City of Kingsland
State of Georgia

RESOLUTION NO. 2013-07

TO ADOPT THE FISCAL YEAR 2013-14 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 2013-14 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 2013-14 Annual Budget, effective from October 1, 2013 through September 30, 2014.

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 2013-14 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 2013-14, which begins October 1, 2013 and ends on September 30, 2014.

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 23rd day of September 2013.

CITY OF KINGSLAND, GEORGIA

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

ATTEST: _____
Linda O'Shaughnessy, City Clerk

City Wide

Incorporated 1908

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Revenue from Taxes	$8,146,885	$7,834,444	$7,914,100
Revenues from Licenses	245,471	268,000	266,000
Charges for Services	6,205,168	6,274,000	6,131,300
Fines and Forfeitures	1,430,229	1,780,000	1,869,000
Investment Income	24,487	26,000	26,500
Other Income	1,708,506	1,394,948	1,578,658
Intergovernmental Revenue	1,030,042	2,760,798	3,333,596
Total Revenues	18,790,788	$20,338,190	21,119,154
Expenses/Expenditures			
Personal Services	9,454,997	9,408,774	9,436,852
Purchased/Contracted Services	1,521,251	1,465,990	1,371,134
Supplies	2,053,457	2,048,770	2,144,388
Other Costs	760,809	949,438	981,135
Debt Service	1,217,682	2,527,034	2,352,396
Other Financing Uses	1,001,145	964,547	1,376,704
Grant Expenditures	569,068	311,750	214,000
Capital Outlays	554,827	2,188,798	2,878,000
Depreciation & Amortization	1,733,951	-	-
Capital Recovery Reserve	-	-	-
Total Expenses/Expenditures	18,867,187	19,865,101	20,754,609
Total Revenues Over (Under) Expenses:	($76,399)	$473,089	$364,545
Fund Balance at Beginning of Year	$16,460,913	$16,384,514	$16,857,603 *
Fund Balance at End of Year	$16,384,514	$16,857,603 *	$17,222,148 *
FTE Positions	**199.5**	**193.8**	**192.8**

**Estimated Non-GAAP Basis*

City Wide

Incorporated 1908

Budget Summary
By Fund

	FY 13/14 Total	General Fund	CVB Fund	Other Governmental Funds	Water & Sewer Enterprise Fund	Solid Waste Enterprise Fund
Revenues						
Revenue from Taxes	$ 7,914,100	$ 7,199,100	$ -	$ 715,000	$ -	$ -
Revenues from Licenses	266,000	266,000	-	-	-	-
Charges for Services	6,031,300	66,800	-	-	5,084,500	880,000
Fines and Forfeitures	1,869,000	1,844,000	-	25,000	-	-
Investment Income	26,500	1,500	-	-	25,000	-
Other Income	1,578,658	373,850	317,800	543,908	24,000	319,100
Intergovernmental	3,333,596	344,096	-	2,989,500	-	-
Grant Revenue	-	-	-	-	-	-
Capital Recovery Reserve	100,000	-	-	-	100,000	-
Total Revenues	21,119,154	10,095,346	317,800	4,273,408	5,233,500	1,199,100
Expenses/Expenditures						
Personal Services	9,436,852	7,087,998	267,847	-	1,755,633	325,374
Purchased/Contracted Services	1,371,134	664,062	35,255	300	469,657	201,860
Supplies	2,144,388	1,190,797	14,698	32,975	679,318	226,600
Other Costs	981,135	781,135	-	-	200,000	-
Debt Service	2,352,396	109,830	-	380,182	1,776,205	86,179
Other Financing Uses	1,376,704	130,852	-	1,245,852	-	-
Grant Expenditures	214,000	-	-	214,000	-	-
Capital Outlays	2,878,000	29,000	-	2,400,000	174,000	275,000
Capital Recovery Reserve	-	-	-	-	-	-
Total Expenses/Expenditures	20,754,609	9,993,674	317,800	4,273,309	5,054,813	1,115,013
Total Revenues Over (Under) Expenses:	$364,545	$101,672	$0	$99	$178,687	$84,087
Fund Balance at Beginning of Year	$16,857,603 *	$708,511 *	$20,064 *	$ 119,985 *	$15,338,866 *	$670,177 *
Fund Balance at End of Year	$17,222,148 *	$810,183 *	$20,064 *	$120,084 *	$15,517,553 *	$754,264 *
% of Budget Total	100.00%	48.15%	1.53%	20.59%	24.36%	5.37%
FTE Positions	**192.8**	**140.05**	**7**	**N/A**	**37.8**	**8.0**

