FY2013

ANNUAL BUDGET



City of Garden City, Georgia

CITY OF GARDEN CITY, GEORGIA
ADOPTED ANNUAL BUDGET – FISCAL YEAR 2013

MAYOR
TENNYSON HOLDER

MAYOR PRO-TEM
SCOTT GEORGE

PRESIDENT OF COUNCIL
DON BETHUNE

COUNCIL MEMBERS
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ROSETTA BRYANT CODY
BESSIE KICKLIGHTER
JUDY SHUMAN

CITY MANAGER
BRIAN JOHNSON

CITY CLERK
RHONDA FERRELL-BOWLES

CITY ATTORNEY
JAMES GERARD

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

City of Garden City
City Council



Mayor
Tennyson Holder



Councilmember
Don Bethune



Councilmember
Bruce Campbell



Councilmember
Rosetta Bryant Cody



Councilmember
Scott George



Councilmember
Bessie Kicklighter



Councilmember
Judy Shuman

Garden City FY 2013 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, 2012

Christopher P. Morrill

President

Executive Director

CITY OF GARDEN CITY, GEORGIA
DEPARTMENT DIRECTORS AND APPOINTED POSITIONS
FY 2013 BUDGET

City Manager
Brian L. Johnson

Deputy City Manager
Ron Feldner

Clerk of Council
Rhonda Ferrell-Bowles

City Attorney
James Gerard

Municipal Court Judge
Tom Edenfield

Municipal Court Judge Pro-tem
Doug Andrews

Finance Director
Cory Salley

Fire Chief
James Crosby, Jr.

Human Resources Director
Pamela Franklin

Information Technology/Information Systems Director
Ben Brengman

Parks & Recreation Director
Cliff Ducey

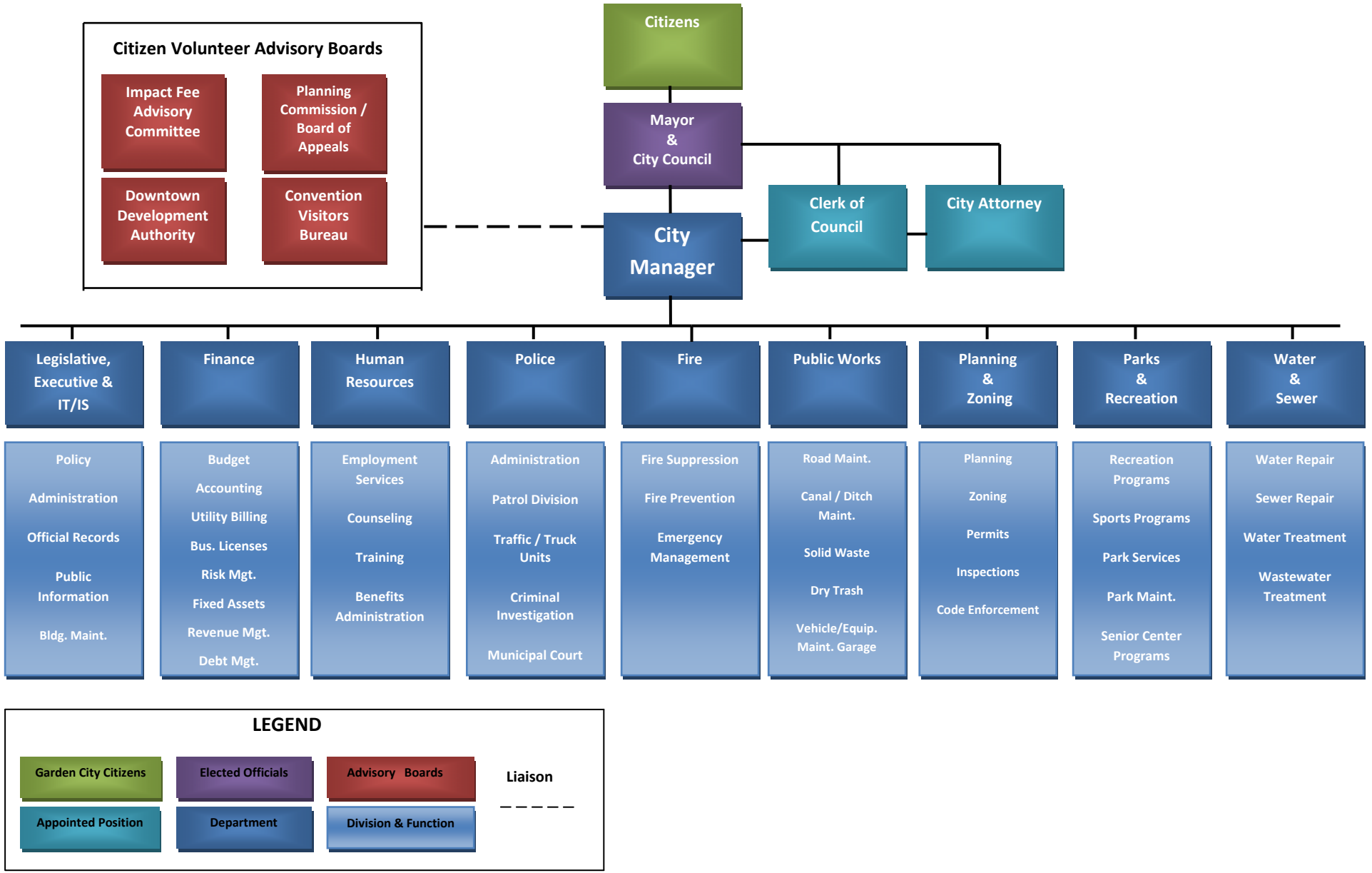
Planning Director
Scott Allison

Police Chief
David Lyons

Public Works Director
Benjamin Googe

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 2013 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 2013 Approved Budget, therefore, is intended to serve four purposes:

The Budget as a Policy Document

As a policy document, the Budget indicates which 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 2013. Specific policies are addressed in the *Financial Policies* section. Within the *Departmental Summaries* section, the four functions list specific short and long-term priorities and goals.

The Budget as an Operations Guide

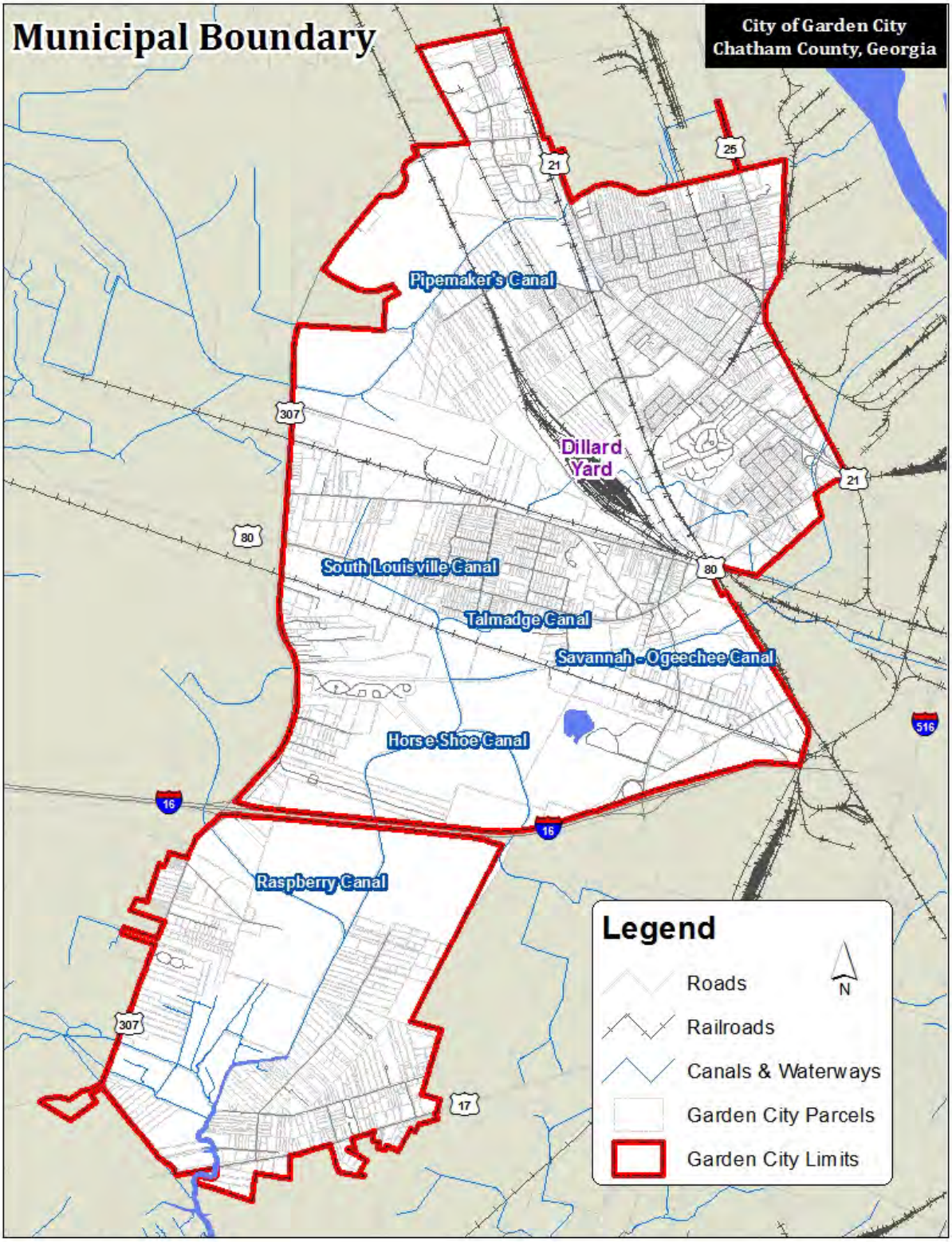
As an operations guide, the Budget indicates how departments and funds are organized to provide services to the citizens of Garden City and visitors to the community. Approved changes for FY 2013 are summarized in the *Budget Message* and detailed in the *Funds, Debt Summary & Financial Trends, Personnel Summary and Departmental Summaries* sections. Additionally, within the *Departmental Summaries* section, each department lists the mission statement, department description, department goals and objectives, approved budgetary additions and/or deletions, line-item history, year-end projections and approved funding for FY 2013.

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. Within the *Budget Message* 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 four columns: 2010 Actual, 2011 Actual, 2012 Amended Budget, and 2013 Approved Budget.

The Budget as a Communications Device

The Budget is designed to be a user-friendly document, providing summary information in text, chart, table, and graph. A glossary of financial budget terms is included for the reader's reference. Additionally, a Table of Contents provides an ordered list of sections within the document. Should the reader have any questions about the Approved FY 2013 Budget, he or she may contact City Staff, at (912) 966-7777.


Municipal Boundary
City of Garden City
Chatham County, Georgia
Pipemaker's Canal
Dillard Yard
South Louisville Canal
Talmadge Canal
Savannah - Ogeechee Canal
Horse Shoe Canal
Raspberry Canal
21
25
307
80
16
516
17
Legend
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City Manager's Budget Message
Fiscal Year 2013



December 3, 2012

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, 2013. My recommendations are based on a thorough review of our current financial status and in conjunction with the direction you have provided me during the June 2012 City Council Goal Setting Session and the Budget Workshops in October-November 2012. While the City has seen a slight improvement in the local economy, this FY 2013 Budget is significantly impacted by both fixed costs (payroll, debt service, and property insurance), as well as, numerous external factors (Local Option Sales Tax renegotiations, energy costs, and medical insurance). The City has carefully considered each of these factors when compiling the FY 2013 Budget, and the result is an austere budget that meets the expectations of a vibrant city that is still evolving 74 years after it was founded.

As a City with no property taxes, balancing the general fund budget requires leadership from the City Council combined with a commitment on the part of all departments to efficiently provide a consistent level of service without substantially increasing expenditures. Our experience has shown that city departments must constantly identify appropriate expenditure savings and user fee increases, and to sometimes defer needed capital expenditures, replacements, enhancements and additions, until increased resources are available in the future.

In building the FY 2013 Budget, the City considered outside factors that affect funding decisions such as state and local economic conditions, federal and state mandates, political and social environment, citizen concerns, and outside agency considerations. Based on these factors, the following assumptions were made to guide the development of the FY2013 budget.

- While the City expects a reduction in Local Option Sales Tax (LOST), the amount of the reduction is unknown at this time, and as such, the City developed this budget based on the amount received in FY 2012.
- Mayor and Council have budgeted over $650,000 in Legislative Contingency to help buffer the City from any major reduction in LOST.
- The City has built its fund balance level significantly over the last 12 months in the event that the City Council needs to utilize these funds in FY2013 and beyond.
- Investment earnings are projected to remain at extremely low levels.
- The City will bear an increase of up to 10% in health insurance premiums for employees.
- There will be no Cost of Living Adjustments (COLAs) for employees for the second consecutive year.

Once these overall budget parameters were developed, department heads produced their requests for funding and submitted them to management. A thorough review was

conducted by the management team and multiple meetings were held with each department. Once staff completed its review, a proposed budget was submitted by the City Manager to Mayor and Council. A series of workshops were held where Mayor and Council had the opportunity to discuss each budget line-item with the departments.

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 Distinguished Budget Presentation Award for the City's 2013 Budget Document.

A Quick Look Back at 2012

Over the course of the past year, the City began LOST negotiations with Chatham County and the other Chatham County municipalities. Per State law, the County and surrounding municipalities are compelled to re-negotiate the division of LOST collections. While many factors are considered in the allocation, population is a key determinant. As such, the City stands to lose a moderate to significant percentage of LOST revenue because our population decreased in the 2010 Census. In anticipation of this reduction, the City evaluated the possibility of implementing a property tax levy for the first time in the City's 73-year history. After several public hearings and much deliberation, Mayor and Council decided not to levy a millage rate in FY 2012.

In conjunction with exploring property taxes, the City continued to examine our operations to ensure we were doing all we could to provide quality services in the most cost efficient manner. In the case of providing dry trash collection, that meant we needed to use a third-party contractor, which resulted in an estimated savings to the City of over $100,000 in tipping fees and personnel costs. In some instances, it was determined that it was more cost efficient to provide the service in-house. For example, using technology purchased with a grant, the Police Department was able to begin processing detainees and bonding them out at the Garden City Police Headquarters rather than sending them to the County jail. This new process not only saves the City from having to pay the $35 per day jail per diem, it also saves time and transportation resources.

The City also looked for other revenue streams. As a result, the City implemented a new program to recover the costs of the Fire Department to respond to automobile accidents when a non-resident or business owner of Garden City is at fault. Currently, residents and business owners of Garden City pay a fire protection fee, and as such, are not billed this fee when they are responsible for the accident. The program is just starting so the amount of revenue is unknown, but the City knows that each dollar of revenue collected will help the Fire Protection enterprise fund.

The City was also able to take advantage of favorable bond market conditions and a favorable credit rating to refinance the loan on City Hall. The City extended the length of the City Hall loan to 15 years and was able to lower the annual interest rate from 3.69% to 2.76%. This strategic decision will allow the City to eliminate a $300,000 transfer to the Special Purpose Local Option Sales Tax (SPLOST) Fund that would have been needed in FY 2013. In addition, the lower debt service payments from the refinanced loan will free up SPLOST revenues that can be allocated to other city projects.

Below is a short list of some of the major accomplishments with a more detailed list included for each department in the Departmental Summaries section.

- Received the GFOA's Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Awards for the fourth year in a row

- Completed year one of three in the Georgia Initiative for Community Housing (GICH) grant, which will assist the City in creating and launching a locally based plan to meet our housing needs

- The Police Department was re-accredited with excellence by the Commission on Accreditation for Law Enforcement Agencies (CALEA). There are 5 Police Departments in the State of Georgia and only 50 in the country with this distinction.

- Mayor and Council approved a reinvestment of $600,000 back into the City in the form of new capital projects and renovations of current property and facilities.

- The Fire Department was awarded over $500,000 in federal grants to purchase equipment and provide critical training for the City's firefighters.

City Council's Strategic Goals for Fiscal Year 2013

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 strategic goals set by Mayor and Council which will lead our City into 2013. These include the following, which were established for FY 2013:

- Fiscally-sound and Efficient City Government
- Economic Growth
- Protect the City's Infrastructure Investment and Assets
- Proactive Public Safety and Code Enforcement Initiatives
- Environmental Stewards
- Recreational and Leisure Opportunities

Focus on the Future:

As the City plans for FY 2013 and beyond, there are key events and challenges that are shaping our vision. First, the outcome of LOST negotiations will be finalized early in 2013. This decision has the potential to have a tremendous financial impact on the City for at least the next 10 years. The continued leadership of the City Council will be essential as the City explores all possible options to make up for the lost revenue.

Second, the City must continue to maintain our current assets and reinvest in the community. The City understands the importance of maintaining and reinvesting in public facilities and infrastructure, as evidenced by the appropriation of $600,000 in FY 2012 for renovation projects. Additionally, the City was awarded $500,000 from the

Georgia Department of Transportation in order to complete the resurfacing of two major industrial roads that serve the Port of savannah and its commerce.

Third, Mayor and Council realize that a City without a well-defined vision cannot achieve its full potential. Therefore, the City plans to develop a Strategic Master Plan to guide the community into 2025. The goal of this plan is to develop concrete and useful goals, strategies, projects, and initiatives to help guide the City as it shapes its future for the next ten years. It will be critical for the City to get as much participation as possible from citizens and stakeholders, so their desires for the City can be documented and carried out as part of the final plan.

Finally, Mayor and Council recognize the importance of measuring performance. As such, the City enrolled in ICMA's Center for Performance Measurements Program 101 and are in the development stages of our performance management system. This year will be the first year we will have a dedicated section in the City's budget for performance measures. The City will work towards using these performance measures, along with the Strategic Master Plan, to develop future budgets.

Garden City Town Center:

During the economic downturn, there has not been much development at the Garden City Town Center. Two projects that have been in planning phases for the last few years began in FY 2012. Those are the Dean Forest Road Widening project and the new Chatham County public library.

- **Dean Forest Road Widening Project:** In an effort to better facilitate traffic flow and to create a more attractive curb appeal for motorists, pedestrians and bicyclists, Dean Forest Road will be widened and will feature a scenic landscaped boulevard, tree-lined streets, sidewalks and bike paths from Southbridge Blvd. to Sunshine Road. This project should be completed in FY 2013.

- **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. The project began late in FY 2012 and should be completed in FY 2014.

The City will continue to market the Town Center as a mixed-use development opportunity for prospective developers who want to build at the Town Center.

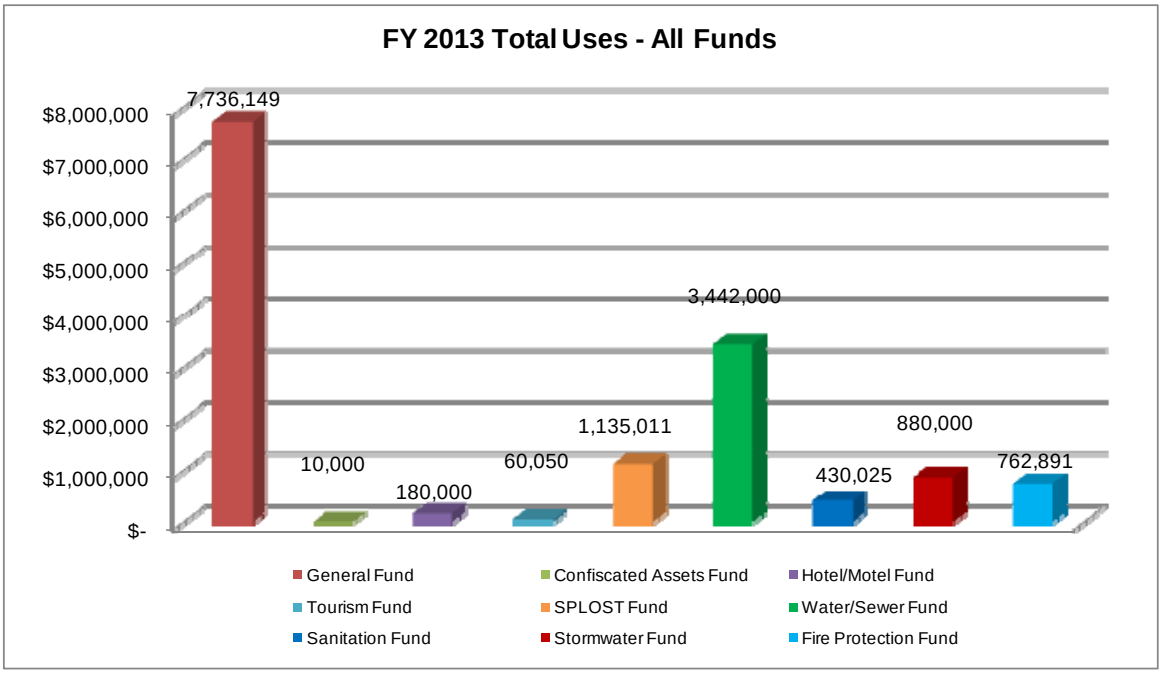
FY 2013 Annual Budget Overview/Highlights

The FY 2013 Annual Budget allows the City to maintain current service levels and provides a $600,000 Legislative Contingency to help mitigate any reduction in Local Option Sales Tax. 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 2013 Annual Budget represents a balanced budget. Total appropriations from each fund do not exceed estimated fund balances and revenues for each of the City's respective funds.

Total Uses

The FY 2013 annual budget for all funds totals $14,636,126. Below is a table illustrating the FY 2013 total uses per fund. These figures include expenditures and inter-fund transfers.



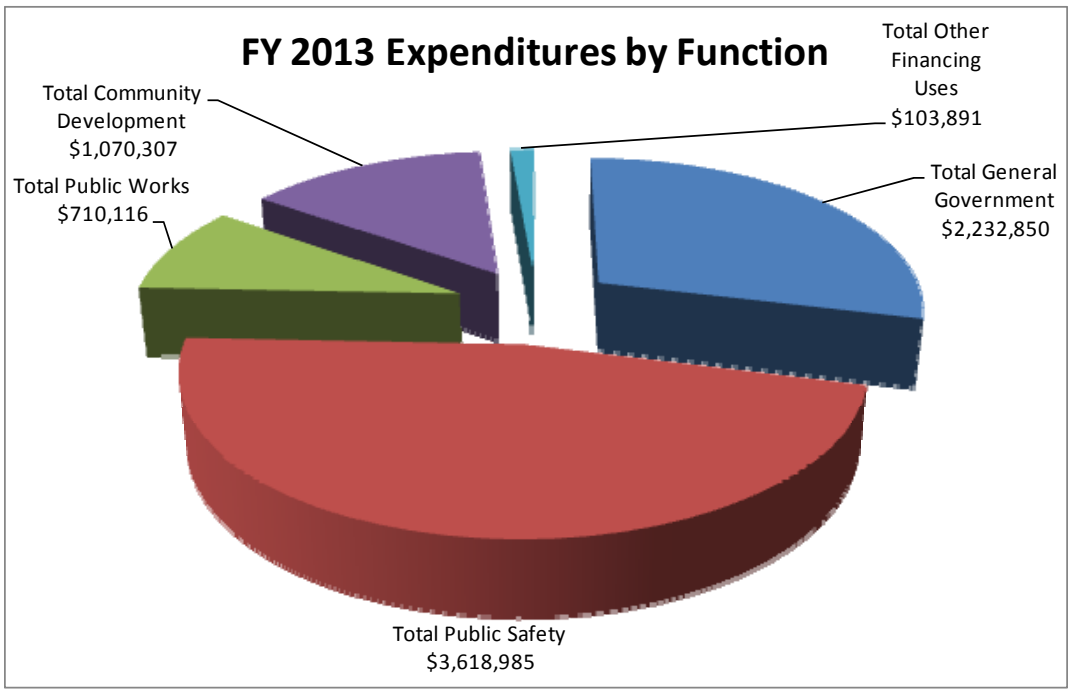
FY 2013 Operating Budget

All services provided by the City in FY 2013 are approved at the funding levels which permit the continuation of basic services at established service levels.

The City has been very fortunate that we have not had to do major layoffs, furloughs, salary reductions, or reduce major benefits. However, no Cost of Living Adjustments (COLAs) for City employees are funded in FY 2013, and city employees will bear any increase in health insurance premiums above a 10% increase. As in the past, the City will continue to fully fund the retirement system as a benefit to ensure employee retention. The City will strive to balance the constraints of retaining an effective workforce with the limited resources available.

General Fund

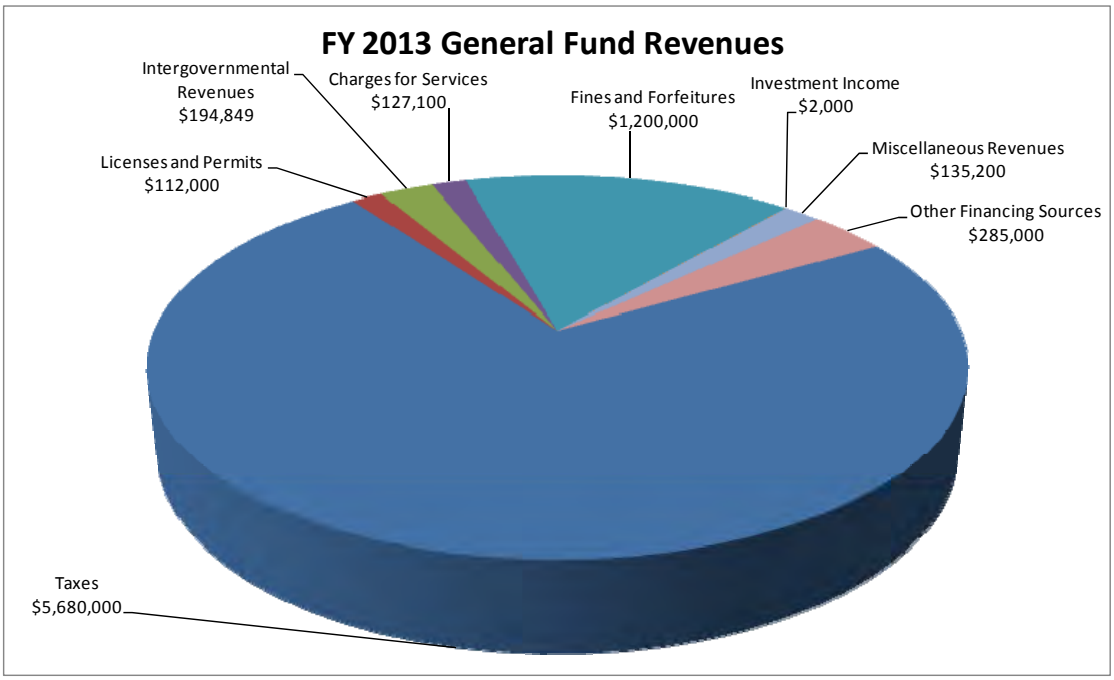
Total General Fund uses (expenditures and transfers to other funds) for FY 2013 are $7,736,149, which represents a decrease of 4.7% or $380,545 under the FY 2012 Amended Budget. Revenue projections for the forthcoming fiscal year indicate that $7,736,149 will be available through the City's sources of 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.

2013 General Fund Revenue Summary



Major General Fund Revenue Sources

Sales Tax (Local Option Sales Tax or LOST)

The largest General Fund revenue source is the Local Option Sales Tax (LOST), a retail sales and use tax of 1%. Since the final decision on the City's LOST allocation will not be decided until early 2013, Mayor and Council has opted to keep this revenue stream flat. However, it is likely that the City will see a reduction in this revenue stream and a mid-year adjustment will have to be made.

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 $2,080,000 in FY 2013, a decrease of $89,244 under the FY 2012 Amended Budget of $2,169,244.

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 $1,200,000 for FY 2013. This amount represents a decrease of $40,000 or 3.2% under the FY 2012 Amended Budget of $1,240,000.

Other Financing Sources

Other financing sources combine to make the General Fund's fourth largest revenue source. In FY 2011, 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 2013, City receipts from this source are estimated at $195,000. Also included in this category is $90,000 from the transfer of hotel/motel taxes from the Hotel/Motel Fund. Transfers from the Hotel/Motel Fund are expected to stay flat in FY 2013 compared to the FY 2012 Amended Budget.

Intergovernmental Revenue

Intergovernmental Revenue makes up the General Fund's fifth largest revenue source. The City strives to obtain as many grants as possible to help lessen the burden on the General Fund. The City has been fortunate to receive several public safety grants. The City was awarded a Coastal Incentive Grant, which will assist the City in developing a coordinated, inter-governmental plan for addressing coastal hazards, including those related to sea level rise and severe storms/hurricanes. 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 $194,849 in FY 2013 from these two grants.

Minor General Fund Revenue Sources

Charges for Services

Charges for Services, consisting of individual items such as special police services, gym and stadium rentals, senior center revenue, summer camp fees and other similar charges are expected to realize $127,100 in FY 2013, a decrease of $14,830 under the FY 2012 Amended Budget of $141,930.

License and Permits

Licenses and permits are comprised of various business-related fees, such as, alcohol licenses and construction permits. Said fees are expected to yield $112,000 in FY 2013. This represents a slight increase of 5.7%, or $6,000, from the FY 2012 Amended Budget. While the City will continue to spur new development, the uncertainty in the economy has led to a conservative estimate for this revenue source.

Investment Income

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 $2,000 for FY 2013. This amount represents a slight increase from the FY 2012 Amended Budget.

Other Local Revenue

Other local revenue is comprised of various mobile tower lease payments, sale of surplus equipment, and other miscellaneous fees. In FY 2013, these revenue sources are estimated to collect $135,200. This represents a decrease of $50,920 under the FY 2012 Amended Budget. The City sold numerous pieces of surplus equipment, as well as, received reimbursement for damaged property in FY 2012 resulting in an inflated budget.

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 2013 total $2,232,850, which represents a 24.3% increase or $435,858 over the FY 2012 Amended Budget total of $1,796,992. This increase is a result of the City budgeting a $658,621 Legislative Contingency because of the uncertainty surrounding LOST revenues.

FY 2013 Approved General Government Expenditures

General Government	2011 Actual	2012 Budget	2012 Amended	2013 Adopted
Legislative	$ 50,591	$ 448,905	$ 150,581	$ 720,921
Executive	746,904	726,287	822,252	775,600
IT/IS	370,135	384,335	435,288	385,488
Finance	264,792	285,648	294,266	263,075
Human Resources	89,801	96,125	94,605	87,766
Total General Government	**$ 1,522,223**	**$ 1,941,300**	**$ 1,796,992**	**$ 2,232,850**

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 $3,618,985 or 46.8% 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 $3,708,685, the FY 2013 budget decreased by $89,700 or 2.4%.

FY 2013 Approved Public Safety Expenditures

Public Safety	2011 Actual	2012 Budget	2012 Amended	2013 Adopted
Municipal Court	97,288	98,000	98,000	98,000
Police	3,546,126	3,474,098	3,547,296	3,459,596
Emergency Management	64,880	63,389	63,389	61,389
Total Public Safety	**$ 3,708,294**	**$ 3,635,487**	**$ 3,708,685**	**$ 3,618,985**

Public Works Function

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

- Streets & Drainage
- Vehicle Shop

Public Works is the smallest expenditure group at $710,116, or 9.2%, 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 $732,319, the FY 2013 budget decreased by $22,203 or 3.0%.

FY 2013 Approved Public Works Expenditures

Public Works	2011 Actual	2012 Budget	2012 Amended	2013 Adopted
Streets and Drainage	708,235	529,204	603,004	603,855
Vehicle Service Center	102,986	101,313	129,315	106,261
Total Public Works	**$ 811,221**	**$ 630,517**	**$ 732,319**	**$ 710,116**

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 2013 total $1,070,307, which represents a 26.5% decrease or $386,591 from the FY 2012 Amended Budget of $1,456,898. City Council approved several capital projects within this function in FY 2012. The Community Development Function is 13.8% of the General Fund Budget

FY 2013 Approved Community Development Expenditures

Community Development	2011 Actual	2012 Budget	2012 Amended	2013 Adopted
Senior Center	142,685	151,242	201,122	144,939
Parks & Recreation	570,309	598,830	929,046	617,397
Planning & Zoning	286,472	315,473	326,730	307,971
Total Community Development	**$ 999,466**	**$ 1,065,545**	**$ 1,456,898**	**$ 1,070,307**

Other Financing Uses

Other Financing Uses represents 1.3% of the General Fund Budget and is comprised of transfers out to other funds. Other Financing Uses total $103,891 in FY 2013, which is a decrease of 75.4% or $317,909 compared to the FY 2012 Amended Budget of $421,800.

Fund Balance

The FY 2013 General Fund - Fund Balance is expected to remain the same as the FY 2012 Amended Balance of $3.2 million, 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 General Fund – Total Fund Balance at the end of FY 2012 is expected to equal 42% of the operating budget of $7,694,894. The City's reserve policy stipulates that the City Council will commit a minimum fund balance of 25% or $1.9 million of budgeted General Fund operating expenditures for use in meeting unanticipated needs and/or emergencies. The City will maintain minimum cash reserves equaled to 15% of the General Fund budgeted operating expenditures, which will be part of the Rainy Day fund balance.

Capital Projects Fund

Special Purpose Local Option Sales Tax Fund

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. In November 2012, the City was able to take advantage of a favorable bond market and refinanced the City Hall loan. We were able to reduce our annual payments enough to eliminate a $300,000 transfer from the General Fund, meet current debt service payments for Police vehicles, and contribute $350,000 towards a Georgia Department of Transportation grant match.

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

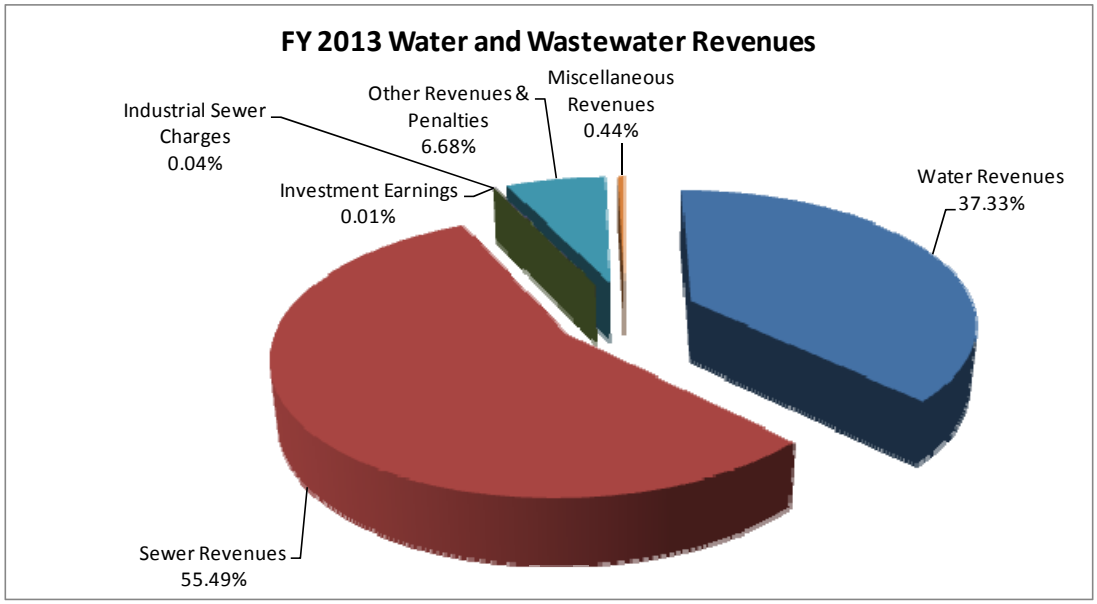
The Hotel Motel Tax Fund is a special revenue fund created for the purpose of promoting tourism in the City of Garden City. Revenues for the fund are raised from a 6% hotel/motel tax placed on hotels/motels conducting business within city limits. The tax is expected to raise $180,000 in FY 2013. One-sixth (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.

