City of Kingsland
State of Georgia

RESOLUTION NO. 12-09

TO ADOPT THE FISCAL YEAR 2012-13 BUDGET FOR EACH FUND OF THE CITY OF KINGSLAND, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE

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

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

WHEREAS, the Mayor and City Council of the City of Kingsland have reviewed the proposed FY 2012-13 budget as presented; and

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

WHEREAS, the Mayor and City Council wish to adopt this proposal as the Fiscal Year 2012-13 Annual Budget, effective from October 1, 2012 through September 30, 2013.

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

Section 1. That the proposed Fiscal Year 2012-13 Budget, attached hereto and incorporated herein as a part of this Resolution is hereby adopted as the Budget for the City of Kingsland, Georgia for Fiscal Year 2012-13, which begins October 1, 2012 and ends on September 30, 2013.

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

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

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

Section 5. That this Resolution shall be and remain in full force and effect from and after its date of adoption.

Adopted this 24th day of September 2012.

CITY OF KINGSLAND, GEORGIA

BY: _____
Kenneth E. Smith, Sr., Mayor

ATTEST: _____
Linda O'Shaughnessy, City Clerk

City Wide

Incorporated 1908

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13	
Revenues				
Revenue from Taxes	$7,606,388	$7,899,720	$7,802,000	
Revenues from Licenses	311,548	284,500	264,000	
Charges for Services	6,620,792	6,380,300	6,273,000	
Fines and Forfeitures	1,680,469	2,010,000	1,780,000	
Investment Income	33,358	36,200	26,000	
Other Income	1,952,812	1,787,251	1,398,101	
Intergovernmental Revenue	2,203,896	3,511,664	2,319,500	
Total Revenues	20,409,263	$21,909,635	19,862,601	
Expenses/Expenditures				
Personal Services	9,417,187	9,542,296	9,500,985	
Purchased/Contracted Services	1,382,148	1,542,235	1,502,075	
Supplies	2,115,911	1,980,295	2,069,071	
Other Costs	1,097,339	1,128,688	979,687	
Debt Service	1,617,867	2,550,325	2,527,034	
Other Financing Uses	1,140,018	897,000	961,704	
Grant Expenditures	152,874	931,689	0	
Capital Outlays	233,067	2,963,695	2,061,000	
Depreciation & Amortization	1,852,923	-	-	
Total Expenses/Expenditures	19,009,334	21,536,223	19,601,556	
Total Revenues Over (Under) Expenses:	$1,399,929	$373,412	$261,045	
Fund Balance at Beginning of Year	$13,712,359	$15,112,288	$15,485,700	*
Fund Balance at End of Year	$15,112,288	$15,485,700	* $15,746,745	*
FTE Positions	**197.0**	**198.5**	**198.0**	

**Estimated Non-GAAP Basis*

City Wide

Incorporated 1908

Budget Summary
By Fund

	FY09/10 Total	General Fund	CVB Fund	Other Governmental Funds	Water & Sewer Enterprise Fund	Solid Waste Enterprise Fund
Revenues						
Revenue from Taxes	$ 7,802,000	$ 7,102,000	$ -	$ 700,000	$ -	$ -
Revenues from Licenses	264,000	264,000	-	-	-	-
Charges for Services	6,073,000	55,000	-	-	5,153,000	865,000
Fines and Forfeitures	1,780,000	1,755,000	-	25,000	-	-
Investment Income	26,000	1,000	-	-	25,000	-
Other Income	1,398,101	376,000	350,760	601,641	34,500	35,200
Intergovernmental	2,319,500	319,500	-	2,000,000	-	-
Grant Revenue	-	-	-	-	-	-
Capital Recovery Reserve	200,000	-	-	-	200,000	-
Total Revenues	19,862,601	9,872,500	350,760	3,326,641	5,412,500	900,200
Expenses/Expenditures						
Personal Services	9,500,985	6,887,634	270,848	-	2,022,589	319,914
Purchased/Contracted Services	1,502,075	616,077	58,763	300	628,585	198,350
Supplies	2,069,071	1,108,910	21,149	32,869	644,043	262,100
Other Costs	979,687	779,687	-	-	200,000	-
Debt Service	2,527,034	197,362	-	454,964	1,809,050	65,658
Other Financing Uses	961,704	130,852	-	830,852	-	-
Grant Expenditures	-	-	-	-	-	-
Capital Outlays	2,061,000	61,000	-	2,000,000	-	-
Capital Recovery Reserve	-	-	-	-	-	-
Total Expenses/Expenditures	19,601,556	9,781,522	350,760	3,318,985	5,304,267	846,022
Total Revenues Over (Under) Expenses:	$261,045	$90,978	$0	$7,656	$108,233	$54,178
Fund Balance at Beginning of Year	$15,744,372 *	$953,978 *	$44,323 *	$ 247,596 *	$14,049,145 *	$449,330 *
Fund Balance at End of Year	$16,005,417 *	$1,044,956 *	$44,323 *	$255,252 *	$14,157,378 *	$503,508 *
% of Budget Total	100.00%	49.90%	1.79%	16.93%	27.06%	4.32%
FTE Positions	**198**	**138**	**6.5**	**N/A**	**45.5**	**8.0**

