

DRAFT

POPULAR
ANNUAL
FINANCIAL
REPORT
FOR FISCAL YEAR
2018

CITY OF MILTON, GEORGIA





Welcome to the City of
MILTON
ESTABLISHED 2006



PAPER

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Report to the Citizens and Stakeholders of Milton

CORE VALUES

- Respect
- Excellence
- Integrity
- Responsiveness
- Collaboration
- Knowledge
- Bold Leadership

We are pleased to present the City of Milton's first Popular Annual Financial Report (PAFR) for the fiscal year ended September 30, 2018. The City of Milton continuously strives to provide the highest level of financial reporting and transparency. This document is the newest addition to our reporting series, and it is formulated to be a user-friendly version of the Comprehensive Annual Financial Report (CAFR) which is published on an annual basis.

The CAFR is a detailed account of the City's financial activities for the fiscal year and includes financial statements, notes, schedules, and statistics. The CAFR has been prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by Mauldin & Jenkins, LLC. The CAFR received an unmodified or "clean" audit opinion. Current year and prior reports can be found on the City's website at www.cityofmiltonga.us or by contacting the Finance Department at 678-242-2500.

Within the Popular Annual Financial Report (PAFR) we have provided an overview of the financial highlights as well as some of the major initiatives accomplished by Team Milton throughout fiscal year 2018. Please note that the PAFR may depart from GAAP standards for simplicity to combine or summarize data. For a complete picture of the City's financial story, please refer to the annual Budget Book and the CAFR. Non-financial information regarding the City's annual accomplishments may also be found in the Annual Report also available on the City's website.

As stewards of your tax dollars, our primary goal is to maintain a fiscally sound City. It is our intent that this PAFR provides insight and a greater understanding of the financial activities and health of the City while exhibiting a clear picture of where your tax dollars are being spent.

Thank you for your interest, and as always, please feel free to contact us if you have any questions, comments, or suggestions at info@cityofmiltonga.us.

Respectfully Submitted,



Bernadette Harvill
Finance Director



Steven Krokoff
City Manager



OUR MISSION

We take responsibility together to provide the best quality of life to those we serve.

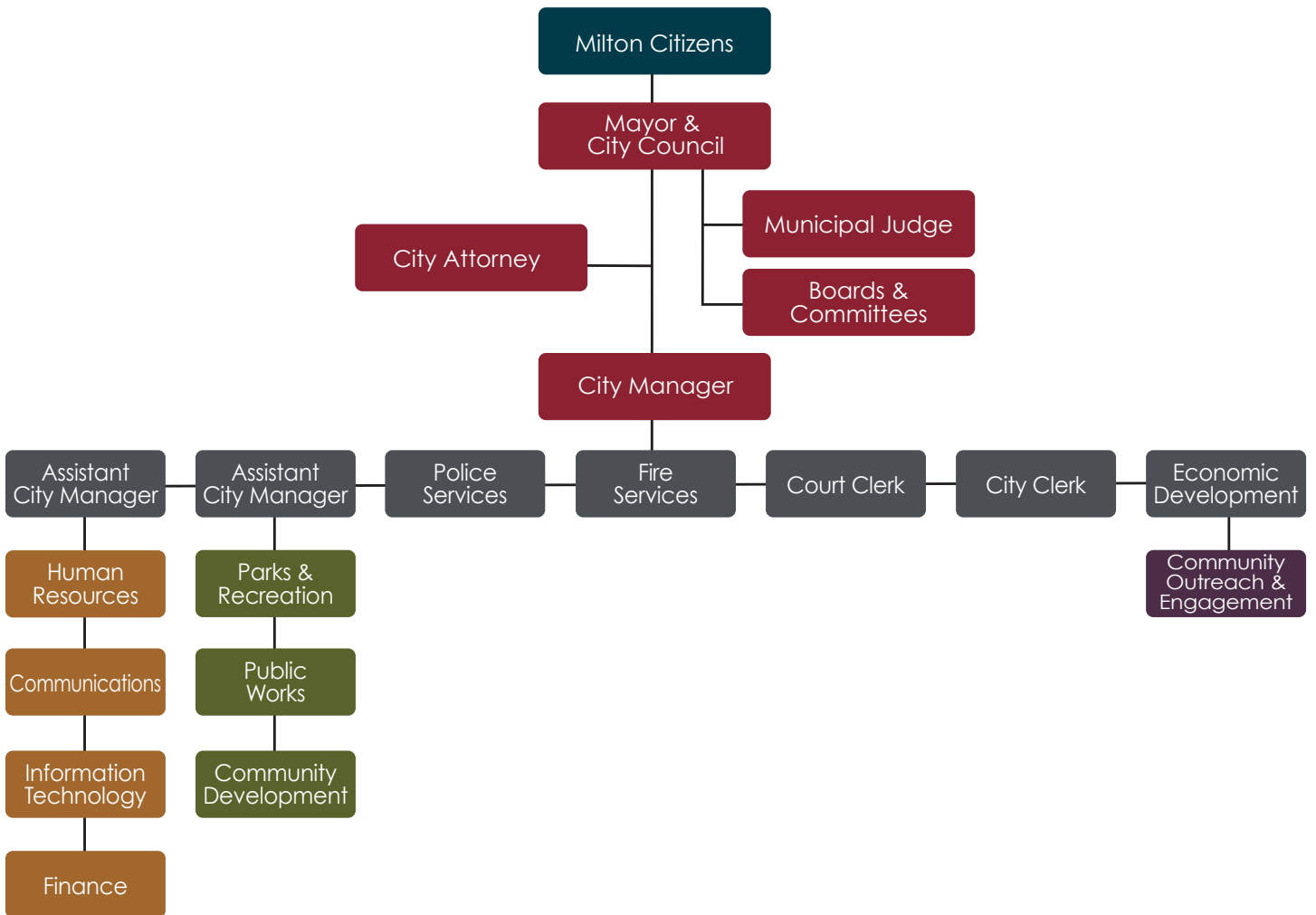
Through excellent services to our neighbors, we strengthen our cherished sense of community.

OUR VISION

Milton is a premier city where we strive to:

- Promote a high quality of life
- Create a strong sense of community and place
- Respect our rural heritage while guiding our future
- Be the best place to call home

2018 Organizational Chart



Recognitions & Rankings

RECOGNITIONS



Certificate of Achievement for Excellence in Financial Reporting
FY 2017, Georgia Government Finance Officers Association
10th consecutive year



GDOT Local Administered Projects Certification
(recertified 2018)



Tree City USA, 2018
9th consecutive year



Volunteer of the Year, District 7
Georgia Recreation & Parks Association, Beth Wilson and Stephanie Mynatt



National Winterfest Competition
Milton Police Explorers Post #2570,
2nd Place Felony Traffic Stop



Law Enforcement Explorers Association of Georgia, 2018 State Competition
Milton Police Explorers Post #2570
3rd Place Active Shooter



Community Wildlife Habitat Designation, 2018
4th consecutive year



Law Enforcement Explorers Association of Georgia, 2018 State Competition
Officer Chad West,
Advisor of the Year



Small Agency Achievement Award, November 2017
Georgia Local Government Personnel Association