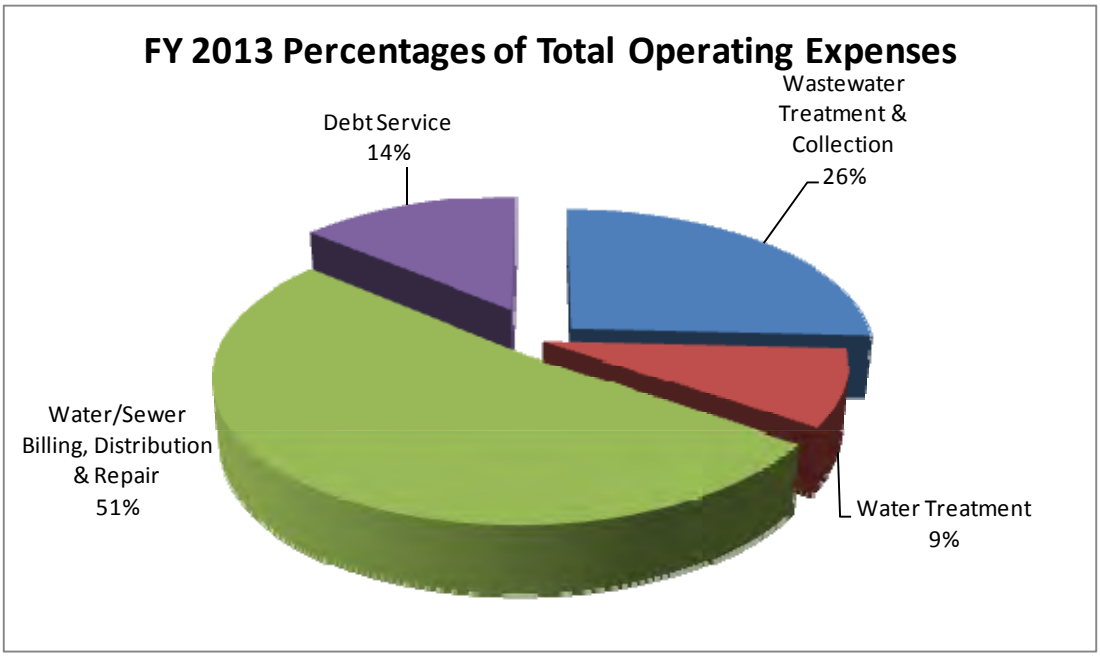
Tourism Board Fund

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 $60,000 from this revenue source in FY 2013.

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 2013 Budget for all Enterprise Funds is $5,514,916. The Water and Wastewater Fund projected revenues and expenses totaled $3,442,000. The percentages of revenues and expenses for the Water and Wastewater Fund are reflected in the following charts.





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 2013 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.

This FY 2013 Annual Budget is 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 2013 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 OF GARDEN CITY AT A GLANCE

Date of Incorporation	1939
Form of Government	Council - Manager
Area	15 sq. miles
Total FY 2013 Budget - All Funds	$14.6 million

City Demographics

Estimated Population (2010 Census)	8,778
Median Age	35.3
Median Household Income	37,264
Average Household Size	2.66
Percentage of Families	64.3%

Public Schools Located in City

Elementary Schools	2
Middle School	1
High School	1
City School Enrollment (K - 12th)	3,670

Police Protection

Number of Stations	1
Number of Police Personnel	44
FY 2012 Calls for Service	23,476

Fire Protection

ISO Fire Classification	3
Number of Stations	2
Number of Fire Personnel	10
FY 2012 Calls for Service	362

Water & Sewer System

Miles of Water Mains	40
Daily Avg. Water Consumption	1.0 million gal
Max Daily Water Capacity	1.5 million gal
Miles of Sanitary Sewers	45
Max Daily Treatment Capacity	2.0 million gal

Public Works

Miles of Streets	47
Amount Spent on Street Repairs	$26,375
Ditch Maintenance	26,212 linear ft.

Elections

Registered Voters	4,968

Major Employers*

Gulfstream Aerospace Corporation	7,300
Ft. Stewart/Hunter Army Airfield	4,719
Memorial Health	4,643
Savannah-Chatham School District	4,600
St. Joseph's Candler	3,170

**Chatham County's 2012 Comprehensive Annual Financial Report*

Parks and Recreation

Community Centers	3
Parks	4
Swimming Pool	1
Football Stadiums	1
Baseball/Softball Fields	5

2013 Garden City Council

Mayor:	**Elected:**
Tennyson Holder	2009
Council Members:	**Elected:**
Don Bethune	2010
Bruce Campbell	2011
Rozetta Bryant Cody	2011
Scott George	2011
Bessie Kicklighter	2002
Judy Shuman	2002

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.

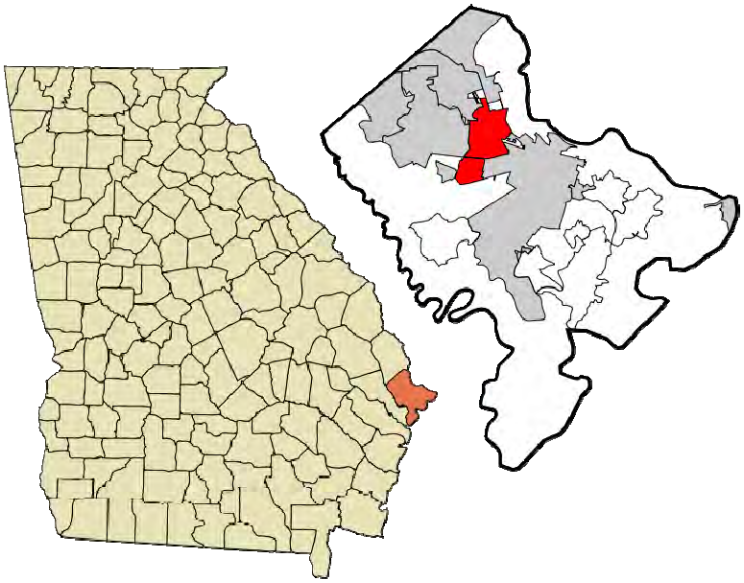


Fig. 1 – Location of the City of Garden City

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

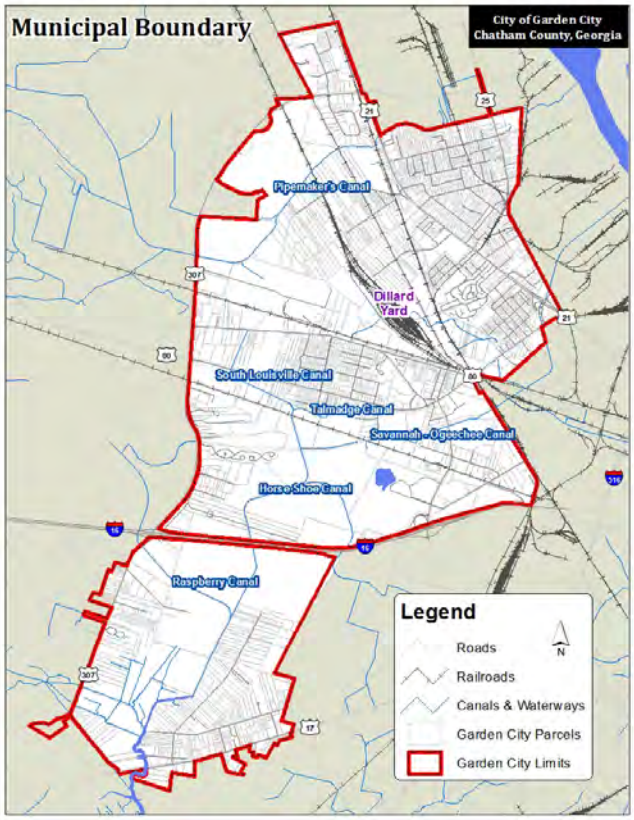


Fig. 3 – Current Boundaries of the City of Garden City

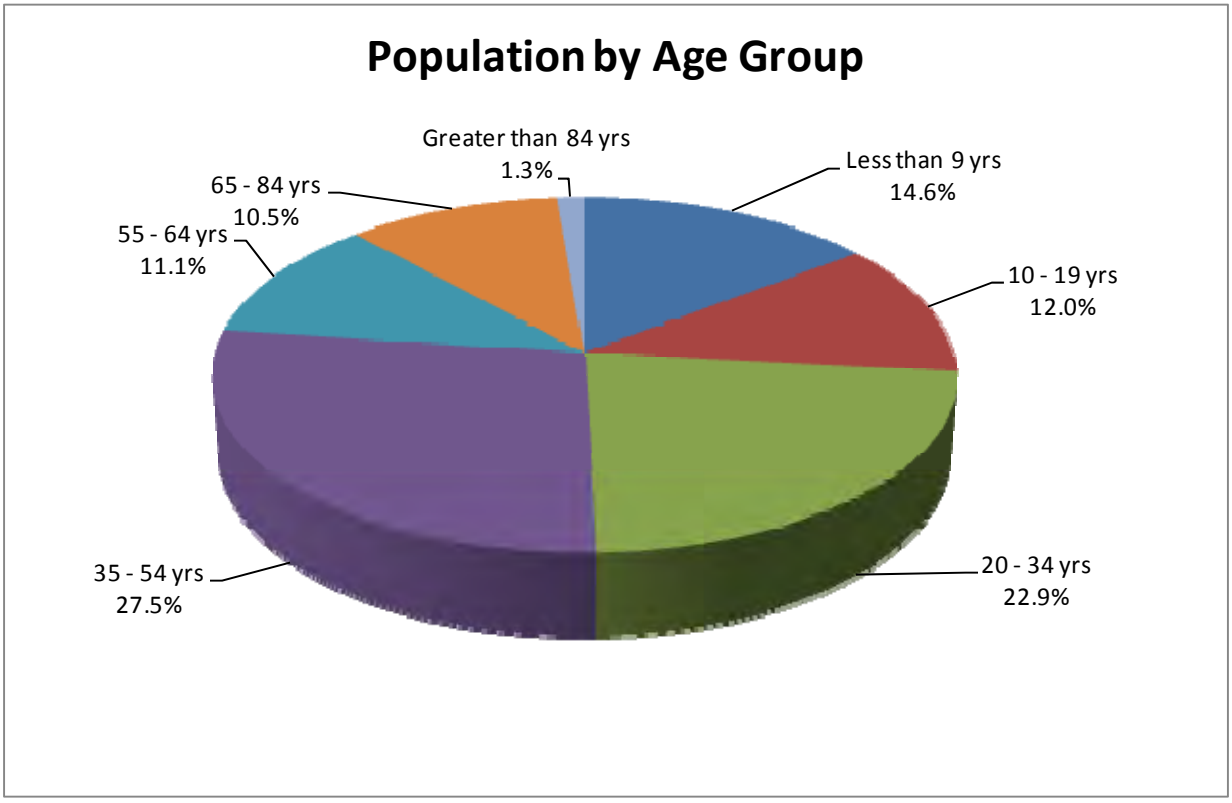
Current Position of the City of Garden City

Population and Demographics

Current data from the Census Bureau has Garden City's population at 8,778. This represents a decrease of 22% from the 2000 Census. The City realizes the importance of having a good mix of residential and commercial property and continues to explore opportunities to grow its residential base.

Population by Age

The largest group represented is the age range of 35 - 54 years at 27.5%. The next largest groups represented are the age group of 20 – 34 years at 22.9% followed by the Less than 9 years age group at 14.6%. These three age groups represent 65% of the population based on the 2010 Census estimates. In 2000, these same three categories represented 70% of the population.



Households and Income



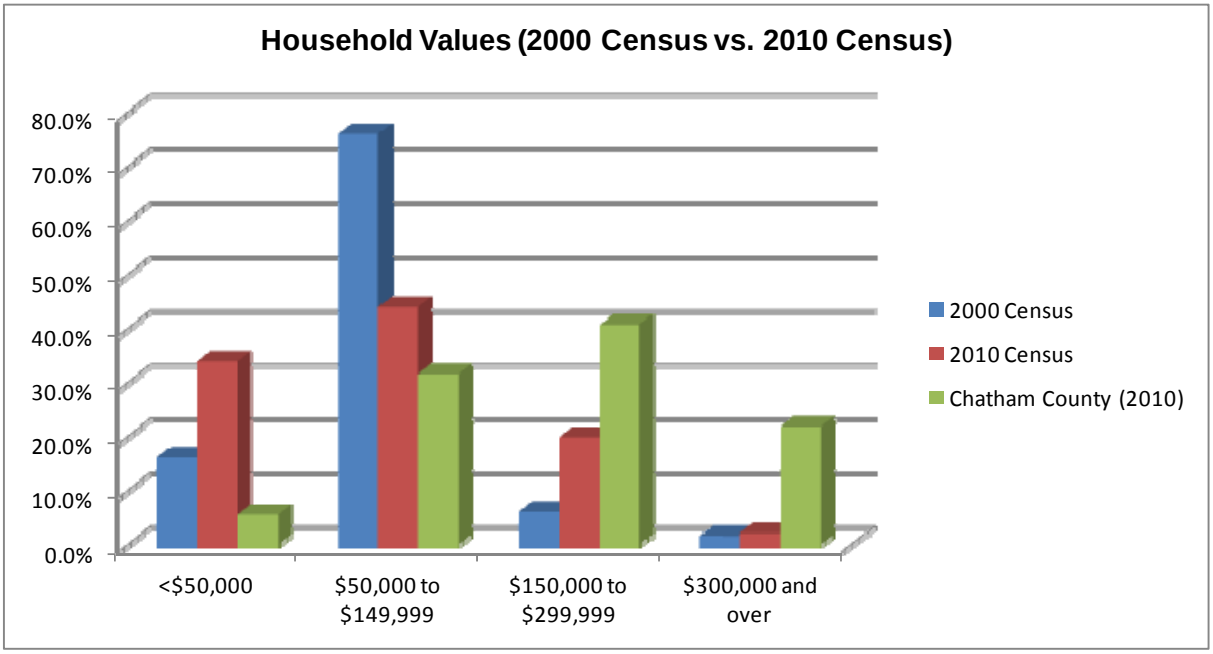
The original grid layout of Industrial City Gardens set the stage for a vibrant and well-rounded community, which is home to many charming homes to this day. There are several solid existing neighborhoods in Garden City including Sharon Park, Historic Garden City, and Rossignol Hill. Additionally, Garden 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. 4).



Fig. 4 – Garden City Town Center

The graph below shows the household values for Garden City during the 2000 Census versus the 2010 Census, as well as, 2010 Census household values for Chatham County. The largest group is the $50,000 to $149,999 range. The median household value is $93,500 versus a median value of $173,100 for Chatham County.



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. However, the percentage increase between censuses is greater in Garden City compared to Chatham County. Figure 5 compares Garden City's median household income to Chatham County, Georgia, and the United States.

Jurisdiction	1990	2000	2010	Increase
Garden City	$26,488	$29,718	$37,264	25.39%
Chatham County	$26,721	$37,752	$42,763	13.27%
Georgia	$29,021	$42,433	$46,430	9.42%
United States	$30,056	$41,994	$50,046	19.17%

Fig. 5 – Median Household Income

Economy and Industry

Garden City occupies a strategic location immediately west of downtown Savannah, adjacent to the Port of Savannah's Garden City Terminal, and at the confluence of two major arterial highways, and the regional rail system. The City's exceptional geography makes it attractive to a wide range of industries, transportation providers, and retail and service businesses.

In FY 2012, there were 330 permits issued by the Planning Department, which is an increase of 36% over FY 2011. While this is a good sign that the local economy is improving, the City is being cautious with budget projections.

The City plans to develop a Strategic Master Plan to guide the community into 2025. The goal of this plan is to develop concrete and useful goals, strategies, projects, and initiatives to help guide the City as it shapes its future for the next ten years.

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. 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. The past election saw the total number of elected officials reduced by one so that the City Council consists of seven members, one being the Mayor. Five members were 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, blends 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 108 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.



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 four different Enterprise funds: the Water & Sewer Fund, the Sanitation Fund, the Stormwater Utility Fund, and the Fire Protection 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, Stormwater 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 scenarios 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 January 2011. The ordinance describes the accepted methods for source selection including professional services, construction acquisitions, and emergency purchases.

All purchases shall be based on an approved budget for which funds have been allocated. Emergency purchases may be authorized by the City Manager; however, a letter of justification must be submitted to the City Council 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 (SPLOST) Fund and the Enterprise Funds. These budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

The General Fund, the Hotel Motel Fund, the Confiscated Fund, the Tourism Fund, and the SPLOST budgets are all 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 Water and Sewer, the Sanitation, the Stormwater, and the Fire Protection budgets are prepared on the full accrual basis of accounting. Under this basis, transactions and events are recognized when they occur, regardless of the time of related cash flow.

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.

In an effort to ensure Mayor and Council are thoroughly informed, staff produces detailed monthly financial statements reporting the activity for funds maintained by the City.

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

In November 2011, the City revised its fund balance policy to conform to the Governmental Accounting Standards Board (GASB) Statement 54. Part of the new policy outlines the minimum requirements for the City's Rainy Day fund balance. It states that the City Council will commit a minimum fund balance of 25% of budgeted

General Fund operating expenditures for use in meeting unanticipated needs and/or emergencies. The City will maintain minimum cash reserves equaled to 15% of the General Fund budgeted operating expenditures. **This reserve will be part of the Rainy Day fund balance.**

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 and Budget Directors 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 and Budget Directors. 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.

FISCAL YEAR 2013 BUDGET CALENDAR	
DATE(s) / TIMELINE	**ACTIVITY**
PHASE 1	***STRATEGY FORMULATION (FY2013 BUDGET PREP KICKOFF)***
June 2 (City Council Retreat)	City Council reviews strategic plan for the city and establishes goals and objectives for the foundation of the city's future. These goals, objectives & directives set the tone and foundation for the development of the budget.
July 24 (Dept. Head Mtg.) Kickoff	FY13 Operating & Capital Budget Request Packages are distributed to Department Heads. City Manager conveys to the departments City Council's goals & objectives for the upcoming fiscal year. City Manager, Budget Director & Finance Director reviews the FY13 Budget preparation process with Department Heads.
PHASE 2	***NEEDS ASSESSMENT & BUDGET REQUEST(s) PREP FOR FY2013***
July 25 – July 30	• Department Heads work with staff members to develop their proposed operating & capital budget requests for fiscal year 2013.
July 31 (Dept. Head Mtg.)	• Operating & Capital Budget Request Packages are submitted from each Department Head to the Budget Director and Finance Director.
Aug. 1 – Aug. 6	• Budget Director & Finance Director prepare FY13 Revenue Projections and consolidate into the FY13 Proposed Operating & Capital Budget Master File. • Budget Director & Finance Director review the Departmental FY13 Operating & Capital expenditure proposals and consolidate into the FY13 Proposed Operating & Capital Budget Master File.
August 7 (Dept Head Mtg.)	• Budget Director & Finance Director distributes to each Department Head a copy of their Proposed FY13 Operating & Capital Budget for their review and comment. • Budget Director & Finance Director schedules a date and time to meet with each Department Head to review and discuss their Proposed FY13 Operating & Capital Budget.
Aug. 8 – Aug. 13	Budget Director & Finance Director meets with each Department Head to review and discuss their proposed FY13 Departmental Operating & Capital Budget.
PHASE 3	***REVIEW & DEVELOPMENT OF RECOMMENDED FY2013 BUDGET***
Aug. 14 – Aug. 31	Budget Director & Finance Director prepare FY13 revenue & expenditure projections and consolidate into the FY13 Proposed Operating & Capital Budget Master File.
Sept. 4	Budget Director & Finance Director present a Draft of the FY13 Proposed Operating & Capital Budget to City Manager for his review & comment.
Sept 5 – Sept 7	City Manager meets with each Department Head to review their FY13 Proposed Operating & Capital Budget and to discuss key issues and priorities.
Sept. 10 – Sept. 14	Budget Director & Finance Director develops & prepares the City Manager's Recommended Operating & Capital Budget for Fiscal Year 2013.

PHASE 4	***CITY COUNCIL BUDGET DISCUSSIONS & FINAL BUDGETARY DECISIONS FOR FY2013***
September 24	FY13 Preliminary Budget Workshop 5:30 p.m. Conference Room "City Council Setting Guidance for FY13 Budget"
October 15 **(Pre-Agenda Session)**	**City Manger's FY13 Recommended Operating & Capital Budget distributed to City Council.**
Monday October 22	FY13 City Council Budget Workshop 5:30 p.m. Conference Room
Tuesday October 23	FY13 City Council Budget Workshop 5:30 p.m. Conference Room
Monday October 29	FY13 City Council Budget Workshop 5:30 p.m. Conference Room
Tuesday October 30	FY13 City Council Budget Workshop 5:30 p.m. Conference Room
Oct. 31 – Nov 5.	Budget Director & Finance Director review city council's budgetary decisions and consolidate into the proposed FY13 Operating & Capital Budget master document.
Tuesday November 6	FY13 City Council Budget Workshop 5:30 p.m. Conference Room "Review of Proposed FY13 Operating & Capital Budget Master Document"
PHASE 5	***ADOPTION & IMPLEMENTATION OF FY2013 BUDGET***
Nov. 1 – Nov. 18	Advertising & Final FY13 Operating & Capital Budget document preparation for public hearing & public review.
November 19 **(Date Cannot Be Altered)**	Public Hearing – Council Meeting
December 3 **(Date Cannot Be Altered)**	**Approval & Adoption of FY2013 Operating & Capital Budget – Council Meeting**
January 1, 2013	**FY2013 Budget in effect**

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 Fund, Special Revenue Fund, and Capital Project Fund. The enterprise funds are the Water & Sewer Fund, the Sanitation Fund, the Stormwater Fund, and the Fire Protection Fund.

	Governmental			**Proprietary**
Fund	General Fund	Special Revenue Funds	Capital Projects Fund	Enterprise Funds
General	X			
Confiscated		X		
Hotel/Motel Tax		X		
Tourism		X		
SPLOST			X	
Water/Sewer				X
Sanitation				X
Stormwater				X
Fire Protection				X

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 financed by Proprietary Funds, Special Assessment Funds, and Trust Funds).

Special Purpose Local Option Sales Tax (SPLOST) Fund

The City uses one Capital project fund for its SPLOST funds. In 2006, the citizens of Chatham County and 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, potable 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 in 2009. Dry-trash is currently collected once a month at no direct cost to customers.

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 regulatory compliance; 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 order of appearance in this chapter: Fund numbers are taken from the Georgia Uniform Chart of Accounts.

All Governmental 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. The operating transfers are listed as both "in" and "out").

All Enterprise Funds:
Combined Statement of Budgeted Revenues, Expenses and Changes in Net Assets

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

Governmental Funds

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

Capital Projects Fund

Special Purpose Local Option Sales Tax (Fund 430)
Special Purpose Local Option Sales Tax 2008 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 2013

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	$ 5,680,000	$ -	$ 180,000	$ -	$ -	$ 5,860,000
Licenses & Permits	112,000	-	-	-	-	112,000
Intergovernmental Revenues	194,849	-	-	-	1,135,011	1,329,860
Charges for Services	127,100	-	-	-	-	127,100
Fines & Forfeitures	1,200,000	10,000	-	-	-	1,210,000
Investment Income	2,000	-	-	50	-	2,050
Other Revenues	135,200	-	-	-	-	135,200
Total Revenues	**7,451,149**	**10,000**	**180,000**	**50**	**1,135,011**	**8,776,210**
Operating Transfers In						
General Fund	-	-	-	-	-	-
Hotel/Motel Fund	90,000	-	-	60,000	-	150,000
Water and Sewer Fund	150,000	-	-	-	-	150,000
Stormwater Fund	45,000	-	-	-	-	45,000
Total Transfers In	**285,000**	**-**	**-**	**60,000**	**-**	**345,000**
Total Resources	**$ 7,736,149**	**$ 10,000**	**$ 180,000**	**$ 60,050**	**$ 1,135,011**	**$ 9,121,210**

	General Fund	Confiscated Fund	Hotel/Motel Fund	Tourism Fund	SPLOST Fund	Total
Uses						
Expenditures						
General Government	$ 2,232,850	$ -	$ -	$ 60,050	$ -	$ 2,292,900
Public Safety	3,618,985	10,000	-	-	-	3,628,985
Public Works	710,116	-	-	-	350,000	1,060,116
Community Development	1,070,307	-	30,000	-	-	1,100,307
Debt Service	-	-	-	-	785,011	785,011
Total Expenditures	**7,632,258**	**10,000**	**30,000**	**60,050**	**1,135,011**	**8,867,319**
Operating Transfers Out						
General Fund	-	-	90,000	-	-	90,000
SPLOST Fund	-	-	-	-	-	-
Tourism Fund	-	-	60,000	-	-	60,000
Fire Protection Fund	103,891	-		-	-	103,891
Total Transfers Out	**103,891**	**-**	**150,000**	**-**	**-**	**253,891**
Total Uses	**$ 7,736,149**	**$ 10,000**	**$ 180,000**	**$ 60,050**	**$ 1,135,011**	**$ 9,121,210**
Net Resources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance	**$ 3,204,081**	**$ 10,032**	**$ -**	**$ 93,411**	**$ 105,105**	**$ 3,412,629**
Ending Fund Balance	**$ 3,204,081**	**$ 10,032**	**$ -**	**$ 93,411**	**$ 105,105**	**$ 3,412,629**

All Enterprise Funds in FY 2013

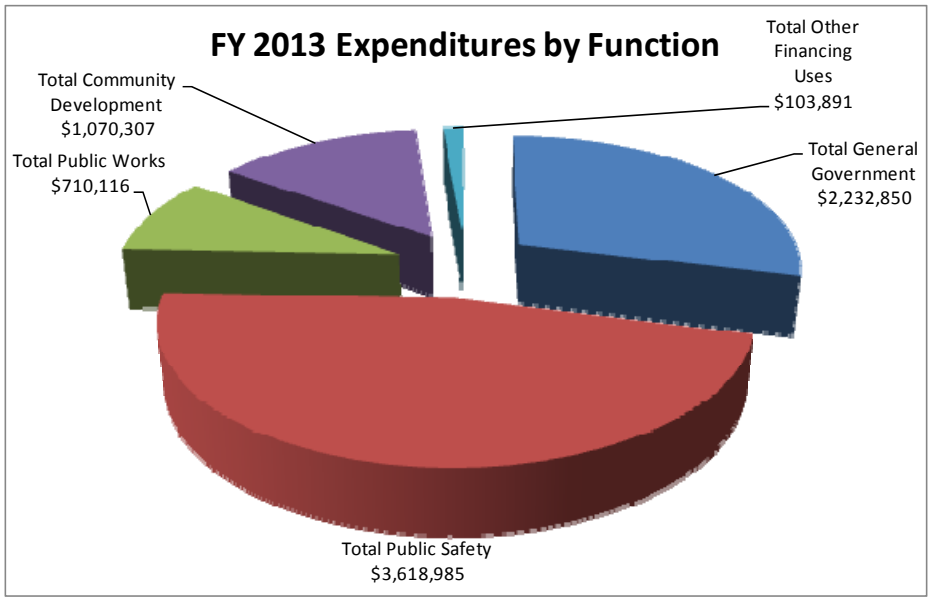
Combined Statement of Budgeted Revenues, Expenses, and Changes in Net Assets

	Water and Sewer	Sanitation	Stormwater	Fire Protection	Total
Resources					
Revenues					
Intergovernmental Revenues	-	-	-	49,000	49,000
Charges for Services	3,196,500	385,000	870,000	610,000	5,061,500
Investment Income	500	25	-	-	525
Other Revenues	245,000	-	-	-	245,000
Total Revenues	**3,442,000**	**385,025**	**870,000**	**659,000**	**5,356,025**
Other Resources					
General Fund	-	-	-	103,891	103,891
Sanitation Fund	-	45,000	-	-	45,000
Prior Year's Fund Balance	-	-	10,000	-	10,000
Total Transfers In	**-**	**45,000**	**10,000**	**103,891**	**158,891**
Total Resources	**$ 3,442,000**	**$ 430,025**	**$ 880,000**	**$ 762,891**	**$ 5,514,916**

	Water and Sewer	Sanitation	Stormwater	Fire Protection	Total
Uses					
Expenditures					
Personnel Services	$ 1,047,509	$ -	$ 369,003	$ 558,266	$ 1,974,778
Purchased/Contractual Services	912,901	430,000	318,997	126,100	1,787,998
Materials and Supplies	382,450	-	12,000	51,525	445,975
Depreciation	472,188	-	90,000	25,000	587,188
Debt Service	476,827	-	-	-	476,827
Miscellaneous	125	25	-	2,000	2,150
Total Expenses	**3,292,000**	**430,025**	**790,000**	**762,891**	**5,274,916**
Operating Transfers Out					
General Fund	150,000	-	45,000	-	195,000
Sanitation Fund	-	-	45,000		45,000
Total Transfers Out	**150,000**	**-**	**90,000**	**-**	**240,000**
Total Uses	**$ 3,442,000**	**$ 430,025**	**$ 880,000**	**$ 762,891**	**$ 5,514,916**
Net Resources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Assets, Beginning of Year	**$ 9,371,818**	**$ (223,748)**	**$ 2,564,210**	**$ 211,097**	**$ 11,923,377**
Net Assets, End of Year	**$ 9,371,818**	**$ (223,748)**	**$ 2,564,210**	**$ 211,097**	**$ 11,923,377**

General Fund (100)
Expenditure Summary

General Government	2011 Actual	2012 Budget	2012 Amended	2013 Adopted
Legislative	$ 50,591	$ 448,905	$ 150,581	$ 720,921
Executive	746,904	726,287	822,252	775,600
IT/IS	370,135	384,335	435,288	385,488
Finance	264,792	285,648	294,266	263,075
Human Resources	89,801	96,125	94,605	87,766
Total General Government	**$ 1,522,223**	**$ 1,941,300**	**$ 1,796,992**	**$ 2,232,850**
Public Safety	**2011 Actual**	**2012 Budget**	**2012 Amended**	**2013 Adopted**
Municipal Court	97,288	98,000	98,000	98,000
Police	3,546,126	3,474,098	3,547,296	3,459,596
Emergency Management	64,880	63,389	63,389	61,389
Total Public Safety	**$ 3,708,294**	**$ 3,635,487**	**$ 3,708,685**	**$ 3,618,985**
Public Works	**2011 Actual**	**2012 Budget**	**2012 Amended**	**2013 Adopted**
Streets and Drainage	708,235	529,204	603,004	603,855
Vehicle Service Center	102,986	101,313	129,315	106,261
Total Public Works	**$ 811,221**	**$ 630,517**	**$ 732,319**	**$ 710,116**
Community Development	**2011 Actual**	**2012 Budget**	**2012 Amended**	**2013 Adopted**
Senior Center	142,685	151,242	201,122	144,939
Parks & Recreation	570,309	598,830	929,046	617,397
Planning & Zoning	286,472	315,473	326,730	307,971
Total Community Development	**$ 999,466**	**$ 1,065,545**	**$ 1,456,898**	**$ 1,070,307**
Other Financing Uses	**2011 Actual**	**2012 Budget**	**2012 Amended**	**2013 Adopted**
Transfer to SPLOST Fund	3,040,000	300,000	250,000	-
Transfer to Other Funds	255,167	171,800	171,800	103,891
Total Other Financing Uses	**$ 3,295,167**	**$ 471,800**	**$ 421,800**	**$ 103,891**
Total General Fund	**$ 10,336,371**	**$ 7,744,649**	**$ 8,116,694**	**$ 7,736,149**



General Fund Expenditure Detail (100)

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	LEGISLATIVE				
100-1100-51-2400	Retirement contributions	$ 4,199	$ 4,200	$ 4,200	$ 4,200
100-1100-52-1201	Professional Services (Council Stipends)	31,200	27,600	27,600	27,600
100-1100-52-3500	Travel	15,192	11,735	14,000	15,000
100-1100-52-3600	Dues and fees	-	-	-	-
100-1100-52-3700	Education and Training	-	6,490	9,000	15,000
100-1100-52-3602	Legislative Contingency (Restricted)	-	150,000	95,531	150,000
100-1100-52-3603	Legislative Contingency (Unrestricted)	-	248,380	-	508,621
100-1100-53-1700	Uniforms	-	500	250	500
	Total Legislative	$ 50,591	$ 448,905	$ 150,581	$ 720,921

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	EXECUTIVE				
100-1300-51-1100	Salaries - Regular employees	$ 265,605	$ 263,000	$ 263,000	$ 250,000
100-1300-51-1300	Salaries, Overtime	1,595	1,614	600	600
100-1300-51-2100	Group Insurance	37,706	39,600	39,000	42,000
100-1300-51-2200	Social Security (FICA) contributions	14,943	15,367	15,367	15,367
100-1300-51-2300	Medicare	4,711	4,864	4,864	4,864
100-1300-51-2400	Retirement contributions	22,030	11,449	11,449	10,801
100-1300-51-2401	ICMA RC 457 Match	27,323	28,146	28,146	28,146
100-1300-51-2600	Unemployment Insurance	-	-	-	-
100-1300-51-2700	Workers' compensation	2,066	3,000	1,234	2,550
100-1300-52-2201	Vehicle Maintenance & Repairs	63	350	600	350
100-1300-52-2202	Equipment Maintenance & Repairs	-	1,000	50	250
100-1300-52-3100	Insurance, other than employee benefits	2,300	2,330	2,347	4,700
100-1300-52-3300	Advertising	524	800	4,500	2,500
100-1300-52-3400	Printing and binding	2,087	1,600	1,000	1,000
100-1300-52-3500	Travel	8,988	2,200	7,000	7,000
100-1300-52-3600	Dues and fees	45,644	45,655	46,000	47,000
100-1300-52-3601	Contracts and Agreements	160,466	170,000	186,000	207,820
100-1300-52-3700	Education and training	584	3,200	3,200	3,200
100-1300-53-1100	General supplies and materials	7,774	6,920	6,920	7,000
100-1300-53-1101	Postage	1,428	1,200	1,500	1,500
100-1300-53-1230	Electricity	39,742	40,000	36,000	37,000
100-1300-53-1270	Gasoline	3,727	3,000	3,000	3,000
100-1300-53-1300	Food, Banquets, & Flowers	21,459	6,992	40,000	10,000
100-1300-53-1400	Books and periodicals	1,188	-	1,200	1,200
100-1300-53-1600	Small equipment	-	-	-	-
100-1300-53-1700	Uniforms	-	-	275	-
100-1300-54-1400	Welcome to Garden City Signs	-	-	35,000	-
100-1300-54-2200	Vehicles	-	-	-	-
100-1300-55-2200	Damage Claims Paid	-	-	-	-
100-1300-57-4000	Bad Debt Expenditures	5,000	-	-	-
100-1400-57-1000	Election fees - Chatham County	-	4,000	4,000	4,000
100-1530-52-1201	Legal Fees	65,409	70,000	80,000	83,752
100-1565-52-2130	Custodial	4,542	-	-	-
	Total Executive	$ 746,904	$ 726,287	$ 822,252	$ 775,600

General Fund Expenditure Detail (100)

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	IT/IS DEPARTMENT				
100-1410-51-1100	Salaries - Regular employees	$ 126,237	$ 129,250	$ 109,000	$ 90,000
100-1410-51-1300	Salaries - Overtime	345	1,500	500	104
100-1410-51-2100	Group Insurance	18,690	19,892	13,300	11,000
100-1410-51-2200	Social Security (FICA) contributions	7,444	8,102	6,500	6,200
100-1410-51-2300	Medicare	1,741	1,900	1,600	1,500
100-1410-51-2400	Retirement contributions	10,509	11,468	11,468	7,977
100-1410-51-2401	ICMA RC 457 Match	2,458	2,600	2,100	1,872
100-1410-51-2700	Workers' Compensation	1,820	3,100	6,000	1,450
100-1410-52-2201	Vehicle Maintenance & Repairs	842	1,300	1,300	500
100-1410-52-3100	Insurance, other than employee benefits	4,600	4,670	4,693	2,400
100-1410-52-3200	Communications	104,936	98,213	108,000	100,000
100-1410-52-3500	Travel	-	570	570	300
100-1410-52-3600	Dues & Fees	90	90	90	85
100-1410-52-3601	Contracts & Agreements	44,778	45,000	68,000	82,100
100-1410-52-3700	Education and training	-	180	500	500
100-1410-52-3850	Contract Labor	-	-	1,917	-
100-1410-53-1100	General supplies and materials	802	1,400	650	500
100-1410-52-1130	Computer Eqpt. & Software	7,507	15,000	20,000	20,000
100-1410-53-1270	Gasoline	2,828	5,100	3,600	3,000
100-1410-53-1400	Books & Periodicals	-	-	-	-
100-1410-53-1700	Uniforms	-	-	-	-
100-1410-54-2500	Capital Outlay - Computer Equipment	-	-	5,300	-
100-1565-52-2130	Custodial	-	-	6,000	6,000
100-1565-52-2203	City Hall Maintenance	34,508	35,000	64,200	50,000
	Total IT/IS	$ 370,135	$ 384,335	$ 435,288	$ 385,488

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	FINANCE/ADMINISTRATIVE				
100-1510-51-1100	Salaries - Regular Employees	$ 167,526	$ 175,800	$ 175,800	$ 158,000
100-1510-51-1300	Salaries, Overtime	1,137	2,000	250	250
100-1510-51-2100	Group Insurance	29,636	32,400	31,000	31,000
100-1510-51-2200	Social Security (FICA) contributions	9,266	10,627	10,627	10,627
100-1510-51-2300	Medicare	2,610	3,000	3,000	3,000
100-1510-51-2400	Retirement contributions	15,209	15,595	15,595	14,032
100-1510-51-2401	ICMA RC 457 Match	3,334	4,500	3,600	3,600
100-1510-51-2700	Workers' compensation	809	926	644	766
100-1510-52-3500	Travel	216	1,000	1,000	2,500
100-1510-52-3600	Dues and fees	1,007	1,600	1,600	1,600
100-1510-52-3601	Contacts & Agreements	24,202	28,000	31,200	26,000
100-1510-52-3700	Education and training	1,888	1,500	1,500	3,000
100-1510-53-1100	General supplies and materials	5,417	6,000	6,000	6,000
100-1510-53-1101	Postage	2,401	2,500	2,500	2,500
100-1510-53-1400	Books & Periodicals	134	200	200	200
100-1510-53-1600	Small Equipment	-	-	-	-
100-1510-53-1700	Uniforms	-	-	-	-
100-1510-54-2400	Computer System	-	-	9,750	-
	Total Finance/Administative	$ 264,792	$ 285,648	$ 294,266	$ 263,075

