



FY2011 Budget Presentation May 25, 2010

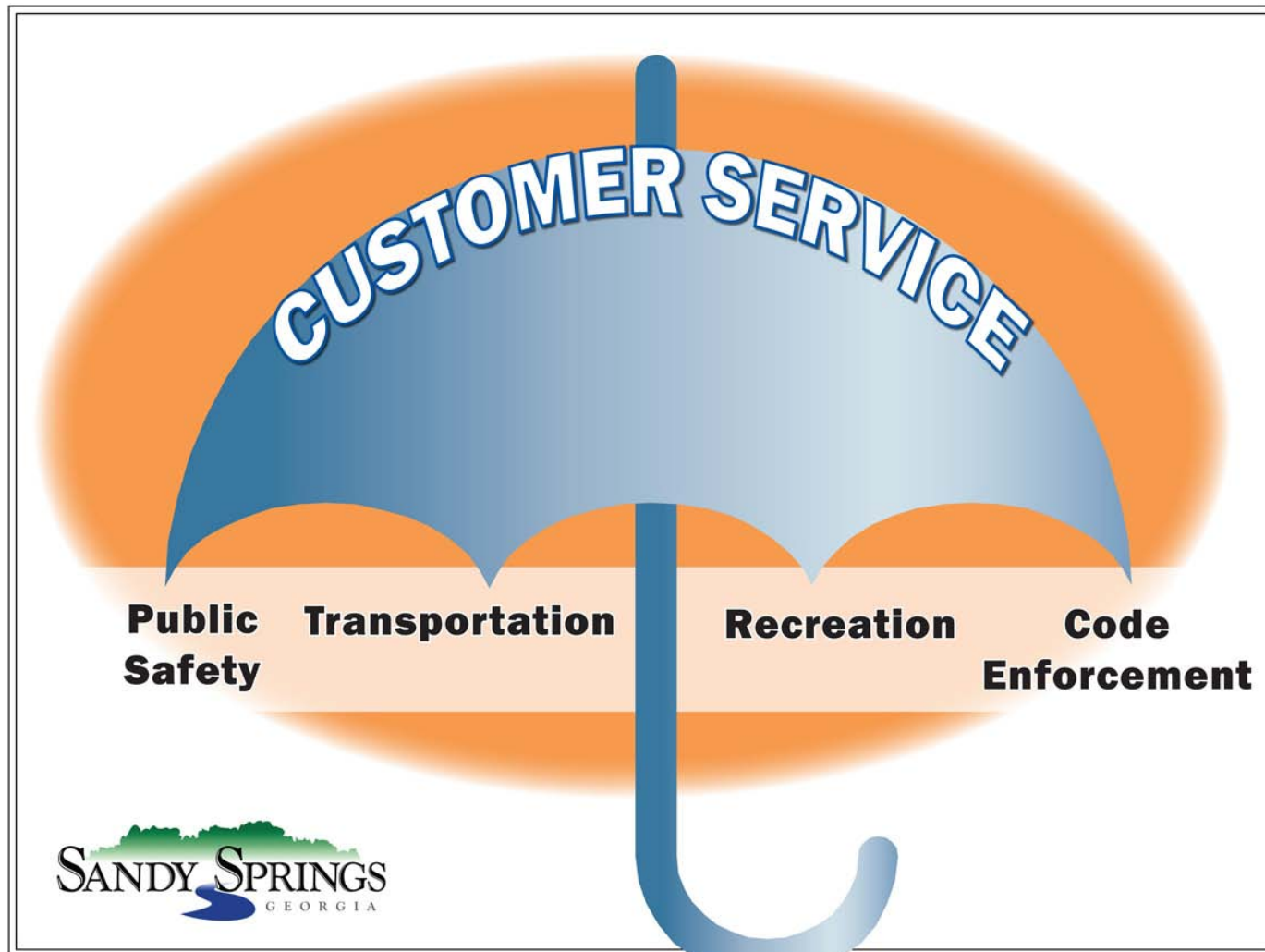
John McDonough, City Manager

FY2011 Budget Calendar

- ➔ **May 25 5:00pm City Council Budget Presentation (Proposed Budget)**
- ➔ **June 1 6:00pm 1st Public Budget Hearing**
- ➔ **June 15 6:00pm Final Public Budget Hearing & Adoption**
- ➔ **TBD 1st Public Hearing on Millage Rate**
- ➔ **TBD 2nd Public Hearing on Millage Rate**
- ➔ **TBD 3rd Public Hearing on Millage Rate and Adoption**



