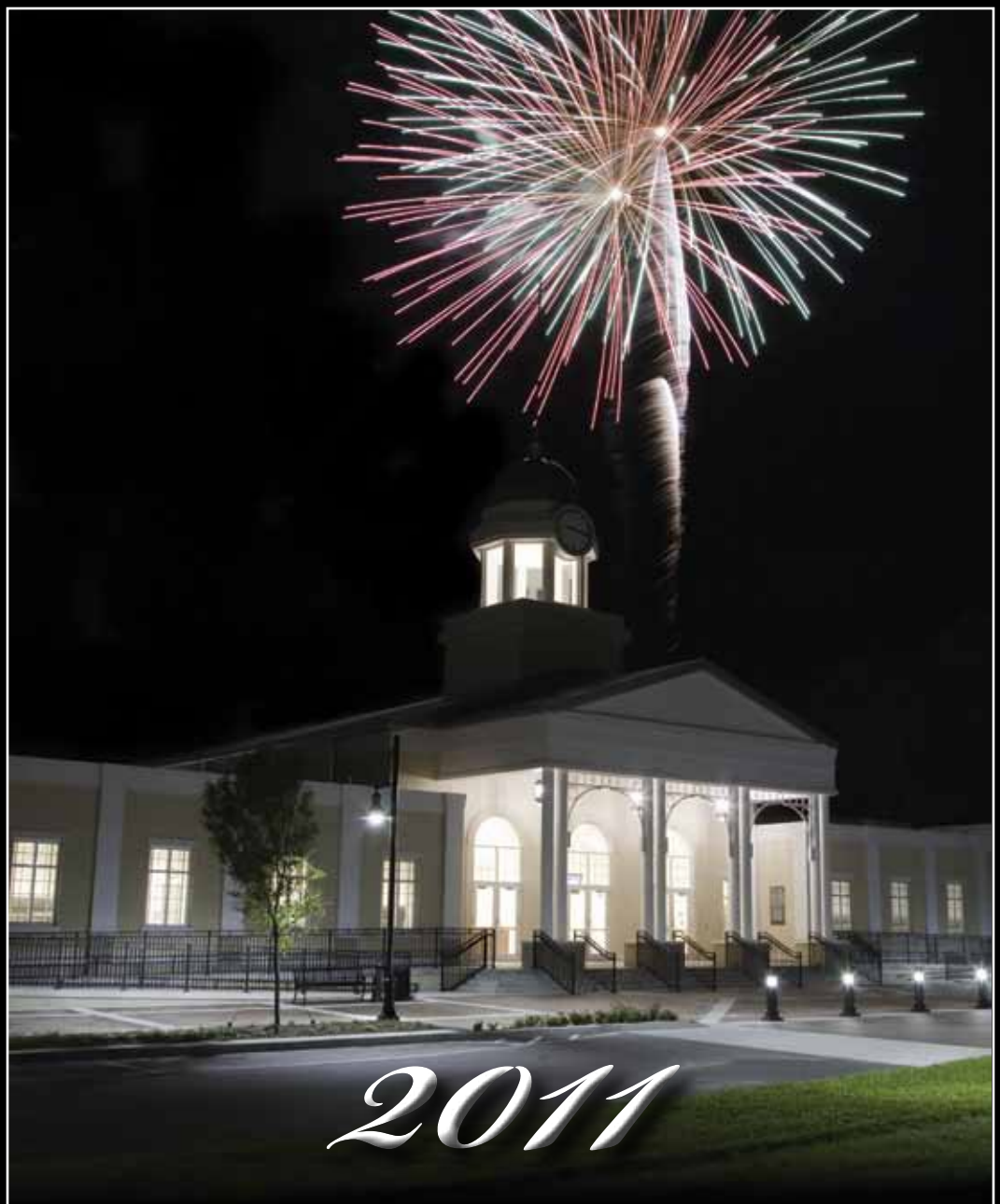


2011

Adopted Annual Budget

Garden City, Georgia

CITY OF GARDEN CITY, GEORGIA
ADOPTED ANNUAL BUDGET – FISCAL YEAR 2011

MAYOR
TENNYSON HOLDER

MAYOR PRO-TEMP
JUDY SHUMAN

PRESIDENT OF COUNCIL
BESSIE KICKLIGHTER

COUNCIL MEMBERS
DON BETHUNE
GWYN HALL
BOWEN JONES
DURWARD MOTES
JIMMY SPILLIARDS

CITY MANAGER
BRIAN JOHNSON

CITY CLERK
RHONDA FERRELL-BOWLES

CITY ATTORNEY
JAMES GERARD

COMPILED BY – CITY OF GARDEN CITY STAFF
CLARA ROUSE, FINANCE DIRECTOR
CORY SALLEY, ASSISTANT FINANCE DIRECTOR
RHONDA FERRELL-BOWLES, CITY CLERK
PAM FRANKLIN, HUMAN RESOURCES DIRECTOR

City of Garden City
City Council



Mayor Pro-Tem
Judy Shuman



Mayor
Tennyson Holder



President of Council
Bessie Kicklighter



Councilmember
Don Bethune



Councilmember
Gwyn Hall



Councilmember
Bowen Jones



Councilmember
Durward Motes



Councilmember
Jimmy Spilliards

Garden City FY 2011 Annual Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Garden City

Georgia

For the Fiscal Year Beginning

January 1, 2010

President

Executive Director

CITY OF GARDEN CITY, GEORGIA
DEPARTMENT DIRECTORS AND APPOINTED POSITIONS
FY 2011 BUDGET

City Manager
Brian L. Johnson

Clerk of Council
Rhonda Ferrell-Bowles

City Attorney
James P. Gerard

Municipal Court Judge
Tom Edenfield

Municipal Court Judge Pro-tem
Doug Andrews

Finance Director
Clara Rouse

Fire Chief
James Crosby, Jr.

Human Resources Director
Pamela Franklin

Information Technology/Information Systems Director
Ben Brengman

Parks & Recreation Director
Cliff Ducey

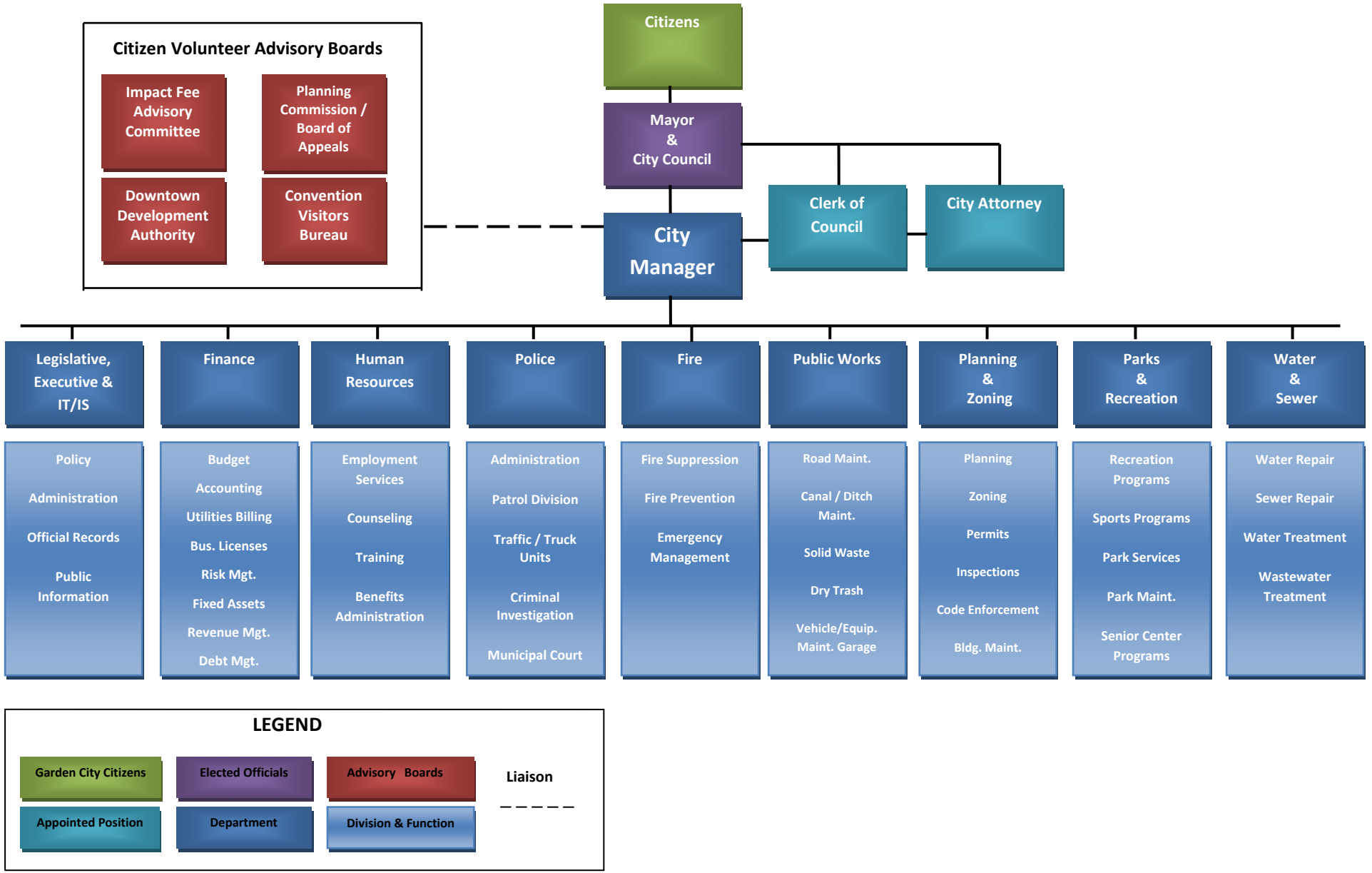
Planning Director
Scott Allison

Police Chief
David Lyons

Public Works Director
Randall Griffin

Water & Sewer Director
Charles Draeger

CITY OF GARDEN CITY, GEORGIA
ORGANIZATION CHART
By Department / Function



Budget Objective

The following information is provided to assist the reader in understanding the purpose of this approved budget document, in addition to finding information. The City of Garden City Approved FY 2011 Annual Budget includes financial and service delivery information combined with policy statements, in a means designed to easily communicate the information to the reader. The FY 2011 Approved Budget, therefore, is intended to serve four purposes:

The Budget as a Policy Document

As a policy document, the Budget indicates what services the City will provide during the next year. Additionally, the level of services and reasons for their provision are stated. The City Manager's Budget Message summarizes long and short-term concerns for the City, financial situations and how the Budget will address specific issues in FY 2011. Specific policies are addressed in the Financial Policies section. Within the Departmental Summaries, the four functions list specific short and long-term priorities and goals.

The Budget as an Operations Guide

As an operations guide, the Budget indicates how departments and funds are organized to provide services to the citizens of Garden City and visitors to the community. Approved changes for FY 2011 are summarized in the Transmittal Letter and detailed in the Funds, Debt Summary & Financial Trends, Personnel Summary and Departmental Summaries sections. Additionally, within the Departmental Summaries section, each department lists a mission statement, a department description, goals, objectives, approved budgetary additions and/or deletions, and line-item history, year-end projections and approved funding for FY 2011.

The Budget as a Financial Plan

As a financial plan, the Budget summarizes and details the cost to the citizens for current and approved service levels and includes funding information. At the front of the document is the adopting ordinance summarizing revenue and expenditures at the fund level for the FY 2011 Approved Budget. Within the Transmittal Letter is a narrative description of the major revenue sources for each fund, expected receipts and summaries of approved expenditures. Detailed financial information is illustrated in the Funds, Debt Service & Financial Trends section in addition to data found within the Departmental Summaries Section. Such information is typically listed in five columns: 2008 Actual, 2009 Actual, 2010 Budget, 2010 projected year-end, and 2011 Approved Budget.

The Budget as a Communications Device

The Budget is designed to be user friendly with summary information in text, charts, tables and graphs. A glossary of financial budget terms is included for the reader's reference. Additionally, a Table of Contents provides a listing in order of the sections within this document. Should the reader have any questions about the Approved FY 2011 Budget, he or she may contact the City Manager, at (912) 966-7777.


City of Garden City
Chatham County, Georgia
Streets and Roadways
Commerce Ct
Commerce Dr
Bourne Ave
Bourne Ave
Export Blvd
Augusta Rd
S Coastal Hwy
Main St
Daniel St
Hickory Dr
Smith Ave
Lynn Ave
Lynn Dr
Azalea Ave
Rommel Ave
Pinelin Ave
Big Hill Rd
Hawkinsville Rd
Varnedoe Ave
Nelson Ave
Russell Ave
Cooper Ln
Bays Ave
Brampton Rd
Wheathill Rd
Brick Ave
Sparkman Dr
Main St
Bell Rd
Leisure Dr
Oak St
1st St
3rd St
4th St
7th St
8th St
Bypass Rd
Market St
Old Louisville Rd
Griffin Ave
13th St
Talmadge Ave
Godbee Ave
Shaw Ave
Bisbee Ave
US Highway 80
Us Hwy. 80
Kessler Ave
Lynah Ave
Heidt Ave
Junction Ave
US Highway 80
Davis Mobile Home
Live Oak
BurgessRd
Chatham Pkwy
Telfair Pl
Telfair Rd
Prosperity Dr
Old Dean Forest Rd
Dead End Rd
Constantine Rd
Sunshine Rd
Dean Forest Rd
Still Creek Rd
Pineland Dr
Ogeechee Rd
Brandy Rd
Fall Ave
Silk Hope Rd
Legend
Railroads
Garden City Roads
Chatham County Roads
Parcels

City Manager's Budget Message
Fiscal Year 2011



December 6, 2010

Mayor Holder and Members of the City Council:

I am pleased to submit for your consideration the following proposed budget for the fiscal year beginning January 1, 2011. My recommendations are based on direction provided during the September 2010 Mayor and Council Goal Setting Session, as well as a thorough review of our current financial status. In the face of current economic trends, this FY 2011 Budget is significantly impacted by fixed costs such as payroll, debt service and insurance, as well as numerous external factors such as fuel prices, interest rates, reduced consumer spending and a decline in new construction. Expenditures that are not fixed or set by outside forces have been reviewed and trimmed multiple times to arrive at a balanced budget for each fund. The result is an austere budget that meets the expectations of a beautiful city that is still growing and changing 71 years after it was founded.

Balancing the general fund budget without the benefit of property tax revenues requires a commitment on the part of all departments to effectively provide the same levels of service without substantially increasing expenses, to identify appropriate expenditure savings and user fee increases, and to defer needed replacements, enhancements and additions, until increased resources are available in the future. As such, the budget process began at the department level where each Department Head produced his or her requests for funding and submitted them to the City Manager. The City Manager subsequently conducted an initial assessment with the Finance Director to thoroughly evaluate the requested budgets. Additionally, revenue projections were developed and the necessary adjustments made to accurately reflect anticipated revenues. The Finance Director then met with each Department Head and went over their submissions in line-by-line detail with the final results being sent to the City Manager for review and final instructions.

The budget was developed using the standards set forth by the Government Finance Officers Association (GFOA) and will be submitted to GFOA in anticipation of gaining the prestigious award of "Distinguished Budget Presentation Award" for the City's 2011 Budget Document.

The progress we make as a community is only possible through great teamwork and collaboration, both from within our organization and throughout the greater community. The City will continue to make progress and govern responsibly by maintaining focus on the established goals which will lead our City into 2011. These include:

1. Employing, training and maintaining a quality workforce of highly effective and efficient individuals.
2. Providing and maintaining a safe, secure and clean community.
3. Implementing cost effective improvements through studies, reviews and suggestions.

As we strive to ensure these goals are met, the City has realized many accomplishments. A brief narrative of the various departments, as well as any accomplishments realized is listed below:

Legislative Department:

The City's Legislative Department is comprised of the Mayor and seven City Council Members. Its budget includes expenditure items such as retirement contributions, travel and a legislative contingency of various funds to be allocated as needs arise. In the FY 2011 budget, Legislative Department expenditures total $617,963, an increase of $510,854 over the FY 2010 amended budget of $107,109. The primary reason for the increase is attributed to additional monies being allocated to the Legislative Contingency line item to promote savings during this economic downturn.

Executive Department:

The Executive Department is made up of the City Manager and his staff which includes an Assistant City Manager, the Clerk of Council, an Administrative Assistant and a Receptionist. The FY 2011 budget includes expenditures for items such as Election Fees, Contracts and Agreements, Food Banquets and Flowers, and Dues and Fees. In the FY 2011 budget, Executive Department expenditures total $863,872, an increase of $95,128 over the FY 2010 amended budget of $768,744. The increase is attributed to the addition of an Assistant City Manager, an increase in Contracts and Agreements, and the costs associated with an upcoming election. The debt service payment for the Dotson House is being reflected in the Executive Department's budget. The Tourism Board will pay the City rent in the amount equal to the debt service payment.

Information Technology Department:

The Information Technology Department is made up of the Information Technology Director, a City Hall Maintenance Worker, and a Custodian. All of the Communication and Computer Equipment line items from the other departments are now the responsibility of this department. The FY 2011 budget for this department is $356,424, an increase of $15,416 over the FY 2010 amended budget of $341,008. The addition of a full-time custodian and an increase in City Hall Maintenance line item are responsible for the increase within this department.

Police Department:

The City of Garden City is one of the safest cities of its size, anywhere in the world. The Police Department is nationally accredited and considered industry leaders throughout the State. The past year has seen the Department complete a total of 5,690 training hours (which averages to approximately 132 hours per officer). Additional accomplishments of the Police Department include:

- The Police Department earned re-accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA) and became one of only 22 municipal Law Enforcement Agencies in Georgia to be Nationally-Accredited.

- The Department is one of only 7% of Police Departments in the State that is both State certified & CALEA accredited.

- Public Relations activities such as the National Night Out and the Adopt a Needy Family program continue to be excellent community outreach tools that promote civic appreciation for the Police Department and the City.

- Equipment was upgraded to ensure that all officers within the Department are now equipped with mobile data terminals in their patrol cars to do work that was once only done in the office, but can now be done remotely from their patrol cars.

- In cooperation with the State Department of Motor Vehicle Safety, a Commercial Vehicle Unit is in operation in order to monitor and regulate safety aspects of the commercial vehicle traffic going in and out of the Port.

The projected expenditures for the Police Department in FY 2011 are $3,611,371, an increase of $41,164 over the previous year's amended budget of $3,570,207. Increases in electricity, vehicle maintenance, due to a change in the way the City accounts for surplus sales receipts, and costs associated with housing prisoners are primarily responsible for the increase within the department.

Fire Department:

When it comes to fire protection and prevention, our Fire Department continues to provide hundreds of hours of fire safety tips as well as provide for the fire protection of life and property at a very high level of efficiency and effectiveness. Since the creation of the City's first paid full-time Fire Chief, we continue to reap the benefits of maintaining both a strong paid and volunteer firefighting force that has proven to be successful and which makes the City a better, safer place for our residents. Additional accomplishments of the Fire Department include:

- The City maintains a HAZMAT Team which was established in FY 2009. The City's FY 2011 Budget also includes a full time Emergency Management Coordinator/Trainer position. These functions are fully operational and all cost associated with the new functions are reflected in the FY 2011 budget.

- Under the Emergency Management/Hurricane Response Plan the following has been accomplished,

    - Approval has been obtained for the plan from CEMA, GEMA, and FEMA.

    - Contracts are in place with Debris Monitoring, Debris Removal and Insurance Reimbursement firms.

    - All Department Heads have been trained to achieve NIMS 100, 200, 700, 800 certification

- Achieved and maintained first-time certifications in confined space and maritime fire-fighting, high angle rescue, tank farm suppression, fire safety education and National Incident Management.

- The City's Fire Station-1 is now a teaching station.

- The Fire Department received a new Public Protection Classification from the Insurance Service Organization (ISO), which awarded the community a Class 3 and will result in significant reduction in homeowner's insurance rates for the next 10 years.

The projected expenditures for the Fire Department in FY 2011 are $672,533, an increase of $81,457 over the previous year's amended budget of $591,076. Beginning in FY 2011, the City will utilize a Fire Protection Enterprise Fund to account for all revenues and expenses associated with the Fire Department.

The Fire Department is also responsible for the Emergency Management division which was established to develop, coordinate, and lead the City's emergency management program. The expenditures for this division total $58,198 for FY 2011 an increase of $46,698 over the FY 2010 amended budget of $11,500. The increase is attributed to the addition of a full-time Emergency Management Coordinator/Trainer.

Public Works Department:

In a continued effort to keep Garden City clean and attractive in a safe and environmentally responsible yet cost effective manner, the Public Works Department was completely restructured in 2008. Permanent staffing level was reduced in FY 2008 from 22 to 10 full-time positions. To date the staffing level has not changed. In order to ensure no reduction in service levels temporary labor is used on a seasonal basis. The City utilized cost-saving measures to ensure that quality service delivery was maintained. Additional accomplishments of the Public Works Department include:

- Completed an increased number of capital improvements in the areas of street resurfacing, railroad crossing repairs and drainage improvements.

- Developed, implemented and maintained a collaborative flood mitigation procedure with neighboring municipalities.

- The City continues to maintain a Storm Water Utility Fund which was implemented in February 2009. Garden City became the 39th community to implement such a system in Georgia.

- Garden City maintains a curbside recycling program which was launched in FY 2009. The program offers single-stream recycling, which enables residents to put all their eligible recyclable goods in one convenient bin.

The projected expenditures for the Public Works Department in FY2011 are $918,011, a decrease of $78,184 under the previous year's amended budget of $996,195. The decrease is attributed to a decrease in Contracts and Agreements.

Finance Department:

One of the most important duties entrusted to City staff is to maintain the financial health of the City. In order to more effectively meet this responsibility, the Finance Department was reorganized and is in excellent shape today. New pro-active fiscal management measures have been implemented to ensure compliance with the Auditor's recommendations and GASB standards. Improved communications within the Finance Department through monthly financial briefings have been extremely valuable. Additional accomplishments of the Finance Department include:

- The FY 2009 Audit was submitted to Government Finance Officers Association (GFOA) and received the Certificate in Achievement for Excellence in Financial Reporting.

- The FY 2010 Budget was submitted to GFOA and received the Distinguished Budget Presentation Award.

- Personnel are cross-trained to ensure work flow continues without interruption during employee absences.

- Newly adopted City fee structures have been implemented successfully to include water and sewer rates, regulatory fees, retirement benefits, storm water fees, fire protection fees, etc.

- The Purchasing Policy manual was updated with emphasis on promoting a higher level of compliance at the department level. New procedures have been added to facilitate a better audit trail on individual transactions.

- The Travel Policy was implemented which uses the industry standard per diem system and is updated on a consistent basis.

- Monthly Financial Statements continue to be prepared and submitted to Council to keep them better informed. In FY 2011 the reports will be prepared in a more expanded format, inclusive of explanations of disbursements on a line item basis.

- Staff began preparing Quarterly Financial Reports of a more detailed nature and met with Mayor and Council to ensure they have a thorough understanding of the financial health of the city on a consistent basis to enable them to make informed decisions.

The Finance Department has diligently worked to ensure the City remains in a positive financial position and the City's finances are properly managed. The projected expenditures for the Finance Department in FY 2011 are $305,770, a decrease of $42,610 under the previous year's amended budget of $348,380.

Human Resource Department:

In 2007 the City's first Human Resource Department was established. A Human Resource Director was hired and a solid foundation was laid for the Department's future.

Since the creation of this department, the City's Personnel Policies and Procedures Manual have been re-written. In addition to updating the City's policies in areas such as FMLA and disciplinary actions, the Personnel Manual established control procedures for work injury care. As a result, the City has better control of risk before it happens and employees are more aware of their responsibility to follow safe work procedures. A new recruitment and hiring process was also implemented in order to reflect new legal requirements as well as meet the needs of the City. Furthermore, a solid working relationship with the local Industrial Medical Group has been established which translates into physicians having a better understanding of our employee physical requirements, therefore facilitating the process of getting employees more quickly back to full duty. Additional accomplishments of the Human Resource Department include:

- An Employee of the Quarter Program is in place in order to increase morale.
- A Random Drug Screen Program has been implemented to quickly assess any potential problems and prevent the proliferation of associated destructive behavior.
- A Hepatitis B Vaccination Program is in place for at-risk employees.
- A City-wide Employee Training Program is in place to educate and train employees in areas such as Workers Compensation Law, Defensive Driving and Sexual Harassment in the Workplace.
- The composition of a Continuity of Operations Plan (COOP) for the City was organized in order to ensure that a continuance of City services will be maintained from a safe location during local natural disaster events.

Due to the establishment of this new Human Resource Department, employees now have an "Employee Customer Service Center" that is staffed and functioning effectively as seen in the reduction of employee grievances from a weekly occurrence in 2006, to only two in 2007, none in 2008, none to date in 2009 and none in 2010. The projected expenditures for the Human Resource Department in FY 2011 are $100,357, a decrease of $11,866 under the previous year's amended budget of $112,223.

Parks & Recreation Department:

The Parks & Recreation Department continues to offer dozens of wonderful programs for people of all ages as well as maintaining the public parks. But in response to the aging condition of many of the City's recreation facilities, this past year has seen a concerted effort by the Parks & Recreation staff to perform rehabilitative repairs and upgrades to some of the most critically aged facilities. Additional accomplishments of the Parks & Recreation Department include:

- A number of measures have been taken to increase the safety and security of departmental assets which include installing a fence around the gym/stadium/pool complex, installing additional lighting around the gym and installing metal roll-up doors on all the concession stands.
- Made major repairs and upgrades to Bazemore Park and Westside Stadium.

- Redesigned and renovated the computer lab at the Cooper Center to better provide technology services and training to the public.

- Beautification of the median of Highway 21 by planting and maintaining over three miles of landscaping along the most heavily traveled road in the City.

Everyone knows how important the senior citizens are to our society. They are our teachers of history and rays of joy in our life. The City does a lot to keep them safe, secure and happy. Under the direction of the Senior Center Director, the Senior Center is one of the finest in the State of Georgia. Activities offered include educational classes and seminars, financial planning, senior cultural tours and field trips, exercise classes, and health screenings.

The projected expenditures for the Parks & Recreation Department in FY 2011 are $634,220, a decrease of $40,250 under the previous year's amended budget of $674,470.

The projected expenditures for the Senior Center Department in FY 2011 are $145,181, an increase of $5,586, over the previous year's amended budget of $139,595. The two part-time workers' hours were increased in order to prepare meals in-house that were previously contracted out.

Planning & Economic Development Department:

The Department of Planning and Economic Development became fully operational in all aspects in late 2007. Being a diverse department, its staff members are involved in everything from reviewing and approving site plans to the enforcement of City codes, from analyzing plans for short and long-term development to providing staff support to the Planning Commission and Board of Appeals. Additional accomplishments of the Planning & Economic Development Department include:

- The City's regulatory fee schedule is updated annually.

- A Geographic Information System (GIS) is maintained annually.

- A Mixed-Use Zoning Ordinance was written, approved and implemented.

- A Landscape & Tree Protection Ordinance was written, approved and implemented.

- A full update of the City's Comprehensive Plan was conducted and adopted to include the development of a future land-use plan.

- A combined Planning Commission & Board of Appeals was established
- Reconstituted the Garden City Convention & Visitors Bureau Authority.

- Facilitated the purchase of the Dotson-Warren House which will eventually house the offices of the Convention & Visitors Bureau staff.

- Reconstituted the City's Downtown Development Authority.

- Implemented a new "In-fill Program" to help revitalize certain neighborhoods.

- The City's recent award of a Neighborhood Stabilization Program Grant will provide over $900,000 in funding to address and make improvements to foreclosed on and blight properties.

The projected expenditures for the Planning & Economic Development Department in FY 2011 are $384,363, an increase of $40,236 over the previous year's amended budget of $344,127. The Planning and Economic Development Department will be able to complete the comprehensive overhaul of the City's zoning ordinances.

Water/Wastewater Department:

The Water/Wastewater Department is dedicated to providing the highest quality drinking water and wastewater service to residents and businesses while protecting our waterways and conserving natural resources. Under the leadership of the current Director, the City's Wastewater Treatment Plant received the Gold Award for 2007 and this department continues to function in an excellent manner. Additional accomplishments of the Water/Wastewater Department include:

- A new water/sewer conservation-oriented rate structure was implemented in FY 2009, which not only met the new EPD requirements but included a 10% meter replacement provision. The new rate structure has resulted in the installation of over 1,000 new meters allowing the City to more accurately account for its water usage.

- Radio-read water meters are being used to ensure more accuracy in meter reading and it saves time and money on utility billing.

- The fire protection capacity of water lines was upgraded in the Rossignol Hill area by completing a $1 million water line and fire hydrant installation project.

- Completed over $300,000 of sewer line rehabilitation work in addition to over $500,000 in sewer lift station upgrades.

- A Water Conservation Plan was developed, adopted and implemented in FY 2009 and continues to be maintained.

- A Watershed Assessment as well as a Water Modeling Study was conducted to better understand and optimize the City's water system.

- Garden City was selected for Prestigious 2009 Water First Class Honor by the Georgia Department of Community Affairs which recognizes communities with a commitment to water conservation.
- Garden City was one of five communities in Georgia to be accepted for the prestigious 2009 Water First Class and continues to maintain a strong commitment to water conservation.

The City will continue to take steps to maintain a "Water First" community status with DCA which reflects the continued efforts of the Water/Wastewater Department's commitment to maintain the highest quality water and sewer system. The projected

expenditures for the Water/Wastewater Department in FY 2011 are $3,038,700, a decrease of $460,047 under the previous year's budget of $3,498,747.

Garden City Town Center:

After over five years of negotiations and due in large part to the growth of what is now the fourth largest and fastest growing container port in the country, the City sold its municipal complex to the Georgia Ports Authority in August of 2007. The sale meant that the City would need to relocate and construct a New City Hall. But given the lack of a recognizable downtown and after a great deal of public involvement, evaluation and planning, the City decided to expand the scope of this municipal construction to include a mixed-use Town Center. With the help of a public/private partnership between the City and a private development group, this municipal complex is now home to our New City Hall, Town Green and over 850,000 square feet of commercial, retail and residential opportunities. And while this once in a lifetime opportunity was a very expensive project, the intent of Mayor and Council has always been to complete this project without implementing property taxes or negatively impacting existing services. During the process, I maintained confidence that this was indeed possible based on a number of factors.

First of all, at the beginning of FY2009 the General Fund was in very good shape overall thanks in large part to conservative fiscal policies implemented under your leadership, conservative revenue projections provided by the Finance Department, and good fiscal management by the City Department Heads. Secondly, an unrestricted savings balance which included the $3.4 million in revenue secured from the sale of the old City Hall allowed for a majority of the project costs to be financed directly from savings without having to draw from operating revenue. Lastly, while the ultimate completion of the Town Center project required a minimal amount of debt service to be carried by the City in order to fund land acquisition and infrastructure improvements, our private partners will recoup these costs to us over the next few years.

Focus on the Future:

Even during these tough economic times, we must look at today's challenges as new opportunities that have opened before us. In many cases, it means applying all the lessons we have learned in the past to produce results we had not imagined. It means taking a forward thinking approach to how we do business and how we strategically apply our resources to meet high citizen expectations.

Because an economic downturn was experienced in FY 2010, tough choices had to be made to cope with the changes. Departments were made to hold the line in spending which meant reducing the level of service without reducing the scope of service. City employees did not receive any merit or cost of living increases during FY 2010 and the increase cost in health insurance coverage was passed on to the employees. Positional needs were deferred until a later time. No positions, other than those of a mandatory nature were filled.

In building the FY 2011 Budget, our approach is guided by our core principles. We determined to avoid irresponsible cuts that generate short-term savings at the expense of long term prosperity. We will not build long-term plans on short-term fixes. A plan is in place to maintain core services using a more efficient organizational structure and

workforce. We will continue to depend on our employees to do more with less, while paying the utmost respect to the taxpayer dollars. We will continue to preserve reserves and free cash to maintain favorable ratings and prepare for "unforeseen problems" in FY 2011 and beyond.

Our success in planning for fiscal year 2011 and beyond validates that our seasoned leadership team is very strong, and works exceptionally well, especially in uncertain economic periods.

To maintain success, the City is focusing on its endeavors to shape the future of Garden City.

- **Mixed-use Town Center:** In 2009, Garden City started construction on an exciting new mixed-use Town Center. This project recently won a Georgia Planning Association Award and promises to breathe new life into a previously undeveloped area of Garden City. The 40-acre Town Center will accommodate more than 800,000 square feet of commercial, residential and retail development; will serve as the new "heart and soul" of downtown Garden City; and provide a new gateway to historic Savannah.

- **New Regional Police Academy at Town Center:** The new Georgia Public Safety Training Center Regional Police Academy, which serves as a training center for coastal Georgia law enforcement officers, opened this summer. The Regional Police Academy provides required certification training for new law enforcement officers in a 19-county region. The 10,500 square-foot building offers 10-week basic training sessions for new police officers.

- **New Town Green:** The New City Hall is located on an 8 acre tract which includes a 5 acre town green. The 5 acre parcel is located in front of City Hall and is being developed as public space featuring a tree lined landscape, pavilion, water features and open space for the citizens to enjoy.

- **New Visitors Center:** The Dotson House, the oldest home in Garden City, has been relocated to the Town Center site and will serve as the headquarters for the Garden City Visitors Bureau. This late eighteenth-century building is currently undergoing renovations and when re-opened to the public will feature area visitor information, meeting rooms and history exhibits.

- **Dean Forest Road Beautification Project:** In an effort to create a more attractive environment that appeals to motorists, pedestrians and bicyclists, Dean Forest Road will feature a scenic landscaped boulevard, tree-lined streets, sidewalks and bike paths from Southbridge Blvd. to Sunshine Road. The construction will begin this in FY 20111 and is projected to be completed by FY 2012.

- **New User Friendly Web Site:** Garden City recently launched a new website, which showcases the quality of life in Garden City and features handy information about city services, municipal departments, upcoming events and more. The new website serves as an enhanced communication tool for Garden City citizens.

- **New Public Library:** In an effort to continually enhance Garden City in all areas, we have entered into a joint venture with Chatham County in having a library built. The new library will provide a convenience to the citizens, as well as a valuable resource for all the residents of Garden City and Chatham County.

- **Growth:** In an effort to grow the City in a decennial census year, we continue our endeavors to annex unincorporated areas of the County into Garden City.

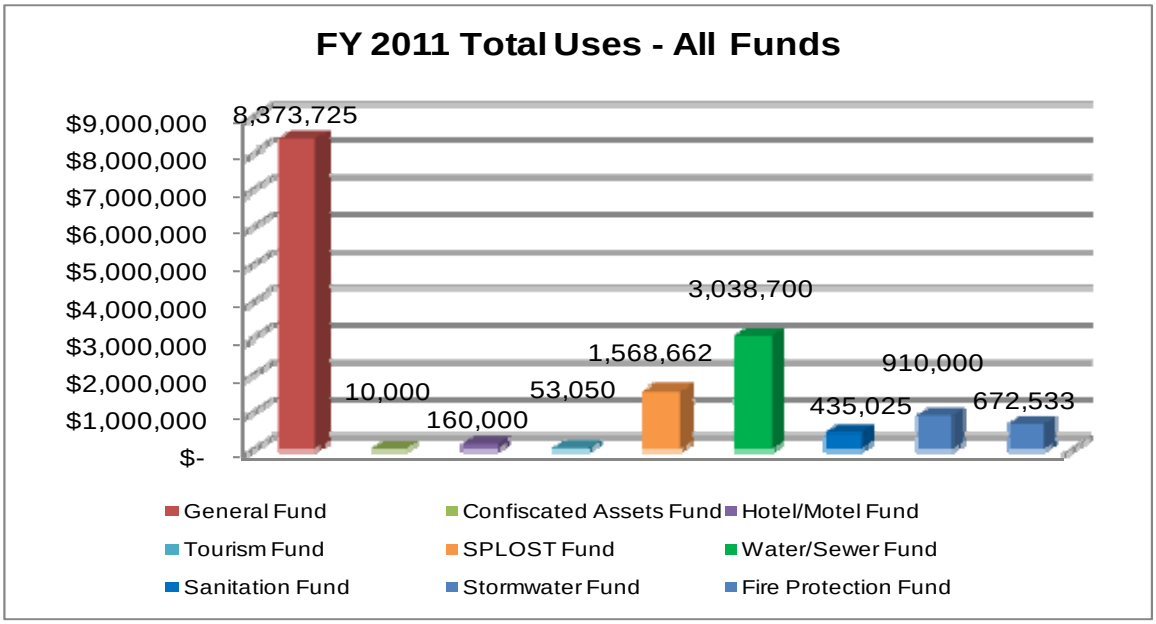
FY 2011 Annual Budget Overview/Highlights

The FY 2011 Annual Budget specifically expands the City's capability to provide quality services and provide additional capital improvements which should enhance the livability of the citizens within the City. The remainder of this transmittal letter details in general terms, the budgetary decisions/ actions pertaining to the operating and capital budgets, expenditures and revenues for each fund and changes in the final balance.

As mandated by the City Charter, the FY 2011 Annual Budget represents a balanced budget. Total appropriations from each fund do not exceed estimated fund balances, reserves and revenues for each of the City's respective funds.

Total Uses

The FY 2011 annual budget for all funds totals $15,221,695. Below is a table illustrating the FY 2011 total uses per fund. These figures include expenditures and inter-fund transfers.



FY 2011 Operating Budget

All services provided by the City in FY 2011 are approved at the funding levels which permit the continuation of basic services at established service levels.

Summary of Salary Increase

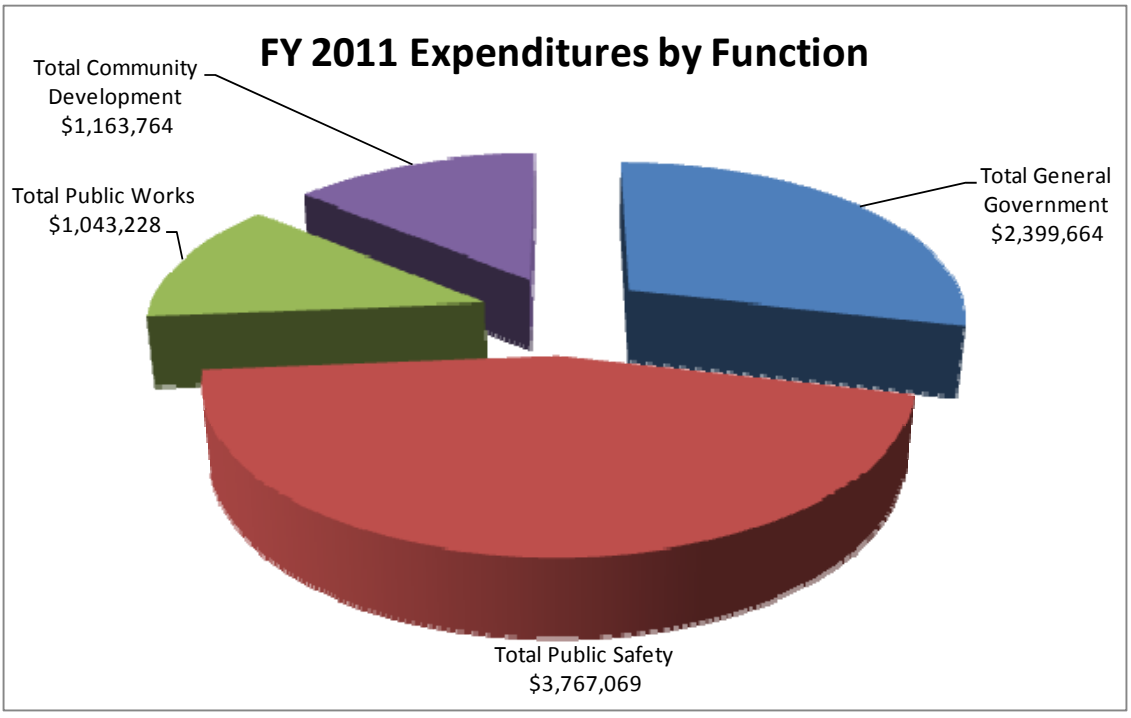
One of the City's underlying goals is to retain an effective workforce by providing a competitive salary and benefit package for City employees. The FY 2011 Budget includes a salary increase of 3% for qualified employees.

Summary of Increased Employee Health Insurance Contributions

Included in the FY 2011 Budget are appropriations for increased City contributions for employee health insurance benefits. As in the past, the City will continue to fully fund the retirement system as a benefit to employees. In order for an employee to be eligible for the retirement plan, he/she must be an active, regular, full-time employee who is employed at least 20 hours per week on a regular basis. Employees are vested in the program after five (5) years of service.

General Fund

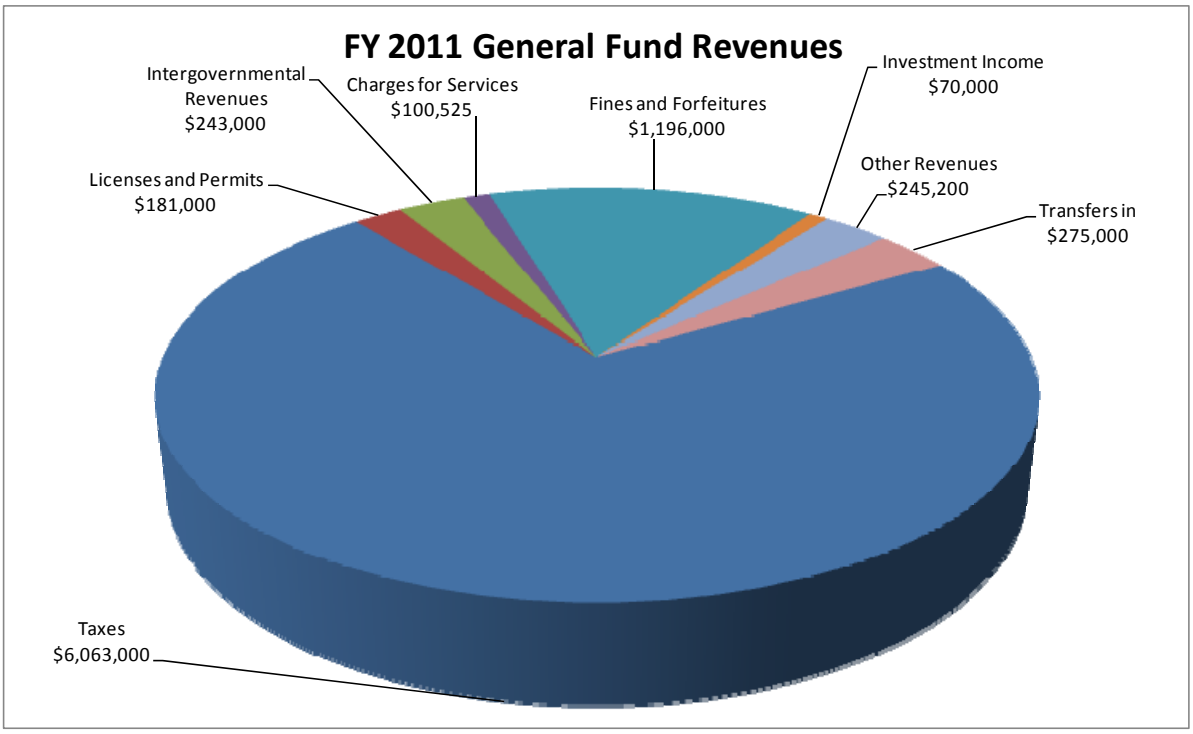
Total General Fund uses (expenditures and transfers to other funds) for FY 2011 are $8,373,725, which represents a decrease of 25.5% or $2,862,354 under the FY 2010 amended budget. This decrease is due to a one time permanent transfer of $3,000,000 made to the SPLOST Fund from the General Fund. Revenue projections for the forthcoming fiscal year indicate that $8,373,725 will be available through the City's diversified types of revenues.



Summary of Revenues

The City's largest source of revenue is derived from Local Option Sales Tax (LOST). Other significant sources are the revenues derived from excise taxes, fines and forfeitures, and licenses and permits. Brief descriptions of the General Fund revenue streams are provided below.

2011 General Fund Revenue Summary



Major General Fund Revenue Sources

Sales Tax (Local Option)

The largest General Fund revenue source is the Local Option Sales Tax (LOST), a retail sales and use tax of 1%. LOST revenues are projected to generate $3,615,000 in FY 2011. Trend analysis, estimated growth in the number of retail commercial businesses and observation of local retail business conditions are the primary means of forecasting this revenue source.

Excise Tax

The Excise tax is the second largest group of General Fund revenues. Excise taxes, consisting of individual items such as beer and wine taxes, franchise taxes, occupational taxes, insurance premium taxes and other similar taxes are expected to realize

$2,448,000 in FY 2011, an increase of $140,909 or 6.11% over the FY 2010 Amended Budget of $2,307,091. Forecasted similarly to the sales tax, excise tax revenues are directly related to the health of the local economy.

Fines and Forfeitures

Fines and forfeitures is the third largest group of General Fund revenues. Fines and Forfeitures consist of monies collected through the court system. This revenue source is expected to yield a total of $1,196,000 for FY 2011. This amount represents an increase of $40,000 or 3.46% over the FY 2010 Amended Budget of $1,156,000.

Other Financing Sources

Other financing sources combine to make the General Fund's fourth largest revenue source. In FY 2010, the City Council adopted enterprise franchise fees for water, sewer, and stormwater utilities. Said revenues are generated from a 5% charge on water, sewer, and stormwater revenues. In FY 2011, City receipts from this source are estimated at $195,000. Also included in this category is $80,000 from the transfer of hotel/motel taxes from the Hotel/Motel Fund. Transfers from the Hotel/Motel Fund are expected to decrease by 27% in FY 2011 compared to the FY 2010 amended budget of $110,000. Trend analysis is used to forecast these revenues.