General Fund Expenditure Detail (100)

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	Human Resources				
100-1540-51-1100	Salaries - Regular employees	$ 66,712	$ 68,250	$ 68,250	$ 58,013
100-1540-51-2100	Group Insurance	4,819	5,040	5,040	5,400
100-1540-51-2200	Social Security (FICA) contributions	3,965	4,229	4,229	4,000
100-1540-51-2300	Medicare	927	992	992	992
100-1540-51-2400	Retirement contributions	5,444	5,986	5,986	5,136
100-1540-51-2401	ICMA RC 457 Match	1,999	2,100	2,100	2,100
100-1540-51-2600	Unemployment Insurance	-	-	-	-
100-1540-51-2700	Workers' compensation	201	190	40	190
100-1540-52-3300	Advertising	503	1,000	500	500
100-1540-52-3400	Printing and Binding	-	-	-	-
100-1540-52-3500	Travel	-	1,100	1,000	2,800
100-1540-52-3600	Dues & Fees	940	535	535	535
100-1540-52-3601	Contracts & Agreements	2,950	2,020	3,200	3,200
100-1540-52-3700	Education & Training	-	1,000	750	1,000
100-1540-53-1100	General supplies and materials	254	900	500	500
100-1540-53-1101	Postage	17	-	100	100
100-1540-53-1300	Food, Banquets, & Flowers	166	1,900	500	2,400
100-1540-53-1400	Books & Periodicals	904	883	883	900
	Total Human Resources	$ 89,801	$ 96,125	$ 94,605	$ 87,766

General Fund Expenditure Detail (100)

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	MUNICIPAL COURT				
100-2500-52-3850	Contract Labor- Recorders Court	$ 46,327	$ 48,000	$ 48,000	$ 48,000
100-2500-52-3851	Rcorder's Court Solicitor	25,000	25,000	25,000	25,000
100-2800-52-3850	Contract Labor- Circuit Public Defender	25,961	25,000	25,000	25,000
	Total Municipal Court	$ 97,288	$ 98,000	$ 98,000	$ 98,000

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	POLICE				
100-3200-51-1100	Salaries - Regular employees	$ 2,017,586	$ 1,929,000	$ 1,940,000	$ 1,940,000
100-3200-51-1200	Salaries - Part time	28,786	9,223	25,000	33,665
100-3200-51-1300	Salaries, Overtime	77,418	85,000	80,000	80,000
100-3200-51-2100	Group Insurance	357,174	350,000	340,000	370,000
100-3200-51-2200	Social Security (FICA) contributions	123,522	127,181	127,181	127,181
100-3200-51-2300	Medicare	28,894	29,833	29,833	29,833
100-3200-51-2400	Retirement contributions	177,148	177,091	177,091	178,836
100-3200-51-2401	ICMA RC 457 Match	18,807	21,525	21,525	21,500
100-3200-51-2402	Peace Officers Annuity	5,640	9,840	9,840	9,840
100-3200-51-2600	Unemployment Insurance	-	30,000	-	-
100-3200-51-2700	Workers' compensation	114,631	124,000	89,586	89,586
100-3200-52-2201	Vehicle Repairs and maintenance	42,800	48,000	50,000	50,000
100-3200-52-2202	Equipment Repairs and maintenance	11,970	10,000	12,000	12,000
100-3200-52-3100	Insurance, other than employee benefits	134,208	137,555	132,140	137,555
100-3200-52-3200	Communications	(200)	-	-	-
100-3200-52-3500	Travel	4,477	2,500	5,000	2,500
100-3200-52-3600	Dues and fees	1,241	2,200	2,200	2,200
100-3200-52-3601	Contracts & Agreements	22,906	30,000	25,000	30,000
100-3200-52-3700	Education and training	6,934	5,000	5,000	5,000
100-3200-53-1100	General supplies and material	12,710	18,000	19,000	19,000
100-3200-53-1101	Postage	1,104	2,000	2,000	2,000
100-3200-53-1220	Natural Gas	66	200	200	200
100-3200-53-1230	Electricity	39,742	42,000	36,000	37,000
100-3200-53-1270	Gasoline	186,174	170,000	175,000	170,000
100-3200-53-1400	Books and periodicals	-	1,200	1,200	1,200
100-3200-53-1600	Small equipment	21,952	5,000	14,000	5,000
100-3200-53-1700	Uniforms	13,026	11,250	25,000	20,000
100-3200-53-1716	Community Oriented Policing	697	1,500	1,500	1,500
100-3200-53-1718	Armory	1,524	10,000	8,000	10,000
100-3200-54-2200	Vehicles	25,500	-	114,000	-
100-3200-54-2500	Capital Outlay - Other Equipment	-	-	-	-
100-3200-55-2200	Damage Claims Paid	1,020	2,000	4,000	2,000
100-3200-57-1000	Intergovernment - Housing of prisoners	64,220	75,000	60,000	60,000
100-3221-53-1100	Investigation	1,443	-	-	-
100-3224-53-1100	Identification Unit	3,006	6,000	14,000	10,000
100-3226-52-1200	Prisoner Medical Expense	-	2,000	2,000	2,000
	Total Police	$ 3,546,126	$ 3,474,098	$ 3,547,296	$ 3,459,596

General Fund Expenditure Detail (100)

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	EMERGENCY MANAGEMENT				
100-3920-51-1100	Salaries - Regular Employees	46,180	46,125	46,125	46,125
100-3920-51-2100	Group Insurance	-	-	-	-
100-3920-51-2200	Social Security (FICA) contributions	2,786	2,858	2,858	2,858
100-3920-51-2300	Medicare	652	671	671	671
100-3920-51-2400	Retirement	3,769	4,046	4,046	4,084
100-3920-51-2401	ICMA Retirement Match	636	669	669	669
100-3920-52-3200	Communication	-	-	-	-
100-3920-52-3500	Travel	461	1,900	1,900	1,322
100-3920-52-3600	Dues & Fees	-	520	520	200
100-3920-52-3601	Contracts & Agreements	164	3,600	3,600	2,440
100-3920-52-3700	Education & Training	35	500	500	520
100-3920-53-1100	Supplies	537	2,500	2,500	2,500
100-3920-53-1400	Books & Periodicals	-	-	-	-
100-3920-53-1400	Small Equipment	9,660	-	-	-
	Total Emergency Management	$ 64,880	$ 63,389	$ 63,389	$ 61,389

General Fund Expenditure Detail (100)

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	PUBLIC WORKS				
100-4100-51-1100	Salaries - Regular employees	$ 270,275	$ 150,000	$ 155,000	$ 150,000
100-4100-51-1300	Salaries Overtime	940	880	500	500
100-4100-51-2100	Group Insurance	74,143	57,500	63,000	66,500
100-4100-51-2200	Social Security (FICA) contributions	13,521	8,500	8,500	8,500
100-4100-51-2300	Medicare	5,183	3,850	3,850	3,850
100-4100-51-2400	Retirement contributions	26,456	13,234	13,234	13,315
100-4100-51-2401	ICMA RC 457 Match	3,066	4,200	3,750	3,750
100-4100-51-2600	Unemployment Insurance	333	1,000	-	-
100-4100-51-2700	Workers' compensation	40,230	41,250	40,862	41,250
100-4100-52-2201	Vehicle Maintenance & Repairs	5,346	5,000	11,000	5,000
100-4100-52-2202	Equipment Maintenance & Repairs	1,582	5,000	4,000	5,000
100-4100-52-2204	Street Maintenance & Repairs	12,983	50,000	30,000	75,000
100-4100-52-2300	Equipment Rentals	1,653	3,000	500	-
100-4100-52-3100	Insurance, other than employee benefits	28,294	14,000	12,500	12,500
100-4100-52-3300	Advertising	537	-	800	-
100-4100-52-3500	Travel	832	250	250	250
100-4100-52-3600	Dues and fees	820	600	600	500
100-4100-52-3601	Contracts & Agreements	71,145	16,000	77,000	61,000
100-4100-52-3700	Education and training	1,182	700	700	700
100-4100-53-1100	General supplies and materials	14,944	14,000	14,000	14,000
100-4100-53-1101	Postage	31	120	120	120
100-4100-53-1106	Street Signs	-	-	8,800	10,000
100-4100-53-1230	Electricity	114,475	125,000	115,000	115,000
100-4100-53-1250	Oil & Lubricants	(2,864)	1,000	2,000	1,000
100-4100-53-1270	Gasoline	12,004	6,000	8,000	7,000
100-4100-53-1600	Small equipment	2,178	1,000	1,000	1,000
100-4100-53-1700	Uniforms	8,748	7,000	9,000	8,000
100-4100-54-2101	Machinery & Equipment	-	-	18,038	-
100-4100-55-2200	Claims - Damage	198	120	1,000	120
100-4100-57-4000	Bad Debt Expenditures	-	-	-	-
	Total Public Works	$ 708,235	$ 529,204	$ 603,004	$ 603,855

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	Vehicle Service Shop				
100-4900-51-1100	Salaries - Regular employees	$ 65,566	$ 66,435	$ 69,000	$ 60,000
100-4900-51-1300	Salaries Overtime	362	120	120	120
100-4900-51-2100	Group Insurance	11,732	13,953	17,000	18,000
100-4900-51-2200	Social Security (FICA) contributions	3,845	4,124	4,124	4,124
100-4900-51-2300	Medicare	899	967	967	967
100-4900-51-2400	Retirement contributions	6,271	5,827	5,827	5,323
100-4900-51-2401	ICMA RC 457 Match	798	1,527	1,527	1,527
100-4900-51-2700	Workers' compensation	2,792	3,600	3,600	3,600
100-4900-52-2202	Equipment Maintenance and Repairs	281	500	500	750
100-4900-52-3601	Contracts & Agreements	237	-	300	300
100-4900-53-1100	General supplies and materials	2,556	2,000	10,000	6,000
100-4900-53-1101	Postage	134	-	150	150
100-4900-53-1600	Small equipment	6,028	1,000	1,200	1,000
100-4900-53-1700	Uniforms	1,485	1,260	3,000	4,400
100-4900-54-2100	Machinery & Equipment	-	-	12,000	-
	Total Service Shop	$ 102,986	$ 101,313	$ 129,315	$ 106,261

General Fund Expenditure Detail (100)

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	SENIOR CENTER				
100-5500-51-1100	Salaries - Regular employees	$ 67,602	$ 72,530	$ 55,000	$ 71,000
100-5500-51-2100	Group Insurance	4,848	5,136	5,136	5,314
100-5500-51-2200	Social Security (FICA) contributions	4,142	4,500	3,500	4,500
100-5500-51-2300	Medicare	969	1,055	800	1,055
100-5500-51-2400	Retirement contributions	6,169	6,362	6,362	3,611
100-5500-51-2401	ICMA RC 457 Match	1,206	1,224	1,224	1,224
100-5500-51-2600	Unemployment Insurance	3,300	-	-	-
100-5500-51-2700	Workers' compensation	2,148	3,750	3,550	3,750
100-5500-52-2130	Custodial	2,743	4,000	3,000	3,000
100-5500-52-2203	Repairs and maintenance	1,293	3,000	43,000	2,000
100-5500-52-3500	Travel	3,629	3,000	3,200	2,000
100-5500-52-3600	Dues and fees	349	50	315	350
100-5500-52-3601	Contracts & Agreements	2,465	3,000	3,000	3,500
100-5500-52-3850	Contract Labor	1,419	-	26,000	1,500
100-5500-53-1100	General supplies and materials	1,182	1,500	3,000	3,000
100-5500-53-1101	Postage	-	35	35	35
100-5500-53-1220	Natural Gas	2,472	2,500	2,500	2,500
100-5500-53-1230	Electricity	11,398	14,000	10,000	11,000
100-5500-53-1301	Food, Banquets, & Flowers	25,351	25,000	24,000	25,000
100-5500-53-1600	Small equipment	-	600	7,500	600
	Total Senior Center	$ 142,685	$ 151,242	$ 201,122	$ 144,939

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	RECREATION				
100-6100-51-1100	Salaries - Regular employees	$ 232,463	$ 235,846	$ 226,581	$ 230,000
100-6100-51-1200	Salaries - Part time	38,356	25,000	40,000	40,000
100-6100-51-1300	Salaries Overtime	2,009	2,918	2,000	2,900
100-6100-51-2100	Group Insurance	41,737	45,120	41,000	42,000
100-6100-51-2200	Social Security (FICA) contributions	16,267	17,276	17,276	17,276
100-6100-51-2300	Medicare	3,805	4,052	4,052	4,052
100-6100-51-2400	Retirement contributions	20,524	20,943	20,943	20,619
100-6100-51-2401	ICMA RC 457 Match	1,730	1,800	1,800	1,800
100-6100-51-2600	Unemployment Insurance	-	-	-	-
100-6100-51-2700	Worker's Compensation	7,906	8,225	7,266	7,900
100-6100-52-1300	Recreation - Umpires & Referees	10,585	12,000	12,000	12,000
100-6100-52-2201	Vehicle Maintenance & Repairs	2,538	3,500	2,000	3,000
100-6100-52-2202	Equipment Maintenance & Repairs	41,308	51,500	240,000	54,000
100-6100-52-3100	Insurance, other than employee benefits	8,452	9,350	9,386	9,350
100-6100-52-3300	Advertising	(473)	2,000	1,000	1,500
100-6100-52-3500	Travel	-	3,600	3,600	2,000
100-6100-52-3600	Dues and fees	2,215	1,000	2,700	2,800
100-6100-52-3601	Contracts & Agreements	16,956	16,000	33,000	16,000
100-6100-52-3700	Education and training	-	1,000	1,000	1,000
100-6100-53-1100	General supplies and materials	40,616	42,500	46,000	44,500
100-6100-53-1101	Postage	110	200	200	200
100-6100-53-1130	Computer Eqpt. & Software	-	-	101	-
100-6100-53-1220	Natural Gas	6,788	10,000	9,000	9,000
100-6100-53-1230	Electricity	60,493	68,500	63,141	62,500
100-6100-53-1270	Gasoline	10,988	11,000	11,000	11,000
100-6100-53-1301	Food, Banquets, & Flowers	4,936	4,500	9,500	4,500
100-6100-53-1600	Small equipment	-	-	5,000	-
100-6100-53-1700	Uniforms	-	1,000	1,000	1,000
100-6100-54-1400	Basefall Field Lighting	-	-	101,000	-
100-6100-54-2500	Capital Outlay - Other Equipment	-	-	17,500	-
100-6100-58-1300	Debt Service-Basefall Field Lighting	-	-	-	16,500
	Total Recreation	$ 570,309	$ 598,830	$ 929,046	$ 617,397

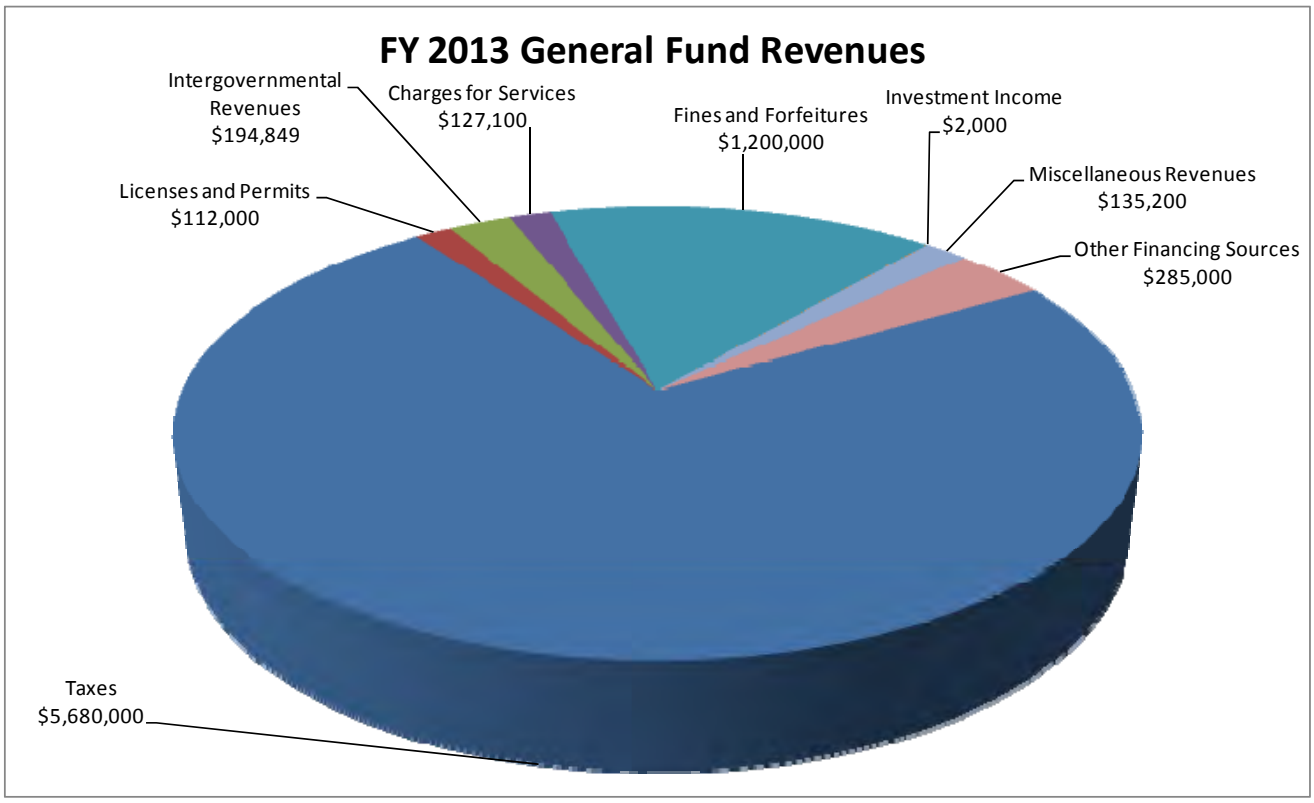
General Fund Expenditure Detail (100)

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	PLANNING & ECONOMIC DEVELOPMENT				
100-7400-51-1100	Salaries - Regular employees	$ 164,529	$ 169,612	$ 169,612	$ 168,500
100-7400-51-1300	Salaries Overtime	1,043	1,570	1,200	1,200
100-7400-51-2100	Group Insurance	27,695	31,238	30,500	32,500
100-7400-51-2200	Social Security (FICA) contributions	9,521	10,120	10,120	10,120
100-7400-51-2300	Medicare	2,385	2,593	2,593	2,593
100-7400-51-2400	Retirement contributions	14,152	9,050	9,050	8,938
100-7400-51-2401	ICMA RC 457 Match	6,511	6,705	6,705	6,705
100-7400-51-2700	Workers' compensation	5,604	7,670	4,400	6,800
100-7400-52-1102	Maps, Charts & Plans	280	500	500	500
100-7400-52-1202	Site Plan Review	9,060	10,000	6,000	6,000
100-7400-52-2201	Vehicle Maintenance & Repair	271	700	900	700
100-7400-52-2202	Equipment Maintenance & Repair	-	100	100	100
100-7400-52-3100	Insurance, other than employee benefits	4,600	4,665	4,700	4,665
100-7400-52-3300	Advertising	820	1,000	1,000	1,000
100-7400-52-3500	Travel	1,585	2,100	2,000	2,000
100-7400-52-3600	Dues and fees	605	1,150	1,150	1,150
100-7400-52-3601	Contracts & Agreements	18,881	31,000	51,000	29,000
100-7400-52-3700	Education and training	1,779	5,400	5,400	6,700
100-7400-53-1100	General supplies and materials	3,181	3,000	4,000	4,000
100-7400-53-1101	Postage	5,164	7,000	5,000	4,000
100-7400-53-1270	Gasoline	4,311	4,000	4,500	4,500
100-7400-53-1400	Books and periodicals	4,295	6,000	6,000	6,000
100-7400-53-1600	Small Equipment	-	-	-	-
100-7400-53-1700	Uniforms	200	300	300	300
	Total Planning & Economic Development	$ 286,472	$ 315,473	$ 326,730	$ 307,971
	Total Department Expenditures	$ 7,041,204	$ 7,272,849	$ 7,694,894	$ 7,632,258

		2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
	Transfers Out				
100-9000-61-1001	Transfers out - Splost Fund	3,040,000	300,000	250,000	-
100-9000-61-1011	Transfers out - Fire Protection Fund	255,167	171,800	171,800	103,891
	Total Transfers Out	$ 3,295,167	$ 471,800	$ 421,800	$ 103,891
	Total Expenditures	$ 10,336,371	$ 7,744,649	$ 8,116,694	$ 7,736,149

General Fund (100)
Summary of Revenues

	2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted Budget
Taxes	$ 5,620,770	$5,598,000	$ 5,809,244	$5,680,000
Licenses and Permits	136,213	127,000	106,000	112,000
Intergovernmental Revenues	226,811	229,849	275,800	194,849
Charges for Services	125,035	129,600	141,930	127,100
Fines and Forfeitures	1,193,593	1,200,000	1,240,000	1,200,000
Investment Income	2,122	10,000	1,600	2,000
Miscellaneous Revenues	171,830	165,200	186,120	135,200
Other Financing Sources	285,923	285,000	356,000	285,000
Total Revenues & Other Financing Sources	**$7,762,297**	**$7,744,649**	**$8,116,694**	**$7,736,149**



General Fund Revenue Detail (100)

	2011 Actual	2012 Budget	2012 Amended Budget	2013 Adopted
Taxes				
Franchise taxes - Electric	722,827	730,000	655,423	650,000
Franchise taxes - Gas	30,163	30,000	30,000	30,000
Franchise taxes - Television cable	110,206	84,000	90,000	84,000
Franchise taxes - Telephone	52,654	54,000	46,000	46,000
Local option sales and use taxes	3,503,451	3,500,000	3,640,000	3,600,000
Alcoholic beverage excise tax	151,710	160,000	140,000	140,000
Local option mixed drink excise tax	3,015	3,000	3,000	3,000
Business and occupation taxes	570,643	560,000	700,000	650,000
Insurance premium taxes	411,725	415,000	437,321	415,000
Financial institutions taxes	35,885	35,000	40,500	35,000
Penalties and interest on delinquent taxes	28,491	27,000	27,000	27,000
Total Taxes	5,620,770	5,598,000	5,809,244	5,680,000
Licenses & Permits				
Business licenses - alcoholic beverages	43,846	45,000	45,000	45,000
Non-business licenses and permits	10,611	12,000	10,000	12,000
Regulatory fees - Building structures and equipment	10,688	10,000	20,000	10,000
Other regulatory fees	71,068	60,000	31,000	45,000
Penalties and interest on delinquent licenses	0	0	0	0
Total Licenses & Permits	136,213	127,000	106,000	112,000
Intergovernmental Revenues				
Federal government grants - Cops Grant	90,422	45,000	45,000	0
Federal government grants - SAFER Grant	0	0	0	0
State Grants	8,939	44,849	56,800	44,849
Local government grants	127,450	140,000	174,000	150,000
Total Intergovernmental Revenue	226,811	229,849	275,800	194,849
Charges for Services				
Election qualifying fee	1,224	0	0	0
Special Police Services	13,218	10,000	17,000	10,000
Accident reports	3,530	3,000	4,000	3,000
False alarms	0	2,000	0	2,000
Garden City Gym	13,389	15,000	15,000	15,000
Rental Income Pool	749	1,000	430	1,000
Stadium Receipts	26,672	25,000	25,000	25,000
Senior Center Revenue	19,698	20,000	22,000	20,000
Summer camp revenue	25,357	30,000	35,000	30,000
Chain Baseball Field Rental	1,800	3,600	6,000	3,600
Program fees	16,882	15,000	15,000	15,000
Recreation Concession Revenue	1,470	5,000	2,500	2,500
Nuisance Abatement	1,045	0	0	0
Over/Short Fund	1	0	0	0
Total Charges for Services	125,035	129,600	141,930	127,100
Fines and Forfeitures				
Fines and Forfeiture - Court	1,193,593	1,200,000	1,240,000	1,200,000
Total Fines and Forfeitures	1,193,593	1,200,000	1,240,000	1,200,000
Investment Income				
Interest Revenues	2,122	10,000	1,600	2,000
Total Investment Income	2,122	10,000	1,600	2,000
Miscellaneous Revenues				
NSF fees	273	200	200	200
Unclaimed Cash Bonds	0	0	5,420	0
Contributions and Donations (Private Sources)	-	0	0	0
Rents and royalties - Mobile Tower	119,974	120,000	120,000	120,000
Reimbursement for Damaged Property	30,178	0	20,000	0
Other - Scrap Sales	12,591	30,000	40,000	5,000
Miscellaneous Revenue	8,814	15,000	500	10,000
Total Miscellaneous Revenues	171,830	165,200	186,120	135,200
Other Financing Sources				
Transfers in - Hotel/Motel fund	85,789	90,000	90,000	90,000
Transfers in - Water/Sewer Fund	150,000	150,000	150,000	150,000
Transfers in - Stormwater Fund	45,000	45,000	45,000	45,000
Transfers in - Confiscated Fund	5,134	0	0	0
Capital Leases	0	0	71,000	0
Total Other Financing Sources	285,923	285,000	356,000	285,000
Total Revenue	**7,762,297**	**7,744,649**	**8,116,694**	**7,736,149**

General Fund (100)

Summary of Revenues and Expenditures

	2011 Actual	2012 Budget	2012 Amended	2013 Adopted
Beginning Fund Balance	**$ 5,778,155**	**$ 5,778,155**	**$ 3,204,081**	**$ 3,204,081**
Resources				
Revenue				
Taxes	$ 5,620,770	$ 5,598,000	$ 5,809,244	$ 5,680,000
License & Permits	136,213	127,000	106,000	112,000
Intergovernmental Revenues	226,811	229,849	275,800	194,849
Charges for Services	125,035	129,600	141,930	127,100
Fines & Forfeitures	1,193,593	1,200,000	1,240,000	1,200,000
Investment Earnings	2,122	10,000	1,600	2,000
Miscellaneous	171,830	165,200	186,120	135,200
Total Revenues	**$ 7,476,374**	**$ 7,459,649**	**$ 7,760,694**	**$ 7,451,149**
Other Financing Sources				
Transfer In - Hotel-Motel	$ 85,789	$ 90,000	$ 90,000	$ 90,000
Transfer In - Water/Sewer	150,000	150,000	150,000	150,000
Transfer In - Stormwater	45,000	45,000	45,000	45,000
Transfer In - Confiscated Assets	5,134	-	-	-
Capital Leases	-	-	71,000	-
Total Other Financing Sources	**$ 285,923**	**$ 285,000**	**$ 356,000**	**$ 285,000**
Total Resources	**$ 7,762,297**	**$ 7,744,649**	**$ 8,116,694**	**$ 7,736,149**
Uses				
Expenditures				
General Government	1,522,223	1,941,300	1,796,992	2,232,850
Public Safety	3,708,294	3,635,487	3,708,685	3,618,985
Public Works	811,221	630,517	732,319	710,116
Community Development	999,466	1,065,545	1,456,898	1,070,307
Total Expenditures	7,041,204	7,272,849	7,694,894	7,632,258
Transfers Out				
Fire Protection Fund	255,167	171,800	171,800	103,891
Capital Improvement Fund	3,040,000	300,000	250,000	-
Total Operating Transfers Out	$ 3,295,167	$ 471,800	$ 421,800	$ 103,891
Total Uses	$ 10,336,371	$ 7,744,649	$ 8,116,694	$ 7,736,149
Change in Fund Balance	$ (2,574,074)	$ -	$ -	$ -
Ending Fund Balance	**$ 3,204,081**	**$ 5,778,155**	**$ 3,204,081**	**$ 3,204,081**

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.

	2011 Actual	2012 Budget	2012 Projection	2013 Adopted
Revenue:				
Fines and Forfeitures	-	10,000	10,000	10,000
Other Revenues	44,324	-	-	-
Total Revenues	44,324	10,000	**10,000**	**10,000**
Expenditures:				
Public Safety	30,783	10,000	10,000	10,000
Transfers Out - General Fund	5,134	-	-	-
Total Expenditures	35,917	10,000	**10,000**	**10,000**
Net change in fund balance	8,407	-	-	-
Fund balance, beginning of year	1,625	15,491	10,032	10,032
Fund Balance, end of year	**10,032**	**15,491**	**10,032**	**10,032**

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 $180,000 in FY 2013.

	2011 Actual	2012 Budget	2012 Projection	2013 Adopted
Revenue:				
Taxes	171,552	176,000	176,000	180,000
Other Revenues	23	-	-	-
Total Revenues	171,575	176,000	**176,000**	**180,000**
Expenditures:				
Intergovernmental Assistance	28,601	29,339	29,339	30,000
Transfers Out - General Fund	85,789	88,000	88,000	90,000
Transfers Out - Tourism Fund	57,185	58,661	58,661	60,000
Total Expenditures	171,575	176,000	**176,000**	**180,000**
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 $60,000 in FY 2013.

	2011 Actual	2012 Budget	2012 Projection	2013 Adopted
Revenue:				
Investment Income	27	50	50	50
Transfers In - Hotel/Motel	57,185	58,661	58,661	60,000
Total Revenues	57,212	58,711	**58,711**	**60,050**
Expenditures:				
Dotson House	-	40,000	-	-
General Government	5,104	18,711	2,000	60,050
Total Expenditures	5,104	58,711	**2,000**	**60,050**
Net change in fund balance	52,108	-	56,711	-
Fund balance, beginning of year	41,303	95,014	93,411	150,122
Fund Balance, end of year	**93,411**	**95,014**	**150,122**	**150,122**

SPLOST Fund (430)

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

Project	Prior Years	2011 Actual	2012 Amended	2013 Adopted	Total Cost
2008 - 2014 SPLOST Referendum					
Other Capital Outlay:					
Regional Police Academy	1,551,959	-	-	-	1,551,959
GA DOT Grant Match- Commerce/Export Blvd	-	-	-	350,000	350,000
Debt Service					
Police Department - Vehicles	154,641	154,641	65,946	65,946	441,174
Fire Truck	47,395	-	-	-	47,395
Public Works Equipment	94,653	94,653	-	-	189,306
City Hall	367,155	1,319,368	1,319,368	719,065	3,724,956
Total 2008 - 2014 SPLOST Expenditures	**$ 2,215,803**	**$ 1,568,662**	**$ 1,385,314**	**$ 1,135,011**	**$ 6,304,790**

Water/Wastewater Fund (505)

Revenue & Expense Summary

	2010	2011	2012	2013
	Actual	Actual	Amended	Adopted
Revenue				
Water Revenues	$ 972,424	$ 1,143,218	$ 1,250,000	$ 1,285,000
Sewer Revenues	1,363,397	1,537,166	1,880,000	1,910,000
Investment Earnings	1,509	425	500	500
Industrial Sewer Charges	(45)	5,368	1,500	1,500
Other Revenues & Penalties	130,139	212,871	230,000	230,000
Miscellaneous Revenues	10,972	12,680	15,000	15,000
Contributions from Private Sources	80,060	-	10,000	-
Reimbursement for Damaged Property	-	1,577	500	-
Total Revenue	**$ 2,558,456**	**$ 2,913,305**	**$ 3,387,500**	**$ 3,442,000**
	2010	**2011**	**2012**	**2013**
Water/Wastewater Expenses	**Actual**	**Actual**	**Amended**	**Adopted**
Wastewater Treatment & Collection	$ 904,381	$ 913,939	$ 881,835	$ 887,697
Water Treatment	248,742	228,679	268,696	301,027
Water/Sewer Billing, Distribution & Repair	1,756,272	1,899,364	1,824,808	1,776,449
Debt Service	165,176	155,337	412,161	476,827
Total Water/Wastewater Fund	**$ 3,074,571**	**$ 3,197,319**	**$ 3,387,500**	**$ 3,442,000**

Significant Changes/Comments

Mayor and Council approved a rate increase for water and wastewater base rates in order to cover an increase in debt service payments because of capital improvements and service expansion needs. The average customer will experience an increase of approximately $1.50 per month. Even with the rate increase, the City still offers the second lowest rate in Chatham County. FY 2013 revenue projections are based on a detailed rate study conducted by City staff and a third-party engineer.

In FY 2012, the City began showing principal and interest as part of the budget. In previous years, only the interest portion of debt service payments was reflected in the annual budget. City staff believes this more accurately reflects the true costs associated with operations.

Sanitation Fund (540)

Revenue & Expense Summary

		2010	2011	2012	2013
		Actual	Actual	Amended	Adopted
	Revenues				
540-0000-34-4110	Refuse Collection Charges	$ 366,020	$ 366,535	$ 380,000	$ 385,000
540-0000-34-9901	Miscellaneous Revenue	-	-	975	-
540-0000-36-1000	Interest Revenue	22	14	25	25
	Subtotal	**366,042**	**366,549**	**381,000**	**385,025**
	Operating Transfers In				
540-0000-39-1202	Stormwater Fund	-	44,002	26,025	45,000
	Total Transfers In	**-**	**44,002**	**26,025**	**45,000**
	Total Revenues	**$ 366,042**	**$ 410,551**	**$ 407,025**	**$ 430,025**
	Expenses				
540-4520-52-3601	Contracts and Agreements	$ 326,877	$ 331,651	$ 380,000	$ 410,000
540-4520-53-1701	Miscellaneous	12	20	25	25
540-4550-52-3900	Solid Waste Management	-	-	-	-
540-4585-52-3901	Dry Trash Disposal	107,671	53,443	27,000	20,000
	Total Expenses	**$ 434,560**	**$ 385,114**	**$ 407,025**	**$ 430,025**
	Net Income (Loss)	**$ (68,518)**	**$ 25,437**	**$ -**	**$ -**

Stormwater Fund (555)

Revenue & Expense Summary

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenues				
Direct State Governement Grant	$ -	$ 48,471	$ -	$ -
Storm Water Utility Fee	870,839	826,781	865,000	870,000
Miscellaneous Revenue	-	-	350	-
Transfer in from Water/Sewer	2,559,343	-	-	-
Fund Balance Carryover	-	-	-	10,000
Total Revenues	**$ 3,430,182**	**$ 875,252**	**$ 865,350**	**$ 880,000**
Expenses				
Salaries - Regular Wages	$ 98,874	$ 151,759	$ 240,000	$ 300,000
Overtime	-	-	250	250
Group Insurance	-	-	12,000	23,300
Social Security (FICA)	7,564	11,610	18,000	21,000
Medicare	-	-	1,000	1,330
Retirement Contributions	-	-	19,327	22,923
ICMA RC Match	-	-	140	200
Personnel Services Total	**106,438**	**163,369**	**290,717**	**369,003**
Project Maintenance/Capital Const.	379,199	237,561	90,000	93,098
Vehicle/Equipment Maintenance	42,559	85,502	60,000	60,000
Insurance, other than employee benefits	-	-	11,780	11,780
Advertising	-	-	200	-
Printing and Binding	-	-	300	-
Travel	-	510	-	-
Dues and Fees	-	-	15,600	15,600
Contracts and Agreements	-	-	1,000	-
Contracts (Street Sweeping)	764	4,958	11,500	8,519
Contracts (Drainage/Utility)/Consultants	207,352	185,738	85,000	40,000
Education and Training	-	885	600	-
Contracts (Contract Labor)	22,584	65,960	95,000	90,000
Stormwater - Contingency	-	-	27,628	-
Purchased/Contracted Services Total	**652,458**	**581,114**	**398,608**	**318,997**
Gasoline	-	-	12,000	12,000
Small Equipment	-	-	3,000	-
Supplies Expenses Total	**-**	**-**	**15,000**	**12,000**
Depreciation	7,109	85,311	90,000	90,000
Transfer to General Fund	45,000	45,000	45,000	45,000
Transfer to Sanitation Fund	-	44,002	26,025	45,000
Miscellaneous Total	**52,109**	**174,313**	**161,025**	**180,000**
Total Expenses	**$ 811,005**	**$ 918,796**	**$ 865,350**	**$ 880,000**

Fire Protection Fund (575)
Revenue & Expense Summary

	2011 Actual	2012 Amended	2013 Adopted
Revenues			
Federal government grants - SAFER Grant	$ 152,955	$ 98,465	$ 49,000
Federal grants - Indirect Operating	-	103,000	-
Federal grants - Indirect Capital	-	320,000	-
Fire Protection Fee	268,722	395,000	550,000
Fire Fee (collected w/ fines)	48,692	60,000	60,000
Capital Contributions	232,745	-	-
Reimbursement for Damaged Property	-	23,750	-
Transfers In - General Fund	255,167	171,800	103,891
Sale of Fixed Assets	-	7,400	
Total Revenues	**$ 958,281**	**$ 1,179,415**	**$ 762,891**
Expenses			
Salaries - Regular employees	355,822	$ 351,000	363,000
Salaries- Part time	3,144	13,000	5,000
Salaries - Overtime	32,336	32,000	33,500
Group Insurance	63,472	70,000	73,000
Social Security (FICA) contributions	22,420	24,073	24,073
Medicare	5,243	5,647	5,647
Retirement contributions	28,698	34,076	35,546
ICMA RC Match	1,272	1,500	1,500
Workers' compensation	11,777	17,824	17,000
Personnel Services Total	**524,184**	**549,120**	**558,266**
Vehicle Maintenance & Repairs	31,781	20,000	20,000
Equipment Maintenance & Repairs	10,017	11,000	10,000
Building Maintenance & Repairs	3,406	20,500	6,000
Insurance, other than employee benefits	30,149	28,000	28,000
Travel	928	33,000	1,500
Dues and fees	3,684	4,500	3,800
Contracts & Agreements	70,376	65,000	55,000
Education and training	414	70,000	1,800
Purchased/Contracted Services Total	**150,755**	**252,000**	**126,100**
General supplies and materials	2,208	2,500	3,000
Natural Gas	4,823	5,000	4,500
Electricity	15,018	15,000	14,000
Gasoline	23,598	22,000	25,000
Food, Banquets, & Flowers	158	500	500
Books and Periodicals	132	125	125
Small equipment	1,959	1,944	1,900
Uniforms	1,371	2,500	2,500
Supplies Expense Total	**49,267**	**49,569**	**51,525**
Fire Prevention	3,031	2,000	2,000
Depreciation	-	40,000	25,000
Contingency	19,947	286,726	-
Miscellaneous Total	**22,978**	**328,726**	**27,000**
Total Expenses	**$ 747,184**	**$ 1,179,415**	**$ 762,891**

Significant Changes/Comments

A $2.50 rate increase was approved in the FY 2013 Budget. This increase will help offset a reduction in the Federal portion of the SAFER Grant received by the City in 2010. The grant has allowed the City to hire 5 additional fire fighters to provide 24/7 fire protection throughout the City. In turn, the City's Insurance Services Office (I.S.O.) rating was reduced from a Class 5 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.