Special Needs Certified Community 2018

RANKINGS



2nd Safest City in Georgia
SafeWise



72nd Safest City in the U.S.
Neighborhood Scout

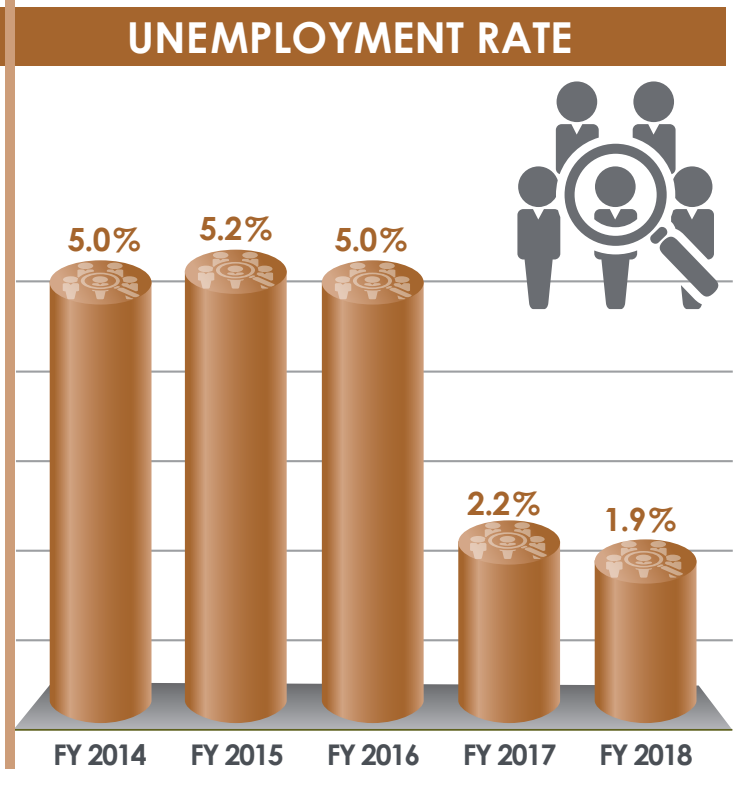
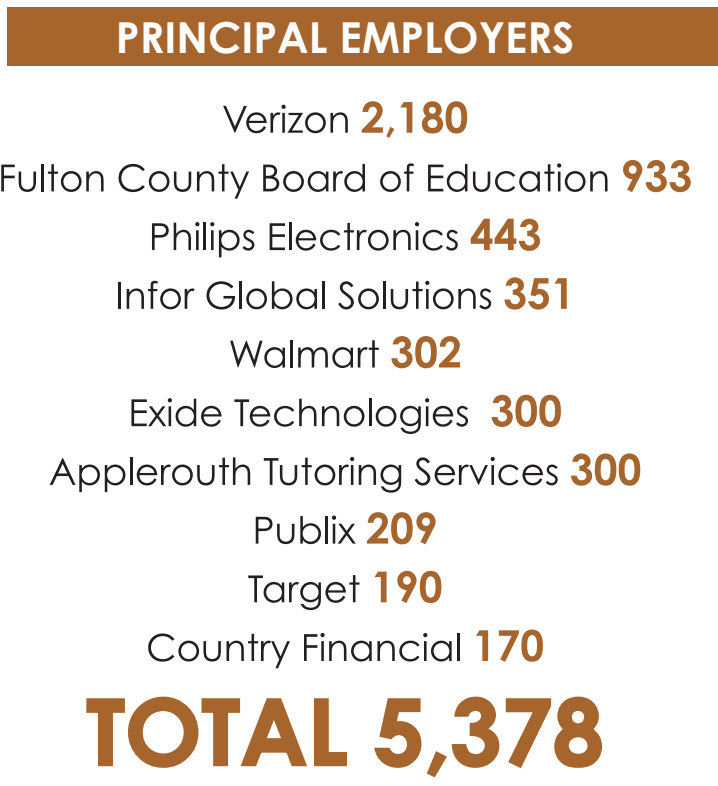
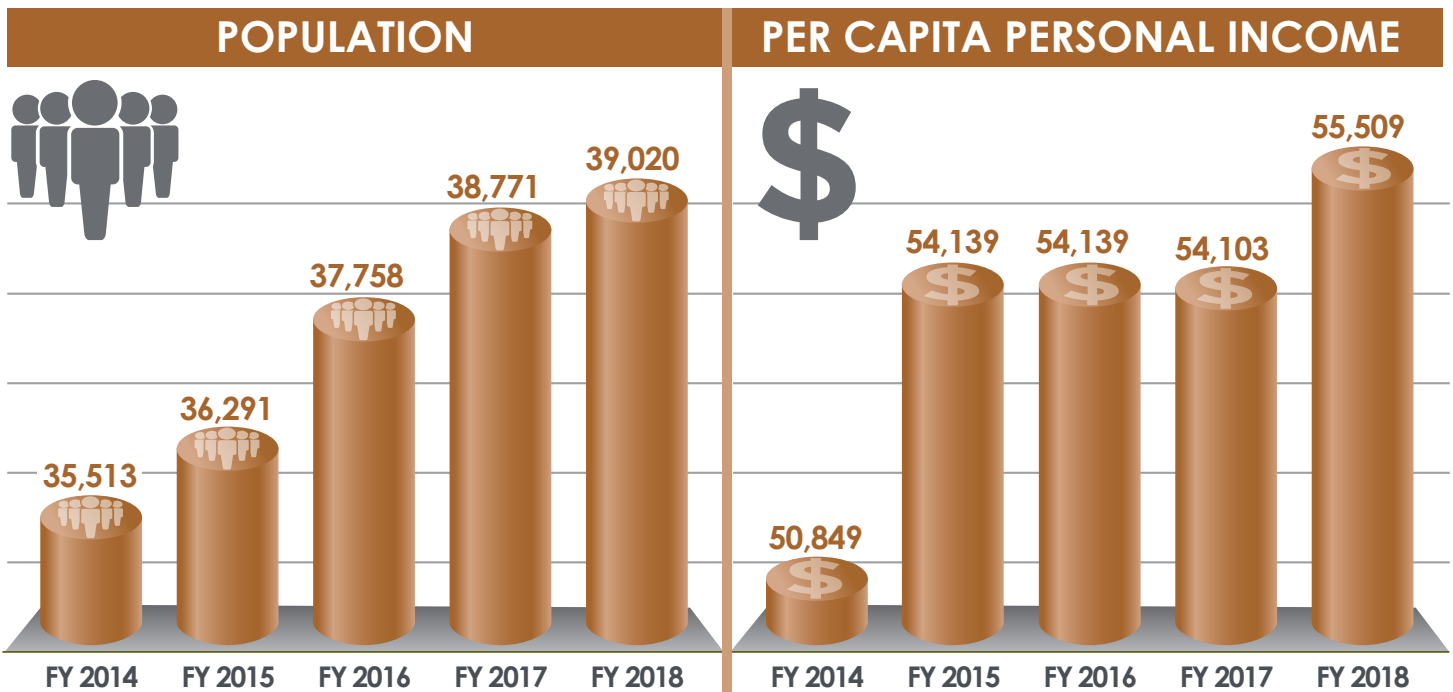


Ranked 6th Best Place to Raise a Family in Georgia
NICHE

Community Profile



Located at the northern-most tip of Fulton County, the City of Milton occupies a land area of 39.12 square miles and serves an estimated population of 39,020. The City has been recognized nationally for its high quality of life with back-to-back rankings as the second safest city in the state of Georgia. Milton is a premier city where we strive to promote a high quality of life, create a strong sense of community and place, respect our rural heritage while guiding our future, and be the best place to call home.

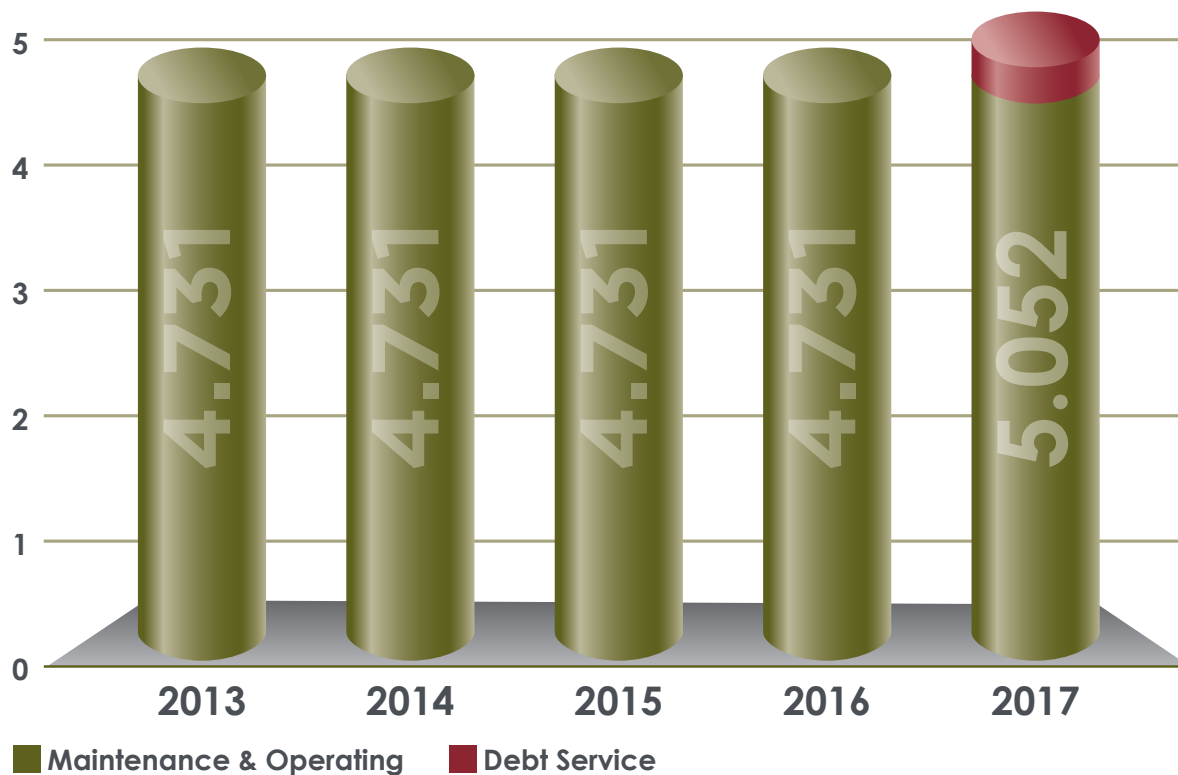


Property Taxes



The City of Milton's main source of revenue is property taxes. The property tax category consists of real, personal, and public utility property taxes, motor vehicle taxes, taxes on intangibles, and franchise taxes. In fiscal year 2018, real, personal, and public utility property taxes alone made up 30% of City-wide revenues and 38% of General Fund revenues.