Intergovernmental Revenue

Intergovernmental Revenue makes up the General Fund's fifth largest revenue source. The City was awarded a grant from the Federal government to allow the City to fully staff our Police Department. This grant will help the City continue to provide a high level of public safety for the citizens of Garden City. In addition to this grant, the City is reimbursed by Chatham County for two police officers on the Counter Narcotics Team (CNT). The City is expected to receive $243,000 in FY 2011.

Minor General Fund Revenue Sources

License and Permits

Licenses and permits are a minor source of revenue in the General Fund. Trend analysis and anticipated construction starts are the primary forecasting tools used for this revenue stream. Said fees are expected to yield $181,000 in FY 2011. This amount represents no change from the FY 2010 Amended Budget total. Based on recent trends and anticipated construction projects the City expects building permit revenue to remain flat in FY 2011 and for the next several years.

Investment Income

Investment Income is one of the minor revenue sources in the General Fund. Investment Income is revenue generated based on interest earned on monies invested during the year. This revenue source is expected to yield a total of $70,000 for FY 2011. This amount represents no change from the FY 2010 Amended Budget. Due to the health of the local economy and the use of available funds to assist in the financing of the Town Center, the amount of monies to be invested will be limited.

Other Local Revenue

Other local revenue is comprised of various rental fees, recreation fees and other miscellaneous fees. In FY 2011, these revenue sources are estimated to collect $345,725, which represents a $38,800 increase or 12.64% over FY 2010 budgeted revenue of $306,925.

Summary of Expenditures & Other Financing Uses

General Government Function

The General Government function is comprised of the following departments and divisions:

- Legislative (City Council)
- Executive (City Manager)
- Information Technology/Information Systems
- Finance Department
- Human Resource Department

General Government Expenditures for FY 2011 total $2,399,664, which represents a 49% decrease or $2,277,800 under the FY 2010 amended budget total of $4,677,464.

FY 2011 Approved General Government Expenditures

General Government	2009 Actual	2010 Budget	2010 Amended	2011 Adopted
Legislative	$ 26,278	$ 74,235	$ 107,109	$ 617,963
Executive	1,074,187	769,999	768,744	863,872
IT/IS	80	330,708	341,008	356,424
Finance	301,797	367,580	348,380	305,770
Human Resources	116,712	116,723	112,223	100,357
Miscellaneous				
Transfer to CIP Fund	-	-	3,000,000	-
Transfer to Other Funds	-	50,000	-	155,278
Total General Government	$ 1,519,055	$ 1,709,245	$ 4,677,464	$ 2,399,664

Public Safety Function

The Public Safety function is comprised of the following departments:

- Police Department
  - Municipal Court
- Fire Department
  - Emergency Management

The Public Safety function makes up the largest expenditure group totaling $3,767,069 or 45% of the General Fund budget. This reflects the City's continued commitment to a high level of excellence in police and fire protection. In comparison to the previous year's amended budget of $4,264,283, the FY 2011 budget decreased by $497,214 or

11.7% due to the creation of the Fire Protection Enterprise Fund. Beginning in FY 2011, the City will utilize a Fire Protection Enterprise Fund to account for all revenues and expenses associated with the Fire Department.

FY 2011 Approved Public Safety Expenditures

Public Safety	2009 Actual	2010 Budget	2010 Amended	2011 Proposed
Municipal Court	71,619	75,950	91,500	97,500
Police	3,632,168	3,798,703	3,570,207	3,611,371
Fire	483,879	409,476	591,076	-
Emergency Management	35,858	21,000	11,500	58,198
Total Public Safety	$ 4,223,524	$ 4,305,129	$ 4,264,283	$ 3,767,069

Public Works Function

The Public Safety function is comprised of two (2) departments:

- Streets & Drainage
- Shop Service Center

Public Works is the second largest expenditure group of $1,043,228, or 12.2%, of the total General Fund budget. These services include Public Works administration, engineering, street maintenance and repairs and a service garage that maintains all City vehicles and equipment. In comparison to the previous year's amended budget of $1,136,140, the FY 2011 budget decreased by $92,912 or 8.2%.

FY 2010 Approved Public Works Expenditures

Public Works	2009 Actual	2010 Budget	2010 Amended	2011 Proposed
Streets and Drainage	1,177,035	1,508,444	996,195	918,011
Vehicle Service Center	130,334	142,445	139,945	125,217
Total Public Works	$ 1,307,370	$ 1,650,889	$ 1,136,140	$ 1,043,228

Community Development Function

The Community Development function is comprised of three (3) departments:

- Planning & Economic Development Department
- Parks & Recreation
- Senior Center

Community Development expenditures for FY 2011 total $1,163,764, which represents a .5% increase or $5,572 from the FY 2010 amended budget of $1,158,192. The Community Development Function is 13.4% of the General Fund Budget

FY 2011 Approved Community Development Expenditures

Community Development	2009 Actual	2010 Budget	2010 Amended	2011 Proposed
Senior Center	146,905	146,565	139,595	145,181
Parks & Recreation	745,024	668,770	674,470	634,220
Planning & Zoning	386,339	420,327	344,127	384,363
Total Community Development	$ 1,278,269	$ 1,235,662	$ 1,158,192	$ 1,163,764

Fund Balance

The FY 2011 General Fund Balance is expected to be approximately $6,853,477 with revenues offsetting expenditures. The Fund Balance is used throughout the year to fund various non-budgeted projects as approved by Mayor and Council.

The City's reserve policy stipulates that a minimum of 50% of the Budget be maintained in the General Funds undesignated Fund Balance. The purpose of this reserve is to protect the City from economic downturns and unforeseen expenditures.

Special Purpose Local Option Sales Tax Funds

The Special Purpose Local Option Sales Tax (SPLOST) is a citizen approved penny sales tax for specifically designated capital projects. The tax is voter approved for five (5) year increments.

Special Revenue Challenge: Temporary Loss of SPLOST Funds

With regards to the Intergovernmental Agreement for the use and distribution of proceeds from the 2008 Special Purpose Local Option Sales Tax (SPLOST) for Capital Outlay Projects, Chatham County was allowed to retain the first $109 million of SPLOST proceeds received under the current agreement in order to construct the Detention Facility Expansion including any debt service on general obligation bonds. What this meant for the City is that the approximately $1.2 million in revenue projected to be disbursed from the County to the City did not begin until November of 2010.

As previously stated, all Departments are being streamlined to ensure the City can operate efficiently and effectively until this revenue stream is back in place.

Special Revenue Funds

Confiscated Asset Fund

Confiscated Funds – Confiscated Assets Fund represents a share of the net proceeds in forfeiture cases mostly at the federal level. The City of Garden City has assigned agents that work with the Drug Enforcement Administration (DEA) which in turn results in the shared revenues. The share percentage is based on the agencies overall participation in and contribution to the investigation. These funds must be used for law enforcement purposes and must increase and not supplement the appropriate operating budget. Any interest earned on these funds must also be used for law enforcement purposes.

Hotel-Motel Tax Fund

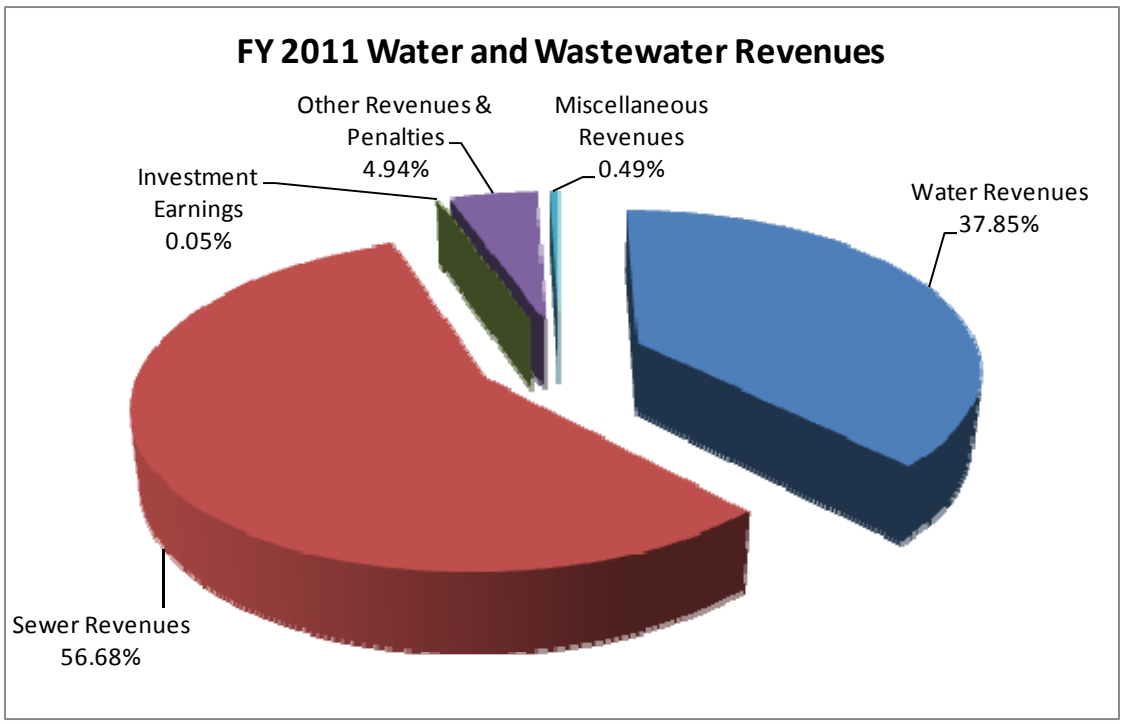
The Hotel Motel Tax Fund is a special revenue fund created for the purpose of promoting tourism in the City of Garden City. Revenues for the fund are raised from a 6% hotel/motel tax placed on hotels/motels conducting business within city limits. The tax is expected to raise $160,000 in FY 2011. One sixth (1/6) of the collections are designated for the purpose of constructing, developing, supporting, and operating the Savannah Maritime Trade Center. One third (1/3) of the collections are strictly designated for promotional purposes as detailed in O.C.G.A.; section 48-13-51 (a) (3.7). Revenues can be spent on the following broad categories: advertising, printing, binding and brochures; construction and renovation; and maintenance and operating costs. The remaining 50% does not have restrictions and can be used to fund general fund expenditures.

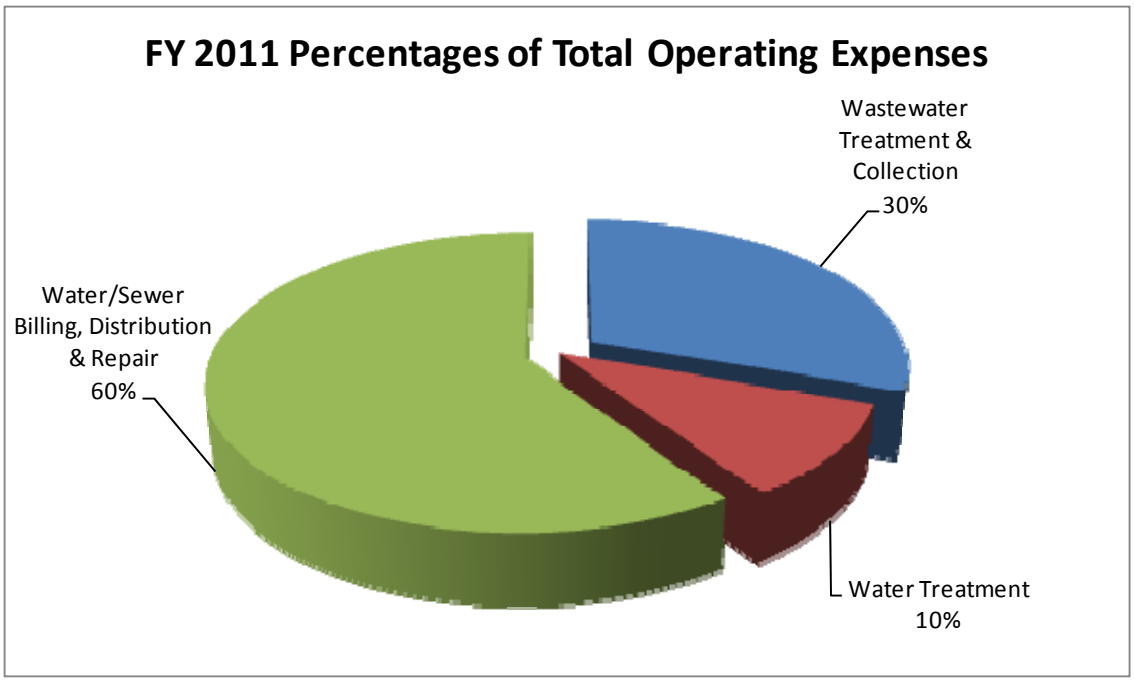
Tourism Board Fund

The Tourism Board Fund is a special revenue fund created in FY 2007 for the purpose of promoting tourism in the City of Garden City. The Tourism board receives one third (1/3) of the revenues earned from hotel/motel tax placed on hotels/motels conducting business within city limits. The Tourism Board Fund should receive $52,800 from this revenue source in FY 2011.

Enterprise Funds

Enterprise Funds account for specific services that are funded directly through user fees. The City's Enterprise funds are Water and Wastewater Fund (which has three distinct divisions), the Sanitation Fund, the Stormwater Fund, and the Fire Protection Fund. Typically these funds are intended to be fully self supporting and are not subsidized by the General Fund. The FY 2011 Budget for all Enterprise Funds is $5,056,258. The Water and Wastewater Fund projected revenues and expenses totaled $3,038,700. The percentages of revenues and expenses for the Water and Wastewater Fund are reflected in the following charts.


FY 2011 Water and Wastewater Revenues
Other Revenues & Penalties 4.94%
Miscellaneous Revenues 0.49%
Investment Earnings 0.05%
Water Revenues 37.85%
Sewer Revenues 56.68%


FY 2011 Percentages of Total Operating Expenses
Wastewater Treatment & Collection 30%
Water/Sewer Billing, Distribution & Repair 60%
Water Treatment 10%

Conclusion

To protect the City's financial condition while achieving the goals outlined in this budget, a conservative and cautious approach was taken in projecting revenues and budgeting expenditures. The FY 2011 budget plan presented to you will fund the personnel and basic operating costs to maintain existing service levels. There is still much uncertainty as to what the future holds for local government revenue streams. Because we do not know what will happen to the sales tax collections, fuel cost, etc. we will need to proceed with caution as we enter the upcoming fiscal year and continue to follow cost control measures that have been implemented this year and others to include:

- Continue a hard hiring and salary freeze for all positions in all departments with the exception of department head and key supervisory personnel. Department directors will be asked to be creative and strategic in the utilization of personnel if resources shrink as vacancies occur.

- Freeze all out-of-state travel and in-state travel that requires an overnight stay or lodging that is not related to obtaining a certification or to obtain information required to successfully perform one's job.

- Monitor revenue trends on a monthly basis and be prepared to implement additional expenditure reduction measures, if necessary, to possibly include service reduction alternatives.

This FY 2011 Annual Budget was submitted to the Mayor and Council with the confidence that this document will assist citizens in evaluating approved budgetary and service levels. It also is intended to assist Mayor and Council in setting policy and establishing an overview of operations and City staff in accomplishing stated goals and objectives within financial constraints.

I would like to thank the Mayor and Council for providing direction in order to assist in the development of this FY 2011 Budget document as we continue to address the challenges and opportunities presented in this "new normal" environment for local governments.

In order to compile the data for this document, several staff members have worked diligently to see that the figures and graphs are complete and accurate. To all who have worked to produce this document, I wish to express my very sincere gratitude.

Respectfully submitted,

Brian Johnson
City Manager

City at a Glance

Introduction

The City of Garden City is located in Southeast Georgia, sharing a Northwestern border with the City of Savannah, in the heart of Chatham County (Fig.1). It is conveniently located near the intersection of Interstate 16 and Interstate 95. Garden City is the gateway to Savannah and Coastal Georgia, and the home of the Georgia Ports Authority.

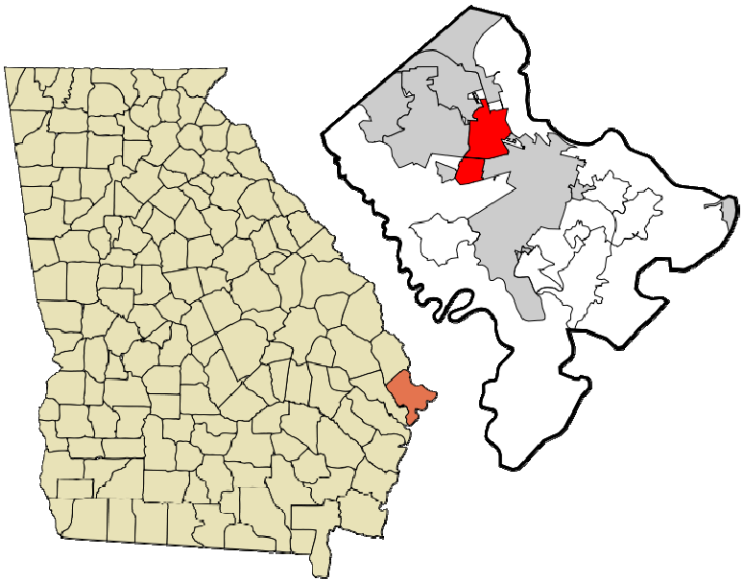


Fig. 1 – Location of the City of Garden City

On February 8, 1939, the residents of Industrial City Gardens, Georgia, were granted a charter of municipal incorporation by the Superior Court of Chatham County. Thus began the story of the town that became what is known today as Garden City. Previous to incorporation, from the time after the Civil War, the area was home to three major plantations: the Brampton, Givens, and Telfair. Early residents of the area were simple farmers and mill workers, many of whom eventually found work in the rapidly growing cotton and shipping industries.

Industrial City Gardens, Georgia, began life as the original suburb of the City of Savannah. It was developed by Mr. L.H. Smith, a well know Savannah banker and realtor. Lots were long and thin, providing space for both a home and viable farmland for each resident, all with convenient access to work in Savannah via trolley or automobile (Fig. 2). Two years after the initial charter for Industrial City Gardens was granted, a new charter was enacted by the Georgia legislature officially changing the name of the city to Garden City, Georgia. From that time forward, Garden City has continued to grow and prosper (Fig. 3).



Fig. 2 – Original map of Industrial City Gardens, Georgia



Fig. 3 – Current Boundaries of the City of Garden City

Current Position of the City of Garden City

Population and Demographics

Current data from the city's official Comprehensive Plan corrects some previously inaccurate data from the 2000 Census, and more accurately portrays the population at that time at 10,176 (Fig. 4). Projections done in conjunction with that data correction imply that the current population of Garden City would be close to its 2010 projection, at 12,024 (Fig. 5). The community is eagerly awaiting its 2010 Census results.

	Initial Count	Less Institutional Population	Less Group Home Population	Corrected Count
Population	11,289	1,109	4	10,176

Fig. 4 – 2000 Census Population of Garden City

Interestingly, the city plans to embark on an aggressive and multi-faceted expansion of its population base through several different avenues (Fig. 6). The city plans for a near doubling of its population by the year 2030. Given that these avenues for population expansion are based on already established policies and plans, the future growth of Garden City is solidly assured. However, historical population growth up to this time has been in line with Chatham County and other local jurisdictional norms (Figs. 7, 8).

	1990	2000	2005	2010	2015	2020	2025	2030
Garden City	n/a	10,176	10,459	12,024	13,823	15,891	18,269	21,002
MPC	n/a	10,385	10,527	n/a	n/a	n/a	n/a	n/a

Fig. 5 – Population Projection for Garden City though 2030

Growth Variable	Acreage	Gross Density	Person Per Unit	2030 Population
Existing residential areas	2077	2	2.3	9554
Densification of existing areas	25	8	4	800
Planned Town Center	40	8	2.3	736
Single-Family vacant land infill	1065	2	2.4	5112
Single-Family annexation	1000	2	2.3	4600
Residential/Institutional	10	--	--	200
Total				**21,002**

Fig. 6 – Avenues of Population Growth through 2030

Jurisdiction	1980	1990	2000	2005	Increase 1980 - 1990	Increase 1990 - 2000	Increase 2000 - 2005
Garden City	6,895	7,410	10,176	10,459	7.50%	37.30%	2.80%
Chatham County	202,226	216,935	232,048	239,504	7.30%	7.00%	3.20%
Georgia	5,457,566	6,478,216	8,186,453	8,868,675	18.70%	26.40%	8.30%

Fig. 7 – Historic Growth Compared with Chatham County

Jurisdiction	1980	1990	2000	2005	Increase 1980 - 1990	Increase 1990 - 2000	Increase 2000 - 2005
Tybee Island	2,240	2,842	3,392	3,680	26.90%	19.40%	8.50%
Thunderbolt	2,165	2,786	2,340	2,384	28.70%	-16.00%	1.90%
Garden City	6,895	7,410	10,176	10,459	7.50%	37.30%	3.20%
Savannah*	141,390	137,560	131,510	129,040	-2.70%	-4.40%	-1.90%
Pooler	2,543	4,453	6,239	7,163	75.10%	40.10%	14.80%
Bloomingdale	1,855	2,271	2,665	2,868	22.40%	17.30%	7.60%
Port Wentworth	3,947	4,012	3,276	3,657	1.60%	-18.30%	11.60%
Vernonburg	178	74	138	128	-58.40%	86.50%	-7.20%

Fig. 8 – Historic Growth Compared with Other Local Jurisdictions

The City of Garden City is proud of the cultural diversity and demographic makeup of its neighborhoods. It is a place where all are welcome to visit, and all are welcome to stay. It is a family first community, with strong values and neighborly instincts. Many different ethic and age groups make up the population of Garden City, and that is part of the reason the community has been as successful as it is today, the strength of its culture and diversity. The population of Garden City is widely dispersed among age and ethnic groups, and future projections show the strength of the community continuing into the future (Figs. 9, 10).

Category	1980	1990	2000
Age Structure in Garden City			
0 – 4 Years Old	8.80%	8.30%	7.20%
5 – 13 Years Old	12.70%	14.20%	13.20%
14 – 17 Years Old	7.50%	3.40%	3.40%
18 – 20 Years Old	5.60%	4.40%	4.80%
21 – 24 Years Old	8.70%	6.20%	7.60%
25 – 34 Years Old	15.20%	18.70%	17.70%
35 – 44 Years Old	10.80%	13.20%	17.10%
45 – 54 Years Old	10.80%	10.60%	11.50%
55 – 64 Years Old	10.80%	9.00%	7.60%
65 and Over	9.10%	12.00%	9.90%

Fig. 9 – Population Breakdown by Age

Category	1980	1985	1990	1995	2000	2005	2010	2015	2020	2025	2030
White	4,914	4,859	4,803	5,459	6,115	6,415	6,716	7,016	7,316	7,616	7,917
African American	1,920	2,223	2,525	3,520	4,514	5,163	5,811	6,460	7,108	7,757	8,405
American Indian	1	10	18	36	54	67	81	94	107	120	134
Asian	38	32	26	67	108	126	143	161	178	196	213
Other	22	30	38	268	498	617	736	855	974	1,093	1,212

Fig. 10 – Population Breakdown by Ethnicity

Households and Income



The original grid layout of Industrial City Gardens set the stage for a vibrant and well rounded community, which is home to many charming homes to this day. There are several solid existing neighborhoods in Garden City including Sharon Park, Historic Garden City, and Rossignol Hill. Additionally, Garden City has a significant amount of land where new neighborhoods will develop and shape the community's character in the future.

One example of this is the new Town Center. In 2009, the City relocated its main municipal complex to a previously undeveloped site. The hope is that this new complex will spur additional residential and commercial development in a new area of the City (Fig. 11).

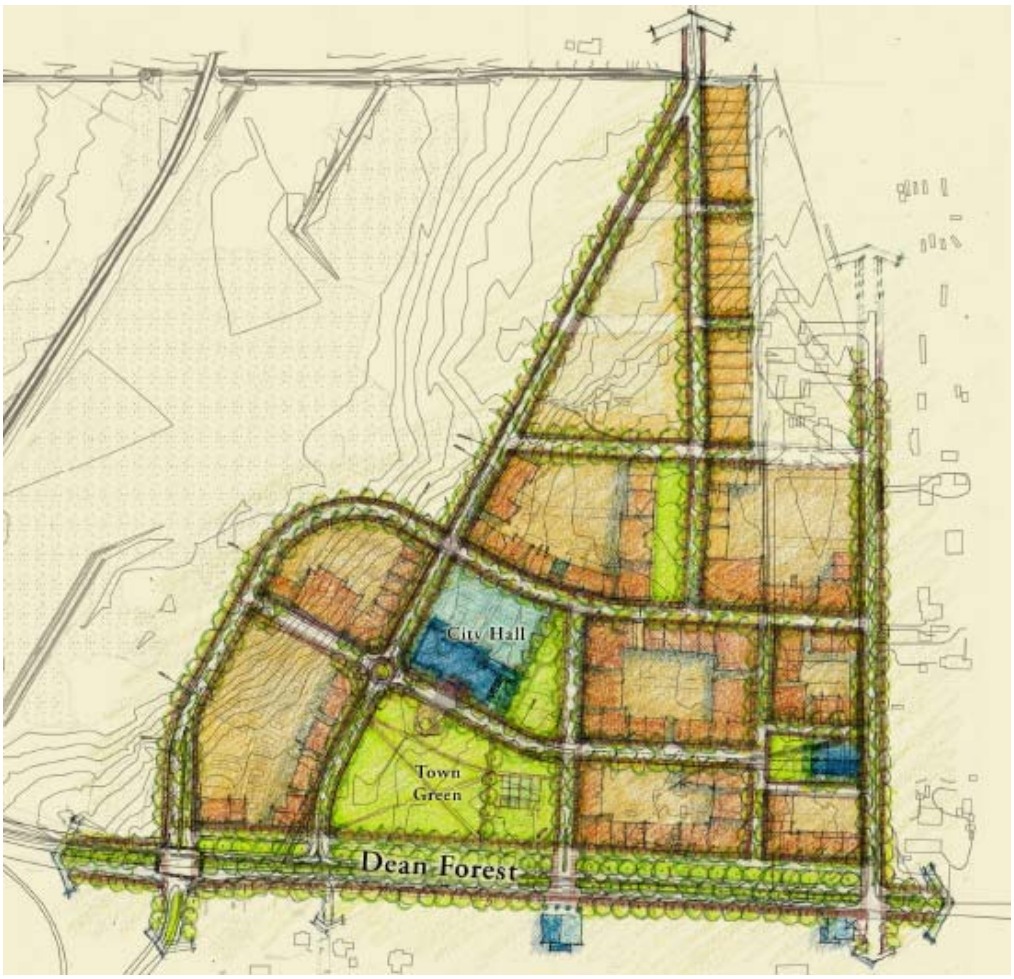


Fig. 11 – Garden City Town Center

Residing in Garden City is a wide range of family types and sizes, with a diverse economic background. The average household size (Fig. 12) is currently, and is projected to remain, higher than county averages; furthermore, growth in the sheer number of households has far outpaced the local average (Fig. 13). It is anticipated that growth in this area will continue productively well into the future (Fig. 14).

One area where the City is looking forward to making significant progress is in the median and per capita income of its residents. Improved economic conditions in Garden City in the future will, without a doubt, help to improve the economic conditions in each household. While there has been a marked increase in the median household income in Garden City between censuses, the local amount still trails Chatham County, and the percentage increase lags as well (Fig. 15). Per capita income shows a similar story. Growth has been solid, if unspectacular, and projections provide for continued growth (Fig. 16). However, there is confidence and hope in the future of our local economy that these numbers can be significantly improved upon.

Category	1980	1985	1990	1995	2000	2005	2010	2015	2020	2025	2030
Garden City - DCA	2.79	2.66	2.53	2.55	2.56	2.5	2.45	2.39	2.33	2.27	2.22
Garden City - ISE	2.79	2.66	2.53	2.55	2.56	2.5	2.45	2.4	2.35	2.35	2.3
Chatham County	2.78	2.68	2.59	2.54	2.49	2.42	2.35	2.27	2.2	2.13	2.06

Fig. 12 – Average Household Size and Projections

Category	1980	1990	2000	2005	Increase 1980 - 1990	Increase 1990 - 2000	Increase 2000 - 2005
Garden City	2,475	2,930	3,981	4,358	18.40%	35.90%	9.50%
Chatham County	71,323	81,111	89,865	94,501	13.70%	10.80%	5.20%

Fig. 13 – Household Growth 1980-2005

Category	1990	1995	2000	2005	2010	2015	2020	2025	2030
Garden City*	2,930	3,456	3,981	4,629	5,331	6,142	7,080	7,991	9,215
DCA**	2,930	3,456	3,981	4,358	4,734	5,111	5,487	5,864	6,240

Fig. 14 – Number of Households and Projections

Jurisdiction	1990	2000	Increase
Garden City	$26,488	$29,718	12.20%
Chatham County	$26,721	$37,752	41.30%
Georgia	$29,021	$42,433	46.20%
United States	$30,056	$41,994	39.70%

Fig. 15 – Median Household Income

Jurisdiction	1980	1985	1990	1995	2000	2005	2010	2015	2020	2025	2030
Garden City	6,193	9,025	11,857	12,998	14,139	16,126	18,112	20,099	22,085	24,072	26,058
Chatham County	6,328	9,656	12,983	17,068	21,152	24,858	28,564	32,270	35,976	39,682	43,388
Georgia	NA	NA	13,631	NA	21,154	NA	NA	NA	NA	NA	NA

Fig. 16 – Per Capita Income and Projections

Economy and Industry

Without a doubt, Garden City has a robust and growing local economy. With total economic activity approaching three-quarters of a billion dollars annually, times are good for growth and development in Garden City. Key local industries include wholesaling, warehousing and transportation, and professional and technical services.

Local Government

Since its incorporation and until recently, Garden City operated under a Mayor-Council form of government where the Mayor was the designated chief executive of the City and presiding officer of a 7-member City Council that was elected at-large for staggered four year terms. While day-to-day operations were delegated to a City Administrator, the Mayor had the ultimate authority to hire and fire, prepare and administer the budget and veto acts of the elected body. The City Council maintained responsibility for adopting the budget,

passage of resolutions and ordinances, auditing the performance of the government and adoption of general policy positions.

Recent legislation has changed the structure within Garden City to a Council-Manager form of government. This system of government combines the strong political leadership of elected officials with the strong managerial experience of an appointed City Manager, enabling the Mayor and City Council to share legislative functions. The Mayor continues to be recognized as the political head of the City but now becomes a voting member of the City Council. As the governing body of the City, the Council provides legislative direction whereas a City Manager is appointed by the Council to carry out the policies it establishes and is responsible for the administrative operation of the City based on the Council's recommendations. Thus, the Mayor and Council as a collegial body are responsible for setting policy, approving the budget and adopting resolutions and ordinances. The City Manager serves at the pleasure of the Council as their chief advisor and is responsible for preparing the budget, directing day-to-day operations and hiring and firing personnel.

In addition to the change in the form of government, the recent legislation also included the use of a mixed election system and a change in the composition of the City Council. Effective after the upcoming election cycle, the total number of elected officials will be reduced by one so that the City Council will ultimately consist of seven members, one being the Mayor. Five members will be elected from single-member districts with the Mayor and Mayor Pro-Tem being elected at-large. This mixed election system, combining at-large and single-member elections, will blend the city-wide perspective of the at-large council members with the local concerns and accountability of district council members and ensure that all geographic and minority populations continue to be properly represented.

The City currently employs 113 full time people and is organized into ten departments: Executive, IT/IS, Finance, Human Resources, Police, Fire, Public Works, Parks and Recreation, Planning and Economic Development, and, Water/Sewer. Also important to the City is its numerous volunteer boards and organizations, including the Planning Commission, Convention and Visitors Bureau, Beautification Committee, and numerous other individual volunteers. The service of our volunteers is invaluable and critical to the success of Garden City.



2011 Garden City Council

Mayor:	Elected:
Tennyson Holder*	2009

Council Members:	Elected:
Don Bethune	2010
Gwyn Hall	2004
Bowen Jones	2000
Bessie Kicklighter	2002
Durward Motes	2004
Judy Shuman	2002
Jimmy Spilliards	2010

2011 Garden City Manager:
Brian Johnson

*****Mayor Holder replaced Andy Quinney after his resignation in 2009.

Financial Policies

The purpose of this section is to present the policies that the City follows in managing its financial and budgetary affairs. These policies represent long-standing principles, traditions, and practices that have guided the City in maintaining financial stability.

Fiscal Policies

The following fiscal policies are employed by the City of Garden City:

- The City shall strive to maintain a broad and diversified revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one revenue source.

- The City will actively support economic and industrial development, recruitment and retention efforts to expand the revenue base.

- The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues.

- The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.

- Basic and essential services provided by the City will receive priority funding.

- The City will provide access to medical, dental and life insurance for its employees. The cost for these benefits will be shared between the City and its employees.

- The City will provide access to appropriate retirement plans for its employees. The City will make contributions for eligible employees at the percentage defined.

Fund Accounting

In governmental accounting all financial transactions are organized within "funds". The City abides by Generally Accepted Accounting Principles (GAAP) governing the use of funds. First, a fund contains a group of accounts segregated for certain purposes. Second, the financial transactions related to these purposes will be recorded in the accounts of the fund. And third, these accounts must be self-balancing and must include information about all the financial resources (assets), liabilities, fund balance/retained earnings, revenues and expenditures/expenses.

Governmental Fund Types

The City currently makes use of three Governmental Fund types: General Fund, Special Revenue Funds, and Capital Improvements Fund. The City also makes use of one of the Proprietary fund types, which is the Enterprise Fund. The City has three different Enterprise funds: the Water & Sewer Fund, the Sanitation Fund & the Storm Water Utility Fund. Following is a brief description of each fund type.

General Fund: The General Fund is used as the chief operating fund and to account for all resources which are not accounted for in another fund. Most functions of the City are financed within this fund, such as maintenance and operations (M&O), and salaries and benefits. By definition, there can only be one general fund.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Improvement Funds: Capital Improvement Funds are used to account for financial resources to be used for the acquisition or construction of major capital projects.

Proprietary Fund Types

Proprietary funds are used to account for the City's ongoing activities which are similar to those often found in the private sector. The measurement focus (flow of economic resources) is based upon determination of net income. The following is the City's proprietary fund type.

Enterprise Funds: Enterprise Funds are used to account for operations, which include the Water & Sewer Fund, the Sanitation Fund, Storm Water Fund, and the Fire Protection Fund, that are significantly financed through user fees and/or for which a governing body desires periodical information on costs.

Basis of Accounting

The basis of accounting determines when financial transactions are recorded in the accounts of the various funds used by the City.

Governmental Fund Types: The modified accrual basis is followed in the Governmental Funds. Such funds include the General Fund, Special Revenue Funds and Capital Improvement Funds. The modified accrual basis of accounting recognizes revenues in the accounting period in which they become available and measurable as current assets. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or expected to be collectible soon enough thereafter to be used to pay liabilities of the current period.

Proprietary Fund Types: The full accrual basis is followed in the Proprietary Funds. Such fund types include two sub-types: Enterprise Funds and Internal Service Funds. The City does not have any Internal Service Funds. The full accrual basis of accounting recognizes transactions and events when they occur, regardless of the time of the related cash flow.

Budget Adjustments/Amendments

From time to time it becomes necessary to modify the adopted budget. Any change that needs to be made to the budget must be presented to and approved by the Mayor and Council. There are different scenario's which require amendment of the budget. One type of change (budget adjustment) is when the "bottom line" total for a department or fund does not change the approved budget. The second type of change is a budget amendment that alters the total appropriation for a department or fund. The City Ordinance permits the Mayor and Council to make changes in the appropriations contained in the current operating budget. Circumstances requiring an amendment include but are not limited to:

- Approval of new expenditure
- Transfer from one line item to another within a department
- Appropriation of additional funding if expenditures are projected to exceed budgeted amounts; or
- The re-appropriation of monies from one department to another when deemed necessary.

Budget amendments are a last resort of the City Manager. It is a standing policy that departments discipline themselves to initial appropriations made in the original budget ordinance passed at the beginning of the fiscal year.

Purchasing Policy

Procurements of goods and services by the City are made in accordance with the purchasing policy of the City of Garden City in the City's Code of Ordinance. The Purchasing Ordinance was amended in July 2007 and at that time established dollar limits and buying parameters were set. The ordinance describes the accepted methods for source selection including professional services, construction acquisitions, and disposal of property. It explains contracting procedures including bonding, insurance and vendor performance.

All purchases shall be based on an approved budget for which funds have been allocated. Emergency purchases may be authorized by any department head; however, a letter of justification must be submitted to the City Manager as soon as practical. Any purchase made under these conditions for which funds have not been budgeted shall be presented to the Mayor and Council for approval at the next scheduled meeting.

The intent of the City's purchasing policy is to provide for the fair and equitable treatment of all persons involved in public purchasing by the City, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

Budgets and Budgetary Accounting

Annual budgets are adopted for the General Fund, Hotel Motel Fund, Confiscated Fund, Tourism Fund, Special Local Options Sales Tax Fund and the Enterprise Funds. These budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

The General Fund budget is prepared on the modified accrual basis of accounting. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The Hotel Motel Fund, Confiscated Fund and the Tourism Fund budgets are also prepared on the modified accrual basis of accounting. Under this basis, revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred.

The Special Purpose Local Option Sales Tax (SPLOST) capital projects fund accounts for the receipt and use of local government shared revenues (SPLOST proceeds) to be used for the acquisition, construction, or improvement of capital facilities approved in the City's intergovernmental agreement with Chatham County, Georgia.

The Water and Sewer enterprise fund operates the sewage treatment plant, sewage pumping stations and collection systems, and the distribution of water. The operations of this fund are financed and operated in a manner similar to private business.

The Stormwater enterprise fund operates the City's stormwater drainage systems and the Sanitation enterprise fund operates the City's garbage pickup service. The operation of these funds are financed and operated in a manner similar to private business.

All appropriated budgets are prepared by fund, function and department. Transfers of appropriations between departments require the approval of Mayor and Council. The legal level of budgetary control is the department level; department heads have the authority to purchase budgeted items up to a $500 maximum without prior approval of the City Manager. The City Manager is authorized to approve budget transfers among line items within a specific department. Such transfers, however, are infrequent as department heads are encouraged to stay within the approved line item budgeted levels.

Investment Policy

The City adheres to treasury management practices permitted by state statues and adopted investment policies. Recognizing that deposit and investment transactions are subject to a variety of risks, the City seeks to promote the safety of principal, provide adequate liquidity for operational needs, earn market rates of return on investments consistent with liquidity needs and investment quality, and conform to legal requirements. The City, subsequently, limits its investments to the types of securities provided by state statutes, considering first the probable safety of capital and then the probable income to be derived.

Reporting Policy/Audit

Each fiscal year, an independent firm is contracted to perform an audit of the City's basic financial statements. The City's fiscal year runs from January 1 to December 31. Audits are performed in accordance with Generally Accepted Audit Standards issued by the Comptroller General of the United States. The annual audit report is public record and, therefore, available to the public for review.

The City produces monthly financial statements reporting the activity for funds maintained by the City. In an effort to ensure Mayor and Council are thoroughly informed, in depth quarterly reports are also prepared.

The City prepares an annual budget document providing basic understanding of the City's planned financial operations for the coming fiscal year. Copies of the proposed and final budget are made available to all interested parties for citizen review and input prior to final Mayor and Council adoption of the budget. This year the City will submit copies of the approved budget to the Government Finance Officer Association (GFOA) Distinguished Budget Presentation program.

Debt Policy

The City will pay for all capital projects and capital improvements with pay as you go financing, using current revenues when possible. If a project or improvement cannot be financed with current revenues, long-term debt might be recommended.

Capital Improvement Policy

The City will prepare annually and update a five-year Capital Improvements Program (CIP) beginning in FY 2012, which will provide for the orderly maintenance, replacement

and expansion of capital needs. The CIP will identify long-range capital projects and capital improvements of all types that will be coordinated with the annual operating budget to maintain full utilization of available resources. Additionally, the City will seek federal, state and other funding to assist in financing capital projects and capital improvements.

A capital outlay is defined as an item or project that costs $5,000 or more and has an "economic useful life" of one year or more.

Reserve Policy

The City will maintain a minimum reserve in Undesignated Fund Balance of 50% of the total amount budgeted in the General Fund. If existing reserves exceed the required level, such funds may be used to provide for non-recurring expenditures as approved by Mayor and Council.

Budget Control Guidelines & Monitoring

It is the responsibility of each department head to control expenditures and expend funds only for items that are budgeted. The budget ordinance stipulates that expenditures shall not exceed the appropriation authorized by the budget. No increase in the overall budget for any one department shall be made without the approval of the Mayor and Council. Refer to "Budget Amendments" for additional details.

Expenditure Control

An operational control of departmental budgets is maintained by a preliminary check of funds availability on a line-item basis. Each department is responsible for ensuring funds are available within the specific line item before the issuance of purchase orders. In the event of insufficient funds within a department, additional information must be submitted to justify the purchase after which a budget amendment will be done. Budgetary control is established at the department level, not by individual line items within the department.

Budget Preparation Process

The Finance Department oversees the budget preparation process. The budget is composed of three levels: (1) Department Request, (2) City Manager's Proposal, and (3) the Mayor and Council Approved Budget. The City Manager is responsible for formulating finance and policy priorities. Specific steps in the budget preparation process include the following:

Budget Preparation Package: In early July budget preparation packages are distributed to all department heads.

City Manager Overview: After the budget packages are distributed, the City Manager gives the time line for their budget request to be submitted to Finance. Each department head meets with the Finance Director for additional directions in preparation of the budget and identify funding priorities.

Goals, Objectives and Tasks: During the month of August, department heads submit their budget requests to the Finance Director. Goals, objectives and tasks are submitted to the Finance Director for preliminary review. Afterward, the package is submitted to the City Manager for review.

Analysis of Departmental Budgets: In mid September, department heads meet with the City Manager to review their submitted budget requests. During October the Finance Office compiles the proposed budget for submittal to the City Manager with subsequent submittal to Mayor and Council.

City Manager's Proposed Budget Formally Submitted to Mayor and Council for Review: The City Ordinance stipulates that the proposed budget document must be submitted by the City Manager to the Mayor and Council each year forty (40) days prior to the beginning of the next fiscal year. The proposed budget is made available to the public for review during this period.

Consideration of Budget: From the beginning of October through mid November, Mayor and Council have the opportunity to ask questions, and make revisions to the proposed budget document.

Public Hearing: A public hearing is held, typically in the second half of November, after the work sessions with Mayor and Council are complete. The public hearing permits direct input from citizens. The budget workshop(s) are held prior to the public hearing and are typically in the first half of October.

Budget Adoption: At the first regular scheduled Council meeting in December, the Mayor and Council enact an appropriation ordinance for the ensuing fiscal year. The ordinance details all anticipated revenues to be received during the fiscal year, all anticipated expenditures for the fiscal year and all payments to be applied toward the City's indebtedness.

The budget calendar on the following pages details the City's budget preparation process.

Fiscal Year

The fiscal year of the City begins on January 1st of each year and ends December 31st of the same year.

FY11 Budget Preparation Process Timeline

2010 Due Date Timeline	*Budget Preparation Steps*	*Day-to-Day Responsibility*
July 20	Finance Director prepares FY11 Budget Package & distributes to Department Heads.	Finance Director
July 20 **FY10 Budget Department Head Mtg.**	**City Manager & Finance Director Reviews FY11 Budget Process with Department Heads and discuss the information requested in the FY11 Budget Package**	City Manager & Finance Director
July 20 – August 6	Department Head works with members of their staff to develop proposed departmental FY11 operating budget	Department Head and Respective Staff Members
August 9	Department Head submits to Finance Director their proposed FY11 Departmental Operating Budget.	Department Head Finance Director
August 9- August 19	City Manager & Finance Dir. review proposed FY11 departmental operating budgets. Meets w/Dept. Heads.	City Manager Finance Director
August 20	Preparation of FY11 Proposed Operating Budget Draft Document for use at 1 Day Conference	Finance Director
August 21	**City Council/Dept. Head FY11 Budget - 1 Day Conference**	Mayor, Council, & City Manager
August 23 – October 31 **FY11 Budget** **Deadline Dates to be set by City Manager**	**Finance Dir. & Dept. Heads continue FY11 Operating & Capital Budget preparation as per City Manager's Direction**	City Manager Finance Director Department Heads
November 1 – Nov. 12	Advertising & final preparation of the Recommended FY11 Operating & Capital Budget Document for Public Hearing & Public Review	Finance Director – Budget Document Preparation Clerk of Council – Public Hearing Advertising
November 15 **Public Hearing** **(Date Cannot Be Altered)**	**Public Hearing – Council Mtg.**	City Manager, Finance Director, Mayor & Council
December 6 **Budget Adoption** **(Date Cannot Be Altered)**	**Approval & Adoption of FY11 Budget – Council Mtg.**	City Manager, Mayor & Council
January 1, 2011 **(Date Cannot Be Altered)**	**FY11 Operating & Capital Budget is in effect**	All Departments

FY11 Budget Preparation Process Phase II Timeline

2010 Due Date Timeline	*Budget Preparation Steps*	*Day-to-Day Responsibility*
August 24 **Dept. Head Mtg.**	**City Manager & Finance Director Review Phase II of the FY09 Budget Preparation Process**	City Manager, Finance Director & Department Heads
August 24 – September 6	Department Heads works with staff members to develop their proposed departmental operating, capital & wish list items. Finance Director compiles data information on citywide rate increases, etc.	Department Heads and staff members Finance Director
September 7	Department Heads submit FY10 Departmental budget to Finance Director	Department Heads & Finance Director
September 8	Finance Director Reviews Departmental budgets	Finance Director
September 9 – September 10	Finance Director meets with Department Heads regarding their departmental budget.	Finance Director & Dept. Heads
September 13	City Manager &Finance Director meet to review FY11 Budget	City Manager & Finance Director
September 14	City Manager & Finance Dir. meets with Dept. Heads for FY11 Budget review	City Manager, Finance Director & Dept. Heads
September 15 – 24	Finance Director organizes, prepares, prints FY11 Recommended Budget in presentation document format	Finance Director & Finance Staff
September 20	City Manager & Finance Director distributes Recommended Budget Document to Mayor & City Council Members	City Manager & Finance Director
September 20	Mayor & City Council Members review the Recommended Budget Document	Mayor & City Council
September 27 **Workshop**	**FY11 Budget Workshop 5:30 p.m. – conference room**	Mayor, City Council, City Manager. (Dept. Heads as scheduled)
October 11 **Workshop**	**FY11 Budget Workshop 5:30 p.m. – conference room**	Mayor, City Council, City Manager. (Dept. Heads as scheduled)
October 25 **Workshop**	**FY11 Budget Workshop 5:30 p.m. – conference room**	Mayor, City Council, City Manager. (Dept. Heads as scheduled)
Nov 1 – November 12	Advertising & Final FY11 Budget preparation for public hearing & public review	Finance Director – Budget document preparation Clerk of Council – Public hearing advertising.
November 15 **(Date Cannot be Altered)**	**Public Hearing – Council Mtg.**	City Manager, Fin. Dir., Mayor & Council
December 6 **(Date Cannot be Altered)**	**Approval & Adoption of FY11 Budget – Council Mtg.**	City Manager, Mayor & Council
January 1, 2011	**FY11 Budget is in effect.**	All Departments

Funds, Debt Summary & Financial Trends

FUND SUMMARIES

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise the City's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for with individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The City of Garden City utilizes three major governmental fund types and four enterprise funds. The governmental fund types are the General, Special Revenue, and Capital Project. The enterprise funds are the Water & Wastewater, the Sanitation, the Stormwater, and the Fire Protection.

