

# ANNUAL BUDGET 2012



**City of Garden City, Georgia**



**CITY OF GARDEN CITY, GEORGIA  
ADOPTED ANNUAL BUDGET – FISCAL YEAR 2012**

**MAYOR**

TENNYSON HOLDER

**MAYOR PRO-TEM**

JUDY SHUMAN

**PRESIDENT OF COUNCIL**

BESSIE KICKLIGHTER

**COUNCIL MEMBERS**

DON BETHUNE

GWYN HALL

BOWEN JONES

DURWARD MOTES

JIMMY SPILLIARDS

**NEWLY ELECTED OFFICIALS**

BRUCE CAMPBELL

ROSETTA BRYANT CODY

SCOTT GEORGE

**CITY MANAGER**

BRIAN JOHNSON

**CITY CLERK**

RHONDA FERRELL-BOWLES

**CITY ATTORNEY**

JAMES GERARD

**COMPILED BY – CITY OF GARDEN CITY STAFF**

CORY SALLEY, FINANCE DIRECTOR

RHONDA FERRELL-BOWLES, CITY CLERK

PAM FRANKLIN, HUMAN RESOURCES DIRECTOR

# Mayor and City Council



**Mayor**  
Tennyson Holder



Councilmember  
Don Bethune



Councilmember  
Bessie Kicklighter



Councilmember  
Judy Shuman

## Outgoing Members of City Council



Councilmember  
Bowen Jones



Councilmember  
Gwyn Hall



Councilmember  
Durward Motes



Councilmember  
Jimmy Spilliards

## Newly Elected Members of City Council



Councilmember Elect  
Bruce Campbell



Councilmember Elect  
Rosetta Bryant Cody



Councilmember Elect  
Scott George

# Garden City FY 2012 Annual Budget

## TABLE OF CONTENTS

### Introductory Section

GFOA Budget Award.....	1
Elected Officials, Departmental Directors.....	2
City Organizational Chart.....	3
Budget Objectives.....	4
Map of Garden City.....	5

### Budget Message

City Manager's Budget Message .....	6
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### City-At-A-Glance

General Statistics.....	19
Introduction.....	20
City Limits Map.....	21
Current Position of the City.....	22
Households and Income.....	23
Economy and Industry.....	24
Local Government.....	25

### Financial Policies

Fiscal Policies.....	26
Fund Accounting.....	27
Basis of Accounting.....	28
Budget Adjustments/Amendments.....	28
Purchasing Policy.....	29
Budgets & Budgetary Accounting.....	29
Investment Policy.....	29
Reporting Policy/Audit.....	30
Debt Policy.....	30
Capital Improvement Plan Policy.....	30
Reserve Policy.....	30
Budget Control Guidelines.....	31
Expenditure Control.....	31
Budget Preparation Process.....	31
Fiscal Year.....	32
City of Garden City Budget Process Calendar.....	33

### Funds, Debt Summary & Financial Trends

#### Fund Summaries – Governmental Funds

Fund Structure of the City of Garden City.....	35
Combined Statement of Budget Revenues, Expenditures, & Changes in Fund Balance.....	39
General Fund Expenditure Summary.....	41
General Fund Expenditure Detail.....	42
General Fund Revenue Summary.....	50
General Fund Revenue Detail.....	51

General Fund Summary of Revenues & Expenditures.....	52
<b>Fund Summaries – Special Revenue Funds</b>	
Confiscated Fund Summary of Revenues & Expenditures.....	53
Hotel-Motel Tax Fund Summary of Revenues & Expenditures.....	54
Tourism Board Fund Summary of Revenues & Expenditures.....	55
<b>Fund Summaries – Capital Improvement Fund</b>	
SPLOST Fund Summary of Revenues & Expenditures.....	56
<b>Fund Summaries – Proprietary Funds</b>	
Water/Wastewater Fund Summary of Revenues & Expenses.....	57
Sanitation Fund Summary of Revenues & Expenses.....	59
Stormwater Fund Summary of Revenues & Expenses.....	60
Fire Protection Fund Summary of Revenues and Expenses.....	61
<b>Debt Summary</b>	
Debt Summary Schedules.....	62
Limitations of City Debt.....	68
<b>Financial Trends</b>	
Financial Trends.....	69
<b>Personnel Summary</b>	
4 Year Personnel Summary.....	76
Citywide Personnel Summary.....	76
Personnel Summary by Function.....	78
Employee Benefits.....	78
Position Classification.....	84
Pay Grade.....	86
<b>Departmental Summaries</b>	
Introduction.....	87
<b>General Fund</b>	
<b>General Government</b>	
Legislative.....	90
Executive.....	93
Information Technology/Information Systems.....	97
Finance.....	100
Human Resources.....	104
<b>Public Safety Function</b>	
Municipal Court.....	110
Police.....	111
Fire.....	115
Emergency Management.....	118

<b>Public Works</b>	
Streets and Drainage.....	123
Vehicle Service Shop.....	127
<b>Community Development Function</b>	
Senior Center.....	132
Parks and Recreation.....	135
Planning and Economic Development.....	139
<b>Enterprise Funds</b>	
<b>Water/Wastewater Fund</b> .....	144
Wastewater Treatment & Collection.....	147
Water Treatment.....	151
Water/Sewer Billing, Distribution, & Repair.....	154
<b>Sanitation Fund</b> .....	157
<b>Stormwater Fund</b> .....	159
<b>Fire Protection Fund</b> .....	161
<b>Capital Improvements Plan (CIP)</b>	
Introduction.....	165
Summary.....	166
General Fund.....	167
Water & Sewer Fund.....	170
Stormwater Fund.....	173
Fire Protection Fund.....	173
<b>Supplemental Information</b>	
Glossary.....	174



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Garden City  
Georgia**

For the Fiscal Year Beginning

**January 1, 2011**

*Linda C. Danson Jeffrey P. Egan*

President

Executive Director

**CITY OF GARDEN CITY, GEORGIA  
DEPARTMENT DIRECTORS AND APPOINTED POSITIONS  
FY 2012 BUDGET**

**City Manager**

Brian L. Johnson

**Deputy City Manager**

Ron Feldner

**Clerk of Council**

Rhonda Ferrell-Bowles

**City Attorney**

James Gerard

**Municipal Court Judge**

Tom Edenfield

**Municipal Court Judge Pro-tem**

Doug Andrews

**Finance Director**

Cory Salley

**Fire Chief**

James Crosby, Jr.

**Human Resources Director**

Pamela Franklin

**Information Technology/Information Systems Director**

Ben Brengman

**Parks & Recreation Director**

Cliff Ducey

**Planning Director**

Scott Allison

**Police Chief**

David Lyons

**Public Works Director**

Benjamin Googe

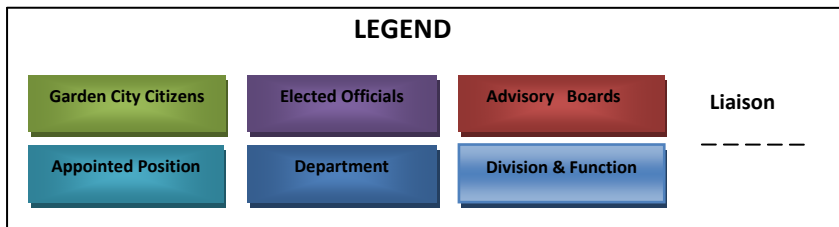
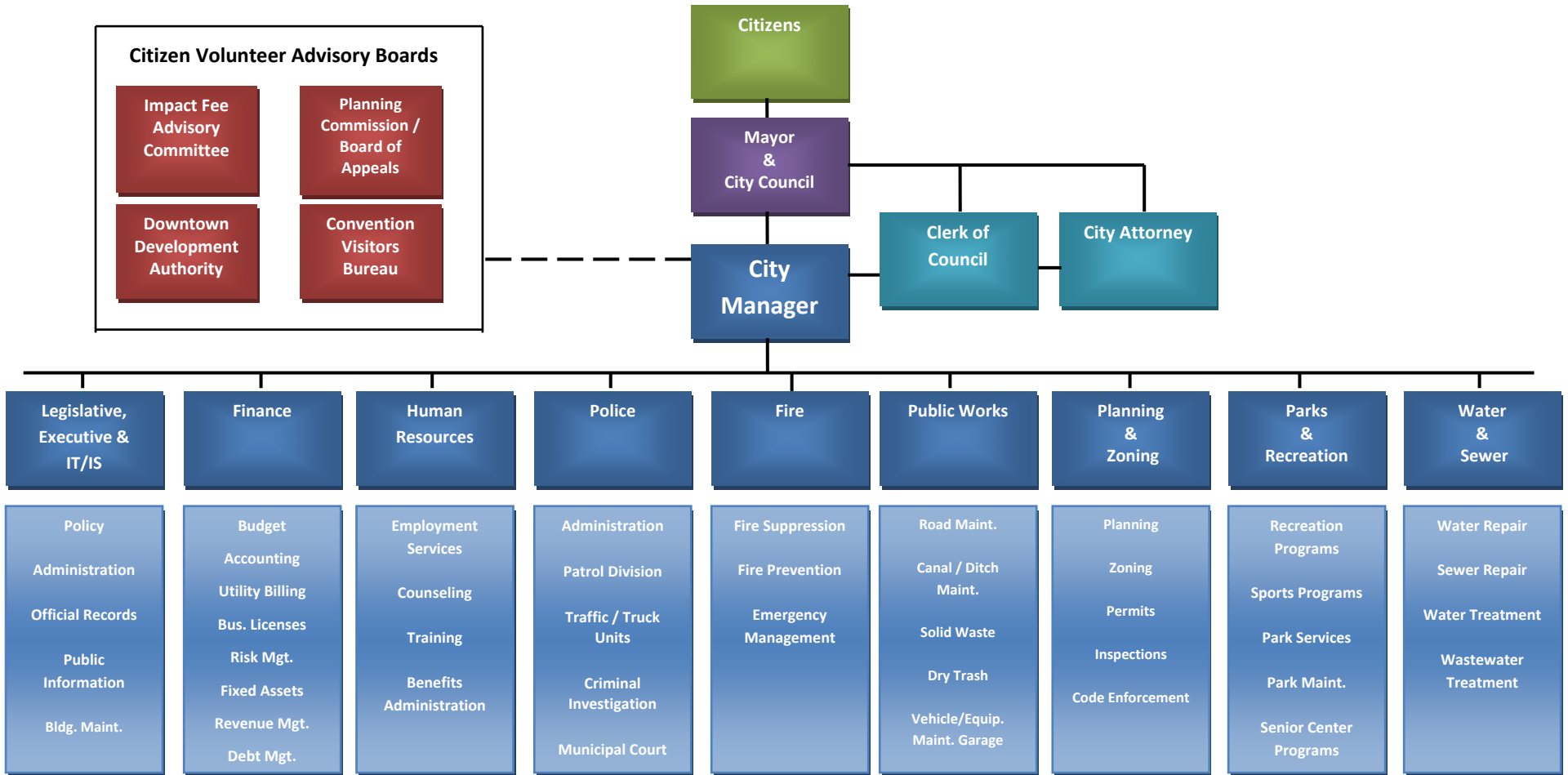
**Water & Sewer Director**

Charles Draeger



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

3



## 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 2012 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 2012 Approved Budget, therefore, is intended to serve four purposes:

### The Budget as a Policy Document

As a policy document, the Budget indicates which services the City will provide during the next year. Additionally, the level of services and reasons for their provision are stated. The City Manager's *Budget Message* summarizes long and short-term concerns for the City, financial situations and how the Budget will address specific issues in FY 2012. Specific policies are addressed in the *Financial Policies* section. Within the *Departmental Summaries* section, the four functions list specific short and long-term priorities and goals.

