



CITY OF GARDEN CITY, GEORGIA
ADOPTED ANNUAL BUDGET – FISCAL YEAR 2010

MAYOR

TENNYSON HOLDER

PRESIDENT OF COUNCIL

JUDY SHUMAN

COUNCIL MEMBERS

GWYN HALL

BOWEN JONES

BESSIE KICKLIGHTER

DURWARD MOTES

MISTY SELPH

JIMMY SPILLIARDS

CITY MANAGER

BRIAN JOHNSON

CITY CLERK

RHONDA FERRELL-BOWLES

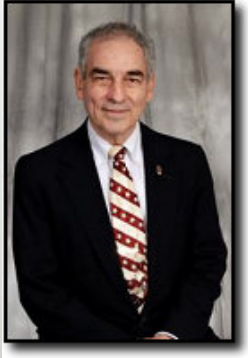
CITY ATTORNEY

JAMES GERARD

COMPILED BY – CITY OF GARDEN CITY FINANCE STAFF

CLARA ROUSE, FINANCE DIRECTOR

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Councilmember
Bowen Jones



Mayor
Tennyson Holder



President of Council
Judy Shuman



Councilmember
Gwyn Hall



Councilmember
Durward Motes



Councilmember
Bessie Kicklighter

City of Garden City City Council



Councilmember
Misty Selph

Garden City FY 2010 Annual Budget

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**CITY OF GARDEN CITY, GEORGIA
DEPARTMENT DIRECTORS AND APPOINTED POSITIONS
FY 2010 BUDGET**

City Manager
Brian L. Johnson

Clerk of Council
Rhonda Ferrell-Bowles

City Attorney
James P. Gerard

Municipal Court Judge
Tom Edenfield

Municipal Court Judge Pro-tem
Doug Andrews

Finance Director
Clara Rouse

Fire Chief
James Crosby, Jr.

Human Resources Director
Pamela Franklin

Parks & Recreation Director
Cliff Ducey

Planning Director
Nathan Mai-Lombardo

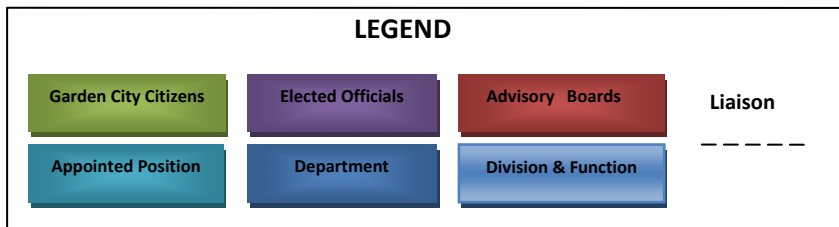
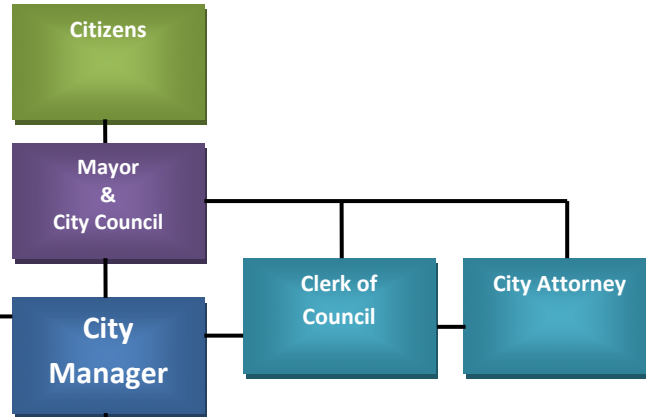
Police Chief
David Lyons

Public Works Director
Randall Griffin

Information Technology/Information Systems Director
Ben Brengman

Water & Sewer Director
Charles Draeger

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



Budget Objective

The following information is provided to assist the reader in understanding the purpose of this approved budget document, in addition to finding information. The City of Garden City Approved FY 2010 Annual Budget includes financial and service delivery information combined with policy statements, in a means designed to easily communicate the information to the reader. The FY 2010 Approved Budget, therefore, is intended to serve four purposes:

The Budget as a Policy Document

As a policy document, the Budget indicates what services the City will provide during the next year. Additionally, the level of services and reasons for their provision are stated. The City Manager's Budget Message summarizes long and short-term concerns for the City, financial situations and how the Budget will address specific issues in FY 2010. Specific policies are addressed in the Financial Policies section. Within the Departmental Summaries, the four functions list specific short and long-term priorities and goals.

The Budget as an Operations Guide

As an operations guide, the Budget indicates how departments and funds are organized to provide services to the citizens of Garden City and visitors to the community. Approved changes for FY 2010 are summarized in the Transmittal Letter and detailed in the Funds, Debt Summary & Financial Trends, Personnel Summary and Departmental Summaries sections. Additionally, within the Departmental Summaries section, each department lists a mission statement, a department description, goals, objectives, approved budgetary additions and/or deletions, and line-item history, year-end projections and approved funding for FY 2010.

The Budget as a Financial Plan

As a financial plan, the Budget summarizes and details the cost to the citizens for current and approved service levels and includes funding information. At the front of the document is the adopting ordinance summarizing revenue and expenditures as the fund level for the FY 2010 Approved Budget. Within the Transmittal Letter is a narrative description of the major revenue sources for each fund, expected receipts and summaries of approved expenditures. Detailed financial information is illustrated in the Funds, Debt Service & Financial Trends section in addition to data found within the Departmental Summaries Section. Such information is typically listed in five columns: 2007 Actual, 2008 Actual, 2009 Budget, 2009 Projected year-end, and 2010 Approved Budget.

The Budget as a Communications Device

The Budget is designed to be user friendly with summary information in text, charts, tables and graphs. A glossary of financial budget terms is included for the reader's reference. Additionally, a Table of Contents provides a listing in order of the sections within this document. Should the reader have any questions about the Approved FY 2010 Budget, he or she may contact the City Manager, at (912) 966-7777.

City Manager's Budget Message Fiscal Year 2010

December 7, 2009

Mayor Holder and Members of the City Council:



I am pleased to submit for your consideration the following proposed budget for the fiscal year beginning January 1, 2010. My recommendations are based on direction provided during the September 2009 Mayor and Council Goal Setting Session, as well as a thorough review of our current financial status. In the face of current economic trends, this FY 2010 Budget is significantly impacted by fixed costs such as payroll, debt service and insurance, as well as numerous external factors such as fuel prices, interest rates, reduced consumer spending and a decline in new construction. Expenditures that are not fixed or set by outside forces have been reviewed and trimmed multiple times to arrive at a balanced budget for each fund. The result is an austere budget that meets the expectations of a beautiful city that is still growing and changing 70 years after it was founded.

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

The budget was developed using the standards set forth by the Government Finance Officers Association (GFOA) and will be submitted to GFOA in anticipation of gaining the prestigious award of "Distinguished Budget Presentation Award" for the City's 2010 Budget Document.

The progress we make as a community is only possible through great teamwork and collaboration, both from within our organization and throughout the greater community. The City will continue to make progress and govern responsibly by maintaining focus on the established goals which will lead our City into 2010. These include:

1. Providing city services at increased levels in the face of the unprecedented industrial and commercial growth related to the Port of Savannah.
2. Employing, training and maintaining a quality workforce of highly effective and efficient individuals.
3. Providing and maintaining a safe, secure and clean community.

4. Implementing cost effective improvements through studies, reviews and suggestions.

In keeping with these goals, the past year has seen the City realize many accomplishments:

Legislative Department:

The City's Legislative Department is comprised of the Mayor and seven City Council Members. Its budget includes expenditure items such as retirement contributions, travel and a legislative contingency of various funds to be allocated as needs arise. In the FY 2010 budget, Legislative Department expenditures total \$74,235, an increase of \$36,435 over the FY 2009 amended budget of \$37,800. The primary reason for the increase is attributed to a new line item (Professional Services) being added to accommodate the approved stipend to be paid to Mayor and Council. Also, additional monies have been allocated in the legislative contingency line item to promote savings in the midst of a slowing economy.

Executive Department:

The Executive Department is made up of the City Manager and his staff which includes the Clerk of Council, an Administrative Assistant and a Receptionist. The FY 2010 budget includes expenditure items such as Election Fees, Contracts and Agreements, Food Banquets and Flowers, and Dues and Fees. Two expenditure line items which were previously reflected in the Finance Department are now shown in the Executive Department. The Legal Fees and the Custodial line items were moved because they are accountable to the City Manager and subsequently his responsibility. In the FY 2010 budget, Executive Department expenditures total \$769,999, an increase of \$75,403 over the FY 2009 amended budget of \$694,596. The Contracts and Agreements line item increased in FY 2010 due to various project costs being realigned. Contracts previously expensed against the Planning Department and the Public Works Department will now be expensed against the Executive department.

Information Technology Department:

The Information Technology Department is made up of the Information Technology Director and a City Hall Maintenance Worker. The City previously contracted out all of its technology needs but after doing a cost study, the City saw in its best financial interest to bring the services in-house. The department is newly created and includes two full-time positions with all the corresponding benefits. Also, all the communication and computer equipment line items from the other departments are now the responsibility of this department. The FY 2010 budget for this department is \$330,708.

Police Department:

The City of Garden City is one of the safest cities of its size, anywhere in the world. The Police Department is nationally accredited and considered industry leaders throughout the State. The past year has seen the Department complete a total of 5,500 training hours (which averages to approximately 132 hours per officer) while driving

approximately 583,000 miles without a significant accident. Additional accomplishments of the Police Department include:

- In November 2009, the Police Department earned re-accreditation by the Commission on Accreditation for Law Enforcement Agencies (CALEA) and became one of only 22 municipal Law Enforcement Agencies in Georgia to be Nationally-Accredited.
- The Department is one of only 7% of Police Departments in the State that is both State certified & CALEA accredited.
- Public Relations activities such as the National Night Out and the Adopt a Needy Family program continue to be excellent community outreach tools that promote civic appreciation for the Police Department and the City.
- Equipment was upgraded to ensure that all officers within the Department are now equipped with TASERS, digital radios and mobile data terminals in their patrol cars.
- In cooperation with the State Department of Motor Vehicle Safety, a Commercial Vehicle Unit was put into operation in order to monitor and regulate safety aspects of the commercial vehicle traffic going in and out of the Port.

The projected expenditures for the Police Department in FY 2010 are \$3,798,703, an increase of \$129,071 over the previous year's amended budget of \$3,669,632. The Police Department is the largest department and, therefore, is the one that the increase of health costs and other salary benefits affects the most. The salary and overtime line items specifically increased due to the Police Department being fully staff and operating at full capacity to ensure maximum safety to the city.

Fire Department:

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

- The City stood up its first HAZMAT Team in FY 2009, as well as created its first Emergency Management Coordinator position. These functions are fully operational and all cost associated with the new functions are reflected in the FY 2010 budget.
- Under the Emergency Management/Hurricane Response Plan the following has been accomplished,
 - Approval has been obtained for the plan from CEMA, GEMA, and FEMA.

- Contracts are in place with Debris Monitoring, Debris Removal and Insurance Reimbursement firms.
- All Department Heads have been trained to achieve NIMS 100, 200, 700, 800 certification
- Achieved and maintained first-time certifications in confined space and maritime fire-fighting, high angle rescue, tank farm suppression, fire safety education and National Incident Management.
- The City's Fire Station-1 is now a teaching station.
- The City purchased property in the Silk Hope area for a future Fire Station.
- The Fire Department received a new Public Protection Classification from the Insurance Service Organization (ISO), which awarded the community a Class 3 and will result in significant reduction in homeowner's insurance rates for the next 10 years.

The projected expenditures for the Fire Department in FY 2010 are \$409,476, a decrease of \$35,199 under the previous year's amended budget of \$444,675. The Fire Department is also responsible for the Emergency Management division which was established to develop, coordinate, and lead the City's emergency management program. The expenditures for this division total \$21,000 for FY 2010 a decrease of \$18,000 under the FY 2009 amended budget of \$39,000. The decrease in both aforementioned areas is primarily due to the decrease in spending, without jeopardizing service to the citizens of Garden City.

Public Works Department:

In a continued effort to keep Garden City clean and attractive in a safe and environmentally responsible yet cost effective manner, the Public Works Department was completely restructured in 2008. Permanent staffing levels was reduced in FY 2008 and maintained in FY 2009 from 22 to 10 full-time positions and using temporary labor on a seasonal basis. The City utilized cost-saving measures to ensure that quality service delivery was maintained. Additional accomplishments of the Public Works Department include:

- Publicly sold unused/surplus equipment for approximately \$ 40,753.
- Completed an increased number of capital improvements in the areas of street resurfacing, railroad crossing repairs and drainage improvements.
- Developed, implemented and maintained a collaborative flood mitigation procedure with neighboring municipalities.
- Initiated a program to grind collected dry-trash into mulch as opposed to paying dumping fees at landfills.

- In February 2009, Garden City became the 39th community to implement a Storm Water Utility and User Fee System in Georgia.
- In September 2009, Garden City launched a new curbside recycling program. The new program offers single-stream recycling, which enables residents to put all their eligible recyclable goods in one convenient bin.

The projected expenditures for the Public Works Department in FY2010 are \$1,508,444, a decrease of \$326,451 under the previous year's amended budget of \$1,834,895. The primary reason for the decrease is attributed to the completion of several projects in FY 2009 that will not be carried over into FY 2010. The Public Works Department implemented a plan and successfully completed several projects in a timely manner and at a reduced cost to the city.

Finance Department:

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

- The FY 2008 Audit was submitted to Government Finance Officers Association (GFOA) and received the Certificate in Achievement for Excellence in Financial Reporting.
- The FY 2009 Budget was submitted to GFOA and received the Distinguished Budget Presentation Award.
- Less than 3% of municipalities in Georgia have earned both the Certificate in Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award for Excellence in Budgetary Reporting for the same reporting period.
- The Financial Software was consolidated and streamlined to reduce the number of computer errors.
- Personnel are cross-trained to ensure work flow continues without interruption during employee absences.
- Newly adopted City fee structures have been implemented successfully to include water and sewer rates, regulatory fees, retirement benefits, storm water fees, etc.
- The Purchasing Policy document was updated and procedures are in place to ensure compliance.

- The Travel Policy was implemented which uses the industry standard per diem system and is consistently updated.
- Monthly Financial Statements continue to be prepared and submitted to Council to keep them better informed.
- A monthly expenditure tracking sheet is in place to ensure accurate accounting for all Town Center transactions.

Even though the Finance Department underwent major changes in 2007, the past two years have proven to be exceptional. The Finance Department has diligently worked to ensure the City remains in a positive financial position and the City's finances are properly managed. The projected expenditures for the Finance Department in FY 2010 are \$367,580, a decrease of \$3,264 under the previous year's amended budget of \$364,316. The slight increase is due to a combination of factors. The department is now fully staffed which reflects an increase in salary. However, the realignment of two line items to the Executive created a decrease. The combination of these two factors is the reason for the modest increase.

Human Resource Department:

In 2007 the City's first Human Resource Department was established. A Human Resource Director was hired and a solid foundation was laid for the Department's future. Since the creation of this department, the City's Personnel Policies and Procedures Manual have been re-written. In addition to updating the City's policies in areas such as FMLA and disciplinary actions, the Personnel Manual established control procedures for work injury care. As a result, the City has better control of risk before it happens and employees are more aware of their responsibility to follow safe work procedures. A new recruitment and hiring process was also implemented in order to reflect new legal requirements as well as meet the needs of the City. Furthermore, a solid working relationship with the local Industrial Medical Group has been established which translates into Physicians having a better understanding of our employee physical requirements, therefore facilitating the process of getting employees more quickly back to full duty. Additional accomplishments of the Human Resource Department include:

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

Due to the establishment of this new Human Resource Department, employees now have an "Employee Customer Service Center" that is staffed and functioning effectively as seen in the reduction of employee grievances from a weekly occurrence in 2006, to only two in 2007, none in 2008 and none to date in 2009. The projected expenditures for the Human Resource Department in FY 2010 are \$116,723, a decrease of \$1,332 under the previous year's amended budget of \$118,055. The decrease is primarily due to the reduction in staff from two employees, to one in FY 2009.

Parks & Recreation Department:

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

- Implemented a Summer Day Camp "Counselor-in-Training" Program
- Took a number of measures to increase the safety and security of departmental assets to include installing a fence around the gym/stadium/pool complex, installing additional lighting around the gym and installing metal roll-up doors on all the concession stands.
- Made major repairs and upgrades to Bazemore Park and Westside Stadium.
- Redesigned and renovated the computer lab at the Cooper Center to better provide technology services and training to the public.
- Beautification of the median of Highway 21 by planting and maintaining over three miles of landscaping along the most heavily traveled road in the City.

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

The projected expenditures for the Parks & Recreation Department in FY 2010 are \$668,770, a decrease of \$80,569 over the previous year's amended budget of \$749,339.

The projected expenditures for the Senior Center Department in FY 2010 are \$146,565, an increase of \$3,520, over the previous year's amended budget of \$143,025. The slight increase is attributed to insurance and retirement cost.

Planning & Economic Development Department:

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

- The City's regulatory fee schedule was updated and implemented.
- A Geographic Information System (GIS) was established.
- A Mixed-Use Zoning Ordinance was written, approved and implemented.
- A Landscape & Tree Protection Ordinance was written, approved and implemented.
- A full update of the City's Comprehensive Plan was conducted and adopted to include the development of a future land-use plan.
- A combined Planning Commission & Board of Appeals was established
- Reconstituted the Garden City Convention & Visitors Bureau Authority.
- Facilitated the purchase of the Dotson-Warren House which will eventually house the offices of the Convention & Visitors Bureau staff.
- Reconstituted the City's Downtown Development Authority.
- Implemented a new "In-fill Program" to help revitalize certain neighborhoods.
- The City's recent award of a Neighborhood Stabilization Program Grant will provide over \$900,000 in funding to address and make improvements to foreclosed on and blight properties.

The projected expenditures for the Planning & Economic Development Department in FY 2010 are \$420,327, an increase of \$30,727 over the previous year's amended budget of \$389,600. The increase within this Department is due to the additional contractual obligations in FY 2010.

Water/Wastewater Department:

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

- Implemented a new water/sewer conservation-oriented rate structure, which not only meets new EPD requirements but includes a 10% meter replacement provision. The new rate structure resulted in the installation of over 1,000 new meters allowing the City to more accurately account for its water usage.
- Began using radio-read water meters to ensure more accuracy in meter reading and save time and money on utility billing.
- Upgraded the fire protection capacity of water lines in the Rossignol Hill area by completing a \$1 million water line upgrade and fire hydrant installation project.
- Completed over \$300,000 of sewer line rehabilitation work in addition to over \$500,000 in sewer lift station upgrades.
- A new Water Conservation Plan was developed, adopted and implemented.
- Conducted a Watershed Assessment as well as a Water Modeling Study to better understand and optimize the City's water system.
- Garden City was selected for Prestigious 2009 WaterFirst Class Honor by the Georgia Department of Community Affairs.
- Garden City is one of five communities in Georgia to be accepted for the prestigious 2009 WaterFirst Class, which recognizes communities with a commitment to water conservation.

The City will continue to take steps to maintain a "WaterFirst" community status with DCA which reflects the continued efforts of the Water/Wastewater Department's commitment to maintain the highest quality water and sewer system. The projected expenditures for the Water/Wastewater Department in FY 2010 are \$3,498,747, an increase of \$21,187 over the previous year's amended budget of \$3,477,560.

Garden City Town Center:

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

First of all, at the beginning of FY2009 the General Fund was in very good shape overall thanks in large part to conservative fiscal policies implemented under your leadership,

conservative revenue projections provided by the Finance Department, and good fiscal management by the City Department Heads. Secondly, an unrestricted savings balance million which included the \$3.4 million in revenue secured from the sale of the old City Hall allowed for a majority of the project costs to be financed directly from savings without having to draw from operating revenue. Lastly, while the ultimate completion of the Town Center project required a minimal amount of debt service to be carried by the City in order to fund land acquisition and infrastructure improvements, our private partners will recoup these costs to us over the next few years. In the meantime, the City will continue to maintain some financial leeway because annual debt payments are being reduced by increasing the term of the amount borrowed.

With the General Fund currently carrying no debt, it has the capacity and resources to absorb loan payments without implementing property taxes or impacting existing services.

Focus on the Future:

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

Our success in planning for fiscal year 2010 and beyond validates that our seasoned leadership team is very strong, and works exceptionally well, especially in uncertain economic periods.

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

- **Mixed-use Town Center:** In 2009, Garden City started construction on an exciting new mixed-use Town Center. This project recently won a Georgia Planning Association Award and promises to breathe new life into a previously undeveloped area of Garden City. The 40-acre Town Center will accommodate more than 800,000 square feet of commercial, residential and retail development; will serve as the new "heart and soul" of downtown Garden City; and provide a new gateway to historic Savannah.
- **New Regional Police Academy at Town Center:** The new Georgia Public Safety Training Center Regional Police Academy, which serves as a training center for coastal Georgia law enforcement officers, will open in the summer of 2010. The Regional Police Academy provides required certification training for new law enforcement officers in a 19-county region. The 10,500 square-foot building will offer 10-week basic training sessions for new police officers.
- **New Town Green:** The New City Hall is located on an 8 acre tract which includes a 5 acre town green. The 5 acre parcel is located in front of City Hall and will be developed as public space featuring a tree lined landscape, pavilion, water features and open space for the citizens to enjoy.

- **New Visitors Center:** The Dotson House, the oldest home in Garden City, has been relocated to the Town Center site and will serve as the headquarters for the Garden City Visitors Bureau. This late eighteenth-century building is currently undergoing renovations and when re-opened to the public will feature area visitor information, meeting rooms and history exhibits.
- **Dean Forest Road Beautification Project:** In an effort to create a more attractive environment that appeals to motorists, pedestrians and bicyclists, Dean Forest Road will feature a scenic landscaped boulevard, tree-lined streets, sidewalks and bike paths from Southbridge Blvd. to Sunshine Road. The construction is scheduled to begin in 2010
- **New User Friendly Web Site:** Garden City recently launched a new website, which showcases the quality of life in Garden City and features handy information about city services, municipal departments, upcoming events and more. The new website serves as an enhanced communication tool for Garden City citizens.
- **Growth:** In an effort to grow the City in a decennial census year, we continue our endeavors to annex unincorporated areas of the County into Garden City.

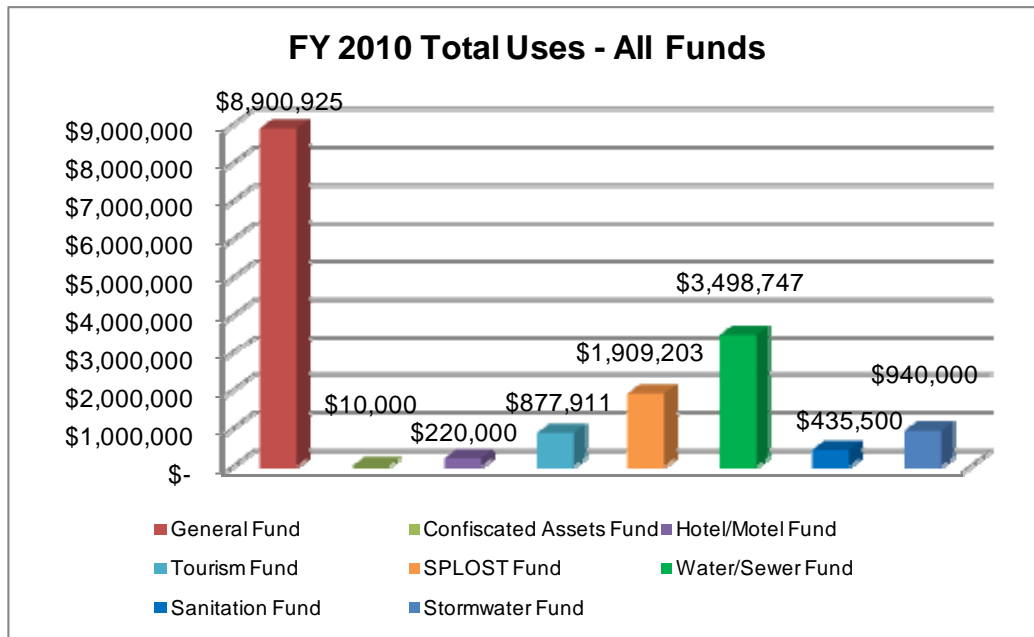
FY 2010 Annual Budget Overview/Highlights

The FY 2010 Annual Budget specifically expands the City's capability to provide quality services and provide additional capital improvements which should enhance the livability of the citizens within the City. The remainder of this transmittal letter details in general terms, the budgetary decisions/ actions pertaining to the operating and capital budgets, expenditures and revenues for each fund and changes in the final balance.

As mandated by the City Charter, the FY 2010 Annual Budget represents a balanced budget. Total appropriations from each fund do not exceed estimated fund balances, reserves and revenues for each of the City's respective funds.

Total Uses

The FY 2010 Annual Budget, with inter-fund transfers included, totals \$16,792,286. Below is a table illustrating the FY 2010 total uses per fund. These figures include expenditures and inter-fund transfers.



FY 2010 Operating Budget

All services provided by the City in FY 2010 are approved at the funding levels which permit the continuation of basic services at established service levels.

Summary of Salary Increase

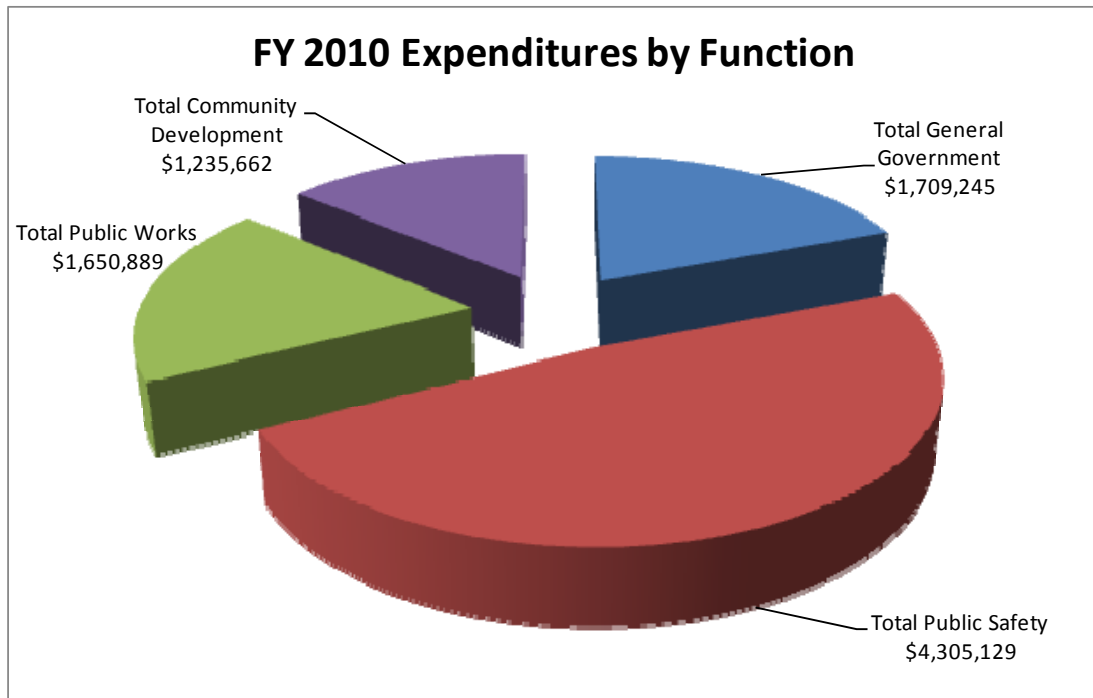
One of the City's underlying goals is to retain an effective workforce by providing a competitive salary and benefit package for City employees. The FY 2010 Budget includes a salary increase for qualified employees.

Summary of Increased Employee Health Insurance Contributions

Included in the FY 2010 Budget are appropriations for increased City contributions for employee health insurance benefits. The City will absorb 100% of the health insurance premium increase in 2010. As in the past, the City will continue to fully fund the retirement system as a benefit to employees. In order for an employee to be eligible for the retirement plan, he/she must be an active, regular, full-time employee who is employed at least 20 hours per week on a regular basis. Employees are vested in the program after five (5) years of service.

General Fund

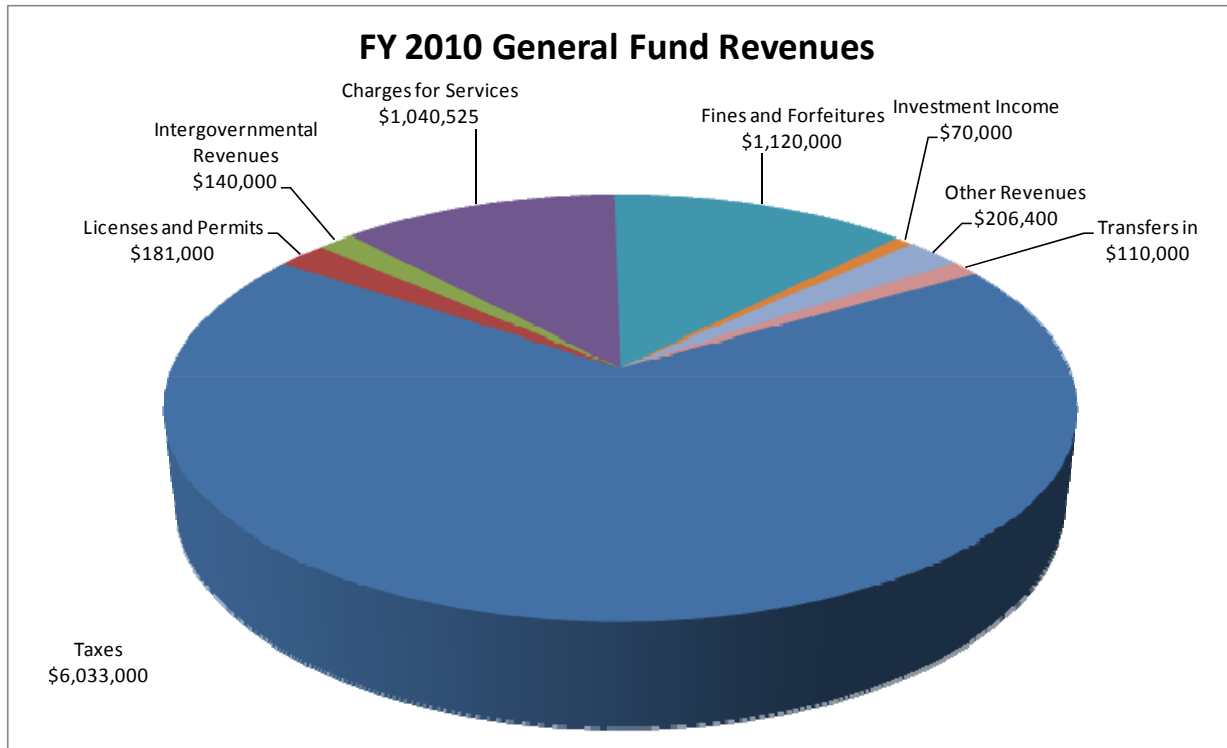
Total General Fund uses (expenditures and transfers to other funds) for FY 2010 are \$8,900,925, which represents an increase of 2.37% or \$206,304, over FY 2009. Revenue projections for the forthcoming fiscal year indicate that \$8,900,925 will be available through the City's diversified types of revenues.



Summary of Revenues

The City uses a diversified revenue mix to ensure a stable flow of revenues during the ups and downs of economic cycles. The City's largest source of revenue is derived from Local Option Sales Tax (LOST). Other significant sources are the revenues derived from Business License fees, various Regulatory fees and the Insurance Premium Tax. Brief descriptions of the General Fund revenue streams are provided below.

2010 General Fund Revenue Summary



Major General Fund Revenue Sources

Sales Tax (Local Option)

The largest General Fund revenue source is the Local Option Sales Tax (LOST), a retail sales and use tax of 1%. LOST revenues are projected to generate \$3,600,000 in FY 2010. Trend analysis, estimated growth in the number of retail commercial businesses and observation of local retail business conditions are the primary means of forecasting this revenue source.

Excise Tax

The Excise tax is the second largest group of General Fund revenues. Excise taxes, consisting of individual items such as beer and wine taxes, franchise fees, occupational taxes, Insurance Premium Taxes and other similar taxes are expected to realize \$2,433,000 in FY 2010, an increase of \$105,062 or 4.51% over the FY 2009 Amended Budget of \$2,327,938. Forecasted similarly to the sales tax, excise tax revenues are directly related to the health of the local economy.

Fines and Forfeitures

Fines and forfeitures is the third largest group of General Fund revenues. Fines and Forfeitures consist of monies collected through the court system. This revenue source is expected to yield a total of \$1,120,000 for FY 2010. This amount represents an increase of \$ 22,000 or 2.00% over the FY 2009 Amended Budget of \$ 1,098,000.

License and Permits

Licenses and permits make up the General Fund's fourth largest revenue source. Trend analysis and anticipated construction starts are the primary forecasting tools used for this revenue stream. Said fees are expected to yield \$181,000 in FY 2010. This amount represents an increase of \$63,000 or 53.39% over FY 2009 Amended Budget total of \$118,000. Based on recent trends and anticipated construction projects the City expects building permit revenue to remain flat in FY 2010 and for the next several years.

Minor General Fund Revenue Sources

Investment Income

Investment Income is one of the minor revenue sources in the General Fund. Investment Income is revenue generated based on interest earned on monies invested during the year. This revenue source is expected to yield a total of \$70,000 for FY 2010. This amount represents a decrease of \$5,951 or 7.84% under the FY 2009 Amended Budget of \$75,951. Due to the health of the local economy and the use of available funds to assist in the financing of the Town Center, the amount of monies to be invested will be limited.

Other Local Revenue

Other local revenue is comprised of various rental fees, recreation fees and other miscellaneous fees. In FY 2010, these revenue sources are estimated to collect \$206,400, which represents a \$187,660 decrease or 47.62% under FY 2009 budgeted revenue of \$394,060.

Summary of Expenditures & Other Financing Uses

General Government Function

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

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

General Government Expenditures for FY 2010 total \$1,709,245, which represents a 40.71% increase or \$ 494,478 over the FY 2009 amended budget total of \$1,214,767.

FY 2010 Approved General Government Expenditures

| General Government | 2008 Actual | 2009 Budget | 2009 Amended | 2010 Adopted |
|---------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| Legislative | \$ 92,082 | \$ 51,700 | \$ 37,800 | \$ 74,235 |
| Executive | 606,926 | 594,998 | 694,596 | 769,999 |
| IT/IS | - | - | - | 330,708 |
| Finance | 335,580 | 382,986 | 364,316 | 367,580 |
| Human Resources | 115,480 | 140,942 | 118,055 | 116,723 |
| Miscellaneous | | | | |
| Transfer to CIP Fund | 3,500,000 | - | - | - |
| Transfer to Other Funds | - | - | - | 50,000 |
| Total General Government | \$ 4,650,068 | \$ 1,170,626 | \$ 1,214,767 | \$ 1,709,245 |

Public Safety Function

The Public Safety function is comprised of the following departments:

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

The Public Safety function makes up the largest expenditure group totaling \$4,305,129 or 48.37% of the General Fund budget. This reflects the City's continued commitment to a high level of excellence in police and fire protection. In comparison to the previous year's amended budget, the FY 2010 budget increased by \$75,872 or 1.79%.

FY 2010 Approved Public Safety Expenditures

| Public Safety | 2008 Actual | 2009 Budget | 2009 Amended | 2010 Adopted |
|----------------------------|------------------------|------------------------|-------------------------|-------------------------|
| Municipal Court | 72,997 | 75,950 | 75,950 | 75,950 |
| Police | 3,180,464 | 3,436,370 | 3,669,632 | 3,798,703 |
| Fire | 490,861 | 420,303 | 444,675 | 409,476 |
| Emergency Management | 14,557 | 39,000 | 39,000 | 21,000 |
| Total Public Safety | \$ 3,758,879 | \$ 3,971,623 | \$ 4,229,257 | \$ 4,305,129 |

Public Works Function

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

- Streets & Drainage
- Shop Service Center

Public Works is the second largest expenditure group of \$1,650,889, or 18.55%, of the total General Fund budget. These services include Public Works administration, engineering, street maintenance and repairs and a service garage that maintains all City vehicles and equipment. In comparison to the previous year's amended budget, the FY 2009 budget decreased by \$ 317,744 or 16.14%.

FY 2010 Approved Public Works Expenditures

| Public Works | 2008 Actual | 2009 Budget | 2009 Amended | 2010 Adopted |
|---------------------------|------------------------|------------------------|-------------------------|-------------------------|
| Streets and Drainage | 1,199,882 | 1,801,866 | 1,834,895 | 1,508,444 |
| Vehicle Service Center | 114,602 | 158,807 | 133,738 | 142,445 |
| Total Public Works | \$ 1,314,484 | \$ 1,960,673 | \$ 1,968,633 | \$ 1,650,889 |

Community Development Function

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

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

Community Development expenditures for FY 2010 total 1,235,662, which represents a 3.61% decrease or \$46,302 from the FY 2009 amended budget of \$1,591,893. The Community Development Function is 13.88% of the General Fund Budget

FY 2010 Approved Community Development Expenditures

| Community Development | 2008 Actual | 2009 Budget | 2009 Amended | 2010 Adopted |
|------------------------------------|------------------------|------------------------|-------------------------|-------------------------|
| Senior Center | 148,853 | 148,795 | 143,025 | 146,565 |
| Parks & Recreation | 733,405 | 708,419 | 749,339 | 668,770 |
| Planning & Zoning | 490,963 | 734,679 | 389,600 | 420,327 |
| Total Community Development | \$ 1,373,222 | \$ 1,591,893 | \$ 1,281,964 | \$ 1,235,662 |

Fund Balance

The FY 2010 General Fund Balance is expected to be approximately \$9,500,000 with revenues offsetting expenditures. The Fund Balance is used throughout the year to fund various non-budgeted projects as approved by Mayor and Council.

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

Special Purpose Local Option Sales Tax Funds

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

Special Revenue Challenge: Temporary Loss of SPLOST Funds

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

As previously stated, with the General Fund carrying no debt, it has the capacity and resources to absorb loan payments without implementing property taxes or impacting existing services. Also, all Departments are being streamlined to ensure the City can operate efficiently and effectively until this revenue stream is back in place.