Debt Summary

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.

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.

Certificates of Participation (City Hall Refunding) – The Certificates of Participation (COPs) were issued and sold in order to (i) refund and pay in full all amounts due under an Installment Sale Agreement, dated as of February 12, 2009, between Georgia Municipal Association and the City, (ii) fund a debt service reserve for the COPs, and (iii) pay certain costs incurred in connection with the execution and delivery of the COPs.

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	2008-L25WQ	Total
2013	78,662	185,139	18,325	36,493	28,876	129,332	476,827
2014	78,662	185,139	18,325	36,493	28,876	129,332	476,827
2015	78,662	185,139	18,325	36,493	28,876	129,332	476,827
2016	78,662	185,139	18,325	36,493	28,876	129,332	476,827
2017	78,662	185,139	18,325	36,493	28,876	129,332	476,827
2018	78,662	185,139	18,325	36,493	28,876	129,332	476,827
2019	78,662	185,139	18,325	36,493	28,876	129,332	476,827
2020	78,662	185,139	18,325	36,493	28,876	129,332	476,827
2021	78,662	185,139	18,325	36,493	28,876	129,332	476,827
2022	78,662	185,139	18,325	36,493	28,876	129,332	476,827
2023		185,139	18,325	36,493	28,876	129,332	398,165
2024			18,325	36,493	28,876	129,332	213,026
2025			13,742	36,493	28,876	129,332	208,443
2026				36,493	28,876	129,332	194,701
2027				36,493	28,876	129,332	194,701
2028				36,493	28,876	129,332	194,701
2029				12,234	16,924	129,332	158,490
2030						129,332	129,332
2031						129,332	129,332
2032						64,667	64,667
Total	**786,620**	**2,036,529**	**233,642**	**596,122**	**478,940**	**2,521,975**	**6,653,828**
Less Interest	**174,811**	**432,908**	**49,346**	**162,741**	**131,818**	**812,306**	**1,763,930**
Grand Total	**$ 611,809**	**$ 1,603,621**	**$ 184,296**	**$ 433,381**	**$ 347,122**	**$ 1,709,669**	**$ 4,889,898**

Governmental Funds

Fiscal Year	City Hall Refunding	Baseball Field Lighting Lease Purchase	Police Vehicles	Total
2013	719,065	16,500	65,946	801,511
2014	718,230	16,500		734,730
2015	718,030	16,500		734,530
2016	717,630	16,500		734,130
2017	717,030	16,500		733,530
2018	721,230			721,230
2019	721,240			721,240
2020	719,375			719,375
2021	720,863			720,863
2022	720,523			720,523
2023	719,188			719,188
2024	716,518			716,518
2025	717,468			717,468
2026	717,818			717,818
2027	716,890			716,890
Total	**10,781,098**	**82,500**	**65,946**	**10,929,544**
Less Interest	**2,041,098**	**11,500**	**1,518**	**2,054,116**
Grand Total	**$ 8,740,000**	**$ 71,000**	**$ 64,428**	**$ 8,875,428**

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, 2013 of $233,609 is detailed below.

The following summarizes the GEFA debt service requirements to maturity

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2013	11,451	6,874	18,325
2014	11,893	6,432	18,325
2015	12,354	5,971	18,325
2016	12,831	5,494	18,325
2017	13,331	4,994	18,325
2018	13,846	4,478	18,325
2019	14,383	3,942	18,325
2020	14,939	3,386	18,325
2021	15,520	2,805	18,325
2022	16,121	2,204	18,325
2023	16,745	1,579	18,325
2024	17,393	932	18,325
2025	13,456	257	13,713
Total	**$ 184,263**	**$ 49,346**	**$ 233,609**

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, 2013of $2,036,315 is detailed below.

The following summarizes the GEFA debt service requirements to maturity

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2013	115,726	69,413	185,139
2014	120,945	64,194	185,139
2015	126,418	58,721	185,139
2016	132,116	53,022	185,139
2017	138,128	47,011	185,139
2018	144,366	40,773	185,139
2019	150,898	34,240	185,139
2020	157,711	27,428	185,139
2021	164,868	20,271	185,139
2022	172,322	12,816	185,139
2023	179,909	5,019	184,928
Total	**$ 1,603,407**	**$ 432,908**	**$ 2,036,315**

On October 10, 2002, the City of Garden City entered into a loan agreement in the amount of $978,522.25 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, 2013 of $786,610 is detailed below.

The following summarizes the GEFA debt service requirements to maturity

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2013	48,097	30,565	78,662
2014	50,599	28,063	78,662
2015	53,256	25,406	78,662
2016	56,034	22,628	78,662
2017	59,009	19,653	78,662
2018	62,092	16,570	78,662
2019	65,352	13,310	78,662
2020	68,774	9,888	78,662
2021	72,400	6,262	78,662
2022	76,186	2,466	78,652
Total	**$ 611,800**	**$ 174,811**	**$ 786,610**

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, 2013 of $596,055 is detailed below.

The following summarizes the GEFA debt service requirements to maturity

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2013	18,997	17,497	36,493
2014	19,794	16,699	36,493
2015	20,625	15,868	36,493
2016	21,491	15,002	36,493
2017	22,394	14,099	36,493
2018	23,334	13,159	36,493
2019	24,314	12,179	36,493
2020	25,335	11,159	36,493
2021	26,398	10,095	36,493
2022	27,507	8,986	36,493
2023	28,662	7,832	36,493
2024	29,865	6,628	36,493
2025	31,119	5,374	36,493
2026	32,426	4,068	36,493
2027	33,787	2,706	36,493
2028	35,206	1,288	36,493
2029	12,060	104	12,164
Total	**$ 433,314**	**$ 162,741**	**$ 596,055**

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, 2013 of $478,861 is detailed below.

The following summarizes the GEFA debt service requirements to maturity

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2013	14,926	13,950	28,876
2014	15,549	13,327	28,876
2015	16,199	12,677	28,876
2016	16,876	12,000	28,876
2017	17,581	11,295	28,876
2018	18,315	10,561	28,876
2019	19,080	9,796	28,876
2020	19,878	8,998	28,876
2021	20,708	8,168	28,876
2022	21,573	7,303	28,876
2023	22,475	6,401	28,876
2024	23,414	5,462	28,876
2025	24,392	4,484	28,876
2026	25,411	3,465	28,876
2027	26,473	2,404	28,876
2028	27,579	1,298	28,876
2029	16,616	228	16,844
Total	**$ 347,043**	**$ 131,818**	**$ 478,861**

On December 11, 2008, the City of Garden City entered into a loan agreement with Georgia Environmental Facilities Authority (GEFA) to finance needed lift station and effluent pump repairs. The loan obligation is payable from June 1, 2012 through June 1, 2032 at an interest rate of 4.27%. The loan obligation payable at January 1, 2013 of $1,709,669 is detailed below.

The following summarizes the GEFA debt service requirements to maturity

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2013	57,445	71,887	129,332
2014	59,946	69,386	129,332
2015	62,556	66,776	129,332
2016	65,280	64,052	129,332
2017	68,123	61,209	129,332
2018	71,090	58,242	129,332
2019	74,185	55,147	129,332
2020	77,416	51,916	129,332
2021	80,787	48,545	129,332
2022	84,305	45,027	129,332
2023	87,976	41,356	129,332
2024	91,807	37,525	129,332
2025	95,805	33,527	129,332
2026	99,977	29,355	129,332
2027	104,330	25,002	129,332
2028	108,873	20,459	129,332
2029	113,614	15,718	129,332
2030	118,561	10,771	129,332
2031	123,724	5,608	129,332
2032	63,869	798	64,667
Total	**$ 1,709,669**	**$ 812,306**	**$ 2,521,975**

Capital Leases

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, 2013 of $65,946 is detailed below.

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2013	64,428	1,518	65,946
Total	**$ 64,428**	**$ 1,518**	**$ 65,946**

The City of Garden City entered into a lease agreement to finance the purchase and installation of six (6) baseball field lights at Bazemore Park on February 10, 2012 in the amount of $71,000 through Musco Finance, LLC. The loan obligation is payable from March 26, 2013 through March 26, 2017, at an interest rate of 5.1%. The loan obligation payable at January 1, 2013 of $16,500 is detailed below.

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2013	12,793	3,707	16,500
2014	13,461	3,039	16,500
2015	14,163	2,337	16,500
2016	14,903	1,597	16,500
2017	15,680	820	16,500
Total	**$ 71,000**	**$ 11,500**	**$ 82,500**

Certificates of Participation

The Certificates of Participation (COPs) were issued and sold in order to (i) refund and pay in full all amounts due under an Installment Sale Agreement, dated as of February 12, 2009, between Georgia Municipal Association and the City, (ii) fund a debt service reserve for the COPs, and (iii) pay certain costs incurred in connection with the execution and delivery of the COPs. The loan obligation payable at January 1, 2013 of 10,781,098 is detailed below.

YEAR PAYABLE	PRINCIPAL	INTEREST	TOTAL
2013	470,000	249,065	719,065
2014	510,000	208,230	718,230
2015	520,000	198,030	718,030
2016	530,000	187,630	717,630
2017	540,000	177,030	717,030
2018	555,000	166,230	721,230
2019	565,000	156,240	721,240
2020	575,000	144,375	719,375
2021	590,000	130,863	720,863
2022	605,000	115,523	720,523
2023	620,000	99,188	719,188
2024	635,000	81,518	716,518
2025	655,000	62,468	717,468
2026	675,000	42,818	717,818
2027	695,000	21,890	716,890
Total	**$ 8,740,000**	**$2,041,098**	**$ 10,781,098**

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.

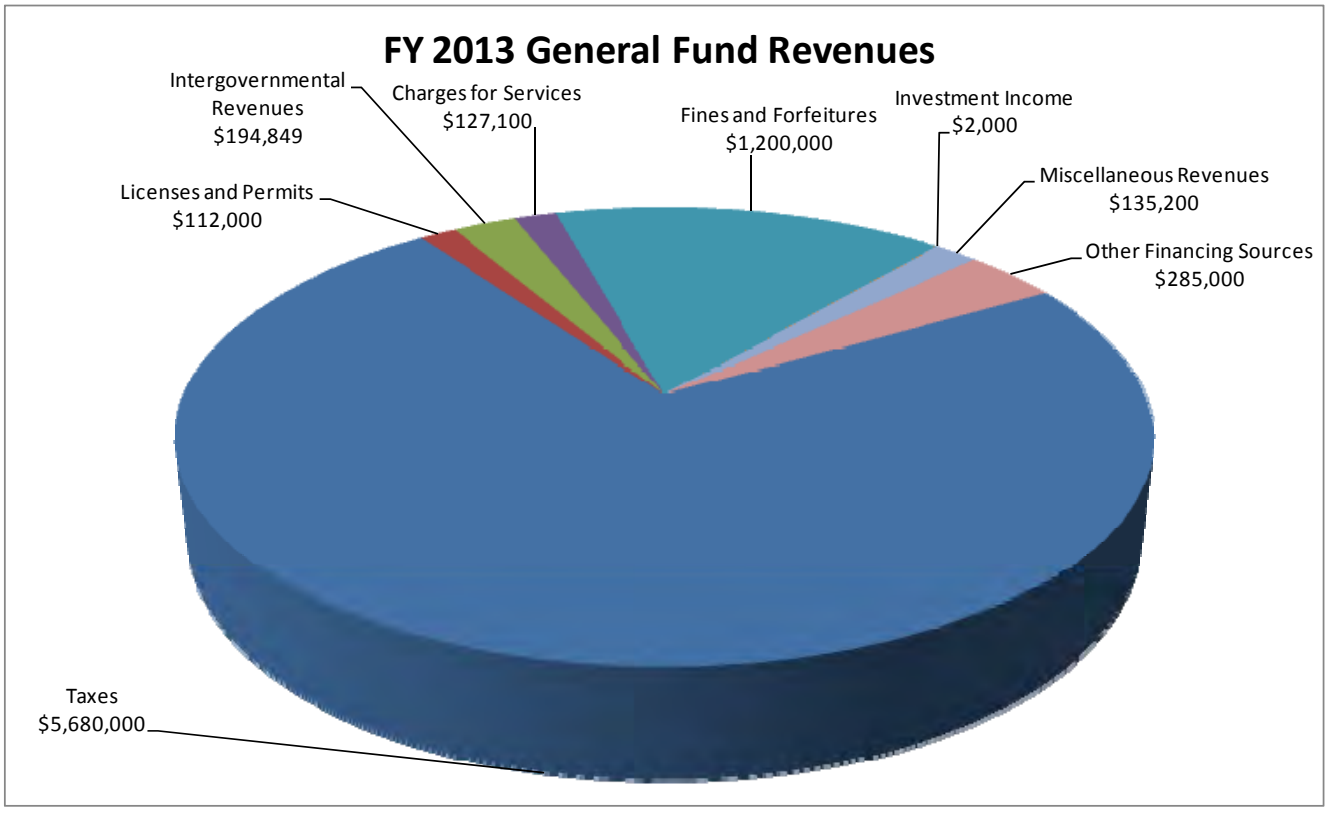
Financial Trends

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

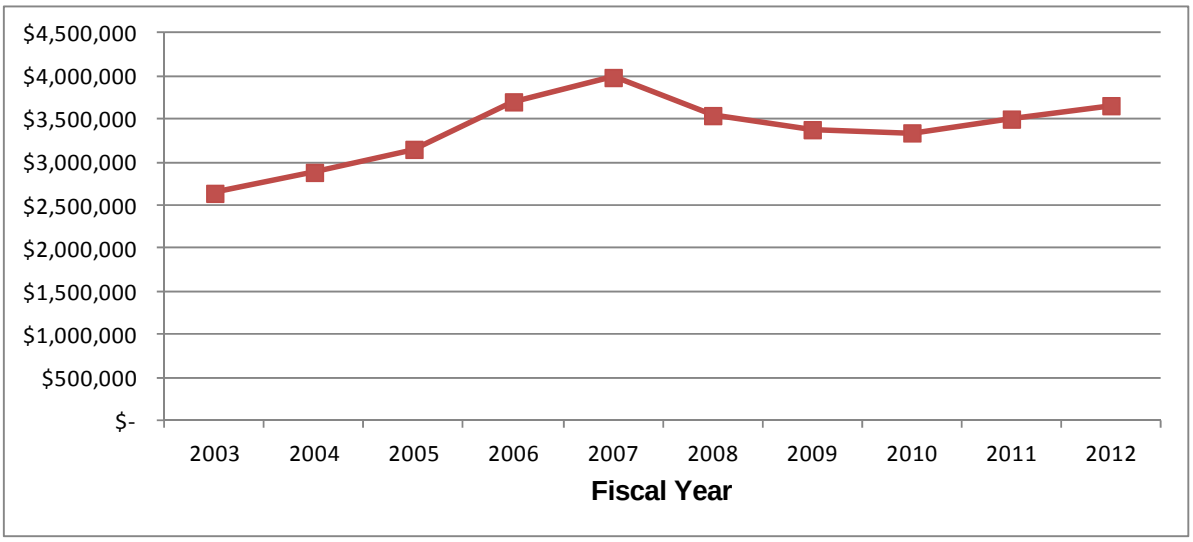
Total General Fund resources are anticipated to decrease 4.7% or $380,545 from the FY 2012 amended budgeted amount to a total of $7,736,149. General Fund resources available to the City of Garden City in FY 2013 include operating revenues of $7,451,149 and transfers in from the Hotel/Motel Fund of $90,000, 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) - $3,600,000 and Excise Taxes - $2,080,000. Fines and Forfeitures are also a large source of revenue at $1,200,000. Other minor taxes and revenues round out the diverse financial resource streams within the General Fund.



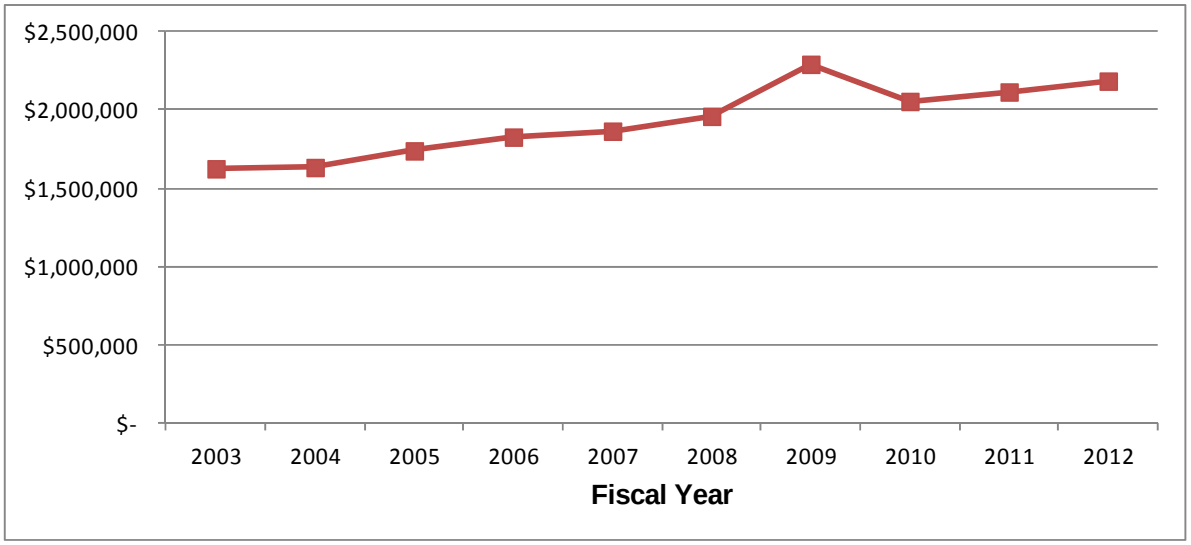
Local Option Sales Tax

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 46.5% of General Fund resources. The City depends on this source of municipal financing to deliver the high quality of services to the citizens. Due to uncertainty over the final allocation of LOST distributions, the City has decided to keep the amount flat in FY 2013.



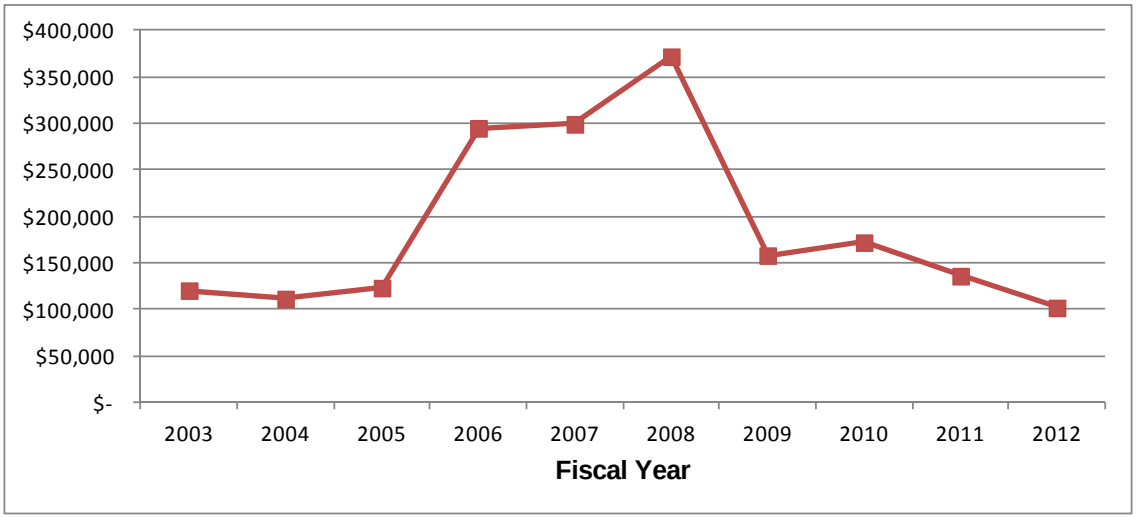
Excise Taxes

Taxes in the excise tax category include: Franchise Taxes (Electric, Gas, Television Cable, and Telephone), Alcoholic Beverage Taxes, Local Option Mixed Drink Taxes, Occupation Taxes, Insurance Premium Tax, and Financial Institution Tax. In FY 2013, the City expects to garner $2,080,000, a 4.1% decrease, or $89,244 under the FY 2012 Amended Budget. Forecasted similarly to the sales tax, excise tax revenues are directly related to the health of the local economy. However, the City was conservative in several of our estimates.



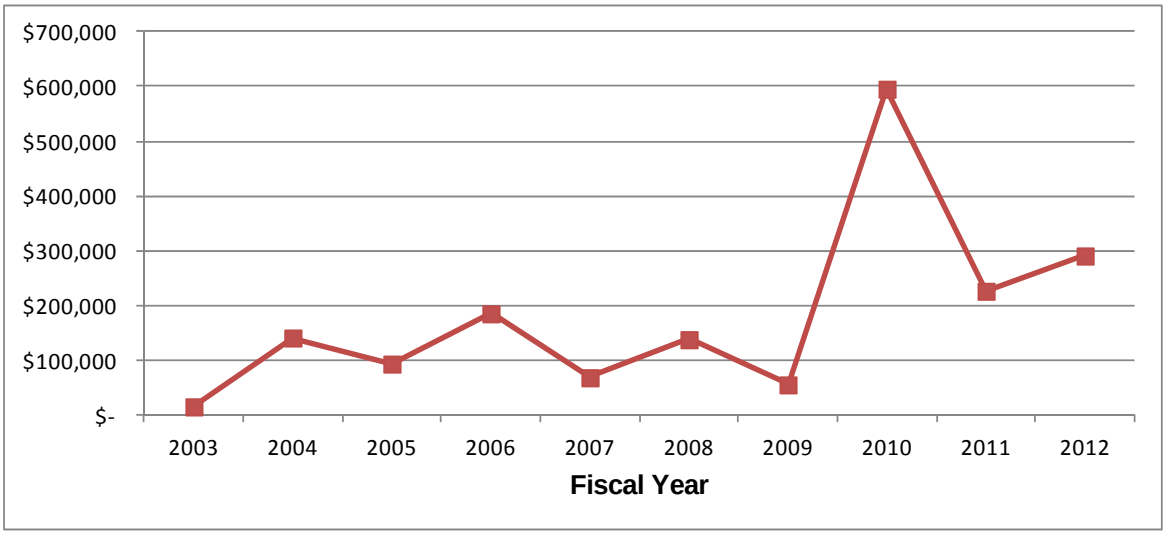
Licenses and Permits

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 $112,000 in FY 2013. This represents a slight increase of 5.7%, or $6,000, over the FY 2012 Amended Budget. Trend analysis and anticipated construction starts are the primary forecasting tools used for this revenue stream. While the City will continue to spur new development, the uncertainty in the economy has led to a conservative estimate for this revenue source.



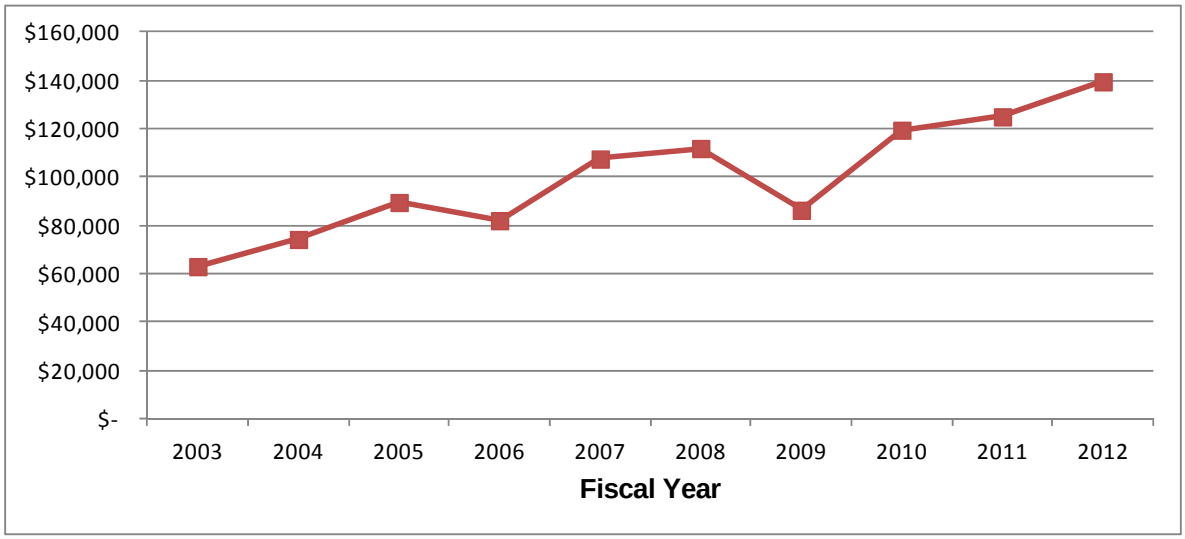
Intergovernmental Revenues

The City was awarded a Coastal Incentive Grant, which will assist the City in developing a coordinated, inter-governmental model for addressing coastal hazards, including those related to sea level rise and severe storms/hurricanes. The City is also reimbursed by Chatham County for two police officers on the Counter Narcotics Team (CNT). These grants will help the City continue to provide a high level of public safety for the citizens of Garden City. The City's General Fund is expected to receive $194,849 in FY 2013.



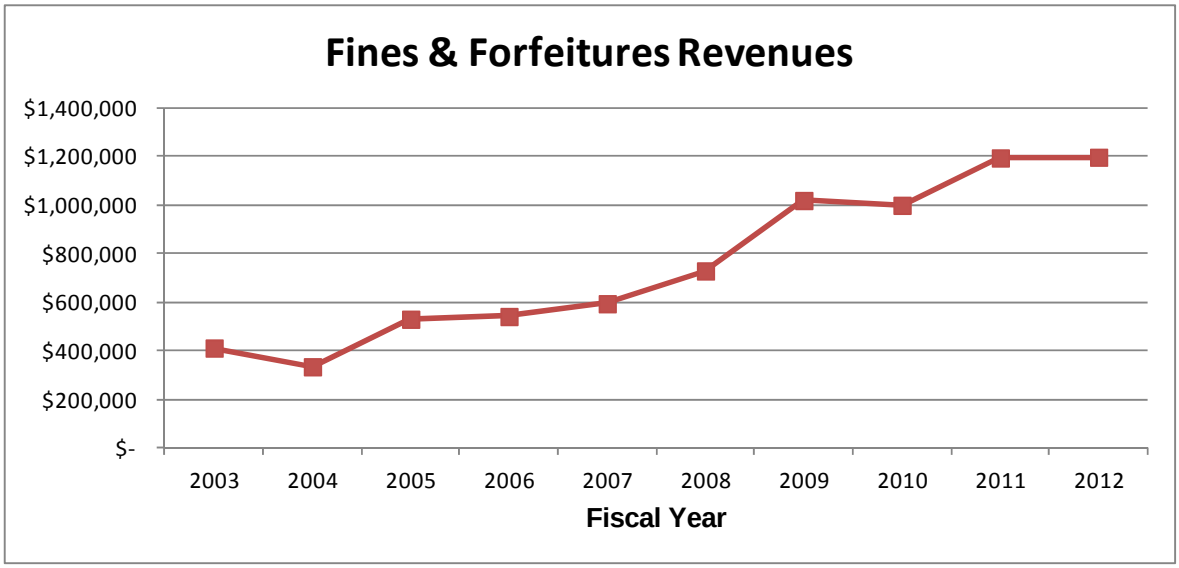
Charges for Services

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. Based on trend analysis a slight increase should be budgeted. However, some of the charges for services are hard to predict, so a more conservative approach was taken. Therefore, the City projects these revenues to bring in $127,100. This represents a decrease of 10.5% from the FY 2012 Amended Budget.



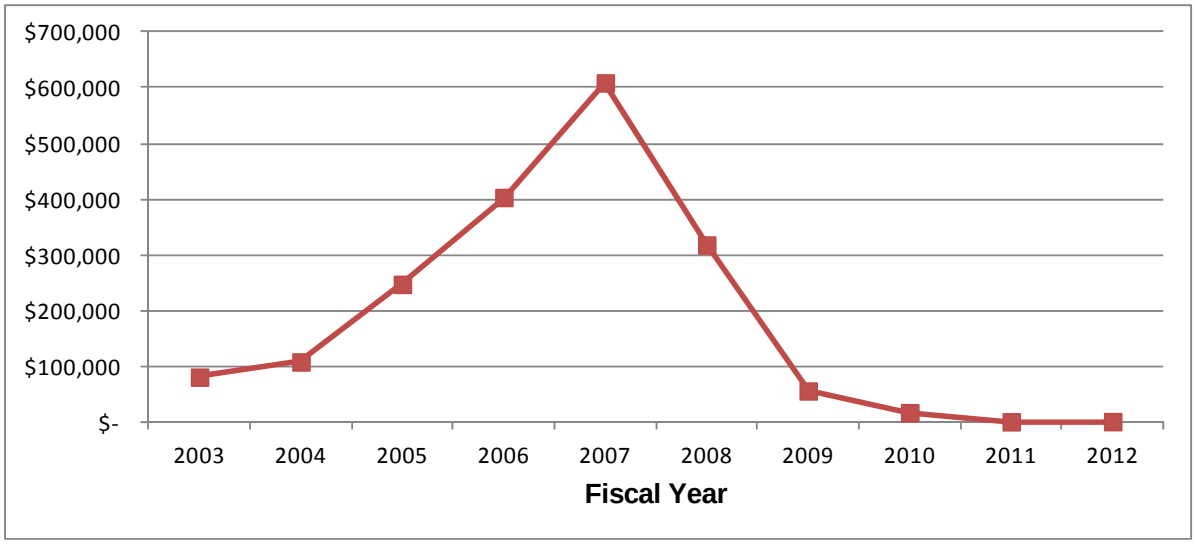
Fines and Forfeitures

Fines and Forfeitures are projected to garner a total of $1,200,000 in FY 2013. This represents a slight decrease of 3.1%, or $40,000, under the FY 2012 Amended Budget. Trend analysis is the primary means of forecasting this revenue source.



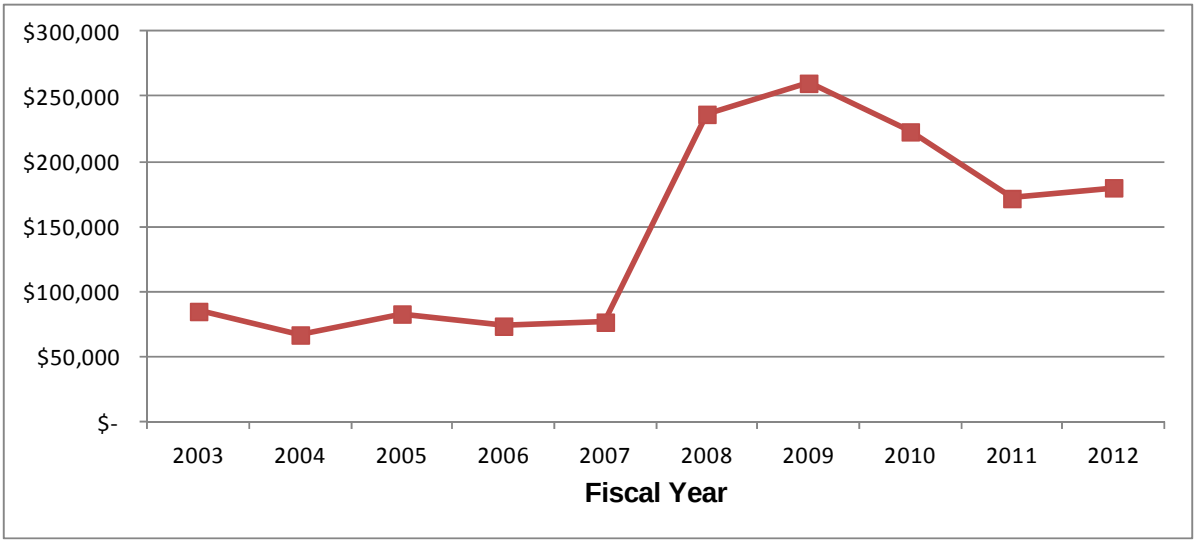
Investment Income

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 $2,000. This represents a slight increase of $400 from the FY 2012 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 2013, these revenues are projected to bring in $135,200 to the City. This represents a decrease of 27.4%, or $50,920 under the FY 2012 Amended Budget. The primary reason for the decrease is two of the revenue sources within this category are Reimbursement for Damaged Property and Scrap Sales. In FY 2012, the City was reimbursed $20,000 for damaged property and sold $40,000 worth of surplus equipment, which inflated the budget for this category.

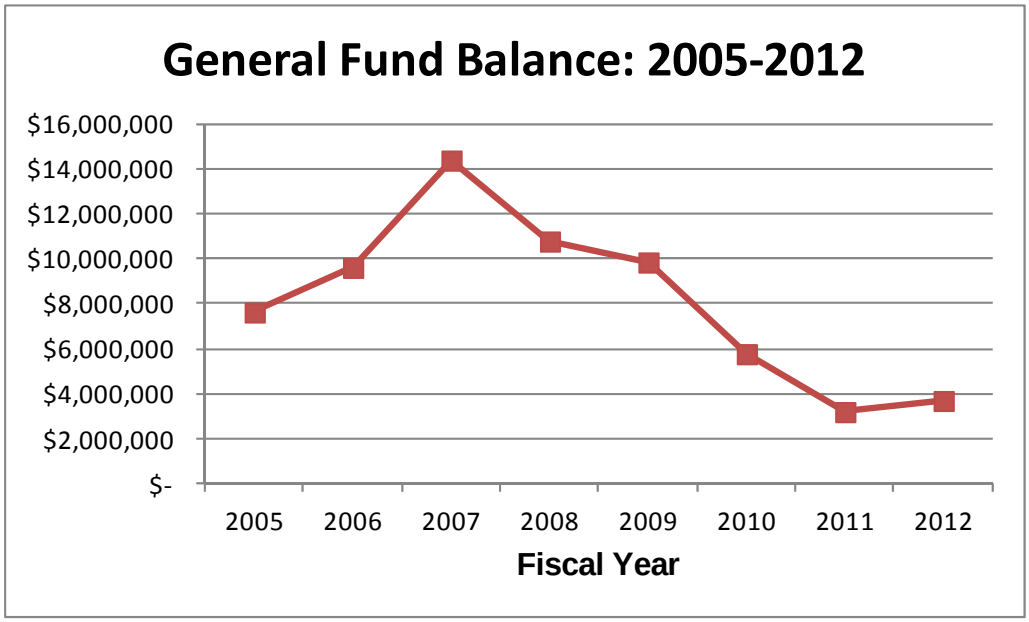


General Fund Balance

Over the past several years, the General Fund Balance has declined considerably. Many factors have contributed to this but none more so than the acquisition and construction of the City's new City Hall and Town Center. In 2007, the City received $3.4 million from the Georgia Ports Authority for the old City Hall. As part of the agreement, the City agreed to vacate the building in two years. After many discussions and town hall meetings, the Mayor and Council decided to relocate City Hall to its current location and develop an innovative mixed-use Town Center. The Mayor and Council made a conscious decision to use the fund balance to keep the City's debt at a minimum level while maintaining an adequate level of reserves.