**Estimated Non-GAAP Basis*

General Fund

Established 1908

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Revenues			
Revenues from Property Taxes	$3,934,857	$4,045,000	$3,573,000
Revenues from Other Taxes	1,567,157	1,804,720	1,829,000
Revenues from Sales Tax	1,440,061	1,400,000	1,700,000
Revenues from Licenses	311,548	284,500	264,000
Charges for Services	149,000	47,800	55,000
Fines and Forfeitures	1,680,469	1,985,000	1,755,000
Investment Income	791	700	1,000
Other Income	355,329	522,700	376,000
Intergovernmental	325,411	319,500	319,500
Total Revenues	9,764,623	10,409,920	9,872,500
Expenditures			
Personal Services	6,790,824	6,841,600	6,887,634
Purchased/Contracted Services	608,512	678,882	616,077
Supplies	1,129,861	1,092,820	1,108,910
Other Costs	897,339	928,688	779,687
Debt Service	249,473	204,123	197,362
Other Financing Uses	131,295	123,500	130,852
Subtotal Expenses	9,807,304	9,869,613	9,720,522
Capital Outlays	29,286	183,695	61,000
Total Expenses	9,836,590	10,053,308	9,781,522
Total Revenues Over (Under) Expenditures:	($71,967)	$356,612	$90,978
Fund Balance at Beginning of Year	$669,333	$597,366	$953,978 *
Fund Balance at End of Year	$597,366	$953,978 *	$1,044,956 *
FTE Positions	**137**	**138.5**	**138**

**Estimated Non-GAAP Basis*

General Fund

Budget Summary
By Department

	FY11/12 Total	Administration	Finance	Municipal Court	Police	Fire	Public Works	Planning & Zoning	Economic Development	Fleet Services
Revenues										
Revenues from Property Taxes	$3,573,000									
Revenues from Excise Taxes	1,829,000									
Revenue from Sales Tax	1,700,000									
Revenues from Licenses	264,000									
Charges for Services	55,000									
Fines and Forfeitures	1,755,000									
Investment Income	1,000									
Other Income	376,000									
Intergovernmental	319,500									
Total Revenues	9,872,500									
Expenditures										
Personal Services	6,887,634	352,438	231,440	162,094	2,423,462	1,648,547	1,160,758	461,352	152,204	295,339
Purchased/Contracted Services	616,077	143,150	11,550	15,750	166,250	153,950	58,450	34,092	14,285	18,600
Supplies	1,108,910	58,285	8,200	20,200	360,750	149,500	447,800	19,800	10,475	33,900
Other Costs	779,687	351,687	0	428,000	0	0	0	0	0	0
Debt Service	197,362	0	0	0	5,500	154,196	37,666	0	0	0
Other Financing Uses	130,852	130,852	0	0	0	0	0	0	0	0
Subtotal Expenses	9,720,522	1,036,412	251,190	626,044	2,955,962	2,106,193	1,704,674	515,244	176,964	347,839
Capital Outlays	61,000	0	0	12,000	0	0	49,000	0	0	0
Total Expenses	9,781,522	$1,036,412	$251,190	$638,044	$2,955,962	$2,106,193	$1,753,674	$515,244	$176,964	$347,839
Total Revenues Over (Under) Expenses:	$90,978									
% of Budget Total	100.00%	10.60%	2.57%	6.52%	30.22%	21.53%	17.93%	5.27%	1.81%	3.56%
FTE Positions	**138.0**	**6.0**	**4.5**	**3.0**	**48.0**	**30.0**	**29.0**	**9.0**	**2.5**	**6.0**