Special Revenue Funds

Confiscated Asset Fund

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

Hotel-Motel Tax Fund

The Hotel Motel Tax Fund is a special revenue fund created for the purpose of promoting tourism in the City of Garden City. Revenues for the fund are raised from a 6% hotel/motel tax placed on hotels/motels conducting business within city limits. The tax is expected to raise \$220,000 in FY 2010. One sixth (1/6) of the collections are

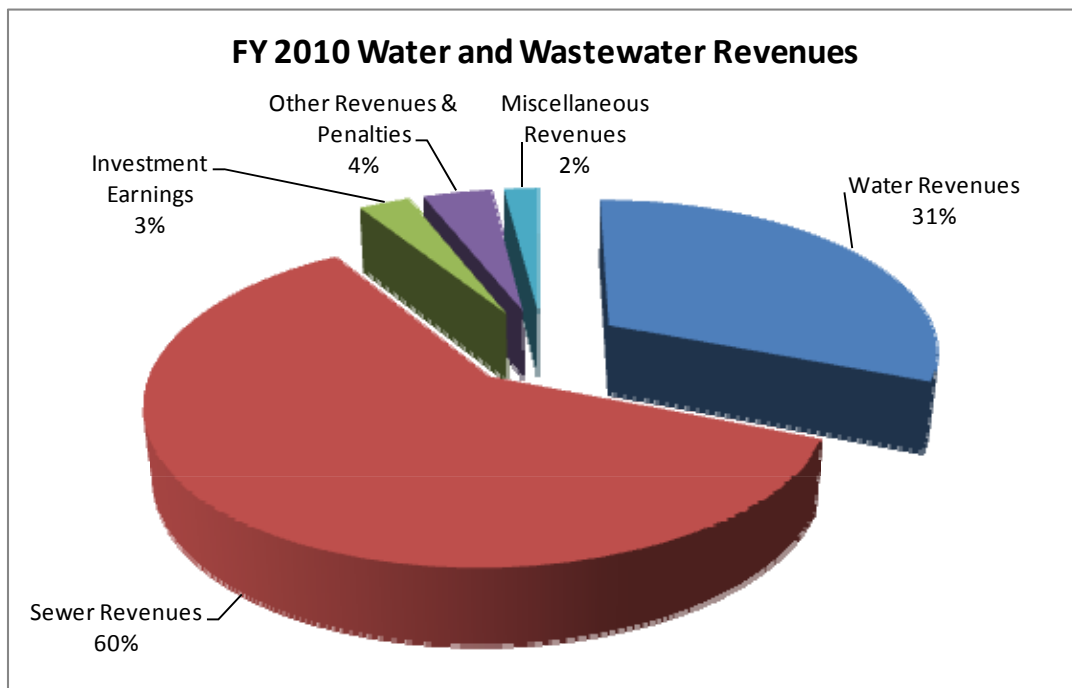
designated for the purpose of constructing, developing, supporting, and operating the Savannah Maritime Trade Center. One third (1/3) of the collections are strictly designated for promotional purposes as detailed in O.C.G.A.; section 48-13-51 (a) (3.7). Revenues can be spent on the following broad categories: advertising, printing, binding and brochures; construction and renovation; and maintenance and operating costs. The remaining 50% does not have restrictions and can be used to fund general fund expenditures.

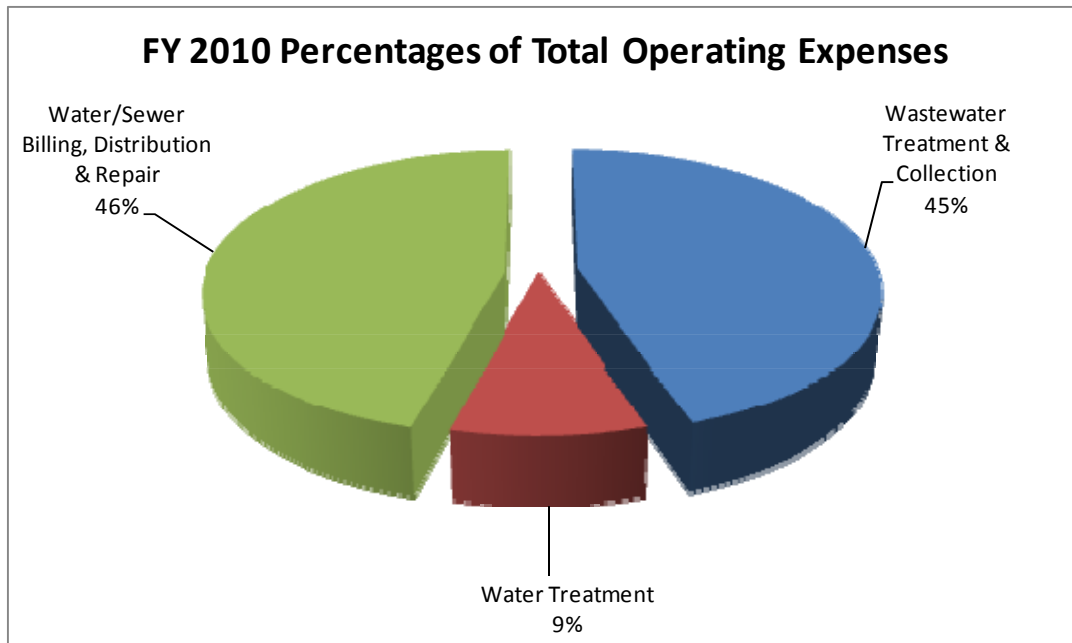
Tourism Board Fund

The Tourism Board Fund is a special revenue fund created in FY 2007 for the purpose of promoting tourism in the City of Garden City. The Tourism board receives one third (1/3) of the revenues earned from hotel/motel tax placed on hotels/motels conducting business within city limits. The Tourism Board Fund should receive \$73,326 from this revenue source in FY 2010. The Tourism Board will acquire funding of approximately \$714,000 to finance the renovation of the Dotson House.

Enterprise Funds

Enterprise Funds account for specific services that are funded directly through user fees. The City's Enterprise funds are Water and Wastewater Fund (which has three distinct divisions) and the Sanitation Fund. Typically these funds are intended to be fully self supporting and are not subsidized by the General Fund. The FY 2010 Proposed Budget for all Enterprise Funds is \$4,874,247. The Water and Wastewater Fund projected revenues and expenses totaled \$3,498,747 and \$2,757,773 respectively. The percentage of revenues and expenses are reflected in the following charts.





Conclusion

To protect the City's financial condition while achieving the goals outlined in this budget, a conservative and cautious approach was taken in projecting revenues and budgeting expenditures. This FY 2010 Annual Budget was submitted to the Mayor and Council with the confidence that this document will assist citizens in evaluating approved budgetary and service levels. It also is intended to assist Mayor and Council in setting policy and establishing an overview of operations and City staff in accomplishing stated goals and objectives within financial constraints.

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

Respectfully submitted,

Brian Johnson
City Manager

City At A Glance

Introduction

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

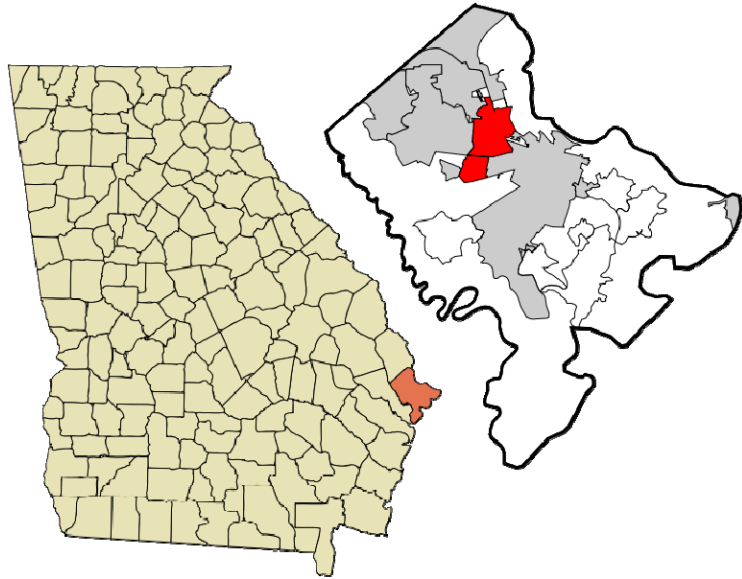


Fig. 1 – Location of the City of Garden City

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

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



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



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

Current Position of the City of Garden City

Population and Demographics

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

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

Fig. 4 – 2000 Census Population of Garden City

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

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

Fig. 5 – Population Projection for Garden City through 2030

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

Fig. 6 – Avenues of Population Growth through 2030

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

Fig. 7 – Historic Growth Compared with Chatham County

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

Fig. 8 – Historic Growth Compared with Other Local Jurisdictions

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

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

Fig. 9 – Population Breakdown by Age

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

Fig. 10 – Population Breakdown by Ethnicity

Households and Income

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



Residing in Garden City is a wide range of family types and sizes, with a diverse economic background. The average household size (Fig. 11) is currently, and is projected to remain, higher than county averages; furthermore, growth in the sheer number of households has far outpaced the local average (Fig. 12). It is anticipated that growth in this area will continue productively well into the future (Fig. 13).

One area where the City is looking forward to making significant progress is in the median and per capita income of its residents. Improved economic conditions in Garden City in the future will, without a doubt, help to improve the economic conditions in each household. While there has been a marked increase in the median household income in Garden City between censuses, the local amount still trails Chatham County, and the percentage increase lags as well (Fig. 14). Per capita income shows a similar story. Growth has been solid, if unspectacular, and projections provide for continued growth (Fig. 15). However, there is confidence and hope in the future of our local economy that these numbers can be significantly improved upon.

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

Fig. 11 – Average Household Size and Projections

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

Fig. 12 – Household Growth 1980-2005

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

Fig. 13 – Number of Households and Projections

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

Fig. 14 – Median Household Income

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

Fig. 15 – Per Capita Income and Projections

Economy and Industry

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

Local Government

Since its founding, Garden City had been run by a strong mayor form of government. However, Garden City changed to a council-manager form of government in 2009 to meet the growing challenges facing the City. Elected officials in Garden City, the Mayor and seven council members, serve staggered four year terms. They are all elected at large and represent the best interests and intentions of their constituents by adopting public policies; determining the City's mission, tax levels, and scope of service; passing ordinances; approving new projects and programs; and ratifying the budget.

Appointed by the Mayor and Council, the City Manager serves as the Chief Executive Officer and is charged with the implementation of City Council adopted policies and directives, as well as the day to day operations of the City. The City Manager is also responsible for hiring directors to oversee each department.

The City currently employs 110 full time people and is organized into ten departments: Executive, IT/IS, Finance, Human Resources, Police, Fire, Public Works, Parks and Recreation, Planning and Economic Development, and, Water/Sewer. Also important to the City is its numerous volunteer boards and organizations, including the Planning Commission, Convention and Visitors Bureau, Beautification Committee, and numerous other individual volunteers. The service of our volunteers is invaluable and critical to the success of Garden City.



2010 Garden City Council

Mayor:

Tennyson Holder*

Elected:

2009

Council Members:

Don Bethune

Gwyn Hall

Bowen Jones

Bessie Kicklighter

Durward Motes

Judy Shuman

Jimmy Spilliards*

Elected:

2010

2004

2000

2002

2004

2002

2009

2010 Garden City Manager:

Brian Johnson

*Mayor Holder took over when Andy Quinney resigned in 2009. Councilmember Spilliards was appointed to fill Mayor Holder's council seat.

Financial Policies

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

Fiscal Policies

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

- The City shall strive to maintain a broad and diversified revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one revenue source.
- The City will actively support economic and industrial development, recruitment and retention efforts to expand the revenue base.
- The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues.
- The City will project revenues on a conservative basis so that actual revenues will consistently meet or exceed budgeted revenues.
- Basic and essential services provided by the City will receive priority funding.
- The City will provide access to medical, dental and life insurance for its employees. The cost for these benefits will be shared between the City and its employees.
- The City will provide access to appropriate retirement plans for its employees. The City will make contributions for eligible employees at the percentage defined.

Fund Accounting

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

Governmental Fund Types

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

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

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

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

Proprietary Fund Types

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

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

Basis of Accounting

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

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

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

Budget Adjustments/Amendments

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

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

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

Purchasing Policy

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

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

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

Budgets and Budgetary Accounting

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

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

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

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

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

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

Investment Policy

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

Reporting Policy/Audit

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

The City produces monthly financial statements reporting the activity for funds maintained by the City.

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

Debt Policy

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

Capital Improvement Policy

The City will prepare annually and update a five-year Capital Improvements Program (CIP), which will provide for the orderly maintenance, replacement and expansion of capital needs. The CIP will identify long-range capital projects and capital improvements of all types that will be coordinated with the annual operating budget to maintain full utilization of available resources. Additionally, the City will seek federal, state and other funding to assist in financing capital projects and capital improvements.

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

Reserve Policy

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

Budget Control Guidelines & Monitoring

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

Expenditure Control

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

Budget Preparation Process

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

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

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

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

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

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

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

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

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

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

Fiscal Year

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

FY10 Budget Preparation Process Timeline

| <i>2009 Due Date Timeline</i> | <i>Budget Preparation Steps</i> | <i>Day-to-Day Responsibility</i> |
|---------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| July 20 | Finance Director prepares FY10 Budget Package & distributes to Department Heads. | Finance Director |
| July 20 FY10 Budget Department Head Mtg. | City Manager & Finance Director Reviews FY10 Budget Process with Department Heads and discuss the information requested in the FY10 Budget Package | City Manager & Finance Director |
| July 20 – July 27 | Department Head works with members of their staff to develop proposed departmental FY10 operating budget | Department Head and Respective Staff Members |
| August 3 | Department Head submits to Finance Director their proposed FY10 Departmental Operating Budget. | Department Head Finance Director |
| August 3- August 17 | City Manager & Finance Dir. review proposed FY10 departmental operating budgets. Meets w/Dept. Heads. | City Manager Finance Director |
| August 21 | Preparation of FY10 Proposed Operating Budget Draft Document for use at 1 Day Conference | Finance Director |
| <u>August 22</u> | City Council/Dept. Head FY10 Budget - 1 Day Conference | Mayor, Council, City Manager, & All Department Heads |
| <u>August 24 – October 31</u> FY10 Budget Deadline Dates to be set by City Manager | Finance Dir. & Dept. Heads continue FY10 Operating & Capital Budget preparation as per City Manager's Direction | City Manager Finance Director Department Heads |
| November 1 – Nov. 11 | Advertising & final preparation of the Recommended FY10 Operating & Capital Budget Document for Public Hearing & Public Review | Finance Director – Budget Document Preparation Clerk of Council – Public Hearing Advertising |
| November 16 Public Hearing (Date Cannot Be Altered) | Public Hearing – Council Mtg. | City Manager, Finance Director, Mayor & Council |
| <u>December 7</u> Budget Adoption (Date Cannot Be Altered) | Approval & Adoption of FY10 Budget – Council Mtg. | City Manager, Mayor & Council |
| January 1, 2010 (Date Cannot Be Altered) | FY10 Operating & Capital Budget is in effect | All Departments |

FY10 Budget Preparation Process Phase II Timeline

| <i>2009 Due Date Timeline</i> | <i>Budget Preparation Steps</i> | <i>Day-to-Day Responsibility</i> |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| <u>August 24</u> Dept. Head Mtg. | City Manager & Finance Director Review Phase II of the FY09 Budget Preparation Process | City Manager, Finance Director & Department Heads |
| August 24 – September 7 | Department Heads works with staff members to develop their proposed departmental operating, capital & wish list items. Finance Director compiles data information on citywide rate increases, etc. | Department Heads and staff members Finance Director |
| September 7 | Department Heads submit FY10 Departmental budget to Finance Director | Department Heads & Finance Director |
| September 7– September 14 | Finance Director Reviews Departmental budgets | Finance Director |
| September 14– September 21 | Finance Director meets with Department Heads regarding their departmental budget. | Finance Director & Dept. Heads |
| September 21 | City Manager & Finance Director meet to review FY10 Budget | City Manager & Finance Director |
| September 22– September 25 | City Manager & Finance Dir. meets with Dept. Heads for FY10 Budget review | City Manager, Finance Director & Dept. Heads |
| September 28 – October 9 | Finance Director organizes, prepares, prints FY10 Recommended Budget in presentation document format | Finance Director & Finance Staff |
| October 9 | City Manager & Finance Director distributes Recommended Budget Document to Mayor & City Council Members | City Manager & Finance Director |
| October 9 – October 12 | Mayor & City Council Members review the Recommended Budget Document | Mayor & City Council |
| <u>October 12</u> Workshop | FY10 Budget Workshop 5:30 p.m. – conference room | Mayor, City Council, City Manager. (Dept. Heads as scheduled) |
| <u>October 26</u> Workshop | FY10 Budget Workshop 5:30 p.m. – conference room | Mayor, City Council, City Manager. (Dept. Heads as scheduled) |
| Nov 1 – November 11 | Advertising & Final FY10 Budget preparation for public hearing & public review | Finance Director – Budget document preparation Clerk of Council – Public hearing advertising. |
| <u>November 16</u> (Date Cannot be Altered) | Public Hearing – Council Mtg. | City Manager, Fin. Dir., Mayor & Council |
| <u>December 7</u> (Date Cannot be Altered) | Approval & Adoption of FY10 Budget – Council Mtg. | City Manager, Mayor & Council |
| <u>January 1, 2010</u> | FY10 Budget is in effect. | All Departments |

Funds, Debt Summary & Financial Trends

FUND SUMMARIES

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

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

General Fund

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

Special Revenue Funds

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

Hotel-Motel Fund

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

Confiscated Fund

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

Tourism Fund

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

Capital Project Funds

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

Special Purpose Local Option Sales Tax Fund

The City uses one Capital project fund for its SPLOST funds. In 2003, the citizens of Garden City re-approved a 1% Special Purpose Local Option Sales Tax for the purpose of funding capital improvement projects. Approved projects include: streets, drainage and sidewalks; parkland acquisition and renovations; a convention center; fire equipment; and other projects.

Proprietary Funds

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

Water/Wastewater Fund

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

Sanitation Fund

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

Stormwater Fund

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

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

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

All Fund Types:

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

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

General Fund (Fund 100)

General Fund Expenditure Summary

General Fund Expenditure Detail

General Fund Revenue Summary

General Fund Revenue Detail

General Fund Summary of Revenues and Expenditures

Confiscated Fund (Fund 210)

Confiscated Fund Revenues and Expenditures

Hotel Motel Fund (Fund 275)

Hotel Motel Fund Revenues and Expenditures

Tourism Board Fund (Fund 999)

Tourism Board Fund Revenues and Expenditures

Special Purpose Local Option Sales Tax 2003 (Fund 430)

Special Purpose Local Option Sales Tax 2003 Revenues and Expenditures

Propriety Funds

Water and Sewer Enterprise Fund (Fund 505)

Water and Sewer Fund Revenues and Expenses

Sanitation Fund (Fund 540)

Sanitation Fund Revenues and Expenses

Stormwater Fund (555)

Stormwater Fund Revenues and Expenses

CITY OF GARDEN CITY

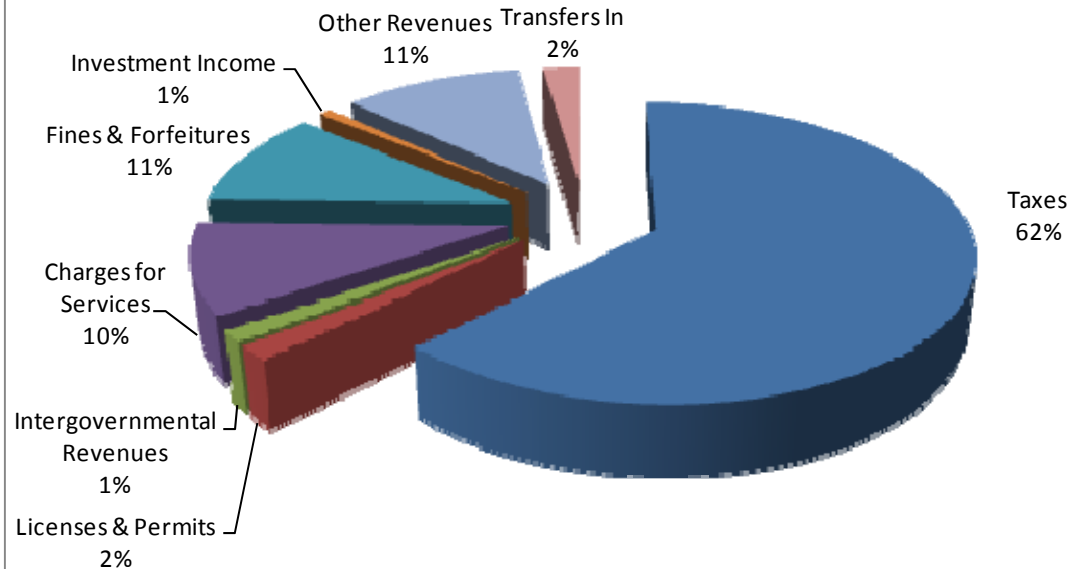
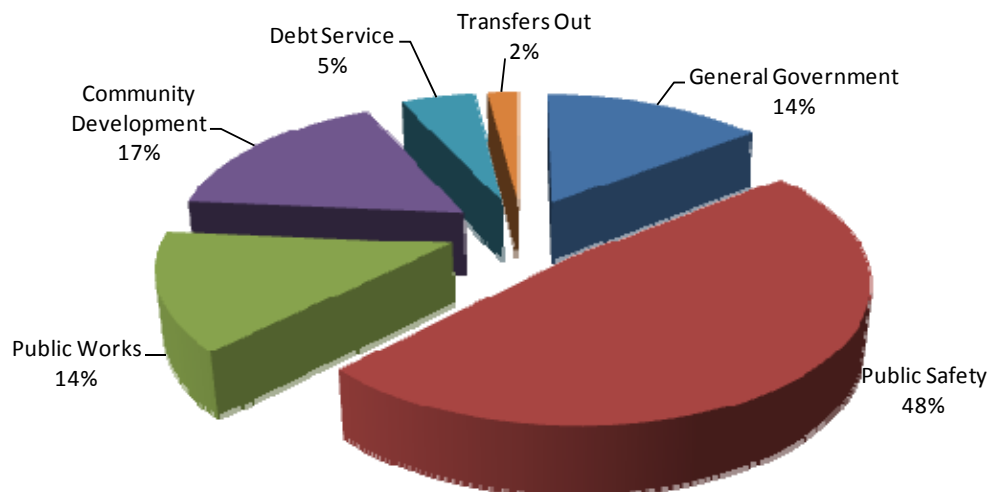
FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

All Government Fund Types in FY 2010

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

| | General Fund | Confiscated Fund | Hotel/Motel Fund | Tourism Fund | SPLOST Fund | Total |
|--------------------------------|----------------------|------------------|-------------------|--------------------|-----------------------|-----------------------|
| Resources | | | | | | |
| Revenues | | | | | | |
| Taxes | \$ 6,033,000 | \$ - | \$ 220,000 | \$ - | \$ 392,000 | \$ 6,645,000 |
| Licenses & Permits | 181,000 | - | - | - | - | 181,000 |
| Intergovernmental Revenues | 140,000 | - | - | - | - | 140,000 |
| Charges for Services | 1,040,525 | - | - | - | - | 1,040,525 |
| Fines & Forfeitures | 1,120,000 | 10,000 | - | - | - | 1,130,000 |
| Investment Income | 70,000 | - | - | 5,400 | 8,000 | 83,400 |
| Other Revenues | 206,400 | - | - | 714,000 | 250,000 | 1,170,400 |
| Total Revenues | 8,790,925 | 10,000 | 220,000 | 719,400 | 650,000 | 10,390,325 |
| Operating Transfers In | | | | | | |
| Hotel/Motel Fund | 110,000 | - | - | 73,326 | - | 183,326 |
| General Fund | - | - | - | 50,000 | - | 50,000 |
| Total Transfers In | 110,000 | - | - | 123,326 | - | 233,326 |
| Total Resources | \$ 8,900,925 | \$ 10,000 | \$ 220,000 | \$ 842,726 | \$ 650,000 | \$ 10,623,651 |
| | | | | | | |
| | General Fund | Confiscated Fund | Hotel/Motel Fund | Tourism Fund | SPLOST Fund | Total |
| Uses | | | | | | |
| Expenditures | | | | | | |
| General Government | 1,659,245 | \$ - | \$ - | \$ 84,000 | \$ - | \$ 1,743,245 |
| Public Safety | 4,305,129 | 10,000 | - | - | 1,400,000 | 5,715,129 |
| Public Works | 1,650,889 | - | - | - | - | 1,650,889 |
| Community Development | 1,235,662 | - | 36,674 | 714,000 | - | 1,986,336 |
| Debt Service | - | - | - | 79,911 | 509,203 | 589,114 |
| Total Expenditures | 8,850,925 | 10,000 | 36,674 | 877,911 | 1,909,203 | 11,684,713 |
| Operating Transfers Out | | | | | | |
| General Fund | - | - | 110,000 | - | - | 110,000 |
| Tourism Fund | 50,000 | - | 73,326 | - | - | 123,326 |
| Total Transfers Out | 50,000 | - | 183,326 | - | - | 233,326 |
| Total Uses | \$ 8,900,925 | \$ 10,000 | \$ 220,000 | \$ 877,911 | \$ 1,909,203 | \$ 11,918,039 |
| Net Resources | \$ - | \$ - | \$ - | \$ (35,185) | \$ (1,259,203) | \$ (1,294,388) |
| Beginning Fund Balance | \$ 10,673,997 | \$ 9,269 | \$ - | \$ 196,179 | \$ 1,118,054 | \$ 11,997,499 |
| Ending Fund Balance | \$ 10,673,997 | \$ 9,269 | \$ - | \$ 160,994 | \$ (141,149) | \$ 10,703,111 |

FY 2010 Total Revenues for All Government Funds**FY 2010 Total Expenditures for All Government Funds**

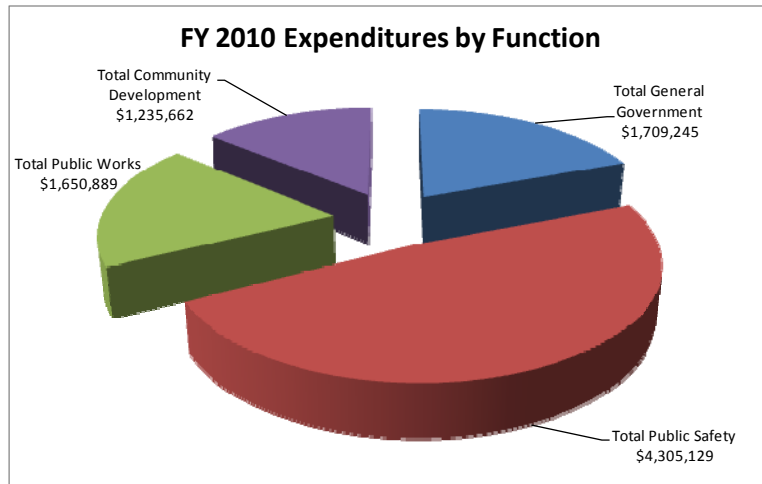
CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

General Fund (100) Expenditure Summary

| | 2008 | 2009 | 2009 | 2010 |
|------------------------------------|----------------------|---------------------|---------------------|---------------------|
| General Government | Actual | Budget | Amended | Adopted |
| Legislative | \$ 92,082 | \$ 51,700 | \$ 37,800 | \$ 74,235 |
| Executive | 606,926 | 594,998 | 694,596 | 769,999 |
| IT/IS | - | - | - | 330,708 |
| Finance | 335,580 | 382,986 | 364,316 | 367,580 |
| Human Resources | 115,480 | 140,942 | 118,055 | 116,723 |
| Miscellaneous | | | | |
| Transfer to CIP Fund | 3,500,000 | - | - | - |
| Transfer to Other Funds | - | - | - | 50,000 |
| Total General Government | \$ 4,650,068 | \$ 1,170,626 | \$ 1,214,767 | \$ 1,709,245 |
| | 2008 | 2009 | 2009 | 2010 |
| Public Safety | Actual | Budget | Amended | Adopted |
| Municipal Court | 72,997 | 75,950 | 75,950 | 75,950 |
| Police | 3,180,464 | 3,436,370 | 3,669,632 | 3,798,703 |
| Fire | 490,861 | 420,303 | 444,675 | 409,476 |
| Emergency Management | 14,557 | 39,000 | 39,000 | 21,000 |
| Total Public Safety | \$ 3,758,879 | \$ 3,971,623 | \$ 4,229,257 | \$ 4,305,129 |
| | 2008 | 2009 | 2009 | 2010 |
| Public Works | Actual | Budget | Amended | Adopted |
| Streets and Drainage | 1,199,882 | 1,801,866 | 1,834,895 | 1,508,444 |
| Vehicle Service Center | 114,602 | 158,807 | 133,738 | 142,445 |
| Total Public Works | \$ 1,314,484 | \$ 1,960,673 | \$ 1,968,633 | \$ 1,650,889 |
| | 2008 | 2009 | 2009 | 2010 |
| Community Development | Actual | Budget | Amended | Adopted |
| Senior Center | 148,853 | 148,795 | 143,025 | 146,565 |
| Parks & Recreation | 733,405 | 708,419 | 749,339 | 668,770 |
| Planning & Zoning | 490,963 | 734,679 | 389,600 | 420,327 |
| Total Community Development | \$ 1,373,222 | \$ 1,591,893 | \$ 1,281,964 | \$ 1,235,662 |
| Total General Fund | \$ 11,096,653 | \$ 8,694,815 | \$ 8,694,621 | \$ 8,900,925 |



CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

General Fund Expenditure Detail (100)

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|--------------------|------------------------------------------|-----------|-----------|----------------|-----------------|-----------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| LEGISLATIVE | | | | | | |
| 100-1100-51-2400 | Retirement contributions | \$ 4,909 | \$ 5,200 | \$ 5,200 | \$ 3,849 | \$ 5,200 |
| 100-1100-52-1201 | Professional Services (Council Stipends) | - | - | - | - | 28,800 |
| 100-1100-52-3200 | Reimbursement for Council DSL Lines | 3,479 | 4,500 | 2,300 | 2,231 | - |
| 100-1100-52-3500 | Travel | 22,403 | 40,000 | 15,000 | 9,584 | 15,000 |
| 100-1100-52-3600 | Dues and fees | 4,973 | 1,000 | 4,300 | 3,320 | 4,300 |
| 100-1100-52-3602 | Legislative Contingency (Unrestricted) | 55,914 | - | 10,000 | 5,000 | 19,935 |
| 100-1100-53-1700 | Uniforms | 404 | 1,000 | 1,000 | 28 | 1,000 |
| | Total Legislative | \$ 92,082 | \$ 51,700 | \$ 37,800 | \$ 24,012 | \$ 74,235 |

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|------------------|-----------------------------------------|------------|------------|----------------|-----------------|------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| EXECUTIVE | | | | | | |
| 100-1300-51-1100 | Salaries - Regular employees | \$ 169,251 | \$ 255,100 | \$ 273,000 | \$ 255,737 | \$ 251,000 |
| 100-1300-51-1300 | Salaries, Overtime | 1,084 | 1,200 | 2,500 | 2,342 | 500 |
| 100-1300-51-2100 | Group Insurance | 25,125 | 29,900 | 29,900 | 28,686 | 29,900 |
| 100-1300-51-2200 | Social Security (FICA) contributions | 10,131 | 15,807 | 17,075 | 15,619 | 15,590 |
| 100-1300-51-2300 | Medicare | 2,369 | 3,708 | 4,006 | 3,653 | 3,660 |
| 100-1300-51-2400 | Retirement contributions | 6,628 | 7,570 | 16,460 | 14,834 | 14,300 |
| 100-1300-51-2401 | ICMA RC 457 Match | 21,435 | 11,913 | 18,000 | 17,396 | 18,380 |
| 100-1300-51-2700 | Workers' compensation | 1,563 | 300 | 215 | 215 | 300 |
| 100-1300-52-2201 | Vehicle Maintenance & Repairs | 757 | 500 | 600 | 589 | 500 |
| 100-1300-52-2202 | Equipment Maintenance & Repairs | 4,715 | 12,000 | 500 | 246 | 1,000 |
| 100-1300-52-3100 | Insurance, other than employee benefits | 7,712 | 9,000 | 9,000 | 7,416 | 9,000 |
| 100-1300-52-3200 | Communications | 12,497 | 8,000 | 6,400 | 6,736 | - |
| 100-1300-52-3300 | Advertising | 2,865 | 3,000 | 10,190 | 8,824 | 5,000 |
| 100-1300-52-3400 | Printing and binding | 1,092 | 5,000 | 3,000 | 1,452 | 3,000 |
| 100-1300-52-3500 | Travel | 5,556 | 5,000 | 8,000 | 8,227 | 6,000 |
| 100-1300-52-3600 | Dues and fees | 23,743 | 19,000 | 33,500 | 36,475 | 21,000 |
| 100-1300-52-3601 | Contracts and Agreements | 137,460 | 10,000 | 35,000 | 43,133 | 198,319 |
| 100-1300-52-3700 | Education and training | - | 4,000 | 500 | 285 | 2,000 |
| 100-1300-53-1100 | General supplies and materials | 12,133 | 11,000 | 10,000 | 9,087 | 7,000 |
| 100-1300-53-1101 | Postage | 7,502 | 4,000 | 5,000 | 4,934 | 5,000 |
| 100-1300-52-1130 | Computer Eqpt. & Software | 1,258 | - | 7,000 | 6,971 | - |
| 100-1300-53-1230 | Electricity | 9,094 | 15,000 | 24,000 | 23,070 | 25,000 |
| 100-1300-53-1270 | Gasoline | 1,304 | 4,000 | 1,000 | 901 | 1,000 |
| 100-1300-53-1300 | Food, Banquets, & Flowers | 50,217 | 60,000 | 80,000 | 71,127 | 30,000 |
| 100-1300-53-1400 | Books and periodicals | 620 | 1,000 | 1,500 | 1,384 | 1,000 |
| 100-1300-53-1600 | Small equipment | 1,366 | 1,000 | 500 | - | 250 |
| 100-1300-53-1700 | Uniforms | 486 | - | 350 | 341 | 300 |
| 100-1300-53-1701 | Other Supplies - Misc | 8,527 | - | - | - | - |
| 100-1400-57-1000 | Election fees - Chatham County | 32 | 12,000 | - | - | 12,000 |
| 100-1530-52-1201 | Legal Fees | 64,859 | 70,000 | 70,000 | 58,101 | 70,000 |
| 100-1565-52-2130 | Custodial | 15,545 | 16,000 | 27,400 | 26,267 | 39,000 |
| 100-1300-54-2505 | Court Council Room Sound System | - | - | - | - | - |
| | Total Executive | \$ 606,926 | \$ 594,998 | \$ 694,596 | \$ 654,048 | \$ 769,999 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

General Fund Expenditure Detail (100)

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|-------------------------|--------------------------------------|--------|--------|----------------|-----------------|------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| IT/IS DEPARTMENT | | | | | | |
| 100-1410-51-1100 | Salaries - Regular employees | \$ - | \$ - | \$ - | \$ - | \$ 98,200 |
| 100-1410-51-2100 | Group Insurance | - | - | - | - | 10,100 |
| 100-1410-51-2200 | Social Security (FICA) contributions | - | - | - | - | 6,085 |
| 100-1410-51-2300 | Medicare | - | - | - | - | 1,428 |
| 100-1410-51-2400 | Retirement contributions | - | - | - | - | 7,875 |
| 100-1410-51-2401 | ICMA RC 457 Match | - | - | - | - | 1,920 |
| 100-1410-52-2201 | Vehicle Maintenance & Repairs | - | - | - | - | 1,000 |
| 100-1410-52-2202 | Equipment Maintenance & Repairs | - | - | - | - | 1,000 |
| 100-1410-52-2400 | Travel | - | - | - | - | 2,000 |
| 100-1410-52-3200 | Communications | - | - | - | - | 105,400 |
| 100-1410-52-3600 | Dues & Fees | - | - | - | - | 400 |
| 100-1410-52-3601 | Contracts & Agreements | - | - | - | - | 40,000 |
| 100-1410-52-3700 | Education and training | - | - | - | - | 5,000 |
| 100-1410-53-1100 | General supplies and materials | - | - | - | - | 1,000 |
| 100-1410-52-1130 | Computer Eqpt. & Software | - | - | - | - | 33,000 |
| 100-1410-53-1270 | Gasoline | - | - | - | - | 2,000 |
| 100-1410-53-1400 | Books and periodicals | - | - | - | - | 300 |
| 100-1565-52-2203 | City Hall Maintenance | - | - | - | - | 14,000 |
| | Total IT/IS | \$ - | \$ - | \$ - | \$ - | \$ 330,708 |

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|-------------------------------|--------------------------------------|------------|------------|----------------|-----------------|------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| FINANCE/ADMINISTRATIVE | | | | | | |
| 100-1510-51-1100 | Salaries - Regular Employees | \$ 192,883 | \$ 225,200 | \$ 194,231 | \$ 179,496 | \$ 228,100 |
| 100-1510-51-1200 | Salaries - Part time | - | - | - | - | - |
| 100-1510-51-1300 | Salaries, Overtime | 3,770 | 4,000 | 4,000 | 3,348 | 3,000 |
| 100-1510-51-2100 | Group Insurance | 26,142 | 21,000 | 21,000 | 18,357 | 22,000 |
| 100-1510-51-2200 | Social Security (FICA) contributions | 11,542 | 14,011 | 12,085 | 10,795 | 14,320 |
| 100-1510-51-2300 | Medicare | 2,699 | 3,286 | 2,835 | 2,525 | 3,360 |
| 100-1510-51-2400 | Retirement contributions | 7,557 | 9,345 | 15,200 | 13,708 | 15,000 |
| 100-1510-51-2401 | ICMA RC 457 Match | 1,260 | 1,044 | 2,160 | 2,277 | 1,700 |
| 100-1510-51-2600 | Unemployment Insurance | 1,600 | - | - | - | - |
| 100-1510-51-2700 | Workers' compensation | 889 | 400 | - | - | - |
| 100-1510-52-3200 | Communications | 1,469 | 3,000 | 2,000 | 1,471 | - |
| 100-1510-52-3500 | Travel | 2,078 | 2,000 | 1,500 | 888 | 1,000 |
| 100-1510-52-3600 | Dues and fees | 409 | 700 | 1,200 | 1,044 | 700 |
| 100-1510-52-3601 | Contacts & Agreements | 37,625 | 55,000 | 65,600 | 59,564 | 55,000 |
| 100-1510-52-3700 | Education and training | 1,995 | 4,000 | 1,500 | 1,988 | 2,000 |
| 100-1510-53-1100 | General supplies and materials | 15,521 | 9,000 | 10,000 | 7,179 | 15,000 |
| 100-1510-53-1101 | Postage | 1,685 | 5,000 | 5,000 | 3,797 | 5,000 |
| 100-1510-53-1130 | Computer Eqpt. & Software | 1,060 | 4,000 | 3,000 | 1,726 | - |
| 100-1510-53-1400 | Books & Periodicals | - | - | 750 | 526 | 400 |
| 100-1510-53-1600 | Small Equipment | 1,230 | 500 | 500 | - | 500 |
| 100-1510-53-1700 | Uniforms | - | 1,000 | - | - | 500 |
| 100-1510-58-1300 | Principal Payment | 6,889 | 6,000 | 1,740 | 1,738 | - |
| 100-1510-58-2200 | Interest Payment | 122 | 500 | 15 | 14 | - |
| 100-1565-52-2203 | City Hall Maintenance | 17,155 | 14,000 | 20,000 | 21,642 | - |
| | Total Finance/Administative | \$ 335,580 | \$ 382,986 | \$ 364,316 | \$ 332,083 | \$ 367,580 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