In November 2011, the City revised its fund balance policy to conform to the Governmental Accounting Standards Board (GASB) Statement 54. Part of the new policy outlines the minimum requirements for the City's Rainy Day fund balance. It states that the City Council will commit a minimum fund balance of 25% of budgeted General Fund operating expenditures for use in meeting unanticipated needs and/or emergencies. The City will maintain minimum cash reserves equaled to 15% of the General Fund budgeted operating expenditures. **This reserve will be part of the Rainy Day fund balance.** This new policy will allow the City the flexibility it needs to operate efficiently, and at the same time, it will provide enough reserves to operate during emergency situations.

Based on FY 2013 General Fund operating expenditures of $7,632,258, the Rainy Day fund balance equals $1.9 million, and cash reserves need to stay above $1.1 million.



SPLOST Funds

Over the past twelve years the citizens of Chatham County have approved a Special Purpose Local Option Sales Tax (SPLOST) at five year intervals to provide revenues for capital projects. The FY 2012 Budget includes the past two SPLOST's voted in 2003 and 2008. All prior SPLOST funds have been exhausted as projects were completed.

SPLOST 03 tax revenue 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 revenue was originally estimated to generate more than $6,100,000 over the five years. New projections provided by the County show the revenue estimate at approximately $5,100,000. The revenues generated by this tax are allocated to the projects listed below.

- New City Hall debt service
- Public Works equipment debt service
- Police vehicle debt service

Fund Balance and Fund Equity Changes

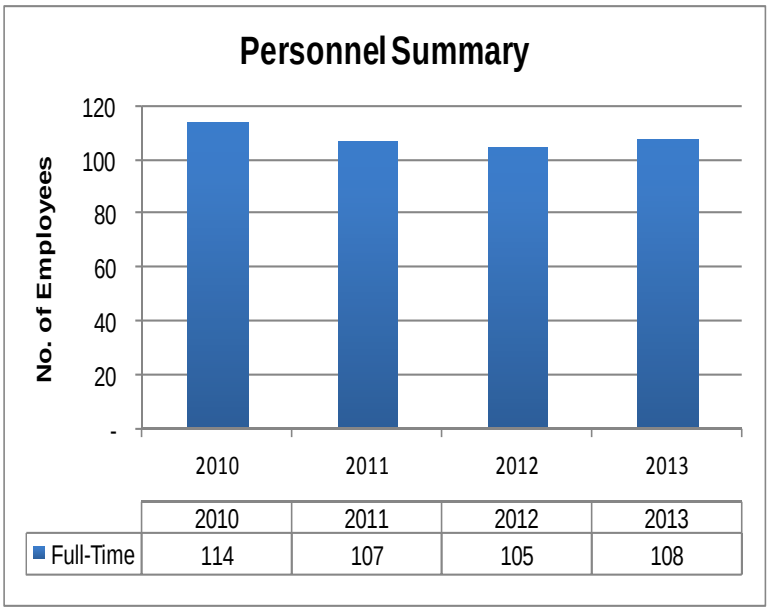
The chart below depicts the beginning and ending fund balance for each fund, along with the associated percentage and dollar change from 2011 to 2012.

	2012			2012		
	Beginning	Projected	Projected	Projected Ending	%	$$
Fund	Balance	Revenues	Expenditures	Balance	Change	Change
General Fund	3,204,081	8,113,048	7,570,800	3,746,329	17%	542,248
SPLOST	105,105	1,381,551	1,385,314	101,342	-4%	(3,763)
Confiscated Asset Fund	10,032	13,721	11,773	11,980	19%	1,948
Hotel/Motel Tax Fund	-	180,000	180,000	-	0%	-
Tourism Fund	93,411	60,841	1,831	152,421	63%	59,010
Water/Sewer Fund	9,371,818	3,382,362	3,162,000	9,592,180	2%	220,362
Sanitation Fund	(223,748)	411,265	399,333	(211,816)	5%	11,932
Stormwater Fund	2,564,210	871,350	793,718	2,641,842	3%	77,632
Fire Protection Fund	211,097	1,180,595	846,860	544,832	158%	333,735

General Fund - fund balance is projected to increase by approximately $542,248 during 2012. The SPLOST Fund will see a slight decrease of $3,763 in its fund balance. The Confiscated Asset Fund – fund balance will see an increase of 19%. The Tourism fund is trying to build up some cash reserves in order to renovate the Dotson House, Garden City's oldest known house, into a Garden City Visitor Bureau's office and welcome center, and as a result will see an increase of 63%. The Fire Protection Enterprise Fund received over $500,000 in federal grants for training and equipment purchases. The equipment was capitalized and the expense will be depreciated over their useful lives.

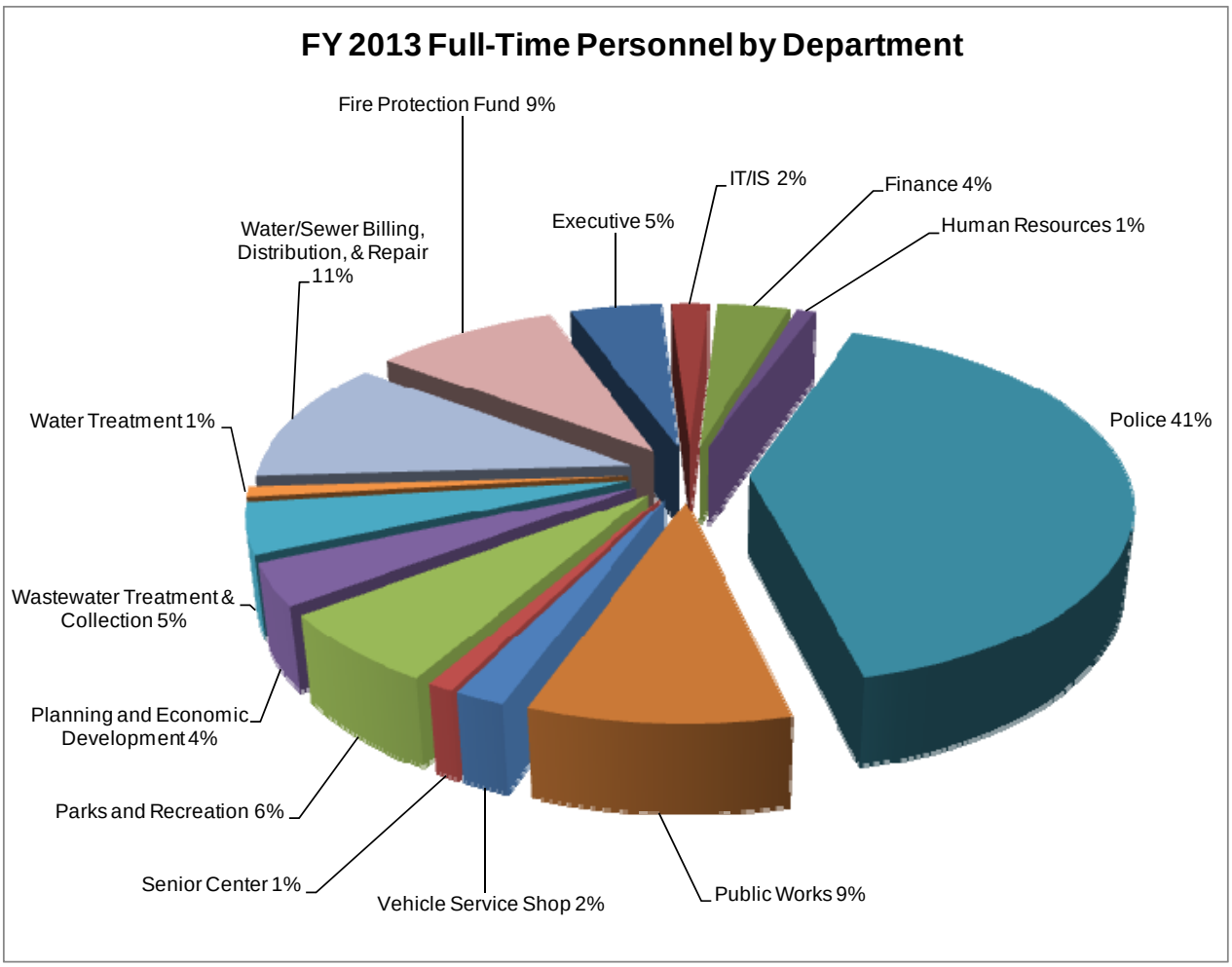
Personnel Summary

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 2013 Approved Budget, 108 full-time employees 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. ***All prior years' actuals represent the number of full-time regular employees as of June 30th.***

Department	2010 Actual	2011 Actual	2012 Actual	2013 Adopted
Executive	5	5	5	5
Information Tecnology/Information Systems	3	3	2	2
Finance	5	4	4	4
Human Resources	1	1	1	1
Police	48	46	44	44
Public Works	12	10	9	10
Vehicle Service Shop	2	1	2	2
Senior Center	1	1	1	1
Parks and Recreation	7	7	6	7
Planning and Economic Development	4	4	4	4
Wastewater Treatment & Collection	4	5	5	5
Water Treatment	1	1	1	1
Water/Sewer Billing, Distribution, & Repair	12	9	11	12
Fire Protection Fund	9	10	10	10
Total Full-Time Employees	**114**	**107**	**105**	**108**



Highlights

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

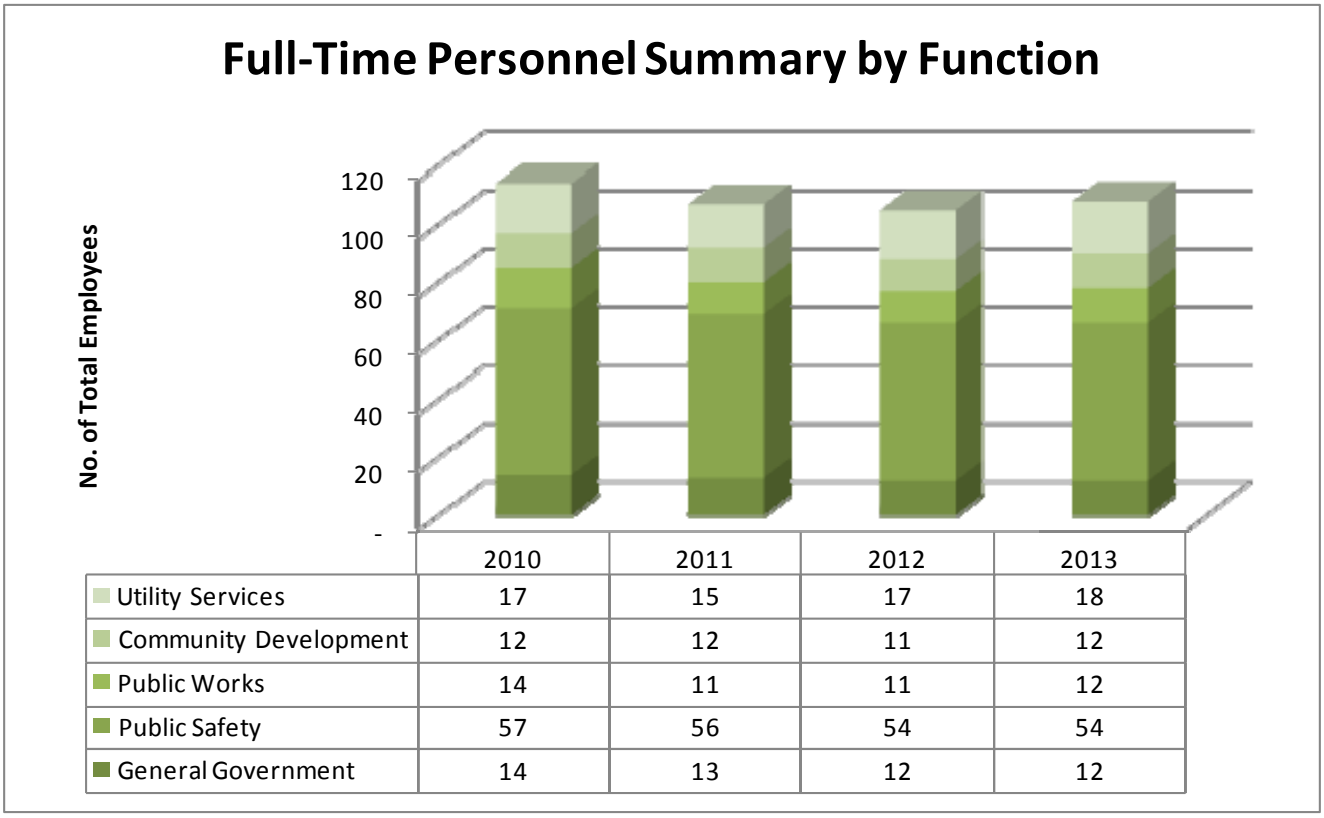
In FY 2013, the City is making a commitment to keep staffing levels at a minimum. Only those positions that are vacated and are necessary will be filled by the City. No departments are increasing staffing levels from the FY 2012 Adopted Budget. If an increase is showing, that is because the position was vacant at June 30, 2012.

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 include 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 Vehicle Shop	Planning and Zoning Parks and Recreation Senior Center	Water & Sewer Sanitation Stormwater



	2010	2011	2012	2013
Utility Services	17	15	17	18
Community Development	12	12	11	12
Public Works	14	11	11	12
Public Safety	57	56	54	54
General Government	14	13	12	12

Employee Benefits

The FY 2013 Personnel Services budget funds the salary and fringe benefits package offered to all employees. The Personnel 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 as productive as possible. This goal is met through human resource planning, recruitment and selection, orientation, employee services, benefits administration, performance appraisal, wage and salary administration, and pension plan administration.

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

- Salaries
- Paid Time Off
- Paid Critical Leave
- 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
- Educational Assistance
- Work-Life Balance

The most valuable resources of any municipality are its employees, as they play a crucial role in accomplishment of the aims and objectives of the City. Therefore, the focus of the Human Resource Department is to deal with the manpower and all the decisions related to it that can have an impact on the productivity. One area of that focus - employee compensation and benefits management- is of primary importance to the City's ability to attract and retain the best of the available workforce.

Salaries

In accordance with the City's policies and under the direction of the City Manager, the Human Resources Department completed a city-wide job classification and compensation study in FY 2011. This study was conducted in three phases: (1) Analysis of position descriptions; (2) Position evaluations; and (3) Comparative wage and salary analysis.

First, each employee completed an in-depth job questionnaire that covered major aspects of the employee's position. After review of this information by both the employee's Department Head and the Human Resources Director, a job description for each position was developed.

Next, each Department Head was asked to rank each position description in their department based on six factors: knowledge, information processing, decision making, interpersonal communication, impact on organization results, and environment. A final review was conducted by the Human Resources Director to ensure accuracy.

Finally, the Human Resources Director completed a salary and wage comparison study using the job descriptions and evaluations as guides. In order to get the best and most comprehensive results, the director collected data from various sources, including the Georgia Department of Community Affairs, comparable local governments, and private-sector industries. The City used this data to update its pay ranges and to ensure an externally equitable and competitive pay system.

In order to keep the compensation plan current, the plan is reviewed annually by City staff with a comprehensive study completed every three years. The City will strive to strike a balance between offering a competitive compensation package and operating within budgetary constraints. The updated position classifications and pay grades can be found at the end of this section.

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 (PTO) leave system.

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 below).

Employees may carry over up to 80 hours of unused PTO hours at the end of each calendar year.

Years of Service	Full-time Employee Annual PTO Hours	Part-time Employee Annual PTO Hours
0-1	160	80
2	168	84
3	176	88
4	184	92
5	192	96
6	200	96
7	208	96
8	216	96
9	224	96
10	232	96
11	240	96
12	248	96
13	256	96
14	264	96
15	272	96
16 and greater	280	96

Paid Critical Leave

The City encourages employees to establish a Paid Critical Leave (PCL) reserve account on their anniversary date, by depositing some number of hours of their accrued but unused PTO hours into the PCL reserve.

PCL 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 and for any reason outlined under Family and Medical Leave Act (FMLA).

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 the calendar year is as follows:

New Year's Day

Martin Luther King, Jr's Birthday

Memorial Day

Independence Day

Labor Day

Veterans Day

Thanksgiving Day

Day After Thanksgiving

Christmas Eve

Christmas Day

New Year's Eve

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: an Open Access Managed Choice POS plan or the Health Maintenance Organization (HMO) plan. 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.

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 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
- Annual gross income for the five consecutive years that their earnings are/were the highest

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 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 their 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. The maximum Flexible Medical Spending amount is $2,500 per year.

Educational Assistance

The 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.

Work-Life Balance

The 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

Position	FLSA	Grade
After School Program Coordinator	Non-Exempt	16
Back-flow Prevention Assembly Tester	Non-Exempt	16
Camp Counselor, Summer Programs	Non-Exempt	Intern
Chief Accountant	Exempt	23
City Desk Receptionist	Non-Exempt	10
City Manager	Exempt	33
Clerk of Council/Budget Director	Exempt	28
Code Enforcement Officer I/Community Resource	Non-Exempt	16
Code Enforcement Officer II	Non-Exempt	18
Crew Leader	Non-Exempt	15
Crew Leader	Non-Exempt	15
Crossing Guard	Non-Exempt	7
Deputy City Manager	Exempt	31
Evidence Technician	Non-Exempt	17
Executive Assistant	Non-Exempt	17
Facilities Coordinator	Non-Exempt	14
Finance Director	Exempt	29
HR Director	Exempt	28
Intermediate Accountant	Non-Exempt	20
IS/IT Director	Exempt	28
Junior Accountant	Non-Exempt	15
Lab Technician	Non-Exempt	14
Lead Custodian	Non-Exempt	14
Lifeguard, Summer Programs	Non-Exempt	Intern
Mechanic	Non-Exempt	15
Meter Reader	Non-Exempt	9
Municipal Court Clerk	Non-Exempt	16
Parks and Rec Administrative Assistant	Non-Exempt	12
Parks and Rec Technician I/Groundskeeper I	Non-Exempt	8
Parks and Rec Technician II/Groundskeeper II	Non-Exempt	12
Parks and Recreation Director	Exempt	28
Permits and Licensing Coordinator/Office Mgr	Non-Exempt	15
Planning and Economic Development Director	Exempt	28
Police Department Executive Assistant	Exempt	19
Public Works Administrative Manager	Exempt	19
Public Works Director	Exempt	28
Public Works Foreman	Non-Exempt	18

Public Works Technician I	Non-Exempt	8
Public Works Technician II	Non-Exempt	14
Public Works Technician III	Non-Exempt	15
Records Clerk	Non-Exempt	15
Recreation Programs Coordinator	Non-Exempt	18
Repair Tech I	Non-Exempt	8
Repair Tech II	Non-Exempt	15
Shop Senior Mechanic	Non-Exempt	18
Sr. Center Food Service Aide	Non-Exempt	7
Sr. Center Manager	Exempt	19
Sr. Center Service Aide	Non-Exempt	6
Training and Accreditation Manager	Exempt	22
Training and Personnel Officer	Non-Exempt	20
Utility Billing Analyst	Non-Exempt	15
Utility Billing Coordinator	Non-Exempt	15
Utility Billing Services Manager	Exempt	20
Wastewater Treatment Plant Operator, Class III	Non-Exempt	18
Wastewater Treatment Plant Trainee	Non-Exempt	14
Water Operations Admin Asst.	Non-Exempt	15
Water Operations Director	Exempt	28
Water Sewer Repair Foreman	Non-Exempt	18
Water Sewer Repair Supervisor	Exempt	22
Water Treatment Plant Operator Trainee	Non-Exempt	14
Water Treatment Plant Operator, Class III	Non-Exempt	18

Certified Public Safety Position Classification

Position	FLSA	Grade
Captain Patrol Division	Exempt	250
Community Oriented Police Officer	Non-Exempt	170
Corporal	Non-Exempt	180
Detective	Non-Exempt	170
Fire Chief	Exempt	280
Firefighter I	Non-Exempt	160
Firefighter I (24)	Non-Exempt	162
Lieutenant	Non-Exempt	230
Patrol Officer I	Non-Exempt	161
Patrol Officer II	Non-Exempt	171
Police Chief	Exempt	290
Sergeant	Non-Exempt	220

Pay Grade

Pay Grade	Minimum	Maximum
Intern		
6	$ 20,473	$ 30,709
7	$ 21,568	$ 32,352
8	$ 22,723	$ 34,084
9	$ 23,939	$ 35,908
10	$ 25,220	$ 37,830
12	$ 26,569	$ 39,854
14	$ 27,991	$ 41,987
15	$ 29,490	$ 44,234
16	$ 31,068	$ 46,602
17	$ 32,730	$ 49,096
18	$ 34,482	$ 51,723
19	$ 36,328	$ 54,491
20	$ 38,039	$ 57,059
22	$ 42,374	$ 63,561
23	$ 44,371	$ 66,556
28	$ 55,858	$ 83,786
29	$ 58,490	$ 87,734
31	$ 74,739	$ 112,108
33	$ 84,931	$ 127,396

Certified Public Safety Pay Grade

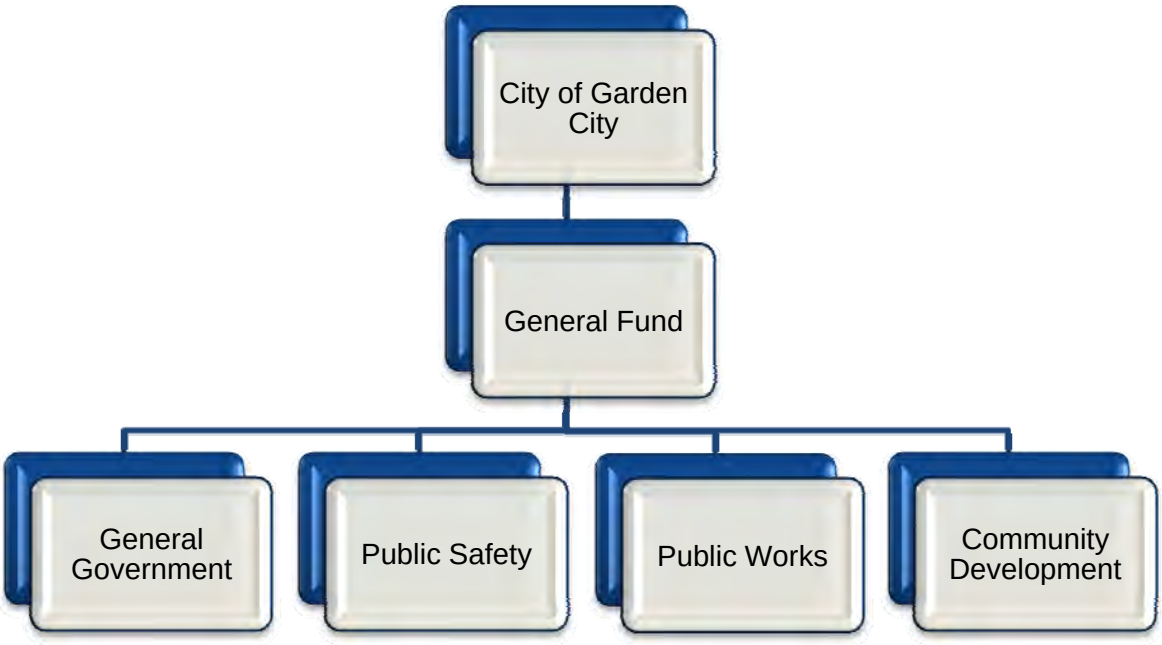
Pay Grade	Minimum	Maximum
160	$ 30,220	$ 45,330
161	$ 32,485	$ 48,727
162	$ 40,039	$ 60,059
170	$ 36,854	$ 55,281
171	$ 39,622	$ 59,433
172	$ 48,836	$ 73,254
180	$ 42,147	$ 63,220
220	$ 44,837	$ 67,255
230	$ 51,019	$ 76,529
250	$ 55,245	$ 82,867
280	$ 57,878	$ 86,817
290	$ 65,770	$ 98,655

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 2013 department summaries will be listed according to funding source.

General Fund Functions:

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

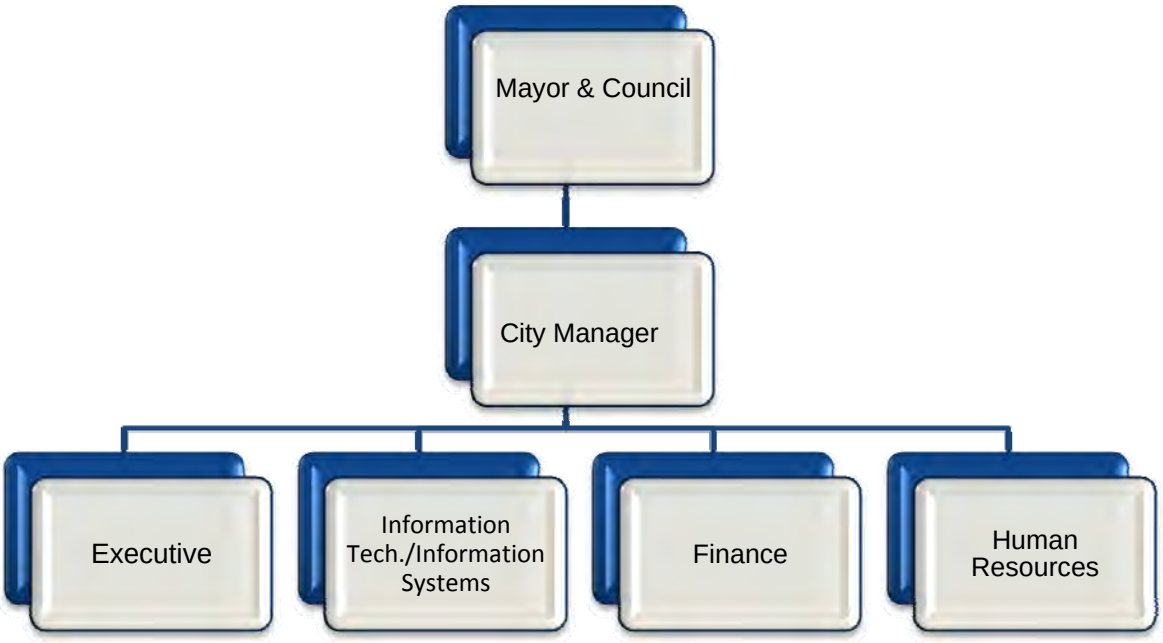


General Government Function

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 development 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 quality programs, for the improvement and expansion of City Service delivery, that complies with the vision of Mayor and Council.
2. To offer a work environment which allows the City to attract and retain quality employees.
3. Focus on quality customer service in all contacts with citizens and customers.

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 six City Council members. The Mayor and the Mayor Pro-Tem are elected at-large on a non-partisan basis for four-year terms, while the other five (5) Council Members are elected by districts. The Mayor and City Council, which is empowered by the City Charter to pass ordinances and resolutions and adopt regulations, decide all policy items.

Budget Highlights

In the FY 2013 Budget, Legislative Department expenditures total $720,921, an increase of $570,340 over the FY 2012 Amended Budget of $150,581. The primary reason for the increase is attributed to additional monies being allocated to the Legislative Contingency line item to buffer any reductions in Local Option Sales Tax (LOST) revenue.

Legislative FY 2013 Expenditure Summary (100-1100)

Expenditure Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	$ 4,199	$ 4,199	$ 4,200	$ 4,200
Purchased/Contracted Services Total	44,883	46,392	50,600	57,600
Supplies Expenditures Total	216	-	250	500
Miscellaneous Total	-	-	95,531	658,621
Total Legislative	**$ 49,298**	**$ 50,591**	**$ 150,581**	**$ 720,921**

Legislative Expenditure Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Retirement contributions	4,199	4,199	4,200	4,200
Personnel Services Total	**4,199**	**4,199**	**4,200**	**4,200**
Professional Services	31,200	31,200	27,600	27,600
Travel	13,348	15,192	14,000	15,000
Dues and fees	335	-	-	-
Education and Training	-	-	9,000	15,000
Purchased/Contracted Services Total	**44,883**	**46,392**	**50,600**	**57,600**
Uniforms	216	-	250	500
Supplies Expenditures Total	**216**	**-**	**250**	**500**
Legislative Contingency (Unrestricted)	-	-	95,531	150,000
Legislative Contingency (Unrestricted)	-	-	-	508,621
Miscellaneous Total	**-**	**-**	**95,531**	**658,621**
Total Legislative	**$ 49,298**	**$ 50,591**	**$ 150,581**	**$ 720,921**

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Ensure the long-term financial stability of the City through an active and comprehensive approach to financial planning.

- Provide effective representation of the City through an open and ethical government. Provide the public with competitive, customer focused services.

Economic Growth:

- Act as a catalyst for economic development within our community.

Protect the City's Infrastructure Investment and Assets:

- Protect the capital investment of the City in its facilities and infrastructure, and develop new ones as necessary.

Proactive Public Safety and Code Enforcement Initiatives:

- Provide a safe community in which to live, work, play and conduct business, through quality policing, fire protection and code enforcement services.

- Protect neighborhoods and family environment through responsive land use planning and code enforcement services.

Environmental Stewards:

- Provide an aesthetic quality of life through responsible development of the land and stewardship of the natural environment.

Recreational and Leisure Opportunities:

- Provide positive community experiences through the development of quality parks, recreational programs and community events.

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 2013 Budget, Executive Department expenditures total $775,600, a decrease of 5.7% or $46,652 under the FY 2012 Amended Budget. The decrease is mainly attributed to several projects being approved in the FY 2012 Amended Budget that inflated the overall amount.

Executive FY 2013 Expenditure Summary (100-1300)

Expenditure Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	$ 362,662	$ 375,979	$ 363,660	$ 354,328
Purchased/Contracted Services Total	457,667	290,607	330,697	357,572
Supplies Expenditures Total	99,731	75,318	88,895	59,700
Miscellaneous Total	29,494	5,000	39,000	4,000
Total Executive	**$ 949,554**	**$ 746,904**	**$ 822,252**	**$ 775,600**

Executive Expenditure Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 252,569	$ 265,605	$ 263,000	$ 250,000
Salaries Overtime	5,005	1,595	600	600
Group Insurance	36,175	37,706	39,000	42,000
Social Security (FICA) contributions	14,734	14,943	15,367	15,367
Medicare	4,293	4,711	4,864	4,864
Retirement contributions	18,287	22,030	11,449	10,801
ICMA Match	24,058	27,323	28,146	28,146
Unemployment Insurance	6,380	-	-	-
Workers' compensation	1,161	2,066	1,234	2,550
Personnel Services Total	**362,662**	**375,979**	**363,660**	**354,328**
Vehicle Maintenance & Repairs	799	63	600	350
Equipment Maintenance & Repairs	-	-	50	250
Insurance, other than employee benefits	5,431	2,300	2,347	4,700
Advertising	3,543	524	4,500	2,500
Printing and Binding	18,742	2,087	1,000	1,000
Travel	9,936	8,988	7,000	7,000
Dues and fees	49,415	45,644	46,000	47,000
Contracts & Agreements	283,862	160,466	186,000	207,820
Education and training	1,480	584	3,200	3,200
Legal Fees	66,548	65,409	80,000	83,752
Custodial	17,911	4,542	-	-
Purchased/Contracted Services Total	**457,667**	**290,607**	**330,697**	**357,572**
General supplies and materials	16,930	7,774	6,920	7,000
Postage	7,312	1,428	1,500	1,500
Electricity	34,460	39,742	36,000	37,000
Gasoline	1,331	3,727	3,000	3,000
Food, Banquets, & Flowers	38,339	21,459	40,000	10,000
Books & Periodicals	1,066	1,188	1,200	1,200
Small equipment	109	-	-	-
Uniforms	184	-	275	-
Supplies Expenditures Total	**99,731**	**75,318**	**88,895**	**59,700**
Welcome to Garden City Signs	-	-	35,000	-
Vehicles	28,494	-	-	-
Damage Claims Paid	1,000	-	-	-
Bad Debt Expenditures	-	5,000	-	-
Election Fees-Chatham County	-	-	4,000	4,000
Miscellaneous Total	**29,494**	**5,000**	**39,000**	**4,000**
Total Executive	**$ 949,554**	**$ 746,904**	**$ 822,252**	**$ 775,600**

Executive Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	Pay Status
City Manager	1	1	1	1	Unclassified
Assistant City Manager	1	1	1	1	Unclassified
Clerk of Council	1	1	1	1	Unclassified
Executive Assistant	1	1	1	1	Classified
Administrative Assistant	1	1	1	1	Classified
IT Administrator	-	-	-	-	Classified
Total Executive	**5**	**5**	**5**	**5**	

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Continue to evaluate and prioritize services. Seek innovative solutions to maintain high quality core services, promote financial transparency and protect Garden City's financial position and quality of life.

- Maintain Garden City's fiscal health by crafting long-term revenue and expenditure plans to ensure sustainable operations at fair and equitable rates.

- Streamline business processes through the use of technology and website enhancements to decrease costs and eliminate duplicate efforts. Evaluate community trends and consider associated facility and service needs.

- Provide an attractive work environment and promote employee excellence.

Economic Growth:

- Continue to carefully consider land use related to development and redevelopment to ensure a well-planned community.

Protect the City's Infrastructure Investment and Assets:

- Ensure that the City can protect and enhance the useful life of streets and utilities. Continue to monitor financial resources and economic conditions, and consider timing with regard to infrastructure needs. Evaluate and implement street pavement management plan to maintain and improvement City streets.

Proactive Public Safety and Code Enforcement Initiatives:

- Continue proactive policing strategies using technology and collaboration to protect and enhance livability. Build on the successes of fire prevention and fire service programs for a safe community.

- Continue proactive code enforcement strategies using technology and collaboration to promote and enhance livability. Build on the successes of code enforcement activities to protect Garden City's quality of life.

Continue Environmental Initiatives:

- Collaborate with watershed agencies to ensure effective progress on water quality mandates. Continue energy conservation efforts in City buildings. Continue recycling services.

FY 2012 Accomplishments:

- Conducted four town hall meetings

- Prepared agenda packets and transcribed minutes for 22 regularly scheduled City Council Meetings

- Prepared agenda packets and transcribed minutes for 23 regularly scheduled City Council Workshops

Information Technology/ Information Systems Department (IT/IS) (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 2013 Budget, IT/IS Department expenditures total $385,488, a decrease of 11.4% or $49,800 under the FY 2012 Amended Budget. The decrease is attributed to a reduction in one full-time employee and the approval of several projects in FY 2012, which inflated the overall budget.

Information Technology/Information Systems FY 2013 Expenditure Summary (100-1410)

Expenditure Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	$ 152,014	$ 169,244	$ 150,468	$ 120,103
Purchased/Contracted Services Total	145,827	155,246	185,070	185,885
Supplies Expenditures Total	25,507	11,137	24,250	23,500
Miscellaneous Total	41,440	34,508	75,500	56,000
Total IT/IS	**$ 364,788**	**$ 370,135**	**$ 435,288**	**$ 385,488**

Information Technology/Information Systems Expenditure Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 118,693	$ 126,237	$ 109,000	$ 90,000
Salaries - Overtime	1,510	345	500	104
Group Insurance	13,345	18,690	13,300	11,000
Social Security (FICA) contributions	6,870	7,444	6,500	6,200
Medicare	1,607	1,741	1,600	1,500
Retirement contributions	5,956	10,509	11,468	7,977
ICMA Match	2,105	2,458	2,100	1,872
Workers' Compensation	1,928	1,820	6,000	1,450
Personnel Services Total	**152,014**	**169,244**	**150,468**	**120,103**
Vehicle Maintenance & Repairs	2,007	842	1,300	500
Insurance, other than employee benefits	2,993	4,600	4,693	2,400
Communications	104,597	104,936	108,000	100,000
Travel	1,369	-	570	300
Dues and fees	90	90	90	85
Contracts & Agreements	34,372	44,778	68,000	82,100
Education and training	399	-	500	500
Contract Labor	-	-	1,917	-
Purchased/Contracted Services Total	**145,827**	**155,246**	**185,070**	**185,885**
General supplies and materials	951	802	650	500
Computer Eqpt. & Software	20,927	7,507	20,000	20,000
Gasoline	3,492	2,828	3,600	3,000
Books & Periodicals	-	-	-	-
Uniforms	137	-	-	-
Supplies Expenditures Total	**25,507**	**11,137**	**24,250**	**23,500**
Capital Outlay - Computer Equipment	-	-	5,300	-
Custodial	-	-	6,000	6,000
City Hall Maintenance	41,440	34,508	64,200	50,000
Miscellaneous Total	**41,440**	**34,508**	**75,500**	**56,000**
Total IT/IS	**$ 364,788**	**$ 370,135**	**$ 435,288**	**$ 385,488**

Information Technology/Information Systems Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	Pay Status
IT/IS Director	1	1	1	1	Unclassified
Facilities Maintenance Coordinator	1	1	1	1	Classified
Custodian	1	1	-	-	Classified
Total IT/IS	**3**	**3**	**2**	**2**	

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Provide technical support that meets the internal customers' requirements while adhering to Department and Enterprise standards and policy

- Provide technical assistance/guidance for effectively interacting with advancing technologies for continuing development of efficient delivery systems to the external customer

- Continue to electronically engage residents of our community in their own governance by keeping the City's website current and airing City Council Meetings

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

Protect the City's Infrastructure Investment and Assets:

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

- Maintain a 25% replacement program for the City's computers

FY 2012 Accomplishments:

- Redesigned the City's backup system for the network by adding a new backup server

- The City began offering online bill payment options for the Police Department and Utility Billing.