Administration Department

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenditures			
Personal Services	$ 356,041	$ 354,645	$ 352,438
Purchased/Contracted Services	163,185	172,437	143,150
Supplies	69,671	68,200	58,285
Other Costs	347,304	342,688	351,687
Other Financing Uses	130,795	123,500	130,852
Subtotal	1,066,996	1,061,470	1,036,412
Capital Outlays	20,677	-	-
Total	$ 1,087,673	$ 1,061,470	$ 1,036,412

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Projected FY 12/13
Position			
City Manager*	0.5	0.5	0.5
Deputy City Manager*	0.5	0.5	0.5
City Engineer*	0.5	0.5	0.5
Human Resource Director*	0.5	0.5	0.5
City Clerk	1.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0
HR Generalist	1.0	1.0	1.0
Receptionist/Clerk Typist	1.0	1.0	1.0
FTE Positions	**6.0**	**6.0**	**6.0**

** one-half budgeted in Water Fund Admin*

Finance Department

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenditures			
Personal Services	$237,041	$233,960	$231,440
Purchased/Contracted Services	12,956	11,850	11,550
Supplies	7,602	8,700	8,200
Total	$257,599	$254,510	$251,190

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
Director of Finance*	0.5	0.5	0.5
Deputy Director of Finance*	0.5	0.5	0.5
Bookkeeper*	0.5	0.5	0.5
Purchasing Agent*	0.5	0.5	0.5
AccountingTechnician*	1.5	1.5	1.5
Accounting Clerk*	1.0	1.0	1.0
FTE Positions	**4.5**	**4.5**	**4.5**

** one-half budgeted in Water Fund Finance.*

Municipal Court Department

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenditures			
Personal Services	$109,591	$125,958	$162,094
Purchased/Contracted Services	41,614	46,150	15,750
Supplies	18,652	32,900	20,200
Other Costs	550,035	586,000	428,000
Subtotal	719,892	791,008	626,044
Capital Outlays	0	6,195	12,000
Total	$719,892	$797,203	$638,044

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
Deputy Clerk of Court	1.0	1.0	1.0
Assistant Court Clerk	-	1.0	1.0
Court Clerk	1.5	-	-
Clerk/Receptionist	-	1.0	1.0
FTE Positions	**2.5**	**3.0**	**3.0**

Police Department

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenditures			
Personal Services	$2,412,200	$2,428,946	$2,423,462
Purchased/Contracted Services	155,897	165,450	166,250
Supplies	374,121	340,600	360,750
Debt Service	66,179	26,070	5,500
Subtotal	3,008,397	2,961,066	2,955,962
Capital Outlays	0	0	0
Total	$3,008,397	$2,961,066	$2,955,962

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
Chief of Police	1.0	1.0	1.0
Assistant Chief	1.0	1.0	1.0
Lieutenant (Investigative Svcs)	1.0	1.0	1.0
Lieutenant (Uniform Patrol)	1.0	2.0	2.0
Lieutenant (Professional Standards)	1.0	1.0	1.0
Inspector (Professional Standards)	1.0	1.0	1.0
Support Services Director	1.0	1.0	1.0
Investigator	2.0	4.0	4.0
Evidence Technician	1.0	1.0	1.0
Sergeant (Narcotics)	1.0	1.0	1.0
Sergeant	4.0	3.0	3.0
Seargeant (SRO)	1.0	-	-
School Resource Officer	2.0	3.0	3.0
Officer (Investigative)	2.0	-	-
Officer (Narcotics)	3.0	2.0	2.0
Desk Officer	1.0	1.0	1.0
Patrol Officer	17.0	20.0	20.0
Traffic Officer	4.0	2.0	2.0
Animal Control Officer	1.0	1.0	1.0
Administrative Clerk	2.0	2.0	2.0
FTE Positions	**48.0**	**48.0**	**48.0**