General Fund Expenditure Detail (100)

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|------------------|--------------------------------------|------------|------------|----------------|-----------------|------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| | Human Resources | | | | | |
| 100-1540-51-1100 | Salaries - Regular employees | \$ 80,781 | \$ 90,398 | \$ 79,860 | \$ 75,071 | \$ 63,810 |
| 100-1540-51-1300 | Salaries - Overtime | 698 | 1,000 | 255 | 255 | - |
| 100-1540-51-2100 | Group Insurance | 9,685 | 8,903 | 8,000 | 6,945 | 8,000 |
| 100-1540-51-2200 | Social Security (FICA) contributions | 4,856 | 5,663 | 4,965 | 4,520 | 4,885 |
| 100-1540-51-2300 | Medicare | 1,136 | 1,328 | 1,165 | 1,057 | 928 |
| 100-1540-51-2400 | Retirement contributions | 2,911 | 2,600 | 6,500 | 5,538 | 6,500 |
| 100-1540-51-2401 | ICMA RC 457 Match | 2,296 | 2,200 | 2,410 | 2,260 | 3,000 |
| 100-1540-51-2700 | Workers' compensation | 444 | 200 | - | - | - |
| 100-1540-52-3200 | Communications | 308 | 750 | 1,000 | 1,197 | - |
| 100-1540-52-3300 | Advertising | 787 | 6,500 | 3,500 | 2,416 | 6,500 |
| 100-1540-52-3400 | Printing and Binding | 45 | 2,000 | - | - | 2,000 |
| 100-1540-52-3500 | Travel | 1,684 | 3,000 | 300 | - | 1,000 |
| 100-1540-52-3600 | Dues & Fees | 100 | 800 | 1,000 | 921 | 800 |
| 100-1540-52-3601 | Contracts & Agreements | 1,660 | 1,600 | 4,000 | 3,564 | 9,100 |
| 100-1540-52-3700 | Education & Training | 2,947 | 3,000 | 700 | 153 | 1,000 |
| 100-1540-53-1100 | General supplies and materials | 1,764 | 3,000 | 1,500 | 1,039 | 1,500 |
| 100-1540-53-1101 | Postage | 33 | - | - | - | - |
| 100-1540-53-1130 | Computer Eqpt. & Software | - | - | 200 | 195 | - |
| 100-1540-53-1300 | Food, Banquets, & Flowers | 334 | 6,000 | 1,000 | 417 | 6,000 |
| 100-1540-53-1400 | Books & Periodicals | 1,919 | 1,500 | 1,500 | 1,085 | 1,500 |
| 100-1540-53-1600 | Small Equipment | 899 | - | - | - | - |
| 100-1540-53-1700 | Uniforms | 192 | 500 | 200 | - | 200 |
| | Total Human Resources | \$ 115,480 | \$ 140,942 | \$ 118,055 | \$ 106,633 | \$ 116,723 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

General Fund Expenditure Detail (100)

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|------------------|-----------------------------------------|-----------|-----------|----------------|-----------------|-----------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| | MUNICIPAL COURT | | | | | |
| 100-2500-52-3850 | Contract Labor- Recorders Court | \$ 24,599 | \$ 27,700 | \$ 27,700 | \$ 22,187 | \$ 27,700 |
| 100-2500-52-3851 | Recorder's Court Solicitor | 18,398 | 18,250 | 18,250 | 13,781 | 18,250 |
| 100-2800-52-3850 | Contract Labor- Circuit Public Defender | 30,000 | 30,000 | 30,000 | 22,500 | 30,000 |
| | Total Municipal Court | \$ 72,997 | \$ 75,950 | \$ 75,950 | \$ 58,468 | \$ 75,950 |

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|------------------|------------------------------------------|--------------|--------------|----------------|-----------------|--------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| | POLICE | | | | | |
| 100-3200-51-1100 | Salaries - Regular employees | \$ 1,784,705 | \$ 1,951,175 | \$ 2,055,000 | \$ 1,889,243 | \$ 2,194,000 |
| 100-3200-51-1200 | Salaries - Part time | 28,313 | 25,764 | 34,000 | 30,277 | 34,000 |
| 100-3200-51-1300 | Salaries, Overtime | 104,959 | 130,000 | 130,000 | 134,669 | 130,000 |
| 100-3200-51-2100 | Group Insurance | 334,688 | 300,000 | 300,000 | 307,310 | 320,000 |
| 100-3200-51-2200 | Social Security (FICA) contributions | 111,722 | 130,556 | 130,556 | 121,725 | 140,945 |
| 100-3200-51-2300 | Medicare | 26,129 | 30,625 | 30,625 | 28,468 | 33,062 |
| 100-3200-51-2400 | Retirement contributions | 82,836 | 96,000 | 114,000 | 120,158 | 140,000 |
| 100-3200-51-2401 | ICMA RC 457 Match | 19,884 | 19,250 | 24,000 | 21,261 | 24,000 |
| 100-3200-51-2402 | Peace Officers Annuity | 6,000 | 10,000 | 10,000 | 5,360 | 10,000 |
| 100-3200-51-2700 | Workers' compensation | 91,130 | 58,000 | 95,135 | 95,135 | 96,000 |
| 100-3200-52-2201 | Vehicle Repairs and maintenance | 36,322 | 38,500 | 55,000 | 54,321 | 45,000 |
| 100-3200-52-2202 | Equipment Repairs and maintenance | 11,738 | 15,000 | 40,000 | 32,698 | 35,000 |
| 100-3200-52-3100 | Insurance, other than employee benefits | 77,829 | 85,000 | 102,000 | 97,720 | 85,000 |
| 100-3200-52-3200 | Communications | 45,117 | 45,000 | 45,000 | 41,318 | - |
| 100-3200-52-3500 | Travel | 22,251 | 10,000 | 10,000 | 8,028 | 10,000 |
| 100-3200-52-3600 | Dues and fees | 2,645 | 2,000 | 2,000 | 1,878 | 2,000 |
| 100-3200-52-3601 | Contracts & Agreements | 17,079 | 15,000 | 10,000 | 9,461 | 15,000 |
| 100-3200-52-3700 | Education and training | 14,858 | 18,500 | 15,000 | 9,061 | 15,000 |
| 100-3200-53-1100 | General supplies and material | 28,256 | 22,000 | 35,000 | 33,781 | 22,000 |
| 100-3200-53-1101 | Postage | 1,181 | 3,000 | 3,000 | 2,295 | 3,000 |
| 100-3200-53-1130 | Computer Eqpt. & Software | 16,129 | 14,000 | 15,000 | 14,435 | - |
| 100-3200-53-1220 | Natural Gas | 92 | 200 | 200 | 123 | 200 |
| 100-3200-53-1230 | Electricity | 11,392 | 12,000 | 30,000 | 25,892 | 12,000 |
| 100-3200-53-1250 | Oil & Lubricants | 790 | 2,000 | 2,000 | - | 2,000 |
| 100-3200-53-1270 | Gasoline | 166,073 | 180,000 | 130,000 | 113,000 | 130,000 |
| 100-3200-53-1400 | Books and periodicals | 1,492 | 1,000 | 500 | 83 | 1,000 |
| 100-3200-53-1600 | Small equipment | 6,540 | 16,500 | 20,000 | 14,759 | 10,000 |
| 100-3200-53-1700 | Uniforms | 17,353 | 35,000 | 35,000 | 24,452 | 25,000 |
| 100-3200-53-1701 | Other supplies - Misc | - | - | 100 | 167 | - |
| 100-3200-53-1716 | Community Oriented Policing | 4,485 | 4,000 | 6,000 | 5,326 | 3,000 |
| 100-3200-53-1718 | Armory | 5,223 | 12,500 | 10,000 | 8,151 | 12,500 |
| 100-3200-54-2200 | Vehicles - Police (JE to Move to Splost) | 16,687 | - | - | 565 | - |
| 100-3200-55-2200 | Damage Claims Paid | 5,073 | 5,000 | 2,000 | 1,000 | 2,000 |
| 100-3200-57-1000 | Intergovernment - Housing of prisoners | 71,138 | 60,000 | 74,820 | 56,115 | 75,000 |
| 100-3200-58-1300 | Principal Payment | - | 60,630 | 87,845 | 87,845 | 148,475 |
| 100-3200-58-2200 | Interest Payment | - | 8,670 | 851 | 851 | 9,521 |
| 100-3221-53-1100 | Investigation | 1,607 | 4,500 | 6,000 | 5,486 | 6,000 |
| 100-3224-53-1100 | Identification Unit | 7,083 | 10,000 | 7,000 | 5,735 | 6,000 |
| 100-3226-52-1200 | Prisoner Medical Expense | 1,665 | 5,000 | 2,000 | - | 2,000 |
| | Total Police | \$ 3,180,464 | \$ 3,436,370 | \$ 3,669,632 | \$ 3,408,152 | \$ 3,798,703 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

General Fund Expenditure Detail (100)

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|------------------|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| | FIRE DEPARTMENT | | | | | |
| 100-3500-51-1100 | Salaries - Regular employees | \$ 148,213 | \$ 159,120 | \$ 140,000 | \$ 123,006 | \$ 158,500 |
| 100-3500-51-1200 | Salaries - Part time | 1,087 | - | 10,000 | 9,955 | 2,000 |
| 100-3500-51-1300 | Salaries - Overtime | 22,784 | 10,000 | 13,000 | 10,818 | 12,000 |
| 100-3500-51-2100 | Group Insurance | 21,202 | 22,000 | 22,000 | 19,863 | 22,000 |
| 100-3500-51-2200 | Social Security (FICA) contributions | 10,339 | 11,099 | 10,300 | 8,714 | 10,689 |
| 100-3500-51-2300 | Medicare | 2,418 | 2,604 | 2,400 | 2,038 | 2,507 |
| 100-3500-51-2400 | Retirement | 4,475 | 5,900 | 10,000 | 9,467 | 11,000 |
| 100-3500-51-2401 | ICMA RC 457 Match | 472 | 780 | 865 | 886 | 780 |
| 100-3500-51-2700 | Workers' compensation | 2,214 | 1,600 | 4,410 | 4,408 | 4,500 |
| 100-3500-52-2130 | Custodial | - | - | - | - | - |
| 100-3500-52-2201 | Vehicle Maintenance & Repairs | 41,329 | 30,000 | 56,000 | 53,069 | 30,000 |
| 100-3500-52-2202 | Equipment Maintenance & Repairs | 17,804 | 14,000 | 16,000 | 13,350 | 14,000 |
| 100-3500-52-2203 | Building Maintenance & Repairs | 15,341 | 6,000 | 7,500 | 7,137 | 6,000 |
| 100-3500-52-3100 | Insurance, other than employee benefits | 39,912 | 41,000 | 41,000 | 6,393 | 41,000 |
| 100-3500-52-3200 | Communications | 8,204 | 8,400 | 9,000 | 10,224 | - |
| 100-3500-52-3500 | Travel | - | 4,000 | 5,700 | 5,366 | 3,000 |
| 100-3500-52-3600 | Dues and fees | 4,851 | 4,000 | 4,500 | 4,054 | 4,000 |
| 100-3500-52-3601 | Contracts & Agreements | 78,133 | 49,500 | 49,500 | 38,261 | 49,500 |
| 100-3500-52-3700 | Education and training | 3,581 | 6,000 | 3,500 | 1,505 | 3,000 |
| 100-3500-53-1100 | General supplies and materials | 2,761 | 2,000 | 2,000 | 1,340 | 1,500 |
| 100-3500-53-1101 | Postage | 2 | - | - | 30 | - |
| 100-3500-53-1130 | Computer Eqpt. & Software | - | - | - | 615 | - |
| 100-3500-53-1220 | Natural Gas | 5,323 | 5,500 | 5,500 | 4,264 | 5,500 |
| 100-3500-53-1230 | Electricity | 10,498 | 13,000 | 13,000 | 10,086 | 10,000 |
| 100-3500-53-1270 | Gasoline | 17,217 | 13,000 | 10,000 | 7,904 | 10,000 |
| 100-3500-53-1300 | Food, Banquets, & Flowers | - | 1,000 | 200 | 39 | 500 |
| 100-3500-53-1400 | Books and periodicals | 2,227 | 2,000 | 500 | 173 | 500 |
| 100-3500-53-1600 | Small equipment | 27,471 | 3,800 | 3,800 | 3,452 | 3,000 |
| 100-3500-53-1708 | Fire Prevention | 3,004 | 4,000 | 4,000 | 3,038 | 4,000 |
| | Total Fire Department | \$ 490,861 | \$ 420,303 | \$ 444,675 | \$ 359,455 | \$ 409,476 |

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| | EMERGENCY MANAGEMENT | | | | | |
| 100-3920-52-2201 | Vehicle Maintenance and Repairs | \$ - | \$ - | \$ - | \$ - | \$ - |
| 100-3920-52-2202 | Equipment Maintenance and Repairs | - | 1,500 | 1,500 | - | 1,500 |
| 100-3920-52-3200 | Communication | 2,013 | 13,000 | 16,000 | 15,525 | - |
| 100-3920-52-3500 | Travel | 1,705 | 2,500 | 500 | 281 | 1,500 |
| 100-3920-52-3600 | Dues & Fees | 582 | 1,000 | 1,000 | 270 | 1,000 |
| 100-3920-52-3601 | Contracts & Agreements | 343 | 12,500 | 12,500 | 10,620 | 12,500 |
| 100-3920-52-3700 | Education & Training | 125 | 2,500 | 2,500 | - | 1,500 |
| 100-3920-53-1100 | Supplies | 2,268 | 2,000 | 4,000 | 4,066 | 2,000 |
| 100-3920-53-1400 | Books & Periodicals | 3,603 | 1,000 | 1,000 | 2,440 | 1,000 |
| 100-3920-53-1400 | Small Equipment | 3,918 | 3,000 | - | - | - |
| | Total Emergency Management | \$ 14,557 | \$ 39,000 | \$ 39,000 | \$ 33,202 | \$ 21,000 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

General Fund Expenditure Detail (100)

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|------------------|-----------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| | PUBLIC WORKS | | | | | |
| 100-4100-51-1100 | Salaries - Regular employees | \$ 359,802 | \$ 414,908 | \$ 385,000 | \$ 348,417 | \$ 401,644 |
| 100-4100-51-1300 | Salaries Overtime | 2,325 | 5,000 | 5,000 | 3,375 | 3,500 |
| 100-4100-51-2100 | Group Insurance | 75,280 | 100,000 | 85,000 | 79,567 | 95,000 |
| 100-4100-51-2200 | Social Security (FICA) contributions | 21,105 | 25,400 | 24,170 | 20,673 | 25,105 |
| 100-4100-51-2300 | Medicare | 4,936 | 5,958 | 5,675 | 4,835 | 5,890 |
| 100-4100-51-2400 | Retirement contributions | 22,910 | 30,000 | 30,000 | 27,510 | 31,000 |
| 100-4100-51-2401 | ICMA RC 457 Match | 2,544 | 2,500 | 2,500 | 1,446 | 2,500 |
| 100-4100-51-2600 | Unemployment Insurance | - | 5,000 | 1,000 | - | 5,000 |
| 100-4100-51-2700 | Workers' compensation | 40,633 | 35,000 | 45,000 | 43,421 | 35,000 |
| 100-4100-52-1203 | Stormwater - Projects/Maintenance | - | 200,000 | 230,000 | 213,207 | 200,000 |
| 100-4100-52-2201 | Vehicle Maintenance & Repairs | 36,799 | 75,000 | 58,400 | 39,556 | 30,000 |
| 100-4100-52-2202 | Equipment Maintenance & Repairs | 34,677 | 45,000 | 35,000 | 23,378 | 30,000 |
| 100-4100-52-2203 | Stormwater - Vehicle Equipment | - | 40,000 | 27,500 | 20,918 | 30,000 |
| 100-4100-52-2204 | Street Maintenance & Repairs | 65,037 | 75,000 | 115,000 | 113,922 | 66,605 |
| 100-4100-52-2300 | Equipment Rentals | 30,841 | 15,000 | 10,500 | 14,551 | 7,500 |
| 100-4100-52-2301 | Rental - Building | 24,200 | 15,000 | 6,600 | 6,600 | - |
| 100-4100-52-3100 | Insurance, other than employee benefits | 28,078 | 37,000 | 37,000 | - | 35,000 |
| 100-4100-52-3200 | Communications | 5,227 | 4,500 | 4,500 | 4,291 | - |
| 100-4100-52-3500 | Travel | 3,193 | 1,500 | 1,800 | 1,493 | 1,500 |
| 100-4100-52-3600 | Dues and fees | 890 | 3,500 | 1,500 | 731 | 2,000 |
| 100-4100-52-3601 | Contracts & Agreements | 221,484 | 200,000 | 220,000 | 210,153 | 115,000 |
| 100-4100-52-3603 | Stormwater-Contracts (Street Sweeping) | - | 100,000 | 65,000 | 68,330 | 60,000 |
| 100-4100-52-3604 | Stormwater-Contracts (Drainage/Utility) | - | 90,000 | 160,000 | 172,481 | 90,000 |
| 100-4100-52-3700 | Education and training | 4,704 | 5,000 | 5,000 | 3,551 | 4,000 |
| 100-4100-52-3851 | Stormwater- Contract Labor | - | 50,000 | 50,000 | 49,556 | 40,000 |
| 100-4100-53-1100 | General supplies and materials | 30,365 | 25,000 | 35,000 | 30,799 | 17,500 |
| 100-4100-53-1101 | Postage | 6 | - | 150 | 117 | 200 |
| 100-4100-53-1130 | Computer Eqpt. & Software | - | - | 100 | 87 | - |
| 100-4100-53-1230 | Electricity | 103,855 | 100,000 | 100,000 | 83,982 | 100,000 |
| 100-4100-53-1250 | Oil & Lubricants | 1,559 | 5,000 | 2,000 | 586 | 4,000 |
| 100-4100-53-1270 | Gasoline | 54,252 | 60,000 | 45,000 | 40,963 | 50,000 |
| 100-4100-53-1600 | Small equipment | 8,044 | 10,000 | 33,500 | 24,546 | 10,000 |
| 100-4100-53-1700 | Uniforms | 6,722 | 7,000 | 7,000 | 5,811 | 5,500 |
| 100-4100-52-2302 | Furniture & Fixtures | 9,647 | - | - | - | - |
| 100-4100-55-2200 | Claims - Damage | 767 | 5,000 | 1,000 | 484 | 5,000 |
| 100-4100-57-9000 | Contingency - Public Works | - | 9,600 | - | - | - |
| | Total Public Works | \$ 1,199,882 | \$ 1,801,866 | \$ 1,834,895 | \$ 1,659,337 | \$ 1,508,444 |

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|------------------|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| | Vehicle Service Shop | | | | | |
| 100-4900-51-1100 | Salaries - Regular employees | \$ 48,006 | \$ 85,100 | \$ 73,500 | \$ 66,421 | \$ 76,010 |
| 100-4900-51-1300 | Salaries Overtime | 460 | 1,500 | 1,500 | 881 | 1,500 |
| 100-4900-51-2100 | Group Insurance | 11,294 | 12,000 | 9,000 | 8,388 | 12,000 |
| 100-4900-51-2200 | Social Security (FICA) contributions | 2,876 | 4,623 | 4,648 | 4,081 | 4,805 |
| 100-4900-51-2300 | Medicare | 673 | 1,084 | 1,090 | 954 | 1,130 |
| 100-4900-51-2400 | Retirement contributions | 1,951 | 6,000 | 6,000 | 4,809 | 6,000 |
| 100-4900-51-2401 | ICMA RC 457 Match | - | - | 1,000 | 667 | - |
| 100-4900-51-2600 | Unemployment Insurance | - | 4,000 | - | - | - |
| 100-4900-51-2700 | Workers' compensation | 2,748 | 2,000 | 2,000 | 1,644 | 2,000 |
| 100-4900-52-2202 | Repairs and maintenance | 519 | 2,000 | 2,000 | 330 | 2,000 |
| 100-4900-52-2300 | Building Rental | 27,500 | 15,000 | 7,500 | 7,500 | - |
| 100-4900-52-3200 | Communications | 1,302 | 1,500 | 1,000 | 493 | - |
| 100-4900-52-3100 | Insurance, other than employee benefits | 2,513 | 4,000 | 4,000 | - | 4,000 |
| 100-4900-52-3601 | Contracts & Agreements | 74 | 1,000 | 1,000 | - | 1,000 |
| 100-4900-53-1100 | General supplies and materials | 11,785 | 12,000 | 17,500 | 16,751 | 25,000 |
| 100-4900-53-1101 | Postage | 151 | - | - | - | - |
| 100-4900-53-1230 | Electricity | 603 | 2,500 | - | - | 2,500 |
| 100-4900-53-1270 | Gasoline | - | 1,000 | - | - | 1,000 |
| 100-4900-53-1600 | Small equipment | 1,156 | 2,500 | 1,000 | 604 | 2,500 |
| 100-4900-53-1700 | Uniforms | 991 | 1,000 | 1,000 | 961 | 1,000 |
| | Total Service Shop | \$ 114,602 | \$ 158,807 | \$ 133,738 | \$ 114,484 | \$ 142,445 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

General Fund Expenditure Detail (100)

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| | SENIOR CENTER | | | | | |
| 100-5500-51-1100 | Salaries - Regular employees | \$ 52,803 | \$ 54,000 | \$ 54,000 | \$ 51,924 | \$ 55,010 |
| 100-5500-51-1300 | Salaries Overtime | 5,271 | 4,500 | 500 | 1 | 1,000 |
| 100-5500-51-2100 | Group Insurance | 4,843 | 5,270 | 4,200 | 4,259 | 5,270 |
| 100-5500-51-2200 | Social Security (FICA) contributions | 3,504 | 3,625 | 3,625 | 3,131 | 3,471 |
| 100-5500-51-2300 | Medicare | 819 | 850 | 850 | 732 | 814 |
| 100-5500-51-2400 | Retirement contributions | 2,535 | 2,500 | 4,000 | 3,504 | 4,300 |
| 100-5500-51-2401 | ICMA RC 457 Match | 777 | 750 | 1,000 | 891 | 1,000 |
| 100-5500-51-2600 | Unemployment Insurance | - | - | - | - | - |
| 100-5500-51-2700 | Workers' compensation | - | 1,100 | - | - | 1,100 |
| 100-5500-52-2130 | Custodial | 5,521 | 2,500 | 4,500 | 3,511 | 5,000 |
| 100-5500-52-2203 | Repairs and maintenance | 10,381 | 4,000 | 2,500 | 1,720 | 3,000 |
| 100-5500-52-3200 | Communications | 2,720 | 2,600 | 4,000 | 3,584 | - |
| 100-5500-52-3300 | Advertising | - | 400 | 150 | 30 | 400 |
| 100-5500-52-3500 | Travel | 5,800 | 6,300 | 6,300 | 5,407 | 6,300 |
| 100-5500-52-3600 | Dues and fees | 300 | 400 | 400 | 155 | 400 |
| 100-5500-52-3601 | Contracts & Agreements | 33,156 | 35,500 | 35,500 | 23,205 | 35,500 |
| 100-5500-53-1100 | General supplies and materials | 3,306 | 3,000 | 4,100 | 3,522 | 3,500 |
| 100-5500-53-1101 | Postage | 1 | - | - | - | - |
| 100-5500-53-1220 | Natural Gas | 1,346 | 3,000 | 2,400 | 1,667 | 3,000 |
| 100-5500-53-1230 | Electricity | 15,770 | 14,000 | 14,000 | 11,729 | 14,000 |
| 100-5500-53-1600 | Small equipment | - | 4,500 | 1,000 | 307 | 3,500 |
| | Total Senior Center | \$ 148,853 | \$ 148,795 | \$ 143,025 | \$ 119,279 | \$ 146,565 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

General Fund Expenditure Detail (100)

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|------------------|-----------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| | RECREATION | | | | | |
| 100-6100-51-1100 | Salaries - Regular employees | \$ 265,821 | \$ 277,398 | \$ 260,000 | \$ 233,583 | \$ 269,380 |
| 100-6100-51-1200 | Salaries - Part time | 30,990 | 17,000 | 50,000 | 46,973 | 32,400 |
| 100-6100-51-1300 | Salaries Overtime | 10,176 | 9,000 | 9,000 | 9,388 | 9,000 |
| 100-6100-51-2100 | Group Insurance | 54,856 | 54,000 | 54,000 | 41,630 | 54,000 |
| 100-6100-51-2200 | Social Security (FICA) contributions | 18,113 | 18,800 | 19,800 | 17,237 | 18,700 |
| 100-6100-51-2300 | Medicare | 4,236 | 4,410 | 4,640 | 4,031 | 4,390 |
| 100-6100-51-2400 | Retirement contributions | 10,756 | 16,000 | 17,000 | 17,198 | 16,000 |
| 100-6100-51-2401 | ICMA RC 457 Match | 1,305 | 1,480 | 1,600 | 1,450 | 1,500 |
| 100-6100-51-2600 | Unemployment Insurance | - | 3,000 | - | 4,986 | 3,000 |
| 100-6100-51-2700 | Worker's Compensation | 6,658 | 7,431 | 9,899 | 9,899 | 9,900 |
| 100-6100-52-1300 | Recreation - Umpires & Referees | 12,771 | 11,000 | 11,000 | 4,300 | 11,000 |
| 100-6100-52-2201 | Vehicle Maintenance & Repairs | 2,331 | 3,000 | 6,500 | 10,245 | 3,000 |
| 100-6100-52-2202 | Equipment Maintenance & Repairs | 69,939 | 62,000 | 84,100 | 74,267 | 64,500 |
| 100-6100-52-3100 | Insurance, other than employee benefits | 13,874 | 15,000 | 15,000 | - | 15,000 |
| 100-6100-52-3200 | Communications | 11,584 | 12,000 | 12,000 | 11,578 | - |
| 100-6100-52-3300 | Advertising | 3,853 | 3,000 | 3,500 | 3,547 | 3,000 |
| 100-6100-52-3500 | Travel | 8,739 | 6,500 | 4,000 | 2,939 | 3,000 |
| 100-6100-52-3600 | Dues and fees | 6,180 | 5,000 | 3,500 | 4,375 | 3,500 |
| 100-6100-52-3601 | Contracts & Agreements | 22,293 | 15,000 | 15,000 | 12,965 | 15,000 |
| 100-6100-52-3700 | Education and training | 40 | 1,300 | 2,500 | 1,635 | 1,300 |
| 100-6100-53-1100 | General supplies and materials | 79,532 | 67,400 | 84,900 | 73,839 | 61,000 |
| 100-6100-53-1101 | Postage | 64 | 200 | 200 | 114 | 200 |
| 100-6100-53-1130 | Computer Eqpt. & Software | - | - | 200 | 131 | - |
| 100-6100-53-1220 | Natural Gas | 8,657 | 10,000 | 7,500 | 5,567 | 10,000 |
| 100-6100-53-1230 | Electricity | 42,979 | 42,500 | 47,500 | 46,454 | 38,500 |
| 100-6100-53-1270 | Gasoline | 13,359 | 14,000 | 6,500 | 5,563 | 6,000 |
| 100-6100-53-1301 | Food, Banquets, & Flowers | 20,974 | 20,000 | 15,000 | 16,934 | 12,500 |
| 100-6100-53-1600 | Small equipment | 7,318 | 8,000 | 500 | (128) | 1,000 |
| 100-6100-53-1601 | Senior Citizens | 216 | - | - | - | - |
| 100-6100-53-1700 | Uniforms | 3,397 | 2,500 | 2,500 | 1,980 | 1,000 |
| 100-6100-55-2200 | Risk Management - Damange Claims | 2,395 | 1,500 | 1,500 | 1,000 | 1,000 |
| 100-6100-58-1308 | Other debt - School Building | - | - | - | - | - |
| | Total Recreation | \$ 733,405 | \$ 708,419 | \$ 749,339 | \$ 663,680 | \$ 668,770 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

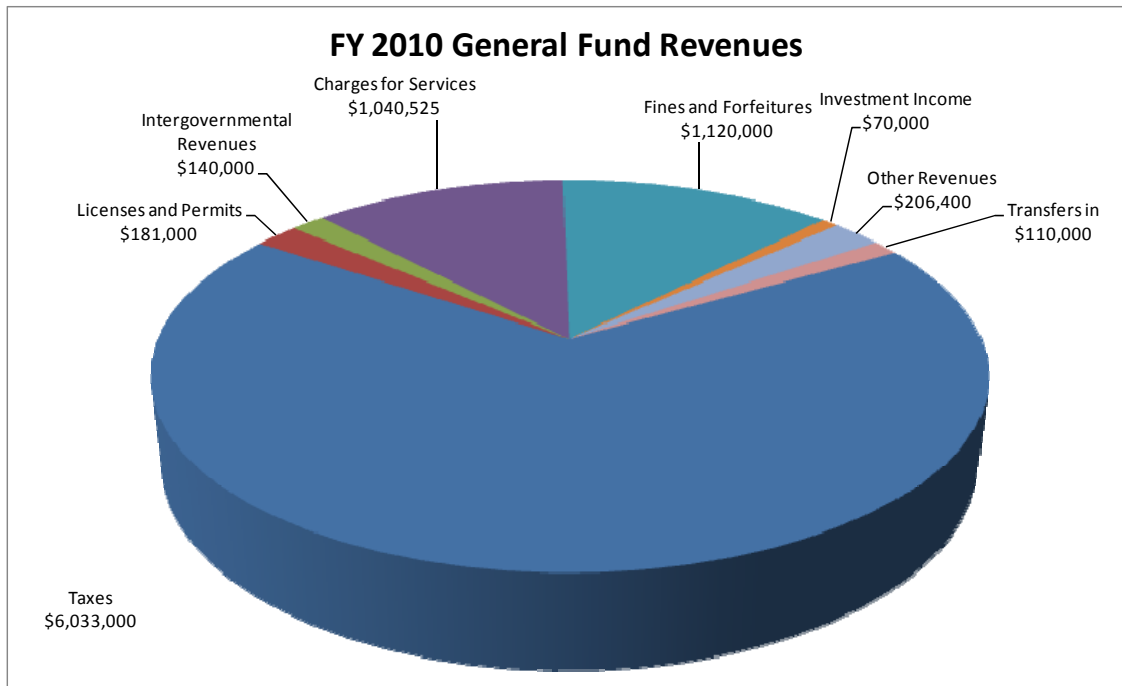
General Fund Expenditure Detail (100)

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|--------------------------------------------|--------------------------------------------------|--------------|--------------|----------------|-----------------|--------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| PLANNING & ECONOMIC DEVELOPMENT | | | | | | |
| 100-7400-51-1100 | Salaries - Regular employees | \$ 188,749 | \$ 283,384 | \$ 182,000 | \$ 165,153 | \$ 173,000 |
| 100-7400-51-1300 | Salaries Overtime | 1,188 | 2,500 | 2,500 | 1,847 | 2,500 |
| 100-7400-51-2100 | Group Insurance | 23,063 | 24,000 | 24,000 | 19,407 | 24,000 |
| 100-7400-51-2200 | Social Security (FICA) contributions | 11,348 | 17,715 | 10,000 | 10,175 | 10,875 |
| 100-7400-51-2300 | Medicare | 2,654 | 4,155 | 3,000 | 2,380 | 2,551 |
| 100-7400-51-2400 | Retirement contributions | 5,942 | 6,000 | 15,500 | 13,957 | 13,344 |
| 100-7400-51-2401 | ICMA RC 457 Match | 2,876 | 2,800 | 3,000 | 2,682 | 3,200 |
| 100-7400-51-2700 | Workers' compensation | 4,946 | 5,675 | - | - | - |
| 100-7400-52-1102 | Maps, Charts & Plans | 782 | 1,000 | 1,000 | 444 | 1,000 |
| 100-7400-52-1202 | Site Plan Review | 50,782 | 55,000 | 10,000 | 9,987 | 23,000 |
| 100-7400-52-2201 | Vehicle Maintenance & Repair | 1,086 | 1,500 | 1,500 | 1,183 | 1,500 |
| 100-7400-52-2202 | Equipment Maintenance & Repair | - | 500 | - | - | 500 |
| 100-7400-52-3100 | Insurance, other than employee benefits | 4,125 | 4,000 | 5,600 | - | 4,000 |
| 100-7400-52-3200 | Communications | 7,862 | 5,000 | 5,000 | 4,884 | - |
| 100-7400-52-3300 | Advertising | 1,228 | 2,000 | 3,000 | 2,366 | 2,000 |
| 100-7400-52-3500 | Travel | 5,565 | 5,000 | 5,000 | 4,214 | 5,000 |
| 100-7400-52-3600 | Dues and fees | 12,660 | 13,500 | 13,000 | 12,394 | 1,500 |
| 100-7400-52-3601 | Contracts & Agreements | 140,070 | 254,450 | 76,000 | 80,163 | 121,857 |
| 100-7400-52-3700 | Education and training | 4,659 | 7,000 | 6,000 | 4,960 | 5,000 |
| 100-7400-53-1100 | General supplies and materials | 6,247 | 8,000 | 7,000 | 6,717 | 8,000 |
| 100-7400-53-1101 | Postage | 4,311 | 4,000 | 6,500 | 7,400 | 6,500 |
| 100-7400-53-1130 | Computer Eqpt. & Software | - | - | 1,500 | 1,141 | - |
| 100-7400-53-1230 | Electricity | - | - | - | - | - |
| 100-7400-53-1270 | Gasoline | 6,850 | 5,500 | 3,500 | 3,235 | 5,000 |
| 100-7400-53-1400 | Books and periodicals | 95 | 1,000 | 1,000 | 947 | 500 |
| 100-7400-53-1600 | Small Equipment | 2,919 | 4,500 | 3,000 | 2,528 | 4,000 |
| 100-7400-53-1700 | Uniforms | 956 | 1,500 | 1,000 | 834 | 1,500 |
| 100-7400-54-2200 | Vehicles | - | 15,000 | - | - | - |
| | Total Planning & Economic Development | \$ 490,963 | \$ 734,679 | \$ 389,600 | \$ 358,998 | \$ 420,327 |
| | Total Department Expenditures | \$ 7,596,653 | \$ 8,694,815 | \$ 8,694,621 | \$ 7,891,831 | \$ 8,850,925 |

| | | 2008 | 2009 | 2009 | Actual | 2010 |
|----------------------|---------------------------------|---------------|--------------|----------------|-----------------|--------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | Adopted |
| Transfers Out | | | | | | |
| | Transfers out - Tourism Fund | \$ - | \$ - | \$ - | \$ - | \$ 50,000 |
| 100-9000-61-1001 | Transfers out - Splost Fund | 3,500,000 | - | - | - | - |
| 100-9000-61-1005 | Transfers out - Sanitation fund | - | - | - | - | - |
| | Total Transfers Out | \$ 3,500,000 | \$ - | \$ - | \$ - | \$ 50,000 |
| | Total Expenditures | \$ 11,096,653 | \$ 8,694,815 | \$ 8,694,621 | \$ 7,891,831 | \$ 8,900,925 |

General Fund (100) Summary of Revenues

| | | | 2009 | 2010 |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|
| | 2008 | 2009 | Amended | Adopted |
| | Actual | Budget | Budget | Budget |
| Taxes | \$ 5,504,788 | \$ 5,887,792 | \$ 5,827,638 | \$ 6,033,000 |
| Licenses and Permits | 371,935 | 490,150 | 118,000 | 181,000 |
| Intergovernmental Revenues | 138,576 | 140,000 | 134,700 | 140,000 |
| Charges for Services | 111,948 | 923,625 | 936,272 | 1,040,525 |
| Fines and Forfeitures | 729,075 | 876,398 | 1,098,000 | 1,120,000 |
| Investment Income | 318,866 | 100,000 | 75,951 | 70,000 |
| Other Revenues | 236,501 | 166,850 | 394,060 | 206,400 |
| Transfers in | 88,189 | 110,000 | 110,000 | 110,000 |
| Total Revenues & Other | | | | |
| Financing Sources | \$7,499,878 | \$8,694,815 | \$8,694,621 | \$8,900,925 |



CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

General Fund Revenue Detail (100)

| | | 2008 | 2009 | 2009 | Actual | |
|------------------|-----------------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | Actual | Budget | Amended Budget | thru 11/30/2009 | 2010 Adopted |
| | Taxes | | | | | |
| 100-0000-31-1710 | Franchise taxes - Electric | 527,708 | 550,000 | 691,275 | 691,275 | 715,000 |
| 100-0000-31-1730 | Franchise taxes - Gas | 33,479 | 45,000 | 31,254 | 23,440 | 45,000 |
| 100-0000-31-1750 | Franchise taxes - Television cable | 81,123 | 75,000 | 85,023 | 84,315 | 85,000 |
| 100-0000-31-1760 | Franchise taxes - Telephone | 97,988 | 80,000 | 86,086 | 70,086 | 90,000 |
| 100-0000-31-3100 | Local option sales and use taxes | 3,543,904 | 3,600,000 | 3,499,700 | 3,154,000 | 3,600,000 |
| 100-0000-31-4200 | Alcoholic beverage excise tax | 172,002 | 180,000 | 173,300 | 158,858 | 180,000 |
| 100-0000-31-4300 | Local option mixed drink excise tax | 5,436 | 5,000 | 5,577 | 4,986 | 6,000 |
| 100-0000-31-6100 | Business and occupation taxes | 440,543 | 748,792 | 642,200 | 636,836 | 675,000 |
| 100-0000-31-6200 | Insurance premium taxes | 568,637 | 570,000 | 563,302 | 563,302 | 585,000 |
| 100-0000-31-6300 | Financial institutions taxes | 21,952 | 24,000 | 23,251 | 23,251 | 25,000 |
| 100-0000-31-9400 | Penalties and interest on delinquent taxes | 12,016 | 10,000 | 26,670 | 28,807 | 27,000 |
| | Total Taxes | 5,504,788 | 5,887,792 | 5,827,638 | 5,439,156 | 6,033,000 |
| | | | | | | |
| | Licenses & Permits | | | | | |
| 100-0000-32-1100 | Business licenses - alcoholic beverages | 45,253 | 50,000 | 18,000 | 51,415 | 30,000 |
| 100-0000-32-2200 | Non-business licenses and permits | 28,031 | 35,000 | 11,700 | 11,042 | 25,000 |
| 100-0000-32-3100 | Regulatory fees - Building structures and equipment | 57,617 | 80,000 | 26,650 | 27,894 | 50,000 |
| 100-0000-32-3900 | Other regulatory fees | 240,690 | 325,000 | 60,650 | 58,425 | 75,000 |
| 100-0000-32-4000 | Penalties and interest on delinquent licenses | 344 | 150 | 1,000 | 829 | 1,000 |
| | Total Licenses & Permits | 371,935 | 490,150 | 118,000 | 149,605 | 181,000 |
| | | | | | | |
| | Intergovernmental Revenues | | | | | |
| 100-0000-33-6000 | Local government Chatham County grants | 138,576 | 140,000 | 134,700 | 116,565 | 140,000 |
| | Total Intergovernmental Revenue | 138,576 | 140,000 | 134,700 | 116,565 | 140,000 |
| | | | | | | |
| | Charges for Services | | | | | |
| 100-0000-34-1700 | Revenue- Charges for Services | 0 | 820,000 | 845,000 | 696,105 | 940,000 |
| 100-0000-34-1910 | Election qualifying fee | 0 | 125 | 125 | 0 | 125 |
| 100-0000-34-2100 | Special Police Services | 9,068 | 0 | 11,633 | 7,730 | 12,000 |
| 100-0000-34-2120 | Accident reports | 1,922 | 1,400 | 1,800 | 1,743 | 2,100 |
| 100-0000-34-2130 | False alarms | 6,125 | 6,000 | 3,700 | 3,750 | 4,000 |
| 100-0000-34-2901 | Pawn card fees | 4,807 | 5,000 | 2,579 | 2,579 | 3,000 |
| 100-0000-34-7201 | Garden City Gym | 13,472 | 9,000 | 9,900 | 9,256 | 9,900 |
| 100-0000-34-7202 | Rental Income Pool | 671 | 1,000 | 0 | 0 | 1,000 |
| 100-0000-34-7203 | Stadium Receipts | 19,510 | 9,700 | 13,800 | 10,975 | 13,800 |
| 100-0000-34-7204 | Senior Center Revenue | 6,042 | 3,800 | 3,600 | 3,628 | 4,000 |
| 100-0000-34-7205 | Summer camp revenue | 25,639 | 25,000 | 24,425 | 24,426 | 25,000 |
| 100-0000-34-7206 | Chain Baseball Field Rental | 3,900 | 3,600 | 3,600 | 1,800 | 3,600 |
| 100-0000-34-7500 | Program fees | 13,097 | 17,000 | 10,460 | 9,942 | 11,000 |
| 100-0000-34-7900 | Recreation Concession Revenue | 7,095 | 17,000 | 5,200 | 2,184 | 6,000 |
| 100-0000-34-9001 | Nuisance Abatement | 600 | 5,000 | 450 | 450 | 5,000 |
| | Total Charges for Services | 111,948 | 923,625 | 936,272 | 774,568 | 1,040,525 |
| | | | | | | |
| | Fines and Forfeitures | | | | | |
| 100-0000-35-1100 | Fines and Forfeiture - Court | 729,075 | 876,398 | 1,098,000 | 980,322 | 1,120,000 |
| | Total Fines and Forfeitures | 729,075 | 876,398 | 1,098,000 | 980,322 | 1,120,000 |
| | | | | | | |
| | Investment Income | | | | | |
| 100-0000-36-1000 | Interest Revenues | 318,866 | 100,000 | 75,951 | 61,354 | 70,000 |
| | Total Investment Income | 318,866 | 100,000 | 75,951 | 61,354 | 70,000 |
| | | | | | | |
| | Other Revenues | | | | | |
| 100-0000-31-2120 | NSF fees | 375 | 200 | 300 | 321 | 300 |
| 100-0000-31-3900 | Other - miscellaneous | 0 | 20,000 | 20,000 | 19,202 | 20,000 |
| 100-0000-35-1200 | Unclaimed Cash Bonds | 0 | 0 | 2,160 | 2,160 | 0 |
| 100-0000-37-1000 | Contributions and Donations (Private Sources) | 1,000 | 0 | 0 | 0 | 0 |
| 100-0000-38-1001 | Rents and royalties - Mobile Tower | 85,425 | 146,000 | 146,000 | 77,882 | 146,000 |
| 100-0000-38-9000 | Other - AP Discounts | 779 | 650 | 40 | 39 | 100 |
| 100-0000-38-9001 | Other - Lawsuit Settlement Claim | 5,000 | 0 | 0 | 0 | 0 |
| 100-0000-38-9002 | Other - Scrap Sales/Catastrophic Reimbursement | 119,824 | 0 | 41,000 | 40,753 | 15,000 |
| 100-0000-38-9003 | Miscellaneous Revenue | 24,098 | 0 | 184,560 | 184,560 | 25,000 |
| 100-0000-39-2110 | Proceeds from Loan | 0 | 0 | 0 | 0 | 0 |
| | Total Other Revenues | 236,501 | 166,850 | 394,060 | 324,917 | 206,400 |
| | | | | | | |
| 100-0000-39-1201 | Transfers in - Hotel/Motel fund | 88,189 | 110,000 | 110,000 | 70,670 | 110,000 |
| 100-0000-39-1202 | Transfers in - Fire Protection | 0 | 0 | 0 | 0 | 0 |
| | Total Transfers In | 88,189 | 110,000 | 110,000 | 70,670 | 110,000 |
| | | | | | | |
| | Total Revenue | 7,499,878 | 8,694,815 | 8,694,621 | 7,917,157 | 8,900,925 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

General Fund (100)**Summary of Revenues and Expenditures**

| | 2008 | 2009 | 2009 | 2010 |
|--------------------------------------|-----------------------|----------------------|----------------------|----------------------|
| | Actual | Budget | Amended | Adopted |
| Beginning Fund Balance | \$ 14,379,937 | \$ 10,783,162 | \$ 10,783,162 | \$ 10,673,997 |
| Resources | | | | |
| Revenue | | | | |
| Taxes | \$ 5,504,788 | \$ 5,887,792 | \$ 5,827,638 | \$ 6,033,000 |
| License & Permits | 371,935 | 490,150 | 118,000 | 181,000 |
| Intergovernmental Revenues | 138,576 | 140,000 | 134,700 | 140,000 |
| Charges for Services | 111,948 | 923,625 | 936,272 | 1,040,525 |
| Fines & Forfeitures | 729,075 | 876,398 | 1,098,000 | 1,120,000 |
| Investment Earnings | 318,866 | 100,000 | 75,951 | 70,000 |
| Miscellaneous | 236,501 | 166,850 | 394,060 | 206,400 |
| Total Revenues | \$ 7,411,689 | \$ 8,584,815 | \$ 8,584,621 | \$ 8,790,925 |
| Operating Transfers In | | | | |
| Hotel-Motel Tax | \$ 88,189 | \$ 110,000 | \$ 110,000 | \$ 110,000 |
| Fire Protection Fee | - | - | - | - |
| Total Operating Transfers In | \$ 88,189 | \$ 110,000 | \$ 110,000 | \$ 110,000 |
| Total Resources | \$ 7,499,878 | \$ 8,694,815 | \$ 8,694,621 | \$ 8,900,925 |
| Uses | | | | |
| Expenditures | | | | |
| General Government | 1,150,068 | 1,170,626 | 1,214,767 | 1,659,245 |
| Public Safety | 3,758,879 | 3,971,623 | 4,229,257 | 4,305,129 |
| Public Works | 1,314,484 | 1,960,673 | 1,968,633 | 1,650,889 |
| Community Development | 1,373,222 | 1,591,893 | 1,281,964 | 1,235,662 |
| Total Expenditures | 7,596,653 | 8,694,815 | 8,694,621 | 8,850,925 |
| Transfers Out | | | | |
| Tourism | \$ - | \$ - | \$ - | \$ 50,000 |
| Sanitation | - | - | - | - |
| Capital Improvement Fund | 3,500,000 | - | - | - |
| Total Operating Transfers Out | \$ 3,500,000 | \$ - | \$ - | \$ 50,000 |
| Total Uses | \$ 11,096,653 | \$ 8,694,815 | \$ 8,694,621 | \$ 8,900,925 |
| Net Resources | \$ (3,596,775) | \$ (0) | \$ - | \$ - |
| Special Item | | | | |
| Ending Fund Balance | \$ 10,783,162 | \$ 10,783,162 | \$ 10,783,162 | \$ 10,673,997 |

Confiscated Fund (210)**Special Revenue Fund**

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

| Summary of Revenues and Expenditures | | | | | |
|------------------------------------------------------------------|--|--------------------|--------------------|---------------------|--------------------|
| | | | | | |
| | | 2008 Actual | 2009 Budget | 2009 Amended | 2010 Budget |
| Estimated Beginning Fund Balance | | 16,850 | 16,850 | 9,269 | 9,269 |
| Revenue: | | | | | |
| Fines and Forfeitures | | 14,116 | 10,000 | 10,000 | 10,000 |
| Total revenues | | 14,116 | 10,000 | 10,000 | 10,000 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Public Safety | | 21,697 | 10,000 | 10,000 | 10,000 |
| Intergovernmental: | | | | | |
| Assistance | | 0 | 0 | 0 | 0 |
| Total Expenditures | | 21,697 | 10,000 | 10,000 | 10,000 |
| Excess (deficiency) of revenues over (under) expenditures | | 9,269 | 0 | 9,269 | 9,269 |
| Other financing sources (uses) | | | | | |
| Transfers in | | 0 | 0 | 0 | 0 |
| Total other financiing sources (uses) | | 0 | 0 | 0 | 0 |
| Fund Balance, end of year | | 9,269 | 0 | 9,269 | 9,269 |

Hotel – Motel Tax Fund (275)**Special Revenue Fund**

The Hotel Motel Tax Fund is a special revenue fund created for the purpose of promoting tourism in the City of Garden City. Revenues for the fund are raised from a 6% hotel/motel tax places on hotels/motels conducting business within city limits. The tax is expected to generate \$220,000 in FY 2010.

| Summary of Revenues and Expenditures | | | | | |
|------------------------------------------------------------------|--|--------------------|--------------------|----------------|---------------|
| | | | | 2009 | 2010 |
| | | 2008 Actual | 2009 Budget | Amended | Budget |
| Estimated Beginning Fund Balance | | 0 | 0 | 0 | 0 |
| Revenue: | | | | | |
| Taxes | | 176,378 | 220,000 | 190,000 | 220,000 |
| Other Revenues | | 0 | 0 | 0 | 0 |
| Total revenues | | 176,378 | 220,000 | 190,000 | 220,000 |
| Expenditures: | | | | | |
| Intergovernmental: | | | | | |
| Assistance | | 29,403 | 35,935 | 31,673 | 36,674 |
| Total Expenditures | | 29,403 | 35,935 | 31,673 | 36,674 |
| Excess (deficiency) of revenues over (under) expenditures | | 146,975 | 184,065 | 158,327 | 183,326 |
| Other financing sources (uses) | | | | | |
| Transfers out | | (146,975) | (184,065) | (158,327) | (183,326) |
| Total other financing sources (uses) | | (146,975) | (184,065) | (158,327) | (183,326) |
| Fund Balance, end of year | | 0 | 0 | 0 | 0 |

Tourism Board Fund (999)

Special Revenue Fund

The Tourism Board Fund is a special revenue fund created in the FY 2007 Budget for the purpose of promoting tourism in the City of Garden City. Revenues for the fund are raised from a hotel/motel tax places on hotels/motels conducting business within city limits. The tax is expected to generate \$70,700 in FY 2010.

| Summary of Revenues and Expenditures | | | | |
|------------------------------------------------------------------|----------------|----------------|----------------|----------------|
| | | | | |
| | 2008 Actual | 2009 Budget | 2009 Amended | 2010 Budget |
| Estimated Beginning Fund Balance | 259,649 | 226,715 | 229,666 | 196,179 |
| Revenue: | | | | |
| Investment Income | 8,426 | 5,400 | 8,426 | 5,400 |
| Loan Proceeds | 0 | 595,000 | 0 | 714,000 |
| Total revenues | 8,426 | 600,400 | 8,426 | 719,400 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | 29,549 | 42,000 | 32,500 | 84,000 |
| Debt Service Payment | 0 | 0 | 0 | 79,911 |
| Capital Expenditure | | | | |
| Capital Outlay | 72,740 | 625,727 | 72,740 | 714,000 |
| Total Expenditures | 102,289 | 667,727 | 105,240 | 877,911 |
| Excess (deficiency) of revenues over (under) expenditures | (93,863) | (67,327) | (96,814) | (158,511) |
| Other financing sources (uses) | | | | |
| Transfers in - General Fund | 0 | 0 | 0 | 50,000 |
| Transfers in - Hotel Motel | 63,880 | 70,700 | 63,327 | 73,326 |
| Total other financing sources (uses) | 63,880 | 70,700 | 63,327 | 123,326 |
| Fund Balance, end of year | 229,666 | 230,088 | 196,179 | 160,994 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

SPLOST Fund (430)

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

| | Original | Revised | | | | |
|----------------------------------------------|---------------------|---------------------|----------------------|----------------------|---------------------|----------------------|
| Project | Estimated | Estimated | Prior | 2009 | 2010 | Total |
| Cost | Cost | Years | Projected | Budget | Cost | |
| 1998 - 2003 SPLOST Referendum | | | | | | |
| Drainage | \$ 2,000,000 | \$ 1,199,500 | \$ 1,532,760 | \$ - | \$ - | \$ - |
| Other Capital Outlay: | 458,703 | | | | | |
| Pineland Avenue Paving | - | 71,000 | 74,099 | - | - | 74,099 |
| Pineland Avenue Sidewalk | - | 69,000 | 84,250 | - | - | 84,250 |
| Volunteer Park Tree Buffer | - | 8,017 | 3,101 | - | - | 3,101 |
| Highway 21 Beautification | - | 40,000 | 17,996 | - | - | 17,996 |
| Bike Path | - | 89,500 | 85,296 | - | - | 85,296 |
| Lift Station Upgrade | - | 17,500 | 17,041 | - | - | 17,041 |
| Security System Well and Tank | - | 8,000 | 7,812 | - | - | 7,812 |
| Stadium Upgrade | - | 20,000 | 19,709 | - | - | 19,709 |
| Open Space: | | | | | | |
| Sharon Park | - | 45,002 | 45,456 | - | - | 45,456 |
| Public Safety: | | | | | | |
| Debt Service - Fire Truck | 266,667 | 218,010 | 218,010 | - | - | 218,010 |
| Total 1998 - 2003 SPLOST Expenditures | 2,725,370 | 1,785,529 | 2,105,530 | - | - | 572,770 |
| 2003 - 2008 SPLOST Referendum | | | | | | |
| Other Capital Outlay: | 4,013,159 | | | | | |
| Sewer Rehabilitation Projects | - | 50,000 | 782,428 | 84,282 | - | 866,710 |
| Rossignol Hill Fire and Water Systems | - | 100,000 | 85,957 | - | - | 85,957 |
| Lift Station Upgrades | - | 152,500 | 185,930 | - | - | 185,930 |
| Security System Well and Tank | - | 27,000 | 9,373 | - | - | 9,373 |
| Stadium Upgrade | - | 280,000 | 70,853 | - | - | 70,853 |
| Computer Equipment | - | 30,000 | 620,810 | 167,674 | - | 788,484 |
| Financial Accounting Software | - | 55,000 | 86,919 | - | - | 86,919 |
| Highway 21 Beautification | - | 60,000 | 125,655 | 11,376 | - | 137,031 |
| Concession Stand a Bazemore Park | - | 30,000 | 22,854 | - | - | 22,854 |
| Sharon Park Improvements | - | 35,000 | 30,715 | - | - | 30,715 |
| Fire Station Building 2 | - | 10,000 | 2,819 | - | - | 2,819 |
| Administrative Equipment | - | 12,000 | 35,383 | - | - | 35,383 |
| Public Safety Equipment | - | 136,870 | 1,077,807 | 256,273 | - | 1,334,080 |
| Public Works Equipment | - | 99,000 | 783,890 | - | - | 783,890 |
| Recreation Equipment | - | - | 103,602 | - | - | 103,602 |
| Housing and Development Equipment | - | - | 16,525 | - | - | 16,525 |
| Water and Sewer Equipment | - | 269,500 | 340,671 | - | - | 340,671 |
| City Hall Project | - | - | 8,453,355 | 8,507,001 | - | 16,960,356 |
| Street Improvements | - | - | 186,374 | 12,008 | - | 198,382 |
| Rommel Avenue Water Tank | - | - | 156,164 | - | - | 156,164 |
| Senior Citizens Project | - | - | 25,940 | - | - | 25,940 |
| Public Works Facility | - | - | 69,992 | 954,544 | - | 1,024,536 |
| Regional Police Academy | - | - | - | 493 | 1,400,000 | 1,400,493 |
| Debt Service | | | | | | |
| Fire Truck | - | 224,990 | 190,987 | 47,395 | 47,395 | 285,777 |
| Public Works Equipment | - | 361,318 | - | 94,653 | 94,653 | 189,307 |
| City Hall | | | | | 367,155 | 367,155 |
| Total 2003 - 2008 SPLOST Expenditures | 4,013,159 | 1,933,178 | 13,465,003 | 10,135,699 | 1,542,048 | 25,509,906 |
| Grand Total SPLOST Expenditures | \$ 6,738,529 | \$ 3,718,707 | \$ 15,570,533 | \$ 10,135,699 | \$ 1,542,048 | \$ 26,082,676 |

Water/Wastewater Fund (505)**Revenue & Expense Summary**

| | 2007 | 2008 | 2009 | 2010 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Budget | Adopted |
| Revenue | | | | |
| Water Revenues | \$ 656,580 | \$ 836,618 | \$ 1,079,633 | \$ 1,084,612 |
| Sewer Revenues | 1,183,561 | 1,638,802 | 2,146,317 | 2,099,248 |
| Investment Earnings | 160,158 | 79,566 | 63,725 | 104,962 |
| Other Revenues & Penalties | 497,198 | 203,197 | 98,447 | 139,950 |
| Miscellaneous Revenues | 12,240 | 36,780 | 89,438 | 69,975 |
| Transfer In | 410,804 | 23,612 | - | - |
| Total Revenue | \$ 2,920,541 | \$ 2,818,575 | \$ 3,477,560 | \$ 3,498,747 |

| | 2007 | 2008 | 2009 | 2010 |
|--------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Water/Wastewater Expenditures | Actual | Actual | Budget | Adopted |
| Wastewater Treatment & Collection | \$ 586,405 | \$ 754,846 | \$ 1,499,315 | \$ 1,574,215 |
| Water Treatment | 246,590 | 470,491 | 308,573 | 315,058 |
| Water/Sewer Billing, Distribution & Repair | 1,033,499 | 1,181,086 | 1,669,672 | 1,609,474 |
| Total Water/Wastewater Fund | \$ 1,866,494 | \$ 2,406,423 | \$ 3,477,560 | \$ 3,498,747 |

Sanitation Fund (540)

Revenue & Expense Summary

| | 2007 | 2008 | 2009 | |
|-------------------------------|-------------------|--------------------|---------------------|---------------------|
| | Actual | Actual | Amended Budget | 2010 Adopted |
| Revenues | | | | |
| Refuse Collection Charges | \$ 307,890 | \$ 333,193 | \$ 326,000 | \$ 326,000 |
| Miscellaneous Revenue | \$ - | \$ 155 | \$ 100 | \$ - |
| Interest Revenue | 81 | 43 | 100 | 100 |
| Subtotal | 307,971 | 333,391 | 326,200 | 326,100 |
| | | | | |
| Operating Transfers In | | | | |
| General Fund | 75,899 | - | - | - |
| Total Transfers In | 75,899 | - | - | - |
| | | | | |
| Total Revenues | \$ 383,870 | \$ 333,391 | \$ 326,200 | \$ 326,100 |
| | | | | |
| Expenses | | | | |
| Contracts and Agreements | \$ 285,755 | \$ 285,021 | \$ 328,000 | \$ 330,000 |
| Solid Waste Management | 1,875 | 1,517 | 1,500 | 1,500 |
| Dry Trash Disposal | 95,486 | 98,093 | 108,000 | 104,000 |
| Miscellaneous | 754 | 107 | - | - |
| | | | | |
| Total Expenses | \$ 383,870 | \$ 384,738 | \$ 437,500 | \$ 435,500 |
| | | | | |
| Net Income (Loss) | \$ - | \$ (51,347) | \$ (111,300) | \$ (109,400) |

Stormwater Fund (555)

Revenue & Expense Summary

| | 2008 | 2009 | 2010 |
|-------------------------------|-------------|-------------------|-------------------|
| | Actual | Budget | Adopted |
| Revenues | | | |
| Storm Water Utility Fee | \$ - | \$ 820,000 | \$ 940,000 |
| Miscellaneous Revenue | \$ - | \$ - | \$ - |
| Interest Revenue | - | - | - |
| Subtotal | - | 820,000 | 940,000 |
| | | | |
| Operating Transfers In | | | |
| General Fund | - | - | - |
| Total Transfers In | - | - | - |
| | | | |
| Total Revenues | \$ - | \$ 820,000 | \$ 940,000 |
| | | | |
| Expenses | | | |
| Administrative Expense | \$ - | \$ 320,075 | \$ 320,075 |
| Operation & Maintenance | - | 499,925 | 619,925 |
| Miscellaneous | - | - | - |
| | - | - | - |
| | | | |
| Total Expenses | \$ - | \$ 820,000 | \$ 940,000 |
| | | | |
| Net Income (Loss) | \$ - | \$ - | \$ - |

Debt Summary

Debt History

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

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

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

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

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

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

Notes Payable – GEFA Loans

On August 3, 2004, the City of Garden City entered into a loan agreement in the amount of \$255,455.71 with Georgia Environmental Facilities Authority (GEFA) to finance needed water system improvements. The loan obligation is payable from December 1, 2005 through September 1, 2025 at an interest rate of 3.82%. The loan obligation payable at January 1, 2010 of \$306,947 is detailed below.

| YEAR | | | | | |
|--------------|--|-------------------|--|------------------|-------------------|
| PAYABLE | | PRINCIPAL | | INTEREST | TOTAL |
| 2010 | | \$ 10,214 | | \$ 8,111 | \$ 18,325 |
| 2011 | | 10,610 | | 7,715 | 18,325 |
| 2012 | | 11,021 | | 7,304 | 18,325 |
| 2013 | | 11,448 | | 6,877 | 18,325 |
| 2014 | | 11,897 | | 6,433 | 18,330 |
| 2015 | | 12,353 | | 5,972 | 18,325 |
| 2016 | | 12,831 | | 5,493 | 18,325 |
| 2017 | | 13,328 | | 4,996 | 18,325 |
| 2018 | | 13,845 | | 4,480 | 18,325 |
| 2019 | | 14,381 | | 3,943 | 18,325 |
| 2020 | | 14,939 | | 3,386 | 18,325 |
| 2021 | | 15,518 | | 2,807 | 18,325 |
| 2022 | | 16,119 | | 2,206 | 18,325 |
| 2023 | | 16,744 | | 1,581 | 18,325 |
| 2024 | | 17,392 | | 932 | 18,325 |
| 2025 | | 13,484 | | 258 | 13,742 |
| Total | | \$ 216,123 | | \$ 80,986 | \$ 306,947 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

On June 1, 2005, the City of Garden City entered into a loan agreement in the amount of \$2,395,602 with Georgia Environmental Facilities Authority (GEFA) to finance needed water system improvements. The loan obligation is payable from September 1, 2005 through December 1, 2023 at an interest rate of 4.45%. The loan obligation payable at January 1, 2010 of \$2,777,084 is detailed below.

| The following summarizes the GEFA debt service requirements to maturity | | | | | |
|-------------------------------------------------------------------------|--|---------------------|--|-------------------|---------------------|
| YEAR | | | | | |
| PAYABLE | | PRINCIPAL | | INTEREST | TOTAL |
| 2010 | | \$ 101,313 | | \$ 83,825 | \$ 185,139 |
| 2011 | | 105,897 | | 79,241 | 185,139 |
| 2012 | | 110,689 | | 74,450 | 185,139 |
| 2013 | | 115,698 | | 69,441 | 185,139 |
| 2014 | | 120,933 | | 64,206 | 185,139 |
| 2015 | | 126,405 | | 58,734 | 185,139 |
| 2016 | | 132,124 | | 53,014 | 185,139 |
| 2017 | | 138,103 | | 47,036 | 185,139 |
| 2018 | | 144,352 | | 40,787 | 185,139 |
| 2019 | | 150,883 | | 34,256 | 185,139 |
| 2020 | | 157,710 | | 27,428 | 185,139 |
| 2021 | | 164,846 | | 20,292 | 185,139 |
| 2022 | | 172,305 | | 12,833 | 185,139 |
| 2023 | | 180,101 | | 5,037 | 185,138 |
| Total | | \$ 2,018,286 | | \$ 758,791 | \$ 2,777,084 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

On October 10, 2002, the City of Garden City entered into a loan agreement in the amount of \$978,552.25 with Georgia Environmental Facilities Authority (GEFA) to finance needed water system improvements. The loan obligation is payable from January 1, 2003 through December 1, 2022 at an interest rate of 5.15%. The loan obligation payable at January 1, 2010 of \$1,022,607 is detailed below.

| The following summarizes the GEFA debt service requirements to maturity | | | | | |
|-------------------------------------------------------------------------|--|-------------------|--|-------------------|---------------------|
| YEAR | | | | | |
| PAYABLE | | PRINCIPAL | | INTEREST | TOTAL |
| 2010 | | \$ 41,232 | | \$ 37,430 | \$ 78,662 |
| 2011 | | 43,397 | | 35,265 | 78,662 |
| 2012 | | 45,676 | | 32,986 | 78,662 |
| 2013 | | 48,074 | | 30,588 | 78,662 |
| 2014 | | 50,598 | | 28,064 | 78,662 |
| 2015 | | 53,254 | | 25,408 | 78,662 |
| 2016 | | 56,050 | | 22,612 | 78,662 |
| 2017 | | 58,993 | | 19,669 | 78,662 |
| 2018 | | 62,091 | | 16,571 | 78,662 |
| 2019 | | 65,351 | | 13,311 | 78,662 |
| 2020 | | 68,782 | | 9,880 | 78,662 |
| 2021 | | 72,393 | | 6,269 | 78,662 |
| 2022 | | 76,194 | | 2,468 | 78,663 |
| Total | | \$ 742,085 | | \$ 320,007 | \$ 1,022,607 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

On April 16, 2007 the City of Garden City entered into a loan agreement in the amount of \$496,650.66 with Georgia Environmental Facilities Authority (GEFA) to finance needed water system improvements. The loan obligation is payable from April 1, 2009 through April 1, 2029 at an interest rate of 4.12%. The loan obligation payable at January 1, 2010 of \$704,104 is detailed below.

| YEAR | | | | | |
|--------------|--|-------------------|--|-------------------|-------------------|
| PAYABLE | | PRINCIPAL | | INTEREST | TOTAL |
| 2010 | | 16,791 | | 19,702 | 36,493 |
| 2011 | | 17,496 | | 17,496 | 34,992 |
| 2012 | | 18,225 | | 18,268 | 36,493 |
| 2013 | | 19,000 | | 17,493 | 36,493 |
| 2014 | | 19,793 | | 16,700 | 36,493 |
| 2015 | | 20,625 | | 15,869 | 36,493 |
| 2016 | | 21,486 | | 15,008 | 36,493 |
| 2017 | | 22,396 | | 14,097 | 36,493 |
| 2018 | | 23,333 | | 13,160 | 36,493 |
| 2019 | | 24,313 | | 12,181 | 36,493 |
| 2020 | | 25,329 | | 11,164 | 36,493 |
| 2021 | | 26,399 | | 10,094 | 36,493 |
| 2022 | | 27,505 | | 8,988 | 36,493 |
| 2023 | | 28,660 | | 7,833 | 36,493 |
| 2024 | | 29,861 | | 6,633 | 36,493 |
| 2025 | | 31,119 | | 5,374 | 36,493 |
| 2026 | | 32,424 | | 4,069 | 36,493 |
| 2027 | | 33,785 | | 2,708 | 36,493 |
| 2028 | | 35,202 | | 1,291 | 36,493 |
| 2029 | | 12,130 | | 104 | 12,234 |
| Total | | \$ 485,871 | | \$ 218,232 | \$ 704,104 |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

On July 1, 2009, the City of Garden City entered into a loan agreement in the amount of \$393,666.76 with Georgia Environmental Facilities Authority (GEFA) to finance needed water system improvements. The loan obligation is payable from August 1, 2009 through July 1, 2029 at an interest rate of 4.10%. The loan obligation payable at January 1, 2010 of \$565,569 is detailed below.

| YEAR | | | | | |
|--------------|--|-------------------|--|-------------------|-------------------|
| PAYABLE | | PRINCIPAL | | INTEREST | TOTAL |
| 2010 | | 13,200 | | 15,676 | 28,876 |
| 2011 | | 13,752 | | 15,125 | 28,876 |
| 2012 | | 14,322 | | 14,555 | 28,876 |
| 2013 | | 14,928 | | 13,948 | 28,876 |
| 2014 | | 15,548 | | 13,328 | 28,876 |
| 2015 | | 16,198 | | 12,678 | 28,876 |
| 2016 | | 16,870 | | 12,006 | 28,876 |
| 2017 | | 17,582 | | 11,294 | 28,876 |
| 2018 | | 18,314 | | 10,562 | 28,876 |
| 2019 | | 19,079 | | 9,797 | 28,876 |
| 2020 | | 19,873 | | 9,003 | 28,876 |
| 2021 | | 20,708 | | 8,168 | 28,876 |
| 2022 | | 21,571 | | 7,305 | 28,876 |
| 2023 | | 22,473 | | 6,403 | 28,876 |
| 2024 | | 23,409 | | 5,467 | 28,876 |
| 2025 | | 24,391 | | 4,485 | 28,876 |
| 2026 | | 25,409 | | 3,467 | 28,876 |
| 2027 | | 26,470 | | 2,406 | 28,876 |
| 2028 | | 27,575 | | 1,301 | 28,876 |
| 2029 | | 16,695 | | 229 | 16,923 |
| Total | | \$ 388,365 | | \$ 177,204 | \$ 565,569 |

Notes Payable – SRF Loan

On April 1, 1991 the City of Garden City entered into a loan agreement in the amount of \$1,485,120 with the State Revolving Loan Program (SRF) to finance needed water system improvements. The loan obligation is payable from July 1, 1991 through April 1, 2011, at an interest rate of 2.00%. The loan obligation payable at January 1, 2010 of \$137,788 is detailed below.

| | | | | | |
|----------------------------------------------------------------------------|--|-------------------|--|-----------------|-------------------|
| The following summarizes the SRF Loan debt service requirement to maturity | | | | | |
| YEAR | | | | | |
| PAYABLE | | PRINCIPAL | | INTEREST | TOTAL |
| 2010 | | \$ 89,793 | | \$ 2,038 | \$ 91,831 |
| 2011 | | 45,615 | | 343 | 45,957 |
| Total | | \$ 135,408 | | \$ 2,381 | \$ 137,788 |

Capital Leases

Fire Truck Lease

The City of Garden City entered into a lease agreement to finance a new fire truck September 5, 2003 in the amount of \$443,000 through Georgia Municipal Association with BB&T. The loan obligation is payable from October 15, 2003 through September 15, 2010, at an interest rate of 3.95%. The loan obligation payable at January 1, 2010 of \$47,395 is detailed below.

| | | | | | |
|----------------|--|------------------|--|-----------------|------------------|
| YEAR | | | | | |
| PAYABLE | | PRINCIPAL | | INTEREST | TOTAL |
| 2010 | | \$ 45,715 | | \$ 1,680 | \$ 47,395 |
| Total | | \$ 45,715 | | \$ 1,680 | \$ 47,395 |

Public Works Equipment Lease

The City of Garden City entered into a lease agreement to finance several pieces of equipment for the Public Works Department on June 13, 2008 in the amount of \$361,318 through Georgia Municipal Association with BB&T. The loan obligation is payable from July 15, 2008 through July 15, 2011, at an interest rate of 3.02%. The loan obligation payable at January 1, 2010 of \$189,307 is detailed below.

| YEAR | | | | | |
|----------------|--|------------------|--|-----------------|----------------|
| PAYABLE | | PRINCIPAL | | INTEREST | TOTAL |
| | | | | | |
| 2010 | | \$ 89,185 | | \$ 5,468 | \$ 94,653 |
| 2011 | | 91,879 | | 2,775 | 94,653 |
| | | | | | |
| Total | | 181,064 | | 8,243 | 189,307 |

Police Department Equipment Lease

The City of Garden City entered into a lease agreement to finance several fully equipped vehicles for the Police Department on August 7, 2009 in the amount of \$257,438 through Georgia Municipal Association with BB&T. The loan obligation is payable from September 15, 2009 through September 15, 2011, at an interest rate of 3.05%. The loan obligation payable at January 1, 2010 of \$177,390 is detailed below.

| YEAR | | | | | |
|----------------|--|-------------------|--|-----------------|-------------------|
| PAYABLE | | PRINCIPAL | | INTEREST | TOTAL |
| | | | | | |
| 2010 | | \$ 83,523 | | \$ 5,172 | \$ 88,695 |
| 2011 | | 86,070 | | 2,625 | 88,695 |
| | | | | | |
| Total | | \$ 169,593 | | \$ 7,797 | \$ 177,390 |
| | | | | | |

CITY OF GARDEN CITY

FY2010

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

City Hall Construction Loan

The City of Garden City entered into a loan agreement to finance the construction of the New City Hall on February 12, 2009 in the amount of \$9,950,000. The loan obligation is payable from February 12, 2010 through February 12, 2019 at an interest rate of 3.690%. The loan obligation payable at January 1, 2010 of 12,241,465 is detailed below.

| YEAR PAYABLE | PRINCIPAL | INTEREST | TOTAL |
|-----------------|---------------------|--------------------|----------------------|
| 2010 | \$ - | \$ 367,155 | \$ 367,155 |
| 2011 | 952,213 | 367,155 | 1,319,368 |
| 2012 | 987,349 | 332,018 | 1,319,368 |
| 2013 | 1,023,783 | 295,585 | 1,319,368 |
| 2014 | 1,061,560 | 257,808 | 1,319,368 |
| 2015 | 1,100,732 | 218,636 | 1,319,368 |
| 2016 | 1,141,349 | 178,019 | 1,319,368 |
| 2017 | 1,183,465 | 135,903 | 1,319,368 |
| 2018 | 1,227,134 | 92,233 | 1,319,368 |
| 2019 | 1,272,416 | 46,952 | 1,319,368 |
| Total | \$ 9,950,000 | \$2,291,465 | \$ 12,241,465 |

Debt Limitation

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

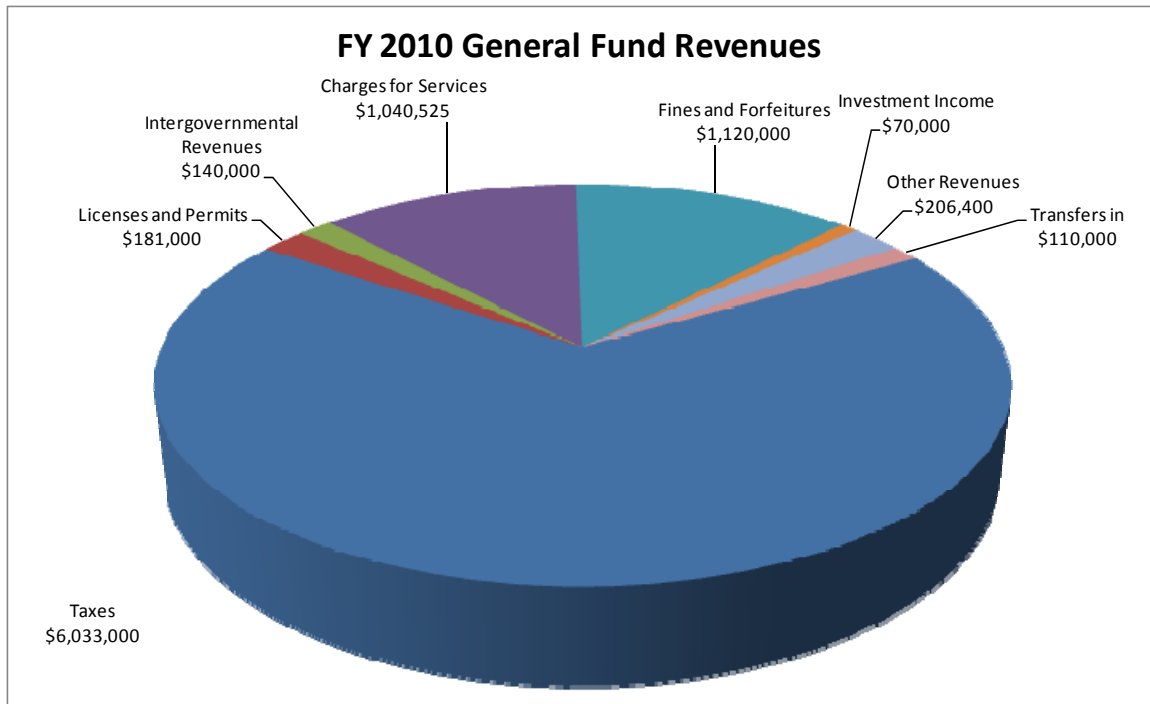
Financial Trends

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

General Fund Resources

Total General Fund resources are anticipated to increase 2% or \$206,304 from the 2009 amended budgeted amount to a total of \$8,900,925. General Fund resources available to the City of Garden City in 2010 include “revenues” of \$8,790,925 and a transfer in from the Hotel/Motel Fund of \$110,000.

