,200,000	-	0.0%
Charges for Services	1,167,150	1,167,150	1,379,283	212,133	18.2%
Fines and Forfeitures	1,300,000	1,300,000	2,399,150	1,099,150	84.6%
Investment Income, Contributions and Donations, Other Revenues	5,414,500	5,444,400	3,594,661	(1,849,739)	-34.0%
Transfer from Hotel Motel	702,959	702,959	520,000	(182,959)	-26.0%
Sub-total Operating Revenues	**145,382,729**	**145,412,629**	**151,649,477**	**6,236,848**	**4.3%**
Non-Operating Revenues					
Budgeted use of reserves	48,266,239	48,266,239	34,592,044	(13,674,195)	-28.3%
Total Revenue - General Fund	**$ 193,648,968**	**$ 193,678,868**	**$ 186,241,521**	**$ (7,437,347)**	**-3.8%**

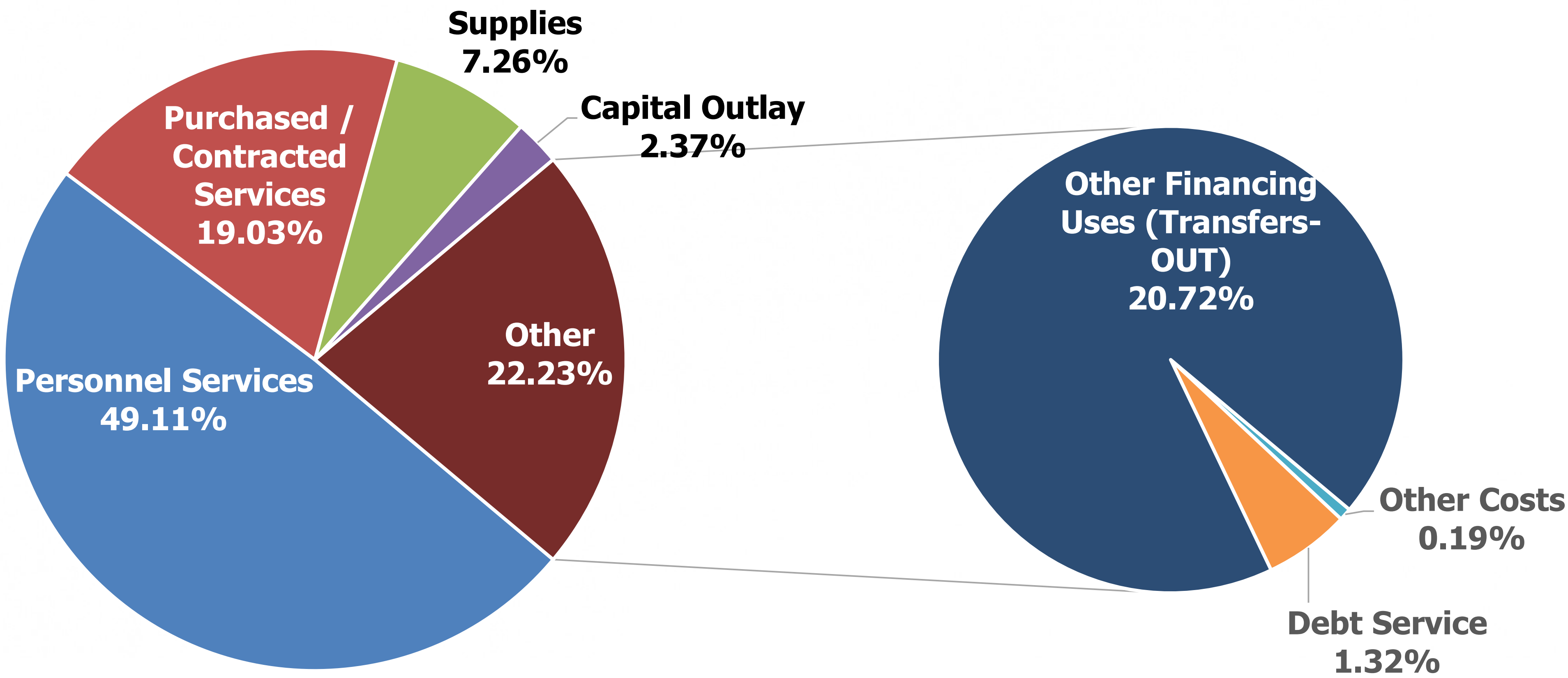
GENERAL FUND
REVENUE by Type



GENERAL FUND EXPENDITURE by Type

Expense Type	Adopted Budget FY2026	Amended Budget FY2026	Proposed Budget FY2027	Change	%
Personnel Services	$ 83,629,642	$ 83,634,459	$ 91,468,399	$ 7,833,940	9.4%
Purchased / Contracted Services	40,864,040	38,392,331	35,438,755	(2,953,576)	-7.7%
Supplies	13,712,492	14,712,031	13,525,524	(1,186,507)	-8.1%
Capital Outlay	6,599,851	8,091,573	4,406,224	(3,685,349)	-45.5%
Other Costs	250,000	261,500	350,000	88,500	33.8%
Debt Service	2,876,431	2,876,431	2,461,431	(415,000)	-14.4%
Other Financing Uses (Transfers-OUT)	45,710,544	45,710,544	38,591,188	(7,119,356)	-15.6%
Total General Fund Expense by Type	**$ 193,643,000**	**$ 193,678,868**	**$ 186,241,521**	**$ (7,437,347)**	**-3.8%**