Review of Council's Adopted Priorities



Budget Goals for FY2011

- ➔ **Continue to enhance Public Safety capabilities**
- ➔ **Ensure financial stability**
- ➔ **Address capital deficiencies that exist city wide by investing fund balance into transportation, parks and facilities capital improvement program**
- ➔ **Continue to leverage the flexibility of the public private partnership model by scaling resources to meet projected demand for services**



Budget Highlights for FY2011

- Enhancement of public safety services
- Budget includes \$11.96M for the Capital Improvement Program
- City facilities land acquisition \$3.5M
- Capital contingency \$2.5M
- E-911 Center operation \$915k
- Police Fleet Replacement Program \$880k
- Citywide Software Acquisition \$600k
- Continued EMS subsidy for enhanced service \$450k
- Information/IT Services \$250k
- Community Appearance Program \$225k
- Park Facility Maintenance Program \$200k



Update 2010 Gross Digest Status

- ⇒ **The Value in Disputes must be below 3% in order to finalize the 2010 Digest,**
 - The Tax Assessor expects this to be accomplished within the next two weeks
- ⇒ **Once completed, they will submit the 2010 Digest to the Department of Revenue to receive the required Letter of Authorization to proceed to lift the TCO;**
 - Once lifted, they will compile and release the estimated 2010 Digest calculation
- ⇒ **Special meeting for Millage Rate Adoption**



In the News...

⇒ **Fulton County to begin mailing Assessment Notices**

“Ninety percent of the notices will show a reduction in value. Because of new state regulations we have to include foreclosures and bank sales, and that, along with the downturn in the economy, is a major factor in the decreasing property values.”

Fulton County Chief Appraiser Burt Manning on Fulton County Web site

⇒ **Homeowners File Lawsuit To Halt Fulton Property Tax Bills**

ATLANTA -- A group of taxpayers filed a lawsuit this afternoon accusing Fulton County of overbilling thousands of homeowners. The suit asks a judge to keep the county from sending out its tax bills until the correct property values are determined.

WSB-TV, May 13, 2010



FY2011 General Fund Budget Summary

Revenue	\$77,926,141
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Expenditures	83,068,402
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Use of Fund Balance	\$5,142,261
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Anticipated Amount For FY11 Capital

June 30, 2009 Fund Balance	\$24,946,264
<i>Add: Projected FY10 Revenue</i>	87,022,468
<i>Less: Projected FY10 Expenditures</i>	(86,801,738)
<i>Less: Target Fund Balance (25%)</i>	(20,000,000)
UNDESIGNATED FUND BALANCE	5,166,994
<i>Add: General Fund 2011 Contribution</i>	11,992,739
<i>Add: Capital Reserve</i>	1,681,474
TOTAL AMOUNT AVAILABLE FOR CAPITAL	18,841,207
<i>Less: Land Acquisition</i>	(3,500,000)
<i>Less: Capital Contingency</i>	(2,500,000)
TOTAL AVAILABLE FOR ALLOCATION	\$12,841,207



FY2011 Allocations to Capital Projects

Capital Project Budget	\$17,960,000
General Fund Transfer	(16,700,000)
Use of Capital Reserve	(1,260,000)
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Total	\$ 0



General Fund Revenues (Excluding Fund Balance)

Revenue Description	2011 Budget	Percent
Real/Personal Property Tax	\$27,186,474	34.9%
Local Option Sales Tax	19,250,000	24.7%
Business & Occupational Tax	8,000,000	10.3%
Franchise Fees	8,279,253	10.6%
Insurance Premium Tax	4,318,642	5.5%
All Other ¹	10,891,772	14.0%
Grand Total	\$77,926,141	100%

¹All Other is comprised primarily of Municipal Court, \$4,500,000; Alcoholic Beverage license and Excise tax \$1,544,965; Motor Vehicle Tax \$1,144,028; Hotel/Motel Tax \$940,152; and Recreation Fees \$504,405.