The largest sources of General Fund resources are the Local Option Sales Tax (LOST) - \$3,600,000 and Excise Taxes - \$2,433,000. Fines and Forfeitures are also a large source of revenue at \$1,120,000. Other minor taxes and revenues round out the diverse financial resource streams within the General Fund.

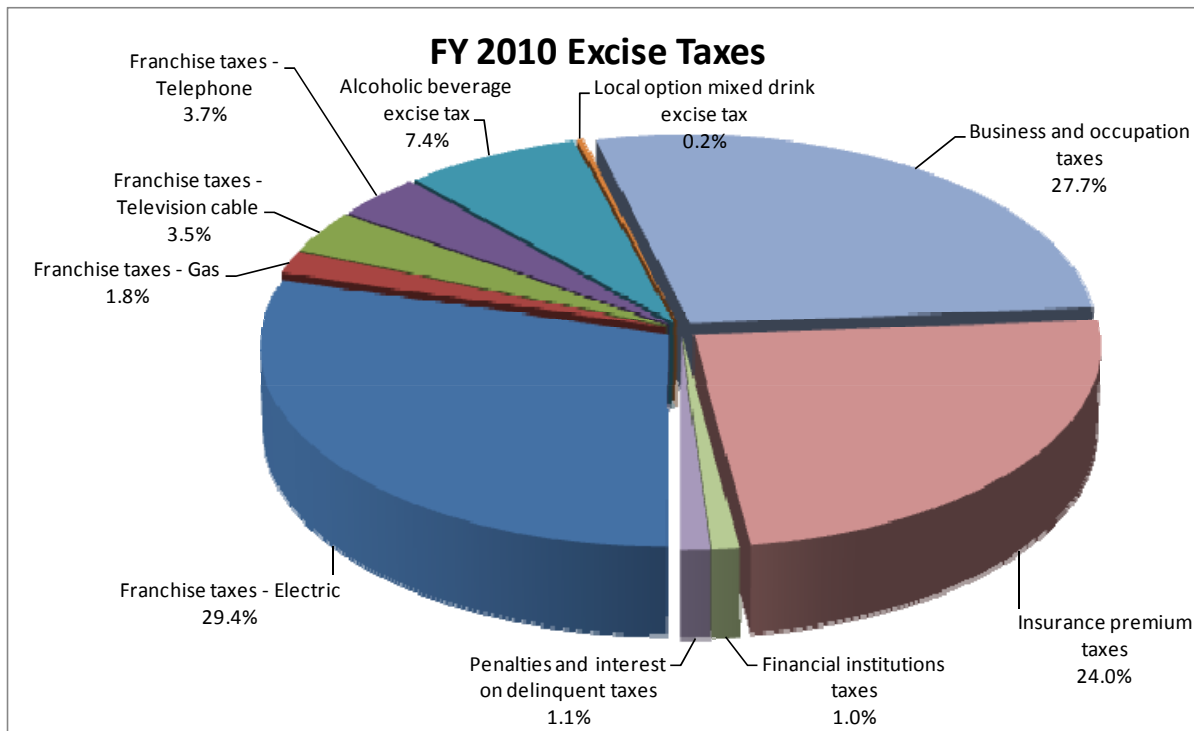


Local Option Sales Tax

Since the City does not have property taxes, it relies heavily on the Local Option Sales Tax (LOST). This source of revenue accounts for roughly 40% of General Fund revenues. The City depends on this source of municipal financing to deliver the high quality of services to the citizens.

Excise Taxes

Taxes in the excise tax category include: Franchise Taxes (Electric, Gas, Television Cable, and Telephone), Alcoholic Beverage Taxes, Local Option Mixed Drink Taxes, Business and Occupation Taxes, Insurance Premium Tax, and Financial Institution Tax. In FY 2010 the City expects to garner \$2,433,000, a 4.51% increase, or \$105,062 over the FY 2009 Amended Budget.



Licenses and Permits

Licenses and Permits revenues are comprised of regulatory fees, alcoholic beverages licenses, non-business licenses and permits, and various other permits. The City projects these revenues will bring in \$181,000 in FY 2010. This is an increase of 53.39%, or \$63,000 over the FY 2009 Amended Budget.

Intergovernmental Revenues

The only Intergovernmental Revenue currently utilized by the City is reimbursement from the Chatham-Savannah Counter Narcotics Team for two City Officers currently on the team. This revenue source is projected to bring in \$140,000 to the City in FY 2010.

Charges for Services

The City charges fees for several of the services it provides to its citizens. Some examples of such fees are Summer Camp Fees, fees for renting the pool, false alarm charges, and accident report fees. Charges for services is projected at \$1,040,525 in FY 2010. This represents an increase of 11.13%, or \$104,253 over the FY 2009 Amended Budget.

Fines and Forfeitures

Fines and Forfeitures are projected to garner a total of \$1,120,000 in FY 2010. This represents an increase of 2.00% or \$22,000 over the FY 2009 Amended Budget. The expected increase is attributed to an increase in citations and an increase in the amount of fines and fees that were levied and collected by the courts.

Investment Income

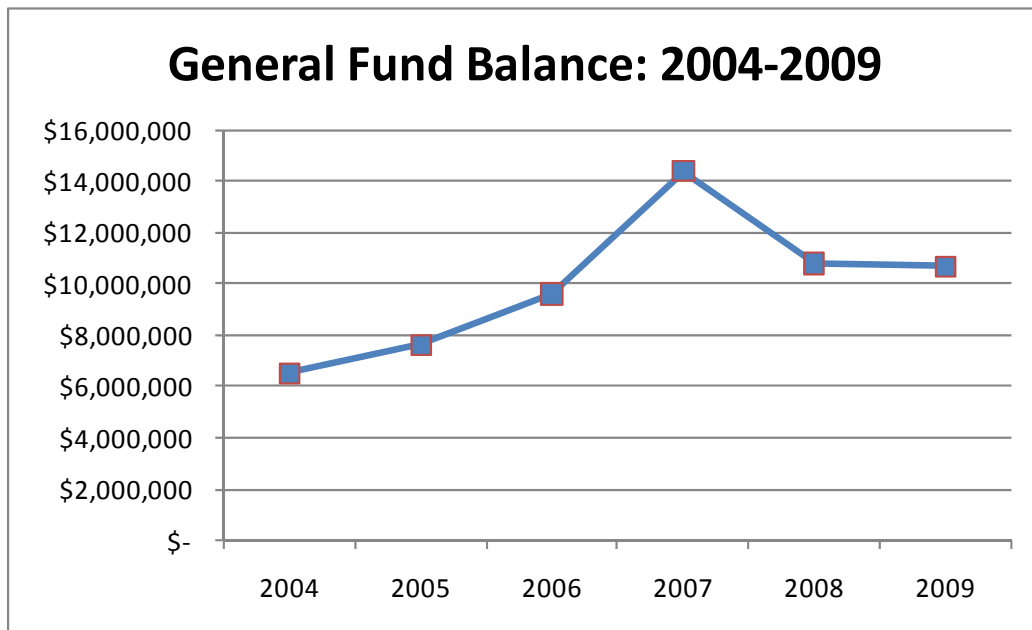
Due to the health of the local economy and the use of available monies for financing the new City Hall, the amount of revenue generated by investment income is expected to decrease in FY 2010. In FY 2010, the Investment Income is projected at \$70,000. This represents a decrease of 7.84%, or \$5,951 under the FY 2009 Amended Budget.

Other Revenues

The City has certain revenues that do not fit in any of the other categories. These revenue sources are grouped together in the Other Revenues source. In FY 2010, these revenues are projected to bring in \$206,400 to the City. This represents a decrease of 47.62%, or \$187,660 under the FY 2009 Amended Budget.

General Fund Balance

In FY 2004, the total fund balance in the General Fund was \$6,515,145. In FY 2008, the total fund balance reached \$10,783,162. This represents a 65.51% growth over the four years.



SPLOST Funds

Over the past ten years the citizens have approved a Special Purpose Local Option Sales Tax at five year intervals to provide revenues for capital projects. The FY 2009 Budget includes the two SPLOST's voted in 1998 and 2003.

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

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

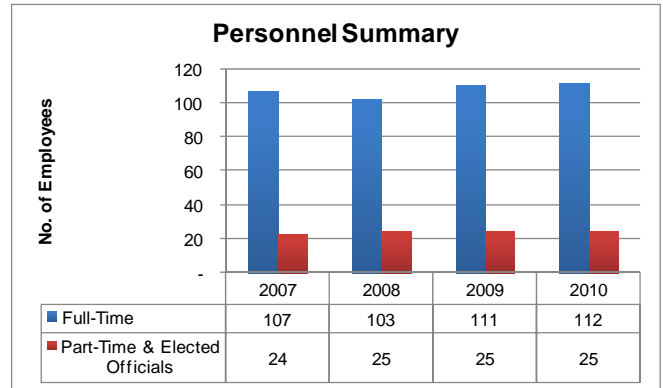
SPLOST 03 tax revenues was estimated to generate more than \$4,000,000 over the five years. The revenues generated by this tax are allocated to the projects listed below.

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

Personnel Summary

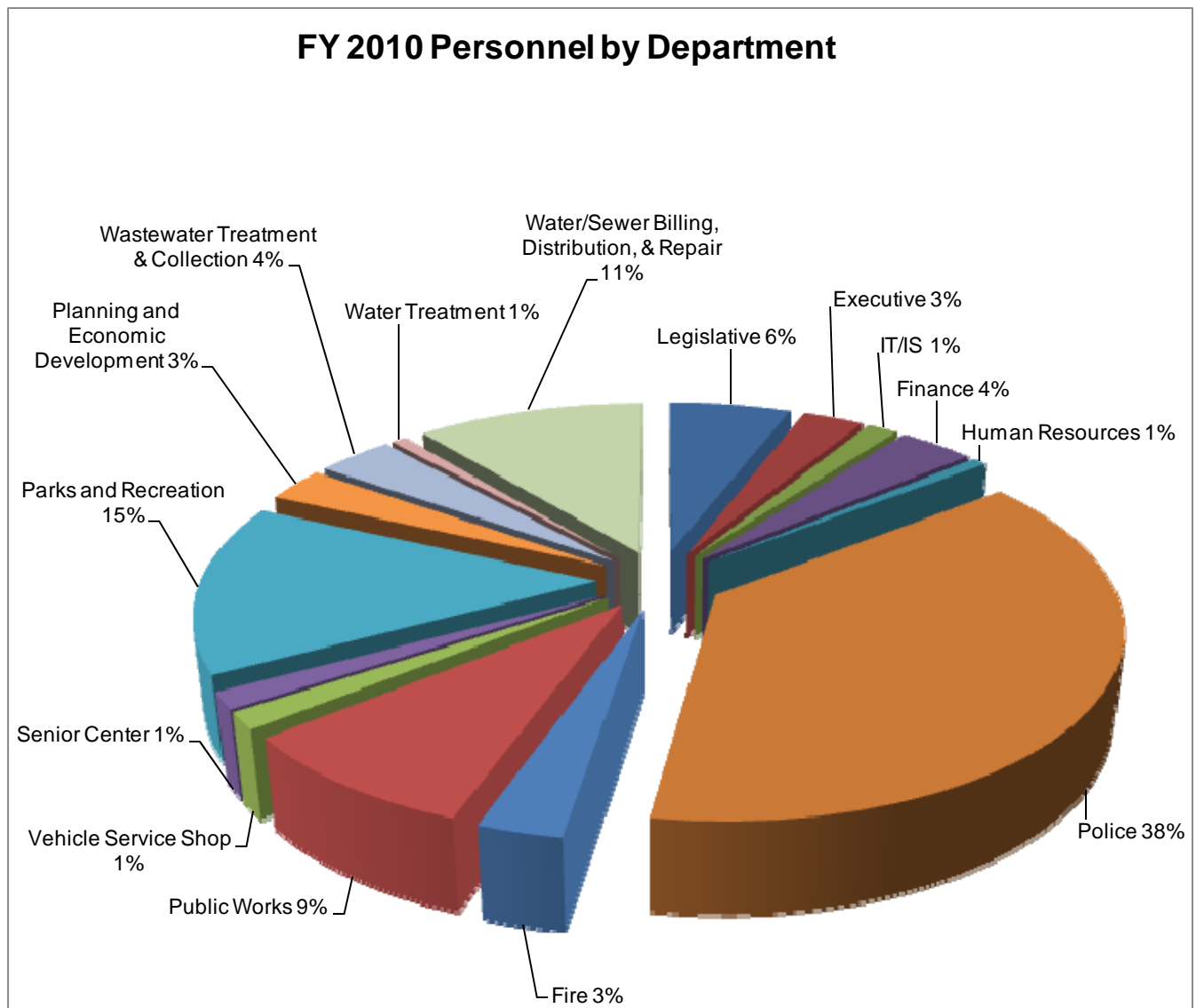
Dedicated Service

The City of Garden City is committed to a level of excellence in the quality and delivery of all programs and services. In the FY 2010 Approved Budget, 112 full-time, 17 part-time employees, and 8 elected officials are approved to meet the daily needs of our citizens and visitors. These employees preserve our public safety, ensure our water is clean and available upon demand, preserve our economic well being by attracting businesses and supporting commerce, maintain our streets and other infrastructure, protect our homes and businesses, provide our youth and seniors with quality programs, and handle the numerous daily duties necessary in the delivery of services to its citizens.



| Department | 2007 Actual | 2008 Actual | 2009 Amended | |
|---------------------------------------------|-------------|-------------|--------------|--------------|
| | | | Budget | 2010 Adopted |
| Legislative | 8 | 8 | 8 | 8 |
| Executive | 3 | 3 | 4 | 4 |
| Information Tecnology/Information Systems | - | - | - | 2 |
| Finance | 6 | 6 | 5 | 5 |
| Human Resources | 2 | 2 | 2 | 1 |
| Police | 50 | 49 | 51 | 52 |
| Fire | 6 | 6 | 6 | 4 |
| Public Works | 19 | 11 | 12 | 12 |
| Vehicle Service Shop | 2 | 2 | 2 | 2 |
| Senior Center | 4 | 2 | 2 | 2 |
| Parks and Recreation | 16 | 20 | 20 | 20 |
| Planning and Economic Development | 2 | 4 | 7 | 4 |
| Wastewater Treatment & Collection | 6 | 5 | 5 | 5 |
| Water Treatment | 1 | 1 | 1 | 1 |
| Water/Sewer Billing, Distribution, & Repair | 6 | 9 | 11 | 15 |
| Total Employees | 131 | 128 | 136 | 137 |

*All full-time, part-time, and elected officials are included in the above table.



Highlights

Over half of the employees of the City provide a direct service to the citizens of Garden City. As shown in the chart below, the Police department makes up 38% of the total City of Garden City's workforce. The Water and Sewer department makes up the next largest portion of the City of Garden City's workforce with 16% of the total City's workforce.

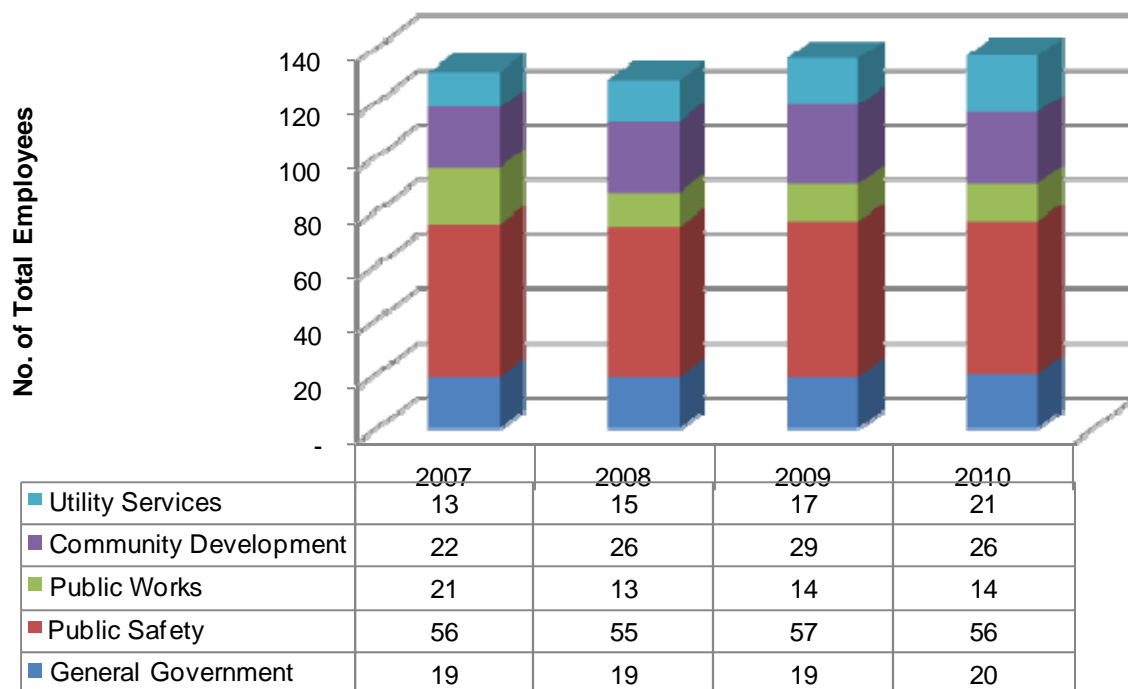
City Functions

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

**City Functions
Departments/Divisions**

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

Personnel Summary by Function



Employee Benefits

The FY 2010 Personal Services budget funds the salary and fringe benefits package offered to all employees. The Personal Services budget also reflects the funds appropriated to implement a human resource system with its primary goal to establish an environment which affords each employee the opportunity to be the most productive he or she can be. This goal is met through human resources planning, recruitment and selection, orientation, employee services, benefits administration, performance appraisal, wage and salary administration, and pension plan administration.

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

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

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

Salaries

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

Paid Time Off

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

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

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

Paid Critical Leave Reserve

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

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

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

Holidays

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

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

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

Group Term Life Insurance

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

Group Health Insurance

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

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

Bi-Weekly PPO Premiums

| | Group Medical Only | Group Medical w/Dental | Group Dental Only |
|-------------------------------|--------------------|------------------------|-------------------|
| Single Coverage | \$11.68 | \$15.37 | \$3.69 |
| Employee/Spouse | \$137.92 | \$145.53 | \$7.61 |
| Employee/Child | \$89.90 | \$98.35 | \$8.45 |
| Family(Employee/Spouse/Child) | \$234.01 | \$246.37 | \$12.37 |

Bi-Weekly HMO Premiums

| | Group Medical Only | Group Medical w/Dental | Group Dental Only |
|-------------------------------|--------------------|------------------------|-------------------|
| Single Coverage | \$5.56 | \$9.25 | \$3.69 |
| Employee/Spouse | \$71.58 | \$79.20 | \$7.61 |
| Employee/Child | \$58.64 | \$67.09 | \$8.45 |
| Family(Employee/Spouse/Child) | \$150.80 | \$163.16 | \$12.37 |

* Premiums are subject to change.

Group Long-Term Disability

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

Defined Benefit Retirement Plan

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

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

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

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

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

Defined Contribution Retirement Plan

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

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

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

Medical Flexible Spending Account

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

Educational Assistance

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

The cost of tuition up to two courses per academic term to an approved institution is reimbursed to eligible employees. The City also offers reimbursement for books and other fees related to the course.

Work-Life Balance

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

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

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

Position Classification

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

CITY OF GARDEN CITY

FY2010

PERSONNEL SUMMARY

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

CITY OF GARDEN CITY

FY2010

PERSONNEL SUMMARY

Pay Grade

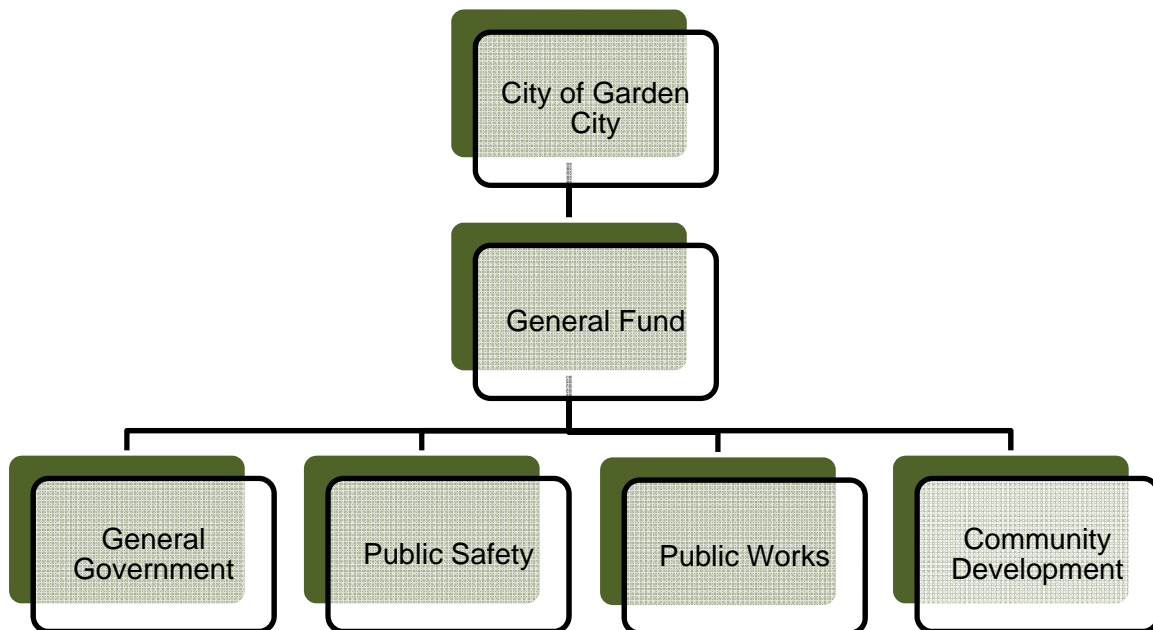
| Pay Grade | Minimum | Maximum |
|------------------|----------------|----------------|
| 1 | \$ 15,600 | \$ - |
| 2 | \$ 17,680 | \$ - |
| 3 | \$ 20,800 | \$ - |
| 4 | \$ 21,412 | \$ 32,343 |
| 5 | \$ 22,266 | \$ 33,624 |
| 6 | \$ 23,143 | \$ 34,951 |
| 7 | \$ 24,068 | \$ 36,351 |
| 8 | \$ 25,040 |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

Departmental Summaries

The City of Garden City provides services to citizens and visitors on a daily basis. The direct provision of said services and the support functions are organized into four functions: General Government, Public Safety, Public Works, and Community Development. The City departments are funded by the General Fund; therefore, departments are listed within one of the four functions. Consequently, the FY 2010 department summaries will be listed according to funding source.

General Fund Functions:

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

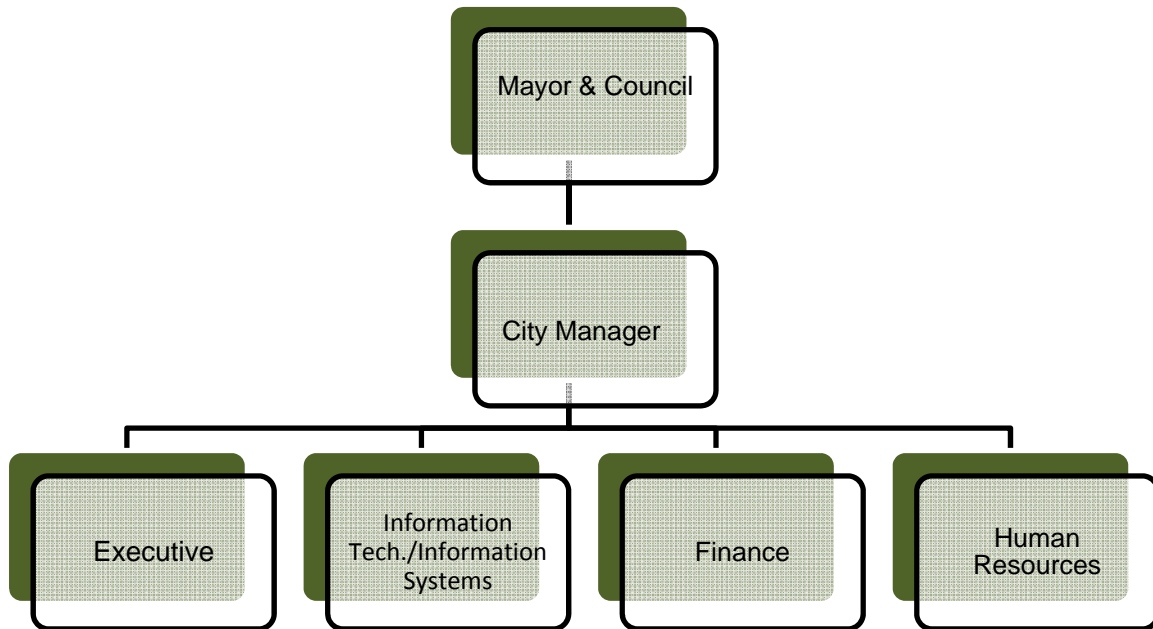


General Government Function

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

General Government Function

Organization Chart



General Government

Short Term Priorities & Goals

Priorities:

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

Goals:

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

Long Term Priorities & Goals

Priorities:

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

Goals:

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

Legislative Department (1100)

Mission Statement

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

Department Description

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

Budget Highlights

In the FY 2010 Budget, Legislative expenditures total \$74,235, an increase of \$46,435 over the FY 2009 Amended Budget.

Legislative FY 2010 Expenditure Summary (100-1100)

| Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|-------------------------------------|------------------|------------------|---------------------|------------------|
| Personal Services Total | \$ 4,076 | \$ 4,909 | \$ 5,200 | \$ 5,200 |
| Purchased/Contracted Services Total | 55,143 | 30,855 | 21,600 | 48,100 |
| Supplies Expenditures Total | - | 404 | 1,000 | 1,000 |
| Miscellaneous Total | - | 55,914 | - | 19,935 |
| Total Legislative | \$ 59,219 | \$ 92,082 | \$ 27,800 | \$ 74,235 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Legislative Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|------------------|------------------|---------------------|------------------|
| 100-1100-51-2400 | Retirement contributions | 4,076 | 4,909 | 5,200 | 5,200 |
| | Personal Services Total | 4,076 | 4,909 | 5,200 | 5,200 |
| 100-1100-52-1201 | Professional Services | - | - | - | 28,800 |
| 100-1100-52-3200 | Communications- Reimbursement for DSL | 3,659 | 3,479 | 2,300 | - |
| 100-1100-52-3500 | Travel | 47,126 | 22,403 | 15,000 | 15,000 |
| 100-1100-52-3600 | Dues and fees | 4,358 | 4,973 | 4,300 | 4,300 |
| | Purchased/Contracted Services Total | 55,143 | 30,855 | 21,600 | 48,100 |
| 100-1100-53-1700 | Uniforms | - | 404 | 1,000 | 1,000 |
| | Supplies Expenditures Total | - | 404 | 1,000 | 1,000 |
| 100-1100-52-3602 | Legislative Contingency (Unrestricted) | - | 55,914 | - | 19,935 |
| | Miscellaneous Total | - | 55,914 | - | 19,935 |
| | Total Legislative | \$ 59,219 | \$ 92,082 | \$ 27,800 | \$ 74,235 |

Legislative Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 | 2010 | Pay Status |
|--------------------------|-------------|-------------|----------------|----------|------------|
| | | | Amended Budget | Adopted | |
| Mayor | 1 | 1 | 1 | 1 | Elected |
| Councilmembers | 7 | 7 | 7 | 7 | Elected |
| Total Legislative | 8 | 8 | 8 | 8 | |

Legislative Detailed Personnel Costs

| | Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|----------------------------------------------|-----------------|-----------------|---------------------|-----------------|
| | Personnel Costs and Employee Benefits | | | | |
| 100-1100-51-2400 | Retirement contributions | 4,076 | 4,909 | 5,200 | 5,200 |
| | Total Personnel Services | \$ 4,076 | \$ 4,909 | \$ 5,200 | \$ 5,200 |

Goals and Objectives for FY 2010:

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

Executive Department (1300)

Mission Statement

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

Department Description

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

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

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

Budget Highlights

In the FY 2010 Budget, Executive expenditures total \$769,999, an increase of 10.86% or \$75,403 over the FY 2009 Amended Budget. The approved increase is attributed primarily to the restructuring of the City's line items.

Executive FY 2010 Expenditure Summary (100-1300)

| Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|-------------------------------------|-------------------|-------------------|---------------------|-------------------|
| Personal Services Total | \$ 158,706 | \$ 237,586 | \$ 361,156 | \$ 333,630 |
| Purchased/Contracted Services Total | 232,240 | 276,801 | 204,090 | 354,819 |
| Supplies Expenditures Total | 99,666 | 92,507 | 129,350 | 69,550 |
| Miscellaneous Total | - | 32 | - | 12,000 |
| Total Executive | \$ 490,612 | \$ 606,926 | \$ 694,596 | \$ 769,999 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Executive Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|-------------------|-------------------|------------------------|-------------------|
| 100-1300-51-1100 | Salaries - Regular employees | \$ 119,722 | \$ 169,251 | \$ 273,000 | \$ 251,000 |
| 100-1300-51-1300 | Salaries Overtime | 270 | 1,084 | 2,500 | 500 |
| 100-1300-51-2100 | Group Insurance | 22,057 | 25,125 | 29,900 | 29,900 |
| 100-1300-51-2200 | Social Security (FICA) contributions | 7,391 | 10,131 | 17,075 | 15,590 |
| 100-1300-51-2300 | Medicare | 1,728 | 2,369 | 4,006 | 3,660 |
| 100-1300-51-2400 | Retirement contributions | 7,292 | 6,628 | 16,460 | 14,300 |
| 100-1300-51-2401 | ICMA Match | - | 21,435 | 18,000 | 18,380 |
| 100-1300-51-2700 | Workers' compensation | 246 | 1,563 | 215 | 300 |
| | Personal Services Total | 158,706 | 237,586 | 361,156 | 333,630 |
| 100-1300-52-2201 | Vehicle Maintenance & Repairs | 1,062 | 757 | 600 | 500 |
| 100-1300-52-2202 | Equipment Maintenance & Repairs | 10,140 | 4,715 | 500 | 1,000 |
| 100-1300-52-3100 | Insurance, other than employee benefits | 6,674 | 7,712 | 9,000 | 9,000 |
| 100-1300-52-3200 | Communications | 8,426 | 12,497 | 6,400 | - |
| 100-1300-52-3300 | Advertising | 8,078 | 2,865 | 10,190 | 5,000 |
| 100-1300-52-3400 | Printing and Binding | 7,638 | 1,092 | 3,000 | 3,000 |
| 100-1300-52-3500 | Travel | 2,502 | 5,556 | 8,000 | 6,000 |
| 100-1300-52-3600 | Dues and fees | 17,247 | 23,743 | 33,500 | 21,000 |
| 100-1300-52-3601 | Contracts & Agreements | 85,321 | 137,460 | 35,000 | 198,319 |
| 100-1300-52-3700 | Education and training | 3,224 | - | 500 | 2,000 |
| 100-1530-52-1201 | Legal Fees | 68,236 | 64,859 | 70,000 | 70,000 |
| 100-1565-52-2130 | Custodial | 13,692 | 15,545 | 27,400 | 39,000 |
| | Purchased/Contracted Services Total | 232,240 | 276,801 | 204,090 | 354,819 |
| 100-1300-53-1100 | General supplies and materials | 14,327 | 12,133 | 10,000 | 7,000 |
| 100-1300-53-1101 | Postage | 6,425 | 7,502 | 5,000 | 5,000 |
| 100-1300-53-1130 | Computer Eqpt. & Software | - | 1,258 | 7,000 | - |
| 100-1300-53-1230 | Electricity | 12,754 | 9,094 | 24,000 | 25,000 |
| 100-1300-53-1270 | Gasoline | 1,489 | 1,304 | 1,000 | 1,000 |
| 100-1300-53-1300 | Food, Banquets, & Flowers | 36,836 | 50,217 | 80,000 | 30,000 |
| 100-1300-53-1400 | Books & Periodicals | 921 | 620 | 1,500 | 1,000 |
| 100-1300-53-1600 | Small equipment | 26,488 | 1,366 | 500 | 250 |
| 100-1300-53-1700 | Uniforms | - | 486 | 350 | 300 |
| 100-1300-53-1701 | Other Supplies - Misc. | 426 | 8,527 | - | - |
| | Supplies Expenditures Total | 99,666 | 92,507 | 129,350 | 69,550 |
| 100-1400-57-1000 | Election Fees-Chatham County | - | 32 | - | 12,000 |
| | Miscellaneous Total | - | 32 | - | 12,000 |
| | Total Executive | \$ 490,612 | \$ 606,926 | \$ 694,596 | \$ 769,999 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Executive Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted | Pay Status |
|--------------------------|--------------------|--------------------|----------------------------|---------------------|-------------------|
| City Manager | 1 | 1 | 1 | 1 | Unclassified |
| Clerk of Council | 1 | 1 | 1 | 1 | Unclassified |
| Administrative Assistant | 1 | 1 | 1 | 2 | Classified |
| IT Administrator | - | - | 1 | - | Classified |
| Total Executive | 3 | 3 | 4 | 4 | |

Executive Detailed Personnel Costs

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|----------------------------------------------|--------------------|--------------------|----------------------------|---------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 100-1300-51-1100 | Salaries - Regular employees | \$ 119,722 | \$ 169,251 | \$ 273,000 | \$ 251,000 |
| 100-1300-51-1300 | Salaries Overtime | 270 | 1,084 | 2,500 | 500 |
| | Subtotal: | 119,992 | 170,335 | 275,500 | 251,500 |
| 100-1300-51-2100 | Group Insurance | 22,057 | 25,125 | 29,900 | 29,900 |
| 100-1300-51-2200 | Social Security (FICA) contributions | 7,391 | 10,131 | 17,075 | 15,590 |
| 100-1300-51-2300 | Medicare | 1,728 | 2,369 | 4,006 | 3,660 |
| 100-1300-51-2400 | Retirement contributions | 7,292 | 6,628 | 16,460 | 14,300 |
| 100-1300-51-2401 | ICMA Match | - | 21,435 | 18,000 | 18,380 |
| 100-1300-51-2700 | Workers' compensation | 246 | 1,563 | 215 | 300 |
| | Subtotal: | 38,714 | 67,251 | 85,656 | 82,130 |
| | Total Personnel Services | \$ 158,706 | \$ 237,586 | \$ 361,156 | \$ 333,630 |

Goals and Objectives for FY 2010:

1. Control and effectively manage current expenditures while seeking to increase traditional revenue resources and pursuing non-traditional funding sources
2. Continually improve existing programs, regulations, and practices to provide a high level of service to the community
3. Continually implement policies set forth by the Mayor and City Council to enable them to make decisions on the matter of policy, regional, and state issues which affect the citizens of Garden City

Information Technology/ Information Systems Department (1410)

Mission Statement

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

Department Description

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

Budget Highlights

In the FY 2010 Budget, IT/IS expenditures total \$330,708. IT/IS will be responsible for purchases of computers and software for all departments as well as maintenance related to City Hall.

Information Technology/Information Systems FY 2010 Expenditure Summary (100-1410)

| Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|-------------------------------------|-------------|-------------|---------------------|-------------------|
| Personal Services Total | \$ - | \$ - | \$ - | \$ 125,608 |
| Purchased/Contracted Services Total | - | - | - | 154,800 |
| Supplies Expenditures Total | - | - | - | 36,300 |
| Miscellaneous Total | - | - | - | 14,000 |
| Total IT/IS | \$ - | \$ - | \$ - | \$ 330,708 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Information Technology/Information Systems Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|-------------|-------------|------------------------|-------------------|
| 100-1410-51-1100 | Salaries - Regular employees | \$ - | \$ - | \$ - | \$ 98,200 |
| 100-1410-51-2100 | Group Insurance | - | - | - | 10,100 |
| 100-1410-51-2200 | Social Security (FICA) contributions | - | - | - | 6,085 |
| 100-1410-51-2300 | Medicare | - | - | - | 1,428 |
| 100-1410-51-2400 | Retirement contributions | - | - | - | 7,875 |
| 100-1410-51-2401 | ICMA Match | - | - | - | 1,920 |
| | Personal Services Total | - | - | - | 125,608 |
| 100-1410-52-2201 | Vehicle Maintenance & Repairs | - | - | - | 1,000 |
| 100-1410-52-2202 | Equipment Maintenance & Repairs | - | - | - | 1,000 |
| 100-1410-52-3200 | Communications | - | - | - | 105,400 |
| 100-1410-52-3500 | Travel | - | - | - | 2,000 |
| 100-1410-52-3600 | Dues and fees | - | - | - | 400 |
| 100-1410-52-3601 | Contracts & Agreements | - | - | - | 40,000 |
| 100-1410-52-3700 | Education and training | - | - | - | 5,000 |
| | Purchased/Contracted Services Total | - | - | - | 154,800 |
| 100-1410-53-1100 | General supplies and materials | - | - | - | 1,000 |
| 100-1410-53-1130 | Computer Eqpt. & Software | - | - | - | 33,000 |
| 100-1410-53-1270 | Gasoline | - | - | - | 2,000 |
| 100-1410-53-1400 | Books & Periodicals | - | - | - | 300 |
| | Supplies Expenditures Total | - | - | - | 36,300 |
| 100-1565-52-2203 | City Hall Maintenance | - | - | - | 14,000 |
| | Miscellaneous Total | - | - | - | 14,000 |
| | Total IT/IS | \$ - | \$ - | \$ - | \$ 330,708 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Information Technology/Information Systems Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted | Pay Status |
|------------------------------------|--------------------|--------------------|----------------------------|---------------------|-------------------|
| IT/IS Director | - | - | - | 1 | Unclassified |
| Facilities Maintenance Coordinator | - | - | - | 1 | Classified |
| Total IT/IS | - | - | - | 2 | |

Information Technology/Information Systems Detailed Personnel Costs

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|----------------------------------------------|--------------------|--------------------|----------------------------|---------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 100-1410-51-1100 | Salaries - Regular employees | \$ - | \$ - | \$ - | \$ 98,200 |
| | Subtotal: | - | - | - | 98,200 |
| 100-1410-51-2100 | Group Insurance | - | - | - | 10,100 |
| 100-1410-51-2200 | Social Security (FICA) contributions | - | - | - | 6,085 |
| 100-1410-51-2300 | Medicare | - | - | - | 1,428 |
| 100-1410-51-2400 | Retirement contributions | - | - | - | 7,875 |
| 100-1410-51-2401 | ICMA Match | - | - | - | 1,920 |
| | Subtotal: | - | - | - | 27,408 |
| | Total Personnel Services | \$ - | \$ - | \$ - | \$ 125,608 |

Goals and Objectives for FY 2010:

1. Provide information technology, services, tools, and training to empower city staff to excel in their work
2. Continue to maintain and update the City's website to provide citizens with accurate and useful information
3. Install a new time clock system which will allow the City to go to a paperless payroll
4. Research new technologies to reduce cost and give a higher level of service
5. Ensure security, integrity, and availability of technology-based systems

Finance Department (1510)

Mission Statement

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

Department Description

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

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

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

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

Budget Highlights

In the FY 2010 Budget, Finance expenditures total \$367,580, an increase of 1% or \$3,264 over the FY 2009 Amended Budget. The slight increase is primarily attributed to the increase in Personal Services.