**Estimated Non-GAAP Basis*

General Fund

Established 1908

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Revenues from Property Taxes	$4,128,777	$3,638,235	$3,811,000
Revenues from Other Taxes	1,799,128	1,796,209	1,788,100
Revenues from Sales Tax	1,487,010	1,700,000	1,600,000
Revenues from Licenses	245,471	268,000	266,000
Charges for Services	62,200	56,000	66,800
Fines and Forfeitures	1,426,817	1,755,000	1,844,000
Investment Income	1,222	1,000	1,500
Other Income	562,834	376,000	373,850
Intergovernmental	120,200	319,500	344,096
Total Revenues	9,833,659	9,909,944	10,095,346
Expenditures			
Personal Services	6,800,788	6,899,076	7,087,998
Purchased/Contracted Services	572,435	639,807	664,062
Supplies	1,158,128	1,109,084	1,190,797
Other Costs	760,809	749,438	781,135
Debt Service	202,975	197,362	109,830
Other Financing Uses	123,474	130,852	130,852
Subtotal Expenses	9,618,609	9,725,619	9,964,674
Capital Outlays	207,857	52,000	29,000
Total Expenses	9,826,466	9,777,619	9,993,674
Total Revenues Over (Under) Expenditures:	$7,193	$132,325	$101,672
Fund Balance at Beginning of Year	$568,993	$576,186	$708,511 *
Fund Balance at End of Year	$576,186	$708,511 *	$810,183 *
FTE Positions	**139.5**	**140.85**	**140.05**

**Estimated Non-GAAP Basis*

General Fund

Budget Summary
By Department

	FY12/13 Total	Administration	Information Technology	Finance	Municipal Court	Police	Fire	Public Works	Planning & Zoning	Economic Development	Fleet Services
Revenues											
Revenues from Property Taxes	$3,811,000										
Revenues from Excise Taxes	1,788,100										
Revenue from Sales Tax	1,600,000										
Revenues from Licenses	266,000										
Charges for Services	66,800										
Fines and Forfeitures	1,844,000										
Investment Income	1,500										
Other Income	373,850										
Intergovernmental	344,096										
Total Revenues	10,095,346										
Expenditures											
Personal Services	7,087,998	361,826	158,962	326,774	158,764	2,405,954	1,677,744	1,175,669	466,605	132,319	223,381
Purchased/Contracted Services	664,062	203,405	43,865	12,735	14,600	145,325	120,460	56,985	41,282	10,420	14,985
Supplies	1,190,797	58,140	12,780	10,150	20,400	413,390	152,000	473,800	13,450	13,325	23,362
Other Costs	781,135	348,600	0	0	432,535	0	0	0	0	0	0
Debt Service	109,830	0	0	0	0	4,500	67,664	37,666	0	0	0
Other Financing Uses	130,852	130,852	0	0	0	0	0	0	0	0	0
Subtotal Expenses	9,964,674	1,102,823	215,607	349,659	626,299	2,969,169	2,017,868	1,744,120	521,337	156,064	261,728
Capital Outlays	29,000	0	0	0	0	0	0	21,000	8,000	0	0
Total Expenses	9,993,674	$1,102,823	$215,607	$349,659	$626,299	$2,969,169	$2,017,868	$1,765,120	$529,337	$156,064	$261,728
Total Revenues Over (Under) Expenses:	$101,672										
% of Budget Total	100.00%	11.04%	2.16%	3.50%	6.27%	29.71%	20.19%	17.66%	5.30%	1.56%	2.62%
FTE Positions	**140.1**	**5.4**	**2.7**	**7.2**	**3.0**	**48.0**	**30.0**	**29.0**	**9.0**	**2.5**	**6.0**

Administration Department

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenditures			
Personal Services	$ 354,688	$ 387,073	$ 361,826
Purchased/Contracted Services	168,330	162,979	203,405
Supplies	72,127	50,423	58,140
Other Costs	347,757	341,688	348,600
Other Financing Uses	123,474	130,852	130,852
Subtotal	1,066,376	1,073,015	1,102,823
Capital Outlays	11,965	-	-
Total	$ 1,078,341	$ 1,073,015	$ 1,102,823