General Fund

The General Fund is the general operating fund of a City. This fund is used to account for all financial resources except those required to be in another fund. By definition, the City has only one General Fund.

Special Revenue Funds

Special Revenue funds account for revenue sources that are legally restricted to expenditures for a specific purpose. The City has three special revenue funds.

Hotel-Motel Fund

The Hotel Motel Fund is used to account for funds received from a 6% hotel/motel tax placed on hotels and motels in the area. Monies are distributed as mandated in the city ordinance to promote tourism in the City.

Confiscated Fund

The Confiscated Fund is used to account for funds received from participation in drug related cases. The monies are used by the City of Garden City Police Department to purchase necessary equipment and supplies; it cannot be used for wages and benefits. Any projected fund balance automatically carries over to the next year.

Tourism Fund

The Tourism Board Fund was created in FY 2007 for the purpose of promoting tourism in the City of Garden City. Revenues for the fund are raised from a hotel-motel tax placed on hotels/motels conducting business within city limits.

Capital Project Funds

Capital Project Funds are used to budget and account for the acquisition or construction of all capital equipment or facilities, costing $5,000 or more and having an economic useful life of one (1) year or more (other than those finance by Proprietary Funds, Special Assessment Funds, and Trust Funds).

Special Purpose Local Option Sales Tax Fund

The City uses one Capital project fund for its SPLOST funds. In 2006, the citizens of Garden City re-approved a 1% Special Purpose Local Option Sales Tax for the purpose of funding capital improvement projects. Approved projects include: streets, drainage and sidewalks; parkland acquisition and renovations; a convention center; fire equipment; and other projects.

Proprietary Funds

Proprietary Funds are used to account for the City's ongoing activities which are similar to those often found in the private sector. The measurement focus (flow of economic resources) is based upon determination of net income. The City has four Enterprise Funds which fall under the category of Proprietary fund types.

Water/Wastewater Fund

The Water/Wastewater Fund is divided into three divisions which provide the City with safe, palatable drinking water while maintaining an environmentally safe operation. The Water/Wastewater Fund encompasses the Wastewater Treatment & Collection, Water Treatment and the Water/Sewer Billing, Distribution, & Repair division.

Sanitation Fund

The Sanitation Fund is used to account for the collection and disposal of residential refuse, recycling, and dry-trash. In an effort to be more environmentally friendly, the City added single-stream recycling to its utility bill at no extra cost to its citizens. Dry-trash is currently collected once a month and is also free of charge.

Stormwater Fund

The Stormwater Fund is used to account for the City's stormwater management program. According to our program, the City must undertake various activities including the cleaning of ditches and other stormwater conveyance systems; replacement of aging

culverts and drainage structures; and construction of new culvert systems to increase or improve conveyance capacity.

Fire Protection Fund

The Fire Protection Fund is used to account for the monies collected from the City's fire protection fee. The fee was implemented in order to procure the necessary resources to maintain and further improve the City's Insurance Services Office (I.S.O) rating as well as fund the ongoing operations of the Fire Department.

Included hereinafter are the following fund summaries, listed in the order they appear in this chapter:

All Fund Types:
Combined Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

(Note: In reference to the combined statement for governmental funds, the revenues are listed by major source and the expenditures are listed by major function and department. The operating transfers are listed as both "in" and "out").

General Fund (Fund 100)
General Fund Expenditure Summary
General Fund Expenditure Detail
General Fund Revenue Summary
General Fund Revenue Detail
General Fund Summary of Revenues and Expenditures

Confiscated Fund (Fund 210)
Confiscated Fund Revenues and Expenditures

Hotel Motel Fund (Fund 275)
Hotel Motel Fund Revenues and Expenditures

Tourism Board Fund (Fund 999)
Tourism Board Fund Revenues and Expenditures

Special Purpose Local Option Sales Tax 2006 **(Fund 430)**
Special Purpose Local Option Sales Tax 2003 Revenues and Expenditures

Propriety Funds
Water and Sewer Enterprise Fund (Fund 505)
Water and Sewer Fund Revenues and Expenses

Sanitation Fund (Fund 540)
Sanitation Fund Revenues and Expenses

Stormwater Fund (555)
Stormwater Fund Revenues and Expenses

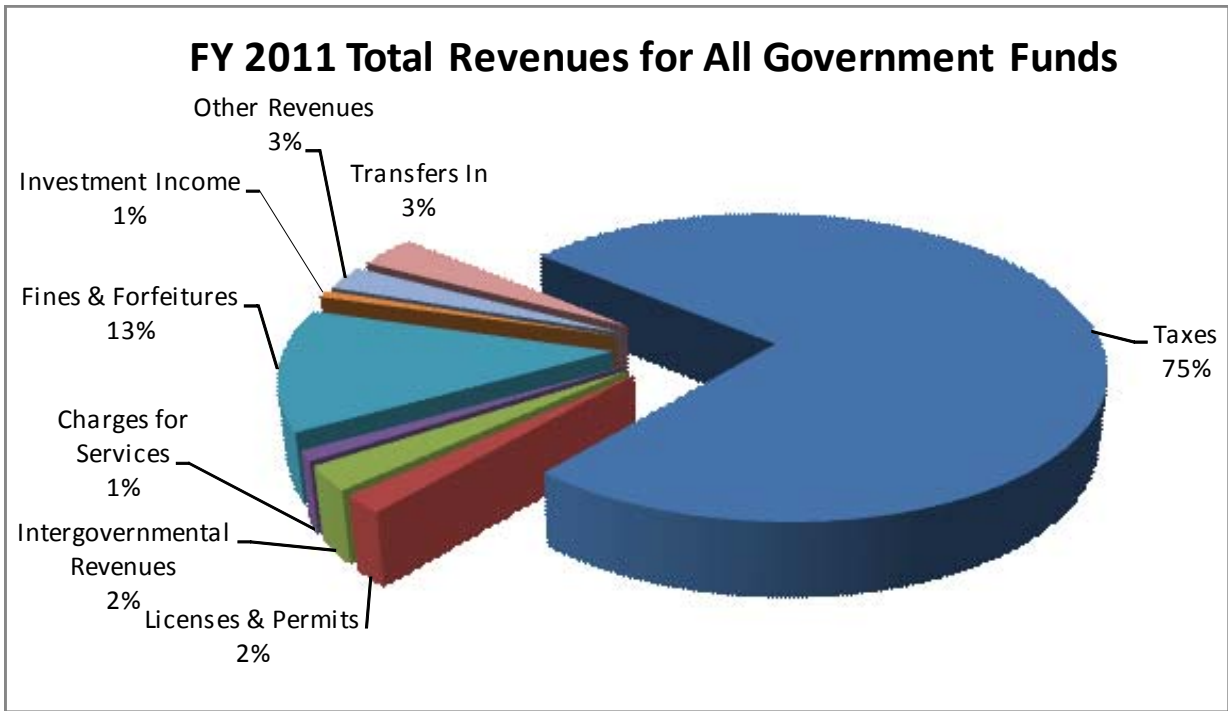
Fire Protection Fee Fund (575)
Fire Protection Fund Revenues and Expenses

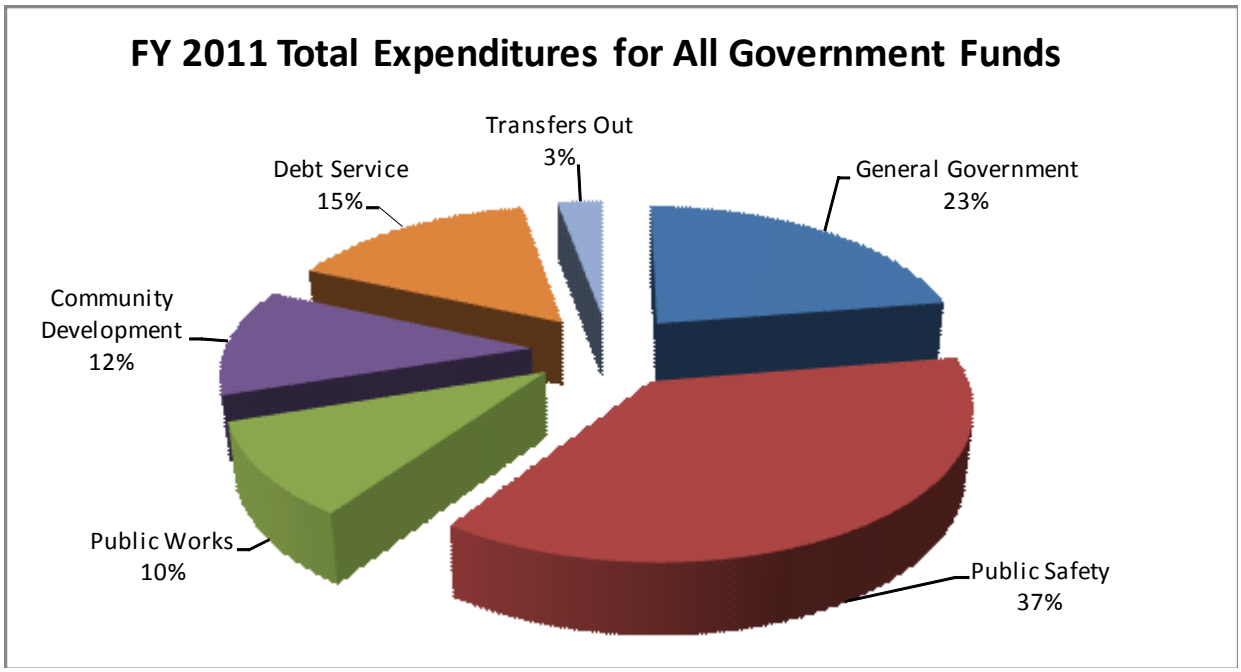
All Government Fund Types in FY 2011

Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance

	General Fund	Confiscated Fund	Hotel/Motel Fund	Tourism Fund	SPLOST Fund	Total
Resources						
Revenues						
Taxes	$ 6,063,000	$ -	$ 160,000	$ -	$ 1,000,000	$ 7,223,000
Licenses & Permits	181,000	-	-	-	-	181,000
Intergovernmental Revenues	243,000	-	-	-	-	243,000
Charges for Services	100,525	-	-	-	-	100,525
Fines & Forfeitures	1,196,000	10,000	-	-	-	1,206,000
Investment Income	70,000	-	-	250	-	70,250
Other Revenues	245,200	-	-	-	-	245,200
Total Revenues	**8,098,725**	**10,000**	**160,000**	**250**	**1,000,000**	**9,268,975**
Operating Transfers In						
Hotel/Motel Fund	80,000	-	-	52,800	-	132,800
Water and Sewer Fund	150,000	-	-	-	-	150,000
Stormwater Fund	45,000	-	-	-	-	45,000
Total Transfers In	**275,000**	**-**	**-**	**52,800**	**-**	**327,800**
Total Resources	**$ 8,373,725**	**$ 10,000**	**$ 160,000**	**$ 53,050**	**$ 1,000,000**	**$ 9,596,775**

	General Fund	Confiscated Fund	Hotel/Motel Fund	Tourism Fund	SPLOST Fund	Total
Uses						
Expenditures						
General Government	$ 2,244,386	$ -	$ -	$ 38,800	$ -	$ 2,283,186
Public Safety	3,767,069	10,000	-	-	-	3,777,069
Public Works	1,043,228	-	-	-	-	1,043,228
Community Development	1,163,764	-	27,200	14,250	-	1,205,214
Debt Service	-	-	-	-	1,568,663	1,568,663
Total Expenditures	**8,218,447**	**10,000**	**27,200**	**53,050**	**1,568,663**	**9,877,360**
Operating Transfers Out						
General Fund	-	-	80,000	-	-	80,000
Tourism Fund	-	-	52,800	-	-	52,800
Fire Protection Fund	155,278	-	-	-	-	155,278
Total Transfers Out	**155,278**	**-**	**132,800**	**-**	**-**	**288,078**
Total Uses	**$ 8,373,725**	**$ 10,000**	**$ 160,000**	**$ 53,050**	**$ 1,568,663**	**$ 10,165,438**
Net Resources	**$ -**	**$ -**	**$ -**	**$ -**	**$ (568,663)**	**$ (568,663)**
Beginning Fund Balance	**$ 6,853,477**	**$ 12,187**	**$ -**	**$ 32,157**	**$ (411,015)**	**$ 6,486,806**
Ending Fund Balance	**$ 6,853,477**	**$ 12,187**	**$ -**	**$ 32,157**	**$ (979,678)**	**$ 5,918,143**


FY 2011 Total Revenues for All Government Funds
Other Revenues 3%
Transfers In 3%
Investment Income 1%
Fines & Forfeitures 13%
Charges for Services 1%
Intergovernmental Revenues 2%
Licenses & Permits 2%
Taxes 75%


FY 2011 Total Expenditures for All Government Funds
Transfers Out 3%
Debt Service 15%
General Government 23%
Community Development 12%
Public Works 10%
Public Safety 37%

General Fund (100)
Expenditure Summary

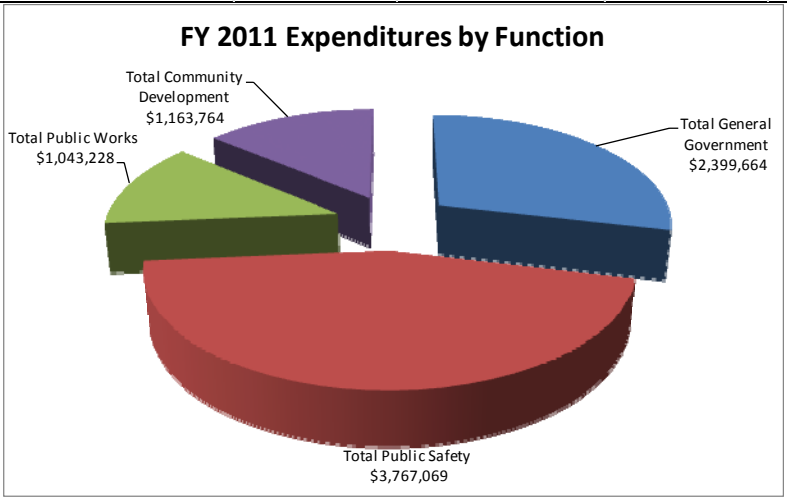
General Government	2009 Actual	2010 Budget	2010 Amended	2011 Adopted
Legislative	$ 26,278	$ 74,235	$ 107,109	$ 617,963
Executive	1,074,187	769,999	768,744	863,872
IT/IS	80	330,708	341,008	356,424
Finance	301,797	367,580	348,380	305,770
Human Resources	116,712	116,723	112,223	100,357
Miscellaneous				
Transfer to CIP Fund	-	-	3,000,000	-
Transfer to Other Funds	-	50,000	-	155,278
Total General Government	$ 1,519,055	$ 1,709,245	$ 4,677,464	$ 2,399,664

Public Safety	2009 Actual	2010 Budget	2010 Amended	2011 Adopted
Municipal Court	71,619	75,950	91,500	97,500
Police	3,632,168	3,798,703	3,570,207	3,611,371
Fire	483,879	409,476	591,076	-
Emergency Management	35,858	21,000	11,500	58,198
Total Public Safety	$ 4,223,524	$ 4,305,129	$ 4,264,283	$ 3,767,069

Public Works	2009 Actual	2010 Budget	2010 Amended	2011 Adopted
Streets and Drainage	1,177,035	1,508,444	996,195	918,011
Vehicle Service Center	130,334	142,445	139,945	125,217
Total Public Works	$ 1,307,370	$ 1,650,889	$ 1,136,140	$ 1,043,228

Community Development	2009 Actual	2010 Budget	2010 Amended	2011 Adopted
Senior Center	146,905	146,565	139,595	145,181
Parks & Recreation	745,024	668,770	674,470	634,220
Planning & Zoning	386,339	420,327	344,127	384,363
Total Community Development	$ 1,278,269	$ 1,235,662	$ 1,158,192	$ 1,163,764

Total General Fund	$ 8,328,217	$ 8,900,925	$ 11,236,079	$ 8,373,725



General Fund Expenditure Detail (100)

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	LEGISLATIVE					
100-1100-51-2400	Retirement contributions	$ 4,549	$ 5,200	$ 5,200	$ 2,799	$ 5,200
100-1100-52-1201	Professional Services (Council Stipends)	-	28,800	28,800	23,400	31,200
100-1100-52-3200	Reimbursement for Council DSL Lines	2,137	-	-	-	-
100-1100-52-3500	Travel	12,040	15,000	15,000	13,023	15,000
100-1100-52-3600	Dues and fees	7,225	4,300	4,300	335	4,300
100-1100-52-3602	Legislative Contingency (Restricted)	-	19,935	52,809	-	300,000
100-1100-52-3603	Legislative Contingency (Unrestricted)	-	-	-	-	261,263
100-1100-53-1700	Uniforms	327	1,000	1,000	216	1,000
	Total Legislative	$ 26,278	$ 74,235	$ 107,109	$ 39,773	$ 617,963

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	EXECUTIVE					
100-1300-51-1100	Salaries - Regular employees	$ 259,259	$ 251,000	$ 239,794	$ 178,129	$ 267,000
100-1300-51-1300	Salaries, Overtime	2,722	500	3,000	3,664	3,000
100-1300-51-2100	Group Insurance	28,529	29,900	29,900	31,484	44,967
100-1300-51-2200	Social Security (FICA) contributions	15,194	15,590	15,590	10,504	16,731
100-1300-51-2300	Medicare	4,058	3,660	3,660	3,054	3,924
100-1300-51-2400	Retirement contributions	17,069	14,300	19,300	12,395	19,300
100-1300-51-2401	ICMA RC 457 Match	18,888	18,380	23,380	17,286	25,000
100-1300-51-2600	Unemployment Insurance	-	-	-	3,509	-
100-1300-51-2700	Workers' compensation	620	300	300	1,161	300
100-1300-52-2201	Vehicle Maintenance & Repairs	993	500	500	42	500
100-1300-52-2202	Equipment Maintenance & Repairs	246	1,000	1,000	-	1,500
100-1300-52-3100	Insurance, other than employee benefits	7,416	9,000	9,000	3,109	2,500
100-1300-52-3200	Communications	7,776	-	-	-	-
100-1300-52-3300	Advertising	151,734	5,000	5,000	3,491	3,500
100-1300-52-3400	Printing and binding	27,950	3,000	18,000	11,271	10,000
100-1300-52-3500	Travel	24,725	6,000	6,000	7,472	7,800
100-1300-52-3600	Dues and fees	38,303	21,000	28,250	37,908	28,000
100-1300-52-3601	Contracts and Agreements	92,436	198,319	197,000	214,622	217,000
100-1300-52-3700	Education and training	1,225	2,000	2,000	1,480	3,000
100-1300-53-1100	General supplies and materials	10,204	7,000	15,000	13,024	10,000
100-1300-53-1101	Postage	5,295	5,000	5,000	5,636	5,000
100-1300-52-1130	Computer Eqpt. & Software	10,563	-	-	-	-
100-1300-53-1230	Electricity	28,217	25,000	25,000	25,264	35,000
100-1300-53-1270	Gasoline	1,256	1,000	1,000	912	1,500
100-1300-53-1300	Food, Banquets, & Flowers	212,915	30,000	32,000	19,373	25,000
100-1300-53-1400	Books and periodicals	1,584	1,000	1,000	850	1,000
100-1300-53-1600	Small equipment	560	250	250	109	250
100-1300-53-1700	Uniforms	432	300	300	184	300
100-1300-53-1701	Other Supplies - Misc	-	-	-	-	-
100-1300-55-2200	Damage Claims Paid	-	-	1,000	1,000	1,000
100-1300-58-1300	Principal Payment	-	-	-	-	23,500
100-1300-58-2200	Interest Payment	-	-	-	-	15,300
100-1400-57-1000	Election fees - Chatham County	-	12,000	520	-	12,000
100-1530-52-1201	Legal Fees	71,977	70,000	70,000	48,304	80,000
100-1565-52-2130	Custodial	32,042	39,000	16,000	17,077	-
	Total Executive	$ 1,074,187	$ 769,999	$ 768,744	$ 672,314	$ 863,872

General Fund Expenditure Detail (100)

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	IT/IS DEPARTMENT					
100-1410-51-1100	Salaries - Regular employees	$ -	$ 98,200	$ 121,200	$ 81,596	$ 127,361
100-1410-51-1300	Salaries - Overtime	-	-	4,700	1,044	4,700
100-1410-51-2100	Group Insurance	-	10,100	10,100	11,384	16,060
100-1410-51-2200	Social Security (FICA) contributions	-	6,085	6,085	4,892	8,183
100-1410-51-2300	Medicare	-	1,428	1,428	1,144	1,920
100-1410-51-2400	Retirement contributions	-	7,875	7,875	2,978	8,000
100-1410-51-2401	ICMA RC 457 Match	-	1,920	1,920	1,448	2,500
100-1410-51-2700	Workers' Compensation	-	-	-	1,928	2,000
100-1410-52-2201	Vehicle Maintenance & Repairs	80	1,000	1,000	1,854	2,400
100-1410-52-2202	Equipment Maintenance & Repairs	-	1,000	1,000	-	500
100-1410-52-3100	Insurance, other than employee benefits	-	-	-	1,871	3,000
100-1410-52-3200	Communications	-	105,400	99,000	68,650	85,000
100-1410-52-3500	Travel	-	2,000	2,000	1,369	-
100-1410-52-3600	Dues & Fees	-	400	400	90	100
100-1410-52-3601	Contracts & Agreements	-	40,000	31,000	23,184	35,000
100-1410-52-3700	Education and training	-	5,000	5,000	399	500
100-1410-53-1100	General supplies and materials	-	1,000	1,000	616	1,200
100-1410-52-1130	Computer Eqpt. & Software	-	33,000	20,000	17,913	20,000
100-1410-53-1270	Gasoline	-	2,000	2,000	2,289	2,700
100-1410-53-1400	Books & Periodicals	-	300	150	-	150
100-1410-53-1700	Uniforms	-	-	150	137	150
100-1565-52-2203	City Hall Maintenance	-	14,000	25,000	29,322	35,000
	Total IT/IS	$ 80	$ 330,708	$ 341,008	$ 254,108	$ 356,424

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	FINANCE/ADMINISTRATIVE					
100-1510-51-1100	Salaries - Regular Employees	$ 127,497	$ 228,100	$ 228,100	$ 159,044	$ 184,331
100-1510-51-1200	Salaries - Part time	-	-	-	-	-
100-1510-51-1300	Salaries, Overtime	3,630	3,000	3,000	2,664	3,500
100-1510-51-2100	Group Insurance	17,872	22,000	22,000	24,619	35,170
100-1510-51-2200	Social Security (FICA) contributions	6,443	14,320	14,320	9,126	11,639
100-1510-51-2300	Medicare	2,751	3,360	3,360	2,432	2,730
100-1510-51-2400	Retirement contributions	15,885	15,000	15,000	11,346	15,000
100-1510-51-2401	ICMA RC 457 Match	2,503	1,700	3,000	2,520	3,200
100-1510-51-2600	Unemployment Insurance	-	-	-	-	-
100-1510-51-2700	Workers' compensation	202	-	-	1,411	-
100-1510-52-3200	Communications	1,762	-	-	-	-
100-1510-52-3500	Travel	888	1,000	2,000	1,929	1,000
100-1510-52-3600	Dues and fees	1,044	700	700	1,103	700
100-1510-52-3601	Contacts & Agreements	59,673	55,000	38,000	33,797	35,000
100-1510-52-3700	Education and training	1,988	2,000	2,000	3,345	2,000
100-1510-53-1100	General supplies and materials	23,208	15,000	12,000	5,089	8,500
100-1510-53-1101	Postage	4,467	5,000	3,500	1,889	2,500
100-1510-53-1130	Computer Eqpt. & Software	1,726	-	-	-	-
100-1510-53-1400	Books & Periodicals	835	400	400	1,143	500
100-1510-53-1600	Small Equipment	-	500	500	52	-
100-1510-53-1700	Uniforms	-	500	500	329	-
100-1510-58-1300	Principal Payment	1,631	-	-	-	-
100-1510-58-2200	Interest Payment	121	-	-	-	-
100-1565-52-2203	City Hall Maintenance	27,671	-	-	-	-
	Total Finance/Administative	$ 301,797	$ 367,580	$ 348,380	$ 261,838	$ 305,770

General Fund Expenditure Detail (100)

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	Human Resources					
100-1540-51-1100	Salaries - Regular employees	$ 79,574	$ 63,810	$ 63,810	$ 45,975	$ 65,975
100-1540-51-1300	Salaries - Overtime	255	-	-	-	-
100-1540-51-2100	Group Insurance	6,962	8,000	8,000	3,788	5,460
100-1540-51-2200	Social Security (FICA) contributions	4,805	4,885	4,885	2,742	4,088
100-1540-51-2300	Medicare	1,124	928	928	641	959
100-1540-51-2400	Retirement contributions	6,423	6,500	6,500	3,872	7,000
100-1540-51-2401	ICMA RC 457 Match	2,403	3,000	3,000	1,379	1,858
100-1540-51-2600	Unemployment Insurance	990	-	4,290	5,610	-
100-1540-51-2700	Workers' compensation	-	-	-	473	267
100-1540-52-3200	Communications	1,536	-	-	-	-
100-1540-52-3300	Advertising	2,416	6,500	3,000	464	1,500
100-1540-52-3400	Printing and Binding	-	2,000	710	27	500
100-1540-52-3500	Travel	890	1,000	500	57	500
100-1540-52-3600	Dues & Fees	1,171	800	800	265	500
100-1540-52-3601	Contracts & Agreements	4,102	9,100	10,100	11,455	7,500
100-1540-52-3700	Education & Training	153	1,000	1,000	439	1,000
100-1540-53-1100	General supplies and materials	1,385	1,500	1,500	1,316	1,500
100-1540-53-1101	Postage	-	-	-	-	-
100-1540-53-1130	Computer Eqpt. & Software	261	-	-	-	-
100-1540-53-1300	Food, Banquets, & Flowers	721	6,000	1,800	289	1,000
100-1540-53-1400	Books & Periodicals	1,544	1,500	1,200	1,055	750
100-1540-53-1600	Small Equipment	-	-	-	-	-
100-1540-53-1700	Uniforms	-	200	200	-	-
	Total Human Resources	$ 116,712	$ 116,723	$ 112,223	$ 79,847	$ 100,357

General Fund Expenditure Detail (100)

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	MUNICIPAL COURT					
100-2500-52-3850	Contract Labor- Recorders Court	$ 25,081	$ 27,700	$ 41,500	$ 33,360	$ 45,000
100-2500-52-3851	Rcorder's Court Solicitor	16,538	18,250	25,000	18,750	26,250
100-2800-52-3850	Contract Labor- Circuit Public Defender	30,000	30,000	25,000	18,750	26,250
	Total Municipal Court	$ 71,619	$ 75,950	$ 91,500	$ 70,860	$ 97,500

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	POLICE					
100-3200-51-1100	Salaries - Regular employees	$ 2,102,445	$ 2,194,000	$ 2,145,000	$ 1,518,970	$ 2,147,005
100-3200-51-1200	Salaries - Part time	32,964	34,000	34,000	24,057	34,000
100-3200-51-1300	Salaries, Overtime	144,878	130,000	130,000	91,050	100,000
100-3200-51-2100	Group Insurance	294,741	320,000	315,000	277,244	364,500
100-3200-51-2200	Social Security (FICA) contributions	133,820	140,945	140,945	95,920	139,236
100-3200-51-2300	Medicare	31,296	33,062	33,062	22,433	32,660
100-3200-51-2400	Retirement contributions	139,871	140,000	140,000	98,969	143,500
100-3200-51-2401	ICMA RC 457 Match	23,145	24,000	20,000	15,893	21,000
100-3200-51-2402	Peace Officers Annuity	5,360	10,000	14,000	4,360	7,000
100-3200-51-2700	Workers' compensation	104,739	96,000	96,000	120,392	113,500
100-3200-52-2201	Vehicle Repairs and maintenance	61,723	45,000	22,000	51,656	35,000
100-3200-52-2202	Equipment Repairs and maintenance	32,788	35,000	25,000	14,105	12,000
100-3200-52-3100	Insurance, other than employee benefits	97,720	85,000	85,000	81,961	127,970
100-3200-52-3200	Communications	49,219	-	-	-	-
100-3200-52-3500	Travel	15,426	10,000	7,500	6,051	5,000
100-3200-52-3600	Dues and fees	1,963	2,000	2,000	1,491	2,500
100-3200-52-3601	Contracts & Agreements	18,590	15,000	20,000	23,905	20,000
100-3200-52-3700	Education and training	10,305	15,000	15,000	8,766	5,000
100-3200-53-1100	General supplies and material	36,413	22,000	22,000	23,039	22,000
100-3200-53-1101	Postage	2,654	3,000	2,000	1,407	2,000
100-3200-53-1130	Computer Eqpt. & Software	488	-	-	-	-
100-3200-53-1220	Natural Gas	123	200	200	(135)	200
100-3200-53-1230	Electricity	31,039	12,000	15,000	25,264	35,800
100-3200-53-1250	Oil & Lubricants	-	2,000	1,000	-	1,000
100-3200-53-1270	Gasoline	136,766	130,000	110,000	99,929	110,000
100-3200-53-1400	Books and periodicals	121	1,000	2,000	1,829	2,000
100-3200-53-1600	Small equipment	8,287	10,000	17,000	88,557	5,000
100-3200-53-1700	Uniforms	29,672	25,000	25,000	16,078	20,000
100-3200-53-1701	Other supplies - Misc	167	-	-	-	-
100-3200-53-1716	Community Oriented Policing	5,477	3,000	5,000	6,852	3,000
100-3200-53-1718	Armory	7,252	12,500	12,500	9,223	12,500
100-3200-54-2200	Vehicles	-	-	23,000	22,068	-
100-3200-54-2500	Capital Outlay - Other Equipment	-	-	-	11,642	-
100-3200-55-2200	Damage Claims Paid	1,000	2,000	2,000	2,932	2,000
100-3200-57-1000	Intergovernment - Housing of prisoners	60,470	75,000	75,000	54,823	75,000
100-3200-58-1300	Principal Payment	-	148,475	-	-	-
100-3200-58-2200	Interest Payment	-	9,521	-	-	-
100-3221-53-1100	Investigation	5,486	6,000	5,000	1,523	3,000
100-3224-53-1100	Identification Unit	5,762	6,000	7,000	7,112	6,000
100-3226-52-1200	Prisoner Medical Expense	-	2,000	2,000	-	2,000
	Total Police	$ 3,632,168	$ 3,798,703	$ 3,570,207	$ 2,829,366	$ 3,611,371

General Fund Expenditure Detail (100)

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	FIRE DEPARTMENT					
100-3500-51-1100	Salaries - Regular employees	$ 133,407	$ 158,500	$ 294,000	$ 234,639	$ -
100-3500-51-1200	Salaries - Part time	12,044	2,000	2,600	-	-
100-3500-51-1300	Salaries - Overtime	11,967	12,000	30,000	27,594	-
100-3500-51-2100	Group Insurance	18,707	22,000	40,000	44,922	-
100-3500-51-2200	Social Security (FICA) contributions	9,488	10,689	15,689	15,569	-
100-3500-51-2300	Medicare	2,219	2,507	4,507	3,641	-
100-3500-51-2400	Retirement	10,932	11,000	11,000	11,280	-
100-3500-51-2401	ICMA RC 457 Match	1,059	780	1,780	1,157	-
100-3500-51-2700	Workers' compensation	8,938	4,500	4,500	8,590	-
100-3500-52-2130	Custodial	-	-	-	-	-
100-3500-52-2201	Vehicle Maintenance & Repairs	54,151	30,000	30,000	31,775	-
100-3500-52-2202	Equipment Maintenance & Repairs	15,126	14,000	14,000	9,964	-
100-3500-52-2203	Building Maintenance & Repairs	7,486	6,000	6,000	5,365	-
100-3500-52-3100	Insurance, other than employee benefits	51,342	41,000	41,000	28,069	-
100-3500-52-3200	Communications	12,484	-	-	-	-
100-3500-52-3500	Travel	5,366	3,000	3,000	3,482	-
100-3500-52-3600	Dues and fees	4,323	4,000	4,000	4,334	-
100-3500-52-3601	Contracts & Agreements	86,043	49,500	49,500	36,454	-
100-3500-52-3700	Education and training	1,652	3,000	3,000	3,716	-
100-3500-53-1100	General supplies and materials	3,484	1,500	1,500	1,141	-
100-3500-53-1101	Postage	32	-	-	-	-
100-3500-53-1130	Computer Eqpt. & Software	615	-	-	-	-
100-3500-53-1220	Natural Gas	5,009	5,500	5,500	4,866	-
100-3500-53-1230	Electricity	11,818	10,000	10,000	8,357	-
100-3500-53-1270	Gasoline	9,590	10,000	10,000	12,036	-
100-3500-53-1300	Food, Banquets, & Flowers	39	500	500	120	-
100-3500-53-1400	Books and periodicals	173	500	500	126	-
100-3500-53-1600	Small equipment	3,201	3,000	4,500	2,671	-
100-3500-53-1700	Uniforms	-	-	-	1,996	-
100-3500-53-1708	Fire Prevention	3,186	4,000	4,000	4,039	-
	Total Fire Department	$ 483,879	$ 409,476	$ 591,076	$ 505,903	$ -

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	EMERGENCY MANAGEMENT					
100-3920-51-1100	Salaries - Regular Employees	-	-	-	-	45,675
100-3920-51-2100	Group Insurance	-	-	-	-	4,529
100-3920-51-2200	Social Security (FICA) contributions	-	-	-	-	2,830
100-3920-51-2300	Medicare	-	-	-	-	664
100-3920-51-2400	Retirement	-	-	-	-	1,000
100-3920-52-2202	Equipment Maintenance and Repairs	-	1,500	-	-	-
100-3920-52-3200	Communication	17,099	-	-	4,642	-
100-3920-52-3500	Travel	281	1,500	1,500	932	500
100-3920-52-3600	Dues & Fees	270	1,000	-	-	-
100-3920-52-3601	Contracts & Agreements	10,799	12,500	7,500	5,352	2,000
100-3920-52-3700	Education & Training	-	1,500	1,500	599	500
100-3920-53-1100	Supplies	4,474	2,000	-	205	-
100-3920-53-1400	Books & Periodicals	2,935	1,000	1,000	937	500
100-3920-53-1400	Small Equipment	-	-	-	620	-
	Total Emergency Management	$ 35,858	$ 21,000	$ 11,500	$ 13,287	$ 58,198

General Fund Expenditure Detail (100)

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	PUBLIC WORKS					
100-4100-51-1100	Salaries - Regular employees	$ 283,386	$ 401,644	$ 350,000	$ 244,575	$ 320,640
100-4100-51-1300	Salaries Overtime	3,515	3,500	3,500	1,353	2,500
100-4100-51-2100	Group Insurance	70,812	95,000	95,000	75,058	107,171
100-4100-51-2200	Social Security (FICA) contributions	14,894	25,105	25,105	13,157	20,023
100-4100-51-2300	Medicare	5,295	5,890	5,890	4,048	4,697
100-4100-51-2400	Retirement contributions	32,272	31,000	31,000	19,178	31,000
100-4100-51-2401	ICMA RC 457 Match	1,534	2,500	4,000	3,283	4,000
100-4100-51-2600	Unemployment Insurance	-	5,000	5,000	-	1,000
100-4100-51-2700	Workers' compensation	49,102	35,000	35,000	27,830	28,000
100-4100-52-1203	Stormwater - Projects/Maintenance	-	200,000	-	-	-
100-4100-52-2201	Vehicle Maintenance & Repairs	42,225	30,000	35,000	40,070	48,000
100-4100-52-2202	Equipment Maintenance & Repairs	23,378	30,000	15,000	12,907	15,000
100-4100-52-2203	Stormwater - Vehicle Equipment	-	30,000	-	-	-
100-4100-52-2204	Street Maintenance & Repairs	94,424	66,605	80,000	87,456	80,000
100-4100-52-2300	Equipment Rentals	16,047	7,500	16,000	10,614	16,000
100-4100-52-2301	Rental - Building	6,600	-	-	-	-
100-4100-52-3100	Insurance, other than employee benefits	39,133	35,000	35,000	26,530	33,680
100-4100-52-3200	Communications	4,969	-	-	-	-
100-4100-52-3500	Travel	1,494	1,500	1,500	1,182	1,500
100-4100-52-3600	Dues and fees	731	2,000	2,000	326	1,000
100-4100-52-3601	Contracts & Agreements	269,753	115,000	70,000	20,225	26,000
100-4100-52-3603	Stormwater-Contracts (Street Sweeping)	-	60,000	-	-	-
100-4100-52-3604	Stormwater-Contracts (Drainage/Utility)	-	90,000	-	-	-
100-4100-52-3700	Education and training	3,316	4,000	4,000	3,178	2,000
100-4100-52-3851	Stormwater- Contract Labor	-	40,000	-	-	-
100-4100-53-1100	General supplies and materials	32,858	17,500	17,500	10,933	15,500
100-4100-53-1101	Postage	117	200	200	108	200
100-4100-53-1130	Computer Eqpt. & Software	87	-	-	-	-
100-4100-53-1230	Electricity	104,684	100,000	100,000	72,092	100,000
100-4100-53-1250	Oil & Lubricants	-	4,000	4,000	1,381	2,600
100-4100-53-1270	Gasoline	45,088	50,000	50,000	33,599	50,000
100-4100-53-1600	Small equipment	23,446	10,000	5,000	2,829	3,000
100-4100-53-1700	Uniforms	7,391	5,500	5,500	6,435	3,500
100-4100-52-2302	Furniture & Fixtures	-	-	-	-	-
100-4100-55-2200	Claims - Damage	484	5,000	1,000	99	1,000
100-4100-57-9000	Contingency - Public Works	-	-	-	-	-
	Total Public Works	$ 1,177,035	$ 1,508,444	$ 996,195	$ 718,446	$ 918,011

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	Vehicle Service Shop					
100-4900-51-1100	Salaries - Regular employees	$ 73,097	$ 76,010	$ 76,010	$ 54,589	$ 76,003
100-4900-51-1300	Salaries Overtime	889	1,500	1,500	310	1,500
100-4900-51-2100	Group Insurance	8,228	12,000	12,000	8,311	11,884
100-4900-51-2200	Social Security (FICA) contributions	4,427	4,805	4,805	3,277	4,802
100-4900-51-2300	Medicare	1,035	1,130	1,130	766	1,127
100-4900-51-2400	Retirement contributions	5,508	6,000	6,000	3,495	6,200
100-4900-51-2401	ICMA RC 457 Match	770	-	1,000	980	1,330
100-4900-51-2600	Unemployment Insurance	-	-	-	-	-
100-4900-51-2700	Workers' compensation	4,048	2,000	2,000	3,371	3,371
100-4900-52-2202	Equipment Maintenance and Repairs	330	2,000	2,000	151	1,000
100-4900-52-2300	Building Rental	7,500	-	-	-	-
100-4900-52-3200	Communications	581	-	-	-	-
100-4900-52-3100	Insurance, other than employee benefits	3,510	4,000	4,000	-	-
100-4900-52-3601	Contracts & Agreements	-	1,000	1,000	-	1,000
100-4900-53-1100	General supplies and materials	18,753	25,000	25,000	26,414	15,000
100-4900-53-1101	Postage	-	-	-	1	-
100-4900-53-1230	Electricity	-	2,500	1,500	-	-
100-4900-53-1270	Gasoline	-	1,000	-	-	-
100-4900-53-1600	Small equipment	604	2,500	1,000	135	1,000
100-4900-53-1700	Uniforms	1,053	1,000	1,000	896	1,000
	Total Service Shop	$ 130,334	$ 142,445	$ 139,945	$ 102,696	$ 125,217

General Fund Expenditure Detail (100)

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	SENIOR CENTER					
100-5500-51-1100	Salaries - Regular employees	$ 56,783	$ 55,010	$ 55,010	$ 46,647	$ 74,771
100-5500-51-1300	Salaries Overtime	1	1,000	500	-	-
100-5500-51-2100	Group Insurance	4,176	5,270	5,270	3,817	5,460
100-5500-51-2200	Social Security (FICA) contributions	3,443	3,471	3,471	2,841	4,633
100-5500-51-2300	Medicare	805	814	814	664	1,087
100-5500-51-2400	Retirement contributions	4,098	4,300	4,300	2,728	4,200
100-5500-51-2401	ICMA RC 457 Match	982	1,000	1,000	868	1,200
100-5500-51-2600	Unemployment Insurance	-	-	-	-	-
100-5500-51-2700	Workers' compensation	-	1,100	1,100	2,806	-
100-5500-52-2130	Custodial	4,466	5,000	5,000	3,407	5,000
100-5500-52-2203	Repairs and maintenance	2,131	3,000	1,500	2,289	3,000
100-5500-52-3200	Communications	4,219	-	-	-	-
100-5500-52-3300	Advertising	30	400	400	-	400
100-5500-52-3500	Travel	5,407	6,300	6,300	4,000	6,000
100-5500-52-3600	Dues and fees	155	400	400	15	400
100-5500-52-3601	Contracts & Agreements	40,550	35,500	35,500	29,443	4,000
100-5500-53-1100	General supplies and materials	3,926	3,500	3,500	2,427	3,000
100-5500-53-1101	Postage	-	-	30	29	30
100-5500-53-1220	Natural Gas	2,014	3,000	3,000	1,486	2,500
100-5500-53-1230	Electricity	13,412	14,000	9,000	10,010	14,000
100-5500-53-1301	Food, Banquets, & Flowers	-	-	-	-	15,000
100-5500-53-1600	Small equipment	307	3,500	3,500	3,329	500
	Total Senior Center	$ 146,905	$ 146,565	$ 139,595	$ 116,806	$ 145,181

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	RECREATION					
100-6100-51-1100	Salaries - Regular employees	$ 253,921	$ 269,380	$ 269,380	$ 185,289	$ 248,572
100-6100-51-1200	Salaries - Part time	41,645	32,400	32,400	56,483	48,040
100-6100-51-1300	Salaries Overtime	9,448	9,000	9,000	6,473	9,000
100-6100-51-2100	Group Insurance	39,387	54,000	54,000	34,415	48,179
100-6100-51-2200	Social Security (FICA) contributions	18,454	18,700	18,700	15,032	18,937
100-6100-51-2300	Medicare	4,316	4,390	4,390	3,516	4,442
100-6100-51-2400	Retirement contributions	19,984	16,000	16,000	13,691	22,000
100-6100-51-2401	ICMA RC 457 Match	1,559	1,500	1,500	1,217	1,600
100-6100-51-2600	Unemployment Insurance	6,004	3,000	3,000	(2,117)	1,000
100-6100-51-2700	Worker's Compensation	12,246	9,900	9,900	12,699	9,900
100-6100-52-1300	Recreation - Umpires & Referees	6,715	11,000	11,700	6,315	12,000
100-6100-52-2201	Vehicle Maintenance & Repairs	10,362	3,000	3,000	2,097	2,000
100-6100-52-2202	Equipment Maintenance & Repairs	84,489	64,500	64,500	62,159	50,400
100-6100-52-3100	Insurance, other than employee benefits	15,821	15,000	15,000	7,443	6,750
100-6100-52-3200	Communications	13,683	-	-	-	-
100-6100-52-3300	Advertising	3,237	3,000	3,000	3,486	2,500
100-6100-52-3500	Travel	3,108	3,000	3,000	3,978	2,200
100-6100-52-3600	Dues and fees	4,440	3,500	3,500	2,180	2,200
100-6100-52-3601	Contracts & Agreements	21,004	15,000	15,000	24,420	15,000
100-6100-52-3700	Education and training	1,635	1,300	1,300	-	1,300
100-6100-53-1100	General supplies and materials	83,081	61,000	61,000	50,365	48,500
100-6100-53-1101	Postage	114	200	200	104	200
100-6100-53-1130	Computer Eqpt. & Software	131	-	-	-	-
100-6100-53-1220	Natural Gas	6,983	10,000	10,000	6,128	11,000
100-6100-53-1230	Electricity	53,438	38,500	38,500	36,069	45,500
100-6100-53-1270	Gasoline	6,564	6,000	6,000	5,354	7,500
100-6100-53-1301	Food, Banquets, & Flowers	20,223	12,500	12,500	5,886	12,500
100-6100-53-1600	Small equipment	(128)	1,000	6,000	5,486	1,500
100-6100-53-1601	Senior Citizens	-	-	-	-	-
100-6100-53-1700	Uniforms	2,161	1,000	1,000	503	1,000
100-6100-55-2200	Risk Management - Damange Claims	1,000	1,000	1,000	-	500
100-6100-58-1308	Other debt - School Building	-	-	-	-	-
	Total Recreation	$ 745,024	$ 668,770	$ 674,470	$ 548,671	$ 634,220