Finance FY 2010 Expenditure Summary (100-1510)

| Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|-------------------------------------|-------------------|-------------------|---------------------|-------------------|
| Personal Services Total | \$ 200,252 | \$ 248,342 | \$ 251,511 | \$ 287,480 |
| Purchased/Contracted Services Total | 134,043 | 43,576 | 71,800 | 58,700 |
| Supplies Expenditures Total | 15,716 | 19,496 | 19,250 | 21,400 |
| Miscellaneous Total | 20,499 | 24,166 | 21,755 | - |
| Total Finance | \$ 370,510 | \$ 335,580 | \$ 364,316 | \$ 367,580 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Finance Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|-------------------|-------------------|------------------------|-------------------|
| 100-1510-51-1000 | Salaries - Regular employees | \$ 146,769 | \$ 192,883 | \$ 194,231 | \$ 228,100 |
| 100-1510-51-1200 | Salaries- Part time | 13,512 | - | - | - |
| 100-1510-51-1300 | Salaries Overtime | 8,394 | 3,770 | 4,000 | 3,000 |
| 100-1510-51-2100 | Group Insurance | 12,249 | 26,142 | 21,000 | 22,000 |
| 100-1510-51-2200 | Social Security (FICA) contributions | 10,327 | 11,542 | 12,085 | 14,320 |
| 100-1510-51-2300 | Medicare | 2,415 | 2,699 | 2,835 | 3,360 |
| 100-1510-51-2400 | Retirement contributions | 6,292 | 7,557 | 15,200 | 15,000 |
| 100-1510-51-2401 | ICMA RC Match | - | 1,260 | 2,160 | 1,700 |
| 100-1510-51-2600 | Unemployment Insurance | - | 1,600 | - | - |
| 100-1510-51-2700 | Workers' compensation | 294 | 889 | - | - |
| | Personal Services Total | 200,252 | 248,342 | 251,511 | 287,480 |
| 100-1510-52-3200 | Communications | 2,414 | 1,469 | 2,000 | - |
| 100-1510-52-3500 | Travel | 299 | 2,078 | 1,500 | 1,000 |
| 100-1510-52-3600 | Dues and fees | 200 | 409 | 1,200 | 700 |
| 100-1510-52-3601 | Contracts & Agreements | 131,130 | 37,625 | 65,600 | 55,000 |
| 100-1510-52-3700 | Education and training | - | 1,995 | 1,500 | 2,000 |
| | Purchased/Contracted Services Total | 134,043 | 43,576 | 71,800 | 58,700 |
| 100-1510-53-1100 | General supplies and materials | 9,101 | 15,521 | 10,000 | 15,000 |
| 100-1510-53-1101 | Postage | 1,846 | 1,685 | 5,000 | 5,000 |
| 100-1510-53-1130 | Computer Eqpt. & Software | 4,555 | 1,060 | 3,000 | - |
| 100-1510-53-1400 | Books & Periodicals | - | - | 750 | 400 |
| 100-1510-53-1600 | Small equipment | 214 | 1,230 | 500 | 500 |
| 100-1510-53-1700 | Uniforms | - | - | - | 500 |
| | Supplies Expenditures Total | 15,716 | 19,496 | 19,250 | 21,400 |
| 100-1510-58-1300 | Principal Payment | 6,498 | 6,889 | 1,740 | - |
| 100-1510-58-2200 | Interest Payment | 513 | 122 | 15 | - |
| 100-1565-52-2203 | City Hall Maintenance | 13,488 | 17,155 | 20,000 | - |
| | Miscellaneous Total | 20,499 | 24,166 | 21,755 | - |
| | Total Finance | \$ 370,510 | \$ 335,580 | \$ 364,316 | \$ 367,580 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Finance Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted | Pay Status |
|----------------------------|--------------------|--------------------|----------------------------|---------------------|-------------------|
| Finance Director | 1 | 1 | 1 | 1 | Unclassified |
| Assistant Finance Director | 1 | - | - | 1 | Classified |
| Accounting Supervisor | - | 1 | 1 | - | Classified |
| Senior Accountant | - | - | - | 1 | Classified |
| Intermediate Accountant | - | - | - | 1 | Classified |
| Junior Accountant | - | - | - | 1 | Classified |
| City Accountant | 1 | 1 | 1 | - | Classified |
| Accounting Tech II | 2 | 3 | 2 | - | Classified |
| Accounts Clerk | 1 | - | - | - | Classified |
| Total Finance | 6 | 6 | 5 | 5 | |

Finance Detailed Personnel Costs

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|----------------------------------------------|--------------------|--------------------|----------------------------|---------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 100-1510-51-1000 | Salaries - Regular employees | \$ 146,769 | \$ 192,883 | \$ 194,231 | \$ 228,100 |
| 100-1510-51-1200 | Salaries- Part-Time | 13,512 | - | - | - |
| 100-1510-51-1300 | Salaries Overtime | 8,394 | 3,770 | 4,000 | 3,000 |
| | Subtotal: | 168,675 | 196,653 | 198,231 | 231,100 |
| 100-1510-51-2100 | Group Insurance | 12,249 | 26,142 | 21,000 | 22,000 |
| 100-1510-51-2200 | Social Security (FICA) contributions | 10,327 | 11,542 | 12,085 | 14,320 |
| 100-1510-51-2300 | Medicare | 2,415 | 2,699 | 2,835 | 3,360 |
| 100-1510-51-2400 | Retirement contributions | 6,292 | 7,557 | 15,200 | 15,000 |
| 100-1510-51-2401 | ICMA RC Match | - | 1,260 | 2,160 | 1,700 |
| 100-1510-51-2600 | Unemployment Insurance | - | 1,600 | - | - |
| 100-1510-51-2700 | Workers' compensation | 294 | 889 | - | - |
| | Subtotal: | 31,577 | 51,689 | 53,280 | 56,380 |
| | Total Personnel Services | \$ 200,252 | \$ 248,342 | \$ 251,511 | \$ 287,480 |

Goals and Objectives for FY 2010:

1. Continue to provide monthly financial statements to the Mayor, Council, and public for analysis and decision making purposes
2. Submit FY 2010 Budget to the GFOA in anticipation of gaining the Distinguished Budget Presentation Award
3. Submit FY 2009 Comprehensive Annual Financial Report (CAFR) to the GFOA in anticipation of gaining the Certificate of Achievement for Excellence in Financial Reporting
4. Continue to modify the City's new financial software package to better suit the growing needs of the City
5. Review all GASB activities and issue statements for their possible effects on the City on an ongoing basis each year
6. Design and implement processes that comply with all Red Flag rules in an effort to protect our customer's identities
7. Review the Occupational Tax process to ensure efficiency and convert from using SIC codes to classify businesses to the current NAICS

Human Resources Department (1540)

Mission Statement

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

Department Description

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

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

Budget Highlights

In the FY 2010 Budget, Human Resources expenditures total \$116,723, a decrease of 1.13%, or \$1,332 under the FY 2009 Amended Budget. The approved decrease is primarily attributed to the elimination of one position within the Human Resources Department.

Human Resources FY 2010 Expenditure Summary (100-1540)

| Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|-------------------------------------|------------------|-------------------|---------------------|-------------------|
| Personal Services Total | \$ 66,066 | \$ 102,807 | \$ 103,155 | \$ 87,123 |
| Purchased/Contracted Services Total | 5,758 | 7,531 | 10,500 | 20,400 |
| Supplies Expenditures Total | 1,692 | 5,141 | 4,400 | 9,200 |
| Miscellaneous Total | - | - | - | - |
| Total Human Resources | \$ 73,516 | \$ 115,480 | \$ 118,055 | \$ 116,723 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Human Resources Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|------------------|-------------------|------------------------|-------------------|
| 100-1540-51-1100 | Salaries - Regular employees | \$ 59,967 | \$ 80,781 | \$ 79,860 | \$ 63,810 |
| 100-1540-51-1300 | Salaries - Overtime | 600 | 698 | 255 | - |
| 100-1540-51-2100 | Group Insurance | 870 | 9,685 | 8,000 | 8,000 |
| 100-1540-51-2200 | Social Security (FICA) contributions | 3,752 | 4,856 | 4,965 | 4,885 |
| 100-1540-51-2300 | Medicare | 877 | 1,136 | 1,165 | 928 |
| 100-1540-51-2400 | Retirement contributions | - | 2,911 | 6,500 | 6,500 |
| 100-1540-51-2401 | ICMA RC Match | - | 2,296 | 2,410 | 3,000 |
| 100-1540-51-2700 | Workers' compensation | - | 444 | - | - |
| | Personal Services Total | 66,066 | 102,807 | 103,155 | 87,123 |
| 100-1540-52-3200 | Communications | - | 308 | 1,000 | - |
| 100-1540-52-3300 | Advertising | 1,468 | 787 | 3,500 | 6,500 |
| 100-1540-52-3400 | Printing and Binding | - | 45 | - | 2,000 |
| 100-1540-52-3500 | Travel | - | 1,684 | 300 | 1,000 |
| 100-1540-52-3600 | Dues and fees | - | 100 | 1,000 | 800 |
| 100-1540-52-3601 | Contracts & Agreements | 4,290 | 1,660 | 4,000 | 9,100 |
| 100-1540-52-3700 | Education and training | - | 2,947 | 700 | 1,000 |
| | Purchased/Contracted Services Total | 5,758 | 7,531 | 10,500 | 20,400 |
| 100-1540-53-1100 | General supplies and materials | 904 | 1,764 | 1,500 | 1,500 |
| 100-1540-53-1101 | Postage | - | 33 | - | - |
| 100-1540-53-1130 | Computer Eqpt. & Software | - | - | 200 | - |
| 100-1540-53-1300 | Food, Banquets, & Flowers | - | 334 | 1,000 | 6,000 |
| 100-1540-53-1400 | Books & Periodicals | 429 | 1,919 | 1,500 | 1,500 |
| 100-1540-53-1600 | Small equipment | 359 | 899 | - | - |
| 100-1540-53-1700 | Uniforms | - | 192 | 200 | 200 |
| | Supplies Expenditures Total | 1,692 | 5,141 | 4,400 | 9,200 |
| | Miscellaneous Total | - | - | - | - |
| | Total Human Resources | \$ 73,516 | \$ 115,480 | \$ 118,055 | \$ 116,723 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Human Resources Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted | Pay Status |
|-----------------------------|-------------|-------------|---------------------|--------------|--------------|
| Human Resource Director | 1 | 1 | 1 | 1 | Unclassified |
| Administrative Assistant | 1 | 1 | 1 | - | Classified |
| Total Human Resource | 2 | 2 | 2 | 1 | |

Human Resources Detailed Personnel Costs

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|----------------------------------------------|------------------|-------------------|---------------------|------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 100-1540-51-1100 | Salaries - Regular employees | \$ 59,967 | \$ 80,781 | \$ 79,860 | \$ 63,810 |
| 100-1540-51-1300 | Salaries - Overtime | 600 | 698 | 255 | - |
| | Subtotal: | 60,567 | 81,479 | 80,115 | 63,810 |
| 100-1540-51-2100 | Group Insurance | 870 | 9,685 | 8,000 | 8,000 |
| 100-1540-51-2200 | Social Security (FICA) contributions | 3,752 | 4,856 | 4,965 | 4,885 |
| 100-1540-51-2300 | Medicare | 877 | 1,136 | 1,165 | 928 |
| 100-1540-51-2400 | Retirement contributions | - | 2,911 | 6,500 | 6,500 |
| 100-1540-51-2401 | ICMA RC Match | - | 2,296 | 2,410 | 3,000 |
| 100-1540-51-2700 | Workers' compensation | - | 444 | - | - |
| | Subtotal: | 5,499 | 21,328 | 23,040 | 23,313 |
| | Total Personnel Services | \$ 66,066 | \$ 102,807 | \$ 103,155 | \$ 87,123 |

Goals and Objectives for FY 2010:

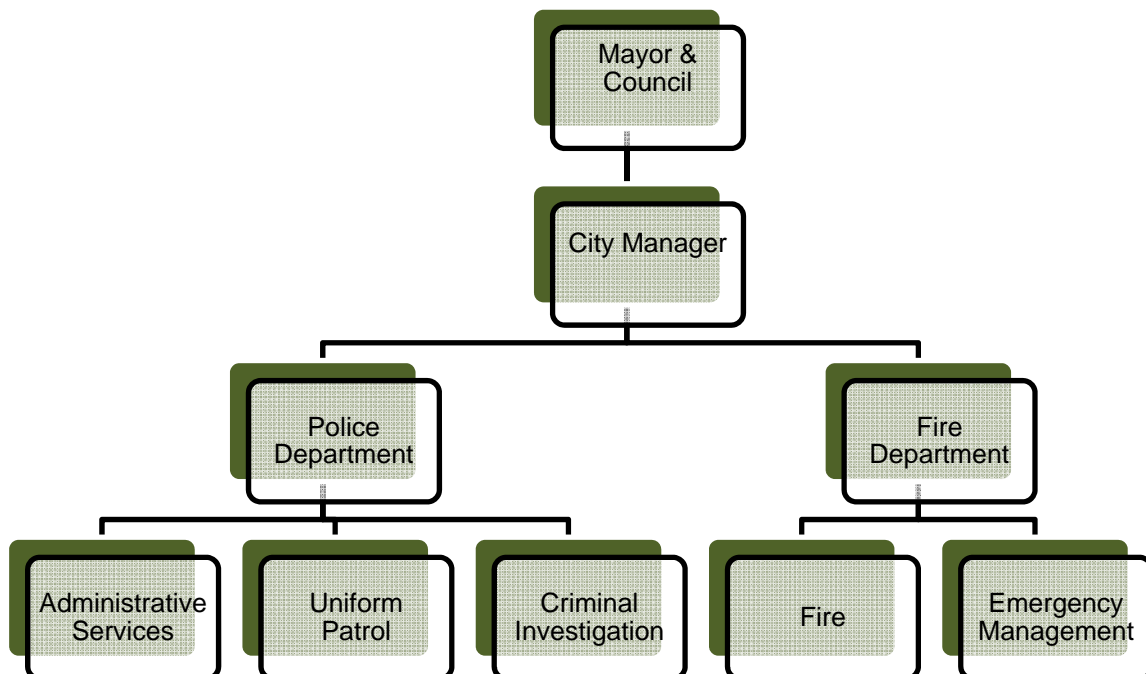
1. Positively influence, encourage, and develop consistently strong and decisive leadership and teamwork throughout the City by actively facilitating the development of programs, policies, and procedures in order to:
 - Attract and retain quality staff in all levels of the organization;
 - Promote effective and efficient utilization of the City's human resources;
 - Establish and maintain a stable and positive employer/employee relationship;
2. Promote and develop the Human Resource Department services to management, the general public and employees through a greater utilization of the City website for publishing forms and policy and optimization of the Human Resources functionality of Great Plains to produce information and reports for decision making across City departments;
3. Complete the City Job Evaluation process and use as the foundation to design a 2009 Compensation Program which will better support the City's management needs and reflect the employee job skills and competencies necessary for operational success;
4. Promote safety and reduce the human and economic hardships which result from accidents/injuries;
5. Provide training and development opportunities which will allow staff to meet personal needs and goals within, which are consistent with City Department goals and objectives

Public Safety Function

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

Public Safety Function

Organization Chart



Public Safety Priorities & Goals

Short Term Priorities & Goals:

Priorities:

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

Goals:

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

Long Term Priorities & Goals:

Priorities:

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

Goals:

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

Municipal Court (2500)

Mission Statement

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

Department Description

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

Municipal Court Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|------------------|------------------|---------------------|------------------|
| | Personal Services Total | \$ - | \$ - | \$ - | \$ - |
| 100-2500-52-3850 | Contract Labor- Records Court | 25,081 | 24,599 | 27,700 | 27,700 |
| 100-2500-52-3851 | Recorder's Court Solicitor | 16,538 | 18,398 | 18,250 | 18,250 |
| 100-2800-52-3850 | Contract Labor- Circuit Public Defender | 30,000 | 30,000 | 30,000 | 30,000 |
| | Purchased/Contracted Services Total | 71,619 | 72,997 | 75,950 | 75,950 |
| | Supplies Expenditures Total | - | - | - | - |
| | Miscellaneous Total | - | - | - | - |
| | Total Municipal Court | \$ 71,619 | \$ 72,997 | \$ 75,950 | \$ 75,950 |

Goals and Objectives for FY 2010:

1. Transition to an electronic citation system, which will eliminate the need for redundant manual data entry, drastically reduce administrative work, and increase the safety of Garden City residents by quickly identifying dangerous drivers and reducing the time needed for a traffic stop.
2. Enhance the court transcription /recording system in order to facilitate more accurate maintenance of information
3. Increase court sessions from one day per week to two days per week, which will provide a more efficient and economical way to handle the cases and process detainees.

Police Department (3200)

Mission Statement

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

Department Description

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

Budget Highlights

In the FY 2010 Budget, Executive expenditures total \$3,798,703, an increase of 3.52%, or \$129,071 over the FY 2009 Amended Budget. The approved increase is primarily attributed to the hiring of new officers and the increase in lease payments for new vehicles.

Police FY 2010 Expenditure Summary (100-3200)

| Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Personal Services Total | \$ 2,247,949 | \$ 2,590,366 | \$ 2,923,316 | \$ 3,122,007 |
| Purchased/Contracted Services Total | 223,625 | 227,839 | 279,000 | 207,000 |
| Supplies Expenditures Total | 202,081 | 271,208 | 280,800 | 217,700 |
| Miscellaneous Total | 76,368 | 91,051 | 186,516 | 251,996 |
| Total Police | \$ 2,750,023 | \$ 3,180,464 | \$ 3,669,632 | \$ 3,798,703 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Police Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 100-3200-51-1100 | Salaries - Regular employees | \$ 1,584,143 | \$ 1,784,705 | \$ 2,055,000 | \$ 2,194,000 |
| 100-3200-51-1200 | Salaries- Part-Time | 25,128 | 28,313 | 34,000 | 34,000 |
| 100-3200-51-1300 | Salaries - Overtime | 130,573 | 104,959 | 130,000 | 130,000 |
| 100-3200-51-2100 | Group Insurance | 247,271 | 334,688 | 300,000 | 320,000 |
| 100-3200-51-2200 | Social Security (FICA) contributions | 104,541 | 111,722 | 130,556 | 140,945 |
| 100-3200-51-2300 | Medicare | 24,449 | 26,129 | 30,625 | 33,062 |
| 100-3200-51-2400 | Retirement contributions | 81,314 | 82,836 | 114,000 | 140,000 |
| 100-3200-51-2401 | ICMA RC Match | - | 19,884 | 24,000 | 24,000 |
| 100-3200-51-2402 | Peace Officer Annuity Benefit | - | 6,000 | 10,000 | 10,000 |
| 100-3200-51-2700 | Workers' compensation | 50,530 | 91,130 | 95,135 | 96,000 |
| | Personal Services Total | 2,247,949 | 2,590,366 | 2,923,316 | 3,122,007 |
| 100-3200-52-2201 | Vehicle Maintenance & Repairs | 32,454 | 36,322 | 55,000 | 45,000 |
| 100-3200-52-2202 | Equipment Maintenance & Repairs | 17,159 | 11,738 | 40,000 | 35,000 |
| 100-3200-52-3100 | Insurance, other than employee benefits | 86,809 | 77,829 | 102,000 | 85,000 |
| 100-3200-52-3200 | Communications | 45,290 | 45,117 | 45,000 | - |
| 100-3200-52-3500 | Travel | 9,762 | 22,251 | 10,000 | 10,000 |
| 100-3200-52-3600 | Dues and fees | 2,004 | 2,645 | 2,000 | 2,000 |
| 100-3200-52-3601 | Contracts & Agreements | 20,562 | 17,079 | 10,000 | 15,000 |
| 100-3200-52-3700 | Education and training | 9,585 | 14,858 | 15,000 | 15,000 |
| | Purchased/Contracted Services Total | 223,625 | 227,839 | 279,000 | 207,000 |
| 100-3200-53-1100 | General supplies and materials | 22,601 | 28,256 | 35,000 | 22,000 |
| 100-3200-53-1101 | Postage | 2,809 | 1,181 | 3,000 | 3,000 |
| 100-3200-53-1130 | Computer Eqpt. & Software | 10,961 | 16,129 | 15,000 | - |
| 100-3200-53-1220 | Natural Gas | 187 | 92 | 200 | 200 |
| 100-3200-53-1230 | Electricity | 11,129 | 11,392 | 30,000 | 12,000 |
| 100-3200-53-1250 | Oil and Lubricants | 1,940 | 790 | 2,000 | 2,000 |
| 100-3200-53-1270 | Gasoline | 105,606 | 166,073 | 130,000 | 130,000 |
| 100-3200-53-1400 | Books and Periodicals | 202 | 1,492 | 500 | 1,000 |
| 100-3200-53-1600 | Small equipment | 6,399 | 6,540 | 20,000 | 10,000 |
| 100-3200-53-1700 | Uniforms | 33,572 | 17,353 | 35,000 | 25,000 |
| 100-3200-53-1701 | Other supplies - Misc. | - | - | 100 | - |
| 100-3200-53-1718 | Armory | 6,675 | 5,223 | 10,000 | 12,500 |
| 100-3200-54-2200 | Vehicles - Police | - | 16,687 | - | - |
| | Supplies Expenditures Total | 202,081 | 271,208 | 280,800 | 217,700 |
| 100-3200-53-1716 | Community Oriented Policing | 3,779 | 4,485 | 6,000 | 3,000 |
| 100-3200-55-2200 | Damages Claim Paid | 860 | 5,073 | 2,000 | 2,000 |
| 100-3200-57-1000 | Intergovernment- Housing of Prisoners | 60,182 | 71,138 | 74,820 | 75,000 |
| 100-3200-58-1300 | Principal Payment | - | - | 87,845 | 148,475 |
| 100-3200-58-2200 | Interest Payment | - | - | 851 | 9,521 |
| 100-3221-53-1100 | Investigation | 3,685 | 1,607 | 6,000 | 6,000 |
| 100-3224-53-1100 | Identification Unit | 6,283 | 7,083 | 7,000 | 6,000 |
| 100-3226-52-1200 | Prisoner Medical Expense | 1,579 | 1,665 | 2,000 | 2,000 |
| | Miscellaneous Total | 76,368 | 91,051 | 186,516 | 251,996 |
| | Total Police | \$ 2,750,023 | \$ 3,180,464 | \$ 3,669,632 | \$ 3,798,703 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Police Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted | Pay Status |
|------------------------------------|--------------------|--------------------|----------------------------|---------------------|-------------------|
| Chief of Police | 1 | 1 | 1 | 1 | Unclassified |
| Executive Administrative Assistant | 1 | 1 | 1 | 1 | Classified |
| Captain | 3 | 3 | 3 | 3 | Classified |
| Lieutenant | 2 | 2 | 2 | 2 | Classified |
| Sergeant | 6 | 6 | 6 | 5 | Classified |
| Line Corporal | 6 | 4 | 6 | 5 | Classified |
| Detective | 4 | 4 | 4 | 4 | Classified |
| Training Officer | 1 | 1 | 1 | 1 | Classified |
| CID/Evidence Specialist | 1 | 1 | 1 | 1 | Classified |
| Officers | 19 | 19 | 19 | 22 | Classified |
| Clerk of Court | 1 | 1 | 1 | 1 | Classified |
| Records Clerk | 1 | 2 | 2 | 2 | Classified |
| Part-Time | 4 | 4 | 4 | 4 | Classified |
| Total Police | 50 | 49 | 51 | 52 | |

Police Detailed Personnel Costs

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|----------------------------------------------|---------------------|---------------------|----------------------------|---------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 100-3200-51-1100 | Salaries - Regular employees | \$ 1,584,143 | \$ 1,784,705 | \$ 2,055,000 | \$ 2,194,000 |
| 100-3200-51-1200 | Salaries- Part-Time | 25,128 | 28,313 | 34,000 | 34,000 |
| 100-3200-51-1300 | Salaries - Overtime | 130,573 | 104,959 | 130,000 | 130,000 |
| | Subtotal: | 1,739,844 | 1,917,977 | 2,219,000 | 2,358,000 |
| 100-3200-51-2100 | Group Insurance | 247,271 | 334,688 | 300,000 | 320,000 |
| 100-3200-51-2200 | Social Security (FICA) contributions | 104,541 | 111,722 | 130,556 | 140,945 |
| 100-3200-51-2300 | Medicare | 24,449 | 26,129 | 30,625 | 33,062 |
| 100-3200-51-2400 | Retirement contributions | 81,314 | 82,836 | 114,000 | 140,000 |
| 100-3200-51-2401 | ICMA RC Match | - | 19,884 | 24,000 | 24,000 |
| 100-3200-51-2402 | Peace Officer Annuity Benefit | - | 6,000 | 10,000 | 10,000 |
| 100-3200-51-2700 | Workers' compensation | 50,530 | 91,130 | 95,135 | 96,000 |
| | Subtotal: | 508,105 | 672,389 | 704,316 | 764,007 |
| | Total Personnel Services | \$ 2,247,949 | \$ 2,590,366 | \$ 2,923,316 | \$ 3,122,007 |

Goals and Objectives for FY 2010:

1. Provide safe and secure neighborhoods and street environments for our citizens, employees, and visitors to our City twenty-four hours per day, seven days per week
2. Obtain Georgia State Recertification which reduces the cost of insurance and provides a set of standards to gauge our performance
3. Implement preventive measures oriented toward reduction of crimes and accidents and the discovery of hazards or delinquency-causing situations
4. Reduce the number of fatalities, personal injuries, and property damage caused by motor vehicles by collecting and analyzing traffic accident data in order to direct selective enforcement efforts to those areas or conditions that contribute to traffic accidents
5. Maintain a Commercial Vehicle Unit which will reduce the number of motor vehicle accidents involving commercial vehicles through Federal inspections and aggressive enforcement
6. Continue to facilitate open communication between the Police Department and the citizens of Garden City by utilizing Community Oriented Policing (COP) techniques
7. Promote pedestrian safety by ensuring crosswalks are properly marked, educating adults and children on how to properly cross streets, and enforcing Local and State laws concerning vehicle right-of-way and pedestrian right-of-way

Fire Department (3500)

Mission Statement

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

Department Description

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

Budget Highlights

In the FY 2010 Budget, Fire expenditures total \$409,476, a decrease of 7.92%, or \$35,199 under the FY 2009 Amended Budget. The decrease is primarily attributed to the restructuring of the City's line items. Expenditures for Communications and Computer & Equipment that were previously being charged to the department are now being charged to the IT/IS Department.

Fire FY 2010 Expenditure Summary (100-3500)

| Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|-------------------------------------|-------------------|-------------------|---------------------|-------------------|
| Personal Services Total | \$ 134,772 | \$ 213,204 | \$ 212,975 | \$ 223,976 |
| Purchased/Contracted Services Total | 139,970 | 209,155 | 192,700 | 150,500 |
| Supplies Expenditures Total | 34,278 | 65,499 | 35,000 | 31,000 |
| Miscellaneous Total | 2,623 | 3,004 | 4,000 | 4,000 |
| Total Fire | \$ 311,643 | \$ 490,861 | \$ 444,675 | \$ 409,476 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Fire Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|-------------------|-------------------|------------------------|-------------------|
| 100-3500-51-1100 | Salaries - Regular employees | \$ 88,001 | \$ 148,213 | \$ 140,000 | \$ 158,500 |
| 100-3500-51-1200 | Salaries- Part time | 372 | 1,087 | 10,000 | 2,000 |
| 100-3500-51-1300 | Salaries - Overtime | 15,935 | 22,784 | 13,000 | 12,000 |
| 100-3500-51-2100 | Group Insurance | 19,047 | 21,202 | 22,000 | 22,000 |
| 100-3500-51-2200 | Social Security (FICA) contributions | 6,453 | 10,339 | 10,300 | 10,689 |
| 100-3500-51-2300 | Medicare | 1,509 | 2,418 | 2,400 | 2,507 |
| 100-3500-51-2400 | Retirement contributions | 2,315 | 4,475 | 10,000 | 11,000 |
| 100-3500-51-2401 | ICMA RC Match | - | 472 | 865 | 780 |
| 100-3500-51-2700 | Workers' compensation | 1,140 | 2,214 | 4,410 | 4,500 |
| | Personal Services Total | 134,772 | 213,204 | 212,975 | 223,976 |
| 100-3500-52-2130 | Custodial | - | - | - | - |
| 100-3500-52-2201 | Vehicle Maintenance & Repairs | 40,595 | 41,329 | 56,000 | 30,000 |
| 100-3500-52-2202 | Equipment Maintenance & Repairs | 10,926 | 17,804 | 16,000 | 14,000 |
| 100-3500-52-2203 | Building Maintenance & Repairs | 11,242 | 15,341 | 7,500 | 6,000 |
| 100-3500-52-3100 | Insurance, other than employee benefits | 36,663 | 39,912 | 41,000 | 41,000 |
| 100-3500-52-3200 | Communications | 7,003 | 8,204 | 9,000 | - |
| 100-3500-52-3500 | Travel | 1,560 | - | 5,700 | 3,000 |
| 100-3500-52-3600 | Dues and fees | 4,730 | 4,851 | 4,500 | 4,000 |
| 100-3500-52-3601 | Contracts & Agreements | 23,229 | 78,133 | 49,500 | 49,500 |
| 100-3500-52-3700 | Education and training | 4,022 | 3,581 | 3,500 | 3,000 |
| | Purchased/Contracted Services Total | 139,970 | 209,155 | 192,700 | 150,500 |
| 100-3500-53-1100 | General supplies and materials | 1,609 | 2,761 | 2,000 | 1,500 |
| 100-3500-53-1101 | Postage | - | 2 | - | - |
| 100-3500-53-1130 | Computer Eqpt. & Software | - | - | - | - |
| 100-3500-53-1220 | Natural Gas | 4,102 | 5,323 | 5,500 | 5,500 |
| 100-3500-53-1230 | Electricity | 10,564 | 10,498 | 13,000 | 10,000 |
| 100-3500-53-1270 | Gasoline | 10,579 | 17,217 | 10,000 | 10,000 |
| 100-3500-53-1300 | Food, Banquets, & Flowers | 423 | - | 200 | 500 |
| 100-3500-53-1400 | Books and Periodicals | 825 | 2,227 | 500 | 500 |
| 100-3500-53-1600 | Small equipment | 6,176 | 27,471 | 3,800 | 3,000 |
| | Supplies Expenditures Total | 34,278 | 65,499 | 35,000 | 31,000 |
| 100-3500-53-1708 | Fire Prevention | 2,623 | 3,004 | 4,000 | 4,000 |
| | Miscellaneous Total | 2,623 | 3,004 | 4,000 | 4,000 |
| | Total Fire | \$ 311,643 | \$ 490,861 | \$ 444,675 | \$ 409,476 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Fire Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted | Pay Status |
|-----------------------------------------------|--------------------|--------------------|----------------------------|---------------------|-------------------|
| Fire Chief | - | 1 | 1 | 1 | Unclassified |
| Fire Fighter/Emergency Management Coordinator | - | 1 | 1 | - | Classified |
| Fire Fighter | 3 | 2 | 2 | 3 | Classified |
| Part-Time | 3 | 2 | 2 | - | Classified |
| Total Fire | 6 | 6 | 6 | 4 | |

Fire Detailed Personnel Costs

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|----------------------------------------------|--------------------|--------------------|----------------------------|---------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 100-3500-51-1100 | Salaries - Regular employees | \$ 88,001 | \$ 148,213 | \$ 140,000 | \$ 158,500 |
| 100-3500-51-1200 | Salaries- Part-Time | 372 | 1,087 | 10,000 | 2,000 |
| 100-3500-51-1300 | Salaries - Overtime | 15,935 | 22,784 | 13,000 | 12,000 |
| | Subtotal: | 104,308 | 172,084 | 163,000 | 172,500 |
| 100-3500-51-2100 | Group Insurance | 19,047 | 21,202 | 22,000 | 22,000 |
| 100-3500-51-2200 | Social Security (FICA) contributions | 6,453 | 10,339 | 10,300 | 10,689 |
| 100-3500-51-2300 | Medicare | 1,509 | 2,418 | 2,400 | 2,507 |
| 100-3500-51-2400 | Retirement contributions | 2,315 | 4,475 | 10,000 | 11,000 |
| 100-3500-51-2401 | ICMA RC Match | - | 472 | 865 | 780 |
| 100-3500-51-2700 | Workers' compensation | 1,140 | 2,214 | 4,410 | 4,500 |
| | Subtotal: | 30,464 | 41,120 | 49,975 | 51,476 |
| | Total Personnel Services | \$ 134,772 | \$ 213,204 | \$ 212,975 | \$ 223,976 |

Goals and Objectives for FY 2010:

1. Complete the construction of Fire Station 3 in the southern corner of Garden City.
This will give the City the ability to provide in-house fire protection for all of the citizens of Garden City.
2. Implement a work schedule where the City will have firefighters on duty 24/7, which will better protect the citizens of Garden City.
3. Continue providing the high level of service to the people of Garden City, which promotes an atmosphere of safety through prevention and strives to minimize the loss of life and property.

Emergency Management (3920)

Mission Statement

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

Department Description

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

Budget Highlights

In the FY 2010 Budget, Emergency Management expenditures total \$21,000, a decrease of 46%, or \$18,000 under the FY 2009 Amended Budget. The decrease is primarily attributed to the restructuring of the City's line items. Expenditures for Communications and Computer & Equipment that were previously being charged to the department are now being charged to the IT/IS Department.

Emergency Management FY 2010 Expenditure Summary (100-3920)

| Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|-------------------------------------|---------------|------------------|---------------------|------------------|
| Personal Services Total | \$ - | \$ - | \$ - | \$ - |
| Purchased/Contracted Services Total | - | 4,768 | 34,000 | 18,000 |
| Supplies Expenditures Total | 402 | 9,789 | 5,000 | 3,000 |
| Miscellaneous Total | - | - | - | - |
| Total Emergency Management | \$ 402 | \$ 14,557 | \$ 39,000 | \$ 21,000 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Emergency Management Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|---------------|------------------|------------------------|------------------|
| | Personal Services Total | \$ - | \$ - | \$ - | \$ - |
| 100-3920-52-2201 | Vehicle Maintenance and Repairs | - | - | - | - |
| 100-3920-52-2202 | Equipment Maintenance and Repairs | - | - | 1,500 | 1,500 |
| 100-3920-52-3200 | Communications | - | 2,013 | 16,000 | - |
| 100-3920-52-3500 | Travel | - | 1,705 | 500 | 1,500 |
| 100-3920-52-3600 | Dues and fees | - | 582 | 1,000 | 1,000 |
| 100-3920-52-3601 | Contracts & Agreements | - | 343 | 12,500 | 12,500 |
| 100-3920-52-3700 | Education and training | - | 125 | 2,500 | 1,500 |
| | Purchased/Contracted Services Total | - | 4,768 | 34,000 | 18,000 |
| 100-3920-53-1100 | General supplies and materials | - | 2,268 | 4,000 | 2,000 |
| 100-3920-53-1400 | Books and Periodicals | - | 3,603 | 1,000 | 1,000 |
| 100-3920-53-1600 | Small equipment | 402 | 3,918 | - | - |
| | Supplies Expenditures Total | 402 | 9,789 | 5,000 | 3,000 |
| | Miscellaneous Total | - | - | - | - |
| | Total Emergency Management | \$ 402 | \$ 14,557 | \$ 39,000 | \$ 21,000 |

Goals and Objectives for FY 2010:

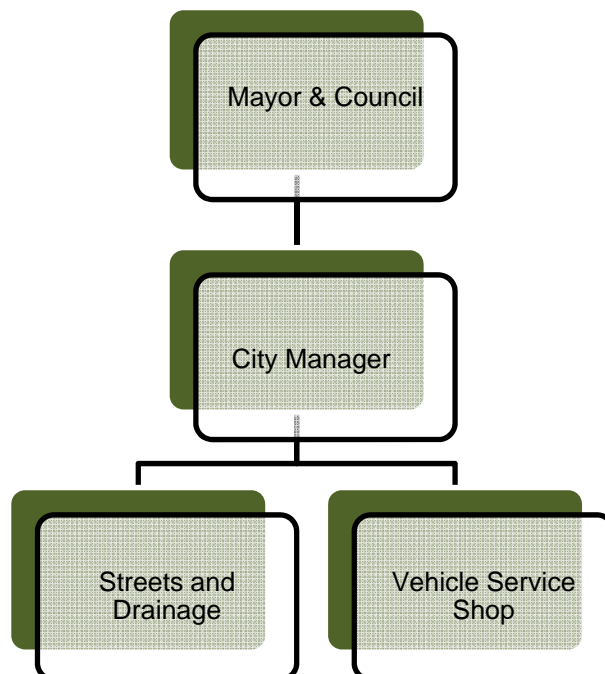
1. Develop plans and procedures to ensure the highest levels of mitigation, preparedness, response, and recovery in emergency situations
2. Maintain a comprehensive, risk-based, multi-hazard emergency management and training program
3. Coordinate federal, state, and local resources for mitigation, preparedness, response, and recovery options in emergency situations

Public Works Function

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

Public Works Function

Organization Chart



Public Works Priorities & Goals

Short Term Priorities & Goals

Priorities

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

Goals:

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

Long Term Priorities & Goals

Priorities:

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

Goals:

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

Public Works (4100)

Mission Statement

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

Department Description

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

Budget Highlights

In the FY 2010 Budget, Public Works expenditures total \$1,508,444, a decrease of 17.79%, or \$326,451 under the FY 2009 Amended Budget. The decrease is primarily attributed to the restructuring of the City's line items. Expenditures for Communications and Computer & Equipment that were previously being charged to the department are now being charged to the IT/IS Department.