### The Budget as an Operations Guide

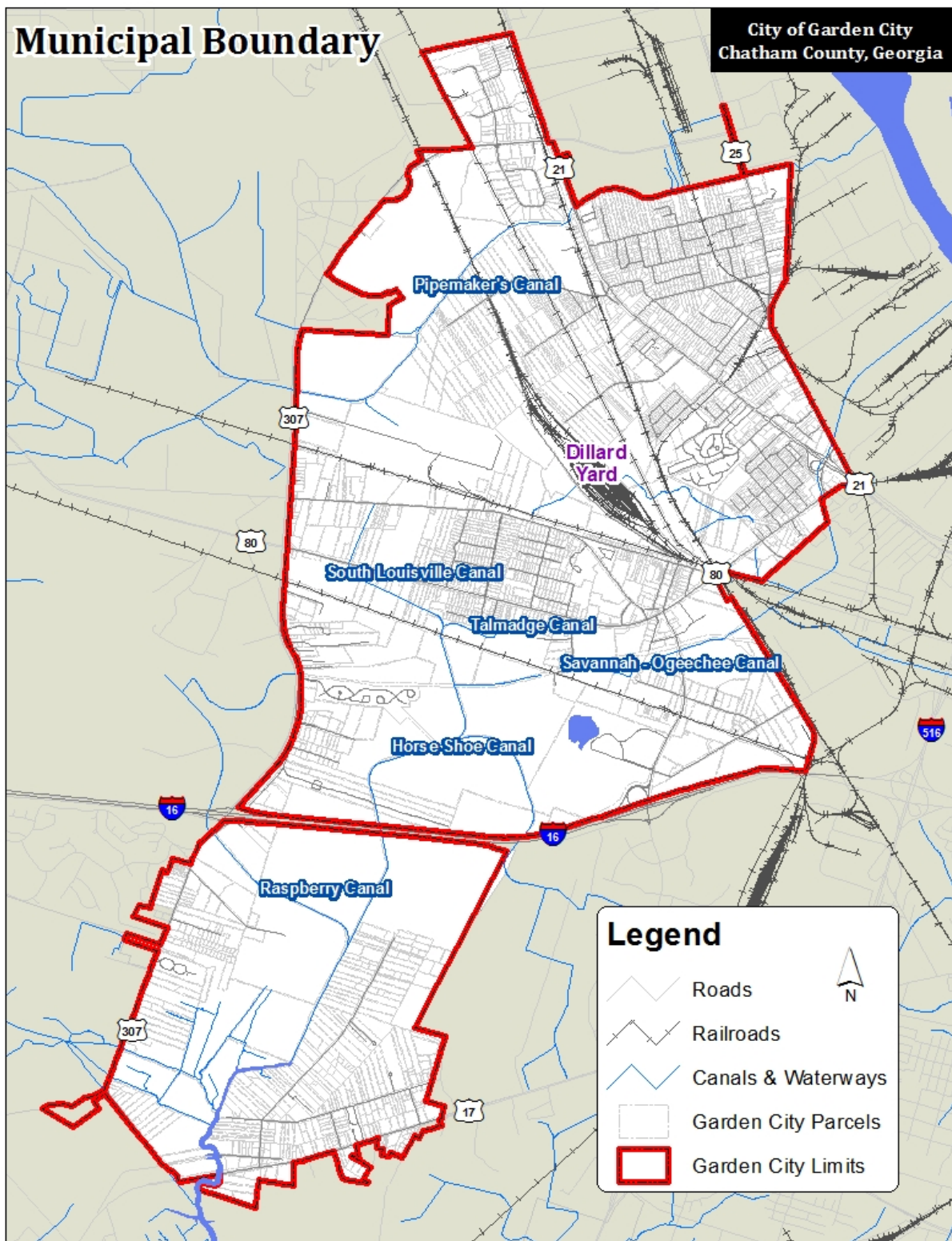
As an operations guide, the Budget indicates how departments and funds are organized to provide services to the citizens of Garden City and visitors to the community. Approved changes for FY 2012 are summarized in the *Budget Message* and detailed in the *Funds, Debt Summary & Financial Trends, Personnel Summary and Departmental Summaries* sections. Additionally, within the *Departmental Summaries* section, each department lists the mission statement, department description, department goals and objectives, approved budgetary additions and/or deletions, line-item history, year-end projections and approved funding for FY 2012.

### The Budget as a Financial Plan

As a financial plan, the Budget summarizes and details the cost to the citizens for current and approved service levels and includes funding information. Within the *Budget Message* is a narrative description of the major revenue sources for each fund, expected receipts and summaries of approved expenditures. Detailed financial information is illustrated in the *Funds, Debt Service & Financial Trends* section in addition to data found within the *Departmental Summaries* section. Such information is typically listed in five columns: 2009 Actual, 2010 Actual, 2011 Budget, 2011 projected year-end, and 2012 Approved Budget.

### The Budget as a Communications Device

The Budget is designed to be a user-friendly document, providing summary information in text, chart, table, and graph. A glossary of financial budget terms is included for the reader's reference. Additionally, a Table of Contents provides an ordered list of sections within the document. Should the reader have any questions about the Approved FY 2012 Budget, he or she may contact City Staff, at (912) 966-7777.



## City Manager's Budget Message Fiscal Year 2012

December 5, 2011

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, 2012. My recommendations are based on direction provided during the July 2011 City Council Goal Setting Session, a series of Budget Workshops, and a thorough review of our current financial status.

In the face of current economic trends, this FY 2012 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 vibrant city that is still evolving 72 years after it was founded.

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

In building the FY 2012 Budget, the City considered outside factors that affect funding decisions such as state and local economic conditions, federal and state mandates, political and social environment, citizen concerns, and outside agency considerations. Based on these factors, the following assumptions were made to guide the development of the budget for FY 2012.

- Due to decreased population figures as released from the 2010 Census, the Insurance Premium collections will decrease by 24%, or \$131,931, less than the FY 2010 Actual.
- Occupational tax receipts are projected to remain flat for FY 2012
- Local Option Sales Tax (LOST) and Special Purpose Local Option Sales Tax (SPLOST) collections are showing some slight improvements, but the City continues to project conservatively.
- Investment earnings are projected to remain at extremely low levels.
- The City has seen some growth in commercial development with several projects beginning in FY 2011.
- Employees will bear any increase in health insurance premiums.
- There will be no Cost of Living Adjustments (COLAs) for employees.
- Mayor and Council made a commitment to end the year with a contingency and have \$150,000 allocated for this purpose.
- Mayor and Council have \$250,000 in undesignated Capital Improvements Program (CIP) funds they can allocate for projects on an as needed basis.

Once the above assumptions were developed, department heads produced their requests for funding and submitted them to management. A thorough review was conducted by the management team and multiple meetings were held with each department. Once staff completed its review, a proposed budget was submitted to Mayor and Council. A series of workshops were held where each department went through each line-item with Mayor and City Council.

The budget was developed using the standards set forth by the Government Finance Officers Association (GFOA) and will be submitted to GFOA in anticipation of gaining the prestigious Distinguished Budget Presentation Award for the City's 2012 Budget Document.

### **A Quick Look Back at 2011**

Over the course of the past year, the City has continued to provide quality municipal services with reduced resources. The City has made tough decisions and set a path toward financial stability over the long-term. While the original FY 2011 Budget included budget reduction measures, it was decided early on that more would need to be done.

In January, the Mayor and Council adopted new purchasing policies and procedures giving them tighter controls over all expenditures. The implementation of the new purchasing practices have proven to be instrumental in tracking expenditures and highlighting the impact of spending decisions on the City's long-term financial strategy as well as helping to identify ongoing budget balancing options that are financially and operationally sustainable.

After working collaboratively with each department, budget reductions were identified to help reduce costs and streamline the City's operations to ensure we spend within our means. At the end of February 2011, the Mayor and Council adopted the "Monthly Budget Reduction Plan", which reduced the FY 2011 Budget by over \$640,000 but still maintained a Legislative Contingency of over \$560,000. A final amended FY 2011 Budget was adopted in December 2011 and projects a net operating income of approximately \$500,000 excluding transfers in and transfers out.

Even with these challenges, the City accomplished some pretty impressive things. Below is a short list of some of the major accomplishments with a more detailed list included for each department in the Departmental Summaries section.

- Became 1 of only 23 cities in Georgia to earn the distinguished Water First Community designation
- Received the GFOA's Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Awards for the third year in a row
- Completed a Parks and Recreation needs assessment and master plan
- Awarded a Georgia Initiative for Community Housing (GICH) grant which will assist the City in creating and launching a locally based plan to meet our housing needs

- The Police Department was recertified as a nationally accredited and state certified department
- The City completed an inventory and condition assessment of the entire stormwater drainage system and began a pilot program to inventory the City's water meters.

### **City Council's Strategic Goals for Fiscal Year 2012**

The progress we make as a community is only possible through great teamwork and collaboration, both from within our organization and throughout the greater community. The City will continue to make progress and govern responsibly by maintaining focus on the strategic goals set by Mayor and Council which will lead our City into 2012. These include the following which were established for FY 2012:

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

These strategic goals are not intended to replace previous goals but to build on the priorities provided by Mayor and Council in 2011, which included:

- Employing, training and maintaining a quality workforce of highly effective and efficient individuals.
- Providing and maintaining a safe, secure and clean community.
- Implementing cost effective improvements through studies, reviews and suggestions.

### **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 also means taking a forward thinking approach to how we do business and how we strategically apply our resources to meet high citizen expectations.

As the City plans for FY 2012 and beyond, there are key events and challenges that are shaping our vision. First, the City will participate in LOST negotiations with Chatham County and the other Chatham County municipalities. Per State law, the County and surrounding municipalities are compelled to re-negotiate the division of LOST collections. While many factors are considered in the allocation, population is a key determinant. As such, the City stands to lose a moderate to significant percentage because our population decreased in the 2010 Census. The City has since appealed the figures, but there is no guarantee we will be successful. The continued leadership of the City Council will be essential as the City explores all possible options to make up for any lost revenue.

Second, the City must continue to maintain our current assets and reinvest in the community. The City understands the importance of maintaining and reinvesting in public facilities and infrastructure. Detailed needs assessments have been completed for our Parks and Recreation Department, resurfacing for selected streets, water and sewer line improvements, and the stormwater conveyance system. The City has compiled a Capital Improvements Program (CIP) list and has included it in the budget for the first time. Undesignated CIP funds have been set aside for the Mayor and Council to allocate throughout the year as such funds become available for General Fund related capital outlays.

Third, the City will continue to expand our economic development efforts in order to be an attractive place for businesses. Funds have been appropriated to the Planning Department to develop a comprehensive economic development plan. The plan will identify the challenges and opportunities facing Garden City and will produce strategies to maximize our strengths and mitigate our weaknesses.

### **Garden City Town Center:**

During the economic downturn, there has not been much development at the Garden City Town Center. The City will see construction begin on two projects that have been in planning phases for the last few years. Those are the Dean Forest Road Widening project and the new Chatham County public library.

