city of **suwanee, georgia**

budget document
fiscal year 2006

annual budget
fiscal year
2006

July 1, 2005—June 30, 2006



city of suwanee, georgia annual budget

for the fiscal year
July 1, 2005—June 30, 2006

City Council

Nick Masino	Mayor
Jace Brooks	Mayor Pro-Tem
Jimmy Burnette	Councilmember
Carol Hassell	Councilmember
Alan Landers	Councilmember
Jeannine K. Rispin	Councilmember

City Manager

Hardin Watkins

Budget Development Team

Amie Sakmar	Financial Services Director
Kristi McCarley	Special Projects Manager
Tracy Hilliard	Administrative Assistant

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executive summary

fiscal year 2005-2006

This section provides an overview of the budget and the city's financing. Included are the transmittal letter; an outline of budget policies and procedures; organizational charts; budget comparison by fund; governmental and proprietary fund types combined statement; governmental fund types combining statement; the budget resolution and authorized positions resolution.

To:	Mayor Masino & City Councilmembers
From:	Hardin Watkins, City Manager
CC:	Marty Allen, Don Cotter, Mike Jones, Elvira Rogers, Amie Sakmar, and Kristi McCarley
Date:	May 17, 2005
Re:	City Manager's Budget Message for FY 2005-2006

Attached please find a copy of the Proposed Fiscal Year 2005-2006 Budget Document. The major highlights for the upcoming year are listed below:

- **The millage rate is projected to decrease by .04 to 5.77. This marks a reduction of .22 mills over the past three fiscal years;**
- **The overall general fund budget shows a decrease of 1.38%;**
- **$1.49 million in new revenue will be received from the Gwinnett County Special Purpose Local Option Sales Tax (SPLOST) program. These funds will assist with capital projects and reduce pressure on the City's annual general fund budget for the next four years;**
- **Bond payment for the open space initiative remains as one of the City's largest expenditures; and**
- **The bond payment for the Urban Redevelopment Agency (URA) no longer exists because the City was able to pay off the $1.46 million urban redevelopment loan in March 2005.**

There are many reasons for the proposed **millage rate decrease to 5.77.**

The overall digest is projected to increase by 12.5% and show outstanding growth. Approximately 2,200 additional parcels have been added to the tax digest since 1997 to bring the total to 5,163. Prior to deducting the various exemptions, this increase represents overall digest growth (at 40% assessment) from $187 million to $621 million. The City has added an average of 530 parcels per year to the digest in the last two years. By comparison, the City had 1,498 total parcels on the digest in 1991. An analysis of our building permit activity shows that the City set the record for the number of residential permits, residential construction value, and the number of commercial permits in 2004. This positively impacts future digests as the value of the construction improvements are added.

Budget Message

The **general fund budget looks great this year with a decrease of 1.38%** due to several factors.

- There is very little capital in this budget document due to the positive impact of SPLOST 2005. For instance, last year's budget included $290,000 for road resurfacing and street repairs and $174,000 for storm drainage projects.

- Major capital projects for FY 05-06 include completion of Sims Lake Dam rehabilitation, construction of an interactive fountain at Town Center Park, commencement of a pedestrian underpass adjacent to City Hall, drainage improvements, and road resurfacing and repair. Fortunately, these projects do not require general fund dollars. They are funded through the open space bond program, SPLOST, grants, and private fundraising efforts.

- Finding a way to fund the defined benefit retirement program was a priority for department heads and budget requests were kept to a minimum. Department heads submitted budgets that were lean and free of excess.

- Very few requests for additional staff members were submitted this year. This year's funded positions include an environmental planner to help the City deal with the myriad of new environmental regulations that the City is forced to respond and react to, a part-time accounting analyst to provide staff back-up and cross-training, and an allocation to the Suwanee Downtown Development Authority (DDA) to hire a part-time manager to take ownership of their efforts to enhance and promote the Historic Main Street area.

- No special studies or consultant engagements are included in this budget. Last year, this category totaled over $145,000.

- A very significant transfer of $500,000 was made to the Suwanee DDA as amendment to the FY 04-05 Budget to enable the Authority to purchase the Pierce's Corner building in the Historic Main Street area. This expense for FY 05-06 is reduced to roughly $75,000 for operating and staff expense. This effectively reduces comparative budget impact by $425,000.

- Health insurance costs and property and liability insurance cost increases were held to 10% and 5% respectively. Each of these items has increased by as much as 15% in past years.

- The result of some comprehensive changes to our employee compensation procedures regarding pay for excess leave balances and lowering the raise percentages in our performance-based pay system by 2.5% during 2004 have resulted in some noticeable savings to payroll.

Each of the factors listed above have impacted the budget in a positive way thereby enabling the City to meet some important goals.

The **Gwinnett County SPLOST program will provide $1,496,000 in new revenue** over the next 12 months. The City will receive this amount for each of the next 4 years until the cumulative total equals $6.6 million. This is a separate fund with "new" revenue. If this were included as part of the City's general fund, the overall budget would total $10,131,000 (an increase of 17%). This helps demonstrate the value of SPLOST to the City and our ability to address important capital needs without placing more demands on the general fund and the property tax.

Bond payment for the City's bold open space initiative remains as one of the largest items in the FY 05-06 budget. $1,228,500 will be required this year for the annual payment. The City's

open space program has resulted in the opening of four park facilities in the past two years and the acquisition of over 235 acres of land. Presently, the Sims Lake Park (Hewell Property) is undergoing dam rehabilitation and awaiting the commencement of a master planning process to analyze and study the property and its future public use. The City has set aside $1 million in bond proceeds to implement recommendations from the master plan process.

The **$1.5 million URA bond was paid in full in March 2005** following the sale of two parcels of land in the Town Center redevelopment area. Three parcels remain in this area – two are available for sale and one will be reserved for a future City Hall facility. The annual URA bond payment for each of the past two years has averaged $183,000. Not only is it very favorable to this year's fiscal outlook to no longer have an annual payment of $183,000 in the budget, but an amount equivalent to the former annual payment will be used for improvements in the Town Center area, primarily design and construction of a new City Hall facility slated to open in December 2008.

revenue highlights

The overall millage rate is proposed to decrease by 0.04 to a rate of 5.77 mills. This will offer a small amount of property tax relief and allow the City to show a rate reduction for three years in a row.

The City tax digest is very healthy and showing very strong growth consistent with the area trends and general observations on the vibrancy of the community. Evidence of this desirable trend is the fact that one mill is estimated to produce $630,000 in property tax revenue in FY 05-06. This represents an increase of $122,000 per mill from the previous year's estimates and $147,000 more per mill than two years ago.

Approximately 55% of this year's millage will be used for operations, 34% will go to repay the open space bonds, 6% will be utilized for current capital expenditures, and 5% will be used for capital needs related to the City's development of a new town center.

The City has created a capital project fund for facility improvements at Town Center. In order to help offset future costs associated with this project, the City plans to use pay as you go financing for preliminary design. 5% of the overall millage will help provide this funding. The reserve amount, $189,000, is roughly equivalent to the annual payment made for the former URA bonds.

This proposed budget requires no usage of budgeted fund balance. During the past four fiscal years, this has been used as a revenue source ranging from $90,000 to $663,000. We did not use any budgeted fund balance in the past fiscal year and may use $104,000 in the current fiscal year. Although use of this revenue source is acceptable and sound, avoidance of its use will strengthen our financial health and may allow for some accumulation of fund balance if revenue projections prove to be accurate and conservative. The City's current fund balance position ($3.7 million as of 5/13/05) is above the recommended minimum range of three months of operating expense. Finance professionals recommend a range of 3-6 months of operating expense in this category.

The Georgia Taxpayer's Bill of Rights (SB 177) requires that the City report increased tax revenue that will be received as a result of increased property values. If property tax revenue increases due to reassessments, SB 177 requires that cities rollback taxes or hold public hearings and publish press releases to notify interested persons that taxes have been increased. The proposed millage rate of 5.77 will likely require the City to acknowledge an increase in property tax revenue due to reassessments. However, the exact amount of the expected revenue increase cannot be determined until the final tax digest data is received from Gwinnett County in late May. Staff expects that the millage rate of 5.77 will require the City to hold the above-mentioned public hearings and distribute press releases.

Budget Message

In conjunction with a decrease in the overall general fund budget, total revenues are projected to be 1.38% lower than the past fiscal year. This is largely the result of two occurrences. First, $1,496,000 is being received in the SPLOST special revenue fund account instead of the general fund. Second, the revenue category "other financing sources" has declined by 80%, or $625,000. This includes $500,000 in funding for the Suwanee DDA and $125,000 for capital expenditures such as paving and storm drainage. The important revenue categories are on the increase and showing a strong financial picture.

As discussed previously, the outlook for the property tax is very strong. The increase is estimated to be 11.6%, or $373,000, even though the millage is decreasing by .04 mills. Phenomenal digest growth and continued growth in the number of new homes and commercial establishments paint a rosy picture in this category.

Franchise fee payments from electric, natural gas, cable television, and telephone providers are expected to increase as a result of the overall growth in the area that includes both new homes and new businesses. Projections show an increase of approximately $82,000 in these four categories from the original FY 04-05 Budget. The City also expects a noticeable increase in collections from business taxes. This category is expected to increase by $44,000 over last year's estimate and $175,000 over the FY 03-04 estimate.

Building permit income is expected to rise dramatically. The projected amount for this year is $450,000, an increase of $100,000 over the past year and $249,000 over the FY 03-04 budget estimate. As of April 19, 2005, collections for the current year in this category were at $477,000 and staff expects the total to exceed $546,000 by year-end. Multiple residential developments such as Suwanee Station, Shadowbrook at Town Center, Village Grove, Stonecypher, Baxley Point, Park Point, and various commercial projects in the coming year will make this a notable year. This category is cyclical and may see a revenue decline in subsequent years.

Selective sales & use taxes (which includes hotel/motel taxes and alcoholic beverage taxes), business taxes, licenses and permits, and fines and forfeitures are all projected to rise at a reasonable rate. The projections show a noticeable percentage decrease in intergovernmental grants and charges for services. The $90,000 decrease in projected grant revenue is due to the change in procedures for the SPLOST 2005 program and is offset by the $1,496,000 in new revenue paid directly to the City each of the next four years. The $56,000 decrease in the "charge for services" category is largely due to the unpredictable nature of recouping charges for staff time at certain special events.

expenditure highlights

Expenditures in FY 05-06 are projected to decrease by 1.38% to $8,635,650 over the amended FY 04-05 budget. Five major areas of emphasis were given priority in this year's allocation decisions.

Maintaining existing service levels is an ongoing commitment and priority for the City. This year, $25,000 is set aside for lease of four new Police vehicles in order to meet our level of service needs. $10,000 was provided for a new software program to improve the customer service request tracking and completion process and $73,000 was required for increases in health, workers compensation, and property and liability insurance coverage cost increases.

An important component of this year's budget is the first-year implementation of a new **defined benefit retirement system** through the Georgia Municipal Association in November 2005 for all employees. The fiscal impact of this new program adds $345,000 to this year's budget. The future annual costs will be lower than this amount since $184,000 of the expense is for a one-time partial subsidy to assist employees with the purchase of their previous City of Suwanee service time. This

program has been desired for a number of years by many employees and will help us in recruitment and retention of our valuable staff members.

A **renewed commitment to the Historic Main Street area** was one of City Council's goals coming out of our 2005 Council Retreat. In addition to the $500,000 that the City provided to the Suwanee Downtown Development Authority (DDA) in a FY 04-05 Budget amendment for purchase of Pierce's Corner, an additional $153,000 is being committed to the area in FY 05-06. The City is providing $75,000 in funds to the DDA for the salary and operational expenses for a Historic Main Street Area Manager. An additional $68,000 is allocated for improvements to Main Street and Jackson Street and $10,000 is being allocated to establish a challenge grant program for improvements to the Jackson Street Cemetery improvement project.

New staff resources are being provided to continue outstanding service. This year's recommended additions include an environmental planner to help the City deal with the myriad of new environmental regulations that the City is forced to respond and react to, a part-time accounting analyst to provide staff back-up and cross-training, and $36,000 in funds to hire a Gwinnett Correctional Institute inmate labor crew for parks and rights-of-way beautification for 50% of the year once their program is rolled out in 2005.

The Public Works and Inspections Department will receive funding for **equipment to keep Suwanee clean**. A total of $48,000 is allocated for a bucket truck, park vacuum machine, and zero turn radius mower for public works and a pick-up truck for codes enforcement.

There are always many important budget requests that did not get funded due to lack of available resources. The most worthy, high profile items that were cut included a full-time project/ construction manager, one police vehicle, park barricades, and a number of specialty equipment items for public works.

capital reserve accounts

In previous budget documents, the City had created three accounts for future capital needs. The City has moved to the implementation phase for these three efforts and each now exists as their own funds or a separate entity. These initiatives include funding for the Suwanee DDA and town center facility improvements.

special revenue funds

Hotel/Motel Tax Fund

After three years of failing to meet projections and showing a slow decline, this category has stabilized somewhat. This year's projection estimates a flat trend line for FY 05-06. The appearance and condition of many of our older hotels and the stiff competition from newer properties in the I-85 corridor are the reasons for these trends.

An economic development strategy and study is underway by Bleakly Advisory Group in conjunction with Key Advisors. The study is expected to outline long-term and short-term strategies to improve the corridor and reverse these economic trends. Staff is very encouraged by the work completed by Bleakly so far and looks forward to the adoption of their findings and implementation of their suggested action plan.

Staff has proposed a balanced budget for ongoing hotel/motel expenditures such as advertising, communications, police patrol, and other related programs. Budgeted expenditures are very similar to last year's estimates with the exceptions noted below.

Two one-time expenditures of $72,000 from hotel/motel fund balance were allocated to offset the cost of the economic development study for the I-85 corridor and $60,000 was set-aside for Phase I of implementation of the streetscape master plan completed in FY 03-04. The streetscape initiative was delayed until completion of the economic development study. Additionally, the City terminated the services of an inmate work crew from a state prison that used $7,500 from this fund each year. These services are now provided with other City staff resources.

capital project funds

The **URA Town Center Fund** is a project-based budget used to purchase 13 acres adjacent to Town Center Park for establishment of a new downtown Suwanee. The budget total is $3,826,381; a balance of $1,051,235 exists as of May 1, 2005. The balance represents the anticipated proceeds from the sale of the remaining two parcels. Following the sale of the final two properties, the funds will be transferred to the Town Center Facility Improvement Fund. The City is also setting aside $65,000 to provide stormwater management facilities on this site.

The **Open/Green Space Fund** was established as a vehicle to carry out the City's open space goals as identified in the Open Space & Recreation Needs Assessment and November 2001 bond referendum. Total expenditures are expected to be $20,400,470 and include revenues from general obligation bond proceeds, receipts from Gwinnett County's 2001 SPLOST, and interest income. A balance of $3,776,321 remains as of May 2005.

The **Town Center Fountain Fund** was created for the new interactive fountain planned for completion in FY 05-06 at Town Center Park. Revenues came from community fund-raising efforts, construction assistance grant funds from Gwinnett County, and SPLOST 2005 funds. Expenditures are estimated at $335,000 and the fundraiser contributions collected presently total $145,000.

The **Pedestrian Underpass Fund** has been set up to fund an underpass adjacent to City Hall and shows an expenditure estimate of $1,105,120. Twenty percent of this total, $226,094 has been moved from the City's general fund as an operating transfer and the remaining $905,049 or 80% will be received as grant funds from the Atlanta Regional Commission's Livable Centers Initiative, which is funded by Georgia DOT dollars.

The **Town Center Facility Improvements Fund** will account for a new City Hall facility to be constructed adjacent to Town Center Park. Funds currently on hand consist of excess proceeds from the sale of two parcels at the URA property site. As of May 2005, $1,018,111 is on-hand for this project. The current budget is $1,014,143 and subject to change as building cost estimates are finalized and proceeds from other sales are received. A recently completed study by the consulting firm Urban Collage assessing the City's projected space needs over the next 5-7 years calls for approximately 36,000 square feet of new space. Estimated costs for all projected facility needs equal $6.5 million.

debt service fund

The **Debt Service Fund** provides a place for the accumulation of resources for payment of general long-term debt costs. The City utilizes it to provide the finance vehicle to repay our 2002 bond issue for open/green space, and the related property improvements. Expenditures are projected at $1,277,840 during this fiscal period. This represents a decrease of $1,602,000 or 57% from last year's estimate. The decrease is due to the City's ability to pay off the URA bond with the proceeds collected from sale of two parcels purchased with the URA bond.

enterprise fund

Water Fund

In July 2003, the City received low cost financing from Georgia Environmental Facilities Authority to make major system improvements and enlarge the City's water system. This funding allowed the City to replace old infrastructure, address several existing problems, and provide the capacity for an

additional 120 customers from the new Stonecypher Subdivision. Results of this initiative include improved water pressure, improved fire flows, increased storage capacity, and overall improved reliability. This project should be completed by June 2005 with loan payments beginning July 2005.

The FY 05-06 budget maintains the current rate structure with no increases to the water rate. Due to the loan payment beginning before the new customer base can be added, the water system is being provided a subsidy of $36,400 from the general fund to make the first year's loan payments. Once the additional 120 customers have been added, the water system should once again become self-supporting and not need any funding support from the general fund.

agency fund

Municipal Court Fund

This was set up as an agency fund five years ago because the Municipal Court Budget was always over/under projections. This is due to the unpredictable fluctuations in our payments to various trust funds required as percentages of our bonds and fines levied with tickets and citations. The non-trust amounts are transferred out to the general fund. Approximately 65-69% of each dollar collected is transferred to the general fund to offset municipal court operation expenses.

Municipal Court is bringing in approximately $117,000 per month. $81,206 of this is deposited as transfer to the general fund. $36,080 per month is paid out to the various trust funds. The City's Indigent defense trust fund costs for FY 04-05 were approximately $58,000. Based on staff analysis of recent trends in this area, both revenue and expenditures are estimated to increase by 6.9%, approximately $80,000 in the coming year. Any change in revenue has a correlating impact on expenditures due to the mandated trust fund payments. This fund has stabilized following the fluctuations in early 2003.

conclusion

The FY 05-06 Budget makes great strides in furtherance of the City's bold initiatives as detailed in our short-term work program. The millage rate is reduced for the third straight year, budgeted fund balance is not used as a revenue source, defined benefit retirement is now a viable employee option, SPLOST 2005 receipts are on the way, and the overall budget decreases slightly. The City will be able to maintain existing service levels, make progress on major efforts to improve service delivery, and improve and beautify our facilities for safe and enjoyable use by our citizens.

Team Suwanee strives to carry out the City Council's stated desire to be regional leaders and exceed expectations in our endeavors. The City's success in opening four parks in the past two years and the large number of awards received in 2004 are evidence of this commitment and dependability. I am grateful that the City is willing to respond to the needs and desires of our staff team and find a way to implement the defined benefit retirement program.

The City staff will continue to work very hard to carry out the wishes of the Mayor, City Council, citizens, and stakeholders in Suwanee. There are many hard-working staff members that enable us to meet our lofty goals and have allowed us to be named a Municipal Trendsetter and City of Excellence by the Georgia Municipal Association and Georgia Trend Magazine. I would like to express my gratitude and congratulations to each of our employees for their desire to make Suwanee a better place through their daily efforts. Our awards and noteworthy accomplishments are the combined efforts of many dedicated individuals working as a team.

Amie Sakmar, Financial Services Director, has worked tirelessly on this budget document and the many changes incorporated herein as we improve our document. She is an outstanding staff member and her important contributions on both the document and the retirement program are gratefully acknowledged.

Budget Message

Kristi McCarley, Special Projects Manager, has made valuable contributions to the preparation of this document, particularly the analysis of department requests and the capital improvements plan, and deserves to be recognized.

Tracy Hilliard has taken on the task of transforming the look and style of this document and should be commended for the tremendous improvements that will positively impact the readability of this document.

Elvira Rogers and Aimee Nobs, of the Administrative Services Department, should be recognized for their contributions and perseverance on the formulation and implementation of the defined benefit retirement program.

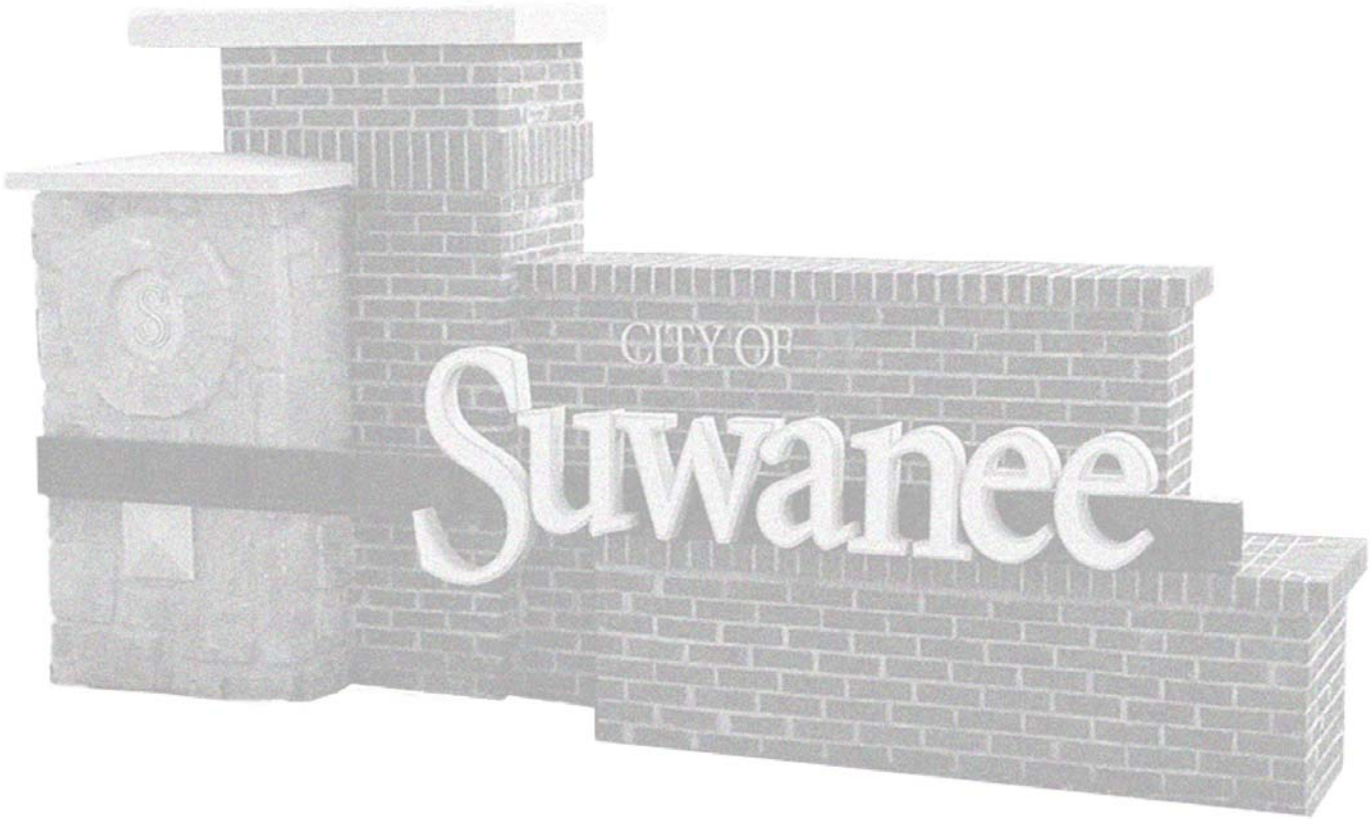
I would also like to thank Mayor Masino and each of our five Councilmembers for leadership, input, advice, and support during the preparation of this document. I would like to thank each of you for your trust and the opportunity to serve the City of Suwanee. It is a pleasure to work with you each day as we work together to make Suwanee a better place to live, work, and play.

Please contact me if you have any questions or comments about this document.

Respectfully submitted,

Hardin Watkins

Hardin Watkins
City Manager


CITY OF
Suwanee

Budget Guide

This budget document contains a wide variety of information about the services the City of Suwanee provides to the community. The purpose of this guide is to explain how the budget document is organized and to help the reader find the information that they may be looking for.

How is this document organized?
The City's budget is organized on the basis of funds. Each fund is considered a separate budgetary and accounting entity. Resources are allocated to, and accounted for, in individual funds based upon the purposes of the specified activities.

The budget document is divided into eight main sections separated by tabs: Executive Summary, General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Fund, Enterprise Fund, Agency Fund, and the Downtown Development Authority. The content of each section is summarized below.

Executive Summary: This section relates to the entire City. It includes the transmittal letter, budgetary and financial policies, organizational charts, combined statements, and budget resolutions.

General Fund: The general fund is the primary operating fund that provides for basic government services, such as police protection, recreation and parks, planning and zoning, building inspections, code enforcement, economic and community development, special events, municipal court services, and road, sidewalk, and infrastructure maintenance. Each service area is organized by function categories. The beginning of each category is divided by a title page for easy reference.

Special Revenue Funds: Special revenue funds represent revenues that are legally restricted for specific purposes. The City maintains the following special revenue funds:

- Suwanee Day Fund
- Cemetery Fund
- SPLOST Fund
- Hotel/Motel Tax Fund

A statement of service for each fund has been provided to help the reader understand the function of each special revenue fund.

Capital Project Funds: Capital project funds account for financial resources used for the acquisition or construction of major capital facilities for the City's governmental fund types.

All of the capital project budgets are presented on a project basis and are not broken out by fiscal period, since most of the projects are expected to expand more than one fiscal period. The City maintains the following capital project funds:

- URA Town Center Fund
- Open/Green Space Fund
- Town Center Fountain Fund
- Pedestrian Underpass Fund
- Town Center Facility Improvements Fund

A statement of service for each fund has been provided to help the reader understand the function of each capital project fund.

Debt Service Fund: The debt service fund accounts for the accumulation of resources for, and the payment of, the 2002 open/green space bond debt. Expenditures have been summarized to separately report principal and interest payments.

Enterprise Fund: The City maintains one enterprise fund, the water fund. This funds activities include all aspects of establishing, operating and maintaining equipment, and other work related to the water system. Costs are recovered through charges to service users. Expenses have been summarized by functional categories: administration, supply, distribution, and debt service.

Agency Fund: The City maintains one agency fund, the municipal court fund. The municipal court fund accounts for the collection of various fines and forfeitures which are disbursed to other agencies. The net funds received are transferred to the general fund.

Downtown Development Authority: The Downtown Development Authority of Suwanee is a legally separate entity. The authority was included in the budget document for information purposes. The majority of the Downtown Development Authority funding is provided by the City of Suwanee's general fund.

Definitions

The budget document contains specialized and technical terminology that is unique to public finance and budgeting. The following definitions are provided to assist the reader in understanding these terms.

Account Number: A line item code defining an appropriation.

Accrual Accounting: The method of accounting under which revenues are recorded in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred.

Ad Valorem Tax: A tax levied on the assessed value of real and personal property.

Appropriation: A specific amount of money authorized by City Council for the purpose of providing or acquiring goods and services.

Appropriation Resolution: The formal statement approved by the City Council which shows budgeted revenues and expenditures for the approaching fiscal year.

Assessed Property Value: The value set upon real estate or other property by the Gwinnett County Assessor and the State as a basis for levying taxes. The assessed value in the state of Georgia is 40 percent of the fair market value.

Authorized Position Resolution: The formal statement approved by the City Council that outlines the approved positions for the approaching fiscal year.

Balanced Budget: A budget in which planned funds available equal planned expenditures.

Bond: A certificate of debt issued by an entity guaranteeing payment of the original investment plus interest by a specified future date.

Budget Guide

Budget: A financial plan for a specified period of time that matches all planned revenues and expenditures to planned services.

Budget Document: The official publication that outlines the financial plan as supported by City Council.

Capital Project Budget: A financial plan for construction of physical assets such as buildings, streets, and recreation facilities.

Debt Service: Interest and principal payments associated with the issuance of bonds.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Encumbrance: An amount of money committed for the payment of goods and services not yet received or paid for.

Enterprise Fund: A self-supporting fund designed to account for activities supported by user charges.

Excise Tax: A levy on a specific type of transaction at a rate specific to that transaction. Also known as a selective sales tax.

Expenditures: Costs of goods received or services rendered.

Fiscal Year: Any period of 12 consecutive months designated as the budget year. The City's fiscal year begins on July 1st and ends on June 30th.

Franchise Fee: A fee assessed on a business, usually a public utility, in return for the use of public property to provide their services to the citizens of the community.

Fund: A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance: The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes.

General Obligation Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the general fund. These bonds are backed by the full faith and credit of the issuing government.

Grant: A contribution by a government or other organization to support a particular function.

Interfund Transfers: Amounts transferred from one fund to another.

Intergovernmental Revenue: Revenue received from another governmental entity for a specified purpose.

Legally Adopted Budget: The total of the budget of each city fund including budgeted transactions between funds.

Line Item Budget: A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Millage Rate: The ad valorem property tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.

Net Budget: The legally adopted budget less all interfund transactions. Interfund transactions representing transfers and interfund reimbursements are subtracted from the legally adopted budget amount to prevent being double counted from the perspective of the entire budget.

Personal Property: Mobile property not attached permanently to real estate, including tangible property (such as furniture, equipment, inventory, and vehicles) and intangible property (such as stocks, taxable bonds, and cash).

Personal Services: Expenditures for salaries, wages, and fringe benefit costs such as retirement and insurance.

Projected: Estimation of revenues and expenditures based on past trends, current and expected economic conditions, and future financial forecasts.

Property Tax: A tax levied on the assessed value of real, public utility, and personal property.

Public Hearing: The portions of open meetings held to present evidence and provide information on both sides of an issue.

Real Property: Immobile property; examples are land, natural resources above and below the ground, and fixed improvements to the land.

Revenue: Income received from external sources such as taxes collected or fees received for performing a service.

Revenue Bond: Bond secured by the revenues of the specific operation being financed.

SPLOST Special Purpose Local Option Sales Tax: Tax levied at the rate of one percent which applies to the same items as the State sales tax, except that the special purpose local option sales tax also applies to sales of motor fuels and groceries.

Special Revenue Fund: A fund in which the revenues are designated for a specific purpose or activity.