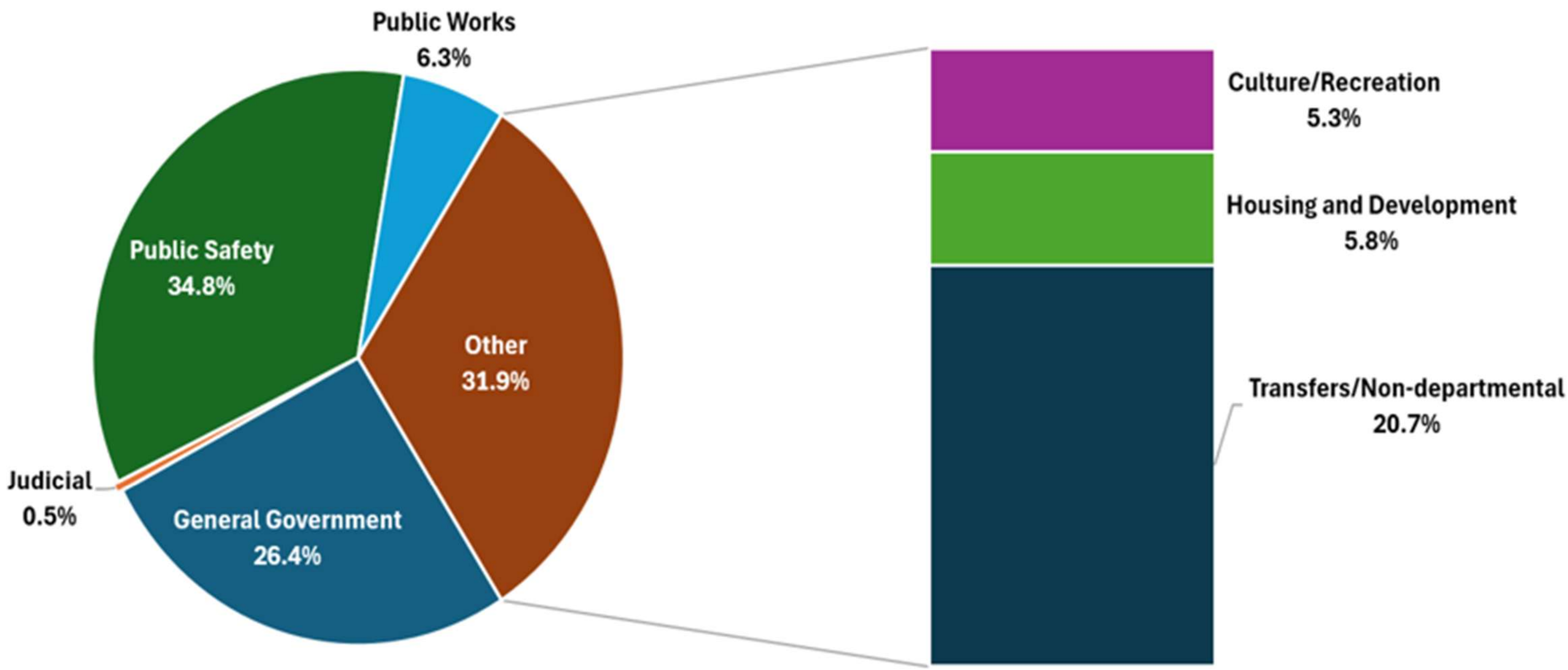
GENERAL FUND EXPENDITURE by Type



GENERAL FUND EXPENDITURE by Function

Function	Adopted Budget FY2026	Amended Budget FY2026	Proposed Budget FY2027	Change	%
General Government	$ 51,885,459	$ 51,893,859	$ 49,192,900	$ (2,700,959)	-5.2%
Judicial	979,406	979,406	1,016,041	36,635	3.7%
Public Safety	60,178,182	60,179,682	64,902,443	4,722,761	7.85%
Public Works	15,338,282	15,338,282	11,754,979	(3,583,303)	-23.4%
Culture/Recreation	9,364,798	9,384,798	9,942,561	557,763	5.9%
Housing and Development	10,192,297	10,192,297	10,841,409	649,112	6.4%
Transfers/Non-departmental	45,710,544	45,710,544	38,591,188	(7,119,356)	-15.6%
Total General Fund Expense Use by Function	**$ 193,648,968**	**$ 193,678,868**	**$ 186,241,521**	**$ (7,437,347)**	**-3.8%**