- **Dean Forest Road Widening Project:** In an effort to better facilitate traffic flow and to create a more attractive environment that appeals to motorists, pedestrians and bicyclists, Dean Forest Road will be widened and will feature a scenic landscaped boulevard, tree-lined streets, sidewalks and bike paths from Southbridge Blvd. to Sunshine Road.
- **New Public Library:** In an effort to continually enhance Garden City in all areas, we have entered into a joint venture with Chatham County in having a library built. The new library will provide a convenience to the citizens, as well as a valuable resource for all the residents of Garden City and Chatham County.

The City will continue to work with our private developer to market the Town Center as much as possible, and we will continue to look for resources to continue progress at Town Center.

### **FY 2012 Annual Budget Overview/Highlights**

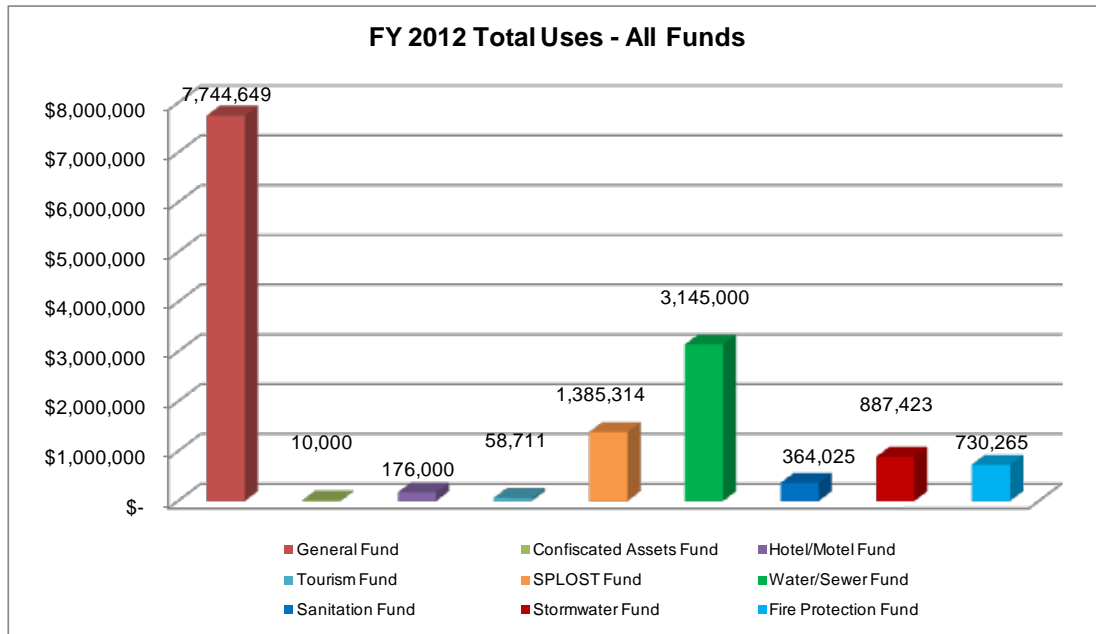
The FY 2012 Annual Budget allows the City to maintain current service levels and provides funds to be allocated at a future date for capital improvements which should enhance the livability of the citizens within the City. The remainder of this transmittal letter details in general terms, the budgetary 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 2012 Annual Budget represents a balanced budget. Total appropriations from each fund do not exceed estimated fund balances and revenues for each of the City's respective funds.



## Total Uses

The FY 2012 annual budget for all funds totals \$14,501,387. Below is a table illustrating the FY 2012 total uses per fund. These figures include expenditures and inter-fund transfers.



## FY 2012 Operating Budget

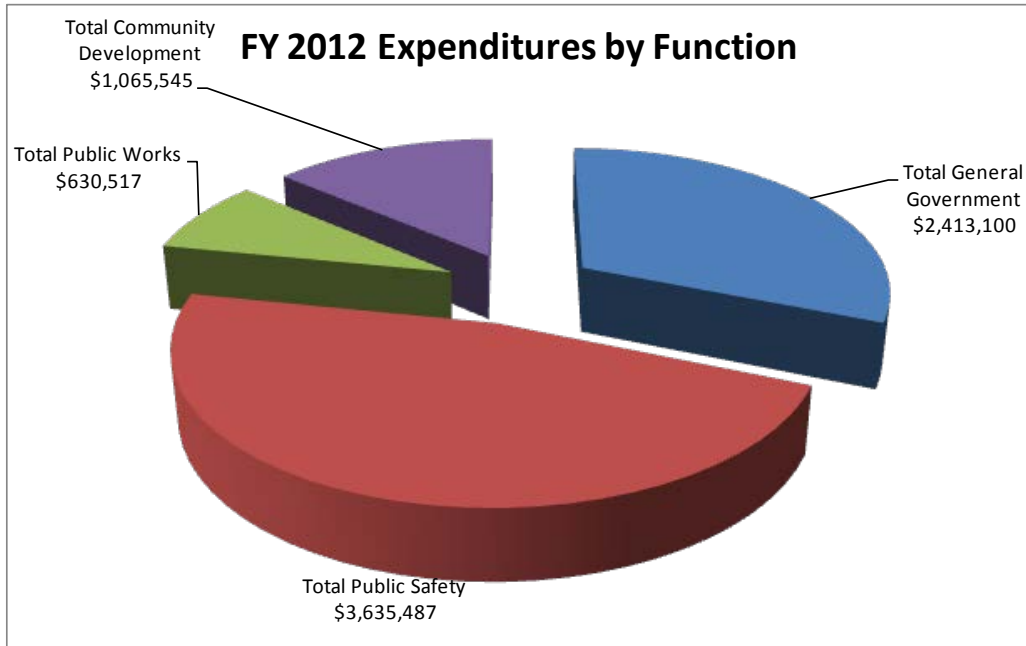
All services provided by the City in FY 2012 are approved at the funding levels which permit the continuation of basic services at established service levels.

The City has been very fortunate that we have not had to do major layoffs, furloughs, salary reductions, or reduce major benefits. However, no Cost of Living Adjustments (COLAs) for City employees are funded in FY 2012, and city employees will bear any increase in health insurance premiums. The City is also eliminating the Paid Time-Off (PTO) buyback program. In previous years, employees with 240 hours in Paid Critical Leave (PCL) had the option of converting up to 40 hours of PTO time into cash. As in the past, the City will continue to fully fund the retirement system as a benefit to ensure employee retention. The City will strive to balance the constraints of retaining an effective workforce with the limited resources available.

### General Fund

Total General Fund uses (expenditures and transfers to other funds) for FY 2012 are \$7,744,649, which represents a decrease of 25.4% or \$2,630,655 under the FY 2011 amended budget. This decrease is due to a one time permanent transfer of \$3,000,000 made to the SPLOST Fund from the General Fund. Revenue projections for the forthcoming fiscal year indicate that \$7,744,649 will be available through the City's diversified sources of revenues.

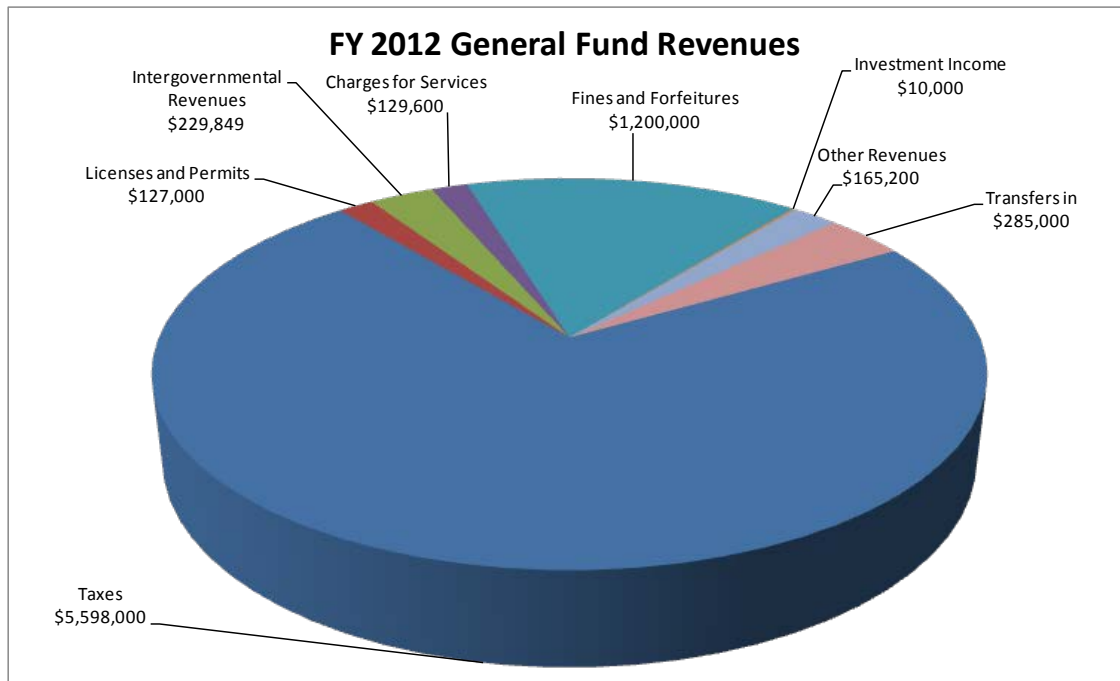




### Summary of Revenues

The City's largest source of revenue is derived from Local Option Sales Tax (LOST). Other significant sources are the revenues derived from excise taxes, fines and forfeitures, and licenses and permits. Brief descriptions of the General Fund revenue streams are provided below.

### 2012 General Fund Revenue Summary



## **Major General Fund Revenue Sources**

### **Sales Tax (Local Option Sales Tax or LOST)**

The largest General Fund revenue source is the Local Option Sales Tax (LOST), a retail sales and use tax of 1%. LOST revenues are projected to generate \$3,500,000 in FY 2012. 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 taxes, occupational taxes, insurance premium taxes and other similar taxes are expected to realize \$2,098,000 in FY 2012, an increase of \$3,099 over the FY 2011 Amended Budget of \$2,094,901. 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 \$1,200,000 for FY 2012. This amount represents a decrease of \$30,000 or 2.4% under the FY 2011 Amended Budget of \$1,230,000.

### **Intergovernmental Revenue**

Intergovernmental Revenue makes up the General Fund's fourth largest revenue source. The City strives to obtain as many grants as possible to help lessen the burden on the General Fund. The City has been fortunate to receive several public safety grants. The Police Department was awarded a three year grant from the Federal government, which allowed the City to hire two additional officers. The grant period ends June 30, 2012. The City was awarded a Coastal Incentive Grant, which will assist the City in developing a coordinated, inter-governmental plan for addressing coastal hazards, including those related to sea level rise and severe storms/hurricanes. These grants will help the City continue to provide a high level of public safety for the citizens of Garden City. In addition to this grant, the City is reimbursed by Chatham County for two police officers on the Counter Narcotics Team (CNT). The City is expected to receive \$229,849 in FY 2012.

### **Other Financing Sources**

Other financing sources combine to make the General Fund's fifth largest revenue source. In FY 2011, the City Council adopted enterprise franchise fees for water, sewer, and stormwater utilities. Said revenues are generated from a 5% charge on water, sewer, and stormwater revenues. In FY 2012, City receipts from this source are estimated at \$195,000. Also included in this category is \$90,000 from the transfer of hotel/motel taxes from the Hotel/Motel Fund. Transfers from the Hotel/Motel Fund are

expected to increase by 2.3% in FY 2012 compared to the FY 2011 amended budget of \$88,000. Trend analysis is used to forecast these revenues.