- Performed quarterly server maintenance

- Improved communications among City officials by issuing tablets and smart phones

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 2013 Budget, Finance expenditures total $263,075, a decrease of 10.6% or $ 31,191 under the FY 2012 Amended Budget. The City is making a more conscious effort in allocating administrative costs to all funds that benefit from such services. As a result, additional personnel costs have been allocated to the Water/Sewer Fund and the Stormwater Fund. Also, the Finance Department purchased new occupational tax software in FY 2012.

Finance FY 2013 Expenditure Summary (100-1510)

Expenditure Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	$ 294,312	$ 229,527	$ 240,516	$ 221,275
Purchased/Contracted Services Total	42,369	27,313	35,300	33,100
Supplies Expenditures Total	11,904	7,952	8,700	8,700
Miscellaneous Total	-	-	9,750	-
Total Finance	**$ 348,585**	**$ 264,792**	**$ 294,266**	**$ 263,075**

Finance Expenditure Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 224,531	$ 167,526	$ 175,800	$ 158,000
Salaries Overtime	3,197	1,137	250	250
Group Insurance	28,466	29,636	31,000	31,000
Social Security (FICA) contributions	12,809	9,266	10,627	10,627
Medicare	3,404	2,610	3,000	3,000
Retirement contributions	16,951	15,209	15,595	14,032
ICMA RC Match	3,543	3,334	3,600	3,600
Workers' compensation	1,411	809	644	766
Personnel Services Total	**294,312**	**229,527**	**240,516**	**221,275**
Travel	1,929	216	1,000	2,500
Dues and fees	1,153	1,007	1,600	1,600
Contracts & Agreements	35,352	24,202	31,200	26,000
Education and training	3,935	1,888	1,500	3,000
Purchased/Contracted Services Total	**42,369**	**27,313**	**35,300**	**33,100**
General supplies and materials	7,300	5,417	6,000	6,000
Postage	2,529	2,401	2,500	2,500
Books & Periodicals	1,694	134	200	200
Small equipment	52	-	-	-
Uniforms	329	-	-	-
Supplies Expenditures Total	**11,904**	**7,952**	**8,700**	**8,700**
Computer System	**-**	-	9,750	-
Miscellaneous Total	**-**	**-**	**9,750**	**-**
Total Finance	**$ 348,585**	**$ 264,792**	**$ 294,266**	**$ 263,075**

Finance Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	Pay Status
Finance Director	1	1	1	1	Unclassified
Assistant Finance Director	1	-	-	-	Classified
Chief Accountant	-	1	1	1	Classified
Senior Accountant	1	-	-	-	Classified
Intermediate Accountant	1	1	1	1	Classified
Junior Accountant	1	1	1	1	Classified
Total Finance	**5**	**4**	**4**	**4**	

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Submit FY 2013 Budget to GFOA in anticipation of receiving the Distinguished Budget Presentation Award.
- Submit FY 2012 Comprehensive Annual Financial Report (CAFR) to GFOA in anticipation of receiving the Certificate of Achievement for Excellence in Financial Reporting.
- Continue to provide monthly financial statements to the Mayor, Council, and public by the 16th of each month.
- Strengthen internal auditing procedures

    a. Continue to audit all petty cash on a monthly basis.
    b. Continue to audit Water/Sewer accounts on a monthly basis to ensure accounts are set up properly
    c. Review all areas where cash is collected to ensure proper checks and balances are in place.
    d. Develop a control list for each department's assets under the $5,000 threshold for capitalization.

- Work with departments to implement performance measures as part of the budgeting process.
- Complete implementation of new time and attendance software
- Complete a comprehensive occupational tax study

FY 2012 Accomplishments:

- Awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting for FY2011
- Awarded GFOA's Distinguished Budget Presentation Award for FY2012
- Converted the City's occupational tax software to enhance efficiency
- Enhanced customer service efforts by offering online utility bill payment
- Utilized payment plans for those customers who are delinquent on their bills or who incur a large balance on their utility account

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 2013 Budget, Human Resources expenditures total $87,766, a decrease of 7.2% or $6,839 under the FY 2012 Amended Budget. The City is making a more conscious effort in allocating administrative costs to all funds that benefit from such services. As a result, additional personnel costs have been allocated to the Water/Sewer Fund and the Stormwater Fund.

Human Resources FY 2013 Expenditure Summary (100-1540)

Expenditure Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	$ 86,423	$ 84,067	$ 86,637	$ 75,831
Purchased/Contracted Services Total	13,565	4,393	5,985	8,035
Supplies Expenditures Total	2,741	1,341	1,983	3,900
Miscellaneous Total	-	-	-	-
Total Human Resources	**$ 102,729**	**$ 89,801**	**$ 94,605**	**$ 87,766**

Human Resources Expenditure Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 63,795	$ 66,712	$ 68,250	$ 58,013
Group Insurance	4,534	4,819	5,040	5,400
Social Security (FICA) contributions	3,782	3,965	4,229	4,000
Medicare	885	927	992	992
Retirement contributions	5,440	5,444	5,986	5,136
ICMA RC Match	1,904	1,999	2,100	2,100
Unemployment Insurance	5,610	-	-	-
Workers' compensation	473	201	40	190
Personnel Services Total	**86,423**	**84,067**	**86,637**	**75,831**
Advertising	464	503	500	500
Printing and Binding	27	-	-	-
Travel	57	-	1,000	2,800
Dues and fees	333	940	535	535
Contracts & Agreements	12,245	2,950	3,200	3,200
Education and training	439	-	750	1,000
Purchased/Contracted Services Total	**13,565**	**4,393**	**5,985**	**8,035**
General supplies and materials	1,373	254	500	500
Postage	-	17	100	100
Food, Banquets, & Flowers	313	166	500	2,400
Books & Periodicals	1,055	904	883	900
Supplies Expenditures Total	**2,741**	**1,341**	**1,983**	**3,900**
Miscellaneous Total	**-**	**-**	**-**	**-**
Total Human Resources	**$ 102,729**	**$ 89,801**	**$ 94,605**	**$ 87,766**

Human Resources Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	Pay Status
Human Resource Director	1	1	1	1	Unclassified
Total Human Resource	**1**	**1**	**1**	**1**	

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- **Develop leading practices in the recruitment, retention and development of outstanding City staff.**
  - Evaluate the effectiveness of current recruitment practices.
  - Collaborate with Department Heads to develop an effective new hire/new position orientation process that across departments.
  - Create a quantitative and qualitative approach to collect and analyze employee retention information and make recommendations.
  - Develop a promotional rank and career plan for the Fire Department certified staff.

- **Expand human resources knowledge to improve customer service to employees.**
  - Identify the training needed for administrative staff that is the first point of contact for employees to access HR services.
  - Identify training needs for supervisory personnel.

- **Support and promote the health and well-being of City employees.**
  - Ensure all employees are aware and knowledgeable of the benefit opportunities afforded them and are given the information they need to make informed benefit choices.
  - Evaluate and determine the most effective tools for communicating employee benefits.
  - Collaborate with the Safety Coordinator to obtain the LGRMS Safety Grant.
  - Lead and support the Safety Coordinator to deliver Employee Safety Training.

- **Improve HR processes, systems and infrastructure to provide high levels of efficiency, quality and cost-effectiveness.**
  - Enhancing shared administrative processes and technology infrastructure (eliminate paper intensive processes) through the timekeeping system Timeforce and the City's accounting software.
  - Make procedures and forms more accessible to employees.

- **Develop and fulfill the internal and external duties as the ADA Coordinator for the City of Garden City.**

FY 2012 Accomplishments:

Recruitment and Retention

- Reduced budgeted full-time positions from 110 to 108 without impacting City service delivery.

Compensation

- Completed City's Classification and Compensation Plan which included:
  - All jobs descriptions were reviewed and updated; the demands (Knowledge, Information Processing, Decision Making, Interpersonal Communication, Impact on the Organization and Environment) of each job were then evaluated and jobs were ranked within grades.
  - Wages and Salaries of other employers were compared and analyzed to current pay within the City for jobs and a new Wage and Salary Scale developed.
- Restructured and simplified the administration of City Holiday pay resulting in a cost savings to the City and positive impact on employee morale.

Employee Benefits Improvement

- The City recruited and contracted with a new Employee Benefits Broker to make recommendations for the City's Health and Welfare Benefits. Changed the City medical and dental insurance carrier resulting in a cost reduction in the employer's cost of benefits with no change in the quality and level of plan(s) offered to employees and introduced an improved Short-term Disability product for employees.

Compliance and Safety

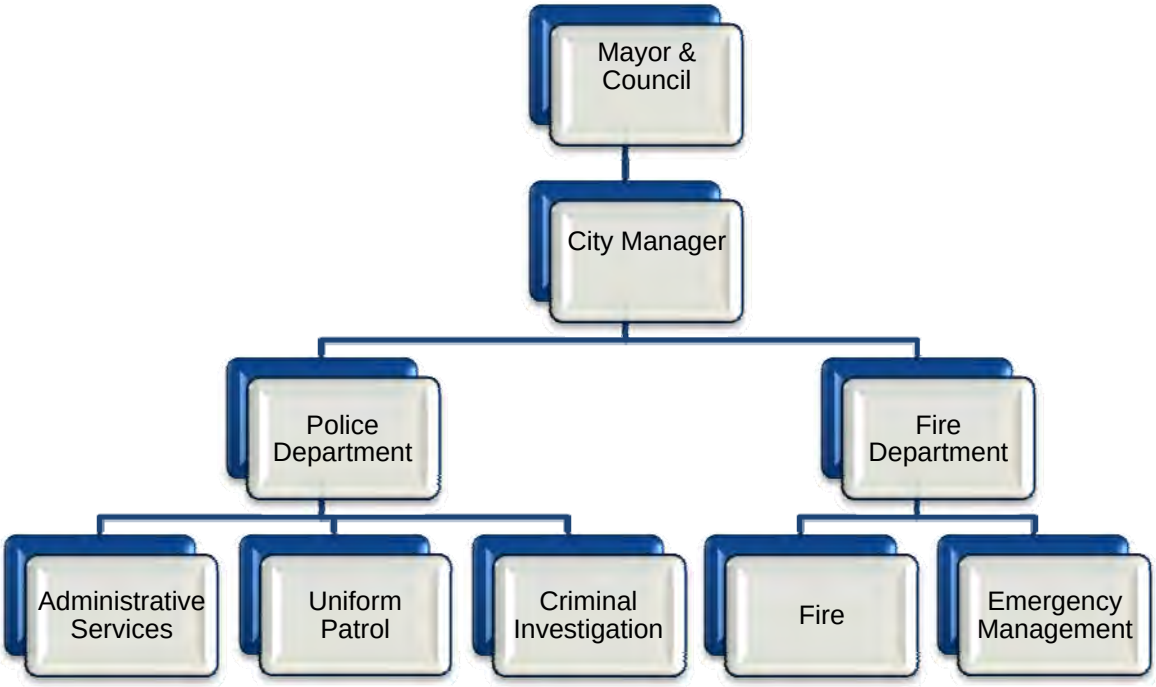
- Reviewed and updated Personnel Policies and Procedures. Published and communicated all changes to employees.
- Realized a decrease in employee workers compensation serious incidents.

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

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	**$ -**	**$ -**	**$ -**	**$ -**
Contract Labor- Recorders Court	44,437	46,327	48,000	48,000
Recorder's Court Solicitor	25,000	25,000	25,000	25,000
Contract Labor- Circuit Public Defender	28,750	25,961	25,000	25,000
Purchased/Contracted Services Total	**98,187**	**97,288**	**98,000**	**98,000**
Supplies Expenditures Total	**-**	**-**	**-**	**-**
Miscellaneous Total	**-**	**-**	**-**	**-**
Total Municipal Court	**$ 98,187**	**$ 97,288**	**$ 98,000**	**$ 98,000**

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 uniformed 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 2013 Budget, Police expenditures total $3,459,596, a decrease of 2.5% or $87,700 under the FY 2012 Amended Budget. The slight decrease is attributed to the purchase of three (3) police cars being approved in FY 2012.

Police FY 2013 Expenditure Summary (100-3200)

Expenditure Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	$ 3,008,920	$ 2,949,606	$ 2,840,056	$ 2,880,441
Purchased/Contracted Services Total	256,260	224,336	231,340	239,255
Supplies Expenditures Total	388,297	281,444	295,900	275,900
Miscellaneous Total	148,672	90,740	180,000	64,000
Total Police	**$ 3,802,149**	**$ 3,546,126**	**$ 3,547,296**	**$ 3,459,596**

Police Expenditure Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 2,076,574	$ 2,017,586	$ 1,940,000	$ 1,940,000
Salaries- Part-Time	33,108	28,786	25,000	33,665
Salaries - Overtime	121,395	77,418	80,000	80,000
Group Insurance	319,487	357,174	340,000	370,000
Social Security (FICA) contributions	130,808	123,522	127,181	127,181
Medicare	30,592	28,894	29,833	29,833
Retirement contributions	149,954	177,148	177,091	178,836
ICMA RC Match	20,810	18,807	21,525	21,500
Peace Officer Annuity Benefit	5,800	5,640	9,840	9,840
Unemployment Insurance	-	-	-	-
Workers' compensation	120,392	114,631	89,586	89,586
Personnel Services Total	**3,008,920**	**2,949,606**	**2,840,056**	**2,880,441**
Vehicle Maintenance & Repairs	62,413	42,800	50,000	50,000
Equipment Maintenance & Repairs	16,838	11,970	12,000	12,000
Insurance, other than employee benefits	113,953	134,208	132,140	137,555
Communications	-	(200)	-	-
Travel	9,332	4,477	5,000	2,500
Dues and fees	2,534	1,241	2,200	2,200
Contracts & Agreements	37,790	22,906	25,000	30,000
Education and training	13,400	6,934	5,000	5,000
Purchased/Contracted Services Total	**256,260**	**224,336**	**231,340**	**239,255**
General supplies and materials	29,137	12,710	19,000	19,000
Postage	1,812	1,104	2,000	2,000
Natural Gas	-	66	200	200
Electricity	34,460	39,742	36,000	37,000
Gasoline	151,821	186,174	175,000	170,000
Books and Periodicals	1,829	-	1,200	1,200
Small equipment	118,425	21,952	14,000	5,000
Uniforms	18,915	13,026	25,000	20,000
Community Oriented Policing	11,007	697	1,500	1,500
Armory	10,147	1,524	8,000	10,000
Investigation	1,746	1,443	-	-
Identification Unit	8,998	3,006	14,000	10,000
Supplies Expenditures Total	**388,297**	**281,444**	**295,900**	**275,900**
Vehicles - Police	44,060	25,500	114,000	-
Capital Outlay - Other Equipment	11,642	-	-	-
Damages Claim Paid	4,292	1,020	4,000	2,000
Intergovernment- Housing of Prisoners	88,678	64,220	60,000	60,000
Prisoner Medical Expense	-	-	2,000	2,000
Miscellaneous Total	**148,672**	**90,740**	**180,000**	**64,000**
Total Police	**$ 3,802,149**	**$ 3,546,126**	**$ 3,547,296**	**$ 3,459,596**

Police Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 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	5	5	5	Classified
Line Corporal	2	4	5	5	Classified
Detective	7	6	7	7	Classified
Training Officer	1	1	1	1	Classified
CID/Evidence Specialist	1	1	1	1	Classified
Officers	21	19	15	15	Classified
Clerk of Court	1	1	1	1	Classified
Records Clerk	2	2	2	2	Classified
Total Police	**48**	**46**	**44**	**44**	

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Explore the possibility of establishing an in-house probation service

Proactive Public Safety and Code Enforcement Initiatives:

- 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
- Acquire a replacement K9 asset to replace retiring K9
- Conduct at least one self-defense class targeted toward women and seniors. This class will be open to all interested parties
- Implement preventative measures oriented toward reduction of crimes and accidents and the discovery of hazards or delinquency-causing situations, i.e., the addition of a lighted School Zone Warning System on Kessler Avenue
- Continue reduction in both passenger vehicle and commercial vehicle traffic accidents
- Conduct a minimum of 12 DUI and Safety checks in 2013
- Participate in at least four Southeastern Traffic Enforcement Network (SETEN) safety checks

- 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

- Conduct “active shooter” training in all Garden City schools

- Participate in the Chatham County Board of Education “Safe Schools Initiative”

- Reinforce the Garden City Police Department school -safety response plan

- Continue to facilitate open communication between the Police Department and the citizens of Garden City by utilizing Community Oriented Policing (COP) techniques i.e., Neighborhood Watches

FY 2012 Accomplishments:

- Achieved reaccreditation with excellence through The Commission on Accreditation for Law Enforcement Agencies (CALEA) which reduces the cost of insurance and provides a set of standards to gauge our performance

- Won 3rd place overall for agencies with 26-50 officers in the “Governor’s Challenge Award” from the Governor’s Office of Highway Safety

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 an 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 I.S.O. 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. We show the following tables for historical purposes only.

Fire FY 2013 Expenditure Summary (100-3500)

Expenditure Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	$ 485,989	$ -	$ -	$ -
Purchased/Contracted Services Total	169,133	-	-	-
Supplies Expenditures Total	46,162	-	-	-
Miscellaneous Total	79,141	-	-	-
Total Fire	**$ 780,425**	**$ -**	**$ -**	**$ -**

Fire Expenditure Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 336,552	$ -	$ -	$ -
Salaries- Part time	1,673	-	-	-
Salaries - Overtime	39,462	-	-	-
Group Insurance	52,734	-	-	-
Social Security (FICA) contributions	21,852	-	-	-
Medicare	5,111	-	-	-
Retirement contributions	18,504	-	-	-
ICMA RC Match	1,511	-	-	-
Workers' compensation	8,590	-	-	-
Personnel Services Total	**485,989**	**-**	**-**	**-**
Vehicle Maintenance & Repairs	36,368	-	-	-
Equipment Maintenance & Repairs	14,409	-	-	-
Building Maintenance & Repairs	6,629	-	-	-
Insurance, other than employee benefits	34,804	-	-	-
Travel	3,766	-	-	-
Dues and fees	4,494	-	-	-
Contracts & Agreements	64,348	-	-	-
Education and training	4,315	-	-	-
Purchased/Contracted Services Total	**169,133**	**-**	**-**	**-**
General supplies and materials	1,832	-	-	-
Natural Gas	6,997	-	-	-
Electricity	13,055	-	-	-
Gasoline	18,218	-	-	-
Food, Banquets, & Flowers	120	-	-	-
Books and Periodicals	238	-	-	-
Small equipment	3,706	-	-	-
Uniforms	1,996	-	-	-
Supplies Expenditures Total	**46,162**	**-**	**-**	**-**
Fire Prevention	4,039	-	-	-
Buildings	73,563	-	-	-
Damage Claims Paid	1,539	-	-	-
Miscellaneous Total	**79,141**	**-**	**-**	**-**
Total Fire	**$ 780,425**	**$ -**	**$ -**	**$ -**

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 2013 Budget, Emergency Management expenditures total $61,389, a decrease of $2,000 under the FY 2012 Amended Budget. The decrease can be attributed to a reduction in Travel and Contracts & Agreements.

Emergency Management FY 2013 Expenditure Summary (100-3920)

Expenditure Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	$ -	$ 54,023	$ 54,369	$ 54,407
Purchased/Contracted Services Total	10,926	660	6,520	4,482
Supplies Expenditures Total	265	10,197	2,500	2,500
Miscellaneous Total	-	-	-	-
Total Emergency Management	**$ 11,191**	**$ 64,880**	**$ 63,389**	**$ 61,389**

Emergency Management Expenditure Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular Employees	-	46,180	46,125	46,125
Group Insurance	-	-	-	-
Social Security (FICA) contributions	-	2,786	2,858	2,858
Medicare	-	652	671	671
Retirement	-	3,769	4,046	4,084
ICMA Retirement Match	-	636	669	669
Personnel Services Total	**$ -**	**$ 54,023**	**$ 54,369**	**$ 54,407**
Communications	4,642	-	-	-
Travel	932	461	1,900	1,322
Dues and fees	-	-	520	200
Contracts & Agreements	5,352	164	3,600	2,440
Education and training	-	35	500	520
Purchased/Contracted Services Total	**10,926**	**660**	**6,520**	**4,482**
General supplies and materials	-	537	2,500	2,500
Books and Periodicals	265	-	-	-
Small equipment	-	9,660	-	-
Supplies Expenditures Total	**265**	**10,197**	**2,500**	**2,500**
Miscellaneous Total	**-**	**-**	**-**	**-**
Total Emergency Management	**$ 11,191**	**$ 64,880**	**$ 63,389**	**$ 61,389**

***The Emergency Manager position is included in the Fire Department's personnel schedule.*

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Review and update all disaster related contracts to ensure they are current and meet federal and state requirements for total reimbursement.

Proactive Public Safety and Code Enforcement Initiatives:

- Develop annexes to support All Hazard Emergency Response Plan in accordance with federal and state authorities.

- Update Risk Management Analysis to meet requirements presented in 2013 by Georgia Emergency Management (GEMA) Threat and Hazard Identification and Risk Assessment of critical sites within Garden City to comply with statewide initiative.

- Complete Incident Action Plans for natural disasters and perform at least two table top and one partial activation exercises in accordance with federal standards. On Going

- Develop a plan to obtain an Incident Management system that operates both in the cloud as well as on a separate local server to be used in the event of a disaster. Currently conducting research as to the alternatives that exist. Integrate with current GEMA and Federal Emergency Management Agency (FEMA) debris monitoring contractors.

- Work to develop additional emergency contracts to insure that the city can prepare, mitigate and recover from various identified disasters and situations.

- Integrate City operations and reporting during a disaster to insure that Situation information, Resource requests and Incident Action Plans are pushed to the State to insure timely and cost effective recovery operations.

- Successful integration of City GIS data into GEMA's Georgia Online Disaster Awareness Geospatial System (GODAWGS) mapping systems for use during disasters and local incidents.

- Develop a community outreach program that insure that the city is better prepared for disastrous events and the citizens (all citizens) have sufficient information to insure that they are self-reliant for at least 10 days.

FY 2012 Accomplishments:

- Develop an All Hazard Emergency Response Plan in accordance with federal and state authorities

- Conduct Risk Management Analysis of critical sites within Garden City to comply with statewide initiative

- Coastal Incentive Grant, recognition for exceptional response and development of a comprehensive Risk Analysis system

- Conducted several Lunch and Learn seminars for various departments

- Awarded Local Government Risk Management Safety Grant, which allowed the City to purchase safety-related equipment

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 rights-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 2013 Budget, Public Works expenditures total $603,855, a slight increase of .1% or $851 over the FY 2012 Amended Budget. While more dollars were allocated to street maintenance and repairs, the FY 2012 Amended Budget included capital equipment purchases made with proceeds from the sale of surplus equipment.

Public Works FY 2013 Expenditure Summary (100-4100)

Expenditure Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	$ 508,691	$ 434,147	$ 288,696	$ 287,665
Purchased/Contracted Services Total	231,864	124,374	137,350	159,950
Supplies Expenditures Total	186,259	149,516	157,920	156,120
Miscellaneous Total	19,199	198	19,038	120
Total Public Works	**$946,013**	**$708,235**	**$603,004**	**$603,855**

Public Works Expenditure Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 338,039	$ 270,275	$ 155,000	$ 150,000
Salaries - Overtime	2,367	940	500	500
Group Insurance	85,032	74,143	63,000	66,500
Social Security (FICA) contributions	18,188	13,521	8,500	8,500
Medicare	5,582	5,183	3,850	3,850
Retirement contributions	27,777	26,456	13,234	13,315
ICMA RC Match	3,876	3,066	3,750	3,750
Unemployment Insurance	-	333	-	-
Workers' compensation	27,830	40,230	40,862	41,250
Personnel Services Total	**508,691**	**434,147**	**288,696**	**287,665**
Vehicle Maintenance & Repairs	50,737	5,346	11,000	5,000
Equipment Maintenance & Repairs	15,234	1,582	4,000	5,000
Street Maintenance & Repairs	90,582	12,983	30,000	75,000
Equipment Rentals	10,972	1,653	500	-
Insurance, other than employee benefits	34,949	28,294	12,500	12,500
Advertising	-	537	800	-
Travel	1,554	832	250	250
Dues and fees	657	820	600	500
Contracts & Agreements	23,656	71,145	77,000	61,000
Education and training	3,523	1,182	700	700
Purchased/Contracted Services Total	**231,864**	**124,374**	**137,350**	**159,950**
General supplies and materials	16,462	14,944	14,000	14,000
Postage	108	31	120	120
Street Signs	-	-	8,800	10,000
Electricity	107,121	114,475	115,000	115,000
Oil & Lubricants	2,873	(2,864)	2,000	1,000
Gasoline	48,323	12,004	8,000	7,000
Small equipment	2,883	2,178	1,000	1,000
Uniforms	8,489	8,748	9,000	8,000
Supplies Expenditures Total	**186,259**	**149,516**	**157,920**	**156,120**
Machinery & Equipment	-	-	18,038	-
Claims - Damage	99	198	1,000	120
Bad Debt Expenditures	19,100	-	-	-
Miscellaneous Total	**19,199**	**198**	**19,038**	**120**
Total Public Works	**$ 946,013**	**$ 708,235**	**$ 603,004**	**$ 603,855**

Public Works Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	Pay Status
Public Works Director	1	1	1	1	Unclassified
Administrative Services Manager	-	-	1	1	Classified
Foreman	1	-	1	1	Classified
Public Works Crew Leader	2	1	2	2	Classified
Public Works Tech III*	3	5	3	4	Classified
Public Works Tech II*	2	-	1	1	Classified
Public Works Tech I	2	2	-	-	Classified
Administrative Assistant	1	1	-	-	Classified
Total Public Works	**12**	**10**	**9**	**10**	

***** *2012 and 2013 totals include 3 full-time Stormwater employees.*

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Operate the Public Works Department in a professional manner and stay within the approved FY 2013 budget while purchasing more efficient equipment and promoting safety, productivity, and anti-theft practices

- Promote and retain a competent, well-trained, and customer-friendly staff dedicated to the residents and business owners of Garden City

- Respond to all residents and business owners' service requests in a timely and efficient manner to ensure the highest possible standards of customer service

Protect the City's Infrastructure Investment and Assets:

- Maintain the cleanliness and aesthetics of the City's rights-of-ways

- Address any infrastructure issue in a speedy and efficient manner to avoid flooding

- Get more City streets overlaid with new asphalt and any needed patching done to a professional standard

- Maintain the City's investment in streets, sidewalks, and stormwater drainage systems

Proactive Public Safety and Code Enforcement Initiatives:

- Ensure total compliance with the guidelines set forth in the 2009 Manual on Uniform Traffic Control Devices (MUTCD) over the next few years for 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

FY 2012 Accomplishments:

- Replaced, or moved 93 street signs
- Investigated 370 service requests from residents
- Completed 1,387 internally generated work orders
- Performed 1,530 miles of shoulder maintenance
- Maintained over 26,000 linear feet of ditches
- Completed 427 feet of underground stormwater utility point repairs
- Maintained 8,900 feet of canals and canal banks with backhoe and grass cutter
- Built a shed roof over our rock and sand bins to lessen runoff and pollution
- Director Benny Googe became a Certified Stormwater Inspector
- Worked with the Department of Transportation to resurface portions of Smith, Nelson, and Davis Avenues.

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 2013 Budget, Vehicle Service Shop expenditures total $106,261, a decrease of 17.8% or $23,054 under the FY 2012 Amended Budget. The City is making a more conscious effort in allocating administrative costs to all funds that benefit from such services. As a result, additional personnel costs have been allocated to the Water/Sewer Fund and the Stormwater Fund. In addition, the Vehicle Shop made some capital purchases in FY 2012.

Vehicle Service Shop FY 2013Expenditure Summary (100-4900)

Expenditure Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	$ 101,391	$ 92,265	$ 102,165	$ 93,661
Purchased/Contracted Services Total	351	518	800	1,050
Supplies Expenditures Total	34,624	10,203	14,350	11,550
Miscellaneous Total	-	-	12,000	-
Total Vehicle Service Shop	**$ 136,366**	**$ 102,986**	**$ 129,315**	**$ 106,261**

Vehicle Service Shop Expenditure Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 75,641	$ 65,566	$ 69,000	$ 60,000
Salaries - Overtime	491	362	120	120
Group Insurance	9,602	11,732	17,000	18,000
Social Security (FICA) contributions	4,524	3,845	4,124	4,124
Medicare	1,058	899	967	967
Retirement contributions	5,362	6,271	5,827	5,323
ICMA RC 457 Match	1,342	798	1,527	1,527
Workers' compensation	3,371	2,792	3,600	3,600
Personnel Services Total	**101,391**	**92,265**	**102,165**	**93,661**
Equipment Maintenance and Repairs	151	281	500	750
Contracts & Agreements	200	237	300	300
Purchased/Contracted Services Total	**351**	**518**	**800**	**1,050**
General supplies and materials	32,954	2,556	10,000	6,000
Postage	3	134	150	150
Small equipment	411	6,028	1,200	1,000
Uniforms	1,256	1,485	3,000	4,400
Supplies Expenditures Total	**34,624**	**10,203**	**14,350**	**11,550**
Machinery & Equipment	-	-	12,000	-
Miscellaneous Total	**-**	**-**	**12,000**	**-**
Total Vehicle Service Shop	**$ 136,366**	**$ 102,986**	**$ 129,315**	**$ 106,261**

Vehicle Service Shop Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	Pay Status
Senior Mechanic	1	-	1	1	Unclassified
Mechanic	1	1	1	1	Classified
Mechanic Assistant	-	-	-	-	Classified
Total Vehicle Service Shop	**2**	**1**	**2**	**2**	

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Operate the Vehicle Shop in a professional manner and stay within the approved FY 2013 Budget while promoting safety, productivity, and anti-theft practices.

- Offer continuing education and make available ASE certification training for the Vehicle Shop employees.

- Minimize inventory levels of tires, parts, etc. by developing and implementing loss control procedures for inventories of parts and equipment.

Protect the City's Infrastructure Investment and Assets:

- Create and maintain preventive service schedules for all City-owned equipment and vehicles.

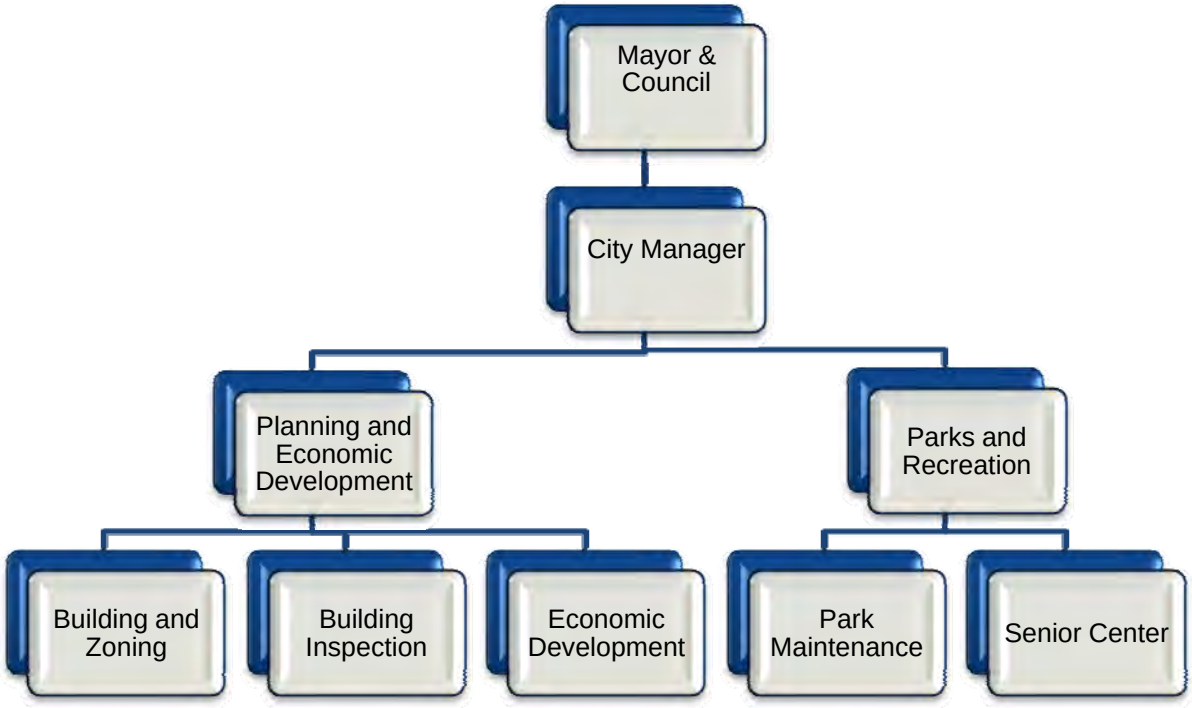
- Maintain thorough maintenance records for all City-owned equipment and vehicles to monitor service and repair costs and assist other departments with decisions about repairs and replacements.

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 2013 Budget, Senior Center expenditures total $144,939, a decrease of 27.9% or $56,183 under the FY 2012 Amended Budget. The Senior Center had to undergo several renovations in FY 2012 and these costs inflated the overall budget.

Senior Center FY 2013 Expenditure Summary (100-5500)

Expenditure Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	$ 84,057	$ 90,384	$ 75,572	$ 90,454
Purchased/Contracted Services Total	51,091	11,898	78,515	12,350
Supplies Expenditures Total	22,497	40,403	47,035	42,135
Miscellaneous Total	-	-	-	-
Total Senior Center	**$ 157,645**	**$ 142,685**	**$ 201,122**	**$ 144,939**

Senior Center Expenditure Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 66,514	$ 67,602	$ 55,000	$ 71,000
Group Insurance	4,506	4,848	5,136	5,314
Social Security (FICA) contributions	4,022	4,142	3,500	4,500
Medicare	941	969	800	1,055
Retirement contributions	4,080	6,169	6,362	3,611
ICMA RC Match	1,188	1,206	1,224	1,224
Unemployment Insurance	-	3,300	-	-
Workers' compensation	2,806	2,148	3,550	3,750
Personnel Services Total	**84,057**	**90,384**	**75,572**	**90,454**
Custodial	4,979	2,743	3,000	3,000
Building Repairs and Maintenance	2,579	1,293	43,000	2,000
Travel	6,000	3,629	3,200	2,000
Dues and Fees	15	349	315	350
Contracts & Agreements	37,518	2,465	3,000	3,500
Contract Labor	-	1,419	26,000	1,500
Purchased/Contracted Services Total	**51,091**	**11,898**	**78,515**	**12,350**
General supplies and materials	3,251	1,182	3,000	3,000
Postage	29	-	35	35
Natural Gas	2,287	2,472	2,500	2,500
Electricity	13,601	11,398	10,000	11,000
Food, Banquets, & Flowers	-	25,351	24,000	25,000
Small equipment	3,329	-	7,500	600
Supplies Expenditures Total	**22,497**	**40,403**	**47,035**	**42,135**
Miscellaneous Total	**-**	**-**	**-**	**-**
Total Senior Center	**$ 157,645**	**$ 142,685**	**$ 201,122**	**$ 144,939**

Senior Center Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	Pay Status
Senior Center Program Supervisor	1	1	1	1	Unclassified
Total Senior Center	**1**	**1**	**1**	**1**	

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Continue to provide training opportunities for Senior Center staff and volunteers.
- Continue to providing information services to assist seniors in personal and family problems.

Recreational and Leisure Opportunities:

- Continue to identify Senior Citizens recreational needs.
- Continue to upgrade our Senior Center Fitness Room.

- Continue providing seniors with opportunities to participate in community service.

- Continue supporting and contributing to the physical, emotional and social growth, development and achievement of senior citizens.

- Maintain the successful operation of one the most thriving Senior Centers in the Southeast.

FY 2012 Accomplishments:

- Remodeled senior center kitchen

- Added new roof and painted exterior of senior center

- Offered numerous programs and activities to keep the senior community active

- Acquired a senior center van for transportation of seniors

- Served over 10,800 meals to senior citizens

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 2013 Budget, Recreation expenditures total $617,397, a decrease of 33.6% or $311,649 under the FY 2012 Amended Budget. In FY 2012, there were various repairs and renovations made to the stadium, concession stands, Cooper Center, baseball fields, and gymnasium. These costs inflated the overall budget for the Recreation Department.

