



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Statesboro  
Georgia**

For the Fiscal Year Beginning

**July 1, 2005**

President

Executive Director

The Governmental Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Statesboro, Georgia for its annual budget for the fiscal year beginning July 1, 2005.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

## ***City Boards, Commissions, and Authorities***

### **ALCOHOL CONTROL BOARD**

The Alcohol Control Board is a seven member board consisting of two city council members, three citizens at large, and two license holders. The members are appointed by the Mayor and City Council to serve two year staggered terms. The duties of the board are to review and approve or deny all applications for licenses for the sale of liquor, wine and malt beverages, at wholesale and retail by the package and by the drink. The ACB also recommends to the Mayor and City Council modifications to the ordinances and policies of the city pertaining to the regulation, control, and taxing of liquor, wine and malt beverages. Decisions of the Alcohol Control Board may be appealed to the Mayor and City Council whose decision is final.

### **DOWNTOWN STATESBORO DEVELOPMENT AUTHORITY**

The Downtown Statesboro Development Authority, established in 1981, consists of 9 members of which 8 members are appointed by the members of the authority to represent the owners of real property or owners of business establishments. The governing authority of the City of Statesboro appoints the remaining one member. The DSDA is empowered with the authority to acquire, improve, sell, lease, and / or mortgage property within the DSDA District for the development and improvement of property in the Downtown Statesboro Development Authority District.

### **STATESBORO ARTS COUNCIL, INC.**

The Statesboro Arts Council, Inc. was established on August 15, 2000. The Council consists of 15 members who serve 3 year staggered terms. The Council is empowered with the duties and responsibilities to establish rules and regulations for arts facilities and to create policies to govern the management and conduct of funds, personnel, and property of the corporation. The Arts Council is directly responsible for the operations of the *David H. Averitt Center for the Arts*.

### **STATESBORO BEAUTIFICATION COMMISSION**

The Statesboro Beautification Commission was established May 1, 1973 and consists of a Chairman, no more than 10 members to be appointed by the Mayor and City Council, and four ex-officio members: one member appointed from the Commissioners of Roads and Revenues of the County, one member from the Board of Education, one member from the City Council, and one member appointed by the President of Georgia Southern University. The members serve staggered 5 year terms. The powers and duties of the Commission are to establish and maintain parks and trees of the City with the goal to beautify the City of Statesboro.

### **STATESBORO PLANNING COMMISSION**

The Statesboro Planning Commission was established in February 1977 and consists of 8 members, 7 appointed by the Mayor and City Council along with the Mayor who serves as ex-officio member with voting powers. The Commission is vested with the duties to hear and make recommendations to the Mayor and City Council on matters regarding zoning ordinances, to promote the planning of the City of Statesboro with the

preparation of the Master Plan, to prepare and recommend regulations for subdivisions and to administer those regulations, and to prepare and recommend a plat for the official map of the City showing the location of existing and proposed boundaries.

#### **STATESBORO TREE BOARD**

The Statesboro Tree Board was established on January 15, 1991. The Board consists of 9 members appointed by the Mayor and City Council to serve staggered terms of 6 years. The Board is responsible for hearing request for variances for special use permits in the enforcement of the City of Statesboro Tree Ordinance.

## READER'S GUIDE TO THE BUDGET

One of the primary goals in determining the format of this Budget has been to make it user-friendly. Government budgets by definition are confusing documents, particularly for the first-time reader. Generally Accepted Accounting Principles (GAAP) for governments require the use of multiple funds, grouped into seven categories, plus a Long-term Debt Account Group and a Fixed Asset Account Group. To further complicate it, some of those fund categories are budgeted and accounted for using the modified accrual basis of accounting, and some the accrual basis of accounting. Most citizens are accustomed to private sector accounting, where a business has one balance sheet and one income statement, both kept on the accrual basis of accounting. Therefore, it is strongly recommended that you take a few moments to review this Reader's Guide before reading the Budget. It should help you understand the framework of the City's fund structure and accounting system.

The City of Statesboro will operate with fourteen separate funds this year, which makes municipal budgeting and accounting considerably different from that in the private sector. Although the City may in most cases legally transfer money from one fund to another, each fund is a separate accounting entity with assets, liabilities, equity, revenues, and expenditures (expenses). Consequently, there will be fourteen separate balance sheets and income statements. The fourteen funds fall into seven different categories, or types of funds, as required by Generally Accepted Accounting Principles for governmental entities. The funds by fund type that will be used in the fiscal year are as follows, and are summarized in the chart on the next page:

### (1) Governmental Funds

**General Fund** – This is the principal fund of the city and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City (i.e., public safety, general government, engineering, planning, finance, etc.)

**Special Revenue Funds** – Funds used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Included in the Special Revenue Funds are the Confiscated Asset Fund, Community Development Housing Trust Fund, Multiple Grant Fund, and the Hotel-Motel Tax Fund. The Narrative Section at the front of each Fund explains in detail the purpose of that fund.

**Capital Project Funds** – Funds used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The City's Capital Project Funds include the 2002 SPLOST Fund, Downtown Streetscape Fund, and the Capital Improvements Program Fund. Again, the Narrative

Section at the front of each Fund explains in detail the purpose of that fund.

## (2) Proprietary Funds

**Enterprise Funds** – Funds used to 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. The City has four Enterprise Funds: the Water and Sewer Fund, Natural Gas Fund, Solid Waste Collection Fund, and the Solid Waste Disposal Fund. Again, the Narrative Section at the front of each Fund explains in detail the purpose of that fund.

**Internal Service Funds** – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to the other government units, on a cost reimbursement (internal fees and charges) basis. The City has two Internal Service Funds: the Benefits Insurance Fund and the Fleet Management Fund. Again, the Narrative Section at the front of each Fund explains in detail the purpose of that fund.

Please note that the second column of the funds chart shows two different accounting bases: accrual and modified accrual. Accrual accounting is similar to private sector accounting, in that revenues are accrued when earned, and expenses are accrued when the financial transaction takes place. Proprietary Funds and Fiduciary Funds are accounted for on this basis, as they are operated very similarly to private businesses. In the Budget, these types of funds have a Budgeted Income Statement and a Budgeted Cash Flow Statement. Any major capital expenses for these funds are budgeted in the Budgeted Cash Flow Statement, except for those receiving SPLOST funds. In that case, some projects may also be funded in the 2002 SPLOST Fund.

All Governmental Funds are accounted for using the modified accrual basis, which is a hybrid of cash and accrual, where some revenues and expenses are accrued, and some are on a cash basis. These funds reflect only available resources. The fixed assets and the long-term debt are not on the balance sheets in these funds, but are kept in two account groups, entitled the General Fixed Assets Account Group and the General Long-term Debt Account Group. In addition, this Budget shows all the major capital expenditures for these types of funds in the Capital Improvements Program Fund, or another capital projects fund. Major capital expenditures are defined as capital assets costing at least \$5,000 and having a useful life of at least two years. This includes not only land, buildings, and infrastructure, but vehicles and equipment also.

CITY OF STATESBORO, GEORGIA  
 FY 2007 BUDGET  
 LIST OF FUNDS

Fund Number	Basis of Acc'ting	Types of Funds and Account Groups Actual Funds and Account Groups	FY 2006 Budget	FY 2007 Budget
<b>GOVERNMENTAL FUND TYPES:</b>				
<b>GENERAL FUNDS:</b>				
100	Modified	GENERAL FUND	Current	Current
<b>SPECIAL REVENUE FUNDS:</b>				
210	Modified	CONFISCATED ASSETS FUND	Current	Current
221	Modified	COMMUNITY DEVELOPMENT HOUSING TRUST FUND	Current	Current
223	Modified	LINEAR PARK FUND	Current	<b>Closed</b>
250	Modified	MULTIPLE GRANT FUND	Current	Current
275	Modified	HOTEL/MOTEL TAX FUND	Current	Current
<b>CAPITAL PROJECTS FUNDS:</b>				
320	Modified	1997 SPLOST FUND	Current	<b>Closed</b>
321	Modified	2002 SPLOST FUND	Current	Current
340	Modified	DOWNTOWN STREETScape FUND	Current	Current
350	Modified	CAPITAL IMPROVEMENTS PROGRAM FUND	Current	Current
<b>DEBT SERVICE FUNDS:</b>				
NONE				
<b>PROPRIETARY FUND TYPES:</b>				
<b>ENTERPRISE FUNDS</b>				
505	Accrual	WATER AND WASTEWATER FUND	Current	Current
515	Accrual	NATURAL GAS FUND	Current	Current
541	Accrual	SOLID WASTE COLLECTION FUND	Current	Current
542	Accrual	SOLID WASTE DISPOSAL FUND	Current	Current
<b>INTERNAL SERVICE FUNDS:</b>				
601	Accrual	HEALTH INSURANCE FUND	Current	Current
602	Accrual	FLEET MANAGEMENT FUND	Current	Current
<b>FIDUCIARY FUND TYPES:</b>				
NONE				
<b>ACCOUNT GROUPS:</b>				
800	Modified	GENERAL FIXED ASSETS ACCOUNT GROUP	Current	Current
900	Modified	GENERAL LONG-TERM DEBT ACCOUNT GROUP	Current	Current
			16 Funds	14 Funds
			2 Account Groups	2 Account Groups

**NOTES:** Modified Budgeted on the Modified Accrual Basis of Accounting.  
 Accrual Budgeted on the Accrual Basis of Accounting.

The fourteen funds are serviced by nine bank accounts, four of which are major accounts, and five of which are minor. The minor accounts have little activity, but are required due to bond indentures, grant requirements, or some other legal or operational requirement. The City received bids on its banking services in April, 2005, for a three-year term beginning July 1st. This arrangement eliminated normal bank fees and service charges, provided the City an investment rate of interest tied to the Targeted Federal Funds Rate on all overnight deposits, and provided free check printing for all funds. The chart on the following page shows which bank accounts service each of the proposed funds.

Following this Reader's Guide to the Budget is Tab 3, which contains the City Manager's Budget Message. This message includes a listing of the assumptions used in developing the Budget. It includes also a discussion of the major issues requiring financing that the Mayor and City Council confront, and how this Budget proposes to address them.

Tab 4 is a multi-sheet spreadsheet, which summarizes all funds of the City of Statesboro, and the projected fund balances or working capital, depending on the basis of accounting used. This summary includes all revenues and transfers into a fund, and all expenditures (expenses) and transfers out of a fund. It also shows the other sources and uses of cash in those funds using full accrual accounting. *In short, it is the entire budget in a condensed format.* Tab 4 also contains the Resolution necessary to adopt the Budget. Should the Mayor and City Council wish to change any aspect of the proposed Budget contained herein, they would simply adopt this Resolution subject to those specific changes.

Tab 5 contains the Resolution Adopting the Financial Policies, which direct the financial operations of the City. These policies are reviewed each year to determine if any changes need to be made.

Tab 6 contains a List of Authorized Personnel Positions funded by this Budget. This lists the budgeted positions within each department and division of the City. This assures that only this number of personnel can be employed unless changed by the City Council during the fiscal year.

Tab 7 contains the Proposed Position Classification and Compensation (Pay) Plan. The Plan was updated by the Vinson Institute of Government at the University of Georgia for FY 2007. It has been five years since the last update to the Plan. In the years between Plan updates, salaries and wages are adjusted by a cost of living adjustment to offset inflation. There are four schedules: 1) for 40-hour per week hourly employees, 2) for salaried employees, 3) for firefighters on the "24 hours on/ 48 hours off" schedule, and 4) for non-salaried police officers who work a 43-hour per week schedule.

Tabs 8 through 21 provide detailed budgets for each of the fourteen funds of the City.

**BANK ACCOUNTS ASSIGNED TO FUNDS**

	MAJOR BANKING ACCOUNTS				
	General	Payroll	Sweep Invest-	E-Government	
	Disbursement	Account	ment Account	Sweep Invest-	
<b>Name of Fund Served</b>	Account			ment Account	
<i>Governmental Funds:</i>					
100 General					
210 Confiscated Assets					
221 CDBG Housing					
223 Linear Park					
250 Multiple Grants					
275 Hotel/Motel Tax					
320 1997 SPLOST					
321 2002 SPLOST					
340 Streetscape Fund					
350 CIP Projects					
<i>Proprietary Funds:</i>					
<i>a) Enterprise:</i>					
505 Water and Sewer					
515 Natural Gas					
541 S W Collection					
542 S W Disposal					
<i>b) Internal Service:</i>					
601 Health Insurance					
602 Fleet Management					
	MINOR BANKING ACCOUNTS				
	Confiscated/	CHIP Grant	Revenue Bond	Health Insur-	Flexible
	Seized Prop-	Revolving	Sinking Fund	ance Claims	Benefits Plan
<b>Name of Fund Served</b>	erty Account	Loan Account	Account	Account	Account
<i>Governmental Funds:</i>					
100 General					
210 Confiscated Assets					
221 CDBG Housing					
223 Linear Park					
250 Multiple Grants					
275 Hotel/Motel Tax					
320 1997 SPLOST					
321 2002 SPLOST					
340 Streetscape Fund					
350 CIP Projects					
<i>Proprietary Funds:</i>					
<i>a) Enterprise:</i>					
505 Water and Sewer					
515 Natural Gas					
541 S W Collection					
542 S W Disposal					
<i>b) Internal Service:</i>					
601 Health Insurance					
602 Fleet Management					



After all funds are presented, there are two appendices. They provide the following information:

Appendix A: The Existing Debt Service Schedule for All Funds. The City must repay the debt for the City Hall purchase and renovation; the debt for the natural gas line extensions to Briggs and Stratton and the City of Metter; and several GEFA loans and the 1995 Refinancing Revenue Bond for the water and sewer system. That is the extent of the City's indebtedness. These schedules show the amount of principal and interest due in each of the fiscal years until fully repaid for each individual debt instrument.

Appendix B: Contains a Glossary of Terms used in governmental budgeting and accounting to assist the first-time reader. It should help clarify new terms that may not be familiar to the reader.

TRANSFERS BETWEEN FUNDS					
Transfer In	General	CIP	W and S	SW Disp.	
Transfer Out					TOTALS OUT
General		\$ 2,875			\$ 2,875
02 SPLOST					\$ -
W and S	\$ 575,000	\$ 950,000			\$ 1,525,000
Natural Gas	\$ 860,000	\$ 450,000			\$ 1,310,000
SW Collection	\$ 630,625				\$ 630,625
SW Disposal	\$ 157,000				\$ 157,000
<b>TOTALS IN</b>	<b>\$ 2,222,625</b>	<b>\$ 1,402,875</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,625,500</b>

## **City of Statesboro Summary of All Funds**

This section consists of a consolidated summary of all funds used to provide city services. The revenue sources and expenditures of the City of Statesboro may be more easily understood by reviewing the pie charts on the next pages. Also included in this section are three-year budget spreadsheets (FY 2005 actual, FY 2006 budgeted and FY 2007 recommended budgets) for each of the fund categories.

Please see the individual tabs for detailed budget information and the services provided by the various funds.

**RESOLUTION #2006-16:  
A RESOLUTION TO ADOPT THE FISCAL YEAR 2007 BUDGET  
FOR EACH FUND OF THE CITY OF STATESBORO, GEORGIA,  
APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS  
EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF  
REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR  
EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE  
FOR APPROPRIATION**

THAT WHEREAS, sound governmental operations require a Budget in order to plan the financing of services for the residents of the City of Statesboro; and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia Annotated (OCGA) requires a balanced Budget for the City's fiscal year, which runs from July 1st to June 30th of each year; and

WHEREAS, the Mayor and City Council have reviewed the proposed FY 2007 Budget as presented by the City Manager; and

WHEREAS, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures or expenses; and

WHEREAS, the Mayor and City Council wish to adopt this proposal as the Fiscal Year 2007 Annual Budget, effective from July 1, 2005 through June 30, 2006;

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Statesboro, Georgia as follows:

Section 1. That the proposed Fiscal Year 2007 Budget, attached hereto and incorporated herein as a part of this Resolution, is hereby adopted as the Budget for the City of Statesboro, Georgia for Fiscal Year 2007, which begins July 1, 2005 and ends June 30, 2006.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses, and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the "legal level of control" as defined in OCGA 36-81-2 is set at the departmental level, meaning that the City Manager in his capacity as Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further Budget amendment approved by the Mayor and City Council.

Section 4. That all appropriations shall lapse at the end of the fiscal year.

Section 5. That the Authorized Personnel by department and division shown in this Budget are hereby formally adopted as the number of authorized positions within each department and division, until and unless amended by resolution of the Mayor and City Council.

Section 6. That the Proposed Pay Plan for FY 2007 shown in this Budget is hereby formally adopted as the City's Pay Plan until further amended by resolution of the Mayor and City Council, effective on July 1, 2006.

Section 7. That the proposed Capital Improvements Program presented by the City Manager is hereby adopted as the City of Statesboro's Capital Improvements Program for FY 2007--FY 2012. This Program is hereby adopted as the City's long-term financial plan until further amended by resolution of the Mayor and City Council.

Section 8. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

Adopted this 20th day of June, 2006.

THE CITY OF STATESBORO, GEORGIA

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William S. Hatcher, Mayor

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Attest: Judy M. McCorkle, City Clerk

**RESOLUTION #2006-15:  
A RESOLUTION ADOPTING FINANCIAL POLICIES FOR  
THE CITY OF STATESBORO, GEORGIA**

THAT WHEREAS, the City of Statesboro has developed a number of financial policies which guide the preparation and administration of the budgeting, accounting, investment, risk management, debt, auditing, and financial reporting functions of city government; and

WHEREAS, the Mayor and City Council have reviewed the Financial Policies proposed by the City Manager, and desire to adopt those policies;

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Statesboro, Georgia in regular session assembled this 16th day of May, 2006 that the financial policies included on the attached pages are hereby adopted as the Financial Policies for the City of Statesboro.

BE IT FURTHER RESOLVED that the City Manager is hereby directed to develop the annual proposed Budget and Capital Improvements Program, and to administer them in conformance with these policies.

This Resolution shall be effective from and after its date of adoption.

Adopted this 16th day of May, 2006.

CITY OF STATESBORO, GEORGIA

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By: William S. Hatcher, Mayor

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Attest: Judy M. McCorkle, City Clerk

## ***Financial Policies and Budget Preparation***

The City Council has adopted policies in all areas of financial management, which guide the preparation, adoption, amendment, and administration of the Operating Budget, the Capital Budget, and the Capital Improvements Plan. Below is a listing of those policies in the areas of:

- Operating Budget Policies
- Capital Budget Policies
- Revenue Policies
- Reserve Policies
- Cash Management and Investment Policies
- Risk Management Policies
- Debt Policies
- Accounting, Auditing, and Financial Reporting Policies

### ***Operating Budget Policies***

The City Council shall hold an annual Planning Session each spring in order to establish priorities for funding in the next fiscal year; and discuss long-range planning of major capital improvements.

The City shall adopt a balanced budget annually; and any subsequent amendment must identify the revenues or other financing sources necessary to maintain said balance.

The City will not appropriate fund balance or retained earnings in any fund that would hinder meeting the reserve targets established herein. Once those targets are met in a particular fund, any amount over the target may be appropriated either for capital improvements or unexpected operating expenses.

The City will pay competitive wages and fringe benefits in order to attract and retain quality personnel.

All Enterprise Funds and Internal Service Funds shall be self-supporting from their fees and charges, without any subsidy from the General Fund. Transfers to the General Fund from the Enterprise Funds shall be made only after sufficient net income is retained to cover debt service and capital improvements essential to properly maintain and expand these utility services.

The Solid Waste Collection Fund and the Solid Waste Disposal Fund should reflect the true costs to provide residential and commercial garbage collection, disposal and recycling; brush collection and disposal; bulk (white goods) collection and disposal; and leaf collection and disposal. The City Council shall evaluate annually the extent to which each service is supported by service charges rather than a subsidy from the General Fund.

The City shall aggressively pursue improvements in technology and work methods that will improve service levels and/or reduce operating costs.

The City shall use one-time revenues only for capital items, unexpected operating expenses or to build reserves, instead of operating expenditures/expenses.

The City shall raise property taxes only when absolutely necessary to balance the Budget and maintain adequate reserves. Any property tax increase should be used only for the purchase of additional capital improvements or to increase needed personnel.

All appropriations and expenditures shall be made in full compliance with applicable State laws and the City's Purchasing Manual.

The City will follow the Budget Preparation Calendar prepared by the Finance Department each year.

The Budget shall be prepared in full compliance with the State's Uniform Chart of Accounts, and with Generally Accepted Accounting Principles (GAAP) for Governments as promulgated by the Government Accounting Standards Board. This means the General Fund, Capital Projects Fund, Debt Service Fund, Expendable Trust Funds, and Special Revenue Funds will be budgeted on the modified accrual accounting basis. Enterprise Funds and Internal Service Funds will be budgeted on the full accrual accounting basis.

All Budgets shall be adopted at the legal level of budgetary control, which is the fund/department level (ie., expenditures/expenses may not exceed the total appropriation for any department within a fund without the City Council's approval).

The City Manager shall prepare an annual Budget that meets the requirements to receive the Distinguished Budget Presentation Award from the Government Finance Officers Association.

### ***Capital Budget Policies***

The City shall adopt a Capital Improvements Plan (CIP) annually which will include the next fiscal year's Capital Budget, plus planned improvements for the following five years.

The City shall make every effort not to add additional programs and services until both the Operating Budget and the CIP are adequately funded.

The City shall provide resources from current revenues to fund an adequate maintenance and replacement schedule for infrastructure, and the vehicle and equipment fleet.

The City will aggressively pursue state and federal funding, as well as other sources of funding for capital improvements.

All operating budget appropriations shall lapse at the end of a fiscal year. Appropriations for Capital Projects which have not been completed by fiscal year-end must be re-appropriated for the balance due on the project in the next fiscal year.



### ***Revenue Policies***

The City will budget revenues conservatively so that the chance of a revenue shortage during the year is remote. This also will help finance contingencies and Budget amendments that were unforeseen when the Budget was first adopted.

The City will review annually all fees and charges to assure that they maintain their inflation-adjusted purchasing power.

Since different revenue sources impact classes of taxpayers differently, the City Council recognizes that the only way to minimize these different impacts is to have a diversified revenue system. These impacts will be considered in making any needed adjustments to the various sources of revenue.

The City will make every effort not to become too dependent on one source of revenue in order to minimize serious fluctuations in any year.

The City will consider market rates and rates of comparable cities in the region when changing tax rates, fees, and charges. The City will make every effort to maintain its favorable comparative position with other Georgia cities in this regard, which has contributed to our economic development success.

All cash donations to any department or agency of the City must be deposited with the Finance Director's Office. All purchases using such donations must be budgeted and will comply fully with the City's purchasing policies. The City cannot accept donations on behalf of an outside agency or group. Donations of equipment or supplies may be made directly to a department or agency of the City. Donated equipment meeting the definition of a fixed asset must be reported to the Purchasing Director, for tagging and listing in the General Fixed Asset Account Group.

### ***Reserve Policies***

The City Council recognizes the need to set reserve targets for every operating fund of the City. The targets for those funds using the modified accrual basis of accounting are set as the percentage that the undesignated fund balance is to the combined budgeted expenditures and transfers to other funds. The targets for those funds using the accrual basis of accounting are set as the percentage that the working capital is to the budgeted operating expenses and transfers to other funds. The targets are as follows:

<i>Fund Title</i>	<i>Undesignated Fund Balance (or Working Capital) as a % of Expenditures (or Operating Expenses) and Transfers Out</i>
General Fund	25% Fund Balance
Water/Wastewater Fund	17% Working Capital
Natural Gas Fund	17% Working Capital and a \$350,000 Reserve Fund
Solid Waste Collection Fund	17% Working Capital

Solid Waste Disposal Fund	17% Working Capital
Medical Insurance Fund	9% Working Capital and a \$250,000 Reserve Fund
Fleet Management Fund	17% Working Capital

These reserve targets shall be reviewed annually by the City Manager who shall report to the City Council on their continued adequacy.

***Cash Management and Investments Policies***

The City will make all deposits of cash within the time period required by State law. All deposits must be fully collateralized as required by State law.

The City will aggressively pursue all revenues due, including past due utility bills, court tickets and fines, and property taxes, using whatever legal means are available.

The City will pay all obligations on or before the due date.

The City will continue the current cash management and investment policies, which are designed to emphasize safety of capital first, sufficient liquidity to meet obligations second, and the highest possible yield third. Those policies are outlined below:

The City will operate with the least number of bank accounts required by federal and state statutes and regulations and GAAP for governments. Consolidation of bank accounts makes investment decisions easier, and reduces staff time needed to reconcile monthly bank statements.

The Director of Finance will make a twelve-month cash flow projection, and from that develop a schedule of long-term investments. These investments could be any type authorized by State law. However, the City Council has limited it to Certificates of Deposit with local banks. All investments shall be made using competitive bidding and must fully comply with State collateralization of deposits. Such investments shall be pooled from among the various funds, and bid out no more frequently than once a month. This keeps the investment process manageable with limited staff. Large amounts of cash not in time deposits shall be kept in the sweep investment account to improve overall interest earnings. Should the sweep investment account interest rate be higher than that of a certificate of deposit, then the funds shall be kept in the sweep investment account.

***Risk Management Policies***

The City will minimize potential losses through employee safety training, inspections of the workplace, risk analysis, and OSHA compliance. The Personnel Director shall be responsible for these programs.

A drug-testing program shall continue for all potential employees, as well as random testing of all federally-required employees.

The City will continue to participate in the Georgia Municipal Association’s Risk Management Pool for virtually all necessary coverages, including General Liability, Automobile Liability, Errors and

Omissions, Property, Boiler and Machinery, Inland Marine, Special Events and Worker's Compensation.

Annual inspections of premises and work practices shall be performed by the risk management staff of the GMA Pool, and the City will correct any deficiencies noted.

### ***Debt Policies***

The City will issue bonds and capital outlay notes only for capital improvements and moral obligations. The City will attempt to fund capital improvements through net income of the utility systems, general revenues, and its portion of any SPLOST (Special Purpose Local Option Sales Tax) funds before resorting to long-term debt issuance. This will reduce the overall indebtedness and strengthen the City's creditworthiness.

The City will not issue notes or bonds to finance operating deficits. Adequate reserves will be maintained to assure this doesn't become necessary. No bond or note will be issued to purchase a fixed asset that has a shorter useful life than the term of the debt instrument.

The City will issue general obligation bonds or capital outlay notes for necessary general government projects and either general obligation or revenue bonds for enterprise fund projects. The City may also use pooled capital lease funds from GMA and loans from the Georgia Environmental Facilities Authority (GEFA).

No debt will be issued which would increase the outstanding amount of debt above ten (10%) percent of the total assessed value of property within the City. The outstanding amount of debt in this calculation shall not include debt issued for improvements in the utility systems, because that debt will be repaid from charges for services, not from property taxes. These limitations are found in Article IX., Section V, Paragraph 1 and Article IX., Section VI, Paragraph 1 of the Georgia Constitution.

A firm source of revenue sufficient to make the anticipated debt service payments must be identified by the City Council before any capital outlay note, GEFA loan, GMA capital equipment lease, general obligation bond, or revenue bond is issued.

### ***Accounting, Auditing, and Financial Reporting Policies***

The City Council will receive a monthly finance report showing Income Statements, Cash Flow Statements where appropriate, and all Investments.

The City shall have a qualified certified public accounting firm conduct an independent audit annually, as required by OCGA 36-81-7 (a)(1).

The City will maintain its accounting records in full accord with Generally Accepted Accounting Principles (GAAP) as promulgated by the Government Accounting Standards Board. The Finance Director is expected to obtain clean (unqualified) Audit Opinions each year.

The Annual Audit shall be submitted to the State Auditor before December 15th of each year, so that the City complies with OCGA 36-81-7 (d)(1). Any deficiencies noted by the Auditors shall be corrected immediately by the Director of Finance.

### *The Budget Process*

The City's Budget process begins in early January when department heads are given electronic format forms upon which to submit their operating and capital budget requests. The City Council is also notified to give the City Manager any requests they might have, so that costs may be researched. Departmental requests for the Capital Improvements Program are turned in to the City Manager by February 2nd, and all Operating Budget requests are turned in to the City Manager by March 3rd.

The Finance Director and City Manager decide upon the revenue estimates for the Operating Budget, and the amount to be transferred to the CIP and the amount of any proposed bond issues. At that point, the Finance Director begins her review of the operating expenditures, and the City Manager prepares the CIP. After the Finance Director and City Accountant have prepared a preliminary Budget, the Finance Director and the City Manager review it to determine whether further cuts are possible, or if additional revenues are necessary. Those decisions are made prior to the first week in April, when a Budget Planning Retreat is held by the City Council.

At that meeting, the Finance Director and City Manager present projections of the current fiscal year's Budget, and the preliminary Operating Budget for Council review. In addition, the City Manager presents the Council with his recommendations for a six-year Capital Improvements Program. The City Council then debates any changes in suggested priorities in both the preliminary Operating Budget and the Capital Improvements Program. Once those priorities are established, the City Manager finalizes the CIP, and the Finance Director finalizes the Operating Budget. Both work on the narrative portions of the documents. The City Manager prepares the Budget Message and CIP Letter of Transmittal detailing the major issues, initiatives, and goals and objectives contained in both documents. The City Accountant prepares the spreadsheets detailing the line item budgets proposed for each fund.

The two documents are sent to the printers in mid-May, for distribution to the Mayor, City Council, and public by June 1st. Copies are available to the public at both the City Clerk's Office and the Statesboro Regional Library. A public hearing is scheduled for the first regular meeting in June, after which the Budget is voted upon, and the Budget becomes effective July 1st. In the event the Council cannot agree on a Budget before July 1st, an Interim Budget is adopted, which is simply a continuation Budget from the previous year. Once a Budget is adopted, the Finance Director authorizes the City Accountant to enter the adopted Budget into the accounting system.

Budget amendments may be made at any time throughout the fiscal year. Any amendment request is reviewed by the City Manager, who makes a recommendation on whether the expenditure should be made, and what revenue source will be used to finance it. All amendments require a Budget amendment resolution, since the original Budget is adopted by resolution. After passage, the Finance Director authorizes the City Accountant to enter the amended amounts in the budgetary accounting system.

**City of Statesboro, Georgia**  
**Calendar for FY 2007 Budget and CIP Preparation**

- 11-Jan-2006 City Manager notifies all Department Heads to begin preparation of CIP Requests.
- 18-Jan-2006 City Council Sets the Dates for the Planning Session.
- 18-Jan-2006 City Council asked to submit any CIP requests to the City Manager.  
(Staff will prepare cost estimates.)
- 19-Jan-2006 City Manager notifies all Department Heads of the Planning Session, and the Deadline for Budget Requests. City Manager reviews the Budget Calendar with all Department Heads.
- 19-Jan-2006 City Clerk schedules the location for the Planning Session.
- 10-Feb-2006 Departmental CIP Requests must be turned in to the City Manager's Office.
- 10-Feb-2006 Finance Department gives Personnel costs to all departments.
- 24-Feb-2006 All CIP forms completed by City Manager's Office.
- 3-Mar-2006 All Revenue projections are due in Finance Director's Office.
- 3-Mar-2006 All Budget Requests must be turned in to the Finance Director's Office.
- 3-Mar-2006 City Manager and Finance Director complete all Revenue projections for the current and next fiscal year.
- Mar 13 - 17,  
2006 City Manager and Finance Director review each departmental budget with the Department Heads. Also, discuss the presentation of the proposal by each Department Head.
- 31-Mar-2006 All Performance Measures must be turned in to the City Manager's Office
- 31-Mar-2006 Finance Director finalized Expenditure/Expense estimates for each department and outside agency for current and next fiscal years, and sends to City Manager for review.
- 31-Mar-2006 City manager prepares detailed agenda for Planning Session, including time slots for presentations.
- 31-Mar-2006 City Clerk's Office prepares Agenda packets, including Budget requests, and distributes to the City Council.
- 31-Mar-2006 City manager prepares comments on current year's financial projections, and an update on the proposed program of work for the current year. Then, prepares comment on the projected fiscal year.
- 31-Mar-2006 City Manager completes drafts of CIP priorities for Planning Session.

21-Apr-2006 City Council Planning Session.

28-Apr-2006 City Manager finishes the Budget and CIP preparation, writes Budget Message, Budget Resolution, CIP Transmittal Letter and has the Budget and CIP printed.

2-May-2006 City Council schedules a Public Hearing on the Budget for June 20, 20056

16-May-2006 City Council Meeting.