[Revenue History](#)



Revenue FY2010 vs. FY2011

	2010 Projected Actual	2011 Budget	Variance
Property Taxes	\$30,893,720	27,186,474	(3,707,246)
Local Option Sales Tax	20,276,882	19,250,000	(1,026,882)
Business & Occupational Tax	10,147,915	8,000,000	(2,147,915)
Franchise Fees	8,440,214	8,279,253	(160,961)
Insurance Premium Taxes	4,756,465	4,318,642	(437,823)
Other Revenues	12,507,270	10,891,772	(1,615,499)
Total Revenues	\$87,022,468	\$77,926,141	(\$9,096,327)



General Fund Expenditures by Category

Expenditure Description	2011 Budget	Percent
Public Safety	\$28,319,010	34.1%
Government Services Contracts	24,850,000	29.9%
Capital Improvement Program	16,700,000	20.1%
All Other Departments ¹	9,059,392	10.9%
Public Works	2,715,000	3.3%
Recreation and Parks	1,425,000	1.7%
Grand Total	\$83,068,402	100%

¹All Other Departments includes City Council, City Manager, Finance, Legal, Municipal Court, General Administration and Contingencies.



Expenditures FY2010 vs. FY2011

	2010 Projected Actual	2011 Budget	% Change
City Council	153,948	153,289	-0.43%
City Manager	713,988	696,511	-2.45%
Contingency	1,735,000	1,700,000	-2.02%
General Operations	1,878,475	2,449,116	30.38%
Finance	376,069	1,211,937	222.26%
Legal	708,000	808,000	14.12%
Facilities & Buildings	1,520,400	1,550,200	1.96%
City Clerk	606,386	145,484	-76.01%
Municipal Court	420,500	709,315	68.68%
Police	16,851,352	16,364,423	-2.89%
Fire	9,726,641	9,909,027	1.88%
Emergency Services	1,491,000	1,628,600	9.23%
Public Works	2,234,365	2,715,000	21.51%
Recreation	997,500	1,325,000	32.83%
Community Development	52,500	52,500	0.00%
Anne Frank Park	160,000	100,000	-37.50%
Capital Contribution	23,681,842	16,700,000	-29.48%
Government Services Contracts	26,442,660	24,850,000	-6.02%
Total General Fund:	89,750,626	83,068,402	-7.45%



General Fund Expenditures Contingency Detail

Description	2011 Budget
Salary Adjustment	\$400,000
Business Audit Settlement	300,000
Fire Department	300,000
Police Department	300,000
Matching Grants	250,000
City Manager Contingency	150,000
Grand Total	\$1,700,000



Public Safety Enhancements



- **Update Public Safety Radio Infrastructure**
- **Community Policing Program to include an Explorer Program and Citizens on Patrol**
- **Implement first round of the vehicle replacement program by replacing 34 police vehicles**
- **Fire Hydrant Inspection Program to cover the inventory and inspection of the City's 3,000 fire hydrants**
- **Lucas Chest Compression Systems for each rescue unit and quints to improve victims chance of survival in cardiac arrest**
- **Replacement of personal protective equipment of 35 sets of fire fighter turn out gear**



FY2011 Capital Priority Projects

Property Acquisition	\$3,500,000	18.6%
Capital Contingency	2,500,000	13.9%
Pavement Management/Resurfacing	2,500,000	13.9%
Sidewalks Program	1,850,000	10.3%
Stormwater Maintenance	1,800,000	10.0%
Morgan Falls Road	1,500,000	8.4%
Heritage Bluestone	1,500,000	8.4%
Abernathy Park Project	500,000	2.8%
Intersection Improvement Program	500,000	2.8%
Bridge Program	500,000	2.8%
Gymnastics Facility	500,000	2.8%
Chattahoochee River Bridge/Roswell Road	360,000	2.0%
Traffic Management System	250,000	1.4%
Lost Corners Preserve	200,000	1.2%
Total	\$17,960,000	100.0%



FY2011 Other Funds

	FY09 Actual Revenues	FY10 Projected Revenues	FY11 Budgeted Revenues
Confiscated Assets Fund	314,679	156,500	450,000
Emergency 911 Fund	0	2,250,000	2,843,861
Federal Grant Fund	2,770,853	700,000	1,668,027
Community Development Block Grant	0	584,487	1,227,615
Donations Fund	17,397	28,000	87,794
Hotel/ Motel Fund	3,692,621	3,365,000	3,291,848
Capital Projects Fund¹	30,238,187	25,000,000	65,298,921
Impact Fee Fund	85,003	26,000	144,976
Stormwater Management Fund	1,800,000	1,787,000	2,775,872

¹Capital Projects Fund includes all unspent capital contributions from all sources since fund inception.