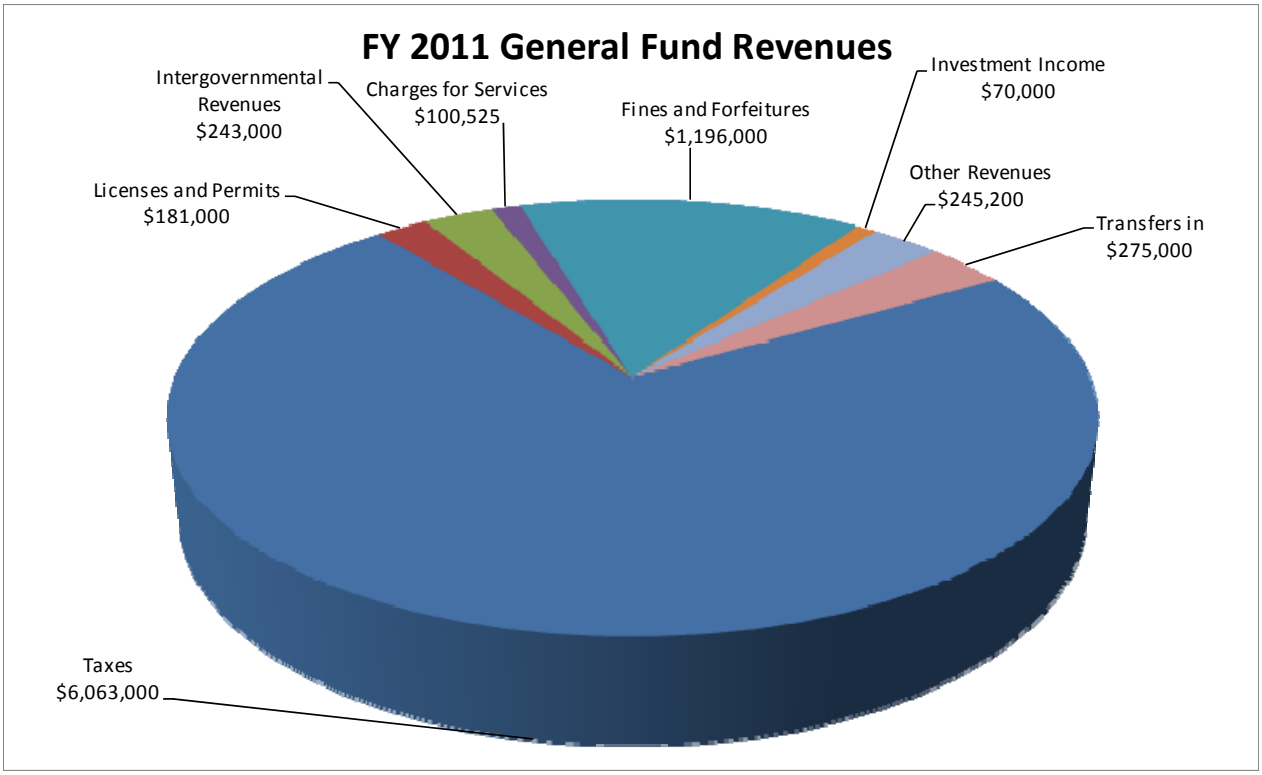
General Fund Expenditure Detail (100)

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	PLANNING & ECONOMIC DEVELOPMENT					
100-7400-51-1100	Salaries - Regular employees	$ 157,234	$ 173,000	$ 160,000	$ 115,311	$ 171,521
100-7400-51-1300	Salaries Overtime	1,920	2,500	2,500	1,885	3,000
100-7400-51-2100	Group Insurance	19,065	24,000	24,000	18,356	26,231
100-7400-51-2200	Social Security (FICA) contributions	9,424	10,875	10,875	6,934	10,814
100-7400-51-2300	Medicare	2,540	2,551	2,551	1,736	2,537
100-7400-51-2400	Retirement contributions	16,078	13,344	13,344	10,009	20,000
100-7400-51-2401	ICMA RC 457 Match	2,846	3,200	3,200	2,427	5,200
100-7400-51-2700	Workers' compensation	3,486	-	-	7,415	6,410
100-7400-52-1102	Maps, Charts & Plans	444	1,000	1,000	202	1,000
100-7400-52-1202	Site Plan Review	10,260	23,000	3,000	765	-
100-7400-52-2201	Vehicle Maintenance & Repair	1,183	1,500	1,500	1,753	1,500
100-7400-52-2202	Equipment Maintenance & Repair	-	500	500	125	500
100-7400-52-3100	Insurance, other than employee benefits	5,513	4,000	4,000	3,487	4,500
100-7400-52-3200	Communications	5,891	-	-	-	-
100-7400-52-3300	Advertising	2,441	2,000	1,500	1,756	2,000
100-7400-52-3500	Travel	4,951	5,000	5,000	4,786	5,000
100-7400-52-3600	Dues and fees	12,319	1,500	1,500	685	1,000
100-7400-52-3601	Contracts & Agreements	100,120	121,857	80,657	85,666	93,150
100-7400-52-3700	Education and training	4,960	5,000	5,000	3,927	4,000
100-7400-53-1100	General supplies and materials	8,345	8,000	8,000	4,771	8,000
100-7400-53-1101	Postage	8,208	6,500	6,500	4,756	7,000
100-7400-53-1130	Computer Eqpt. & Software	1,141	-	-	-	-
100-7400-53-1270	Gasoline	3,460	5,000	5,000	2,148	4,000
100-7400-53-1400	Books and periodicals	1,148	500	2,500	3,437	1,000
100-7400-53-1600	Small Equipment	2,528	4,000	1,000	581	5,500
100-7400-53-1700	Uniforms	834	1,500	1,000	391	500
	Total Planning & Economic Development	$ 386,339	$ 420,327	$ 344,127	$ 283,309	$ 384,363
	Total Department Expenditures	$ 8,328,217	$ 8,850,925	$ 8,236,079	$ 6,497,224	$ 8,218,447

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	Transfers Out					
	Transfers out - Tourism Fund	-	50,000	-	-	-
100-9000-61-1001	Transfers out - Splost Fund	-	-	3,000,000	-	-
100-9000-61-1011	Transfers out - Fire Protection Fund	-	-	-	-	155,278
	Total Transfers Out	$ -	$ 50,000	$ 3,000,000	$ -	$ 155,278
	Total Expenditures	$ 8,328,217	$ 8,900,925	$ 11,236,079	$ 6,497,224	$ 8,373,725

General Fund (100)
Summary of Revenues

	2009 Actual	2010 Budget	2010 Amended Budget	2011 Adopted Budget
Taxes	$ 5,674,571	$6,033,000	$5,807,091	$6,063,000
Licenses and Permits	158,305	181,000	181,000	181,000
Intergovernmental Revenues	56,106	140,000	410,063	243,000
Charges for Services	86,398	1,040,525	100,525	100,525
Fines and Forfeitures	1,018,806	1,120,000	1,156,000	1,196,000
Investment Income	57,314	70,000	70,000	70,000
Other Revenues	262,481	206,400	206,400	245,200
Transfers in	84,551	110,000	305,000	275,000
Total Revenues & Other Financing Sources	**$7,398,532**	**$8,900,925**	**$8,236,079**	**$8,373,725**



General Fund Revenue Detail (100)

		2009 Actual	2010 Budget	2010 Amended Budget	Actual thru 9/30/2010	2011 Adopted
	Taxes					
100-0000-31-1710	Franchise taxes - Electric	691,275	715,000	589,091	589,091	715,000
100-0000-31-1730	Franchise taxes - Gas	31,319	45,000	45,000	23,636	45,000
100-0000-31-1750	Franchise taxes - Television cable	84,315	85,000	85,000	79,670	85,000
100-0000-31-1760	Franchise taxes - Telephone	51,511	90,000	90,000	59,846	90,000
100-0000-31-3100	Local option sales and use taxes	3,380,693	3,600,000	3,500,000	2,661,226	3,615,000
100-0000-31-4200	Alcoholic beverage excise tax	172,217	180,000	180,000	132,521	180,000
100-0000-31-4300	Local option mixed drink excise tax	5,421	6,000	6,000	1,684	6,000
100-0000-31-6100	Business and occupation taxes	642,642	675,000	675,000	515,775	675,000
100-0000-31-6200	Insurance premium taxes	563,302	585,000	585,000	504,500	600,000
100-0000-31-6300	Financial institutions taxes	23,251	25,000	25,000	40,349	25,000
100-0000-31-9400	Penalties and interest on delinquent taxes	28,625	27,000	27,000	25,455	27,000
	Total Taxes	5,674,571	6,033,000	5,807,091	4,633,753	6,063,000
	Licenses & Permits					
100-0000-32-1100	Business licenses - alcoholic beverages	51,333	30,000	30,000	10,066	30,000
100-0000-32-2200	Non-business licenses and permits	11,559	25,000	25,000	8,476	25,000
100-0000-32-3100	Regulatory fees - Building structures and equipment	30,919	50,000	50,000	31,350	50,000
100-0000-32-3900	Other regulatory fees	63,665	75,000	75,000	64,799	75,000
100-0000-32-4000	Penalties and interest on delinquent licenses	829	1,000	1,000	100	1,000
	Total Licenses & Permits	158,305	181,000	181,000	114,791	181,000
	Intergovernmental Revenues					
100-0000-33-1001	Federal government grants - Cops Grant	0	0	103,000	188,411	103,000
100-0000-33-1002	Federal government grants - SAFER Grant	0	0	167,063	127,146	0
100-0000-33-6000	Local government grants	56,106	140,000	140,000	156,240	140,000
	Total Intergovernmental Revenue	56,106	140,000	410,063	471,797	243,000
	Charges for Services					
100-0000-34-1700	Revenue- Charges for Services	0	940,000	0	0	0
100-0000-34-1910	Election qualifying fee	0	125	125	0	125
100-0000-34-2100	Special Police Services	10,213	12,000	12,000	5,321	12,000
100-0000-34-2120	Accident reports	1,848	2,100	2,100	2,651	2,100
100-0000-34-2130	False alarms	3,750	4,000	4,000	3,275	4,000
100-0000-34-2901	Pawn card fees	2,579	3,000	3,000	0	3,000
100-0000-34-7201	Garden City Gym	9,676	9,900	9,900	11,227	9,900
100-0000-34-7202	Rental Income Pool	0	1,000	1,000	765	1,000
100-0000-34-7203	Stadium Receipts	14,104	13,800	13,800	12,975	13,800
100-0000-34-7204	Senior Center Revenue	3,980	4,000	4,000	6,710	4,000
100-0000-34-7205	Summer camp revenue	24,426	25,000	25,000	32,732	25,000
100-0000-34-7206	Chain Baseball Field Rental	1,800	3,600	3,600	2,700	3,600
100-0000-34-7500	Program fees	11,388	11,000	11,000	9,891	11,000
100-0000-34-7900	Recreation Concession Revenue	2,184	6,000	6,000	4,900	6,000
100-0000-34-9001	Nuisance Abatement	450	5,000	5,000	150	5,000
100-0000-34-9002	Over/Short Fund	0	0	0	25	0
	Total Charges for Services	86,398	1,040,525	100,525	93,322	100,525
	Fines and Forfeitures					
100-0000-35-1100	Fines and Forfeiture - Court	1,018,806	1,120,000	1,156,000	797,131	1,196,000
	Total Fines and Forfeitures	1,018,806	1,120,000	1,156,000	797,131	1,196,000
	Investment Income					
100-0000-36-1000	Interest Revenues	57,314	70,000	70,000	2,530	70,000
	Total Investment Income	57,314	70,000	70,000	2,530	70,000
	Other Revenues					
100-0000-31-2120	NSF fees	315	300	300	300	300
100-0000-31-3900	Other - miscellaneous	19,202	20,000	20,000	0	20,000
100-0000-35-1200	Unclaimed Cash Bonds	2,160	0	0	0	0
100-0000-37-1000	Contributions and Donations (Private Sources)	(500)	0	0	0	0
100-0000-38-1001	Rents and royalties - Mobile Tower	110,807	146,000	146,000	98,465	184,800
100-0000-38-3000	Reimbursement for Damaged Property	1,900	0	0	46,503	0
100-0000-38-9000	Other - AP Discounts	39	100	100	0	100
100-0000-38-9001	Other - Lawsuit Settlement Claim	0	0	0	0	0
100-0000-38-9002	Other - Scrap Sales	46,205	15,000	15,000	10,950	15,000
100-0000-38-9003	Miscellaneous Revenue	80,553	25,000	25,000	6,544	25,000
100-0000-38-9500	Catastrophic Reimbursement	1,800	0	0	0	0
	Total Other Revenues	262,481	206,400	206,400	162,762	245,200
100-0000-39-1201	Transfers in - Hotel/Motel fund	84,551	110,000	110,000	60,096	80,000
100-0000-39-1204	Transfers in - Water/Sewer Fund	0	0	150,000	125,000	150,000
100-0000-39-1205	Transfers in - Stormwater Fund	0	0	45,000	37,500	45,000
	Total Transfers In	84,551	110,000	305,000	222,596	275,000
	Total Revenue	**7,398,532**	**8,900,925**	**8,236,079**	**6,498,682**	**8,373,725**

General Fund (100)

Summary of Revenues and Expenditures

	2009 Actual	2010 Budget	2010 Amended	2011 Adopted
Beginning Fund Balance	**$10,783,162**	**$10,673,997**	**$ 9,853,477**	**$ 6,853,477**
Resources				
Revenue				
Taxes	$ 5,674,571	$ 6,033,000	$ 5,807,091	$ 6,063,000
License & Permits	158,305	181,000	181,000	181,000
Intergovernmental Revenues	56,106	140,000	410,063	243,000
Charges for Services	86,398	1,040,525	100,525	100,525
Fines & Forfeitures	1,018,806	1,120,000	1,156,000	1,196,000
Investment Earnings	57,314	70,000	70,000	70,000
Miscellaneous	262,481	206,400	206,400	245,200
Total Revenues	**$ 7,313,981**	**$ 8,790,925**	**$ 7,931,079**	**$ 8,098,725**
Operating Transfers In				
Hotel-Motel Tax Fund	$ 84,551	$ 110,000	$ 110,000	$ 80,000
Water/Sewer Fund	-	-	150,000	150,000
Stormwater Fund	-	-	45,000	45,000
Total Operating Transfers In	**$ 84,551**	**$ 110,000**	**$ 305,000**	**$ 275,000**
Total Resources	**$ 7,398,532**	**$ 8,900,925**	**$ 8,236,079**	**$ 8,373,725**
Uses				
Expenditures				
General Government	1,519,055	1,659,245	1,677,464	2,244,386
Public Safety	4,223,524	4,305,129	4,264,283	3,767,069
Public Works	1,307,370	1,650,889	1,136,140	1,043,228
Community Development	1,278,269	1,235,662	1,158,192	1,163,764
Total Expenditures	8,328,217	8,850,925	8,236,079	8,218,447
Transfers Out				
Tourism Fund	$ -	$ 50,000	$ -	$ -
Fire Protection Fund	-	-	-	155,278
Capital Improvement Fund	-	-	3,000,000	-
Total Operating Transfers Out	$ -	$ 50,000	$ 3,000,000	$ 155,278
Total Uses	$ 8,328,217	$ 8,900,925	$11,236,079	$ 8,373,725
Net Resources	$ (929,685)	$ -	$ (3,000,000)	$ -
Ending Fund Balance	**$ 9,853,477**	**$10,673,997**	**$ 6,853,477**	**$ 6,853,477**

Confiscated Fund (210)

Special Revenue Fund

The Confiscated Assets fund consists sole of confiscated, condemned funds released by the court system. The monies are used by the City of Garden City Police Department to purchase necessary equipment and supplies; it cannot be used for wages and benefits. Any projected fund balance automatically carries over to the next year.

	2009 Actual	2010 Budget	2011 Budget
Estimated Beginning Fund Balance	9,269	9,269	12,187
Revenue:			
Fines and Forfeitures	17,878	10,000	10,000
Total revenues	17,878	10,000	10,000
Expenditures:			
Current:			
Public Safety	14,960	10,000	10,000
Intergovernmental:			
Assistance	-	-	-
Total Expenditures	14,960	10,000	10,000
Excess (deficiency) of revenues over (under) expenditures	2,918	-	-
Other financing sources (uses)			
Transfers in	-	-	-
Total other financiing sources (uses)	-	-	-
Net change in fund balance	2,918	-	-
Fund balance, beginning of year	9,269	9,269	12,187
Fund Balance, end of year	**12,187**	**9,269**	**12,187**

Hotel – Motel Tax Fund (275)

Special Revenue Fund

The Hotel Motel Tax Fund is a special revenue fund created for the purpose of promoting tourism in the City of Garden City. Revenues for the fund are raised from a 6% hotel/motel tax placed on hotels/motels conducting business within city limits. The tax is expected to generate $160,000 in FY 2011.

	2009 Actual	2010 Budget	2011 Budget
Estimated Beginning Fund Balance	-	-	-
Revenue:			
Taxes	169,052	220,000	160,000
Other Revenues	9	-	-
Total revenues	169,061	220,000	160,000
Expenditures:			
Intergovernmental:			
Assistance	28,176	36,674	27,200
Total Expenditures	28,176	36,674	27,200
Excess (deficiency) of revenues over (under) expenditures	140,885	183,326	132,800
Other financing sources (uses)			
Transfers out	(140,885)	(183,326)	(132,800)
Total other financiing sources (uses)	(140,885)	(183,326)	(132,800)
Net change in fund balance	-	-	-
Fund balance, beginning of year	-	-	-
Fund Balance, end of year	**-**	**-**	**-**

Tourism Board Fund (999)

Special Revenue Fund

The Tourism Board Fund is a special revenue fund created in the FY 2007 Budget for the purpose of promoting tourism in the City of Garden City. Revenues for the fund are raised from a hotel/motel tax places on hotels/motels conducting business within city limits. The tax is expected to generate $52,800 in FY 2011.

	2009 Actual	2010 Budget	2011 Budget
Estimated Beginning Fund Balance	206,627	196,179	32,157
Revenue:			
Investment Income	6,289	5,400	250
Loan Proceeds	-	714,000	
Miscellaneous	853	-	
Total revenues	7,142	719,400	250
Expenditures:			
Current:			
Rent - Dotson House	-	-	38,800
General Government	260,906	84,000	14,250
Debt Service Payment	-	79,911	
Capital Expenditure			
Capital Outlay		714,000	
Total Expenditures	260,906	877,911	53,050
Excess (deficiency) of revenues over (under) expenditures	(253,764)	(158,511)	(52,800)
Other financing sources (uses)			
Transfers in - General Fund	-	50,000	-
Transfers in - Hotel Motel	56,334	73,326	52,800
Total other financiing sources (uses)	56,334	73,326	52,800
Net change in fund balance	(197,430)	(85,185)	-
Fund balance, beginning of year	206,627	196,179	32,157
Fund Balance, end of year	**9,197**	**110,994**	**32,157**

SPLOST Fund (430)

Schedule of Projects Constructed With Special Purpose Local Option Sales Tax Proceeds

Project	Original Estimated Cost	Revised Estimated Cost	Prior Years	2010 Projected	2011 Budget	Total Cost
1998 - 2003 SPLOST Referendumn						
Drainage	**$ 2,000,000**	$ 1,199,500	$ 1,532,760	$ -	$ -	$ 1,532,760
Other Capital Outlay:	458,703					
Pineland Avenue Paving	-	71,000	74,099	-	-	74,099
Pineland Avenue Sidewalk	-	69,000	84,250	-	-	84,250
Volunteer Park Tree Buffer	-	8,017	3,101	-	-	3,101
Highway 21 Beautification	-	40,000	17,996	-	-	17,996
Bike Path	-	89,500	85,296	-	-	85,296
Lift Station Upgrade	-	17,500	17,041	-	-	17,041
Security System Well and Tank	-	8,000	7,812	-	-	7,812
Stadium Upgrade	-	20,000	19,709	-	-	19,709
Open Space:						
Sharon Park	-	45,002	45,456	-	-	45,456
Public Safety:						
Debt Service - Fire Truck	266,667	218,010	218,010	-	-	218,010
Total 1998 - 2003 SPLOST Expenditures	**$ 2,725,370**	**$ 1,785,529**	**$ 2,105,530**	**$ -**	**$ -**	**$ 2,105,530**
2003 - 2008 SPLOST Referendumn						
Other Capital Outlay:	**$ 4,013,159**					
Sewer Rehabilitation Projects	-	$ 50,000	$ 866,710	$ -	$ -	$ 866,710
Rossignol Hill Fire and Water Systems	-	100,000	85,957	-	-	85,957
Lift Station Upgrades	-	152,500	185,930	-	-	185,930
Security System Well and Tank	-	27,000	9,373	-	-	9,373
Stadium Upgrade	-	280,000	70,853	-	-	70,853
Computer Equipment	-	30,000	620,810	-	-	620,810
Financial Accounting Software	-	55,000	86,919	-	-	86,919
Highway 21 Beautification	-	60,000	137,031	-	-	137,031
Concession Stand a Bazemore Park	-	30,000	22,854	-	-	22,854
Sharon Park Improvements	-	35,000	30,715	-	-	30,715
Fire Station Building 2	-	10,000	2,819	-	-	2,819
Administrative Equipment	-	12,000	35,383	-	-	35,383
Public Safety Equipment	-	136,870	1,077,807	-	-	1,077,807
Public Works Equipment	-	99,000	795,898	-	-	795,898
Recreation Equipment	-	-	103,602	-	-	103,602
Housing and Development Equipment	-	-	16,525	-	-	16,525
Water and Sewer Equipment	-	269,500	340,671	-	-	340,671
City Hall Project	-	-	8,453,355	-	-	8,453,355
Street Improvements	-	-	186,374	-	-	186,374
Rommel Avenue Water Tank	-	-	156,164	-	-	156,164
Senior Citizens Project	-	-	25,940	-	-	25,940
Public Works Facility	-	-	69,992	-	-	69,992
Debt Service						
Fire Truck	-	224,990	190,987	-	-	190,987
Total 2003 - 2008 SPLOST Expenditures	**$ 4,013,159**	**$ 1,571,860**	**$ 13,572,669**	**$ -**	**$ -**	**$ 13,572,669**
2008 - 2013 SPLOST Referendumn						
Other Capital Outlay:	**6,100,000**					
Debt Service						
Police Department - Vehicles	-	511,136	88,695	154,638	154,641	397,974
Fire Truck	-	47,395	-	47,395	-	47,395
Regional Police Academy	-	1,419,164	-	1,419,164	-	1,419,164
Public Works Equipment	-	189,306	-	94,653	94,653	189,306
City Hall	-	3,932,999	-	367,155	1,319,368	1,686,523
Total 2003 - 2008 SPLOST Expenditures	**$ 6,100,000**	**$ 6,100,000**	**$ 88,695**	**$ 2,083,005**	**$ 1,568,662**	**$ 3,740,362**
Grand Total SPLOST Expenditures	**$ 12,838,529**	**$ 9,457,389**	**$ 15,766,894**	**$ 2,083,005**	**$ 1,568,662**	**$ 19,418,561**

Water/Wastewater Fund (505)

Revenue & Expense Summary

	2008 Actual	2009 Actual	2010 Budget	2011 Adopted
Revenue				
Water Revenues	$ 836,618	$ 876,380	$ 1,084,612	$ 1,150,000
Sewer Revenues	1,638,802	1,415,734	2,099,248	1,722,200
Investment Earnings	79,566	10,130	104,962	1,500
Other Revenues & Penalties	203,197	252,040	139,950	150,000
Miscellaneous Revenues	36,780	9,993	69,975	15,000
Transfer In	23,612	644,022	-	-
Total Revenue	**$ 2,818,575**	**$ 3,208,297**	**$ 3,498,747**	**$ 3,038,700**

Water/Wastewater Expenses	2008 Actual	2009 Actual	2010 Budget	2011 Adopted
Wastewater Treatment & Collection	$ 754,846	$ 955,653	$ 1,574,215	$ 916,526
Water Treatment	470,491	383,544	315,058	312,527
Water/Sewer Billing, Distribution & Repair	1,181,086	1,540,131	1,609,474	1,809,647
Total Water/Wastewater Fund	**$ 2,406,423**	**$ 2,879,328**	**$ 3,498,747**	**$ 3,038,700**

Sanitation Fund (540)

Revenue & Expense Summary

		2008 Actual	2009 Actual	2010 Budget	2011 Adopted
	Revenues				
540-0000-34-4110	Refuse Collection Charges	$ 333,193	$ 326,566	$ 326,000	$ 370,000
540-0000-34-9901	Miscellaneous Revenue	155	110	-	-
540-0000-36-1000	Interest Revenue	43	26	100	25
	Subtotal	**333,391**	**326,702**	**326,100**	**370,025**
	Operating Transfers In				
540-0000-39-1202	Stormwater Fund	-	-	-	65,000
	Total Transfers In	**-**	**-**	**-**	**65,000**
	Total Revenues	**$ 333,391**	**$ 326,702**	**$ 326,100**	**$ 435,025**
	Expenses				
540-4520-52-3601	Contracts and Agreements	$ 285,021	$ 357,949	$ 330,000	$ 330,000
540-4550-52-3900	Solid Waste Management	1,517	1,357	1,500	-
540-4585-52-3901	Dry Trash Disposal	98,093	102,168	104,000	105,025
540-4520-53-1701	Miscellaneous	107	-	-	-
	Total Expenses	**$ 384,738**	**$ 461,474**	**$ 435,500**	**$ 435,025**
	Net Income (Loss)	**$ -**	**$ (134,772)**	**$ (109,400)**	**$ -**

Stormwater Fund (555)

Revenue & Expense Summary

		2008 Actual	2009 Actual	2010 Budget	2011 Adopted
	Revenues				
555-0000-34-4260	Storm Water Utility Fee	$ -	$ 753,723	$ 940,000	$ 910,000
	Total Revenues	**$ -**	**$ 753,723**	**$ 940,000**	**$ 910,000**
	Expenses				
555-4100-51-1100	Salaries - Regular Wages	$ -	$ 126,655	$ 125,000	$ 139,160
555-4100-51-2200	Social Security (FICA)	-	9,689	7,600	10,575
555-4100-52-1203	Project Maintenance/Capital Const.	-	213,207	350,000	432,265
555-4100-52-2203	Vehicle/Equipment Maintenance	-	24,785	50,000	40,000
555-4100-52-3603	Contracts (Street Sweeping)	-	68,330	42,400	25,000
555-4100-52-3604	Contracts (Drainage/Utility)/Consultants	-	269,951	275,000	30,000
555-4100-52-3851	Contracts (Contract Labor)	-	52,528	45,000	32,000
555-4100-52-3602	Stormwater - Contingency	-	-	-	91,000
555-9000-61-1001	Transfer to General Fund	-	-	45,000	45,000
555-9000-61-1002	Transfer to Sanitation Fund		-	-	65,000
	Total Expenses	**$ -**	**$ 765,145**	**$ 940,000**	**$ 910,000**
	Net Income (Loss)	**$ -**	**$ (11,422)**	**$ -**	**$ -**

Fire Protection Fund (575)
Revenue & Expense Summary

		2008 Actual	2009 Actual	2010 Budget	2011 Adopted
	Revenues				
575-0000-33-1002	Federal government grants - SAFER Grant	$ -	$ -	$ -	$ 152,955
575-0000-34-5100	Fire Protection Fee	-	-	-	294,300
575-0000-34-5110	Fire Fee (collected w/ fines)	-	-	-	70,000
575-0000-39-1201	Transfers In - General Fund	-	-	-	155,278
	Total Revenues	**$ -**	**$ -**	**$ -**	**$ 672,533**
	Expenses				
575-3500-51-1100	Salaries - Regular employees	$ -	$ -	$ -	$ 335,516
575-3500-51-1200	Salaries- Part time	-	-	-	2,600
575-3500-51-1300	Salaries - Overtime	-	-	-	35,500
575-3500-51-2100	Group Insurance	-	-	-	63,770
575-3500-51-2200	Social Security (FICA) contributions	-	-	-	23,152
575-3500-51-2300	Medicare	-	-	-	5,431
575-3500-51-2400	Retirement contributions	-	-	-	11,500
575-3500-51-2401	ICMA RC Match	-	-	-	2,000
575-3500-51-2700	Workers' compensation	-	-	-	7,500
	Personal Services Total	**-**	**-**	**-**	**486,969**
575-3500-52-2130	Custodial	-	-	-	-
575-3500-52-2201	Vehicle Maintenance & Repairs	-	-	-	30,000
575-3500-52-2202	Equipment Maintenance & Repairs	-	-	-	12,000
575-3500-52-2203	Building Maintenance & Repairs	-	-	-	6,000
575-3500-52-3100	Insurance, other than employee benefits	-	-	-	26,940
575-3500-52-3200	Communications	-	-	-	-
575-3500-52-3500	Travel	-	-	-	3,000
575-3500-52-3600	Dues and fees	-	-	-	4,400
575-3500-52-3601	Contracts & Agreements	-	-	-	51,624
575-3500-52-3700	Education and training	-	-	-	3,000
	Purchased/Contracted Services Total	**-**	**-**	**-**	**136,964**
575-3500-53-1100	General supplies and materials	-	-	-	1,500
575-3500-53-1101	Postage	-	-	-	-
575-3500-53-1130	Computer Eqpt. & Software	-	-	-	-
575-3500-53-1220	Natural Gas	-	-	-	7,000
575-3500-53-1230	Electricity	-	-	-	12,000
575-3500-53-1270	Gasoline	-	-	-	18,600
575-3500-53-1300	Food, Banquets, & Flowers	-	-	-	500
575-3500-53-1400	Books and Periodicals	-	-	-	500
575-3500-53-1600	Small equipment	-	-	-	3,000
575-3500-53-1700	Uniforms	-	-	-	1,500
	Supplies Expenditures Total	**-**	**-**	**-**	**44,600**
575-3500-53-1708	Fire Prevention	-	-	-	4,000
	Miscellaneous Total	**-**	**-**	**-**	**4,000**
	Total Expenses	**$ -**	**$ -**	**$ -**	**$ 672,533**
	Net Income (Loss)	**$ -**	**$ -**	**$ -**	**$ -**

Debt Summary

Debt History

GEFA Loans – The City has entered into loan agreements with the Georgia Environmental Facilities Authority (GEFA), a state agency. The GEFA makes low interest long-term loans to fund improvements to publicly owned water and sewer systems.

SRF Loan – The City has also entered into a loan agreement with the State of Georgia under the State Revolving Loan Fund Program (SRF). The SRF makes low interest loans to public sewer systems for capital improvements.

Capital Leases - The City has entered into lease agreements as lessee for financing of equipment and vehicles used in governmental activities. These lease agreements qualify as capital leases for accounting purposes and, therefore, are recorded at the present value.

City Hall Construction Loan – The City has entered into a loan agreement with BB&T to finance the construction of the New City Hall through the Georgia Municipal Association (GMA) Bricks and Mortar Program. The Bricks and Mortar Program is structured to comply with Section 36-60-13 of the Official Code of Georgia Annotated, as amended (the Georgia statute for municipal lease-purchase financing), and provide low costs of issuance for member cities.

The following schedules show the details of the City's Long-Term Debt Service requirements to maturity:

Enterprise Funds

Fiscal Year	2000-L76WS	2001-L11WJ	2003-L43WS	2006-L51WS	2008-L08WQ	SRF Loan	Total
2011	$ 78,662	$ 185,139	$ 18,325	$ 36,493	$ 28,876	$ 45,958	$ 393,453
2012	78,662	185,139	18,325	36,493	28,876		347,495
2013	78,662	185,139	18,325	36,493	28,876		347,495
2014	78,662	185,139	18,325	36,493	28,876		347,495
2015	78,662	185,139	18,325	36,493	28,876		347,495
2016	78,662	185,139	18,325	36,493	28,876		347,495
2017	78,662	185,139	18,325	36,493	28,876		347,495
2018	78,662	185,139	18,325	36,493	28,876		347,495
2019	78,662	185,139	18,325	36,493	28,876		347,495
2020	78,662	185,139	18,325	36,493	28,876		347,495
2021	78,662	185,139	18,325	36,493	28,876		347,495
2022	78,662	185,139	18,325	36,493	28,876		347,495
2023		185,139	18,325	36,493	28,876		268,833
2024			18,325	36,493	28,876		83,694
2025			13,742	36,493	28,876		79,111
2026				36,493	28,876		65,369
2027				36,493	28,876		65,369
2028				36,493	28,876		65,369
2029				12,234	16,924		29,158
Total	**943,944**	**2,406,807**	**270,292**	**669,108**	**536,692**	**45,958**	**4,872,801**
Less Interest	**243,091**	**586,757**	**64,386**	**200,030**	**161,527**	**343**	**1,256,134**
Grand Total	**$ 700,853**	**$ 1,820,050**	**$ 205,906**	**$ 469,078**	**$ 375,165**	**$ 45,615**	**$ 3,616,667**

Governmental Funds

Fiscal Year	New City Hall Loan	Police Vehicles	Dump Truck Lease	Total
2011	$ 1,319,368	$ 154,641	$ 94,654	$ 1,568,663
2012	1,319,368	65,946		1,385,314
2013	1,319,368	65,946		1,385,314
2014	1,319,368			1,319,368
2015	1,319,368			1,319,368
2016	1,319,368			1,319,368
2017	1,319,368			1,319,368
2018	1,319,368			1,319,368
2019	1,319,368			1,319,368
Total	**11,874,312**	**286,533**	**94,654**	**12,255,499**
Less Interest	**1,924,312**	**12,156**	**2,775**	**2,512,268**
Grand Total	**$ 9,950,000**	**$ 274,377**	**$ 91,879**	**$ 9,743,231**

Notes Payable – GEFA Loans

On August 3, 2004, the City of Garden City entered into a loan agreement in the amount of $255,455.71 with Georgia Environmental Facilities Authority (GEFA) to finance needed water system improvements. The loan obligation is payable from December 1, 2005 through September 1, 2025 at an interest rate of 3.82%. The loan obligation payable at January 1, 2011 of $270,292 is detailed below.

The following summarizes the GEFA debt service requirements to maturity

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2011	10,610	7,715	18,325
2012	11,021	7,304	18,325
2013	11,448	6,877	18,325
2014	11,892	6,433	18,325
2015	12,353	5,972	18,325
2016	12,831	5,494	18,325
2017	13,329	4,996	18,325
2018	13,845	4,480	18,325
2019	14,381	3,944	18,325
2020	14,939	3,386	18,325
2021	15,518	2,807	18,325
2022	16,119	2,206	18,325
2023	16,744	1,581	18,325
2024	17,392	933	18,325
2025	13,484	258	13,742
Total	**$ 205,906**	**$ 64,386**	**$ 270,292**

On June 1, 2005, the City of Garden City entered into a loan agreement in the amount of $2,395,602 with Georgia Environmental Facilities Authority (GEFA) to finance needed water system improvements. The loan obligation is payable from September 1, 2005 through December 1, 2023 at an interest rate of 4.45%. The loan obligation payable at January 1, 2011 of $2,406,802 is detailed below.

The following summarizes the GEFA debt service requirements to maturity

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2011	105,898	79,241	185,139
2012	110,689	74,450	185,139
2013	115,698	69,441	185,139
2014	120,933	64,206	185,139
2015	126,405	58,734	185,139
2016	132,124	53,015	185,139
2017	138,103	47,036	185,139
2018	144,352	40,787	185,139
2019	150,883	34,256	185,139
2020	157,710	27,429	185,139
2021	164,847	20,292	185,139
2022	172,306	12,833	185,139
2023	180,102	5,037	185,139
Total	**$ 1,820,050**	**$ 586,757**	**$ 2,406,807**

On October 10, 2002, the City of Garden City entered into a loan agreement in the amount of $978,552.25 with Georgia Environmental Facilities Authority (GEFA) to finance needed water system improvements. The loan obligation is payable from January 1, 2003 through December 1, 2022 at an interest rate of 5.15%. The loan obligation payable at January 1, 2011 of $943,945 is detailed below.

The following summarizes the GEFA debt service requirements to maturity

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2011	43,397	35,265	78,662
2012	45,676	32,986	78,662
2013	48,074	30,588	78,662
2014	50,598	28,064	78,662
2015	53,254	25,408	78,662
2016	56,050	22,612	78,662
2017	58,993	19,669	78,662
2018	62,091	16,571	78,662
2019	65,351	13,311	78,662
2020	68,782	9,880	78,662
2021	72,393	6,269	78,662
2022	76,194	2,468	78,662
Total	**$ 700,853**	**$ 243,091**	**$ 943,944**

On April 16, 2007 the City of Garden City entered into a loan agreement in the amount of $496,650.66 with Georgia Environmental Facilities Authority (GEFA) to finance needed water system improvements. The loan obligation is payable from April 1, 2009 through April 1, 2029 at an interest rate of 4.12%. The loan obligation payable at January 1, 2011 of $669,111 is detailed below.

The following summarizes the GEFA debt service requirements to maturity

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2011	17,496	18,997	36,493
2012	18,225	18,268	36,493
2013	19,000	17,493	36,493
2014	19,793	16,700	36,493
2015	20,624	15,869	36,493
2016	21,485	15,008	36,493
2017	22,396	14,097	36,493
2018	23,333	13,160	36,493
2019	24,312	12,181	36,493
2020	25,329	11,164	36,493
2021	26,399	10,094	36,493
2022	27,505	8,988	36,493
2023	28,660	7,833	36,493
2024	29,861	6,632	36,493
2025	31,119	5,374	36,493
2026	32,424	4,069	36,493
2027	33,785	2,708	36,493
2028	35,202	1,291	36,493
2029	12,130	104	12,234
Total	**$ 469,078**	**$ 200,030**	**$ 669,108**

On July 1, 2009, the City of Garden City entered into a loan agreement in the amount of $393,666.76 with Georgia Environmental Facilities Authority (GEFA) to finance needed water system improvements. The loan obligation is payable from August 1, 2009 through July 1, 2029 at an interest rate of 4.10%. The loan obligation payable at January 1, 2011 of $536,693 is detailed below.

The following summarizes the GEFA debt service requirements to maturity

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2011	13,751	15,125	28,876
2012	14,321	14,555	28,876
2013	14,928	13,948	28,876
2014	15,548	13,328	28,876
2015	16,198	12,678	28,876
2016	16,870	12,006	28,876
2017	17,582	11,294	28,876
2018	18,314	10,562	28,876
2019	19,079	9,797	28,876
2020	19,873	9,003	28,876
2021	20,708	8,168	28,876
2022	21,571	7,305	28,876
2023	22,473	6,403	28,876
2024	23,409	5,467	28,876
2025	24,391	4,485	28,876
2026	25,409	3,467	28,876
2027	26,470	2,406	28,876
2028	27,575	1,301	28,876
2029	16,695	229	16,924
Total	**$ 375,165**	**$ 161,527**	**$ 536,692**

Notes Payable – SRF Loan

On April 1, 1991 the City of Garden City entered into a loan agreement in the amount of $1,485,120 with the State Revolving Loan Program (SRF) to finance needed water system improvements. The loan obligation is payable from July 1, 1991 through April 1, 2011, at an interest rate of 2.00%. The loan obligation payable at January 1, 2011 of $45,957 is detailed below.

The following summarizes the SRF Loan debt service requirement to maturity

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2011	45,615	343	45,958
Total	**$ 45,615**	**$ 343**	**$ 45,958**

Capital Leases

Public Works Equipment Lease

The City of Garden City entered into a lease agreement to finance several pieces of equipment for the Public Works Department on June 13, 2008 in the amount of $361,318 through Georgia Municipal Association with BB&T. The loan obligation is payable from July 15, 2008 through July 15, 2011, at an interest rate of 3.02%. The loan obligation payable at January 1, 2011 of $94,653 is detailed below.

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2011	91,879	2,775	94,654
Total	**91,879**	**2,775**	**94,654**

Police Department Vehicle Leases

The City of Garden City entered into a lease agreement to finance several fully equipped vehicles for the Police Department on August 7, 2009 in the amount of $257,438 through Georgia Municipal Association with BB&T. The loan obligation is payable from September 15, 2009 through September 15, 2011, at an interest rate of 3.05%. The loan obligation payable at January 1, 2011 of $88,695 is detailed below.

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2011	86,070	2,625	88,695
Total	**$ 86,070**	**$ 2,625**	**$ 88,695**

The City of Garden City entered into a lease agreement to finance several fully equipped vehicles for the Police Department on October 8, 2010 in the amount of $253,698 through Georgia Municipal Association with BB&T. The loan obligation is payable from November 8, 2010 through October 8, 2013, at an interest rate of 2.54%. The loan obligation payable at January 1, 2011 of $197,838 is detailed below.

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2011	61,163	4,783	65,946
2012	62,717	3,229	65,946
2013	64,428	1,518	65,946
Total	**$ 188,307**	**$ 9,531**	**$ 197,838**

City Hall Construction Loan

The City of Garden City entered into a loan agreement to finance the construction of the New City Hall on February 12, 2009 in the amount of $9,950,000. The loan obligation is payable from February 12, 2010 through February 12, 2019 at an interest rate of 3.690%. The loan obligation payable at January 1, 2011 of 11,874,310 is detailed below.

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2011	952,213	367,155	1,319,368
2012	987,349	332,019	1,319,368
2013	1,023,783	295,585	1,319,368
2014	1,061,560	257,808	1,319,368
2015	1,100,732	218,636	1,319,368
2016	1,141,349	178,019	1,319,368
2017	1,183,465	135,903	1,319,368
2018	1,227,134	92,234	1,319,368
2019	1,272,415	46,953	1,319,368
Total	**$ 9,950,000**	**$ 1,924,312**	**$ 11,874,312**

Debt Limitation

The City of Garden City does not have any general obligation bond debt and does not intend to enter into any bonded debt in the future.

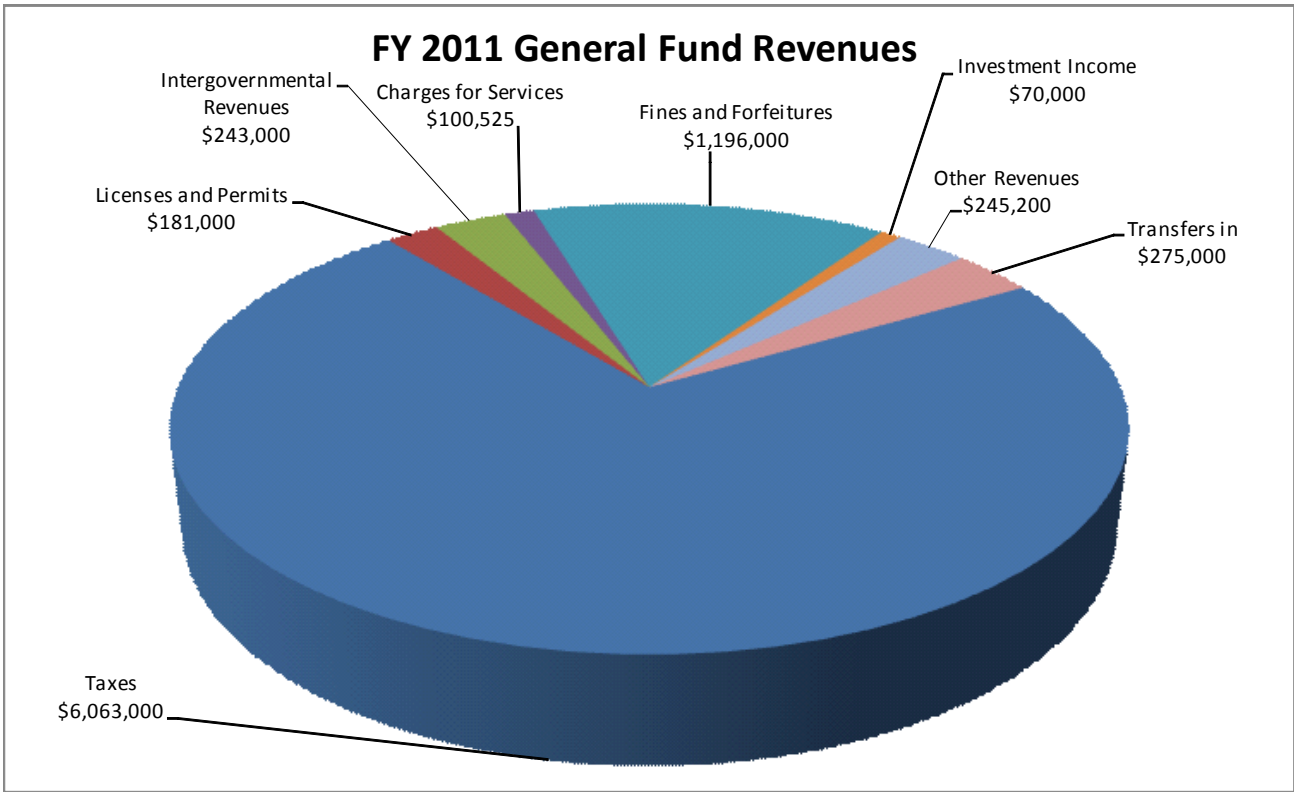
Financial Trends

Financial trends offer a practical approach for monitoring the economic health of the City. This trend summary provides a global view of the past and present financial resources of the City.