GENERAL FUND EXPENDITURE by Function



General Fund Transfers Out to Other Funds

General Fund Transfers Out to Other Funds		
Fund		**Amount**
206	Blighted Property Abatement Fund	1,000,000
215	E-911 Fund	2,000,000
250	Multiple Grants Fund	1,870,000
276	Public Arts Commission	180,000
355	Capital Improvements Plan	23,900,602
360	URA Debt Service	1,117,625
420	Public Safety Bonds Debt Service	7,378,777
555	Wolf Creek Amphitheatre	994,184
970	Downtown Development Authority (DDA)	150,000
	General Fund Transfers Out to Other Funds	**$ 38,591,188**

COMPARATIVE ANALYSIS – SPECIAL REVENUE

Fund	Adopted Budget FY2026	Amended Budget FY2026	Proposed Budget FY2027	Change	%
Special Revenue Funds					
Blighted Property Abatement Fund	1,000,000	1,000,000	1,000,000	-	0.0%
Tree Fund Non-refundable Escrow Fund	1,708,385	1,708,385	1,708,385	-	0.0%
Confiscated Assets Fund	175,000	175,000	162,000	(13,000)	-7.4%
Trayvon Wilkens Memorial Pedestrian Fund	1,600,000	1,600,000	1,600,000	-	0.0%
School Zone Traffic Camera Fund	3,258,164	3,258,164	3,676,949	418,785	12.9%
E-911 Fund	2,000,000	2,000,000	2,000,000	-	0.0%
American Rescue Plan Act (ARPA) Fund	1,724,199	1,724,199	283,955	(1,440,244)	-83.5%
Multiple Grant Fund	6,014,613	7,534,285	6,933,488	(600,797)	-8.0%
Tax Allocation District Fund (TAD)-Eastside	1,631,800	1,631,800	1,631,800	-	0.0%
Tax Allocation District Fund (TAD)-Westside	992,100	992,100	992,100	-	0.0%
Hotel Motel Tax Fund	724,700	724,700	901,741	177,041	24.4%
Public Arts Commission Fund	201,741	201,741	201,741	-	0.0%
Downtown Development Authority (DDA) Fund	150,000	150,000	150,000	-	0.0%
Total Special Revenue Funds	**$ 21,180,702**	**$ 22,700,374**	**$ 21,242,159**	**$ (1,458,215)**	**-6.4%**

