

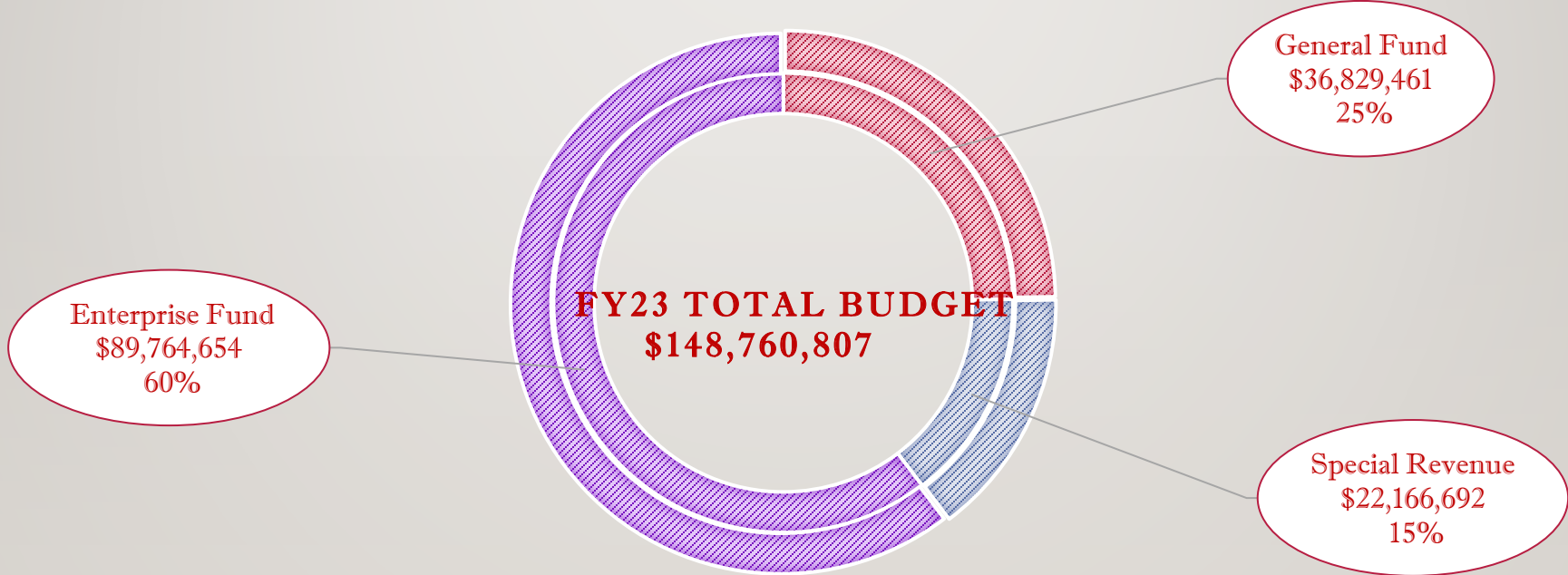
CITY OF COLLEGE PARK

BUDGET IN BRIEF

BUDGET 101

ADOPTED BUDGET FY2022-2023

FY2022-2023 ADOPTED BUDGET



Fiscal Year – A period of time lasting one year but not necessarily starting at the beginning of the calendar year.

The City’s Fiscal Year begins every July 1st and ends on June 30th of the following year.

LIST OF FUNDS

The General Fund is the main fund of the City. It pays for all City activities related to providing central government services.

- Examples of departments which fall under the general fund:
 - Mayor & Council
 - City Manager
 - City clerk
 - Finance / Information Technology/HR
 - Police & Fire
 - Recreation & Cultural Arts
 - Streets/ building & grounds
 - Economic Development
 - Inspections

Special Revenue Funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services and capital projects.