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Projected FY 13/14
Position			
City Manager*	0.5	0.8	0.8
Assistant City Manager*	0.5	0.8	-
Civil Engineer*	0.5	0.8	0.8
Human Resource Director*	0.5	0.8	0.8
City Clerk	1.0	1.0	1.0
Assistant City Clerk	1.0	1.0	1.0
HR Generalist	1.0	-	-
Clerk/Receptionist	1.0	1.0	1.0
FTE Positions	**6.0**	**6.2**	**5.4**

Information Technology Department

Established 2006

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenses			
Personal Services	$ -	$ 64,913	$ 158,962
Purchased/Contracted Services	-	15,657	43,865
Supplies	-	2,544	12,780
Subtotal	-	83,114	215,607
Capital Outlays	-	-	-
Total	$ -	$ 83,114	$ 215,607

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

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Director	1.0	0.9	0.9
Asst Director	1.0	0.9	0.9
Computer Support	1.0	0.9	0.9
FTE Positions	**3.0**	**2.7**	**2.7**

Note: FY 12/13 and 13/14 are budgeted 90% in GF and 10% in the Water/Sewer Fund.

Finance Department

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenditures			
Personal Services	$230,095	$270,124	$326,774
Purchased/Contracted Services	12,900	13,187	12,735
Supplies	8,678	7,208	10,150
Total	$251,673	$290,519	$349,659

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Director	0.5	0.65	0.65
Assistant Director	0.5	0.65	0.65
Bookkeeper	0.5	0.65	0.65
Purchasing Agent	0.5	0.65	0.65
Accounting Technician	1.5	1.95	1.95
Accounting Clerk	1.0	0.65	0.65
Customer Service Representative	1.0	1.95	1.95
FTE Positions	**5.50**	**7.15**	**7.15**

Note: FY 12/13 and FY 13/14 are budgeted 65% in the General Fund and 35% in the Water/Sewer Fund.

Municipal Court Department

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenditures			
Personal Services	$130,721	$160,644	$158,764
Purchased/Contracted Services	34,919	14,550	14,600
Supplies	14,922	14,900	20,400
Other Costs	413,052	407,750	432,535
Subtotal	593,614	597,844	626,299
Capital Outlays	0	10,000	
Total	$593,614	$607,844	$626,299

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Clerk of Court	1.0	1.0	1.0
Assistant Clerk of Court	1.0	1.0	1.0
Clerk/Receptionist	1.0	1.0	1.0
FTE Positions	**3.0**	**3.0**	**3.0**

Police Department

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenditures			
Personal Services	$2,403,647	$2,353,462	$2,405,954
Purchased/Contracted Services	148,186	176,450	145,325
Supplies	378,408	398,800	413,390
Debt Service	24,922	5,500	4,500
Subtotal	2,955,163	2,934,212	2,969,169
Capital Outlays	0	0	0
Total	$2,955,163	$2,934,212	$2,969,169

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Chief of Police	1.0	1.0	1.0
Assistant Chief of Police	1.0	1.0	1.0
Lieutenant (Investigations)	1.0	-	-
Lieutenant (Narcotics)	-	1.0	1.0
Lieutenant (Uniform Patrol)	2.0	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
Criminal Investigator	4.0	3.0	3.0
Evidence Technician	1.0	-	-
Sergeant (Narcotics)	1.0	-	-
Sergeant (Investigations)	-	1.0	1.0
Sergeant	3.0	3.0	3.0
School Resource Officer	3.0	3.0	3.0
Officer (Narcotics)	2.0	5.0	5.0
Desk Officer	1.0	1.0	1.0
Patrol Officer	22.0	21.0	21.0
Animal Control Officer	1.0	1.0	1.0
Records Clerk	2.0	2.0	2.0
FTE Positions	**48.0**	**48.0**	**48.0**

Fire Department

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenditures			
Personal Services	$ 1,632,258	$ 1,652,647	$ 1,677,744
Purchased/Contracted Services	109,400	128,950	120,460
Supplies	135,682	139,500	152,000
Debt Service	147,446	154,196	67,664
Subtotal	2,024,786	2,075,293	2,017,868
Capital Outlays	-		-
Total	$ 2,024,786	$ 2,075,293	$ 2,017,868