Tax Rate: The amount of tax stated in terms of a unit of the tax base.

Transfers In/Out: Amount transferred from one fund to another to assist in financing the services of the recipient fund.

URA- Urban Redevelopment Agency: The Urban Redevelopment Agency of the City of Suwanee was established as a legally separate entity. The Agency provides a means to issue revenue bonds for development within the City.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Budget Policies and Procedures

The Annual Budget is a fiscal plan which presents the services to be provided to the community and the funds necessary to perform these services. The City of Suwanee operates under a fiscal year that begins on July 1 and ends June 30. Key steps in this process are described below.

Budget Preparation
A proposed budget shall be prepared by the City Manager with the participation of all the City's Department Directors within the provisions of the City Charter. The City will cover current expenditures with current revenues. The City will avoid budgetary procedures that cover current expenditures at the expense of meeting future years expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

1. The budget shall include four basic segments for review and evaluation. These segments are:
    a. Revenues
    b. Personnel costs
    c. Operations and maintenance cost
    d. Capital and other (non-capital) project costs

2. Departments develop performance and expenditure requests for the next fiscal year.

3. During the months of March and April, the City Manager reviews all departmental operations and budget requests in order to propose a recommended balanced budget.

4. At least 30 days prior to the fiscal year commencing July 1, the City Manager submits to Council a proposed operating budget for all operating funds. The operating budget includes recommended expenditures and the means for financing them.

5. A series of workshops and public hearings are held before making any final changes to the City Manager's recommended budget.

6. The annual budget is formally adopted by Council before July 1.

Expenditure Control
Once the annual budget has been adopted, expenditure control is maintained on the appropriation unit basis (group of accounts) with travel and capital expenditures maintained under full control. Throughout the year, all expenditures and revenues are monitored.

Budget Control
Georgia Law, O.C.G.A. §36-81-3 establishes the legal level of budgetary control as the department. Within the overall budget limitations, authority is delegated to the City Manager. When acting on the authority delegated by the City Manager to the Financial Services Director, intra-departmental transfers of appropriation and revenue anticipation may be approved as deemed necessary. Under no circumstances, however, may the total budget of any department be increased or decreased without Council approval.

Reporting
Monthly financial reports will be prepared by the Financial Services Director to enable the Department Directors to manage their budgets and to enable the Financial Services Director to monitor and control the budget as authorized by the City Manager. Summary financial and budgetary reports will be presented to the City Council quarterly. Such reports will be in a format appropriate to enable the City Council to understand the overall budget and financial status.

Policy Guidelines
The overall goal of the City's Financial Plan is to establish and maintain effective management of the City's financial resources. The following section outlines the policies used to guide the preparation and management of the City's budget. This section consists of operating budget polices, capital expenditures' policies, revenue policies, and financial accounting policies.

The development and preparation of the City's budget are guided by the following policies:

- All funds are required to balance. Anticipated revenue must equal the sum of budgeted expenditures. All funds should be included in the budget process along with work programs, objectives and strategies.

- The Capital Improvement Program requires coordination and planning in conjunction with the various operating fund budgets.

- The General Fund is based on long-range financial plans which include unallocated fund reserves. The goal is to keep the reserve at approximately the level of three to six months of operating expense. This reserve protects the City against catastrophic revenue losses and major emergency expenditures.

Revenue Policies
The City will maintain effective collections' systems and implement aggressive enforcement strategies in order to maximize revenues from available sources.

The City will maintain a broad revenue base; that is, a large number of widely diversified revenue sources that will be established and maintained in order to distribute the revenue burden equitably and protect the City from short-term fluctuations in any one revenue source.

The City will implement user fees in all areas where feasible and productive as well as seek to set fees at levels related to the costs of providing the services and to be consistent with what other jurisdictions/organizations are charging. Moreover, user fees will be reviewed annually as part of the budget process and will be adjusted as needed with Council approval in order to recoup costs or match market increases.

The projection of revenues will receive conservative treatment in order that actual revenues at the fund level will consistently equal or exceed budgeted revenues.

Financial Structure
The financial transactions of the City are budgeted and recorded in individual funds. A fund is an independent financial and accounting entity. It is a set of interrelated accounts used to record revenues and expenditures associated with a specific purpose. Funds have a balancing set of accounts, records, cash and other financial resources in conjunction with all related liabilities and residual equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations or restrictions. Funds are classified into three basic types: governmental, proprietary and fiduciary.

Government Funds
Governmental funds are used to account for all or most of the government's general activities, including the collection and disbursement of earmarked monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt.

The following types of governmental funds are utilized by the City:

- The General Fund is the principal fund of the City of Suwanee and is used to account for all major activities of the government such as Police, Public Works and Planning.

Budget Policies and Procedures

- Special Revenue Funds are used to account for the proceeds of specific revenue sources legally restricted to expenditures of specific purpose. The Police Confiscation and Hotel/Motel Funds are examples of special revenue funds.
- Capital Project Funds are used to account for financial resources for the acquisition, renovation or construction of major capital facilities and improvements.

Proprietary Funds
Proprietary funds are used to account for activities similar to those found in the private sector. The City utilizes one proprietary fund.

- Enterprise funds account for activities that are usually self-sustaining, principally through user charges for services rendered. An example of an enterprise fund is the Water Fund.

Fiduciary Funds
Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a non-expendable trust fund or an expendable trust fund is used. Agency funds are generally used to account for assets that the government holds on behalf of others as their agent. Traditionally these funds have not been included in the Operating Budget because the receipt of revenue is uncertain.

Accounting Basis
The governmental funds are accounted for on the modified accrual basis of accounting. Under this basis, revenues are recognized when they are susceptible to accrual, when they become measurable and available. Likewise, expenditures are recorded as the liabilities are incurred, if measurable. However, principal and interest on general long-term debt are recorded as fund liabilities when due. Revenues susceptible to accrual are property taxes, licenses, interest revenues and charges for services. Fines are generally not susceptible to accrual since they are not measurable until received in cash. The City considers property taxes as available in the period for which they were levied if they are collected within 60 days after year-end.

The accrual basis of accounting is utilized by proprietary fund types, pension trust funds and non-expendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. Estimated uncollectible accounts receivable are reserved at year-end.

Budgetary Basis
All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). The General, Special Revenue, and Capital Project funds are developed on a modified accrual basis. The Enterprise fund is developed on the accrual basis. All annual appropriations lapse at the fiscal year end. The basis for budgeting is consistent with the basis for accounting with the difference being encumbrances. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures of resources are recorded to reserve that portion of the applicable appropriation are utilized in governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures because the commitments will be honored through subsequent years' budget appropriations.

MARCH	• All Operating Departments, following the City's Manager's Guidelines, prepare their Budget and Capital Improvement Request. • City Manager evaluates Budget Requests and Capital Improvement Requests. • City Manager prepares Budget.
MAY—JUNE	• City Manager presents Recommend Budget to City Council. • Council Work Sessions are held. • Public Hearings are conducted. • City Council adopts Annual Budget.

Budget Schedule

FEBRUARY 7	Proposed Budget Schedule Distributed
MARCH 18	Department Head Requests Due to City Manager
MARCH 28	Capital Improvements Budget Projections Due to City Manager
APRIL 1	Revenue Forecasts Complete
APRIL 13	City Manager to Complete Review of All Expenditure Requests
APRIL 19	First Draft Presented to City Council for Review (At Regular Council Meeting)
APRIL 21	**5:30 PM *Special Workshop: Budget Review**
MAY 5	**5:30 PM** Budget Review Work Session (At Regular Scheduled May Workshop)
MAY 17	Presentation of Proposed Budget Document and Capital Improvement Plan to City Council (At Regular Council Meeting)
MAY 18	Budget Available for Public Review
JUNE 9	**5:30 PM** City Council Workshop **Public Hearing on Budget and CIP as Called Council Meeting**
JUNE 21	**6:30 PM** Regular City Council Meeting **Public Hearing #2 on Budget, Occupational Taxes and CIP and Scheduled Adoption of Budget**
JULY 1	Begin Fiscal Year 2005 - 2006

I. Purpose

The City recognizes that the foundations of any well-managed debt program is a comprehensive debt policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt. It provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and the structural features that may be incorporated. The debt policy should recognize a binding commitment to full and timely repayment of all debt as a requirement for entry into the capital markets. Adherence to a debt policy helps to ensure that a government maintains a sound debt position and that credit quality is protected. Advantages of a debt policy are as follows:

- Enhances the quality of decisions by imposing order and discipline.
- Promotes consistency and continuity in decision making.
- Rationalizes the decision making process.
- Identifies objectives for staff to implement.
- Demonstrates a commitment to long-term financial planning objectives.
- Is regarded positively by the rating agencies in reviewing credit quality.

This policy is intended only to address the City's criteria with respect to the issuance of debt which is secured by the full faith and credit of the City. Polices with respect to the issuance of revenue backed debt and other debt instruments will be adopted by City Council as such financing vehicles become necessary or prudent to accomplish future capital funding needs. This General Obligation debt policy will be reviewed and amended as necessary no less than every third year after its initial adoption.

II. Creditworthiness Objectives

The City seeks to maintain the highest possible credit rating for all categories of short and long term General Obligation debt that can be achieved without compromising delivery of basic City services and achievement of adopted City policy objectives. The City recognizes that external economic, natural, or other events may from time to time affect the creditworthiness of its debt. The City is committed to full and complete financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, City departments, and the general public to share clear, comprehensible, and accurate financial information. The City is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

A. Financial Disclosure: Official statements accompanying debt issues, Annual Financial Reports, and continuous disclosure statements will meet (at a minimum), the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP)

B. Capital Planning: To enhance creditworthiness and prudent financial management, the City is committed to systematic capital planning, intergovernmental cooperation and coordination, and long term financial planning. Evidence of this commitment to systematic capital planning will be demonstrated through adoption of a five year Capital Improvement Plan (CIP) and adherence to the Short Term Work Program component of the City's Comprehensive Plan.

III. Debt Affordability Measures

A. Assumption of Additional Debt: The City shall not assume more tax supported general purpose debt than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional debt service payments. The City acknowledges the importance of pay-as-you-go financing in meeting its capital funding requirements to date. The City reaffirms its commitment to pay-as-you-go financing and will consider the feasibility of this funding option prior to any issuance of long-term General Obligation debt. When appropriate, self-supporting debt (e.g., revenue bonds) shall be issued before general obligation bonds.

Debt Management Policy

B. Affordability Targets: The City acknowledges the importance of establishing and adhering to standards of affordability when issuing long term general obligation indebtedness. These standards may include, but are not limited to outstanding direct and overlapping debt per capita, direct debt service payments as a percentage of current revenues and current expenditures, and undesignated general fund balance as a percent of annual revenues and expenditures. The City will undertake a review of rating agency target ranges for these criteria no less than every third year after the initial adoption of this policy and will endeavor to maintain actual debt, value and other appropriate ratios which equal or surpass the current acceptable ranges and/or ratios associated with the City's then current ratings. The decision on whether or not to assume new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to afford new debt as determined by the aforementioned standards.

IV. Purpose and Uses of Debt

A. Asset Life: The City will consider long term financing for the acquisition, maintenance, replacement, or expansion of physical assets only if they have a useful life of at least five years. Debt will be used only to finance capital projects and equipment. City debt will not be issued for periods exceeding the useful life or average useful lives of the projects to be financed.

B. Use of Limited Tax General Obligation Debt: Before issuing limited tax general obligation bonds, the City will consider all other financing alternatives or funding sources, including non-debt financing. The City shall only use limited tax general obligation bonds:

- Under catastrophic or emergency conditions; or
- If the project to be financed will generate positive net revenues after debt service. Net revenues after debt service must not only be positive over the life of the bonds, but become positive on an annual basis within the first five years after completion of the project; or
- If the project will significantly reduce City operating costs; or
- If an equal or greater amount of non-City matching funds will be lost if the City limited tax general obligation funds are not applied in a timely manner; or
- If the project to be financed is less than $1,000,000; or
- If the project to be financed provides essential City services or would so advance core City policy objectives that its value overrides the value of obtaining voter approval.

V. Debt Standards and Structure

A. Length of Debt: Debt will be structured for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users.

B. Debt Structure: Debt will be structured to achieve the lowest possible net cost to the City given market conditions, the urgency of the capital project, and the nature and type of security provided. Moreover, to the extent possible, the City will design the repayment of its overall debt so as to recapture rapidly its overall credit capacity for future use. The City shall strive to repay at least 20 percent of the principal amount of its general obligation debt within five years and at least 40 percent within ten years.

C. Backloading: The City will seek to structure debt with level principal and interest costs over the life of the debt. "Backloading" of costs will be considered only when natural disasters or extraordinary or unanticipated external factors make the short term cost of the debt prohibitive, when the benefits derived

from the debt issuance can clearly be demonstrated to be greater in the future than in the present, when such structuring is beneficial to the City's overall amortization schedule, or when such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.

D. Variable Rate Debt: The City may choose to issue securities that pay a rate of interest that varies according to a pre-determined formula or results from a periodic remarketing of the securities, consistent with state law and covenants of pre-existing bonds, and depending on market conditions. The City will have no more than 15 percent of its outstanding general obligation bonds in variable rate form.

E. Second Lien Debt: The City shall issue second lien debt only if it is financially beneficial to the City or consistent with creditworthiness objectives.

F. Refunding: Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered, within federal tax law constraints, if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants essential to operations and management.

In general, advance refunding for economic savings will be undertaken when a net present value savings of at least three percent of the refunding principal can be achieved. Current refunding that produces a net present value savings of less than three percent will be considered on a case-by-case basis. Refunding with negative savings will not be considered unless there is a compelling public policy objective.

G. Bond Anticipation Notes: Use of short term borrowing, such as bond anticipation and tax-exempt commercial paper, will be undertaken only if the transaction cost plus interest of the debt are less than the cost of internal financing, or available cash is insufficient to meet working capital requirements.

H. Credit Enhancements: Credit enhancements, letters of credit, bond insurance, etc., may be used, but only when net debt service on the bonds is reduced by more than the costs of the enhancement.

VI. Debt Administration and Process

All short term and long term debt over $5,000 must be approved by City Council. Short term debt would include lease purchase agreements, installment purchases, and professional service agreements. All purchases should be in compliance with the City's purchasing policy.

A. Bond Sales: The City Manager shall produce the appropriate ordinance(s) and, if needed, bond sale resolutions for consideration by the City Council. Before the sale of general obligation bonds the City Manager will submit a "Sources, Uses, and Payment" memo to the City Council identifying source and use of bond proceeds, funds for deposit of all bond proceeds, and funds for payment of debt service. No bonds or other forms of general obligation indebtedness shall be incurred by the City without approval of the "Sources, Uses, and Payments" memo by the City Council.

B. Bond Fund: All payment of general obligation debt service shall be from the Bond Interest and Redemption Fund. The Fund shall act as a clearing account for debt service and will not itself be used as a final source of debt payment. The Department of Finance shall make debt service payments out of the Bond Fund by transferring the amounts from the accounts specified in the "Sources, Uses, and Payments" memo.

C. Investment of Bond Proceeds: All general obligation and revenue bond proceeds shall be invested as part of the City's consolidated cash pool unless otherwise specified by the bond legislation or by the City Manager or the Financial Services Director. Investments will be consistent with those authorized by existing City and State law and by the City's investment policies.

Debt Management Policy

D. Costs and Fees: All costs and fees related to issuance of bonds will be paid out of bond proceeds or by sources identified by the City Manager.

E. Call Provision: Call provisions for bond issues shall be made as short as possible consistent with the lowest interest costs to the City. When possible, all bonds shall be callable only at par.

F. Competitive Sale: In general, City debt will be issued through a competitive bidding process. Bids will be awarded on a true interest cost basis, providing other bidding requirements are satisfied.

G. Negotiated Sale: Negotiated sales of debt will be considered when the complexity of the issue requires specialized expertise, when a change of underwriter may result in losses, when the negotiated sale would result in substantial savings in time or money, or when market conditions or City credit are unusually volatile or uncertain.

H. Underwriters: For all competitive and negotiated sales, underwriters will be required to demonstrate sufficient capitalization and experience related to the debt issuance. The criteria used to select an underwriter in a competitive sale shall be the true interest cost. In a negotiated sale, the underwriter may be selected through a request for proposals (RFP). The criteria used to select an underwriter in a negotiated sale should include the following:

- Overall experience
- Market philosophy
- Capability
- Financial statement
- Public finance team and resources
- Breakdown of underwriter's discount

I. Financial Advisor: The City will retain an external independent financial advisor, to be selected for a term of up to four years, through a process administered by the City's Finance Department. The utilization of the financial advisor for particular bond sales will be at the discretion of the City Manger on a case-by-case basis and pursuant to the financial advisory services contract. The selection process for financial advisors will require comprehensive municipal debt experience, experience with diverse financial structuring requirements and pricing of municipal securities. Upon expiration of a four-year contract, the City has the option, after a full competitive process, of signing a new contract with the existing financial advisor. For each City bond sale the financial advisor will provide the City information on pricing and underwriting fees for comparable sales by other issuers.

J. Other Service Providers: The City Manager shall have the authority to periodically select other service providers (escrow agents, verification agents, trustees, arbitrage consultants, etc.) as necessary to meet legal requirements and minimize net City debt costs. These services can include debt restructuring services and security or escrow purchases. The City Manager may select a firm(s) to provide such financial services related to debt without an RFP. A firm so selected must receive City Council approval before undertaking any transaction or providing any service.

K. Arbitrage Compliance: The Finance Department shall maintain a system of record keeping and reporting to meet the arbitrage rebate compliance requirement of the federal tax code.

Investment Policy

1. **Scope**
   This investment policy does not apply to the investment activities of the ICMA employee retirement funds and the employee retirement accounts. This policy does apply to all remaining funds for the City of Suwanee.

2. **Objectives**

   A. Safety of the principal is the foremost objective of the City of Suwanee. Those investing funds on the City's behalf must first ensure that capital losses are avoided by limiting credit and interest risk. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest risk is the risk that market value portfolios will fail due to an increase in general interest rates.

   B. Liquidity is the second objective of the investment portfolio. The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be anticipated.

   C. Return on Investment is the third objective of the investment portfolio. This objective is subordinate to safety and liquidity. After the first two objectives are met, the goal of the investment portfolio of the City of Suwanee shall be designed to attain a market-average rate of return.

   D. Maintaining the Public Trust is the fourth objective. City officials act as custodians of the public trust. In keeping with the public trust, the investment officials shall seek to avoid engaging in transactions which may jeopardize the public's faith in the abilities of those who govern the City of Suwanee.

3. **Delegation of Authority**
   The Financial Services Director is the designated investment officer of the City of Suwanee and is responsible for the investment decisions. In the absence of the investment officer, the City Manager shall perform the duties. The investment officer is responsible for writing, maintaining and establishing guidelines to be reviewed and approved by the City Council. The Financial Services Director is responsible for the maintenance of other written administrative procedures consistent with this policy and the requisite compliance. City Council may create an investment committee to monitor the investment portfolio and the activities of the investment officer.

4. **Prudence**
   The standard of prudence to be used by investment officials shall be the prudent person. The prudent person standard states: Investments shall be made with judgment and care under circumstances then prevailing which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

5. **Standards and Procedures**
   All standards and procedures created by the investment officer must be reduced to writing when possible.

6. **Ethics and Conflicts of Interest**
   The investment officer shall read and familiarize himself/herself with section 2.14 of the City of Suwanee Charter. The investment officer shall manage the city's portfolio in a manner consistent with section 2.14 of the City of Suwanee Charter.

7. **Internal Controls**
   The investment officer shall establish and maintain a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent and control losses of public funds arising from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees and officers.

Investment Policy

8. Reporting
The investment officer shall create reporting procedures that must be approved by the City Council.

9. Authorized Investment Instruments
All investment activity is required to be in compliance with Chapter 83 of Title 36 of the Official Code of Georgia, which establishes guidelines for local government investment procedures.

The City of Suwanee may invest funds subject to its control and jurisdiction in the following:

A. Certificates of deposit issued by banks insured by the FDIC. Deposits in excess of the FDIC coverage must be collateralized by securities with a market value equal to at least 110% of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral;

B. Obligations issued by the United States government;

C. Obligations fully insured or guaranteed by the United States government or a United States government agency;

D. Obligations of any corporation of the United States government;

E. Obligations of the State of Georgia or of other States;

F. Obligations of other political subdivisions of the State of Georgia;

G. The local government investment pool created by Code Section 36-83-8.

Suwanee shall only use those investment instruments allowed by state law. Those instruments not listed above, but allowable by state law must be approved by the City Council. The City Attorney must also approve any investment instrument not listed above. Prime bankers acceptances and repurchase agreements must be approved by affirmative vote of the City Council.

10. Banks and Dealer Selection
The investment officer will create banking service procurement procedures. The officer will be required to maintain a list of eligible banks and dealers. The institutions should be appropriately capitalized. The officer will create procedures for determining the creditworthiness of banks. Preference will be given to banks located within the City of Suwanee to the extent possible. The preference should not jeopardize the investment policy objectives of safety, liquidity, and return on investment.

11. Diversification and Maturities
It is the policy of the City of Suwanee to diversify its investment portfolio. Investment held should be diversified to the extent practicable to control the risk of loss resulting from over-concentration of assets in a specific maturity, issuer, instrument, dealer, or bank. Diversification strategies will be established by the investment officer and periodically reviewed by the council. The average maturity date of securities may not exceed one year without City Council's approval. The investment officer shall diversify maturities and to the extent possible match those maturities to cash flows.

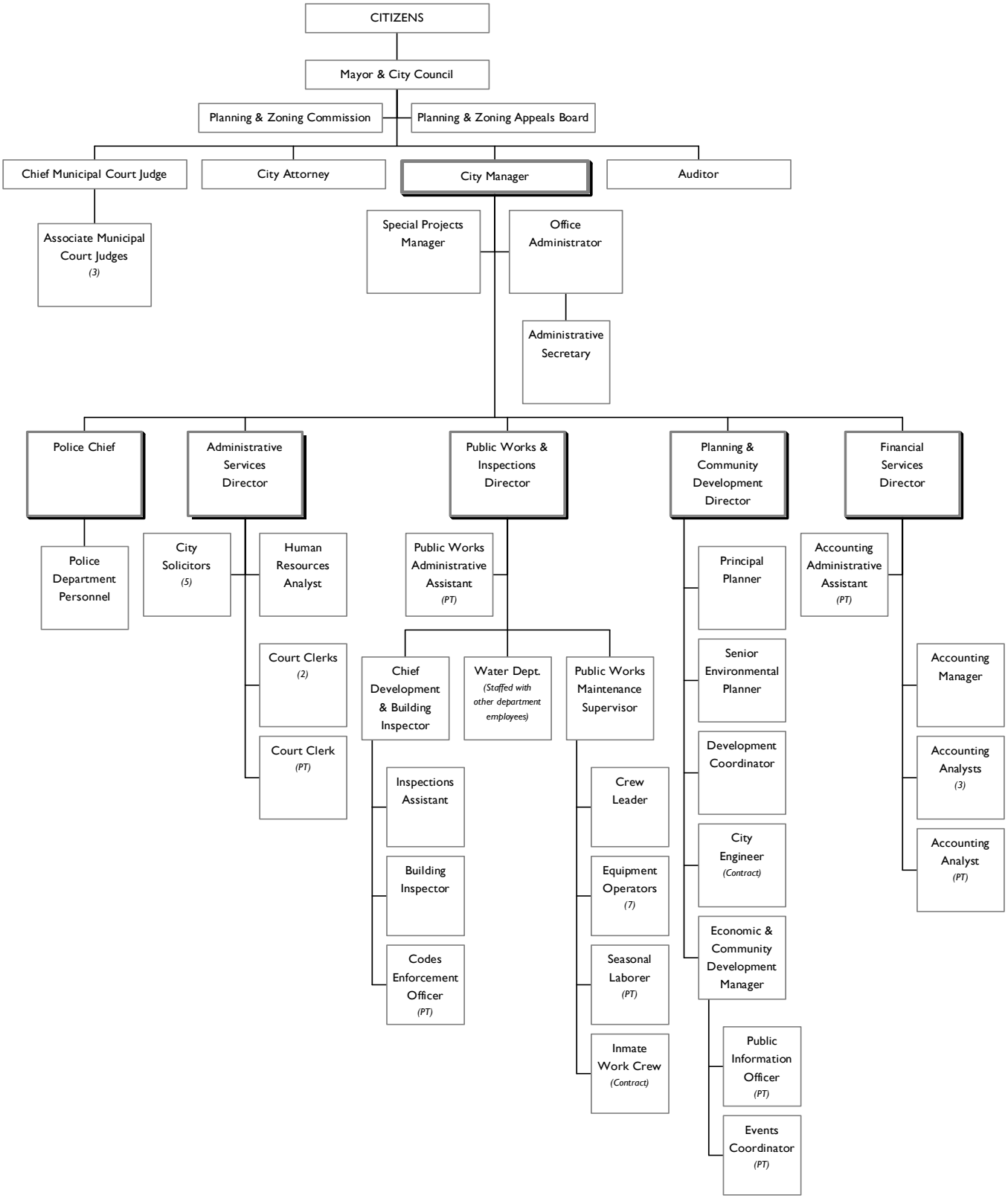
12. Safekeeping and Custody
All securities shall be held by a third party custodian designated by the investment officer and approved by the council. The third party custodian shall be required to issue a safekeeping statement to the investment officer listing the specific instrument, rate, maturity, and other pertinent information. All securities transactions entered into by the City of Suwanee shall be conducted on a delivery-versus-payment basis. In other words, the security must be delivered before funds are released.

13. Performance Evaluation

The investment officer will seek to achieve or exceed a market rate of return on the City's portfolio. Given the safety and liquidity needs of the City, the basis used to determine whether market yields are being achieved shall be the one year Treasury Bill.

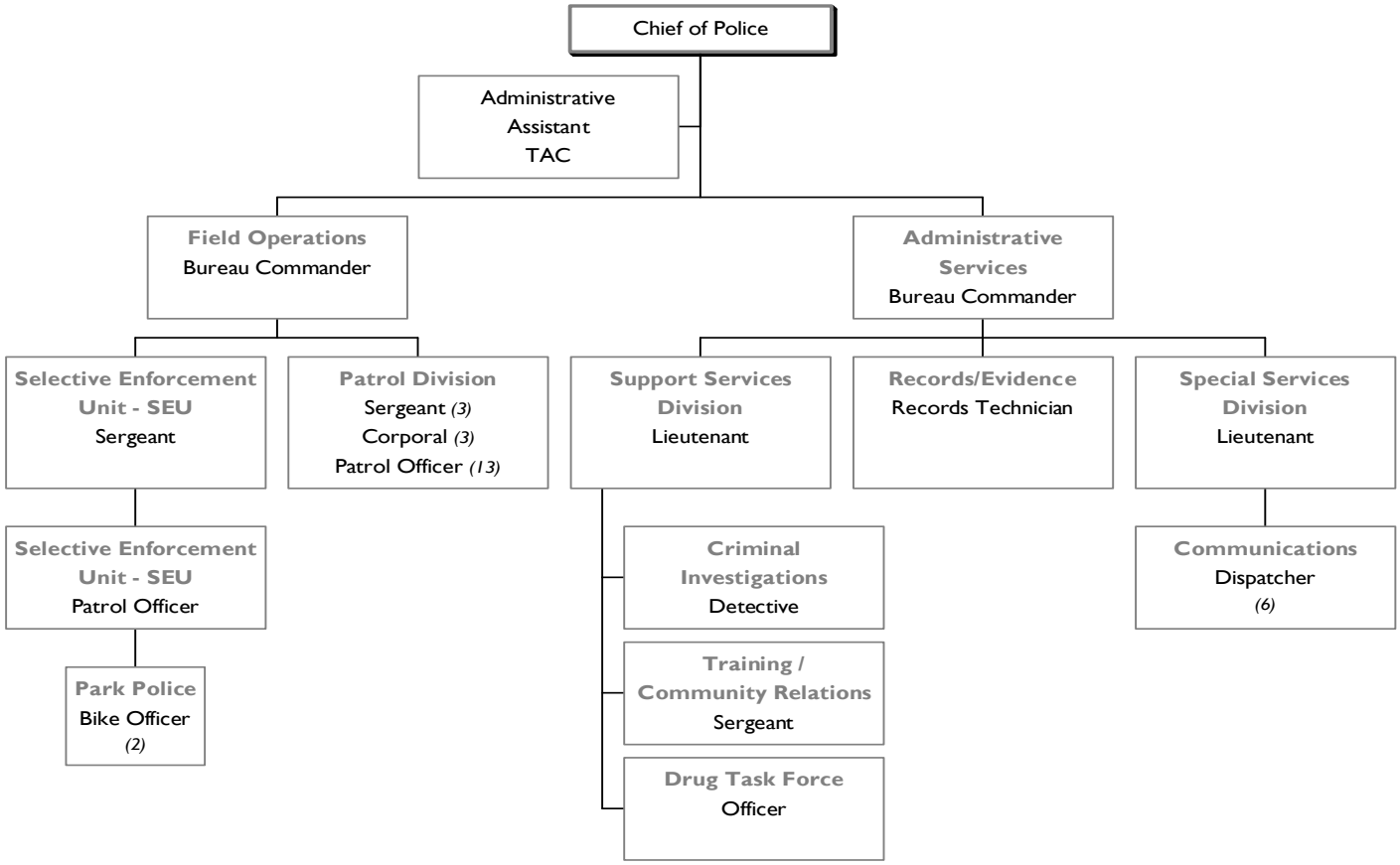
City of Suwanee Organizational Chart

Effective Date 7-1-2005



Effective Date 7-1-2005

City of Suwanee Police Department Organizational Chart



Budget Comparison by Fund

Fund	FY 2005 Budget	FY 2006 Budget	Amount of Change	% Change
General Fund	$ 8,756,113	$ 8,635,650	$ (120,463)	-1.38%
Special Revenue Funds:				
Suwanee Day	61,780	61,000	(780)	-1.26%
Cemetery	4,290	15,000	10,710	249.65%
SPLOST		1,496,000	1,496,000	n/a
Hotel/Motel Tax	268,080	132,580	(135,500)	-50.54%
Debt Service	2,830,140	1,227,840	(1,602,300)	-56.62%
Enterprise	507,760	116,885	(390,875)	-76.98%
Agency	1,327,155	1,407,958	80,803	6.09%
Component Unit:				
Downtown Development Authority	420,251	75,112	(345,139)	-82.13%
Gross Total	$ 14,175,569	$ 13,168,025	$ (1,007,544)	-7.11%
Less Interfund Transfers	$ (2,046,127)	$ (1,350,010)	$ 696,117	-34.02%
Net Total Budget	$ 12,129,442	$ 11,818,015	$ (311,427)	-2.57%

Governmental and Proprietary Fund Types Combining Statement

	Governmental	Proprietary	Total
Revenues and Other Sources:			
General Property Taxes	$ 4,695,450	$	4,695,450
Selective Sales and Use Taxes	885,180		885,180
Business Taxes	1,173,000		1,173,000
Penalty & Interest on Taxes	17,900		17,900
Licenses and Permits	210,550		210,550
Regulatory Fees	450,000		450,000
Intergovernmental Grants	1,533,100		1,533,100
Charge for Services	80,250$	79,735	159,985
Fines and Forfeitures	975,000		975,000
Investment Income	69,400	500	69,900
Contributions and Donations	66,000		66,000
Miscellaneous Revenues	15,000	250	15,250
Other Financing Sources	1,397,240	36,400	1,433,640
Total Revenues and Other Sources	$ 11,568,070$	116,885$	11,684,955
Expenditures/Expenses and Other Uses:			
General Government	$ 1,602,695	$	1,602,695
Judicial	299,815		299,815
Public Safety	3,226,945		3,226,945
Public Works	896,945$	80,485	977,430
Culture and Recreation	246,200		246,200
Housing and Development	1,032,620		1,032,620
Debt Service	1,227,840		1,227,840
Other Financing Uses	3,035,010	36,400	3,071,410
Total Expenditures/Expenses and Other Uses	$ 11,568,070$	116,885$	11,684,955

Governmental Fund Types Combining Statement

	General	Suwanee Day	Cemetery	SPLOST	Hotel/ Motel Tax	Debt Service	Total Governmental Funds
Revenues and Other Sources:							
General Property Taxes	$ 4,695,450						$ 4,695,450
Selective Sales and Use Taxes	761,700				$ 123,480		885,180
Business Taxes	1,173,000						1,173,000
Penalty & Interest on Taxes	17,900						17,900
Licenses and Permits	210,550						210,550
Regulatory Fees	450,000						450,000
Intergovernmental Grants	50,000			$ 1,483,100			1,533,100
Charge for Services	80,250						80,250
Fines and Forfeitures	975,000						975,000
Investment Income	52,000			12,900	2,000	$ 2,500	69,400
Contributions and Donations		$ 61,000	$ 5,000				66,000
Miscellaneous Revenues	15,000						15,000
Other Financing Sources	154,800		10,000		7,100	1,225,340	1,397,240
Total Revenues and Other Sources	$ 8,635,650	$ 61,000	$ 15,000	$ 1,496,000	$ 132,580	$ 1,227,840	$ 11,568,070
Expenditures and Other Uses:							
General Government	$ 1,602,695						$ 1,602,695
Judicial	299,815						299,815
Public Safety	3,226,945						3,226,945
Public Works	881,945		$ 15,000				896,945
Culture and Recreation	185,200	$ 61,000					246,200
Housing and Development	900,040				$ 132,580		1,032,620
Debt Service						$ 1,227,840	1,227,840
Other Financing Uses	1,539,010			$1,496,000			3,035,010
Total Expenditures and Other Uses	$ 8,635,650	$ 61,000	$ 15,000	$ 1,496,000	$ 132,580	$ 1,227,840	$ 11,568,070

Appropriations Resolution

A RESOLUTION TO ADOPT THE FISCAL YEAR 2005-2006 BUDGET FOR EACH FUND OF THE CITY OF SUWANEE, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSE, ADOPTING THE ITEMS OF REVENUE ANTICIPATIONS, PROHIBITING EXPENDITURES/EXPENSES FROM EXCEEDING ACTUAL FUNDING AVAILABLE.