- Examples of funds which fall under special revenue funds:
 - Hotel/Motel fund
 - Car rental tax fund
 - T-SPLOST fund
 - MOST Fund
 - SPLOST fund
 - Tax allocation district fund
 - E-911 fund
 - Grant Funds

LIST OF FUNDS – CONT'D

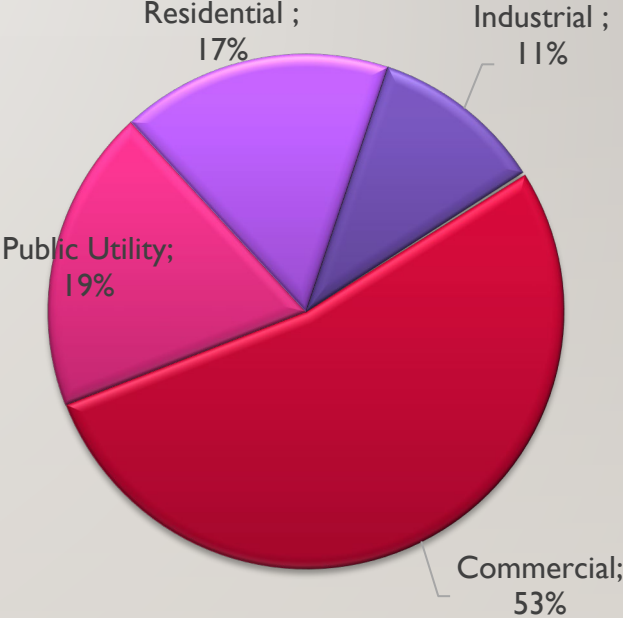
- **Enterprise Funds** account for operations that are financed and operated in a manner similar to private business enterprises-- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
 - Examples of funds which fall under enterprise funds:
 - Water/Sewer fund
 - Electric fund
 - Golf Course
 - Sanitation fund
 - Convention Center
 - Gateway Arena
 - FAA
 - BIDA
 - Storm Water Utility

GENERAL FUND REVENUE TOP SIX LARGEST REVENUE SOURCES

1. **Property Taxes - -\$14,058,000 (38.17%)**

A property tax or millage rate is an ad valorem tax on the value of a property, usually levied on real estate. The tax is levied by the governing authority of jurisdiction in which the property is located. Below is a pie chart illustrating the distribution of taxes levied by property type.

Taxable Value by Property Class



GENERAL FUND REVENUE – CONT'D

TOP SIX LARGEST REVENUE SOURCES

2. Operating Transfers – In - \$6,555,627 (17.80%)

Operating Transfers In specifically identifies the transfer of resources from one fund/account to another made to support the normal level of operations of the receiving fund/account.

3. Local Option Sales Tax Fulton/Clayton County - \$5,130,317 (13.93%)

A local option sales tax is a special-purpose tax implemented and levied at the city or county level. A local option sales tax is often used as a means of raising funds for specific local or area projects, such as improving area streets and roads, or refurbishing a community's downtown area.

4. Business License - \$3,122,000 (8.48%)

Business license is an annual regulatory permit for the privilege of conducting business within the City. This license is issued after a business has complied with applicable local, state and federal requirements and has paid the annual gross receipts tax, applicable fees and assessments.