26-May-2006 Budget and Capital Improvement Program are distributed to the Mayor and City Council, Department Heads, news Media, and Statesboro Regional Library.

30-May-2006 Budget Ad to run in Statesboro Herald

13-Jun-2006 Mayor and City Council conduct a Public Hearing on the Proposed Budget.

20-Jun-2006 City Council adopts the Budget Resolution.

September-06 City Council holds required Public Hearings and Adopts the Tax Rate Resolution, after receiving the Tax Digest form the County Tax Assessor's Office.

**FUND 100 - GENERAL FUND**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
31	TAXES			
31.1100	Property Taxes - Current Year	\$ 2,901,340	\$ 3,082,438	\$ 3,033,905
31.1105	Refund of Taxes	\$ (18,887)	\$ (6,000)	\$ (6,000)
31.1120	Timber Tax	\$ 98		\$ 75
31.1200	Property Taxes - Prior Year	\$ 1,643	\$ 2,500	\$ 500
31.1310	Motor Vehicle	\$ 199,835	\$ 226,000	\$ 190,000
31.1320	Mobile Home	\$ 4,546	\$ 2,600	\$ 1,500
31.1500	Property not on Digest	\$ 5,976	\$ 1,200	\$ 200
31.1600	Real Estate Transfer (Intangible)	\$ 95,797	\$ 90,000	\$ 96,000
31.1711	Franchise Tax - Georgia Power	\$ 863,354	\$ 920,300	\$ 1,126,000
31.1712	Franchise Tax - EMC	\$ 26,033	\$ 27,600	\$ 34,000
31.1751	Franchise Tax - Northland Cable	\$ 120,856	\$ 123,100	\$ 117,000
31.1761	Franchise Tax - Frontier	\$ 84,100	\$ 100,000	\$ 100,000
<i>31.1000</i>	<i>Sub-total: General Property Taxes</i>	<i>\$ 4,284,691</i>	<i>\$ 4,569,738</i>	<i>\$ 4,693,180</i>
31.4201	Beer and Wine	\$ 553,304	\$ 583,600	\$ 583,600
31.4202	Liquor -Wholesale	\$ 16,956	\$ 16,000	\$ 20,000
31.4203	Liquor - Retail	\$ 59,101	\$ 65,000	\$ 54,000
<i>31.4000</i>	<i>Sub-total: Select Sales &amp; Use Taxes</i>	<i>\$ 629,361</i>	<i>\$ 664,600</i>	<i>\$ 657,600</i>
31.6200	Insurance Premium Taxes	\$ 1,056,630	\$ 1,136,790	\$ 1,222,000
<i>31.6000</i>	<i>Sub-total: Business Taxes</i>	<i>\$ 1,056,630</i>	<i>\$ 1,136,790</i>	<i>\$ 1,222,000</i>
31.9110	Property Tax Penalty and Interest	\$ 17,313	\$ 20,000	\$ 17,500
31.9501	FIFA Fee and Cost	\$ 13,190	\$ 22,650	\$ 15,000
31.9904	Tax Lien Penalties & Interest	\$ 48,097	\$ 45,000	\$ 45,000
31.9905	Tax Sale Advertising Fees	\$ 2,680	\$ 2,000	\$ 3,000
31.9906	Tax Sale Mar. Fees- City	\$ 600	\$ 600	\$ 600
31.9907	Tax Sale Mar. Fees- C.O.C	\$ 150	\$ 150	\$ 150
<i>31.9000</i>	<i>Sub-total: Penalties &amp; Int. on Delinquent Taxes</i>	<i>\$ 82,030</i>	<i>\$ 90,400</i>	<i>\$ 81,250</i>
31.0000	TOTAL TAXES	\$ 6,052,712	\$ 6,461,528	\$ 6,654,030
32	LICENSES AND PERMITS			
32.1100	Alcoholic Beverages Licenses	\$ 148,225	\$ 150,000	\$ 163,000
32.1200	General Business Licenses	\$ 157,136	\$ 490,000	\$ 490,000
32.1220	Insurance License	\$ 29,153	\$ 30,000	\$ 30,000
32.1240	Bank License	\$ 71,988	\$ 80,000	\$ 94,000
32.1901	Alcoholic Beverages Application Fees	\$ 1,566	\$ 1,300	\$ 1,950
32.1902	Occupation Tax Administration Fees	\$ 3,045	\$ 2,500	\$ 2,600
<i>32.1000</i>	<i>Sub-total: Regulatory Fees</i>	<i>\$ 411,113</i>	<i>\$ 753,800</i>	<i>\$ 781,550</i>
32.2120	Building Permits	\$ 61,460	\$ 52,000	\$ 175,000
32.2130	Plumbing Permits	\$ 4,993	\$ 4,000	\$ 9,500
32.2140	Electrical Permits	\$ 13,878	\$ 10,000	\$ 28,000
32.2160	HVAC Permits	\$ 5,107	\$ 3,500	\$ 16,000
32.2190	Land Disturbance Permits	\$ 5,231	\$ 2,800	\$ 9,000
32.2211	Rezoning Requests	\$ 1,600	\$ 1,200	\$ 2,200
32.2212	Variance Requests	\$ 3,280	\$ 2,700	\$ 1,200
32.2213	Cell Tower Requests			\$ 2,000
32.2230	Sign Permits	\$ 2,576	\$ 3,500	\$ 2,800
32.2991	Inspection Fees	\$ 24,100	\$ 19,000	\$ 78,000
32.2992	Engineering Misc. Fees	\$ 2,645	\$ 2,000	\$ 2,000

**FUND 100 - GENERAL FUND**

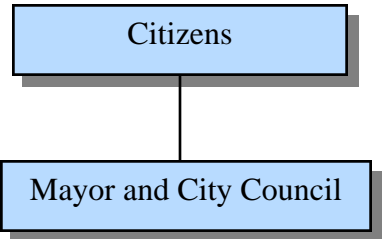
<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
32.2000	<i>Sub-total: Non-Business Licenses &amp; Permits</i>	\$ 124,870	\$ 100,700	\$ 325,700
32.4101	Business License Penalty	\$ 3,320	\$ 5,000	\$ 3,900
32.4102	Alcohol Penalty	\$ 3,000	\$ 3,000	\$ 8,000
32.4000	<i>Sub-total: Penalties &amp; Int. on Del. Lic. &amp; Perm.</i>	\$ 6,320	\$ 8,000	\$ 11,900
32.0000	<b>TOTAL LICENSES AND PERMITS</b>	\$ 542,303	\$ 862,500	\$ 1,119,150
33	<b>INTERGOVERNMENTAL REVENUES</b>			
33.5101	Tax Relief Grant	\$ 106,881	\$ 107,000	\$ 103,800
33.0000	<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	\$ 106,881	\$ 107,000	\$ 103,800
34	<b>CHARGES FOR SERVICES</b>			
34.1105	Court Costs	\$ 74,578	\$ 62,000	\$ 85,000
34.1190	Other Costs	\$ 1,537	\$ 1,500	\$ 1,500
34.1910	Election Qualifying Fees		\$ 1,230	\$ -
34.1000	<i>Sub-total: General Government</i>	\$ 76,115	\$ 64,730	\$ 86,500
34.2100	Finger Printing Fee	\$ 1,404	\$ 2,000	\$ 700
34.2101	Revenue - Police Overtime	\$ 56,205	\$ 42,000	\$ 60,000
34.2220	Fire Calls	\$ 453,941	\$ 444,969	\$ 475,003
34.2000	<i>Sub-total - Public Safety</i>	\$ 511,550	\$ 488,969	\$ 535,703
34.6410	Background Check Fees	\$ 29,748	\$ 18,000	\$ 10,000
34.6420	Server Permit Fees	\$ 4,128	\$ 1,000	\$ 2,500
34.6000	<i>Sub-total - Other Fees</i>	\$ 33,876	\$ 19,000	\$ 10,000
34.9100	Cemetery Fees	\$ 2,250	\$ 3,750	\$ 50,000
34.9300	Bad Check Fees	\$ 11,396	\$ 13,500	\$ 10,000
34.9901	Account Establishment Charge	\$ 57,040	\$ 60,000	\$ 60,000
34.9902	AEC Charge Penalty	\$ 1,786	\$ 1,800	\$ 1,800
34.9903	Admin. Fee Penalty	\$ 67	\$ 60	\$ 60
34.9000	<i>Sub-total: Other Charges for Services</i>	\$ 72,539	\$ 79,110	\$ 121,860
34.0000	<b>TOTAL CHARGES FOR SERVICES</b>	\$ 694,080	\$ 651,809	\$ 754,063
35	<b>FINES AND FORFEITURES</b>			
35.1170	Municipal Court Fines	\$ 1,263,593	\$ 1,325,000	\$ 1,410,000
35.0000	<b>TOTAL FINES AND FORFEITURES</b>	\$ 1,263,593	\$ 1,325,000	\$ 1,410,000
36.1001	<b>INTEREST REVENUES</b>	\$ 132,960	\$ 138,500	\$ 72,000
37	<b>CONTR. AND DON. FROM PRIV. SOURCES</b>			
37.1001	Contributions & Donations - Private	\$ 547	\$ 500	\$ 1,000
37.1002	Contributions & Donations - COP	\$ 7,426	\$ 5,000	\$ 4,000
37.0000	<b>CONTR. AND DON. FROM PRIV. SOURCES</b>	\$ 7,973	\$ 5,500	\$ 5,000
38	<b>MISCELLANEOUS REVENUE</b>			
38.1001	Rents and Royalties	\$ 145	\$ -	\$ -
38.1000	<i>Sub-total: Rents and Royalties</i>	\$ 145	\$ -	\$ -
38.9010	Miscellaneous Income	\$ 72,844	\$ 5,000	\$ 7,000
38.9020	Sale of Pipe	\$ 3,160	\$ 1,500	\$ 4,000
38.9030	Sale of Scrap		\$ 100	\$ 100
38.9040	Concession Revenue	\$ 1,237	\$ 1,000	\$ 1,200



**FUND 100 - GENERAL FUND**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
38.9050	Sale of Signs & Posts	\$ 97	\$ 100	\$ 200
38.9000	<i>Sub-total: Other Miscellaneous</i>	\$ 77,338	\$ 7,700	\$ 12,500
38.0000	<b>TOTAL MISCELLANEOUS REVENUE</b>	\$ 77,483	\$ 7,700	\$ 12,500
39	<b>OTHER FINANCING SOURCES</b>			
39.1210	Operating Trans. in from Natural Gas	\$ 760,000	\$ 860,000	\$ 860,000
39.1220	Operating Trans. in from Water/Wastewater	\$ 525,000	\$ 550,000	\$ 575,000
39.1230	Operating Trans. in from S/W Disposal Fund	\$ 157,000	\$ 157,000	\$ 157,000
39.1240	Operating Trans. in from S/W Collection Fund	\$ 665,000	\$ 665,000	\$ 600,000
39.1241	Lease Pool Trans. In from S/W Collection Fund			\$ 30,625
39.1250	Operating Trans. In from Hotel/Motel Fund	\$ 18,103	\$ 18,000	\$ -
39.1270	Operating Trans. In from Confis. Assets Fund			
39.1280	Operating Trans. In from Multiple Grant	\$ 5,315		
39.1000	<i>Sub-total: Operating Transfers in</i>	\$ 2,130,418	\$ 2,250,000	\$ 2,222,625
39.2101	Sale of Assets	\$ 27,130		\$ 1,000
39.2102	Sale of Land			
39.2000	<i>Sub-total: Proc. of General Fixed Asset Disp</i>	\$ 27,130	\$ -	\$ 1,000
39.0000	<b>TOTAL OTHER FINANCING SOURCES</b>	\$ 2,157,548	\$ 2,250,000	\$ 2,223,625
<b>TOTAL REVENUES AND OTHER FINANCING</b>		\$ 11,035,533	\$ 11,809,537	\$ 12,354,168
<b>FUND BALANCE APPROPRIATED</b>				\$ 392,972
<b>TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPROP.</b>		\$ 11,035,533	\$ 11,809,537	\$ 12,747,140

# GOVERNING BODY



## GOVERNING BODY

The City of Statesboro's Governing Body operates under the Council-Manager form of government, with a mayor and five council members. Elected at large, the mayor acts as the primary representative of Statesboro. The mayor and council members serve four year terms. The council member are elected from one of five districts. The mayor and council are responsible for approving all major city policies, all local laws, the annual budget, and the 6-year capital improvements program. In addition they appoint and evaluate the city manager.

## EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 51,993	\$ 56,785	\$ 60,284	6.16%
Purchase/Contract Services	\$ 82,183	\$ 82,600	\$ 84,300	2.06%
Supplies	\$ 2,613	\$ 2,200	\$ 2,200	0.00%
Capital Outlay (Minor)	\$ 914	\$ -	\$ -	0.00%
Interfund Dept. Charges	\$ 25,899	\$ 27,744	\$ 24,039	-13.35%
Other Costs	\$ 7,310	\$ 5,000	\$ 5,000	0.00%
Total Expenditures	\$ 170,912	\$ 174,329	\$ 175,823	0.86%

FUND 100 - GENERAL FUND

DEPT - 1110 - GOVERNING BODY

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 48,929	\$ 52,750	\$ 56,000
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 48,929	\$ 52,750	\$ 56,000
51.2201	Social Security (FICA) Contributions	\$ 3,064	\$ 4,035	\$ 4,284
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 3,064	\$ 4,035	\$ 4,284
51.0000	TOTAL PERSONAL SERVICES	\$ 51,993	\$ 56,785	\$ 60,284
52	PURCHASE/CONTRACT SERVICES			
52.1205	Public Relations	\$ 7,281	\$ 5,000	\$ 5,000
52.1208	Surveying Fees			
52.1000	<i>Sub-total: prof. &amp; tech. services</i>	\$ 7,281	\$ 5,000	\$ 5,000
52.3101	Insurance, Other than Benefits	\$ 49,170	\$ 45,000	\$ 50,000
52.3201	Telephone			
52.3203	Cellular Phones	\$ 882	\$ 600	\$ 550
52.3206	Postage			
52.3301	Advertising	\$ 4,020	\$ 2,500	\$ 2,500
52.3401	Printing and Binding			\$ 250
52.3501	Travel	\$ 12,076	\$ 21,000	\$ 18,000
52.3601	Dues and Fees			
52.3701	Education and Training	\$ 8,754	\$ 8,500	\$ 8,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 74,902	\$ 77,600	\$ 79,300
52.0000	TOTAL PURCHASED SERVICES	\$ 82,183	\$ 82,600	\$ 84,300
53	SUPPLIES			
53.1101	Office Supplies	\$ 551	\$ 1,000	\$ 1,000
53.1301	Food	\$ 1,333	\$ 1,000	\$ 1,000
53.1401	Books and Periodicals	\$ 112	\$ 200	\$ 200
53.1601	Small Tools & Equipment	\$ 617		
53.0000	TOTAL SUPPLIES	\$ 2,613	\$ 2,200	\$ 2,200
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 914		
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 914	\$ -	\$ -
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 25,778	\$ 27,584	\$ 23,879
55.2402	Life and Disability	\$ 121	\$ 160	\$ 160
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 25,899	\$ 27,744	\$ 24,039
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 7,310	\$ 5,000	\$ 5,000
57.3408	July 4th Celebration			
57.0000	TOTOAL OTHER COSTS	\$ 7,310	\$ 5,000	\$ 5,000
	<b>TOTAL EXPENDITURES</b>	<b>\$ 170,912</b>	<b>\$ 174,329</b>	<b>\$ 175,823</b>

## OFFICE OF THE CITY MANAGER

Appointed by the City Council, the City Manager is responsible for the administrative functions within the city and monitors the daily operations of the city government. The manager is responsible for preparing the annual budget and capital improvements program, evaluating and supervising all department heads, assuring that all policies and ordinances are enforced, and recommending policy changes as required.

### EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 169,115	\$ 179,443	\$ 240,124	33.82%
Purchase/Contract Services	\$ 121,237	\$ 119,500	\$ 142,400	19.16%
Supplies	\$ 6,113	\$ 4,400	\$ 7,750	76.14%
Capital Outlay (Minor)	\$ 7,377	\$ 1,000	\$ 2,000	100.00%
Interfund Dept. Charges	\$ 17,561	\$ 18,839	\$ 34,034	80.66%
Other Costs	\$ 15,420	\$ 15,350	\$ 17,500	14.01%
Total Expenditures	\$ 336,823	\$ 338,532	\$ 443,808	31.10%

FUND 100 - GENERAL FUND

DEPT - 1320 - CITY MANAGER'S OFFICE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 144,890	\$ 155,160	\$ 211,983
51.1301	Overtime	\$ 1,266	\$ 1,000	\$ 520
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 146,156	\$ 156,160	\$ 212,503
51.2201	Social Security (FICA) Contributions	\$ 9,707	\$ 11,946	\$ 16,256
51.2401	Retirement Contributions	\$ 12,434	\$ 10,931	\$ 10,146
51.2701	Workers Compensation	\$ 800	\$ 406	\$ 1,219
51.2901	Employee Physicals			
51.2902	Employee Drug Screening Tests	\$ 18		
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 22,959	\$ 23,283	\$ 27,621
51.0000	TOTAL PERSONAL SERVICES	\$ 169,115	\$ 179,443	\$ 240,124
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees	\$ 68,340	\$ 82,500	\$ 82,500
52.1204	City Attorney	\$ 7,500	\$ 7,500	\$ 7,500
52.1205	Public Relations	\$ 10,140	\$ 3,196	\$ 2,000
52.1208	Surveying			
52.1301	Computer Programming Fees	\$ 4,349	\$ 1,298	
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 90,329	\$ 94,494	\$ 92,000
52.2201	Cleaning Services			\$ 22,500
52.2202	Rep. and Maint. (Vehicles)			\$ 500
52.2203	Rep. and Maint. (Labor)			\$ 1,000
52.2204	Rep. and Maint. (Buildings/Grounds)			
52.2205	Rep. and Maint. (Office Equipment)	\$ 75	\$ 500	\$ 200
52.2320	Rentals	\$ 1,828	\$ 2,000	\$ 2,000
52.2000	<i>Sub-total: Property Services</i>	\$ 1,903	\$ 2,500	\$ 26,200
52.3101	Insurance, Other than Benefits	\$ 3,131	\$ 1,500	\$ 3,000
52.3201	Telephone	\$ 3,214	\$ 3,500	\$ 3,500
52.3203	Cellular Phones	\$ 650	\$ 600	\$ 1,000
52.3206	Postage	\$ 5	\$ 200	\$ 200
52.3301	Advertising	\$ 3,263	\$ 1,006	\$ 500
52.3501	Travel	\$ 14,524	\$ 11,200	\$ 12,000
52.3601	Dues and Fees	\$ 1,313	\$ 2,000	\$ 1,500
52.3701	Education and Training	\$ 2,905	\$ 2,500	\$ 2,500
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 29,005	\$ 22,506	\$ 24,200
52.0000	TOTAL PURCHASED SERVICES	\$ 121,237	\$ 119,500	\$ 142,400
53	SUPPLIES			
53.1101	Office Supplies	\$ 1,962	\$ 2,000	\$ 2,000
53.1104	Janitorial Supplies			\$ 2,000
53.1105	Uniforms			\$ 300
53.1106	General Supplies & Materials	\$ 25	\$ 50	\$ 200
53.1270	Gasoline/Diesel			\$ 500
53.1301	Food	\$ 2,228	\$ 650	\$ 1,000
53.1401	Books and Periodicals	\$ 1,508	\$ 1,200	\$ 1,500
53.1601	Small Tools and Equipment	\$ 390	\$ 500	\$ 250
53.0000	TOTAL SUPPLIES	\$ 6,113	\$ 4,400	\$ 7,750

FUND 100 - GENERAL FUND

DEPT - 1320 - CITY MANAGER'S OFFICE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 3,310	\$ 500	
54.2401	Computers	\$ 4,067	\$ 500	\$ 2,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 7,377	\$ 1,000	\$ 2,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 17,186	\$ 18,389	\$ 33,534
55.2402	Life and Disability	\$ 375	\$ 450	\$ 500
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 17,561	\$ 18,839	\$ 34,034
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 6,828	\$ 5,850	\$ 6,000
57.3402	Employee Picnic	\$ 2,585	\$ 3,000	\$ 3,000
57.3403	Christmas Party	\$ 6,007	\$ 6,500	\$ 8,500
57.0000	TOTAL OTHER COSTS	\$ 15,420	\$ 15,350	\$ 17,500
<b>TOTAL EXPENDITURES</b>		<b>\$ 336,823</b>	<b>\$ 338,532</b>	<b>\$ 443,808</b>

CITY CLERK'S OFFICE

This department is headed by the Director of Finance and Administration/City Clerk. This department handles all of utility billing and collection, property tax billing and collection, business and other license billing and collection. This department is also responsible for maintaining all official codes, ordinances, records and documents and serves as supervisor of city elections.

EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 307,239	\$ 333,390	\$ 372,573	11.75%
Purchase/Contract Services	\$ 104,362	\$ 87,000	\$ 89,775	3.19%
Supplies	\$ 13,650	\$ 14,243	\$ 10,500	-26.28%
Capital Outlay (Minor)	\$ 2,989	\$ 6,678	\$ 5,500	-17.64%
Interfund Dept. Charges	\$ 46,955	\$ 54,437	\$ 66,648	22.43%
Other Costs	\$ 5,489	\$ 5,972	\$ 5,950	-0.37%
<b>Total Expenditures</b>	<b>\$ 480,684</b>	<b>\$ 501,720</b>	<b>\$ 550,946</b>	<b>9.81%</b>

PERFORMANCE MEASURES

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed
General Long-term Debt as a % of the Total Assessed Valuation of Property (Tax Digest) (Georgia Constitution Art. Sets a 10% maximum.)	0.262%	0.252%	0.243%
General Long-term Debt Per Capita (Population at 24,500)	\$50.12	\$48.35	\$46.47
Number of Utility Bills processed annually	127,051	132,000	134,000
Number of Employees in utility billing/collection	5	5	5
Average Number of Utility Bills processed per employee	25,410	26,400	26,800
Dollar Amount of Utility Bills processed annually	\$15,887,487	\$16,000,000	\$16,200,000
Percentage of Utility Accounts Receivable (water, sewer, gas & solid waste) 60 or more days delinquent at FY end	3.50%	3.50%	3.50%
All Prior Years' Property Taxes unpaid at fiscal year-end as a percentage of the Current FY's Total Property Tax Levy	0.39%	0.34%	0.30%
Number of Council Meeting Agenda Packets and Minutes	480	500	528
Number of Open Records Act requests handled	15	35	45
Number of Business Licenses Issued	1,299	1,255	1,260
Dollar Value of Business Licenses Issued	\$158,775	\$156,000	\$490,000
Number of Property Tax Bills Issued	7,629	7,840	8,050
Dollar Value of Property Tax Bills Issued	\$2,907,760	\$2,974,417	\$3,033,905
Number of Alcohol Licenses Issued	71	66	68
Dollar Value of Alcohol Licenses Issued	\$142,500	\$132,500	\$163,000



FUND 100 - GENERAL FUND

DEPT - 1330 - CITY CLERK'S OFFICE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 269,268	\$ 286,061	\$ 325,680
51.1301	Overtime	\$ 4,175	\$ 4,500	\$ 4,500
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 273,443	\$ 290,561	\$ 330,180
51.2201	Social Security (FICA) Contributions	\$ 19,202	\$ 21,735	\$ 25,259
51.2401	Retirement Contributions	\$ 13,910	\$ 20,339	\$ 16,509
51.2601	Unemployment Insurance		\$ -	
51.2701	Workers Compensation	\$ 580	\$ 755	\$ 625
51.2901	Employment Physicals	\$ 86		
51.2902	Employee Drug Screening Tests	\$ 18		
51.2903	Hepatitis/Flu			
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 33,796	\$ 42,829	\$ 42,393
51.0000	TOTAL PERSONAL SERVICES	\$ 307,239	\$ 333,390	\$ 372,573
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative (Code Book)	\$ 3,575	\$ 4,000	\$ 4,000
52.1201	Legal Fees		\$ 500	\$ 250
52.1301	Computer Programming Fees	\$ 11,342	\$ 2,000	\$ 2,000
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 14,917	\$ 6,500	\$ 6,250
52.2202	Rep. and Maint. (Vehicles-Parts)			
52.2203	Rep. and Maint. (Labor)			
52.2204	Rep. and Maint. (Building/Grounds)			
52.2205	Rep. and Maint. (Office Equipment)	\$ 5,757	\$ 2,000	\$ 4,200
52.2320	Rentals	\$ 3,275	\$ 2,000	\$ 3,025
52.2000	<i>Sub-total: property services</i>	\$ 9,032	\$ 4,000	\$ 7,225
52.3101	Insurance, Other than Benefits	\$ 1,284	\$ 1,850	
52.3201	Telephone	\$ 13,567	\$ 12,500	\$ 11,700
52.3203	Cellular Phones	\$ 1,017	\$ 600	\$ 550
52.3206	Postage	\$ 19	\$ 50	\$ 50
52.3301	Advertising	\$ 5,667	\$ 3,500	\$ 2,500
52.3401	Printing and Binding		\$ 2,000	\$ 5,500
52.3501	Travel	\$ 6,807	\$ 6,500	\$ 6,500
52.3601	Dues and Fees	\$ 931	\$ 500	\$ 500
52.3701	Education and Training	\$ 3,024	\$ 4,000	\$ 4,000
52.3852	Contract Services	\$ 48,097	\$ 45,000	\$ 45,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 80,413	\$ 76,500	\$ 76,300
52.0000	TOTAL PURCHASED SERVICES	\$ 104,362	\$ 87,000	\$ 89,775
53	SUPPLIES			
53.1101	Office Supplies	\$ 12,513	\$ 10,000	\$ 6,000
53.1301	Food	\$ 369	\$ 558	\$ 500
53.1401	Books and Periodicals	\$ 453	\$ 735	\$ 1,000
53.1601	Small Tools and Equipment	\$ 315	\$ 2,950	\$ 3,000
53.0000	TOTAL SUPPLIES	\$ 13,650	\$ 14,243	\$ 10,500
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 137	\$ 1,678	\$ 2,000

FUND 100 - GENERAL FUND

DEPT - 1330 - CITY CLERK'S OFFICE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
54.2401	Computers	\$ 2,852	\$ 4,500	\$ 3,000
54.2501	Other Equipment		\$ 500	\$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 2,989	\$ 6,678	\$ 5,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 46,004	\$ 53,437	\$ 66,548
55.2402	Life and Disability	\$ 951	\$ 1,000	\$ 100
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 46,955	\$ 54,437	\$ 66,648
57	OTHER COSTS			
57.2001	GBI Fingerprint Fees	\$ 693	\$ 1,500	\$ 1,500
57.2002	FIFA Filing Fee	\$ 1,965	\$ 3,000	\$ 3,000
57.3401	Miscellaneous Expenses	\$ 2,481	\$ 1,322	\$ 1,300
57.3411	Marshall Deed Filing	\$ 150	\$ 150	\$ 150
57.3413	Tax Sale Fees	\$ 80		
57.6001	Cash - Over/Short	\$ 120		
57.0000	TOTAL OTHER COSTS	\$ 5,489	\$ 5,972	\$ 5,950
<b>TOTAL EXPENDITURES</b>		<b>\$ 480,684</b>	<b>\$ 501,720</b>	<b>\$ 550,946</b>

EXPENDITURES SUMMARY

**Elections**

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 3,738	\$ 3,441	\$ -	-100.00%
Purchase/Contract Services	\$ 1,250	\$ 3,050	\$ 1,350	-55.74%
Supplies	\$ 4,402	\$ 3,700	\$ -	-100.00%
Capital Outlay (Minor)		\$ 1,009	\$ -	-100.00%
Other Costs	\$ 8	\$ 300	\$ -	-100.00%
<b>Total Expenditures</b>	<b>\$ 9,398</b>	<b>\$ 11,500</b>	<b>\$ 1,350</b>	<b>-88.26%</b>

FUND 100 - GENERAL FUND

DEPT - 1400 - ELECTIONS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1201	Temporary Employees	\$ 3,738	\$ 3,441	
51.0000	TOTAL PERSONAL SERVICES	\$ 3,738	\$ 3,441	\$ -
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees			
52.3201	Telephone	\$ 138	\$ 200	
52.3205	Internet Services			
52.3206	Postage			
52.3301	Advertising	\$ 812	\$ 1,500	\$ 500
52.3501	Travel		\$ 850	\$ 850
52.3701	Education and Training	\$ 300	\$ 500	
52.0000	TOTAL PURCHASED SERVICES	\$ 1,250	\$ 3,050	\$ 1,350
53	SUPPLIES			
53.1101	Office Supplies		\$ 500	
53.1106	General Supplies and Materials	\$ 3,211	\$ 1,500	
53.1301	Food	\$ 466	\$ 700	
53.1601	Small Tools and Equipment	\$ 725	\$ 1,000	
53.0000	TOTAL SUPPLIES	\$ 4,402	\$ 3,700	\$ -
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures		\$ 1,009	
54.0000	TOTAL CAPITAL OUTLAY (MINOR)		\$ 1,009	
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 8	\$ 300	
57.0000	TOTAL OTHER COSTS	\$ 8	\$ 300	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 9,398</b>	<b>\$ 11,500</b>	<b>\$ 1,350</b>

## FINANCE DEPARTMENT

The Finance Division responsible for assisting the City Manager in the preparation of the Budget and the the Capital Improvements Program. Once the Budget is adopted, this division is responsible for entering it into the accounting system, including any subsequent amendments. They then administer the Budget, prepare monthly finance reports, and work with the auditor on the annual outside audit. This division is also responsible for all investments, debt management, bank reconciliations, and paying all invoices. It is responsible for all formal bid announcements, printing of specifications, and bid openings. It is also responsible for the internal storeroom, requisitions, keeping the fixed assets current, and assuring the Purchasing Manual is current and followed.

### EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 200,782	\$ 212,988	\$ 238,245	11.86%
Purchase/Contract Services	\$ 217,917	\$ 194,210	\$ 215,945	11.19%
Supplies	\$ 37,268	\$ 47,715	\$ 46,150	-3.28%
Capital Outlay (Minor)	\$ 3,491	\$ 5,000	\$ 5,000	0.00%
Interfund Dept. Charges	\$ 51,584	\$ 55,649	\$ 48,457	-12.92%
Other Costs	\$ 17,364	\$ 17,985	\$ 18,500	2.86%
<b>Total Expenditures</b>	<b>\$ 528,406</b>	<b>\$ 533,547</b>	<b>\$ 572,297</b>	<b>7.26%</b>

### PERFORMANCE MEASURES

	<u>FY 2005 ACTUAL</u>	<u>FY 2006 ESTIMATED</u>	<u>FY 2007 PROJECTED</u>
Number of operating funds that meet financial reserve targets. (See Financial Policies Section for targets.)	6 of 7	4 of 7	4 of 7
The department obtained an Unqualified (Clean) Audit Opinion	Yes	Yes	Yes
The FY Budget received the Government Finance Officers Association's Distinguished Budget Presentation Award	Yes	Yes	Yes
Number of formal (advertised) bid processes completed	43	10	40
Number of Accounts Payable processed	6,048	5,310	5,000

FUND 100 - GENERAL FUND

DEPT - 1510 - FINANCE

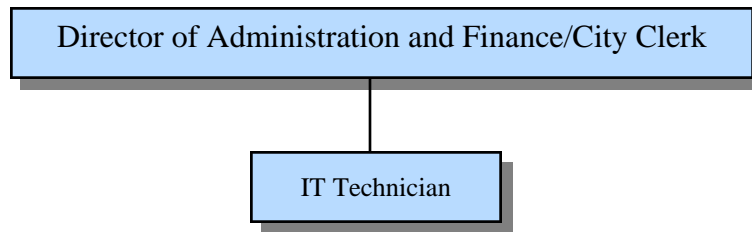
Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 175,538	\$ 183,852	\$ 209,637
51.1301	Overtime	\$ 1,059	\$ 1,500	\$ 1,500
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 176,597	\$ 185,352	\$ 211,137
51.2201	Social Security (FICA) Contributions	\$ 11,875	\$ 14,179	\$ 16,152
51.2401	Retirement Contributions	\$ 11,632	\$ 12,975	\$ 10,557
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 592	\$ 482	\$ 400
51.2901	Employment Physicals	\$ 86		
51.2902	Employee Drug Screening Tests			
51.2903	Hepatitis/Flu Vaccine			
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 24,185	\$ 27,636	\$ 27,109
51.0000	TOTAL PERSONAL SERVICES	\$ 200,782	\$ 212,988	\$ 238,246
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees			
52.1203	Audit	\$ 52,285	\$ 65,000	\$ 65,000
52.1209	Finance Consulting	\$ 4,753	\$ 500	\$ 1,500
52.1301	Computer Programming Fees	\$ 25,504	\$ 2,000	\$ 1,000
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 82,542	\$ 67,500	\$ 67,500
52.2101	Cleaning Services	\$ 16,512		
52.2201	Rep. and Maint. (Equipment)	\$ 2,855	\$ 1,800	\$ 2,245
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 108	\$ 500	\$ 500
52.2203	Rep. and Maint. (Labor)	\$ 380	\$ 600	\$ 500
52.2205	Rep. and Maint. (Office Equipment)	\$ 12,326	\$ 10,000	\$ 10,000
52.2320	Rentals	\$ 6,605	\$ 9,400	\$ 8,000
52.2000	<i>Sub-total: Property Services</i>	\$ 38,786	\$ 22,300	\$ 21,245
52.3101	Insurance, Other than Benefits	\$ 5,876	\$ 8,200	\$ 10,000
52.3201	Telephone	\$ 3,010	\$ 2,500	\$ 4,000
52.3203	Cellular Phones	\$ 392		
52.3206	Postage	\$ 50,560	\$ 55,000	\$ 80,000
52.3301	Advertising	\$ 674	\$ 300	
52.3401	Printing and Binding	\$ 18,256	\$ 17,000	\$ 17,000
52.3501	Travel	\$ 4,034	\$ 6,500	\$ 6,500
52.3601	Dues and Fees	\$ 642	\$ 510	\$ 1,200
52.3701	Education and Training	\$ 2,145	\$ 4,400	\$ 3,500
52.3852	Contract Work	\$ 11,000	\$ 10,000	\$ 5,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 96,589	\$ 104,410	\$ 127,200
52.0000	TOTAL PURCHASED SERVICES	\$ 217,917	\$ 194,210	\$ 215,945
53	SUPPLIES			
53.1101	Office Supplies	\$ 11,716	\$ 23,715	\$ 25,000
53.1104	Janitorial Supplies	\$ 1,155		
53.1106	General Supplies	\$ 937	\$ 1,500	\$ 1,000
53.1230	Electricity	\$ 17,415	\$ 21,000	\$ 18,000
53.1270	Gasoline/Diesel	\$ 345	\$ 500	\$ 500
53.1301	Food	\$ 493	\$ 200	\$ 350

FUND 100 - GENERAL FUND

DEPT - 1510 - FINANCE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
53.1401	Books and Periodicals	\$ 946	\$ 300	\$ 800
53.1601	Small Tools and Equipment	\$ 4,261	\$ 500	\$ 500
53.0000	TOTAL SUPPLIES	\$ 37,268	\$ 47,715	\$ 46,150
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 216	\$ 2,000	\$ 2,000
54.2401	Computers	\$ 3,275	\$ 3,000	\$ 3,000
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 3,491	\$ 5,000	\$ 5,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 50,929	\$ 55,167	\$ 47,757
55.2402	Life and Disability	\$ 655	\$ 482	\$ 700
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 51,584	\$ 55,649	\$ 48,457
57	OTHER COSTS			
57.1101	Property Taxes	141		
57.3401	Miscellaneous Expenses	\$ 1,475	\$ 2,285	\$ 2,500
57.3406	Concession Expense	\$ 1,064	\$ 1,000	\$ 800
57.4001	Bad Debts	\$ 276	\$ 500	\$ 1,000
57.4101	Collection Costs	\$ 115	\$ 200	\$ 200
57.4102	Bank Card Charges	\$ 12,221	\$ 14,000	\$ 14,000
57.4103	Bank Charges	\$ 2,104		
57.6001	Over/Short	\$ (32)		
57.0000	TOTAL OTHER COSTS	\$ 17,364	\$ 17,985	\$ 18,500
<b>TOTAL EXPENDITURES</b>		<b>\$ 528,406</b>	<b>\$ 533,547</b>	<b>\$ 572,298</b>

# IT DEPARTMENT





## INFORMATION TECHNOLOGY

The Information Technology Division is responsible for standardizing software and hardware purchase to assure a standard network where employees can communicate and exchange files electronically. It is responsible for network design, installation, maintenance, and employee computer training. In addition, it is responsible for records management, conducting City elections, and maintaining the City's web page and telephone/security systems in City Hall.

### EXPENDITURES SUMMARY

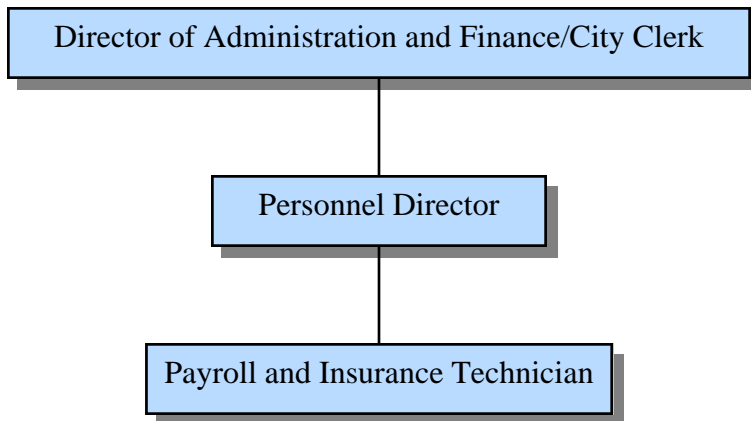
	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Purchase/Contract Services	\$ -	\$ 80,630	\$ 88,230	9.43%
Supplies	\$ -	\$ 323	\$ 1,150	256.04%
Capital Outlay (Minor)	\$ -	\$ 200	\$ -	-100.00%
Other Costs	\$ -	\$ 1,527	\$ 500	-67.26%
Total Expenditures	\$ -	\$ 82,680	\$ 89,880	8.71%

FUND 100 - GENERAL FUND

DEPT - 1535 - IT DEPT

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees		\$ 80,000	\$ 87,600
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ -	\$ 80,000	\$ 87,600
52.3201	Telephone		\$ 150	\$ 150
52.3203	Cellular Phones		\$ 480	\$ 480
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ -	\$ 630	\$ 630
52.0000	TOTAL PURCHASED SERVICES	\$ -	\$ 80,630	\$ 88,230
53	SUPPLIES			
53.1101	Office Supplies		\$ 200	\$ 200
53.1106	General Supplies and Materials			\$ 700
53.1301	Food			
53.1401	Books and Periodicals			
53.1601	Small Tools and Equipment		\$ 123	\$ 250
53.0000	TOTAL SUPPLIES	\$ -	\$ 323	\$ 1,150
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures		\$ 160	
54.2401	Computers		\$ 40	
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ -	\$ 200	\$ -
57	OTHER COSTS			
57.3401	Miscellaneous Expenses		\$ 1,527	\$ 500
57.0000	TOTAL OTHER COSTS	\$ -	\$ 1,527	\$ 500
<b>TOTAL EXPENDITURES</b>		\$ -	\$ 82,680	\$ 89,880

# HUMAN RESOURCES



## HUMAN RESOURCES DIVISION

The Human Resources division is responsible for the recruitment, testing, selection, training and evaluation systems for employees. In addition, it administers the health insurance benefit claims, workers compensation claims, payroll, and retirement Classification/Compensation Plan current, assisting employees and department heads with interpretations of the Manual, handling grievance cases, and making sure the departments comply with the Fair Labor Standards Act, Family Medical Leave Act, and similar regulations.

### EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 104,079	\$ 106,822	\$ 113,954	6.68%
Purchase/Contract Services	\$ 8,714	\$ 18,240	\$ 10,450	-42.71%
Supplies	\$ 1,443	\$ 1,700	\$ 1,600	-5.88%
Capital Outlay (Minor)	\$ 349	\$ 4,300	\$ 4,300	0.00%
Interfund Dept. Charges	\$ 12,888	\$ 13,793	\$ 14,573	5.66%
Other Costs		\$ 300	\$ 300	0.00%
 Total Expenditures	 \$ 127,473	 \$ 145,155	 \$ 145,177	 0.02%

### PERFORMANCE MEASURES

Number of Total FTE Positions Budgeted	255	258	261
Number of Full-time Position vacancies during the FY	39	41	43
Total Turnover Ratio for FY	15.29%	15.89%	16.48%
Number of Retirements during the FY	3	4	7
Number of Workers Compensation Awards during the FY	3	3	3
Number of Disciplinary Actions during the FY	44	46	49
Payroll Payment Errors (requiring an adjustment on current or next payroll)	6	8	9
Number of Payroll Checks and Direct Deposit Advices (DDAs)	9,562	10,040	10,542
Payment Errors as a percentage of Payroll Checks and DDAs	0.06%	0.08%	0.09%

FUND 100 - GENERAL FUND

DEPT - 1540 - HUMAN RESOURCES

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 81,809	\$ 83,554	\$ 91,060
51.1301	Overtime	\$ 700	\$ 596	\$ 596
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 82,509	\$ 84,150	\$ 91,656
51.2201	Social Security (FICA) Contributions	\$ 5,986	\$ 6,437	\$ 7,012
51.2401	Retirement Contributions	\$ 4,462	\$ 5,891	\$ 4,583
51.2501	Tuition Reimbursements	\$ 4,701	\$ 7,500	\$ 7,500
51.2601	Unemployment Insurance	\$ 6,228	\$ 2,600	\$ 3,000
51.2701	Workers Compensation	\$ 193	\$ 219	\$ 173
51.2903	Hepatitis/Flu Vaccine	\$	\$ 25	\$ 30
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 21,570	\$ 22,672	\$ 22,298
51.0000	TOTAL PERSONAL SERVICES	\$ 104,079	\$ 106,822	\$ 113,954
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 1,696	\$ 200	\$ 500
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 1,696	\$ 200	\$ 500
52.2205	Rep. and Maint. (Office Equipment)	\$ 970	\$ 540	\$ 1,500
52.2320	Rentals	\$ 1,700	\$ 1,750	\$ 1,500
52.2000	<i>Sub-total: Property Services</i>	\$ 2,670	\$ 2,290	\$ 3,000
52.3101	Insurance, Other than Benefits	\$ 424	\$ 550	\$ 550
52.3201	Telephone	\$ 944	\$ 900	\$ 1,400
52.3206	Postage	\$	\$ 50	\$ 50
52.3401	Printing and Binding	\$ 819	\$ 500	\$ 500
52.3501	Travel	\$ 1,161	\$ 2,000	\$ 2,000
52.3601	Dues and Fees	\$ 419	\$ 500	\$ 200
52.3701	Education and Training	\$ 581	\$ 1,250	\$ 1,250
52.3852	Contract Services	\$	\$ 10,000	\$ 1,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 4,348	\$ 15,750	\$ 6,950
52.0000	TOTAL PURCHASED SERVICES	\$ 8,714	\$ 18,240	\$ 10,450
53	SUPPLIES			
53.1101	Office Supplies	\$ 910	\$ 1,000	\$ 1,000
53.1401	Books and Periodicals	\$ 299	\$ 200	\$ 350
53.1601	Small Tools and Equipment	\$ 234	\$ 500	\$ 250
53.0000	TOTAL SUPPLIES	\$ 1,443	\$ 1,700	\$ 1,600
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 325	\$ 2,800	\$ 2,800
54.2401	Computers	\$ 24	\$ 1,500	\$ 1,500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 349	\$ 4,300	\$ 4,300
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 12,620	\$ 13,503	\$ 14,223
55.2402	Life and Disability	\$ 268	\$ 290	\$ 350
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 12,888	\$ 13,793	\$ 14,573
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$	\$ 300	\$ 300

**FUND 100 - GENERAL FUND****DEPT - 1540 - HUMAN RESOURCES**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
57.0000	TOTAL OTHER COSTS	\$ -	\$ 300	\$ 300
<b>TOTAL EXPENDITURES</b>		<b>\$ 127,473</b>	<b>\$ 145,155</b>	<b>\$ 145,177</b>

## ENGINEERING DEPARTMENT

This department is headed by the City Engineer. It is divided into two main divisions, Engineering and Protective Inspections. It is funded in the Engineering Department and the Engineering-Protective Inspections portions of the General Fund. A number of major capital projects overseen by this department are also funded in the Capital Improvements Program Fund.

The Engineering division is responsible for street and drainage design, review of subdivision plats for necessary infrastructure, construction inspections on City projects for roads and drainage, administering the City's street repaving program (including the State's LARP funding), maintaining landfill post-closure compliance with EPA and EPD rules and regulations, traffic engineering studies and improvements, and development of road and drainage improvement priorities. The division also enforces all aspects of Zoning Ordinances dealing with signs. It is the City's liaison with the Georgia Department of transportation on all street projects within the City, whether locally or state funded.

### EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 190,659	\$ 223,546	\$ 264,054	18.12%
Purchase/Contract Services	\$ 34,201	\$ 56,390	\$ 65,475	16.11%
Supplies	\$ 5,323	\$ 7,350	\$ 7,250	-1.36%
Capital Outlay (Minor)	\$ 10,136	\$ 3,986	\$ 7,000	75.61%
Interfund Dept. Charges	\$ 30,319	\$ 32,317	\$ 33,959	5.08%
Other Costs	\$ 557	\$ 400	\$ 500	25.00%
<b>Total Expenditures</b>	<b>\$ 271,195</b>	<b>\$ 323,989</b>	<b>\$ 378,238</b>	<b>16.74%</b>

PERFORMANCE MEASURES

	FY 2005 <u>ACTUAL</u>	FY2006 <u>ESTIMATED</u>	FY2007 <u>PROJECTED</u>
Number of street and/or drainage projects completed	17	18	25
Dollar amount of projects completed	\$1,636,500	\$2,558,000	\$3,250,000
Linear miles of City streets resurfaced with LARP funds	1.368	1.587	1.4
Dollar value of City streets resurfaced with LARP funds	\$67,000	\$88,000	\$77,000
Linear miles of City streets resurfaced with City funds *	2.70	7.27	1.5
Dollar value of City streets resurfaced with City funds *	\$150,000	\$200,000	\$225,000
Linear miles of City streets *	106.5	108.1	111.1
Percentage of City streets resurfaced in FY *	3.80%	8.19%	2.60%
*Note: GDOT/City Contract Obtained to Supplement an Additional \$271,000 for Project			
Linear miles of State or Federal highways resurfaced by GDOT	0.95	0.50	0.45
Linear miles of State or Federal highways inside the City	20.05	20.05	20.05
Percentage of State or Federal highways resurfaced in FY	4.70%	2.50%	1.00%
Linear miles of new City streets constructed by the City or dedicated by private developers	1.07	1.63	2.97
Linear miles of unpaved streets remaining in the City	0.71	0.31	0.17



FUND 100 - GENERAL FUND

DEPT - 1575 - ENGINEERING

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 152,541	\$ 169,814	\$ 229,829
51.1201	Temporary Employees	\$ 9,837	\$ 19,500	
51.1301	Overtime	\$ 90	\$ 500	\$ 500
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 162,468	\$ 189,814	\$ 230,329
51.2201	Social Security (FICA) Contributions	\$ 11,833	\$ 14,711	\$ 17,620
51.2401	Retirement Contributions	\$ 10,678	\$ 12,097	\$ 9,646
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 5,607	\$ 6,724	\$ 6,459
51.2901	Employment Physicals		\$ 86	
51.2903	Hepatitis/flu Vaccine		\$ 20	
51.2902	Employee Drug Screening Tests	\$ 73	\$ 94	
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 28,191	\$ 33,732	\$ 33,725
51.0000	TOTAL PERSONAL SERVICES	\$ 190,659	\$ 223,546	\$ 264,054
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative			
52.1201	Legal Fees	\$ 60		
52.1202	Engineering Fees	\$ 495	\$ 10,000	\$ 10,000
52.1301	Computer Programming Fees	\$ 7,158	\$ 4,500	\$ 6,000
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 7,713	\$ 14,500	\$ 16,000
52.2201	Rep. and Maint. (Equipment)	\$ 3,374	\$ 2,075	\$ 2,075
52.2202	Rep. and Maint. (Vehicles)	\$ 686	\$ 1,200	\$ 1,200
52.2203	Rep. and Maint. (Labor)	\$ 800	\$ 1,300	\$ 1,100
52.2205	Rep. and Maint. (Office Equipment)	\$ 491	\$ 700	\$ 700
52.2210	Traffic Signals	\$ 2,219	\$ 4,540	\$ 10,000
52.2320	Equipment Rentals	\$ 802	\$ 1,000	\$ 1,000
52.2000	<i>Sub-total: Property Services</i>	\$ 8,372	\$ 10,815	\$ 16,075
52.3101	Insurance, Other than Benefits	\$ 5,439	\$ 5,000	\$ 5,500
52.3201	Telephone	\$ 2,391	\$ 2,265	\$ 2,750
52.3203	Cellular Phones	\$ 1,662	\$ 1,500	\$ 2,350
52.3204	Pagers			
52.3206	Postage	\$ 313	\$ 350	\$ 500
52.3301	Advertising	\$ 2,606	\$ 2,000	\$ 2,000
52.3401	Printing and Binding		\$ 600	\$ 650
52.3501	Travel	\$ 2,917	\$ 7,500	\$ 7,500
52.3601	Dues and Fees	\$ 158	\$ 500	\$ 550
52.3701	Education and Training	\$ 710	\$ 1,300	\$ 1,400
52.3801	Licenses		\$ 60	\$ 200
52.3851	Contract Labor	\$ 1,920	\$ 10,000	\$ 10,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 18,116	\$ 31,075	\$ 33,400
52.0000	TOTAL PURCHASED SERVICES	\$ 34,201	\$ 56,390	\$ 65,475
53	SUPPLIES			
53.1101	Office Supplies	\$ 2,087	\$ 2,100	\$ 2,100
53.1105	Uniforms	\$ 254	\$ 500	\$ 1,000
53.1106	General Supplies and Materials	\$ 10	\$ 300	\$ 300

FUND 100 - GENERAL FUND

DEPT - 1575 - ENGINEERING

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
53.1113	Traffic Signs	\$ 460	\$ 1,000	\$ 500
53.1270	Gasoline/Diesel	\$ 1,063	\$ 1,500	\$ 1,500
53.1301	Food	\$ 65	\$ 400	\$ 200
53.1401	Books and Periodicals	\$ 387	\$ 750	\$ 750
53.1601	Small Tools and Equipment	\$ 997	\$ 800	\$ 900
53	TOTAL SUPPLIES	\$ 5,323	\$ 7,350	\$ 7,250
54	CAPITAL OUTLAY (MINOR)			
54.1101	Land Acquisition			
54.2301	Furniture and Fixtures	\$ 6,224	\$ 3,486	\$ 3,500
54.2401	Computers	\$ 3,778		\$ 3,000
54.2501	Other Equipment	\$ 134	\$ 500	\$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 10,136	\$ 3,986	\$ 7,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 29,806	\$ 31,892	\$ 33,534
55.2402	Life and Disability	\$ 513	\$ 425	\$ 425
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 30,319	\$ 32,317	\$ 33,959
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 557	\$ 400	\$ 500
57.0000	TOTAL OTHER COSTS	\$ 557	\$ 400	\$ 500
	<b>TOTAL EXPENDITURES</b>	<b>\$ 271,195</b>	<b>\$ 323,989</b>	<b>\$ 378,238</b>

EXPENDITURES SUMMARY

**Records Management**

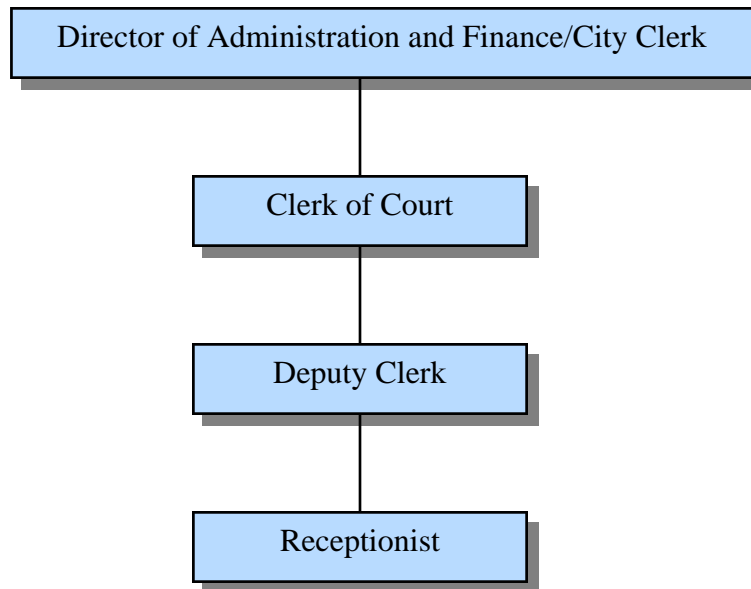
	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Purchase/Contract Services	\$ 4,862	\$ 17,300	\$ 4,800	-72.25%
Supplies	\$ 267	\$ 550	\$ 550	0.00%
Other Costs	\$ 21			0.00%
Total Expenditures	\$ 5,150	\$ 17,850	\$ 5,350	-70.03%

FUND 100 - GENERAL FUND

DEPT - 1580 - RECORDS MANAGEMENT

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 4,616	\$ 3,550	\$ 3,550
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 4,616	\$ 3,550	\$ 3,550
52.2203	Rep. and Maint. (Buildings/Grounds)			
52.2320	Rentals	\$ (290)		
52.2000	<i>Sub-total: Property Services</i>	\$ (290)	\$ -	\$ -
52.3201	Telephone	\$ 86	\$ 150	\$ 150
52.3501	Travel	\$ 175	\$ 600	\$ 600
52.3601	Dues and Fees	\$ 20	\$ 50	\$ 50
52.3701	Education and Training	\$ 255	\$ 450	\$ 450
52.3852	Contract Work		\$ 12,500	
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 536	\$ 13,750	\$ 1,250
52.0000	TOTAL PURCHASED SERVICES	\$ 4,862	\$ 17,300	\$ 4,800
53	SUPPLIES			
53.1101	Office Supplies	\$ 267	\$ 550	\$ 550
53.1601	Small Tools and Equipment			
53.0000	TOTAL SUPPLIES	\$ 267	\$ 550	\$ 550
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures			
54.2501	Other Equipment			
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ -	\$ -	\$ -
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 21		
57.0000	TOTAL OTHER COSTS	\$ 21	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,150</b>	<b>\$ 17,850</b>	<b>\$ 5,350</b>

# MUNICIPAL COURT



FUND 100 - GENERAL FUND

DEPT - 2650 - MUNICIPAL COURT

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 130,020	\$ 146,087	\$ 153,494
51.1301	Overtime	\$ 130	\$ 1,000	\$ 1,000
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 130,150	\$ 147,087	\$ 154,494
51.2201	Social Security (FICA) Contributions	\$ 9,409	\$ 11,254	\$ 11,819
51.2401	Retirement Contributions	\$ 5,833	\$ 10,297	\$ 7,070
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 221	\$ 382	\$ 292
51.2901	Employment Physicals			
51.2902	Employee Drug Screening Tests			
51.2903	Hepatitis/Flu Vaccine		\$ 20	
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 15,463	\$ 21,953	\$ 19,181
51.0000	TOTAL PERSONAL SERVICES	\$ 145,613	\$ 169,040	\$ 173,675
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative			
52.1201	Legal Fees (Solicitor)	\$ 8,288		
52.1210	Interpreter	\$ 75	\$ 500	\$ 500
52.1211	Public Defender Services	\$ 7,841	\$ 15,000	\$ 15,000
52.1301	Computer Programming Fees	\$ 5,101	\$ 1,500	\$ 3,000
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 21,305	\$ 17,000	\$ 18,500
52.2204	Rep. and Maint. (Bldg. & Grounds)	\$ 981	\$ 1,000	\$ 1,000
52.2205	Rep. and Maint. (Office Equipment)	\$ 424	\$ 1,000	\$ 1,000
52.231	Rental of Building			
52.2320	Rental of Equipment			
52.2000	<i>Sub-total: Property Services</i>	\$ 1,405	\$ 2,000	\$ 2,000
52.3101	Insurance, Other than Benefits	\$ 1,508		\$ 1,600
52.3201	Telephone	\$ 4,508	\$ 4,500	\$ 4,200
52.3205	Internet Services			
52.3206	Postage	\$ 1,848	\$ 1,500	\$ 2,200
52.3301	Advertising	\$ 158	\$ 750	\$ 500
52.3501	Travel	\$ 445	\$ 1,500	\$ 1,500
52.3601	Dues and Fees	\$ 4	\$ 400	\$ 400
52.3701	Education and Training	\$ 240	\$ 500	\$ 500
52.3801	Licenses		\$ 50	\$ 50
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 8,711	\$ 9,200	\$ 10,950
52.0000	TOTAL PURCHASED SERVICES	\$ 31,421	\$ 28,200	\$ 31,450
53	SUPPLIES			
53.1101	Office Supplies	\$ 1,674	\$ 2,500	\$ 1,500
53.1104	Janitorial Supplies			
53.1106	General Supplies and Materials		\$ 200	\$ 200
53.1230	Electricity	\$ 2,548	\$ 3,300	\$ 3,200
53.1301	Food		\$ 100	\$ 100
53.1601	Small Tools and Equipment		\$ 300	\$ 300
53.0000	TOTAL SUPPLIES	\$ 4,222	\$ 6,400	\$ 5,300

FUND 100 - GENERAL FUND

DEPT - 2650 - MUNICIPAL COURT

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 400	\$ 500	\$ 500
54.2401	Computers	\$ 1,516	\$ 2,666	
54.2501	Other Equipment	\$ 718	\$ 500	\$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 2,634	\$ 3,666	\$ 1,000
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 17,186	\$ 36,778	\$ 28,967
55.2402	Life and Disability	\$ 265	\$ 350	\$ 350
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 17,451	\$ 37,128	\$ 29,317
57	OTHER COSTS			
57.1102	Property Taxes			
57.2003	DA/Victim	\$ 35,853	\$ 35,834	\$ 36,000
57.2004	Peace Officer's A&B Fund	\$ 43,258	\$ 55,000	\$ 55,000
57.2005	Peace Officer's Pros. Train.	\$ 71,603	\$ 90,000	\$ 90,000
57.2006	Georgia Department of Treasury	\$ 4,259	\$ 8,000	\$ 8,000
57.2007	Georgia Crime Victim Emergency	\$ 3,284	\$ 7,500	\$ 7,500
57.2010	DHR Financial Services	\$ 7,436	\$ 25,000	\$ 25,000
57.2011	Indegent Fees	\$ 53,288	\$ 55,000	\$ 55,000
57.2012	Driver's Ed & Training Fund	\$ 100	\$ 11,000	\$ 11,000
57.3401	Miscellaneous Expenses	\$ 59	\$ 500	\$ 500
57.4102	Bank Card Charges			
57.4103	Bank Charges			
57.6000	Cash - Over/Short	\$ 20		
57.0000	TOTAL OTHER COSTS	\$ 219,160	\$ 287,834	\$ 288,000
<b>TOTAL EXPENDITURES AND OTHER</b>		<b>\$ 420,501</b>	<b>\$ 532,268</b>	<b>\$ 528,742</b>

## POLICE DEPARTMENT

This department is headed by the Chief of Police, and is headquartered in the Police Station at the corner of S. College and E. Grady Streets. The department will have 63 sworn officers and 13 civilian personnel, primarily in records and dispatching, if this Budget proposal is adopted. The department offers a full range of policing services, including preventive patrol, traffic enforcement, criminal investigations, crime prevention, drug prevention, and a special response team to deal with unusually sensitive incidents.

The department operates under the community policing concept, which stresses involvement with the community, and placing resources where they are most needed. It also stresses trying to remove the root causes of crime and neighborhood deterioration. The department is structured with three main divisions: patrol, criminal investigations, and support.

The patrol division is responsible for preventive patrol, traffic enforcement, and response to calls for service. The division is divided into four shifts so that protection is provided 24 hours per day, 7 days per week. Officers typically work a 43-hour workweek, counting time spent writing reports and attending the various courts in which their cases are presented. The division also includes two K-9 units capable of drug detection and search/rescue. In addition, this division oversees the animal control officer.

The criminal investigations division is responsible for in-depth investigations of crimes in order to build successful cases for prosecution. The division works closely with the district attorney's staff and investigators from the Georgia Bureau of Investigation, Federal Bureau of Investigation, the Bulloch County Sheriff's Office, and the GSU Police Department.