TAX YEAR MILLAGE RATE



Milton's millage rate was capped at 4.731 mills in the 2006 state legislation that created the City and its charter. This means the Maintenance & Operating (M&O) millage rate cannot exceed 4.731 mills unless a higher limit is approved through a referendum by a majority of the voters of the City.

The M&O millage rate for 2017 taxes collected in FY 2018 remained at 4.731 mills. FY 2018 was the first year of property tax collections for debt service on the Greenspace Bond. The debt service millage rate was set at 0.321 mills for interest only payments due. This rate will fluctuate based on the debt service due in each fiscal year until the bond has been paid in full (projected payoff is set for 2037).

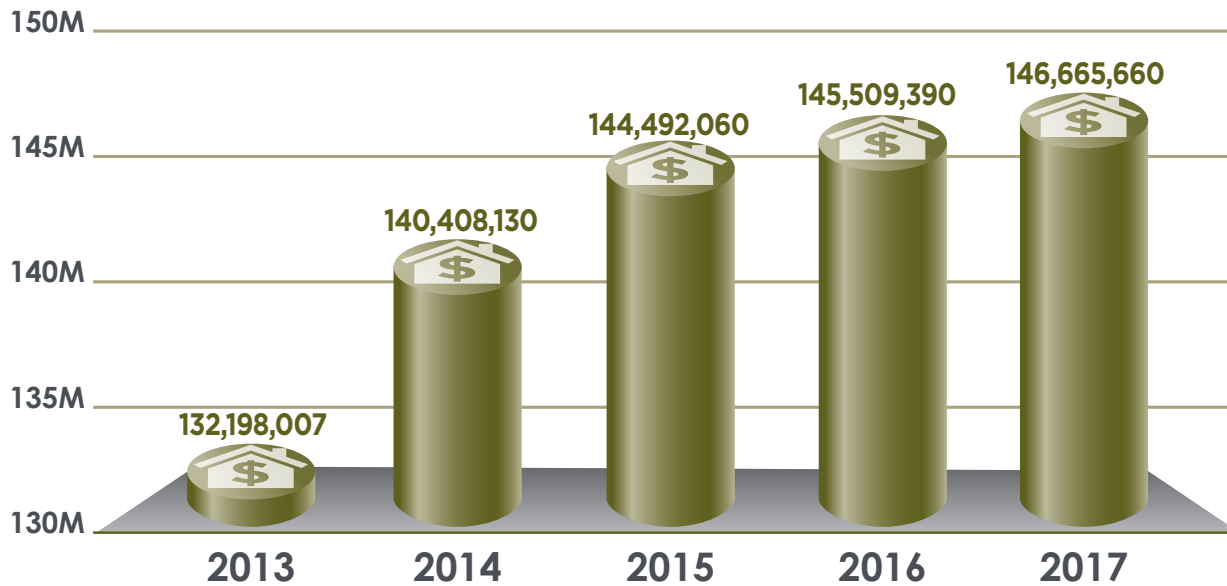
The decision to change the accounting principle for current year property taxes:

Up until FY 2017 Milton collected property taxes at the end of each fiscal year. Any delay in receipt of the digest from the County resulted in late billing. If billing passed a certain timeframe taxes could not be rolled back to the prior year leaving a deficit on the books to be recovered the subsequent year. After the second instance of this a decision was made to change the accounting principle for current year property taxes. As a result, the City now collects taxes at the beginning of each year providing a much stronger financial accounting of revenues and ensuring time for billing and collecting within the same fiscal year. This means that each calendar year's taxes will go towards funding the subsequent fiscal year (i.e. 2017 taxes were collected and funded activities in FY 2018).

Property Taxes



HOMESTEAD EXEMPTIONS GRANTED



Note: 2013 is significantly lower as a result of the homestead exemption audit performed that year.

The City of Milton offers certain homestead exemptions to reduce the burden of ad valorem taxation. Each exemption reduces the assessed value of the property by the amount listed below. To qualify property owners must own and occupy their home as a primary residence as of January 1 of the tax year. The following is a list of exemptions currently offered by the City:

- Basic Homestead Exemption (HE): \$15,000 – No age or income restriction. Apply at Fulton County.
- Senior Basic Homestead Exemption (SE01): \$15,000 – Age 65 on or before January 1 of the tax year. Apply at Milton City Hall.
- Senior Additional Homestead Exemption (SE02): \$10,000 – Age 65 on or before January 1 of the tax year and meets the income qualification for the year.
- Senior Full Value Homestead Exemption (SE03): Full Value – Age 70 on or before January 1 of the tax year and meets the income qualification for the year.
- Disability Full Value Homestead Exemption (DE): Full Value – No age restriction but must meet income qualification for the year and provide certification from a licensed physician stating full disability.
- Income qualification – To be eligible for an income-based exemption your total annual income must be less than the annual maximum social security benefit for the year. Please contact the Finance Department for details at 678-242-2511.

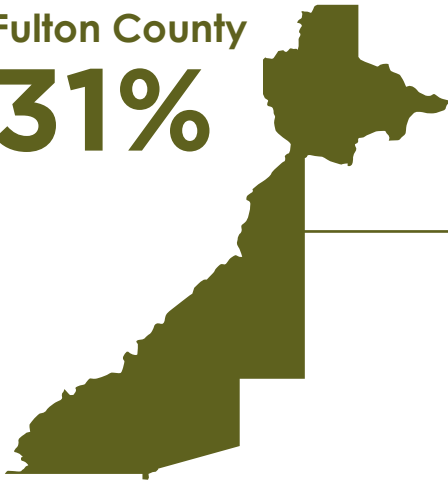
Property Taxes



WHERE DOES YOUR TAX DOLLAR GO?

Fulton County

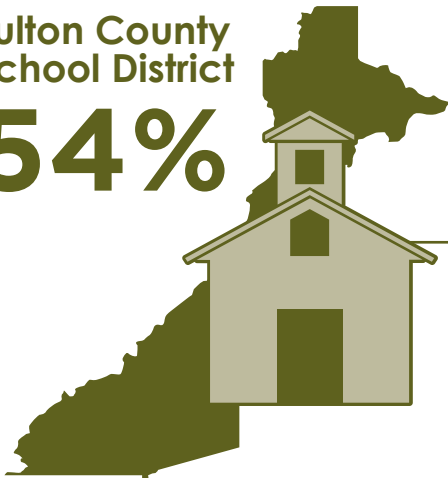
31%



- health department
- health inspectors
- animal shelters
- jails
- public libraries

Fulton County
School District

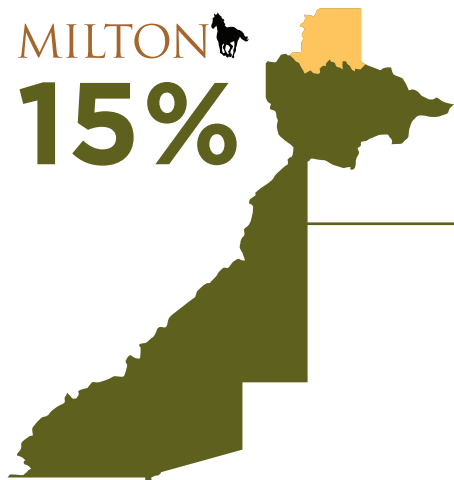
54%



- public education

MILTON 

15%



- fire
- police
- community development
- public works
- parks and recreation services
- municipal court services

Financial Review



The Financial Review section is designed to provide details on the financial health and stability of the City of Milton. This information should provide the reader with an increased level of understanding of how available resources are utilized to provide services to the citizens of Milton.

Governmental funds account for the City's basic services such as General Government, Judicial services, Public Safety, Public Works, Culture and Recreation, and Housing and Development. In fiscal year 2018, the City maintained nine governmental funds:



Please note: In FY 2018, the **Special Events Fund** and **Operating Grant Fund** are reported as components of the General Fund for GAAP compliance purposes but are budgeted separately for ease of tracking activity.

The table on p. 11 depicts the revenues by source, expenditures by function, and changes in fund balance for the government as a whole on a fund-level basis of accounting (including the activity of the Public Building and Facilities Authority which is reported as a blended component unit of the City) over the past three fiscal years.