City of South Fulton
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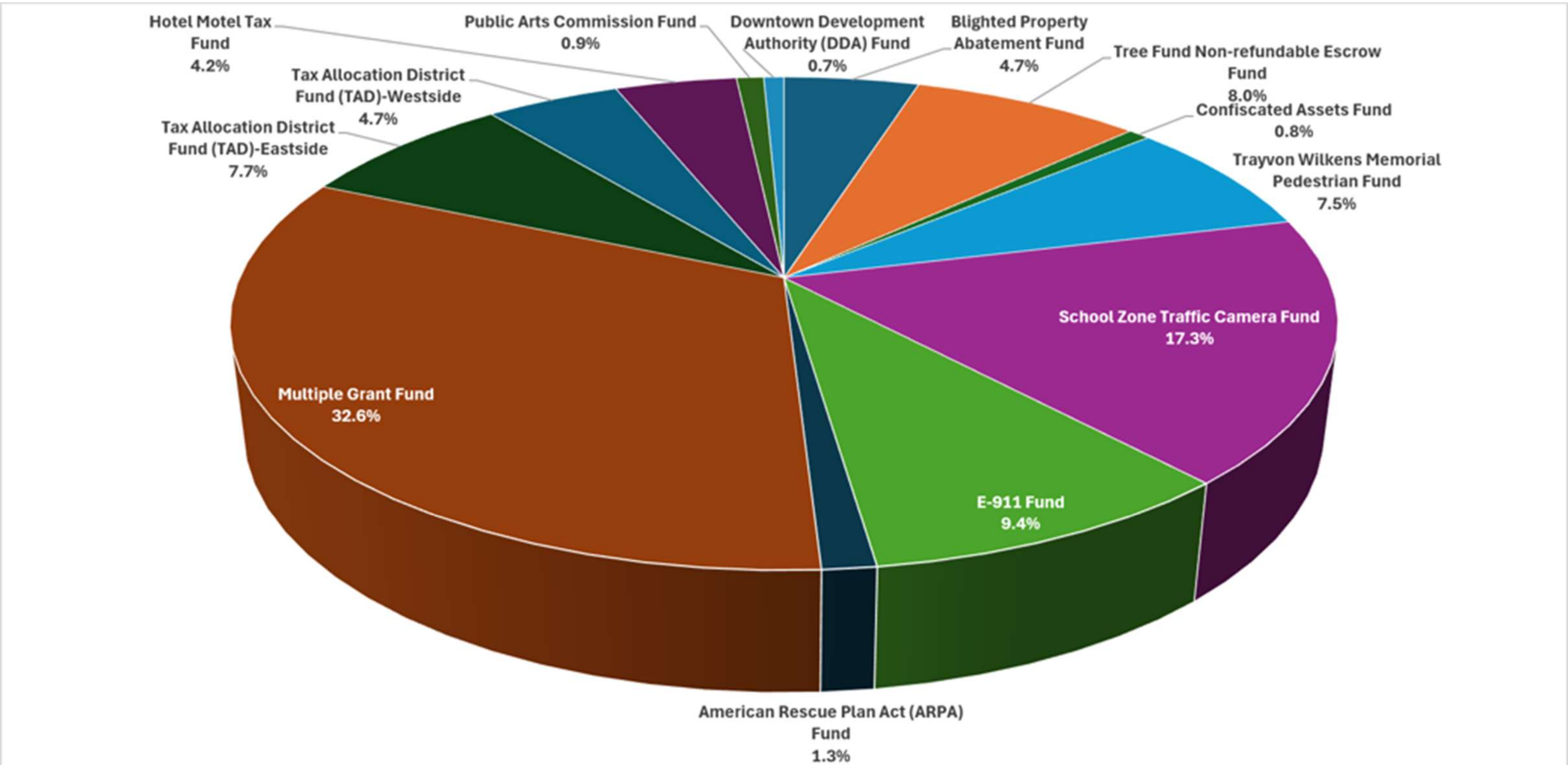
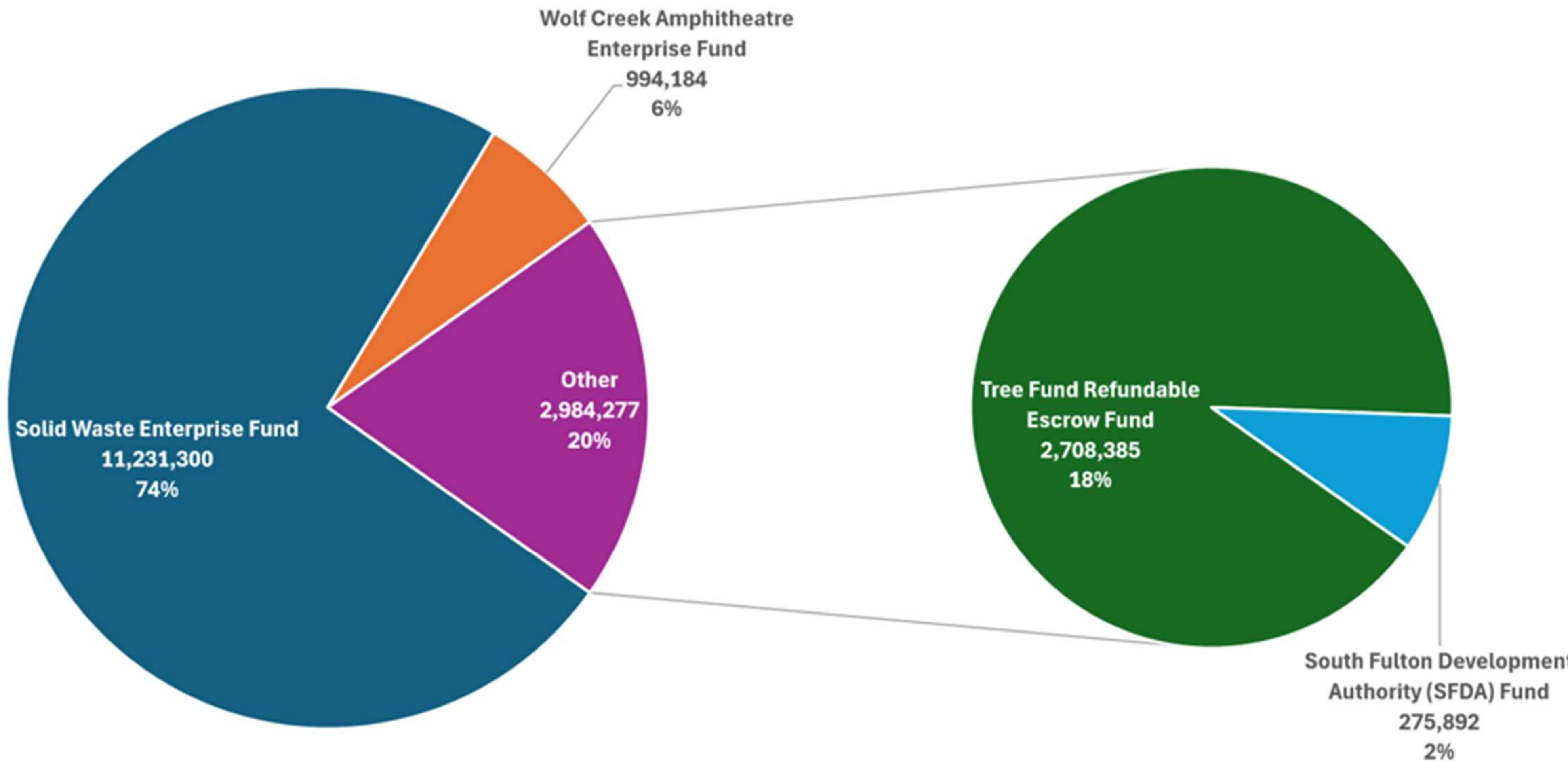
COMPARATIVE ANALYSIS
SPECIAL REVENUE