5. Insurance Premium Tax- \$1,247,865 (3.39%)

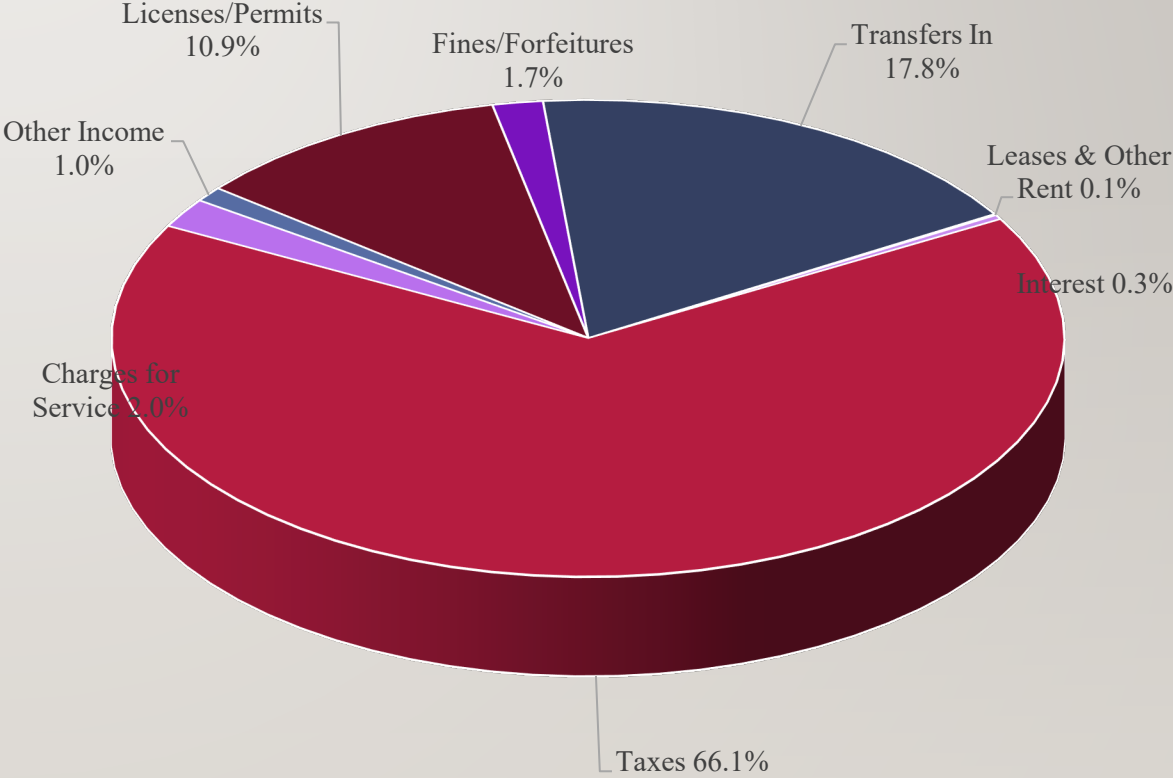
Premium taxes are imposed as a percentage of insurance premiums collected on individuals, property, or risks in the state. States typically impose a premium tax instead of an income tax on insurance companies.

6. Electric Franchise Fees - \$1,256,496 (3.41%)

Franchise fees usually is calculated on a percentage of the revenues derived from sales of electricity to customers in the franchise territory. A franchise fee generally is imposed in lieu of licenses or permits that otherwise would be required.

GENERAL FUND REVENUE BY SOURCES

GENERAL FUND SUMMARY BUDGET DESCRIPTION	2021-2022 AMENDED	2022-2023 ADOPTED	% CHANGE from 2022-23
TAX REVENUE	\$ 21,644,349	\$ 24,358,873	12.54%
CHARGES FOR SERVICES	376,820	738,000	95.85%
OTHER INCOME	2,112,345	373,275	-82.33%
LICENSES/PERMITS	3,760,000	4,032,000	7.23%
FINES & FORFEITURES	625,000	629,311	0.69%
LEASES & OTHER RENT	31,125	31,375	0.80%
INTERGOVERNMENTAL	1,365,019	-	-100.00%
INTEREST	105,500	111,000	5.21%
OPERATING TRANSFERS IN	7,662,672	6,555,627	-14.45%
TOTAL REVENUE	\$ 37,682,830	\$ 36,829,461	-2.26%



GENERAL FUND EXPENDITURES

YOUR TAX DOLLARS AT WORK

- Your property taxes represent 38% of General Fund revenues. This diagram shows what each dollar pays for. The narrative for each category highlights select goals and objectives identified as priorities for FY2022-2023, there are other revenue sources that also support these General Fund expenditures.



GENERAL FUND EXPENDITURES – CONT'D

YOUR TAX DOLLARS AT WORK



Public Safety - \$0.58

- Ensure the most effective delivery of public safety services and awareness to the community.
- Retain open lines of communication with the community remains vital to our public safety mission.
- Reduce incidence and severity of emergencies and provide the highest level of protection possible.
- Provide effective, timely and efficient emergency response to all areas in the City of College Park.



General Government - \$0.20

- Promote policies, procedures, codes and ordinances to maintain a fiscally sound and progressive City.
 - Provides efficient and effective delivery of City services to the citizens of College Park.
 - Continue implementation of the College Park Strategic Plan.
- Provides support to municipal administration, oversees the issuance of occupation tax certificates,



Parks & Recreation - \$0.09

- Improve the cleanliness and appearance of all city parks.
- Install seasonal flowerbeds throughout the city parks and install new mulch to all city playground areas.