WHEREAS, the City Manager has presented a proposed fiscal year 2005-2006 Budget to the City Council of each of the various funds of the City; and

WHEREAS, the budget lists proposed expenditures/expenses for the fiscal year 2005-2006; and

WHEREAS, each of these budgets is a balanced budget, so that anticipated revenues for each fund equal proposed expenditures/expenses.

NOW, THEREFORE, BE IT RESOLVED THAT this budget, Attachment "A" attached hereto and by reference made a part of this resolution, shall be the City of Suwanee's budget for the fiscal year 2005-2006; and

BE IT FURTHER RESOLVED that this budget be and is hereby approved, and the revenues shown in the budget for each fund are adopted, and that the amounts shown in the budget for each fund as expenditures/ expenses are hereby appropriated to the departments named in the fund; and

BE IT FURTHER RESOLVED that the expenditures/expenses shall not exceed the appropriations authorized by this budget or amendments thereto provided; and

BE IT FURTHER RESOLVED that this budget contains appropriations for Intergovernmental agreements, and that the City Council authorizes the City Manager to execute such agreements.

ADOPTED this 21st day of June 2005.

SUWANEE CITY COUNCIL,
A GEORGIA MUNICIPAL CORPORATION

Attachment A

General Fund

Revenues and Other Sources		
General Property Taxes	$	4,695,450
Selective Sales and Use Taxes		761,700
Business Taxes		1,173,000
Penalty & Interest on Taxes		17,900
Licenses and Permits		210,550
Regulatory Fees		450,000
Intergovernmental Grants		50,000
Charge for Services		80,250
Fines and Forfeitures		975,000
Investment Income		52,000
Miscellaneous Revenues		15,000
Other Financing Sources		154,800
Total	$	8,635,650
Expenditures and Other Uses		
Governing Body	$	73,960
Legislative Committees		8,750
Chief Executive		369,670
Elections		4,000
General Administration		211,355
Financial Administration		432,975
Accounting		25,500
Law		63,100
Data Processing		166,550
General Government Buildings		178,330
Public Information		68,505
Municipal Court		299,815
Police Administration		296,610
Criminal Investigation		243,645
Patrol		1,813,145
Records & Identification		87,010
Police Training		87,920
Special Detail Services		41,030
Police Stations & Buildings		115,910
Dispatcher		380,965
Public Relations		37,950
Other Park Police		122,760
Public Works Administration		758,395
Paved Streets		87,300
Storm Drainage		20,000
Street Lighting		4,500
PW Special Detail Services		11,750
Playgrounds		11,500
Special Facilities & Activities		109,700
Park Areas		64,000
Protective Inspection Administration		346,790
Planning & Zoning		385,270
Code Enforcement		22,600
Economic Development & Assistance		145,380
Other Financing Uses		1,539,010
Total	$	8,635,650

special revenue funds

Suwanee Day Fund

Revenues and Other Sources	
Contributions and Donations	$ 61,000
Total	$ 61,000
Expenditures and Other Uses	
Special Activities	$ 61,000
Total	$ 61,000

Cemetery Fund

Revenues and Other Sources	
Contributions and Donations	$ 5,000
Other Financing Sources	10,000
Total	$ 15,000
Expenditures and Other Uses	
Cemetery	$ 15,000
Total	$ 15,000

SPLOST Fund

Revenues and Other Sources	
Intergovernmental Grants	$ 1,483,100
Investment Income	12,900
Total	$ 1,496,000
Expenditures and Other Uses	
Other Financing Uses	$ 1,496,000
Total	$ 1,496,000

Hotel/Motel Tax Fund

Revenues and Other Sources	
Selective Sales and Use Taxes	$ 123,480
Investment Income	2,000
Other Financing Sources	7,100
Total	$ 132,580
Expenditures and Other Uses	
Tourism	$ 132,580
Total	$ 132,580

capital project funds

URA Town Center Fund (Project Basis)

Revenues	$ 3,826,381
Expenditures	$ 3,826,381

Open/Green Space Fund (Project Basis)

Revenues	$ 20,407,154
Expenditures	$ 20,407,154

Town Center Fountain Fund (Project Basis)

Revenues	$ 335,000
Expenditures	$ 335,000

Attachment A

capital project funds

Pedestrian Underpass Fund (Project Basis)

Revenues	$	1,133,972
Expenditures	$	1,133,972

Town Center Facility Improvements (Project Basis)

Revenues	$	1,014,143
Expenditures	$	1,014,143

debt service fund

Debt Service Fund

Revenues and Other Sources		
Investment Income	$	2,500
Other Financing Sources		1,225,340
Total	$	1,227,840
Expenditures and Other Uses		
Debt Service	$	1,227,840
Total	$	1,227,840

water fund

Water Fund

Revenues		
Charges for Services	$	79,735
Investment Income		500
Miscellaneous Revenues		250
Other Financing Sources		36,400
Total	$	116,885
Expenses		
Water Administration	$	30,085
Supply		2,400
Distribution		48,000
Debt Service		36,400
Total	$	116,885

municipal court fund

Municipal Court Fund

Revenues and Other Sources		
Other Financing Sources	$	1,407,958
Total	$	1,407,958
Expenditures and Other Uses		
Municipal Court	$	432,958
Other Financing Uses		975,000
Total	$	1,407,958

component unit

Downtown Development Authority

Revenues and Other Sources		
Investment Income		12
Other Financing Sources		75,100
Total	$	75,112
Expenditures and Other Uses		
Economic Development		75,112
Total	$	75,112

A RESOLUTION TO AUTHORIZE STAFF POSITIONS AND PAY & CLASSIFICATION SYSTEM ASSIGNMENTS FOR FISCAL YEAR 2005-2006

WHEREAS, the City of Suwanee needs staff resources in order to adequately carry out the City's program of work during fiscal year 2005-2006; and

WHEREAS, the City of Suwanee will adopt a budget document submitted by the City Manager that defines the City's expenditures and revenues for fiscal year 2005-2006; and

WHEREAS, the City Manager has recommended various staff positions and pay & classification assignments and has discussed same at length with the City of Suwanee's elected officials in various workshops and meetings; and

WHEREAS, the City of Suwanee City Council prepared a vision statement that demands progressive and responsible government.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Suwanee, Georgia and it is hereby resolved by the same, that the following are the authorized staff positions and pay & classification system assignments for the City of Suwanee, Georgia:

	Salary Grade
Chief Executive	
City Manager	Appointed
Special Project Manager	35
Office Administrator	29
Administrative Secretary	25
General Administration	
Administrative Services Director	38
Human Resources Analyst	28
Financial Administration	
Financial Services Director	40
Accounting Manager	32
Accounting Analyst	29
Accounting Analyst	29
Accounting Analyst	29
Accounting Analyst *	PT
Administrative Assistant	PT
Public Information	
Public Information Officer	PT
Judicial	
Chief Judge	Appointed
Associate Judge	Appointed
Associate Judge	Appointed
Associate Judge	Appointed
Lead City Solicitor	Appointed
City Solicitor	Appointed
City Solicitor	Appointed
City Solicitor	Appointed

Authorized Position Resolution

Judicial (continued)	Salary Grade
Court Clerk	27
Court Clerk	27
Court Clerk	PT
Police Administration	
Police Chief	41
Police Captain	37
Administrative Assistant	29
Criminal Investigation	
Police Lieutenant	34
Police Detective	32
Police Officer	29
Patrol	
Police Captain	37
Police Sergeant	32
Police Sergeant	32
Police Sergeant	32
Police Sergeant	32
Police Corporal	30
Police Corporal	30
Police Corporal	30
Police Officer	29
Police Officer	29
Police Officer	29
Police Officer	29
Police Officer	29
Police Officer	29
Police Officer	29
Police Officer	29
Police Officer	29
Police Officer	29
Police Officer	29
Police Officer	29
Police Officer	29
Police Officer	29
Police Officer	29
Police Officer	29
Records & Identification	
Records & Evidence Technician	28
Dispatcher	
Police Lieutenant	34
Communications Officer	26
Communications Officer	26
Communications Officer	26
Communications Officer	26
Communications Officer	26
Communications Officer	26
Public Relations	
Police Sergeant	32

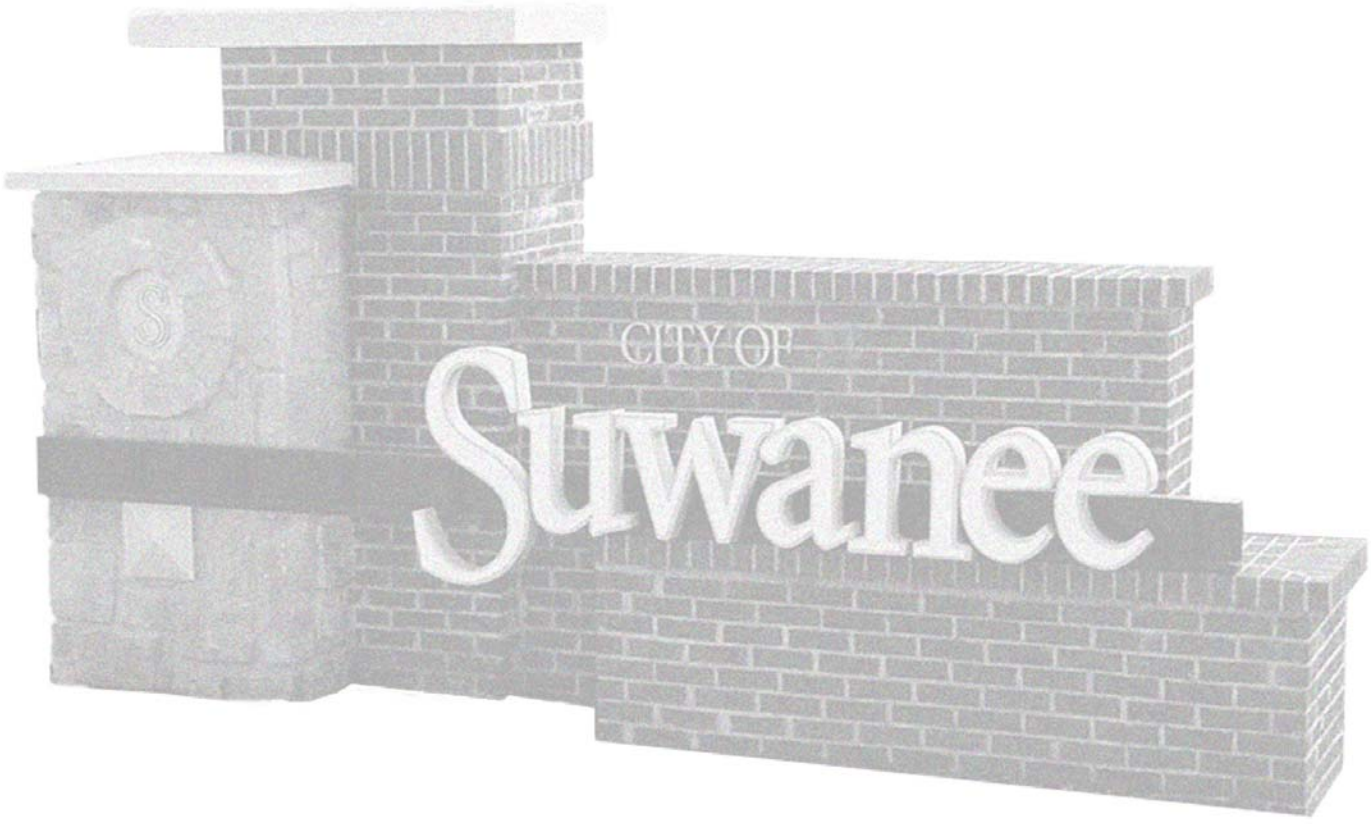
Park Police	**Salary Grade**
Police Officer	29
Police Officer	29
Public Works Administration	
Public Works Supervisor	33
Crew Leader	27
Equipment Operator	26
Equipment Operator	26
Equipment Operator	26
Equipment Operator	26
Equipment Operator	26
Equipment Operator	26
Administrative Assistant	PT
Seasonal Laborer	PT
Special Events Laborer Pool *	PT
Protective Inspection Administration	
Public Works & Inspection Director	40
Chief Development & Building Inspector	36
Building Inspector	30
Inspections Assistant	27
Planning & Zoning	
Planning & Economic Development Director	39
Principal Planner	35
Senior Environmental Planner *	35
Development Coordinator	28
Codes Enforcement	
Codes Enforcement Officer	PT
Economic Development	
Economic & Community Development Manager	36
Events Coordinator	PT
COMPONENT UNIT	
Downtown Development Authority	
DDA Manager	PT

PT is an abbreviation for Part-Time, hours and pay varies for theses positions.
* New positions as of 7/01/2005

These positions and assignments are further defined by the pay and classification plan adopted on May 12, 2004 based on a classification, compensation, and benefits study performed by Slavin Management Consultants, Inc., the City of Suwanee Personnel Policy, and individual job descriptions. The City Manager has discretion granted by the City Council of Suwanee, Georgia, to make administrative interpretations regarding staff positions and the aforementioned documents.

Adopted this 21st day of June 2005

SUWANEE CITY COUNCIL,
A GEORGIA MUNICIPAL CORPORATION


CITY OF
Suwanee

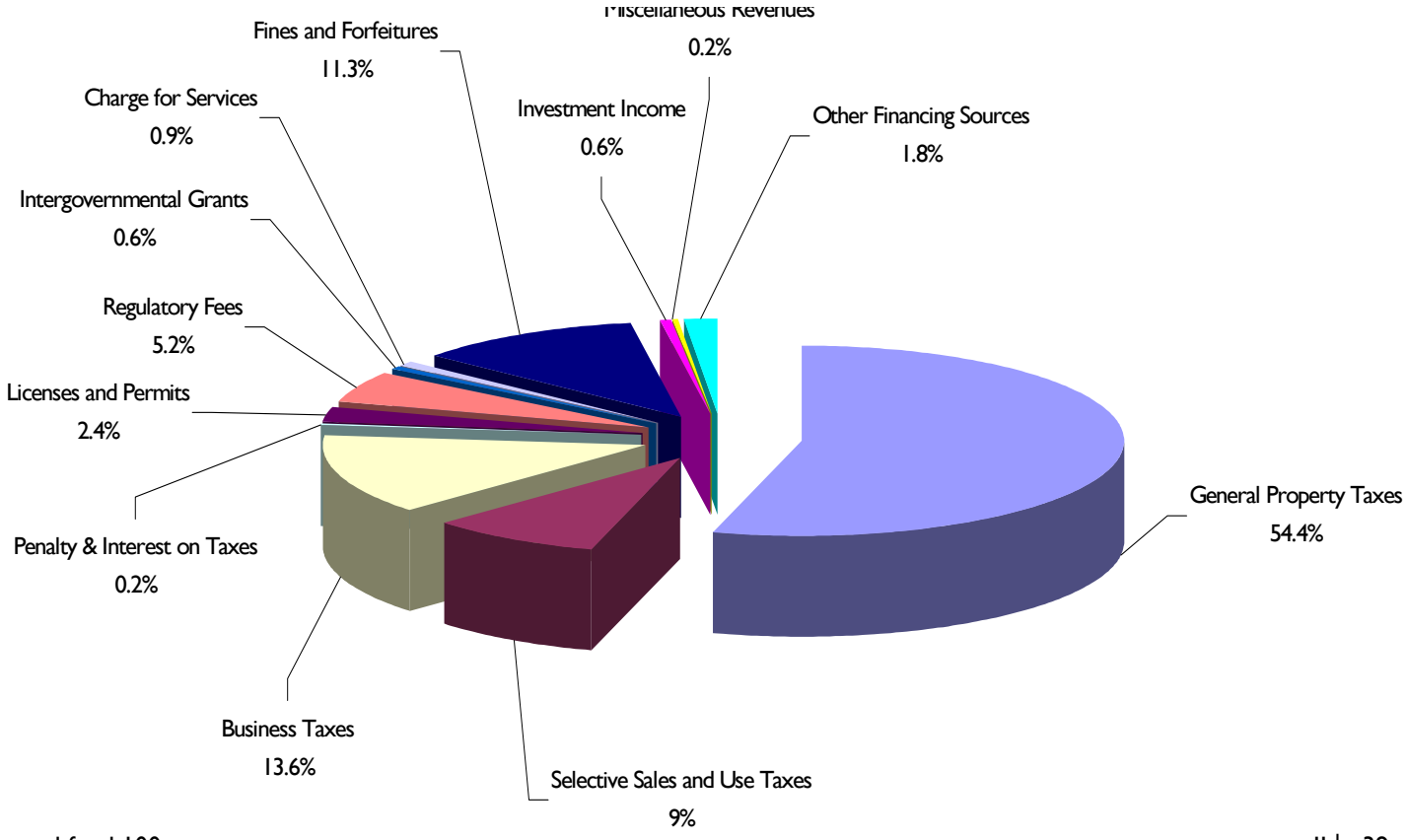
general fund

fiscal year 2005-2006

The general fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in a different fund.

Summary of Revenues and Other Financing Sources — General Fund

Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget	% Change
General Property Taxes	$ 3,765,060	$ 4,269,811	$ 4,695,450	9.97%
Selective Sales and Use Taxes	835,728	738,250	761,700	3.18%
Business Taxes	997,542	1,123,163	1,173,000	4.44%
Penalty & Interest on Taxes	9,121	31,397	17,900	-42.99%
Licenses and Permits	202,735	184,425	210,550	14.17%
Regulatory Fees	224,814	474,121	450,000	-5.09%
Intergovernmental Grants	109,864	140,741	50,000	-64.47%
Charge for Services	68,242	136,502	80,250	-41.21%
Fines and Forfeitures	927,203	800,000	975,000	21.88%
Investment Income	53,546	52,000	52,000	0.00%
Contributions and Donations	3,000	8,725	0	-100.00%
Miscellaneous Revenues	15,140	16,415	15,000	-8.62%
Other Financing Sources	170,157	780,563	154,800	-80.17%
TOTAL REVENUES	$ 7,382,152	$ 8,756,113	$ 8,635,650	-1.38%

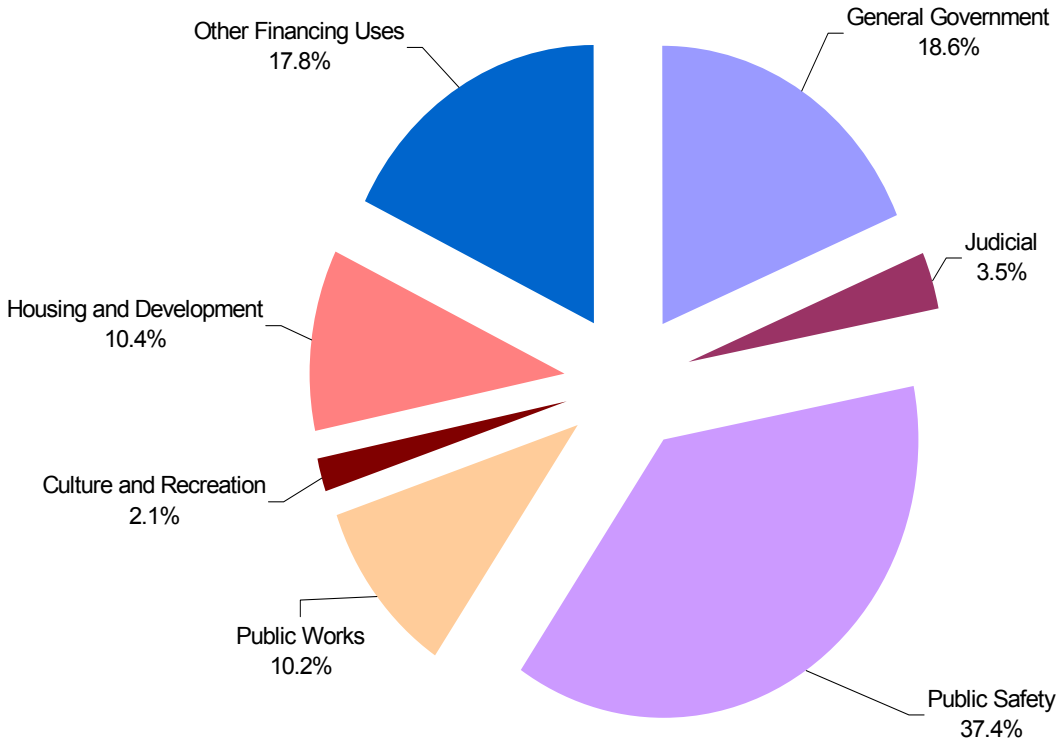


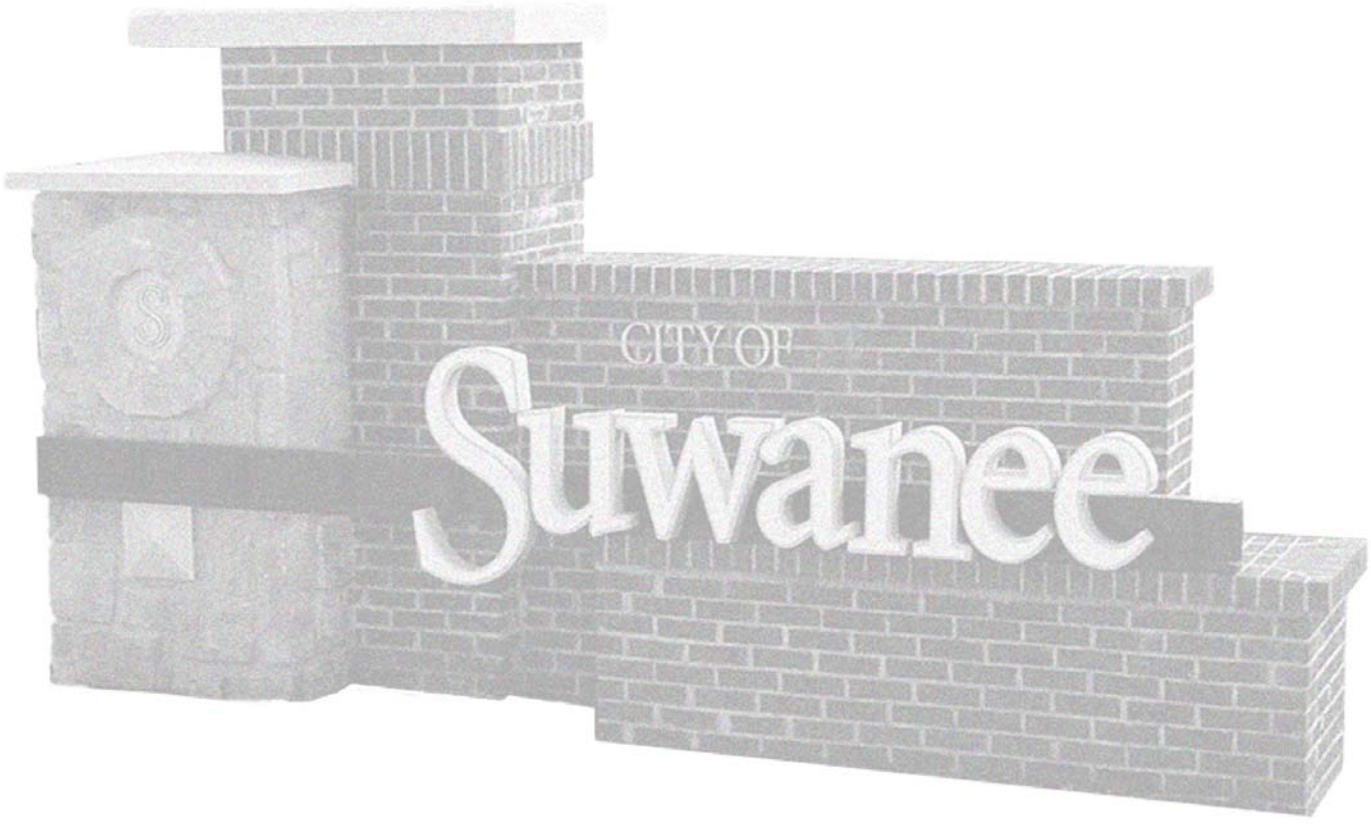
Summary of Expenditures and Other Financing Uses — General Fund

Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget	% Change
Governing Body	$ 49,290	$ 57,760	$ 73,960	28.05%
Legislative Committees	4,590	6,750	8,750	29.63%
Chief Executive	220,887	247,230	369,670	49.52%
Elections	9,300	100	4,000	3900.00%
General Administration	143,621	221,410	211,355	-4.54%
Financial Administration	311,418	371,310	432,975	16.61%
Accounting	16,250	23,600	25,500	8.05%
Treasury	358	1,000	0	-100.00%
Law	48,321	73,100	63,100	-13.68%
Data Processing	166,615	150,850	166,550	10.41%
General Government Buildings	170,238	196,735	178,330	-9.36%
Public Information	56,133	58,635	68,505	16.83%
Municipal Court	218,312	272,635	299,815	9.97%
Police Administration	236,460	258,840	296,610	14.59%
Criminal Investigation	160,103	187,715	243,645	29.80%
Patrol	1,523,941	1,654,355	1,813,145	9.60%
Records & Identification	68,583	73,930	87,010	17.69%
Police Training	58,864	68,175	87,920	28.96%
Special Detail Services	38,291	59,430	41,030	-30.96%
Police Stations & Buildings	95,555	114,275	115,910	1.43%
Dispatcher	241,159	259,945	380,965	46.56%
Public Relations	30,381	40,275	37,950	-5.77%
Other Park Police	19,333	107,575	122,760	14.12%
Public Works Administration	364,997	545,760	758,395	38.96%
Paved Streets	166,739	289,800	87,300	-69.88%
Sidewalk & Cross Walks	219	300	0	-100.00%
Storm Drainage	23,165	174,519	20,000	-88.54%
Street Lighting	62,843	55,290	4,500	-91.86%
Traffic Engineering	2,789	5,900	0	-100.00%
PW Special Detail Services	0	13,495	11,750	-12.93%
Playgrounds	1,006	3,500	11,500	228.57%
Special Facilities & Activities	2,530	41,756	109,700	162.72%
Park Areas	58,746	121,500	64,000	-47.33%
Park Lighting	6,202	11,700	0	-100.00%
Protective Inspection Administration	265,244	290,875	346,790	19.22%
Planning & Zoning	249,025	275,130	385,270	40.03%
Code Enforcement	10,732	22,980	22,600	-1.65%
Economic Development & Assistance	107,663	182,370	145,380	-20.28%
Other Financing Uses	1,789,728	2,215,608	1,539,010	-30.54%
TOTAL EXPENDITURES	$ 6,999,631	$ 8,756,113	$ 8,635,650	-1.38%

Expenditures by Service Group — General Fund

		FY 2006 Budget	% of Total
General Government	$	1,602,695	18.6%
Judicial		299,815	3.5%
Public Safety		3,226,945	37.4%
Public Works		881,945	10.2%
Culture and Recreation		185,200	2.1%
Housing and Development		900,040	10.4%
Other Financing Uses		1,539,010	17.8%
Total General Fund	$	8,635,650	100.0%




CITY OF
Suwanee

revenue definitions and assumptions

revenue definitions and assumptions

General Property Taxes
Selective Sales and Use Taxes
Business Taxes
Penalty and Interest on Taxes
Licenses and Permits
Regulatory Fees
Intergovernmental Grants
Charge for Services
Fines and Forfeitures
Investment Income
Miscellaneous Revenues
Other Financing Sources

General Property Taxes

Definition: General property taxes include taxes on Real and Personal Property, Motor Vehicle, Mobile Homes, Intangible Taxes, and Franchise Taxes.