COMPARATIVE ANALYSIS
ENTERPRISE FUNDS

Fund	Adopted Budget FY2026	Amended Budget FY2026	Proposed Budget FY2027	Change	%
Enterprise Funds					
Solid Waste Enterprise Fund	$ 9,502,440	$ 9,502,440	$ 11,231,300	$ 1,728,860	18.2%
Wolf Creek Amphitheatre Enterprise Fund	938,902	938,902	994,184	55,282	5.9%
Total Enterprise Funds	**$10,441,342**	**$10,441,342**	**$12,225,484**	**$1,784,142**	**17.1%**
Trust and Custodial Funds					
Tree Fund Refundable Escrow Fund	$6,530,726	$6,530,726	$2,708,385	$(3,822,341)	-58.5%
Total Trust and Custodial Funds	**6,530,726**	**6,530,726**	**2,708,385**	**(3,822,341)**	**-58.5%**
Component Unit					
South Fulton Development Authority (SFDA) Fund	-	215,125	275,892	60,767	28.2%
				-	
Total All Funds	**$ 425,642,409**	**$ 427,918,133**	**$ 390,889,455**	**$ (37,028,678)**	**-8.7%**

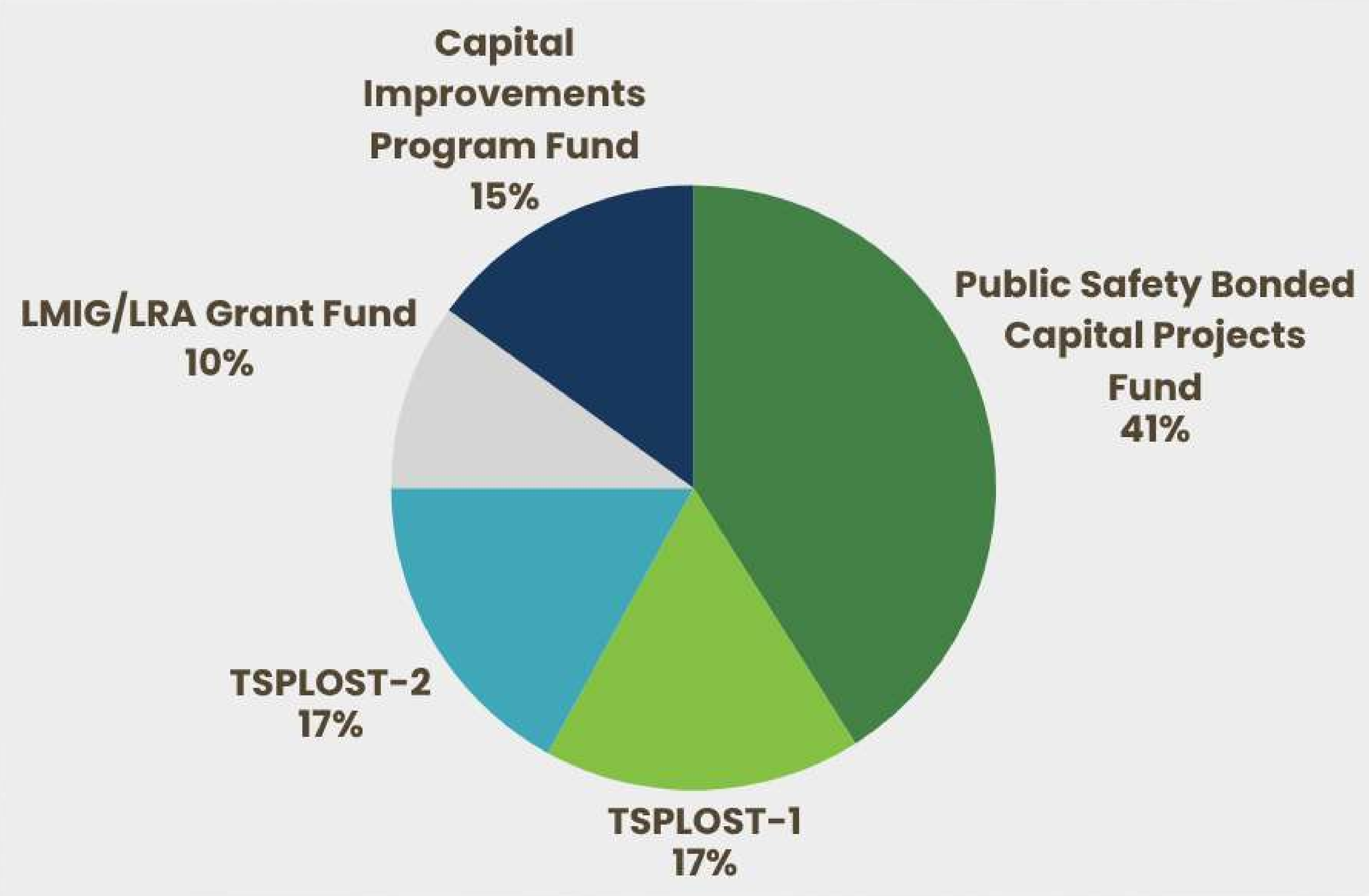
COMPARATIVE ANALYSIS
ENTERPRISE FUNDS



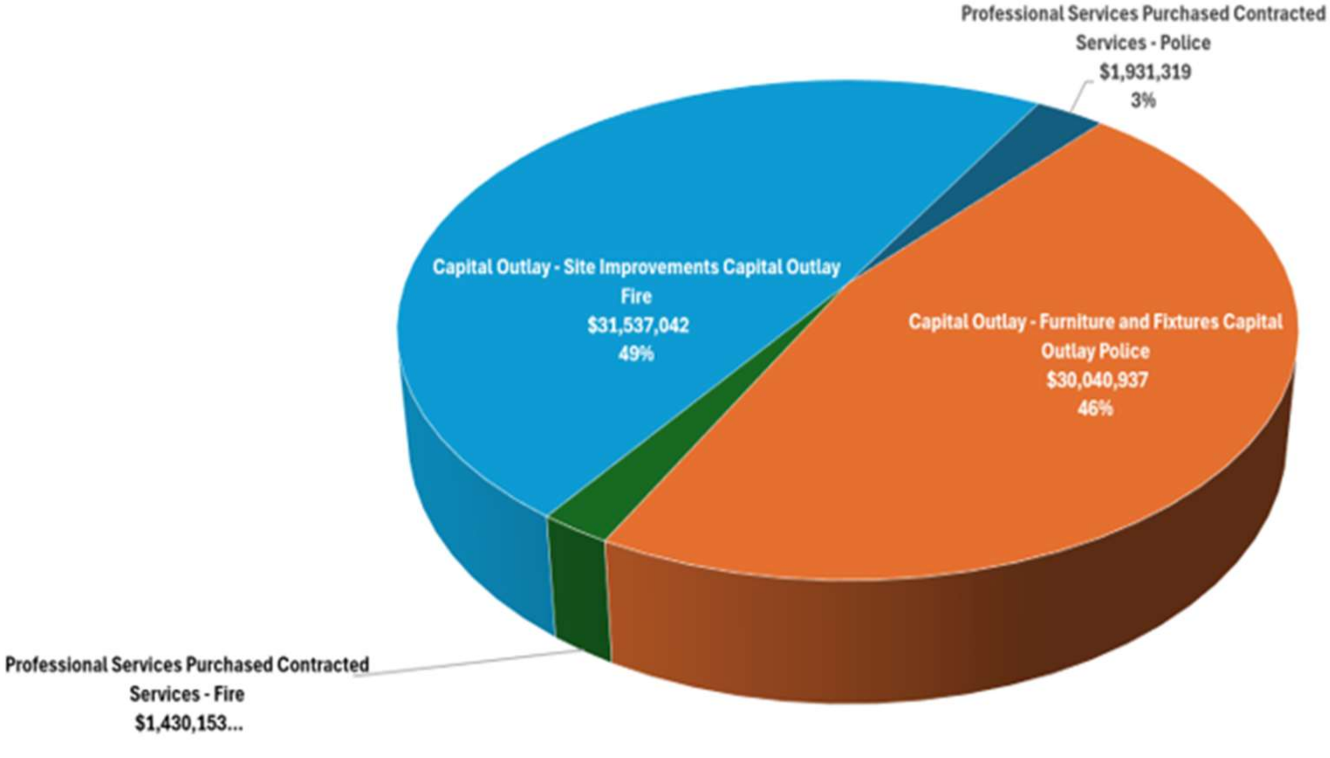