The support division is responsible for dispatching, records, budget administration, vehicle and building maintenance, computer maintenance, the Emergency Response Team (special weapons and tactics unit), training, research, internal affairs investigations, and the Georgia Police Department Certification Process. The department was successful two years ago in its effort to become a Georgia Certified Police Department. This is based upon a thorough review of the department's standard operating procedures in comparison to nationally recognized standards for modern police departments

### EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 2,989,537	\$ 3,227,936	\$ 3,415,033	5.80%
Purchase/Contract Services	\$ 392,874	\$ 351,882	\$ 371,399	5.55%
Supplies	\$ 223,252	\$ 265,300	\$ 272,928	2.88%
Capital Outlay (Minor)	\$ 517	\$ 2,963	\$ 5,675	91.53%
Interfund Dept. Charges	\$ 548,255	\$ 599,946	\$ 567,843	-5.35%
Other Costs	\$ 8,228	\$ 17,414	\$ 10,500	-39.70%
 Total Expenditures	 \$ 4,162,663	 \$ 4,465,441	 \$ 4,643,378	 3.98%



PERFORMANCE MEASURES

FY 2005      FY 2006      FY 2007  
 ACTUAL    CLEARED    ESTIMATE    PROJECT

NCIC PART I CRIMES (Number and Number /1000 people)

Murder		2	2	1	2
Rape		5	6	8	7
Armed Robbery		40	20	35	36
Aggravated Assault		33	31	34	35
Burglary					
Residence		168	36	164	168
Business		49	21	54	54
Larceny		1016	612	1,026	1028
Theft of Motor Vehicle		49	18	49	50
Arson		9	7	6	7
<b>TOTALS</b>		<b>1371</b>		<b>1,377</b>	<b>1387</b>

**Total of All Part I Crimes**

Population

Total of Part I crimes per 1,000 population for City	24500	56	31	56	60
Including Georgia Southern University(off-campus/12,	41200	33	18	33	35
Total of All Part I Crimes per 1,000 population for Georgia					
Crimes in State of Georgia (2003)/ Total- 408,923					
Total of All Part I Crimes per 1,000 population for Nation					
Crimes in the Nation (2003)/ Total- 11,816,782					

**NCIC Part II Crimes**

Theft by Taking (misd)		694	483	746	757
Theft by Taking (Fel)		146	86	118	120
Entering Auto		176	43	161	165
Criminal Trespass		609	385	652	650
Criminal Damage		24	12	28	30
Forgery		108	84	175	230
Simple Assault		88	82	72	80
Simple Battery		459	425	445	460
Deceased Person		16	18	19	18
V.G.C.S.A.		239	239	237	240
<b>TOTALS</b>		<b>2,559</b>	<b>1857</b>	<b>2,714</b>	<b>2750</b>

**Total of All Part II Crimes**

Population

Total of All Part II Crimes per 1,000 population for City	24500	104	76	108	109
Including Georgia Southern University(off-campus/12,:	41200	62	45	64	65

PERFORMANCE MEASURES

	FY 2005	FY 2006	FY 2007
	ACTUAL	CLEARED ESTIMATE	PROJECT
CID Cases cleared by Arrest	587	582	574
CID Cases cleared Administratively	257	208	221
CID Cases open at year end	578	613	644
Total Cid caseload for year	1361	1,356	1386
Number of CID Sworn Officers	9	10	11
Average Caseload of CID Officers	151	136	140
Number of FTE Employees	76	76	80
Number of FTE Sworn Police Officers	62	63	66
Number of Patrol Vehicles in service	27	33	40
Number of Detective Vehicles in service	8	8	9
Number of Other Vehicles in service	12	12	12
Number of Vehicle camera units in service	20	24	28
Number of Vehicle radar units in service	20	20	24
Number of Tazer units in service	29	29	33
Total Calls for Service for FY	67,070	70,000	70,800
Average Calls for Service per Sworn Officer	1,082	1,111	1,073
Operating Expenditures	4,162,663	4,465,441	4643378
Average Cost per Call for Service	\$ 62.06	\$ 63.79	\$ 65.58

FUND 100 - GENERAL FUND

DEPT - 3200 - POLICE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 2,466,097	\$ 2,578,301	\$ 2,838,913
51.1301	Overtime	\$ 117,106	\$ 146,000	\$ 126,000
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 2,583,203	\$ 2,724,301	\$ 2,964,913
51.2201	Social Security (FICA) Contributions	\$ 185,390	\$ 209,780	\$ 226,816
51.2401	Retirement Contributions	\$ 144,749	\$ 192,034	\$ 148,246
51.2701	Workers Compensation	\$ 71,526	\$ 98,641	\$ 74,808
51.2901	Employment Physicals	\$ 3,142	\$ 930	
51.2902	Employee Drug Screening Tests	\$ 1,202	\$ 1,500	\$ -
51.2903	Flu/Hepatitis B Vaccine		\$ 250	\$ 250
51.2904	Polygraph Exam	\$ 325	\$ 500	\$ -
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 406,334	\$ 503,635	\$ 450,120
51.0000	TOTAL PERSONAL SERVICES	\$ 2,989,537	\$ 3,227,936	\$ 3,415,033
52	PURCHASE/CONTRACT SERVICES			
52.1101	Official/Administrative			
52.1201	Legal Fees			
52.1301	Computer Programming Fees	\$ 21,765	\$ 2,000	\$ 7,350
52.2101	Cleaning Services	12,950	13,000	13,000
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 34,715	\$ 15,000	\$ 20,350
52.2201	Rep. and Maint. (Equipment)	\$ 28,123	\$ 38,750	\$ 36,083
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 42,015	\$ 50,000	\$ 35,000
52.2203	Rep. and Maint. (Labor)	\$ 90,821	\$ 40,000	\$ 75,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 9,504	\$ 10,000	\$ 7,424
52.2205	Rep. and Maint. (Office Equipment)	\$ 4,908	\$ 6,250	\$ 7,050
52.2320	Rentals	\$ 6,222	\$ 7,900	\$ 7,900
52.2000	<i>Sub-total: Property Services</i>	\$ 181,593	\$ 152,900	\$ 168,457
52.3101	Insurance other than Benefit	\$ 64,224	\$ 47,500	\$ 50,000
52.3201	Telephone	\$ 15,776	\$ 14,790	\$ 14,000
52.3203	Cellular Phones	\$ 13,937	\$ 12,160	\$ 12,000
52.3204	Pagers	\$ 3,328	\$ 3,372	\$ 3,372
52.3206	Postage	\$ 2,940	\$ 2,800	\$ 2,900
52.3301	Advertising	\$ 1,909	\$ 3,000	\$ 2,000
52.3401	Printing and Binding		\$ 1,000	\$ 1,000
52.3501	Travel	\$ 32,923	\$ 35,000	\$ 28,500
52.3601	Dues and Fees	\$ 1,864	\$ 1,320	\$ 1,320
52.3701	Education and Training	\$ 11,585	\$ 28,040	\$ 35,500
52.3903	Jail	\$ 28,080	\$ 35,000	\$ 32,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 176,566	\$ 183,982	\$ 182,592
52.0000	TOTAL PURCHASED SERVICES	\$ 392,874	\$ 351,882	\$ 371,399
53	SUPPLIES			
53.1101	Office Supplies	\$ 11,723	\$ 16,000	\$ 13,500
53.1102	Parts and Materials (K-9)	\$ 2,554	\$ 2,050	\$ 2,450
53.1103	Chemicals (K-9 Medical)	\$ 949	\$ 2,270	\$ 2,590
53.1104	Janitorial Supplies	\$ 814	\$ 1,300	\$ 1,300

FUND 100 - GENERAL FUND

DEPT - 3200 - POLICE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
53.1105	Uniforms and Turnout Gear	\$ 49,896	\$ 65,000	\$ 65,888
53.1106	General Supplies and Materials	\$ 6,096	\$ 10,050	\$ 8,000
53.1107	CID Supplies	\$ 9,379	\$ 18,770	\$ 15,770
53.1230	Electricity	\$ 11,298	\$ 11,000	\$ 12,000
53.1270	Gasoline/Diesel	\$ 88,144	\$ 91,500	\$ 115,000
53.1301	Food	\$ 1,101	\$ 1,200	\$ 1,200
53.1401	Books and Periodicals	\$ 524	\$ 700	\$ 700
53.1601	Small Tools and Equipment	\$ 40,774	\$ 45,460	\$ 34,530
53.0000	TOTAL SUPPLIES	\$ 223,252	\$ 265,300	\$ 272,928
54	CAPITAL OUTLAY (MINOR)			
54.1208	Training Complex - LETC			\$ 4,000
54.2301	Furniture and Fixtures	\$ 517	\$ 1,675	\$ 1,675
54.2401	Computers		\$ 1,288	
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 517	\$ 2,963	\$ 5,675
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 540,533	\$ 591,876	\$ 558,343
55.2402	Llife and Disability	\$ 7,722	\$ 8,070	\$ 9,500
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 548,255	\$ 599,946	\$ 567,843
57	OTHER COSTS			
57.2001	GBI Fingerprint Fees		\$ 8,200	\$ 6,500
57.3401	Miscellaneous Expenses	\$ 3,498	\$ 1,214	\$ 2,500
57.3407	C.O.P	\$ 4,730	\$ 5,000	\$ 5,000
57.9000	Contingencies		\$ 3,000	\$ 3,000
57.0000	TOTAL OTHER COSTS	\$ 8,228	\$ 17,414	\$ 10,500
	<b>TOTAL EXPENDITURES</b>	<b>\$ 4,162,663</b>	<b>\$ 4,465,441</b>	<b>\$ 4,643,378</b>

## FIRE DEPARTMENT

This department is headed by the Fire Chief and is located in the Main Station at E. Grady Street, and the newer station on Fair Road. The department offers a full range of fire and rescue services. However, EMT and paramedic service is provided by the Bulloch County Emergency Medical Services, located next door to the Main Fire Station. The department operates with 33 personnel, 32 of which are certified firefighters. The other is a departmental secretary.

The department operates with three shifts. Each shift works for a 24-hour period. This "24on\48 off" schedule is the industry standard. It provides 10 personnel on two of the shifts, and 9 on the other. In addition, the Chief, the Fire Inspector, and Training Captain, who work a normal 40-hour per week shift, are available for calls during those hours, as well as call back on major fires. A request for one additional firefighter on the third shift was made this year. Due to other staffing needs, it was deferred until next year.

The department is equipped with fire pumpers, an aerial ladder, supply truck, hazmat equipment, and the usual firefighting equipment. The department has recently purchased three thermal image cameras to aid in search and rescue situations. All units are radio dispatched by the E-911 Center, and all personnel have pagers. The level of personnel, upgraded equipment, emergency communications, and the City's water system have resulted in the City enjoying a Class 3 ISO fire insurance rating.

The department also cover by contract with Bulloch County an area approximately five mile in circumference from each station, some of which is outside the City. This "fringe area" pays a fire district tax to the County, which in turn remits it to the City. The fire district is to pay for 25% of the Statesboro Fire Department's operating and capital budgets for the year. For this payment, they receive protection from a paid, on-call department, and enjoy the same Class 3 ISO rating as citizens of the City.

The department also responds to other fire incidents within the unincorporated area of the County to assist the volunteer fire departments in Bulloch County.

The department is heavily involved in fire prevention. The Assistant Fire Chief services as the Fire Marshal, reviewing building plans for compliance with the Life Safety Code and the Fire Code. He works closely with the Chief Building Official in the Engineering Department in the review of these plans. In addition, the department presents fire safety programs to hundreds of school children throughout Bulloch County each year. The department recently purchased a Fire Safety House, through a matching federal grant, to assist in fire safety education.

### EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 1,208,174	\$ 1,334,546	\$ 1,368,357	2.53%
Purchase/Contract Services	\$ 86,433	\$ 113,115	\$ 113,970	0.76%
Supplies	\$ 67,732	\$ 75,900	\$ 85,300	12.38%
Capital Outlay (Minor)	\$ 1,781	\$ 3,500	\$ 5,300	51.43%
Interfund Dept. Charges	\$ 218,920	\$ 243,606	\$ 271,453	11.43%
Other Costs	\$ 1,319	\$ 700	\$ 1,000	42.86%
<b>Total Expenditures</b>	<b>\$ 1,584,359</b>	<b>\$ 1,771,367</b>	<b>\$ 1,845,380</b>	<b>4.18%</b>

PERFORMANCE MEASURES

	FY 2005 ACTUAL	FY 2006 ESTIMATED	FY 2007 PROJECTED
<i>TYPE OF FIRE INCIDENT (by City and Fire District)</i>	city / fire dist.	city / fire dist.	city / fire dist.
Structure Fire	51/26	60/30	65/30
Vehicle Fire	23/17	25/20	25/20
Grass or brush Fire	35/40	39/45	40/45
Emergency standby	40/11	45/16	50/20
False alarm--unintentional	152/36	155/40	160/45
False alarm--intentional	98/10	110/15	115/20
Hazardous Conditions (spills and leaks)	115/11	115/15	120/20
Smoke Scare	56/4	60/10	60/10
Other Responses	48/6	50/15	52/15
Total of All Fire Calls inside the City	618	659	687
Total of All Fire Calls outside the City in the Fire District	151	206	225
Mutual Aid Fire Calls to other jurisdictions	62	65	65
<b>Total of All Fire Calls responded to during FY</b>	<b>831</b>	<b>930</b>	<b>977</b>
Average Number of Fire Calls inside the City per day	1.69	1.8	1.9
Average Response Time (minutes) to Fire Calls inside the City	3.5	3.5	3.5
Average Number of Fire Calls outside City in Fire District per day	0.41	0.6	0.6
Number of serious fire-related injuries in City and Fire District	1	2	2
Number of fire-related fatalities in City and Fire District	0	0	0
Employee manhours lost due to job-related injury	0	168	56
Dollar value of fire-related property losses in City	\$342,550	\$365,275	\$380,795
Appraised Value of all property in the City	\$1,206,314,025	\$1,216,567,694	\$1,226,908,520
Property loss as a percentage of the City's Appraised Value	0.028	0.03	0.031
Dollar value of fire-related property losses in Fire District	\$241,000	\$328,781	\$359,105
Appraised Value of all property in the Fire District	\$899,444,815	\$961,506,507	\$1,027,850,456
Property loss as a percentage of the District Appraised Value	0.027	0.034	0.035
Number of FTE Employees	33	34	35
Appraised value of City property per FTE Employee	\$36,554,970	\$35,781,403	\$35,054,529
Insurance Services Office (ISO) Department Rating (Best is a One; Worst is a Ten)	3	3	3
Operating Expenditures	\$1,665,934	\$1,771,367	\$1,845,380
Operating Expenditures as a % of City's Appraised Value	4.56%	4.95%	5.26%
Number of commercial fire inspections	220	350	375
Number of residential fire inspections	150	200	250
Number of industrial fire inspections	3	4	4
Number of school fire inspections/ day cares	30	45	45
Number of public assembly fire inspections	20	20	20
Number of new construction or major renovation Fire Code compliance plan reviews	10	20	20
Number of participants in fire prevention programs	3,860	4,100	4,400

FUND 100 - GENERAL FUND

DEPT - 3500 - FIRE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 1,023,295	\$ 1,101,082	1164801.0000
51.1102	Volunteer Pay	\$ 7,060	\$ 10,675	15675.0000
51.1301	Overtime	\$ 16,173	\$ 23,540	12540.0000
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 1,046,528	\$ 1,135,297	1193016.0000
51.2201	Social Security (FICA) Contributions	\$ 74,827	\$ 87,116	91266.0000
51.2401	Retirement Contributions	\$ 59,268	\$ 79,714	59651.0000
51.2701	Workers Compensation	\$ 26,081	\$ 31,547	24024.0000
51.2901	Employment Physicals	\$ 516	\$ 172	
51.2902	Employee Drug Screening Tests	\$ 954	\$ 700	
51.2903	Hepatitis/Flu			400.0000
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 161,646	\$ 199,249	175341.0000
51.0000	TOTAL PERSONAL SERVICES	\$ 1,208,174	\$ 1,334,546	1368357.0000
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 4,242	\$ 1,000	1000.0000
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 4,242	\$ 1,000	1000.0000
52.2201	Rep. and Maint. (Equipment)	\$ 7,205	\$ 6,500	6500.0000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 10,162	\$ 19,250	19500.0000
52.2203	Rep. and Maint. (Labor)	\$ 11,688	\$ 17,000	17000.0000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 8,150	\$ 10,000	10000.0000
52.2205	Rep. and Maint. (Office Equipment)	\$ 831	\$ 1,000	1000.0000
52.2320	Rentals		\$ 200	200.0000
52.2000	<i>Sub-total: Property Services</i>	\$ 38,036	\$ 53,950	54200.0000
52.3101	Insurance, Other than Benefits	\$ 23,592	\$ 24,500	25000.0000
52.3201	Telephone	\$ 8,351	\$ 8,320	8320.0000
52.3203	Cellular Phones	\$ 2,732	\$ 3,000	3000.0000
52.3206	Postage	\$ 152	\$ 300	300.0000
52.3301	Advertising	\$ 1,103	\$ 1,000	1150.0000
52.3501	Travel	\$ 2,751	\$ 5,000	5000.0000
52.3601	Dues and Fees	\$ 531	\$ 600	600.0000
52.3701	Education and Training	\$ 2,280	\$ 9,000	9000.0000
52.3851	Contract Labor	\$ 2,273	\$ 2,700	2700.0000
52.3902	Inspections of Equipment	\$ 390	\$ 3,745	3700.0000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 44,155	\$ 58,165	58770.0000
52.0000	TOTAL PURCHASED SERVICES	\$ 86,433	\$ 113,115	113970.0000
53	SUPPLIES			
53.1101	Office Supplies	\$ 1,505	\$ 2,500	2500.0000
53.1102	Parts and Materials	\$ 4,604	\$ 5,000	5000.0000
53.1103	Chemicals	\$ 675	\$ 1,600	1600.0000
53.1104	Janitorial Supplies	\$ 2,399	\$ 3,000	3000.0000
53.1105	Uniforms	\$ 17,714	\$ 24,000	15000.0000
	Turnout Gear			9800.0000
53.1106	General Supplies and Materials	\$ 1,926	\$ 1,000	1000.0000
53.123	Electricity	\$ 15,365	\$ 18,000	18500.0000
53.127	Gasoline/Diesel	\$ 10,352	\$ 9,000	13500.0000

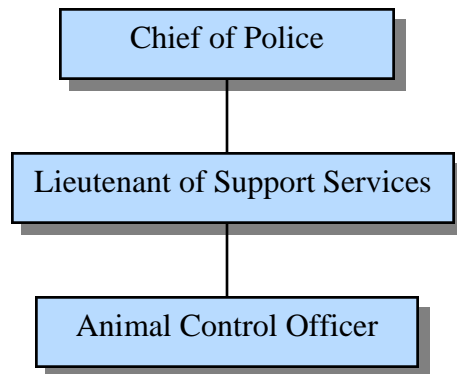
**FUND 100 - GENERAL FUND**

**DEPT - 3500 - FIRE**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
53.1301	Food	\$ 1,069	\$ 1,800	2000.0000
53.1401	Books and Periodicals	\$ 387	\$ 500	1400.0000
53.1601	Small Tools and Equipment	\$ 11,736	\$ 9,500	12000.0000
53.0000	<b>TOTAL SUPPLIES</b>	<b>\$ 67,732</b>	<b>\$ 75,900</b>	<b>85300.0000</b>
54	<b>CAPITAL OUTLAY (MINOR)</b>			
54.1201	Site Improvement		\$ 500	500.0000
54.2301	Furniture and Fixtures	1732	\$ 2,000	2000.0000
54.2401	Computers	49		1800.0000
54.2501	Other Equipment		\$ 1,000	1000.0000
54.0000	<b>TOTAL CAPITAL OUTLAY (MINOR)</b>	<b>\$ 1,781</b>	<b>\$ 3,500</b>	<b>5300.0000</b>
55	<b>INTERFUND/DEPT. CHARGES</b>			
55.2401	Self-funded Insurance (Medical)	\$ 215,612	\$ 239,906	267753.0000
55.2402	Life and Disability	\$ 3,308	\$ 3,700	3700.0000
55.0000	<b>TOTAL INTERFUND/INTERDEPT.</b>	<b>\$ 218,920</b>	<b>\$ 243,606</b>	<b>271453.0000</b>
57	<b>OTHER COSTS</b>			
57.3401	Miscellaneous Expenses	\$ 1,310	\$ 200	500.0000
57.3410	Fire Honor Guard	\$ 9	\$ 500	500.0000
57.0000	<b>TOTAL OTHER COSTS</b>	<b>\$ 1,319</b>	<b>\$ 700</b>	<b>1000.0000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,584,359</b>	<b>\$ 1,771,367</b>	<b>1845380.0000</b>



## **ANIMAL CONTROL**



### EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 28,728	\$ 29,647	\$ 30,237	1.99%
Purchase/Contract Services	\$ 5,969	\$ 5,405	\$ 5,405	0.00%
Supplies	\$ 2,258	\$ 4,450	\$ 4,150	-6.74%
Interfund Dept. Charges	\$ 4,115	\$ 4,417	\$ 4,678	5.91%
Other Costs		\$ 50	\$ 50	0.00%
 Total Expenditures	 \$ 41,070	 \$ 43,969	 \$ 44,520	 1.25%

### PERFORMANCE MEASURES

	FY 2005 Actual	FY 2006 Estimate	FY 2007 Projected
Number of Animal Control calls for service	1,214	1,371	1,425
Number of Animal Control citations written	26	45	48
Number of Stray dogs picked up	174	200	190
Number of Stray cats picked up	113	170	116
Number of other animals picked up	4	35	20

FUND 100 - GENERAL FUND

DEPT - 3910 - ANIMAL CONTROL

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 24,196	\$ 23,960	\$ 25,967
51.1301	Overtime	\$ 984	\$ 1,500	\$ 500
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 25,180	\$ 25,460	\$ 26,467
51.2201	Social Security (FICA) Contributions	\$ 1,837	\$ 1,986	\$ 2,101
51.2401	Retirement Contributions	\$ 1,372	\$ 1,817	\$ 1,373
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 339	\$ 384	\$ 296
51.2902	Employee Drug Screening Tests			
51.2903	Hepatitis/Flu Vaccine			
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 3,548	\$ 4,187	\$ 3,770
51.0000	TOTAL PERSONAL SERVICES	\$ 28,728	\$ 29,647	\$ 30,237
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	\$ 1	\$ 125	\$ 125
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 2,542	\$ 2,000	\$ 2,000
52.2203	Rep. and Maint. (Labor)	\$ 2,915	\$ 2,000	\$ 2,000
52.2000	<i>Sub-total: Property Services</i>	\$ 5,458	\$ 4,125	\$ 4,125
52.3101	Insurance, Other than Benefits	\$ 510		
52.3203	Cellular Phones		\$ 480	\$ 480
52.3501	Travel		\$ 300	\$ 300
52.3601	Dues and Fees	\$ 1	\$ 100	\$ 100
52.3701	Education and Training		\$ 400	\$ 400
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 511	\$ 1,280	\$ 1,280
52.0000	TOTAL PURCHASED SERVICES	\$ 5,969	\$ 5,405	\$ 5,405
53	SUPPLIES			
53.1102	Parts and Materials		\$ 275	\$ 275
53.1103	Chemicals		\$ 475	\$ 475
53.1105	Uniforms		\$ 400	\$ 400
53.1270	Gasoline/Diesel	\$ 2,258	\$ 2,800	\$ 2,000
53.1601	Small Tools and Equipment		\$ 500	\$ 1,000
53.0000	TOTAL SUPPLIES	\$ 2,258	\$ 4,450	\$ 4,150
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 4,027	\$ 4,309	\$ 4,568
55.2402	Life and Disability	\$ 88	\$ 108	\$ 110
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 4,115	\$ 4,417	\$ 4,678
57	OTHER COSTS			
57.3401	Miscellaneous Expenses		\$ 50	\$ 50
57.0000	TOTAL OTHER COSTS	\$ -	\$ 50	\$ 50
<b>TOTAL EXPENDITURES</b>		<b>\$ 41,070</b>	<b>\$ 43,969</b>	<b>\$ 44,520</b>

## PUBLIC WORKS DEPARTMENT

This department is headed by the Public Works Director, and is located off N. Zetterower Avenue at the Public Workd Complex. The department is composed of four divisions: Streets, Parks, Solid Waste, and Fleet Management. A description of each division can be found in their section.

### EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 115,180	\$ 125,800	\$ 147,081	16.92%
Purchase/Contract Services	\$ 24,202	\$ 25,611	\$ 24,575	-4.05%
Supplies	\$ 6,817	\$ 12,000	\$ 12,800	6.67%
Capital Outlay (Minor)	\$ 1,401	\$ 4,000	\$ 5,500	37.50%
Interfund Dept. Charges	\$ 17,508	\$ 18,814	\$ 19,736	4.90%
Other Costs	\$ 455	\$ 1,000	\$ 1,200	20.00%
Total Expenditures	\$ 165,563	\$ 187,225	\$ 210,892	12.64%

FUND 100 - GENERAL FUND

DEPT - 4100 - PUBLIC WORKS ADMINISTRATION

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 98,175	\$ 105,364	\$ 127,348
51.1301	Overtime		\$ 465	\$ 510
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 98,175	\$ 105,829	\$ 127,858
51.2201	Social Security (FICA) Contributions	\$ 6,957	\$ 7,907	\$ 9,781
51.2401	Retirement Contributions	\$ 5,273	\$ 7,418	\$ 5,571
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 4,659	\$ 4,586	\$ 3,872
51.2901	Employment Physicals	\$ 86		
51.2902	Employee Drug Screening Tests	\$ 15	\$ 40	
51.2903	Hepatitis/Flu Vaccine	\$ 15	\$ 20	
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 17,005	\$ 19,971	\$ 19,224
51.0000	TOTAL PERSONAL SERVICES	\$ 115,180	\$ 125,800	\$ 147,082
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 3,745	\$ 1,500	\$ -
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 3,745	\$ 1,500	\$ -
52.2101	Cleaning Services			
52.2201	Rep. and Maint. (Equipment)	\$ 5,428	\$ 5,500	\$ 5,500
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 773	\$ 1,500	\$ 2,000
52.2203	Rep. and Maint. (Labor)	\$ 977	\$ 1,500	\$ 1,000
52.2204	Rep. and Maint. (Buildings/Grounds)		\$ 2,593	\$ 2,500
52.2205	Rep. and Maint. (Office Equipment)	\$ 320	\$ 600	\$ 650
52.2320	Rentals	\$ 4,108	\$ 3,500	\$ 3,500
52.2000	<i>Sub-total: Property Services</i>	\$ 11,606	\$ 15,193	\$ 15,150
52.3101	Insurance, Other than Benefits	\$ 1,331	\$ 1,500	\$ 1,500
52.3201	Telephone	\$ 3,995	\$ 3,800	\$ 4,300
52.3203	Cellular Phones	\$ 617	\$ 550	\$ 500
52.3206	Postage		\$ 75	\$ 75
52.3301	Advertising	\$ 1,722	\$ 1,743	\$ 1,800
52.3501	Travel		\$ 200	\$ 200
52.3601	Dues and Fees	\$ 1,186	\$ 350	\$ 350
52.3701	Education and Training		\$ 700	\$ 700
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 8,851	\$ 8,918	\$ 9,425
52.0000	TOTAL PURCHASED SERVICES	\$ 24,202	\$ 25,611	\$ 24,575
53	SUPPLIES			
53.1101	Office Supplies	\$ 1,137	\$ 1,600	\$ 1,600
53.1104	Janitorial Supplies	\$ 30	\$ 150	\$ 300
53.1105	Uniforms	\$ 92	\$ 450	\$ 450
53.1106	General Supplies and Materials	\$ 85	\$ 400	\$ 200
53.124	Bottled Gas		\$ 750	\$ 750
53.127	Gasoline/Diesel	\$ 1,821	\$ 1,800	\$ 2,300
53.1301	Food	\$ 3,405	\$ 6,500	\$ 6,800
53.1401	Books and Periodicals	\$ 247	\$ 350	\$ 400
53.1601	Small Tools and Equipment			
53.0000	TOTAL SUPPLIES	\$ 6,817	\$ 12,000	\$ 12,800

**FUND 100 - GENERAL FUND**

**DEPT - 4100 - PUBLIC WORKS ADMINISTRATION**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 1,017	\$ 1,000	\$ 2,500
54.2401	Computers	\$ 25	\$ 1,500	\$ 1,500
54.2501	Other Equipment	\$ 359	\$ 1,500	\$ 1,500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 1,401	\$ 4,000	\$ 5,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 17,186	\$ 18,389	\$ 19,311
55.2402	Life and Disability	\$ 322	\$ 425	\$ 425
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 17,508	\$ 18,814	\$ 19,736
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 455	\$ 1,000	\$ 1,200
57.0000	TOTAL OTHER COSTS	\$ 455	\$ 1,000	\$ 1,200
	<b>TOTAL EXPENDITURES</b>	<b>\$ 165,563</b>	<b>\$ 187,225</b>	<b>\$ 210,893</b>

## STREET DIVISION

The Streets Division is responsible for maintaining streets, curb and gutter, drainage ditches, and road shoulders. I also mows andy vacant City properties. The division works with the City Engineer annually to develop the list of streets to be repaved. The division is also responsible for street sweeping, pothole patching, crack sealing, and utility cuts in the pavement. The division installs all street signs, and works with the City Engineer's Office to determine the priorities for street striping through an outside contract. The division does construct minor catch basins and similar drainage structures, but large projects are contracted as the City is staffed for maintenance only. This division is also tasked with running the mosquito abatement program. Its operating budget is in the General Fund, and capital projects are in the CIP Fund and SPLOST Funds.

### EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 678,148	\$ 762,364	\$ 735,454	-3.53%
Purchase/Contract Services	\$ 157,101	\$ 183,505	\$ 224,450	22.31%
Supplies	\$ 402,701	\$ 453,100	\$ 471,600	4.08%
Capital Outlay (Minor)	\$ 10,026	\$ 10,000	\$ 10,000	0.00%
Interfund Dept. Charges	\$ 162,700	\$ 169,743	\$ 174,218	2.64%
Other Costs	\$ 25,603	\$ 32,000	\$ 32,000	0.00%
<b>Total Expenditures</b>	<b>\$ 1,436,279</b>	<b>\$ 1,610,712</b>	<b>\$ 1,647,722</b>	<b>2.30%</b>

### PERFORMANCE MEASURES

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed
Number of tons of asphalt used to Repair pot holes and utility cuts	310	325	325
Number of potholes patched	495	500	500
Number of utility cuts paved	95	100	100
Number of street signs replaced	964	500	500
Number of traffic signals repaired	134	140	100
Street sweeping tonnage	576	600	600
Number of miles of right of way being mowed	60-65	60-65	65-70
Number of feet of drainage canals cleaned	16,000	16,000	16,000

FUND 100 - GENERAL FUND

DEPT - 4200 - STREETS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 512,827	\$ 560,972	\$ 559,760
51.1201	Temporary Employees	\$ 45,302	\$ 46,435	\$ 46,435
51.1301	Overtime	\$ 14,812	\$ 20,000	\$ 20,000
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 572,941	\$ 627,407	\$ 626,195
51.2201	Social Security (FICA) Contributions	\$ 39,890	\$ 47,698	\$ 47,904
51.2401	Retirement Contributions	\$ 31,480	\$ 43,957	\$ 28,988
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 33,448	\$ 42,866	\$ 32,367
51.2901	Employment Physicals	\$ 190	\$ 342	
51.2902	Employee Drug Screening Tests	\$ 199	\$ 94	
51.2903	Hepatitis/ Flu Vaccine			
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 105,207	\$ 134,957	\$ 109,259
51.0000	TOTAL PERSONAL SERVICES	\$ 678,148	\$ 762,364	\$ 735,454
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 1,500	\$ 1,000	\$ -
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 1,500	\$ 1,000	\$ -
52.2201	Rep. and Maint. (Equipment)	\$ 28,459	\$ 45,000	\$ 45,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 30,591	\$ 32,000	\$ 34,000
52.2203	Rep. and Maint. (Labor)	\$ 72,112	\$ 64,000	\$ 105,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 4,548	\$ 5,000	\$ 5,000
52.2205	Rep. and Maint. (Office Equipment)	\$ 99	\$ 500	\$ 250
52.2320	Rentals	\$ 135	\$ 5,000	\$ 5,000
52.2000	<i>Sub-total: Property Services</i>	\$ 135,944	\$ 151,500	\$ 194,250
52.3101	Insurance other than Benefits	\$ 10,104	\$ 11,500	\$ 12,000
52.3201	Telephone	\$ 1,016	\$ 1,100	\$ 850
52.3203	Cellular Phones	\$ 1,098	\$ 1,400	\$ 700
52.3205	Internet Services			
52.3206	Postage			
52.3301	Advertising	\$ 1,056	\$ 500	\$ 350
52.3501	Travel	\$ 2,089	\$ 2,000	\$ 2,000
52.3601	Dues and Fees	\$ 1,158	\$ 1,005	\$ 1,100
52.3701	Education and Training	\$ 1,361	\$ 2,000	\$ 1,700
52.3852	Contract Work/ Services	\$ 1,775	\$ 7,500	\$ 7,500
52.3853	Pest Control Buildings			
52.3901	Erosion Control (EPD)		\$ 4,000	\$ 4,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 19,657	\$ 31,005	\$ 30,200
52.0000	TOTAL PURCHASED SERVICES	\$ 157,101	\$ 183,505	\$ 224,450
53	SUPPLIES			
53.1101	Office Supplies	\$ 399	\$ 700	\$ 700
53.1102	Parts and Materials	\$ 4,036	\$ 8,000	\$ 8,000
53.1103	Chemicals	\$ 22,794	\$ 25,000	\$ 27,500
53.1104	Janitorial Supplies	\$ 230	\$ 300	\$ 300
53.1105	Uniforms	\$ 9,058	\$ 10,000	\$ 10,000
53.1106	General Supplies and Materials	\$ 38,013	\$ 46,000	\$ 46,000



**FUND 100 - GENERAL FUND**

**DEPT - 4200 - STREETS**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
53.1110	Concrete/ Cor. Poly Pipes	\$ 13,654	\$ 12,000	\$ 12,000
53.1111	Street Paint/ Traffic Marking Supplies	\$ 2,248	\$ 12,000	\$ 12,000
53.1112	Asphalt	\$ 10,684	\$ 10,000	\$ 10,000
53.1113	Signs	\$ 10,883	\$ 9,000	\$ 9,000
53.1230	Electricity	\$ 1,496	\$ 2,000	\$ 2,000
53.1232	Electricity - Street and Traffic Lights	\$ 240,369	\$ 275,000	\$ 283,000
53.1240	Bottled Gas	\$ 916	\$ 1,000	\$ 1,000
53.1270	Gasoline/Diesel	\$ 37,488	\$ 32,000	\$ 40,000
53.1301	Food	\$ 43		
53.1401	Books and Periodicals		\$ 100	\$ 100
53.1601	Small Tools and Equipment	\$ 10,390	\$ 10,000	\$ 10,000
53.0000	<b>TOTAL SUPPLIES</b>	<b>\$ 402,701</b>	<b>\$ 453,100</b>	<b>\$ 471,600</b>
54	<b>CAPITAL OUTLAY (MINOR)</b>			
54.2301	Furniture and Fixtures	\$ 970		
54.2501	Other Equipment	\$ 9,056	\$ 10,000	\$ 10,000
54.0000	<b>TOTAL CAPITAL OUTLAY (MINOR)</b>	<b>\$ 10,026</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
55	<b>INTERFUND/DEPT. CHARGES</b>			
55.2401	Self-funded Insurance (Medical)	\$ 160,571	\$ 167,503	\$ 171,718
55.2402	Life and Disability	\$ 2,129	\$ 2,240	\$ 2,500
55.0000	<b>TOTAL INTERFUND/INTERDEP'T.</b>	<b>\$ 162,700</b>	<b>\$ 169,743</b>	<b>\$ 174,218</b>
57	<b>OTHER COSTS</b>			
57.3300	Solid Waste Disposal	\$ 25,332	\$ 30,000	\$ 30,000
57.3401	Miscellaneous Expenses	\$ 271	\$ 2,000	\$ 2,000
57.0000	<b>TOTAL OTHER COSTS</b>	<b>\$ 25,603</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,436,279</b>	<b>\$ 1,610,712</b>	<b>\$ 1,647,722</b>

## PARKS DIVISION

The Parks Division is responsible for maintaining the City's two cemeteries. Cemetery lot sales are handled by the City Engineer's Office. This division also plants and maintains flowers and shrubbery in traffic islands and other public locations throughout the City, including Triangle Park and City Hall. Its operating budget is in the General Fund and capital projects are in the CIP Fund.

### EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 222,357	\$ 267,496	\$ 290,366	8.55%
Purchase/Contract Services	\$ 31,905	\$ 34,080	\$ 29,870	-12.35%
Supplies	\$ 42,198	\$ 54,550	\$ 54,375	-0.32%
Capital Outlay (Minor)	\$ 1,392	\$ -	\$ -	0.00%
Interfund Dept. Charges	\$ 51,153	\$ 59,222	\$ 57,272	-3.29%
Other Costs	\$ 1,746	\$ 2,200	\$ 2,500	13.64%
<b>Total Expenditures</b>	<b>\$ 350,751</b>	<b>\$ 417,548</b>	<b>\$ 434,383</b>	<b>4.03%</b>

### PERFORMANCE MEASURES

Number of parks where automated irrigation was installed	1	1	1
Number of parks where automated irrigation upgraded	3	3	2
Number of parks where improvements are planned	1	1	2
Number of trees planted within the city	5	12	10
Number of dead & diseased trees removed	7	9	8
Number of hours spent on bedding plants planting ) procedures (training	120	120	120
Number of hours spent on pruning procedures (training)	80	80	80
Number of acres mowed & trimmed in Eastside Cemetery	20	35	40
Number of acres mowed & trimmed in Olliff Street Cemetery	10	10	10
Number of times per year for each area	34	34	34
Number of parks mowed	27	28	28
Number of times mowed each year	40	40	40
Number of times parks raked each year	30	30	30

FUND 100 - GENERAL FUND

DEPT - 6200 - PARKS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 174,478	\$ 214,050	\$ 241,057
51.1201	Temporary Employees	\$ 9,929	\$ 5,679	\$ 5,679
51.1301	Overtime	\$ 519	\$ 2,000	\$ 2,000
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 184,926	\$ 221,729	\$ 248,736
51.2201	Social Security (FICA) Contributions	\$ 13,074	\$ 16,972	\$ 19,028
51.2401	Retirement Contributions	\$ 14,361	\$ 15,530	\$ 12,153
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 9,218	\$ 12,801	\$ 10,449
51.2901	Employment Physicals	\$ 706	\$ 86	
51.2902	Employee Drug Screening Tests	\$ 72	\$ 18	
51.2903	Hepatitis/ Flu Vaccine		\$ 360	
51.2000	<i>Sub-total: Employee benefits</i>	\$ 37,431	\$ 45,767	\$ 41,630
51.0000	TOTAL PERSONAL SERVICES	\$ 222,357	\$ 267,496	\$ 290,366
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 416	\$ 250	\$ -
52.2201	Rep. and Maint. (Equipment)	\$ 1,155	\$ 4,000	\$ 4,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 10,653	\$ 8,500	\$ 6,000
52.2203	Rep. and Maint. (Labor)	\$ 6,462	\$ 7,000	\$ 6,550
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 777	\$ 2,500	\$ 2,000
52.2205	Rep. and Maint. (Office Equipment)	\$ 220	\$ 500	\$ 500
52.2320	Rentals	\$ 98	\$ 1,000	\$ 1,000
52.0000	<i>Sub-total: Property Services</i>	\$ 19,781	\$ 23,750	\$ 20,050
52.3101	Insurance, Other than Benefits	\$ 2,185	\$ 1,800	\$ 2,000
52.3201	Telephone	\$ 1,118	\$ 1,200	\$ 1,450
52.3203	Cellular Phones	\$ 633	\$ 700	\$ 420
52.3205	Internet Services		\$ 650	\$ 650
52.3206	Postage			
52.3301	Advertising	\$ 1,017	\$ 630	\$ -
52.3501	Travel	\$ 478	\$ 500	\$ 250
52.3601	Dues and Fees	\$ 115	\$ 200	\$ 200
52.3701	Education and Training	\$ 220	\$ 500	\$ 500
52.3801	Licenses		\$ 150	
52.3852	Contract Work	\$ 6,358	\$ 4,000	\$ 4,000
52.3853	Pest Control (Building)		\$ -	\$ 350
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 12,124	\$ 10,330	\$ 9,820
52.0000	TOTAL PURCHASED SERVICES	\$ 31,905	\$ 34,080	\$ 29,870
53	SUPPLIES			
53.1101	Office Supplies	\$ 819	\$ 650	\$ 650
53.1102	Parts and Materials	\$ 4,428	\$ 4,000	\$ 4,000
53.1103	Chemicals	\$ 992	\$ 1,000	\$ 1,000
53.1104	Janitorial Supplies	\$ 623	\$ 638	\$ 750
53.1105	Uniforms	\$ 2,417	\$ 4,000	\$ 4,000
53.1106	General Supplies and Materials	\$ 18,917	\$ 26,500	\$ 26,000
53.1108	General S and M (Tree Board)	\$ 2,235	\$ 2,500	\$ 2,500

**FUND 100 - GENERAL FUND**

**DEPT - 6200 - PARKS**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
53.1109	General S and M (Beaut. Committee)	\$ 100	\$ 2,500	\$ 2,500
53.1230	Electricity	\$ 2,634	\$ 2,500	\$ 2,600
53.1231	Electricity-Christmas Lights		\$ 1,000	\$ 1,000
53.1240	Bottled Gas	\$ 56	\$ 12	\$ 25
53.1270	Gasoline/Diesel	\$ 5,296	\$ 5,000	\$ 5,100
53.1401	Books and Periodicals		\$ 250	\$ 250
53.1601	Small Tools and Equipment	\$ 3,681	\$ 4,000	\$ 4,000
53	<b>TOTAL SUPPLIES</b>	<b>\$ 42,198</b>	<b>\$ 54,550</b>	<b>\$ 54,375</b>
54	<b>CAPITAL OUTLAY (MINOR)</b>			
54.1203	Site Improvement			
54.2401	Computers	\$ 1,392		
54.0000	<b>TOTAL CAPITAL OUTLAY (MINOR)</b>	<b>\$ 1,392</b>	<b>\$ -</b>	<b>\$ -</b>
55	<b>INTERFUND/DEPT. CHARGES</b>			
55.2401	Self-funded Insurance (Medical)	\$ 50,480	\$ 58,322	\$ 56,372
55.2402	Life and Disability	\$ 673	\$ 900	\$ 900
55.0000	<b>TOTAL INTERFUND/INTERDEP'T.</b>	<b>\$ 51,153</b>	<b>\$ 59,222</b>	<b>\$ 57,272</b>
57	<b>OTHER COSTS</b>			
57.3300	Solid Waste Disposal Fees	\$ 1,201	\$ 1,200	\$ 1,500
57.3401	Miscellaneous Expenses	\$ 545	\$ 1,000	\$ 1,000
57.0000	<b>TOTAL OTHER COSTS</b>	<b>\$ 1,746</b>	<b>\$ 2,200</b>	<b>\$ 2,500</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 350,751</b>	<b>\$ 417,548</b>	<b>\$ 434,383</b>

## PROTECTIVE INSPECTIONS

The Protective Inspections Division is responsible for building, plumbing, electricals, and HVAC inspections of all construction within the City. In addition, this division also interprets the Federal Flood Insurance maps for construction purposes, issues land disturbance permits, and enforces the City's Soil Erosion and Sedimentation Control Ordinance and the Tree Ordinance. It also assists the Planning Director in assuring that buildings meet the applicable Zoning Ordinance provisions, such as front, side and rear setbacks and on-site stormwater retention.

### EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 191,231	\$ 200,664	\$ 161,483	-19.53%
Purchase/Contract Services	\$ 72,163	\$ 111,152	\$ 69,295	-37.66%
Supplies	\$ 10,071	\$ 9,865	\$ 7,625	-22.71%
Capital Outlay (Minor)	\$ 2,405	\$ 3,558	\$ 3,650	2.59%
Interfund Dept. Charges	\$ 29,322	\$ 27,070	\$ 23,998	-11.35%
Other Costs	\$ 474	\$ 300	\$ 400	33.33%
Total Expenditures	\$ 305,666	\$ 352,609	\$ 266,451	-24.43%

## PERFORMANCE MEASURES

	FY 2005 <u>ACTUAL</u>	FY2006 <u>ESTIMATED</u>	FY2007 <u>PROJECTED</u>
Number of residential building permits issued	98	130	165
Dollar value of residential building permits issued	\$10,254	\$13,603	\$18,525
Number of Commercial Building Permits issued	114	107	120
Dollar value of commercial building permits issued	\$156,325	\$170,854	\$200,650
Number of industrial building permits issued	0	0	0
Dollar value of industrial building permits issued	0	0	0
Number of plumbing permits issued	1770	1622	2215
Dollar value of plumbing permits issued	\$8,850	\$9,022	\$11,075
Number of electrical permits issued	1355	1535	2120
Dollar value of electrical permits issued	\$14,228	\$15,581	\$16,960
Number of mechanical permits issued	986	1037	1786
Dollar value of mechanical permits issued	\$7,937	\$8,564	\$14,288
Number of sign permits issued	193	182	220
Operating Expenditures for the Protective Inspections Div	\$281,267	\$327,609	\$266,451
Total dollar value of building, plumbing, electrical and mechanical permits	\$197,659	\$217,624	\$261,498
Percentage of operating expenditures financed by fees	70%	66%	98%
Number of Erosion & Sediment Violations Noted or Cited	86	112	125

FUND 100 - GENERAL FUND

DEPT - 7200 - PROTECTIVE INSPECTIONS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 165,572	\$ 168,262	\$ 138,904
51.1301	Overtime	\$ 7	\$ 543	\$ 543
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 165,579	\$ 168,805	\$ 139,447
51.2201	Social Security (FICA) Contributions	\$ 12,085	\$ 12,639	\$ 10,668
51.2401	Retirement Contributions	\$ 8,313	\$ 11,816	\$ 6,972
51.2701	Workers Compensation	\$ 5,254	\$ 7,309	\$ 4,396
51.2901	Employment Physicals			
51.2902	Employee Drug Screening Tests		\$ 75	
51.2903	Hepatitis/Flu		20	
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 25,652	\$ 31,859	\$ 22,036
51.0000	TOTAL PERSONAL SERVICES	\$ 191,231	\$ 200,664	\$ 161,483
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees			
52.1301	Computer Programming Fees	\$ 3,026	\$ 500	\$ 1,500
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 3,026	\$ 500	\$ 1,500
52.2101	Cleaning Services		\$ 22,582	Moved to C.M.'s Budget
52.2201	Rep. and Maint. (Equipment)	\$ 3,040	\$ 2,000	\$ 1,500
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 2,217	\$ 2,000	\$ 1,800
52.2203	Rep. and Maint. (Labor)	\$ 1,788	\$ 2,000	\$ 1,300
52.2204	Rep. and Maint. (Bldg.)	\$ 45,058	\$ 50,000	\$ 50,000
52.2205	Rep. and Maint. (Office Equipment)	\$ 66	\$ 400	\$ 500
52.2320	Rentals		\$ 350	\$ 500
52.2000	<i>Sub-total: Property Services</i>	\$ 52,169	\$ 79,332	\$ 55,600
52.3101	Insurance, Other than Benefits	\$ 1,209	\$ 1,270	\$ 1,270
52.3201	Telephone	\$ 1,799	\$ 1,800	\$ 1,500
52.3203	Cellular Phones	\$ 2,301	\$ 2,500	\$ 1,875
52.3206	Postage	\$ 315	\$ 200	\$ 400
52.3301	Advertising	\$ 1,125	\$ 450	\$ 450
52.3501	Travel	\$ 495	\$ 1,800	\$ 3,200
52.3601	Dues and Fees	\$ 428	\$ 800	\$ 800
52.3701	Education and Training	\$ 485	\$ 2,500	\$ 2,700
52.3851	Contract Labor	\$ 8,811	\$ 20,000	Moved to Planning's Budget
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 16,968	\$ 31,320	\$ 12,195
52.0000	TOTAL PURCHASED SERVICES	\$ 72,163	\$ 111,152	\$ 69,295
53	SUPPLIES			
53.1101	Office Supplies	\$ 1,073	\$ 1,300	\$ 1,500
53.1104	Janitorial Supplies	\$ 1,633	\$ 2,000	Moved to C.M.'s Budget
53.1105	Uniforms	\$ 575	\$ 1,200	\$ 1,125
53.1106	General Supplies and Materials	\$ 394	\$ 350	\$ 400
53.1270	Gasoline/Diesel	\$ 4,166	\$ 3,300	\$ 2,700
53.1301	Food		\$ 250	\$ 250
53.1401	Books and Periodicals	\$ 73	\$ 650	\$ 650
53.1601	Small Tools and Equipment	\$ 2,157	\$ 815	\$ 1,000
53.0000	TOTAL SUPPLIES	\$ 10,071	\$ 9,865	\$ 7,625

**FUND 100 - GENERAL FUND**

**DEPT - 7200 - PROTECTIVE INSPECTIONS**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture and Fixtures	\$ 1,782	\$ 1,690	\$ 1,650
54.2401	Computers	\$ 139	\$ 1,468	\$ 1,500
54.2501	Other Equipment	\$ 484	\$ 400	\$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 2,405	\$ 3,558	\$ 3,650
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 28,728	\$ 26,430	\$ 23,358
55.2402	Life and Disability	\$ 594	\$ 640	\$ 640
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 29,322	\$ 27,070	\$ 23,998
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ 474	\$ 300	\$ 400
57.0000	TOTAL OTHER COSTS	\$ 474	\$ 300	\$ 400
<b>TOTAL EXPENDITURES</b>		<b>\$ 305,666</b>	<b>\$ 352,609</b>	<b>\$ 266,451</b>



## PLANNING DEPARTMENT

This department is headed by the Planning Director, and is located in City Hall. The department is responsible for advising the Planning Commission and the Mayor and City Ordinance, zoning requests, variace requests, and subdivision submittals. The department is responsible for all interpretations of the Zoning Ordinance, and is consulted on Zoning compliance before business licenses, building permits, alcoholic beverage permits, and similar permits are issued. The department is also responsible for preparing and submitting for Georgia Department of Community Affairs approval the City's Comprehensive Plan, Land Use Plan, and its Short-term Work Program. These activities place this department in the forefront in dealing with long-range planning and current physical development within the City.

The department also provides the City's grant writing and administration function. The department has been responsible for a low-interest loan for the Metter Gas Project from the One Georgia Authority, the Fire House Grant, the GEMA Grant to improve drainage, the Linear park ISTEA and TEA-21 Grants, several grants for the Police Department, and the Community Development Block Grant to develop the infrastructure in Statesboro Pointe Subdivision, and the CHIP Grant to develop housing in the same subdivision. The department is currently involved in the administration of a TEA-21 Streetscape Project in conjunction with the Downtown Statesboro Development Authority and Mainstreet Program.

The Planning Director also serves as one of two City representative on the Statesboro-Bulloch County Land Bank Authority, and is the City's liaison to Habitat for Humanity of Bulloch County, Inc. in the City's partnership with that organization to build housing in Statesboro Pointe. The Director is also the City's liason with the Coastal Georgia Regional Developoment Council, which is the regional planning agency for this part of the state.

The City Marshal is part of the Planning Department. He is responsible for enforcement of local code provisions dealing with overgrown and neglected lots, junked cars, temporary signs, dilapidated and unsightly buidlings, and similar complaints.

### EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	57,132	107,882	156,141	44.73%
Purchase/Contract Services	49,183	53,225	55,500	4.27%
Supplies	1,659	3,050	4,250	39.34%
Capital Outlay (Minor)	1,787	2,575	1,500	-41.75%
Interfund/Dept. Charges	12,756	13,768	24,144	75.36%
Other Costs	-62	300	300	0.00%
<b>Total Expenditures</b>	<b>\$ 122,455</b>	<b>\$ 180,800</b>	<b>\$ 241,835</b>	<b>33.76%</b>

	<u>FY 2005 ACTUAL</u>	<u>FY 2006 ESTIMATED</u>	<u>FY 2007 PROJECTED</u>
Number of rezoning requests processed	16	18	20
Number of variance requests processed	21	12	15
Number of residential subdivision plats reviewed	2	0	2
Number of commercial subdivision plats reviewed	0	0	1
Number of federal or state grant submittals	0	1	1
Number of federal or state grants approved	0	1	1
Dollar value of grants approved	\$0	\$300,000	\$250,000
Number of houses sold in Statesboro Pointe Subdivision	2	2	3
Number of annexations processed	0	3	3
Number of acres annexed into the City	0	78	100
Number of code violations corrected	200	245	260
Number of code violation citations requiring court action	60	57	75
Number of substandard structures removed by owner or City	8	12	20

FUND 100 - GENERAL FUND

DEPT - 7400 - PLANNING

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 44,791	\$ 89,956	\$ 135,093
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 44,791	\$ 89,956	\$ 135,093
51.2201	Social Security (FICA) Contributions	\$ 3,299	\$ 7,198	\$ 10,335
51.2401	Retirement Contributions	\$ 5,573	\$ 6,587	\$ 6,455
51.2601	Unemployment Insurance			
51.2701	Workers Compensation	\$ 3,304	\$ 4,074	\$ 4,258
51.2901	Employment Physical	\$ 165	\$ -	
51.2902	Employee Drug Screening		\$ 67	
51.2903	Hepatitis/Flu Vaccine			
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 12,341	\$ 17,926	\$ 21,048
51.0000	TOTAL PERSONAL SERVICES	\$ 57,132	\$ 107,882	\$ 156,141
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees		\$ 2,000	\$ 2,000
52.1301	Computer Programming Fees	\$ 2,099	\$ 300	\$ -
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 2,099	\$ 2,300	\$ 2,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 350	\$ 1,350	\$ 2,700
52.2203	Rep. and Maint. (Labor)	\$ 621	\$ 750	\$ 1,200
52.2205	Rep. and Maint. (Office Equipment)	\$ 204	\$ 500	\$ 500
52.2320	Rentals	\$ 919	\$ 1,800	\$ 1,800
52.2000	<i>Sub-total: Property Services</i>	\$ 2,094	\$ 4,400	\$ 6,200
52.3101	Insurance, Other than Benefits	\$ 756	\$ 775	\$ 800
52.3201	Telephone	\$ 967	\$ 1,300	\$ 1,500
52.3203	Cellular Phones	\$ 449	\$ 1,000	\$ 1,200
52.3206	Postage	\$ 32	\$ 100	\$ 300
52.3301	Advertising	\$ 2,747	\$ 2,000	\$ 2,500
52.3501	Travel	\$ 1,743	\$ 3,300	\$ 4,000
52.3601	Dues and Fees	\$ 182	\$ 900	\$ 1,200
52.3701	Education and Training	\$ 914	\$ 2,150	\$ 2,800
52.3801	Licenses			\$ 1,000
52.3851	Contract Labor	\$ 6,325	\$ 5,000	\$ 7,000
52.3852	Contracted Services	\$ 30,875	\$ 30,000	\$ 25,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 44,990	\$ 46,525	\$ 47,300
52.0000	TOTAL PURCHASED SERVICES	\$ 49,183	\$ 53,225	\$ 55,500
53	SUPPLIES			
53.1101	Office Supplies	\$ 1,073	\$ 500	\$ 750
53.1106	General Supplies and Materials	\$ 24	\$ 1,400	\$ 1,600
53.1270	Gasoline/Diesel	\$ 357	\$ 600	\$ 900
53.1401	Books and Periodicals	\$ 183	\$ 350	\$ 500
53.1601	Small Tools and Equipment	\$ 22	\$ 200	\$ 500
53.0000	TOTAL SUPPLIES	\$ 1,659	\$ 3,050	\$ 4,250
54	CAPITAL OUTLAY (MINOR)			
54.2301	Furniture & Fixtures	\$ 1,647	\$ 1,075	\$ 500
54.2401	Computers		\$ 1,500	\$ 1,500

FUND 100 - GENERAL FUND

DEPT - 7400 - PLANNING

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
54.2501	Other Equipment	\$ 140		
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ 1,787	\$ 2,575	\$ 1,500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 12,620	\$ 13,503	\$ 23,879
55.2402	Life and Disability	\$ 136	\$ 265	\$ 265
55.0000	TOTAL INTERFUND/INTERDEP'T.	\$ 12,756	\$ 13,768	\$ 24,144
57	OTHER COSTS			
57.3401	Miscellaneous Expenses	\$ (62)	\$ 300	\$ 300
57.0000	TOTAL OTHER COSTS	\$ (62)	\$ 300	\$ 300
<b>TOTAL EXPENDITURES</b>		<b>\$ 122,455</b>	<b>\$ 180,800</b>	<b>\$ 241,835</b>

## OTHER AGENCIES

The City provides partial funding for several outside agencies. This section of the General Fund finances those appropriations.

Among the agencies that get some funding from the City of Statesboro are Civil Defense, the Bulloch Resident Center, the Drug Abuse Council, the Hight Hope Center, Concerted Services, the Statesboro Arts Council, the Downtown Statesboro Development Authority, and the Ogeechee Railroad for rental of space for downtown parking.

Several agencies that were funded in the recent past have been phased out under the terms of the Service Delivery Agreement negotiated between the City and County. Among these are the Statesboro/Bulloch County parks and Recreation Department, the Statesboro Regional Library, the Statesboro/Bulloch County Airport, and the Development Authority of Bulloch county. They are all funded by the County, as the services are available to all county residents, and city taxpayers are also county taxpayers. So, they have paid their proportional share when they pay their county taxes.

### EXPENDITURES SUMMARY

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Purchase/Contract Services	\$ 27,322	\$ 27,324	\$ 27,324	0.00%
Other Costs	\$ 181,100	\$ 183,665	\$ 244,270	33.00%
Total Expenditures	\$ 208,422	\$ 210,989	\$ 271,594	28.72%

**FUND 100 - GENERAL FUND**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
1595.52	PURCHASE/CONTRACT SERVICES			
1595.52.3601	Dues and Fees - RDC	\$ 20,428	\$ 20,429	\$ 20,429
1595.52.3602	Dues and Fees - GMA	\$ 6,894	\$ 6,895	\$ 6,895
1595.52.0000	TOTAL PURCHASED SERVICES	\$ 27,322	\$ 27,324	\$ 27,324
57	OTHER COSTS			
3900.57.1002	Civil Defense	\$ 5,000	\$ 5,000	\$ 5,000
5100.57.1003	Bulloch Resident Center	\$ 1,200	\$ 1,200	\$ 1,200
5100.57.1004	Drug Abuse Council	\$ 28,513	\$ 27,000	\$ 27,000
5100.57.1005	High Hope Center	\$ 4,200	\$ 4,200	\$ 4,200
5500.57.1006	Concerted Services (DOT Van)	\$ 1,200	\$ 1,200	\$ 1,200
.6100.57.1007	SBCPRD	\$ -		
.6173.57.1014	Arts Center	\$ 88,086	\$ 89,580	\$ 144,660
6500.57.1009	Regional Library			
7500.57.1010	SBC Development Authority			
7500.57.1011	Downtown Development Authority	\$ 52,651	\$ 55,235	\$ 60,280
7564.57.1012	Parking Lot Rental - Railroad	\$ 250	\$ 250	\$ 250
57	TOTAL OTHER COSTS	\$ 181,100	\$ 183,665	\$ 243,790
	<b>TOTAL EXPENDITURES</b>	<b>\$ 208,422</b>	<b>\$ 210,989</b>	<b>\$ 271,114</b>

FUND 100 - GENERAL FUND

DEPT - 8000 - DEBT SERVICE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
<b>NON-OPERATING EXPENSES</b>				
58.1201	City Hall Lease Principal	\$ 41,000	\$ 43,500	\$ 46,000
58.2201	City Hall Lease Interest	\$ 52,528	\$ 55,000	\$ 70,500
58.2202	GMA Swap Payments	\$ 35,844	\$ 31,000	\$ 130,000
<b>TOTAL NON-OPERATING EXPENSES</b>		<b>\$ 129,372</b>	<b>\$ 129,500</b>	<b>\$ 246,500</b>

FUND 100 - GENERAL FUND

DEPT - 9000 - TRANSFERS OUT

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
	TRANSFERS:			
61.1003	Transfers to Capital Improvements Fd.	\$ -	\$ 812,000	\$ 2,875
61.1004	Transfers to Community Greenspace	\$ -	\$ -	\$ -
61.1005	Transfers to Multiple Grants	\$ -	\$ -	\$ -
	<b>TOTAL TRANSFERS</b>	<b>\$ -</b>	<b>\$ 812,000</b>	<b>\$ 2,875</b>



FUND 210 - CONFISCATED ASSET FUND

DEPT - 3200 - POLICE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
<b>OPERATING REVENUES</b>				
35	FINES AND FORFEITURES			
35.1320	Cash Confiscation - State	\$ 11,759	\$ 15,000	\$ 12,000
35.1325	Cash Confiscation - Federal			
35.1340	Other Confiscation/Escheats - State			
35.1345	Other Confiscation/Escheats - Federal			
35.1360	Sale of Confiscated Property - State	\$ 11,470		
35.1365	Sale of Confiscated Property - Federal			
35.0000	TOTAL FINES AND FORFEITURES	\$ 23,229	\$ 15,000	\$ 12,000
<b>INVESTMENT INCOME</b>				
36.1000	INVESTMENT INCOME			
36.1001	Interest Income - Confiscated	\$ 603	\$ 100	\$ 600
36.1002	Interest Income - Seized Funds	\$ 1,067	\$ 500	\$ 1,700
36.0000	TOTAL INVESTMENT INCOME	\$ 1,670	\$ 600	\$ 2,300
<b>TOTAL REVENUES AND OTHER</b>				
		\$ 24,899	\$ 15,600	\$ 14,300
<b>EXPENDITURES:</b>				
53	SUPPLIES			
53.1601	Small Tools & Equipment	\$ 7,882		
53.1000	TOTAL SUPPLIES	\$ 7,882	\$ -	\$ -
<b>CAPITAL OUTLAY (MINOR)</b>				
54	CAPITAL OUTLAY (MINOR)			
54.2401	Computers			
54.2501	Other Equipment	\$ 14,587	\$ 7,500	\$ 13,300
54.2000	TOTAL CAPITAL OUTLAY	\$ 14,587	\$ 7,500	\$ 13,300
<b>OTHER COSTS</b>				
57	OTHER COSTS			
57.3414	Interest Expense - Seized Funds	\$ 143		\$ 1,000
57.3000	TOTAL OTHER COSTS	\$ 143	\$ -	\$ 1,000
<b>OTHER FINANCING USES</b>				
61	OTHER FINANCING USES			
61.1001	Transfer to General Fund			
61.1003	Transfer to CIP		\$ 30,000	
61.1000	TOTAL OTHER FINANCING USES	\$ -	\$ 30,000	\$ -
<b>TOTAL EXPENDITURES AND OTHER</b>				
		\$ 22,612	\$ 37,500	\$ 14,300

## COMMUNITY DEVELOPMENT BLOCK GRANT FUND

This fund accounts for the receipt and disbursement of the Community Development Block Grant (CDBG) for the infrastructure, and the Community Housing Improvement Program (CHIP) Grant to build houses, that was awarded to the City to develop Statesboro Pointe Subdivision. This is a 25-lot subdivision that the City created to provide low- and moderate-income citizens the opportunity for homeownership. Currently, the subdivision infrastructure is completely installed and six houses have been constructed and sold. Three more are under construction by Habitat. The original plan was for the City to use the sale proceeds to construct houses, sell them, and repeat this process until all 25 homes had been built and sold. Then, the CHIP funding would continue as a Revolving Housing Loan Fund to finance additional homes that the City could build on individual lots it had acquired.

The City had experienced difficulty in getting some potential buyers bank-qualified for conventional loans. At the same time, Habitat for Humanity of Bulloch County, Inc. had a waiting list of potential homebuyers, but had had difficulty in obtaining reasonably priced building lots. Since Habitat finances its own mortgages at zero interest, the bank qualification process is not an issue for their buyers. The City had 21 remaining lots in Statesboro Pointe, and in late May, 2003, partnered with Habitat; and had the Georgia Department of Community Affairs amend its two grant awards to allow the City to provide these lots as needed to Habitat through the recently created Statesboro—Bulloch County Land Bank Authority at reduced market rates or in some cases, no cost. In addition, DCA authorized the City to loan Habitat up to \$15,000 per house from the CHIP Grant Revolving Loan Fund, to be repaid at no interest as the Habitat mortgage is repaid over 20 years. This has made it less expensive for groups wanting to build a Habitat house as they will have to provide \$15,000 less in upfront money for supplies and materials. This has spurred development of these houses at a faster pace, and has assisted Habitat in getting more volunteers. We believe it is an excellent partnership to address low-income housing in Statesboro.

To date, the City has given the Land Bank Authority three lots at no cost, to be provided to Habitat. In addition, the City has sold four lots to the Land Bank Authority for \$5,000 each, which in turn were sold to Habitat for the same price.

When Statesboro Pointe is completely built out, it is anticipated that the City and Habitat will partner on still other subdivisions, as the CHIP Grant funds will constitute a Revolving Housing Loan Fund that is replenished monthly as the loans to previous homebuyers are repaid into this CDBG Fund. This fund will be the repository of the Revolving Housing Loan Fund.

This Budget assumes that the City will convey five more lots to the Land Bank Authority for conveyance to Habitat. In addition, the City will make five loans of \$15,000 each to Habitat for the construction of these five houses. Anyone wishing to participate in this housing program is encouraged to contact the Planning Director, at 764-0668, or Ms. Vicki Davis, Habitat Executive Director, at 489-2076.

FUND 221 - CDBG FUND

DEPT - 7400 - PLANNING

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Requested
<b>REVENUES:</b>				
33.4317	Proceeds from DCA - CDBG	\$ 8,992		
38.8003	Lot Sales Habitat House #9	\$ 4,776		
38.8004	Lot Sales Habitat House #10			
38.8005	Lot Sales Habitat House #11		\$ 5,000	
38.8006	Lot Sales Habitat House #12		\$ 5,000	
38.8007	Lot Sales Habitat House #13		\$ 5,000	
38.8008	Lot Sales Habitat House #14		\$ 5,000	
38.8009	Lot Sales Habitat House #15		\$ 5,000	\$ 4,780
38.8010	Lot Sales Habitat House #16			\$ 4,780
38.8011	Lot Sales Habitat House #17			\$ 4,780
38.8012	Lot Sales Habitat House #18			\$ 4,780
38.8013	Lot Sales Habitat House #19			\$ 4,780
38.8014	Lot Sales Habitat House #20			
38.8015	Lot Sales Habitat House #21			
38.9010	Misc. Income	\$ 7		
<b>TOTAL REVENUES</b>		<b>\$ 13,775</b>	<b>\$ 25,000</b>	<b>\$ 23,900</b>
<b>EXPENDITURES:</b>				
52.1206	Down Payment/Closing Cost - CDBG			
52.1207	General Administration - CDBG			
54.1201	Site Development - CDBG			
57.3401	Misc Expense			
57.4103	Bank Charges	\$ 57		
<b>TOTAL EXPENDITURES</b>		<b>\$ 57</b>	<b>\$ -</b>	<b>\$ -</b>

## LINEAR PARK FUND

This fund accounted for receipts and disbursements of funds to construct the new Linear Park from Georgia Southern University's campus at Fair Road and Zetterower to East Main Street downtown. This greenway was funded from federal ISTEA and TEA-21 transportation grants, the state Community Greenspace Trust Fund, and matching funds from the City.

This fund has been closed out since the project was completed. It is included this year for prior years comparative purposes only.

FUND 223 - LINEAR PARK FUND

DEPT - 6220 - PARK AREAS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
<b>REVENUES:</b>				
33.4313	Proceeds from GDOT - ISTE A			
33.4314	Proceeds from GDOT - TEA 21	\$ 298,000		
33.4320	Proceeds from Gov't Greenspace			
<b>OTHER FINANCING SOURCES:</b>				
37.1001	Donations & Contributions		\$ 17,744	
39.1202	Trans. In from 1997 SPLOST			
39.1240	Trans. In from SWC	\$ 50,000		
39.1280	Trans. In from Comm. Greenspace			
39.1290	Trans. In from CIP Fund	\$ 130,162		
<b>TOTAL REVENUES</b>		<b>\$ 478,162</b>	<b>\$ 17,744</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
54.1103	Land Acquisition - ISTE A			
54.1201	Construction - TEA 21	\$ 597,932	\$ 13,100	
54.1202	Landscaping, etc		\$ 41,712	
<b>TOTAL EXPENDITURES</b>		<b>\$ 597,932</b>	<b>\$ 54,812</b>	<b>\$ -</b>

## MULTIPLE GRANT FUND

This fund accounts for receipts and disbursements for small state and federal capital grants that individually are less than 2% of the General Fund's annual expenditures. Based upon this Budget, that amount would be for any grant below \$254,943 that is not accounted for in an existing fund. Grants for operating expenses would be received and spent in the appropriate operating fund rather than in this fund.