Assumption: These taxes are projected based on estimated growth of the state approved tax digest at millage rates adopted by Council. Due to the growth trends in building permits, the overall digest is projected to increase by 12.5% in fiscal year 2006. Revenues for real and personal property taxes are calculated using the prior periods actual collections increased by the projected growth in the digest. All other revenues in this category are based on prior period collections with a modest 3.5% increase based on the natural growth of the tax base.

History and Projections:

Fiscal Year	*Revenues*	*% Change From Prior Year*	*Millage Rate*
1996 Actual	$495,033	24.1%	2.5
1997 Actual	$662,155	33.8%	2.5
1998 Actual	$749,450	13.2%	2.5
1999 Actual	$986,322	31.6%	2.5
2000 Actual	$1,210,086	22.7%	2.5
2001 Actual	$1,449,603	19.8%	2.5
2002 Actual	$1,622,062	11.9%	2.5
2003 Actual *	$3,462,019	113.4%	5.999
2004 Actual	$3,765,058	8.8%	5.89
2005 Projected	$4,311,250	14.5%	5.81
2006 Budgeted	$4,695,450	9.97%	5.77

*In fiscal year 2003, the City's millage rate increased from 2.5 to 5.999.

Selective Sales and Use Taxes

Definition: Selective sales and use taxes are taxes levied on the sale, distribution, or consumption of selected goods and services. Included in this category are taxes charged for rooms or accommodations furnished by hotels; taxes imposed on the distribution of distilled, spirits, malt beverages, and wine; and taxes imposed on the sale of distilled spirits by the drink.

Assumption: The revenue projections for selective sales and use taxes are based on historical trends in conjunction with current economic indicators. To determine the projection for room accommodation taxes, a monthly average for the prior period is determined and a twelve-month projection of this average is used for the next fiscal period. Actual collections amounts are used with a small 1% increase to determine the projection for taxes on distribution of distilled spirits and the sale of distilled spirits by the drink.



History and Projections:

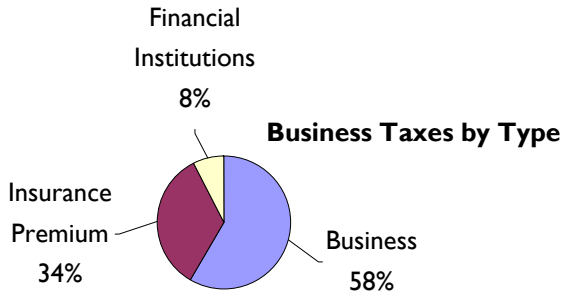
Fiscal Year	*Revenues*	*% Change from Prior Year*
2002 Actual	$691,911	-10.4%
2003 Actual	$822,197	18.8%
2004 Actual	$835,728	1.6%
2005 Projected	$758,680	-9.2%
2006 Budgeted	$761,700	3.18%

Note: The 40% of the accommodation taxes from hotels are transferred to the Hotel/Motel tax fund as required by State law. Included in the General fund budget is the 60% of the total tax collected. The chart above represents the General fund 60% collections of accommodation taxes along with the projections on taxes collected on distribution of distilled spirits and the sale of distilled spirits by the drink.

Business Taxes

Definition: This category includes revenues realized from business and financial institutions licenses and excise taxes on insurance premiums written by insurance companies conducting business within the city.

Assumption: Projections are based on historical trend analysis, economic indicators, and anticipated economic growth. Some of these fees are sensitive to economic conditions and have recently trended downward.



History and Projections:

Fiscal Year	*Revenues*	*% Change From Prior Year*
1996 Actual	$528,425	22.6%
1997 Actual	$347,674	-34.2%
1998 Actual	$412,722	18.7%
1999 Actual	$478,816	16.0%
2000 Actual	$495,390	3.5%
2001 Actual	$529,461	6.9%
2002 Actual	$828,868	56.5%
2003 Actual	$957,768	15.6%
2004 Actual	$997,542	4.2%
2005 Projected	$1,128,585	23.2%
2006 Budgeted	$1,173,000	4.44%

Penalty and Interest on Taxes

Definition: Penalties and interest on delinquent real and personal property taxes.

Assumption: Revenue projections for penalties and interest are based on anticipated delinquent tax collections as well as historical trends.

Property Tax Levies and Collections

*Year**	*Total Tax Levy*	*Current Tax Collections*	*Percent of Levy Collected*
1996	$327,679	$279,623	85.3%
1997	$390,177	$383,320	98.2%
1998	$482,638	$457,346	94.8%
1999	$569,190	$512,844	90.1%
2000	$710,344	$671,228	94.5%
2001	$835,607	$820,058	98.1%
2002	$1,087,771	$944,110	86.8%
2003	$2,787,421	$2,779,439	99.7%
2004	$2,909,099	$2,875,854	98.9%
2005 Projected	$3,291,203	$3,266,599	99.2%

** Year relates to the calendar year digest*

Licenses and Permits

Definition: Licenses and permits fees include revenues realized from alcoholic privilege licenses; peddler license fees; fees for issuance of licenses to insurance companies that sell policies with in the City; fees received from applications for zoning amendments, site plan review and special use, and variances; and fees for sign permits.

Assumption: There has been no increase in the rate structure of these revenue sources. The revenue projections in this category are based on historical growth trends.

History and Projections:

Fiscal Year	*Revenues*	*% Change From Prior Year*
1999 Actual	$162,719	29.8%
2000 Actual	$165,573	1.8%
2001 Actual	$186,707	12.8%
2002 Actual	$147,104	-21.2%
2003 Actual	$184,163	25.2%
2004 Actual	$202,735	10.1%
2005 Projected	$209,956	3.6%
2006 Budgeted	$210,550	14.17%

Regulatory Fees

Definition: Regulatory fees consist of revenues realized from fees charged for building permits and inspections.

Assumption: Revenue projections are based on historical trends in conjunction with current economic indicators along with pertinent fee increases. Commercial and residential project units authorized by zoning are reviewed for projected units to be completed in the next fiscal period. In fiscal year 2006 we are predicting $75,000 in commercial permits and $375,000 in mixed use permits. The table below outlines major mixed use permits for fiscal year 2006.

Mixed Use Project Permit Fees

Project	*Units Approved By Fire Marshall*	*Project Remaining Units*	*Units to be Permitted in FY 06*	*Projected FY 06 Permit Fee*
Suwanee Station	650	392	147	$110,250
Shadowbook	201	99	30	$22,500
Village Grove	172	345	38	$37,050
Stonecypher	48	83	20	$15,000
Baxley Point	110	54	50	$37,500
Park Point	74	54	25	$18,750

History and Projections:

Fiscal Year	*Revenues*	*% Change From Prior Year*
1999 Actual	$290,399	-8.6%
2000 Actual	$290,614	.1%
2001 Actual	$632,284	117.6%
2002 Actual	$330,706	-47.7%
2003 Actual	$217,135	-34.3.2%
2004 Actual	$224,814	3.5%
2005 Projected	$537,691	139.2%
2006 Budgeted	$450,000	-5.09%

Intergovernmental Grants

Definition: This category consists of Federal, State, and other local governments or agencies reimbursements or contributions for funding local and statewide programs.

Assumption: Revenue projections are based on contract awards and intergovernmental agreements. The majority of intergovernmental grants received by the City are for capital projects and are reported in the related capital project fund. Revenues reported In the fiscal year 2006 budget are from Gwinnett County's reallocation of the 2001 Special Purpose Local Option Sales Tax funds. The City has created a new special revenue fund to record the receipt of the 2004 Special Purpose Local Option Sales Tax per the intergovernmental agreement with Gwinnett County.

Charge for Services

Definition: Charge for services consists of revenues realized from fees charged for services from various City departments. Some of these services include development plan reviews, sales of publications, accident reports, and fees charged for staff time or supplies provided during special events.

Assumption: Revenue projections are based on historical growth trends and signed special event contracts. Special event revenues received are offset by the cost of the services provided by the Police and Public Works Department and is not considered a revenue generating function.

History and Projections:

Fiscal Year	*Revenues*	*% Change From Prior Year*
1999 Actual	$57,845	27.7%
2000 Actual	$65,213	12.7%
2001 Actual	$55,324	-15.2%
2002 Actual	$48,905	-11.6%
2003 Actual	$125,183	160.0%
2004 Actual	$68,244	-45.5%
2005 Projected	$105,000	53.9%
2006 Budgeted	$80,250	-41.21%

Fines and Forfeitures

Definition: Revenues in this category consists of fines and charges imposed by the City's Municipal Court. Council sets some of these charges while others are mandated by the State and adopted by the Council.

Assumption: Projections are based on the rates set by Council and historical trends. There has been no increase in the rate structure of these revenue sources.

History and Projections:

Fiscal Year	*Revenues*	*% Change From Prior Year*
1996 Actual	$272,605	17.3%
1997 Actual	$249,091	-8.6%
1998 Actual	$351,210	41.0%
1999 Actual	$585,680	66.8%
2000 Actual	$752,000	28.4%
2001 Actual	$543,730	-27.7%
2002 Actual	$821,387	51.1%
2003 Actual	$772,931	-5.9%
2004 Actual	$927,203	20.0%
2005 Projected	$974,468	5.1%
2006 Budgeted	$975,000	21.88%

Investment Income

Definition: Investment income includes revenue from investment of fund equity.

Assumption: Revenues are based on projected rates of return on invested funds in conjunction with current economic indicators. Current trends note a continued decrease in investment income for the general fund. This decrease is due to the City's policy of removing capital projects from the general fund and creating separate capital project funds. The individual funds idle cash are invested and the earnings are report in the individual fund thus decreasing the general fund idle cash reserves.

History and Projections:

Fiscal Year	*Revenues*	*% Change From Prior Year*
2000 Actual	$54,838	114.8%
2001 Actual	$33,857	-38.3%
2002 Actual	$105,723	212.3%
2003 Actual*	$57,050	-46.0%
2004 Actual	$53,546	-6.1%
2005 Projected	$51,000	-4.8%
2006 Budgeted	$52,000	0%

*Decrease due to removal of capital projects from the General Fund and creating separate capital project funds.

Miscellaneous Revenues

Definition: Revenues in this category consist of various one-time miscellaneous receipts. Examples would include insurance reimbursements, rebates, and rental income.

Assumption: Revenue projections are based on historical growth trends. Due to the uncertainty of some of these revenue sources, the 2006 budget projection is conservative.

History and Projections:

Fiscal Year	*Revenues*	*% Change From Prior Year*
2000 Actual	$20,917	12.2%
2001 Actual	$22,119	5.7%
2002 Actual	$15,396	-30.4%
2003 Actual	$25,210	63.7%
2004 Actual	$15,140	-39.9%
2005 Projected	$17,567	16.0%
2006 Budgeted	$15,000	-8.62%

Other Financing Sources

Definition: Other financing sources include revenue realized from the sale of surplus property; proceed from short-term lease agreements; transfers between various funds; and the use of accumulated reserves for a balanced budget.

Assumption: Revenue projections for short-term lease agreements are based capital lease values approved in the current budget. Sale of surplus property is based on historical trends. Whereas, transfers in and the use of accumulated reserves are based on actual budgetary needs.

general government

general government

Governing Body
Legislative Committees
Chief Executive
Elections
General Administration
Financial Administration
Accounting
Law
Data Processing/MIS
General Government Buildings
Public Information

Governing Body — Function 1110

STATEMENT OF SERVICE

The City Council is the legislative governing authority of the City. It consists of a five member City Council and Mayor. The Mayor and all Councilmembers are elected at large, serving staggered four-year terms. The Council is responsible for enacting City ordinances, appropriating funds to conduct City business, and providing policy direction to the City staff.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Mayor	Elected	1	1	1
Council Members	Elected	5	5	5
Total		6	6	6

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 26,482	$ 26,560	$ 39,960
Other Purchased Services	17,055	25,200	27,900
Supplies	5,753	6,000	6,100
Total	$ 49,290	$ 57,760	$ 73,960

Legislative Committees — Function 1120

STATEMENT OF SERVICE

Legislative committees consist of two boards, the Planning and Zoning Commission and the Planning and Zoning Appeals Board.

The Planning and Zoning Commission serves as a technical review committee for planning issues that are then passed along to City Council for action. The Planning and Zoning Commission:

- Hears all planning and zoning matters, including all rezoning and special use permit requests.
- Makes recommendations to City Council regarding rezoning and special use permit requests.
- Serves as an ad hoc committee that studies, researches, and presents recommendations to City Council on a variety of development issues, such as buffer, landscape, and tree requirements for developers; telecommunications tower regulations; and guidelines for extended stay hotels.

The Planning and Zoning Appeals Board considers and rules on all variance requests submitted to the City. A variance request is needed when someone desires to do something not ordinarily allowed by the City's zoning ordinances or when the City's zoning ordinances create a hardship. Decisions of the Appeals Board are not subject to the review of City Council and can only be appealed to Gwinnett County Superior Court.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Planning and Zoning Board	App.	5	5	5
Zoning Board of Appeals	App.	5	5	5
Total		10	10	10

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 3,015	$ 4,500	$ 6,500
Other Purchased Services	1,575	2,000	2,000
Supplies	0	250	250
Total	$ 4,590	$ 6,750	$ 8,750

Chief Executive — Function 1320

STATEMENT OF SERVICE

The City Manager's office is responsible for carrying out the City Council's policy decisions, for providing vision and leadership to the organization, and for overseeing the day-to-day operations.

The City Manager is responsible for:

- The direction, supervision, and review of departmental operations.
- Preparation of the annual operation and capital improvement budget.
- Responding to citizen concerns in a responsible and effective manner.
- Execution of policies, directives, and legislative actions of the City Council.
- Ensuring that the affairs of the City are conducted in an effective and responsible manner to the benefit of City residents.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
City Manager	App.	1	1	1
Special Project Manager	35	1	1	1
Office Administrator	29	1	1	1
Administrative Secretary [1]	25	0	0	1
Total		3	3	4

[1] *Transferred from General Administration, Function 1500, FY 06*

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 204,419	$ 219,130	$ 302,520
Purchased Professional and Technical	0	0	4,800
Purchased Property Services	0	1,500	6,400
Other Purchased Services	9,799	18,800	22,100
Supplies	6,669	7,300	7,350
Capital Outlay Machinery and Equipment	0	500	26,500
Total	$ 220,887	$ 247,230	$ 369,670

Elections — Function 1400

STATEMENT OF SERVICE

The mission of this function is to conduct Elections in accordance with Federal and State voter registration and election laws.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Purchased Professional and Technical	$ 0	$ 0	$ 1,000
Other Purchased Services	50	100	2,200
Supplies	0	0	800
Capital Outlay Machinery and Equipment	9,250	0	0
Total	$ 9,300	$ 100	$ 4,000

General Administration — Function 1500

STATEMENT OF SERVICE

General Administration consists of the Human Resources division as well as the City Clerk.

The mission of Human Resources is to provide quality services and support to department managers and employees regarding employment, training, employee relations, benefits, compensation, and safety.

The mission of the City Clerk is to produce thorough and accurate documentation from the proceedings of the Council meetings as well as maintain a comprehensive file of ordinances and resolutions adopted by Council.

FUNDING SOURCES

General Fund

AUTHORIZED POSITION

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Administrative Services Director	38	1	1	1
Human Resources Analyst	28	0	1	1
Administrative Secretary [1]	25	1	1	0
Total		2	3	2

[1] *Transferred to Chief Executive, Function 1320, FY 06*

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 99,187	$ 165,240	$ 139,025
Purchased Professional and Technical Services	10,665	12,000	15,000
Purchased Property Services	1,875	0	0
Other Purchased Services	16,314	24,850	42,500
Supplies	13,555	15,320	14,030
Capital Outlay	2,025	4,000	800
Total	$ 143,621	$ 221,410	$ 211,355

Financial Administration — Function 1511

STATEMENT OF SERVICE

The mission of Financial Administration is to provide superior customer and financial services with integrity for the enhancement of the City and the community.

Financial Administration is responsible for the accounting and financial reporting of all City operations and is entrusted with collecting, depositing, and investing all City funds. This includes the maintenance of all financial records, billing and collections, payroll, accounts payable, investments and cash management, and property tax collections. The Department is responsible for the following items:

- Coordination of the annual operating budget process for all City operations.
- Determination and recommendation of affordable debt levels.
- Issuance of general obligation and revenue bonds
- Administration of debt.

All financial activities of the City are monitored by this Department to ensure the financial integrity and the continued financial operations of the City. These services are provided to the City Council, City Manager, other departments, and additional users as needed.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Financial Services Director	40	1	1	1
Administrative Assistant	PT	0	0	1
Accounting Manager	32	1	1	1
Accounting Analyst	29	3	3	3
Accounting Analyst	PT	0	1	1
Total		5	6	7

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 261,939	$ 310,510	$ 368,750
Purchased Professional and Technical Services	7,384	8,000	9,800
Other Purchased Services	33,369	42,350	41,700
Supplies	8,726	10,450	10,100
Capital Outlay Machinery and Equipment	0	0	2,625
Total	$ 311,418	$ 371,310	$ 432,975

Accounting — Function 1512

STATEMENT OF SERVICE

Accounting's mission is to ensure compliance with applicable accounting laws and procedures.

The Accounting function is primarily responsible for the external audit of the City's financial records and preparation of the Comprehensive Annual Financial Report.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Purchased Professional and Technical Services	$ 16,250	$ 23,600	$ 25,500

Law — Function 1530

STATEMENT OF SERVICE

The mission of the City Attorney is to provide timely and effective advice and professional representation to the City's officials.

The City Attorney has the responsibility of responding to requests for advice and in answering lawsuits in a manner as to eliminate or minimize legal difficulties and damages before decisions are made which might create legal problems.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Purchased Professional and Technical Services	$ 48,321	$ 73,100	$ 63,100

Data Processing — Function 1535

STATEMENT OF SERVICE

The mission of the Data Processing function is to provide efficient, innovative, and cost effective data communication services that will support and enhance the daily business operations of the City and enable staff to better serve the citizens of Suwanee, Georgia.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Purchased Professional and Technical Services	$ 46,935	$ 90,300	$ 93,800
Purchased Property Services	4,362	11,750	11,750
Other Purchased Services	3,000	1,000	2,000
Supplies	1,154	2,000	2,000
Capital Outlay Machinery and Equipment	111,164	45,800	57,000
Total	$ 166,615	$ 150,850	$ 166,550

General Government Buildings — Function 1565

STATEMENT OF SERVICE

The mission of this function is to manage building operations and maintenance activities for the City's Governmental facilities so that employees and visitors have a clean and comfortable environment.

It is the responsibility of this function to maintain city facilities which includes minor renovations as necessary.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Purchased Property Services	$ 15,972	$ 38,850	$ 30,300
Other Purchased Services	106,814	118,885	121,030
Supplies	17,862	22,900	22,700
Capital Outlay Property	0	14,500	0
Capital Outlay Machinery and Equipment	29,590	1,600	1,600
Other Costs	0	0	2,700
Total	$ 170,238	$ 196,735	$ 178,330

Public Information — Function 1570

STATEMENT OF SERVICE

Suwanee's Public Information efforts serve to help create an informed and involved citizenry. Through these efforts, the City works to build a sense of community; make citizens and others aware of services, initiatives, and special events; and promote its image as a progressive community with a commitment to preserving the environment and parks as well as smart-growth strategies.

Responsibilities of the public information officer include:

- Creating a newsletter for citizens six times/year.
- Updating and maintaining the City of Suwanee website.
- Managing the City's media relations efforts.
- Creating brochures and other publications.
- Assisting with other writing-based promotional opportunities, such as ads, signs, award applications, correspondence, etc.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Public Information Officer	PT	1	1	1

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 34,181	$ 33,585	$ 38,205
Other Purchased Services	20,974	23,950	29,200
Supplies	978	1,100	1,100
Total	$ 56,133	$ 58,635	$ 68,505

judicial

judicial

Municipal Court

Municipal Court — Function 2650

STATEMENT OF SERVICE

The mission of the Municipal Court is to provide those we serve with high quality customer service that is effective, efficient, and delivered in a professional environment, while accomplishing the duties incumbent on it by the city charter and the laws of the State of Georgia, thereby maintaining the public's respect, confidence and satisfaction. The Municipal Court is responsible for:

- Providing assistance during each session of the Court.
- Maintaining and preparing all of the Municipal dockets.
- Recording the disposition of each case.
- Receiving all court documents and defendant correspondence, as well as, balancing and closing of accounts.
- Preparing requisitions for purchasing and refunding.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Chief Judge	App.	1	1	1
Associate Judge	App.	3	3	3
Lead City Solicitor	App.	1	1	1
City Solicitor	App.	4	4	3
Court Clerk	27	2	2	2
Court Clerk	PT	1	1	1
Total		12	12	11

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 196,335	$ 227,575	$ 246,440
Purchased Professional and Technical Services	185	3,000	10,500
Purchased Property Services	4,591	9,200	11,000
Other Purchased Services	8,972	18,410	19,100
Supplies	8,144	12,450	9,750
Capital Outlay Machinery and Equipment	85	2,000	3,025
Total	$ 218,312	$ 272,635	$ 299,815

public safety

public safety

Police Administration
Criminal Investigation
Patrol
Records and Identification
Police Training
Special Detail Services
Police Station and Buildings
Dispatcher
Public Relations
Park Police

Police Administration — Function 3210

STATEMENT OF SERVICE

The mission of Police Administration is to consistently seek and find ways to promote, preserve and deliver security, safety, and quality services to our community.

Police Administration strives to promote a commitment to quality performance from all members of the department by providing the foundation upon which all operational decisions and organizational directives will be formed. Directives include rules, regulations, and standard operating policies, procedures, and practices.

This mission represents the commitment of the administration to the concepts of quality performance management. Members are expected to consistently work in a quality manner during the daily performance of those duties, job responsibilities, and work tasks associated with this mission. Quality manner means that performance outcomes comply with the performance standards established for this agency and for each member associated with this agency. Examples of performance standards include the oath of office, code of ethics, agency standard operating procedures, general orders, and city wide policies. The Police Administration function:

- Plans, directs, and manages the Police Department including patrol services, investigations, communications, training, community policing, and public relations.
- Develops, implements, and enforces departmental rules, regulations, standard operating procedures, policies, philosophies, and programs.
- Monitors and ensures the scheduling and assigning of work, the instruction and training of employees, the work and performance of employees, as well as exercising disciplinary action when necessary.
- Provides technical knowledge and problem solving.
- Prepares the departmental operating budget for review and consideration by the City Manager, Mayor and City Council; monitors and controls the expenditure of all departmental funds; reviews purchase orders and other financial forms requiring department head approval.
- Monitors the security and tracking of evidence, records, and tickets.
- Recruits, selects, and hires departmental employees.
- Develops and supervises the hiring process including testing, interviews, background investigations, and job offers.
- Prepares correspondence, reports, and other written documents; reviews and approves law enforcement forms, reports, evaluation, media releases, and other administrative paperwork and documentation.
- Directs the internal affairs function of investigating citizen complaints and employee grievances.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Police Chief	41	1	1	1
Police Captain	37	1	1	1
Administrative Assistant	29	1	1	1
Total		3	3	3

Police Administration (continued) Function 3210

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 207,674	$ 213,580	$ 263,135
Purchased Professional and Technical Services	962	6,150	5,000
Purchased Property Services	11,075	19,800	11,470
Other Purchased Services	4,368	5,380	5,150
Supplies	6,665	5,300	5,300
Capital Outlay Machinery and Equipment	5,716	8,630	6,555
Total	$ 236,460	$ 258,840	$ 296,610

Criminal Investigation — Function 3221

STATEMENT OF SERVICE

The mission of the Criminal Investigation Division is the protection of persons, the apprehension of criminals, the recovery of property, and the prevention of crime. This mission is accomplished by the following objectives:

- Combat crime by conducting prompt and diligent investigations.
- Maximize the use of all available resources to solve crimes, apprehend suspects, as well as locate missing persons, and recover stolen property.
- Process crime scenes and collect and preserve evidence.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Police Lieutenant	34	1	1	1
Police Detective	32	1	1	1
Police Officer	29	0	1	1
Total		2	3	3

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 135,865	$ 170,410	$ 233,840
Purchased Property Services	16,252	8,150	950
Other Purchased Services	3,115	3,995	3,795
Supplies	4,871	5,160	5,060
Total	$ 160,103	$ 187,715	$ 243,645

Patrol — Function 3223

STATEMENT OF SERVICE

The mission of the Patrol Division is to provide the highest quality of Police services to our citizens, our businesses, and the traveling public in a professional, courteous, and empathetic manner. This mission is accomplished by an array of functions and duties, including:

- Preventive patrols of neighborhoods and businesses.
- Interaction with the public to foster better community relations.
- Responding to calls for service.
- Compiling incident reports.
- Assisting persons in need.
- Providing assistance to investigative personnel.
- Taking enforcement action in matters related to the assignment.
- Investigation of offenses, crimes, traffic accidents, disturbances, and all other incidents that require police service.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Police Captain	37	1	1	1
Police Lieutenant[1]	34	1	1	0
Sergeant	32	4	4	4
Corporal	30	3	3	3
Police Officer	29	14	14	14
Total		23	23	22

[1] *Transferred to Dispatch Function 3270*

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 1,253,160	$ 1,377,245	$ 1,466,970
Purchased Property Services	28,279	28,800	28,800
Other Purchased Services	3,136	2,950	3,100
Supplies	67,040	91,910	91,850
Capital Outlay	172,326	153,450	222,425
Total	$ 1,523,941	$ 1,654,355	$ 1,813,145

Records and Identification — Function 3224

STATEMENT OF SERVICE

The mission of the Records Unit is to maintain accurate records of arrests, reported crimes, and traffic related incidents as well as ensure the security and integrity of these records in accordance with statutes, policies, and regulations.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Records and Evidence Technician	28	1	1	1
Total		1	1	1

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 64,452	$ 69,230	$ 82,090
Purchased Property Services	3,555	4,400	4,620
Supplies	576	0	0
Capital Outlay Machinery and Equipment	0	300	300
Total	$ 68,583	$ 73,930	$ 87,010

Police Training — Function 3240

STATEMENT OF SERVICE

The mission of Police Training is to protect the lives, rights, property, and dignity of all citizens and visitors to our city by providing all members of the police department with the best training possible. This mission is accomplished by ensuring that all members of the department receive the maximum benefit from training, providing them with the professional and personal development that will enhance their well being which in turn allows them to excel in their ability to serve the public. The goal of Police Training is to instill and foster a higher level of knowledge and confidence that will allow department members to meet the daily challenges associated with an ever changing and complex environment.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services[1]	$ 50,192	$ 55,175	$ 73,495
Other Purchased Services	6,274	10,370	10,370
Supplies	2,398	2,630	2,630
Capital Outlay Machinery and Equipment	0	0	1,425
Total	$ 58,864	$ 68,175	$ 87,920

[1]No full-time employee. Salary function is split between Police Training and Public Relations.

Special Detail Services — Function 3250

STATEMENT OF SERVICE

Special Detail Services refers to Police Officers who work off-duty assignments at various events and businesses within the City. There are no regularly assigned staff but instead this function is filled by volunteers from other divisions. The mission of Special Detail Services is to promote a safe and secure environment in which our citizens can gather and enjoy the venues offered without fear of crime or unruly disruptions.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 38,291	$ 59,430	$ 41,030

Police Stations and Buildings — Function 3260

STATEMENT OF SERVICE

The mission of this function is to provide a quality work environment for the members of the police department with preventive maintenance and technologically forward planning for the future.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Purchased Property Services	$ 10,906	$ 15,045	$ 14,200
Other Purchased Services	70,322	80,090	83,460
Supplies	14,327	19,140	18,250
Total	$ 95,555	$ 114,275	$ 115,910

Dispatcher — Function 3270

STATEMENT OF SERVICE

The mission of Communications is to foster a sense of security in the community and nurture public trust by serving as the vital link between the public and the police department. This mission is accomplished by:

- Commitment to practicing the highest standards of performance and ethics.
- Dedication to professional and technical progress.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Police Lieutenant[1]	34	0	0	1
Communications Officer	26	6	6	6
Total		6	6	7

[1] *Transferred from Patrol Function 3223*

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 207,419	$ 240,145	$ 357,975
Other Purchased Services	31,443	15,800	20,490
Supplies	2,297	3,800	2,500
Capital Outlay Machinery and Equipment	0	200	0
Total	$ 241,159	$ 259,945	$ 380,965

Public Relations — Function 3285

STATEMENT OF SERVICE

The mission of Public Relations is to foster an atmosphere of mutual trust, cooperation, and respect with the public. This mission is accomplished in the following ways:

- Recognizing a shared responsibility between the police and the community.
- Encouraging a problem solving partnership.
- Improving communication with the community.
- Developing and maintaining a close association with merchants, business persons, and commercial establishments within the City.
- Offering advice, recommendations, and training programs in crime prevention methods.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Police Sergeant	32	1	1	1

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 26,337	$ 28,675	$ 32,850
Supplies	4,044	5,100	5,100
Capital Outlay Machinery and Equipment	0	6,500	0
Total	$ 30,381	$ 40,275	$ 37,950

Park Police — Function 3290

STATEMENT OF SERVICE

The mission of the Park Police is to provide a safe and enjoyable recreational environment by utilizing quality police services for the prevention, detection, investigation of crime, and prosecution of criminals. This mission is accomplished by:

- Dedication to the philosophical and operational concepts of Community Oriented Policing.
- Employing specialized patrols to ensure the security of the park system.
- Practicing progressive leadership combined with the latest in training and technology.
- Performing duties with a commitment to excellence, integrity, pride, respect, and courtesy.