General Fund Resources

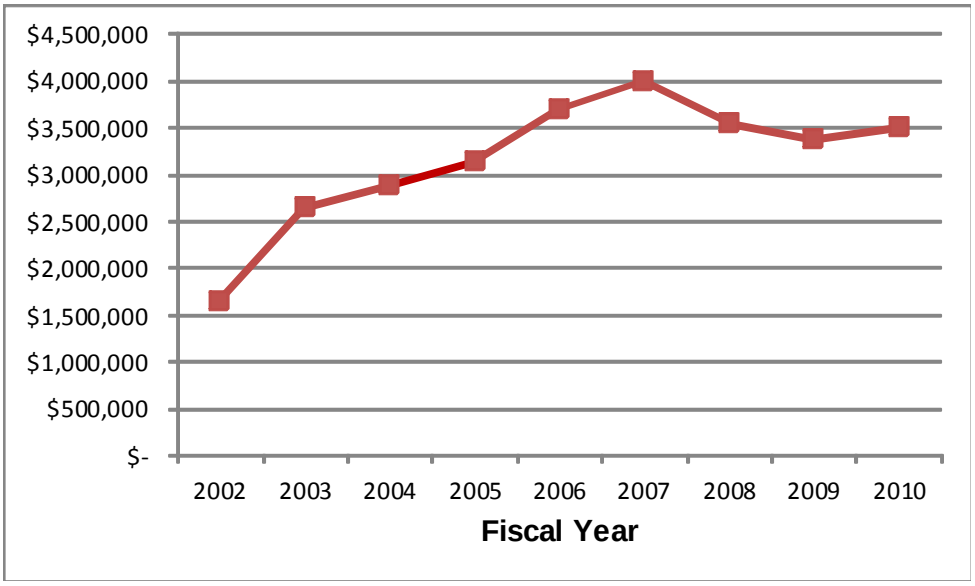
Total General Fund resources are anticipated to increase 1.67% or $137,646 from the FY 2010 amended budgeted amount to a total of $8,373,725. General Fund resources available to the City of Garden City in FY 2011 include "revenues" of $8,098,725 and transfers in from the Hotel/Motel Fund of $80,000, the Water and Sewer Fund of $150,000, and the Stormwater Fund of $45,000.

The largest sources of General Fund resources are the Local Option Sales Tax (LOST) - $3,615,000 and Excise Taxes - $2,448,000. Fines and Forfeitures are also a large source of revenue at $1,196,000. Other minor taxes and revenues round out the diverse financial resource streams within the General Fund.



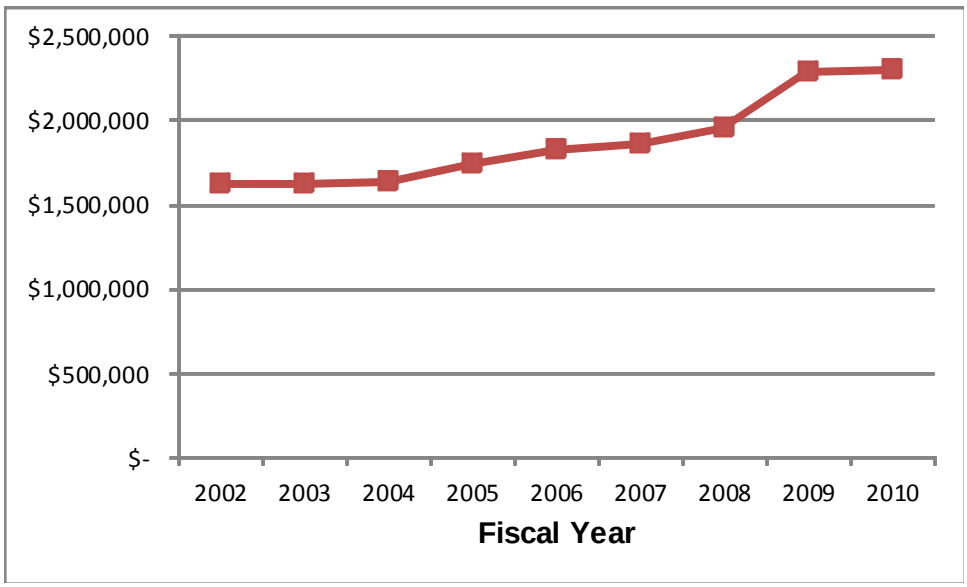
Local Option Sales Tax

Since the City does not have property taxes, it relies heavily on the Local Option Sales Tax (LOST). This source of revenue accounts for roughly 43% of General Fund revenues. The City depends on this source of municipal financing to deliver the high quality of services to the citizens. The City expects to receive $3,615,000 in LOST funds in FY 2011. Trend analysis, estimated growth in the number of retail commercial businesses and observation of local retail business conditions are the primary means of forecasting this revenue source.



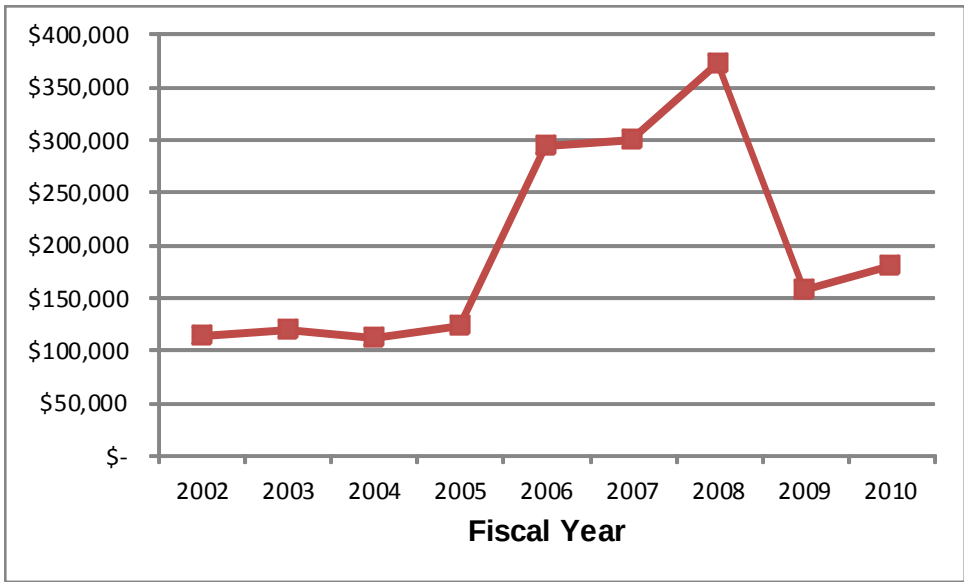
Excise Taxes

Taxes in the excise tax category include: Franchise Taxes (Electric, Gas, Television Cable, and Telephone), Alcoholic Beverage Taxes, Local Option Mixed Drink Taxes, Business and Occupation Taxes, Insurance Premium Tax, and Financial Institution Tax. In FY 2011 the City expects to garner $2,448,000, a 6% increase, or $140,909 over the FY 2010 Amended Budget. Forecasted similarly to the sales tax, excise tax revenues are directly related to the health of the local economy.



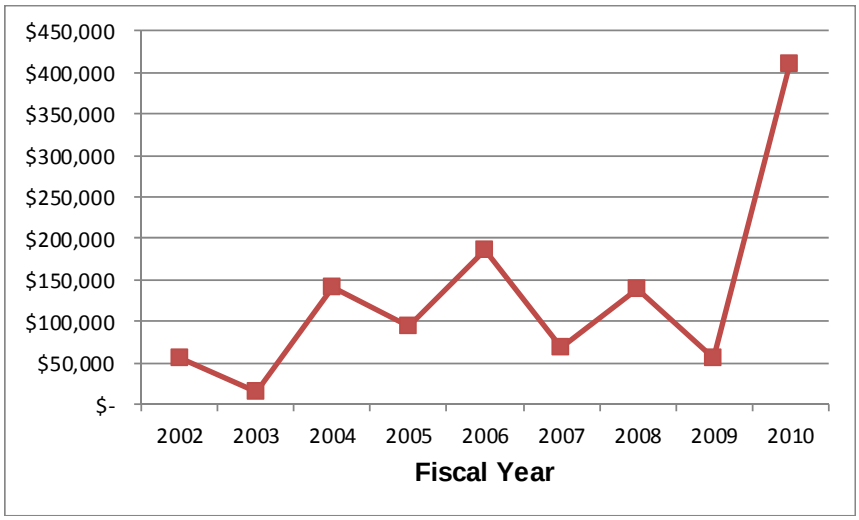
Licenses and Permits

Licenses and Permits revenues are comprised of regulatory fees, alcoholic beverages licenses, non-business licenses and permits, and various other permits. The City projects these revenues will bring in $181,000 in FY 2011. This represents no change from the FY 2010 Amended Budget. Trend analysis and anticipated construction starts are the primary forecasting tools used for this revenue stream. Based on recent trends and anticipated construction projects the City expects building permit revenue to remain flat in FY 2011 and for the next several years.



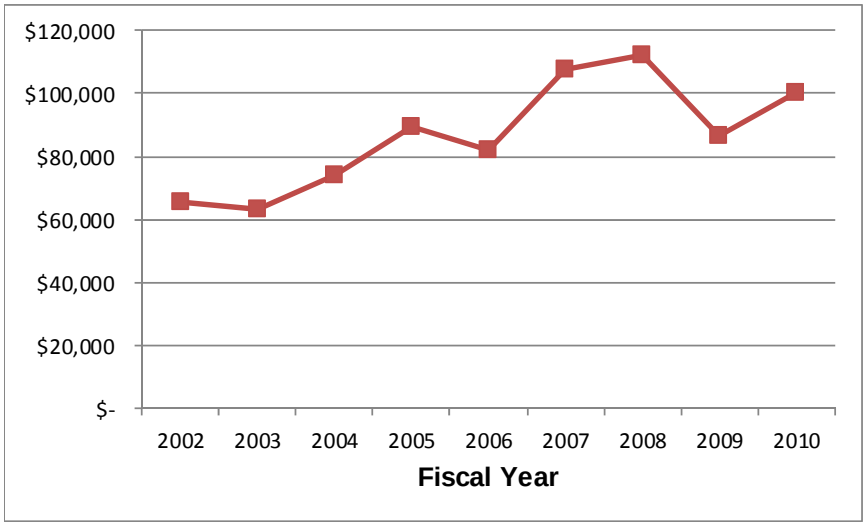
Intergovernmental Revenues

In FY 2010, the City was awarded two grants from the Federal government to allow the City to fully staff our Police Department as well as hire five additional firefighters. These grants will help the City continue to provide a high level of public safety for the citizens of Garden City. Beginning in FY 2011, the City created a Fire Protection Enterprise Fund, and as such, the Fire Department grant will be reflected in that fund. The City is also reimbursed by Chatham County for two police officers on the Counter Narcotics Team (CNT). The City's General Fund is expected to receive $243,000 in FY 2011.



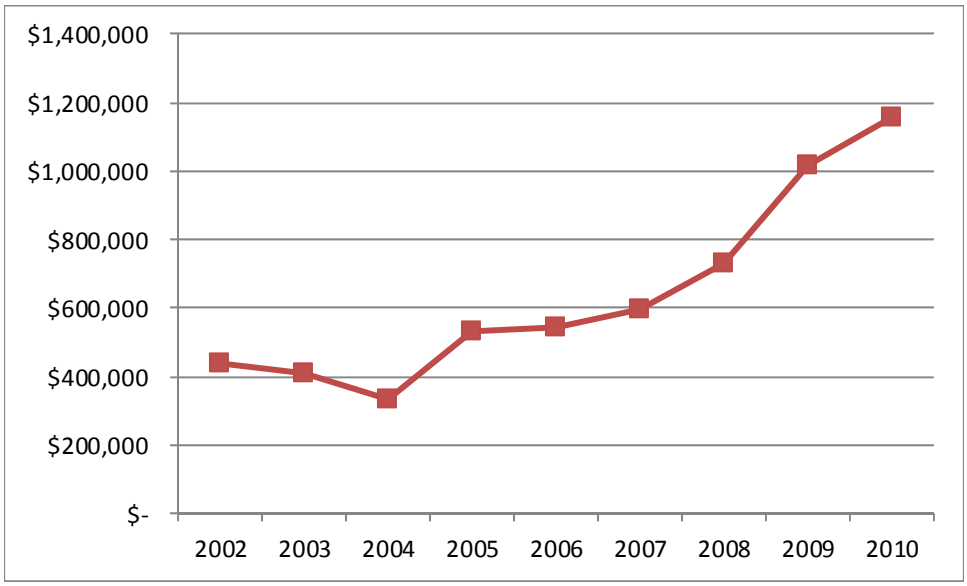
Charges for Services

The City charges fees for several of the services it provides to its citizens. Some examples of such fees are Summer Camp Fees, fees for renting the pool, false alarm charges, and accident report fees. Charges for services is projected at $100,525 in FY 2011. This represents no change from the FY 2010 Amended Budget. Trend analysis is the primary means of forecasting this revenue source.



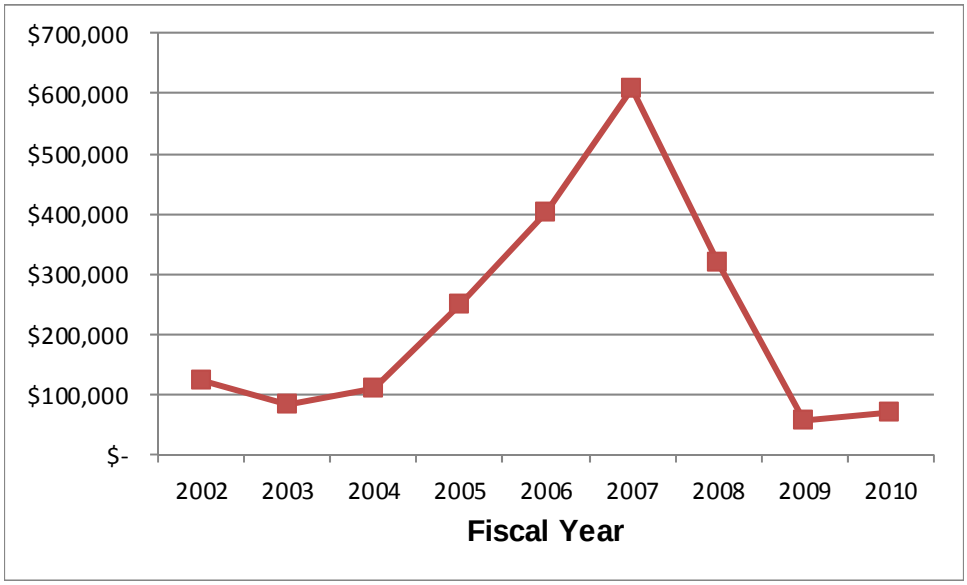
Fines and Forfeitures

Fines and Forfeitures are projected to garner a total of $1,196,000 in FY 2011. This represents an increase of 3% or $40,000 over the FY 2010 Amended Budget. Trend analysis is the primary means of forecasting this revenue source.



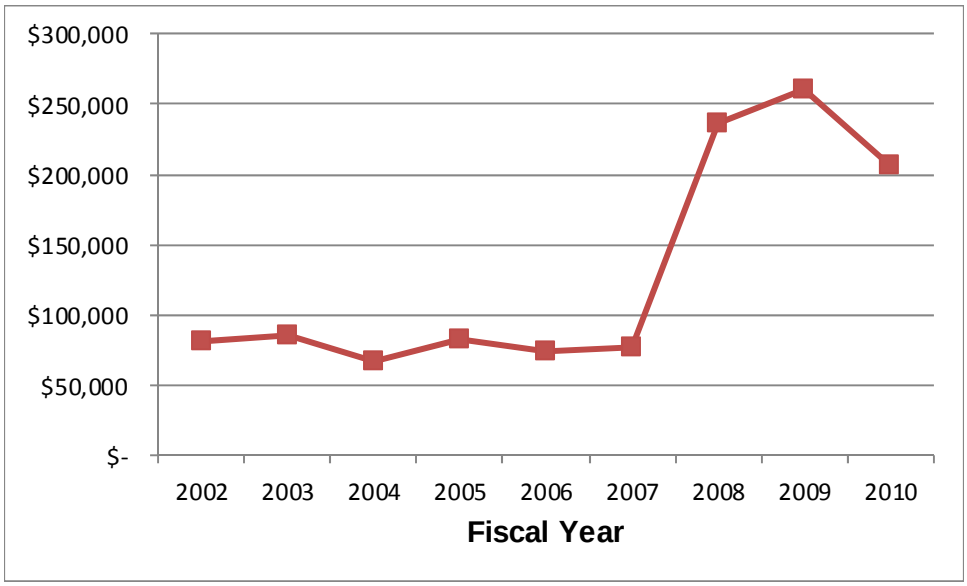
Investment Income

Due to the health of the local economy and the use of available monies for financing the new City Hall, the amount of revenue generated by investment income is projected at $70,000. This represents no change from the FY 2010 Amended Budget.



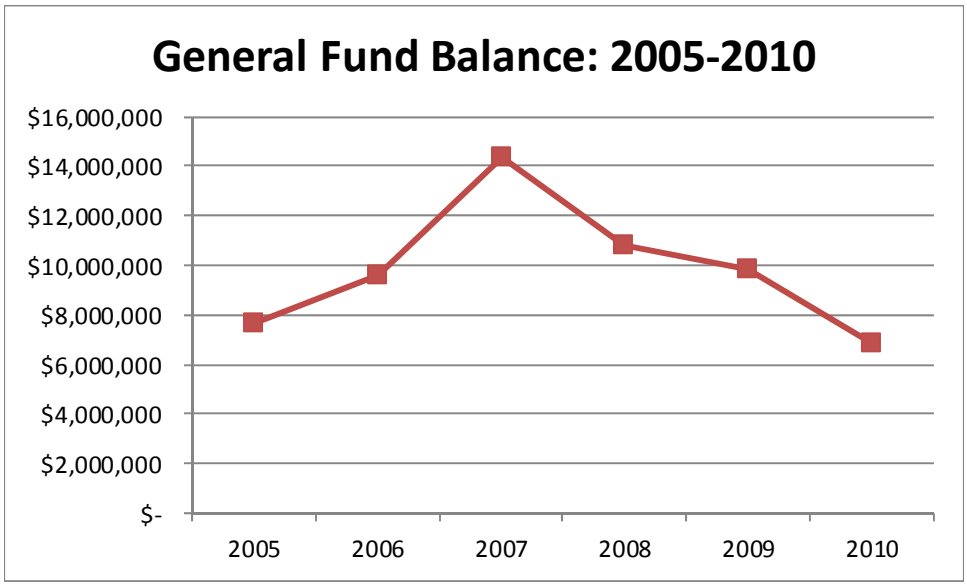
Other Revenues

The City has certain revenues that do not fit in any of the other categories. These revenue sources are grouped together in the Other Revenues source. In FY 2011, these revenues are projected to bring in $245,200 to the City. This represents an increase of 19%, or $38,800 over the FY 2010 Amended Budget.



General Fund Balance

Over the past three years, the General Fund Balance has declined by $7,526,460 or 52% due to the construction and development of the New City Hall and Town Center. The use of fund balance was a conscious decision on the part of City Council to keep the City's debt at a minimum level.



SPLOST Funds

Over the past twelve years the citizens have approved a Special Purpose Local Option Sales Tax at five year intervals to provide revenues for capital projects. The FY 2011 Budget includes the three SPLOST's voted in 1998, 2003 and 2008.

Funds generated by SPLOST 98 tax was estimated to generate close to $3,000,000 over the life of the tax (5 years). These funds allowed the City to complete numerous capital projects which enhanced services provided and improved the quality of living for citizens. A partial listing of those capital projects follows.

- Lift Station upgrades
- Stadium upgrades
- Construction of a new bike path
- Street improvements

SPLOST 03 tax revenues was estimated to generate more than $4,000,000 over the five years. The revenues generated by this tax are allocated to the projects listed below.

- Construction of a new City Hall
- Improvements to our drainage system
- Purchasing of new financial software
- Street improvements
- Improvements to Water/Sewer lines

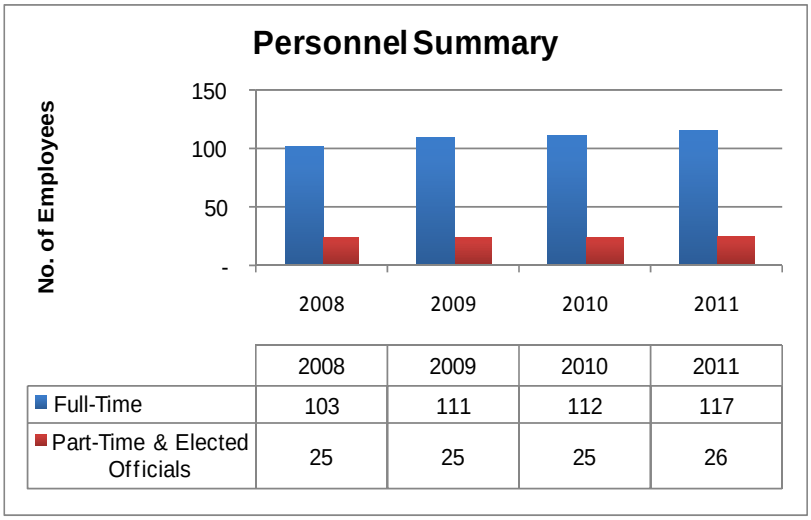
SPLOST 08 tax revenues is estimated to generate more than $6,100,000 over the five years. The revenues generated by this tax are allocated to the projects listed below.

- New City Hall debt service payment

Personnel Summary

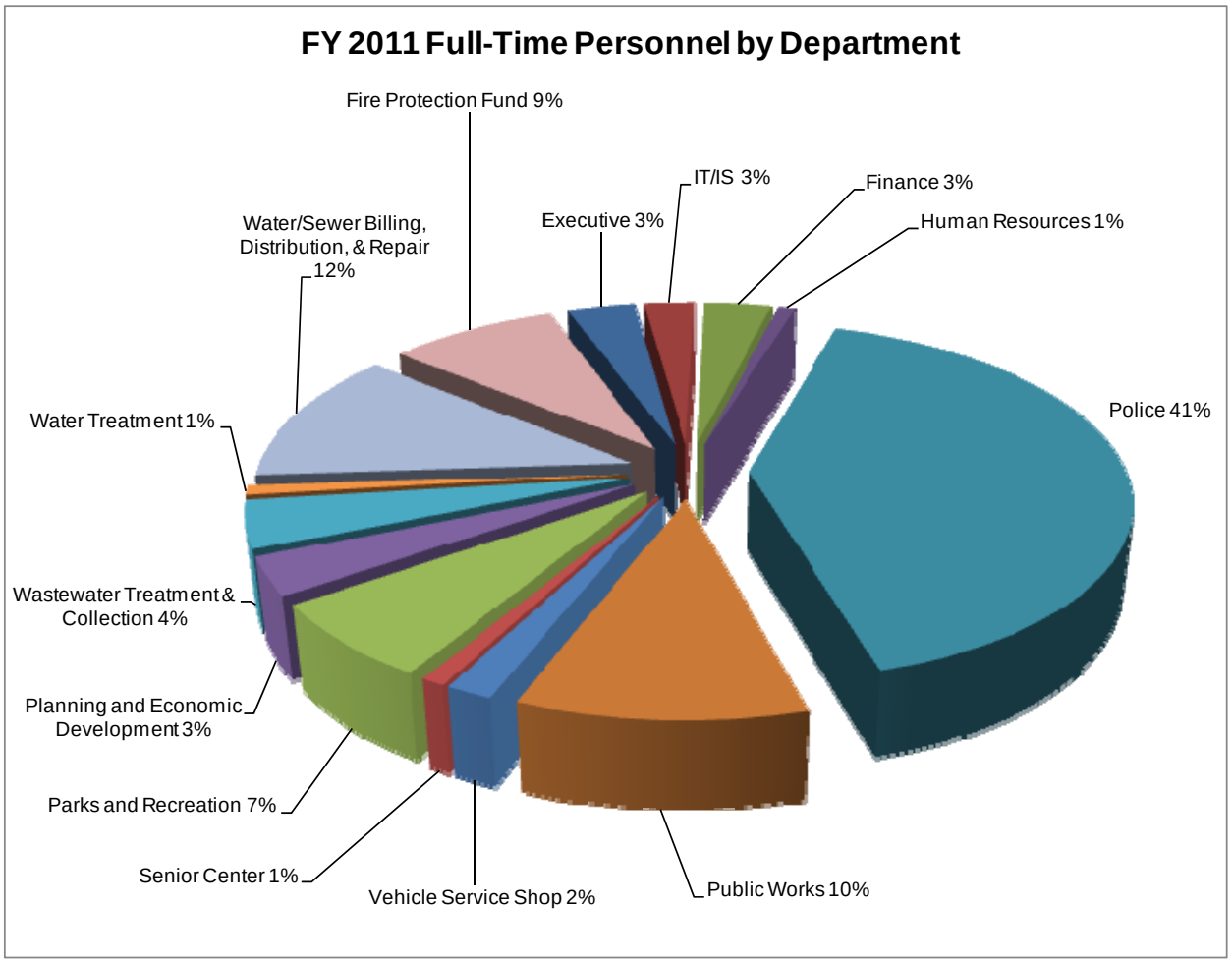
Dedicated Service

The City of Garden City is committed to a level of excellence in the quality and delivery of all programs and services. In the FY 2011 Approved Budget, 117 full-time, 18 part-time employees, and 8 elected officials are approved to meet the daily needs of our citizens and visitors. These employees preserve our public safety, ensure our water is clean and available upon demand, preserve our economic well being by attracting businesses and supporting commerce, maintain our streets and other infrastructure, protect our homes and businesses, provide our youth and seniors with quality programs, and handle the numerous daily duties necessary in the delivery of services to its citizens.



	2008	2009	2010	2011
Full-Time	103	111	112	117
Part-Time & Elected Officials	25	25	25	26

Department	2008 Actual	2009 Actual	2010 Budget	2011 Adopted
Executive	3	4	4	4
Information Tecnology/Information Systems	-	-	2	3
Finance	6	5	5	4
Human Resources	2	2	1	1
Police	45	47	48	48
Fire	4	4	4	-
Public Works	11	12	12	12
Vehicle Service Shop	2	2	2	2
Senior Center	1	1	1	1
Parks and Recreation	10	10	8	8
Planning and Economic Development	4	7	4	4
Wastewater Treatment & Collection	5	5	5	5
Water Treatment	1	1	1	1
Water/Sewer Billing, Distribution, & Repair	9	11	15	14
Fire Protection Fund	-	-	-	10
Total Full-Time Employees	**103**	**111**	**112**	**117**



Highlights

Over half of the employees of the City provide a direct service to the citizens of Garden City. As shown in the chart below, the Police department makes up 41% of the total City of Garden City's workforce. The Water and Sewer divisions make up the next largest portion of the City of Garden City's workforce with 17% of the total City's workforce.

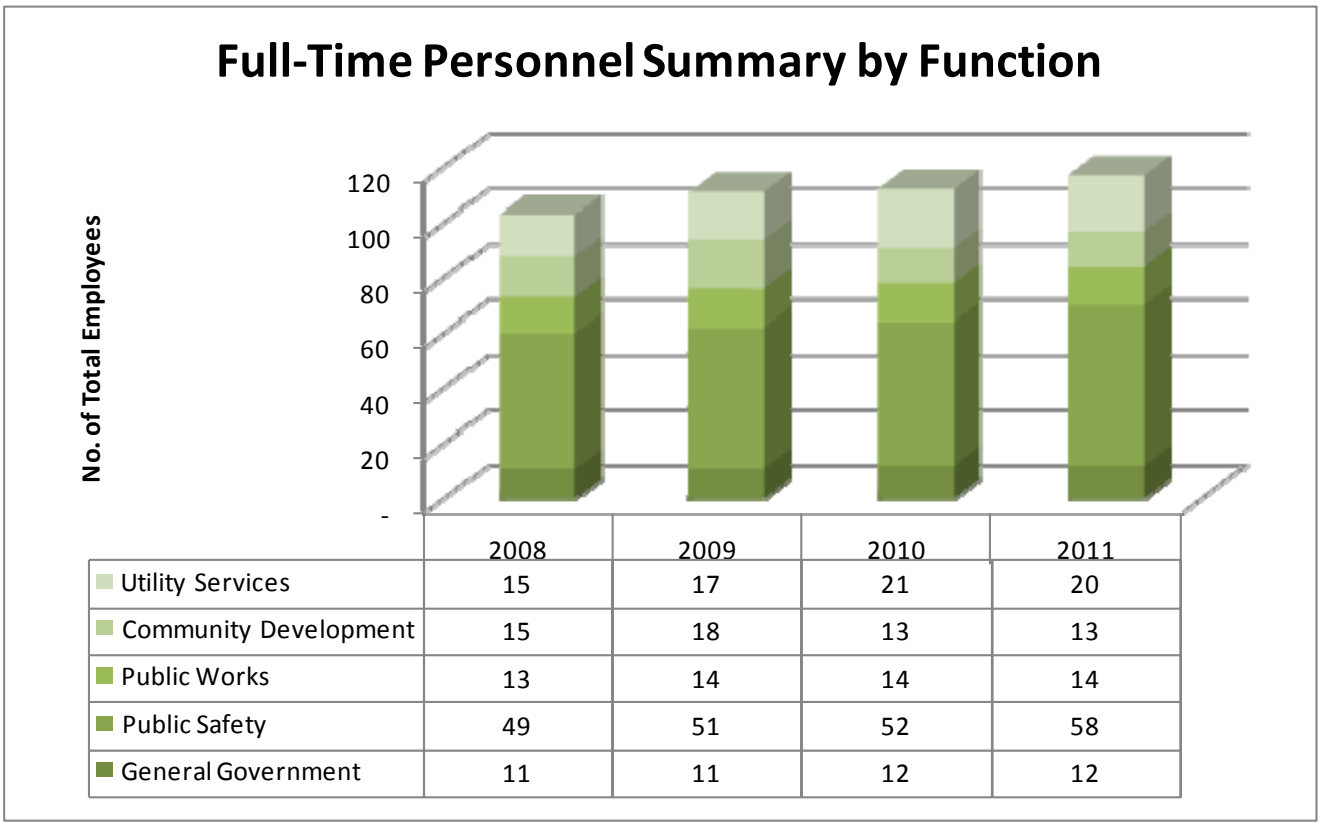
In FY 2010, the City made the decision to hire a full-time Custodian rather than contracting it out, and that position was placed in the IT/IS Department. Within the Finance Department, the Assistant Finance Director position will be deleted and the current Assistant Finance Director will be promoted to Finance Director. The Fire Department's personnel are being reflected in the Fire Protection Fund. The City secured a grant in FY 2010, which allowed us to hire an additional five firefighters. The City will also hire an Emergency Management Coordinator in FY 2011. The Water/Sewer Fund will reduce personnel by one Water/Sewer Tech. The full-time staffing levels for the Executive, Human Resources, Police, Public Works, Vehicle Shop, Senior Center, Recreation, and Planning and Economic Development Departments are remaining flat for FY 2011.

City Functions

The City groups the various services provided by its employees into five functional areas: General Government, Public Safety, Public Works, Community Development, and Utility Services. Each of these areas includes departments and/or divisions as needed to provide the necessary supervisory support in the development and delivery of related programs and services.

City Functions
Departments/Divisions

General Government	Public Safety	Public Works	Community Development	Utility Services
Legislative Executive Finance Human Resources IT/IS	Police Fire Emergency Management	Streets and Drainage Vehicle Service Shop Stormwater	Planning and Zoning Parks and Recreation Senior Center	Water & Sewer Sanitation



Employee Benefits

The FY 2011 Personal Services budget funds the salary and fringe benefits package offered to all employees. The Personal Services budget also reflects the funds appropriated to implement a human resource system with its primary goal to establish an environment which affords each employee the opportunity to be the most productive he or she can be. This goal is met through human resources planning, recruitment and selection, orientation, employee services, benefits administration, performance appraisal, wage and salary administration, and pension plan administration.

The City of Garden City provides a total benefit package that includes the following:

- Salaries
- Paid Time Off
- Critical Care Pay
- Holiday Pay
- Group Term Life Insurance
- Group Health Insurance
- Group Long-Term Disability
- Defined Benefit Retirement Plan
- Defined Contribution Retirement Plan
- Medical Flexible Spending Account
- Paid Time Off
- Educational Assistance
- Work-Life Balance

The main role of the Human Resource Department is to create an environment in which a contented, healthy, skilled, and committed City of Garden City workforce can operate with the prospect of increased rewards through increased efficiency.

Salaries

Garden City's salaries conform to all State and Federal Guidelines. The salary package includes pay for holidays, paid time off, critical care leave, bereavement leave, and quality increases. As customary, salary accounts include regular salaries, overtime salaries, and part-time salaries.

Paid Time Off

It is the policy of Garden City to provide all active, regular, and introductory full-time and part-time employees with time off for personal use. Eligible employees will be able to accrue hours for vacation, sick, or other personal reasons through the Paid Time Off Leave System (PTO).

Accruals are based upon paid hours up to 2080 hours per year, excluding overtime. Employees working less than 40 hours per week and at least 20 hours per week will earn PTO days at one half the full-time rate. (See table)

Years of Service	Full-time Employee Annual PTO Days	Part-time Employee Annual PTO Days
0-1	20	10
2	21	10.5
3	22	11
4	23	11.5
5	24	12
6	25	12.5
7	26	13
8	27	13.5
9	28	14
10	29	14.5
11	30	15
12	31	15.5
13	32	16
14	33	16.5
15	34	17
16 and greater	35	17.5

Paid Critical Leave Reserve

The City allows employees to establish a Paid Critical Leave Reserve (PCLR) account on his or her anniversary date, by depositing some number of hours of his or her accrued but unused PTO hours into the PCLR.

PCLR hours are used for the 3rd consecutive day and beyond of an absence due to an injury or illness of an employee or the employee's immediate family which requires the employee to be absent for any reason outlined under Family and Medical Leave Act.

In addition, provided the employee has accumulated 240 hours in a PCLR account, the employee will be permitted to convert up to forty (40) hours of PTO to cash at the end of the calendar year.

Holidays

It is the policy of the City to designate and observe certain days each year as holidays. Eligible employees will be given a day off with pay for each holiday observed.

The schedule of holidays the City will observe during each calendar year is as follows:

New Year's Day
Martin Luther King, Jr's Birthday
Good Friday
Memorial Day
Independence Day
Labor Day
Thanksgiving Day
Day-after Thanksgiving Day
Christmas Eve
Christmas Day
Floating Holiday

Group Term Life Insurance

The City currently provides $15,000 for eligible employees' life insurance. To be eligible for this coverage, an employee must work at least 40 hours per week. Employee coverage becomes effective following 31 days of continuous employment. Life insurance coverage is provided at no cost to the employee. In addition to the $15,000 life insurance program, the City made available term life insurance in amounts up to $500,000 for voluntary purchase by the employee.

Group Health Insurance

The City currently offers eligible employees medical and dental coverage. To be eligible for this coverage, an employee must work at least 40 hours per week. Employee coverage and dependent coverage, if elected, becomes effective following 31 days of continuous employment.

Currently, employees have two health plans from which to choose: a Preferred Provider Organization Plan (**PPO**) or the Health Maintenance Organization Plan (**HMO**). The City upgraded the Employee Group Dental Plan to a plan with greater coverage amounts for employees and lower co-pays on services obtained from preferred providers.

Bi-Weekly PPO Premiums

	Group Medical Only	Group Dental Only
Single Coverage	$24.06	$5.08
Employee/Spouse	$162.67	$10.47
Employee/Child	$111.50	$11.62
Family(Employee/Spouse/Child)	$273.66	$17.00

Bi-Weekly HMO Premiums

	Group Medical Only	Group Dental Only
Single Coverage	$14.41	$5.08
Employee/Spouse	$89.29	$10.47
Employee/Child	$73.90	$11.62
Family(Employee/Spouse/Child)	$179.18	$17.00

* Premiums are subject to change.

Group Long-Term Disability

The City provides eligible employees Long Term Disability Insurance through UNUM. Their long term disability policy provides a monthly benefit of 60% of monthly earnings to a maximum benefit of $5,000 per month. Benefits begin after the completion of a 90 day elimination period.

Defined Benefit Retirement Plan

The City automatically enrolls employees in the Georgia Municipal Employee Benefit Services (GMEBs) Plan upon the completion of one year of service. The City contributes 100% of contributions to a retirement account for of each eligible employee. After completing 5 years of service you are 100% vested in the plan.

Upon retirement vested employees will receive a defined retirement benefit based on:

- Years of service with the City of Garden City
- Annual gross income for the five consecutive years that their earnings are/were the highest (usually your last 5 years of employment prior to employment).

The following changes/upgrades were made to the GMEBs Plan in FY 2008:

- Vesting Period: Changed from a 10-year graduated vesting to a 5-year cliff vesting
- Benefit Formula Percentage: Increased from 1.75% to 2%
- Paid Critical Leave will now count as credited service toward meeting the minimum service requirements for retirement benefit eligibility

Defined Contribution Retirement Plan

The City participates in a defined contribution plan that is administered by ICMA-RC Retirement Services. In FY 2008, the City began a matching contribution to the 457 plan. The City will match 50% of the employee's contribution to the 457 plan up to 6%. In other words if an employee contributes 6% of his/her income, the City automatically matches 3%.

Employees are fully vested in the 401 Employer Plan, the City match, upon completion of 4 years of service. The vesting schedule is as follows:

- 0% 1 Year of Service
- 50% 2nd Year of Service
- 75% 3rd Year of Service
- 100% 4th Year of Service

Medical Flexible Spending Account

The City allows employees to participate in a Flexible Spending Account, which allows them to save a predetermined amount over the entire year for those medical expenses that are not covered by their health plan, dental plan, or any medical coverage they may have. In 2009, the City increased the Flexible Medical Spending amount from $1,500 to $2,300 per year.

Educational Assistance

The City of Garden City recognizes that the skills and knowledge of its employees are critical to the success of the City. The Education Assistance Program encourages personal development through formal education so employees can elect to maintain and improve job related skills or enhance their ability to compete for reasonably attainable jobs within the City of Garden City.

Work-Life Balance

The City of Garden City understands the importance of striking a healthy work-life balance for its employees. In 2009, the City added two new benefits to help achieve this goal: an Employee Assistance Program (EAP) and access to the Savannah Consumer Credit Counseling Service (SCCCS).

The EAP is sponsored by UNUM and gives employees unlimited access to consultants by telephone, resources and tools online and up to three face-to-face visits with counselors for help with a short-term problem. The program also allows for a free, 30 minute in-person or telephonic legal consultation with a local attorney.

With all of the economic turmoil facing our country, the City felt it had an obligation to equip its employees with the financial tools needed to navigate through these times. With access to the SCCCS, each employee and employee family can receive up to 4 counseling sessions. There the employee can learn everything from how to budget properly to how to raise their credit score.

Position Classification

Job Title(s)	Pay Grade
Accountant	15
Accounting Intern	1
Accreditation Manager	15
Administrative Assistant	8
Advanced Detective	16
Assistant Finance Director	21
Assistant Street Supervisor	13
Captain	25
Certified Mechanic	15
Chief of Police	28
CID/Evidence Officer	12
City Accountant	17
City Manager	29
Clerical Receptionist	7
Clerk of Council	22
Clerk of Court	12
Code Enforcement Officer	11
Corporal	13
Crossing Guard	4
Detective	14
Executive Assistant to the Police Chief	11
Finance Director	26
Financial Analyst/Accounting Supervisor	19
Fire Chief	22
Firefighter	11
Groundskeeper	4
Human Resources Director	23
Intermediate Accountant	17
IT/IS Director	23
Junior Accountant	13
Lieutenant	18
Mechanic Assistant	9
Meter Reader	5
Non-Certified Mechanic	12
Officer-Community	12
Parks and Recreation Director	22
Parks Maintenance	11
Planner	19

Planning and Economic Development Director	25
Police Officer	11
Public Works Crew Leader	11
Public Works Director	24
Public Works Staff Assistant	5
Public Works Technician I	4
Public Works Technician II	6
Public Works Technician III	9
Record Clerk	8
Recreation Programs Coordinator	13
Seasonal Tech I	2
Seasonal Tech II	3
Senior Accountant	19
Senior Center Part-Time	4
Senior Center Coordinator	8
Senior Center Director	13
Senior Code Enforcement Officer	12
Senior Groundskeeper	7
Senior Meter Reader	6
Sergeant	15
Streets Foreman	18
Training Officer	17
Utility Billing Supervisor	14
Utility Billing Technician	12
Utility Business Services Manager	19
Wastewater Plant Operator	10
Wastewater Technician II	5
Water/Sewer Director	27
Water/Sewer Operator Trainee	9
Water/Sewer Supervisor	20
Water/Sewer Technician I	4

Pay Grade

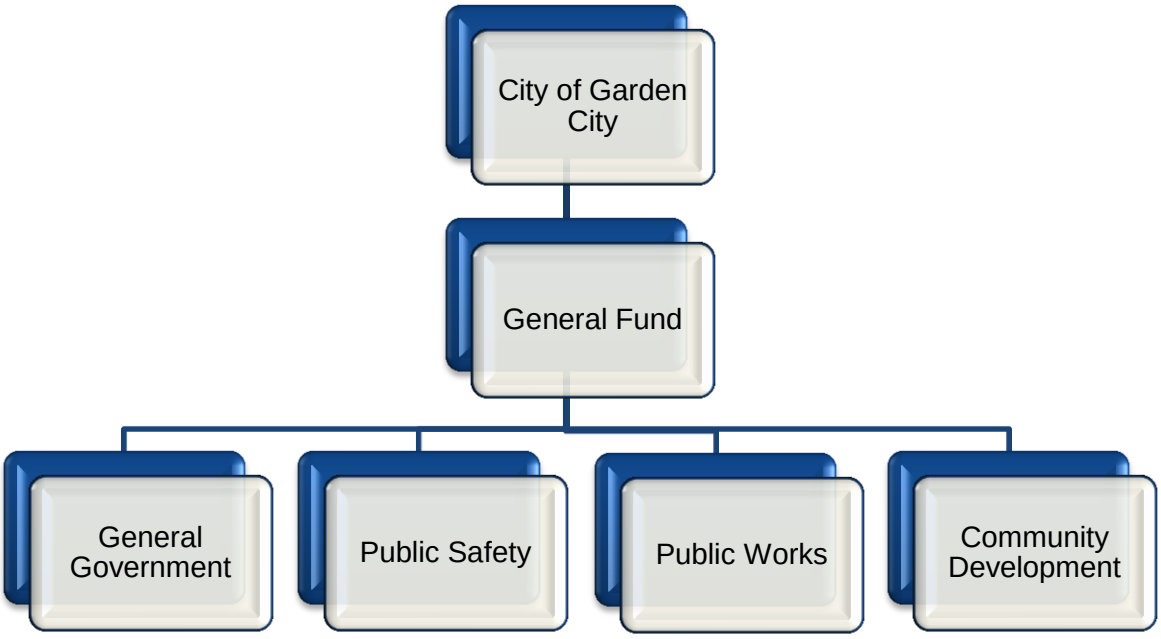
Pay Grade	Minimum	Maximum
1	$ 15,600	$ -
2	$ 17,680	$ -
3	$ 20,800	$ -
4	$ 21,412	$ 32,343
5	$ 22,266	$ 33,624
6	$ 23,143	$ 34,951
7	$ 24,068	$ 36,351
8	$ 25,040	$ 37,821
9	$ 26,036	$ 39,315
10	$ 27,079	$ 40,879
11	$ 28,170	$ 42,539
12	$ 29,284	$ 44,223
13	$ 30,470	$ 46,001
14	$ 31,679	$ 47,827
15	$ 32,960	$ 49,771
16	$ 34,264	$ 51,740
17	$ 37,062	$ 55,960
18	$ 38,556	$ 58,213
19	$ 41,686	$ 58,360
20	$ 43,201	$ 60,481
21	$ 46,675	$ 65,345
22	$ 49,200	$ 68,880
23	$ 52,021	$ 72,829
24	$ 54,309	$ 76,033
25	$ 55,314	$ 77,440
26	$ 59,063	$ 82,642
27	$ 59,966	$ 83,952
28	$ 67,803	$ 94,924
29	$ 75,000	$ 135,000

Departmental Summaries

The City of Garden City provides services to citizens and visitors on a daily basis. The direct provision of said services and the support functions are organized into four functions: General Government, Public Safety, Public Works, and Community Development. The City departments are funded by the General Fund; therefore, departments are listed within one of the four functions. Consequently, the FY 2011 department summaries will be listed according to funding source.

General Fund Functions:

- General Government
- Public Safety
- Public Works
- Community Development

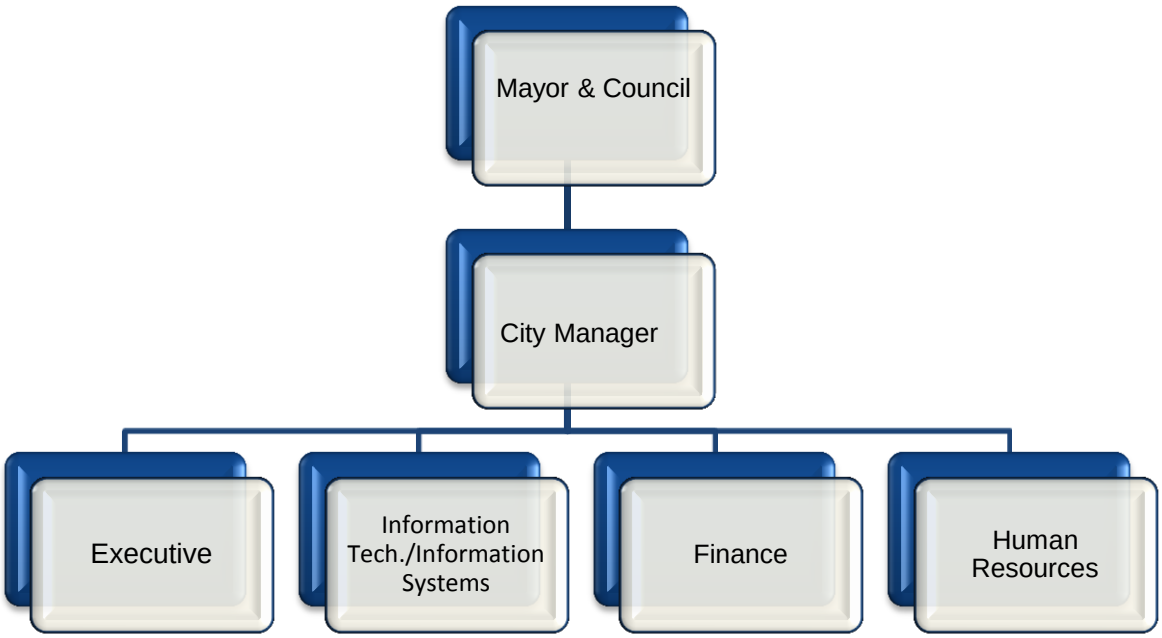


General Government Function

General Government Function is comprised of departments and divisions responsible for the management of the City's resources. This function includes the following departments and divisions: Executive, Information Technology/Information Systems, Finance, and Human Resources.