At the end of fiscal year 2018, the City reported an ending fund balance of \$49,618,597 which represents an increase of 13% or \$5,764,729 from the prior year. Key elements of this increase are attributable to the City's aggressive efforts to recover the fund balance in the General Fund within one year (see discussion on p. 13 for further details) as well as FY 2018 being the first full year of Transportation Local Option Sales Tax (TSPLOST) revenue collections.

Financial Review



GOVERNMENTAL FUNDS

	FY 2016	FY 2017	FY 2018	
REVENUES	Property Taxes	\$ 11,562,546	\$ 11,518,895	\$ 12,641,106
	Sales Taxes	8,827,604	8,925,207	9,395,425
	Hotel/Motel Taxes	66,218	75,289	78,498
	Franchise Taxes	2,169,049	2,113,026	2,349,574
	Business Taxes	2,743,625	2,941,976	3,187,390
	Licenses and Permits	784,946	616,148	628,090
	Charges for Services	2,624,623	2,945,872	2,718,438
	Fines and Forfeitures	560,305	494,891	422,670
	Intergovernmental	2,630,337	3,587,194	7,152,012
	Contributions and Donations	21,725	40,281	47,363
	Investment Earnings	49,473	127,871	506,524
	Miscellaneous Revenues	119,195	91,147	164,808
Total Revenues:	\$32,159,646	\$ 33,477,797	\$ 39,291,898	

EXPENDITURES	General Government	\$ 3,665,105	\$ 3,948,213	\$ 3,720,541
	Judicial	275,541	279,811	411,698
	Public Safety	10,656,256	11,136,499	11,910,598
	Public Works	5,664,758	2,617,819	5,600,294
	Culture and Recreation	2,017,771	1,470,156	1,397,855
	Housing and Development	785,949	1,134,524	1,440,247
	Capital Outlay	9,449,319	6,362,409	7,131,436
	Debt Service	374,473	1,570,814	1,945,740
Total Expenditures:	\$ 32,889,172	\$ 28,520,245	\$ 33,558,409	

Excess (deficiency) of Revenues over (under) Expenditures	\$ (729,526)	\$ 4,957,552	\$ 5,733,489
Other Financing Sources (Uses)	\$ 695,181	\$ 25,389,921	\$ 31,240
Net Change in Fund Balance	\$ (34,345)	\$ 30,347,473	\$ 5,764,729
Beginning Fund Balance	\$23,627,694	\$ 23,593,349	\$ 43,853,868
Prior Year Restatement	\$ —	\$ (10,086,954)	\$ —
Ending Fund Balance	\$23,593,349	\$ 43,853,868	\$ 49,618,597

Source: CAFR Statement of Revenues, Expenditures, and Changes in Fund Balances for each respective year.

Note: Ending fund balance for 2016 was restated due to a change in accounting principle.

Net Position



At the close of the fiscal year Milton's total net position was **\$99,210,624** which is an increase of **14.8%** or **\$12,781,285** from fiscal year 2017.

The largest portion of the City's net position, **\$72,722,062** or **73%**, is invested in capital assets (e.g. land, land improvements, buildings, infrastructure, vehicles, etc.), less any debt used to acquire those assets that is still outstanding.

\$10,632,231 or **11%** is restricted net position. This includes **\$1,877,503** for impact fee funded projects across:

- Administration **\$2,980**
- Law Enforcement **\$45,485**
- Fire **\$210,654**
- Public Works **\$52,967**
- Culture and Recreation **\$1,565,418**

An additional **\$83,820** in confiscated funds is restricted for law enforcement, **\$39,315** related to greenspace bond funding, and **\$8,631,592** in TSPLOST funding for Public Works intersection improvement projects.

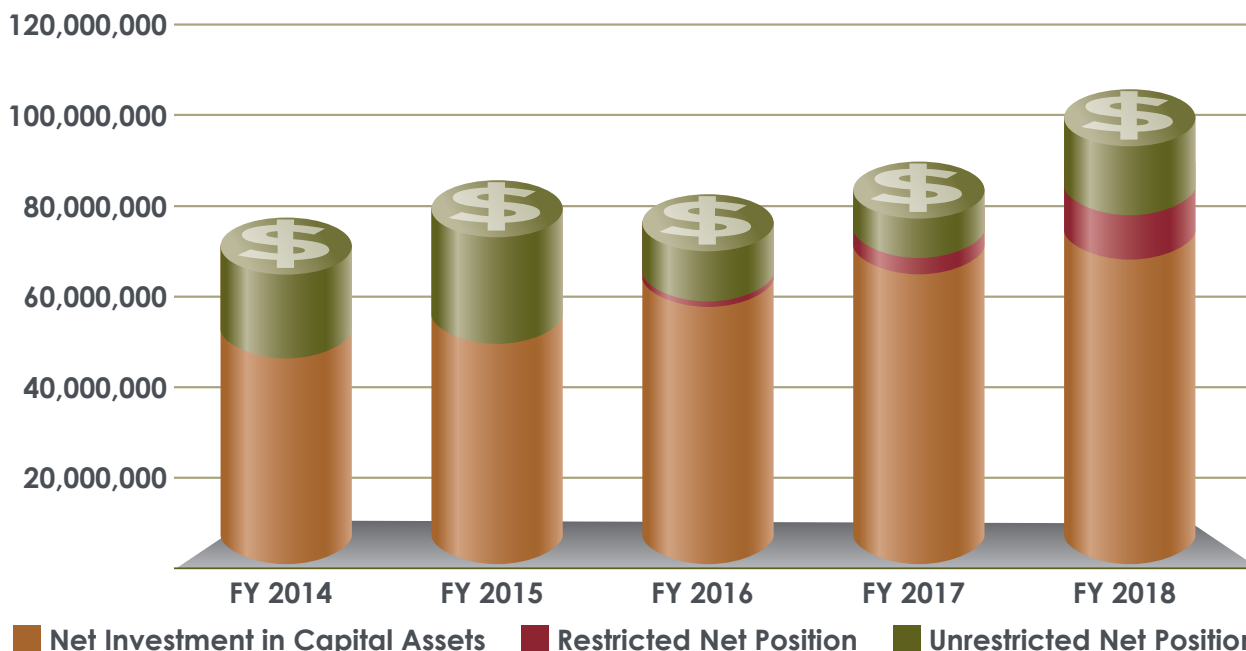
With the final **16%** or **\$15,856,331** considered unrestricted which may be used to meet the ongoing obligations of the government.

assets & deferred outflows

- liabilities & deferred inflows

= net position

NET POSITION BY COMPONENT



Source: CAFR Statement of Net Position for each respective year.

Note: Ending net position for FY 2016 was restated due to a change in accounting principle.

Fund Balance

The remainder of the financial review section of this PAFR focuses on highlights of financial activity of the General Fund, the City's main operating fund, and investment in capital assets. For more details and in-depth analysis, please refer to the FY 2018 CAFR Management Discussion and Analysis.

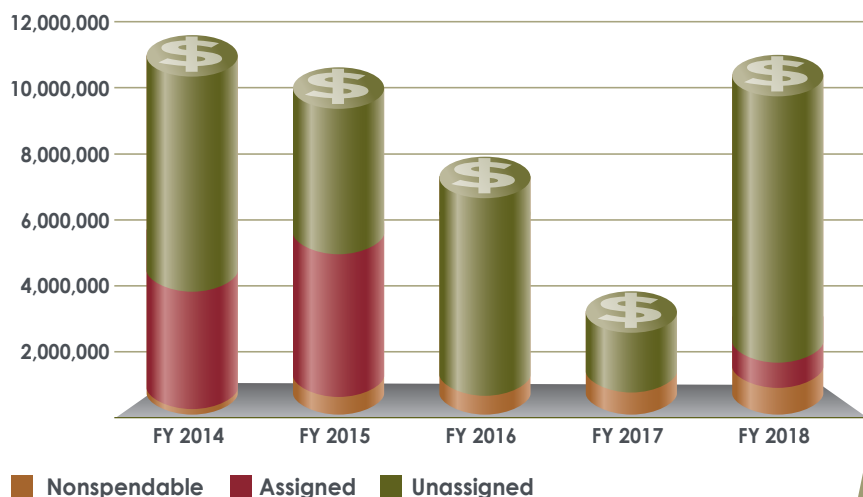
FUND BALANCE – GENERAL FUND

Milton's FY 2018 General Fund fund balance falls into the following categories: 6.9% or \$708,884 is nonspendable for prepaids, 6.9% or \$715,635 is assigned for fiscal year 2019 operations, and 86.2% or \$8,904,557 constitutes unassigned fund balance. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

By law, Milton must maintain a reserve for working capital which represents no less than 25% of the subsequent year's budgeted revenues. In fiscal year 2017, the City implemented a change in accounting principle for current year property taxes. This decision allows the City to recognize current year property taxes at the beginning of the fiscal year as opposed to the end.