FUNDING SOURCES

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Police Officer	29	1	2	2

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 5,634	$ 104,605	$ 119,690
Purchased Property Services	0	1,120	1,120
Other Purchased Services	0	50	50
Supplies	4,237	1,700	1,900
Capital Outlay Machinery and Equipment	9,462	100	0
Total	$ 19,333	$ 107,575	$ 122,760

public works

public works

Public Works Administration
Paved Streets
Storm Drainage
Street Lighting
Special Detail Services
Playgrounds
Park Areas

Public Works Administration — Function 4100

STATEMENT OF SERVICE

The mission of the Public Works Department is to provide a comfortable and attractive environment in and around the buildings and parks owned by the City of Suwanee as well as maintaining a safe and functional infrastructure by ensuring that the infrastructure meets or exceeds state standards.

- Maintenance of twelve (12) parks within the city.
- Playground Structure maintenance and repair.
- Traffic signage and street light maintenance.
- Water system distribution maintenance.
- City vehicle and building maintenance.
- Litter Control.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Public Works Supervisor	33	1	1	1
Crew Leader	27	0	1	1
Equipment Operator	26	6	6	6
Public Works Administrative Assistant	PT	0	1	1
Seasonal Laborer	PT	1	1	1
Special Event Labor Pool	PT	0	0	1
Total		8	10	11

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 230,392	$ 406,575	$ 455,305
Purchased Property Services	18,180	22,450	25,100
Other Purchased Services	36,663	52,676	34,340
Supplies	30,961	48,395	173,650
Capital Outlay Machinery and Equipment	15,014	4,000	34,000
Other Costs	33,787	11,664	36,000
Total	$ 364,997	$ 545,760	$ 758,395

Paved Streets — Function 4221

STATEMENT OF SERVICE

The Paved Streets function of Public Works is responsible for the repair and maintenance of all streets within the city limits in a condition that provides a superior level of service and safety to the general public. This function assists with planning major renovations, roadway repair, and management of paving contracts.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Purchased Professional and Technical Services	$ 161,684	$ 270,000	$ 83,300
Supplies	1,550	6,200	0
Capital Outlay Property	3,505	13,600	4,000
Total	$ 166,739	$ 289,800	$ 87,300

Storm Drainage — Function 4250

STATEMENT OF SERVICE

The Storm Drainage function of Public Works is responsible for the repair and maintenance of the storm drainage infrastructure and other related facilities located within the city limits in a condition that provides a superior level of service and safety to the general public.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Purchased Professional and Technical Services	$ 12,668	$ 73,000	$ 5,000
Other Purchased Services	0	5,000	5,000
Supplies	5,049	4,500	0
Capital Outlay Property	5,448	92,019	10,000
Total	$ 23,165	$ 174,519	$ 20,000

Street Lighting — Function 4260

STATEMENT OF SERVICE

The Street Lighting function was established to account for the maintenance and repair activities of street lighting, including the replacement of Suwanee street lamps.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Supplies[1]	$ 58,839	$ 50,790	$ 0
Capital Outlay Property	4,004	4,500	4,500
Total	$ 62,843	$ 55,290	$ 4,500

[1] Electrical Supplies moved to Public Works Administration function.

Special Detail Services — Function 4970

STATEMENT OF SERVICE

The Special Detail Services function of Public Works provides staff support for special events that take place within the city. There are no regularly assigned staff but instead this function is filled by staff volunteers from public works.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 0	$ 13,495	$ 11,750

culture and recreation

culture and recreation

Playgrounds
Special Facilities and Activities
Park Areas

Playgrounds — Function 6123

STATEMENT OF SERVICE

To provide playground sites and equipment that is safe, accessible, and aesthetically pleasing to the community. In order to achieve this objective playground equipment and ground sites are inspected and repairs are made regularly.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Capital Outlay Property	$ 1,006	$ 3,500	$ 11,500

Special Facilities and Activities — Function 6190

STATEMENT OF SERVICE

Special facilities and activities focuses on funding production costs of event-related activities for the City.

Production costs generally include:

- Talent costs (cost of entertainment/performers)
- Sound/technical equipment costs
- Transportation costs
- Miscellaneous production costs (may include advertising, sponsor expenses, etc.)

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Purchased Professional and Technical Services	$ 0	$ 250	$ 1,000
Other Purchased Services	2,224	34,506	105,000
Supplies	306	7,000	3,700
Total	$ 2,530	$ 41,756	$ 109,700

Park Areas — Function 6220

STATEMENT OF SERVICE

To manage a cost effective maintenance program for the City's parks in order to provide safe, clean, and well-maintained facilities, which are ready for use by the citizens.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Purchased Professional and Technical Services	$ 11,511	$ 38,300	$ 39,500
Purchased Property	0	8,500	0
Supplies	21,536	67,700	17,500
Capital Outlay Property	8,957	7,000	7,000
Capital Outlay Machinery and Equipment	16,742	0	0
Total	$ 58,746	$ 121,500	$ 64,000

housing and development

housing and development

Protective Inspection Administration
Planning & Zoning
Code Enforcement
Economic Development and Assistance

Protective Inspection Administration — Function 7200

STATEMENT OF SERVICE

The mission of the Building Inspection Department is to enforce the requirements as adopted by the City in order to safeguard the public health, safety, and general welfare of life and property.

- Enforce all development regulations
- Perform inspections on a daily basis
- MS4 project
- Perform erosion inspections
- Respond to service requests
- Special projects

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Public Works & Inspections Director	40	1	1	1
Chief Development & Bldg Inspector	36	1	1	1
Building Inspector	30	1	1	1
Inspections Assistant	27	1	1	1
Total		4	4	4

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 242,607	$ 261,305	$ 296,145
Purchased Professional and Technical Services	0	700	10,000
Purchased Property Services	8,644	10,600	3,200
Other Purchased Services	7,429	9,570	11,270
Supplies	6,564	8,700	10,750
Capital Outlay Machinery and Equipment	0	0	15,425
Total	$ 265,244	$ 290,875	$ 346,790

Planning and Zoning — Function 7400

STATEMENT OF SERVICE

Planning and Zoning activities are undertaken by the Planning and Community Development Department. The Department is responsible for managing current and long-range planning activities and overseeing development review activities. The Departments efforts include development and management of the City's 2020 Comprehensive Plan, 1998 Zoning Ordinance, the City's Development Regulations, Soil Erosion and Sedimentation Control Ordinance, Architectural Standards, Stream Buffer Protection Ordinance, Floodplain Management Ordinance, and other related development rules and standards.

- Staff reviews Rezoning and Special Use Permit requests, and Variance requests.
- Reviews construction plans.
- Provides guidance to citizens, developers, and property owners regarding zoning and development matters.

The Planning and Community Development Department is responsible for staffing various planning related boards including the Planning and Zoning Commission and Planning and Zoning Appeals Board. Activities associated with these boards include providing background information, preparing agendas and minutes, providing analysis and recommendation, and providing educational opportunities.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Planning & Economic Dev. Director	39	1	1	1
Principal Planner	35	1	1	1
Senior Environmental Planner	35	0	0	1
Development Coordinator	28	1	1	1
Total		3	3	4

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 183,822	$ 205,130	$ 294,340
Purchased Professional & Technical	53,764	49,800	60,000
Purchased Property Services	0	0	4,000
Other Purchased Services	9,213	15,050	16,280
Supplies	1,026	3,400	3,700
Capital Outlay Machinery and Equipment	1,200	1,750	6,950
Total	$ 249,025	$ 275,130	$ 385,270

Code Enforcement — Function 7450

STATEMENT OF SERVICE

The Code Enforcement Unit of the Inspections Department is dedicated to enhancing the quality of life for the citizens of the City of Suwanee by providing effective public service in the enforcement of building, zoning, and public nuisance ordinances. We are committed to working with both residences and businesses in a professional and effective manner.

- Enforcement of housing, sign, zoning, and environmental regulations.
- Ongoing education of citizens and business owners about code enforcement regulations and issues.
- Response and resolution of citizen complaints and inquiries.
- Proactive removal of illegal signs on city's right of way.
- Review of sign permit applications to ensure compliance with applicable city regulations.

FUNDING SOURCES

General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Code Enforcement Officer	PT	1	1	1

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 8,297	$ 19,550	$ 19,550
Purchased Property Services	1,875	1,880	0
Other Purchased Services	502	900	900
Supplies	58	650	2,150
Total	$ 10,732	$ 22,980	$ 22,600

Economic Development and Assistance — Function 7510

STATEMENT OF SERVICE

The Economic and Community Development Department strives to create and implement innovative strategies and programs that result in ensuring a high quality of life for the citizens of Suwanee.

Specific responsibilities of Economic and Community Development include:

- Overseeing development efforts in the Old Town business district.
- Managing the tourism dollars for the City.
- Serving as the City's annexation coordinator.
- Overseeing all public relations and marketing efforts for the City.
- Maintaining the City's National Main Street designation.
- Representing the City and maintaining relationships with outside organizations both locally and at a state level.

FUNDING SOURCES

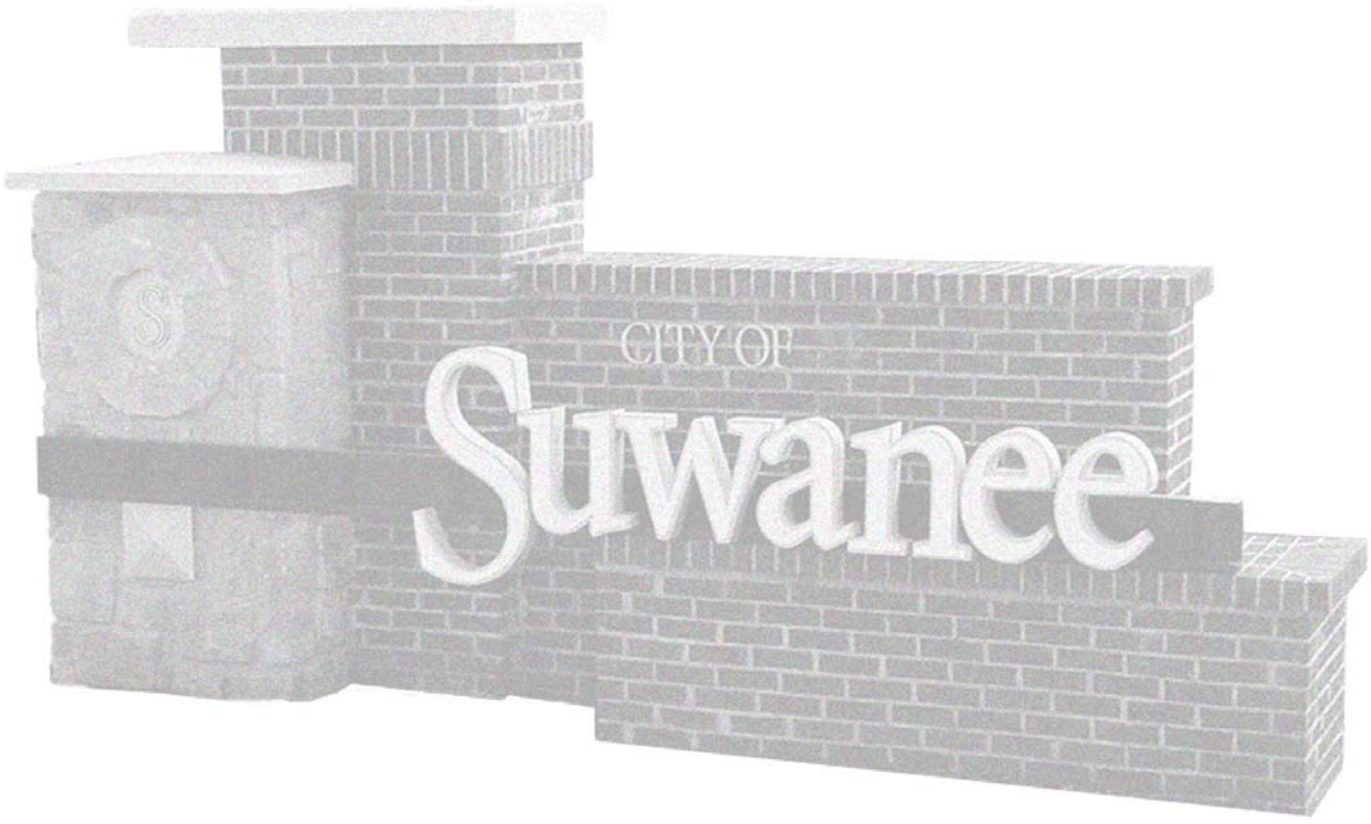
General Fund

AUTHORIZED POSITIONS

	Grade	FY2004 Actual	FY2005 Budget	FY2006 Budget
Economic & Comm. Dev. Manager	36	1	1	1
Events Coordinator	PT	1	1	1
Total		2	2	2

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 91,519	$ 97,145	$ 119,965
Purchased Professional & Technical	0	60,000	0
Purchased Property Services	990	1,800	2,600
Other Purchased Services	9,907	15,600	15,165
Supplies	5,247	7,825	6,450
Capital Outlay Machinery and Equipment	0	0	1,200
Total	$ 107,663	$ 182,370	$ 145,380


CITY OF
Suwanee

other financing uses

other financing uses

Other Financing Uses — Function 9100

STATEMENT OF SERVICE

This function accounts for operation transfers from the general fund to other funds. Transfers are made to provide required matching funds for federal and state awards, to account for resources transferred to other funds or agencies where actual costs are recorded with funding assistance from the general fund, and to account for the funds allocated to the debt service fund for the payment of the 2002 general obligation bonds.

FUNDING SOURCES

General Fund

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Operating Transfer Out-Capital	$ 320,208	$ 31,990	$ 189,000
Operating Transfer Out-Debt Service	1,469,520	1,683,618	1,228,500
Operating Transfer Out-DDA	0	500,000	75,110
Operating Transfer Out-Water and Sewer	0	0	36,400
Operating Transfer Out-Cemetery	0	0	10,000
Total	$ 1,789,728	$ 2,215,608	$ 1,539,010

special revenue funds

fiscal year 2005-2006

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted legally to expenditures for specified purposes. The City maintains the following special revenue funds:

- Suwanee Day Fund
- Cemetery Fund
- SPLOST Fund
- Hotel/Motel Tax Fund

Suwanee Day Fund 206

STATEMENT OF SERVICE

The purpose of the Suwanee Day Festival is to provide a high-quality family festival for the citizens of Suwanee. The festival is self-funded whereby it generates sponsorship dollars to offset the costs of the festival. In addition, the festival is organized by a volunteer group of citizens with a great deal of City guidance, support, and staffing.

REVENUE ASSUMPTIONS

Contributions and Donations

Definition: Contributions and donations include revenues received from sponsorships, booth rentals, and sales of tee shirts and hats for the annual Suwanee Day celebration.

Assumptions: Revenue projections are based on historical growth trends and estimates from the Suwanee Day Committee.

History and Projections:

Fiscal Year	*Revenues*	*% Change From Prior Year*
1999 Actual	$19,319	41.3%
2000 Actual	$8,842	-54.2%
2001 Actual	$11,303	-27.8%
2002 Actual	$29,758	163.3%
2003 Actual	$48,298	62.3%
2004 Actual	$40,447	-16.3%
2005 Projected	$50,000	23.6%
2006 Budgeted	$61,000	22.0%

SUMMARY OF REVENUES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Contributions and Donations	$ 40,447	$ 47,785	$ 61,000
Other Financing Sources	0	13,995	0
Total	$ 40,447	$ 61,780	$ 61,000

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Purchased Property	$ 3,993	$ 12,165	$ 12,500
Other Purchased Services	7,540	30,360	32,000
Supplies	16,253	17,115	16,500
Other	0	140	0
Other Financing Uses	0	2,000	0
Total	$ 27,786	$ 61,780	$ 61,000

Cemetery Fund 208

STATEMENT OF SERVICE

This fund was created to receive donations and contributions for the Jackson Street Cemetery project. The City has created a dollar for dollar challenge grant, with a maximum contribution of $10,000, for volunteers collecting donations for this project.

REVENUE DEFINITIONS AND ASSUMPTIONS

Contributions and Donations

Definition: Contributions and donations include donations received by outside parties for the Jackson Street Cemetery Project.

Assumption: Revenue projections are based on estimates received from the Cemetery Committee.

Other Financing Sources

Definition: Other Financing sources include the City's challenge grant contribution.

Assumption: Revenue projections are based on the maximum amount provided by the challenge grant.

SUMMARY OF REVENUES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Contributions and Donations	$ 0	$ 0	$ 5,000
Other Financing Sources	0	4,290	10,000
Total	$ 0	$ 4,290	$ 15,000

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Purchased Professional and Technical Services	$ 0	$ 4,290	$ 15,000
Total	$ 0	$ 4,290	$ 15,000

Special Purpose Local Option Sales Tax Fund (SPLOST) 220

STATEMENT OF SERVICE

The special purpose local option sales tax fund accounts for the financial resources provided from a one-cent special local option sales tax approved by voters in 2004.

REVENUE DEFINITIONS AND ASSUMPTIONS

Investment Income

Definition: Investment income includes revenue from investment of fund equity.

Assumption: Revenues are based on projected rates of return on invested funds in conjunction with current economic indicators.

Intergovernmental Grants

Definition: This category includes the distribution of the proceeds generated by the 2004 special purpose local option sales tax referendum. The City has entered into an intergovernmental agreement with Gwinnett County and has been allocated $6,597,060 to be paid out as collected from the County over the next four years.

Assumption: Revenue projections for sales tax are sensitive to economic conditions. Due to this sensitivity, the City used 90% of the projected cash receipt estimate provided by Gwinnett County.

SUMMARY OF REVENUES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Intergovernmental Grants	$ 0	$ 0	$ 1,483,100
Investment Income	0	0	12,900
Total	$ 0	$ 0	$ 1,496,000

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Other Financing Uses	$ 0	$ 0	$ 1,496,000
Total	$ 0	$ 0	$ 1,496,000

Hotel/Motel Tax Fund 275

STATEMENT OF SERVICE

This fund accounts for the 40% of the accommodation taxes collected from the 5% Hotel/Motel tax. These revenues are collected on a monthly basis from each hotel or motel in Suwanee. By state law, the City is required to spend 40% of the collections on programs and initiatives that are tourism-related.

REVENUE DEFINITIONS AND ASSUMPTIONS

Selective Sales and Use Taxes

Definition: Selective sales and use taxes are taxes levied on the sale, distribution, or consumption of selected goods and services. Included in this category are taxes charged for rooms or accommodations furnished by hotels.

Assumption: The revenue projections for selective sales and use taxes are based on historical trends in conjunction with current economic indicators. To determine the projection for room accommodation taxes, a monthly average for the prior period is determined and a twelve-month projection of this average is used for the next fiscal period.

Investment Income

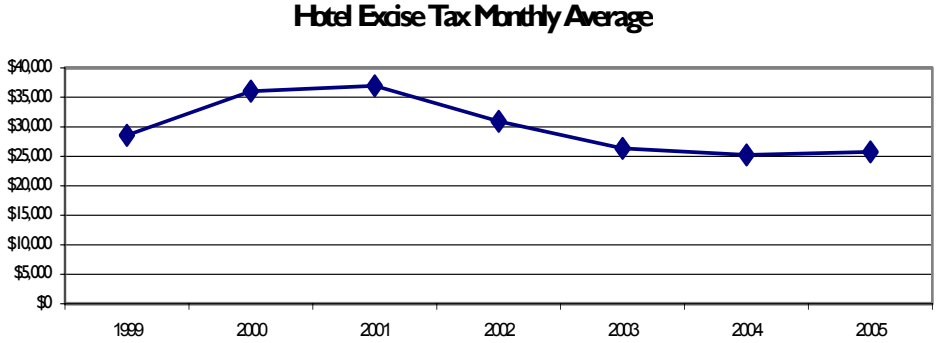
Definition: Investment income includes revenue from investment of fund equity.

Assumption: Revenues are based on projected rates of return on invested funds in conjunction with current economic indicators.

Other Financing Sources

Definition: Other financing sources include the use of accumulated reserves for a balanced budget.

Assumption: The use of accumulated reserves is based on actual budgetary needs to balance the funds budget.



History and Projection:

Fiscal Year	*Revenues*	*% Change from Prior Year*
2002 Actual	$148,132	-17.5%
2003 Actual	$123,474	-16.6%
2004 Actual	$122,199	-1.0%
2005 Projected	$123,780	1.3%
2006 Budgeted	$123,480	-.2%

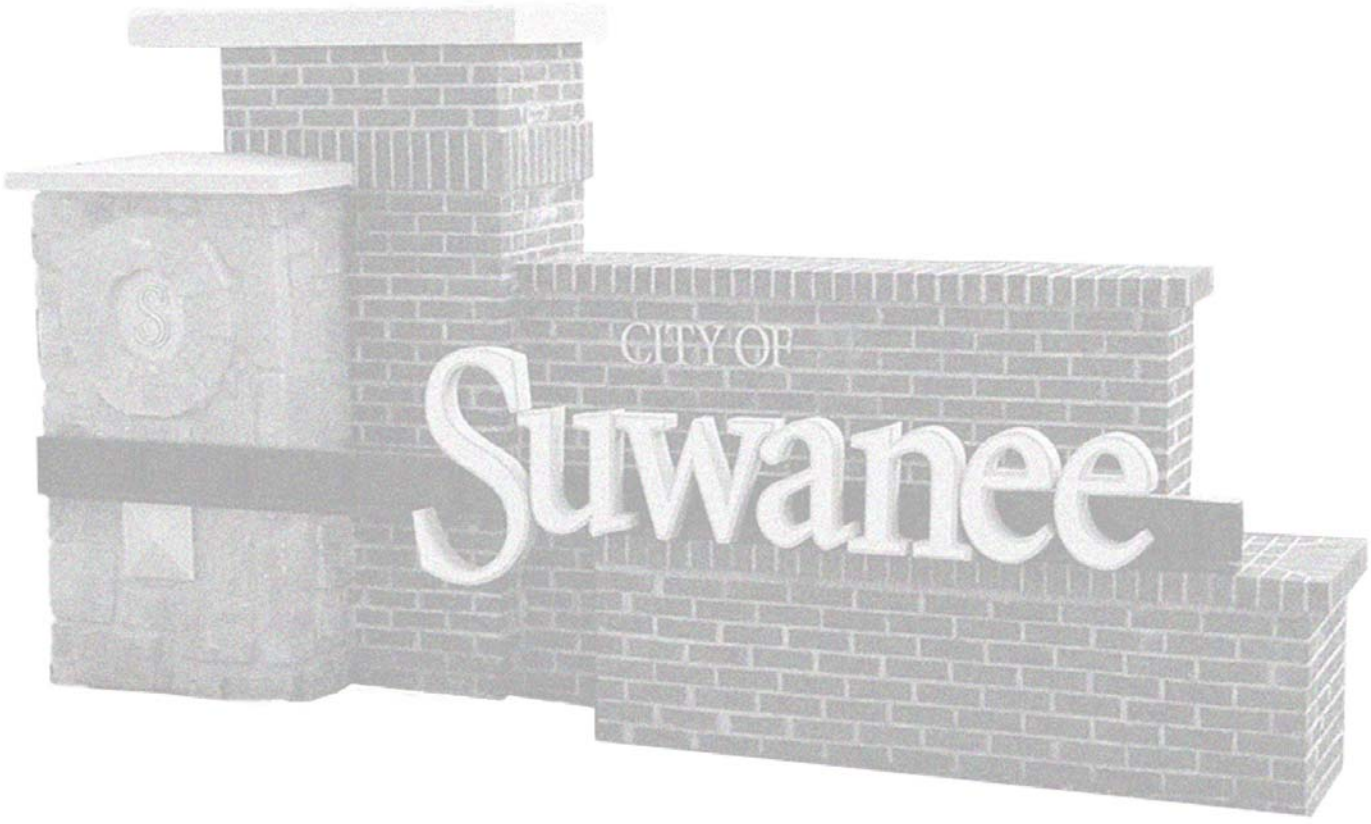
Hotel/Motel Tax Fund 275

SUMMARY OF REVENUES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Selective Sales and Use Taxes	$ 122,198	$ 120,095	$ 123,480
Investment Income	1,151	2,000	2,000
Other Financing Sources	0	145,985	7,100
Total	$ 123,349	$ 268,080	$ 132,580

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Personal Services	$ 21,613	$ 20,280	$ 20,280
Purchased Professional and Technical Services	150	72,000	0
Other Purchased Services	75,747	93,000	95,000
Supplies	3,179	4,200	4,200
Capital Outlay Property	17,500	60,000	0
Other Costs	16,174	18,600	13,100
Total	$ 134,363	$ 268,080	$ 132,580


CITY OF
Suwanee

capital project funds

fiscal year 2005-2006

Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities for the City's governmental funds. The City maintains the following capital projects funds:

- URA Town Center Fund
- Open/Green Space Fund
- Town Center Fountain
- Pedestrian Underpass Fund
- Town Center Facility Improvements Fund

URA Town Center Fund 349

STATEMENT OF SERVICE

This fund accounts for resources made available through the Urban Redevelopment Agency (URA). In September 2002, the URA issued $1.46 million in revenue bonds to finance the costs of acquiring and improving land to be used for the Town Center project and the future City Facility.

aerial view of town center park and adjacent parcels



SUMMARY OF REVENUES BY CATEGORY

	Budget	Total at May 1, 2005	Balance
Intergovernmental Grants	$ 10,000	$ 10,000	$ 0
Investment Income	16,000	15,242	758
Other Financing Sources	3,800,381	3,800,381	0
Total	$ 3,826,381	$ 3,825,623	$ 758

SUMMARY OF EXPENDITURES BY CATEGORY

	Budget	Total at May 1, 2005	Balance
Purchased Professional and Technical	$ 124,000	$ 90,091	$ 33,909
Capital Outlay Property	1,492,320	1,457,148	35,172
Debt Service	65,510	65,509	1
Other Financing Uses	2,144,551	1,162,398	982,153
Total	$ 3,826,381	$ 2,775,146	$ 1,051,235

Open/Green Space Fund 350

STATEMENT OF SERVICE

This fund accounts for the financial resources provided from the 2002 General Obligation Bond Issue. In March 2002, $17.7 million in general obligation bonds were issued to fund the purchase of land and green space.

suwanee greenway



playtown suwanee



town center park



SUMMARY OF REVENUES BY CATEGORY

	Budget	Total at May 1, 2005	Balance
Intergovernmental Grants-State	$ 25,000	$ 25,000	$ 0
Intergovernmental Grants-Local	1,747,158	1,747,158	0
Investment Income	780,000	773,316	6,684
Contributions and Donations	55,895	55,895	0
Miscellaneous Revenues	4,703	4,703	0
Other Financing Sources	17,794,398	17,794,398	0
Total	$ 20,407,154	$ 20,400,470	$ 6,684

SUMMARY OF EXPENDITURES BY CATEGORY

	Budget	Total at May 1, 2005	Balance
Parks			
Purchased Professional and Technical Services	$ 7,995	$ 7,995	$ 0
Capital Outlay Property	1,826,675	1,826,675	0
Total	$ 1,834,670	$ 1,834,670	$ 0
Suwanee Creek Park			
Purchased Professional and Technical Services	$ 100,131	$ 100,131	$ 0
Purchased Property Services	23,000	22,104	896
Capital Outlay Property	1,721,846	1,721,845	1
Total	$ 1,844,977	$ 1,844,080	$ 897

Open/Green Space Fund (continued) 350

SUMMARY OF EXPENDITURES BY CATEGORY

	Budget	Total at May 1, 2005	Balance
Town Center Park			
Purchased Professional and Technical Services	$ 350,425	$ 350,420	$ 5
Purchased Property Services	38,000	37,890	110
Supplies	4,317	4,316	1
Capital Outlay Property	5,533,926	5,528,154	5,772
Total	$ 5,926,668	$ 5,920,780	$ 5,888
Delay			
Purchased Professional and Technical Services	$ 22,700	$ 21,589	$ 1,111
Capital Outlay Property	1,869,500	1,842,817	26,683
Other Costs	287	22	265
Total	$ 1,892,487	$ 1,864,428	$ 28,059
Rivermoore			
Purchased Professional and Technical Services	$ 1,800	$ 1,800	$ 0
Capital Outlay Property	95,200	85,082	10,118
Total	$ 97,000	$ 86,882	$ 10,118
The Farm			
Purchased Professional and Technical Services	$ 25,000	$ 7,145	$ 17,855
Capital Outlay Property	381,000	240,529	140,471
Other Costs	835	834	1
Total	$ 406,835	$ 248,508	$ 158,327
Hovendick			
Purchased Professional and Technical Services	$ 10,000	$ 7,938	$ 2,062
Capital Outlay Property	212,500	55,456	157,044
Other Costs	5,317	4,631	686
Total	$ 227,817	$ 68,025	$ 159,792