### **Minor General Fund Revenue Sources**

#### **License and Permits**

Licenses and permits is a minor source of revenue in the General Fund. Trend analysis and anticipated construction starts are the primary forecasting tools used for this revenue stream. Said fees are expected to yield \$127,000 in FY 2012. This represents a decrease of 9%, or \$12,700, from the FY 2011 Amended Budget. While the City will continue to spur new development, the uncertainty in the economy has led to a conservative estimate for this revenue source.

#### **Investment Income**

Investment Income is 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 \$10,000 for FY 2012. This amount represents no change from the FY 2011 Amended Budget. 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 2012, these revenue sources are estimated to collect \$165,200. This represents a decrease of 3.4%, or \$5,788 under the FY 2011 Amended Budget.

### **Summary of Expenditures & Other Financing Uses**

#### **General Government Function**

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

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

General Government Expenditures for FY 2012 total \$2,413,100, which represents a 50% decrease or \$2,410,389 under the FY 2011 amended budget total of \$4,823,489.

## FY 2012 Approved General Government Expenditures

	2010	2011	2011	2012
General Government	Actual	Budget	Amended	Adopted
Legislative	\$ 49,298	\$ 617,963	\$ 46,659	\$ 448,905
Executive	949,554	863,872	703,678	726,287
IT/IS	364,788	356,424	370,066	384,335
Finance	348,585	305,770	266,995	285,648
Human Resources	102,729	100,357	89,290	96,125
Miscellaneous				
Transfer to SPLOST Fund	3,000,000	-	3,000,000	300,000
Transfer to Other Funds	-	155,278	346,801	171,800
<b>Total General Government</b>	<b>\$ 4,814,954</b>	<b>\$ 2,399,664</b>	<b>\$ 4,823,489</b>	<b>\$ 2,413,100</b>

### Public Safety Function

The Public Safety function is comprised of the following departments:

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

The Public Safety function makes up the largest expenditure group totaling \$3,635,487 or 47% of the General Fund budget. This reflects the City's continued commitment to a high level of excellence in police and fire protection. In comparison to the previous year's amended budget of \$3,719,040, the FY 2012 budget decreased by \$83,553 or 2%.

## FY 2012 Approved Public Safety Expenditures

	2010	2011	2011	2012
Public Safety	Actual	Budget	Amended	Adopted
Municipal Court	98,187	97,500	99,000	98,000
Police	3,802,149	3,611,371	3,555,778	3,474,098
Fire	780,425	-	-	-
Emergency Management	11,191	58,198	64,262	63,389
<b>Total Public Safety</b>	<b>\$ 4,691,952</b>	<b>\$ 3,767,069</b>	<b>\$ 3,719,040</b>	<b>\$ 3,635,487</b>

### Public Works Function

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

- Streets & Drainage
- Shop Service Center

Public Works is the smallest expenditure group at \$630,517, or 8.1%, of the total General Fund budget. These services include Public Works administration, engineering, street maintenance and repairs and a service garage that maintains all City vehicles and equipment. In comparison to the previous year's amended budget of \$829,625, the FY 2012 budget decreased by \$199,108 or 24%. Beginning in FY 2012, the City will begin

to fully allocate stormwater-related personnel and operations costs to the Stormwater Fund to more accurately reflect the duties of certain employees and the actual costs for operations.

### **FY 2012 Approved Public Works Expenditures**

	<b>2010</b>	<b>2011</b>	<b>2011</b>	<b>2012</b>
<b>Public Works</b>	<b>Actual</b>	<b>Budget</b>	<b>Amended</b>	<b>Adopted</b>
Streets and Drainage	946,013	918,011	729,107	529,204
Vehicle Service Center	136,366	125,217	100,518	101,313
<b>Total Public Works</b>	<b>\$ 1,082,379</b>	<b>\$ 1,043,228</b>	<b>\$ 829,625</b>	<b>\$ 630,517</b>

### **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 2012 total \$1,065,545, which represents a 6.2% increase or \$62,395 from the FY 2011 amended budget of \$1,003,150. The Community Development Function is 13.8% of the General Fund Budget

### **FY 2012 Approved Community Development Expenditures**

	<b>2010</b>	<b>2011</b>	<b>2011</b>	<b>2012</b>
<b>Community Development</b>	<b>Actual</b>	<b>Budget</b>	<b>Amended</b>	<b>Adopted</b>
Senior Center	157,645	145,181	145,497	151,242
Parks & Recreation	744,323	634,220	570,776	598,830
Planning & Zoning	385,727	384,363	286,877	315,473
<b>Total Community Development</b>	<b>\$ 1,287,695</b>	<b>\$ 1,163,764</b>	<b>\$ 1,003,150</b>	<b>\$ 1,065,545</b>

### **Fund Balance**

The FY 2012 General Fund - Fund Balance is expected to remain the same as the FY 2011 Amended Balance of \$3.2 million, with revenues offsetting expenditures. Fund balance is projected to decrease by approximately \$2.6 million during 2011 due to a permanent transfer of \$3.0 million to the SPLOST Fund in order to clear up the remaining balance owed to the General Fund. The Fund Balance is used throughout the year to fund various non-budgeted projects as approved by Mayor and Council.

The General Fund - Fund Balance at the end of FY 2011 is expected to equal 46% of the operating budget of \$7,028,503. The City's reserve policy stipulates that a minimum of 25% of the budgeted operating expenditures be maintained as Rainy Day Fund Balance. The purpose of this reserve is to protect the City from economic downturns and unforeseen expenditures. Fund balance is defined as the difference between the City's assets and liabilities.

## **Capital Projects Fund**

### **Special Purpose Local Option Sales Tax Fund**

The Special Purpose Local Option Sales Tax (SPLOST) is a citizen approved penny sales tax for specifically designated capital projects. The tax is voter approved for five (5) year increments. The FY 2012 Budget includes debt service payments for the new City Hall loan, as well as, debt service payments for Police vehicles.

## **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 \$176,000 in FY 2012. 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.

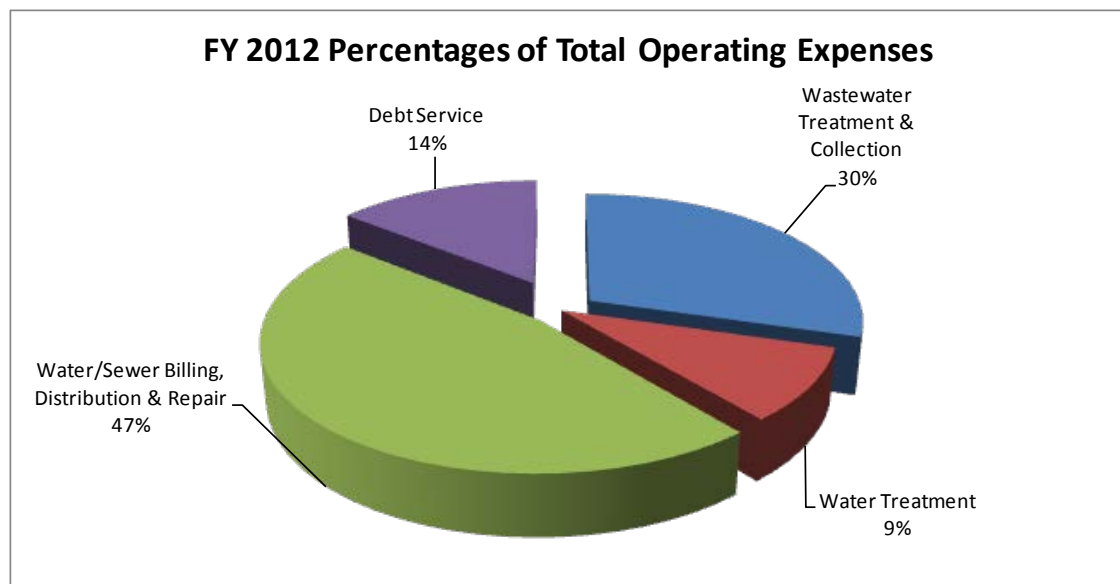
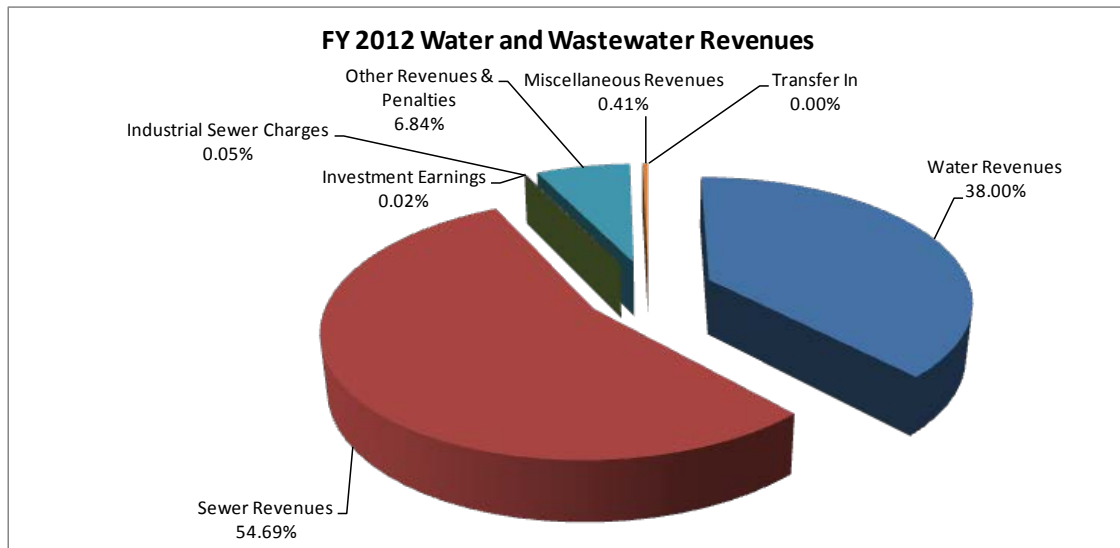
### **Tourism Board Fund**

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 \$58,611 from this revenue source in FY 2012.

## **Enterprise Funds**

Enterprise Funds account for specific services that are funded directly through user fees. The City's Enterprise Funds are Water and Wastewater Fund (which has three distinct divisions), the Sanitation Fund, the Stormwater Fund, and the Fire Protection Fund. Typically these funds are intended to be fully self supporting and are not subsidized by the General Fund. The FY 2012 Budget for all Enterprise Funds is \$5,126,713. The

Water and Wastewater Fund projected revenues and expenses totaled \$3,145,000. The percentages of revenues and expenses for the Water and Wastewater Fund are reflected in the following charts.



## **Conclusion**

To protect the City's financial condition while achieving the goals outlined in this budget, a conservative and cautious approach was taken in projecting revenues and budgeting expenditures. The FY 2012 budget plan presented to you will fund the personnel and basic operating costs to maintain existing service levels. There is still much uncertainty as to what the future holds for local government revenue streams. Because we do not know what will happen to the sales tax collections, fuel cost, etc. we will need to proceed with caution as we enter the upcoming fiscal year and continue to follow cost control measures that have been implemented this year.

This FY 2012 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.

I would like to thank the Mayor and Council for providing direction in order to assist in the development of this FY 2012 Budget document as we continue to address the challenges and opportunities presented in this “new normal” environment for local governments.