Public Works - \$0.07

- Provides leadership, direction and customer service support for all Divisions in Public Works.
- Manage City Water and Wastewater operations to provide safe/reliable services and maintain compliance with all federal and state requirements. *(There are multiple divisions under Public Works that are covered by separate enterprise funds.)*



Community Development - \$0.03

- Provide assistance on planning, zoning, building, engineering, and economic development matters.
- Encourage high quality development through rational, thoughtful, and realistic decision-making.
- Develop implementation plans and funding strategies for the Spring Road LCI study and South Cobb Drive STP study.



Inspections - \$0.01

- Encourages a safe and healthy environment for the citizens of College Park by enforcing building, zoning, housing and environment ordinances.
- Help all citizens and commercial businesses achieve their goals in compliance with the city codes.
- Maintain a high level of customer service and increase training certifications.



Engineering- \$0.01

- Provide timely review of all Site Plans concerning all Engineering issues.
- Ensure the City complies with all mandates of Storm Water Management.
- Provides quality and timely inspections.

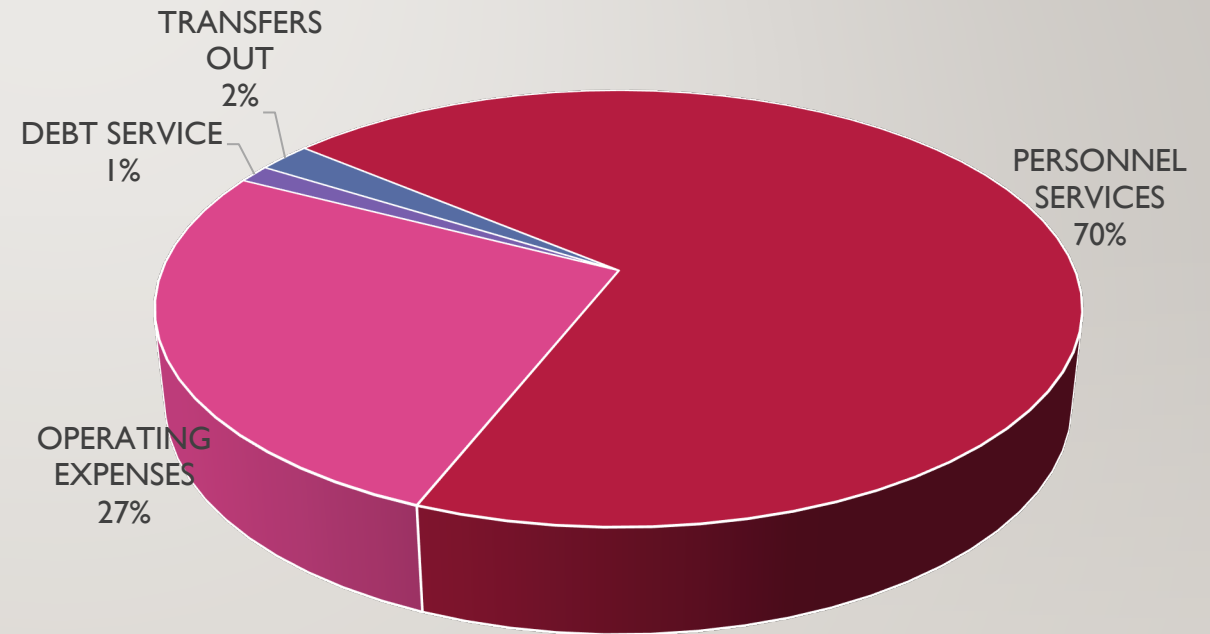


Debt Service - \$0.01

- Payment of \$172,563 for the capital lease of Motorola radio equipment for the Police Department (2016-2017).
- Payment of \$143,389 for the capital lease of a Fire Truck (2018-2019).
- Payment of \$172,149 for the capital lease of a Fire Truck (2017-2018).