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Fire Chief	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00
Captain	5.00	5.00	5.00
Lieutenant	4.50	3.50	3.50
Firefighter/Paramedic	5.25	5.75	5.75
Firefighter/EMT	9.75	10.25	10.25
Firefighter	3.50	3.50	3.50
FTE Positions	**30.00**	**30.00**	**30.00**

Public Works Department

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenditures			
Personal Services	$ 1,156,223	$ 1,135,258	$ 1,175,669
Purchased/Contracted Services	49,501	63,481	56,985
Supplies	495,187	448,000	473,800
Debt Service	30,607	37,666	37,666
Subtotal	1,731,518	1,684,405	1,744,120
Capital Outlays	178,142	42,000	21,000
Total	$ 1,909,660	$ 1,726,405	$ 1,765,120

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
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	1.0	1.0	1.0
Equipment Operator	3.0	3.0	3.0
Crew Worker	16.0	16.0	16.0
FTE Positions	**29.0**	**29.0**	**29.0**

Community Planning & Development Department

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenditures			
Personal Services	$ 456,906	$ 461,352	$ 466,605
Purchased/Contracted Services	29,393	29,147	41,282
Supplies	16,986	13,955	13,450
Subtotal	503,285	504,454	521,337
Capital Outlays	-	-	8,000
Total	$ 503,285	$ 504,454	$ 529,337

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Director	1.0	1.0	1.0
Assistant Director	1.0	1.0	1.0
GIS Manager	1.0	1.0	1.0
License & Permit Clerk	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 11/12	Budget FY 12/13	Approved FY 13/14
Expenditures			
Personal Services	$ 143,717	$ 149,836	$ 132,319
Purchased/Contracted Services	11,409	23,295	10,420
Supplies	12,053	8,500	13,325
Other Financing Uses	-	-	-
Subtotal	167,179	181,631	156,064
Capital Outlays	-	-	-
Total	$ 167,179	$ 181,631	$ 156,064

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 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Economic Development Director	1.0	1.0	1.0
Exec Development Director	1.0	1.0	1.0
Receptionist	1.0	0.5	0.5
FTE Positions	**3.0**	**2.5**	**2.5**

Fleet Services Department

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenditures			
Personal Services	$ 292,533	$ 263,767	$ 223,381
Purchased/Contracted Services	8,397	12,111	14,985
Supplies	24,085	25,254	23,362
Other Financing Uses	-	-	-
Subtotal	325,015	301,132	261,728
Capital Outlays	17,750		
Total	$ 342,765	$ 301,132	$ 261,728

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Fleet Services Director	1.0	1.00	1.00
Executive Assistant	1.0	1.00	1.00
Mechanic	3.0	3.00	3.00
Service Technician	1.0	1.00	1.00
FTE Positions	**6.0**	**6.0**	**6.0**

Note: FY 12/13 and FY 13/14 are budgeted 75% in the General Fund and 25% in the Water/Sewer Fund.

Revolving Loan Fund

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Other Income	$ 9,958	$ 2,843	$ 99
Total Revenues	9,958	2,843	99
Expenditures			
Other Finances Uses	19,621	2,843	-
Capital Outlays	-	-	-
Total Expenditures	19,621	2,843	-
Total Revenues Over (Under) Expenditures:	$ (9,663)	$ -	$ 99
Fund Balance at Beginning of Year	$0	($9,663)	($9,663) *
Fund Balance at End of Year	($9,663)	($9,663) *	($9,564) *

**Estimated Non-GAAP Basis. Negative Fund Balance is due to a timing difference and will be eliminated in the future.*

Confiscated Assets

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Fines and Forfeitures	$ 3,412	$ 25,000	$ 25,000
Investment Income	101	-	-
Other Income		-	-
Total Revenues	3,513	25,000	25,000
Expenditures			
Supplies	6,396	25,000	25,000
Other Financing Uses	2,495		
Capital Outlays	-	-	-
Total Expenditures	8,891	25,000	25,000
Total Revenues Over (Under) Expenditures:	$ (5,378)	$ -	$ -
Fund Balance at Beginning of Year	$ 31,533	$ 26,155	$ 26,155 *
Fund Balance at End of Year	$ 26,155	$ 26,155 *	$ 26,155 *