As a result, the City went an entire year without current year property tax revenue in FY 2017, ending the year with a fund balance below the minimum required 25% of subsequent year's budgeted revenues. Even though policy provides a three-year timeframe to bring fund balance back up to minimum levels, the City adopted an aggressive approach to attain this within one year by restructuring the seven-year capital improvement plan and delaying the implementation of new initiatives.

At the close of FY 2018, the General Fund had an unassigned fund balance of \$8,904,557 which, the City is pleased to report, represents 31.1% of fiscal year 2019 budgeted revenues. This is an increase of \$6,127,477 over FY 2017 unassigned fund balance. Excess fund balance can be used in subsequent periods as a budgeting source for that fund's budget in any given year. Utilization of fund balance shall be deemed a use of one-time revenues for budgeting purposes.



Source: CAFR Balance Sheet for each respective year.
Note: FY 2016's fund balance has not been restated for the change in accounting principle and therefore does not conform to GAAP.



Fund balance is the difference between assets

what the city owns

and liabilities

what the city owes

Revenue and Expenditures

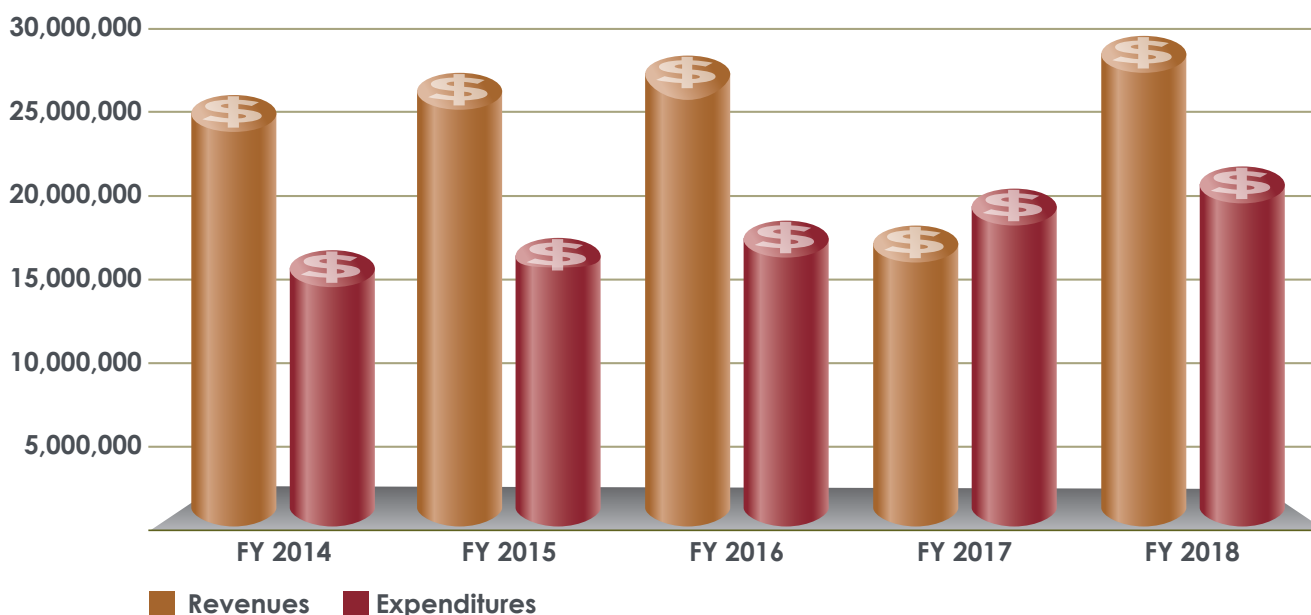


General Fund Revenue and Expenditure Summary

FY 2018
Total Revenues
\$28,659,961

FY 2018
Total Expenditures
\$20,927,841

The following chart shows revenue and expenditure history for the General Fund over the past five fiscal years (excluding other financing sources/uses).



Note: This chart represents annual activity and has not been restated for the change in accounting principle and therefore does not conform to GAAP standards.

Milton utilizes excess revenues over expenditures to fund the purchase of pay-as-you-go capital projects. The City recognizes that there are advantages and disadvantages to both the pay-as-you-go method of financing purchases and to issuing debt. Please refer to FY 2019's Budget Book for an in-depth discussion on how the City weighs those advantages and disadvantages in its decision-making process for the seven-year Capital Improvement Plan.

Revenues have increased by **68%** or **\$11,595,462** from FY 2017 to FY 2018 while expenditures have increased by **6.7%** or **\$1,317,533**.

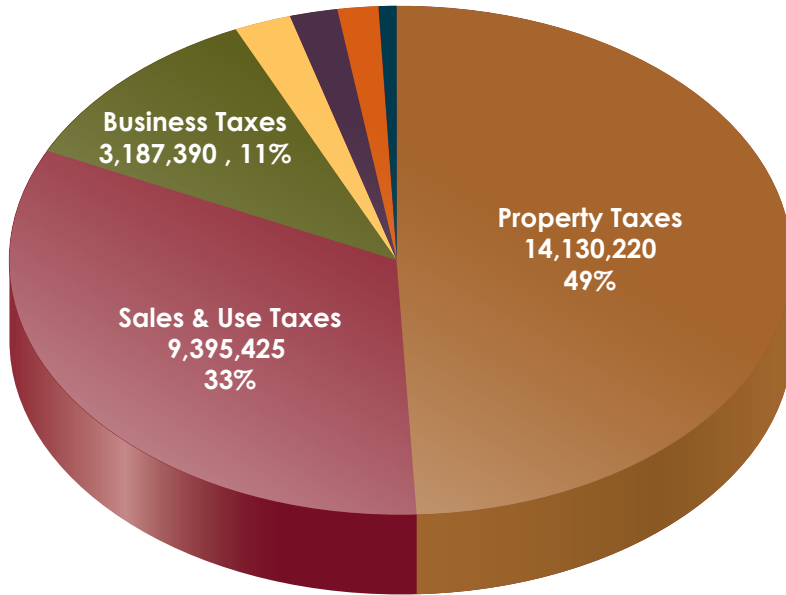
Of the \$11,595,462 increase in revenues, over \$10 million is attributable to the change in accounting principle for booking current year property taxes that was implemented in FY 2017. That decision resulted in the City going one year without current year property tax revenue. Other driving factors of the revenue increase include: consumer spending and confidence in the economy, increasing property values within the City, and increases in insurance premium tax collections. However, it is important to note that the Mayor and Council approved the first millage rate rollback since the City's incorporation in FY 2019 to create some property tax relief for citizens based on the substantial increases in valuations by the Fulton County Board of Assessors.

Revenue and Expenditures



As for expenditures, an across the board market adjustment to salaries of 3% and additional adjustments to bring public safety in-line with surrounding cities as well as the corresponding benefit increases explains much of the growth. Additionally, annual inflationary increases to third-party contracts, increases to the Parks and Recreation agreement with the City of Alpharetta, and one-time costs related to storm cleanup had an impact on expenditures in FY 2018.

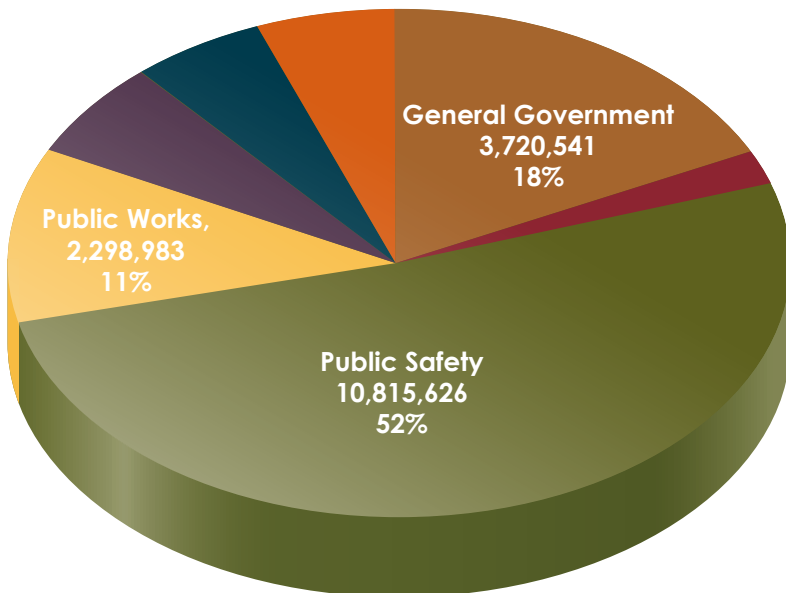
FY 2018 Revenues by Source:



- Licenses & Permits
628,090 , 2%
- Charges for Services
592,052 , 2%
- Fines & Forfeitures
411,582 , 2%
- Other Revenues*
315,202 , 1%

*Other Revenues Include: Intergovernmental, Contributions & Donations, Investment Income, and Miscellaneous Revenues.