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

Respectfully submitted,

Brian Johnson  
City Manager



# CITY OF GARDEN CITY

FY2012

CITY AT-A-GLANCE

## CITY OF GARDEN CITY AT A GLANCE

Date of Incorporation	1939
Form of Government	Council - Manager
Area	15 sq. miles
Total FY 2012 Budget - All Funds	\$14.5 million

### City Demographics

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

### Public Schools Located in City

Elementary Schools	2
Middle School	1
High School	1
City School Enrollment (K - 12th)	3,602

### Police Protection

Number of Stations	1
Number of Police Personnel	45
FY 2011 Calls for Service	29,747

### Fire Protection

ISO Fire Classification	3
Number of Stations	2
Number of Fire Personnel	10
FY 2011 Calls for Service	394

### Water & Sewer System

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

### Public Works

Miles of Streets	60
Amount Spent on Street Repairs	\$16,960
Ditch Maintenance	29,557 linear ft.

### Elections

Registered Voters	3,695
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### Major Employers\*

Gulfstream Aerospace Corporation	6,500
Ft. Stewart/Hunter Army Airfield	4,719
Memorial Health	4,643
Savannah-Chatham School District	4,600
St. Joseph's Candler	3,170

\*Savannah Economic Development Authority

### Parks and Recreation

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

## 2012 Garden City Council

### Mayor:

Tennyson Holder

### Elected:

2009

### Council Members:

Don Bethune  
Bruce Campbell  
Rozetta Bryant Cody  
Scott George  
Bessie Kicklighter  
Judy Shuman

### Elected:

2010  
2011  
2011  
2011  
2002  
2002

## Introduction

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

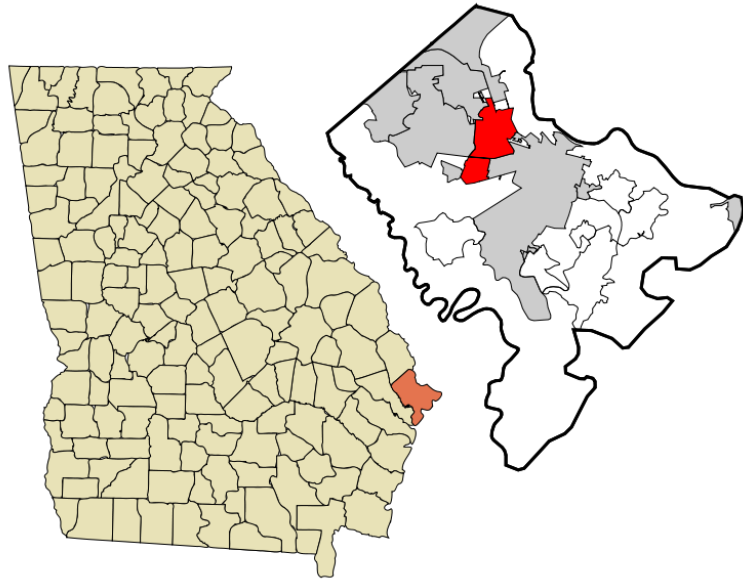


Fig. 1 – Location of the City of Garden City

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

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



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

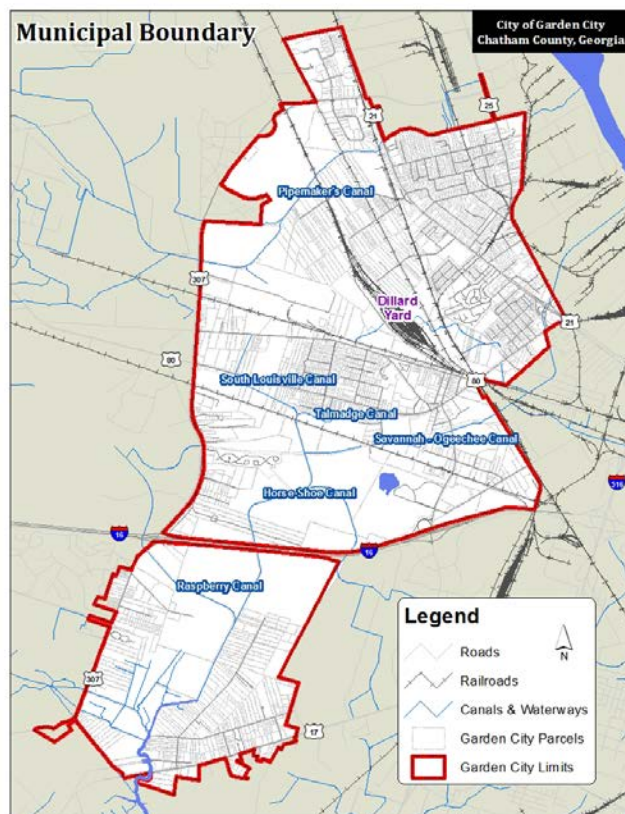


Fig. 3 – Current Boundaries of the City of Garden City

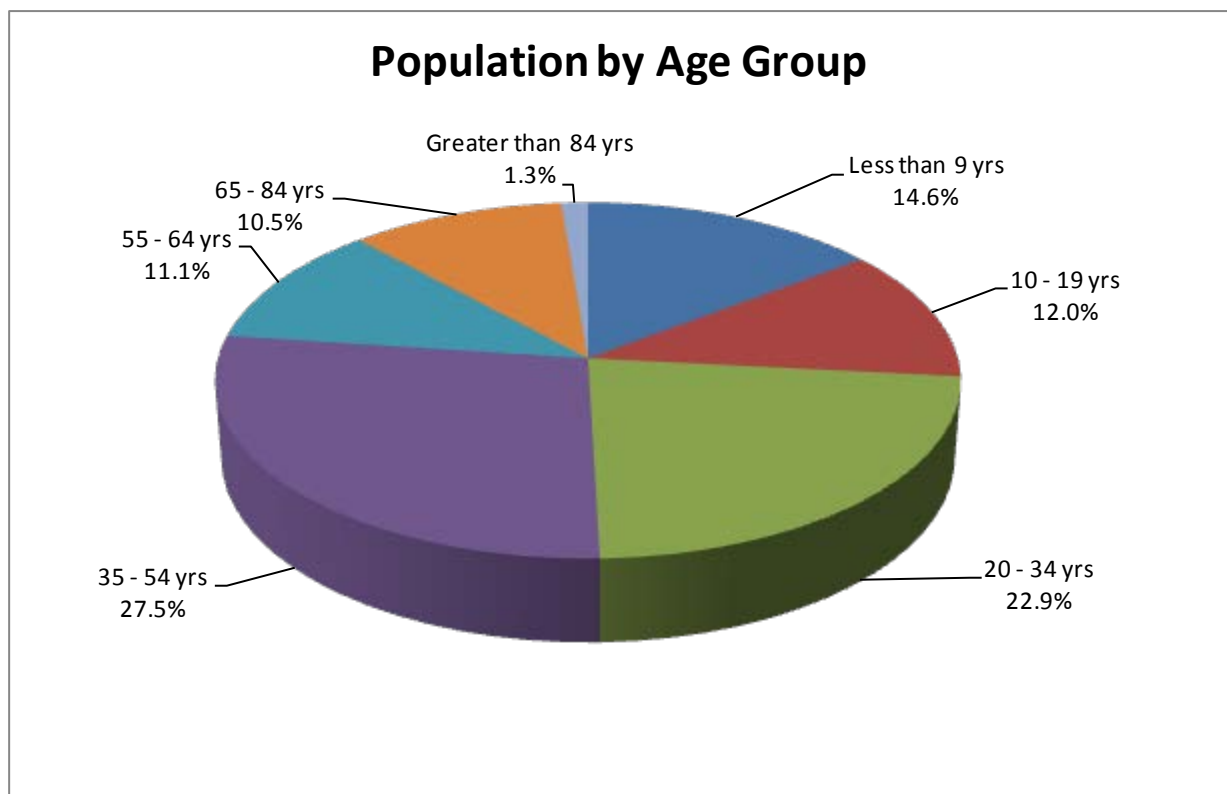
## Current Position of the City of Garden City

### Population and Demographics

Current data from the Census Bureau has Garden City's population at 8,778. This represents a decrease of 22% from the 2000 Census. The City has since appealed the count and if successful, the population will be just over 10,000. The final number will have a significant impact on the City for the next 10 years given the upcoming Local Option Sales Tax distribution will largely depend on the Census figures.

### Population by Age

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





### Households and Income

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

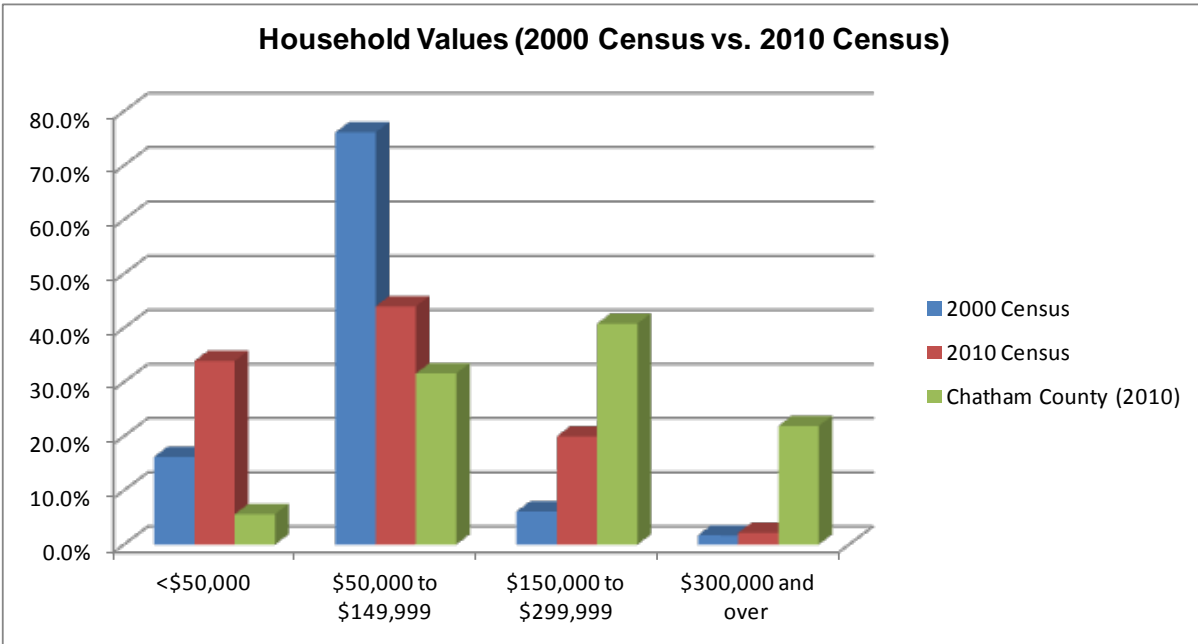


One example of this is the new Town Center. In 2009, the City relocated its main municipal complex to a previously undeveloped site. The hope is that this new complex will spur additional residential and commercial development in a new area of the City (Fig. 4).



Fig. 4 – Garden City Town Center

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



One area where the City is looking forward to making significant progress is in the median and per capita income of its residents. Improved economic conditions in Garden City in the future will, without a doubt, help to improve the economic conditions in each household. While there has been a marked increase in the median household income in Garden City between censuses, the local amount still trails Chatham County. However, the percentage increase between censuses is greater in Garden City compared to Chatham County. Figure 5 compares Garden City's median household income to Chatham County, Georgia, and the United States.