General Government Function

Organization Chart



General Government

Short Term Priorities & Goals

Priorities:

1. To work with the Mayor and Council to provide necessary resources to develop programs that will enhance the quality of living in the city.
2. To monitor operations of city's departments to see that services are provided in the most efficient and cost effective manner.
3. To submit proposals for grants that would provide funds for projects that would provide infrastructure improvement.
4. To monitor city financial data to see that revenues and expenditures are within the limits set by Mayor and Council.

Goals:

1. To continually be in compliance with all state and federal regulations.
2. To provide opportunities for staff members to be developed in order to better serve the citizens of the city.
3. To provide city services at the highest level possible.
4. To continually monitor growth in residential as well as commercial areas.

Long Term Priorities & Goals

Priorities:

1. To develop programs to improve the delivery of city services and to expand services as required by city growth for Mayor and Council consideration.
2. To offer a work environment which allows the city to attract and retain quality employees.

Goals:

1. To utilize plans, studies, projections, and reports as a guide to formulate long term plans both programmatic and financial in order to effectively handle the growth forecasted for the city.
2. To use new information technologies to develop cost effective means of interactive communications between staff and citizens.
3. To continue to use volunteer boards to their fullest extent.

Legislative Department (1100)

Mission Statement

The Mayor and Council work to obtain a safe, clean, family-oriented community with parks and trees that is poised for future growth and dedicated to the advancement of the community's quality of life.

Department Description

The City of Garden City's Legislative Department is comprised of the Mayor and seven City Council members. Each City Council member is elected at-large on a non-partisan basis for four-year, staggering terms. All policy items are decided by the Mayor and City Council, which is empowered by the City Charter to pass ordinances and resolutions and adopt regulations.

Budget Highlights

In the FY 2011 budget, Legislative Department expenditures total $617,963, an increase of $510,854 over the FY 2010 amended budget of $107,109. The primary reason for the increase is attributed to additional monies being allocated to the Legislative Contingency line item to promote savings during this economic downturn.

Legislative FY 2011 Expenditure Summary (100-1100)

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
Personal Services Total	$ 4,909	$ 4,549	$ 5,200	$ 5,200
Purchased/Contracted Services Total	30,855	21,402	48,100	50,500
Supplies Expenditures Total	404	327	1,000	1,000
Miscellaneous Total	55,914	-	52,809	561,263
Total Legislative	**$ 92,082**	**$ 26,278**	**$ 107,109**	**$ 617,963**

Legislative Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
100-1100-51-2400	Retirement contributions	4,909	4,549	5,200	5,200
	Personal Services Total	**4,909**	**4,549**	**5,200**	**5,200**
100-1100-52-1201	Professional Services	-	-	28,800	31,200
100-1100-52-3200	Communications- Reimbursement for DSL	3,479	2,137	-	-
100-1100-52-3500	Travel	22,403	12,040	15,000	15,000
100-1100-52-3600	Dues and fees	4,973	7,225	4,300	4,300
	Purchased/Contracted Services Total	**30,855**	**21,402**	**48,100**	**50,500**
100-1100-53-1700	Uniforms	404	327	1,000	1,000
	Supplies Expenditures Total	**404**	**327**	**1,000**	**1,000**
100-1100-52-3602	Legislative Contingency (Unrestricted)	55,914	-	52,809	300,000
100-1100-52-3603	Legislative Contingency (Unrestricted)	-	-	-	261,263
	Miscellaneous Total	**55,914**	**-**	**52,809**	**561,263**
	Total Legislative	**$ 92,082**	**$ 26,278**	**$ 107,109**	**$ 617,963**

Legislative Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
Mayor	1	1	1	1	Elected
Councilmembers	7	7	7	7	Elected
Total Legislative	**8**	**8**	**8**	**8**	

Legislative Detailed Personnel Costs

	Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
100-1100-51-2400	Retirement contributions	4,909	4,549	5,200	5,200
	Total Personnel Services	**$ 4,909**	**$ 4,549**	**$ 5,200**	**$ 5,200**

Goals and Objectives for FY 2011:

1. Serve as an open and honest provider of information to the citizens of our community
2. Promote the City as an ideal location for new development of residential and commercial uses
3. Support public and private improvement projects and activities that enhance the City
4. Encourage environmental responsibility in economic and community growth

Executive Department (1300)

Mission Statement

The Executive Department is led by the City Manager who provides leadership, vision, and direction to City Service Areas, implements City Council policy, and works with the Mayor, City Council, and administrative staff to craft strategic and financial planning objectives.

Department Description

The Executive Department is made up of the City Manager and his staff and is responsible for the executive management of the highly diverse operations of the City. The City Manager is appointed by the Mayor and Council and serves as Garden City's Chief Executive Officer.

The City Manager also serves in a highly visible capacity as an ambassador for the community and to other governmental agencies. Duties include:

- Oversees the day-to-day functions of the City
- Supervises ten city departments and their personnel
- Presents information and recommendations to enable the Mayor/City Council to make decisions on matters of policy
- Responds promptly and positively to all inquires and requests of citizens
- Disseminates information regarding City activity
- Provides input on regional and state issues which affect the City of Garden City
- Maintains a sound fiscal position for the City through the preparation of the annual budget
- Provides continuous monitoring of financial conditions of the City

Budget Highlights

In the FY 2011 Budget, Executive Department expenditures total $863,872, an increase of 12.4% or $95,128 over the FY 2010 Amended Budget. The increase is primarily attributed to the costs associated with a municipal election in FY 2011 as well as the City financing the Dotson House renovation, which will be offset by rent payments from the Tourism Board.

Executive FY 2011 Expenditure Summary (100-1300)

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
Personal Services Total	$ 237,586	$ 346,338	$ 334,924	$ 380,222
Purchased/Contracted Services Total	276,801	456,823	352,750	353,800
Supplies Expenditures Total	92,507	271,026	79,550	78,050
Miscellaneous Total	32	-	1,520	51,800
Total Executive	**$ 606,926**	**$ 1,074,187**	**$ 768,744**	**$ 863,872**

Executive Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
100-1300-51-1100	Salaries - Regular employees	$ 169,251	$ 259,259	$ 239,794	$ 267,000
100-1300-51-1300	Salaries Overtime	1,084	2,722	3,000	3,000
100-1300-51-2100	Group Insurance	25,125	28,529	29,900	44,967
100-1300-51-2200	Social Security (FICA) contributions	10,131	15,194	15,590	16,731
100-1300-51-2300	Medicare	2,369	4,058	3,660	3,924
100-1300-51-2400	Retirement contributions	6,628	17,069	19,300	19,300
100-1300-51-2401	ICMA Match	21,435	18,888	23,380	25,000
100-1300-51-2700	Workers' compensation	1,563	620	300	300
	Personal Services Total	**237,586**	**346,338**	**334,924**	**380,222**
100-1300-52-2201	Vehicle Maintenance & Repairs	757	993	500	500
100-1300-52-2202	Equipment Maintenance & Repairs	4,715	246	1,000	1,500
100-1300-52-3100	Insurance, other than employee benefits	7,712	7,416	9,000	2,500
100-1300-52-3200	Communications	12,497	7,776	-	-
100-1300-52-3300	Advertising	2,865	151,734	5,000	3,500
100-1300-52-3400	Printing and Binding	1,092	27,950	18,000	10,000
100-1300-52-3500	Travel	5,556	24,725	6,000	7,800
100-1300-52-3600	Dues and fees	23,743	38,303	28,250	28,000
100-1300-52-3601	Contracts & Agreements	137,460	92,436	197,000	217,000
100-1300-52-3700	Education and training	-	1,225	2,000	3,000
100-1530-52-1201	Legal Fees	64,859	71,977	70,000	80,000
100-1565-52-2130	Custodial	15,545	32,042	16,000	-
	Purchased/Contracted Services Total	**276,801**	**456,823**	**352,750**	**353,800**
100-1300-53-1100	General supplies and materials	12,133	10,204	15,000	10,000
100-1300-53-1101	Postage	7,502	5,295	5,000	5,000
100-1300-53-1130	Computer Eqpt. & Software	1,258	10,563	-	-
100-1300-53-1230	Electricity	9,094	28,217	25,000	35,000
100-1300-53-1270	Gasoline	1,304	1,256	1,000	1,500
100-1300-53-1300	Food, Banquets, & Flowers	50,217	212,915	32,000	25,000
100-1300-53-1400	Books & Periodicals	620	1,584	1,000	1,000
100-1300-53-1600	Small equipment	1,366	560	250	250
100-1300-53-1700	Uniforms	486	432	300	300
100-1300-53-1701	Other Supplies - Misc.	8,527	-	-	-
	Supplies Expenditures Total	**92,507**	**271,026**	**79,550**	**78,050**
100-1300-55-2200	Damage Claims Paid	-	-	1,000	1,000
100-1300-58-1300	Principal Payment	-	-	-	23,500
100-1300-58-2200	Interest Payment	-	-	-	15,300
100-1400-57-1000	Election Fees-Chatham County	32	-	520	12,000
	Miscellaneous Total	**32**	**-**	**1,520**	**51,800**
	Total Executive	**$ 606,926**	**$ 1,074,187**	**$ 768,744**	**$ 863,872**

Executive Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
City Manager	1	1	1	1	Unclassified
Assistant City Manager	-	-	-	1	Unclassified
Clerk of Council	1	1	1	1	Unclassified
Administrative Assistant	1	1	2	1	Classified
IT Administrator	-	1	-	-	Classified
Total Executive	**3**	**4**	**4**	**4**	

Executive Detailed Personnel Costs

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
100-1300-51-1100	Salaries - Regular employees	$ 169,251	$ 259,259	$ 239,794	$ 267,000
100-1300-51-1300	Salaries Overtime	1,084	2,722	3,000	3,000
	Subtotal:	**170,335**	**261,981**	**242,794**	**270,000**
100-1300-51-2100	Group Insurance	25,125	28,529	29,900	44,967
100-1300-51-2200	Social Security (FICA) contributions	10,131	15,194	15,590	16,731
100-1300-51-2300	Medicare	2,369	4,058	3,660	3,924
100-1300-51-2400	Retirement contributions	6,628	17,069	19,300	19,300
100-1300-51-2401	ICMA Match	21,435	18,888	23,380	25,000
100-1300-51-2700	Workers' compensation	1,563	620	300	300
	Subtotal:	**67,251**	**84,357**	**92,130**	**110,222**
	Total Personnel Services	**$ 237,586**	**$ 346,338**	**$ 334,924**	**$ 380,222**

Goals and Objectives for FY 2011:

1. Control and effectively manage current expenditures while seeking to increase traditional revenue resources and pursuing non-traditional funding sources.

2. Continually improve existing programs, regulations, and practices to provide a high level of service to the community.

3. Continually implement policies set forth by the Mayor and City Council to enable them to make decisions on the matter of policy, regional, and state issues which affect the citizens of Garden City.

4. Establish new reporting formats to more effectively convey the financial position of the City on a monthly basis.

Information Technology/ Information Systems Department (1410)

Mission Statement

Garden City's IT/IS Department serves all government officials and citizens of Garden City by providing essential technology information that includes the study, design, development, implementation, support and direct management of all computer-based information systems, specifically software applications and computer hardware

Department Description

Communication between all departments and residents of Garden City requires optimal management and administration of entire systems of computer technology, including data management, networking, troubleshooting, and maintenance of computer hardware and software. IT professionals perform a wide range of skills that extend throughout all aspects of the city.

Budget Highlights

In the FY 2011 Budget, IT/IS Department expenditures total $356,424, an increase of 4.5% or $15,416 over the FY 2010 Amended Budget. The increase is primarily attributed to costs associated with City Hall maintenance as well as a full year of personal services costs associated with our custodian position.

Information Technology/Information Systems FY 2011 Expenditure Summary (100-1410)

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
Personal Services Total	$ -	$ -	$ 153,308	$ 170,724
Purchased/Contracted Services Total	-	80	139,400	126,500
Supplies Expenditures Total	-	-	23,300	24,200
Miscellaneous Total	-	-	25,000	35,000
Total IT/IS	**$ -**	**$ 80**	**$ 341,008**	**$ 356,424**

Information Technology/Information Systems Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
100-1410-51-1100	Salaries - Regular employees	$ -	$ -	$ 121,200	$ 127,361
100-1410-51-1300	Salaries - Overtime	-	-	4,700	4,700
100-1410-51-2100	Group Insurance	-	-	10,100	16,060
100-1410-51-2200	Social Security (FICA) contributions	-	-	6,085	8,183
100-1410-51-2300	Medicare	-	-	1,428	1,920
100-1410-51-2400	Retirement contributions	-	-	7,875	8,000
100-1410-51-2401	ICMA Match	-	-	1,920	2,500
100-1410-51-2700	Workers' Compensation	-	-	-	2,000
	Personal Services Total	**-**	**-**	**153,308**	**170,724**
100-1410-52-2201	Vehicle Maintenance & Repairs	-	80	1,000	2,400
100-1410-52-2202	Equipment Maintenance & Repairs	-	-	1,000	500
100-1410-52-3100	Insurance, other than employee benefits	-	-	-	3,000
100-1410-52-3200	Communications	-	-	99,000	85,000
100-1410-52-3500	Travel	-	-	2,000	-
100-1410-52-3600	Dues and fees	-	-	400	100
100-1410-52-3601	Contracts & Agreements	-	-	31,000	35,000
100-1410-52-3700	Education and training	-	-	5,000	500
	Purchased/Contracted Services Total	**-**	**80**	**139,400**	**126,500**
100-1410-53-1100	General supplies and materials	-	-	1,000	1,200
100-1410-53-1130	Computer Eqpt. & Software	-	-	20,000	20,000
100-1410-53-1270	Gasoline	-	-	2,000	2,700
100-1410-53-1400	Books & Periodicals	-	-	150	150
100-1410-53-1700	Uniforms	-	-	150	150
	Supplies Expenditures Total	**-**	**-**	**23,300**	**24,200**
100-1565-52-2203	City Hall Maintenance	-	-	25,000	35,000
	Miscellaneous Total	**-**	**-**	**25,000**	**35,000**
	Total IT/IS	**$ -**	**$ 80**	**$ 341,008**	**$ 356,424**

Information Technology/Information Systems Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
IT/IS Director	-	-	1	1	Unclassified
Facilities Maintenance Coordinator	-	-	1	1	Classified
Custodian	-	-	-	1	
Total IT/IS	**-**	**-**	**2**	**3**	

Information Technology/Information Systems Detailed Personnel Costs

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
100-1410-51-1100	Salaries - Regular employees	$ -	$ -	$ 121,200	$ 127,361
100-1410-51-1300	Salaries - Overtime	-	-	4,700	4,700
	Subtotal:	**-**	**-**	**125,900**	**132,061**
100-1410-51-2100	Group Insurance	-	-	10,100	16,060
100-1410-51-2200	Social Security (FICA) contributions	-	-	6,085	8,183
100-1410-51-2300	Medicare	-	-	1,428	1,920
100-1410-51-2400	Retirement contributions	-	-	7,875	8,000
100-1410-51-2401	ICMA Match	-	-	1,920	2,500
100-1410-51-2700	Workers' Compensation	-	-	-	2,000
	Subtotal:	**-**	**-**	**27,408**	**38,663**
	Total Personnel Services	**$ -**	**$ -**	**$ 153,308**	**$ 170,724**

Goals and Objectives for FY 2011:

1. Provide information technology, services, tools, and training to empower city staff to excel in their work

2. Continue to maintain and update the City's website to provide citizens with accurate and useful information

3. Install a new time clock system which will allow the City to go to a paperless payroll

4. Research new technologies to reduce cost and give a higher level of service

5. Ensure security, integrity, and availability of technology-based systems

Finance Department (1510)

Mission Statement

The Finance Department is to follow the guidelines established by Mayor and Council and directed by the City Manager. The Finance Department is a resource service to the City of Garden City, and its mission is to manage the financial affairs of the city which includes the efficient and judicious use of available City resources and the stewardship of public funds.

Department Description

The Finance Department is a coordinated team which provides outstanding professional services to all our customers. We promote sound financial practices to ensure that the City's assets are safeguarded and the use of City resources is responsive to community priorities. Public confidence in the fiscal affairs of the City of Garden City is integral to our mission.

The responsibility of the Finance Department is to promote the fiscal soundness of the City so that its social, public safety, infrastructure and life quality obligations will be maintained at the level required and desired by the community.

The Finance Department is responsible for reporting the City's financial condition in an accurate and timely manner, to process and record all monies received by the City, and to process payroll and accounts payable in a timely and accurate manner.

The Finance Department is also responsible for assisting the City Manager, Mayor, City Council, and City agencies in the allocation of resources through financial planning, management information, and budget preparation in accordance with State and Local laws.

Budget Highlights

In the FY 2011 Budget, Finance expenditures total $305,770, a decrease of 12.2% or $42,610 under the FY 2010 Amended Budget. The decrease is primarily attributed to a reduction in salaries. The Assistant Finance Director position will be deleted, and the current Asst. Finance Director will be promoted to Finance Director and the Senior Accountant will be promoted to Accounting Supervisor.

Finance FY 2011 Expenditure Summary (100-1510)

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
Personal Services Total	$ 248,342	$ 176,782	$ 288,780	$ 255,570
Purchased/Contracted Services Total	43,576	65,355	42,700	38,700
Supplies Expenditures Total	19,496	30,236	16,900	11,500
Miscellaneous Total	24,166	29,423	-	-
Total Finance	**$ 335,580**	**$ 301,797**	**$ 348,380**	**$ 305,770**

Finance Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
100-1510-51-1100	Salaries - Regular employees	$ 192,883	$ 127,497	$ 228,100	$ 184,331
100-1510-51-1200	Salaries- Part time	-	-	-	-
100-1510-51-1300	Salaries Overtime	3,770	3,630	3,000	3,500
100-1510-51-2100	Group Insurance	26,142	17,872	22,000	35,170
100-1510-51-2200	Social Security (FICA) contributions	11,542	6,443	14,320	11,639
100-1510-51-2300	Medicare	2,699	2,751	3,360	2,730
100-1510-51-2400	Retirement contributions	7,557	15,885	15,000	15,000
100-1510-51-2401	ICMA RC Match	1,260	2,503	3,000	3,200
100-1510-51-2600	Unemployment Insurance	1,600	-	-	-
100-1510-51-2700	Workers' compensation	889	202	-	-
	Personal Services Total	**248,342**	**176,782**	**288,780**	**255,570**
100-1510-52-3200	Communications	1,469	1,762	-	-
100-1510-52-3500	Travel	2,078	888	2,000	1,000
100-1510-52-3600	Dues and fees	409	1,044	700	700
100-1510-52-3601	Contracts & Agreements	37,625	59,673	38,000	35,000
100-1510-52-3700	Education and training	1,995	1,988	2,000	2,000
	Purchased/Contracted Services Total	**43,576**	**65,355**	**42,700**	**38,700**
100-1510-53-1100	General supplies and materials	15,521	23,208	12,000	8,500
100-1510-53-1101	Postage	1,685	4,467	3,500	2,500
100-1510-53-1130	Computer Eqpt. & Software	1,060	1,726	-	-
100-1510-53-1400	Books & Periodicals	-	835	400	500
100-1510-53-1600	Small equipment	1,230	-	500	-
100-1510-53-1700	Uniforms	-	-	500	-
	Supplies Expenditures Total	**19,496**	**30,236**	**16,900**	**11,500**
100-1510-58-1300	Principal Payment	6,889	1,631	-	-
100-1510-58-2200	Interest Payment	122	121	-	-
100-1565-52-2203	City Hall Maintenance	17,155	27,671	-	-
	Miscellaneous Total	**24,166**	**29,423**	**-**	**-**
	Total Finance	**$ 335,580**	**$ 301,797**	**$ 348,380**	**$ 305,770**

Finance Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
Finance Director	1	1	1	1	Unclassified
Assistant Finance Director	-	-	1	-	Classified
Chief Accountant	-	-	-	1	Classified
Accounting Supervisor	1	1	-	-	Classified
Senior Accountant	-	-	1	-	Classified
Intermediate Accountant	-	-	1	1	Classified
Junior Accountant	-	-	1	1	Classified
City Accountant	1	1	-	-	Classified
Acounting Tech II	3	2	-	-	Classified
Accounts Clerk	-	-	-	-	Classified
Total Finance	**6**	**5**	**5**	**4**	

Finance Detailed Personnel Costs

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
100-1510-51-1000	Salaries - Regular employees	$ 192,883	$ 127,497	$ 228,100	$ 184,331
100-1510-51-1200	Salaries- Part-Time	-	-	-	-
100-1510-51-1300	Salaries Overtime	3,770	3,630	3,000	3,500
	Subtotal:	**196,653**	**131,126**	**231,100**	**187,831**
100-1510-51-2100	Group Insurance	26,142	17,872	22,000	35,170
100-1510-51-2200	Social Security (FICA) contributions	11,542	6,443	14,320	11,639
100-1510-51-2300	Medicare	2,699	2,751	3,360	2,730
100-1510-51-2400	Retirement contributions	7,557	15,885	15,000	15,000
100-1510-51-2401	ICMA RC Match	1,260	2,503	3,000	3,200
100-1510-51-2600	Unemployment Insurance	1,600	-	-	-
100-1510-51-2700	Workers' compensation	889	202	-	-
	Subtotal:	**51,689**	**45,656**	**57,680**	**67,739**
	Total Personnel Services	**$ 248,342**	**$ 176,782**	**$ 288,780**	**$ 255,570**

Goals and Objectives for FY 2011:

1. Continue to provide monthly and quarterly financial statements to the Mayor, Council, and public for analysis and decision making purposes

2. Submit FY 2011 Budget to the GFOA in anticipation of gaining the Distinguished Budget Presentation Award

3. Submit FY 2010 Comprehensive Annual Financial Report (CAFR) to the GFOA in anticipation of gaining the Certificate of Achievement for Excellence in Financial Reporting

4. Develop performance measurement standards as part of the annual budget process

5. Review and update the City's capital assets' policies to ensure accurate and efficient reporting of the City's assets

6. Formulate a set of internal control policies and procedures

7. Continue to streamline the occupational tax process by modifying the classification system used, reviewing City ordinances relating to occupational taxes, collecting delinquent taxes and reviewing the billing and collecting processes utilized by City staff

8. Develop desk manuals for all work stations and also develop a written set of year end close out procedures

Human Resources Department (1540)

Mission Statement

The mission of the Human Resources Department is to assist the City in achieving its long-term strategic goals by providing a viable workforce to continually deliver quality services to the citizens and customers it serves.

Department Description

The Human Resources Department administers all aspects of employment within the City, guides efforts to foster a healthy and productive work environment, and advises City leaders on employment related changes that occur with changing business needs.

The Human Resources Department is available to serve City employees, those seeking employment, and individuals inquiring about personnel-related matters.

Budget Highlights

In the FY 2011 Budget, Human Resources expenditures total $100,357, a decrease of 10.6% or $11,866 under the FY 2010 Amended Budget. The decrease is primarily attributed to a reduction in Group and Unemployment Insurance, which reflect more accurate estimates.

Human Resources FY 2011 Expenditure Summary (100-1540)

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
Personal Services Total	$ 102,807	$ 102,536	$ 91,413	$ 85,607
Purchased/Contracted Services Total	7,531	10,266	16,110	11,500
Supplies Expenditures Total	5,141	3,910	4,700	3,250
Miscellaneous Total	-	-	-	-
Total Human Resources	**$ 115,480**	**$ 116,712**	**$ 112,223**	**$ 100,357**

Human Resources Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
100-1540-51-1100	Salaries - Regular employees	$ 80,781	$ 79,574	$ 63,810	$ 65,975
100-1540-51-1300	Salaries - Overtime	698	255	-	-
100-1540-51-2100	Group Insurance	9,685	6,962	8,000	5,460
100-1540-51-2200	Social Security (FICA) contributions	4,856	4,805	4,885	4,088
100-1540-51-2300	Medicare	1,136	1,124	928	959
100-1540-51-2400	Retirement contributions	2,911	6,423	6,500	7,000
100-1540-51-2401	ICMA RC Match	2,296	2,403	3,000	1,858
100-1540-51-2600	Unemployment Insurance	-	990	4,290	-
100-1540-51-2700	Workers' compensation	444	-	-	267
	Personal Services Total	**102,807**	**102,536**	**91,413**	**85,607**
100-1540-52-3200	Communications	308	1,536	-	-
100-1540-52-3300	Advertising	787	2,416	3,000	1,500
100-1540-52-3400	Printing and Binding	45	-	710	500
100-1540-52-3500	Travel	1,684	890	500	500
100-1540-52-3600	Dues and fees	100	1,171	800	500
100-1540-52-3601	Contracts & Agreements	1,660	4,102	10,100	7,500
100-1540-52-3700	Education and training	2,947	153	1,000	1,000
	Purchased/Contracted Services Total	**7,531**	**10,266**	**16,110**	**11,500**
100-1540-53-1100	General supplies and materials	1,764	1,385	1,500	1,500
100-1540-53-1101	Postage	33	-	-	-
100-1540-53-1130	Computer Eqpt. & Software	-	261	-	-
100-1540-53-1300	Food, Banquets, & Flowers	334	721	1,800	1,000
100-1540-53-1400	Books & Periodicals	1,919	1,544	1,200	750
100-1540-53-1600	Small equipment	899	-	-	-
100-1540-53-1700	Uniforms	192	-	200	-
	Supplies Expenditures Total	**5,141**	**3,910**	**4,700**	**3,250**
	Miscellaneous Total	**-**	**-**	**-**	**-**
	Total Human Resources	**$ 115,480**	**$ 116,712**	**$ 112,223**	**$ 100,357**

Human Resources Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
Human Resource Director	1	1	1	1	Unclassified
Administratvie Assistant	1	1	-	-	Classified

Human Resources Detailed Personnel Costs

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
100-1540-51-1100	Salaries - Regular employees	$ 80,781	$ 79,574	$ 63,810	$ 65,975
100-1540-51-1300	Salaries - Overtime	698	255	-	-
	Subtotal:	**81,479**	**79,829**	**63,810**	**65,975**
100-1540-51-2100	Group Insurance	9,685	6,962	8,000	5,460
100-1540-51-2200	Social Security (FICA) contributions	4,856	4,805	4,885	4,088
100-1540-51-2300	Medicare	1,136	1,124	928	959
100-1540-51-2400	Retirement contributions	2,911	6,423	6,500	7,000
100-1540-51-2401	ICMA RC Match	2,296	2,403	3,000	1,858
100-1540-51-2700	Workers' compensation	444	-	-	267
	Subtotal:	**21,328**	**21,717**	**23,313**	**19,632**
	Total Personnel Services	**$ 102,807**	**$ 101,546**	**$ 87,123**	**$ 85,607**

Goals and Objectives for FY 2011:

1. Positively influence, encourage, and develop consistently strong and decisive leadership and teamwork throughout the City by actively facilitating the development of programs, policies, and procedures in order to:

   Attract and retain quality staff in all levels of the organization;
   Promote effective and efficient utilization of the City's human resources;
   Establish and maintain a stable and positive employer/employee relationship;

2. Promote and develop the Human Resource Department services to management, the general public and employees through a greater utilization of the City website for publishing forms and policy and optimization of the Human Resources functionality of Great Plains to produce information and reports for decision making across City departments;

3. Complete the City Job Evaluation process and use as the foundation to design a 2009 Compensation Program which will better support the City's management needs and reflect the employee job skills and competencies necessary for operational success;

4. Promote safety and reduce the human and economic hardships which result from accidents/injuries;

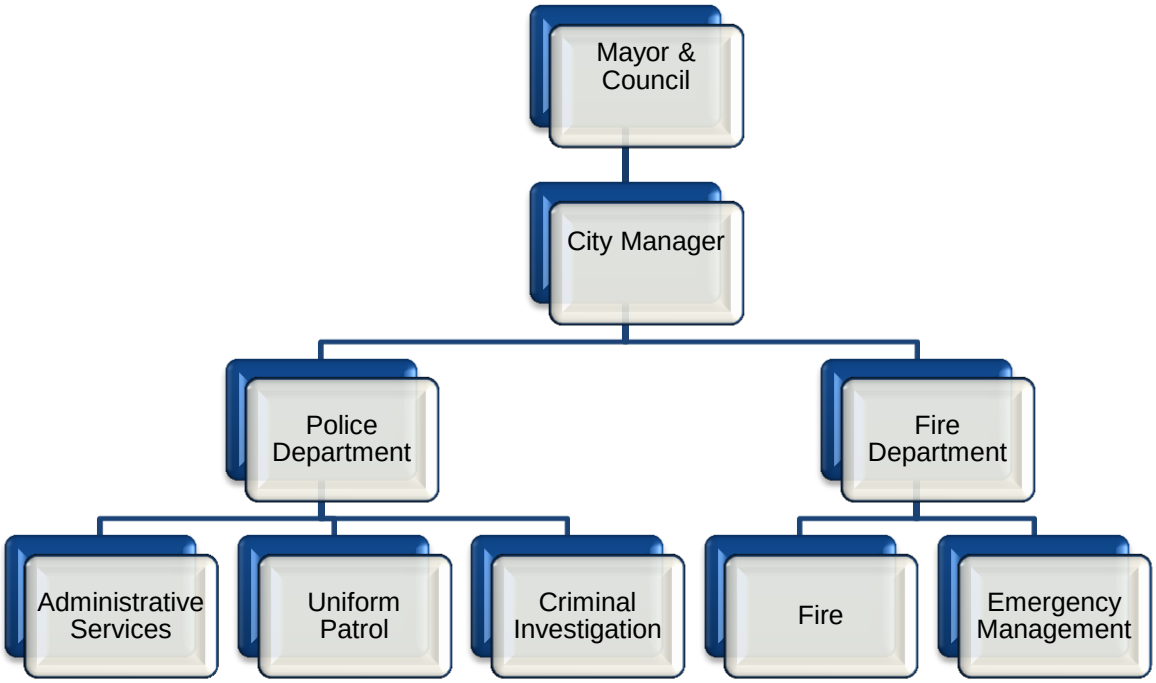
5. Provide training and development opportunities which will allow staff to meet personal needs and goals within, which are consistent with City Department goals and objectives

Public Safety Function

The Public Safety function incorporates those departments responsible for ensuring the safety of all residents and visitors to the City. This function encompasses two departments: Police and Fire. The Police Department is composed of 3 divisions: Administrative Services, Uniform Patrol, and the Criminal Investigation. The Fire Department consists of two divisions: Fire and Emergency Management.

Public Safety Function

Organization Chart



Public Safety Priorities & Goals

Short Term Priorities & Goals:

Priorities:

1. To ensure law enforcement personnel and firefighters receive the proper training and materials to conduct their jobs in the safest manner possible.
2. To update equipment as needed and specified by manufacturers' guidelines.
3. To annually recertify all firefighters of core competencies and skills set forth by Georgia Firefighter's Training Specifications.

Goals:

1. To continue educational and training opportunities for employees
2. To provide law enforcement personnel and firefighters with the equipment needed to perform their duties as new technology becomes available and cost-effective.
3. To continually ensure the Internal Investigation division has the tools necessary to perform their duties efficiently and effectively.

Long Term Priorities & Goals:

Priorities:

1. To promote the safety and security of the community through tough proactive law enforcement operations and strategies.
2. To ensure acceptable response times through the acquisition of additional personnel, equipment and satellite locations as required by the continuing growth of the city.
3. To promote fire safety and prevention education to the community through tough proactive prevention strategies.

Goals:

1. To provide employees with the equipment and information necessary to complete their jobs and engage in proactive law enforcement and fire prevention strategies.
2. To maintain adequate building space and geographical locations to ensure acceptable response times.
3. To maintain enough equipment for all personnel in order to handle immediate growth within the City in order to maintain response times.

Municipal Court (2500)

Mission Statement

The mission of the Municipal Court is to provide quality court services to the community by treating all with fairness and equality with an emphasis on integrity, professionalism, and accountability.

Department Description

The Municipal Court conducts hearings in addition to determining all causes of prosecution for violating the laws and ordinances of the City of Garden City and certain laws of the State of Georgia. It has the power to compel the attendance of parties and witnesses and to compel the production of papers, to issue all processes and writs necessary to exercise jurisdiction, to punish contempt by fine or imprisonment or both, and to levy fines along with imprisonment of a convicted person.

Municipal Court Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personal Services Total	**$ -**	**$ -**	**$ -**	**$ -**
100-2500-52-3850	Contract Labor- Recorders Court	24,599	25,081	41,500	45,000
100-2500-52-3851	Recorder's Court Solicitor	18,398	16,538	25,000	26,250
100-2800-52-3850	Contract Labor- Circuit Public Defender	30,000	30,000	25,000	26,250
	Purchased/Contracted Services Total	**72,997**	**71,619**	**91,500**	**97,500**
	Supplies Expenditures Total	**-**	**-**	**-**	**-**
	Miscellaneous Total	**-**	**-**	**-**	**-**
	Total Municipal Court	**$ 72,997**	**$ 71,619**	**$ 91,500**	**$ 97,500**

Goals and Objectives for FY 2011:

1. Transition to an electronic citation system, which will eliminate the need for redundant manual data entry, drastically reduce administrative work, and increase the safety of Garden City residents by quickly identifying dangerous drivers and reducing the time needed for a traffic stop.

2. Continue to maintain an effective court transcription/recording system in order to facilitate more accurate maintenance of information.

3. Increase court sessions from one day per week to two days per week, which will provide a more efficient and economical way to handle the cases and process detainees.

Police Department (3200)

Mission Statement

The mission of the Police Department is to provide quality police services to our community by promoting a safe environment through police and citizen interaction with an emphasis on integrity, fairness, and professionalism.

Department Description

The Garden City Police Department is comprised of three divisions. The Administrative Division is responsible for records, training, Municipal Court, and GCIC operations. The Patrol Division is responsible for all uniform patrol and traffic operations, and the Criminal Investigations Division is responsible for investigating criminal activity, evidence custody, and asset forfeiture. The department operates twenty-four hours per day, seven days per week to provide quality and responsive law enforcement support for the City of Garden City.

Budget Highlights

In the FY 2011 Budget, Police expenditures total $3,611,371, an increase of 1.2% or $41,164 over the FY 2010 Amended Budget. The slight increase is attributed to a normal increase in costs.

Police FY 2011 Expenditure Summary (100-3200)

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
Personal Services Total	$ 2,590,366	$ 3,013,258	$ 3,068,007	$ 3,102,401
Purchased/Contracted Services Total	227,839	287,733	176,500	207,470
Supplies Expenditures Total	271,208	252,982	229,700	210,500
Miscellaneous Total	91,051	78,195	96,000	91,000
Total Police	**$ 3,180,464**	**$ 3,632,168**	**$ 3,570,207**	**$ 3,611,371**

Police Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
100-3200-51-1100	Salaries - Regular employees	$ 1,784,705	$ 2,102,445	$ 2,145,000	$ 2,147,005
100-3200-51-1200	Salaries- Part-Time	28,313	32,964	34,000	34,000
100-3200-51-1300	Salaries - Overtime	104,959	144,878	130,000	100,000
100-3200-51-2100	Group Insurance	334,688	294,741	315,000	364,500
100-3200-51-2200	Social Security (FICA) contributions	111,722	133,820	140,945	139,236
100-3200-51-2300	Medicare	26,129	31,296	33,062	32,660
100-3200-51-2400	Retirement contributions	82,836	139,871	140,000	143,500
100-3200-51-2401	ICMA RC Match	19,884	23,145	20,000	21,000
100-3200-51-2402	Peace Officer Annuity Benefit	6,000	5,360	14,000	7,000
100-3200-51-2700	Workers' compensation	91,130	104,739	96,000	113,500
	Personal Services Total	**2,590,366**	**3,013,258**	**3,068,007**	**3,102,401**
100-3200-52-2201	Vehicle Maintenance & Repairs	36,322	61,723	22,000	35,000
100-3200-52-2202	Equipment Maintenance & Repairs	11,738	32,788	25,000	12,000
100-3200-52-3100	Insurance, other than employee benefits	77,829	97,720	85,000	127,970
100-3200-52-3200	Communications	45,117	49,219	-	-
100-3200-52-3500	Travel	22,251	15,426	7,500	5,000
100-3200-52-3600	Dues and fees	2,645	1,963	2,000	2,500
100-3200-52-3601	Contracts & Agreements	17,079	18,590	20,000	20,000
100-3200-52-3700	Education and training	14,858	10,305	15,000	5,000
	Purchased/Contracted Services Total	**227,839**	**287,733**	**176,500**	**207,470**
100-3200-53-1100	General supplies and materials	28,256	36,413	22,000	22,000
100-3200-53-1101	Postage	1,181	2,654	2,000	2,000
100-3200-53-1130	Computer Eqpt. & Software	16,129	488	-	-
100-3200-53-1220	Natural Gas	92	123	200	200
100-3200-53-1230	Electricity	11,392	31,039	15,000	35,800
100-3200-53-1250	Oil and Lubricants	790	-	1,000	1,000
100-3200-53-1270	Gasoline	166,073	136,766	110,000	110,000
100-3200-53-1400	Books and Periodicals	1,492	121	2,000	2,000
100-3200-53-1600	Small equipment	6,540	8,287	17,000	5,000
100-3200-53-1700	Uniforms	17,353	29,672	25,000	20,000
100-3200-53-1701	Other supplies - Misc.	-	167	-	-
100-3200-53-1718	Armory	5,223	7,252	12,500	12,500
100-3200-54-2200	Vehicles - Police	16,687	-	23,000	-
	Supplies Expenditures Total	**271,208**	**252,982**	**229,700**	**210,500**
100-3200-53-1716	Community Oriented Policing	4,485	5,477	5,000	3,000
100-3200-55-2200	Damages Claim Paid	5,073	1,000	2,000	2,000
100-3200-57-1000	Intergovernment- Housing of Prisoners	71,138	60,470	75,000	75,000
100-3200-58-1300	Principal Payment	-	-	-	-
100-3200-58-2200	Interest Payment	-	-	-	-
100-3221-53-1100	Investigation	1,607	5,486	5,000	3,000
100-3224-53-1100	Identification Unit	7,083	5,762	7,000	6,000
100-3226-52-1200	Prisoner Medical Expense	1,665	-	2,000	2,000
	Miscellaneous Total	**91,051**	**78,195**	**96,000**	**91,000**
	Total Police	**$ 3,180,464**	**$ 3,632,168**	**$ 3,570,207**	**$ 3,611,371**

Police Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
Chief of Police	1	1	1	1	Unclassified
Executive Administrative Assistant	1	1	1	1	Classified
Captain	3	3	3	3	Classified
Lieutenant	2	2	2	2	Classified
Sergeant	6	6	5	5	Classified
Line Corporal	4	6	5	5	Classified
Detective	4	4	4	4	Classified
Training Officer	1	1	1	1	Classified
CID/Evidence Specialist	1	1	1	1	Classified
Officers	19	19	22	22	Classified
Clerk of Court	1	1	1	1	Classified
Records Clerk	2	2	2	2	Classified
Part-Time	4	4	4	4	Classified

Police Detailed Personnel Costs

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
100-3200-51-1100	Salaries - Regular employees	$ 1,784,705	$ 2,102,445	$ 2,145,000	$ 2,147,005
100-3200-51-1200	Salaries- Part-Time	28,313	32,964	34,000	34,000
100-3200-51-1300	Salaries - Overtime	104,959	144,878	130,000	100,000
	Subtotal:	**1,917,977**	**2,280,287**	**2,309,000**	**2,281,005**
100-3200-51-2100	Group Insurance	334,688	294,741	315,000	364,500
100-3200-51-2200	Social Security (FICA) contributions	111,722	133,820	140,945	139,236
100-3200-51-2300	Medicare	26,129	31,296	33,062	32,660
100-3200-51-2400	Retirement contributions	82,836	139,871	140,000	143,500
100-3200-51-2401	ICMA RC Match	19,884	23,145	20,000	21,000
100-3200-51-2402	Peace Officer Annuity Benefit	6,000	5,360	14,000	7,000
100-3200-51-2700	Workers' compensation	91,130	104,739	96,000	113,500
	Subtotal:	**672,389**	**732,971**	**759,007**	**821,396**
	Total Personnel Services	**$ 2,590,366**	**$ 3,013,258**	**$ 3,068,007**	**$ 3,102,401**

Goals and Objectives for FY 2011:

1. Provide safe and secure neighborhoods and street environments for our citizens, employees, and visitors to our City twenty-four hours per day, seven days per week

2. Maintain Georgia State Recertification which reduces the cost of insurance and provides a set of standards to gauge our performance

3. Implement preventive measures oriented toward reduction of crimes and accidents and the discovery of hazards or delinquency-causing situations

4. Reduce the number of fatalities, personal injuries, and property damage caused by motor vehicles by collecting and analyzing traffic accident data in order to direct selective enforcement efforts to those areas or conditions that contribute to traffic accidents

5. Maintain a Commercial Vehicle Unit which will reduce the number of motor vehicle accidents involving commercial vehicles through Federal inspections and aggressive enforcement

6. Continue to facilitate open communication between the Police Department and the citizens of Garden City by utilizing Community Oriented Policing (COP) techniques

7. Promote pedestrian safety by ensuring crosswalks are properly marked, educating adults and children on how to properly cross streets, and enforcing Local and State laws concerning vehicle right-of-way and pedestrian right-of-way

Fire Department (3500)

Mission Statement

Through knowledge and skills, Garden City firefighters commit themselves to provide professional services to the community in order to minimize the loss of life and property through prevention, suppression, and mitigation of hazards within the scope of available resources.

Department Description

The Garden City Fire Department is made up of two fire stations. These stations are currently staffed with nine paid firefighters and thirty five volunteers. All of our firefighters are state and nationally certified professional firefighters and are certified by the National Professional Qualifications System. The Department responds to approximately 350 calls for assistance each year with and average response time of less than 5 minutes.

The City Council has made the decision to implement fire protection fees to enable the City to accomplish the following goals: (1) ensure that Garden City residents and business owners receive fire fighting services at the desired service level; (2) continue to fund the five additional, full time fire fighter positions after the conclusion of the SAFER grant in 2014; (3) ensure that there is adequate funding for operational and training expenditures; (4) enable the City to work to maintain the ISO rating of 3; and (5) protect the lives and property of all citizens through emergency response, education and fire prevention. As such, all Fire Department expenditures are being reflected in a Fire Protection Enterprise Fund beginning in FY 2011.

Fire FY 2011 Expenditure Summary (100-3500)

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
Personal Services Total	$ 213,204	$ 208,761	$ 404,076	$ -
Purchased/Contracted Services Total	209,155	237,972	150,500	-
Supplies Expenditures Total	65,499	33,960	32,500	-
Miscellaneous Total	3,004	3,186	4,000	-
Total Fire	**$ 490,861**	**$ 483,879**	**$ 591,076**	**$ -**

Fire Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
100-3500-51-1100	Salaries - Regular employees	$ 148,213	$ 133,407	$ 294,000	$ -
100-3500-51-1200	Salaries- Part time	1,087	12,044	2,600	-
100-3500-51-1300	Salaries - Overtime	22,784	11,967	30,000	-
100-3500-51-2100	Group Insurance	21,202	18,707	40,000	-
100-3500-51-2200	Social Security (FICA) contributions	10,339	9,488	15,689	-
100-3500-51-2300	Medicare	2,418	2,219	4,507	-
100-3500-51-2400	Retirement contributions	4,475	10,932	11,000	-
100-3500-51-2401	ICMA RC Match	472	1,059	1,780	-
100-3500-51-2700	Workers' compensation	2,214	8,938	4,500	-
	Personal Services Total	**213,204**	**208,761**	**404,076**	**-**
100-3500-52-2130	Custodial	-	-	-	-
100-3500-52-2201	Vehicle Maintenance & Repairs	41,329	54,151	30,000	-
100-3500-52-2202	Equipment Maintenance & Repairs	17,804	15,126	14,000	-
100-3500-52-2203	Building Maintenance & Repairs	15,341	7,486	6,000	-
100-3500-52-3100	Insurance, other than employee benefits	39,912	51,342	41,000	-
100-3500-52-3200	Communications	8,204	12,484	-	-
100-3500-52-3500	Travel	-	5,366	3,000	-
100-3500-52-3600	Dues and fees	4,851	4,323	4,000	-
100-3500-52-3601	Contracts & Agreements	78,133	86,043	49,500	-
100-3500-52-3700	Education and training	3,581	1,652	3,000	-
	Purchased/Contracted Services Total	**209,155**	**237,972**	**150,500**	**-**
100-3500-53-1100	General supplies and materials	2,761	3,484	1,500	-
100-3500-53-1101	Postage	2	32	-	-
100-3500-53-1130	Computer Eqpt. & Software	-	615	-	-
100-3500-53-1220	Natural Gas	5,323	5,009	5,500	-
100-3500-53-1230	Electricity	10,498	11,818	10,000	-
100-3500-53-1270	Gasoline	17,217	9,590	10,000	-
100-3500-53-1300	Food, Banquets, & Flowers	-	39	500	-
100-3500-53-1400	Books and Periodicals	2,227	173	500	-
100-3500-53-1600	Small equipment	27,471	3,201	4,500	-
100-3500-53-1700	Uniforms	-	-	-	-
	Supplies Expenditures Total	**65,499**	**33,960**	**32,500**	**-**
100-3500-53-1708	Fire Prevention	3,004	3,186	4,000	-
	Miscellaneous Total	**3,004**	**3,186**	**4,000**	**-**
	Total Fire	**$ 490,861**	**$ 483,879**	**$ 591,076**	**$ -**

Fire Detailed Personnel Costs

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
100-3500-51-1100	Salaries - Regular employees	$ 148,213	$ 133,407	$ 294,000	$ -
100-3500-51-1200	Salaries- Part-Time	1,087	12,044	2,600	-
100-3500-51-1300	Salaries - Overtime	22,784	11,967	30,000	-
	Subtotal:	**172,084**	**157,418**	**326,600**	**-**
100-3500-51-2100	Group Insurance	21,202	18,707	40,000	-
100-3500-51-2200	Social Security (FICA) contributions	10,339	9,488	15,689	-
100-3500-51-2300	Medicare	2,418	2,219	4,507	-
100-3500-51-2400	Retirement contributions	4,475	10,932	11,000	-
100-3500-51-2401	ICMA RC Match	472	1,059	1,780	-
100-3500-51-2700	Workers' compensation	2,214	8,938	4,500	-
	Subtotal:	**41,120**	**51,343**	**77,476**	**-**
	Total Personnel Services	**$ 213,204**	**$ 208,761**	**$ 404,076**	**$ -**

Emergency Management (3920)

Mission Statement

The mission of the Garden City Emergency Management Division is to develop, coordinate, and lead the City's emergency management program, which will enable effective preparation for and efficient response to emergencies and disasters in order to save lives, reduce human suffering, and reduce property loss.