**Estimated Non-GAAP Basis*

DOT Grant Fund

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Intergovernmental	$ -	$ -	$ 400,000
Total Revenues	-	-	400,000
Expenditures			
Other Financing Uses	-	-	400,000
Capital Outlays	-	-	-
Total Expenditures	-	-	400,000
Total Revenues Over (Under) Expenditures:	$ -	$ -	$ -
Fund Balance at Beginning of Year	$ -	$ -	$ - *
Fund Balance at End of Year	$ -	$ - *	$ - *

**Estimated Non-GAAP Basis*

GEFA Block Grant Fund

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Intergovernmental	$ 339,582		$ -
Total Revenues	339,582	-	-
Expenditures			
Grant Expenditures	330,905		-
Total Expenditures	330,905	-	-
Total Revenues Over (Under) Expenditures:	$ 8,677	$ -	$ -
Fund Balance at Beginning of Year	$ -	$ 8,677	$ 8,677 *
Fund Balance at End of Year	$ 8,677	$ 8,677 *	$ 8,677 *

**Estimated Non-GAAP Basis*

Transportation Enhancement Grant Fund

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Intergovernmental	$ 190,000	$ 10,000	$ -
Total Revenues	190,000	10,000	-
Expenditures			
Grant Expenditures	190,000	10,000	-
Total Expenditures	190,000	10,000	-
Total Revenues Over (Under) Expenditures:	$ -	$ -	$ -
Fund Balance at Beginning of Year	$ -	$ -	$ - *
Fund Balance at End of Year	$ -	$ - *	$ - *

**Estimated Non-GAAP Basis*

Multiple Grant Fund

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Investment Income	$ -	$ -	$ -
Other Income	10,873	17,250	24,500
Intergovernmental	37,290	421,298	189,500
Total Revenues	48,163	438,548	214,000
Expenditures			
Grant Expenditures	48,163	301,750	214,000
Other Financing	-	-	-
Other Costs	-	-	-
Capital Outlays	-	136,798	-
Total Expenditures	48,163	438,548	214,000
Total Revenues Over (Under) Expenditures:	$ -	$ -	$ -
Fund Balance at Beginning of Year	$ 23	$ 23	$ 23 *
Fund Balance at End of Year	$ 23	$ 23 *	$ 23 *

**Estimated Non-GAAP Basis*

Convention & Visitors Bureau Fund

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Other Income	$ 365,241	$ 327,514	$ 317,800
Total Revenues	365,241	327,514	317,800
Expenditures			
Personal Services	275,684	270,848	267,847
Purchased/Contracted Services	26,975	39,913	35,255
Supplies	19,664	16,755	14,698
Other Financing Uses	-	-	-
Total Expenditures	322,323	327,516	317,800
Total Revenues Over (Under) Expenditures:	$ 42,918	$ (2)	$ -
Fund Balance at Beginning of Year	$ (22,852)	$ 20,066	$ 20,064 *
Fund Balance at End of Year	$ 20,066	$ 20,064 *	$ 20,064 *
FTE Positions	**6.5**	**7**	**7**

** 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	267,847	165,693	102,154
Purchased/Contracted Services	35,255	21,680	13,575
Supplies	14,698	3,200	11,498
Subtotal Expenditures	317,800	190,573	127,227
Capital Outlays	44,000	44,000	-
Total Expenses	$ 361,800	$ 234,573	$ 127,227
Total Revenues Over (Under) Expenses:	$ (361,800)		
% of Budget Total	100.0%	64.8%	35.2%
FTE Positions	**7.0**	**3.0**	**4.0**

Tourism Department

Established 1991

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenditures			
Personal Services	$ 159,004	$ 164,321	$ 165,693
Purchased/Contracted Services	12,186	26,030	21,680
Supplies	4,278	4,230	3,200
Other Financing Uses	-	-	-
Subtotal	175,468	194,581	190,573
Capital Outlays	-	-	-
Total	$ 175,468	$ 194,581	$ 190,573

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Executive Director	1.0	1.0	1.0
Marketing Director	1.0	1.0	1.0
Sales Assistant*	0.5	1.0	1.0
FTE Positions	**2.5**	**3.0**	**3.0**

**This position is budgeted 50% in the Welcome Center Fund.*

Welcome Center Department

Established 2007

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenditures			
Personal Services	$ 116,680	$ 106,527	$ 102,154
Purchased/Contracted Services	14,789	13,883	13,575
Supplies	15,386	12,525	11,498
Subtotal	146,855	132,935	127,227
Capital Outlays	-	-	-
Total	$ 146,855	$ 132,935	$ 127,227