Open/Green Space Fund (continued) 350

SUMMARY OF EXPENDITURES BY CATEGORY

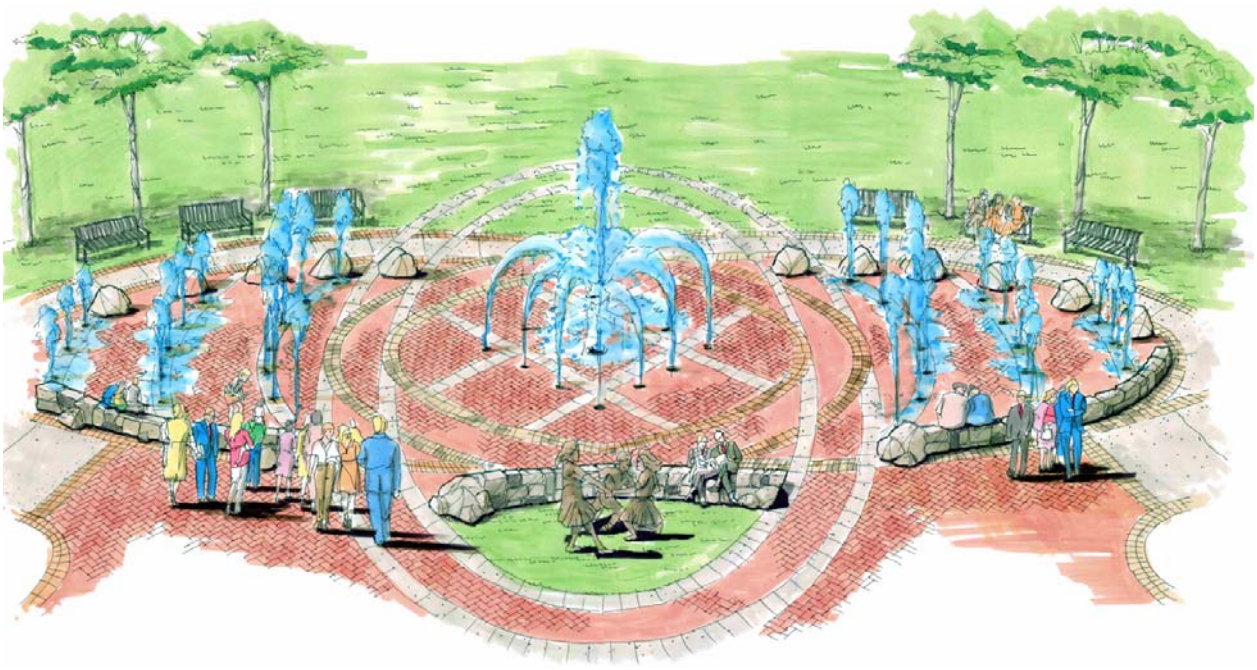
	Budget	Total at May 1, 2005	Balance
Hewell			
Purchased Professional and Technical Services	$ 280,004	$ 90,530	$ 189,474
Purchased Property Services	4,640,700	3,590,407	1,050,293
Capital Outlay Property	2,422	2,422	0
Total	$ 4,923,126	$ 3,683,359	$ 1,239,767
Super Play Ground			
Purchased Professional and Technical Services	$ 110,000	$ 101,660	$ 8,340
Purchased Property Services	14,000	11,475	2,525
Supplies	102,285	100,049	2,236
Capital Outlay Property	455,000	406,948	48,052
Total	$ 681,285	$ 620,132	$ 61,153
Chattawah Land Trust			
Purchased Professional and Technical Services	$ 30,000	$ 4,000	$ 26,000
Capital Outlay Property	120,000	0	120,000
Total	$ 150,000	$ 4,000	$ 146,000
Smith Town Road			
Purchased Professional and Technical Services	$ 60,417	$ 0	$ 60,417
Capital Outlay Property	1,905,901	0	1,905,901
Total	$ 1,966,318	$ 0	$ 1,966,318
Debt Service			
Issuance Costs	$ 146,533	$ 146,531	$ 2
Other Financing Uses-Transfers			
Other Financing Uses	$ 309,438	$ 309,438	$ 0
Total Expenditures	$ 20,407,154	$ 16,630,833	$ 3,776,321

Town Center Fountain Fund 351

STATEMENT OF SERVICE

This fund was created to account for the interactive fountain to be built at Town Center Park. Funding for this fountain includes the funds raised by the Better Parks Campaign, SPLOST funds, and a construction assistant grant from Gwinnett County.

artist rendering of town center fountain



SUMMARY OF REVENUES BY CATEGORY

	Budget	Total at May 1, 2005	Balance
Intergovernmental Grants	$ 50,000	$ 0	$ 50,000
Other Financing Sources	285,000	145,000	140,000
Total	$ 335,000	$ 145,000	$ 190,000

SUMMARY OF EXPENDITURES BY CATEGORY

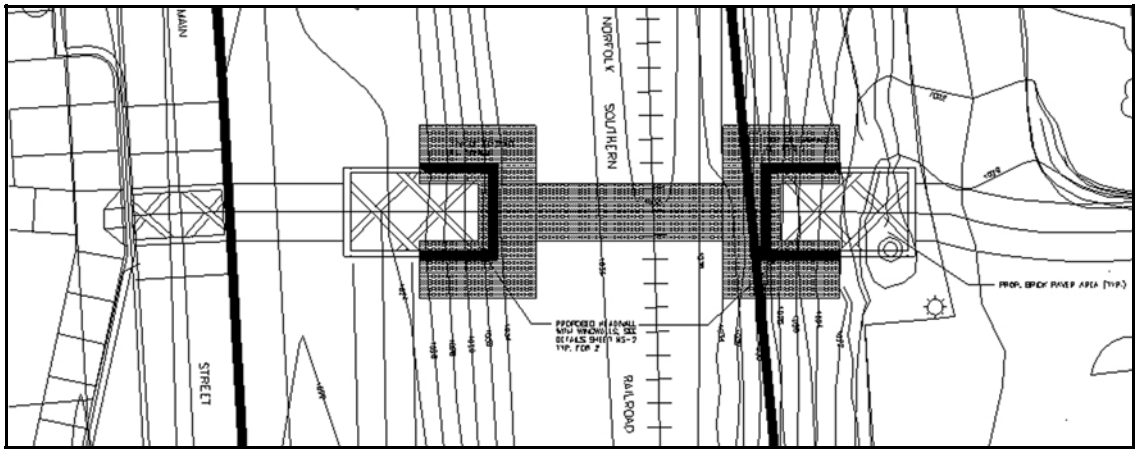
	Budget	Total at May 1, 2005	Balance
Purchased Professional and Technical Services	$ 33,500	$ 0	$ 33,500
Other Purchased Services	500	0	500
Supplies	1,000	0	1,000
Capital Outlay	300,000	0	300,000
Total	$ 335,000	$ 0	$ 335,000

Pedestrian Underpass Fund 353

STATEMENT OF SERVICE

The pedestrian underpass project will provide the much needed connectivity between the City's governmental facilities and Main Street. The funding for this project has been obtain by a Federal Livable Centers Initiative grant (LCI).

plan of proposed tunnel



SUMMARY OF REVENUES BY CATEGORY

	Budget	Total at May 1, 2005	Balance
Intergovernmental Grants-Federal	$ 904,378	$ 0	$ 904,378
Investment Income	3,500	2,829	671
Other Financing Sources	226,094	226,094	0
Total	$ 1,133,972	$ 228,923	$ 905,049

SUMMARY OF EXPENDITURES BY CATEGORY

	Budget	Total at May 1, 2005	Balance
Purchased Professional and Technical Services	$ 83,500	$ 28,852	$ 54,648
Capital Outlay	1,050,472	0	1,050,472
Total	$ 1,133,972	$ 28,852	$ 1,105,120

Town Center Facility Improvements Fund 354

STATEMENT OF SERVICE

This fund accounts for the long-term capital facility project at the Town Center URA property site. Current funding for this project has been provided by the funds raised from the two parcels sold at the URA property site.

artist rendering of town center facility improvements

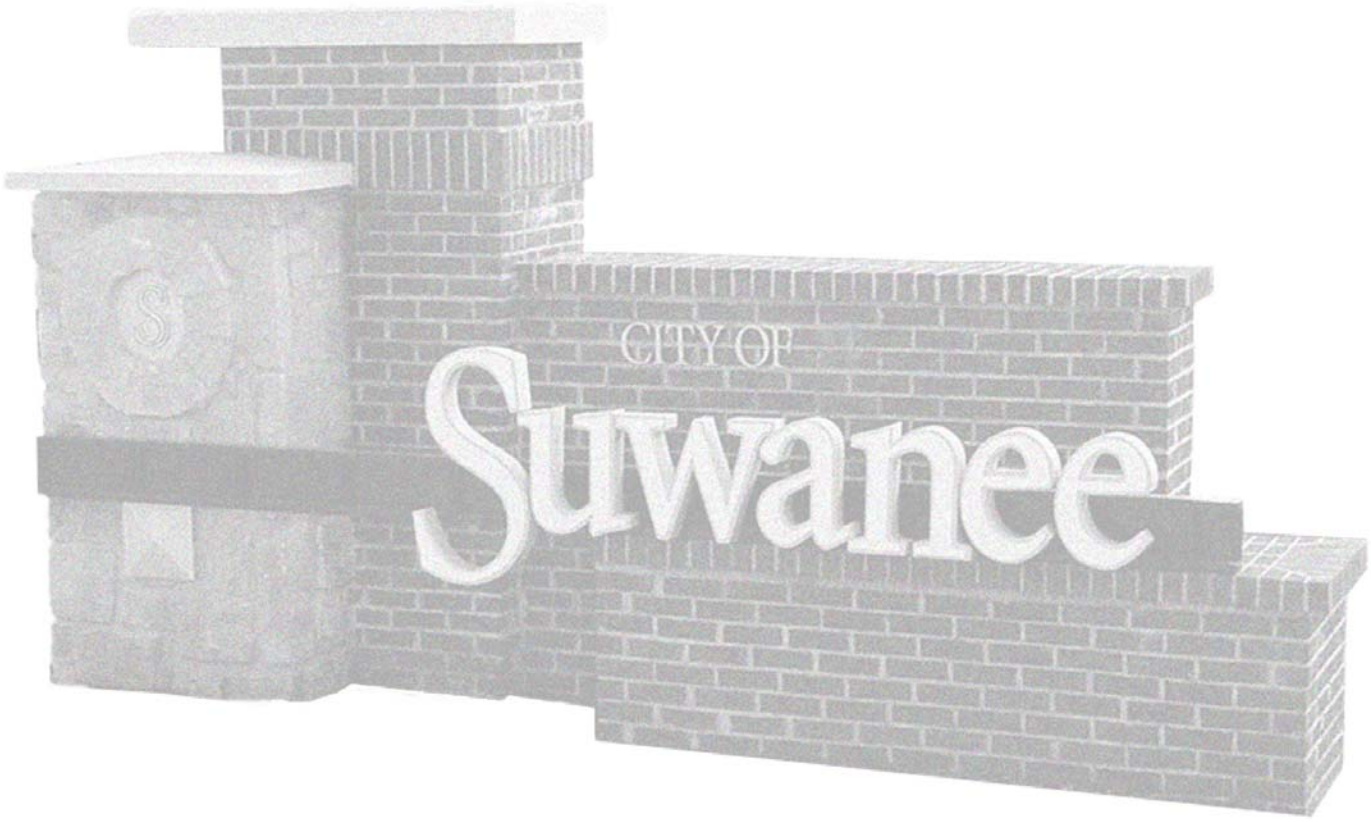


SUMMARY OF REVENUES BY CATEGORY

	Budget	Total at May 1, 2005	Balance
Other Financing Sources	$ 1,014,143	$ 31,990	$ 982,153
Total	$ 1,014,143	$ 31,990	$ 982,153

SUMMARY OF EXPENDITURES BY CATEGORY

	Budget	Total at May 1, 2005	Balance
Purchased Professional and Technical Services	$ 1,014,143	$ 10,005	$ 1,004,138
Total	$ 1,014,143	$ 10,005	$ 1,004,138


CITY OF
Suwanee

debt service fund

fiscal year 2005-2006

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service Fund 410

STATEMENT OF SERVICE

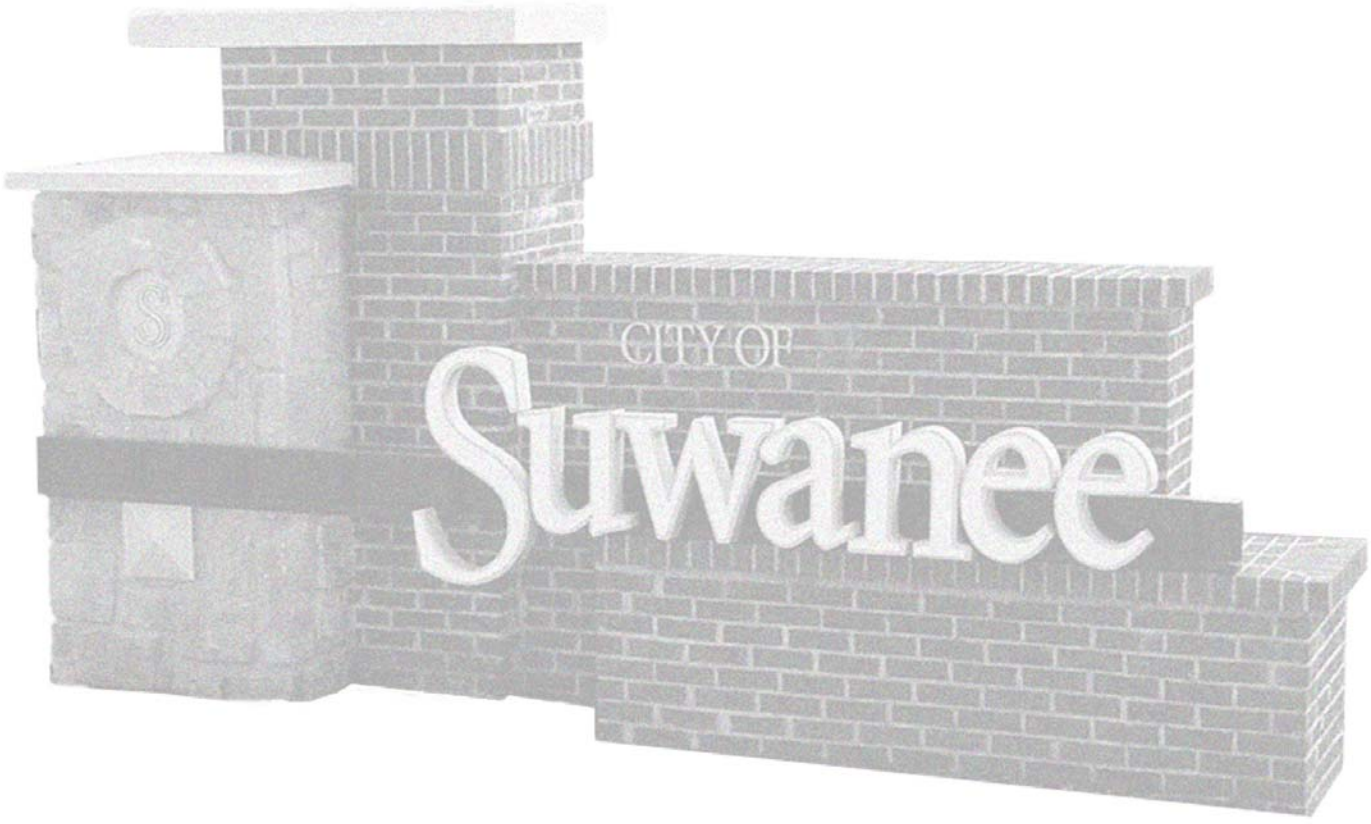
This fund accounts for the accumulation of resources for and the payment of the 2002 general obligation bonds.

SUMMARY OF REVENUES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
General Property Taxes	$ 1,288,874	$ 1,525,250	$ 0
Investment Income	1,427	5,000	2,500
Other Financing Sources	180,646	1,299,890	1,225,340
Total	$ 1,470,947	$ 2,830,140	$ 1,227,840

SUMMARY OF EXPENDITURES BY CATEGORY

	FY2004 Actual	FY2005 Budget	FY2006 Budget
Debt Service Principal	$ 441,672	$ 1,875,455	$ 335,000
Debt Service Interest	973,730	953,690	891,840
Fiscal Agent's Fees	0	995	1,000
Total	$ 1,415,402	$ 2,830,140	$ 1,277,840


CITY OF
Suwanee

enterprise fund

fiscal year 2005-2006

Enterprise Funds are used to account for those operations that are financed and operated in a manner similar to private business, or where the City has decided that the determination of revenues earned, cost incurred and/or net income is necessary for management accountability.

Water Fund 505

construction of new water tank



STATEMENT OF SERVICE

The City of Suwanee owns and operates a water supply, treatment, and distribution system serving approximately 230 metered customers. The current average consumption of water from the City's water system is approximately 62,000 gallons per day. Water is supplies to the City's water system by a 700-foot deep well and stored in a 60,000 gallon tank owned by the City. Water drawn from the well requires treatment for fluoridation and chlorination. Suwanee's water system has approximately 5.5 miles of water mains, with primarily 6-inch and 8-inch lines.

The water fund accounts for the operations of the water system including all revenues from sources applicable to the systems operation and all related expenses.

SUMMARY OF REVENUES BY CATEGORY

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Intergovernmental Grants-State	$ 0	$ 439,750	$ 0
Charges for Services	55,407	67,410	79,735
Investment Income	71	350	500
Miscellaneous Revenues	1,442	250	250
Other Financing Sources	0	0	36,400
Total	$ 56,920	$ 507,760	$ 116,885

SUMMARY OF EXPENSES BY CATEGORY

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Administration			
Personal Services	$ 18,955	$ 20,280	$ 22,785
Other Purchased Services	1,032	800	800
Supplies	6,309	6,850	6,500
Total	$ 26,296	$ 27,930	$ 30,085
Supply			
Purchased Professional and Technical Services	$ 2,713	$ 2,500	$ 900
Supplies	1,446	1,500	1,500
Total	$ 4,159	$ 4,000	$ 2,400

Water Fund (continued) 505

SUMMARY OF EXPENDITURES BY CATEGORY	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Distribution			
Purchased Property Services	$ 175	$ 2,500	$ 1,500
Supplies	5,434	3,500	3,500
Depreciation and Amortization	35,003	27,830	43,000
Total	$ 40,612	$ 33,830	$ 48,000
Construction GEFA Project			
Purchased Professional and Technical Services	$ 0	$ 12,000	$ 0
Supplies	5	3,000	0
Capital Outlay Property	0	426,000	0
Total	$ 5	$ 441,000	$ 0
Debt Service			
Debt Service	$ 195	$ 1,000	$ 36,400
Total Expenses	$ 71,267	$ 507,760	$ 116,885

agency fund

fiscal year 2005-2006

Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. These funds are used to account for assets that the City holds for others in a agency capacity.

Municipal Court Fund 745

STATEMENT OF SERVICE

The Municipal Court fund accounts for the collection of various fines and forfeitures (mostly traffic violations) which are disbursed to other parties.

suwanee crossroads—municipal court building

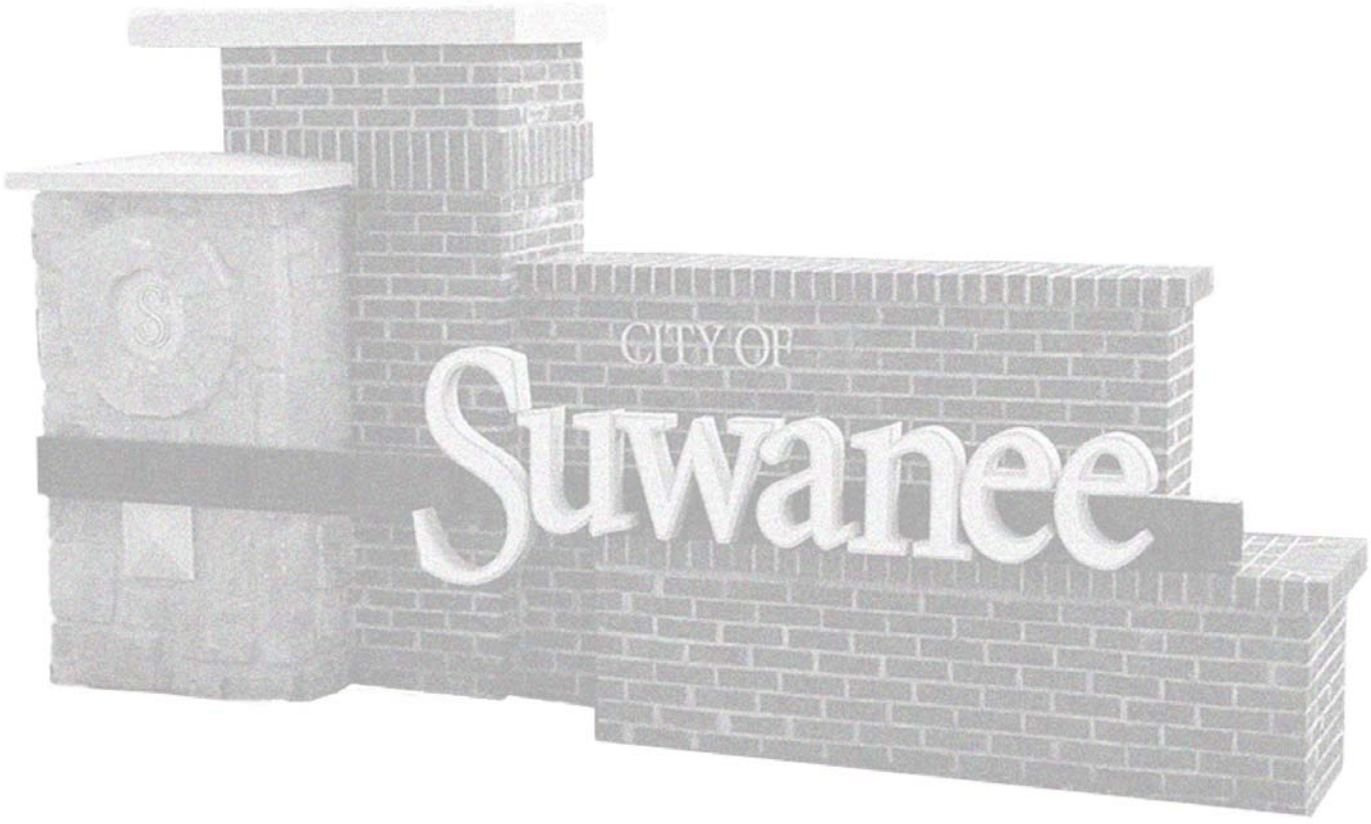


SUMMARY OF REVENUES BY CATEGORY

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Fines and Forfeitures	$ 1,229,700	$ 1,327,155	$ 1,407,958

SUMMARY OF EXPENDITURES BY CATEGORY

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Purchased Professional and Technical Services	$ 6,388	$ 35,000	$ 30,810
Other Costs	296,109	445,270	402,148
Other Financing Uses	927,203	846,885	975,000
Total	$ 1,229,700	$ 1,327,155	$ 1,407,958


CITY OF
Suwanee

downtown development authority

fiscal year 2005-2006

The Downtown Development Authority of Suwanee is a legally separate entity. The Authority's budget is approved by the City Council and has been included for informational purposes.

Downtown Development Authority Fund 745

STATEMENT OF SERVICE

The mission of the Downtown Development Authority of the City of Suwanee is to revitalize, create, and historically preserve, and maintain Old Town Suwanee so that it is a symbol of community pride, making it the heart of the City, and a visible example of why Suwanee is a great place to live, work, play, invest, and do business.

pierces corner in old town suwanee

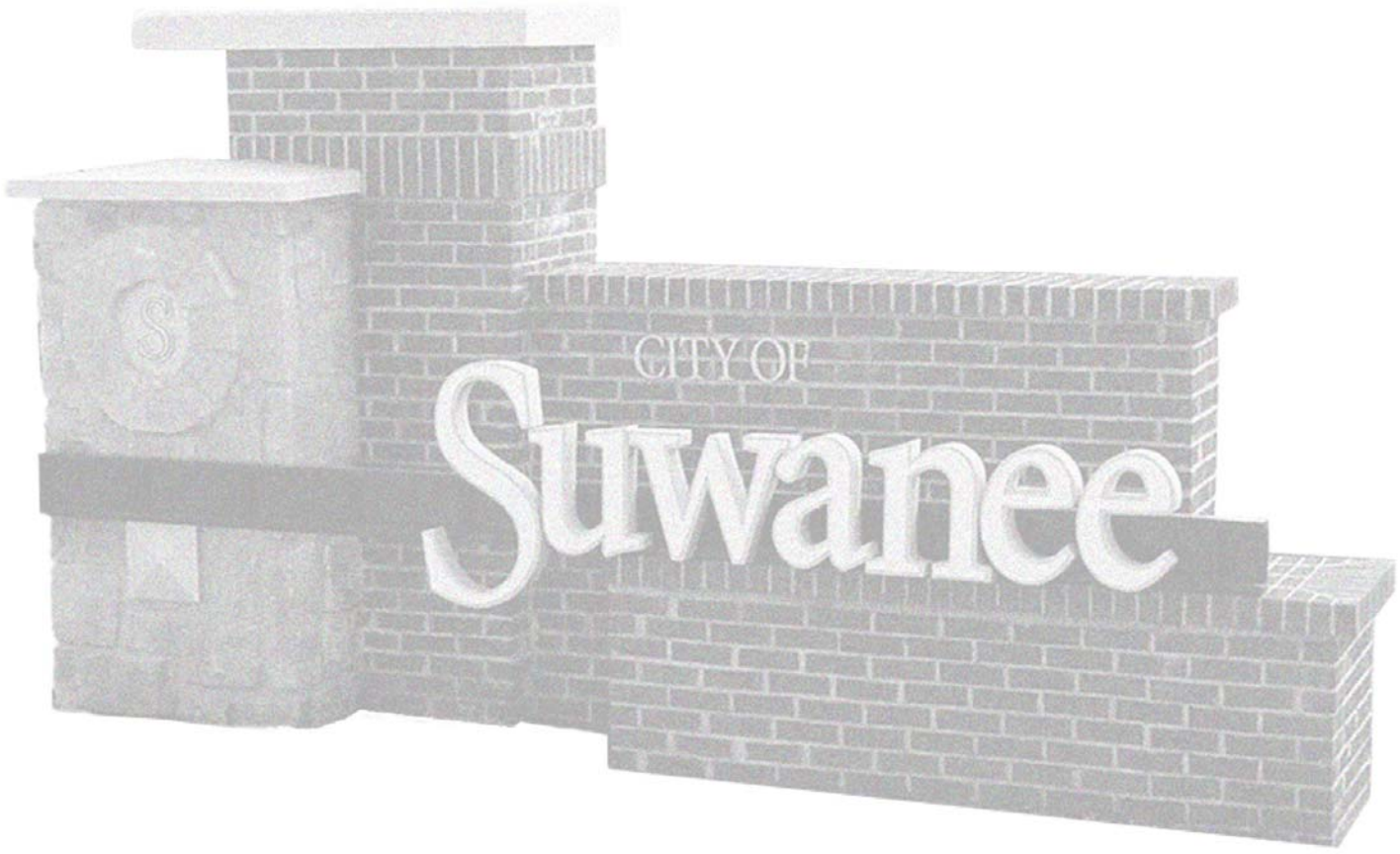


SUMMARY OF REVENUES BY CATEGORY

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Investment Income	$ 0	$ 1	$ 12
Contributions and Donations	0	250	0
Other Financing Sources	0	420,000	75,100
Total	$ 0	$ 420,251	$ 75,112

SUMMARY OF EXPENDITURES BY CATEGORY

	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Economic Development			
Personal Services	$ 0	$ 2,100	$ 35,827
Purchased Professional and Technical Services	0	6,070	24,000
Other Purchased Services	0	1,000	9,520
Supplies	0	4,732	4,340
Capital Outlay Machinery and Equipment	0	0	1,425
Capital Outlay Property	0	406,349	0
Total	$ 0	$ 420,251	$ 75,112


CITY OF
Suwanee

departmental line item

fiscal year 2005-2006

This section serves as a reference for City of Suwanee Department Heads. It contains the General Fund departmental line item detail of expenditures.