Fire Department

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenditures			
Personal Services	$ 1,647,719	$ 1,642,412	$ 1,648,547
Purchased/Contracted Services	109,846	144,750	153,950
Supplies	146,663	138,300	149,500
Debt Service	159,746	147,446	154,196
Subtotal	2,063,974	2,072,908	2,106,193
Capital Outlays	-	2,000	-
Total	$ 2,063,974	$ 2,074,908	$ 2,106,193

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
Fire Chief	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00
Captain	4.50	5.00	5.00
Lieutenant	4.25	4.50	4.50
Firefighter/Paramedic	5.00	5.25	5.25
Firefighter/EMT	8.50	9.75	9.75
Firefighter	5.75	3.50	3.50
FTE Positions	**30.00**	**30.00**	**30.00**

Public Works Department

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenditures			
Personal Services	$ 1,138,477	$ 1,159,286	$ 1,160,758
Purchased/Contracted Services	79,127	67,000	58,450
Supplies	457,301	435,400	447,800
Debt Service	23,548	30,607	37,666
Subtotal	1,698,453	1,692,293	1,704,674
Capital Outlays	8,609	170,000	49,000
Total	$ 1,707,062	$ 1,862,293	$ 1,753,674

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
Director	1.0	1.0	1.0
Assistant Director	1.0	1.0	1.0
Dispatcher/Inventory Clerk	2.0	2.0	2.0
Crew Leader	3.0	3.0	3.0
Carpenter	1.0	1.0	1.0
Electrician	1.0	1.0	1.0
Heavy Equipment Operator	3.0	1.0	1.0
Equipment Operator	2.0	3.0	3.0
Crew Worker	15.0	16.0	16.0
FTE Positions	**29.0**	**29.0**	**29.0**

Community Planning & Development Department

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenditures			
Personal Services	$ 460,319	$ 460,514	$ 461,352
Purchased/Contracted Services	30,866	36,200	34,092
Supplies	21,095	20,800	19,800
Subtotal	512,280	517,514	515,244
Capital Outlays	-	-	-
Total	$ 512,280	$ 517,514	$ 515,244

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
Community P&Z Director	1.0	1.0	1.0
Asst P&Z Director	1.0	1.0	1.0
GIS Manager	1.0	1.0	1.0
License & Permit Administrator	1.0	1.0	1.0
Building Inspector	1.0	1.0	1.0
Code Enforcer	2.0	2.0	2.0
GIS Technician	1.0	1.0	1.0
Clerk/Receptionist	1.0	1.0	1.0
FTE Positions	**9.0**	**9.0**	**9.0**

Economic Development

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenditures			
Personal Services	$ 131,956	$ 141,470	$ 152,204
Purchased/Contracted Services	5,934	14,745	14,285
Supplies	8,753	12,420	10,475
Other Financing Uses	500	-	-
Subtotal	147,143	168,635	176,964
Capital Outlays	-	-	-
Total	$ 147,143	$ 168,635	$ 176,964

Note: Economic Development Department was created in FY 05/06.

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
Economic Development Director	1.0	1.0	1.0
Downtown Development Mgr	1.0	1.0	1.0
Receptionist	-	1.0	0.5
FTE Positions	**2.0**	**3.0**	**2.5**

Fleet Services Department

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenditures			
Personal Services	$ 297,480	$ 294,409	$ 295,339
Purchased/Contracted Services	9,087	20,300	18,600
Supplies	26,003	35,500	33,900
Other Financing Uses	-	-	-
Subtotal	332,570	350,209	347,839
Capital Outlays	-	5,500	
Total	$ 332,570	$ 355,709	$ 347,839

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
Fleet Services Manager	1.0	1.0	1.0
Executive Assistant	1.0	1.0	1.0
Mechanic	3.0	3.0	3.0
Service Technician	1.0	1.0	1.0
FTE Positions	**6.0**	**6.0**	**6.0**