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Welcome Center Manager	1.0	1.0	1.0
Sales Assistant*	0.5	-	-
Visitor Info Specialist	2.5	3.0	3.0
FTE Positions	**4.0**	**4.0**	**4.0**

Hotel/Motel Tax Fund

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Revenue from Taxes	$ 731,970	$ 700,000	$ 715,000
Total Revenues	731,970	700,000	715,000
Expenditures			
Other Financing Uses	731,970	700,000	715,000
Capital Outlays	-	-	-
Total Expenditures	731,970	700,000	715,000
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 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Other Income	$ 9,356	$ 15,825	$ 8,275
Total Revenues	9,356	15,825	8,275
Expenditures			
Purchased/Contracted Services	429	300	300
Supplies	8,878	7,869	7,975
Other Financing Uses	-	-	-
Other Costs	-	-	-
Subtotal	9,307	8,169	8,275
Capital Outlays	-	-	-
Total Expenditures	9,307	8,169	8,275
Total Revenues Over (Under) Expenditures:	$ 49	$ 7,656	$ -
Fund Balance at Beginning of Year	$ 13,654	$ 13,703	$ 21,359 *
Fund Balance at End of Year	$ 13,703	$ 21,359 *	$ 21,359 *

**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 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Investment Income	$ 5	$ -	$ -
Other Financing Sources	123,473	130,852	130,852
Total Revenues	123,478	130,852	130,852
Expenditures			
Debt Service	-	-	-
Other Financing Uses	123,474	130,852	130,852
Subtotal	123,474	130,852	130,852
Capital Outlays	-	-	-
Total Expenditures	123,474	130,852	130,852
Total Revenues Over (Under) Expenditures:	$ 4	$ -	$ -
Fund Balance at Beginning of Year	$ 687	$ 691	$ 691 *
Fund Balance at End of Year	$ 691	$ 691 *	$ 691 *

**Estimated Non-GAAP Basis*

SPLOST Fund

Budget Summary

	Actual FY 11/12	Budget FY 12/13		Approved FY 13/14	
Revenues					
Intergovernmental	$ 342,970	$ 2,010,000		$ 2,400,000	
Total Revenues	342,970	2,010,000		2,400,000	
Expenditures					
Debt Service	-	-		-	
Other Finances Uses	-	-		-	
Capital Outlays	342,970	2,000,000		2,400,000	
Total Expenditures	342,970	2,000,000		2,400,000	
Total Revenues Over (Under) Expenditures:	$ -	$ 10,000		$ -	
Fund Balance at Beginning of Year	$ 42,435	$ 42,435		$ 52,435	*
Fund Balance at End of Year	$ 42,435	$ 52,435	*	$ 52,435	*

**Estimated Non-GAAP Basis*

Debt Service Fund

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Other Income	$ 318,072	$ 315,964	$ 236,182
Total Revenues	318,072	315,964	236,182
Expenditures			
Debt Service	318,072	315,964	236,182
Total Expenditures	318,072	315,964	236,182
Total Revenues Over (Under) Expenditures:	$ -	$ -	$ -
Fund Balance at Beginning of Year	$ -	$ -	$ - *
Fund Balance at End of Year	$ -	$ - *	$ - *

**Estimated Non-GAAP Basis*

Debt Service Revenue Bond Fund

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Other Income	$ 124,435	$ 139,000	$ 144,000
Total Revenues	124,435	139,000	144,000
Expenditures			
Debt Service	132,000	139,000	144,000
Total Expenditures	132,000	139,000	144,000
Total Revenues Over (Under) Expenditures:	$ (7,565)	$ -	$ -
Fund Balance at Beginning of Year	$ 27,873	$ 20,308	$ 20,308 *
Fund Balance at End of Year	$ 20,308	$ 20,308 *	$ 20,308 *