Governing Body — Function 1110

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-1110-511100	Salaries & Wages Regular	$ 24,600	$ 24,600	$ 24,600
	Total	$ 24,600	$ 24,600	$ 24,600
Personal Services-Employee Benefits				
100-1110-512200	Employee Benefits-SS	$ 1,525	$ 1,600	$ 1,600
100-1110-512300	Employee Benefits-Mcare	357	360	360
100-1110-512400	Employee Benefits-Retirement	0	0	13,400
100-1110-512700	Employee Benefits-Workers Comp	0	0	0
	Total	$ 1,882	$ 1,960	$ 15,360
Other Purchased Services				
100-1110-523200	Other Purchase Srv-Communication	17	600	1,000
100-1110-523500	Other Purchase Srv-Travel	3,584	9,700	12,000
100-1110-523600	Other Purchase Srv-Dues & Fees	5,436	5,000	5,000
100-1110-523700	Other Purchase Srv-Education	7,143	9,000	9,000
100-1110-523810	Other Purchase Srv-Liability	875	900	900
	Total	$ 17,055	$ 25,200	$ 27,900
Supplies				
100-1110-531100	Supplies-General Supplies	$ 1,490	$ 1,400	$ 1,400
100-1110-531300	Supplies-Food	4,263	4,600	4,700
	Total	$ 5,753	$ 6,000	$ 6,100
	Total Governing Body	$ 49,290	$ 57,760	$ 73,960

Legislative Committees — Function 1120

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-1120-511100	Salaries & Wages Regular	$ 2,800	$ 4,000	$ 6,000
	Total	$ 2,800	$ 4,000	$ 6,000
Personal Services-Employee Benefits				
100-1120-512200	Employee Benefits-SS	$ 174	$ 400	$ 400
100-1120-512300	Employee Benefits-Mcare	41	100	100
	Total	$ 215	$ 500	$ 500
Other Purchased Services				
100-1120-523700	Other Purchase Srv-Education	$ 1,575	$ 2,000	$ 2,000
	Total	$ 1,575	$ 2,000	$ 2,000
Supplies				
100-1120-531100	Supplies-General Supplies	$ 0	$ 250	$ 250
	Total	$ 0	$ 250	$ 250
	Total Legislative Committees	$ 4,590	$ 6,750	$ 8,750

Chief Executive — Function 1320

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-1320-511100	Salaries & Wages Regular	$ 168,001	$ 178,100	$ 224,930
100-1320-511300	Salaries & Wages Overtime	5	1,000	3,000
	Total	$ 168,006	$ 179,100	$ 227,930
Personal Services-Employee Benefits				
100-1320-512100	Employee Benefits-Group Health	$ 14,700	$ 15,000	$ 15,500
100-1320-512200	Employee Benefits-SS	10,416	11,200	14,375
100-1320-512300	Employee Benefits-Mcare	2,436	2,650	3,360
100-1320-512400	Employee Benefits-Retirement	7,100	9,000	38,885
100-1320-512700	Employee Benefits-Workers Comp	704	810	830
100-1320-512910	Employee Benefits-EAP	121	170	240
100-1320-512920	Employee Benefits-Other Disability	936	1,200	1,400
	Total	$ 36,413	$ 40,030	$ 74,590
Purchased Professional & Technical				
100-1320-521230	Purchase Contract Srv-Request Partner	$ 0	$ 0	$ 4,800
	Total	$ 0	$ 0	$ 4,800
Purchased Property Services				
100-1320-522200	Purchase Property Srv-Repair	$ 0	$ 1,500	$ 1,000
100-1320-522320	Purchase Property Srv-Rental Lease	0	0	5,400
	Total	$ 0	$ 1,500	$ 6,400
Other Purchased Services				
100-1320-523200	Other Purchase Srv-Communication	$ 1,747	$ 2,200	$ 2,200
100-1320-523300	Other Purchase Srv-Advertising	0	100	100
100-1320-523400	Other Purchase Srv-Printing	65	450	450
100-1320-523500	Other Purchase Srv-Travel	1,249	6,100	6,900
100-1320-523600	Other Purchase Srv-Dues & Fees	2,452	5,000	5,000
100-1320-523700	Other Purchase Srv-Education	3,411	4,000	6,500
100-1320-523800	Other Purchase Srv-Licenses	0	50	50
100-1320-523810	Other Purchase Srv-Liability	875	900	900
	Total	$ 9,799	$ 18,800	$ 22,100
Supplies				
100-1320-531100	Supplies-General Supplies	$ 3,732	$ 4,000	$ 4,000
100-1320-531270	Supplies-Gasoline	916	450	500
100-1320-531300	Supplies-Food	1,787	2,400	2,400
100-1320-531400	Supplies-Books & Periodicals	234	450	450
	Total	$ 6,669	$ 7,300	$ 7,350
Capital Outlay Machinery & Equipment				
100-1320-542200	Machinery & Equipment-Vehicle	$ 0	$ 0	$ 20,300
100-1320-542400	Machinery & Equipment-Computers	0	500	1,200
100-1320-542402	Machinery & Equipment-Software	0	0	5,000
	Total	$ 0	$ 500	$ 26,500
	Total Chief Executive	$ 220,887	$ 247,230	$ 369,670

Elections — Function 1400

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Purchased Professional & Technical				
100-1400-521200	Purchase Contract Srv-Professional	$ 0	$ 0	$ 1,000
	Total	$ 0	$ 0	$ 1,000
Other Purchased Services				
100-1400-523300	Other Purchase Srv-Advertising	$ 0	$ 100	$ 200
100-1400-523400	Other Purchase Srv-Printing	50	0	2,000
	Total	$ 50	$ 100	$ 2,200
Supplies				
100-1400-531100	Supplies-General Supplies	$ 0	$ 0	$ 500
100-1400-531300	Supplies-Food	0	0	300
	Total	$ 0	$ 0	$ 800
Capital Outlay Machinery & Equipment				
100-1400-542400	Machinery & Equipment-Computers	$ 7,000	$ 0	$ 0
100-1400-542410	Machinery & Equipment-Voting	2,250	0	0
	Total	$ 9,250	$ 0	$ 0
	Total Elections	$ 9,300	$ 100	$ 4,000

General Administration — Function 1500

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-1500-511100	Salaries & Wages Regular	$ 84,987	$ 133,205	$ 105,200
100-1500-511300	Salaries & Wages Overtime	0	1,400	1,500
	Total	$ 84,987	$ 134,605	$ 106,700
Personal Services-Employee Benefits				
100-1500-512100	Employee Benefits-Group Health	$ 3,271	$ 11,930	$ 7,750
100-1500-512200	Employee Benefits-SS	5,269	8,700	6,620
100-1500-512300	Employee Benefits-Mcare	1,232	2,100	1,550
100-1500-512400	Employee Benefits-Retirement	3,749	6,400	15,275
100-1500-512700	Employee Benefits-Workers Comp	236	375	325
100-1500-512910	Employee Benefits-EAP	43	180	120
100-1500-512920	Employee Benefits-Other Disability	400	950	685
	Total	$ 14,200	$ 30,635	$ 32,325
Purchased Professional & Technical				
100-1500-521200	Purchase Contract Srv-Professional	$ 10,665	$ 12,000	$ 15,000
	Total	$ 10,665	$ 12,000	$ 15,000
Purchased Property Services				
100-1500-522320	Purchase Property Srv-Rental	$ 1,875	$ 0	$ 0
	Total	$ 1,875	$ 0	$ 0
Other Purchased Services				
100-1500-523200	Other Purchase Srv-Communication	$ 1,017	$ 1,100	$ 1,000
100-1500-523300	Other Purchase Srv-Advertising	5,080	8,000	15,000
100-1500-523400	Other Purchase Srv-Printing	215	1,000	3,000
100-1500-523500	Other Purchase Srv-Travel	303	1,250	1,500
100-1500-523600	Other Purchase Srv-Dues & Fees	280	500	1,000
100-1500-523700	Other Purchase Srv-Education	1,096	2,000	6,000
100-1500-523850	Other Purchase Srv-Contract	8,323	11,000	15,000
	Total	$ 16,314	$ 24,850	$ 42,500
Supplies				
100-1500-531100	Supplies-General Supplies	$ 10,740	$ 10,500	$ 10,500
100-1500-531300	Supplies-Food	536	800	800
100-1500-531400	Supplies-Books & Periodicals	1,889	3,100	2,500
100-1500-531600	Supplies-Small Equipment	390	920	230
	Total	$ 13,555	$ 15,320	$ 14,030
Capital Outlay Machinery & Equipment				
100-1500-542400	Machinery & Equipment-Computers	$ 2,025	$ 4,000	$ 800
	Total	$ 2,025	$ 4,000	$ 800
	Total General Administration	$ 143,621	$ 221,410	$ 211,355

Financial Administration — Function 1511

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-1511-511100	Salaries & Wages Regular	$ 210,828	$ 239,320	$ 268,500
100-1511-511300	Salaries & Wages Overtime	2,947	9,500	10,000
	Total	$ 213,775	$ 248,820	$ 278,500
Personal Services-Employee Benefits				
100-1511-512100	Employee Benefits-Group Health	$ 23,567	$ 28,800	$ 30,000
100-1511-512200	Employee Benefits-SS	13,194	15,360	17,425
100-1511-512300	Employee Benefits-Mcare	3,160	3,600	4,070
100-1511-512400	Employee Benefits-Retirement	6,488	11,250	34,870
100-1511-512500	Employee Benefits-Tuition Reimburse	0	0	1,000
100-1511-512700	Employee Benefits-Workers Comp	534	865	865
100-1511-512910	Employee Benefits-EAP	146	300	420
100-1511-512920	Employee Benefits-Other Disability	1,075	1,515	1,600
	Total	$ 48,164	$ 61,690	$ 90,250
Purchased Professional & Technical				
100-1511-521200	Purchase Contract Srv-Professionals	$ 7,384	$ 8,000	$ 9,800
	Total	$ 7,384	$ 8,000	$ 9,800
Other Purchased Services				
100-1511-523200	Other Purchase Srv-Communication	$ 6,473	$ 7,900	$ 7,500
100-1511-523300	Other Purchase Srv-Advertising	1,975	3,100	3,100
100-1511-523400	Other Purchase Srv-Printing	11,408	12,000	12,000
100-1511-523500	Other Purchase Srv-Travel	1,674	5,300	5,300
100-1511-523600	Other Purchase Srv-Dues & Fees	2,038	2,750	2,500
100-1511-523700	Other Purchase Srv-Education	1,840	5,150	5,150
100-1511-523800	Other Purchase Srv-Licenses	0	250	250
100-1511-523810	Other Purchase Srv-Liability	875	900	900
100-1511-523850	Other Purchase Srv-Contract	7,086	5,000	5,000
	Total	$ 33,369	$ 42,350	$ 41,700
Supplies				
100-1511-531100	Supplies-General Supplies	$ 5,610	$ 6,300	$ 6,500
100-1511-531300	Supplies-Food	383	450	600
100-1511-531400	Supplies-Books & Periodicals	112	500	500
100-1511-531600	Supplies-Small Equipment	2,521	3,200	2,500
100-1511-531700	Supplies-Other Supplies	100	0	0
	Total	$ 8,726	$ 10,450	$ 10,100
Capital Outlay Machinery & Equipment				
100-1511-542400	Machinery & Equipment-Computers	$ 0	$ 0	$ 2,625
	Total	$ 0	$ 0	$ 2,625
	Total Financial Administration	$ 311,418	$ 371,310	$ 432,975

Accounting — Function 1512

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Purchased Professional & Technical				
100-1512-521200	Purchase Contract Srv-Professional	$ 16,250	$ 23,600	$ 25,500
	Total	$ 16,250	$ 23,600	$ 25,500
	Total Accounting	$ 16,250	$ 23,600	$ 25,500

Treasury — Function 1515

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Purchased Professional & Technical				
100-1515-521200	Purchase Contract Srv-Professional	$ 358	$ 1,000	$ 0
	Total	$ 358	$ 1,000	$ 0
	Total Treasury	$ 358	$ 1,000	$ 0

Law — Function 1530

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Purchased Professional & Technical				
100-1530-521200	Purchase Contract Srv-Professional	$ 48,321	$ 73,100	$ 63,100
	Total	$ 48,321	$ 73,100	$ 63,100
	Total Law	$ 48,321	$ 73,100	$ 63,100

Data Processing — Function 1535

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Purchased Professional & Technical				
100-1535-521220	Purchase Contract Srv-Prof American	$ 46,935	$ 73,500	$ 77,000
100-1535-521230	Purchase Contract Service-Main	0	16,800	16,800
	Total	$ 46,935	$ 90,300	$ 93,800
Purchased Property Services				
100-1535-522200	Purchase Property Srv-Repair	$ 4,362	$ 11,750	$ 11,750
	Total	$ 4,362	$ 11,750	$ 11,750
Other Purchased Services				
100-1535-523850	Other Purchase Srv-Contract	$ 3,000	$ 1,000	$ 2,000
	Total	$ 3,000	$ 1,000	$ 2,000
Supplies				
100-1535-531100	Supplies-General Supplies	$ 1,154	$ 2,000	$ 2,000
	Total	$ 1,154	$ 2,000	$ 2,000
Capital Outlay Machinery & Equipment				
100-1535-542400	Machinery & Equipment-Computers	$ 1,995	$ 8,000	$ 8,000
100-1535-542401	Machinery & Equipment-Server	19,011	6,000	6,500
100-1535-542402	Machinery & Equipment-Software	5,523	15,800	18,000
100-1535-542403	Machinery & Equipment-New Acct	84,635	16,000	24,500
	Total	$ 111,164	$ 45,800	$ 57,000
	Total Data Processing	$ 166,615	$ 150,850	$ 166,550

General Government Buildings — Function 1565

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Purchased Property Services				
100-1565-522100	Purchase Property Srv-Cleaning	$ 2,600	$ 3,350	$ 2,850
100-1565-522110	Purchase Property Srv-Disposal	3,851	3,650	4,150
100-1565-522130	Purchase Property Srv-Custodial	5,106	7,050	7,700
100-1565-522200	Purchase Property Srv-Repair	677	18,000	15,000
100-1565-522310	Purchase Property Srv-Rental	640	600	600
100-1565-522320	Purchase Property Srv-Rental	3,098	6,200	0
	Total	$ 15,972	$ 38,850	$ 30,300
Other Purchased Services				
100-1565-523100	Other Purchase Srv-Insurance	$ 73,034	$ 73,725	$ 73,780
100-1565-523200	Other Purchase Srv-Communication	33,780	35,660	39,750
100-1565-523220	Other Purchase Srv-Cemetery	0	9,500	7,500
	Total	$ 106,814	$ 118,885	$ 121,030
Supplies				
100-1565-531100	Supplies-General Supplies	$ 4,172	$ 5,800	$ 5,800
100-1565-531210	Supplies-Water & Sewer	1,677	1,600	1,900
100-1565-531220	Supplies-Natural Gas	3,722	4,500	4,000
100-1565-531230	Supplies-Electricity	7,002	9,000	9,000
100-1565-531600	Supplies-Small Equipment	1,289	2,000	2,000
	Total	$ 17,862	$ 22,900	$ 22,700
Capital Outlay Property				
100-1565-541200	Property-Site Improvements	$ 0	$ 14,500	$ 0
	Total	$ 0	$ 14,500	$ 0
Capital Outlay Machinery & Equipment				
100-1565-542300	Machinery & Equipment-Furniture	$ 29,590	$ 1,600	$ 1,600
	Total	$ 29,590	$ 1,600	$ 1,600
Other Costs				
100-1565-573000	Other Costs-Payments to Others	$ 0	$ 0	$ 2,700
	Total	$ 0	$ 0	$ 2,700
	Total General Government Buildings	$ 170,238	$ 196,735	$ 178,330

Public Information — Function 1570

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-1570-511100	Salaries & Wages Regular	$ 31,084	$ 30,225	$ 34,220
100-1570-511300	Salaries & Wages Overtime	534	750	1,000
	Total	$ 31,618	$ 30,975	$ 35,220
Personal Services-Employee Benefits				
100-1570-512200	Employee Benefits-SS	$ 1,960	$ 1,890	$ 2,200
100-1570-512300	Employee Benefits-Mcare	458	450	515
100-1570-512700	Employee Benefits-Workers Comp	145	270	270
	Total	$ 2,563	$ 2,610	$ 2,985
Other Purchased Services				
100-1570-523200	Other Purchase Srv-Communication	$ 88	$ 200	$ 200
100-1570-523210	Other Purchase Srv-Newsletter	7,869	7,200	8,500
100-1570-523400	Other Purchase Srv-Printing	77	500	500
100-1570-523410	Other Purchase Srv-Printing	10,411	13,200	17,000
100-1570-523500	Other Purchase Srv-Travel	840	1,200	1,200
100-1570-523600	Other Purchase Srv-Dues & Fees	799	300	300
100-1570-523700	Other Purchase Srv-Education	890	1,350	1,500
	Total	$ 20,974	$ 23,950	$ 29,200
Supplies				
100-1570-531100	Supplies-General Supplies	$ 747	$ 600	$ 600
100-1570-531400	Supplies-Books & Periodicals	231	500	500
	Total	$ 978	$ 1,100	$ 1,100
	Total Public Information	$ 56,133	$ 58,635	$ 68,505

Municipal Court — Function 2650

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-2650-511100	Salaries & Wages Regular	$ 161,055	$ 185,915	$ 190,000
100-2650-511300	Salaries & Wages Overtime	7,249	9,600	10,000
	Total	$ 168,304	$ 195,515	$ 200,000
Personal Services-Employee Benefits				
100-2650-512100	Employee Benefits-Group Health	$ 10,525	$ 12,600	$ 14,375
100-2650-512200	Employee Benefits-SS	10,435	11,400	12,400
100-2650-512300	Employee Benefits-Mcare	2,440	2,750	2,900
100-2650-512400	Employee Benefits-Retirement	3,813	4,150	15,575
100-2650-512700	Employee Benefits-Workers Comp	308	410	410
100-2650-512910	Employee Benefits-EAP	66	180	180
100-2650-512910	Employee Benefits-Other Disability	444	570	600
	Total	$ 28,031	$ 32,060	$ 46,440
Purchased Professional & Technical				
100-2650-521290	Purchase Contract Srv-Other	$ 185	$ 3,000	$ 3,000
100-2650-521292	Purchase Contract Srv-Legal Fees Appeal	0	0	7,500
	Total	$ 185	$ 3,000	$ 10,500
Purchased Property Services				
100-2650-522130	Purchase Property Srv-Custodial	$ 2,310	$ 4,200	$ 6,000
100-2650-522320	Purchase Property Srv-Rental	2,281	5,000	5,000
	Total	$ 4,591	$ 9,200	$ 11,000
Other Purchased Services				
100-2650-523100	Other Purchase Srv-Insurance	$ 4,890	$ 6,000	$ 5,800
100-2650-523200	Other Purchase Srv-Communication	964	2,535	3,000
100-2650-523400	Other Purchase Srv-Printing	459	850	2,000
100-2650-523500	Other Purchase Srv-Travel	1,216	1,300	2,000
100-2650-523600	Other Purchase Srv-Dues & Fees	129	225	300
100-2650-523700	Other Purchase Srv-Education	1,314	2,500	6,000
100-2650-523850	Other Purchase Srv-Contract	0	5,000	0
	Total	$ 8,972	$ 18,410	$ 19,100
Supplies				
100-2650-531100	Supplies-General Supplies	$ 3,974	$ 3,000	$ 3,000
100-2650-531210	Supplies-Water & Sewer	77	650	250
100-2650-531220	Supplies-Natural Gas	0	400	0
100-2650-531230	Supplies-Electricity	4,093	5,500	5,000
100-2650-531400	Supplies-Books & Periodicals	0	150	500
100-2650-531600	Supplies-Small Equipment	0	2,750	1,000
	Total	$ 8,144	$ 12,450	$ 9,750
Capital Outlay Machinery & Equipment				
100-2650-542400	Machinery & Equipment-Computer	$ 85	$ 2,000	$ 3,025
	Total	$ 85	$ 2,000	$ 3,025
	Total Municipal Court	$ 218,312	$ 272,635	$ 299,815

Police Administration — Function 3210

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-3210-511100	Salaries & Wages Regular	$ 164,642	$ 164,325	$ 174,900
100-3210-511300	Salaries & Wages Overtime	0	750	750
	Total	$ 164,642	$ 165,075	$ 175,650
Personal Services-Employee Benefits				
100-3210-512100	Employee Benefits-Group Health	$ 16,664	$ 18,085	$ 20,400
100-3210-512200	Employee Benefits-SS	10,208	11,465	10,900
100-3210-512300	Employee Benefits-Mcare	2,387	2,690	2,550
100-3210-512400	Employee Benefits-Retirement	7,164	8,645	45,225
100-3210-512700	Employee Benefits-Workers Comp	5,312	6,210	7,000
100-3210-512910	Employee Benefits-EAP	96	180	180
100-3210-512920	Employee Benefits-Other Disability	1,201	1,230	1,230
	Total	$ 43,032	$ 48,505	$ 87,485
Purchased Professional & Technical				
100-3210-521200	Purchase Contract Srv-Professional	$ 962	$ 6,150	$ 5,000
	Total	$ 962	$ 6,150	$ 5,000
Purchased Property Services				
100-3210-522200	Purchase Property Srv-Repair	$ 27	$ 800	$ 800
100-3210-522320	Purchase Property Srv-Rental	11,048	19,000	10,670
	Total	$ 11,075	$ 19,800	$ 11,470
Other Purchased Services				
100-3210-523200	Other Purchase Srv-Communication	$ 1,990	$ 1,960	$ 2,060
100-3210-523300	Other Purchase Srv-Advertising	390	500	0
100-3210-523400	Other Purchase Srv-Printing	0	100	100
100-3210-523500	Other Purchase Srv-Travel	357	1,200	1,200
100-3210-523600	Other Purchase Srv-Dues & Fees	1,551	1,320	1,490
100-3210-523900	Other Purchase Srv-Other	80	300	300
	Total	$ 4,368	$ 5,380	$ 5,150
Supplies				
100-3210-531100	Supplies-General Supplies	$ 1,394	$ 0	$ 0
100-3210-531270	Supplies-Gasoline	2,903	3,000	3,000
100-3210-531300	Supplies-Food	779	800	800
100-3210-531400	Supplies-Books & Periodicals	185	200	200
100-3210-531600	Supplies-Small Equipment	594	600	600
100-3210-531700	Supplies-Other Supplies	810	700	700
	Total	$ 6,665	$ 5,300	$ 5,300
Capital Outlay Machinery & Equipment				
100-3210-542400	Machinery & Equipment-Computer	$ 192	$ 3,500	$ 1,425
100-3210-542500	Machinery & Equipment-Equipment	5,524	5,130	5,130
	Total	$ 5,716	$ 8,630	$ 6,555
	Total Police Administration	$ 236,460	$ 258,840	$ 296,610

Criminal Investigation — Function 3221

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-3221-511100	Salaries & Wages Regular	$ 101,682	$ 125,355	$ 150,600
100-3221-511300	Salaries & Wages Overtime	2,243	3,350	6,500
	Total	$ 103,925	$ 128,705	$ 157,100
Personal Services-Employee Benefits				
100-3221-512100	Employee Benefits-Group Health	$ 14,191	$ 19,155	$ 31,200
100-3221-512200	Employee Benefits-SS	6,615	8,115	9,750
100-3221-512300	Employee Benefits-Mcare	1,547	1,905	2,300
100-3221-512400	Employee Benefits-Retirement	4,802	6,545	26,910
100-3221-512700	Employee Benefits-Workers Comp	4,188	4,850	5,400
100-3221-512910	Employee Benefits-EAP	66	195	180
100-3221-512920	Employee Benefits-Other Disability	531	940	1,000
	Total	$ 31,940	$ 41,705	$ 76,740
Purchased Property Services				
100-3221-522210	Purchase Property Srv-Repair	$ 1,243	$ 950	$ 950
100-3221-522320	Purchase Property Srv-Rental	15,009	7,200	0
	Total	$ 16,252	$ 8,150	$ 950
Other Purchased Services				
100-3221-523200	Other Purchase Srv-Communication	$ 1,639	$ 1,640	$ 1,640
100-3221-523500	Other Purchase Srv-Travel	425	800	600
100-3221-523600	Other Purchase Srv-Dues & Fees	30	125	125
100-3221-523900	Other Purchase Srv-Other	1,021	1,430	1,430
	Total	$ 3,115	$ 3,995	$ 3,795
Supplies				
100-3221-531100	Supplies-General Supplies	$ 1,006	$ 380	$ 380
100-3221-531270	Supplies-Gasoline	2,760	3,350	2,850
100-3221-531700	Supplies-Other Supplies	1,105	1,430	1,830
	Total	$ 4,871	$ 5,160	$ 5,060
	Total Criminal Investigation	$ 160,103	$ 187,715	$ 243,645

Patrol — Function 3223

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-3223-511100	Salaries & Wages Regular	$ 933,228	$ 979,735	$ 1,002,500
100-3223-511300	Salaries & Wages Overtime	25,994	58,500	31,500
	Total	$ 959,222	$ 1,038,235	$ 1,034,000
Personal Services-Employee Benefits				
100-3223-512100	Employee Benefits-Group Health	$ 124,156	$ 147,480	$ 164,300
100-3223-512200	Employee Benefits-SS	59,425	64,440	64,200
100-3223-512300	Employee Benefits-Mcare	13,928	15,075	15,000
100-3223-512400	Employee Benefits-Retirement	42,031	51,970	135,645
100-3223-512700	Employee Benefits-Workers Comp	47,144	51,720	45,500
100-3223-512910	Employee Benefits-EAP	723	1,380	1,380
100-3223-512920	Employee Benefits-Other Disability	6,531	6,945	6,945
	Total	$ 293,938	$ 339,010	$ 432,970
Purchased Property Services				
100-3223-522200	Purchase Property Srv-Repair	$ 3,136	$ 3,800	$ 3,800
100-3223-522210	Purchase Property Srv-Repair	25,143	25,000	25,000
	Total	$ 28,279	$ 28,800	$ 28,800
Other Purchased Services				
100-3223-523200	Other Purchase Srv-Communication	$ 2,844	$ 2,500	$ 2,700
100-3223-523600	Other Purchase Srv-Dues & Fees	292	450	400
	Total	$ 3,136	$ 2,950	$ 3,100
Supplies				
100-3223-531100	Supplies-General Supplies	$ 3,061	$ 8,500	$ 8,750
100-3223-531270	Supplies-Gasoline	36,368	52,000	49,500
100-3223-531600	Supplies-Small Equipment	11,827	12,580	11,300
100-3223-531700	Supplies-Other Supplies	15,784	18,830	22,300
	Total	$ 67,040	$ 91,910	$ 91,850
Capital Outlay Machinery & Equipment				
100-3223-542200	Machinery & Equipment-Vehicle	$ 167,652	$ 143,750	$ 218,600
100-3223-542400	Machinery & Equipment-Computer	4,674	9,700	3,825
	Total	$ 172,326	$ 153,450	$ 222,425
	Total Patrol	$ 1,523,941	$ 1,654,355	$ 1,813,145

Records and Identification — Function 3224

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-3224-511100	Salaries & Wages Regular	$ 52,590	$ 54,695	$ 56,800
100-3224-511300	Salaries & Wages Overtime	0	1,000	1,500
	Total	$ 52,590	$ 55,695	$ 58,300
Personal Services-Employee Benefits				
100-3224-512100	Employee Benefits-Group Health	$ 4,961	$ 5,920	$ 6,780
100-3224-512200	Employee Benefits-SS	3,260	3,515	3,700
100-3224-512300	Employee Benefits-Mcare	762	825	850
100-3224-512400	Employee Benefits-Retirement	2,457	2,785	11,985
100-3224-512700	Employee Benefits-Workers Comp	75	140	140
100-3224-512910	Employee Benefits-EAP	126	75	60
100-3224-512920	Employee Benefits-Other Disability	221	275	275
	Total	$ 11,862	$ 13,535	$ 23,790
Purchased Property Services				
100-3224-522200	Purchase Property Srv-Repair	$ 3,555	$ 4,400	$ 4,620
	Total	$ 3,555	$ 4,400	$ 4,620
Supplies				
100-3224-531100	Supplies-General Supplies	$ 576	$ 0	$ 0
	Total	$ 576	$ 0	$ 0
Capital Outlay Machinery & Equipment				
100-3224-542400	Machinery & Equipment-Computer	$ 0	$ 300	$ 300
	Total	$ 0	$ 300	$ 300
	Total Records & Identification	$ 68,583	$ 73,930	$ 87,010

Police Training — Function 3240

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-3240-511100	Salaries & Wages Regular	$ 23,614	$ 25,525	$ 27,300
100-3240-511300	Salaries & Wages Overtime	16	500	750
	Total	$ 23,630	$ 26,025	$ 28,050
Personal Services-Employee Benefits				
100-3240-512100	Employee Benefits-Group Health	$ 7,787	$ 9,315	$ 10,700
100-3240-512200	Employee Benefits-SS	1,466	1,650	1,750
100-3240-512300	Employee Benefits-Mcare	343	400	425
100-3240-512400	Employee Benefits-Retirement	996	1,280	15,880
100-3240-512500	Employee Benefits-Tuition Reimburse	13,834	14,000	14,000
100-3240-512700	Employee Benefits-Workers Comp	1,833	2,110	2,270
100-3240-512910	Employee Benefits-EAP	33	60	60
100-3240-512920	Employee Benefits-Other Disability	270	335	360
	Total	$ 26,562	$ 29,150	$ 45,445
Other Purchased Services				
100-3240-523500	Other Purchase Srv-Travel	$ 0	$ 250	$ 250
100-3240-523700	Other Purchase Srv-Education	6,274	10,120	10,120
	Total	$ 6,274	$ 10,370	$ 10,370
Supplies				
100-3240-531100	Supplies-General Supplies	$ 587	$ 0	$ 0
100-3240-531400	Supplies-Books & Periodicals	0	130	130
100-3240-531700	Supplies-Other Supplies	1,811	2,500	2,500
	Total	$ 2,398	$ 2,630	$ 2,630
Capital Outlay Machinery & Equipment				
100-3240-542400	Machinery & Equipment-Computer	$ 0	$ 0	$ 1,425
	Total	$ 0	$ 0	$ 1,425
	Total Police Training	$ 58,864	$ 68,175	$ 87,920

Special Detail Services — Function 3250

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-3250-511100	Salaries & Wages Regular	$ 34,118	$ 55,000	$ 35,000
	Total	$ 34,118	$ 55,000	$ 35,000
Personal Services-Employee Benefits				
100-3250-512200	Employee Benefits-SS	$ 2,048	$ 2,170	$ 2,170
100-3250-512300	Employee Benefits-Mcare	479	510	510
100-3250-512400	Employee Benefits-Retirement	1,646	1,750	3,350
	Total	$ 4,173	$ 4,430	$ 6,030
	Total Special Detail Services	$ 38,291	$ 59,430	$ 41,030

Police Station and Buildings — Function 3260

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Purchased Property Services				
100-3260-522100	Purchase Property Srv-Cleaning	$ 4,901	$ 6,845	$ 6,000
100-3260-522110	Purchase Property Srv-Disposal	3,787	4,000	4,000
100-3260-522200	Purchase Property Srv-Repair	2,218	4,200	4,200
	Total	$ 10,906	$ 15,045	$ 14,200
Other Purchased Services				
100-3260-523100	Other Purchase Srv-Insurance	$ 52,489	$ 64,140	$ 65,760
100-3260-523120	Other Purchase Srv-Insurance	4,312	0	0
100-3260-523200	Other Purchase Srv-Communication	13,521	15,950	17,700
	Total	$ 70,322	$ 80,090	$ 83,460
Supplies				
100-3260-531100	Supplies-General Supplies	$ 699	$ 3,100	$ 3,100
100-3260-531210	Supplies-Water & Sewer	1,276	1,300	1,200
100-3260-531220	Supplies-Natural Gas	3,722	4,600	4,000
100-3260-531230	Supplies-Electricity	7,003	9,300	9,000
100-3260-531700	Supplies-Other Supplies	1,627	840	950
	Total	$ 14,327	$ 19,140	$ 18,250
	Total Police Stations & Buildings	$ 95,555	$ 114,275	$ 115,910

Dispatcher — Function 3270

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-3270-511100	Salaries & Wages Regular	$ 167,816	$ 183,550	$ 250,750
100-3270-511300	Salaries & Wages Overtime	2,047	6,700	10,500
	Total	$ 169,863	$ 190,250	$ 261,250
Personal Services-Employee Benefits				
100-3270-512100	Employee Benefits-Group Health	$ 15,430	$ 23,000	$ 31,000
100-3270-512200	Employee Benefits-SS	10,531	12,065	16,200
100-3270-512300	Employee Benefits-Mcare	2,463	2,825	3,800
100-3270-512400	Employee Benefits-Retirement	7,573	9,630	43,105
100-3270-512700	Employee Benefits-Workers Comp	413	575	600
100-3270-512910	Employee Benefits-EAP	85	360	420
100-3270-512920	Employee Benefits-Other Disability	1,061	1,440	1,600
	Total	$ 37,556	$ 49,895	$ 96,725
Other Purchased Services				
100-3270-523200	Other Purchase Srv-Communication	$ 31,443	$ 15,800	$ 20,490
	Total	$ 31,443	$ 15,800	$ 20,490
Supplies				
100-3270-531100	Supplies-General Supplies	$ 1,348	$ 1,300	$ 0
100-3270-531700	Supplies-Other Supplies	949	2,500	2,500
	Total	$ 2,297	$ 3,800	$ 2,500
Capital Outlay Machinery & Equipment				
100-3270-542300	Machinery & Equipment-Furniture	$ 0	$ 200	$ 0
	Total	$ 0	$ 200	$ 0
	Total Dispatcher	$ 241,159	$ 259,945	$ 380,965