Should capital grants not budgeted here be received that are below the \$254,943 threshold, this fund would be amended to include both their revenues and expenditures.

**FUND 250 - MULTIPLE GRANT FUND**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
<b>REVENUES:</b>				
33.4316	Reimburs. from GEMA (thru FEMA)	\$ 5,672		
33.4317	HSG - Fire (GEMA)	\$ 166,368	\$ 98,295	
33.4318	HSG - Police (GEMA)		\$ 145,395	
33.4319	Bureau of Just - BVP Grant	\$ 1,073	\$ 3,928	\$ 3,000
33.9001	GMA Safety Grant - PD		\$ 5,000	\$ 5,000
33.9002	GMA Liability Grant - PD		\$ 5,000	\$ 5,000
33.9003	Records Management Grant		\$ 10,000	
<b>TOTAL REVENUES</b>		<b>\$ 173,113</b>	<b>\$ 267,618</b>	<b>\$ 13,000</b>
<b>EXPENDITURES:</b>				
1580.52.3852	Contract Work		\$ 10,000	
3200.53.1105	Uniforms	\$ 1,073	\$ 3,928	\$ 3,000
3200.53.1108	General Supplies and Materials	\$ 15	\$ 68,000	
3200.53.1601	Small Tools and Equipment		\$ 60,000	
3200.53.1602	Safety Equipment - PD		\$ 5,000	\$ 5,000
3200.53.1603	Liability Equipment - PD		\$ 5,000	\$ 5,000
3200.54.2108	Equipment - Misc (HSG)		\$ 17,395	
3500.53.1105	Uniforms	\$ 11,624		
3500.53.1108	General Supplies and Materials	\$ 113,454		
3500.54.2101	Equipment Trailer	\$ 21,127		
3500.54.2108	Equipment - Misc (HSG)	\$ 20,162	\$ 98,295	
4250.54.1401	Construction - Drainage	\$ 342		
9000.61.1001	Transfer to General Fund	\$ 5,315		
<b>TOTAL EXPENDITURES</b>		<b>\$ 173,112</b>	<b>\$ 267,618</b>	<b>\$ 13,000</b>

## HOTEL/MOTEL TAX FUND

This fund accounts for the receipts and disbursements of the 5% hotel/motel room occupancy tax. Since April, 2002, the City has had two-year Service Contracts with the SCVB, the Downtown Statesboro Development Authority (DSDA), and the Statesboro Arts Council (SAC) to promote tourism-related activities. The hotel/motel tax proceeds are distributed as follows under the contracts:

76.4 %	SCVB
8.0 %	DSDA
<u>15.6 %</u>	SAC
100.0 %	Total

The proceeds are received from the hotel and motel operators monthly, and are distributed based upon the agreed percentages on a monthly basis as well. The current contract is effective from July 1, 2006 through June 30, 2008.



FUND 275 - HOTEL MOTEL TAX FUND

DEPT - 7540 - TOURISM

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
<b>OPERATING REVENUES:</b>				
31	TAXES			
31.4100	Hotel/Motel Taxes	\$ 358,315	\$ 360,000	\$ 396,000
31.4101	Refund of Taxes		\$ -	
<i>31.4000</i>	<i>Subtotal Taxes</i>	<i>\$ 358,315</i>	<i>\$ 360,000</i>	<i>\$ 396,000</i>
31.9901	Penalties and Interest Hotel/Motel Taxes			
31.9000	<i>Subtotal:Pen. and Inter. on Del. Taxes</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 358,315</b>	<b>\$ 360,000</b>	<b>\$ 396,000</b>
<b>EXPENDITURES:</b>				
57.2000	OTHER COSTS			
57.2001	Payment to other Agencies-SCVB	\$ 286,683	\$ 288,000	\$ 302,400
57.2003	Payment to other Agencies-DSDA	\$ 26,764	\$ 27,000	\$ 31,680
57.2004	Payment to other Agencies-Arts Council	\$ 26,764	\$ 27,000	\$ 61,920
57.2000	TOTAL OTHER COSTS	\$ 340,211	\$ 342,000	\$ 396,000
<b>OTHER FINANCING USES</b>				
9000.61.1001	Transfer to General Fund	\$ 18,103	\$ 18,000	\$ -
<b>TOTAL OTHER FINANCING USES</b>		<b>\$ 18,103</b>	<b>\$ 18,000</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES AND OTHER</b>		<b>\$ 358,314</b>	<b>\$ 360,000</b>	<b>\$ 396,000</b>

## 1997 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

This fund will be closed at the end of FY 2006, as all proceeds have been received and spent as appropriated. The fund remains in this Budget purely for comparative purposes from prior years.

**FUND 321 - 1997 SPLOST FUND**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
<b>REVENUES:</b>				
33.7101	Proceeds for Patrol Cars			
33.7108	Proceeds for Starr Trailer Replacement			
33.7109	Proceeds for Landfill Post-closure	\$ 164,615		
33.7110	Proceeds for Landfill Air Rights	\$ 667,916	\$ 100,142	
33.7135	North St. Paving/Drainage		\$ 95,791	
33.7136	Proceeds for Inert Landfill Construction			
<b>TOTAL REVENUES</b>		<b>\$ 832,531</b>	<b>\$ 195,933</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>				
<b>OTHER FINANCING USES</b>				
9000.61.1011	Transfers to CIP Fund-Police			
9000.61.1012	Transfers to CIP Fund-Arts Center			
9000.61.1013	Transfers to CIP Fund-Streets		\$ 95,791	
9000.61.1020	Transfers to Water/Waste Water Fund			
9000.61.1030	Transfers to Solid Waste Collection Fund			
9000.61.1040	Transfers to Solid Waste Disposal Fund	\$ 832,531	\$ 100,142	
<b>TOTAL EXPENDITURES</b>		<b>\$ 832,531</b>	<b>\$ 195,933</b>	<b>\$ -</b>

## 2002 SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

This fund is used to account for the receipts and disbursements of the City's portion of the 2002 1% Special Purpose Local Option Sales Tax, and that portion of the tax used to finance the City/County joint Solid Waste Disposal Fund which the City administers. In prior Budgets, the proceeds were transferred to the CIP Fund for general fixed assets acquisition, and to the respective utility funds where funding was provided by SPLOST for capital purposes.

Beginning in FY 2007, SPLOST revenues will be received and spent within the SPLOST fund, without any transfers to other funds. At year end, all completed projects will be transferred either to General Fixed Assets, or the appropriate enterprise fund. This will simplify the budgeting and accounting for SPLOST projects.

On March 19, 2002 the voters of Bulloch County approved a referendum measure to continue imposing this tax for a period of five years when the 1997 SPLOST lapsed at the end of September, 2002. Since there is a two-month delay in receiving these funds, receipt of the proceeds began in December, 2002. Those proceeds will be disbursed pursuant to intergovernmental agreements negotiated between the four City Councils and the County Commission prior to the referendum.

This is **not** an additional tax, but an extension for five years of the 1997 SPLOST. This means that the sales tax rate in Bulloch County remained at 6% -- 4% State Sales Tax for the State of Georgia, 1% Local Option Sales Tax for the Bulloch County Board of Education, and 1% Special Purpose Local Option Sales Tax divided by the four cities and the County. However, subsequent to this referendum, the Bulloch County Board of Education held a referendum calling for the imposition of an additional 1% Special Purpose Local Option Sales Tax for Education, (E-SPLOST), which will fund major school construction and renovation projects. This referendum was approved by the voters, and accordingly the sales tax rate in Bulloch County was increased to 7%.

This tax is used in lieu of bond issues that would have to be repaid from higher property tax increases or user fees to fund major capital projects. Statesboro enjoys a significant regional trade area that allows the City and County to generate sales tax proceeds from non-residents. According to The 2004 Georgia County Guide, published by the University of Georgia's Center for Agribusiness and Economic Development, Bulloch County in 2003 had a "pull factor" in retail sales of 1.39. (See Pages 42 and 43). "Pull factor" is defined as "...a measurement of a county's retail buying power that incorporates the effects of income and population on a county's retail sales activity. A high pull factor (>1.00) can indicate that dollars are flowing into the county, and a low pull factor (<1.00) can indicate that dollars are flowing out of the county." Bulloch County's pull factor was the *twelfth best* out of 159 Georgia counties in 2003.

If roughly 39 cents in non-resident retail sales are generated here for every \$1.00 of local resident retail sales, then 39 cents out of every \$1.39 of retail sales, *or 28% of retail sales in Bulloch County*, appear to come from non-residents. That makes the use of a special purpose local option sales tax very attractive to Statesboro and Bulloch County residents, and helps explain why the referendums have been well-received by the voters. It should be noted that

neither the City nor the County gets any of the proceeds from the local option sales tax (LOST) of 1%. Bulloch County *is one of only eight Georgia counties* that does not get the LOST funding. All of those proceeds have gone to the Board of Education since the tax was imposed in the mid-1980's through a local constitutional amendment. That tax generates over \$9,000,000 per year, and has a growth rate in normal economic conditions averaging 7.5% annually (just like the SPLOST). Not having that revenue puts Statesboro and Bulloch County at a disadvantage compared to other Georgia cities and counties, and puts added pressure on the other taxes and user fees to make up the difference.

**FUND 321 - 2002 SPLOST FUND**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
<b>REVENUES:</b>				
33.7101	Proceeds for Patrol Cars	\$ 236,326	\$ 100,000	\$ 100,000
33.7110	Proceeds for Air Rights		\$ 567,185	\$ 945,000
33.7113	Proceeds for Street/Drainage Projects	\$ 20,858		\$ 844,450
33.7114	Proceeds for Beasley/Cawana	\$ 153,130		
33.7119	Proceeds for W/S to Unserved Areas			\$ 86,000
33.7125	Proceeds for Street Repaving Program	\$ 110,898	\$ 294,102	\$ 225,000
33.7127	Proceeds for Police Station	\$ 175,244	\$1,950,955	
33.7129	Proceeds for Downtown Streetscape	\$ 36,899	\$ 103,601	
33.7130	Proceeds fro Northside Dr.		\$ 470,000	
33.7131	Proceeds fro Street Striping		\$ 60,000	\$ 30,000
33.7132	Proceeds for Signal		\$ 75,000	
33.7133	Proceeds for LT Lane - Chandler	\$ 2,100	\$ 69,900	
33.7134	Proceeds fro Brannen St. Connector		\$ 60,100	
33.7135	Proceeds for North St. Paving		\$ 22,900	
33.7137	Proceeds for Subdivision Incentive Program Funding	\$ 65,605	\$ 269,395	\$ 200,000
33.7138	Proceeds for Myrtle Crossing W&S	\$ 279,592		
33.7139	Proceeds for Moss Creek W&S	\$ 167,278		
33.7140	Proceeds for W. Main/College Intersection and Parking Lot	\$ 54,265	\$ 255,877	
33.7141	Proceeds for Fair Rd/Gentilly Intersect.	\$ 1,100	\$ 85,000	
33.7142	Proceeds Intersection 301		\$ 385,000	
33.7143	Proceeds Hwy 24 Sidewalk		\$ 90,500	
33.7144	Proceeds Underground Utilities		\$ 295,000	
33.7145	Proceeds Blitch Lane Culvert		\$ 95,000	
33.7146	Rotary Screen WWTP			
33.7150	Proceeds for W/S Projects			\$ 1,344,000
33.7151	Landfill Closure/Post-closure Expenses			\$ 200,000
<b>TOTAL REVENUES</b>		<b>\$1,303,295</b>	<b>\$5,249,515</b>	<b>\$ 3,974,450</b>
<b>EXPENDITURES:</b>				
<b>54.1400</b>	<b>Infrastructure</b>			
	<i>Stormwater/Drainage Projects</i>			
4250.54.1505	ENG-31 R.J.'s Restaurant Ditch Stabilization			\$ 220,000
4250.54.1506	ENG-32 Hwy 80 (Northside Dr. W) Drain.			\$ 240,000
4250.54.1508	ENG-53 Park Avenue Drainage Improvements			\$ 56,000
4250.54.1509	ENG-55 Enlarge Culverts @ Northlake S/D			\$ 46,450
4250.54.1510	Little Lotts Creek Drainage: VMP to GA 67			\$ 20,000
	<i>Street and Sidewalk Projects</i>			
4220.54.1477	PW-PT-2 Cemetery Street Repaving Project			\$ 25,000
	ENG - 25 Cemetery Paving Project			\$ 20,000
4220.54.1479	PW-ST-24 Intersection: .			

**FUND 321 - 2002 SPLOST FUND**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
	W. Grady and S. College St			\$ 187,000
4220.54.1459	PW-ST-31 Sidewalk Repairs			\$ 20,000
4220.54.1467	ENG-28 Street Striping for Traffic Control			\$ 30,000
4220.54.1473	ENG-40 Annual Street Repaving Program			\$ 225,000
4220.54.1494	ENG-57 Subdivision Incentive			
	Program Funding			\$ 200,000
4220.54.1507	Intersection of US 301 and GA 67			\$ 10,000
	<i>Water/Sewer Projects</i>			
4330.54.1511	WWD-14c Donnie Simmons Way Area Sewer			\$ 425,000
4330.54.1512	Central Street Sewer Replacement			\$ 125,000
4330.54.1513	Extension of W & S to Unserved Areas			\$ 86,000
4330.54.1514	Thompson SD (Stockyard/W. Main St.)			\$ 105,000
<b>54.2100</b>	<b>Machinery</b>			
4400.54.2109	WWD-1 Refurbish Two Existing Wells			\$ 175,000
4400.54.2110	WWD-24 Well, Well House, and Main: US 301 N			\$ 514,000
<b>54.2200</b>	<b>Vehicles (and motorized equipment)</b>			
3200.54.2215	PD-1 Police Vehicles and Conversions			\$ 100,000
<b>57.3000</b>	<b>Other Costs</b>			
4530.57.3302	Air Rights			\$ 945,000
4530.57.3304	Landfill Closure/post-closure Expenses			\$ 200,000
	Other Financing			
9000.61.1011	Transfers to CIP Fund-Police	\$ 236,326	\$ 100,000	\$ -
9000.61.1013	Transfers to CIP Fund-Streets	\$ 291,725	\$2,527,774	\$ -
9000.61.1015	Transfers to CIP Fund-Police	\$ 175,244	\$1,950,955	\$ -
9000.61.1020	Transfers to Water/Waste Water Fund	\$ 600,000		\$ -
9000.61.1040	Transfers to SWD		\$ 567,185	\$ -
9000.61.1045	Transfers to Streetscape Fund		\$ 103,601	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$1,303,295</b>	<b>\$5,249,515</b>	<b>\$ 3,974,450</b>

SUMMARY OF PROJECTS BY FISCAL YEAR:  
2002 SPLOST FUND

Project Number	Project	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	TOTALS
PD-1	Police Vehicles and Conversions	\$ 100,000						\$ 100,000
ENG-13	Traffic Signal: N. Zetterower at E. Main St.		\$ 72,500					\$ 72,500
ENG-21	City Traffic Calming Project		\$ 15,204					\$ 15,204
ENG-25	Cemetery Paving Project	\$ 20,000						\$ 20,000
ENG-27	Resurface Cemetery Streets	\$ 25,000						\$ 25,000
ENG-28	Street Striping	\$ 30,000						\$ 30,000
ENG-31	R. J.'s Restaurant Ditch Stabilization	\$ 220,000						\$ 220,000
ENG-32	Highway 80 (Northside Drive West) Drainage	\$ 240,000	\$ 42,000					\$ 282,000
ENG-33	Intersection of US 301 S. and GA 67	\$ 10,000						\$ 10,000
ENG-40	Street Repaving Program	\$ 225,000	\$ 250,000					\$ 475,000
ENG-44	W. Grady St. and College St. Intersection	\$ 187,000						\$ 187,000
ENG-53	Park Avenue Drainage Improvements	\$ 56,000						\$ 56,000
ENG-55	Enlarge Culverts at Northlake S/D Entrance	\$ 46,450						\$ 46,450
ENG-57	Subdivision Incentive Program Funding	\$ 200,000	\$ 200,000					\$ 400,000
ENG-60	Lester Road Sidewalks		\$ 100,000					\$ 100,000
ENG-61	Northside Drive Improvements		\$ 150,000					\$ 150,000
PW-ST-22	Drainage at GA 67 to Byrd's Pond		\$ 25,000					\$ 25,000
PW-ST-31	Sidewalk Repairs	\$ 20,000						\$ 20,000
PW-ST-32	Little Lotts Creek Drainage: VMP to GA 67	\$ 20,000						\$ 20,000
								\$ -
WWD-1	Refurbish Two Existing Wells	\$ 175,000						\$ 175,000
WWD-14c)	Donnie Simmons Way Area Sewer	\$ 425,000						\$ 425,000
WWD-14d)	Central Street Sewer Replacement	\$ 125,000						\$ 125,000
WWD-24	Well, Well House, and Main: US 301 N	\$ 514,000						\$ 514,000
WWD-32	Extension of W & S to Unserved Areas	\$ 86,000	\$ 69,000					\$ 155,000
WWD-32a)	Thompson SD (Stockyard/W. Main St.)	\$ 105,000						\$ 105,000
	Landfill Closure/post-closure Expenses	\$ 200,000	\$ 107,673					\$ 307,673
	Air Rights in Wayne County Landfill	\$ 945,000						\$ 945,000
								\$ -
	Proposed Uses of Cash	\$ 3,974,450	\$ 1,031,377	\$ -	\$ -	\$ -	\$ -	\$ 5,005,827





## DOWNTOWN STREETScape FUND

This fund accounts for the receipts and disbursements from a Georgia Department of Transportation TE-21 (Transportation Enhancement) Grants to improve two sidewalks, curb and gutter, street trees and other landscaping, decorative benches and lighting in a portion of the downtown. The City was awarded a \$530,000 grant for this project, and had committed to at least a 20% local matching share. By adding \$173,000 of local money, the project will have \$703,000 available.

The funding will pay for the detailed construction plans and specifications, and the construction for the intersection of S. Main, W. Main, N. Main, and E. Main, continuing down E. Main to either Oak St. or Railroad Avenue, depending upon actual construction costs. This is the first of several planned phases to include the entire downtown area. This phase should tie in with the Greenway from GSU to downtown, and with the recently renovated Triangle Park.

Additional funding will come from two other sources. The street milling and resurfacing will come from the CIP Fund's street paving line item; and the burial of utility lines will come from the CIP Fund's line item for that purpose.

Subsequently, the City received an additional \$300,000 to assist with the West Main Street portion from the Main/Main intersection through College Street. The intersection at West Main and College Street will be widened in addition to the streetscape work.

**FUND 340 - DOWNTOWN STREETScape FUND DEPT - 4220 - ROADWAYS  
AND WALKWAYS**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
<b>REVENUES:</b>				
33.4311	Proceeds from DOT	\$ -	\$ 530,000	\$ 530,000
39.1290	Transfer in from CIP Fund	\$ 173,000	\$ 103,601	
<b>TOTAL REVENUES</b>		<b>\$ 173,000</b>	<b>\$ 633,601</b>	<b>\$ 530,000</b>
<b>EXPENDITURES:</b>				
54.1481	Downtown Construction		\$ 747,348	\$ 747,348
54.1482	Downtown Streetscape - Architect	\$ 49,253	\$ 10,000	\$ -
<b>TOTAL EXPENDITURES</b>		<b>\$ 49,253</b>	<b>\$ 10,000</b>	<b>\$ 747,348</b>

## CAPITAL IMPROVEMENTS PROGRAM FUND

This fund accounts for the receipt and disbursement of funds to acquire major general fixed assets for the City. The projects are derived from the first year's listing within the 6-year Capital Improvements Program for the CIP Fund. Other capital projects are funded in the individual utility funds such as the Water and Sewer Fund, the Natural Gas Fund, the Solid Waste Collection Fund, and the Solid Waste Disposal Fund. Some are also funded in the Fleet Management Fund, the Confiscated Assets Fund, the Multiple Grants Fund, the Downtown Streetscape Fund and the 2002 SPLOST Fund.

Funding is provided by a transfer from the Water and Sewer Fund, federal and state grants, and Georgia Department of Transportation (GDOT) grants and local assistance funding, and the Georgia Municipal Association (GMA) lease pool loans. In addition, both the Water and Sewer Fund and Natural Gas Fund will make transfers in this budget to help fund the new Police Station. Projects funded here should cost at least \$5,000 and have a useful life of at least two years. Some may have a smaller dollar amount when they are a carryover from the previous year when a project was not finished by year-end. Some capital projects take longer than one fiscal year to complete, requiring the remainder of the project to be funded in the following fiscal year(s). Projects retain the same Project Number and accounting line item in subsequent years in order to easily track a multiple-year project.

The savings from projects or purchases that come in under the budgeted amount are transferred throughout the fiscal year to a Contingency line item in this fund. The Contingency is then available to fund any change orders or unanticipated projects or purchases that arise during the fiscal year without having to amend this fund's budget. Any appropriations remaining in the Contingency line item at fiscal year-end go into the fund balance, which can be appropriated in a subsequent year for other projects.

A summary of the six-year Capital Improvements Program to be financed from the Capital Improvements Fund is included at the end of this section. The complete Capital Improvements Program is a separate document, and contains more detailed information on each project.

**FUND 350 - CAPITAL IMPROVEMENTS PROGRAM**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2006 Budgeted</b>	<b>FY 2007 Budgeted</b>
<b>REVENUES:</b>			
350.33.1301	Federal Grant for AFIS	\$ -	\$ -
350.33.4311	GDOT Grants for Traffic Projects	\$ 451,303	\$ -
350.33.4312	GDOT Grants for Prior Year's Carryover Projects	\$ -	\$ -
350.34.3211	Special Assessments	\$ -	\$ -
350.36.1001	Interest Income	\$ 7,000	\$ -
350.37.1001	Donations: Kiwanis Club for PD-23		\$ -
<b>TOTAL REVENUES:</b>		<b>\$ 458,303</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES:</b>			
350.39.1201	Operating transfers from General Fund	\$ 812,000	
350.39.1202	Transfers in from 1997 SPLOST Fund	\$ 95,791	\$ -
	Transfers in from 1997 SPLOST carryover		
350.39.1203	Transfers in from 2002 SPLOST Fund	\$ 4,578,729	
	Transfers in from 2002 SPLOST carryover		
350.39.1204	Operating transfers in from Water/Wastewater Fund	\$ 650,000	\$ 950,000
350.39.1205	Operating transfers in from Solid Waste Collection Fund	\$ -	
350.39.1210	Operating transfers from Gas Fund	\$ 263,000	\$ 450,000
350.39.1270	Transfer in from Confiscated Assets	\$ 30,000	
350.39.3901	Loan from GMA Lease Pool Fund	\$ 184,825	\$ 777,135
350.39.3902	Loan from General Fund for Private Donations		
350.39.3903	Loan from GF for State Appropriations carryover		
350.39.3904	Temporary Loan from Gas Fund	\$ 400,000	\$ 325,000
	Fund Balance Appropriated	\$ -	
	Fund Balance Appropriated for Arts Center	\$ -	
<b>350.39.1000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 7,014,345</b>	<b>\$ 2,502,135</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>\$ 7,472,648</b>	<b>\$ 2,502,135</b>
<b>EXPENDITURES:</b>			
350.54.0000	CAPITAL OUTLAY		
<b>350.54.1100</b>	<b>Sites</b>		
<b>350.54.1200</b>	<b>Site Improvements</b>		
350.6200.54.1205	PW-PT-7 Triangle Park Improvements	\$ -	\$ -
350.1575.54.1207	ENG-48 Open Small Portion of Eastside Cemetery		
<b>350.54.1300</b>	<b>Buildings</b>		
350.1510.54.1312	AF-5 Replace Carpet on Second and Third Floors of CH	\$ -	
350.1510.54.1315	AF-12 Finance Office Renovations/Records Scanning Proj.	\$ 45,000	\$ 15,000
350.1575.54.1313	ENG-18 Calibration of CH De-Humidifier and Chillers	\$ 10,000	\$ 5,000
350.1575.54.1316	ENG-58 City Hall Handrail and Baluster Repair	\$ 20,000	
350.1575.54.1317	ENG-63 Painting Interior of City Hall	\$ 12,000	\$ 12,000
350.3200.54.1310	PD-5 Police Headquarters	\$ 3,657,456	\$ 2,000,000
350.3500.54.1309	FD-16 Fire Station #1 Renovations	\$ 20,000	
350.3500.54.1314	FD-20 Replacement Generators at Fire Stations		
350.3500.54.1318	FD-23 interior Renovations: Station #1		11500
350.6180.54.1306	ENG-1 Community Arts Center Renovation Project		
<b>350.54.1400</b>	<b>Infrastructure</b>		

**FUND 350 - CAPITAL IMPROVEMENTS PROGRAM**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2006 Budgeted</b>	<b>FY 2007 Budgeted</b>
	<i>Stormwater/Drainage Projects</i>		
350.4250.54.1418	PW-ST-53 Akins Street Drainage Project	\$ -	
350.4250.54.1419	PW-ST-27 W. Grady St. Extension Drainage Project	\$ -	
350.4250.54.1421	PW-ST-33 Packinghouse Road Drainage Project		
350.4250.54.1422	PW-ST-35 Brannen Street Ditch Maintenance		
350.4250.54.1424	PW-ST-55 S. Walnut Street Drainage Project	\$ -	
350.4250.54.1471	ENG-54 North Street Paving/Drainage Improvements	\$ 22,900	
350.4250.54.1480	PW-ST-29 Lovett Street Drainage Project		
350.4250.54.1488	Van Buren St. Drainage Project		
350.4250.54.1495	ENG-43 Replace Blitch Lane Box Culvert		
350.4250.54.1496	PW-ST-60 Williams St. Main Canal Drainage	\$ 5,000	
350.4250.54.1495	Fair Road/Gentilly Intersection	\$ 95,000	
	<i>Street and Sidewalk Projects</i>		
350.4220.54.1459	PW-ST-31 Sidewalk Repairs	\$ 20,000	
350.4220.54.1467	ENG-28 Street Striping for Traffic Control	\$ 60,000	
350.4220.54.1469	PW-ST-7 Brannen Street Connector Project		
350.4220.54.1473	ENG-40 Annual Street Repaving Program	\$ 555,405	
350.4220.54.1477	PW-PT-2 Cemetery Street Repaving Project		
350.4220.54.1478	PW-ST-9 Intersection: Northside Dr. @ Savannah Ave.	\$ 470,000	
350.4220.54.1479	PW-ST-24 Intersection: W. Grady and S. College St.		
350.4220.54.1482	PW-ST-23 Intersection: W. Main and College St.	\$ 275,877	
350.4200.54.1483	ENG-35 Loretha Street		
350.4220.54.1484	PW-St-43 Sidewalk: N. Zetterower, Sav'h. to E. Grady		
350.4220.54.1486	Knight and Chandler Road Intersection		
350.4220.54.1489	ENG-45 2nd Left Turn Lane: Chandler at Fair Road	\$ 73,297	
350.4220.54.1490	ENG-47 Brannen Connector/VMPkwy. Intersection	\$ 60,100	
350.4220.54.1491	ENG-49 Pave Success Court Cul-de-sac	\$ 3,000	
350.4220.54.1492	ENG-50 City Portion of Harvey Street Extension		
350.4220.54.1493	ENG-56 Traffic Signal Equipment Upgrades		
350.4220.54.1494	ENG-57 Subdivision Incentive Program Funding	\$ 269,395	
350.4220.54.1495	ENG- 46 Fair Road/Gentilly Road Intersection	\$ 85,000	
350.4220.54.1497	ENG-38 Intersection US 301 S, Rucker, Register	\$ 385,000	
350.4220.54.1498	ENG-39 Hwy 24 Sidewalk Improvement	\$ 90,500	
350.4220.54.1499	ENG-42 Underground Utilities: Streetscape/Lights	\$ 295,000	
350.4220.54.1500	Chandler Rd Sidewalk	\$ 23,000	
350.4220.54.1502	ENG-82 Chandler Road Sidewalk (Harvey to Georgia)	\$ 18,200	
350.4220.54.1504	SHS Entrance Road	\$ 210,000	
<b>350.54.1000</b>	<b>Sub-total Property</b>	<b>\$ 6,781,130</b>	<b>\$ 2,043,500</b>
<b>350.54.2100</b>	<b>Machinery</b>		
350.1575.54.2106	ENG-24 Install Coordinated Welcome Signage	\$ -	
350.1575.54.2109	ENG-65 Install Street Lighting	\$ -	\$ 19,000
350.4270.54.2102	Decorative Mast Arms and Luminaires	\$ -	
350.4270.54.2103	ENG-7 Traffic Signal: Lanier at Chandler Road	\$ -	
350.4270.54.2104	ENG-8 Traffic Signal: Lanier at Georgia Avenue	\$ -	
350.4270.54.2105	ENG-22 Install Flashing Lights: MLK/Church	\$ -	
350.4270.54.2108	ENG-36 Traffic Signal & Pre-emption: Fair/Hawthorne	\$ 75,000	
350.4270.54.2109	ENG-69 Traffic Signal: Gentilly @ Howard Lumber		\$ 62,000
<b>350.54.2200</b>	<b>Vehicles (and motorized equipment)</b>		
350.1510.54.2238	AF-9 Replacement Vehcile		\$ 20,000

**FUND 350 - CAPITAL IMPROVEMENTS PROGRAM**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2006 Budgeted</b>	<b>FY 2007 Budgeted</b>
350.1575.54.2218	ENG-5 Utility Vehicle		
350.1575.54.2219	ENG-6 Engineering Department Vehicle		
350.1575.54.2220	ENG-17 Vehicle for Construction Inspector		
350.3200.54.2215	PD-1 Police Vehicles and Conversions	\$ 301,108	\$ 90,265
350.3200.54.2222	PD-6 Police Vehicles for Additional Officers	\$ 26,170	
350.3200.54.2232	PD-9 Crime Scene Evidence Collection Vehicle		
350.3500.54.2221	FD-3 New 1,250 gpm Pumper with NFPA Equipment		
350.3500.54.2229	FD-6 Utility Vehicle		
350.4100.54.2235	PW-AD-2 PW Director's Pickup Replacement	\$ 17,500	
350.6200.54.2216	PW-PT-1 Replacement Parks Riding Mower	\$ 3,500	\$ 3,500
350.6200.54.2233	PW-PT-4 Crewcab Truck with landscaping body		
350.6200.54.2230	PW_PT-5 1/2 Ton Dump Truck		
350.6200.54.2231	PW-PT-8 14' Covered Trailer		
350.4200.54.2227	PW-ST-64 Replace Exmark Mowers	\$ 8,000	\$ 8,000
350.6200.54.2234	PW-ST-72 Replace 1985 Alltec/Ford Bucket Truck		
350.4200.54.2236	PW-ST-68 Replace 1991 Case 485 Tractor	\$ 35,000	
350.4200.54.2237	PW-ST-76 Replace 1987 Side Arm Mower & Tractor	\$ 55,000	
350.4200.54.2240	PW-ST-73 Replacement Sweeper		\$ 75,000
350.4200.54.2241	PW-ST-74 Replace 1989 & 1988 Trucks		\$ 29,000
350.4200.54.2242	PW-ST-80 Replace Existing Trucks		\$ 16,000
<b>350.54.2300</b>	<b>Furniture and fixtures</b>		
350.1320.54.2304	CM-1 Office Furniture		\$ 6,000
<b>350.54.2400</b>	<b>Computers</b>		
350.1510.54.2407	AF-8 Upgrade of Domain Server		
350.1575.54.2408	ENG-20 Install Arc View GIS software		\$ 10,000
350.3200.54.2405	PD-14 CJIS Network/ NCIC 2000		
350.3200.54.2406	PD-8 Upgrade Computer System	\$ 75,860	25000
350.3500.54.2409	FD-18 Computer Hardware and Software Upgrade		
<b>350.54.2500</b>	<b>Other equipment</b>		
350.1510.54.2532	AF-4 Scanning System		
350.1510.54.2539	GSU Broadcasting Equipment		
350.1510.54.2540	AF-6 Replace Drive-thru Window Tube System		
350.1510.54.2550	AF-10 Projector for Council Chambers	\$ 4,000	
350.1510.54.2551	AF-11 Printers for Clerks & Human Resources	\$ 11,290	
350.2650.54.2541	AF-7 Sound Recording System for Court		
350.3200.54.2520	PD-3 Video Cameras for Patrol Vehicles	\$ 15,488	\$ 15,952
350.3200.54.2522	PD-11 Night Vision Equipment		
350.3200.54.2535	PD-2 Radar Units		\$ 4,066
350.3200.54.2536	PD-13 Automated Fingerprint Identification System		
350.3200.54.2537	PD-19 Copier		
350.3200.54.2546	PD-15 Bullet Proof Vests: Emergency Response Team		
350.3200.54.2547	PD-21 Accident Measurement Device		
350.3200.54.2548	PD-23 K-9 Dog		
350.3200.54.2552	PD-22 Krimson Imager & Digital Camera Kit	\$ 19,075	
350.3200.54.2554	PD-20 Document Imaging System		\$ 65,000
350.3200.54.2555	PD-27 Wireless Audio/Video System		\$ 7,295
350.3200.54.2556	PD-31 Records Management System		\$ 39,000
350.3500.54.2516	FD-1 Breathing Apparatus Upgrades		
350.3500.54.2517	FD-2 New Pagers for Fire Department		
350.3500.54.2533	FD-13 HAZMAT Suits and Equipment		

**FUND 350 - CAPITAL IMPROVEMENTS PROGRAM**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2006 Budgeted</b>	<b>FY 2007 Budgeted</b>
350.3500.54.2534	FD-15 Thermal Imaging Cameras (three)		
350.3500.54.2542	FD-4 Portable and mobile radio equipment		
350.3500.54.2543	FD-17 Large Diameter Fire Hose	\$ 14,000	
350.3500.54.2545	FD-21 Jaws of Life Rescue Tools (1 set)	\$ 50,000	
350.3500.54.2554	FD-22 Air Compressor, Refill Station		\$ 22,675
350.6200.54.2549	PW-ST-63 Washrack for Public Works/Fleet Mgmt.		
<b>350.54.2000</b>	<b>Sub-total Machinery and Equipment</b>	<b>\$ 710,991</b>	<b>\$ 517,753</b>
<b>350.61.1000</b>	<b>Transfers Out</b>		
350.9000.61.1045	Transfer to Downtown Streetscape Fund		
350.9000.61.1045	Transfer to Downtown Streetscape Fund ('02 SPLOST)		
<b>350.61.1000</b>	<b>Sub-total Transfers</b>	<b>\$ -</b>	<b>\$ -</b>
<b>350.54.0000</b>	<b>TOTAL CAPITAL OUTLAY EXPENDITURES</b>	<b>\$ 7,492,121</b>	<b>\$ 2,561,253</b>
	<b>Fund Balance Increase (Decrease)</b>	<b>\$ (19,473)</b>	<b>\$ (59,118)</b>



## WATER AND SEWER FUND

This fund accounts for the receipts and disbursements to finance the City's Water and Sewer Department. The department is responsible for water treatment, storage, and the distribution system; and the wastewater collection, pumping, and treatment system. The City's water is pumped from deep groundwater wells, treated, pumped to elevated storage tanks, and distributed throughout the City and parts of the County. Wastewater is collected in the sewer lines, pumped where gravity flow is not possible, then treated at a state-of-the-art wastewater treatment plant before discharging to Bird's Pond.