**Estimated Non-GAAP Basis*

Water & Sewer Fund

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Water Charges	$ 2,704,671	$ 2,700,000	$ 2,675,000
Sewerage Charges	2,141,081	2,130,000	2,100,000
Transfer Fees	5,480	6,000	5,500
Reconnection Fees	73,225	70,000	68,000
Waste Water Tap Fees	52,469	75,000	75,000
Expansion Tap Fees	6,729	25,000	20,000
Capital Recovery Fees	136,020	200,000	100,000
Bad Check Fees	6,895	7,000	6,000
Penalties	141,401	140,000	135,000
Investment Income	23,159	25,000	25,000
Other Income	184,095	34,500	24,000
Total Revenues	5,475,225	5,412,500	5,233,500
Expenses			
Personal Services	2,051,866	1,918,936	1,755,633
Purchased/Contracted Services	708,433	582,620	469,657
Supplies	669,029	632,962	679,318
Other Costs	-	200,000	200,000
Debt Service	560,489	1,809,050	1,776,205
Depreciation and Amortization	1,646,829	-	-
Other Financing Uses	111	-	-
Capital Recovery Reserve	-	-	-
Subtotal Expenses	5,636,757	5,143,568	4,880,813
Capital Outlays	4,000	-	174,000
Total Expenses	5,640,757	5,143,568	5,054,813
Total Revenues Over (Under) Expenses:	$ (165,532)	$ 268,932	$ 178,687
Retained Earnings at Beginning of Year	$ 15,235,466	$ 15,069,934	$ 15,338,866 *
Retained Earnings at End of Year	$ 15,069,934	$ 15,338,866 *	$ 15,517,553 *
FTE Positions	**45.5**	**37.95**	**37.75**

**Estimated Non-GAAP Basis*

Water & Sewer Fund

Budget Summary
By Department

	FY11/12 Total	Administration	Information Technology	Finance	Fleet	Operations
Revenues						
Water Charges	$ 2,675,000					
Sewerage Charges	2,100,000					
Transfer Fees	5,500					
Reconnection Fees	68,000					
Waste Water Tap Fees	75,000					
Expansion Tap Fees	20,000					
Capital Recovery Fees	100,000					
Bad Check Fees	6,000					
Penalties	135,000					
Investment Income	25,000					
Other Income	24,000					
Total Revenues	5,233,500					
Expenses						
Personal Services	1,755,633	197,342	17,479	181,449	73,052	1,286,311
Purchased/Contracted Services	469,657	99,460	4,875	7,017	5,000	353,305
Supplies	679,318	41,800	1,420	4,360	7,788	623,950
Other Costs	200,000	200,000	-	-	-	-
Debt Service	1,776,205	-	-	-	-	1,776,205
Other Financing Uses	-	-	-	-	-	-
Subtotal Expenses	4,880,813	538,602	23,774	192,826	85,840	4,039,771
Capital Outlays	174,000	44,000	-	-	-	130,000
Total Expenses	$ 5,054,813	$ 582,602	$ 23,774	$ 192,826	$ 85,840	$ 4,169,771
Total Revenues Over (Under) Expenses:	$ 178,687					
% of Budget Total	100.0%	11.5%	0.5%	3.8%	1.7%	82.5%
FTE Positions	**39.3**	**4.6**	**0.3**	**3.9**	**1.5**	**29.0**

Administration Department

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenses			
Personal Services	$ 326,764	$ 266,407	$ 197,342
Purchased/Contracted Services	139,989	116,430	99,460
Supplies	39,044	38,450	41,800
Other Costs	-	200,000	200,000
Other Financing Uses	-	-	-
Subtotal	505,797	621,287	538,602
Capital Outlays	4,000	-	44,000
Total	$ 509,797	$ 621,287	$ 582,602

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
City Manager*	0.5	0.2	0.2
Deputy City Manager*	0.5	0.2	-
City Engineer*	0.5	0.2	0.2
Human Resource Manager*	0.5	0.2	0.2
Accounting Technician	1.0	-	-
Meter Technician	4.0	4.0	4.0
FTE Positions	**7.0**	**4.8**	**4.6**

*FY 12/13 and 13/14, the positions indicated with an * are budeted 80% in the General Fund and 20% in Water/Sewer Fund.*

Information Technology Department

Established 2006

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenses			
Personal Services	$ 177,164	$ 107,823	$ 17,479
Purchased/Contracted Services	35,799	32,218	4,875
Supplies	12,714	11,599	1,420
Subtotal	225,677	151,640	23,774
Capital Outlays	-	-	-
Total	$ 225,677	$ 151,640	$ 23,774

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

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Director	1.0	0.1	0.1
Asst Director	1.0	0.1	0.1
Computer Support	1.0	0.1	0.1
FTE Positions	**3.0**	**0.3**	**0.3**

Note: FY 12/13 and 13/14 are budgeted 90% in GF and 10% in the Water/Sewer Fund.