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

Fig. 5 – Median Household Income

### Economy and Industry

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

In FY 2011, there were 243 permits issued by the Planning Department, which is an increase of 6% over FY 2010. While this is a good sign that the local economy is improving, the City is being cautious with budget projections. The City will develop a comprehensive economic development plan in order to determine how to maximize the City's strengths.

### Local Government

Since its incorporation and until recently, Garden City operated under a Mayor-Council form of government where the Mayor was the designated chief executive of the City and presiding officer of a 7-member City Council that was elected at-large for staggered four year terms. Recent legislation has changed the structure within Garden City to a Council-Manager form of government. This system of government combines the strong political leadership of elected officials with the strong managerial experience of an appointed City Manager, enabling the Mayor and City Council to share legislative functions. The Mayor continues to be recognized as the political head of the City but now becomes a voting member of the City Council. As the governing body of the City, the Council provides legislative direction whereas a City Manager is appointed by the Council to carry out the policies it establishes and is responsible for the administrative operation of the City based on the Council's recommendations. Thus, the Mayor and Council, as a collegial body, are responsible for setting policy, approving the budget and adopting resolutions and ordinances. The City Manager serves at the pleasure of the Council as their chief advisor and is responsible for preparing the budget, directing day-to-day operations and hiring and firing personnel.

In addition to the change in the form of government, the recent legislation also included the use of a mixed election system and a change in the composition of the City Council. The past election saw the total number of elected officials reduced by one so that the City Council consists of seven members, one being the Mayor. Five members were elected from single-member districts with the Mayor and Mayor Pro-Tem being elected at-large. This mixed election system, combining at-large and single-member elections, blends the city-wide perspective of the at-large council members with the local concerns and accountability of district council members and ensure that all geographic and minority populations continue to be properly represented.

The City currently employs 107 full time people and is organized into ten departments: Executive, IT/IS, Finance, Human Resources, Police, Fire, Public Works, Parks and Recreation, Planning and Economic Development, and, Water/Sewer. Also important to the City is its numerous volunteer boards and organizations, including the Planning Commission, Convention and Visitors Bureau, Beautification Committee, and numerous other individual volunteers. The service of our volunteers is invaluable and critical to the success of Garden City.



# Financial Policies

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

## **Fiscal Policies**

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

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



## **Fund Accounting**

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

## **Governmental Fund Types**

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

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

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

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

## **Proprietary Fund Types**

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

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

**Basis of Accounting**

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

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

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

**Budget Adjustments/Amendments**

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

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

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

**Purchasing Policy**

Procurements of goods and services by the City are made in accordance with the purchasing policy of the City of Garden City in the City's Code of Ordinance. The Purchasing Ordinance was amended in January 2011. The ordinance describes the accepted methods for source selection including professional services, construction acquisitions, and emergency purchases.

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

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

**Budgets and Budgetary Accounting**

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

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

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

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

**Investment Policy**

The City adheres to treasury management practices permitted by state 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.

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

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

### **Debt Policy**

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

### **Capital Improvement Policy**

The City will prepare annually and update a five-year Capital Improvements Program (CIP) beginning in FY 2012, which will provide for the orderly maintenance, replacement and expansion of capital needs. The CIP will identify long-range capital projects and capital improvements of all types that will be coordinated with the annual operating budget to maintain full utilization of available resources. Additionally, the City will seek federal, state and other funding to assist in financing capital projects and capital improvements.

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

### **Reserve Policy**

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

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

If existing reserves exceed the required level, such funds may be used to provide for non-recurring expenditures as approved by Mayor and Council.

### **Budget Control Guidelines & Monitoring**

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

### **Expenditure Control**

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

### **Budget Preparation Process**

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

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

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

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

**Analysis of Departmental Budgets:** In mid September, department heads meet with the City Manager to review their submitted budget requests. During

October the Finance Office compiles the proposed budget for submittal to the City Manager with subsequent submittal to Mayor and Council.

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

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

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

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

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

### **Fiscal Year**

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

<b>FISCAL YEAR 2012 BUDGET CALENDAR</b>	
<b>DATE(s) / TIMELINE</b>	<b>ACTIVITY</b>
<b>Phase 1</b>	<b>Phase 1 – STRATEGY FORMULATION (FY2012 BUDGET PREP KICKOFF)</b>
<b>July 19 (Dept. Head Mtg.) Kickoff</b>	FY12 Personnel & Benefits Budget Packages Distributed to Department Heads. City Manager, Budget Director & Finance Director review the FY2012 Budget process with Department Heads.
<b>Phase 2</b>	<b>PHASE 2 – NEEDS ASSESSMENT &amp; BUDGET REQUEST(s) PREP FOR FY2012</b>
July 20 – July 25	Department Heads work with staff members to develop their proposed personnel & benefits budget requests for fiscal year 2012.
July 26 (Dept. Head Mtg.)	FY12 Proposed Personnel & Benefits Budgets are submitted from each Department Head to the Budget Director & Finance Director.
July 27 – August 1	<ul style="list-style-type: none"> <li>Budget Director &amp; Finance Director review Departmental FY12 personnel &amp; Benefits Expenditure proposals and consolidate into the FY12 Master Budget File.</li> <li>Operating Budget Packages are prepared for distribution to Department Heads.</li> </ul>
<b>July 30 (City Council Retreat)</b>	City Council reviews strategic plan for the city and establishes goals and objectives for the foundation of the city's future. These goals, objectives & directives set the tone and foundation for the development of the budget.
August 2 (Dept. Head Mtg.)	FY12 Operating Budget Packages Distributed to Department Heads. City Manager conveys to department heads city council's goals & objectives for the upcoming fiscal year. Budget Director & Finance Director review and discuss the requested information with Department Heads.
Aug. 3 – Aug. 8	<ul style="list-style-type: none"> <li>Department Heads work with staff members to develop their proposed operating budget requests for fiscal year 2012.</li> <li>Budget Director &amp; Finance Director prepare FY12 Revenue Projections and consolidate into the FY12 Master Budget File.</li> </ul>
August 9 (Dept Head Mtg.)	FY12 Proposed Operating Budgets are submitted from each Department Head to the Budget Director & Finance Director.
Aug. 10 – Aug. 11	Budget Director & Finance Director review Departmental FY12 Operating Expenditure Proposals and consolidate into the FY12 Master Budget File.
August 16 (Dept. Head Mtg.)	FY12 Capital Outlay & CIP Budget "Special Requests" Decision Packages distributed to department heads. City Manager, Budget Director & Finance Director review and discuss the requested information with Department Heads
Aug. 17 – Aug. 22	<ul style="list-style-type: none"> <li>Department Heads work with staff members to develop their proposed Capital Outlay &amp; CIP budget "Special Requests" for fiscal year 2012.</li> </ul>

# CITY OF GARDEN CITY

FY2012

FINANCIAL POLICIES

Aug. 23 (Dept. Head Mtg.)	<ul style="list-style-type: none"> <li>FY12 Proposed Capital Outlay &amp; CIP “Special Request” Budgets are submitted from each Department Head to the Budget Director &amp; Finance Director.</li> <li>Department Justification Summation Documentation (i.e. departmental goals, objectives, organizational chart, etc.) are submitted from each Department Head to the City Manager.</li> </ul>
<b>Phase 3</b>	<b>Phase 3 – REVIEW &amp; DEVELOPMENT OF RECOMMENDED FY2012 BUDGET</b>
Aug. 24 – Aug. 26	Budget Director & Finance Director review Departmental FY12 Capital Outlay & CIP expenditure proposals and consolidate into the FY Master Budget File.
Aug. 29 – Aug. 30	Budget Director & Finance Director meets with each Department Head to review and discuss their recommended FY12 Departmental Operating & Capital Budget.
Aug. 31 – Sept. 2	Budget Director & Finance Director prepare FY12 revenue & expenditure projections and consolidate into the FY12 Master Budget File.
Sept. 6	Budget Director & Finance Director presents Draft FY12 Operating & Capital Budget to City Manager for his review & comment.
Sept. 7 – Sept. 9	City Manager meets with each Department Head to review their recommended FY12 Operating & Capital Budget and to discuss key issues and priorities.
Sept. 12 – Sept. 16	Budget Director & Finance Director develops & prepares the City’s Recommended Operating & Capital Budget for fiscal year 2012.
<b>Phase 4</b>	<b>PHASE 4 – CITY COUNCIL BUDGET DISCUSSIONS &amp; FINAL BUDGETARY DECISIONS FOR FY2012</b>
September 19	FY12 Recommended Operating & Capital Budget distributed to Council.
September 26	FY12 City Council Budget Workshop 5:30 p.m. Conference Room
October 10	FY12 City Council Budget Workshop 5:30 p.m. Conference Room
October 24	FY12 City Council Tentative Budget Workshop (if needed)
Oct. 25 – Oct. 31	Budget Director & Finance Director review city council’s budgetary decisions and consolidate into the FY12 Master Budget File.
<b>Phase 5</b>	<b>PHASE 5 – ADOPTION &amp; IMPLEMENTATION OF FY2012 BUDGET</b>
Nov. 1 – Nov. 18	Advertising & Final FY12 Budget document preparation for public hearing & public review.
November 21 (Date Cannot Be Altered)	Public Hearing – Council Meeting
December 5 (Date Cannot Be Altered)	Approval & Adoption of FY2012 Operating & Capital Budget – Council Meeting
January 1, 2012	FY2012 Budget is in effect



## Funds, Debt Summary & Financial Trends

### FUND SUMMARIES

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

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

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

### **General Fund**

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

### **Special Revenue Funds**

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

**Hotel-Motel Fund**

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

**Confiscated Fund**

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

**Tourism Fund**

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

**Capital Project Funds**

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

**Special Purpose Local Option Sales Tax (SPLOST) Fund**

The City uses one Capital project fund for its SPLOST funds. In 2006, the citizens of Chatham County and Garden City re-approved a 1% Special Purpose Local Option Sales Tax for the purpose of funding capital improvement projects. Approved projects include: streets, drainage and sidewalks; parkland acquisition and renovations; a convention center; fire equipment; and other projects.

**Proprietary Funds**

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

**Water/Wastewater Fund**

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

**Sanitation Fund**

The Sanitation Fund is used to account for the collection and disposal of residential refuse, recycling, and dry-trash. In an effort to be more environmentally friendly, the City added single-stream recycling to its utility bill at no extra cost to its citizens in 2009. Dry-trash is currently collected once a month at no direct cost to customers.

**Stormwater Fund**

The Stormwater Fund is used to account for the City's stormwater management program. According to our program, the City must undertake various activities including regulatory compliance; the cleaning of ditches and other stormwater conveyance systems; replacement of aging culverts and drainage structures; and construction of new culvert systems to increase or improve conveyance capacity.

**Fire Protection Fund**

The Fire Protection Fund is used to account for the monies collected from the City's fire protection fee. The fee was implemented in order to procure the necessary resources to maintain and further improve the City's Insurance Services Office (I.S.O.) rating as well as fund the ongoing operations of the Fire Department.