Parks and Recreation FY 2013 Expenditure Summary (100-6100)

Expenditure Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	$ 420,500	$ 364,797	$ 360,918	$ 366,547
Purchased/Contracted Services Total	158,653	81,581	304,686	101,650
Supplies Expenditures Total	165,170	123,931	144,942	132,700
Miscellaneous Total	-	-	118,500	16,500
Total Recreation	**$744,323**	**$570,309**	**$929,046**	**$617,397**

Parks and Recreation Expenditure Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 248,157	$ 232,463	$ 226,581	$ 230,000
Salaries - Part Time	63,472	38,356	40,000	40,000
Salaries - Overtime	10,409	2,009	2,000	2,900
Group Insurance	39,832	41,737	41,000	42,000
Social Security (FICA) contributions	19,423	16,267	17,276	17,276
Medicare	4,542	3,805	4,052	4,052
Retirement contributions	20,310	20,524	20,943	20,619
ICMA RC Match	1,656	1,730	1,800	1,800
Unemployment Insurance	-	-	-	-
Workers' compensation	12,699	7,906	7,266	7,900
Personnel Services Total	**420,500**	**364,797**	**360,918**	**366,547**
Recreation-Umpires and Referees	11,420	10,585	12,000	12,000
Vehicle Maintenance & Repairs	2,483	2,538	2,000	3,000
Equipment Maintenance & Repairs	93,611	41,308	240,000	54,000
Insurance, other than employee benefits	9,127	8,452	9,386	9,350
Advertising	3,486	(473)	1,000	1,500
Travel	4,223	-	3,600	2,000
Dues and fees	2,180	2,215	2,700	2,800
Contracts & Agreements	32,123	16,956	33,000	16,000
Education and training	-	-	1,000	1,000
Purchased/Contracted Services Total	**158,653**	**81,581**	**304,686**	**101,650**
General supplies and materials	64,492	40,616	46,000	44,500
Postage	119	110	200	200
Computer Eqpt. & Software	-	-	101	-
Natural Gas	9,104	6,788	9,000	9,000
Electricity	57,151	60,493	63,141	62,500
Gasoline	8,852	10,988	11,000	11,000
Food, Banquets, & Flowers	19,377	4,936	9,500	4,500
Small equipment	5,486	-	5,000	-
Uniforms	589	-	1,000	1,000
Supplies Expenditures Total	**165,170**	**123,931**	**144,942**	**132,700**
Baseball Field Lighting	-	-	101,000	-
Capital Outlay - Other Equipment	-	-	17,500	-
Debt Service-Basefall Field Lighting	-	-	-	16,500
Miscellaneous Total	**-**	**-**	**118,500**	**16,500**
Total Recreation	**$ 744,323**	**$ 570,309**	**$ 929,046**	**$ 617,397**

Parks and Recreation Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	Pay Status
Parks and Recreation Director	1	1	1	1	Unclassified
Program Coordinator	1	1	1	1	Classified
After-School Program Coordinator	1	1	1	1	Classified
Senior Groundskeeper	1	1	1	1	Classified
Groundskeeper	2	2	1	2	Classified
Administrative Assistant	1	1	1	1	Classified
Total Parks and Recreation	**7**	**7**	**6**	**7**	

Goals and Objectives for FY 2013:

Protect the City's Infrastructure Investment and Assets:

- Continue to upgrade Parks and Recreation facilities as funds become available in accordance with the City's Capital Improvement Program.

Recreational and Leisure Opportunities:

- Provide a safe, comfortable place for children to be after school and during the summer
- Provide an opportunity for children to express themselves through various art forms, sports and special events
- Provide an environment that helps promotes self-esteem and where positive values are reinforced
- Provide an opportunity to develop varied interests, to practice recreational skills and to experience positive use of leisure time
- Provide volunteer coaching opportunities for upstanding citizens of Garden City

FY 2012 Accomplishments:

- Upgraded the Garden City Football Stadium
- Improved the Bazemore Park Baseball Complex
- Remodeled Recreation Office
- Had over 500 youths participate in the City's various sport programs
- Participation in after school and summer activities averaged 15 youths per day at the Cooper Center
- Averaged 45 youths per day during the Garden City Rec Center summer day camp
- Held the 47th Annual Rebel Bowl (one of Georgia's oldest continuing running youth football tournaments)

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 2013 Budget, Planning and Economic expenditures total $307,971, a decrease of 5.7% or $18,759 under the FY 2012 Amended Budget. The decrease can be attributed to the Planning Department's budget being increased in FY 2012 in order to demolish dilapidated houses.

Planning and Economic Dev. FY 2013 Expenditure Summary (100-7400)

Expenditure Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services Total	$ 237,482	$ 231,440	$ 234,180	$ 237,356
Purchased/Contracted Services Total	128,206	37,881	72,750	51,815
Supplies Expenditures Total	20,039	17,151	19,800	18,800
Miscellaneous Total	-	-	-	-
Total Planning and Economic Dev.	**$385,727**	**$286,472**	**$326,730**	**$ 307,971**

Planning and Economic Development Expenditure Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 175,648	$ 164,529	$ 169,612	$ 168,500
Salaries - Overtime	2,642	1,043	1,200	1,200
Group Insurance	21,193	27,695	30,500	32,500
Social Security (FICA) contributions	10,523	9,521	10,120	10,120
Medicare	2,609	2,385	2,593	2,593
Retirement contributions	13,940	14,152	9,050	8,938
ICMA RC Match	3,512	6,511	6,705	6,705
Workers' compensation	7,415	5,604	4,400	6,800
Personnel Services Total	**237,482**	**231,440**	**234,180**	**237,356**
Maps, Charts, and Plans	431	280	500	500
Site Plan Review	1,325	9,060	6,000	6,000
Vehicle Maintenance & Repairs	1,999	271	900	700
Equipment Maintenance & Repairs	125	-	100	100
Insurance, other than employee benefits	4,609	4,600	4,700	4,665
Advertising	3,152	820	1,000	1,000
Travel	5,131	1,585	2,000	2,000
Dues and fees	710	605	1,150	1,150
Contracts & Agreements	106,797	18,881	51,000	29,000
Education and training	3,927	1,779	5,400	6,700
Purchased/Contracted Services Total	**128,206**	**37,881**	**72,750**	**51,815**
General supplies and materials	5,861	3,181	4,000	4,000
Postage	6,187	5,164	5,000	4,000
Gasoline	3,203	4,311	4,500	4,500
Books and Periodicals	3,241	4,295	6,000	6,000
Small equipment	580	-	-	-
Uniforms	967	200	300	300
Supplies Expenditures Total	**20,039**	**17,151**	**19,800**	**18,800**
Miscellaneous Total	**-**	**-**	**-**	**-**
Total Planning and Economic Dev.	**$ 385,727**	**$ 286,472**	**$ 326,730**	**$ 307,971**

Planning and Economic Development Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	Pay Status
Planning Director	1	1	1	1	Unclassified
Senior Code Enforcement Officer	1	1	1	1	Classified
Code Enforcement Officer	1	1	1	1	Classified
Administrative Assistant	1	1	1	1	Classified
Total Planning and Economic Development	**4**	**4**	**4**	**4**	

Goals and Objectives for FY 2013:

Proactive Planning and Code Enforcement Initiatives:

- The Planning and Economic Development Department will continue its comprehensive zoning code assessment and analysis in 2013. This is necessary in order to modernize and tailor our zoning code to the specific needs of the City.

- The Planning and Economic Development Department will broaden the effectiveness and diligence of the Code Enforcement Division through ordinance amendments and additions, increased staff training, better efficiency due to new technology, consistency, and tougher enforcement.

- The Planning and Economic Development Department will continue analysis and revision to the City's development and permitting review process through a Safe Growth Audit and general study of activities. The goal of the evaluation is to ensure all code and permitting requirements are met and consider hazard vulnerability, while still providing timely reviews and prompt customer service.

Economic Growth:

- The Planning and Economic Development Department will spearhead a Strategic Planning process in order to garner public input into the community's vision for the allocation of resources, programs, and services over the next ten years.

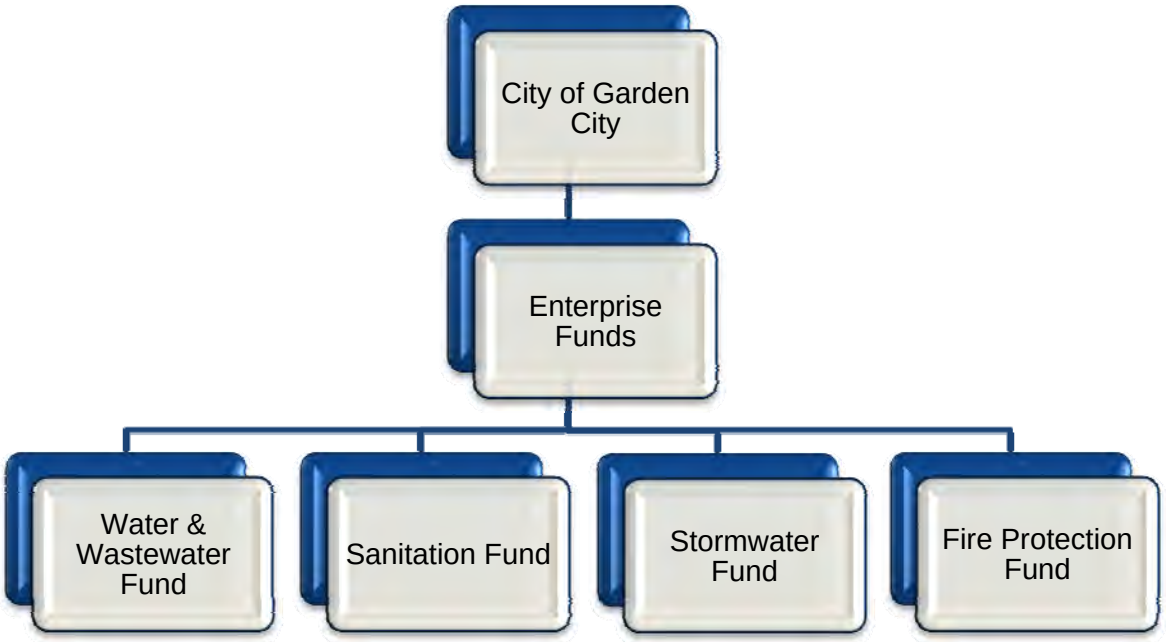
- The City maintains a Comprehensive Plan that is updated regularly. The Planning and Economic Development Department will continue implementation of this plan throughout the year.

- The Planning and Economic Development Department will 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.

FY 2012 Accomplishments:

- Overhauled the City's Floodplain Management process to meet the stringent requirements of the ISO Community Rating System (CRS) Program, resulting in lower flood insurance premiums for Garden City property owners
- Managed production of the City's first Americans with Disability Act (ADA) Transition Plan in order to reduce physical and programmatic barriers.
- Completed the City's first Grant Needs Assessment and Implementation Plan to assist with Capital Improvement Program revenue and other program implementation.
- Created the Vacant and Foreclosed Property Registry to aid Code Enforcement with property maintenance activities and issues across the City.
- Participated in the Georgia Initiative for Community Housing (GICH) Program through the University of Georgia and Georgia Department of Community Affairs.
- Conducted a Comprehensive Housing Condition Assessment Program to survey the exterior conditions at approximately 2,000 single family structures throughout the City.

City of Garden City Enterprise Funds

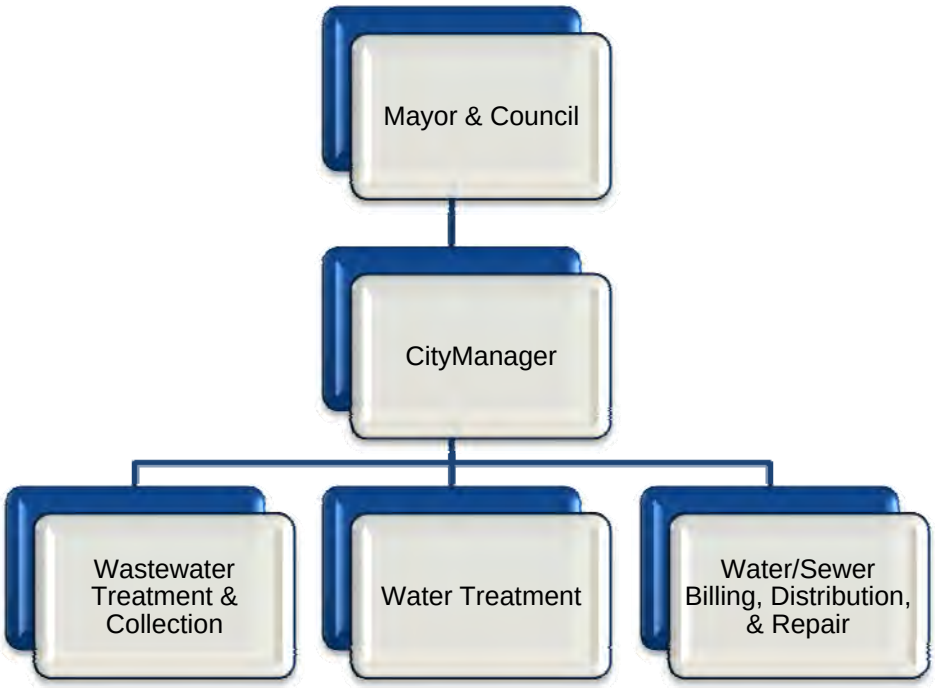


Water/Wastewater Fund

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.

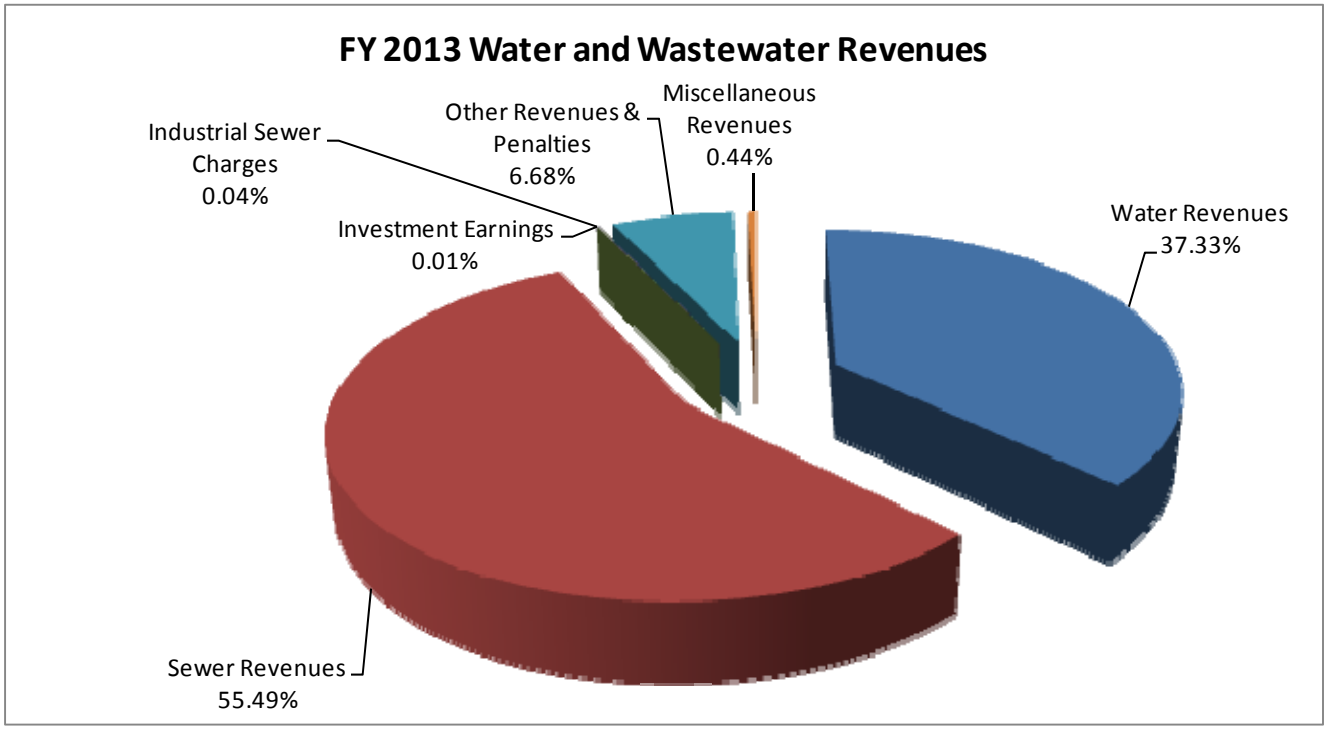
Water/Wastewater Fund

Organizational Chart



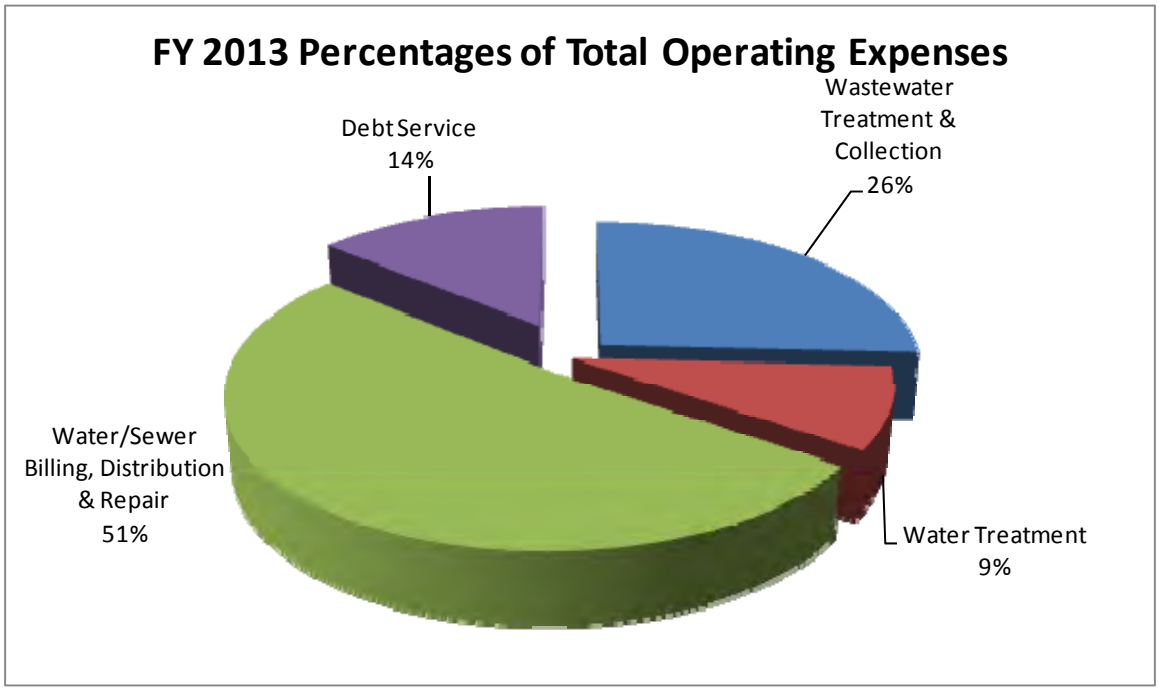
Water/Wastewater Fund Operating Revenues Overview

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenue				
Water Revenues	$ 972,424	$1,143,218	$1,250,000	$ 1,285,000
Sewer Revenues	1,363,397	1,537,166	1,880,000	1,910,000
Investment Earnings	1,509	425	500	500
Industrial Sewer Charges	(45)	5,368	1,500	1,500
Other Revenues & Penalties	130,139	212,871	230,000	230,000
Miscellaneous Revenues	10,972	12,680	15,000	15,000
Contributions from Private Sources	80,060	-	10,000	-
Reimbursement for Damaged Property	-	1,577	500	-
Total Revenue	**$2,558,456**	**$2,913,305**	**$3,387,500**	**$ 3,442,000**



Water/Wastewater Fund Operating Expenses Overview

Water/Wastewater Expenses	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Wastewater Treatment & Collection	$ 904,381	$ 913,939	$ 881,835	$ 887,697
Water Treatment	248,742	228,679	268,696	301,027
Water/Sewer Billing, Distribution & Repair	1,756,272	1,899,364	1,824,808	1,776,449
Debt Service	165,176	155,337	412,161	476,827
Total Water/Wastewater Fund	**$3,074,571**	**$3,197,319**	**$3,387,500**	**$ 3,442,000**



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 2013 Budget, Wastewater & Treatment expenditures total $887,697, a slight increase of .66% or $5,862 over the FY 2012 Amended Budget.

Wastewater & Treatment Coll. FY 2013 Expense Summary (505-4330)

Expense Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services	$ 317,631	$ 357,216	$ 373,150	$ 408,278
Purchased & Contracted	444,372	418,175	358,685	337,219
Supplies Expenses	142,378	138,548	150,000	142,200
Miscellaneous	-	-	-	-
Total Wastewater Treatment	**$904,381**	**$913,939**	**$881,835**	**$887,697**

Wastewater & Treatment Collection Expense Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 227,399	$ 249,088	$ 261,637	$ 288,000
Salaries - Overtime	25,584	24,976	27,023	27,023
Group Insurance	28,205	36,411	38,000	41,000
Social Security (FICA) contributions	15,263	16,843	17,122	19,500
Medicare	2,634	2,877	2,893	3,230
Retirement contributions	13,353	19,614	21,925	24,475
ICMA RC Match	3,045	2,668	3,050	3,050
Unemployment Insurance	-	4,239	-	-
Workers' compensation	2,148	500	1,500	2,000
Personnel Services Total	**317,631**	**357,216**	**373,150**	**408,278**
Professional - Engineering	194,759	150,567	75,000	120,000
Vehicle Maintenance & Repairs	2,737	303	5,000	2,500
Equipment Maintenance & Repairs	105,412	103,867	100,000	75,000
Building Maintenance	-	-	1,000	5,000
Street Maintenance and Repairs	-	-	-	-
Insurance, other than employee benefits	26,648	22,721	22,410	22,410
Communications	3,297	3,043	3,200	3,000
Travel	1,092	935	500	575
Dues and fees	437	640	775	844
Contracts & Agreements	49,157	53,425	60,000	30,000
Education and training	737	504	700	690
Licenses for Personnel	265	130	100	200
Contract Labor	2,033	421	5,000	2,000
Sludge landfill tipping fee	57,798	81,619	85,000	75,000
Purchased/Contracted Services Total	**444,372**	**418,175**	**358,685**	**337,219**
General supplies and materials	10,116	17,014	14,500	15,000
Computer Eqpt. & Software	-	-	-	2,000
Electricity	115,210	111,728	120,000	110,000
Gasoline	5,094	8,260	8,500	8,000
Small equipment	4,181	586	6,000	6,000
Uniforms	226	856	1,000	1,200
Miscellaneous	7,551	104	-	-
Supplies Expenses Total	**142,378**	**138,548**	**150,000**	**142,200**
Damage Claims	-	-	-	-
Water & Sewer Contingency	-	-	-	-
Miscellaneous Total	**-**	**-**	**-**	**-**
Total Wastewater Treatment	**$ 904,381**	**$ 913,939**	**$ 881,835**	**$ 887,697**

Wastewater & Treatment Collection Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	Pay Status
Water/Sewer Director	1	1	1	1	Unclassified
Operator Trainees	2	3	3	3	Classified
Administrative Assistant	1	1	1	1	Classified
Total Wastewater Treatment and Collection	**4**	**5**	**5**	**5**	

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Offer education programs to achieve more knowledgeable and informed employees.
- Ensure the best quality service to our customers by continuing the sewer rehabilitation program and making repairs in a timely manner.
- Continue with CIP projects from 2012 that may roll over into 2013 and start new CIP Projects for 2013.
- Win the Platinum Award for 2013. By winning the Gold Award for five consecutive years, we then become eligible for the Platinum Award.

Environmental Stewards:

- Use Best Management Practices to operate and maintain our Wastewater Treatment facility to the highest standards, to not only meet but exceed our permit parameters in the treatment of our wastewater and to ensure the highest reduction of pollutants in our Plant Effluent.
- Continue our good working relationships with EPD and other facilities from neighboring communities.

FY 2012 Accomplishments:

- Won Gold Award for FY 2011 for Water Permit Compliance
- Continued to make improvements in water and wastewater infrastructure in order to better serve our customers

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 2013 Budget, Water Treatment expenditures total $301,027, an increase of 12.0% or $32,331 over the FY 2012 Amended Budget. The Water Treatment Operator Trainee is pursuing a Water Treatment Operator Class 3 certification. Once this is completed, a slight salary increase has been budgeted. There is also more money allocated to maintenance and repairs in FY 2013.

Water Treatment FY 2013 Expense Summary (505-4430)

Expense Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services	$ 40,375	$ 35,384	$ 43,121	$ 48,345
Purchased & Contracted	119,744	96,815	142,625	163,032
Supplies Expenses	88,623	96,480	82,950	89,650
Miscellaneous	-	-	-	-
Total Water Treatment	**$248,742**	**$228,679**	**$268,696**	**$301,027**

Water Treatment Expense Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 29,624	$ 24,457	$ 29,120	$ 33,280
Salaries - Overtime	923	113	420	420
Group Insurance	3,577	6,314	8,400	8,900
Social Security (FICA) contributions	1,806	1,455	1,700	1,831
Medicare	422	339	390	430
Retirement contributions	3,132	2,639	2,591	2,984
ICMA RC Match	891	67	500	500
Workers' compensation	-	-	-	-
Personnel Services Total	**40,375**	**35,384**	**43,121**	**48,345**
Professional - Audit	12,900	16,200	14,500	17,000
Vehicle Maintenance & Repairs	2,837	100	500	500
Equipment Maintenance & Repairs	32,622	14,060	40,000	67,000
Building Maintenance	2,400	-	500	500
Insurance, other than employee benefits	4,237	2,300	2,330	2,330
Communications	2,750	2,470	2,000	2,862
Travel	-	-	250	295
Dues and fees	-	-	-	-
Contracts & Agreements	60,921	61,585	80,000	71,000
Education and training	121	-	470	470
Licenses for personnel	-	-	75	75
Contract Labor	956	100	2,000	1,000
Purchased/Contracted Services Total	**119,744**	**96,815**	**142,625**	**163,032**
General supplies and materials	20,849	13,067	16,000	16,000
Electricity	59,906	70,267	55,000	62,000
Gasoline	4,278	6,477	9,000	8,700
Small equipment	3,418	6,369	2,500	2,500
Uniforms	172	300	450	450
Supplies Expenses Total	**88,623**	**96,480**	**82,950**	**89,650**
Miscellaneous Total	**-**	**-**	**-**	**-**
Total Water Treatment	**$ 248,742**	**$ 228,679**	**$ 268,696**	**$ 301,027**

Water Treatment Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	Pay Status
Water Operator Trainee	1	1	1	1	Classified
Total Water Treatment	**1**	**1**	**1**	**1**	

Goals and Objectives for FY 2013:

Environmental Stewards:

- Use Best Management Practices to operate and maintain our Water Treatment Facilities to ensure undisturbed, ample, clean, safe drinking water to all of our customers.

- Work on improving our Water First Designation by creating new ways to encourage water conservation efforts for the City and our residents.

- Continue to improve on our Fall Festival and Earth Day water conservation activities by starting an incentive program for our Residents to conserve water use, and have a drawing giving away a rain barrel or dual flush toilet.

- Maintain our good working relationships with neighboring communities, Local, State and Federal Agencies.

Protect the City's Infrastructure Investment and Assets:

- Continue our rehabilitation efforts of the water system based on the completed water model, to include a looped and pressure operated system to improve pressure and volume throughout the City.

- Inventory the City's sewer infrastructure and map on our GIS system so we can prioritize our rehabilitation efforts.

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 all utilities 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 2013 Budget, Water/Sewer Billing and Repair expenditures total $1,776,449, a decrease of 2.7% or $48,359 under the FY 2012 Amended Budget. The decrease is attributed to the amount of depreciated covered in the budget. The City began showing the principal and interest portion of debt service payments in the budget. The City understands the importance of depreciation and in subsequent years, it will be shown at full cost.

Water/Sewer Billing FY 2013 Expense Summary (505-4440)

Expense Category	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Personnel Services	$ 543,528	$ 506,131	$ 540,223	$ 590,886
Purchased & Contracted	156,306	280,855	205,100	412,650
Supplies Expenses	117,787	101,025	157,500	150,600
Miscellaneous	938,651	1,011,353	921,985	622,313
Total Water/Sewer Billing & Repair	**$1,756,272**	**$1,899,364**	**$1,824,808**	**$1,776,449**

Water/Sewer Billing Expense Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Salaries - Regular employees	$ 382,935	$ 345,648	$ 365,000	$ 385,000
Salaries - Overtime	22,635	17,606	18,000	18,180
Group Insurance	53,079	50,152	65,000	84,000
Social Security (FICA) contributions	24,136	21,537	24,000	25,000
Medicare	5,645	5,037	5,500	5,900
Retirement contributions	26,077	33,698	37,723	35,695
ICMA RC Match	3,543	3,272	3,200	6,205
Unemployment Insurance	-	3,598	1,000	5,000
Workers' compensation	25,478	25,583	20,800	25,906
Personnel Services Total	**543,528**	**506,131**	**540,223**	**590,886**
Calibrate large water users	-	-	6,000	9,000
Vehicle Maintenance & Repairs	8,587	3,996	8,000	6,000
Equipment Maintenance & Repairs	3,388	900	3,750	3,800
Water Line Maintenance & Repairs	48,287	30,823	65,000	65,000
Sewer Line Maintenance & Repairs	25,620	39,204	40,000	165,000
Equipment Rental	470	323	500	500
Insurance, other than employee benefits	15,613	18,401	18,650	18,650
Communications	2,782	2,859	3,500	3,500
Advertising	-	762	500	500
Printing and Binding	1,147	-	500	500
Travel	813	111	500	500
Dues and fees	250	3,252	4,700	4,700
Contracts & Agreements	46,591	179,887	45,000	134,500
Education and training	2,758	207	500	500
Licenses for Personnel	-	130	-	-
Contract Labor	-	-	8,000	-
Purchased/Contracted Services Total	**156,306**	**280,855**	**205,100**	**412,650**
General supplies and materials	17,329	15,052	15,000	15,000
Postage	20,069	21,131	22,000	22,000
Computer Eqpt. & Software	17	233	1,000	-
Gasoline	24,193	24,372	28,000	26,000
Small equipment	8,974	1,570	9,000	4,000
10% Water Meter Replacement	44,987	36,933	81,000	81,000
Uniforms	766	1,734	1,500	2,600
Miscellaneous	1,452	-	-	-
Supplies Expenses Total	**117,787**	**101,025**	**157,500**	**150,600**
Damages Claims	327	-	125	125
Depreciation	788,324	861,353	771,860	472,188
Transfer to General Fund	150,000	150,000	150,000	150,000
Miscellaneous Total	**938,651**	**1,011,353**	**921,985**	**622,313**
Total Water/Sewer Billing & Repair	**$ 1,756,272**	**$ 1,899,364**	**$ 1,824,808**	**$ 1,776,449**

Water/Sewer Billing Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	Pay Status
Water/Sewer Department Supervisor	1	1	1	1	Unclassified
Utility Business Services Manager	1	1	1	1	UnClassified
Utility Billing Coordinator	1	1	-	1	Classified
Utility Billing Analyst	1	1	1	1	Classified
Senior Meter Reader	1	-	-	1	Classified
Meter Reader	1	-	2	1	Classified
Water/Sewer Repair Foreman	-	-	1	1	Classified
Water/Sewer Repair Tech II	2	2	1	1	Classified
Water/Sewer Tech I	4	2	3	3	Classified
Backflow Prevention Tester	-	1	1	1	Classified
Total Water/Sewer Billing, Distribution and Repair	**12**	**9**	**11**	**12**	

Goals and Objectives for FY 2013:

Fiscally-sound and Efficient Government:

- Provide the highest quality, complete, accurate and timely billings for our customers.

- Maintain the highest standards of customer service when assisting our customers to solve their problems and/or concerns.

- Continue to work together with Water Operations to account for water loss by locating all service connections, meter all connections, and have accounts set up for each.

- Install ARM meters in approximately half of the city to improve water loss efforts.

Protect the City's Infrastructure Investment and Assets:

- Continue the pilot project of using GPS/GIS to plot all meters throughout the City and build a spreadsheet to accurately monitor all locations.

Sanitation Fund

Organization Chart



Sanitation Fund FY 2013 Revenues and Expenses

	2010	2011	2012	2013
	Actual	**Actual**	**Amended**	**Adopted**
Revenues				
Refuse Collection Charges	$ 366,020	$ 366,535	$ 380,000	$ 385,000
Miscellaneous Revenue	-	-	975	-
Interest Revenue	22	14	25	25
Subtotal	**366,042**	**366,549**	**381,000**	**385,025**
Operating Transfers In				
Stormwater Fund	-	44,002	26,025	45,000
Total Transfers In	**-**	**44,002**	**26,025**	**45,000**
Total Revenues	**$ 366,042**	**$ 410,551**	**$ 407,025**	**$ 430,025**
Expenses				
Contracts and Agreements	$ 326,877	$ 331,651	$ 380,000	$ 410,000
Miscellaneous	12	20	25	25
Solid Waste Management	-	-	-	-
Dry Trash Disposal	107,671	53,443	27,000	20,000
Total Expenses	**$ 434,560**	**$ 385,114**	**$ 407,025**	**$ 430,025**
Net Income (Loss)	**$ (68,518)**	**$ 25,437**	**$ -**	**$ -**

Stormwater Fund

Organization Chart



Stormwater Fund

Budget Highlights

In the FY 2013 Budget, Stormwater expenditures total $880,000, an increase of 1.7% or $14,650 over the FY 2012 Amended Budget of $865,350. The City is making a more conscious effort in allocating administrative costs to all funds that benefit from such services. As a result, additional personnel costs have been allocated to the Stormwater Fund.

Stormwater FY 2013 Expense Summary (575-3500)

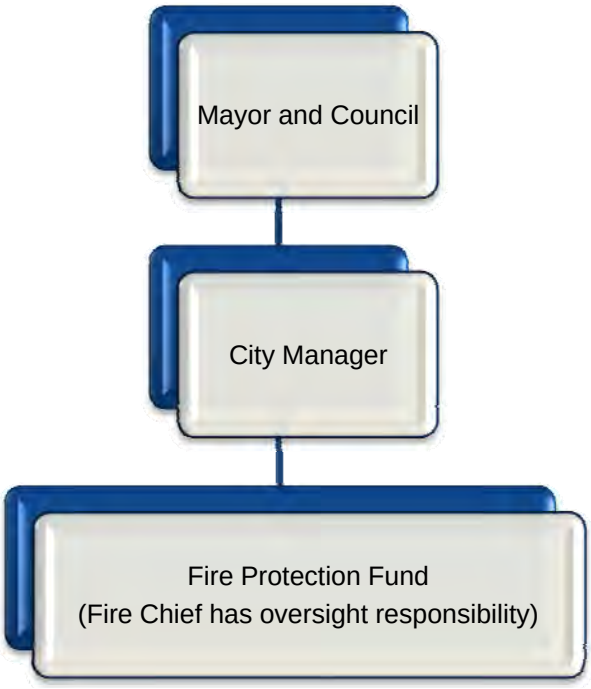
Expense Category	2010 Actual	2011 Actual	2012 Amended	2013 Proposed
Personnel Services	$ 106,438	$ 163,369	$ 290,717	$ 369,003
Purchased & Contracted	652,458	581,114	398,608	318,997
Supplies Expense	-	-	15,000	12,000
Miscellaneous	52,109	174,313	161,025	180,000
Total Stormwater	**$ 811,005**	**$ 918,796**	**$ 865,350**	**$ 880,000**

Stormwater Revenue and Expense Detail

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted
Revenues				
Direct State Governement Grant	$ -	$ 48,471	$ -	$ -
Storm Water Utility Fee	870,839	826,781	865,000	870,000
Miscellaneous Revenue	-	-	350	-
Transfer in from Water/Sewer	2,559,343	-	-	-
Fund Balance Carryover	-	-	-	10,000
Total Revenues	**$ 3,430,182**	**$ 875,252**	**$ 865,350**	**$ 880,000**
Expenses				
Salaries - Regular Wages	$ 98,874	$ 151,759	$ 240,000	$ 300,000
Overtime	-	-	250	250
Group Insurance	-	-	12,000	23,300
Social Security (FICA)	7,564	11,610	18,000	21,000
Medicare	-	-	1,000	1,330
Retirement Contributions	-	-	19,327	22,923
ICMA RC Match	-	-	140	200
Personnel Services Total	**106,438**	**163,369**	**290,717**	**369,003**
Project Maintenance/Capital Const.	379,199	237,561	90,000	93,098
Vehicle/Equipment Maintenance	42,559	85,502	60,000	60,000
Insurance, other than employee benefits	-	-	11,780	11,780
Advertising	-	-	200	-
Printing and Binding	-	-	300	-
Travel	-	510	-	-
Dues and Fees	-	-	15,600	15,600
Contracts and Agreements	-	-	1,000	-
Contracts (Street Sweeping)	764	4,958	11,500	8,519
Contracts (Drainage/Utility)/Consultants	207,352	185,738	85,000	40,000
Education and Training	-	885	600	-
Contracts (Contract Labor)	22,584	65,960	95,000	90,000
Stormwater - Contingency	-	-	27,628	-
Purchased/Contracted Services Total	**652,458**	**581,114**	**398,608**	**318,997**
Gasoline	-	-	12,000	12,000
Small Equipment	-	-	3,000	-
Supplies Expenses Total	**-**	**-**	**15,000**	**12,000**
Depreciation	7,109	85,311	90,000	90,000
Transfer to General Fund	45,000	45,000	45,000	45,000
Transfer to Sanitation Fund	-	44,002	26,025	45,000
Miscellaneous Total	**52,109**	**174,313**	**161,025**	**180,000**
Total Expenses	**$ 811,005**	**$ 918,796**	**$ 865,350**	**$ 880,000**

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 (I.S.O.) rating from a Class 5 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 2013 Budget, Fire Department expenses total $762,891, a decrease of 35.3% or $416,524 under the FY 2012 Amended Budget of $1,179,415. The FY 2012 Amended Budget accounted for equipment that was to be purchased using grant funds, which increased the budget.