Department Description

The Emergency Management Division developed plans and established contracts to protect the city financially and logistically from manmade and natural disasters. Contracts included debris management, debris monitoring, insurance liability assurance and FEMA certification of Debris and Hurricane Management plans. The department also purchased all supplies needed to feed, bed, and provide for emergency reentry teams.

Budget Highlights

In the FY 2011 Budget, Emergency Management expenditures total $58,198, an increase of $46,698 over the FY 2010 Amended Budget. The increase is primarily attributed to the creation of a new trainer position within the Emergency Management division.

Emergency Management FY 2011 Expenditure Summary (100-3920)

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
Personal Services Total	$ -	$ -	$ -	$ 54,698
Purchased/Contracted Services Total	4,768	28,449	10,500	3,000
Supplies Expenditures Total	9,789	7,409	1,000	500
Miscellaneous Total	-	-	-	-
Total Emergency Management	**$ 14,557**	**$ 35,858**	**$ 11,500**	**$ 58,198**

Emergency Management Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
100-3920-51-1100	Salaries - Regular Employees	-	-	-	45,675
100-3920-51-2100	Group Insurance	-	-	-	4,529
100-3920-51-2200	Social Security (FICA) contributions	-	-	-	2,830
100-3920-51-2300	Medicare	-	-	-	664
100-3920-51-2400	Retirement	-	-	-	1,000
	Personal Services Total	**$ -**	**$ -**	**$ -**	**$ 54,698**
100-3920-52-2202	Equipment Maintenance and Repairs	-	-	-	-
100-3920-52-3200	Communications	2,013	17,099	-	-
100-3920-52-3500	Travel	1,705	281	1,500	500
100-3920-52-3600	Dues and fees	582	270	-	-
100-3920-52-3601	Contracts & Agreements	343	10,799	7,500	2,000
100-3920-52-3700	Education and training	125	-	1,500	500
	Purchased/Contracted Services Total	**4,768**	**28,449**	**10,500**	**3,000**
100-3920-53-1100	General supplies and materials	2,268	4,474	-	-
100-3920-53-1400	Books and Periodicals	3,603	2,935	1,000	500
100-3920-53-1600	Small equipment	3,918	-	-	-
	Supplies Expenditures Total	**9,789**	**7,409**	**1,000**	**500**
	Miscellaneous Total	**-**	**-**	**-**	**-**
	Total Emergency Management	**$ 14,557**	**$ 35,858**	**$ 11,500**	**$ 58,198**

Emergency Management Detailed Personnel Costs

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
100-3920-51-1100	Salaries - Regular employees	$ -	$ -	$ -	$ 45,675
	Subtotal:	**-**	**-**	**-**	**45,675**
100-3920-51-2100	Group Insurance	-	-	-	4,529
100-3920-51-2200	Social Security (FICA) contributions	-	-	-	2,830
100-3920-51-2300	Medicare	-	-	-	664
100-3920-51-2400	Retirement contributions	-	-	-	1,000
	Subtotal:	**-**	**-**	**-**	**9,023**
	Total Personnel Services	**$ -**	**$ -**	**$ -**	**$ 54,698**

Goals and Objectives for FY 2011:

1. Develop plans and procedures to ensure the highest levels of mitigation, preparedness, response, and recovery in emergency situations

2. Maintain a comprehensive, risk-based, multi-hazard emergency management and training program

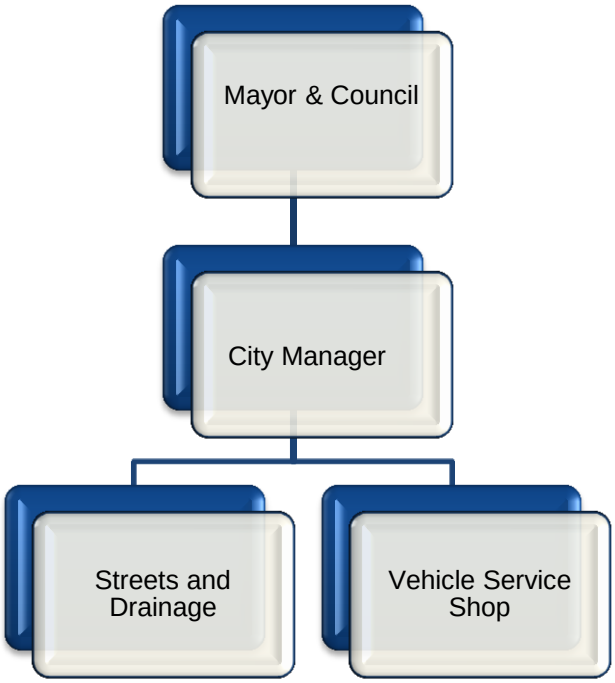
3. Coordinate federal, state, and local resources for mitigation, preparedness, response, and recovery options in emergency situations

Public Works Function

Public Works provides community services enhancing the quality of life for the citizens of Garden City while protecting the environment by ensuring safe and clean neighborhoods and public places. Incorporated into Public Works are three divisions, each providing unique services including: Streets Maintenance, Vehicle Service Shop, and Stormwater Management.

Public Works Function

Organization Chart



Public Works Priorities & Goals

Short Term Priorities & Goals

Priorities

1. Maintain the City's investment in its garage and maintenance facilities, streets, sidewalks, and storm water drainage systems.
2. Maintain the cleanliness and aesthetics of the City's right-of-way.
3. Ensure development with the City meets current design criteria and standards through the prompt, efficient and accurate review of plans and studies.

Goals:

1. Continually maintain a responsible street and road surface management schedule.
2. Ensure compliance with Federal and State standards, all signs, pavement markings, and other devices used to regulate, warn, or guide traffic on the City's streets, in order to promote safety and efficiency by providing for the orderly movement of all road users.

Long Term Priorities & Goals

Priorities:

1. Anticipate future needs and plan for maintenance and improvements to ensure the City's requirements and expectations for minimum standards and specifications for public infrastructure are met.
2. Promote and retain a competent and well-trained staff dedicated to service the needs of residents and businesses.

Goals:

1. Demonstrate a commitment to excellence in customer services through improved access to information, friendly service and prompt responses.
2. Improve efficient and cost effective use of the City's resources.
3. Continually review and revise as needed, the City's design criteria, specifications, and standard details to reflect current industry standards.

Public Works (4100)

Mission Statement

The mission of the Public Works Department is to provide quality public services and infrastructure for the citizens of Garden City.

Department Description

In order to complete its mission, the Public Works Department maintains city streets, ditches, street signs, ditches, canals, and sidewalks. It is also responsible for dry-trash pickup and cleaning up debris from storms.

Budget Highlights

In the FY 2011 Budget, Public Works expenditures total $918,011, a decrease of 7.9% or $78,184 under the FY 2010 Amended Budget. The decrease is primarily attributed to the allocation of stormwater related expenses being accounted for in the Stormwater Enterprise Fund.

Public Works FY 2011 Expenditure Summary (100-4100)

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
Personal Services Total	$ 529,535	$ 460,811	$ 554,495	$ 519,031
Purchased/Contracted Services Total	455,130	502,069	258,500	223,180
Supplies Expenditures Total	214,450	213,671	182,200	174,800
Miscellaneous Total	767	484	1,000	1,000
Total Public Works	**$1,199,882**	**$1,177,035**	**$996,195**	**$918,011**

Public Works Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
100-4100-51-1100	Salaries - Regular employees	$ 359,802	$ 283,386	$ 350,000	$ 320,640
100-4100-51-1300	Salaries - Overtime	2,325	3,515	3,500	2,500
100-4100-51-2100	Group Insurance	75,280	70,812	95,000	107,171
100-4100-51-2200	Social Security (FICA) contributions	21,105	14,894	25,105	20,023
100-4100-51-2300	Medicare	4,936	5,295	5,890	4,697
100-4100-51-2400	Retirement contributions	22,910	32,272	31,000	31,000
100-4100-51-2401	ICMA RC Match	2,544	1,534	4,000	4,000
100-4100-51-2600	Unemployment Insurance	-	-	5,000	1,000
100-4100-51-2700	Workers' compensation	40,633	49,102	35,000	28,000
	Personal Services Total	**529,535**	**460,811**	**554,495**	**519,031**
100-4100-52-1203	Stormwater - Projects/Maintenance	-	-	-	-
100-4100-52-2201	Vehicle Maintenance & Repairs	36,799	42,225	35,000	48,000
100-4100-52-2202	Equipment Maintenance & Repairs	34,677	23,378	15,000	15,000
100-4100-52-2203	Stormwater - Vehicle Equipment	-	-	-	-
100-4100-52-2204	Street Maintenance & Repairs	65,037	94,424	80,000	80,000
100-4100-52-2300	Equipment Rentals	30,841	16,047	16,000	16,000
100-4100-52-2301	Building Rental	24,200	6,600	-	-
100-4100-52-3100	Insurance, other than employee benefits	28,078	39,133	35,000	33,680
100-4100-52-3200	Communications	5,227	4,969	-	-
100-4100-52-3500	Travel	3,193	1,494	1,500	1,500
100-4100-52-3600	Dues and fees	890	731	2,000	1,000
100-4100-52-3601	Contracts & Agreements	221,484	269,753	70,000	26,000
100-4100-52-3603	Stormwater - Contracts(Street Sweeping)	-	-	-	-
100-4100-52-3604	Stormwater - Contracts(Drainage/Utility)	-	-	-	-
100-4100-52-3700	Education and training	4,704	3,316	4,000	2,000
100-4100-52-3851	Stormwater - Contract Labor	-	-	-	-
	Purchased/Contracted Services Total	**455,130**	**502,069**	**258,500**	**223,180**
100-4100-53-1100	General supplies and materials	30,365	32,858	17,500	15,500
100-4100-53-1101	Postage	6	117	200	200
100-4100-53-1130	Computer Eqpt. & Software	-	87	-	-
100-4100-53-1230	Electricity	103,855	104,684	100,000	100,000
100-4100-53-1250	Oil & Lubricants	1,559	-	4,000	2,600
100-4100-53-1270	Gasoline	54,252	45,088	50,000	50,000
100-4100-53-1600	Small equipment	8,044	23,446	5,000	3,000
100-4100-53-1700	Uniforms	6,722	7,391	5,500	3,500
100-4100-54-2302	Furniture and Fixtures	9,647	-	-	-
	Supplies Expenditures Total	**214,450**	**213,671**	**182,200**	**174,800**
100-4100-55-2200	Claims - Damage	767	484	1,000	1,000
100-4100-57-9000	Contingency - Public Works	-	-	-	-
	Miscellaneous Total	**767**	**484**	**1,000**	**1,000**
	Total Public Works	**$ 1,199,882**	**$ 1,177,035**	**$ 996,195**	**$ 918,011**

Public Works Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
Public Works Director	1	1	1	1	Unclassified
Foreman	1	1	1	1	Classified
Public Works Crew Leader	2	2	2	2	Classified
Public Works Tech III	3	3	4	4	Classified
Public Works Tech II	1	1	2	2	Classified
Public Works Tech I	2	3	1	1	Classified
Public Works Mechanic Assistant	-	-	-	-	Classified
Administrative Assistant	1	1	1	1	Classified

Public Works Detailed Personnel Costs (100-4100)

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
100-4100-51-1100	Salaries - Regular employees	$ 359,802	$ 283,386	$ 350,000	$ 320,640
100-4100-51-1300	Salaries - Overtime	2,325	3,515	3,500	2,500
	Subtotal:	**362,127**	**286,901**	**353,500**	**323,140**
100-4100-51-2100	Group Insurance	75,280	70,812	95,000	107,171
100-4100-51-2200	Social Security (FICA) contributions	21,105	14,894	25,105	20,023
100-4100-51-2300	Medicare	4,936	5,295	5,890	4,697
100-4100-51-2400	Retirement contributions	22,910	32,272	31,000	31,000
100-4100-51-2401	ICMA RC Match	2,544	1,534	4,000	4,000
100-4100-51-2600	Unemployment Insurance	-	-	5,000	1,000
100-4100-51-2700	Workers' compensation	40,633	49,102	35,000	28,000
	Subtotal:	**167,408**	**173,910**	**200,995**	**195,891**
	Total Personnel Services	**$ 529,535**	**$ 460,811**	**$ 554,495**	**$ 519,031**

Goals and Objectives for FY 2011:

1. To get Capital Drainage Improvement Projects started in order to prepare the City's infrastructure for flooding and allow for the continued growth of the City

2. To respond to all residents and business owners' service requests in a timely manner to ensure a high standard of customer service

3. To operate the Public Works Department in a professional and safe manner and stay within the approved FY2011 Budget by purchasing more efficient equipment and promoting anti-theft practices

4. To maintain the Stormwater Management Program in order to comply with State and Federal laws

Vehicle Service Shop (4900)

Mission Statement

The Vehicle Service Shop's mission is to provide quality service to all of the City's vehicles and equipment.

Department Description

The Vehicle Service Shop is a division of the Public Works Department and is responsible for the maintenance of all City vehicles.

Budget Highlights

In the FY 2011 Budget, Vehicle Service Shop expenditures total $125,217, a decrease of 10.5% or $14,728 under the FY 2010 Amended Budget. The decrease is primarily attributed to an effort to reduce supply costs.

Vehicle Service Shop FY 2011 Expenditure Summary (100-4900)

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
Personal Services Total	$ 68,008	$ 98,003	$ 104,445	$ 106,217
Purchased/Contracted Services Total	31,908	11,922	7,000	2,000
Supplies Expenditures Total	14,686	20,410	28,500	17,000
Miscellaneous Total	-	-	-	-
Total Vehicle Service Shop	**$ 114,602**	**$ 130,334**	**$ 139,945**	**$ 125,217**

Vehicle Service Shop Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
100-4900-51-1100	Salaries - Regular employees	$ 48,006	$ 73,097	$ 76,010	$ 76,003
100-4900-51-1300	Salaries - Overtime	460	889	1,500	1,500
100-4900-51-2100	Group Insurance	11,294	8,228	12,000	11,884
100-4900-51-2200	Social Security (FICA) contributions	2,876	4,427	4,805	4,802
100-4900-51-2300	Medicare	673	1,035	1,130	1,127
100-4900-51-2400	Retirement contributions	1,951	5,508	6,000	6,200
100-4900-51-2401	ICMA RC 457 Match	-	770	1,000	1,330
100-4900-51-2600	Unemployment Insurance	-	-	-	-
100-4900-51-2700	Workers' compensation	2,748	4,048	2,000	3,371
	Personal Services Total	**68,008**	**98,003**	**104,445**	**106,217**
100-4900-52-2202	Equipment Maintenance and Repairs	519	330	2,000	1,000
100-4900-52-2300	Building Rental	27,500	7,500	-	-
100-4900-52-3100	Insurance, other than employee benefits	1,302	581	-	-
100-4900-52-3200	Communications	2,513	3,510	4,000	-
100-4900-52-3601	Contracts & Agreements	74	-	1,000	1,000
	Purchased/Contracted Services Total	**31,908**	**11,922**	**7,000**	**2,000**
100-4900-53-1100	General supplies and materials	11,785	18,753	25,000	15,000
100-4900-53-1101	Postage	151	-	-	-
100-4900-53-1230	Electricity	603	-	1,500	-
100-4900-53-1270	Gasoline	-	-	-	-
100-4900-53-1600	Small equipment	1,156	604	1,000	1,000
100-4900-53-1700	Uniforms	991	1,053	1,000	1,000
	Supplies Expenditures Total	**14,686**	**20,410**	**28,500**	**17,000**
	Miscellaneous Total	**-**	**-**	**-**	**-**
	Total Vehicle Service Shop	**$ 114,602**	**$ 130,334**	**$ 139,945**	**$ 125,217**

Vehicle Service Shop Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
Senior Mechanic	-	1	1	1	Classified
Mechanic	1	1	1	1	Classified
Mechanic Assistant	1	-	-	-	Classified

Vehicle Service Shop Detailed Personnel Costs (100-4900)

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
100-4900-51-1100	Salaries - Regular employees	$ 48,006	$ 73,097	$ 76,010	$ 76,003
100-4900-51-1300	Salaries - Overtime	460	889	1,500	1,500
	Subtotal:	**48,466**	**73,986**	**77,510**	**77,503**
100-4900-51-2100	Group Insurance	11,294	8,228	12,000	11,884
100-4900-51-2200	Social Security (FICA) contributions	2,876	4,427	4,805	4,802
100-4900-51-2300	Medicare	673	1,035	1,130	1,127
100-4900-51-2400	Retirement contributions	1,951	5,508	6,000	6,200
100-4900-51-2600	Unemployment Insurance	-	-	-	-
100-4900-51-2700	Workers' compensation	2,748	4,048	2,000	3,371
	Subtotal:	**19,542**	**23,247**	**25,935**	**27,384**
	Total Personnel Services	**$ 68,008**	**$ 97,233**	**$ 103,445**	**$ 104,887**

Goals and Objectives for FY 2011:

1. To obtain ASE Certification for Vehicle Service Shop employees

2. In order to get the most out of the City's equipment, the Vehicle Service Shop will create and maintain preventive service schedules for all City-owned equipment

3. To operate a cost-effective service center that operates within the FY 2010 Budget

4. To maintain excellent maintenance records for City-owned equipment to monitor service and repair costs for each vehicle and piece of equipment in order to recommend an appropriate time for replacement

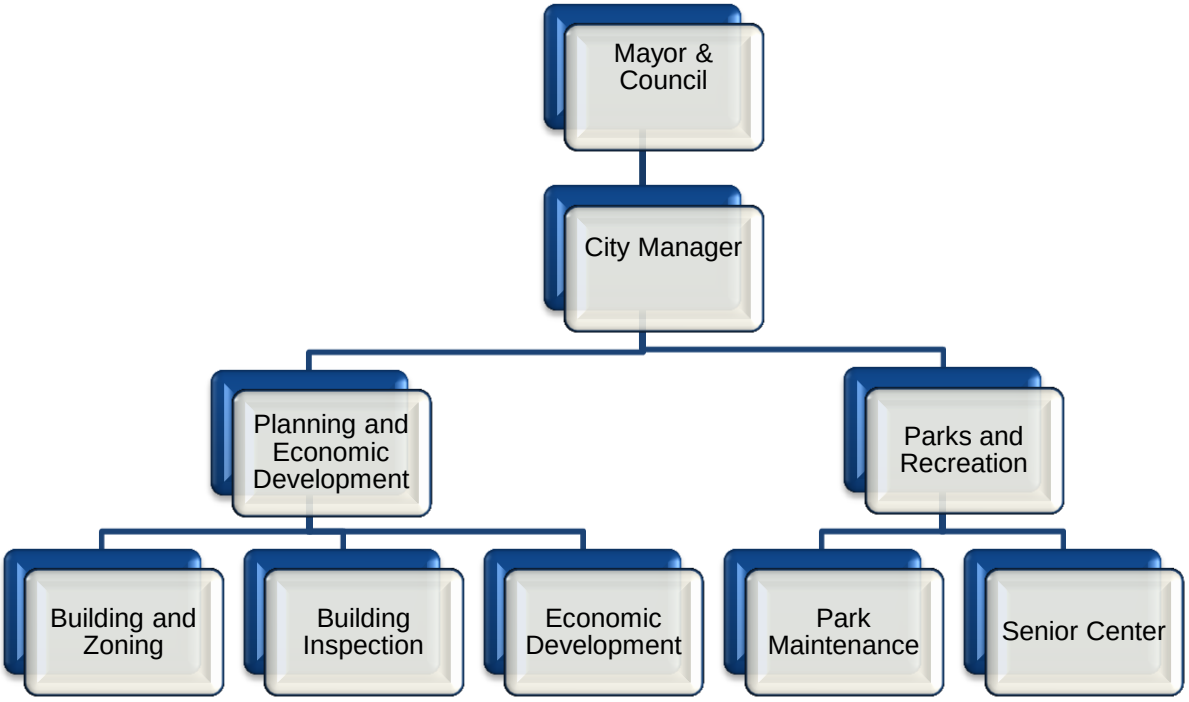
5. To minimize inventory levels of tires, parts, etc. by developing and implementing loss control procedures for inventories of parts and equipment

Community Development

The Community Development function encompasses those departments responsible for enforcement of Zoning Ordinance Regulations and Park Maintenance. The Community Development function includes the Planning and Economic Development Department and the Parks and Recreation Department.

Community Development Function

Organization Chart



Community Development

Short Term Priorities & Goals

Priorities:

1. Continue excellence in planning, building inspections, and beautification to ensure safe, desirable, and quality development within Garden City, while working to preserve existing neighborhoods and commercial areas.
2. Ensure fiscal responsibility via accurate forecasting of community necessities and department resources.
3. Provide safe and healthy environment for citizens to enjoy recreational activities at the different parks within the city.

Goals:

1. Use the operating and capital improvement budgets to allocate funds and resources that will provide a high level of service to meet community needs.
2. Continue to provide services to the Senior Center Community that fosters lasting, strong relationships between staff and the citizens.

Long Term Priorities & Goals

Priorities:

1. To maintain all Community Development Departments at an efficient level of service.

Goals:

1. To familiarize staff with new development concepts, building practices, and training opportunities so that staff can implement long-term plans, strategies, and programs to effectively handle the growth of the City of Garden City.
2. Continue to examine areas that lend themselves to department improvement, such as interdepartmental communication, public relation efforts, and timely response to citizen inquiry.
3. Annually examine goals to ensure quality and efficiency of department work programs.

Senior Center (5500)

Mission Statement

The Garden City Senior Center's mission is to promote the successful aging of its citizens.

Department Description

The Senior Center is comprised of two full-time staff members and countless volunteers. The Senior Center provides a variety of programs and services for our seniors designed to enhance the quality of their lives and maintain their independence.

Budget Highlights

In the FY 2011 Budget, Senior Center expenditures total $145,181, an increase of 4.0% or $5,586 over the FY 2010 Amended Budget. The increase is primarily attributed to a normal increase in costs.

Senior Center FY 2011 Expenditure Summary (100-5500)

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
Personal Services Total	$ 70,552	$ 70,289	$ 71,465	$ 91,351
Purchased/Contracted Services Total	57,878	56,957	49,100	18,800
Supplies Expenditures Total	20,423	19,660	19,030	35,030
Miscellaneous Total	-	-	-	-
Total Senior Center	**$ 148,853**	**$ 146,905**	**$ 139,595**	**$ 145,181**

Senior Center Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
100-5500-51-1100	Salaries - Regular employees	$ 52,803	$ 56,783	$ 55,010	$ 74,771
100-5500-51-1300	Salaries - Overtime	5,271	1	500	-
100-5500-51-2100	Group Insurance	4,843	4,176	5,270	5,460
100-5500-51-2200	Social Security (FICA) contributions	3,504	3,443	3,471	4,633
100-5500-51-2300	Medicare	819	805	814	1,087
100-5500-51-2400	Retirement contributions	2,535	4,098	4,300	4,200
100-5500-51-2401	ICMA RC Match	777	982	1,000	1,200
100-5500-51-2600	Unemployment Insurance	-	-	-	-
100-5500-51-2700	Workers' compensation	-	-	1,100	-
	Personal Services Total	**70,552**	**70,289**	**71,465**	**91,351**
100-5500-52-2130	Custodial	5,521	4,466	5,000	5,000
100-5500-52-2203	Building Repairs and Maintenance	10,381	2,131	1,500	3,000
100-5500-52-3200	Communications	2,720	4,219	-	-
100-5500-52-3300	Advertising	-	30	400	400
100-5500-52-3500	Travel	5,800	5,407	6,300	6,000
100-5500-52-3600	Dues and Fees	300	155	400	400
100-5500-52-3601	Contracts & Agreements	33,156	40,550	35,500	4,000
	Purchased/Contracted Services Total	**57,878**	**56,957**	**49,100**	**18,800**
100-5500-53-1100	General supplies and materials	3,306	3,926	3,500	3,000
100-5500-53-1101	Postage	1	-	30	30
100-5500-53-1220	Natural Gas	1,346	2,014	3,000	2,500
100-5500-53-1230	Electricity	15,770	13,412	9,000	14,000
100-5500-53-1301	Food, Banquets, & Flowers	-	-	-	15,000
100-5500-53-1600	Small equipment	-	307	3,500	500
	Supplies Expenditures Total	**20,423**	**19,660**	**19,030**	**35,030**
	Miscellaneous Total	**-**	**-**	**-**	**-**
	Total Senior Center	**$ 148,853**	**$ 146,905**	**$ 139,595**	**$ 145,181**

Senior Center Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
Senior Center Program Supervisor	1	1	1	1	Unclassified
Senior Center Assistant	-	-	-	-	Classified
Part-Time	1	1	1	2	Classified

Senior Center Detailed Personnel Costs

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
100-5500-51-1100	Salaries - Regular employees	$ 52,803	$ 56,783	$ 55,010	$ 74,771
100-5500-51-1300	Salaries - Overtime	5,271	1	500	-
	Subtotal:	**58,074**	**56,785**	**55,510**	**74,771**
100-5500-51-2100	Group Insurance	4,843	4,176	5,270	5,460
100-5500-51-2200	Social Security (FICA) contributions	3,504	3,443	3,471	4,633
100-5500-51-2300	Medicare	819	805	814	1,087
100-5500-51-2400	Retirement contributions	2,535	4,098	4,300	4,200
100-5500-51-2401	ICMA RC Match	777	982	1,000	1,200
100-5500-51-2700	Workers' compensation	-	-	1,100	-
	Subtotal:	**12,478**	**13,505**	**15,955**	**16,580**
	Total Personnel Services	**$ 70,552**	**$ 70,289**	**$ 71,465**	**$ 91,351**

Goals and Objectives for FY 2011:

1. Continue to upgrade the Senior Center Fitness Room by purchasing new equipment

2. Replace the exterior roadside sign for the Senior Center to match the new “Welcome to Garden City” signs

3. Explore more options to provide senior citizens with the transportation needed to have a high quality of life

4. Continue to raise community awareness about our flourishing Senior Center through promotional advertising and media coverage

5. Provide more training opportunities for the Senior Center’s staff and volunteers

Parks and Recreation Department (6100)

Mission Statement

The mission of the Parks & Recreation Department is to provide diverse, year-round recreational opportunities through the preservation of open space, park settings, and recreational facilities and programs for the citizens of Garden City while enhancing the overall quality of life in Garden City.

Department Description

The Parks and Recreation Department provides year-round sports opportunities such as Youth Baseball, Girls Fast Pitch Softball, T-Ball, Football, Cheerleading, Soccer and Basketball, which emphasize fun within a structured sports environment. Our non-team sport programs consist of Roller Skating, Summer Day Camp, swimming lessons, public swimming, after school programs, and senior citizen programs.

Budget Highlights

In the FY 2011 Budget, Legislative expenditures total $634,220, a decrease of 6.0% or $40,250 under the FY 2010 Amended Budget. The decrease is primarily attributed to a decrease in equipment maintenance costs as well as insurance, other than employee benefits costs. These estimates are based on actual expenditures.

Parks and Recreation FY 2011 Expenditure Summary (100-6100)

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
Personal Services Total	$ 402,911	$ 406,965	$ 418,270	$ 411,670
Purchased/Contracted Services Total	151,604	164,493	120,000	94,350
Supplies Expenditures Total	176,495	172,566	135,200	127,700
Miscellaneous Total	2,395	1,000	1,000	500
Total Recreation	**$733,405**	**$745,024**	**$674,470**	**$634,220**

Parks and Recreation Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
100-6100-51-1100	Salaries - Regular employees	$ 265,821	$ 253,921	$ 269,380	$ 248,572
100-6100-51-1200	Salaries - Part Time	30,990	41,645	32,400	48,040
100-6100-51-1300	Salaries - Overtime	10,176	9,448	9,000	9,000
100-6100-51-2100	Group Insurance	54,856	39,387	54,000	48,179
100-6100-51-2200	Social Security (FICA) contributions	18,113	18,454	18,700	18,937
100-6100-51-2300	Medicare	4,236	4,316	4,390	4,442
100-6100-51-2400	Retirement contributions	10,756	19,984	16,000	22,000
100-6100-51-2401	ICMA RC Match	1,305	1,559	1,500	1,600
100-6100-51-2600	Unemployment Insurance	-	6,004	3,000	1,000
100-6100-51-2700	Workers' compensation	6,658	12,246	9,900	9,900
	Personal Services Total	**402,911**	**406,965**	**418,270**	**411,670**
100-6100-52-1300	Recreation-Umpires and Referees	12,771	6,715	11,700	12,000
100-6100-52-2201	Vehicle Maintenance & Repairs	2,331	10,362	3,000	2,000
100-6100-52-2202	Equipment Maintenance & Repairs	69,939	84,489	64,500	50,400
100-6100-52-3100	Insurance, other than employee benefits	13,874	15,821	15,000	6,750
100-6100-52-3200	Communications	11,584	13,683	-	-
100-6100-52-3300	Advertising	3,853	3,237	3,000	2,500
100-6100-52-3500	Travel	8,739	3,108	3,000	2,200
100-6100-52-3600	Dues and fees	6,180	4,440	3,500	2,200
100-6100-52-3601	Contracts & Agreements	22,293	21,004	15,000	15,000
100-6100-52-3700	Education and training	40	1,635	1,300	1,300
	Purchased/Contracted Services Total	**151,604**	**164,493**	**120,000**	**94,350**
100-6100-53-1100	General supplies and materials	79,532	83,081	61,000	48,500
100-6100-53-1101	Postage	64	114	200	200
100-6100-53-1130	Computer Eqpt. & Software	-	131	-	-
100-6100-53-1220	Natural Gas	8,657	6,983	10,000	11,000
100-6100-53-1230	Electricity	42,979	53,438	38,500	45,500
100-6100-53-1270	Gasoline	13,359	6,564	6,000	7,500
100-6100-53-1301	Food, Banquets, & Flowers	20,974	20,223	12,500	12,500
100-6100-53-1600	Small equipment	7,318	(128)	6,000	1,500
100-6100-53-1601	Senior Citizens	216	-	-	-
100-6100-53-1700	Uniforms	3,397	2,161	1,000	1,000
	Supplies Expenditures Total	**176,495**	**172,566**	**135,200**	**127,700**
100-6100-55-2200	Risk Management- Damage Claims	2,395	1,000	1,000	500
100-6100-58-1308	Other Debt- School Building	-	-	-	-
	Miscellaneous Total	**2,395**	**1,000**	**1,000**	**500**
	Total Recreation	**$ 733,405**	**$ 745,024**	**$ 674,470**	**$ 634,220**

Parks and Recreation Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
Parks and Recreation Director	1	1	1	1	Unclassified
Assistant Director	1	1	1	1	Classified
Parks and Recreation Foreman	1	1	1	1	Classified
After-School Program Coordinator	1	1	1	1	Classified
Senior Groundskeeper	1	1	-	-	Classified
Groundskeeper	4	4	3	3	Classified
Administrative Assistant	1	1	1	1	Classified
Part-Time/Seasonal	10	10	12	12	Classified

Parks and Recreation Detailed Personnel Costs

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
100-6100-51-1100	Salaries - Regular employees	$ 265,821	$ 253,921	$ 269,380	$ 248,572
100-6100-51-1200	Salaries - Temporary Employees	30,990	41,645	32,400	48,040
100-6100-51-1300	Salaries - Overtime	10,176	9,448	9,000	9,000
	Subtotal:	**306,987**	**305,014**	**310,780**	**305,612**
100-6100-51-2100	Group Insurance	54,856	39,387	54,000	48,179
100-6100-51-2200	Social Security (FICA) contributions	18,113	18,454	18,700	18,937
100-6100-51-2300	Medicare	4,236	4,316	4,390	4,442
100-6100-51-2400	Retirement contributions	10,756	19,984	16,000	22,000
100-6100-51-2401	ICMA RC Match	1,305	1,559	1,500	1,600
100-6100-51-2600	Unemployment Insurance	-	6,004	3,000	1,000
100-6100-51-2700	Workers' compensation	6,658	12,246	9,900	9,900
	Subtotal:	**95,924**	**101,951**	**107,490**	**106,058**
	Total Personnel Services	**$ 402,911**	**$ 406,965**	**$ 418,270**	**$ 411,670**

Goals and Objectives for FY 2011:

1. Replace the roadside signs for Sharon Park and the Highway 21 Recreation Center to match the new “Welcome to Garden City” signs

2. Continue to upgrade Bazemore Park as funds become available by replacing fencing and by completing some needed general maintenance

3. Explore options and develop plans for relocation of the basketball gym, pool, and Football/soccer stadium

4. Increase overall participation in Recreation sponsored events

5. Increase participation in Recreation activities among the Hispanic community through a public relations campaign

6. Add 3 new flat-screen computers to the Cooper Center computer room

7. Renovate the pool cool deck using the City’s in-house maintenance staff

Planning and Economic Development Department (7400)

Mission Statement

The Department of Planning and Economic Development is committed to providing the City's elected and appointed officials, citizens, businesses, and development community with information and professional expertise used to support decisions, enhance the understanding of the development process, and ensure continued high quality residential, commercial, and industrial development within the City of Garden City.

Department Description

The Department of Planning and Economic Development works to assist community members of all types in the daily and long-term economic growth and physical development of the City of Garden City.

The Department of Planning and Economic Development is responsible for:

- Comprehensive Planning – maintaining and updating the City's long term Comprehensive Plan, and processing long-term projects, policy documents, and environmental documents.
- Current Planning and Development Review – reviewing and processing development applications according to the Comprehensive Plan and Zoning Code.
- Neighborhood Preservation and Code Enforcement – working to maintain quality neighborhoods and inspecting projects after construction to verify and maintain compliance the Zoning Code. The Department of Planning and Economic Development distributes and accepts applications for building permits, subdivision approvals, landscape plans, and inspections. The department also works with the Planning Committee and Commission to review and recommend actions for changes in zoning, plat boundary amendments, and variances.

Budget Highlights

In the FY 2011 Budget, Legislative expenditures total $384,363, an increase of 11.7% or $40,236 over the FY 2010 Amended Budget. The increase is primarily attributed to increases in Retirement Contributions, ICMA Match, and Workers' Compensation.

Planning and Economic Dev. FY 2011 Expenditure Summary (100-7400)

Expenditure Category	2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
Personal Services Total	$ 240,766	$ 212,593	$ 216,470	$ 245,713
Purchased/Contracted Services Total	228,819	148,082	103,657	112,650
Supplies Expenditures Total	21,378	25,664	24,000	26,000
Miscellaneous Total	-	-	-	-
Total Planning and Economic Dev.	**$490,963**	**$386,339**	**$344,127**	**$ 384,363**

Planning and Economic Development Expenditure Detail

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
100-7400-51-1100	Salaries - Regular employees	$ 188,749	$ 157,234	$ 160,000	$ 171,521
100-7400-51-1300	Salaries - Overtime	1,188	1,920	2,500	3,000
100-7400-51-2100	Group Insurance	23,063	19,065	24,000	26,231
100-7400-51-2200	Social Security (FICA) contributions	11,348	9,424	10,875	10,814
100-7400-51-2300	Medicare	2,654	2,540	2,551	2,537
100-7400-51-2400	Retirement contributions	5,942	16,078	13,344	20,000
100-7400-51-2401	ICMA RC Match	2,876	2,846	3,200	5,200
100-7400-51-2700	Workers' compensation	4,946	3,486	-	6,410
	Personal Services Total	**240,766**	**212,593**	**216,470**	**245,713**
100-7400-52-1102	Maps, Charts, and Plans	782	444	1,000	1,000
100-7400-52-1202	Site Plan Review	50,782	10,260	3,000	-
100-7400-52-2201	Vehicle Maintenance & Repairs	1,086	1,183	1,500	1,500
100-7400-52-2202	Equipment Maintenance & Repairs	-	-	500	500
100-7400-52-3100	Insurance, other than employee benefits	4,125	5,513	4,000	4,500
100-7400-52-3200	Communications	7,862	5,891	-	-
100-7400-52-3300	Advertising	1,228	2,441	1,500	2,000
100-7400-52-3500	Travel	5,565	4,951	5,000	5,000
100-7400-52-3600	Dues and fees	12,660	12,319	1,500	1,000
100-7400-52-3601	Contracts & Agreements	140,070	100,120	80,657	93,150
100-7400-52-3700	Education and training	4,659	4,960	5,000	4,000
	Purchased/Contracted Services Total	**228,819**	**148,082**	**103,657**	**112,650**
100-7400-53-1100	General supplies and materials	6,247	8,345	8,000	8,000
100-7400-53-1101	Postage	4,311	8,208	6,500	7,000
100-7400-53-1130	Computer Eqpt. & Software	-	1,141	-	-
100-7400-53-1270	Gasoline	6,850	3,460	5,000	4,000
100-7400-53-1400	Books and Periodicals	95	1,148	2,500	1,000
100-7400-53-1600	Small equipment	2,919	2,528	1,000	5,500
100-7400-53-1700	Uniforms	956	834	1,000	500
	Supplies Expenditures Total	**21,378**	**25,664**	**24,000**	**26,000**
	Miscellaneous Total	**-**	**-**	**-**	**-**
	Total Planning and Economic Dev.	**$ 490,963**	**$ 386,339**	**$ 344,127**	**$ 384,363**

Planning and Economic Development Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
Planning Director	1	1	1	1	Unclassified
Advanced Enforcement Officer	-	1	-	-	Classified
Senior Code Enforcement Officer	1	1	1	1	Classified
Code Enforcement Officer	1	2	1	1	Classified
Administrative Assistant	1	1	1	1	Classified
Building Maintenance Officer	-	1	-	-	Classified

Planning and Economic Development Detailed Personnel Costs

		2008 Actual	2009 Actual	2010 Amended Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
100-7400-51-1100	Salaries - Regular employees	$ 188,749	$ 157,234	$ 160,000	$ 171,521
100-7400-51-1300	Salaries - Overtime	1,188	1,920	2,500	3,000
	Subtotal:	**189,937**	**159,154**	**162,500**	**174,521**
100-7400-51-2100	Group Insurance	23,063	19,065	24,000	26,231
100-7400-51-2200	Social Security (FICA) contributions	11,348	9,424	10,875	10,814
100-7400-51-2300	Medicare	2,654	2,540	2,551	2,537
100-7400-51-2400	Retirement contributions	5,942	16,078	13,344	20,000
100-7400-51-2401	ICMA RC Match	2,876	2,846	3,200	5,200
100-7400-51-2700	Workers' compensation	4,946	3,486	-	6,410
	Subtotal:	**50,829**	**53,439**	**53,970**	**71,192**
	Total Personnel Services	**$ 240,766**	**$ 212,593**	**$ 216,470**	**$ 245,713**

Goals and Objectives for FY 2011:

1. Continue a comprehensive zoning code assessment in order to modernize and tailor our zoning code to the specific needs of the City

2. Continue implementation of the Comprehensive Plan

3. The Planning Department will complete a review and make appropriate revisions of the City's entire code.

4. Broaden the effectiveness and diligence of the Code Enforcement Division through increased staff training, better efficiency due to new technology, and tougher enforcement.

5. Complete an analysis and make appropriate revisions to the City's development review process to ensure all code and permitting requirements are met, while providing timely reviews and prompt customer service

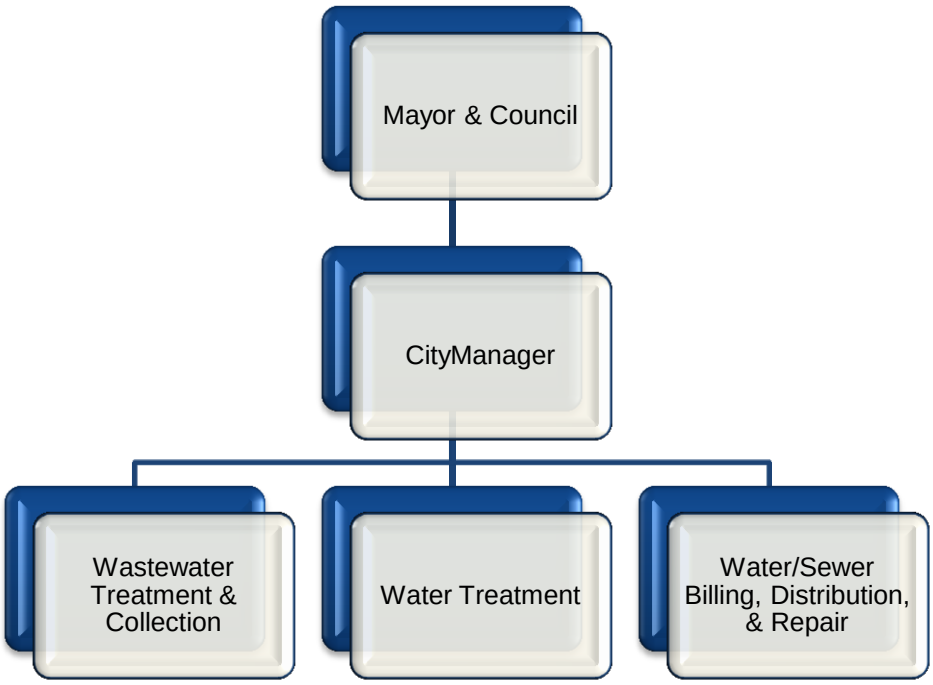
6. Continue to provide the City's elected and appointed officials, citizens, businesses, and development community with professional expertise in data assessment used to support decision making, enhance the understanding of the development process, and ensure continuous elevation in residential, commercial, and industrial properties in the City

Water/Wastewater Fund

The Water/Sewer Fund encompasses departments responsible for providing the citizens of the City with safe, palatable drinking water while maintaining eco-friendly operation. The Water/Sewer Fund includes three divisions: Wastewater Treatment & Collection, Water Treatment, and Water/Sewer Billing, Distribution, and Repair.