Finance Department

Established 1996

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenses			
Personal Services	$ 290,381	$ 252,994	$ 181,449
Purchased/Contracted Services	7,765	6,558	7,017
Supplies	7,218	4,717	4,360
Subtotal	305,364	264,269	192,826
Capital Outlays	-	-	-
Total	$ 305,364	$ 264,269	$ 192,826

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Director	0.5	0.35	0.35
Assistant Director	0.5	0.35	0.35
Bookeeper	0.5	0.35	0.35
Purchasing Agent	0.5	0.35	0.35
Accounting Technician	2.5	1.05	1.05
Accounting Clerk	1.0	0.35	0.35
Customer Service Rep	1.0	1.05	1.05
FTE Positions	**6.50**	**3.85**	**3.85**

Note: FY 12/13 and FY 13/14, all positions are budgeted 65% in the General Fund and 35% in the Water/Sew

Fleet Services Department

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenditures			
Personal Services	$ -	$ 31,572	$ 73,052
Purchased/Contracted Services	-	1,789	5,000
Supplies	-	3,746	7,788
Other Financing Uses	-	-	-
Subtotal	-	37,107	85,840
Capital Outlays	-		
Total	$ -	$ 37,107	$ 85,840

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Fleet Services Director	1.0	0.25	0.25
Executive Assistant	1.0	0.25	0.25
Mechanic	3.0	0.75	0.75
Service Technician	1.0	0.25	0.25
FTE Positions	**6.0**	**1.5**	**1.5**

Note: FY 12/13 and FY 13/14 are budgeted 75% in the General Fund and 25% in the Water/Sewer Fund.

Operations Department

Established 1939

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Expenses			
Personal Services	$ 1,257,557	$ 1,260,140	$ 1,286,311
Purchased/Contracted Services	524,880	425,625	353,305
Supplies	610,053	574,450	623,950
Depreciation and Amortization	1,646,829	-	-
Capital Recovery Reserve	-	-	-
Debt Service	560,489	1,809,050	1,776,205
Other Financing Uses	111	-	-
Subtotal	4,599,919	4,069,265	4,039,771
Capital Outlays	-	-	130,000
Total	$ 4,599,919	$ 4,069,265	$ 4,169,771

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Director	1.0	1.0	1.0
Asst Director	1.0	1.0	1.0
Water Plant Superintendent	1.0	1.0	1.0
WWTP Superintendent	1.0	1.0	1.0
Plant Operator	3.0	3.0	3.0
Utilty Line Technician	9.0	9.0	9.0
Administrative Assistant	1.0	1.0	1.0
Crew Foreman	2.0	2.0	2.0
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	3.0	3.0	3.0
FTE Positions	**29.0**	**29.0**	**29.0**

Solid Waste Fund

Budget Summary

	Actual FY 11/12	Budget FY 12/13	Approved FY 13/14
Revenues			
Charges for Services	$ 874,997	$ 865,000	$ 880,000
Other Income	169	35,200	319,100
Total Revenues	875,166	900,200	1,199,100
Expenses			
Personal Services	326,659	319,914	325,374
Purchased/Contracted Services	212,979	203,350	201,860
Supplies	191,362	257,100	226,600
Depreciation and Amortization	87,122	-	-
Other Costs	-	-	-
Debt Service	4,146	65,658	86,179
Capital Outlays	-	-	275,000
Total Expenses	822,268	846,022	1,115,013
Total Revenues Over (Under) Expenditures:	$ 52,898	$ 54,178	$ 84,087
Fund Balance at Beginning of Year	$ 563,101	$ 615,999	$ 670,177 *
Fund Balance at End of Year	$ 615,999	$ 670,177 *	$ 754,264 *

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

FTE Summary

	Actual FY 11/12	Actual FY 12/13	Approved FY 13/14
Position			
Crew Foreman	1.0	1.0	1.0
Crew Leader	1.0	1.0	1.0
Heavy Equipment Operator	4.0	3.0	3.0
Equipment Operator	2.0	3.0	3.0
FTE Positions	**8.0**	**8.0**	**8.0**