Confiscated Assets

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Revenues			
Fines and Forfeitures	$ -	$ 25,000	$ 25,000
Investment Income	190	-	-
Other Income	1,750	-	-
Total Revenues	1,940	25,000	25,000
Expenditures			
Supplies	16,501	25,000	25,000
Capital Outlays	-	-	-
Total Expenditures	16,501	25,000	25,000
Total Revenues Over (Under) Expenditures:	$ (14,561)	$ -	$ -
Fund Balance at Beginning of Year	$ 38,515	$ 23,954	$ 23,954 *
Fund Balance at End of Year	$ 23,954	$ 23,954 *	$ 23,954 *

**Estimated Non-GAAP Basis*

Multiple Grant Fund

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Revenues			
Investment Income	$ -	$ -	$ -
Other Income	500	9,525	-
Intergovernmental	145,273	530,654	-
Total Revenues	145,773	540,179	-
Expenditures			
Grant Expenditures	94,202	270,179	-
Other Financing	-	-	-
Other Costs	-	-	-
Capital Outlays	57,611	300,000	-
Total Expenditures	151,813	570,179	-
Total Revenues Over (Under) Expenditures:	$ (6,040)	$ (30,000)	$ -
Fund Balance at Beginning of Year	$ 18	$ (6,022)	$ (36,022) *
Fund Balance at End of Year	$ (6,022)	$ (36,022) *	$ (36,022) *

**Estimated Non-GAAP Basis*

Convention & Visitors Bureau Fund

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Revenues			
Other Income	$ 335,577	$ 328,857	$ 350,760
Total Revenues	335,577	328,857	350,760
Expenditures			
Personal Services	279,428	282,697	270,848
Purchased/Contracted Services	39,326	26,080	58,763
Supplies	26,821	16,665	21,149
Other Financing Uses	-	-	-
Total Expenditures	345,575	325,442	350,760
Total Revenues Over (Under) Expenditures:	$ (9,998)	$ 3,415	$ -
Fund Balance at Beginning of Year	$ 50,906	$ 40,908	$ 44,323 *
Fund Balance at End of Year	$ 40,908	$ 44,323 *	$ 44,323 *
FTE Positions	**6.5**	**6.5**	**6.5**

** Estimated Non-GAAP Basis.*

Convention & Visitors Bureau Fund

Budget Summary
By Department

	FY10/11 Total	Tourism	Welcome Center
Revenues			
Other Income	$ -		
Total Revenues	0		
Expenditures			
Personal Services	270,848	164,321	106,527
Purchased/Contracted Services	58,763	40,680	18,083
Supplies	21,149	4,980	16,169
Subtotal Expenditures	350,760	209,981	140,779
Capital Outlays	-	-	-
Total Expenses	$ 350,760	$ 209,981	$ 140,779
Total Revenues Over (Under) Expenses:	$ (350,760)		
% of Budget Total	100.0%	59.9%	40.1%
FTE Positions	**6.5**	**2.5**	**4.0**

Tourism Department

Established 1991

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenditures			
Personal Services	$ 165,876	$ 164,163	$ 164,321
Purchased/Contracted Services	21,562	11,380	40,680
Supplies	5,587	3,965	4,980
Other Financing Uses	-	-	-
Subtotal	193,025	179,508	209,981
Capital Outlays	-	-	-
Total	$ 193,025	$ 179,508	$ 209,981

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
Executive Director	1.0	1.0	1.0
Marketing Director	1.0	1.0	1.0
Sales Manager*	0.5	-	-
Sales Assistant*	-	0.5	0.5
FTE Positions	**2.5**	**2.5**	**2.5**

**1/2 is budgeted in the Welcome Center Department.*

Welcome Center Department

Established 2007

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenditures			
Personal Services	$ 113,552	$ 118,534	$ 106,527
Purchased/Contracted Services	17,764	14,700	18,083
Supplies	21,234	12,700	16,169
Subtotal	152,550	145,934	140,779
Capital Outlays	-	-	-
Total	$ 152,550	$ 145,934	$ 140,779

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
Welcome Center Manager	1.0	1.0	1.0
Sales Manger*	0.5	-	-
Sales Assistant*	-	0.5	0.5
Visitor Info Specialist	2.5	2.5	2.5
FTE Positions	**4.0**	**4.0**	**4.0**