**Included hereinafter are the following fund summaries, listed in order of appearance in this chapter: Fund numbers are taken from the Georgia Uniform Chart of Accounts.**

All Governmental Fund Types:

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

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

All Enterprise Funds:

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

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

**Governmental Funds**

**General Fund (Fund 100)**

General Fund Expenditure Summary  
General Fund Expenditure Detail  
General Fund Revenue Summary  
General Fund Revenue Detail  
General Fund Summary of Revenues and Expenditures

**Confiscated Fund (Fund 210)**

Confiscated Fund Revenues and Expenditures

**Hotel Motel Fund (Fund 275)**

Hotel Motel Fund Revenues and Expenditures

**Tourism Board Fund (Fund 999)**

Tourism Board Fund Revenues and Expenditures

**Capital Projects Fund**

**Special Purpose Local Option Sales Tax (Fund 430)**

Special Purpose Local Option Sales Tax 2008 Expenditures

**Propriety Funds**

**Water and Sewer Enterprise Fund (Fund 505)**

Water and Sewer Fund Revenues and Expenses

**Sanitation Fund (Fund 540)**

Sanitation Fund Revenues and Expenses

**Stormwater Fund (555)**

Stormwater Fund Revenues and Expenses

**Fire Protection Fee Fund (575)**

Fire Protection Fund Revenues and Expenses

# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## All Government Fund Types in FY 2012

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

	General Fund	Confiscated Fund	Hotel/Motel Fund	Tourism Fund	SPLOST Fund	Total
<b>Resources</b>						
<b>Revenues</b>						
Taxes	\$ 5,598,000	\$ -	\$ 176,000	\$ -	\$ -	\$ 5,774,000
Licenses & Permits	127,000	-	-	-	-	127,000
Intergovernmental Revenues	229,849	-	-	-	1,085,314	1,315,163
Charges for Services	129,600	-	-	-	-	129,600
Fines & Forfeitures	1,200,000	10,000	-	-	-	1,210,000
Investment Income	10,000	-	-	50	-	10,050
Other Revenues	165,200	-	-	-	-	165,200
<b>Total Revenues</b>	<b>7,459,649</b>	<b>10,000</b>	<b>176,000</b>	<b>50</b>	<b>1,085,314</b>	<b>8,731,013</b>
<b>Operating Transfers In</b>						
General Fund	-	-	-	-	300,000	300,000
Hotel/Motel Fund	90,000	-	-	58,661	-	148,661
Water and Sewer Fund	150,000	-	-	-	-	150,000
Stormwater Fund	45,000	-	-	-	-	45,000
<b>Total Transfers In</b>	<b>285,000</b>	<b>-</b>	<b>-</b>	<b>58,661</b>	<b>300,000</b>	<b>643,661</b>
<b>Total Resources</b>	<b>\$ 7,744,649</b>	<b>\$ 10,000</b>	<b>\$ 176,000</b>	<b>\$ 58,711</b>	<b>\$ 1,385,314</b>	<b>\$ 9,374,674</b>
	General Fund	Confiscated Fund	Hotel/Motel Fund	Tourism Fund	SPLOST Fund	Total
<b>Uses</b>						
<b>Expenditures</b>						
General Government	\$ 1,941,300	\$ -	\$ -	\$ 18,711	\$ -	\$ 1,960,011
Public Safety	3,635,487	10,000	-	-	-	3,645,487
Public Works	630,517	-	-	-	-	630,517
Community Development	1,065,545	-	29,339	40,000	-	1,134,884
Debt Service	-	-	-	-	1,385,314	1,385,314
<b>Total Expenditures</b>	<b>7,272,849</b>	<b>10,000</b>	<b>29,339</b>	<b>58,711</b>	<b>1,385,314</b>	<b>8,756,213</b>
<b>Operating Transfers Out</b>						
General Fund	-	-	88,000	-	-	88,000
SPLOST Fund	300,000	-	-	-	-	300,000
Tourism Fund	-	-	58,661	-	-	58,661
Fire Protection Fund	171,800	-	-	-	-	171,800
<b>Total Transfers Out</b>	<b>471,800</b>	<b>-</b>	<b>146,661</b>	<b>-</b>	<b>-</b>	<b>618,461</b>
<b>Total Uses</b>	<b>\$ 7,744,649</b>	<b>\$ 10,000</b>	<b>\$ 176,000</b>	<b>\$ 58,711</b>	<b>\$ 1,385,314</b>	<b>\$ 9,374,674</b>
<b>Net Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 3,207,024</b>	<b>\$ 15,491</b>	<b>\$ -</b>	<b>\$ 95,014</b>	<b>\$ 65,000</b>	<b>\$ 3,382,529</b>
<b>Ending Fund Balance</b>	<b>\$ 3,207,024</b>	<b>\$ 15,491</b>	<b>\$ -</b>	<b>\$ 95,014</b>	<b>\$ 65,000</b>	<b>\$ 3,382,529</b>

# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## All Enterprise Funds in FY 2012

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

	Water and Sewer	Sanitation	Stormwater	Fire Protection	Total
<b>Resources</b>					
<b>Revenues</b>					
Intergovernmental Revenues	-	-	-	98,465	98,465
Charges for Services	2,916,500	364,000	825,000	460,000	4,565,500
Investment Income	500	25	-	-	525
Other Revenues	228,000	-	-	-	228,000
<b>Total Revenues</b>	<b>3,145,000</b>	<b>364,025</b>	<b>825,000</b>	<b>558,465</b>	<b>4,892,490</b>
<b>Other Resources</b>					
General Fund	-	-	-	171,800	171,800
Prior Year's Fund Balance	-	-	62,423	-	62,423
<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>62,423</b>	<b>171,800</b>	<b>234,223</b>
<b>Total Resources</b>	<b>\$ 3,145,000</b>	<b>\$ 364,025</b>	<b>\$ 887,423</b>	<b>\$ 730,265</b>	<b>\$ 5,126,713</b>
	Water and Sewer	Sanitation	Stormwater	Fire Protection	Total
<b>Uses</b>					
<b>Expenditures</b>					
Personnel Services	\$ 1,029,470	\$ -	\$ 312,067	\$ 535,796	\$ 1,877,333
Purchased/Contractual Services	697,877	364,000	473,213	117,800	1,652,890
Materials and Supplies	398,901	-	-	53,669	452,570
Depreciation	415,257	-	7,000.00	2,000	424,257
Debt Service	447,495	-	-	-	447,495
Miscellaneous	6,000	25	50,143.00	21,000	77,168
<b>Total Expenses</b>	<b>2,995,000</b>	<b>364,025</b>	<b>842,423</b>	<b>730,265</b>	<b>4,931,713</b>
<b>Operating Transfers Out</b>					
General Fund	150,000	-	45,000	-	195,000
<b>Total Transfers Out</b>	<b>150,000</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>195,000</b>
<b>Total Uses</b>	<b>\$ 3,145,000</b>	<b>\$ 364,025</b>	<b>\$ 887,423</b>	<b>\$ 730,265</b>	<b>\$ 5,126,713</b>
<b>Net Resources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Assets, Beginning of Year</b>	<b>\$ 9,369,518</b>	<b>\$ (249,184)</b>	<b>\$ 2,670,177</b>	<b>\$ -</b>	<b>\$ 11,790,511</b>
<b>Net Assets, End of Year</b>	<b>\$ 9,369,518</b>	<b>\$ (249,184)</b>	<b>\$ 2,670,177</b>	<b>\$ -</b>	<b>\$ 11,790,511</b>

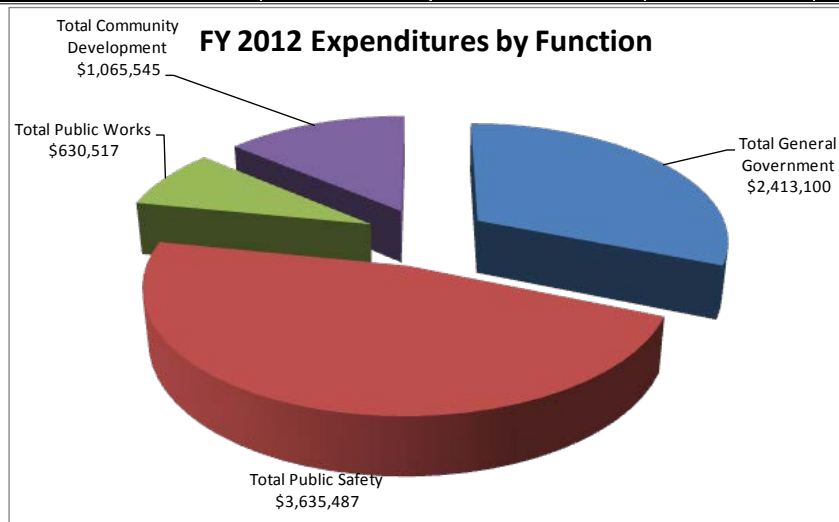
# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## General Fund (100) Expenditure Summary

	2010 Actual	2011 Budget	2011 Amended	2012 Adopted
<b>General Government</b>				
Legislative	\$ 49,298	\$ 617,963	\$ 46,659	\$ 448,905
Executive	949,554	863,872	703,678	726,287
IT/IS	364,788	356,424	370,066	384,335
Finance	348,585	305,770	266,995	285,648
Human Resources	102,729	100,357	89,290	96,125
Miscellaneous				
Transfer to SPLOST Fund	3,000,000	-	3,000,000	300,000
Transfer to Other Funds	-	155,278	346,801	171,800
<b>Total General Government</b>	<b>\$ 4,814,954</b>	<b>\$ 2,399,664</b>	<b>\$ 4,823,489</b>	<b>\$ 2,413,100</b>
<b>Public Safety</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>
Municipal Court	98,187	97,500	99,000	98,000
Police	3,802,149	3,611,371	3,555,778	3,474,098
Fire	780,425	-	-	-
Emergency Management	11,191	58,198	64,262	63,389
<b>Total Public Safety</b>	<b>\$ 4,691,952</b>	<b>\$ 3,767,069</b>	<b>\$ 3,719,040</b>	<b>\$ 3,635,487</b>
<b>Public Works</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>
Streets and Drainage	946,013	918,011	729,107	529,204
Vehicle Service Center	136,366	125,217	100,518	101,313
<b>Total Public Works</b>	<b>\$ 1,082,379</b>	<b>\$ 1,043,228</b>	<b>\$ 829,625</b>	<b>\$ 630,517</b>
<b>Community Development</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>
Senior Center	157,645	145,181	145,497	151,242
Parks & Recreation	744,323	634,220	570,776	598,830
Planning & Zoning	385,727	384,363	286,877	315,473
<b>Total Community Development</b>	<b>\$ 1,287,695</b>	<b>\$ 1,163,764</b>	<b>\$ 1,003,150</b>	<b>\$ 1,065,545</b>
<b>Total General Fund</b>	<b>\$ 11,876,980</b>	<b>\$ 8,373,725</b>	<b>\$ 10,375,304</b>	<b>\$ 7,744,649</b>



# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## General Fund Expenditure Detail (100)