GENERAL FUND SUMMARY BUDGET DESCRIPTION	2021-2022 AMENDED	2022-2023 ADOPTED	% CHANGE from 2022-23
PERSONNEL SERVICES	\$18,422,724	\$25,750,861	39.78%
OPERATING EXPENSES	12,730,834	9,784,059	-23.15%
CAPITAL OUTLAY	5,186,458	-	-100.00%
DEBT SERVICE	492,414	488,102	-0.88%
TRANSFERS OUT	850,400	806,439	-5.17%
TOTAL EXPENDITURES	\$37,682,830	\$36,829,461	-2.26%
GENERAL FUND SUMMARY DEPARTMENT BUDGET	2021-2022 AMENDED	2022-2023 ADOPTED	% CHANGE from 2022-23
Legislative	\$ 990,675	\$ 930,525	-6.07%
Executive	2,001,141	1,730,407	-13.53%
Financial Administration	360,692	448,228	24.27%
Accounting	499,144	526,110	5.40%
Business License	106,000	92,138	-13.08%
Purchasing	86,987	100,023	14.99%
Information Technology	1,268,619	1,393,893	9.87%
Human Resources	836,759	696,063	-16.81%
Public Information	371,611	430,525	15.85%
Engineering	454,568	528,532	16.27%
Municipal Court	480,874	584,000	21.45%
Police Administration	2,462,935	2,597,651	5.47%
Police Investigations	1,443,509	1,397,140	-3.21%
Police Patrol	7,779,228	8,565,599	10.11%
Corrections	470,387	500,498	6.40%
Fire Administration	826,999	900,278	8.86%
Fire Suppression	6,810,244	6,990,083	2.64%
Emergency Medical Service	738,580	248,198	-66.40%
Public Works Administration	79,557	83,448	4.89%
Highways & Streets	1,176,676	889,812	-24.38%
Building & Grounds	1,261,097	1,433,462	13.67%
Recreational Administration	486,685	434,097	-10.81%
Recreation Programs	1,824,043	1,901,298	4.24%
Recreation Facilities	1,719,809	1,050,593	-38.91%
Parks	-	-	0.00%
Inspections	913,314	569,192	-37.68%
Economic Development	468,856	733,285	56.40%
Main Street Development	168,267	217,944	29.52%
Multi Departmental	745,174	50,000	-93.29%
Transfers Out	850,400	806,439	-5.17%
TOTAL EXPENDITURES	\$37,682,830	\$36,829,461	-2.26%

GENERAL FUND DEPARTMENTS & TOTAL EXPENDITURES BY USE



*2021-2022 personnel services amendment budget excludes, \$2.9 million reclassified to ARPA grant fund & over 80 positions frozen.

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUND SUMMARY	2021-2022	2022-2023	% Change
BUDGET DESCRIPTION	AMENDED	ADOPTED	from 2022-23
PERSONNEL SERVICES	\$ 3,726,922	\$ 795,415	-78.66%
OPERATING EXPENSES	3,551,103	5,508,719	55.13%
CAPITAL OUTLAY	3,379,647	3,474,391	2.80%
TRANSFERS OUT	14,357,638	12,388,167	-13.72%
TOTAL EXPENDITURES	25,015,310	22,166,692	-11.39%
SPECIAL REVENUE FUND SUMMARY	2021-2022	2022-2023	% CHANGE
DEPARTMENT BUDGET	AMENDED	ADOPTED	from 2022-23
Confiscated Drugs	\$ 10,000	\$ 10,000	0.00%
State Drug	121,400	14,000	-88.47%
E911 Communications	952,379	958,414	0.63%
CDBG Grants	825,900	-	-100.00%
Grants	565,751	-	-100.00%
ARPA Grants	2,970,463	-	-100.00%
SPLOST	249,060	799,000	0.00%
TSPLOST	2,268,247	2,775,391	22.36%
TAD-Tax Allocation	340,290	375,000	10.20%
GICC Special District	410,050	642,095	56.59%
Hospitality	11,242,732	12,754,683	13.45%
Car Rental Tax	5,059,038	3,838,109	-24.13%
TOTAL EXPENDITURES	\$ 25,015,310	\$ 22,166,692	-11.39%