FY 2018 Expenditures by Function:



- Culture and Recreation
1,289,939 , 6%
- Debt Service
1,213,749 , 6%
- Housing and Development,
1,177,305 , 5%
- Judicial
411,698 , 2%

Capital Assets



PAY as-you GO

Putting aside money until the item can be purchased

Issuance of Debt or Debt Financing

Using loans (typically long-term) to cover the cost of a purchase/project

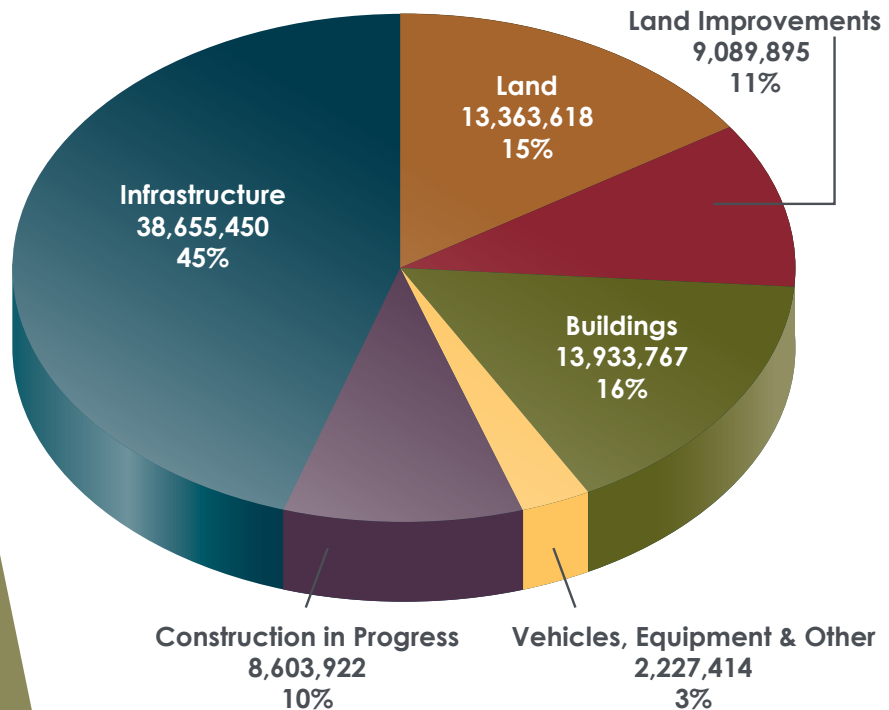
Inter-governmental

Funding from federal, state, and local grants

The City's investment in capital assets for all governmental activities are financed primarily through a mixture of pay-as-you-go funding, intergovernmental revenues, and the issuance of debt. Capital assets include land, improvements to land, buildings, vehicles, equipment, construction in progress, and infrastructure.

At the close of the fiscal year there was a **\$85,874,066** investment in capital assets (net of depreciation).

Capital Assets (net of accumulated depreciation)



Major additions in FY 2018

- Land and land improvements – Former Milton Country Club property **\$4,920,791**
- Land on Mayfield Road **\$868,497**
- Crabapple Streetscape Intersection Improvement Project **\$672,586**
- Redd Road Turn Lanes Intersection Improvement Project **\$280,291**
- Mobile Fire Training Unit **\$165,000**

Overall investments in capital assets increased by **7.7%** or **\$6,139,552**.

Greenspace & Sustainability

Milton residents continually express their commitment to and support for a cleaner and greener Milton. That commitment was overwhelmingly reaffirmed when 82% of voters approved a \$25 million greenspace bond referendum in 2016. In FY 2018, the City conserved more than 130 acres with the acquisition of the former Milton Country Club property. By the end of the fiscal year, negotiations were underway for another 106 acres on Lackey Road. Residents are committed financially to conserving land, and promoting sustainability by volunteering their time and talents at annual events such as Earth Day and taking actionable steps such as recycling household chemicals and Christmas trees to protect the environment and improve area water quality.



Rivers Alive – October 14, 2017

97 volunteers, **388** volunteers hours,
3,000 pounds of debris removed



Bring One for the Chipper – January 6, 2018

16 volunteers, approximately **12,000** cubic feet
of mulch generated



Bulky Trash Amnesty Day

November 18, 2017 – 190 Milton residents
March 24, 2018 – 236 Milton residents



Earth Day – April 21, 2018

500 event attendees and
20 Rain Barrel Workshop participants



Hazardous Household Waste Collection

March 17, 2018 – 185 participants
September 29, 2018 – 142 participants

Greenspace & Sustainability



Septic Tank Workshop – December 7, 2017
20 attendees



Adopt a Road
36 roads adopted and maintained by the community



Storm Drain Marking Program
100 drains marked by community volunteers



Tree City USA designation
Initially awarded in 2009, maintaining annual designation for **nine** consecutive years



Community Wildlife Habitat Designation
Designation initially awarded in 2014, making this the **fourth** consecutive year



Environmental Education Grants
Awarded **\$600** grants to three Milton schools, totaling **\$1,800**

TSPLOST (Transportation Special Purpose Local Option Sales Tax)



Milton's capped millage rate, combined with limited commercial zoning and our citizens' desire for land conservation, can make budgeting for capital and infrastructure improvements more challenging. City revenues must be carefully managed to first provide for the services outlined in the City Charter – public safety, parks and recreation, community development, and public works. The 2016 TSPLOST referendum approved by voters, authorizing a temporary 5-year increase in the Fulton County sales tax rate, has been instrumental in delivering additional revenues need to expedite Milton transportation improvements.



Congestion Relief

Amount contracted in Fiscal Year 2018 **\$562,872**
 Amount expended in Fiscal Year 2018 **\$506,251**



Operations and Safety

Amount contracted in Fiscal Year 2018 **\$284,300**
 Amount expended in Fiscal Year 2018 **\$118,725**



Pedestrian / Bike Improvements

Amount contracted in Fiscal Year 2018 **\$171,000**
 Amount expended in Fiscal Year 2018 **\$0**



Program Management

Amount contracted in Fiscal Year 2018 **\$150,000**
 Amount expended in Fiscal Year 2018 **\$113,553**

TSPLOST (Transportation Special Purpose Local Option Sales Tax)



TIER 1

Windward Road Parkway Business District/Union Hill Road Capacity Improvements (MIL-038, ALP-005)

Morris Road Widening (MIL-031)

Hopewell Road at Bethany Way/Bethany Bend Road Intersection Improvements (MIL-001)

Freemanville Road at Birmingham Road Intersection Improvements (MIL-004)

Charlotte Drive at Mayfield Road Intersection Improvements (MIL-005)

Hopewell Road at Thompson Road /South Thompson Road Intersection Improvements (MIL-006)

Hopewell Road at Hamby Road Intersection Improvements (MIL-008)

SR 140/Arnold Mill Road at Green Road Intersection Improvements (MIL-009)

Birmingham Road Middle Bridge (MIL-012)

NE Crabapple Connector Road (MIL-030)

Pedestrian Improvements (MIL-034)

TIER 2

Bethany Road at Providence Road Intersection Improvements (MIL-002)

Freemanville Road at Redd Road Intersection Improvements (MIL-010)

Pedestrian Improvements (MIL-037)

TIER 3

Paving (MIL-039)

Quick Response Projects (MIL-040)

Bridge Repair and Replacement (MIL-041)

Pedestrian Improvements (MIL-042)

Bold = Regionally Significant Project

Italics = Citywide project

Under TSPLOST, Milton's anticipated revenue is expected to be between \$31,422,490 and \$42,534,660. Completion of Tier 2 and Tier 3 projects are dependent upon available revenues. Milton's project list includes a joint project with Alpharetta (MIL-038, ALP-005) as well as a regionally significant project (MIL-031). The City's projects focus on intersection improvements and select roadway capacity improvements.

PROJECT TYPES



\$20,345,145



\$9,540,000



\$5,472,490



\$1,610,000

**MILTON'S ANTICIPATED
TSPLOST REVENUE
\$37.0 MILLION**

Special Events

Finding ways to connect citizens to their government and each other is a key focus for the City. Equally important to the City's success is promoting tourism and introducing non-residents and potential business owners to the City through custom special events that bring people into Milton. These special events are funded through the City's Hotel-Motel Tax via our one hotel, SpringHill Suites by Marriott Atlanta located at 12730 Deerfield Parkway. The continued operation of this location as well as the strategic development of possible additional hotels within Milton allow the City to provide a robust tourism, outreach, and special events calendar for the community.