Fire FY 2013 Expense Summary (575-3500)

Expense Category	2010 Actual	2011 Actual	2012 Amended	2013 Proposed
Personnel Services	$ -	$ 524,184	$ 549,120	$ 558,266
Purchased & Contracted	-	150,755	252,000	126,100
Supplies Expenses	-	49,267	49,569	51,525
Miscellaneous	-	22,978	328,726	27,000
Total Fire	**$ -**	**$ 747,184**	**$ 1,179,415**	**$ 762,891**

Fire Revenue and Expense Detail

	2011 Actual	2012 Amended	2013 Adopted
Revenues			
Federal government grants - SAFER Grant	$ 152,955	$ 98,465	$ 49,000
Federal grants - Indirect Operating	-	103,000	-
Federal grants - Indirect Capital	-	320,000	-
Fire Protection Fee	268,722	395,000	550,000
Fire Fee (collected w/ fines)	48,692	60,000	60,000
Capital Contributions	232,745	-	-
Reimbursement for Damaged Property	-	23,750	-
Transfers In - General Fund	255,167	171,800	103,891
Sale of Fixed Assets	-	7,400	
Total Revenues	**$ 958,281**	**$ 1,179,415**	**$ 762,891**
Expenses			
Salaries - Regular employees	355,822	$ 351,000	363,000
Salaries- Part time	3,144	13,000	5,000
Salaries - Overtime	32,336	32,000	33,500
Group Insurance	63,472	70,000	73,000
Social Security (FICA) contributions	22,420	24,073	24,073
Medicare	5,243	5,647	5,647
Retirement contributions	28,698	34,076	35,546
ICMA RC Match	1,272	1,500	1,500
Workers' compensation	11,777	17,824	17,000
Personnel Services Total	**524,184**	**549,120**	**558,266**
Vehicle Maintenance & Repairs	31,781	20,000	20,000
Equipment Maintenance & Repairs	10,017	11,000	10,000
Building Maintenance & Repairs	3,406	20,500	6,000
Insurance, other than employee benefits	30,149	28,000	28,000
Travel	928	33,000	1,500
Dues and fees	3,684	4,500	3,800
Contracts & Agreements	70,376	65,000	55,000
Education and training	414	70,000	1,800
Purchased/Contracted Services Total	**150,755**	**252,000**	**126,100**
General supplies and materials	2,208	2,500	3,000
Natural Gas	4,823	5,000	4,500
Electricity	15,018	15,000	14,000
Gasoline	23,598	22,000	25,000
Food, Banquets, & Flowers	158	500	500
Books and Periodicals	132	125	125
Small equipment	1,959	1,944	1,900
Uniforms	1,371	2,500	2,500
Supplies Expense Total	**49,267**	**49,569**	**51,525**
Fire Prevention	3,031	2,000	2,000
Depreciation	-	40,000	25,000
Contingency	19,947	286,726	-
Miscellaneous Total	**22,978**	**328,726**	**27,000**
Total Expenses	**$ 747,184**	**$ 1,179,415**	**$ 762,891**

Fire Personnel Schedule

Classification	2010 Actual	2011 Actual	2012 Actual	2013 Adopted	Pay Status
Fire Chief	1	1	1	1	Unclassified
Emergency Management Coordinator*	-	1	1	1	Classified
Fire Fighter	8	8	8	8	Classified
Total Fire	**9**	**10**	**10**	**10**	

The Emergency Manager position is funded in the General Fund.

Goals and Objectives for FY 2013:

Proactive Public Safety and Code Enforcement Initiatives:

- Ensure the building and completion of Fire Station 3 to ensure 24/7 fire protection throughout the entire City.

- Add additional firefighters to each shift to provide better overall protection for citizens and firefighters alike.

- To finish the administrative office complex for Garden City Fire and Emergency Management.

FY 2012 Accomplishments:

- Secured grant funds to upgrade all 800 MHz radios and pagers, 32 Self Containing Breathing Apparatus, 75 masks, and other rescue equipment

- Recognized as the number one Fire Department in fundraising in Southeast Georgia for the Muscular Dystrophy Association

- Fire Chief was placed on the board of Savannah Technical College's Fire Science Program

Introduction

Capital improvements are often referred to as the bricks and mortar or infrastructure that all cities need to provide essential services to current residents and to support new growth and development. Streets, fire and police stations, water treatment plants, parks, landscape beautification projects, and major equipment purchases are all capital improvements. The City generally defines a capital outlay as an item or project that has a useful life of one year or more with costs ranging from $5,000 or more for the one-time acquisition of a piece of large equipment to millions of dollars for the construction of new facilities.

Capital Improvement Planning

As the City continues to grow and develop, there is a need to improve and expand infrastructure, add amenities such as parks, and improve public safety services to accommodate new residents while simultaneously maintaining, replacing, and/or upgrading facilities in existing parts of the City.

The City's planning process for selecting, scheduling and financing capital improvements includes input from many stakeholders, including city council, city staff, and residents. It is the job of city council and staff to assess the many valid competing needs and determine priorities. Once the needs and priorities are identified the next crucial step is to evaluate the cost and potential financing options.

The City's sound financial planning considers a project's initial cost along with its operating expenses and anticipates any and all incoming revenue sources while weighing the benefits and risks of the project. Once projects are selected for inclusion in the Capital Improvements Program (CIP), staff must decide in which year to implement the project. Determining how and when to schedule projects is a complicated process. It must take into account all of the variables that affect the City's ability to generate the funds to pay for these projects without jeopardizing its ability to provide routine, ongoing services and one-time or emergency services when needed.

The City's CIP is designed to ensure that capital improvements will be made when and where they are needed, and that the city will have the funds to pay for and maintain them regardless of changes in the external economic environment.

Guidelines and Policies Used in Developing the Capital Improvements Program

City Council directives and the City's financial policies also affect the selection of CIP projects. The City's CIP complies with the following requirements.

The Capital Improvements Program must:

- Support City Council's strategic goals and objectives;
- Satisfactorily address all state and city legal and financial limitations;
- Maintain the City's favorable investment ratings and financial integrity; and
- Ensure that all geographic areas of the City have comparable quality and types of services.

Capital projects could:

- Prevent the deterioration of the City's existing infrastructure, and respond to and anticipate future growth in the City;
- Encourage and sustain the City's economic development;
- Be responsive to the needs of residents and businesses, within the constraints of reasonable fees; and,
- Take maximum advantage of improvements provided by other units of government where appropriate.

Capital Improvements Program (CIP) Summary

The FY2012 Budget was the first time the City included a Capital Improvements Program (CIP) in the budget presentation. The City will continue to improve its planning and reporting of capital improvement projects. The CIP is comprised of a summary section, which includes all requested items or projects for each fund; General Fund detailed requests for FY2013; SPLOST Fund detailed requests; and detailed requests for each enterprise fund.

Time Period:	***FY 2013***		
Department	***Category***	***Cost***	***Funding Source***
Legislative	Streetscape Improvements	29,820	General Fund
Police	Vehicles	114,000	General Fund
Public Works	Street Resurfacing	99,500	General Fund
Recreation	Gym Renovations	20,000	General Fund
Total General Fund		***263,320***	

Department	***Category***	***Cost***	***Funding Source***
Public Works	Street Resurfacing	350,000	SPLOST Funds
Total SPLOST		***350,000***	

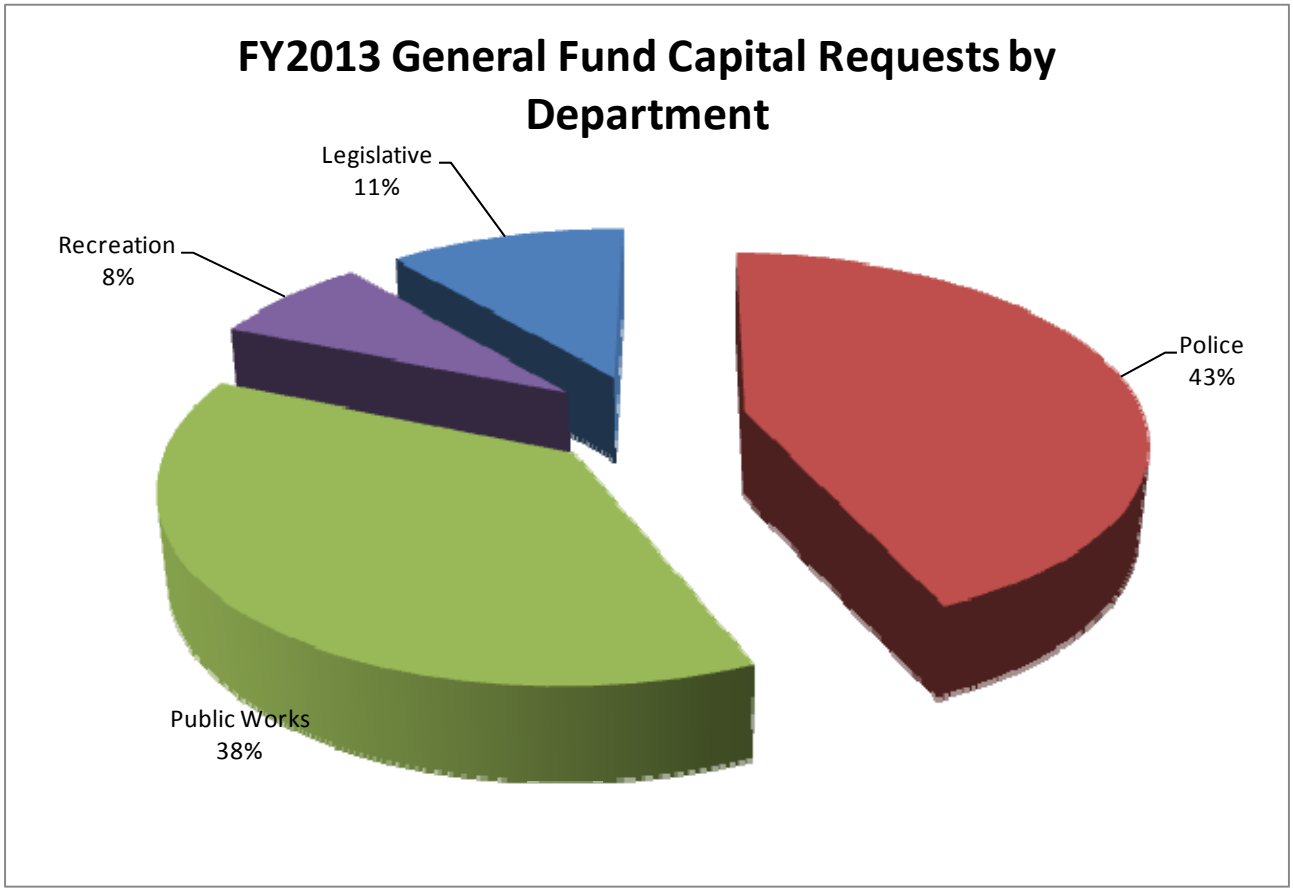
Department	***Category***	***Cost***	***Funding Source***
W/S	Water & Sewer System Improvements	2,651,930	Water & Wastewater Fund
W/S	Capital Equipment Outlay	671,432	Water & Wastewater Fund
Total W/S		***3,323,362***	

Department	***Category***	***Cost***	***Funding Source***
SW	Drainage Improvements	152,200	Stormwater Fund
SW	Capital Equipment Outlay	79,591	Stormwater Fund
Total SW		***231,791***	

Department	***Category***	***Cost***	***Funding Source***
Fire	Building Renovations	19,000	General Fund/Fire Protection Fund
Total Fire		***19,000***	

General Fund

Due to budgetary constraints, not all projects will be funded. Mayor and Council have set aside $508,621 in Undesignated CIP funds to allocate throughout the year as such funds become available for General Fund related outlays. The following section describes each department's request in more detail.



Legislative

FY2013 Garden City Legislative Department Capital Outlay			
Project	***Description***	***Cost Estimate***	***Funding Source***
Streetscape Improvements	Gateway Grant Project Rehabilitation	13,800	General Fund
Streetscape Improvements	Hwy 21 Median Rehabilitation	7,500	General Fund
	Legislative Total for FY2013	***21,300***	

Justification: These streetscape projects will produce a more attractive and welcoming entrance for visitors as they enter the City. These projects will have an annual operating impact of approximately $15,000 per year to maintain the improvements.

Police

FY2013 Garden City Police Department Capital Outlay			
Project	***Description***	***Cost Estimate***	***Funding Source***
Vehicles	3 Police Cars including necessary equipment	$114,000	General Fund
	Police Total for FY2013	***$114,000***	

Justification: The Police Department is requesting the purchase of three (3) new patrol cars with the necessary equipment as part of their vehicle replacement program. The request is needed to remove higher mileage vehicles. Newer vehicles would reduce the vehicle maintenance budget.

Public Works

FY 2013 Garden City Public Works Department Capital Outlay			
Project	***Description***	***Cost Estimate***	***Funding Source***
Street Resurfacing	Intersection of Salt Creek and Pineland Drive	10,000	General Fund/LMIG
Street Resurfacing	Chatham Villa Drive/Byck Avenue Resurfacing	26,700	General Fund/LMIG
Street Resurfacing	Third Street Resurfacing	41,000	General Fund/LMIG
Street Resurfacing	Woodlawn Avenue Resurfacing	21,800	General Fund/LMIG
	Public WorksTotal for FY 2013	***$99,500***	

Justification: A detailed needs assessment was completed on selected streets. The data from this assessment is the foundation for these requests.

Recreation

FY2013 Parks & Recreation Department Capital Outlay			
Project	***Description***	***Cost Estimate***	***Funding Source***
Facility Renovations - City Gymnasium	Upgrade and renovate existing facilities to address various needs/issues identified by City staff.	$20,000	General Fund
	Recreation Total for FY2013	***$20,000***	

Justifications: The requests for Gymnasium renovations would help bring this facility in compliance with American with Disabilities Act (ADA) requirements.

Special Purpose Local Option Sales Tax (SPLOST) Fund

FY 2013 Garden City SPLOST Capital Outlay			
Project	***Description***	***Cost Estimate***	***Funding Source***
Street Resurfacing	GDOT Grant Match-Export/Commerce Blvd	350,000	SPLOST Funds
	SPLOST Total for FY 2013	***$350,000***	

Justifications: The City was awarded $500,000 from the Georgia Department of Transportation in order to complete the resurfacing of two major industrial roads that serve the Port of savannah and its commerce. The SPLOST Funds allocated in FY2013 will help fund the City's match requirements.

Water & Sewer Fund

The following list of projects and capital purchases are approved for FY 2013.

FY2013 Water System & Line Improvements			
Project	***Description***	***Cost Estimate***	***Funding Source***
Ronnie Ave Water Line Replacement	System Loop (Install 1,200 LF of 8" water line on Ronnie Drive to Azalea Avenue)	$138,000	GEFA Funds
Pipkin Ave Water Line Replacement	Upgrade water main size (Install 1,100 LF of 8" water line on Pipkin Avenue to Rommel Avenue)	$126,500	GEFA Funds
Center Point/Big Hill Rd Water Line Loop	System Loop - 4,270 LF of 12" water line from Big Hill Road to the Center Point WT via the Georgia Power line easement route.	$589,925	GEFA Funds
City Well #5 Maintenance	TV inspection of well, replace worn parts, and refurbish pump	$27,000	W/S Operating
	Water System and Line Improvements Total	***$881,425***	

FY2013 WWTP & Sewer System Improvements			
Project	***Description***	***Cost Estimate***	***Funding Source***
Sanitary Sewer System Inventory & Condition Assessment	Inventory system and compile condition assessment data for use in developing a long-term repair and rehabilitation plan for the system.	$99,500	W/S Operating
Sanitary Sewer Line Rehabilitation	Repair existing sewer line and manholes via cured in place lining	$350,000	GEFA Funds
Chatham City Lift Station Upgrade	This project will reduce ongoing maintenance and equipment replacement costs resulting from excessive hydrogen sulfide gas build up in the lift station.	$290,000	GEFA Funds
Telfair Place (West) Sewer Line Installation	Extend sewer lines down Telfair Place (West).	$100,845	GEFA Funds
Belt Filter Press Improvements	New Belt Filter Press Equipment and Appurtenances (parallel to Existing BFP equipment), New Sludge feed pumps for BFP, Dewatering Building Expansion, New dewatered sludge conveyor system, one dumpster.	$930,160	GEFA Funds
	WWTP & Sewer System Improvements	***$1,770,505***	
FY2013 Capital Equipment Outlay			
Vehicle	Replace 2002 F-150 with 2013 Ford Explorer. The 2002 F-150 will be transferred to the Recreation Department.	$22,576	W/S Operating
Radio Read Meters	Installation of 1,500 radio read water meters	$620,000	GEFA Funds
Back-up Pumps for Lift Stations	Purchase three (3) back-up pumps for Biscuit Hill Rd, Azalea Ave, and Hwy 80 lift stations	$28,856	W/S Operating
	Capital Equipment Outlay Total	***$671,432***	

The following list of projects and capital purchases are planned for FY2014-FY2019.

FY2014 - 2019: Water & Sewer Projects			
Water Supply & Sewer Collection System Projects			
Sanitary Sewer Inflow & Infiltration (I&I) Mitigation Projects	Based on the inventory assessment and follow up studies, the City will develop and implement corrective measures to address the I&I related system problems.	$500,000	
Three Pump Station Upgrades (Industrial Park, 3rd Street @ Hwy 80, Covington Ave).	Rehab work to include lining MHs, new piping, pump replacedment and new panel w/ Skata	$750,000	
New Well House & Electrical Facilities @ Well #2	Proactive maintenance and system security.	$530,000	
Water Supply & Sewer Collection System Projects Total		***$1,780,000***	
Wastewater Treatment Plant Upgrade Projects			
WWTP Upgrade Concept Design Phase: Planned Improvements include facility upgrades for solids handling (i.e., Sludge Digester w/ membrane thickener); Headworks Improvements including Additional Drum Screen and Grit Collector; Process Aeration improvements; and other facility upgrades. This concept design does not include expansion of hydraulic capacity but may include evaluation of alternatives to improve nutrient removal capability of the	Preliminary Engineering including EPD Permitting/Approvals.	$60,000	GEFA Loan
WWTP Improvements Phase 2: Additional Solids Handling Improvements including Membrane Sludge Thickener, New Sludge feed pumps for BFP, Headworks and Process Aeration Improvements including replacement of four Rotary Brush Aerators with new aeration equipment, New duplicate Rotary Drum Screen, New Grit Removal System, New Headworks Sump Grinder Pump, New Electrical Building, New Non-Potable Water System, and SCADA Upgrade.	Proposed facilities are needed to improve facility operations and system redundancy. Additional Membrane Thickener for sludge treatment will allow the WWTP to optimize its Activated Sludge process and prevent/minimize upsets related to sludge bulking related to excessive biosolids or related to dewatering equipment issues. The Membrane Sludge Thickener will aid the Aerobic Digester by optimizing the digester tank volume, sludge thickening, and aerobic digestion for biosolids. Headworks and Process Aeration System Improvements are needed to remove raw wastewater screenings and grit and sand; improve oxygen transfer and mixing in aeration basins to improve and stabilize wastewater treatment processes. Additional drum screen will provide redundancy for screening equipment and allow for improved plant performance.	$3,057,000	GEFA Loan
Wastewater Treatment Plant Upgrade Projects Total		***$3,117,000***	

The following list of projects and capital purchases are planned for FY2019-FY2024.

FY2019 - FY 2024: Water Supply & Sewer Collection System Improvement Projects (Level			
TABLE 8: Water Supply & Sewer Collection System Improvement Projects			
Water Line along Dean Forest from I-16 to Highway 80	Prosperity Drive and Airport Park Loop	$2,000,000	W&S Fund Balance/GEFA Loan
Water Line from Dean Forrest to Chatham Prky	Garrett Property	$600,000	W&S Fund Balance/GEFA Loan
	TABLE 8 Total	***$2,600,000***	

Stormwater Fund

The following list of projects and capital purchases are approved for FY 2013.

Stormwater Utility Projects			
Project	***Description***	***Cost Estimate***	***Funding Source***
Export Blvd/Commerce Blvd/Prosperity Dr. Drainage Improvement	Drainage Improvements related to GDOT LMIG Grant Project	$77,200	SW Utility Operating Budget
Citywide Stormwater Masterplan	The City's Stormwater Management Plan calls for the development of a storm water masterplan to identify and assess all drainage issues within the City as well as establish future CIP costs to assist with budgeting. The masterplan will help prioritize CIP for future implementation which should reduce the potential of flooding.	$25,000	SW Utility Operating Budget
Misc Projects (as needed basis)	Culvert, ditch & system repairs.	$50,000	SW Utility Operating Budget
Mini Excavator	Ease access and increase productivity for ditch O&M.	$34,100	SW Utility Operating Budget
Crew Cab Truck	Replace 2001 truck	$26,464	SW Utility Operating Budget
Pick Up Truck	Replace 2000 truck	$19,027	SW Utility Operating Budget
	Drainage/SW Utility Project Total for FY 2013	***$231,791***	

Fire Protection Fund

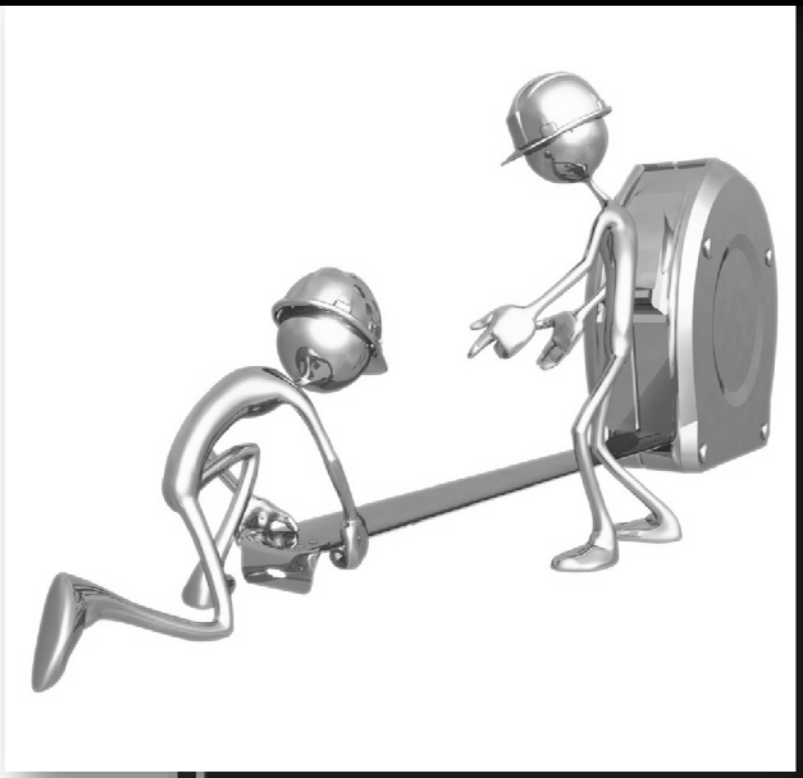
The following list of projects and capital purchases are approved for FY 2013.

Time Period: FY2013			
FY2013 Fire Department Capital Outlay			
Project	***Description***	***Cost Estimate***	***Funding Source***
Facility Improvements	HQ Building Renovation on Hwy 80	$19,000	General Fund
	Capital Outlay Total	***$19,000***	

2013

Performance Measures Report

"Measuring Garden City's Performance



GARDEN CITY

General Government

Performance Measures Data

General Government Departments/Services

LEGISLATIVE & EXECUTIVE	2011	2012	2013 Forecasted
City Council Meetings Conducted	20	22	20
City Council Workshops Conducted	21	23	23
Neighborhood/Town Hall Meetings Conducted	2	4	4
Percent of minutes approved without amendment	100%	100%	100%
Number of hours spent preparing Council agendas, workshop agendas, compiling agenda packets, etc.	224	240	228
HUMAN RESOURCES DEPARTMENT	**2011 Total**	**2012 Total**	**2013 Forecasted**
Annual Budgeted FTE Positions (All Departments)	110	110	108
FTE Staff Employed with the City as of 6/30 (All Depts.)	107	105	108
Employment Turnover Rate	8%	9.6%	8%
Workers Compensation Claims (Injury)	10	12	10
INFORMATION TECHNOLOGY	**2011 Total**	**2012 Total**	**2013 Forecasted**
Percentage of Availability (Up-time) for internet	99.70%	99.94%	99.96%
Number of website visits	31,401	32,239	32,000
FINANCE DEPARTMENT	**2011 Total**	**2012 Total**	**2013 Forecasted**
Receive GFOA's Distinguished Budget Presentation Award	Yes	Yes	Yes
Receive GFOA's Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes
Number of Accounts Payable Checks Issued	3,733	3,673	3,700
Number of Voided Checks	24	70	50
Number of Occupational Tax Certificates Issued	NA	NA	675

Public Safety

Law Enforcement

Performance Measures Data

Law Enforcement Departments/Services

MUNICIPAL COURT	**2011 Total**	**2012 Total**	**2013 Forecasted**
Traffic citations handled in court	14,710	10,705	12,700
Criminal cases handled in court	913	832	875
Cases issued probation	1,178	1,038	1,100
POLICE DEPARTMENT	**2011 Total**	**2012 Total**	**2013 Forecasted**
Calls for Service (Offenses)			
• Accidents	519	559	540
• Assault	278	234	250
• Burglary	109	162	135
• Larceny	306	223	265
• Murder	0	0	0
• Narcotics	138	147	140
• M.V. Theft	45	42	40
• Rape	8	16	10
• Robbery	19	18	20
• All Others	28,325	22,075	25,200
TOTAL CALLS FOR SERVICE	**29,747**	**23,476**	**26,600**
Traffic Violations (Citations Issued)			
• Traffic Accidents	519	559	560
• Fatality Accidents	1	2	1
• Written Warnings	3,633	2,005	2,000
• Speeding Violations	4,782	3,428	3,500
• Seat Belt Violations	1,424	1,055	1,100
• DUI's	358	227	300
• Miscellaneous Citations	4,972	3,049	3,000
• Commercial Vehicle Citations	1,103	194	50
TOTAL TRAFFIC VIOLATIONS	**16,792**	**10,519**	10,511
Adult & Juvenile Arrest/Charges			
• Adult Arrests	1,224	842	850
• Adult Charges	3,677	1,822	1,900
• Juvenile Arrests	35	12	15
• Juvenile Charges	68	21	20

Public Safety

Fire Protection

Performance Measures Data *Fire Protection & Emergency Management* Performance Measure Description	2011 Total	2012 Total	2013 Forecasted
Incident Activity			
Average Response Time From Conclusion of Dispatch to Arrival on Scene	4.25	4.65	4.60
Fire Calls			
• Building fires or structure other than buildings	50	31	30
• Natural vegetation or grass fires	67	31	30
• Passenger vehicle fires, road freight or transport vehicle fires	21	20	20
• Trash, rubbish, or waste fires	10	20	20
• Special outside fires, other	1	20	20
Vehicle Accidents/Rescue			
• Vehicle accidents with injuries	13	5	5
• Vehicle accidents with no injuries	6	2	5
• Vehicle/train accidents	0	0	0
• Vehicle/ pedestrian accidents	0	0	0
• Extrication, rescue, other	13	6	10
• Water rescue	1	1	1
Hazardous Conditions			
• Gasoline, oil or chemical spills	10	7	10
• Vehicle accidents resulting in spill and cleanup	7	3	5
• Natural gas leaks (LNG or LPG)	1	10	10
• Power line down/electrical problem	23	46	50
• Bomb scare/Special Incident	2	3	5
• CO detection incident	2	1	1
• Other hazardous materials	2	8	10
• Severe weather or natural disaster	1	0	0
Public Service Calls			
Public Service Calls	40	31	30
Good Intent Calls	124	117	120
TOTAL CALLS FOR SERVICE	**394**	**362**	**382**

Public Works

Performance Measures Data *Public Works Departments/Services* **SERVICE REQUESTS/WORK ORDERS**	2011 Total	2012 Total	2013 Forecasted
Service Requests Received *Definition: Every time a request for Public Works service is made by phone call, written request, email request, or an actual one-on-one request to a public works employee, a "Service Request" is generated. This builds a computerized record of all requests made.*	342	370	375
Streets/Drainage Work Orders Accomplished *Definition: A "Work Order" is created each time a work crew or employee is assigned a task as a result of either service.*	1,163	1,387	1.400
STREETS SYSTEM			
Miles of Roadway in Garden City	14.6	14.6	14.6
Miles of Road Shoulder Maintenance	109	1,530	1,500
Miles of Streets Swept	1,682	2,312	2,300
Street Signs made/replaced/relocated	26	93	100
Street Light Outages Reported to Georgia Power for Repair/Replacement	26	22	25
New Street Requests Reported to Georgia Power for Installation	0	1	1
Interchange Light Requests	0	0	0
Trees – Hazardous Situation Responses	2	6	5
Trees Trimmed/Removed (Obstruction or Dead)	20	25	25
Mixed & Dry Trash Collection by the City			
Tons of Mixed/Dry Trash Collected YTD Taken to Landfill	196	70	50
Truckloads of Mixed/Dry Trash Collected YTD Taken to Inert Landfill	342	113	75
VEHICLE SERVICE CENTER (FLEET MAINTENANCE)			
City Vehicles/Equipment Repaired	636	662	650
STORMWATER MANAGEMENT			
Capital Projects Funding			
Linear Feet of Ditches Maintained	29,557	26,212	27,000
Linear Feet of Canal Grass Cut	N/A	6,359	6,500
Linear Feet of Canal Maintained (Backhoe)	1,730	2,500	2,500
Linear Feet of Underground Stormwater Utility Point Repairs	514	427	450

Community Development

Parks & Recreation

Performance Measures Data *Parks & Recreation Departments/Services*			
Performance Measure Description	**2011 Total**	**2012 Total**	**2013 Forecasted**
Senior Citizens Center			
Meals Served	11,550	10,800	11,000
Cooper Center Facility			
Youths Attended/Participated in Youth/After School Programs at the Cooper Center	15	15	15
Recreation Programs			
Football Participants	84	86	85
Soccer Participants	45	47	50
Cheerleading Participants	25	27	30
Baseball Participants	79	81	80
Softball Participants	29	27	30
T-Ball Participants	25	28	30
Basketball Participants	120	121	120
Gymnastics Participants	20	21	20
Football Camp Participants	16	15	15
Summer Day Camp Participants	45	50	50
After School Basketball Participants	35	35	350
Summer Swim Participants	26	24	25
Baton & Dance Participants	2	4	5
Parks & Community Relations			
Community Relations Activities/Events Held	6	5	6
Estimated Attendance	2,500	2,000	2,500

Community Development

Planning & Economic Development

Performance Measures Data *Planning & Economic Development Divisions/Services*			
Performance Measure Description	**2011 Total**	**2012 Total**	**2013 Forecasted**
Permits & Inspections			
Permits Issued Include: • New Construction Building Permits • Renovation/Expansion Building Permits • Miscellaneous Permits	243	330	300
Building Inspections Performed	164	292	300
Plumbing Inspections Performed	42	78	75
Mechanical Inspections Performed	34	49	50
Gas Inspections Performed	4	11	10
Electrical Inspections Performed	126	226	225
Stormwater Inspections Performed	18	33	30
Fire Inspections Performed	74	94	100
Planning & Zoning			
Site Plan Reviews	7	5	6
Planning Commission Meetings Conducted	10	7	9
Planning Commission Cases Heard	26	18	22
Zoning Text Amendments	5	3	4
Zoning Map Amendments	8	4	6
Board of Zoning Appeals Meetings Conducted	5	7	6
Board of Zoning Appeals Cases Heard	5	8	6
Appeals Requested	5	4	3
Variances Requested	0	4	3
Code Enforcement			
Derelict Vehicle Notices of Violation Issued	284	213	200
Sanitation Notices of Violation Issued	100	115	115
Noxious Weeds Notices of Violation Issued	227	263	260
Vacant Buildings Notices of Violation Issued	10	9	10
Accessory Buildings Notices of Violation Issued	4	2	5
General Maintenance Notices of Violation Issued	114	199	200
Courtesy Notices Issued	520	527	525
Courtesy Notices Cases Closed	NA	282	280
Code Violation Cases Closed	NA	756	750
Court Summons Issued	13	36	40

Water & Sewer Enterprise Fund

Performance Measures Data

Water & Sewer Operations/Services

Water Treatment & Distribution System	**2011 Total**	**2012 Total**	**2013 Forecasted**
Millions of Gallons of Drinking Water Produced Per Year	365	345	345
Sewer Treatment & Collection System			
Sludge Wet Tons Quantity Per Year	994.4	942.5	950
Sludge Tipping Fee Costs & Other Associated Disposal Costs (i.e. polymer, yard dumpster, etc).	$66,944	$90,177	$90,000
Utility Billing & Administration			
Water/Sewer Customers Billed			
Door Hangers Distributed	500	650	650
Reconnects-Delinquent Water Bills	624	448	450
Water Turn On/Off Services	1,521	1,812	1,800
City Initiated Re-Reads *Definition – City initiated Re-Reads occur any time a meter reader is requested to re-read a meter to confirm a high or low bill and, if needed, to give a courtesy notification of possible leak. A Re-Read does not necessarily indicate a problem with the reading or the meter.*	2,145	1,058	1,000
Customer Requested Re-Reads	4	105	100
Corrected Readings *Definition – Corrected Readings are any time after a re-read there is a change needed.*	43	58	40
Water & Sewer Service Requests Received *Definition – Every time a request for Water and/or Sewer Department service is made by phone call, written request, emailed request, or an actual one-on-one request to a water/sewer department employee, a "Service Request" is generated. This builds a computerized record of all requests made.*	3,553	4,107	4,100
Water & Sewer Work Orders Accomplished *Definition – A "Work Order" is created each time a work crew or employee is assigned a task as a result of either services requests, pre-planned maintenance projects, or by other situations as they arise. This produces a database of work accomplished and the time and materials it took to do the work.*	8,804	9,552	9,500

Water & Sewer Enterprise Fund

(Continued)

Water/ Sewer Maintenance & Repairs	2011 Total	2012 Total	2013 Forecasted
Hydrant Maintenance Performed	469	911	900
Hydrant Repaired or Replaced	0	2	2
Water Lateral Lines Repaired	134	98	100
Water Lateral Lines Replaced	0	0	0
Water Mains Repaired	38	30	30
Water Mains Replaced	1	1	1
New Water Taps Installed	0	2	2
Water Lines Located	1,095	1,488	1,500
Water Valve Repairs	8	3	5
Water Valves Replaced	4	0	0
Water Meter Investigations *Definition – Meter investigations consist of checking meters for accuracy and checking for leaks as requested by residents or businesses.*	142	142	140
Water Meter Maintenance Service Performed *Definition – Maintenance services consist of repairs made for leaks at the meter, register repairs, box or lid replacement, as well as, requested cleaning services for apartments.*	223	467	500
Water Meters Replaced	113	233	1,500
Sewer Cleanout Repairs	22	14	15
Sewer Cleanouts Replaced	9	17	20
Gravity Main Preventive Maintenance Utilizing Camera Inspection – Linear Feet Inspected	2,507	940	1,000
Gravity Mains Repairs	17	15	20
Sewer Lateral Blockages Cleared	32	56	75
Sewer Laterals Repaired	11	19	20
Sanitary Sewer Overflow Events	0	0	0
Manhole Maintenance Performed (includes flushing)	1,679	1,362	1,500
Manholes Repaired	17	7	10

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 and resources 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 according 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.

FEMA – Federal Emergency Management Agency

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

GEMA – Georgia Emergency Management Agency

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

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.

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.

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.