The City must meet stringent US Environmental Protection Agency standards for the treatment of drinking water, and the treatment before discharge of wastewater. Both of these functions are critical to public health, and require certified operators and laboratory personnel.

This fund is accounted for on the accrual basis of accounting, including full depreciation, so that management can determine its financial position as a stand-alone enterprise supported by fees and charges. In order to keep rates low, some SPLOST funds are used for major projects. Any SPLOST funds to be used for water and wastewater projects are spent within the SPLOST Fund, with the completed project then transferred to this fund as a fixed asset.

The City charges fees for service based upon actual consumption. Prices are set to cover the cost of personnel, operations, equipment and improvements and extensions of the systems. Unlike private utility companies, the City does not have to pay property or income taxes, and there are no distributions to shareholders, since the City is tax-exempt and non-profit. Therefore, all net income is either put back into the system, or transferred to the General Fund in order to reduce the need for property taxes to support other City operations. Either way, our citizens and customers are the beneficiaries.

A summary of the six-year Capital Improvements Program financed in the Water and Sewer Fund is included at the end of this section. The complete Capital Improvements Program is a separate document, and contains more detailed information on each project.

EXPENSES SUMMARY

**Wastewater Treatment Plant**

	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Proposed	Percentage Increase
Personal Services/Benefits	\$ 870,713	\$ 980,924	\$ 1,098,351	11.97%
Purchase/Contract Services	\$ 236,432	\$ 277,555	\$ 311,850	12.36%
Supplies	\$ 370,849	\$ 380,700	\$ 418,400	9.90%
Capital Outlay (Minor)	\$ 7,249	\$ 15,450	\$ 10,500	-32.04%
Interfund Dept. Charges	\$ 166,752	\$ 178,399	\$ 198,076	11.03%
Depreciation/Amortization	\$ 730,092	\$ 726,618	\$ 731,552	0.68%
Other Costs	\$ 133,561	\$ 134,670	\$ 129,600	-3.76%
Non-Operating Expenses	\$ 125,563	\$ 106,498	\$ 79,185	-25.65%
 Total Expenditures	 \$ 2,641,211	 \$ 2,800,814	 \$ 2,977,514	 6.31%

**Water/Sewer**

Personal Services/Benefits	\$ 731,094	\$ 781,982	\$ 819,332	4.78%
Purchase/Contract Services	\$ 259,033	\$ 283,504	\$ 281,150	-0.83%
Supplies	\$ 421,651	\$ 491,150	\$ 523,450	6.58%
Capital Outlay (Minor)	\$ 12,736	\$ 11,200	\$ 8,500	-24.11%
Interfund Dept. Charges	\$ 151,528	\$ 162,080	\$ 155,587	-4.01%
Depreciation/Amortization	\$ 726,560	\$ 700,100	\$ 762,655	8.94%
Other Costs	\$ 40,401	\$ 45,685	\$ 46,500	1.78%
Non-Operating Expenses	\$ 1,583,695	\$ 1,592,929	\$ 1,897,841	19.14%
 Total Expenditures	 \$ 3,926,698	 \$ 4,068,630	 \$ 2,597,174	 -36.17%

## NATURAL GAS FUND

This fund is used to account for the receipts and disbursements to finance the Natural Gas Department. The department is responsible for operating the City's natural gas distribution system. The City purchases its gas wholesale, then sells it retail to its industrial, commercial and residential customers. The natural gas industry was fully de-regulated by Congress in 1988, and the Federal Energy Regulatory Commission has implemented policies since then to encourage open competition for gas supply. Since de-regulation, local distribution companies such as the City have had to join with other buyers to get the best possible price in what can be a highly volatile gas supply market. The City is a member of the Municipal Gas Authority of Georgia (MGAG), which is a joint agency established by the State of Georgia to assist municipal gas systems. MGAG negotiates contracts for gas supply, and also can hedge those prices using the commodities market, in an attempt to meet our customers' demand for gas at the lowest price.

The City uses a flexible gas rate, so that it can receive a realistic margin on each therm it sells. The margin is added to the base rate, which is the wholesale price of gas for the month. In this way, the City charges what it needs to pay the personnel, maintain the system, and expand the system, in addition to buying the gas. Unlike private gas companies that must pay property and income taxes, as well as distributions to shareholders, the City is tax-exempt and our citizens are the shareholders. Therefore, all net income is either put back into the system, or transferred to the General Fund in order to reduce the need for property taxes to support other City operations. Either way, our citizens and customers are the beneficiaries.

The City has begun a much more aggressive program of system expansion in recent years. A major line and distribution lines were installed in the City of Metter in the last five years after a franchise agreement was negotiated with the City of Metter. It is critical that this system be expanded in order to provide service to additional customers; and also because it is a source of revenue for the General Fund, thereby helping keep property taxes lower than they would be without this utility. The City is able to do this, and still have lower rates than the surrounding investor-owned gas utilities for the reasons cited above.

A summary of the six-year Capital Improvements Program for the Natural Gas Fund is included at the end of this section. The complete Capital Improvements Program is a separate document, and contains more detailed information on each project.

FUND 515 - NATURAL GAS FUND

DEPT - 4700 - GAS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
<b>OPERATING REVENUES:</b>				
CHARGES FOR SERVICES				
34.4411	Residential NG Charges	\$ 1,002,947	\$ 995,902	\$ 1,185,000
34.4412	Metter Residential NG Charges	\$ 24,049	\$ 23,000	\$ 29,000
34.4421	Commercial NG Charges	\$ 2,324,563	\$ 2,609,470	\$ 3,278,000
34.4422	Metter Commercial NG Charges	\$ 126,379	\$ 116,000	\$ 144,000
34.4431	HLF Firm Industrial NG Charges	\$ 335,764	\$ 362,132	\$ 463,894
34.4432	Metter HLF Firm Ind. NG Charges	\$ 111,994	\$ 122,000	\$ 105,000
34.4441	Interruptible Ind. NG Charges	\$ 2,181,830	\$ 2,248,819	\$ 2,922,000
34.4442	Metter Interruptible Ind. NG Charges	\$ 42,440	\$ 35,884	\$ 56,000
34.4451	Sales Tax	\$ 338,064	\$ 309,000	\$ 573,400
34.4452	Franchise Tax - Metter		\$ 13,000	\$ 13,000
34.4461	Transportation Fees	\$ 19,584	\$ 20,200	\$ 7,100
34.4471	Gas Service Fees	\$ 2,390	\$ 2,200	\$ 2,200
34.4400	<i>Sub-total: Natural Gas Charges</i>	\$ 6,510,004	\$ 6,857,607	\$ 8,778,594
34.6911	Gas Tap Fees	\$ 860	\$ 2,000	\$ 1,500
34.6912	Metter Gas Tap Fees	\$ 100	\$ 200	\$ 100
34.6921	Late Payment Penalties and Interest	\$ 55,941	\$ 58,000	\$ 53,000
34.6931	Reconnection Fees	\$ 3,450	\$ 2,500	\$ 2,600
34.6900	<i>Sub-total: Other Fees</i>	\$ 60,351	\$ 62,700	\$ 57,200
34.0000	<b>TOTAL CHARGES FOR SERVICES</b>	\$ 6,570,355	\$ 6,920,307	\$ 8,835,794
<b>TOTAL OPERATING REVENUES</b>				
		\$ 6,570,355	\$ 6,920,307	\$ 8,835,794
<b>OPERATING EXPENSES:</b>				
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 268,841	\$ 270,384	\$ 322,745
51.1102	Call Back Pay		\$ 3,900	\$ 3,900
51.1201	Temporary Employees		\$ 16,650	
51.1301	Overtime	\$ 12,093	\$ 16,477	\$ 5,977
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 280,934	\$ 307,411	\$ 332,622
51.2201	Social Security (FICA) Contributions	\$ 19,624	\$ 21,770	\$ 25,446
51.2401	Retirement Contributions	\$ 15,698	\$ 20,437	\$ 16,631
51.2701	Workers Compensation	\$ 5,315	\$ 6,625	\$ 5,494
51.2901	Employment Physicals	\$ 119	\$ 104	
51.2902	Employee Drug Screening Tests	\$ 118	\$ 150	\$ 150
51.2903	Hepatitis/Flu Vaccine		\$ 40	\$ 40
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 40,874	\$ 49,126	\$ 47,761
51.0000	<b>TOTAL PERSONAL SERVICES</b>	\$ 321,808	\$ 356,537	\$ 380,383
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees		\$ 400	\$ 400
52.1202	Engineering Fees	\$ 6,223	\$ 7,200	\$ 7,000
52.1301	Computer Programming Fees	\$ 2,859	\$ 700	\$ -
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 9,082	\$ 8,300	\$ 7,400

FUND 515 - NATURAL GAS FUND

DEPT - 4700 - GAS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
52.2201	Rep. and Maint. (Equipment)	\$ 10,759	\$ 9,800	\$ 13,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 4,761	\$ 6,000	\$ 6,000
52.2203	Rep. and Maint. (Labor)	\$ 14,448	\$ 12,000	\$ 21,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 840	\$ 2,500	\$ 2,500
52.2205	Rep. and Maint. (Office Equipment)	\$ 130	\$ 500	\$ 500
52.2206	Rep. And Maint. (Other Equipment)	\$ 102	\$ 50	\$ -
52.2320	Rentals	\$ 2,864	\$ 2,500	\$ 2,500
52.2000	<i>Sub-total: Property Services</i>	\$ 33,904	\$ 33,350	\$ 45,500
52.3101	Insurance, Other than Benefits	\$ 20,526	\$ 16,500	\$ 25,000
52.3201	Telephone	\$ 2,347	\$ 2,000	\$ 2,000
52.3203	Cell Phones	\$ 6,373	\$ 6,900	\$ 4,500
52.3206	Postage	\$ 132	\$ 500	\$ 200
52.3301	Advertising	\$ 1,430	\$ 1,150	\$ 4,400
52.3401	Printing and Binding	\$ 7	\$ 400	\$ 400
52.3501	Travel	\$ 7,207	\$ 8,400	\$ 8,400
52.3601	Dues and Fees	\$ 1,670	\$ 2,500	\$ 2,900
52.3701	Education and Training	\$ 1,195	\$ 3,000	\$ 3,000
52.3851	Contract Labor	\$ 4,862	\$ 5,140	\$ 7,500
52.3911	Other-Inspections	\$ 6,288	\$ 6,750	\$ 6,750
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 52,037	\$ 53,240	\$ 65,050
52.0000	<b>TOTAL PURCHASED SERVICES</b>	\$ 95,023	\$ 94,890	\$ 117,950
53	<b>SUPPLIES</b>			
53.1101	Office Supplies	\$ 986	\$ 1,350	\$ 1,350
53.1102	Gas System Parts and Materials	\$ 39,544	\$ 39,785	\$ 40,000
53.1103	Chemicals	\$ 6,183	\$ 1,500	\$ 6,000
53.1104	Janitorial Supplies	\$ 210	\$ 500	\$ 500
53.1105	Uniforms	\$ 4,936	\$ 4,400	\$ 4,800
53.1106	General Supplies and Materials	\$ 699	\$ 340	\$ 700
53.1115	Gas System Meters and Repair Parts	\$ 20,377	\$ 34,000	\$ 34,000
53.1230	Electricity	\$ 6,113	\$ 12,000	\$ 8,000
53.1270	Gasoline/Diesel	\$ 13,272	\$ 12,000	\$ 17,000
53.1301	Food	\$ 238	\$ 400	\$ 400
53.1401	Books and Periodicals		\$ 100	\$ 100
53.1521	Natural Gas Purchased	\$ 4,799,755	\$ 4,750,918	\$ 6,456,083
53.1601	Small Tools and Equipment	\$ 4,710	\$ 4,200	\$ 4,200
53.0000	<b>TOTAL SUPPLIES</b>	\$ 4,897,023	\$ 4,861,493	\$ 6,573,133
54	<b>CAPITAL OUTLAY (MINOR)</b>			
54.2401	Computers	\$ 1,392	\$ 1,500	\$ 1,500
54.2301	Furniture and fixtures			\$ 3,000
54.2501	Other	\$ 10,516	\$ 14,000	\$ 14,000
54.0000	<b>TOTAL CAPITAL OUTLAY (MINOR)</b>	\$ 11,908	\$ 15,500	\$ 18,500
55	<b>INTERFUND/DEPT. CHARGES</b>			
55.2401	Self-funded Insurance (Medical)	\$ 72,501	\$ 63,496	\$ 66,808
55.2402	Life and Disability	\$ 1,023	\$ 1,101	\$ 1,200

FUND 515 - NATURAL GAS FUND

DEPT - 4700 - GAS

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 73,524	\$ 64,597	\$ 68,008
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	\$ 168,717	\$ 150,814	\$ 158,341
56.0000	TOTAL DEPREC. AND AMORT.	\$ 168,717	\$ 150,814	\$ 158,341
57	OTHER COSTS			
57.1101	Screven County Property Taxes	\$ 547	\$ 600	\$ 619
57.1201	State Sales Taxes	\$ 319,797	\$ 309,000	\$ 573,424
57.1202	Franchise Fees - Metter		\$ 13,000	\$ 13,000
57.3202	Customer Assistance Program	\$ 43,102	\$ 49,000	\$ 49,000
57.3203	Cust. Assist. Prog. Grant	\$ 4,181	\$ 6,000	\$ 6,000
57.3300	Solid Waste Disposal Fees	\$ 211	\$ 500	\$ 250
57.3401	Miscellaneous Expenses	\$ 207	\$ 500	\$ 500
57.4001	Bad Debts	\$ 18,221	\$ 24,000	\$ 27,000
57.4101	Collection Costs	\$ 1,079	\$ 1,250	\$ 1,500
57.6001	Over/Short			
57.0000	TOTAL OTHER COSTS	\$ 387,345	\$ 403,850	\$ 671,293
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 5,955,348</b>	<b>\$ 5,947,681</b>	<b>\$ 7,987,608</b>
	<b>OPERATING INCOME</b>	<b>\$ 615,007</b>	<b>\$ 972,626</b>	<b>\$ 848,186</b>
	<b>NON-OPERATING REVENUES</b>			
	INVESTMENT INCOME			
36.1001	Interest Income	\$ 36,407	\$ 40,000	\$ 60,000
36.0000	TOTAL INVESTMENT INCOME	\$ 36,407	\$ 40,000	\$ 60,000
	MISCELLANEOUS REVENUE			
38.3000	Reimbursement for Damaged Property			
38.9001	Other			
38.9002	SONET Marketing Refund	\$ 4,634	\$ 4,500	\$ 4,800
38.9003	MGAG Portfolio Refund	\$ 212,643	\$ 165,000	\$ 165,000
38.9004	C.A.P. Reimbursement	\$ 4,181	\$ 6,000	\$ 6,000
38.9010	Miscellaneous Income	\$ 12,174	\$ 1,000	\$ 2,500
38.9020	Sale of Pipe	\$ 54		
38.9055	MGAG Contrib. From County	\$ 45,131	\$ 45,131	\$ 45,131
38.0000	TOTAL MISCELLANEOUS	\$ 278,817	\$ 221,631	\$ 223,431
39	OTHER FINANCING SOURCES			
39.1290	Trans. In From CIP			
39.2200	Sale of Assets	\$ 14,191	\$ 500	
39.0000	TOTAL OTHER FINANCING SOURCES	\$ 14,191	\$ 500	\$ -
	<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ 329,415</b>	<b>\$ 262,131</b>	<b>\$ 283,431</b>
	<b>NON-OPERATING EXPENSES</b>			
58.2301	Other Debt (MGAG loans)	\$ 20,898	\$ 18,857	\$ 14,566

FUND 515 - NATURAL GAS FUND

DEPT - 4700 - GAS

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
58.2302	One Georgia Loan Interest	\$ 13,646	\$ 13,054	\$ 12,438
61.1001	Transfer to General Fund	\$ 760,000	\$ 860,000	\$ 860,000
61.1003	Transfer to CIP for Police Station	\$	\$ 263,000	\$ 450,000
<b>TOTAL NON-OPERATING EXPENSE</b>		<b>\$ 794,544</b>	<b>\$ 1,154,911</b>	<b>\$ 1,337,004</b>
<b>NET INCOME</b>		<b>\$ 149,878</b>	<b>\$ 79,846</b>	<b>\$ (205,387)</b>

## SOLID WASTE COLLECTION FUND

This fund accounts for the receipts and disbursements to operate the City's solid waste collection systems for commercial, residential and yard waste. It is financed by the monthly sanitation fees and polycart fees that customers pay. The City provides commercial collection services using front-end loading trucks and dumpsters picked up on a schedule agreed to by the customer and City. Customers are charged an amount determined by the cubic yard size of the dumpster used, and the number of times per week it is serviced.

Residential collection is provided using polycarts that citizens take to the curbside for once per week service. The cost for this service remains at \$12.75 per month as it has for many years, which is lower than similar service by private companies in the unincorporated areas of Bulloch County.

Yard waste and white goods are collected curbside throughout the City using knuckleboom loaders and trailers following a route system. This service is included in the residential fee noted above.

This fund is also charged for each ton it disposes of in the Lakeview Road Transfer Station. Consequently, the City entered into a contract with Williams Brothers Trucking Company, Inc. to grind yard waste about quarterly, and haul it away for use elsewhere. Some is left for those citizens wishing to use it for mulch. The cost per ton for normal refuse is \$30.00 at the Transfer Station, but the grindable material is only charged \$12.00 per ton. Obviously, the new contracted grinding is reducing our disposal costs.

A summary of the six-year Capital Improvements Program financed in the Solid Waste Collection Fund is included at the end of this section. The complete Capital Improvements Program is a separate document, and contains more detailed information on each project.



**FUND 541 - SOLID WASTE COLLECTION FUND**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
<b>OPERATING REVENUES:</b>				
<b>Refuse Collection</b>				
CHARGES FOR SERVICES				
34.4110	<i>Refuse Collection Charges</i>			
34.4111	Residential Refuse Collection Charge	\$ 611,991	\$ 624,000	\$ 622,000
34.4112	Commercial Refuse Collection Charge	\$ 77,875	\$ 79,500	\$ 83,000
34.4113	Refuse Administrative Fee	\$ 4,222	\$ 4,000	\$ 4,000
34.4114	Commercial Dumpster Fee	\$ 657,185	\$ 671,000	\$ 710,000
34.4115	Commercial Dumpster Extra Fee	\$ 2,942	\$ 1,250	\$ 2,500
34.4116	City Polycart Fee	\$ 232,575	\$ 236,600	\$ 238,000
34.4117	Residential Dumpster Fee	\$ 596,262	\$ 605,500	\$ 610,000
34.4118	Purchase of Polycarts	\$ 798	\$ 500	\$ 195
34.4110	<i>Sub-total: Refuse Collection Charges</i>	\$ 2,183,850	\$ 2,222,350	\$ 2,269,695
34.4191	Late Payment P & I: Collection	\$ 35,053	\$ 33,660	\$ 32,400
34.4190	<i>Sub-total: Other Fees</i>	\$ 35,053	\$ 33,660	\$ 32,400
34.0000	<b>TOTAL CHARGES FOR SERVICE</b>	\$ 2,218,903	\$ 2,256,010	\$ 2,302,095
<b>TOTAL OPERATING REVENUES</b>				
		\$ 2,218,903	\$ 2,256,010	\$ 2,302,095
<b>OPERATING EXPENSES:</b>				
<b>DEPT - 4521 - COMMERCIAL REFUSE COLLECTION</b>				
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 79,336	\$ 78,661	\$ 90,370
51.1301	Overtime	\$ 25,681	\$ 23,700	\$ 23,700
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 105,017	\$ 102,361	\$ 114,070
51.2201	Social Security (FICA) Contributions	\$ 7,568	\$ 7,877	\$ 8,726
51.2401	Retirement Contributions	\$ 15,191	\$ 7,208	\$ 5,703
51.2701	Workers Compensation	\$ 9,875	\$ 10,441	\$ 8,421
51.2901	Employment Physicals	\$ 15		
51.2902	Employee Drug Screening Tests	\$ 73		
51.2903	Hepatitis/Flu Vaccine			
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 32,722	\$ 25,526	\$ 22,850
51.0000	<b>TOTAL PERSONAL SERVICES</b>	\$ 137,739	\$ 127,887	\$ 136,920
52	PURCHASE/CONTRACT SERVICES			
52.1201	Legal Fees			
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ -	\$ -	\$ -
52.2201	Rep. and Maint. (Equipment)	\$ 25,265	\$ 25,000	\$ 35,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 25,217	\$ 39,000	\$ 35,000
52.2203	Rep. and Maint. (Labor)	\$ 26,944	\$ 38,000	\$ 29,000
52.2204	Building Upkeep	\$ 201		
52.2000	<i>Sub-total: Property Services</i>	\$ 77,627	\$ 102,000	\$ 99,000
52.3101	Insurance, Other than Benefits	\$ 9,403		\$ 9,500

**FUND 541 - SOLID WASTE COLLECTION FUND**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
52.3201	Telephone	\$ 23	\$ 200	\$ 305
52.3203	Cellular Phones	\$ 1,373	\$ 1,000	\$ 960
52.3206	Postage			
52.3301	Advertising	\$ 333	\$ 500	\$ 100
52.3501	Travel		\$ 285	\$ 500
52.3601	Dues and Fees	\$ 4		
52.3701	Education and Training		\$ 250	\$ 500
<i>52.3000</i>	<i>Sub-total: Other Purchased Services</i>	<i>\$ 11,136</i>	<i>\$ 2,235</i>	<i>\$ 11,865</i>
<b>52.0000</b>	<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 88,762</b>	<b>\$ 104,235</b>	<b>\$ 110,865</b>
<b>53</b>	<b>SUPPLIES</b>			
53.1101	Office Supplies	\$ 169	\$ 250	\$ 250
53.1102	Parts and Materials	\$ 12	\$ 500	\$ 400
53.1103	Chemicals			
53.1104	Janitorial Supplies		\$ 30	\$ 75
53.1105	Uniforms	\$ 1,185	\$ 1,400	\$ 1,400
53.1106	General Supplies and Materials	\$ 515	\$ 200	\$ 200
53.1240	Bottle Gas	\$ 12		
53.1270	Gasoline/Diesel	\$ 22,097	\$ 22,000	\$ 27,000
53.1301	Food			
53.1601	Small Tools and Equipment	\$ 451		
<b>53.0000</b>	<b>TOTAL SUPPLIES</b>	<b>\$ 24,442</b>	<b>\$ 24,380</b>	<b>\$ 29,325</b>
<b>55</b>	<b>INTERFUND/DEPT. CHARGES</b>			
55.2401	Self-funded Insurance (Medical)	\$ 25,779	\$ 27,584	\$ 38,622
55.2402	Life and Disability	\$ 318	\$ 300	\$ 350
<b>55.0000</b>	<b>TOTAL INTERFUND/INTERDEPT.</b>	<b>\$ 26,097</b>	<b>\$ 27,884</b>	<b>\$ 38,972</b>
<b>56</b>	<b>DEPRECIATION &amp; AMORTIZATION</b>			
56.1001	Depreciation	\$ 106,338	\$ 94,910	\$ 79,534
<b>56.0000</b>	<b>TOTAL DEPREC. AND AMORT.</b>	<b>\$ 106,338</b>	<b>\$ 94,910</b>	<b>\$ 79,534</b>
<b>57</b>	<b>OTHER COSTS</b>			
57.3300	Solid Waste Disposal Fees	\$ 372,769	\$ 375,900	\$ 380,000
57.3401	Miscellaneous Expenses	\$ 566	\$ 40	\$ 100
<b>57.0000</b>	<b>TOTAL OTHER COSTS</b>	<b>\$ 373,335</b>	<b>\$ 375,940</b>	<b>\$ 380,100</b>
<b>Sub-total Commercial Expenses</b>		<b>\$ 756,714</b>	<b>\$ 755,236</b>	<b>\$ 775,716</b>
<b>DEPT - 4522 - RESIDENTIAL REFUSE COLLECTION</b>				
<b>51</b>	<b>PERSONAL SERVICES/BENEFITS</b>			
51.1101	Regular Employees	\$ 160,368	\$ 183,521	\$ 203,567
51.1301	Overtime	\$ 9,362	\$ 15,000	\$ 15,000
<i>51.1000</i>	<i>Sub-total: Salaries and Wages</i>	<i>\$ 169,730</i>	<i>\$ 198,521</i>	<i>\$ 218,567</i>
51.2201	Social Security (FICA) Contributions	\$ 12,034	\$ 15,274	\$ 16,720

**FUND 541 - SOLID WASTE COLLECTION FUND**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
51.2401	Retirement Contributions	\$ 6,073	\$ 13,976	\$ 10,928
51.2701	Workers Compensation	\$ 18,853	\$ 20,246	\$ 16,134
51.2901	Employment Physicals			
51.2902	Employee Drug Screening Tests	\$ 40	\$ 80	
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 37,000	\$ 49,576	\$ 43,782
51.0000	<b>TOTAL PERSONAL SERVICES</b>	\$ 206,730	\$ 248,097	\$ 262,351
52	<b>PURCHASE/CONTRACT SERVICES</b>			
52.1201	Legal Fees			
52.1301	Computer Programming Fees	\$ 416		
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 416	\$ -	\$ -
52.2201	Rep. and Maint. (Equipment)	\$ 1,734	\$ 3,000	\$ 3,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 25,557	\$ 27,500	\$ 50,000
52.2203	Rep. and Maint. (Labor)	\$ 24,564	\$ 22,000	\$ 30,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 24	\$ 1,700	\$ 1,700
52.2205	Rep. and Maint. (Office Equipment)		\$ 250	\$ 250
52.2000	<i>Sub-total: Property Services</i>	\$ 51,878	\$ 54,450	\$ 84,950
52.3101	Insurance, Other than Benefits	\$ 6,895	\$ 12,000	\$ 12,000
52.3201	Telephone	\$ 409	\$ 550	\$ 550
52.3203	Cellular Phones	\$ 507	\$ 500	\$ 500
52.3206	Postage			
52.3301	Advertising	\$ 885	\$ 1,500	\$ 2,500
52.3501	Travel	\$ 566	\$ 1,000	\$ 500
52.3601	Dues and Fees	\$ 153	\$ 400	\$ 300
52.3701	Education and Training	\$ 105	\$ 700	\$ 700
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 9,522	\$ 16,650	\$ 17,050
52.0000	<b>TOTAL PURCHASED SERVICES</b>	\$ 61,816	\$ 71,100	\$ 102,000
53	<b>SUPPLIES</b>			
53.1101	Office Supplies	\$ 102	\$ 250	\$ 250
53.1102	Parts and Materials		\$ 500	\$ 500
53.1103	Chemicals		\$ 1,200	\$ 1,200
53.1104	Janitorial Supplies	\$ 171	\$ 300	\$ 300
53.1105	Uniforms	\$ 3,177	\$ 3,500	\$ 3,500
53.1106	General Supplies and Materials	\$ 69	\$ 200	\$ 325
53.1240	Bottled Gas			
53.1270	Gasoline/Diesel	\$ 16,598	\$ 16,200	\$ 20,000
53.1301	Food			
53.1401	Books and Periodicals			
53.1601	Small Tools and Equipment	\$ 50	\$ 300	\$ 350
53.0000	<b>TOTAL SUPPLIES</b>	\$ 20,167	\$ 22,450	\$ 26,425
55	<b>INTERFUND/INTERDEPT CHARGES</b>			
55.2401	Self-funded Insurance (Medical)	\$ 41,887	\$ 31,316	\$ 33,014
55.2402	Life and Disability	\$ 601	\$ 800	\$ 800
55.0000	<b>TOTAL INTERFUND/INTERDEPT.</b>	\$ 42,488	\$ 32,116	\$ 33,814