MILTON WHAT'S GOING ON IN 2018		
FEB 24 MILTON MAYOR'S RUN JOBS FOR A CAUSE Milton Mayor's Run Freedom Park 7:30 a.m. 15th Annual Mayor's Run and Jog For A Cause! This race benefits the families of local pediatric cancer patients. Grab some friends or your running group and join this fun!	APRIL 21 Earth Day MILTON Earth Day City Hall 10:00 a.m. – 2:00 p.m. Join us on the Milton City Hall Plaza for a day filled with fun, learning and serving for all ages!	
APRIL 25 Fulton GOLDEN GAMES Fulton Golden Games Opening Ceremony Bell Memorial Park 11:00 a.m. A full month of events kicks off every May. The cities of Alpharetta, Johns Creek, Milton, Roswell, and Sandy Springs join forces to bring this event to local senior citizens.	APRIL 28 ROCK FOR RESCUES Milton Rock For Rescues Broadwell Road 12:00 – 6:00 p.m. Music & fun will fill the streets as local bands, kids activities, food and drinks combine to benefit local animal rescue organizations.	MAY 28 MEMORIAL DAY CEREMONY Memorial Day 10:00 a.m. Milton pays tribute to the brave men and women who bravely served our country.
JUNE 16 BEACH BASH Beach Bash At Bell Bell Memorial Park 6:00 – 10:00 p.m. We're bringing beach vibes to Milton! Come out and enjoy food, drinks, vendors, inflatables and beach games followed by a concert.	OCT 6 CRABAPPLE FEST Crabapple Fest Downtown Crabapple 10:00 a.m – 5:00 p.m. Milton's signature arts festival featuring over 100 juried, local antique and art vendors, kids' activities, local musicians and fantastic food.	OCT 21 Carvin' in Crabapple Carvin' in Crabapple Broadwell Pavilion 2:00 – 5:00 p.m. Bring your own pumpkin and use our carving kits to create a spooky jack o' lantern! Stay for pumpkin bowling, storytelling and more!
NOV 10 VETERAN'S Breakfast with Veterans DAY Veteran's Day Breakfast with Veterans City Hall 8:00 a.m. Everyone is invited to enjoy a complimentary breakfast with local veterans and a presentation from guest speaker.	DEC 1 CHRISTMAS CRABAPPLE & TREE LIGHTING Christmas in Crabapple & Milton Tree Lighting Broadwell Pavilion 2:00 – 6:00 p.m. Two great events have been combined to usher in the holiday season! Santa photos, caroling, s'mores, crafts, hot cocoa and fun!	DEC 8 Milton Fire Department Pancake Breakfast with Santa CLAUS Milton Fire Department Pancake Breakfast with Santa Fire Station 43 8:00-10:00 a.m. Fire trucks, Santa and pancakes! This free event will feature Santa, pancakes cooked and served by City of Milton firemen and fire station tours.
For more information contact Courtney Spriggs 678.242.2533 courtney.spriggs@cityofmiltonga.us		

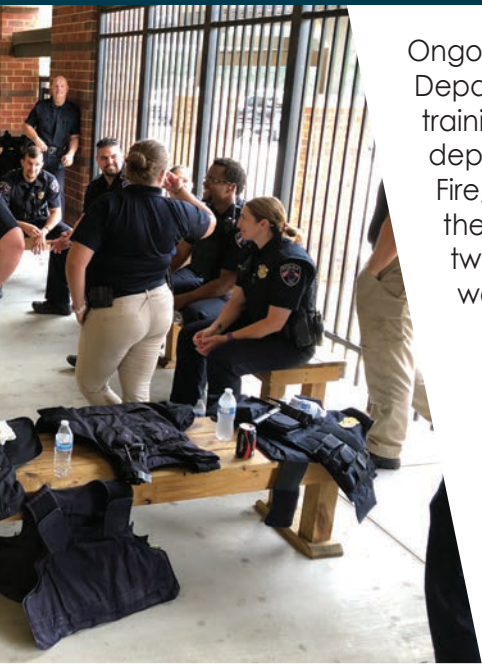
More than **40,000** residents and visitors attended the City's annual special events.

As many as **35,000** people attend the City's historical Crabapple Fest event.

The newest special event for FY 2018, Rock for Rescues, drew **4,000** attendees from across the metro Atlanta region.

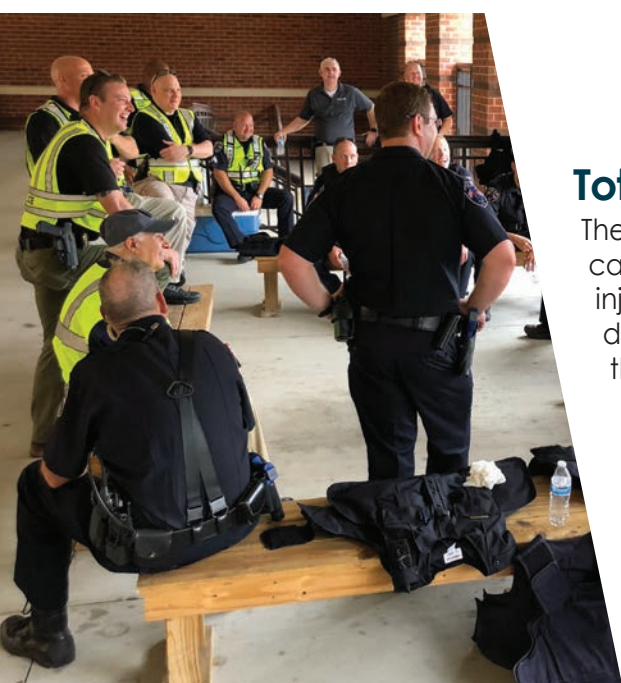
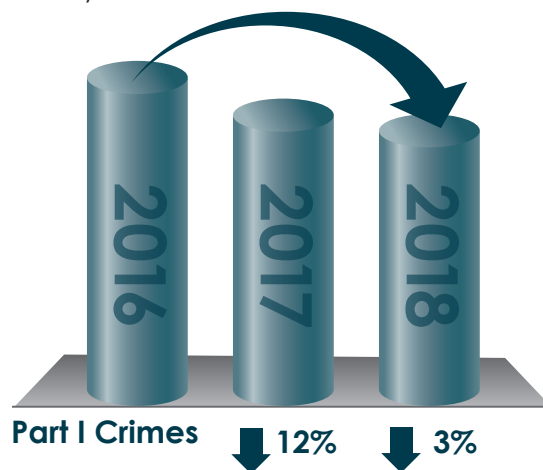


Public Safety & Community Welfare



Ongoing training of all types is routine for the Milton Police Department. Annually, officers complete 104 hours of individual training. Equally important to assuring public safety is training at the department level and across City departments. Working with Milton Fire, the Fulton County Schools Police, and members of the community, the Milton Police Department held an active shooter response training drill over two days in the summer of 2018 at Cambridge High School. Working together, we're all better prepared to ensure the safety and welfare of our residents.

Milton continues to be one of the safest cities in Georgia with overall Part I Crimes down an additional 3% YTD after a 12% drop in 2017.



Total Calls for Service – 7,874

These calls involve emergency/medical calls and non-emergency calls such as alarm calls, accidents, lost/found property, lost/found/injured animals, disturbances, panhandling/solicitation, domestic disputes, verbal disputes, suspicious activity; person and/or vehicle, thefts, welfare checks, etc.

Proactive Policing (officer-initiated calls) 71,939

Calls include proactive policing by conducting area patrol on businesses, residences, as well as foot patrol and traffic enforcement.



Case Clearance Rates

Violent Crime¹ 60%, Property Crime² 49.7%

Note: In 2017, the calendar year national average clearance rate for violent crime was 45.6% and the property crime clearance rate was 17.6% nationally. While this report is fiscal year, Milton's clearance rates exceed those 12-month national averages.

¹ Violent crime consists of criminal homicide, sexual assault, robbery, and aggravated assault.

² Property crime consists of burglary, larceny, and motor vehicle theft.