COMPARATIVE REVENUE ANALYSIS
CAPITAL FUNDS AND DEBT SERVICE

Fund	Adopted Budget FY2026	Amended Budget FY2026	Proposed Budget FY2027	Change	%
Capital Projects Funds					
TSPLOST-1	$ 16,921,500	$ 16,921,500	$ 27,408,651	$ 10,487,151	62.0%
TSPLOST-2	22,646,300	22,646,300	27,745,654	5,099,354	22.5%
LMIG/LRA Grant Fund	18,326,301	18,837,328	15,705,254	(3,132,074)	-16.6%
Capital Improvements Plan Fund	34,943,945	34,943,945	23,900,602	(11,043,343)	-31.6%
Public Safety Bonded Capital Projects	96,285,000	96,285,000	64,939,451	(31,345,549)	-32.6%
Total Capital Projects Funds	**$ 189,123,046**	**$ 189,634,073**	**$ 159,699,612**	**$ (29,934,461)**	**-16%**
Debt Service Funds					
URA Bond Fund (Debt Service)	$ 1,117,625	$ 1,117,625	$ 1,117,625	$ -	0.0%
Debt Service Funds	3,600,000	3,600,000	7,378,777	3,778,777	105.0%
Total Debt Service Funds	**$ 4,717,625**	**$ 4,717,625**	**$ 8,496,402**	**$ 3,778,777**	**80.1%**