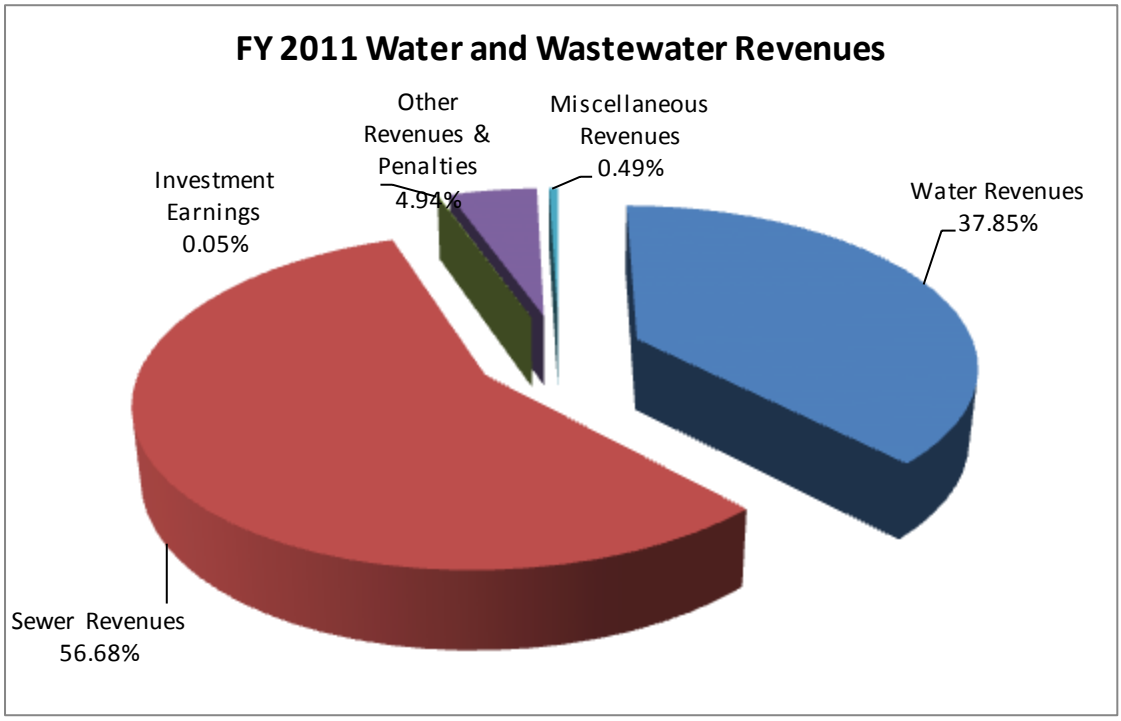
Water/Wastewater Fund

Organizational Chart



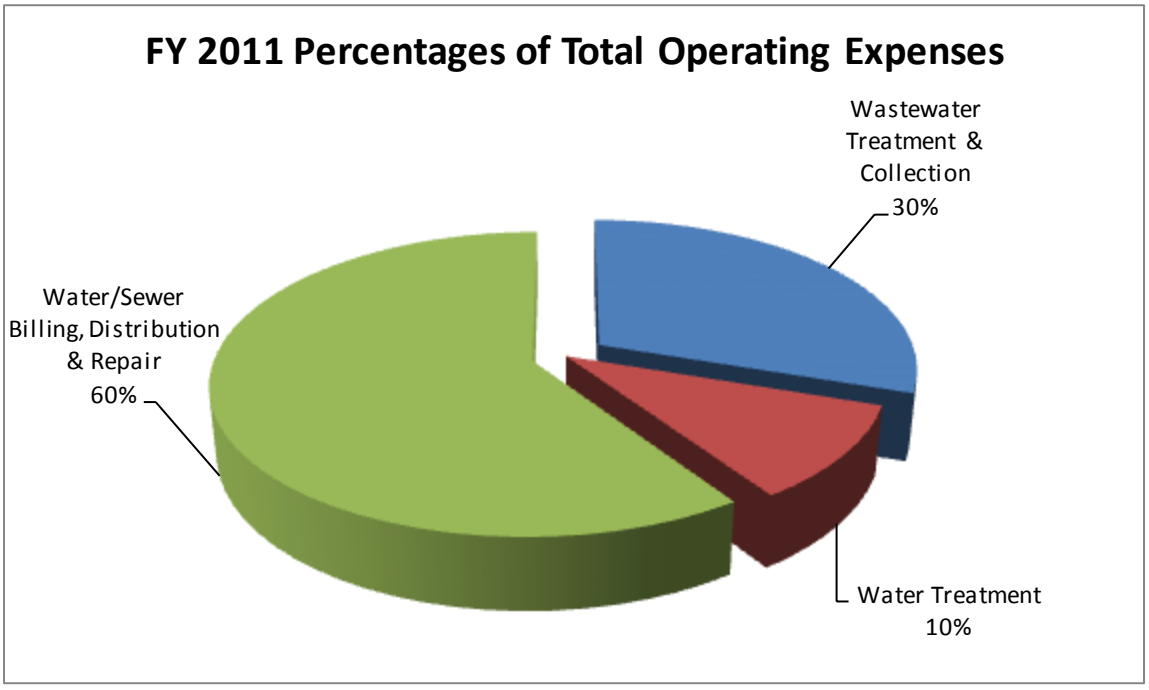
Water/Wastewater Fund Operating Revenues Overview

	2008 Actual	2009 Actual	2010 Budget	2011 Adopted
Revenue				
Water Revenues	$ 836,618	$ 876,380	$1,084,612	$ 1,150,000
Sewer Revenues	1,638,802	1,415,734	2,099,248	1,722,200
Investment Earnings	79,566	10,130	104,962	1,500
Other Revenues & Penalties	203,197	252,040	139,950	150,000
Miscellaneous Revenues	36,780	9,993	69,975	15,000
Transfer In	23,612	644,022	-	-
Total Revenue	**$2,818,575**	**$3,208,297**	**$3,498,747**	**$ 3,038,700**



Water/Wastewater Fund Operating Expenses Overview

Water/Wastewater Expenses	2008 Actual	2009 Actual	2010 Budget	2011 Adopted
Wastewater Treatment & Collection	$ 754,846	$ 955,653	$1,574,215	$ 916,526
Water Treatment	470,491	383,544	315,058	312,527
Water/Sewer Billing, Distribution & Repair	1,181,086	1,540,131	1,609,474	1,809,647
Total Water/Wastewater Fund	**$2,406,423**	**$2,879,328**	**$3,498,747**	**$ 3,038,700**



Wastewater Treatment & Collection (4330)

Mission Statement

The mission of the Wastewater Treatment & Collection Division is to protect the citizens, the interests of Garden City, the environment, and all receiving waterways by eliminating pollutants in waste water and by meeting or exceeding our National Pollutant Discharge Elimination System (NPDES) permit requirements.

Department Description

The Wastewater Treatment Division treats household and light industrial waste biologically, disinfects it to meet or exceed Georgia Environmental Protections and NPDES permit perimeters, and to protect downstream users along with the aquatic environment upon which all life depends.

Budget Highlights

In the FY 2011 Budget, Legislative expenditures total $916,526, a decrease of 41.8% or $657,687 under the FY 2010 Amended Budget. The decrease is primarily attributed to the reduction of the contingency within the Water/Sewer Department.

Wastewater & Treatment Coll. FY 2011 Expense Summary (505-4330)

Expense Category	2008 Actual	2009 Actual	2010 Budget	2011 Adopted
Personal Services Total	$ 232,986	$ 334,245	$ 259,924	$ 342,724
Purchased/Contracted Services Total	283,947	378,225	296,810	276,545
Supplies Expenses Total	140,498	148,003	125,500	107,800
Miscellaneous Total	97,415	95,181	891,981	189,457
Total Wastewater Treatment	**$754,846**	**$955,653**	**$1,574,215**	**$916,526**

Wastewater & Treatment Collection Expense Detail

		2008 Actual	2009 Actual	2010 Budget	2011 Adopted
505-4330-51-1100	Salaries - Regular employees	$ 176,751	$ 267,507	$ 167,000	$ 237,724
505-4330-51-1300	Salaries - Overtime	11,965	25,077	26,000	25,000
505-4330-51-2100	Group Insurance	14,843	(7,287)	22,500	40,000
505-4330-51-2200	Social Security (FICA) contributions	10,848	18,185	14,765	16,280
505-4330-51-2300	Medicare	2,537	2,623	11,959	3,820
505-4330-51-2400	Retirement contributions	6,888	14,653	7,000	13,900
505-4330-51-2401	ICMA RC Match	4,201	4,374	4,700	3,500
505-4330-51-2700	Workers' compensation	4,954	9,112	6,000	2,500
	Personal Services Total	**232,986**	**334,245**	**259,924**	**342,724**
505-4330-52-1202	Professional - Engineering	111,818	90,719	80,000	90,000
505-4330-52-2201	Vehicle Maintenance & Repairs	1,292	2,021	2,500	2,500
505-4330-52-2202	Equipment Maintenance & Repairs	45,186	53,920	55,000	50,000
505-4330-52-2203	Building Maintenance	-	46	500	5,000
505-4330-52-2204	Street Maintenance and Repairs	-	25,486	-	-
505-4330-52-3100	Insurance, other than employee benefits	5,162	25,687	25,000	19,600
505-4330-52-3200	Communications	1,310	2,668	2,000	5,000
505-4330-52-3500	Travel	147	480	1,500	1,500
505-4330-52-3600	Dues and fees	538	69	500	635
505-4330-52-3601	Contracts & Agreements	56,027	102,711	50,000	35,000
505-4330-52-3700	Education and training	515	1,632	2,000	2,000
505-4330-52-3800	Licenses for Personnel	(81)	385	310	310
505-4330-52-3850	Contract Labor	1,820	2,356	2,500	5,000
505-4330-52-3901	Sludge landfill tipping fee	60,213	70,045	75,000	60,000
	Purchased/Contracted Services Total	**283,947**	**378,225**	**296,810**	**276,545**
505-4330-53-1100	General supplies and materials	13,509	15,278	17,000	8,000
505-4330-53-1130	Computer Eqpt. & Software	-	570	1,000	1,000
505-4330-53-1230	Electricity	110,678	92,104	94,000	80,000
505-4330-53-1270	Gasoline	7,931	4,477	4,000	4,800
505-4330-53-1600	Small equipment	8,157	27,961	8,000	12,000
505-4330-53-1700	Uniforms	223	1,552	1,500	2,000
505-4330-53-1701	Miscellaneous	-	6,061	-	-
	Supplies Expenses Total	**140,498**	**148,003**	**125,500**	**107,800**
505-4330-55-2200	Damage Claims	-	1,000	-	-
505-4330-58-2301	Interest Expense - SRF Loan	5,102	3,812	3,811	350
505-4330-58-2302	2001 GEFA Loan Interest Expense	92,313	90,369	88,211	79,241
505-4330-58-2302	2008 GEFA Loan Interest	-	-	58,985	-
505-4330-52-3602	Water & Sewer Contingency	-	-	740,974	109,866
	Miscellaneous Total	**97,415**	**95,181**	**891,981**	**189,457**
	Total Wastewater Treatment	**$ 754,846**	**$ 955,653**	**$ 1,574,215**	**$ 916,526**

Wastewater & Treatment Collection Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
Water/Sewer Director	1	1	1	1	Unclassified
Operator Trainees	3	3	3	3	Classified
Tech III	-	-	-	-	Classified
Administrative Assistant	1	1	1	1	Classified

Wastewater & Treatment Collection Detailed Personnel Costs

		2008 Actual	2009 Actual	2010 Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
505-4330-51-1100	Salaries - Regular employees	$ 176,751	$ 267,507	$ 167,000	$ 237,724
505-4330-51-1300	Salaries - Overtime	11,965	25,077	26,000	25,000
	Subtotal:	**188,716**	**292,584**	**193,000**	**262,724**
505-4330-51-2100	Group Insurance	14,843	(7,287)	22,500	40,000
505-4330-51-2200	Social Security (FICA) contributions	10,848	18,185	14,765	16,280
505-4330-51-2300	Medicare	2,537	2,623	11,959	3,820
505-4330-51-2400	Retirement contributions	6,888	14,653	7,000	13,900
505-4330-51-2401	ICMA RC Match	4,201	4,374	4,700	3,500
505-4330-51-2700	Workers' compensation	4,954	9,112	6,000	2,500
	Subtotal:	**44,270**	**41,661**	**66,924**	**80,000**
	Total Personnel Services	**$ 232,986**	**$ 334,245**	**$ 259,924**	**$ 342,724**

Goals and Objectives for FY 2011:

1. Maintain a 99% reduction in pollutants discharged from the Garden City Wastewater Treatment Plant.

2. Maintain the existing working relationship between the Garden City Wastewater Treatment Facility and other facilities within the county and neighboring communities.

3. Maintain the existing working relationship between the Garden City Wastewater Treatment Facility and the Environmental Protection Agency (EPA) through continued enforcement of EPA standards and requirements.

4. Continue sewer rehabilitation project to enhance waste water services.

5. Continually explore areas where improvements can occur.

6. To insure all waste water employees receive continuing education

Water Treatment (4430)

Mission Statement

The mission of the Water Treatment Division is to provide ample palatable drinking water for the citizens and interests of Garden City, while continuing our water conservation efforts by educating the public and employees of the importance of conserving our water supply.

Department Description

The Water Treatment Division pumps water from four deep wells located throughout the City and treats the water with chlorine as well as fluoride. They also determine the lead, copper, and total trihalomethanes levels as well as run several other tests to produce clean, safe drinking water to our customers.

Budget Highlights

In the FY 2011 Budget, Legislative expenditures total $312,527, a decrease of .8% or $2,531 under the FY 2010 Amended Budget.

Water Treatment FY 2011 Expense Summary (505-4430)

Expense Category	2008 Actual	2009 Actual	2010 Budget	2011 Adopted
Personal Services Total	$ 63,102	$ 89,631	$ 74,030	$ 43,395
Purchased/Contracted Services Total	279,338	151,370	120,100	121,600
Supplies Expenses Total	78,355	73,372	72,950	70,450
Miscellaneous Total	49,696	69,172	47,978	77,082
Total Water Treatment	**$470,491**	**$383,544**	**$315,058**	**$312,527**

Water Treatment Expense Detail

		2008 Actual	2009 Actual	2010 Budget	2011 Adopted
505-4430-51-1100	Salaries - Regular employees	$ 23,925	$ 39,119	$ 49,000	$ 31,980
505-4430-51-1300	Salaries - Overtime	682	1,371	1,000	1,000
505-4430-51-2100	Group Insurance	34,556	41,509	17,000	4,100
505-4430-51-2200	Social Security (FICA) contributions	1,404	2,476	3,100	1,985
505-4430-51-2300	Medicare	328	579	730	465
505-4430-51-2400	Retirement contributions	2,013	1,978	2,400	3,000
505-4430-51-2401	ICMA RC Match	194	650	800	865
505-4430-51-2700	Workers' compensation	-	1,949	-	-
	Personal Services Total	**63,102**	**89,631**	**74,030**	**43,395**
505-4430-52-1202	Professional - Engineering	192,407	-	-	-
505-4430-52-1203	Professional - Audit	10,000	13,500	15,000	15,000
505-4430-52-2201	Vehicle Maintenance & Repairs	241	173	500	1,000
505-4430-52-2202	Equipment Maintenance & Repairs	26,339	72,913	40,000	40,000
505-4430-52-2203	Building Maintenance	-	2,900	5,000	5,000
505-4430-52-3100	Insurance, other than employee benefits	3,789	5,933	6,000	5,000
505-4430-52-3200	Communications	1,672	3,010	2,000	4,000
505-4430-52-3500	Travel	-	174	200	200
505-4430-52-3600	Dues and fees	993	2,128	-	-
505-4430-52-3601	Contracts & Agreements	43,696	49,302	50,000	50,000
505-4430-52-3700	Education and training	201	538	400	400
505-4430-52-3800	Licenses for Personnel	-	-	-	-
505-4430-52-3850	Contract Labor	-	800	1,000	1,000
	Purchased/Contracted Services Total	**279,338**	**151,370**	**120,100**	**121,600**
505-4430-53-1100	General supplies and materials	8,595	8,879	10,000	13,000
505-4430-53-1230	Electricity	62,865	61,552	56,000	50,000
505-4430-53-1270	Gasoline	5,064	2,017	3,000	3,500
505-4430-53-1600	Small equipment	1,620	574	3,500	3,500
505-4430-53-1700	Uniforms	211	351	450	450
	Supplies Expenses Total	**78,355**	**73,372**	**72,950**	**70,450**
505-4430-58-2300	2000 GEFA loan interest	40,845	30,049	39,486	-
505-4430-58-2301	2004 GEFA Telfair Water Lines	-	9,437	-	35,265
505-4430-58-2306	2003 GEFA loan interest	8,851	6,334	8,492	7,715
505-4430-58-2307	GEFA 2008L08WQ Interest	-	13,217	-	15,125
505-4430-58-2308	GEFA 2006L51WS Interest	-	10,135	-	18,977
	Miscellaneous Total	**49,696**	**69,172**	**47,978**	**77,082**
	Total Water Treatment	**$ 470,491**	**$ 383,544**	**$ 315,058**	**$ 312,527**

Water Treatment Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
Water Operator Trainee	1	1	1	1	Classified
Water/Sewer Tech II	-	-	-	-	Classified

Water Treatment Detailed Personnel Costs

		2008 Actual	2009 Actual	2010 Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
505-4430-51-1100	Salaries - Regular employees	$ 23,925	$ 39,119	$ 49,000	$ 31,980
505-4430-51-1300	Salaries - Overtime	682	1,371	1,000	1,000
	Subtotal:	**24,607**	**40,490**	**50,000**	**32,980**
505-4430-51-2100	Group Insurance	34,556	41,509	17,000	4,100
505-4430-51-2200	Social Security (FICA) contributions	1,404	2,476	3,100	1,985
505-4430-51-2300	Medicare	328	579	730	465
505-4430-51-2400	Retirement contributions	2,013	1,978	2,400	3,000
505-4430-51-2401	ICMA RC Match	194	650	800	865
505-4430-51-2700	Workers' compensation	-	1,949	-	-
	Subtotal:	**38,495**	**49,141**	**24,030**	**10,415**
	Total Personnel Services	**$ 63,102**	**$ 89,631**	**$ 74,030**	**$ 43,395**

Goals and Objectives for FY 2011:

1. Implement water system rehabilitation program based on outcome of water modeling project.

2. Ensure reasonable water pressure.

3. Maintain undisturbed water service to the citizens of Garden City.

4. Maintain the existing working relationship between the Garden City Wastewater Treatment Facility and other facilities within the county and neighboring communities.

5. Maintain the existing working relationship between the Garden City Wastewater Treatment Facility and the Environmental Protection Agency through continued enforcement of EPA standards and requirements.

6. To become a designated Water First Community

7. Increase our water conservation efforts by supplying the tools our residents need

Water/Sewer Billing, Distribution & Repair (4440)

Mission Statement

The mission of the Water/Sewer Billing, Distribution, & Repair Division is to provide the citizens of Garden City with accurate billing for water and expeditious repairs for sewer/water lines.

Department Description

The Water/Sewer Billing, Distribution, and Repair Division is responsible for accurately and effectively reading the water meters and billing our customers in a timely manner. It is also responsible for maintaining and repairing our water and sewer lines throughout the City, installing new meters, making water/sewer taps, cleaning manholes and clearing sewer line stoppages, maintain and testing fire hydrants, and doing utility locates throughout the City.

Budget Highlights

In the FY 2011 Budget, Legislative expenditures total $1,809,647, an increase of 12.4% or $200,173 over the FY 2010 Amended Budget. The increase is primarily attributed to an increase in Group Insurance and Worker's Compensation costs, depreciation expenses, and the implementation of a transfer fee from Water/Sewer to the General Fund.

Water/Sewer Billing FY 2011 Expense Summary (505-4440)

Expense Category	2008 Actual	2009 Actual	2010 Budget	2011 Adopted
Personal Services Total	$ 359,995	$ 469,131	$ 483,174	$ 591,147
Purchased/Contracted Services Total	112,215	192,492	246,200	172,500
Supplies ExpensesTotal	68,499	131,257	169,100	148,000
Miscellaneous Total	640,377	747,251	711,000	898,000
Total Water/Sewer Coll., Dist. Rep	**$1,181,086**	**$1,540,131**	**$1,609,474**	**$1,809,647**

Water/Sewer Billing Expense Detail

		2008 Actual	2009 Actual	2010 Budget	2011 Adopted
505-4440-51-1100	Salaries - Regular employees	$ 264,201	$ 328,732	$ 324,000	$ 408,417
505-4440-51-1300	Salaries - Overtime	8,915	24,751	27,000	25,000
505-4440-51-2100	Group Insurance	41,623	47,240	42,658	65,000
505-4440-51-2200	Social Security (FICA) contributions	16,132	20,840	26,852	26,900
505-4440-51-2300	Medicare	3,773	4,874	21,750	6,300
505-4440-51-2400	Retirement contributions	10,737	26,623	24,800	30,000
505-4440-51-2401	ICMA RC Match	2,574	2,957	3,000	3,530
505-4440-51-2700	Workers' compensation	12,040	13,115	13,115	26,000
	Personal Services Total	**359,995**	**469,131**	**483,174**	**591,147**
505-4440-52-1202	Professional - Engineering	-	-	-	-
505-4440-52-1203	Water Monitoring	-	-	-	-
505-4440-52-2201	Vehicle Maintenance & Repairs	6,075	4,379	3,000	6,000
505-4440-52-2202	Equipment Maintenance & Repairs	3,124	11,404	3,000	5,000
505-4440-52-2206	Water Line Maintenance & Repairs	10,204	65,619	40,000	50,000
505-4440-52-2207	Sewer Line Maintenance & Repairs	66,870	68,685	50,000	50,000
505-4440-52-2320	Equipment Rental	657	828	1,000	1,000
505-4440-52-3100	Insurance, other than employee benefits	7,892	8,998	9,000	15,000
505-4440-52-3200	Communications	3,338	5,306	5,500	4,000
505-4440-52-3400	Printing and Binding	-	9,498	12,000	1,000
505-4440-52-3500	Travel	235	58	2,000	1,500
505-4440-52-3600	Dues and fees	108	-	250	250
505-4440-52-3601	Contracts & Agreements	13,613	17,258	35,000	35,000
505-4440-52-3602	Homeland Security Regulation	-	-	84,000	-
505-4440-52-3700	Education and training	99	434	1,200	3,500
505-4440-52-3800	Licenses for Personnel	-	25	250	250
	Purchased/Contracted Services Total	**112,215**	**192,492**	**246,200**	**172,500**
505-4440-53-1100	General supplies and materials	(3,639)	17,687	25,000	15,000
505-4440-53-1101	Postage	11,271	17,261	20,000	20,000
505-4440-53-1130	Computer Eqpt. & Software	20,311	1,018	5,000	-
505-4440-53-1230	Electricity	-	-	-	-
505-4440-53-1270	Gasoline	21,149	18,878	20,000	20,000
505-4440-53-1600	Small equipment	9,026	1,980	20,000	10,000
505-4440-53-1601	10% Water Meter Replacement	8,795	47,931	77,000	81,000
505-4440-53-1700	Uniforms	1,586	1,251	2,100	2,000
505-4440-53-1701	Miscellaneous	-	25,251	-	-
505-4440-54-2200	Vehicles	-	-	-	-
	Supplies Expenses Total	**68,499**	**131,257**	**169,100**	**148,000**
505-4440-55-2100	Calibrate large water users	-	-	8,000	5,000
505-4440-55-2200	Damages Claims	-	1,823	3,000	3,000
505-4440-56-1000	Depreciation	640,377	738,676	700,000	740,000
505-4440-58-2300	Interfund loan interest	-	-	-	-
505-4440-58-2301	GEFA Loan Interest Expense	-	6,752	-	-
505-9000-61-1101	Transfer to General Fund	-	-	-	150,000
	Miscellaneous Total	**640,377**	**747,251**	**711,000**	**898,000**
	Total Water/Sewer Col., Dist., & Rep	**$ 1,181,086**	**$ 1,540,131**	**$ 1,609,474**	**$ 1,809,647**

Water/Sewer Billing Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
Water/Sewer Department Supervisor	1	1	1	1	Unclassified
Utility Business Services Manager	-	-	1	1	Classified
Utility Billing Supervisor	1	1	1	1	Classified
Utility Billing Technician	1	1	1	1	Classified
Senior Meter Reader	1	1	1	1	Classified
Meter Reader	1	1	1	1	Classified
Water/Sewer Repair Tech II	2	2	3	3	Classified
Water/Sewer Tech I	2	4	5	4	Classified
Backflow Prevention Tester	-	-	1	1	Classified

Water/Sewer Billing Detailed Personnel Costs

		2008 Actual	2009 Actual	2010 Budget	2011 Adopted
	Personnel Costs and Employee Benefits				
505-4440-51-1100	Salaries - Regular employees	$ 264,201	$ 328,732	$ 324,000	$ 408,417
505-4440-51-1300	Salaries - Overtime	8,915	24,751	27,000	25,000
	Subtotal:	**273,116**	**353,483**	**351,000**	**433,417**
505-4440-51-2100	Group Insurance	41,623	47,240	42,658	65,000
505-4440-51-2200	Social Security (FICA) contributions	16,132	20,840	26,852	26,900
505-4440-51-2300	Medicare	3,773	4,874	21,750	6,300
505-4440-51-2400	Retirement contributions	10,737	26,623	24,800	30,000
505-4440-51-2401	ICMA RC Match	2,574	2,957	3,000	3,530
505-4440-51-2700	Workers' compensation	12,040	13,115	13,115	26,000
	Subtotal:	**86,879**	**115,648**	**132,174**	**157,730**
	Total Personnel Services	**$ 359,995**	**$ 469,131**	**$ 483,174**	**$ 591,147**

Goals and Objectives for FY 2011:

1. Provide accurate and timely billings for the citizens and interests of Garden City.

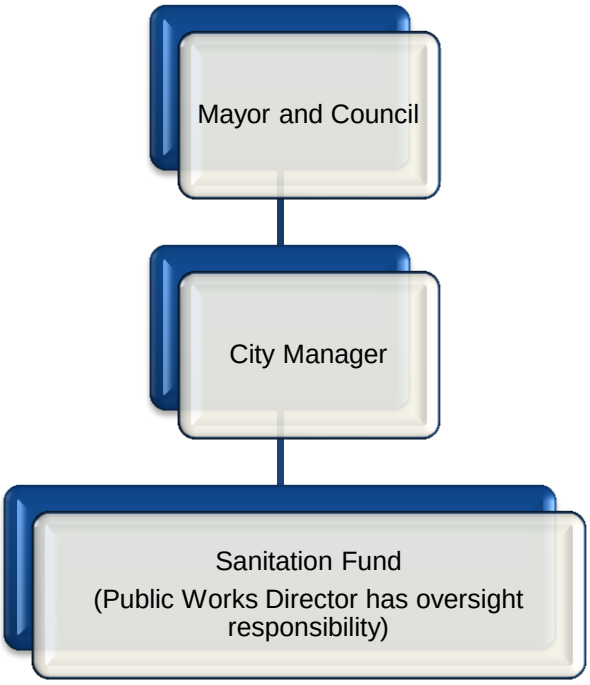
2. Complete repairs within a reasonable amount of time and with limited interruption of service to the citizens and interests of Garden City.

3. Provide the Citizens and interests of Garden City with the highest quality customer service and be prepared to assist the citizens and interests to rectify problems or concerns in a reasonable amount of time.

4. To continue our 10% Radio Read meter replacement program

Sanitation Fund

Organization Chart

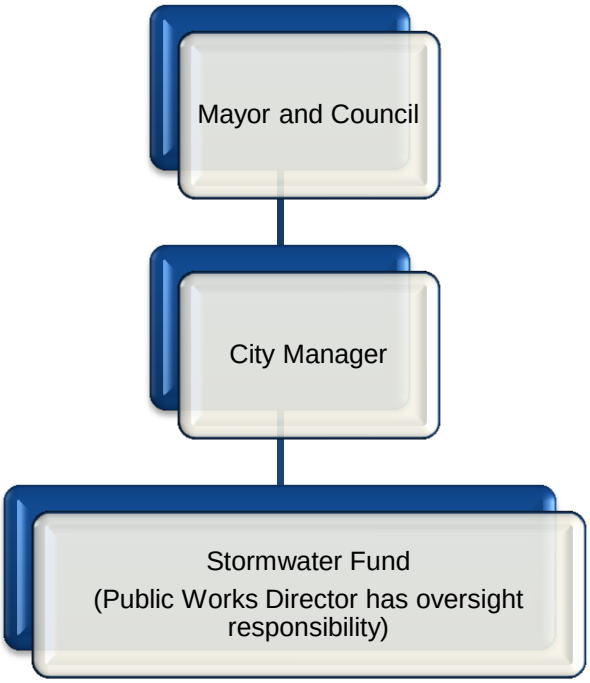


Sanitation Fund FY 2011 Revenues and Expenses

		2008	2009	2010	2011
		Actual	Actual	Budget	Adopted
	Revenues				
540-0000-34-4110	Refuse Collection Charges	$ 333,193	$ 326,566	$ 326,000	$ 370,000
540-0000-34-9901	Miscellaneous Revenue	155	110	-	-
540-0000-36-1000	Interest Revenue	43	26	100	25
	Subtotal	**333,391**	**326,702**	**326,100**	**370,025**
	Operating Transfers In				
540-0000-39-1202	Stormwater Fund	-	-	-	65,000
	Total Transfers In	**-**	**-**	**-**	**65,000**
	Total Revenues	**$ 333,391**	**$ 326,702**	**$ 326,100**	**$ 435,025**
	Expenses				
540-4520-52-3601	Contracts and Agreements	$ 285,021	$ 357,949	$ 330,000	$ 330,000
540-4550-52-3900	Solid Waste Management	1,517	1,357	1,500	-
540-4585-52-3901	Dry Trash Disposal	98,093	102,168	104,000	105,025
540-4520-53-1701	Miscellaneous	107	-	-	-
	Total Expenses	**$ 384,738**	**$ 461,474**	**$ 435,500**	**$ 435,025**
	Net Income (Loss)	**$ -**	**$ (134,772)**	**$ (109,400)**	**$ -**

Stormwater Fund

Organization Chart

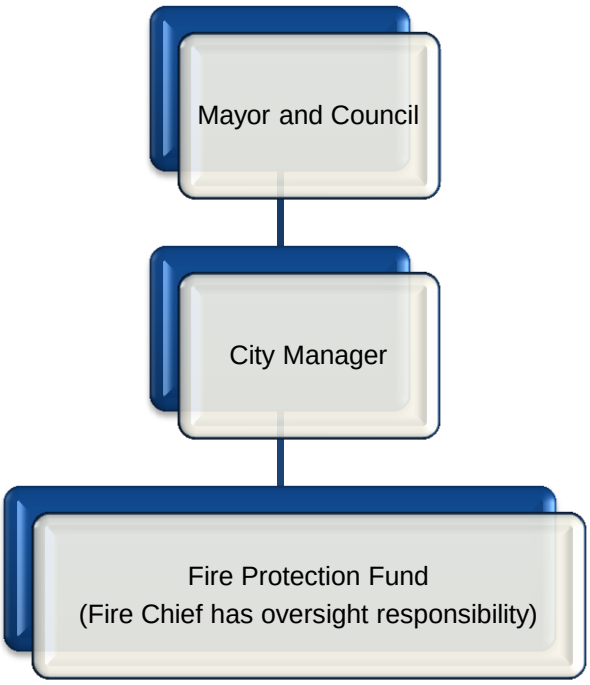


Stormwater Fund FY 2011 Revenues and Expenses

		2008	2009	2010	2011
		Actual	Actual	Budget	Adopted
	Revenues				
555-0000-34-4260	Storm Water Utility Fee	$ -	$ 753,723	$ 940,000	$ 910,000
	Total Revenues	**$ -**	**$ 753,723**	**$ 940,000**	**$ 910,000**
	Expenses				
555-4100-51-1100	Salaries - Regular Wages	$ -	$ 126,655	$ 125,000	$ 139,160
555-4100-51-2200	Social Security (FICA)	-	9,689	7,600	10,575
555-4100-52-1203	Project Maintenance/Capital Const.	-	213,207	350,000	432,265
555-4100-52-2203	Vehicle/Equipment Maintenance	-	24,785	50,000	40,000
555-4100-52-3603	Contracts (Street Sweeping)	-	68,330	42,400	25,000
555-4100-52-3604	Contracts (Drainage/Utility)/Consultants	-	269,951	275,000	30,000
555-4100-52-3851	Contracts (Contract Labor)	-	52,528	45,000	32,000
555-4100-52-3602	Stormwater - Contingency	-	-	-	91,000
555-9000-61-1001	Transfer to General Fund	-	-	45,000	45,000
555-9000-61-1002	Transfer to Sanitation Fund		-	-	65,000
	Total Expenses	**$ -**	**$ 765,145**	**$ 940,000**	**$ 910,000**
	Net Income (Loss)	**$ -**	**$ (11,422)**	**$ -**	**$ -**

Fire Protection Fund

Organization Chart



Mission Statement

Through knowledge and skills, Garden City firefighters commit themselves to provide professional services to the community in order to minimize the loss of life and property through prevention, suppression, and mitigation of hazards within the scope of available resources.

Department Description

Over the last three years, Garden City has undertaken a detailed and comprehensive work effort to transition from a volunteer to a professional Fire Department and improve the level of fire protection service for residents and property owners in Garden City. Activities undertaken by the City during this transition include:

- Receipt of a SAFER grant award that allowed the City to hire five (5) additional, full time fire fighter positions;
- Update of Pre-Fire Plans to improve fire protection services for structures in Garden City; and
- Reduction of the City's Insurance Services Office (ISO) rating from a Class 9 to a Class 3 which resulted in an approximate savings of $80 - $120 per year on homeowners insurance policies for the average homeowner/residential property.

Budget Highlights

In the FY 2011 Budget, Fire Department expenditures total $672,533, an increase of 13.8% or $81,457 over the FY 2010 Amended Budget of $591,076. The increase is primarily attributed to the additional personnel costs for the five firefighters being charged for a full year.

Fire FY 2011 Expenditure Summary (575-3500)

Expenditure Category	2008 Actual	2009 Actual	2010 Budget	2011 Adopted
Personal Services Total	$ -	$ -	$ -	$ 486,969
Purchased/Contracted Services Total	-	-	-	136,964
Supplies Expenditures Total	-	-	-	44,600
Miscellaneous Total	-	-	-	4,000
Total Fire	**$ -**	**$ -**	**$ -**	**$ 672,533**

Fire Protection Fund FY 2011 Revenues and Expenses

		2008	2009	2010	2011
		Actual	Actual	Budget	Adopted
	Revenues				
575-0000-33-1002	Federal government grants - SAFER Grant	$ -	$ -	$ -	$ 152,955
575-0000-34-5100	Fire Protection Fee	-	-	-	294,300
575-0000-34-5110	Fire Fee (collected w/ fines)	-	-	-	70,000
575-0000-39-1201	Transfers In - General Fund	-	-	-	155,278
	Total Revenues	**$ -**	**$ -**	**$ -**	**$ 672,533**
	Expenses				
575-3500-51-1100	Salaries - Regular employees	$ -	$ -	$ -	$ 335,516
575-3500-51-1200	Salaries- Part time	-	-	-	2,600
575-3500-51-1300	Salaries - Overtime	-	-	-	35,500
575-3500-51-2100	Group Insurance	-	-	-	63,770
575-3500-51-2200	Social Security (FICA) contributions	-	-	-	23,152
575-3500-51-2300	Medicare	-	-	-	5,431
575-3500-51-2400	Retirement contributions	-	-	-	11,500
575-3500-51-2401	ICMA RC Match	-	-	-	2,000
575-3500-51-2700	Workers' compensation	-	-	-	7,500
	Personal Services Total	**-**	**-**	**-**	**486,969**
575-3500-52-2130	Custodial	-	-	-	-
575-3500-52-2201	Vehicle Maintenance & Repairs	-	-	-	30,000
575-3500-52-2202	Equipment Maintenance & Repairs	-	-	-	12,000
575-3500-52-2203	Building Maintenance & Repairs	-	-	-	6,000
575-3500-52-3100	Insurance, other than employee benefits	-	-	-	26,940
575-3500-52-3200	Communications	-	-	-	-
575-3500-52-3500	Travel	-	-	-	3,000
575-3500-52-3600	Dues and fees	-	-	-	4,400
575-3500-52-3601	Contracts & Agreements	-	-	-	51,624
575-3500-52-3700	Education and training	-	-	-	3,000
	Purchased/Contracted Services Total	**-**	**-**	**-**	**136,964**
575-3500-53-1100	General supplies and materials	-	-	-	1,500
575-3500-53-1101	Postage	-	-	-	-
575-3500-53-1130	Computer Eqpt. & Software	-	-	-	-
575-3500-53-1220	Natural Gas	-	-	-	7,000
575-3500-53-1230	Electricity	-	-	-	12,000
575-3500-53-1270	Gasoline	-	-	-	18,600
575-3500-53-1300	Food, Banquets, & Flowers	-	-	-	500
575-3500-53-1400	Books and Periodicals	-	-	-	500
575-3500-53-1600	Small equipment	-	-	-	3,000
575-3500-53-1700	Uniforms	-	-	-	1,500
	Supplies Expenditures Total	**-**	**-**	**-**	**44,600**
575-3500-53-1708	Fire Prevention	-	-	-	4,000
	Miscellaneous Total	**-**	**-**	**-**	**4,000**
	Total Expenses	**$ -**	**$ -**	**$ -**	**$ 672,533**
	Net Income (Loss)	**$ -**	**$ -**	**$ -**	**$ -**

Fire Personnel Schedule

Classification	2008 Actual	2009 Actual	2010 Budget	2011 Adopted	Pay Status
Fire Chief	-	-	-	1	Unclassified
Emergency Management Coordinator	-	-	-	1	Classified
Fire Fighter	-	-	-	8	Classified
Part-Time	-	-	-	-	Classified

Goals and Objectives for FY 2011:

1. Complete the construction of Fire Station 3 in the southern corner of Garden City. This will give the City the ability to provide in-house fire protection for all of the citizens of Garden City.

2. Implement a work schedule where the City will have firefighters on duty 24/7, which will better protect the citizens of Garden City.

3. Continue providing the high level of service to the people of Garden City, which promotes an atmosphere of safety through prevention and strives to minimize the loss of life and property.

Glossary

ACCOUNT GROUP - A self-balancing set of accounts which are not a fund or a fiscal entity. General Fixed Assets Account Group and General Long-Term Debt Account Group are such examples.

ACCOUNTING SYSTEM - The total structure of records and procedures that identify, record, classify, summarize and report information on the financial position and results of operations of a governmental unit or any of its funds.

ACCRUAL BASIS ACCOUNTING - A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.

ACCRUED REVENUE - Revenue earned during the current accounting period which will not be collected until a subsequent accounting period.

AGENCY FUND - A fund consisting of resources received and held by the governmental unit as an agent for others.

APPRORIATION - An authorization by the City Council to incur obligations and to expend public funds for a stated purpose. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSETS – Resources owned or held by a government which have monetary value.

AUDIT - A methodical examination of the utilization of and changes in resources. It concludes in a written report of the findings. A financial audit is a test of the management's financial statements and internal accounting control procedures to determine the extent to which: internal accounting controls are both available and being used; and to determine whether the financial statements fairly present the City's financial condition and results of operations.

AUTHORITY - A government of public agency created to perform a single function of a restricted group of related activities. Usually such units are financed from service charges, fees and tools, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercise of certain powers.

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.

BALANCED BUDGET – A budget in which planned revenues available equals planned expenditures.

BUDGET – An annual financial plan embodying estimated expenditures for providing services and the proposed means of financing them.

BUDGET ADJUSTMENT - A budget procedure used to adjust expenditures within a departmental budget but with no change to the total budget. Budget Policy requires the City Administrator to make a written request to the City Council for approval to make a budget adjustment.

BUDGET AMENDMENT - A budget amendment alters the total appropriation for a department or fund and requires approval by an ordinance passed by the Garden City Council.

BUDGET CALENDAR – The schedule of key dates that a government follows in preparation and adoption of the budget.

BUDGET CONTROL - The control or management of the approved Budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

BUDGET MESSAGE - A general discussion of the proposed budget as presented in writing by the City Manager to Mayor and Council. The message contains an explanation of the principal budget items and recommendations regarding the financial policy for the coming year.

BUDGET RESOLUTION – The formal statement approved by the Mayor and Council which shows budgeted revenues and expenditures for the approaching fiscal year.

CAFR (Comprehensive Annual Financial Report) – This official annual report, prepared by the Finance Department, presents the status of the City's finances in a standardized format.

CALEA (Commission on Accreditation for Law Enforcement Agencies) – The primary purpose of the Commission is to improve law enforcement services by creating a national body of standards developed by law enforcement professionals. It recognizes professional achievements by establishing and administering an accreditation process through which a law enforcement agency can demonstrate that it meets those standards.

CAPITAL EXPENDITURES - Capital outlay of one thousand dollars ($1,000.00) or more that has a useful life in excess of one year.

CAPITAL INPROVEMENT PROGRAM (CIP) - A multi-year plan developed for capital improvements, which is updated annually. All improvements are to be made in accordance to this plan.

CAPITAL PROJECTS FUND - A fund used to account for financial resources used for the acquisition or construction of major capital equipment or facilities.

CAPITAL OUTLAY - Expenditures that result in the acquisition of/or addition to fixed assets.

CBDG - Community Development Block Grant.

CONSTRUCTION WORK IN PROGRESS - The cost of construction work that has been started but not yet completed.

CONTRACTUAL SERVICE - An agreement to perform a service or task by external organizational units. A group of accounts which cover the above as well as travel and training and other miscellaneous services.

CONTINGENCY FUNDS - Funds set aside to provide for unforeseen expenditures of uncertain amounts.

DEBT LIMIT – The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE - Expenditures for principal and interest payments on loans, notes, and bonds.

DEPARTMENT - Departments are the major functional sub-divisions and correspond roughly to functional hierarchy used by the City. Each department has been assigned to one of the functions acco**r**ding to the type of activity it performs. For example, the Police Department is part of the Public Safety function.

DEPRECIATION - (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) The portion of the cost of a capital asset which is charged as an expense during a fiscal period.

ENTERPRISE FUND - A self-supporting fund designated to account for activities supported by user charges; examples include: Water, Solid Waste and Sewer Funds.

ENTITILEMENT - The amount of payment to which a state or local government is entitled as determined by the Federal government pursuant to an allocation formula contained in applicable statues.

EXCISE TAX – A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax, these taxes are separate from general sales tax and usually are based on a separate statutory authority. One example is hotel/motel tax.

EXPENDITURE – The payment of cash or the incurring of a liability for the acquisition of goods and services.

EXPENSE - Outflows or other uses of assets or incurring of liabilities during a period from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations; for example, depreciation.

FIDUCIARY FUND - Any fund held by a governmental unit as an agent or trustee.

FISCAL PERIOD - Any period at the end of which a governmental unit determines its financial position and the results of its operations

FISCAL YEAR - A 12-month period of time of an annual budget, at the end of which a governmental unit determined its financial position and the results of its operations

FIXED ASSETS - Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, machinery, and equipment.

FRANCHISE TAX - Fees levied on a corporation in return for granting a privilege sanctioning a monopoly or permitting the use of public property, usually subject to regulation set by the governing body.

FRINGE BENEFITS - Employers share of F.I.C.A taxes, health and dental insurance, disability insurance, life insurance, workmen compensation, unemployment taxes, and retirement contributions made on behalf of the City employee.

FULL-TIME POSITION - A position which qualifies for full City benefits, usually required to work 40 hours per week.

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities, or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - Fund equity (excess of assets over liabilities) available for appropriation.

FUND EQUITY - The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder if Fund Balance

GAAP - Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standards setting bodies.

GEFA – Georgia Environmental Facilities Authority

GENERAL FIXED ASSETS ACCOUNT GROUP - A self-balancing group of accounts set up to account for the general fixed assets of government unit.

GENERAL FUND - A fund used to account for all transactions of a governmental unit that are not accounted for in another fun

GENERAL LONG-TERM DEBT ACCOUNT GROUP - A self-balancing group of accounts set up to account for long-term debt that is legally payable for general revenues.

GFOA – Government Finance Officers Association

GOAL - A goal is a statement of desired conditions to be maintained or achieved through the efforts of an organization. Actual total achievement may be impossible, but the goal is a standard against which to measure progress toward ideal conditions. A goal is a definition of results toward which the work of the organization is directed.

GOVERNMENTAL FUND - A generic classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. General fund, special revenue funds and capital projects funds are all examples of governmental fund types.

GRANT - A contribution by one government unit to another unit. The contribution is usually made t aid in the support of a specified function, activity or for the acquisition or construction of fixed assets.

IMPACT FEE - Fees charged to a new development to offset the cost of infrastructure improvements in the areas of fire, police, parks and transportation. Fees are based upon the developments proportionate share of demand placed upon the infrastructure.

INFRASTRUCTURE - An underlying base or foundation; the basic facilities needed for the functioning of the City.

INTERFUND LOAN - A loan made by one fund to another to be repaid at a later date.

INTERGOVERNMENTAL REVENUE - Revenue for other governments in the form of entitlements, grants, shared revenues or payments in lieu of taxes.

INVESTMENT - Securities held for the production of income in the form of interest and dividends.

LIABILTY - Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LINE-ITEM - A detailed classification of an expense or expenditures classified within each department.

LINE-ITEM BUDGET - A budget featuring things to be purchased. By relating appropriations to commodities, line-item budget represent a “shopping-list” approach to allocation problems. This approach is believed to express official and citizen interest in the values of economy and control. Also know as traditional budgeting.

LONG-TERM DEBT - Debt with a maturity or more than one year after the date of issuance.

LOST - Local Option Sales Tax.

MPC – Metropolitan Planning Commission

MODIFIED ACCRUAL BASIS - Governmental funds use the modified accrual basis of accounting. Revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized at the time a liability is incurred.

NON-OPERATING EXPENSE - Propriety fund income that is not derived from the basic operations of such enterprises.

OBJECT CODE - Expenditure classification according to the types of items purchased or services obtained; for example, personnel services, materials & supplies, contractual services, and capital.

OBJECTIVE - An objective is a decision about the amount of progress to the made within a specified period of time. It states in measurable and quantitative terms the results to be achieved within a specified time and plans the incremental steps to achieve the goal.

OPERATIING BUDGET – Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING COST - Operating cost are proprietary (Enterprise) fund expenses that directly relate to the fund's primary service activities. For example: salaries and wages, expendable supplies, and contractual services.

OPERATING TRANSFER - Legally authorized interfund transfers from a fund receiving revenue to the fund that makes expenditures.

ORDINANCE - A formal legislative enactment by the governing body of a municipality. It is not in conflict with any higher form of law, such as state statue or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

ORGANIZATION CHART - A chart representing the authority, responsibility, and relationships among departmental entities within the City organization.

PART-TIME - Part-time employee work less than 30 hours per week and are not entitled to full-time employee benefits.

PERSONNEL COST - Refers to all costs directly associated with employee, including salaries and fringe benefits

PROFESSIOANL SERVICES - Expenditures incurred by the City to obtain the services of recognized, licensed professionals such as Doctors, Engineers, Certified Public Accountants, etc….

RESERVE - (1) As account used to earmark a portion of fund balance to indicate that it has been earmarked to a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a future use.

RESIDUAL EUITY TRANSFERS - Additions to or deductions from the beginning fund balance of governmental funds.

REVENUE - Additions to fund financial resources other than from interfund transfers and debt issue proceeds.

SALARIES & BENEFITS -The cost of all salaries, wages, and associated fringe benefits required to provide a governmental service.

SRF – State Revolving Loan.

SPLOST - Special Purpose Local Option Sales Tax.

SPECIAL REVENUE FUND - A fund established to account for revenues from specific taxes or other earmarked revenue sources that by law are designated to finance particular functions or activities of government.

TEMPORARY POSITION - A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify or regular City benefits.

UNRESERVED FUND BALANCE - The amount remaining in fund that is not designated for some future use and which is available for further appropriation or expenditure.

USER CHARGES - The payment of a fee for direct receipt of a public service by the party benefiting from the service.