Hotel/Motel Tax Fund

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Revenues			
Revenue from Taxes	$ 664,313	$ 650,000	$ 700,000
Total Revenues	664,313	650,000	700,000
Expenditures			
Other Financing Uses	664,313	650,000	700,000
Capital Outlays	-	-	-
Total Expenditures	664,313	650,000	700,000
Total Revenues Over (Under) Expenditures:	$ -	$ -	$ -
Fund Balance at Beginning of Year	$ -	$ -	$ - *
Fund Balance at End of Year	$ -	$ - *	$ - *

**Estimated Non-GAAP Basis*

Downtown Development Authority Fund

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Revenues			
Other Income	$ 9,914	$ 39,825	$ 15,825
Total Revenues	9,914	39,825	15,825
Expenditures			
Purchased/Contracted Services	501	1,300	300
Supplies	6,920	9,600	7,869
Other Financing Uses	2,900	-	-
Other Costs	-	-	-
Subtotal	10,321	10,900	8,169
Capital Outlays	6,057	-	-
Total Expenditures	16,378	10,900	8,169
Total Revenues Over (Under) Expenditures:	$ (6,464)	$ 28,925	$ 7,656
Fund Balance at Beginning of Year	$ 14,730	$ 8,266	$ 37,191 *
Fund Balance at End of Year	$ 8,266	$ 37,191 *	$ 44,847 *

**Estimated Non-GAAP Basis*

Note: This fund was created in FY 06/07 for the DDA in order to track the fundraising expenditures, all other expenditures of the DDA are tracked in and paid by the General Fund.

Kingsland Development Authority Fund

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Revenues			
Investment Income	$ 2	$ -	$ -
Other Financing Sources	130,795	123,500	130,852
Total Revenues	130,797	123,500	130,852
Expenditures			
Debt Service	-	-	-
Other Financing Uses	130,795	123,500	130,852
Subtotal	130,795	123,500	130,852
Capital Outlays	-	-	-
Total Expenditures	130,795	123,500	130,852
Total Revenues Over (Under) Expenditures:	$ 2	$ -	$ -
Fund Balance at Beginning of Year	$ 683	$ 685	$ 685 *
Fund Balance at End of Year	$ 685	$ 685 *	$ 685 *

**Estimated Non-GAAP Basis*

SPLOST Fund

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Revenues			
Intergovernmental	$ 1,720,531	$ 2,200,000	$ 2,000,000
Total Revenues	1,720,531	2,200,000	2,000,000
Expenditures			
Debt Service	11,826		
Other Finances Uses	210,700	-	-
Capital Outlays	140,113	2,200,000	2,000,000
Total Expenditures	362,639	2,200,000	2,000,000
Total Revenues Over (Under) Expenditures:	$ 1,357,892	$ -	$ -
Fund Balance at Beginning of Year	$ (1,177,100)	$ 180,792	$ 180,792 *
Fund Balance at End of Year	$ 180,792	$ 180,792 *	$ 180,792 *

**Estimated Non-GAAP Basis*

Debt Service Fund

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Revenues			
Other Income	$ 590,968	$ 318,098	$ 315,964
Total Revenues	590,968	318,098	315,964
Expenditures			
Debt Service	590,968	318,072	315,964
Total Expenditures	590,968	318,072	315,964
Total Revenues Over (Under) Expenditures:	$ -	$ 26	$ -
Fund Balance at Beginning of Year	$ -	$ -	$ 26 *
Fund Balance at End of Year	$ -	$ 26 *	$ 26 *

**Estimated Non-GAAP Basis*

Debt Service Revenue Bond Fund

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Revenues			
Other Income	$ 112,933	$ 132,000	$ 139,000
Total Revenues	112,933	132,000	139,000
Expenditures			
Debt Service	132,000	132,000	139,000
Total Expenditures	132,000	132,000	139,000
Total Revenues Over (Under) Expenditures:	$ (19,067)	$ -	$ -
Fund Balance at Beginning of Year	$ 60,047	$ 40,980	$ 40,980 *
Fund Balance at End of Year	$ 40,980	$ 40,980 *	$ 40,980 *