Fire Safety & Training



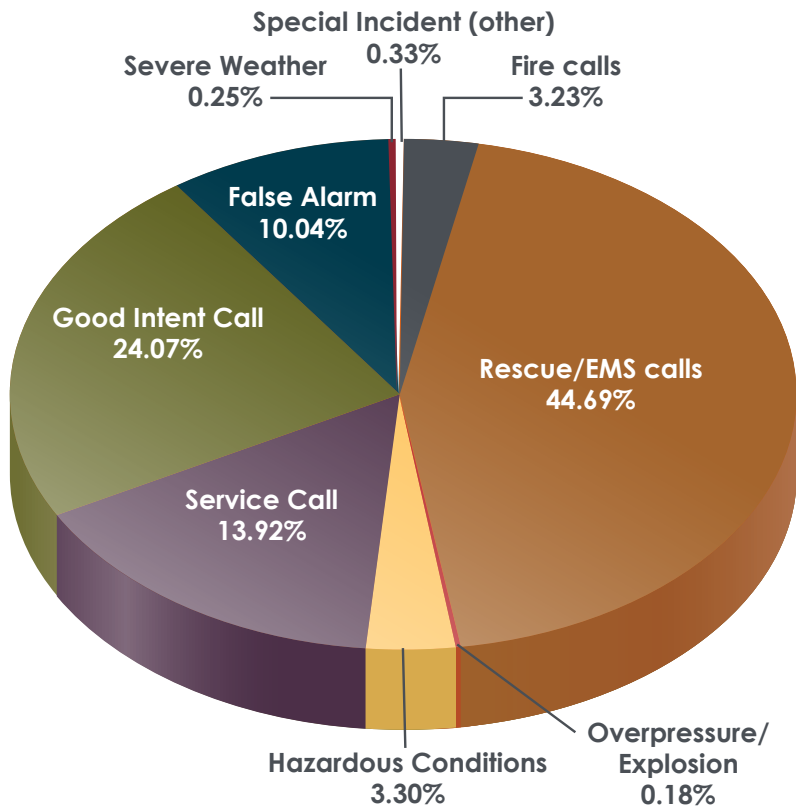
Planning and preparation are the very heart of fire-rescue services. Making sure that our personnel are properly trained and have access to state of the art equipment is an investment in the welfare and safety of our residents and business owners. By purchasing the mobile fire training facility and the utility-type off-road vehicle during FY 2018, the City can provide its personnel with improved training opportunities as part of live-fire scenarios and improve access and patient care during an emergency in a remote location.

Mobile cost = \$165,000

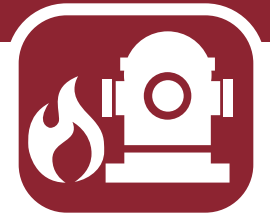
(life expectancy 11 years)

UTV cost = \$9,974 with additional safety equipment purchase totaling **\$8,951**

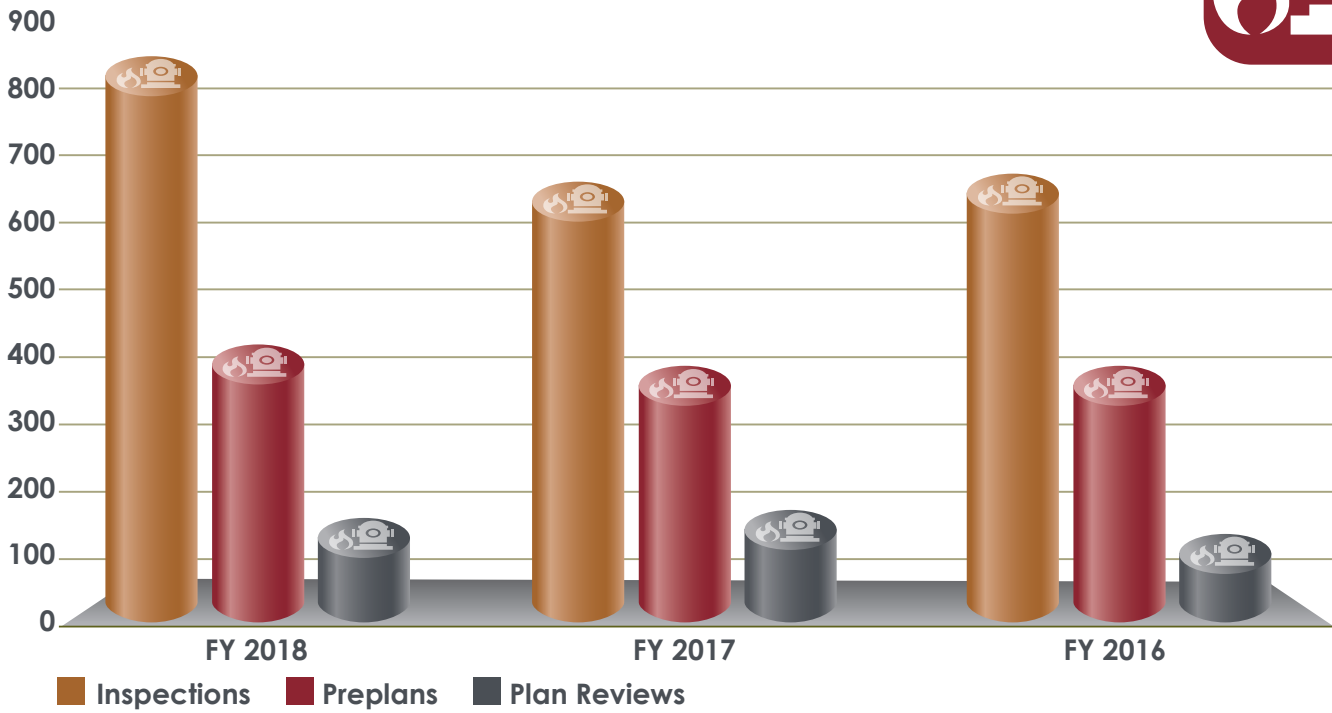
911 RESPONSES / CALLS BY TYPE



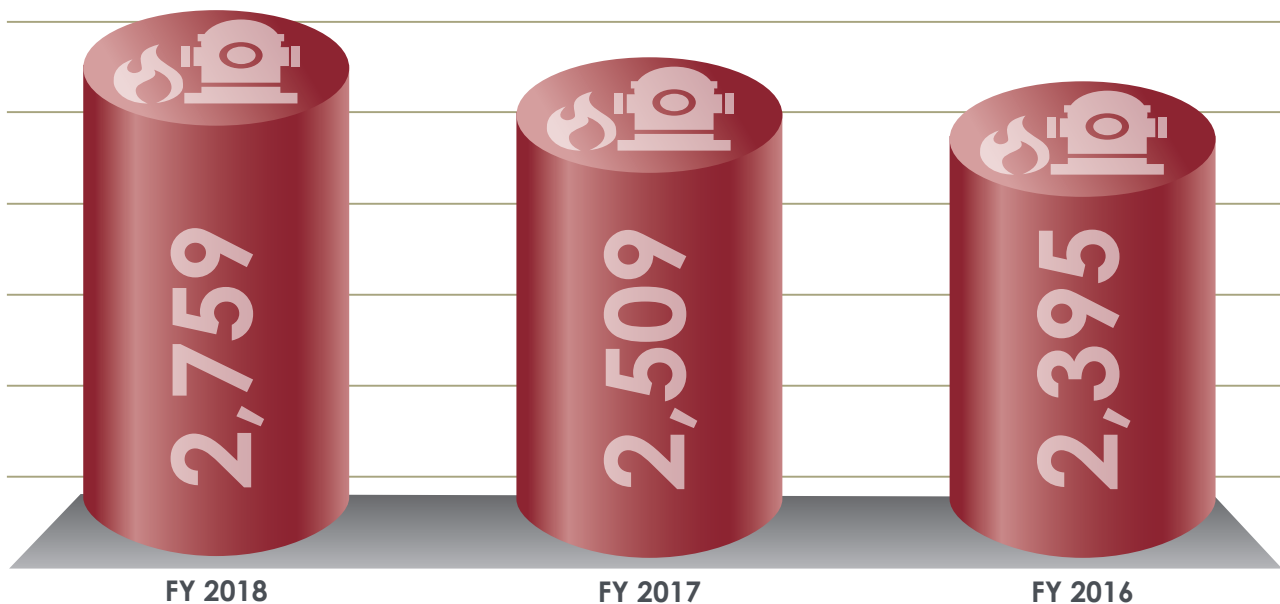
Fire Safety & Training



PREVENTION ACTIVITY (by Fiscal Year)



911 Calls (by Fiscal Year)



Key Terms

Assessed Value

The value placed on the property for tax purposes. The assessed value of property is 40% of the fair market value.

Assigned Fund Balance

Amounts intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed.

Bond

A written promise to pay a specified sum of money at a specified future date or dates together with periodic interest at specified rates. Bonds are typically used for long-term debt.

Capital Assets

Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art or historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and have an initial useful life extending beyond a single reporting period. Milton recognizes capital assets as those assets with an estimated useful life of three or more years and with an acquisition value of \$10,000 or more.

Deferred Inflows of Resources

An acquisition of net position that is applicable to a future reporting period.

Deferred Outflows of Resources

A consumption of net position that is applicable to a future reporting period.

Fund Balance

Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

Governmental Funds

Funds generally used to account for tax-supported activities. There are five types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Millage Rate

The ad valorem tax rate expressed in the amount levied per thousand dollars of taxable assessed value of the property.

Net Position

The residual of all other elements presented in a statement of financial position. The difference between assets + deferred outflows of resources and liabilities + deferred inflows of resources.

Restricted Net Position

Amounts that can be spent only for specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

Working Capital

A dollar amount reserved in the (general fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines and to provide cash liquidity during periods of low cash flow.