**FUND 541 - SOLID WASTE COLLECTION FUND**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	\$ 69,214	\$ 69,214	\$ 65,035
56.0000	TOTAL DEPREC. AND AMORT.	\$ 69,214	\$ 69,214	\$ 65,035
57	OTHER COSTS			
57.3300	Solid Waste Disposal Fees	\$ 126,616	\$ 126,800	\$ 143,000
57.3401	Miscellaneous Expenses	\$ 85	\$ 2,185	\$ 2,000
57.4001	Bad Debts	\$ 8,340	\$ 6,000	\$ 8,500
57.4101	Collection Costs	\$ 1,206	\$ 1,750	\$ 1,200
57.0000	TOTAL OTHER COSTS	\$ 136,247	\$ 136,735	\$ 154,700
<b>Sub-total Residential Expenses</b>		<b>\$ 536,662</b>	<b>\$ 579,712</b>	<b>\$ 644,325</b>
<b>DEPT - 4585 - YARD WASTE COLLECTION</b>				
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 184,052	\$ 205,577	\$ 206,079
51.1301	Overtime	\$ 7,556	\$ 13,027	\$ 13,027
51.1000	<i>Sub-total: Salaries and Wages</i>	<i>\$ 191,608</i>	<i>\$ 218,604</i>	<i>\$ 219,106</i>
51.2201	Social Security (FICA) Contributions	\$ 13,435	\$ 16,726	\$ 16,762
51.2401	Retirement Contributions	\$ 11,275	\$ 15,305	\$ 10,955
51.2701	Workers Compensation	\$ 16,160	\$ 22,170	\$ 16,174
51.2901	Employment Physicals	\$ 100		
51.2902	Employee Drug Screening Tests	\$ 179	\$ 200	
51.2903	Hepatitis/Flu Vaccine	\$ 15	\$ 35	
51.2000	<i>Sub-total: Employee Benefits</i>	<i>\$ 41,164</i>	<i>\$ 54,436</i>	<i>\$ 43,891</i>
51.0000	TOTAL PERSONAL SERVICES	\$ 232,772	\$ 273,040	\$ 262,997
52	PURCHASE/CONTRACT SERVICES			
52.2201	Rep. and Maint. (Equipment)	\$ 3,446	\$ 5,200	\$ 5,200
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 24,436	\$ 30,000	\$ 31,000
52.2203	Rep. and Maint. (Labor)	\$ 38,209	\$ 35,000	\$ 57,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 51	\$ 1,000	\$ 1,000
52.2000	<i>Sub-total: Property Services</i>	<i>\$ 66,142</i>	<i>\$ 71,200</i>	<i>\$ 94,200</i>
52.3101	Insurance, Other than Benefits	\$ 6,190	\$ 6,000	\$ 6,200
52.3203	Cellular Phones			
52.3301	Advertising	\$ 40	\$ 200	\$ 200
52.3501	Travel	\$ 400	\$ 500	\$ 500
52.3601	Dues and Fees	\$ 9	\$ 100	\$ 100
52.3701	Education and Training	\$ 210	\$ 250	\$ 250
52.3000	<i>Sub-total: Other Purchased Services</i>	<i>\$ 6,848</i>	<i>\$ 7,050</i>	<i>\$ 7,250</i>
52.0000	TOTAL PURCHASED SERVICES	\$ 72,990	\$ 78,250	\$ 101,450
53	SUPPLIES			
53.1101	Office Supplies			\$ 350
53.1102	Parts and Materials		\$ 300	\$ 300
53.1103	Chemicals		\$ 600	\$ 350

**FUND 541 - SOLID WASTE COLLECTION FUND**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
53.1104	Janitorial Supplies		\$ 25	\$ 25
53.1105	Uniforms	\$ 3,546	\$ 4,000	\$ 3,500
53.1106	General Supplies and Materials	\$ 688	\$ 250	\$ 250
53.1270	Gasoline/Diesel	\$ 18,123	\$ 16,000	\$ 22,000
53.1601	Small Tools and Equipment	\$ 426	\$ 300	\$ 300
<b>53.0000</b>	<b>TOTAL SUPPLIES</b>	<b>\$ 22,782</b>	<b>\$ 21,475</b>	<b>\$ 27,075</b>
<b>55</b>	<b>INTERFUND/INTERDEPT CHARGES</b>			
55.2401	Self-funded Insurance (Medical)	\$ 36,781	\$ 49,128	\$ 61,460
55.2402	Life and Disability	\$ 685	\$ 865	\$ 865
<b>55.0000</b>	<b>TOTAL INTERFUND/INTERDEPT.</b>	<b>\$ 37,466</b>	<b>\$ 49,993</b>	<b>\$ 62,325</b>
<b>56</b>	<b>DEPRECIATION &amp; AMORTIZATION</b>			
56.1001	Depreciation	\$ 27,465	\$ 27,465	\$ 22,330
<b>56.0000</b>	<b>TOTAL DEPREC. AND AMORT.</b>	<b>\$ 27,465</b>	<b>\$ 27,465</b>	<b>\$ 22,330</b>
<b>57</b>	<b>OTHER COSTS</b>			
57.3300	Solid Waste Disposal Fees	\$ 68,596	\$ 70,000	\$ 71,500
57.3401	Miscellaneous Expenses	\$ 57	\$ 100	\$ 100
<b>57.0000</b>	<b>TOTAL OTHER COSTS</b>	<b>\$ 68,653</b>	<b>\$ 70,100</b>	<b>\$ 71,600</b>
	<b>Sub-total Yard Waste Expenses</b>	<b>\$ 462,129</b>	<b>\$ 520,323</b>	<b>\$ 547,777</b>
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,755,505</b>	<b>\$ 1,855,271</b>	<b>\$ 1,967,818</b>
	<b>OPERATING INCOME (LOSS)</b>	<b>\$ 463,398</b>	<b>\$ 400,739</b>	<b>\$ 334,277</b>
	<b>NON-OPERATING REVENUES</b>			
	INVESTMENT INCOME			
36.1001	Interest Income	\$ 12,679	\$ 14,000	\$ 14,000
38.3001	Reimburse - Damage Property	\$ 56		
38.9010	Misc. Income - Sanitation	\$ 10,426		
39.2200	Sale of Assets	\$ (26,646)	\$ 10,000	
<b>36.0000</b>	<b>TOTAL INVESTMENT INCOME</b>	<b>\$ (3,484)</b>	<b>\$ 24,000</b>	<b>\$ 14,000</b>
	<b>TOTAL NON-OPERATING REVENUE</b>	<b>\$ (3,484)</b>	<b>\$ 24,000</b>	<b>\$ 14,000</b>
	<b>NON-OPERATING EXPENSES</b>			
58.2101	Bonds Interest Expense: Collection			
58.2201	Capital Leases Interest: Collection			
58.2301	Other Debt Interest: Collection			
61.1001	Transfer to General Fund	\$ 665,000	\$ 665,000	\$ 695,625
61.1002	Transfer to Linear Park	\$ 50,000		
61.1005	Transfer to CIP	\$ (91,873)		
<b>0000.00.00</b>	<b>TOTAL NON-OPERATING EXPENSE</b>	<b>\$ 623,127</b>	<b>\$ 665,000</b>	<b>\$ 695,625</b>
	<b>NET INCOME</b>	<b>\$ (163,213)</b>	<b>\$ (240,261)</b>	<b>\$ (347,348)</b>

FUND 542 - SOLID WASTE DISPOSAL FUND

DEPT - 4530 - LANDFILL

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
<b>OPERATING REVENUES:</b>				
<b>Landfill/Transfer Station</b>				
GRANTS				
33.4311	GDOT Grants		\$ 27,150	
33.4320	H.S.I. Grant			
33.0000	TOTAL FROM GRANTS	\$ -	\$ 27,150	\$ -
CHARGES FOR SERVICES				
34.4151	Commercial Tipping Fees	\$ 165,369	\$ 142,800	\$ 265,000
34.4152	Sanitation Contractor Tipping Fees	\$ 531,024	\$ 535,500	\$ 585,000
34.4153	Individuals Tipping Fees	\$ 54,450	\$ 53,040	\$ 68,000
34.4154	Government Agencies Tipping Fees	\$ 1,226,738	\$ 1,224,000	\$ 1,190,000
34.4150	<i>Sub-total: Landfill/TS Charges</i>	\$ 1,977,581	\$ 1,955,340	\$ 2,108,000
34.4131	Sale of Scrap Materials	\$ 47,495	\$ 51,000	\$ 5,000
34.4191	Late Payment P and I: Landfill	\$ 8,562	\$ 9,000	\$ 6,500
34.4190	<i>Sub-total: Other Fees</i>	\$ 56,057	\$ 60,000	\$ 11,500
34.0000	TOTAL CHARGES FOR SERVICE	\$ 2,033,638	\$ 2,015,340	\$ 2,119,500
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 2,033,638</b>	<b>\$ 2,042,490</b>	<b>\$ 2,119,500</b>
<b>OPERATING EXPENSES:</b>				
51 PERSONAL SERVICES/BENEFITS				
51.1101	Regular Employees	\$ 188,127	\$ 203,007	\$ 235,883
51.1201	Temporary Employees	\$ 541	\$ 10,000	\$ 10,000
51.1301	Overtime	\$ 24,588	\$ 37,000	\$ 37,000
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 213,256	\$ 250,007	\$ 282,883
51.2201	Social Security (FICA) Contributions	\$ 15,504	\$ 19,701	\$ 21,641
51.2401	Retirement Contributions	\$ 11,408	\$ 18,027	\$ 13,644
51.2701	Workers Compensation	\$ 15,563	\$ 21,091	\$ 16,866
51.2901	Employment Physicals	\$ 220		
51.2902	Employee Drug Screening Tests	\$ 128	\$ 15	
51.2903	Hepatitis/Flu Vaccine	\$ 15	\$ 320	\$ 320
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 42,838	\$ 59,154	\$ 52,471
51.0000	TOTAL PERSONAL SERVICES	\$ 256,094	\$ 309,161	\$ 335,354
52 PURCHASE/CONTRACT SERVICES				
52.1202	Engineering Fees		\$ 500	\$ 500
52.1301	Computer Programming Fees	\$ 1,248	\$ 700	\$ 700
52.1000	<i>Sub-total: Prof. and Tech. Services</i>	\$ 1,248	\$ 1,200	\$ 1,200
52.2201	Rep. and Maint. (Equipment)	\$ 67,031	\$ 45,000	\$ 45,000
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 4,191	\$ 10,000	\$ 25,000
52.2203	Rep. and Maint. (Labor)	\$ 72,542	\$ 50,235	\$ 60,000
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 8,566	\$ 12,000	\$ 7,000

FUND 542 - SOLID WASTE DISPOSAL FUND

DEPT - 4530 - LANDFILL

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
52.2205	Rep. and Maint. (Office Equipment)	\$ 243	\$ 1,000	\$ 1,000
52.2320	Rentals	\$ 352	\$ 300	\$ 300
52.2000	<i>Sub-total: Property Services</i>	\$ 152,925	\$ 118,535	\$ 138,300
52.3101	Insurance, Other than Benefits	\$ 17,952	\$ 19,000	\$ 19,000
52.3201	Telephone	\$ 1,956	\$ 2,000	\$ 1,800
52.3203	Cellular Phones	\$ 579	\$ 500	\$ 500
52.3206	Postage	\$ 205	\$ 200	\$ 200
52.3301	Advertising	\$ 654	\$ 500	\$ 350
52.3501	Travel	\$ 1,704	\$ 2,000	\$ 2,000
52.3601	Dues and Fees	\$ 726	\$ 900	\$ 1,000
52.3701	Education and Training	\$ 300	\$ 2,000	\$ 2,000
52.3850	Contract Labor			
52.3907	Other services: Erosion Control		\$ 5,000	\$ 5,000
52.3908	Other services: 25% Reduction Prog.	\$ 22,511	\$ 20,000	\$ 20,000
52.3909	Other services: BC Enf. & Monitoring	\$ 130,698	\$ 122,000	\$ 122,000
52.3910	Other services: Recycling Project			
52.3911	Grindable Materials Contractor	\$ 59,843	\$ 62,000	\$ 75,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 237,128	\$ 236,100	\$ 248,850
52.0000	TOTAL PURCHASED SERVICES	\$ 391,301	\$ 355,835	\$ 388,350
53	SUPPLIES			
53.1101	Office Supplies	\$ 3,429	\$ 3,000	\$ 3,500
53.1102	Parts and Materials	\$ 359	\$ 1,000	\$ 1,000
53.1103	Chemicals	\$ 7,719	\$ 13,000	\$ 25,000
53.1104	Janitorial Supplies		\$ 150	\$ 200
53.1105	Uniforms	\$ 3,063	\$ 3,000	\$ 3,000
53.1106	General Supplies and Materials	\$ 2,521	\$ 2,500	\$ 2,500
53.1210	Water/Sewerage	\$ 360	\$ 360	\$ 360
53.1230	Electricity	\$ 11,962	\$ 14,050	\$ 15,000
53.1240	Bottled Gas	\$ 32	\$ 150	\$ 150
53.1270	Gasoline/Diesel	\$ 17,219	\$ 13,000	\$ 21,000
53.1301	Food			
53.1601	Small Tools and Equipment	\$ 819	\$ 1,200	\$ 1,200
53.0000	TOTAL SUPPLIES	\$ 47,483	\$ 51,410	\$ 72,910
54	CAPITAL OUTLAY (MINOR)			
54.2401	Computers			
54.2501	Other Equipment		\$ 500	\$ 500
54.0000	TOTAL CAPITAL OUTLAY (MINOR)	\$ -	\$ 500	\$ 500
55	INTERFUND/DEPT. CHARGES			
55.2401	Self-funded Insurance (Medical)	\$ 64,178	\$ 59,476	\$ 62,501
55.2402	Life and Disability	\$ 713	\$ 760	\$ 760
55.0000	TOTAL INTERFUND/INTERDEPT.	\$ 64,891	\$ 60,236	\$ 63,261
56	DEPRECIATION & AMORTIZATION			
56.1001	Depreciation	\$ 214,015	\$ 174,328	\$ 191,646

FUND 542 - SOLID WASTE DISPOSAL FUND

DEPT - 4530 - LANDFILL

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
56.0000	TOTAL DEPREC. AND AMORT.	\$ 214,015	\$ 174,328	\$ 191,646
57	OTHER COSTS			
57.1013	Keep Bulloch Beautiful		\$ 76,005	\$ 70,000
57.1016	KBB - Capital Projects	\$ 64,225	\$ 25,000	\$ 25,000
57.3301	Tippage Fees	\$ 44,983		
57.3302	Airrights	\$ 1,196,411	\$ 1,186,056	\$ 200,000
57.3303	Transportation Fees	\$ 584,244	\$ 597,000	\$ 700,000
57.3401	Miscellaneous Expenses	\$ 623	\$ 1,000	\$ 1,000
57.4001	Bad Debts		\$ 2,000	\$ 1,000
57.4101	Collection Costs		\$ 300	\$ 150
57.6001	Over/Short			
57.0000	TOTAL OTHER COSTS	\$ 1,890,486	\$ 1,887,361	\$ 997,150
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 2,864,270</b>	<b>\$ 2,838,831</b>	<b>\$ 2,049,171</b>
<b>OPERATING INCOME (LOSS)</b>		<b>\$ (830,632)</b>	<b>\$ (796,341)</b>	<b>\$ 70,329</b>
<b>NON-OPERATING REVENUES</b>				
INVESTMENT INCOME				
36.1001	Interest Income	\$ 19,335	\$ 24,000	\$ 9,500
36.0000	TOTAL INVESTMENT INCOME	\$ 19,335	\$ 24,000	\$ 9,500
OTHER FINANCING SOURCES				
38.9010	Miscellaneous Income	\$ 4,550		
39.1202	Transfer from 1997 SPLOST	\$ 832,531	\$ 387,815	
39.1203	Transfer from 2002 SPLOST		\$ 567,185	
39.2101	Sale of Assets			
39.0000	TOTAL OTHER FINANCING SOURCES	\$ 837,081	\$ 955,000	\$ -
<b>TOTAL NON-OPERATING REVENUE</b>		<b>\$ 856,416</b>	<b>\$ 979,000</b>	<b>\$ 9,500</b>
<b>NON-OPERATING EXPENSES</b>				
58.2200	Capital Leases Interest: Disposal			
58.2200	Other Debt Interest: Disposal			
61.1001	Transfer to General Fund	\$ 157,000	\$ 157,000	\$ 157,000
58.2000	TOTAL NON-OPERATING EXPENSES	\$ 157,000	\$ 157,000	\$ 157,000
<b>NET INCOME</b>		<b>\$ (131,216)</b>	<b>\$ 25,659</b>	<b>\$ (77,171)</b>



FUND 601 - HEALTH INSURANCE FUND

DEPT - 1500 - GENERAL ADMINISTRATION

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
<b>OPERATING REVENUES:</b>				
34.9201	Health Premiums - Employer	\$ 1,850,456	\$ 1,991,954	\$ 2,061,135
34.9202	Health Premiums - Employee	\$ 524,946	\$ 613,261	\$ 650,891
34.9203	Flex Account	\$ 87,001	\$ 107,000	\$ 120,000
34.9204	Workers' Comp Premiums			\$ 269,343
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 2,462,403</b>	<b>\$ 2,712,215</b>	<b>\$ 3,101,369</b>
<b>OPERATING EXPENSES:</b>				
52.3301	Advertising	40		
55.2101	Health Administrative Fees	\$ 316,926	\$ 500,000	\$ 320,000
55.2102	Flex Account Fees	\$ 6,134	\$ 4,500	\$ 7,000
55.2103	Workers' Comp Premiums (GMA)			\$ 100,000
55.2201	Health Insurance Claims	\$ 2,014,630	\$ 2,010,031	\$ 2,226,000
55.2202	Workers' Comp Claims			100000
55.2301	Flex Account Expenses	\$ 81,656	\$ 107,000	\$ 120,000
57.3401	Miscellaneous Expenses			
57.4103	Bank Charges	\$ (2)		
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 2,419,384</b>	<b>\$ 2,621,531</b>	<b>\$ 2,873,000</b>
<b>OPERATING INCOME</b>		<b>\$ 43,019</b>	<b>\$ 90,684</b>	<b>\$ 228,369</b>
<b>NON-OPERATING REVENUE</b>				
38.9010	Misc Income			
36.1001	Interest Income	\$ 20,559	\$ 16,000	\$ 40,000
<b>TOTAL NON-OPERATING REV.</b>		<b>\$ 20,559</b>	<b>\$ 16,000</b>	<b>\$ 40,000</b>
<b>TOTAL NON-OPERATING EXP.</b>				
<b>NET INCOME</b>		<b>\$ 63,578</b>	<b>\$ 106,684</b>	<b>\$ 268,369</b>

FUND 602 - FLEET MANAGEMENT FUND

DEPT - 4900 - FLEET MAINTENANCE

Account Number	Account Description or Title	FY 2005 Actual	FY 2006 Budget	FY 2007 Recommended
<b>OPERATING REVENUES:</b>				
CHARGES FOR SERVICES				
34.1751	Vehicle Parts	\$ 326,378	\$ 318,000	\$ 358,000
34.1752	Misc. Parts	\$ 4,009	\$ 9,540	\$ 22,000
34.1753	Less: Cost of Parts and Fluids	\$ (271,346)	\$ (275,000)	\$ (320,000)
34.1754	Labor Charges	\$ 361,137	\$ 338,000	\$ 382,000
34.1755	Sublet	\$ 63,257	\$ 12,000	\$ 66,000
34.1750	TOTAL CHARGES FOR SERVICE	\$ 483,435	\$ 402,540	\$ 508,000
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 483,435</b>	<b>\$ 402,540</b>	<b>\$ 508,000</b>
<b>OPERATING EXPENSES:</b>				
51	PERSONAL SERVICES/BENEFITS			
51.1101	Regular Employees	\$ 180,698	\$ 198,825	\$ 250,583
51.1301	Overtime	\$ 2,618	\$ 3,000	\$ 3,000
51.1000	<i>Sub-total: Salaries and Wages</i>	\$ 183,316	\$ 201,825	\$ 253,583
51.2201	Social Security (FICA) Contributions	\$ 12,476	\$ 15,440	\$ 19,399
51.2401	Retirement Contributions	\$ 11,962	\$ 14,128	\$ 11,083
51.2701	Workers Compensation	\$ 5,894	\$ 6,055	\$ 5,472
51.2901	Employment Physicals	\$ 258		
51.2902	Employee Drug Screening Tests	\$ 36		
51.2903	Hepatitis/Flu Vaccine	\$ 32		
51.2000	<i>Sub-total: Employee Benefits</i>	\$ 30,658	\$ 35,623	\$ 35,954
51.0000	TOTAL PERSONAL SERVICES	\$ 213,974	\$ 237,448	\$ 289,537
52	PURCHASE/CONTRACT SERVICES			
52.1301	Computer Programming Fees	\$ 1,916	\$ 1,000	\$ 3,000
52.1000	<i>Sub-total: Prof. and Tech. services</i>	\$ 1,916	\$ 1,000	\$ 3,000
52.2201	Rep. and Maint. (Equipment)	\$ 2,852	\$ 1,800	\$ 1,800
52.2202	Rep. and Maint. (Vehicles-Parts)	\$ 1,887	\$ 2,500	\$ 3,000
52.2203	Rep. and Maint. (Labor)	\$ 11,616	\$ 3,500	\$ 4,500
52.2204	Rep. and Maint. (Buildings/Grounds)	\$ 7,550	\$ 6,000	\$ 5,000
52.2205	Rep. and maint. (Office Equipment)	\$ 266	\$ 350	\$ 350
52.2320	Rentals	\$ 918	\$ 650	\$ 500
52.2000	<i>Sub-total: property services</i>	\$ 25,089	\$ 14,800	\$ 15,150
52.3101	Insurance, Other than Benefits	\$ 3,405	\$ 2,000	\$ 3,500
52.3201	Telephone	\$ 2,387	\$ 2,500	\$ 2,500
52.3203	Cellular phones	\$ 616	\$ 500	\$ 500
52.3206	Postage	\$ 73		
52.3301	Advertising	\$ 1,115	\$ 500	\$ 500
52.3401	Printing and binding			
52.3501	Travel	\$ 1,229	\$ 1,500	\$ 1,600
52.3601	Dues and fees	\$ 85	\$ 3,000	\$ 3,000
52.3701	Education and training	\$ 683	\$ 2,300	\$ 3,000
52.3801	Licenses			

**FUND 602 - FLEET MANAGEMENT FUND**

**DEPT - 4900 - FLEET MAINTENANCE**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
52.3851	Contract labor			
52.3901	Erosion Control-EPD			
52.3911	Other services	\$ 59,369	\$ 35,000	\$ 60,000
52.3000	<i>Sub-total: Other Purchased Services</i>	\$ 68,962	\$ 47,300	\$ 74,600
52.0000	<b>TOTAL PURCHASED SERVICES</b>	\$ 95,967	\$ 63,100	\$ 92,750
53	<b>SUPPLIES</b>			
53.1101	Office Supplies	\$ 1,109	\$ 600	\$ 1,000
53.1102	Parts and Materials	\$ 9	\$ 500	\$ 500
53.1103	Chemicals	\$ 479	\$ 1,600	\$ 1,600
53.1104	Janitorial Supplies		\$ 500	\$ 400
53.1105	Uniforms	\$ 3,212	\$ 3,000	\$ 3,400
53.1106	General Supplies and Materials	\$ 6,709	\$ 4,000	\$ 5,000
53.1210	Water/Sewerage		\$ 180	\$ 200
53.1220	Natural Gas		\$ 400	\$ 400
53.1230	Electricity	\$ 7,586	\$ 9,500	\$ 10,000
53.1240	Bottled gas			
53.1270	Gasoline/Diesel	\$ 2,085	\$ 1,750	\$ 3,000
53.1301	Food			
53.1401	Books and Periodicals		\$ 750	\$ 750
53.1601	Small Tools and Equipment	\$ 9,165	\$ 5,800	\$ 8,500
53.0000	<b>TOTAL SUPPLIES</b>	\$ 30,354	\$ 28,580	\$ 34,750
54	<b>CAPITAL OUTLAY (MINOR)</b>			
54.2301	Furniture and Fixtures		\$ 300	\$ 300
54.2401	Computers	\$ 265	\$ 1,500	\$ 1,500
54.2501	Other Equipment	\$ 513	\$ 2,200	\$ 4,000
54.0000	<b>TOTAL CAPITAL OUTLAY (MINOR)</b>	\$ 778	\$ 4,000	\$ 5,800
55	<b>INTERFUND/DEPT. CHARGES</b>			
55.2401	Self-funded Insurance (Medical)	\$ 46,992	\$ 55,167	\$ 62,501
55.2402	Life and Disability	\$ 676	\$ 975	\$ 1,000
55.0000	<b>TOTAL INTERFUND/INTERDEPT.</b>	\$ 47,668	\$ 56,142	\$ 63,501
56	<b>DEPRECIATION &amp; AMORTIZATION</b>			
56.1001	Depreciation	\$ 23,490	\$ 15,567	\$ 21,368
56.0000	<b>TOTAL DEPREC. AND AMORT.</b>	\$ 23,490	\$ 15,567	\$ 21,368
57	<b>OTHER COSTS</b>			
57.3300	Solid Waste Disposal Fees	\$ 766	\$ 850	\$ 850
57.3401	Miscellaneous Expenses	\$ 5,127	\$ 500	\$ 500
57.0000	<b>TOTAL OTHER COSTS</b>	\$ 5,893	\$ 1,350	\$ 1,350
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 418,124</b>	<b>\$ 406,187</b>	<b>\$ 509,056</b>
<b>OPERATING INCOME (LOSS)</b>		<b>\$ 65,311</b>	<b>\$ (3,647)</b>	<b>\$ (1,056)</b>

**FUND 602 - FLEET MANAGEMENT FUND**

**DEPT - 4900 - FLEET MAINTENANCE**

<b>Account Number</b>	<b>Account Description or Title</b>	<b>FY 2005 Actual</b>	<b>FY 2006 Budget</b>	<b>FY 2007 Recommended</b>
	<b>NON-OPERATING REVENUES</b>			
	INVESTMENT INCOME			
36.1001	Interest Income			
36.0000	<b>TOTAL INVESTMENT INCOME</b>	\$ -	\$ -	\$ -
	MISCELLANEOUS REVENUE			
38.9030	Fleet Main.-Scrap	\$ 59		
38.9060	Motor Fuel Tax Refund			
39.1250	Transfer from CIP Fund	\$ 15,430		
39.2101	Sale of Assets	\$ 3,465		
38.0000	<b>TOTAL MISCELLANEOUS</b>	\$ 18,954	\$ -	\$ -
	<b>TOTAL NON-OPERATING REVENUE</b>	\$ 18,954	\$ -	\$ -
	<b>NON-OPERATING EXPENSES</b>			
58.2201	Capital Leases Interest			
58.2301	Other Debt Interest			
58.2000	<b>TOTAL NON-OPERATING EXPENSE</b>	\$ -	\$ -	\$ -
	<b>NET INCOME</b>	\$ 84,265	\$ (3,647)	\$ (1,056)

## **Glossary of Terms**

**Accrual Basis** - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Activity** - Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

**Ad Valorem Taxes** - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

**Allot** - To divide an appropriation into amounts, which may be encumbered or expended during an allotment period.

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**Annualize** - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

**Appropriation** - A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation** - The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

**Assessment Ratio** - The ratio at which the tax rate is applied to the tax base.

**Asset**-- Resources owned or held by a government which have monetary value.

**Attrition** - A method of achieving reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Authorized Positions** - Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Undesignated) Fund Balance** - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Base Budget** - Cost if continuing the existing levels of service in the current budget year.

**Bond** - A long-term I.O.U. or promise to pay. It is a promise to repay a specified

amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.

Revenue Bond - This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates that a government follows in preparation and adoption of the budget.

Budgetary Control- The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. The City of Statesboro defines them as assets costing at least \$5,000 and a useful life of two or more years.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Improvements - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure. It also includes vehicle and equipment replacement.

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay - Fixed assets which have a value of \$500 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as fixed asset.

Capital Project - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve - An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index issued as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax - A tax levied to support a specific government program or purpose. .

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees and zoning, platting and subdivision fees.

Disbursement - The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits - Contribution made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements - Payments to which local governmental units are entitled, pursuant to and allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure - The payment of Cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.



**Fiscal Year** - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City's fiscal year is July 1st through June 30th.

**Fixed Assets** - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full Faith and Credit** - A pledge of a government's taxing power to repay debt obligations.

**Full-time Equivalent Position (FTE)** - A part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Function** - A group of related activities aimed at accomplishing a major service of regulatory program for which a government is responsible (e.g., public safety).

**Fund** - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** - The excess of the assets of a fund over its liabilities, reserves, and carryover.

**GAAP** - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Goal** - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Grants** - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Indirect Cost** - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

**Infrastructure** - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Interfund Transfers** - The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenue** - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges - The charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

Lapsing Appropriation - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy - To impose taxes for the support of government activities.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with at maturity of more than one year after the date of issuance.

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

Mill - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Modified Accrual – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Net Budget - The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective - Something to be accomplished in specific well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost of personnel, materials and equipment required for a department to function.

Output Indicator - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you-go-Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving objectives.

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior- Year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a

department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income) ~ Revenues earned by a program, including fees for services, license and permit fees, and fines.

Purpose - A broad statement of the goals, in terms of meeting public service needs that a department is organized to meet.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings - The accumulated earnings of an Enterprise or Internal Service Fund which have been retained or held in the fund and which are not reserved for any specific purpose.

Revenue - Sources of income financing the operations of government.

Service Level - Services or products which comprise actual or expected out-put of a given program. Focus is on results, not measures of workload.

Source of Revenue - Revenues are classified according to their source or point of origin.

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests - Programs and services, which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated. .

Target Budget - Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues and reserve requirements.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of wages.

Working Capital- Excess of current assets over current liabilities.

Workload Indicator - A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years - The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. For most categories, this equals 2080 hours per year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2080 to arrive at the equivalent number of "work years" for the position.

Source: The Best of Government Budgeting

A Guide to Preparing Budget Documents

By: Dennis Strachota

Government Finance Officers Association, 1994

## Acronyms

<b>AFIS</b>	Automated Fingerprinting Information System	<b>HAZMAT</b>	Hazardous Materials
<b>ATC</b>	Aid to Construction	<b>HLF</b>	High Load Factor
<b>BOE</b>	Board of Education	<b>HVAC</b>	Heating, Ventilation, Air-Conditioning
<b>CDBG</b>	Community Development Block Grant	<b>IACP</b>	International Association of Chiefs of Police
<b>CDL</b>	Commercial Drivers License	<b>IRS</b>	Internal Revenue Service
<b>CH</b>	City Hall	<b>ISO</b>	Insurance Services Office
<b>CHIP</b>	Community Housing Improvement Program	<b>ISTEA</b>	Intermodal Surface Transportation Efficiency Act
<b>CID</b>	Criminal Investigations Division	<b>LARP</b>	Local Assistance Resurfacing Program
<b>CIP</b>	Capital Improvements Program	<b>LLF</b>	Low Load Factor
<b>CJIS</b>	Criminal Justice Information System	<b>LOST</b>	Local Option Sales Tax
<b>COLA</b>	Cost of Living Adjustment	<b>MGAG</b>	Municipal Gas Authority of Georgia
<b>DABC</b>	Development Authority of Bulloch County	<b>NCIC</b>	National Crime Information Center
<b>DCA</b>	Department of Community Affairs	<b>NFPA</b>	National Fire Protection Association
<b>DDA</b>	Direct Deposit Advices	<b>NG</b>	Natural Gas
<b>DHR</b>	Department of Human Resources	<b>NPDES</b>	National Pollutants Discharge Elimination System
<b>DNR</b>	Department of Natural Resources	<b>OCGA</b>	Official Code of Georgia Annotated
<b>DSDA</b>	Downtown Statesboro Development Authority	<b>OSHA</b>	Occupational Safety and Health Administration
<b>EMT</b>	Emergency Medical Technician	<b>OTC</b>	Occupational Tax Certificate
<b>EPA</b>	Environmental Protection Agency	<b>PD</b>	Police Department
<b>EPD</b>	Environmental Protection Division	<b>PE</b>	Professional Engineer
<b>ERT</b>	Emergency Response Team	<b>PI</b>	Protective Inspections
<b>FD</b>	Fire Department	<b>PWD</b>	Public Works Department
<b>FEMA</b>	Federal Emergency Management Agency	<b>SAC</b>	Statesboro Arts Council
<b>FTE</b>	Full-Time Employee	<b>SBCPRD</b>	Statesboro/Bulloch County Parks & Recreation Department
<b>FY</b>	Fiscal Year	<b>SCVB</b>	Statesboro Convention and Visitors Bureau
<b>GAAP</b>	Generally Accepted Accounting Principles	<b>SONET</b>	Southern Natural Gas' Online Service
<b>GASB</b>	Government Accounting Standards Board	<b>SPLOST</b>	Special Purpose Local Option Sales Tax
<b>GDOT</b>	Georgia Department of Transportation	<b>SWAT</b>	Special Weapons and Tactics
<b>GEFA</b>	Georgia Environmental Facilities Authority	<b>SWC</b>	Solid Waste Collection
<b>GEMA</b>	Georgia Emergency Management Agency	<b>SWD</b>	Solid Waste Disposal
<b>GFOA</b>	Government Finance Officers Association	<b>TEA</b>	Transportation Enhancement Act
<b>GMA</b>	Georgia Municipal Association	<b>TPA</b>	Third-Party Administrator
<b>GOHS</b>	Governor's Office of Highway Safety	<b>W/S</b>	Water/Sewer
<b>GPD</b>	Gallons Per Day	<b>WCSWA</b>	Wayne County Solid Waste Authority
<b>GSU</b>	Georgia Southern University	<b>WWTP</b>	Waste-Water Treatment Plant
<b>H/M</b>	Hotel/Motel		