**Estimated Non-GAAP Basis*

Water & Sewer Fund

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Revenues			
Water Charges	$ 2,747,612	$ 2,750,000	$ 2,700,000
Sewerage Charges	2,152,255	2,150,000	2,130,000
Transfer Fees	6,220	6,000	6,000
Reconnection Fees	68,125	66,500	70,000
Waste Water Tap Fees	128,207	100,000	75,000
Expansion Tap Fees	21,982	22,000	25,000
Capital Recovery Fees	342,065	250,000	200,000
Bad Check Fees	7,940	8,000	7,000
Penalties	135,130	120,000	140,000
Investment Income	32,375	35,500	25,000
Other Income	414,648	34,500	34,500
Total Revenues	6,056,559	5,542,500	5,412,500
Expenses			
Personal Services	2,031,606	2,091,235	2,022,589
Purchased/Contracted Services	538,842	636,273	628,585
Supplies	719,010	610,655	644,043
Other Costs	200,000	200,000	200,000
Debt Service	630,003	1,830,188	1,809,050
Depreciation and Amortization	1,765,138	-	-
Other Financing Uses	15	-	-
Capital Recovery Reserve	-	-	-
Subtotal Expenses	5,884,614	5,368,351	5,304,267
Capital Outlays	-	-	-
Total Expenses	5,884,614	5,368,351	5,304,267
Total Revenues Over (Under) Expenses:	$ 171,945	$ 174,149	$ 108,233
Retained Earnings at Beginning of Year	$ 13,703,051	$ 13,874,996	$ 14,049,145 *
Retained Earnings at End of Year	$ 13,874,996	$ 14,049,145 *	$ 14,157,378 *
FTE Positions	**45.5**	**45.5**	**45.5**

**Estimated Non-GAAP Basis*

Water & Sewer Fund

Budget Summary
By Department

	FY11/12 Total	Administration	Information Technology	Finance	Operations
Revenues					
Water Charges	$ 2,700,000				
Sewerage Charges	2,130,000				
Transfer Fees	6,000				
Reconnection Fees	70,000				
Waste Water Tap Fees	75,000				
Expansion Tap Fees	25,000				
Capital Recovery Fees	200,000				
Bad Check Fees	7,000				
Penalties	140,000				
Investment Income	25,000				
Other Income	34,500				
Total Revenues	5,412,500				
Expenses					
Personal Services	2,022,589	299,613	172,676	290,160	1,260,140
Purchased/Contracted Services	628,585	137,960	47,750	10,150	432,725
Supplies	644,043	35,450	13,793	7,600	587,200
Other Costs	200,000	200,000	-	-	-
Debt Service	1,809,050	-	-	-	1,809,050
Other Financing Uses	-	-	-	-	-
Subtotal Expenses	5,304,267	673,023	234,219	307,910	4,089,115
Capital Outlays	-	-	-	-	-
Total Expenses	$ 5,304,267	$ 673,023	$ 234,219	$ 307,910	$ 4,089,115
Total Revenues Over (Under) Expenses:	$ 108,233				
% of Budget Total	100.0%	12.7%	4.4%	5.8%	77.1%
FTE Positions	**45.5**	**7.0**	**3.0**	**6.5**	**29.0**

Administration Department

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenses			
Personal Services	$ 332,668	$ 337,377	$ 299,613
Purchased/Contracted Services	147,027	139,623	137,960
Supplies	44,032	41,562	35,450
Other Costs	200,000	200,000	200,000
Other Financing Uses	-	-	-
Subtotal	723,727	718,562	673,023
Capital Outlays	-	-	-
Total	$ 723,727	$ 718,562	$ 673,023

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
City Manager*	0.5	0.5	0.5
Deputy City Manager*	0.5	0.5	0.5
City Engineer*	0.5	0.5	0.5
Human Resource Manager*	0.5	0.5	0.5
Accounting Technician	1.0	1.0	1.0
Meter Technician	4.0	4.0	4.0
FTE Positions	**7.0**	**7.0**	**7.0**

*One-half budgeted in General Fund Admin.

Information Technology Department

Established 2006

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenses			
Personal Services	$ 172,235	$ 172,495	$ 172,676
Purchased/Contracted Services	42,314	47,500	47,750
Supplies	19,248	13,793	13,793
Subtotal	233,797	233,788	234,219
Capital Outlays	-	-	-
Total	$ 233,797	$ 233,788	$ 234,219

Note: IT Department was created in FY 05/06.