COMPARATIVE ANALYSIS – CAPITAL FUNDS



FY2027 PUBLIC SAFETY CAPITAL IMPROVEMENT PLAN $64,939,451



Public Safety CIP Fund	Proposed Budget FY2027
Police Department	$ 31,972,256
Fire Department	$ 32,967,195
Total Public Safety CIP	**$ 64,939,451**

5-YEAR CAPITAL IMPROVEMENT PLAN ALL FUNDS - TOTAL COST OF YEAR 3: $88,840,053

Fiscal Year	Adopted Budget FY2025	Adopted Budget FY2026	Proposed Budget FY2027	FY2027-2028	FY2028-2029	Total
Expenses by Department						
Information Technology	$ -	$ 525,370	$ 336,000	$ -	$ -	$ 971,880
Facilities	6,881,549	17,652,677	11,372,475	24,084,500	40,440,000	100,431,201
General Services	4,936,571	-	-	4,510,000	3,510,000	12,956,571
Police Department	6,595,701	-	50,000	-	-	6,645,701
Fire Department	4,836,233	2,659,790	41,300	-	-	7,537,323
Public Works	-	617,000	-	-	-	617,000
Parks and Recreation	6,480,000	12,775,000	12,100,827	12,500,000	5,500,000	49,355,827
Cultural Affairs	2,900,000	714,108	-	5,000,000	5,000,000	13,614,108
Wolf Creek	750,000	-	-	1,500,000	1,500,000	3,750,000
Public Safety CIP						
Police Department Headquarters	-	46,417,848	31,972,256	-	-	78,390,104
Fire Department Headquarters	-	47,867,152	32,967,195	-	-	80,834,347
Debt Administration	-	2,000,000	-	-	-	2,000,000
Total by Funding	**$ 33,380,054**	**$ 131,228,945**	**$ 88,840,053**	**$ 47,594,500**	**$ 55,950,000**	**$ 357,104,062**

FY27 CAPITAL IMPROVEMENT PLAN YEAR 3: $23.9M

Capital Improvement Project	Proposed Budget FY2027
Cedar Grove Community Building	$ 7,950,807
Municipal Court Interior Buildout	$ 6,496,766
Campbell Road Welcome Center Renovations	$ 2,575,699
Welcome All Park Baseball Concessions and Restrooms	$ 1,500,000
Creel Park Boundary Fence	$ 1,250,000
Trust for Public Land - Land Acquisition	$ 1,000,000
CAB First Floor Renovation	$ 800,000
Old National Park Renovations	$ 675,000
Facility Modernization	$ 591,300
Trammell Crow Park Walking Track	$ 575,000
Access Controls and Security Cameras	$ 336,000
Welcome All Cooling System	$ 150,000
Total	**$ 23,900,572**

TRANSPORTATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (T-SPLOST)

What is the TSPLOST?

A .75 cents Transportation Special Purpose Local Option Sales Tax collected for financing transportation projects.

For FY27, the budget includes:

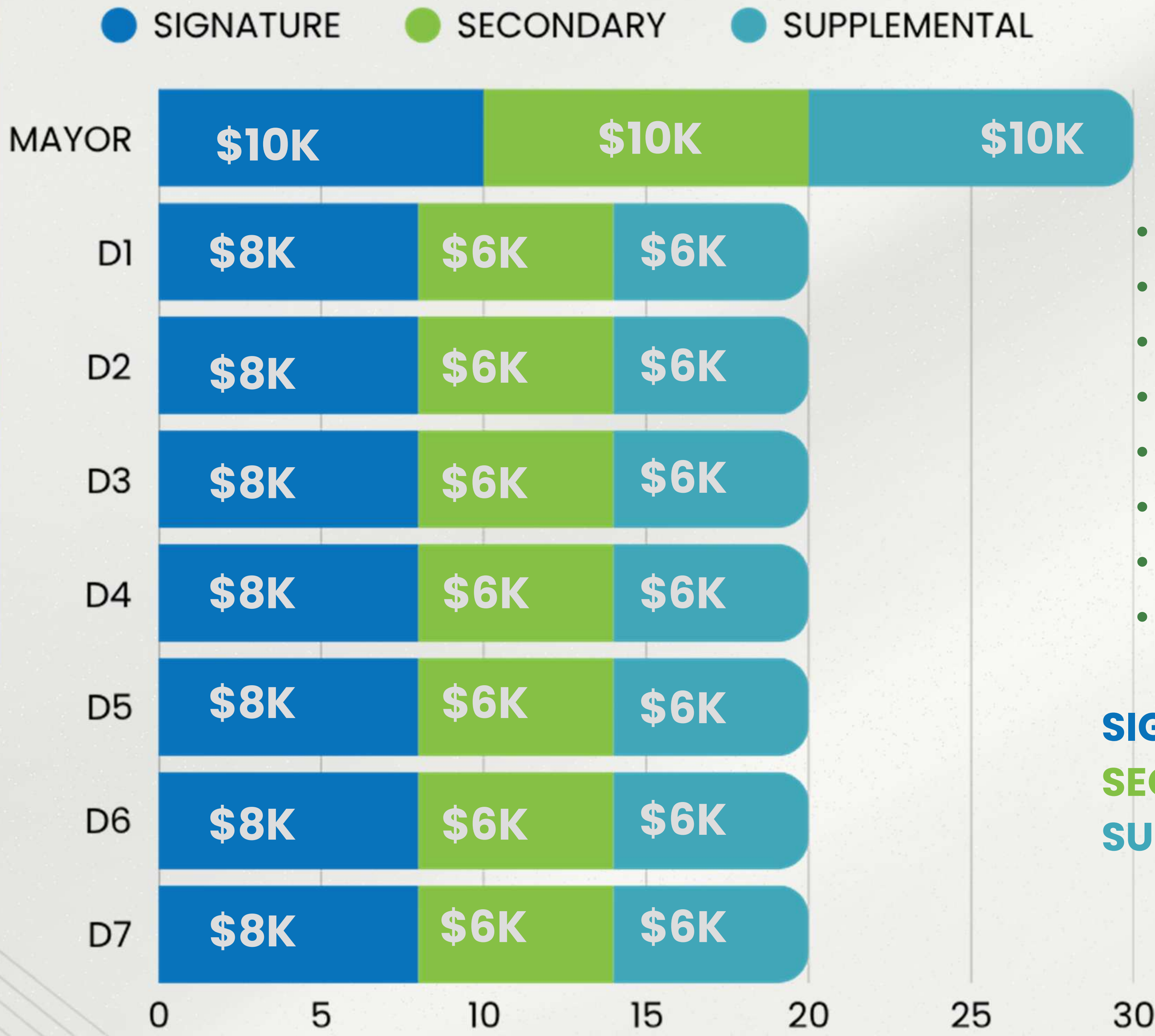
- **Operations and Safety Improvements - $17,649,378**
- **Maintenance and Safety Improvements - $37,504,927**

TOTAL TSPLOST PROJECTS FY27: $55,154,305

FY27 TSPLOST PROJECTS

PROJECT NAME	TYPE
New Hope Road	Sidewalks
Old Fairburn Road @ Union Road	Intersection Improvements
Flat Shoals Road	Signal Upgrades & ATMS
Fairburn Road Bridge Over N Utoy Creek - Phase II	Upgrades
2026 Resurfacing	Resurfacing
Cochran Road over Camp Creek	Bridge
Fulton Industrial Boulevard & Cascade Intersection and Pedestrian Improvements	Intersection and Sidewalks
Enon Road at Stonewall Tell Road	Intersection Improvements
Welcome All Road at Scarborough Road	Intersection Improvements
Welcome All Road at Jailette Road	Intersection Improvements
Stonewall Tell Road at Jones Rd/Pittman Road	Intersection Improvements
Butner Road Over Camp Creek	Bridge
Butner Road at Camp Creek	Intersection Improvements

FY27 PROPOSED MAYOR AND COUNCIL EVENTS



CITYWIDE INVESTMENT $170K

- MAYOR – $30K
- D1 – $20K
- D2 – $20K
- D3 – $20K
- D4 – $20K
- D5 – $20K
- D6 – $20K
- D7 – $20K

SIGNATURE – $66K
SECONDARY – $52K
SUPPLEMENTAL – $52K

FY27 BUDGET MEETINGS

DATE	TIME	MEETING DESCRIPTION
Monday, August 17 - Wednesday, August 19	6 pm	City-wide Budget Conversations SW Arts Center (Monday) Fire Station 6 (Tuesday) Burdett Park (Wednesday)
Tuesday, August 25, 2026	4 pm	City Manager's Proposed Budget Presentation to Mayor and Council
Tuesday, August 25 - September 22, 2026	7 pm	Conduct 1st Public Hearing – Proposed Budget
Tuesday, August 25- September 22, 2026	–	Council Official Review of Proposed Budget
Tuesday, September 22, 2026	7 pm	Conduct 2nd Public Hearing of Proposed Budget
Tuesday, September 22, 2026	7 pm	Adoption of Proposed Budget

QUESTION AND ANSWER SESSION

Thank You For Your Attention

cityofsouthfultonga.gov

470-552-4311

Sharon D. Subadan
City Manager

Althea Philord-Bradley
Chief Financial Officer

CITY OF South Fulton
A City on the RISE!

CITY OF SOUTH FULTON
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