Public Relations — Function 3285

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-3285-511100	Salaries & Wages Regular	$ 23,173	$ 24,840	$ 27,300
100-3285-511300	Salaries & Wages Overtime	16	550	750
	Total	$ 23,189	$ 25,390	$ 28,050
Personal Services-Employee Benefits				
100-3285-512200	Employee Benefits-SS	$ 1,769	$ 1,610	$ 1,700
100-3285-512300	Employee Benefits-Mcare	336	375	400
100-3285-512400	Employee Benefits-Retirement	1,043	1,300	2,700
	Total	$ 3,148	$ 3,285	$ 4,800
Supplies				
100-3285-531100	Supplies-General Supplies	$ 2,022	$ 3,600	$ 3,600
100-3285-531300	Supplies-Food	178	400	400
100-3285-531400	Supplies-Books & Periodicals	233	500	500
100-3285-531700	Supplies-Other Supplies	1,611	600	600
	Total	$ 4,044	$ 5,100	$ 5,100
Capital Outlay Machinery & Equipment				
100-3285-542200	Machinery & Equipment-Vehicle	$ 0	$ 6,500	$ 0
	Total	$ 0	$ 6,500	$ 0
	Total Public Relations	$ 30,381	$ 40,275	$ 37,950

Park Police — Function 3290

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-3290-511100	Salaries & Wages Regular	$ 5,329	$ 73,300	$ 84,700
100-3290-511300	Salaries & Wages Overtime	0	3,000	3,000
	Total	$ 5,329	$ 76,300	$ 87,700
Personal Services-Employee Benefits				
100-3290-512100	Employee Benefits-Group Health	$ 0	$ 13,990	$ 12,000
100-3290-512200	Employee Benefits-SS	0	4,750	5,500
100-3290-512300	Employee Benefits-Mcare	77	1,115	1,300
100-3290-512400	Employee Benefits-Retirement	228	3,830	8,470
100-3290-512700	Employee Benefits-Workers Comp	0	4,000	4,000
100-3290-512910	Employee Benefits-EAP	0	120	120
100-3290-512920	Employee Benefits-Other Disability	0	500	600
	Total	$ 305	$ 28,305	$ 31,990
Purchased Property Services				
100-3290-522200	Purchase Property Srv-Repair	$ 0	$ 500	$ 500
100-3290-522210	Purchase Property Srv-Repair	0	620	620
	Total	$ 0	$ 1,120	$ 1,120
Other Purchased Services				
100-3290-523600	Other Purchase Srv-Dues & Fees	$ 0	$ 50	$ 50
	Total	$ 0	$ 50	$ 50
Supplies				
100-3290-531100	Supplies-General Supplies	$ 40	$ 0	$ 0
100-3290-531270	Supplies-Gasoline	0	500	500
100-3290-531600	Supplies-Small Equipment	3,599	600	600
100-3290-531700	Supplies-Other Supplies	598	600	800
	Total	$ 4,237	$ 1,700	$ 1,900
Capital Outlay Machinery & Equipment				
100-3290-542200	Machinery & Equipment-Vehicle	$ 9,462	$ 100	$ 0
	Total	$ 9,462	$ 100	$ 0
	Total Park Police	$ 19,333	$ 107,575	$ 122,760

Public Works Administration — Function 4100

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-4100-511100	Salaries & Wages Regular	$ 164,391	$ 286,555	$ 306,520
100-4100-511300	Salaries & Wages Overtime	13,516	18,250	18,250
	Total	$ 177,907	$ 304,805	$ 324,770
Personal Services-Employee Benefits				
100-4100-512100	Employee Benefits-Group Health	$ 20,283	$ 47,510	$ 50,160
100-4100-512200	Employee Benefits-SS	11,036	19,185	19,885
100-4100-512300	Employee Benefits-Mcare	2,573	4,460	4,655
100-4100-512400	Employee Benefits-Retirement	6,226	11,840	37,005
100-4100-512500	Employee Benefits-Tuition Reimburse	0	250	2,000
100-4100-512700	Employee Benefits-Workers Comp	11,321	13,020	13,800
100-4100-512910	Employee Benefits-EAP	145	510	630
100-4100-512920	Employee Benefits-Other Disability	901	4,995	2,400
	Total	$ 52,485	$ 101,770	$ 130,535
Purchased Property Services				
100-4100-522200	Purchase Property Srv-Repair	$ 12,737	$ 11,165	$ 18,500
100-4100-522320	Purchase Property Srv-Rental	2,162	8,000	6,600
100-4100-522321	Purchase Contract Srv-Lease	3,281	3,285	0
	Total	$ 18,180	$ 22,450	$ 25,100
Other Purchased Services				
100-4100-523200	Other Purchase Srv-Communication	$ 4,641	$ 4,975	$ 4,975
100-4100-523300	Other Purchase Srv-Advertising	1,669	2,000	2,000
100-4100-523500	Other Purchase Srv-Travel	1,215	1,250	1,250
100-4100-523600	Other Purchase Srv-Dues & Fees	1,566	2,000	1,800
100-4100-523700	Other Purchase Srv-Education	2,547	6,450	3,750
100-4100-523800	Other Purchase Srv-Licenses	648	800	0
100-4100-523850	Other Purchase Srv-Contract	21,400	32,851	18,215
100-4100-523851	Other Purchase Srv-Mosquito	1,293	500	500
100-4100-523900	Other Purchase Srv-Other	1,684	1,850	1,850
	Total	$ 36,663	$ 52,676	$ 34,340
Supplies				
100-4100-531100	Supplies-General Supplies	$ 12,261	$ 18,500	$ 54,800
100-4100-531101	Supplies-Vehicle Preventative	3,574	4,500	0
100-4100-531210	Supplies-Water & Sewer	0	500	26,200
100-4100-531200	Supplies-Natural Gas	4,110	3,400	5,400
100-4100-531230	Supplies-Electricity	2,948	3,745	72,800
100-4100-531270	Supplies-Gasoline	5,069	9,600	9,600
100-4100-531400	Supplies-Books & Periodicals	781	2,050	1,000
100-4100-531600	Supplies-Small Equipment	2,218	6,100	3,850
	Total	$ 30,961	$ 48,395	$ 173,650
Capital Outlay Machinery & Equipment				
100-4100-542200	Machinery & Equipment-Gator Sweeper	$ 10,759	$ 0	$ 0
100-4100-542201	Machinery & Equipment-Bucket Truck	0	0	15,500
100-4100-542202	Machinery & Equipment-Zero Turn Radius Mower	0	0	8,500
100-4100-542203	Machinery & Equipment-Park Vacuum	0	0	10,000
100-4100-542400	Machinery & Equipment-Computer	4,255	4,000	0
	Total	$ 15,014	$ 4,000	$ 34,000
Other Costs				
100-4100-573100	Other Costs-Inmate Work Crew	$ 31,700	$ 7,914	$ 36,000
100-4100-573200	Other Costs-Inmate Materials	2,087	3,750	0
	Total	$ 33,787	$ 11,664	$ 36,000
	Total Public Works Administration	$ 364,997	$ 545,760	$ 758,395

Paved Streets — Function 4221

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Purchased Professional & Technical				
100-4221-521200	Purchase Contract Srv-Professional Main St	$ 160,984	$ 255,000	$ 7,300
100-4221-521210	Purchase Contract Srv-Professional	0	0	15,000
100-4221-521300	Purchase Contract Srv-Technical	700	15,000	61,000
	Total	$ 161,684	$ 270,000	$ 83,300
Supplies				
100-4221-531100	Supplies-General Supplies	$ 1,550	$ 6,200	$ 0
	Total	$ 1,550	$ 6,200	$ 0
Capital Outlay Property				
100-4221-541200	Property-Site Improvements	$ 3,505	$ 13,600	$ 4,000
	Total	$ 3,505	$ 13,600	$ 4,000
	Total Paved Streets	$ 166,739	$ 289,800	$ 87,300

Sidewalk & Cross Walks — Function 4224

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Capital Outlay Property				
100-4224-541400	Property-Infrastructure	$ 219	$ 300	$ 0
	Total	$ 219	$ 300	$ 0
	Total Sidewalk & Cross Walks	$ 219	$ 300	$ 0

Storm Drainage — Function 4250

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Purchased Professional & Technical				
100-4250-521200	Purchase Contract Srv-Professional	$ 12,668	$ 73,000	$ 5,000
	Total	$ 12,668	$ 73,000	$ 5,000
Other Purchased Services				
100-4250-523852	Other Purchase Srv-MS4 Admin	$ 0	$ 5,000	$ 5,000
	Total	$ 0	$ 5,000	$ 5,000
Supplies				
100-4250-531100	Supplies-General Supplies	$ 5,049	$ 4,500	$ 0
	Total	$ 5,049	$ 4,500	$ 0
Capital Outlay Property				
100-4250-541100	Property-Sites	$ 0	$ 7,500	$ 0
100-4250-541200	Property-Site Improvements	5,448	7,119	10,000
100-4250-541401	Property-Infrastructure Road	0	77,400	0
	Total	$ 5,448	$ 92,019	$ 10,000
	Total Storm Drainage	$ 23,165	$ 174,519	$ 20,000

Street Lighting — Function 4260

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Supplies				
100-4260-531100	Supplies-General Supplies	$ 854	$ 1,500	$ 0
100-4260-531230	Supplies-Electricity	57,985	49,290	0
	Total	$ 58,839	$ 50,790	$ 0
Capital Outlay Property				
100-4260-541400	Property-Infrastructure	$ 4,004	$ 4,500	$ 4,500
	Total	$ 4,004	$ 4,500	$ 4,500
	Total Street Lighting	$ 62,843	$ 55,290	$ 4,500

Traffic Engineering — Function 4270

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Purchased Professional & Technical				
100-4270-521200	Purchase Contract Srv-Professional	$ 350	$ 650	$ 0
	Total	$ 350	$ 650	$ 0
Supplies				
100-4270-531100	Supplies-General Supplies	$ 2,439	$ 4,500	$ 0
	Total	$ 2,439	$ 4,500	$ 0
Capital Outlay Machinery & Equipment				
100-4270-542500	Machinery & Equipment-Equipment	$ 0	$ 750	$ 0
	Total	$ 0	$ 750	$ 0
	Total Traffic Engineering	$ 2,789	$ 5,900	$ 0

Special Detail Services — Function 4970

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-4970-511100	Salaries & Wages Regular	$ 0	$ 9,700	$ 10,000
	Total	$ 0	$ 9,700	$ 10,000
Personal Services-Employee Benefits				
100-4970-512200	Employee Benefits-SS	$ 0	$ 1,860	$ 650
100-4970-512300	Employee Benefits-Mcare	0	435	150
100-4970-512400	Employee Benefits-Retirement	0	1,500	950
	Total	$ 0	$ 3,795	$ 1,750
	Total PW Special Detail Services	$ 0	$ 13,495	$ 11,750

Playgrounds — Function 6123

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Capital Outlay Property				
100-6123-541200	Property-Site Improvements	$ 1,006	$ 1,000	$ 9,000
100-6123-541400	Property-Infrastructure	0	2,500	2,500
	Total	$ 1,006	$ 3,500	$ 11,500
	Total Playgrounds	$ 1,006	$ 3,500	$ 11,500

Special Facilities and Activities — Function 6190

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Purchased Professional & Technical				
100-6190-521200	Purchase Contract Srv-Professional	$ 0	$ 250	$ 1,000
	Total	$ 0	$ 250	$ 1,000
Other Purchased Services				
100-6190-523200	Other Purchase Srv-Communication	$ 237	$ 300	$ 1,000
100-6190-523300	Other Purchase Srv-Advertising	0	300	1,000
100-6190-523400	Other Purchase Srv-Printing	559	1,000	1,000
100-6190-523860	Other Purchase Srv-Movie Night	1,076	2,900	9,500
100-6190-523870	Other Purchase Srv-Caboose	352	1,800	1,000
100-6190-523872	Other Purchase Srv-Oldies	0	4,700	4,700
100-6190-523874	Other Purchase Srv-Arts	0	9,500	13,000
100-6190-523876	Other Purchase Srv-Comedy	0	8,500	8,500
100-6190-523878	Other Purchase Srv-Theater	0	4,000	4,000
100-6190-523880	Other Purchase Srv-PlayTown	0	1,506	1,500
100-6190-523882	Other Purchase Srv-Large Pop Concert	0	0	36,200
100-6190-523884	Other Purchase Srv-Star 94 Movie	0	0	1,000
100-6190-523886	Other Purchase Srv-Pep Rally	0	0	2,000
100-6190-523888	Other Purchase Srv-Small Pop Concert	0	0	5,000
100-6190-523890	Other Purchase Srv-Other TC Events	0	0	10,000
100-6190-523892	Other Purchase Srv-Other Events	0	0	5,000
100-6190-523894	Other Purchase Srv-Market	0	0	600
	Total	$ 2,224	$ 34,506	$ 105,000
Supplies				
100-6190-531100	531100 Supplies-General Supplies	$ 306	$ 6,300	$ 3,000
100-6190-531102	531102 Supplies-Christmas Lighting	0	200	200
100-6190-531300	531300 Supplies-Food	0	500	500
	Total	$ 306	$ 7,000	$ 3,700
	Total Special Facilities & Activities	$ 2,530	$ 41,756	$ 109,700

Park Areas — Function 6220

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Purchased Professional & Technical				
100-6220-521200	Purchase Contract Srv-Professional	$ 11,511	$ 38,300	$ 39,500
	Total	$ 11,511	$ 38,300	$ 39,500
Purchased Property Services				
100-6220-522200	Purchase Property Srv-Repair	$ 0	$ 8,000	$ 0
100-6220-522320	Purchase Property Srv-Rental	0	500	0
	Total	$ 0	$ 8,500	$ 0
Supplies				
100-6220-53110	Supplies-General Supplies	$ 8,693	$ 17,500	$ 0
100-6220-531103	Supplies-Arbor Day	394	17,500	17,500
100-6220-531210	Supplies-Water & Sewer	7,837	25,000	0
100-6220-523200	Supplies-Small Equipment	4,612	7,700	0
	Total	$ 21,536	$ 67,700	$ 17,500
Capital Outlay Property				
100-6220-541200	Property-Site Improvements	$ 8,957	$ 7,000	$ 7,000
	Total	$ 8,957	$ 7,000	$ 7,000
Capital Outlay Machinery & Equipment				
100-6220-542201	Machinery & Equipment-Park Barricades	$ 5,257	$ 0	$ 0
100-6220-542301	Machinery & Equipment-Hewell	11,485	0	0
	Total	$ 16,742	$ 0	$ 0
	Total Park Areas	$ 58,746	$ 121,500	$ 64,000

Park Lighting — Function 6260

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Supplies				
100-6260-531100	Supplies-General Supplies	$ 321	$ 800	$ 0
100-6260-531230	Supplies-Electricity	5,131	10,900	0
	Total	$ 5,452	$ 11,700	$ 0
Capital Outlay Machinery & Equipment				
100-6260-542500	Machinery & Equipment-Equipment	$ 750	$ 0	$ 0
	Total	$ 750	$ 0	$ 0
	Total Park Lighting	$ 6,202	$ 11,700	$ 0

Protective Inspection Administration — Function 7200

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-7200-511100	Salaries & Wages Regular	$ 176,368	$ 191,450	$ 202,400
100-7200-511300	Salaries & Wages Overtime	8,718	6,900	6,900
	Total	$ 185,086	$ 198,350	$ 209,300
Personal Services-Employee Benefits				
100-7200-512100	Employee Benefits-Group Health	$ 25,961	$ 26,030	$ 28,700
100-7200-512200	Employee Benefits-SS	11,506	12,150	12,980
100-7200-512300	Employee Benefits-Mcare	2,659	2,850	3,035
100-7200-512400	Employee Benefits-Retirement	8,350	9,550	31,680
100-7200-512500	Employee Benefits-Tuition Reimburse	0	2,000	0
100-7200-512700	Employee Benefits-Workers Comp	7,654	8,810	8,810
100-7200-512910	Employee Benefits-EAP	132	240	240
100-7200-512920	Employee Benefits-Other Disability	1,259	1,325	1,400
	Total	$ 57,521	$ 62,955	$ 86,845
Purchased Professional & Technical				
100-7200-521200	Purchase Contract Srv-Professional	$ 0	$ 700	$ 10,000
	Total	$ 0	$ 700	$ 10,000
Purchased Property Services				
100-7200-522200	Purchase Property Srv-Repair	$ 1,111	$ 2,000	$ 2,200
100-7200-522320	Purchase Property Srv-Rental	0	1,000	1,000
100-7200-522321	Purchase Contract Srv-Lease	7,533	7,600	0
	Total	$ 8,644	$ 10,600	$ 3,200
Other Purchased Services				
100-7200-523200	Other Purchase Srv-Communication	$ 3,483	$ 4,000	$ 4,000
100-7200-523400	Other Purchase Srv-Printing	1,671	1,250	2,500
100-7200-523500	Other Purchase Srv-Travel	345	800	1,250
100-7200-523600	Other Purchase Srv-Dues & Fees	435	1,000	1,000
100-7200-523700	Other Purchase Srv-Education	1,495	2,400	2,400
100-7200-523900	Other Purchase Srv-Other	0	120	120
	Total	$ 7,429	$ 9,570	$ 11,270
Supplies				
100-7200-531100	Supplies-General Supplies	$ 2,855	$ 2,400	$ 2,400
100-7200-531270	Supplies-Gasoline	3,513	4,650	5,000
100-7200-531400	Supplies-Books & Periodicals	196	1,300	3,000
100-7200-531600	Supplies-Small Equipment	0	350	350
	Total	$ 6,564	$ 8,700	$ 10,750
Capital Outlay Machinery & Equipment				
100-7200-542200	Machinery & Equipment-Vehicle	$ 0	$ 0	$ 14,000
100-7200-542400	Machinery & Equipment-Computer	0	0	1,425
	Total	$ 0	$ 0	$ 15,425
	Total Protective Inspection Administration	$ 265,244	$ 290,875	$ 346,790

Planning and Zoning — Function 7400

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-7400-511100	Salaries & Wages Regular	$ 150,954	$ 163,000	$ 211,615
100-7400-511300	Salaries & Wages Overtime	751	3,280	3,000
	Total	$ 151,705	$ 166,280	$ 214,615
Personal Services-Employee Benefits				
100-7400-512100	Employee Benefits-Group Health	$ 12,450	$ 16,200	$ 32,200
100-7400-512200	Employee Benefits-SS	9,450	10,250	13,260
100-7400-512300	Employee Benefits-Mcare	2,211	2,450	3,180
100-7400-512400	Employee Benefits-Retirement	6,600	7,920	28,610
100-7400-512700	Employee Benefits-Workers Comp	628	825	885
100-7400-512910	Employee Benefits-EAP	91	180	240
100-7400-512920	Employee Benefits-Other Disability	687	1,025	1,350
	Total	$ 32,117	$ 38,850	$ 79,725
Purchased Professional & Technical				
100-7400-521200	Purchase Contract Srv-Professional	$ 53,764	$ 49,800	$ 60,000
	Total	$ 53,764	$ 49,800	$ 60,000
Purchased Property Services				
100-7400-522200	Purchase Property Srv-Repair	$ 0	$ 0	$ 4,000
	Total	$ 0	$ 0	$ 4,000
Other Purchased Services				
100-7400-523200	Other Purchase Srv-Communication	$ 2,744	$ 3,500	$ 3,980
100-7400-523300	Other Purchase Srv-Advertising	2,650	3,000	3,000
100-7400-523400	Other Purchase Srv-Printing	2,699	3,500	3,500
100-7400-523500	Other Purchase Srv-Travel	104	2,000	2,000
100-7400-523600	Other Purchase Srv-Dues & Fees	417	650	650
100-7400-523700	Other Purchase Srv-Education	599	2,400	3,150
	Total	$ 9,213	$ 15,050	$ 16,280
Supplies				
100-7400-531100	Supplies-General Supplies	$ 922	$ 2,200	$ 2,500
100-7400-531300	Supplies-Food	25	200	200
100-7400-531400	Supplies-Books & Periodicals	79	600	600
100-7400-531600	Supplies-Small Equipment	0	400	400
	Total	$ 1,026	$ 3,400	$ 3,700
Capital Outlay Machinery & Equipment				
100-7400-542300	Machinery & Equipment-Furniture	$ 0	$ 750	$ 1,950
100-7400-542400	Machinery & Equipment-Computers	1,200	1,000	5,000
	Total	$ 1,200	$ 1,750	$ 6,950
	Total Planning & Zoning	$ 249,025	$ 275,130	$ 385,270

Code Enforcement — Function 7450

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-7450-511100	Salaries & Wages Regular	$ 7,097	$ 17,450	$ 17,450
	Total	$ 7,097	$ 17,450	$ 17,450
Personal Services-Employee Benefits				
100-7450-512200	Employee Benefits-SS	$ 440	$ 1,090	$ 1,090
100-7450-512300	Employee Benefits-Mcare	103	260	260
100-7450-512700	Employee Benefits-Workers Comp	657	750	750
	Total	$ 1,200	$ 2,100	$ 2,100
Purchased Property Services				
100-7450-522320	Purchase Property Srv-Rental	$ 1,875	$ 1,880	$ 0
	Total	$ 1,875	$ 1,880	$ 0
Other Purchased Services				
100-7450-523200	Other Purchase Srv-Communication	$ 502	$ 900	$ 900
	Total	$ 502	$ 900	$ 900
Supplies				
100-7450-531100	Supplies-General Supplies	$ 58	$ 500	$ 500
100-7450-531600	Supplies-Small Equipment	0	150	1,650
	Total	$ 58	$ 650	$ 2,150
	Total Code Enforcement	$ 10,732	$ 22,980	$ 22,600

Economic Development — Function 7510

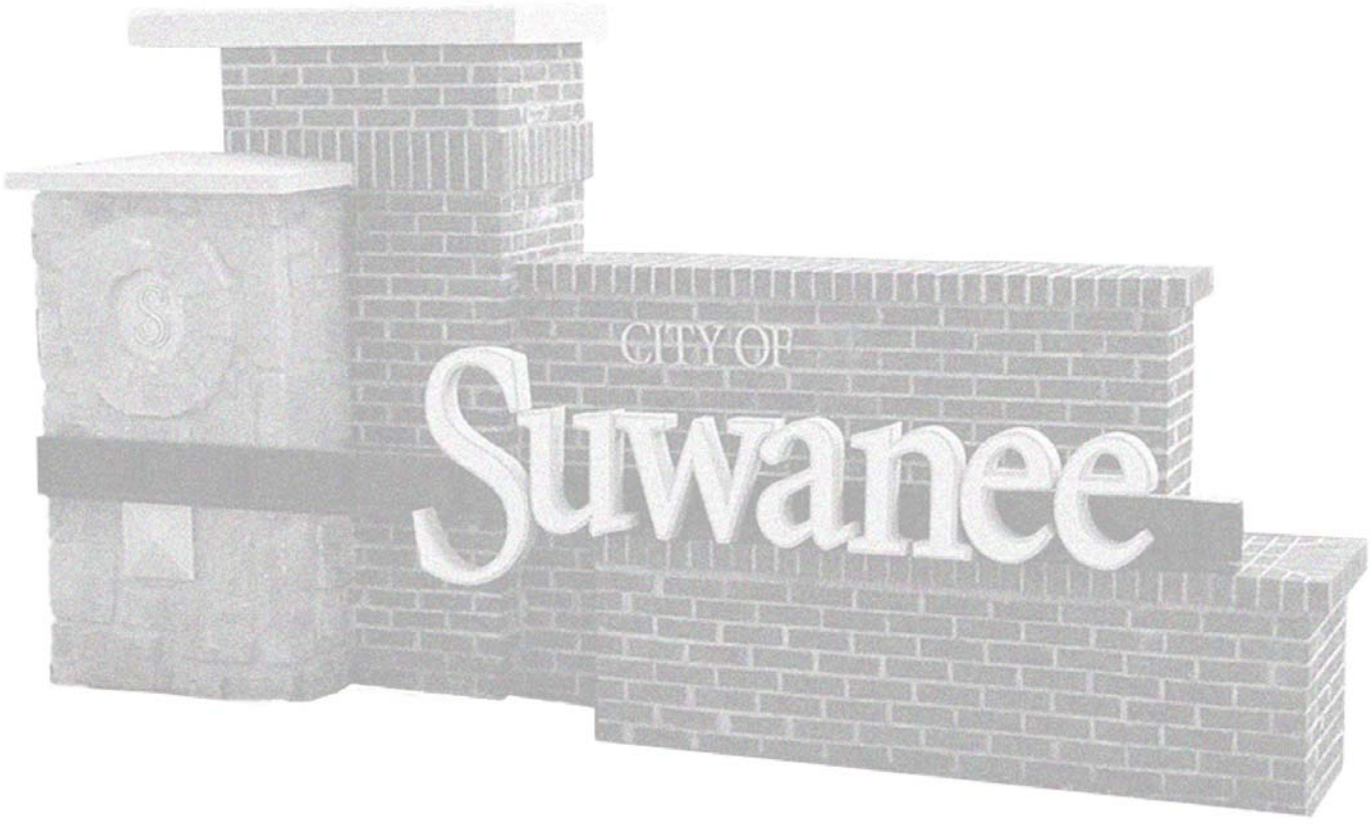
Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Personal Services-Salaries				
100-7510-511100	Salaries & Wages Regular	$ 77,141	$ 76,325	$ 91,960
100-7510-511300	Salaries & Wages Overtime	404	4,300	3,000
	Total	$ 77,545	$ 80,625	$ 94,960
Personal Services-Employee Benefits				
100-7510-512100	Employee Benefits-Group Health	$ 5,033	$ 6,100	$ 7,150
100-7510-512200	Employee Benefits-SS	4,808	5,060	5,900
100-7510-512300	Employee Benefits-Mcare	1,124	1,185	1,380
100-7510-512400	Employee Benefits-Retirement	2,381	3,080	9,465
100-7510-512700	Employee Benefits-Workers Comp	316	625	625
100-7510-512910	Employee Benefits-EAP	33	120	120
100-7510-512920	Employee Benefits-Other Disability	279	350	365
	Total	$ 13,974	$ 16,520	$ 25,005
Purchased Professional & Technical				
100-7510-521200	Purchase Contract Srv-Professional	$ 0	$ 60,000	$ 0
	Total	$ 0	$ 60,000	$ 0
Purchased Property Services				
100-7510-522130	Purchase Property Srv-Custodial	$ 990	$ 1,800	$ 2,600
	Total	$ 990	$ 1,800	$ 2,600
Other Purchased Services				
100-7510-523100	Other Purchase Srv-Insurance	$ 2,160	$ 2,100	$ 2,465
100-7510-523200	Other Purchase Srv-Communication	631	3,500	3,500
100-7510-523300	Other Purchase Srv-Advertising	1,081	4,000	4,000
100-7510-523400	Other Purchase Srv-Printing	1,411	1,500	1,500
100-7510-523500	Other Purchase Srv-Travel	1,729	2,200	1,400
100-7510-523600	Other Purchase Srv-Dues & Fees	855	800	800
100-7510-523700	Other Purchase Srv-Education	2,040	1,500	1,500
	Total	$ 9,907	$ 15,600	$ 15,165
Supplies				
100-7510-531100	Supplies-General Supplies	$ 1,489	$ 2,125	$ 1,500
100-7510-531210	Supplies-Water & Sewer	33	300	300
100-7510-531220	Supplies-Natural Gas	0	250	0
100-7510-531230	Supplies-Electricity	1,754	2,500	2,000
100-7510-531300	Supplies-Food	1,971	2,500	2,500
100-7510-531400	Supplies-Books & Periodicals	0	150	150
	Total	$ 5,247	$ 7,825	$ 6,450
Capital Outlay Machinery & Equipment				
100-7510-542400	Machinery & Equipment-Computers	$ 0	$ 0	$ 1,200
	Total	$ 0	$ 0	$ 1,200
	Total Economic Development	$ 107,663	$ 182,370	$ 145,380

Other Financing Uses—Residual Equity — Function 9000

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Other Financing Uses				
100-9000-614100	Residual Equity Transfer Out	$ 50,000	$ 31,990	$ 0
100-9000-614200	Residual Equity Transfer-Suwaee DDA	32,326	0	0
100-9000-614300	Residual Equity Transfer-Suwanee	11,788	0	0
100-9000-614400	Residual Equity Transfer-Underpass	226,094	0	0
	Total	$ 320,208	$ 31,990	$ 0
	Total Other Financing Uses-Residual Equity	$ 320,208	$ 31,990	$ 0

Other Financing Uses—Transfers — Function 9100

Account	Description	FY 2004 Actual	FY 2005 Budget	FY 2006 Budget
Other Financing Uses				
100-9100-611000	Operating Transfer Out-Debt Srv	$ 1,288,874	$ 1,546,127	$ 1,228,500
100-9100-611010	Operating Transfer Out-DDA	0	500,000	75,110
100-9100-611020	Operating Transfer Out-TC Facility	180,646	137,491	189,000
100-9100-611030	Operating Transfer Out-Water Loan	0	0	36,400
100-9100-611040	Operating Transfer Out-Cemetery Challenge Grant	0	0	10,000
	Total	$ 1,469,520	$ 2,183,618	$ 1,539,010
	Total Other Financing Uses-Transfers	$ 1,469,520	$ 2,183,618	$ 1,539,010
	TOTAL EXPENDITURES	**$ 6,999,631**	**$ 8,756,113**	**$ 8,635,650**


CITY OF
Suwanee