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
IT Director	1.0	1.0	1.0
Asst IT Director	1.0	1.0	1.0
IT Systems Specialist	1.0	-	-
Computer Support	-	1.0	1.0
FTE Positions	**3.0**	**3.0**	**3.0**

Finance Department

Established 1996

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenses			
Personal Services	$ 289,383	$ 289,381	$ 290,160
Purchased/Contracted Services	8,676	10,250	10,150
Supplies	7,423	7,450	7,600
Subtotal	305,482	307,081	307,910
Capital Outlays	-	-	-
Total	$ 305,482	$ 307,081	$ 307,910

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
Director of Finance*	0.5	0.5	0.5
Deputy Director of Finance*	0.5	0.5	0.5
Bookeeper*	0.5	0.5	0.5
Purchasing Agent*	0.5	0.5	0.5
Accounting Technician*	1.5	1.5	1.5
Accounting Clerk*	1.0	1.0	1.0
Customer Service Rep	2.0	2.0	2.0
FTE Positions	**6.5**	**6.5**	**6.5**

** one-half budgeted in Water Fund Finance.*

Note: Performance Measures and Organizational Chart for the Finance Department are shown in the General Fund.

Operations Department

Established 1939

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Expenses			
Personal Services	$ 1,237,320	$ 1,291,982	$ 1,260,140
Purchased/Contracted Services	340,825	438,900	432,725
Supplies	648,307	547,850	587,200
Depreciation and Amortization	1,765,138	-	-
Capital Recovery Reserve	-	-	-
Debt Service	630,003	1,830,188	1,809,050
Other Financing Uses	15	-	-
Subtotal	4,621,608	4,108,920	4,089,115
Capital Outlays	-	-	-
Total	$ 4,621,608	$ 4,108,920	$ 4,089,115

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
MUD Director	1.0	1.0	1.0
Asst MUD Director	1.0	1.0	1.0
Water Plant Superintendent	2.0	1.0	1.0
WWTP Superintendent	-	1.0	1.0
Plant Operator	3.0	3.0	3.0
Utilty Line Technician	8.0	9.0	9.0
Administrative Assistant	1.0	1.0	1.0
Crew Foreman	1.0	1.0	1.0
Crew Leader III	1.0	1.0	1.0
Lab Technician	1.0	1.0	1.0
Electrician	1.0	1.0	1.0
Heavy Equipment Operator	2.0	2.0	2.0
Maintenance Technician	3.0	3.0	3.0
Crew Worker	4.0	3.0	3.0
FTE Positions	**29.0**	**29.0**	**29.0**

Solid Waste Fund

Budget Summary

	Actual FY 10/11	Budget FY 11/12	Approved FY 12/13
Revenues			
Charges for Services	$ 862,256	$ 860,000	$ 865,000
Other Income	398	278,246	35,200
Total Revenues	862,654	1,138,246	900,200
Expenses			
Personal Services	315,329	326,764	319,914
Purchased/Contracted Services	194,967	199,700	198,350
Supplies	216,798	225,555	262,100
Depreciation and Amortization	87,785	-	-
Other Costs	-	-	-
Debt Service	3,597	65,942	65,658
Capital Outlays	-	280,000	-
Total Expenses	818,476	1,097,961	846,022
Total Revenues Over (Under) Expenditures:	$ 44,178	$ 40,285	$ 54,178
Fund Balance at Beginning of Year	$ 364,867	$ 409,045	$ 449,330 *
Fund Balance at End of Year	$ 409,045	$ 449,330 *	$ 503,508 *

Note: FY11/12 and FY12/13 are estimated Non-GAAP Basis.

FTE Summary

	Actual FY 10/11	Actual FY 11/12	Approved FY 12/13
Position			
Crew Foreman	1.0	1.0	1.0
Crew Leader	1.0	1.0	1.0
Heavy Equipment Operator	3.0	3.0	3.0
Equipment Operator	3.0	3.0	3.0
FTE Positions	**8.0**	**8.0**	**8.0**