SPECIAL REVENUE FUND SUMMARY	2021-2022	2022-2023	% Change
BUDGET DESCRIPTION	AMENDED	ADOPTED	from 2022-23
TAX REVENUE	\$ 18,110,379	\$ 20,033,326	10.62%
OTHER INCOME	373,280	778,380	108.52%
OPERATING TRANSFERS IN	840,999	580,134	-31.02%
INTERGOVERNMENTAL	4,100,214	-	-
BUDGET CARRY FORWARD	1,590,438	774,852	-51.28%
TOTAL REVENUE	\$ 25,015,310	\$ 22,166,692	-11.39%
SPECIAL REVENUE FUND SUMMARY	2021-2022	2022-2023	% CHANGE
DEPARTMENT BUDGET	AMENDED	ADOPTED	from 2022-23
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Car Rental Tax	5,059,038	3,838,109	-24.13%
TOTAL REVENUE	\$ 25,015,310	\$ 22,166,692	-11.39%

ENTERPRISE FUNDS

ENTERPRISE FUND SUMMARY	2021-2022	2022-2023	% Change
BUDGET DESCRIPTION	AMENDED	ADOPTED	from 2022-2023
TAX REVENUE	\$ 2,398,147	\$ 2,436,491	1.60%
CHARGES FOR SERVICES	64,176,842	69,763,798	8.71%
COMMISSIONS	237,000	291,000	22.78%
LEASES & OTHER RENTALS	4,348,168	4,619,914	6.25%
INTERGOVERNMENTAL REVENUE	-	800,000	-
OTHER INCOME	1,318,729	3,161,606	139.75%
INTEREST INCOME	10,001	3,000	-70.00%
OPERATING TRANSFERS IN	8,424,099	8,608,845	2.19%
SALES	33,500	80,000	138.81%
TOTAL REVENUE	\$ 80,946,486	\$89,764,654	10.89%
ENTERPRISE FUND SUMMARY	2021-2022	2022-2023	% CHANGE
DEPARTMENT BUDGET	AMENDED	ADOPTED	from 2022-2023
Water/Sewer Fund	\$ 9,038,468	\$ 9,822,856	8.68%
Electric Fund	39,507,401	43,845,855	10.98%
Golf Course	492,363	627,805	27.51%
Sanitation Fund	3,204,400	3,749,340	17.01%
Convention Center	9,744,264	10,822,558	11.07%
Gateway Arena	6,248,634	6,436,304	3.00%
FAA	3,306,000	3,562,746	7.77%
BIDA	8,462,044	9,473,078	11.95%
Storm Water Utility	942,912	1,424,112	<u>51.03%</u>
TOTAL REVENUE	\$ 80,946,486	\$89,764,654	10.89%

ENTERPRISE FUND SUMMARY	2021-2022	2022-2023	% Change
BUDGET DESCRIPTION	AMENDED	ADOPTED	from 2022-2023
PERSONNEL SERVICES	\$ 8,853,703	\$10,557,748	19.25%
OPERATING EXPENSES	13,637,101	15,101,778	10.74%
COST OF SALES	41,211,771	41,144,370	-0.16%
CAPITAL OUTLAY	3,634,039	7,004,144	92.74%
DEBT SERVICE	8,445,163	8,450,701	0.07%
TRANSFERS OUT	5,164,709	7,505,913	<u>45.33%</u>
TOTAL EXPENSES	\$ 80,946,486	\$89,764,654	10.89%
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BUDGET TIMELINE

Departments forward completed budgets submissions to the Finance and Accounting Department for review.

City Manager's and Department Heads conduct Budget workshop sessions with the Mayor and Council on preliminary budget. City obtains feedback from general public and employees.

Mayor and Council adoption of the budget

January

March

May

February

April

June

Department Directors are provided with information on their department budget submissions and due dates.

City Manager's and Department Directors meet to review budget submissions.

1st Public Hearing on the adoption of the proposed budget.

QUESTIONS?

- WHERE CAN I FIND A COPY OF THE BUDGET IN BRIEF DOCUMENT?
 - THE BUDGET IN BRIEF DOCUMENT CAN BE LOCATED ON THE CITY'S WEBSITE AT WWW.COLLEGE PARKGA.COM .