Public Works FY 2010 Expenditure Summary (100-4100)

| Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|-------------------------------------|--------------------|--------------------|---------------------|--------------------|
| Personal Services Total | \$ 603,184 | \$ 529,535 | \$ 583,345 | \$ 604,639 |
| Purchased/Contracted Services Total | 251,567 | 455,130 | 1,027,800 | 711,605 |
| Supplies Expenditures Total | 165,329 | 214,450 | 222,750 | 187,200 |
| Miscellaneous Total | 923 | 767 | 1,000 | 5,000 |
| Total Public Works | \$1,021,003 | \$1,199,882 | \$1,834,895 | \$1,508,444 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Public Works Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|---------------------|---------------------|------------------------|---------------------|
| 100-4100-51-1100 | Salaries - Regular employees | \$ 420,318 | \$ 359,802 | \$ 385,000 | \$ 401,644 |
| 100-4100-51-1300 | Salaries - Overtime | 7,005 | 2,325 | 5,000 | 3,500 |
| 100-4100-51-2100 | Group Insurance | 93,988 | 75,280 | 85,000 | 95,000 |
| 100-4100-51-2200 | Social Security (FICA) contributions | 25,378 | 21,105 | 24,170 | 25,105 |
| 100-4100-51-2300 | Medicare | 5,935 | 4,936 | 5,675 | 5,890 |
| 100-4100-51-2400 | Retirement contributions | 23,681 | 22,910 | 30,000 | 31,000 |
| 100-4100-51-2401 | ICMA RC Match | - | 2,544 | 2,500 | 2,500 |
| 100-4100-51-2600 | Unemployment Insurance | - | - | 1,000 | 5,000 |
| 100-4100-51-2700 | Workers' compensation | 26,879 | 40,633 | 45,000 | 35,000 |
| | Personal Services Total | 603,184 | 529,535 | 583,345 | 604,639 |
| 100-4100-52-1203 | Stormwater - Projects/Maintenance | - | - | 230,000 | 200,000 |
| 100-4100-52-2201 | Vehicle Maintenance & Repairs | 34,870 | 36,799 | 58,400 | 30,000 |
| 100-4100-52-2202 | Equipment Maintenance & Repairs | 35,346 | 34,677 | 35,000 | 30,000 |
| 100-4100-52-2203 | Stormwater - Vehicle Equipment | - | - | 27,500 | 30,000 |
| 100-4100-52-2204 | Street Maintenance & Repairs | 39,753 | 65,037 | 115,000 | 66,605 |
| 100-4100-52-2300 | Equipment Rentals | 16,023 | 30,841 | 10,500 | 7,500 |
| 100-4100-52-2301 | Building Rental | - | 24,200 | 6,600 | - |
| 100-4100-52-3100 | Insurance, other than employee benefits | 25,714 | 28,078 | 37,000 | 35,000 |
| 100-4100-52-3200 | Communications | 6,073 | 5,227 | 4,500 | - |
| 100-4100-52-3500 | Travel | 751 | 3,193 | 1,800 | 1,500 |
| 100-4100-52-3600 | Dues and fees | 2,696 | 890 | 1,500 | 2,000 |
| 100-4100-52-3601 | Contracts & Agreements | 85,430 | 221,484 | 220,000 | 115,000 |
| 100-4100-52-3603 | Stormwater - Contracts(Street Sweeping) | - | - | 65,000 | 60,000 |
| 100-4100-52-3604 | Stormwater - Contracts(Drainage/Utility) | - | - | 160,000 | 90,000 |
| 100-4100-52-3700 | Education and training | 4,911 | 4,704 | 5,000 | 4,000 |
| 100-4100-52-3851 | Stormwater - Contract Labor | - | - | 50,000 | 40,000 |
| | Purchased/Contracted Services Total | 251,567 | 455,130 | 1,027,800 | 711,605 |
| 100-4100-53-1100 | General supplies and materials | 20,671 | 30,365 | 35,000 | 17,500 |
| 100-4100-53-1101 | Postage | - | 6 | 150 | 200 |
| 100-4100-53-1130 | Computer Eqpt. & Software | - | - | 100 | - |
| 100-4100-53-1230 | Electricity | 85,486 | 103,855 | 100,000 | 100,000 |
| 100-4100-53-1250 | Oil & Lubricants | 3,059 | 1,559 | 2,000 | 4,000 |
| 100-4100-53-1270 | Gasoline | 41,971 | 54,252 | 45,000 | 50,000 |
| 100-4100-53-1600 | Small equipment | 8,271 | 8,044 | 33,500 | 10,000 |
| 100-4100-53-1700 | Uniforms | 5,871 | 6,722 | 7,000 | 5,500 |
| 100-4100-54-2302 | Furniture and Fixtures | - | 9,647 | - | - |
| | Supplies Expenditures Total | 165,329 | 214,450 | 222,750 | 187,200 |
| 100-4100-55-2200 | Claims - Damage | 923 | 767 | 1,000 | 5,000 |
| 100-4100-57-9000 | Contingency - Public Works | - | - | - | - |
| | Miscellaneous Total | 923 | 767 | 1,000 | 5,000 |
| | Total Public Works | \$ 1,021,003 | \$ 1,199,882 | \$ 1,834,895 | \$ 1,508,444 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Public Works Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted | Pay Status |
|---------------------------------|--------------------|--------------------|----------------------------|---------------------|-------------------|
| Public Works Director | 1 | 1 | 1 | 1 | Unclassified |
| Foreman | 1 | 1 | 1 | 1 | Classified |
| Public Works Crew Leader | 2 | 2 | 2 | 2 | Classified |
| Public Works Tech III | 3 | 3 | 3 | 4 | Classified |
| Public Works Tech II | 2 | 1 | 1 | 2 | Classified |
| Public Works Tech I | 8 | 2 | 3 | 1 | Classified |
| Public Works Mechanic Assistant | 1 | - | - | - | Classified |
| Administrative Assistant | 1 | 1 | 1 | 1 | Classified |
| Total Public Works | 19 | 11 | 12 | 12 | |

Public Works Detailed Personnel Costs (100-4100)

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|----------------------------------------------|--------------------|--------------------|----------------------------|---------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 100-4100-51-1100 | Salaries - Regular employees | \$ 420,318 | \$ 359,802 | \$ 385,000 | \$ 401,644 |
| 100-4100-51-1300 | Salaries - Overtime | 7,005 | 2,325 | 5,000 | 3,500 |
| | Subtotal: | 427,323 | 362,127 | 390,000 | 405,144 |
| 100-4100-51-2100 | Group Insurance | 93,988 | 75,280 | 85,000 | 95,000 |
| 100-4100-51-2200 | Social Security (FICA) contributions | 25,378 | 21,105 | 24,170 | 25,105 |
| 100-4100-51-2300 | Medicare | 5,935 | 4,936 | 5,675 | 5,890 |
| 100-4100-51-2400 | Retirement contributions | 23,681 | 22,910 | 30,000 | 31,000 |
| 100-4100-51-2401 | ICMA RC Match | - | 2,544 | 2,500 | 2,500 |
| 100-4100-51-2600 | Unemployment Insurance | - | - | 1,000 | 5,000 |
| 100-4100-51-2700 | Workers' compensation | 26,879 | 40,633 | 45,000 | 35,000 |
| | Subtotal: | 175,861 | 167,408 | 193,345 | 199,495 |
| | Total Personnel Services | \$ 603,184 | \$ 529,535 | \$ 583,345 | \$ 604,639 |

Goals and Objectives for FY 2010:

1. To get more city streets overlaid with new asphalt in order to repair damage done by the high volume of trucks coming and going to the Ports
2. To get the new state-of-the-art Public Works' shop built and Public Works' crews moved in. Right now the Public Works Department is based out of a temporary location, so the new shop will allow them to have a permanent location that is both larger and more efficient.
3. To get Capital Drainage Improvement Projects started in order to prepare the City's infrastructure for flooding and allow for the continued growth of the City
4. To respond to all residents and business owners' service requests in a timely manner to ensure a high standard of customer service
5. To operate the Public Works Department in a professional and safe manner and stay within the approved FY2010 Budget by purchasing more efficient equipment and promoting anti-theft practices
6. To implement a Stormwater Management Program in order to comply with State and Federal laws

Vehicle Service Shop (4900)

Mission Statement

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

Department Description

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

Budget Highlights

In the FY 2010 Budget, Vehicle Service Shop expenditures total \$142,445, an increase of 6.51%, or \$8,707 over the FY 2009 Amended Budget. The slight increase is primarily attributed to the increase in costs for supplies and Personal Services.

Vehicle Service Shop FY 2010 Expenditure Summary (100-4900)

| Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|-------------------------------------|------------------|-------------------|---------------------|-------------------|
| Personal Services Total | \$ 48,106 | \$ 68,008 | \$ 98,738 | \$ 103,445 |
| Purchased/Contracted Services Total | 15,415 | 31,908 | 15,500 | 7,000 |
| Supplies Expenditures Total | 26,885 | 14,686 | 19,500 | 32,000 |
| Miscellaneous Total | - | - | - | - |
| Total Vehicle Service Shop | \$ 90,406 | \$ 114,602 | \$ 133,738 | \$ 142,445 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Vehicle Service Shop Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|------------------|-------------------|------------------------|-------------------|
| 100-4900-51-1100 | Salaries - Regular employees | \$ 30,778 | \$ 48,006 | \$ 73,500 | \$ 76,010 |
| 100-4900-51-1300 | Salaries - Overtime | 1,535 | 460 | 1,500 | 1,500 |
| 100-4900-51-2100 | Group Insurance | 4,324 | 11,294 | 9,000 | 12,000 |
| 100-4900-51-2200 | Social Security (FICA) contributions | 1,975 | 2,876 | 4,648 | 4,805 |
| 100-4900-51-2300 | Medicare | 462 | 673 | 1,090 | 1,130 |
| 100-4900-51-2400 | Retirement contributions | 3,104 | 1,951 | 6,000 | 6,000 |
| 100-4900-51-2401 | ICMA RC 457 Match | - | - | 1,000 | - |
| 100-4900-51-2600 | Unemployment Insurance | 4,750 | - | - | - |
| 100-4900-51-2700 | Workers' compensation | 1,178 | 2,748 | 2,000 | 2,000 |
| | Personal Services Total | 48,106 | 68,008 | 98,738 | 103,445 |
| 100-4900-52-2202 | Equipment Maintenance and Repairs | 11,728 | 519 | 2,000 | 2,000 |
| 100-4900-52-2300 | Building Rental | - | 27,500 | 7,500 | - |
| 100-4900-52-3100 | Insurance, other than employee benefits | 575 | 1,302 | 1,000 | - |
| 100-4900-52-3200 | Communications | 2,408 | 2,513 | 4,000 | 4,000 |
| 100-4900-52-3601 | Contracts & Agreements | 704 | 74 | 1,000 | 1,000 |
| | Purchased/Contracted Services Total | 15,415 | 31,908 | 15,500 | 7,000 |
| 100-4900-53-1100 | General supplies and materials | 20,239 | 11,785 | 17,500 | 25,000 |
| 100-4900-53-1101 | Postage | - | 151 | - | - |
| 100-4900-53-1230 | Electricity | 4,466 | 603 | - | 2,500 |
| 100-4900-53-1270 | Gasoline | 647 | - | - | 1,000 |
| 100-4900-53-1600 | Small equipment | 644 | 1,156 | 1,000 | 2,500 |
| 100-4900-53-1700 | Uniforms | 889 | 991 | 1,000 | 1,000 |
| | Supplies Expenditures Total | 26,885 | 14,686 | 19,500 | 32,000 |
| | Miscellaneous Total | - | - | - | - |
| | Total Vehicle Service Shop | \$ 90,406 | \$ 114,602 | \$ 133,738 | \$ 142,445 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Vehicle Service Shop Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted | Pay Status |
|-----------------------------------|--------------------|--------------------|----------------------------|---------------------|-------------------|
| Senior Mechanic | - | - | 1 | 1 | Classified |
| Mechanic | 2 | 1 | 1 | 1 | Classified |
| Mechanic Assistant | - | 1 | - | - | Classified |
| Total Vehicle Service Shop | 2 | 2 | 2 | 2 | |

Vehicle Service Shop Detailed Personnel Costs (100-4900)

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|----------------------------------------------|--------------------|--------------------|----------------------------|---------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 100-4900-51-1100 | Salaries - Regular employees | \$ 30,778 | \$ 48,006 | \$ 73,500 | \$ 76,010 |
| 100-4900-51-1300 | Salaries - Overtime | 1,535 | 460 | 1,500 | 1,500 |
| | Subtotal: | 32,313 | 48,466 | 75,000 | 77,510 |
| 100-4900-51-2100 | Group Insurance | 4,324 | 11,294 | 9,000 | 12,000 |
| 100-4900-51-2200 | Social Security (FICA) contributions | 1,975 | 2,876 | 4,648 | 4,805 |
| 100-4900-51-2300 | Medicare | 462 | 673 | 1,090 | 1,130 |
| 100-4900-51-2400 | Retirement contributions | 3,104 | 1,951 | 6,000 | 6,000 |
| 100-4900-51-2600 | Unemployment Insurance | 4,750 | - | - | - |
| 100-4900-51-2700 | Workers' compensation | 1,178 | 2,748 | 2,000 | 2,000 |
| | Subtotal: | 15,793 | 19,542 | 22,738 | 25,935 |
| | Total Personnel Services | \$ 48,106 | \$ 68,008 | \$ 97,738 | \$ 103,445 |

Goals and Objectives for FY 2010:

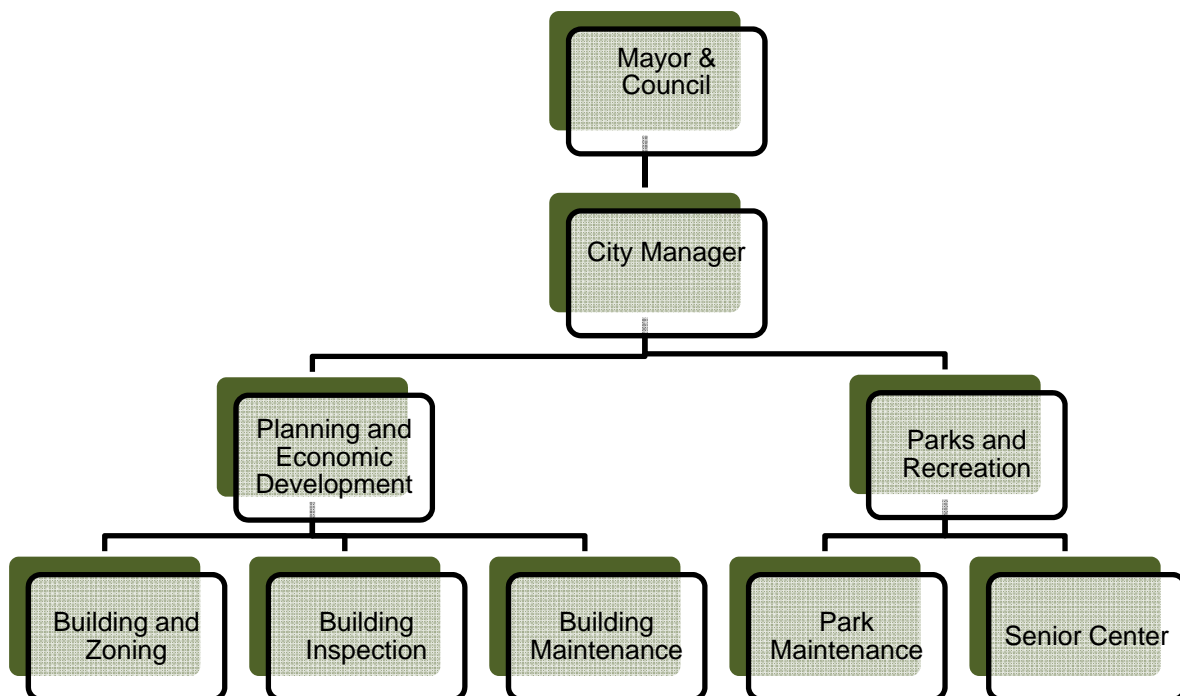
1. To obtain ASE Certification for Vehicle Service Shop employees
2. In order to get the most out of the City's equipment, the Vehicle Service Shop will create and maintain preventive service schedules for all City-owned equipment
3. To operate a cost-effective service center that operates within the FY 2010 Budget
4. To maintain excellent maintenance records for City-owned equipment to monitor service and repair costs for each vehicle and piece of equipment in order to recommend an appropriate time for replacement
5. To minimize inventory levels of tires, parts, etc. by developing and implementing loss control procedures for inventories of parts and equipment

Community Development

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

Community Development Function

Organization Chart



Community Development

Short Term Priorities & Goals

Priorities:

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

Goals:

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

Long Term Priorities & Goals

Priorities:

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

Goals:

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

Senior Center (5500)

Mission Statement

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

Department Description

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

Budget Highlights

In the FY 2010 Budget, Senior Center expenditures total \$146,565, an increase of 2.48%, or \$3,540 over the FY 2009 Amended Budget. The slight increase is primarily attributed to the increase in Personal Services.

Senior Center FY 2010 Expenditure Summary (100-5500)

| Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|-------------------------------------|-------------------|-------------------|---------------------|-------------------|
| Personal Services Total | \$ 64,408 | \$ 70,552 | \$ 68,175 | \$ 71,965 |
| Purchased/Contracted Services Total | 42,925 | 57,878 | 53,350 | 50,600 |
| Supplies Expenditures Total | 30,434 | 20,423 | 21,500 | 24,000 |
| Miscellaneous Total | - | - | - | - |
| Total Senior Center | \$ 137,767 | \$ 148,853 | \$ 143,025 | \$ 146,565 |

CITY OF GARDEN CITY

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DEPARTMENTAL SUMMARIES

Senior Center Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|-------------------|-------------------|------------------------|-------------------|
| 100-5500-51-1100 | Salaries - Regular employees | \$ 48,487 | \$ 52,803 | \$ 54,000 | \$ 55,010 |
| 100-5500-51-1300 | Salaries - Overtime | 5,022 | 5,271 | 500 | 1,000 |
| 100-5500-51-2100 | Group Insurance | 4,180 | 4,843 | 4,200 | 5,270 |
| 100-5500-51-2200 | Social Security (FICA) contributions | 3,280 | 3,504 | 3,625 | 3,471 |
| 100-5500-51-2300 | Medicare | 767 | 819 | 850 | 814 |
| 100-5500-51-2400 | Retirement contributions | 1,730 | 2,535 | 4,000 | 4,300 |
| 100-5500-51-2401 | ICMA RC Match | - | 777 | 1,000 | 1,000 |
| 100-5500-51-2600 | Unemployment Insurance | - | - | - | - |
| 100-5500-51-2700 | Workers' compensation | 942 | - | - | 1,100 |
| | Personal Services Total | 64,408 | 70,552 | 68,175 | 71,965 |
| 100-5500-52-2130 | Custodial | 2,191 | 5,521 | 4,500 | 5,000 |
| 100-5500-52-2203 | Building Repairs and Maintenance | 1,299 | 10,381 | 2,500 | 3,000 |
| 100-5500-52-3200 | Communications | 2,822 | 2,720 | 4,000 | - |
| 100-5500-52-3300 | Advertising | 632 | - | 150 | 400 |
| 100-5500-52-3500 | Travel | 4,259 | 5,800 | 6,300 | 6,300 |
| 100-5500-52-3600 | Dues and Fees | 380 | 300 | 400 | 400 |
| 100-5500-52-3601 | Contracts & Agreements | 31,342 | 33,156 | 35,500 | 35,500 |
| | Purchased/Contracted Services Total | 42,925 | 57,878 | 53,350 | 50,600 |
| 100-5500-53-1100 | General supplies and materials | 2,664 | 3,306 | 4,100 | 3,500 |
| 100-5500-53-1101 | Postage | - | 1 | - | - |
| 100-5500-53-1220 | Natural Gas | 2,190 | 1,346 | 2,400 | 3,000 |
| 100-5500-53-1230 | Electricity | 14,758 | 15,770 | 14,000 | 14,000 |
| 100-5500-53-1600 | Small equipment | 10,822 | - | 1,000 | 3,500 |
| | Supplies Expenditures Total | 30,434 | 20,423 | 21,500 | 24,000 |
| | Miscellaneous Total | - | - | - | - |
| | Total Senior Center | \$ 137,767 | \$ 148,853 | \$ 143,025 | \$ 146,565 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Senior Center Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted | Pay Status |
|----------------------------------|--------------------|--------------------|----------------------------|---------------------|-------------------|
| Senior Center Program Supervisor | 1 | 1 | 1 | 1 | Unclassified |
| Senior Center Assistant | 1 | - | - | - | Classified |
| Part-Time | 2 | 1 | 1 | 1 | Classified |
| Total Senior Center | 4 | 2 | 2 | 2 | |

Senior Center Detailed Personnel Costs

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|----------------------------------------------|--------------------|--------------------|----------------------------|---------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 100-5500-51-1100 | Salaries - Regular employees | \$ 48,487 | \$ 52,803 | \$ 54,000 | \$ 55,010 |
| 100-5500-51-1300 | Salaries - Overtime | 5,022 | 5,271 | 500 | 1,000 |
| | Subtotal: | 53,509 | 58,074 | 54,500 | 56,010 |
| 100-5500-51-2100 | Group Insurance | 4,180 | 4,843 | 4,200 | 5,270 |
| 100-5500-51-2200 | Social Security (FICA) contributions | 3,280 | 3,504 | 3,625 | 3,471 |
| 100-5500-51-2300 | Medicare | 767 | 819 | 850 | 814 |
| 100-5500-51-2400 | Retirement contributions | 1,730 | 2,535 | 4,000 | 4,300 |
| 100-5500-51-2401 | ICMA RC Match | - | 777 | 1,000 | 1,000 |
| 100-5500-51-2700 | Workers' compensation | 942 | - | - | 1,100 |
| | Subtotal: | 10,899 | 12,478 | 13,675 | 15,955 |
| | Total Personnel Services | \$ 64,408 | \$ 70,552 | \$ 68,175 | \$ 71,965 |

Goals and Objectives for FY 2010:

1. Continue to upgrade the Senior Center Fitness Room by purchasing new equipment
2. Replace the exterior roadside sign for the Senior Center to match the new "Welcome to Garden City" signs
3. Explore more options to provide senior citizens with the transportation needed to have a high quality of life
4. Continue to raise community awareness about our flourishing Senior Center through promotional advertising and media coverage
5. Provide more training opportunities for the Senior Center's staff and volunteers

Parks and Recreation Department (6100)

Mission Statement

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

Department Description

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

Budget Highlights

In the FY 2010 Budget, Parks and Recreation expenditures total \$668,770, a decrease of 10.75%, or \$80,569 under the FY 2009 Amended Budget. The decrease is primarily attributed to the restructuring of the City's line items. Expenditures for Communications and Computer & Equipment that were previously being charged to the department are now being charged to the IT/IS Department.

Parks and Recreation FY 2010 Expenditure Summary (100-6100)

| Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|-------------------------------------|------------------|------------------|---------------------|------------------|
| Personal Services Total | \$ 311,275 | \$ 402,911 | \$ 425,939 | \$ 418,270 |
| Purchased/Contracted Services Total | 155,171 | 151,604 | 157,100 | 119,300 |
| Supplies Expenditures Total | 159,623 | 176,495 | 164,800 | 130,200 |
| Miscellaneous Total | 4,128 | 2,395 | 1,500 | 1,000 |
| Total Recreation | \$630,197 | \$733,405 | \$749,339 | \$668,770 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Parks and Recreation Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|-------------------|-------------------|---------------------|-------------------|
| 100-6100-51-1100 | Salaries - Regular employees | \$ 204,163 | \$ 265,821 | \$ 260,000 | \$ 269,380 |
| 100-6100-51-1200 | Salaries - Part Time | 29,441 | 30,990 | 50,000 | 32,400 |
| 100-6100-51-1300 | Salaries - Overtime | 8,974 | 10,176 | 9,000 | 9,000 |
| 100-6100-51-2100 | Group Insurance | 34,684 | 54,856 | 54,000 | 54,000 |
| 100-6100-51-2200 | Social Security (FICA) contributions | 14,721 | 18,113 | 19,800 | 18,700 |
| 100-6100-51-2300 | Medicare | 3,443 | 4,236 | 4,640 | 4,390 |
| 100-6100-51-2400 | Retirement contributions | 9,387 | 10,756 | 17,000 | 16,000 |
| 100-6100-51-2401 | ICMA RC Match | - | 1,305 | 1,600 | 1,500 |
| 100-6100-51-2600 | Unemployment Insurance | - | - | - | 3,000 |
| 100-6100-51-2700 | Workers' compensation | 6,462 | 6,658 | 9,899 | 9,900 |
| | Personal Services Total | 311,275 | 402,911 | 425,939 | 418,270 |
| 100-6100-52-1300 | Recreation-Umpires and Referees | 11,493 | 12,771 | 11,000 | 11,000 |
| 100-6100-52-2201 | Vehicle Maintenance & Repairs | 986 | 2,331 | 6,500 | 3,000 |
| 100-6100-52-2202 | Equipment Maintenance & Repairs | 77,556 | 69,939 | 84,100 | 64,500 |
| 100-6100-52-3100 | Insurance, other than employee benefits | 12,803 | 13,874 | 15,000 | 15,000 |
| 100-6100-52-3200 | Communications | 9,020 | 11,584 | 12,000 | - |
| 100-6100-52-3300 | Advertising | 2,704 | 3,853 | 3,500 | 3,000 |
| 100-6100-52-3500 | Travel | 5,703 | 8,739 | 4,000 | 3,000 |
| 100-6100-52-3600 | Dues and fees | 5,654 | 6,180 | 3,500 | 3,500 |
| 100-6100-52-3601 | Contracts & Agreements | 27,618 | 22,293 | 15,000 | 15,000 |
| 100-6100-52-3700 | Education and training | 1,634 | 40 | 2,500 | 1,300 |
| | Purchased/Contracted Services Total | 155,171 | 151,604 | 157,100 | 119,300 |
| 100-6100-53-1100 | General supplies and materials | 68,410 | 79,532 | 84,900 | 61,000 |
| 100-6100-53-1101 | Postage | 39 | 64 | 200 | 200 |
| 100-6100-53-1130 | Computer Eqpt. & Software | - | - | 200 | - |
| 100-6100-53-1220 | Natural Gas | 6,076 | 8,657 | 7,500 | 10,000 |
| 100-6100-53-1230 | Electricity | 42,791 | 42,979 | 47,500 | 38,500 |
| 100-6100-53-1270 | Gasoline | 8,401 | 13,359 | 6,500 | 6,000 |
| 100-6100-53-1301 | Food, Banquets, & Flowers | 22,820 | 20,974 | 15,000 | 12,500 |
| 100-6100-53-1600 | Small equipment | 8,226 | 7,318 | 500 | 1,000 |
| 100-6100-53-1601 | Senior Citizens | 1,051 | 216 | - | - |
| 100-6100-53-1700 | Uniforms | 1,809 | 3,397 | 2,500 | 1,000 |
| | Supplies Expenditures Total | 159,623 | 176,495 | 164,800 | 130,200 |
| 100-6100-55-2200 | Risk Management- Damage Claims | - | 2,395 | 1,500 | 1,000 |
| 100-6100-58-1308 | Other Debt- School Building | 4,128 | - | - | - |
| | Miscellaneous Total | 4,128 | 2,395 | 1,500 | 1,000 |
| | Total Recreation | \$ 630,197 | \$ 733,405 | \$ 749,339 | \$ 668,770 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Parks and Recreation Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted | Pay Status |
|-----------------------------------|--------------------|--------------------|----------------------------|---------------------|-------------------|
| Parks and Recreation Director | 1 | 1 | 1 | 1 | Unclassified |
| Assistant Director | 1 | 1 | 1 | 1 | Classified |
| Parks and Recreation Foreman | 1 | 1 | 1 | 1 | Classified |
| After-School Program Coordinator | 1 | 1 | 1 | 1 | Classified |
| Senior Groundskeeper | - | 1 | 1 | - | Classified |
| Groundskeeper | 4 | 4 | 4 | 3 | Classified |
| Administrative Assistant | 1 | 1 | 1 | 1 | Classified |
| Part-Time/Seasonal | 7 | 10 | 10 | 12 | Classified |
| Total Parks and Recreation | 16 | 20 | 20 | 20 | |

Parks and Recreation Detailed Personnel Costs

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|----------------------------------------------|--------------------|--------------------|----------------------------|---------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 100-6100-51-1100 | Salaries - Regular employees | \$ 204,163 | \$ 265,821 | \$ 260,000 | \$ 269,380 |
| 100-6100-51-1200 | Salaries - Temporary Employees | 29,441 | 30,990 | 50,000 | 32,400 |
| 100-6100-51-1300 | Salaries - Overtime | 8,974 | 10,176 | 9,000 | 9,000 |
| | Subtotal: | 242,578 | 306,987 | 319,000 | 310,780 |
| 100-6100-51-2100 | Group Insurance | 34,684 | 54,856 | 54,000 | 54,000 |
| 100-6100-51-2200 | Social Security (FICA) contributions | 14,721 | 18,113 | 19,800 | 18,700 |
| 100-6100-51-2300 | Medicare | 3,443 | 4,236 | 4,640 | 4,390 |
| 100-6100-51-2400 | Retirement contributions | 9,387 | 10,756 | 17,000 | 16,000 |
| 100-6100-51-2401 | ICMA RC Match | - | 1,305 | 1,600 | 1,500 |
| 100-6100-51-2600 | Unemployment Insurance | - | - | - | 3,000 |
| 100-6100-51-2700 | Workers' compensation | 6,462 | 6,658 | 9,899 | 9,900 |
| | Subtotal: | 68,697 | 95,924 | 106,939 | 107,490 |
| | Total Personnel Services | \$ 311,275 | \$ 402,911 | \$ 425,939 | \$ 418,270 |

Goals and Objectives for FY 2010:

1. Replace the roadside signs for Sharon Park and the Highway 21 Recreation Center to match the new "Welcome to Garden City" signs
2. Continue to upgrade Bazemore Park as funds become available by replacing fencing and by completing some needed general maintenance
3. Explore options and develop plans for relocation of the basketball gym, pool, and Football/soccer stadium
4. Increase overall participation in Recreation sponsored events
5. Increase participation in Recreation activities among the Hispanic community through a public relations campaign
6. Add 3 new flat-screen computers to the Cooper Center computer room
7. Renovate the pool cool deck using the City's in-house maintenance staff

Planning and Economic Development Department (7400)

Mission Statement

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

Department Description

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

The Department of Planning and Economic Development is responsible for:

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

Budget Highlights

In the FY 2010 Budget, Planning and Economic Development expenditures total \$420,327, an increase of 7.89%, or \$30,727 over the FY 2009 Amended Budget. The slight increase is primarily attributed in the increase in Contracts & Agreements.

Planning and Economic Dev. FY 2010 Expenditure Summary (100-7400)

| Expenditure Category | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|-----------------------------------------|------------------|------------------|---------------------|-------------------|
| Personal Services Total | \$ 154,843 | \$ 240,766 | \$ 240,000 | \$ 229,470 |
| Purchased/Contracted Services Total | 115,996 | 228,819 | 126,100 | 165,357 |
| Supplies Expenditures Total | 13,231 | 21,378 | 23,500 | 25,500 |
| Miscellaneous Total | - | - | - | - |
| Total Planning and Economic Dev. | \$284,070 | \$490,963 | \$389,600 | \$ 420,327 |

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Planning and Economic Development Expenditure Detail

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|--------------------------------------------|-------------------|-------------------|------------------------|-------------------|
| 100-7400-51-1100 | Salaries - Regular employees | \$ 119,506 | \$ 188,749 | \$ 182,000 | \$ 173,000 |
| 100-7400-51-1300 | Salaries - Overtime | 3,823 | 1,188 | 2,500 | 2,500 |
| 100-7400-51-2100 | Group Insurance | 13,859 | 23,063 | 24,000 | 24,000 |
| 100-7400-51-2200 | Social Security (FICA) contributions | 7,444 | 11,348 | 10,000 | 10,875 |
| 100-7400-51-2300 | Medicare | 1,741 | 2,654 | 3,000 | 2,551 |
| 100-7400-51-2400 | Retirement contributions | 3,508 | 5,942 | 15,500 | 13,344 |
| 100-7400-51-2401 | ICMA RC Match | - | 2,876 | 3,000 | 3,200 |
| 100-7400-51-2700 | Workers' compensation | 4,962 | 4,946 | - | - |
| | Personal Services Total | 154,843 | 240,766 | 240,000 | 229,470 |
| 100-7400-52-1102 | Maps, Charts, and Plans | 925 | 782 | 1,000 | 1,000 |
| 100-7400-52-1202 | Site Plan Review | 39,249 | 50,782 | 10,000 | 23,000 |
| 100-7400-52-2201 | Vehicle Maintenance & Repairs | 788 | 1,086 | 1,500 | 1,500 |
| 100-7400-52-2202 | Equipment Maintenance & Repairs | - | - | - | 500 |
| 100-7400-52-3100 | Insurance, other than employee benefits | 3,827 | 4,125 | 5,600 | 4,000 |
| 100-7400-52-3200 | Communications | 4,838 | 7,862 | 5,000 | - |
| 100-7400-52-3300 | Advertising | 2,156 | 1,228 | 3,000 | 2,000 |
| 100-7400-52-3500 | Travel | 3,018 | 5,565 | 5,000 | 5,000 |
| 100-7400-52-3600 | Dues and fees | 685 | 12,660 | 13,000 | 1,500 |
| 100-7400-52-3601 | Contracts & Agreements | 57,915 | 140,070 | 76,000 | 121,857 |
| 100-7400-52-3700 | Education and training | 2,595 | 4,659 | 6,000 | 5,000 |
| | Purchased/Contracted Services Total | 115,996 | 228,819 | 126,100 | 165,357 |
| 100-7400-53-1100 | General supplies and materials | 5,132 | 6,247 | 7,000 | 8,000 |
| 100-7400-53-1101 | Postage | 2,655 | 4,311 | 6,500 | 6,500 |
| 100-7400-53-1130 | Computer Eqpt. & Software | - | - | 1,500 | - |
| 100-7400-53-1230 | Electricity | - | - | - | - |
| 100-7400-53-1270 | Gasoline | 2,077 | 6,850 | 3,500 | 5,000 |
| 100-7400-53-1400 | Books and Periodicals | 549 | 95 | 1,000 | 500 |
| 100-7400-53-1600 | Small equipment | 1,659 | 2,919 | 3,000 | 4,000 |
| 100-7400-53-1700 | Uniforms | 1,159 | 956 | 1,000 | 1,500 |
| 100-7400-54-2200 | Vehicles | - | - | - | - |
| | Supplies Expenditures Total | 13,231 | 21,378 | 23,500 | 25,500 |
| | Miscellaneous Total | - | - | - | - |
| | Total Planning and Economic Dev. | \$ 284,070 | \$ 490,963 | \$ 389,600 | \$ 420,327 |

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DEPARTMENTAL SUMMARIES

Planning and Economic Development Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted | Pay Status |
|------------------------------------------------|--------------------|--------------------|----------------------------|---------------------|-------------------|
| Planning Director | - | 1 | 1 | 1 | Unclassified |
| Advanced Enforcement Officer | - | - | 1 | - | Classified |
| Senior Code Enforcement Officer | 1 | 1 | 1 | 1 | Classified |
| Code Enforcement Officer | 1 | 1 | 2 | 1 | Classified |
| Administrative Assistant | - | 1 | 1 | 1 | Classified |
| Building Maintenance Officer | - | - | 1 | - | Classified |
| Total Planning and Economic Development | 2 | 4 | 7 | 4 | |

Planning and Economic Development Detailed Personnel Costs

| | | 2007 Actual | 2008 Actual | 2009 Amended Budget | 2010 Adopted |
|------------------|----------------------------------------------|--------------------|--------------------|----------------------------|---------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 100-7400-51-1100 | Salaries - Regular employees | \$ 119,506 | \$ 188,749 | \$ 182,000 | \$ 173,000 |
| 100-7400-51-1300 | Salaries - Overtime | 3,823 | 1,188 | 2,500 | 2,500 |
| | Subtotal: | 123,329 | 189,937 | 184,500 | 175,500 |
| 100-7400-51-2100 | Group Insurance | 13,859 | 23,063 | 24,000 | 24,000 |
| 100-7400-51-2200 | Social Security (FICA) contributions | 7,444 | 11,348 | 10,000 | 10,875 |
| 100-7400-51-2300 | Medicare | 1,741 | 2,654 | 3,000 | 2,551 |
| 100-7400-51-2400 | Retirement contributions | 3,508 | 5,942 | 15,500 | 13,344 |
| 100-7400-51-2401 | ICMA RC Match | - | 2,876 | 3,000 | 3,200 |
| 100-7400-51-2700 | Workers' compensation | 4,962 | 4,946 | - | - |
| | Subtotal: | 31,514 | 50,829 | 55,500 | 53,970 |
| | Total Personnel Services | \$ 154,843 | \$ 240,766 | \$ 240,000 | \$ 229,470 |

Goals and Objectives for FY 2010:

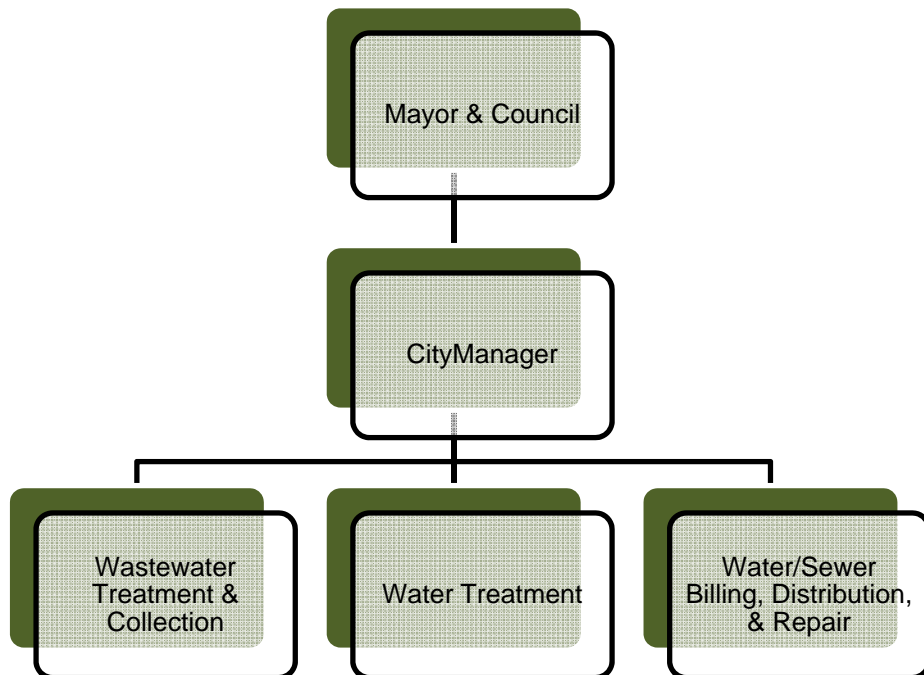
1. The Planning Department will begin a comprehensive zoning code overhaul in January, 2009. This is being undertaken in order to modernize and tailor our zones to the City's specific needs.
2. The City's new Comprehensive Plan will begin its implementation through new policies and procedures in January, 2009.
3. The Planning Department will complete a legal review and make appropriate revisions of the City's entire code.
4. The Planning Department will broaden the effectiveness and diligence of the Code Enforcement Division through increased staffing, better efficiency due to new technology, and tougher enforcement.
5. The Planning Department will continue to provide excellent and responsive customer service.

Water/Wastewater Fund

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

Water/Wastewater Fund

Organizational Chart



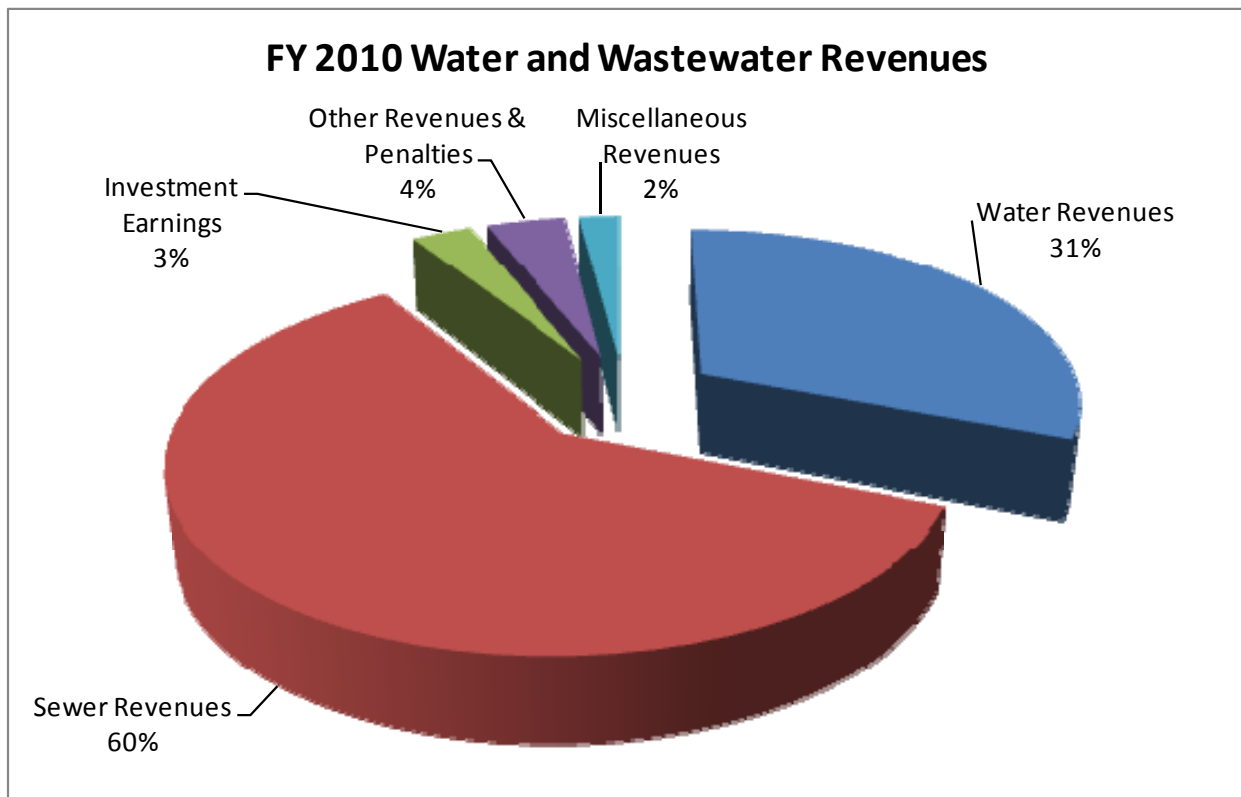
CITY OF GARDEN CITY

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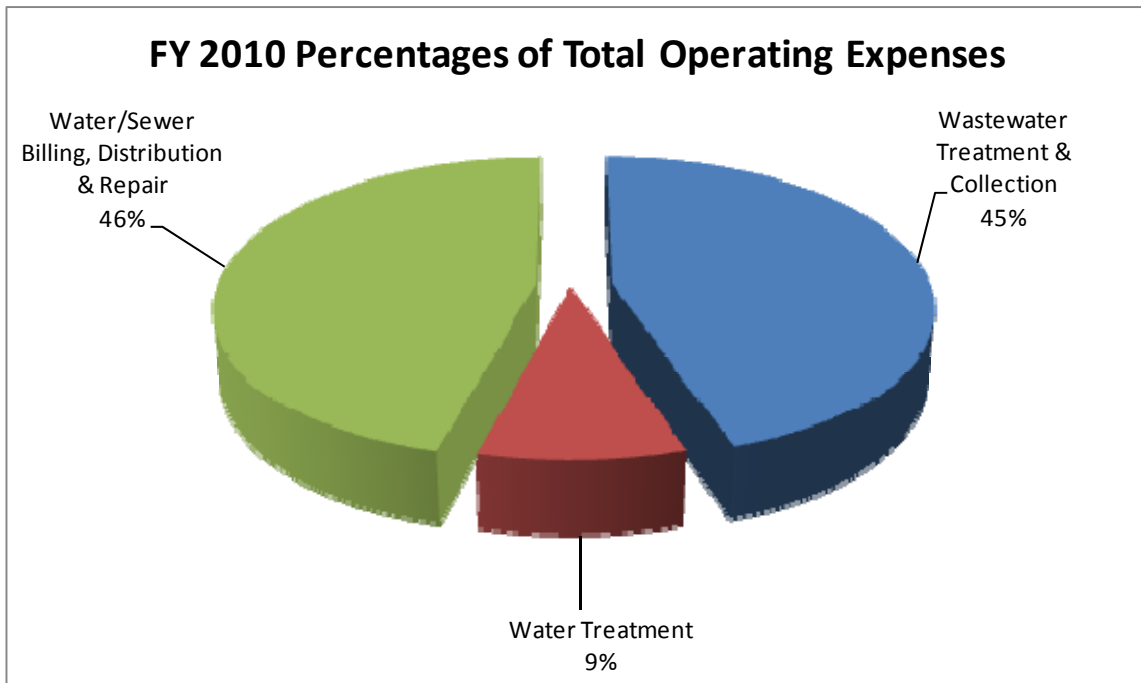
Water/Wastewater Fund Operating Revenues Overview

| | 2007 Actual | 2008 Actual | 2009 Budget | 2010 Adopted |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenue | | | | |
| Water Revenues | \$ 656,580 | \$ 836,618 | \$ 1,079,633 | \$ 1,084,612 |
| Sewer Revenues | 1,183,561 | 1,638,802 | 2,146,317 | 2,099,248 |
| Investment Earnings | 160,158 | 79,566 | 63,725 | 104,962 |
| Other Revenues & Penalties | 497,198 | 203,197 | 98,447 | 139,950 |
| Miscellaneous Revenues | 12,240 | 36,780 | 89,438 | 69,975 |
| Transfer In | 410,804 | 23,612 | - | - |
| Total Revenue | \$ 2,920,541 | \$ 2,818,575 | \$ 3,477,560 | \$ 3,498,747 |



Water/Wastewater Fund Operating Expenses Overview

| | 2007 | 2008 | 2009 | 2010 |
|--------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Water/Wastewater Expenses | Actual | Actual | Budget | Adopted |
| Wastewater Treatment & Collection | \$ 586,405 | \$ 754,846 | \$1,499,315 | \$1,574,215 |
| Water Treatment | 246,590 | 470,491 | 308,573 | 315,058 |
| Water/Sewer Billing, Distribution & Repair | 1,033,499 | 1,181,086 | 1,669,672 | 1,609,474 |
| Total Water/Wastewater Fund | \$1,866,494 | \$2,406,423 | \$3,477,560 | \$3,498,747 |



Wastewater Treatment & Collection (4330)

Mission Statement

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

Department Description

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

Budget Highlights

In the FY 2010 Budget, Wastewater Treatment and Collection expense total \$1,574,215, an increase of 5%, or \$74,900 over the FY 2009 Approved Budget. The approved increase is primarily attributed to rising electric cost and an increase in interest payments.

Wastewater & Treatment Coll. FY 2010 Expense Summary (505-4330)

| Expense Category | 2007 Actual | 2008 Actual | 2009 Budget | 2010 Adopted |
|-------------------------------------|------------------|------------------|--------------------|--------------------|
| Personal Services Total | \$ 225,740 | \$ 232,986 | \$ 281,176 | \$ 259,924 |
| Purchased/Contracted Services Total | 130,632 | 283,947 | 344,070 | 296,810 |
| Supplies Expenses Total | 129,356 | 140,498 | 111,800 | 125,500 |
| Miscellaneous Total | 100,677 | 97,415 | 762,269 | 891,981 |
| Total Wastewater Treatment | \$586,405 | \$754,846 | \$1,499,315 | \$1,574,215 |

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Wastewater & Treatment Collection Expense Detail

| | | 2007 Actual | 2008 Actual | 2009 Budget | 2010 Adopted |
|------------------|--------------------------------------------|-------------------|-------------------|--------------------|--------------------|
| 505-4330-51-1100 | Salaries - Regular employees | \$ 167,021 | \$ 176,751 | \$ 201,850 | \$ 167,000 |
| 505-4330-51-1300 | Salaries - Overtime | 9,355 | 11,965 | 11,100 | 26,000 |
| 505-4330-51-2100 | Group Insurance | 29,552 | 14,843 | 36,435 | 22,500 |
| 505-4330-51-2200 | Social Security (FICA) contributions | 9,626 | 10,848 | 13,196 | 14,765 |
| 505-4330-51-2300 | Medicare | 2,251 | 2,537 | 3,095 | 11,959 |
| 505-4330-51-2400 | Retirement contributions | 4,666 | 6,888 | 6,500 | 7,000 |
| 505-4330-51-2401 | ICMA RC Match | - | 4,201 | 5,000 | 4,700 |
| 505-4330-51-2700 | Workers' compensation | 3,268 | 4,954 | 4,000 | 6,000 |
| | Personal Services Total | 225,740 | 232,986 | 281,176 | 259,924 |
| 505-4330-52-1202 | Professional - Engineering | 324 | 111,818 | 120,000 | 80,000 |
| 505-4330-52-2201 | Vehicle Maintenance & Repairs | 2,711 | 1,292 | 2,000 | 2,500 |
| 505-4330-52-2202 | Equipment Maintenance & Repairs | 33,439 | 45,186 | 40,000 | 55,000 |
| 505-4330-52-2203 | Building Maintenance | 1,034 | - | 5,000 | 500 |
| 505-4330-52-3100 | Insurance, other than employee benefits | 4,747 | 5,162 | 25,000 | 25,000 |
| 505-4330-52-3200 | Communications | 1,894 | 1,310 | 1,500 | 2,000 |
| 505-4330-52-3500 | Travel | 227 | 147 | 1,500 | 1,500 |
| 505-4330-52-3600 | Dues and fees | 242 | 538 | 1,100 | 500 |
| 505-4330-52-3601 | Contracts & Agreements | 26,501 | 56,027 | 32,000 | 50,000 |
| 505-4330-52-3700 | Education and training | 404 | 515 | 2,000 | 2,000 |
| 505-4330-52-3800 | Licenses for Personnel | 75 | (81) | 500 | 310 |
| 505-4330-52-3850 | Contract Labor | 2,390 | 1,820 | 5,000 | 2,500 |
| 505-4330-52-3901 | Sludge landfill tipping fee | 56,645 | 60,213 | 108,470 | 75,000 |
| | Purchased/Contracted Services Total | 130,632 | 283,947 | 344,070 | 296,810 |
| 505-4330-53-1100 | General supplies and materials | 18,496 | 13,509 | 17,000 | 17,000 |
| 505-4330-53-1130 | Computer Eqpt. & Software | - | - | - | 1,000 |
| 505-4330-53-1230 | Electricity | 102,403 | 110,678 | 80,000 | 94,000 |
| 505-4330-53-1270 | Gasoline | 5,033 | 7,931 | 6,000 | 4,000 |
| 505-4330-53-1600 | Small equipment | 3,236 | 8,157 | 8,000 | 8,000 |
| 505-4330-53-1700 | Uniforms | 188 | 223 | 800 | 1,500 |
| | Supplies Expenses Total | 129,356 | 140,498 | 111,800 | 125,500 |
| 505-4330-55-2200 | Damage Claims | - | - | - | - |
| 505-4330-58-2301 | Interest Expense - SRF Loan | 6,793 | 5,102 | 3,811 | 3,811 |
| 505-4330-58-2302 | 2001 GEFA Loan Interest Expense | 93,884 | 92,313 | 88,211 | 88,211 |
| 505-4330-58-2302 | 2008 GEFA Loan Interest | - | - | - | 58,985 |
| 505-4330-52-3602 | Water & Sewer Contingency | - | - | 670,247 | 740,974 |
| | Miscellaneous Total | 100,677 | 97,415 | 762,269 | 891,981 |
| | Total Wastewater Treatment | \$ 586,405 | \$ 754,846 | \$1,499,315 | \$1,574,215 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Wastewater & Treatment Collection Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Budget | 2010 Adopted | Pay Status |
|--------------------------------------------------|--------------------|--------------------|--------------------|---------------------|-------------------|
| Water/Sewer Director | 1 | 1 | 1 | 1 | Unclassified |
| Operator Trainees | 2 | 3 | 3 | 3 | Classified |
| Tech III | 2 | - | - | - | Classified |
| Administrative Assistant | 1 | 1 | 1 | 1 | Classified |
| Total Wastewater Treatment and Collection | 6 | 5 | 5 | 5 | |

Wastewater & Treatment Collection Detailed Personnel Costs

| | | 2007 Actual | 2008 Actual | 2009 Budget | 2010 Adopted |
|------------------|----------------------------------------------|--------------------|--------------------|--------------------|---------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 505-4330-51-1100 | Salaries - Regular employees | \$ 167,021 | \$ 176,751 | \$ 201,850 | \$ 167,000 |
| 505-4330-51-1300 | Salaries - Overtime | 9,355 | 11,965 | 11,100 | 26,000 |
| | Subtotal: | 176,376 | 188,716 | 212,950 | 193,000 |
| 505-4330-51-2100 | Group Insurance | 29,552 | 14,843 | 36,435 | 22,500 |
| 505-4330-51-2200 | Social Security (FICA) contributions | 9,626 | 10,848 | 13,196 | 14,765 |
| 505-4330-51-2300 | Medicare | 2,251 | 2,537 | 3,095 | 11,959 |
| 505-4330-51-2400 | Retirement contributions | 4,666 | 6,888 | 6,500 | 7,000 |
| 505-4330-51-2401 | ICMA RC Match | - | 4,201 | 5,000 | 4,700 |
| 505-4330-51-2700 | Workers' compensation | 3,268 | 4,954 | 4,000 | 6,000 |
| | Subtotal: | 49,364 | 44,270 | 68,226 | 66,924 |
| | Total Personnel Services | \$ 225,740 | \$ 232,986 | \$ 281,176 | \$ 259,924 |

Goals and Objectives for FY 2010:

1. Maintain a 99% reduction in pollutants discharged from the Garden City Wastewater Treatment Plant.
2. Win the Gold Award for Water Quality for the year 2010 from the Georgia Association of Water Professionals.
3. Maintain the existing working relationship between the Garden City Wastewater Treatment Facility and other facilities within the county and neighboring communities.
4. Maintain the existing working relationship between the Garden City Wastewater Treatment Facility and the Environmental Protection Agency (EPA) through continued enforcement of EPA standards and requirements.
5. Continue sewer rehabilitation project to enhance waste water services.
6. Continually explore areas where improvements can occur.
7. To insure all waste water employees receive continuing education

Water Treatment (4430)

Mission Statement

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

Department Description

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

Budget Highlights

In the FY 2010 Budget, Water Treatment expenses total \$315,058, an increase of 2%, or \$6,485 over the FY 2009 Approved Budget. The approved increase is primarily attributed to the rise of Personal Services.

Water Treatment FY 2010 Expense Summary (505-4430)

| Expense Category | 2007 Actual | 2008 Actual | 2009 Budget | 2010 Adopted |
|-------------------------------------|------------------|------------------|------------------|------------------|
| Personal Services Total | \$ 26,796 | \$ 63,102 | \$ 46,045 | \$ 74,030 |
| Purchased/Contracted Services Total | 87,782 | 279,338 | 130,600 | 120,100 |
| Supplies Expenses Total | 78,452 | 78,355 | 83,950 | 72,950 |
| Miscellaneous Total | 53,560 | 49,696 | 47,978 | 47,978 |
| Total Water Treatment | \$246,590 | \$470,491 | \$308,573 | \$315,058 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Water Treatment Expense Detail

| | | 2007 Actual | 2008 Actual | 2009 Budget | 2010 Adopted |
|------------------|--------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 505-4430-51-1100 | Salaries - Regular employees | \$ 16,914 | \$ 23,925 | \$ 28,400 | \$ 49,000 |
| 505-4430-51-1300 | Salaries - Overtime | 1,090 | 682 | 1,800 | 1,000 |
| 505-4430-51-2100 | Group Insurance | 3,968 | 34,556 | 10,100 | 17,000 |
| 505-4430-51-2200 | Social Security (FICA) contributions | 1,084 | 1,404 | 1,871 | 3,100 |
| 505-4430-51-2300 | Medicare | 253 | 328 | 439 | 730 |
| 505-4430-51-2400 | Retirement contributions | 2,855 | 2,013 | 2,400 | 2,400 |
| 505-4430-51-2401 | ICMA RC Match | - | 194 | 335 | 800 |
| 505-4430-51-2700 | Workers' compensation | 632 | - | 700 | - |
| | Personal Services Total | 26,796 | 63,102 | 46,045 | 74,030 |
| 505-4430-52-1202 | Professional - Engineering | 19,193 | 192,407 | - | - |
| 505-4430-52-1203 | Professional - Audit | 9,000 | 10,000 | 15,000 | 15,000 |
| 505-4430-52-2201 | Vehicle Maintenance & Repairs | 33 | 241 | 500 | 500 |
| 505-4430-52-2202 | Equipment Maintenance & Repairs | 18,396 | 26,339 | 40,000 | 40,000 |
| 505-4430-52-2203 | Building Maintenance | 1,532 | - | 5,000 | 5,000 |
| 505-4430-52-3100 | Insurance, other than employee benefits | 3,459 | 3,789 | 6,000 | 6,000 |
| 505-4430-52-3200 | Communications | 1,689 | 1,672 | 1,800 | 2,000 |
| 505-4430-52-3500 | Travel | - | - | 750 | 200 |
| 505-4430-52-3600 | Dues and fees | 656 | 993 | 750 | - |
| 505-4430-52-3601 | Contracts & Agreements | 33,550 | 43,696 | 40,000 | 50,000 |
| 505-4430-52-3700 | Education and training | 75 | 201 | 18,000 | 400 |
| 505-4430-52-3800 | Licenses for Personnel | - | - | 300 | - |
| 505-4430-52-3850 | Contract Labor | 200 | - | 2,500 | 1,000 |
| | Purchased/Contracted Services Total | 87,782 | 279,338 | 130,600 | 120,100 |
| 505-4430-53-1100 | General supplies and materials | 7,755 | 8,595 | 10,000 | 10,000 |
| 505-4430-53-1230 | Electricity | 63,201 | 62,865 | 68,000 | 56,000 |
| 505-4430-53-1270 | Gasoline | 3,691 | 5,064 | 2,500 | 3,000 |
| 505-4430-53-1600 | Small equipment | 3,683 | 1,620 | 3,000 | 3,500 |
| 505-4430-53-1700 | Uniforms | 122 | 211 | 450 | 450 |
| | Supplies Expenses Total | 78,452 | 78,355 | 83,950 | 72,950 |
| 505-4430-58-2300 | 2000 GEFA loan interest | 42,842 | 40,845 | 39,486 | 39,486 |
| 505-4430-58-2301 | 2004 GEFA Telfair Water Lines | - | - | - | - |
| 505-4430-58-2306 | 2003 GEFA loan interest | 10,718 | 8,851 | 8,492 | 8,492 |
| | Miscellaneous Total | 53,560 | 49,696 | 47,978 | 47,978 |
| | Total Water Treatment | \$ 246,590 | \$ 470,491 | \$ 308,573 | \$ 315,058 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Water Treatment Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Budget | 2010 Adopted | Pay Status |
|------------------------------|-------------|-------------|-------------|--------------|------------|
| Water Operator Trainee | - | 1 | 1 | 1 | Classified |
| Water/Sewer Tech II | 1 | - | - | - | Classified |
| Total Water Treatment | 1 | 1 | 1 | 1 | |

Water Treatment Detailed Personnel Costs

| | | 2007 Actual | 2008 Actual | 2009 Budget | 2010 Adopted |
|------------------|----------------------------------------------|------------------|------------------|------------------|------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 505-4430-51-1100 | Salaries - Regular employees | \$ 16,914 | \$ 23,925 | \$ 28,400 | \$ 49,000 |
| 505-4430-51-1300 | Salaries - Overtime | 1,090 | 682 | 1,800 | 1,000 |
| | Subtotal: | 18,004 | 24,607 | 30,200 | 50,000 |
| 505-4430-51-2100 | Group Insurance | 3,968 | 34,556 | 10,100 | 17,000 |
| 505-4430-51-2200 | Social Security (FICA) contributions | 1,084 | 1,404 | 1,871 | 3,100 |
| 505-4430-51-2300 | Medicare | 253 | 328 | 439 | 730 |
| 505-4430-51-2400 | Retirement contributions | 2,855 | 2,013 | 2,400 | 2,400 |
| 505-4430-51-2401 | ICMA RC Match | - | 194 | 335 | 800 |
| 505-4430-51-2700 | Workers' compensation | 632 | - | 700 | - |
| | Subtotal: | 8,792 | 38,495 | 15,845 | 24,030 |
| | Total Personnel Services | \$ 26,796 | \$ 63,102 | \$ 46,045 | \$ 74,030 |

Goals and Objectives for FY 2010:

1. Implement water system rehabilitation program based on outcome of water modeling project.
2. Ensure reasonable water pressure.
3. Maintain undisturbed water service to the citizens of Garden City.
4. Maintain the existing working relationship between the Garden City Wastewater Treatment Facility and other facilities within the county and neighboring communities.
5. Maintain the existing working relationship between the Garden City Wastewater Treatment Facility and the Environmental Protection Agency through continued enforcement of EPA standards and requirements.
6. To become a designated Water First Community
7. Increase our water conservation efforts by supplying the tools our residents need

Water/Sewer Billing, Distribution & Repair (4440)

Mission Statement

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

Department Description

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

Budget Highlights

In the FY 2010 Budget, Water/Sewer Billing, Distribution & Repair expenses total \$1,609,474, a decrease of 4%, or \$60,198 below the FY 2009 Approved Budget. The approved decrease is primarily attributed to a reduction in Personal Services.

Water/Sewer Billing FY 2010 Expense Summary (505-4440)

| Expense Category | 2007 Actual | 2008 Actual | 2009 Budget | 2010 Adopted |
|-------------------------------------------|--------------------|--------------------|--------------------|---------------------|
| Personal Services Total | \$ 263,290 | \$ 359,995 | \$ 514,792 | \$ 483,174 |
| Purchased/Contracted Services Total | 99,739 | 112,215 | 239,880 | 246,200 |
| Supplies ExpensesTotal | 28,360 | 68,499 | 102,000 | 169,100 |
| Miscellaneous Total | 642,109 | 640,377 | 813,000 | 711,000 |
| Total Water/Sewer Coll., Dist. Rep | \$1,033,499 | \$1,181,086 | \$1,669,672 | \$1,609,474 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Water/Sewer Billing Expense Detail

| | | 2007 Actual | 2008 Actual | 2009 Budget | 2010 Adopted |
|------------------|-------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| 505-4440-51-1100 | Salaries - Regular employees | \$ 190,494 | \$ 264,201 | \$ 398,343 | \$ 324,000 |
| 505-4440-51-1300 | Salaries - Overtime | 7,519 | 8,915 | 22,000 | 27,000 |
| 505-4440-51-2100 | Group Insurance | 28,424 | 41,623 | 42,658 | 42,658 |
| 505-4440-51-2200 | Social Security (FICA) contributions | 12,304 | 16,132 | 26,046 | 26,852 |
| 505-4440-51-2300 | Medicare | 2,868 | 3,773 | 6,110 | 21,750 |
| 505-4440-51-2400 | Retirement contributions | 13,564 | 10,737 | 9,100 | 24,800 |
| 505-4440-51-2401 | ICMA RC Match | - | 2,574 | 1,200 | 3,000 |
| 505-4440-51-2700 | Workers' compensation | 8,117 | 12,040 | 9,335 | 13,115 |
| | Personal Services Total | 263,290 | 359,995 | 514,792 | 483,174 |
| 505-4440-52-1202 | Professional - Engineering | 47,548 | - | - | - |
| 505-4440-52-1203 | Water Monitoring | 20,316 | - | - | - |
| 505-4440-52-2201 | Vehicle Maintenance & Repairs | 3,240 | 6,075 | 3,000 | 3,000 |
| 505-4440-52-2202 | Equipment Maintenance & Repairs | 1,799 | 3,124 | 1,500 | 3,000 |
| 505-4440-52-2206 | Water Line Maintenance & Repairs | 9,452 | 10,204 | 20,000 | 40,000 |
| 505-4440-52-2207 | Sewer Line Maintenance & Repairs | 3,501 | 66,870 | 40,000 | 50,000 |
| 505-4440-52-2320 | Equipment Rental | 806 | 657 | 1,500 | 1,000 |
| 505-4440-52-3100 | Insurance, other than employee benefits | 7,532 | 7,892 | 9,000 | 9,000 |
| 505-4440-52-3200 | Communications | 2,944 | 3,338 | 3,000 | 5,500 |
| 505-4440-52-3400 | Printing and Binding | - | - | - | 12,000 |
| 505-4440-52-3500 | Travel | - | 235 | 1,000 | 2,000 |
| 505-4440-52-3600 | Dues and fees | - | 108 | 430 | 250 |
| 505-4440-52-3601 | Contracts & Agreements | 2,332 | 13,613 | 75,000 | 35,000 |
| 505-4440-52-3602 | Homeland Security Regulation | - | - | 84,000 | 84,000 |
| 505-4440-52-3700 | Education and training | 270 | 99 | 1,200 | 1,200 |
| 505-4440-52-3800 | Licenses for Personnel | - | - | 250 | 250 |
| | Purchased/Contracted Services Total | 99,739 | 112,215 | 239,880 | 246,200 |
| 505-4440-53-1100 | General supplies and materials | 7,673 | (3,639) | 12,000 | 25,000 |
| 505-4440-53-1101 | Postage | 8,858 | 11,271 | 11,000 | 20,000 |
| 505-4440-53-1130 | Computer Eqpt. & Software | 140 | 20,311 | - | 5,000 |
| 505-4440-53-1270 | Gasoline | 7,843 | 21,149 | 20,000 | 20,000 |
| 505-4440-53-1600 | Small equipment | 1,668 | 9,026 | 10,000 | 20,000 |
| 505-4440-53-1601 | 10% Water Meter Replacement | - | 8,795 | 47,000 | 77,000 |
| 505-4440-53-1700 | Uniforms | 2,179 | 1,586 | 2,000 | 2,100 |
| 505-4440-54-2200 | Vehicles | - | - | - | - |
| | Supplies Expenses Total | 28,360 | 68,499 | 102,000 | 169,100 |
| 505-4440-55-2100 | Calibrate large water users | - | - | 8,000 | 8,000 |
| 505-4440-55-2200 | Damages Claims | - | - | 5,000 | 3,000 |
| 505-4440-56-1000 | Depreciation | 637,253 | 640,377 | 800,000 | 700,000 |
| 505-4440-58-2300 | Interfund loan interest | 4,856 | - | - | - |
| 505-4440-58-2301 | GEFA Loan Interest Expense | - | - | - | - |
| | Miscellaneous Total | 642,109 | 640,377 | 813,000 | 711,000 |
| | Total Water/Sewer Col., Dist., & Rep | \$1,033,499 | \$1,181,086 | \$1,669,672 | \$1,609,474 |

CITY OF GARDEN CITY

FY2010

DEPARTMENTAL SUMMARIES

Water/Sewer Billing Personnel Schedule

| Classification | 2007 Actual | 2008 Actual | 2009 Budget | 2010 Adopted | Pay Status |
|-----------------------------------------------------------|--------------------|--------------------|--------------------|---------------------|-------------------|
| Water/Sewer Department Supervisor | 1 | 1 | 1 | 1 | Unclassified |
| Utility Business Services Manager | - | - | - | 1 | Classified |
| Utility Billing Supervisor | 1 | 1 | 1 | 1 | Classified |
| Utility Billing Technician | - | 1 | 1 | 1 | Classified |
| Senior Meter Reader | 1 | 1 | 1 | 1 | Classified |
| Meter Reader | 1 | 1 | 1 | 1 | Classified |
| Water/Sewer Repair Tech II | 2 | 2 | 2 | 3 | Classified |
| Water/Sewer Tech I | - | 2 | 4 | 5 | Classified |
| Backflow Prevention Tester | - | - | - | 1 | Classified |
| Total Water/Sewer Billing, Distribution and Repair | 6 | 9 | 11 | 15 | |

Water/Sewer Billing Detailed Personnel Costs

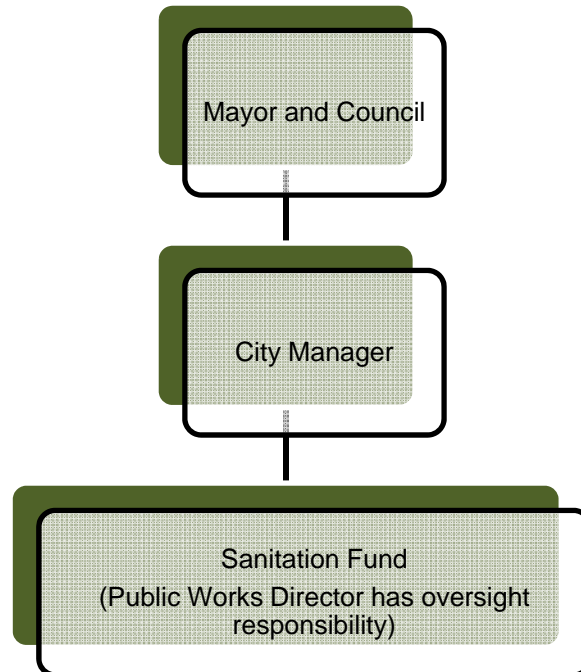
| | | 2007 Actual | 2008 Actual | 2009 Budget | 2010 Adopted |
|------------------|----------------------------------------------|--------------------|--------------------|--------------------|---------------------|
| | Personnel Costs and Employee Benefits | | | | |
| 505-4440-51-1100 | Salaries - Regular employees | \$ 190,494 | \$ 264,201 | \$ 398,343 | \$ 324,000 |
| 505-4440-51-1300 | Salaries - Overtime | 7,519 | 8,915 | 22,000 | 27,000 |
| | Subtotal: | 198,013 | 273,116 | 420,343 | 351,000 |
| 505-4440-51-2100 | Group Insurance | 28,424 | 41,623 | 42,658 | 42,658 |
| 505-4440-51-2200 | Social Security (FICA) contributions | 12,304 | 16,132 | 26,046 | 26,852 |
| 505-4440-51-2300 | Medicare | 2,868 | 3,773 | 6,110 | 21,750 |
| 505-4440-51-2400 | Retirement contributions | 13,564 | 10,737 | 9,100 | 24,800 |
| 505-4440-51-2401 | ICMA RC Match | - | 2,574 | 1,200 | 3,000 |
| 505-4440-51-2700 | Workers' compensation | 8,117 | 12,040 | 9,335 | 13,115 |
| | Subtotal: | 65,277 | 86,879 | 94,449 | 132,174 |
| | Total Personnel Services | \$ 263,290 | \$ 359,995 | \$ 514,792 | \$ 483,174 |

Goals and Objectives for FY 2010:

1. Provide accurate and timely billings for the citizens and interests of Garden City.
2. Complete repairs within a reasonable amount of time and with limited interruption of service to the citizens and interests of Garden City.
3. Provide the Citizens and interests of Garden City with the highest quality customer service and be prepared to assist the citizens and interests to rectify problems or concerns in a reasonable amount of time.
4. To continue our 10% Radio Read meter replacement program

Sanitation Fund

Organization Chart

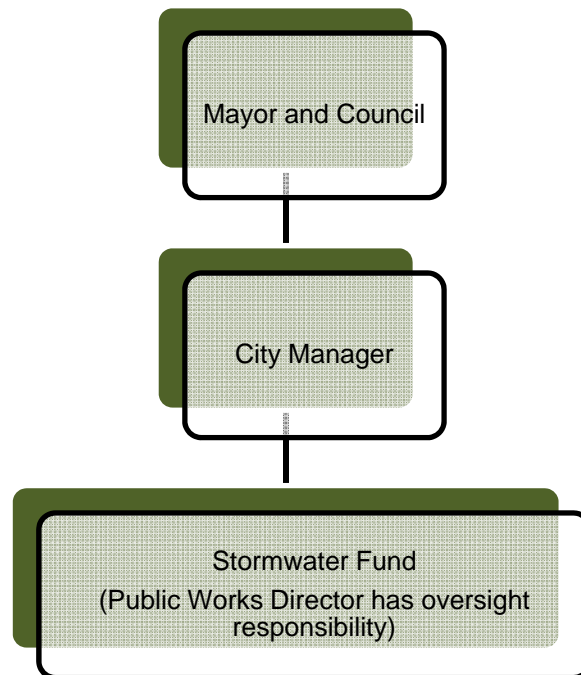


Sanitation Fund FY 2010 Revenues and Expenses

| | | | 2009 | |
|-------------------------------|-------------------|--------------------|---------------------|---------------------|
| | 2007 | 2008 | Amended | 2010 |
| | Actual | Actual | Budget | Adopted |
| Revenues | | | | |
| Refuse Collection Charges | \$ 307,890 | \$ 333,193 | \$ 326,000 | \$ 326,000 |
| Miscellaneous Revenue | \$ - | \$ 155 | \$ 100 | \$ - |
| Interest Revenue | 81 | 43 | 100 | 100 |
| Subtotal | 307,971 | 333,391 | 326,200 | 326,100 |
| | | | | |
| Operating Transfers In | | | | |
| General Fund | 75,899 | - | - | - |
| Total Transfers In | 75,899 | - | - | - |
| | | | | |
| Total Revenues | \$ 383,870 | \$ 333,391 | \$ 326,200 | \$ 326,100 |
| | | | | |
| Expenses | | | | |
| Contracts and Agreements | \$ 285,755 | \$ 285,021 | \$ 328,000 | \$ 330,000 |
| Solid Waste Management | 1,875 | 1,517 | 1,500 | 1,500 |
| Dry Trash Disposal | 95,486 | 98,093 | 108,000 | 104,000 |
| Miscellaneous | 754 | 107 | - | - |
| | | | | |
| Total Expenses | \$ 383,870 | \$ 384,738 | \$ 437,500 | \$ 435,500 |
| | | | | |
| Net Income (Loss) | \$ - | \$ (51,347) | \$ (111,300) | \$ (109,400) |

Stormwater Fund

Organization Chart



Stormwater Fund FY 2010 Revenues and Expenses

| | 2008 | 2009 | 2010 |
|-------------------------------|---------------|-------------------|-------------------|
| | Actual | Budget | Adopted |
| Revenues | | | |
| Storm Water Utility Fee | \$ - | \$ 820,000 | \$ 940,000 |
| Miscellaneous Revenue | \$ - | \$ - | \$ - |
| Interest Revenue | - | - | - |
| Subtotal | - | 820,000 | 940,000 |
| | | | |
| Operating Transfers In | | | |
| General Fund | - | - | - |
| Total Transfers In | - | - | - |
| | | | |
| Total Revenues | \$ - | \$ 820,000 | \$ 940,000 |
| | | | |
| Expenses | | | |
| Administrative Expense | \$ - | \$ 320,075 | \$ 320,075 |
| Operation & Maintenance | - | 499,925 | 619,925 |
| Miscellaneous | - | - | - |
| | - | - | - |
| | | | |
| Total Expenses | \$ - | \$ 820,000 | \$ 940,000 |
| | | | |
| Net Income (Loss) | \$ - | \$ - | \$ - |

Glossary

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

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

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

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

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

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

ASSETS - Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events.

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

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

AVAILABLE (UNDESIGNATED) FUND BALANCE - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

BUDGET – A financial plan for a specific period of time that matches all planned revenues and expenditures to planned services.

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

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

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

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

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

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

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

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

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

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

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

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

CBDG - Community Development Block Grant.

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

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

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

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

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

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

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

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

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

EXPENDITURE - The term refers to the outflow of funds paid or to be paid for an asset obtained or good and services obtained regardless of when the expense is actually paid. This term applies to all funds.

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

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

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

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

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

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

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

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

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

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

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

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

GEFA – Georgia Environmental Facilities Authority.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LOST - Local Option Sales Tax.

MPC – Metropolitan Planning Commission

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SRF – State Revolving Loan.

SPLOST - Special Purpose Local Option Sales Tax.

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

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

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

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