		2010	2011	2011	Actual	2012
		Actual	Budget	Amended Budget	thru 10/31/2011	Adopted
<b>LEGISLATIVE</b>						
100-1100-51-2400	Retirement contributions	\$ 4,199	\$ 5,200	\$ 4,200	\$ 3,499	\$ 4,200
100-1100-52-1201	Professional Services (Council Stipends)	31,200	31,200	31,200	26,000	27,600
100-1100-52-3200	Reimbursement for Council DSL Lines	-	-	-	-	-
100-1100-52-3500	Travel	13,348	15,000	11,259	11,285	11,735
100-1100-52-3600	Dues and fees	335	4,300	-	-	-
100-1100-52-3700	Education and Training	-	-	-	-	6,490
100-1100-52-3602	Legislative Contingency (Restricted)	-	300,000	-	-	150,000
100-1100-52-3603	Legislative Contingency (Unrestricted)	-	261,263	-	350,003	248,380
100-1100-53-1700	Uniforms	216	1,000	-	-	500
	<b>Total Legislative</b>	<b>\$ 49,298</b>	<b>\$ 617,963</b>	<b>\$ 46,659</b>	<b>\$ 390,787</b>	<b>\$ 448,905</b>
		2010	2011	2011	Actual	2012
		Actual	Budget	Amended Budget	thru 10/31/2011	Adopted
<b>EXECUTIVE</b>						
100-1300-51-1100	Salaries - Regular employees	\$ 252,569	\$ 267,000	\$ 265,000	\$ 220,810	\$ 263,000
100-1300-51-1300	Salaries, Overtime	5,005	3,000	1,350	1,466	1,614
100-1300-51-2100	Group Insurance	36,175	44,967	37,500	31,145	39,600
100-1300-51-2200	Social Security (FICA) contributions	14,734	16,731	15,000	12,665	15,367
100-1300-51-2300	Medicare	4,293	3,924	4,600	3,929	4,864
100-1300-51-2400	Retirement contributions	18,287	19,300	22,030	18,358	11,449
100-1300-51-2401	ICMA RC 457 Match	24,058	25,000	27,192	23,001	28,146
100-1300-51-2600	Unemployment Insurance	6,380	-	-	-	-
100-1300-51-2700	Workers' compensation	1,161	300	2,066	1,569	3,000
100-1300-52-2201	Vehicle Maintenance & Repairs	799	500	150	39	350
100-1300-52-2202	Equipment Maintenance & Repairs	-	1,500	-	-	1,000
100-1300-52-3100	Insurance, other than employee benefits	5,431	2,500	2,290	1,915	2,330
100-1300-52-3200	Communications	-	-	-	-	-
100-1300-52-3300	Advertising	3,543	3,500	200	(195)	800
100-1300-52-3400	Printing and binding	18,742	10,000	300	411	1,600
100-1300-52-3500	Travel	9,936	7,800	2,000	3,444	2,200
100-1300-52-3600	Dues and fees	49,415	28,000	39,500	34,273	45,655
100-1300-52-3601	Contracts and Agreements	283,862	217,000	130,000	108,883	170,000
100-1300-52-3700	Education and training	1,480	3,000	1,000	584	3,200
100-1300-53-1100	General supplies and materials	16,930	10,000	6,000	4,896	6,920
100-1300-53-1101	Postage	7,312	5,000	1,200	1,255	1,200
100-1300-52-1130	Computer Eqpt. & Software	-	-	-	-	-
100-1300-53-1230	Electricity	34,460	35,000	40,000	30,767	40,000
100-1300-53-1270	Gasoline	1,331	1,500	2,300	2,051	3,000
100-1300-53-1300	Food, Banquets, & Flowers	38,339	25,000	21,000	10,978	6,992
100-1300-53-1400	Books and periodicals	1,066	1,000	1,000	944	-
100-1300-53-1600	Small equipment	109	250	-	-	-
100-1300-53-1700	Uniforms	184	300	-	-	-
100-1300-53-1701	Other Supplies - Misc	-	-	-	-	-
100-1300-54-2200	Vehicles	28,494	-	-	-	-
100-1300-55-2200	Damage Claims Paid	1,000	1,000	-	-	-
100-1300-58-1300	Principal Payment	-	23,500	-	-	-
100-1300-58-2200	Interest Payment	-	15,300	-	-	-
100-1400-57-1000	Election fees - Chatham County	-	12,000	12,000	-	4,000
100-1530-52-1201	Legal Fees	66,548	80,000	65,000	47,979	70,000
100-1565-52-2130	Custodial	17,911	-	5,000	3,812	-
	<b>Total Executive</b>	<b>\$ 949,554</b>	<b>\$ 863,872</b>	<b>\$ 703,678</b>	<b>\$ 564,979</b>	<b>\$ 726,287</b>



# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## General Fund Expenditure Detail (100)

		2010	2011	2011	Actual	2012
		Actual	Budget	Amended Budget	thru 10/31/2011	Adopted
<b>IT/IS DEPARTMENT</b>						
100-1410-51-1100	Salaries - Regular employees	\$ 118,693	\$ 127,361	\$ 126,000	\$ 106,750	\$ 129,250
100-1410-51-1300	Salaries - Overtime	1,510	4,700	450	344	1,500
100-1410-51-2100	Group Insurance	13,345	16,060	19,600	15,675	19,892
100-1410-51-2200	Social Security (FICA) contributions	6,870	8,183	7,350	6,290	8,102
100-1410-51-2300	Medicare	1,607	1,920	1,719	1,471	1,900
100-1410-51-2400	Retirement contributions	5,956	8,000	10,512	8,757	11,468
100-1410-51-2401	ICMA RC 457 Match	2,105	2,500	2,500	2,081	2,600
100-1410-51-2700	Workers' Compensation	1,928	2,000	1,820	1,308	3,100
100-1410-52-2201	Vehicle Maintenance & Repairs	2,007	2,400	850	843	1,300
100-1410-52-2202	Equipment Maintenance & Repairs	-	500	-	-	-
100-1410-52-3100	Insurance, other than employee benefits	2,993	3,000	4,575	3,831	4,670
100-1410-52-3200	Communications	104,597	85,000	105,000	84,971	98,213
100-1410-52-3500	Travel	1,369	-	-	-	570
100-1410-52-3600	Dues & Fees	90	100	90	90	90
100-1410-52-3601	Contracts & Agreements	34,372	35,000	46,000	38,774	45,000
100-1410-52-3700	Education and training	399	500	-	-	180
100-1410-53-1100	General supplies and materials	951	1,200	600	375	1,400
100-1410-52-1130	Computer Eqpt. & Software	20,927	20,000	7,000	4,438	15,000
100-1410-53-1270	Gasoline	3,492	2,700	3,000	2,304	5,100
100-1410-53-1400	Books & Periodicals	-	150	-	-	-
100-1410-53-1700	Uniforms	137	150	-	-	-
100-1565-52-2203	City Hall Maintenance	41,440	35,000	33,000	28,483	35,000
<b>Total IT/IS</b>		<b>\$ 364,788</b>	<b>\$ 356,424</b>	<b>\$ 370,066</b>	<b>\$ 306,785</b>	<b>\$ 384,335</b>

		2010	2011	2011	Actual	2012
		Actual	Budget	Amended Budget	thru 10/31/2011	Adopted
<b>FINANCE/ADMINISTRATIVE</b>						
100-1510-51-1100	Salaries - Regular Employees	\$ 224,531	\$ 184,331	\$ 168,000	\$ 141,196	\$ 175,800
100-1510-51-1300	Salaries, Overtime	3,197	3,500	1,800	1,136	2,000
100-1510-51-2100	Group Insurance	28,466	35,170	30,000	24,322	32,400
100-1510-51-2200	Social Security (FICA) contributions	12,809	11,639	9,300	7,775	10,627
100-1510-51-2300	Medicare	3,404	2,730	2,600	2,193	3,000
100-1510-51-2400	Retirement contributions	16,951	15,000	15,210	12,674	15,595
100-1510-51-2401	ICMA RC 457 Match	3,543	3,200	3,400	2,984	4,500
100-1510-51-2700	Workers' compensation	1,411	-	810	657	926
100-1510-52-3200	Communications	-	-	-	-	-
100-1510-52-3500	Travel	1,929	1,000	175	102	1,000
100-1510-52-3600	Dues and fees	1,153	700	1,100	1,007	1,600
100-1510-52-3601	Contracts & Agreements	35,352	35,000	25,200	23,246	28,000
100-1510-52-3700	Education and training	3,935	2,000	1,900	1,710	1,500
100-1510-53-1100	General supplies and materials	7,300	8,500	5,000	3,814	6,000
100-1510-53-1101	Postage	2,529	2,500	2,300	1,844	2,500
100-1510-53-1130	Computer Eqpt. & Software	-	-	-	-	-
100-1510-53-1400	Books & Periodicals	1,694	500	200	134	200
100-1510-53-1600	Small Equipment	52	-	-	-	-
100-1510-53-1700	Uniforms	329	-	-	-	-
100-1510-54-2400	Computer System	-	-	-	-	-
100-1510-58-1300	Principal Payment	-	-	-	-	-
100-1510-58-2200	Interest Payment	-	-	-	-	-
100-1565-52-2203	City Hall Maintenance	-	-	-	-	-
<b>Total Finance/Administative</b>		<b>\$ 348,585</b>	<b>\$ 305,770</b>	<b>\$ 266,995</b>	<b>\$ 224,794</b>	<b>\$ 285,648</b>

# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## General Fund Expenditure Detail (100)

		2010	2011	2011	Actual	2012
		Actual	Budget	Amended Budget	thru 10/31/2011	Adopted
	<b>Human Resources</b>					
100-1540-51-1100	Salaries - Regular employees	\$ 63,795	\$ 65,975	\$ 66,137	\$ 56,125	\$ 68,250
100-1540-51-1300	Salaries - Overtime	-	-	-	-	-
100-1540-51-2100	Group Insurance	4,534	5,460	4,800	3,978	5,040
100-1540-51-2200	Social Security (FICA) contributions	3,782	4,088	4,000	3,339	4,229
100-1540-51-2300	Medicare	885	959	920	781	992
100-1540-51-2400	Retirement contributions	5,440	7,000	5,448	4,536	5,986
100-1540-51-2401	ICMA RC 457 Match	1,904	1,858	2,000	1,684	2,100
100-1540-51-2600	Unemployment Insurance	5,610	-	-	-	-
100-1540-51-2700	Workers' compensation	473	267	200	170	190
100-1540-52-3200	Communications	-	-	-	-	-
100-1540-52-3300	Advertising	464	1,500	503	503	1,000
100-1540-52-3400	Printing and Binding	27	500	-	-	-
100-1540-52-3500	Travel	57	500	-	-	1,100
100-1540-52-3600	Dues & Fees	333	500	400	335	535
100-1540-52-3601	Contracts & Agreements	12,245	7,500	3,000	2,385	2,020
100-1540-52-3700	Education & Training	439	1,000	100	-	1,000
100-1540-53-1100	General supplies and materials	1,373	1,500	500	254	900
100-1540-53-1101	Postage	-	-	26	17	-
100-1540-53-1130	Computer Eqpt. & Software	-	-	-	-	-
100-1540-53-1300	Food, Banquets, & Flowers	313	1,000	200	59	1,900
100-1540-53-1400	Books & Periodicals	1,055	750	1,056	904	883
100-1540-53-1600	Small Equipment	-	-	-	-	-
100-1540-53-1700	Uniforms	-	-	-	-	-
	<b>Total Human Resources</b>	<b>\$ 102,729</b>	<b>\$ 100,357</b>	<b>\$ 89,290</b>	<b>\$ 75,070</b>	<b>\$ 96,125</b>

# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## General Fund Expenditure Detail (100)

		2010	2011	2011	Actual	2012
		Actual	Budget	Amended Budget	thru 10/31/2011	Adopted
<b>MUNICIPAL COURT</b>						
100-2500-52-3850	Contract Labor- Recorders Court	\$ 44,437	\$ 45,000	\$ 48,000	\$ 38,942	\$ 48,000
100-2500-52-3851	Rcorder's Court Solicitor	25,000	26,250	25,000	20,833	25,000
100-2800-52-3850	Contract Labor- Circuit Public Defender	28,750	26,250	26,000	21,795	25,000
	<b>Total Municipal Court</b>	<b>\$ 98,187</b>	<b>\$ 97,500</b>	<b>\$ 99,000</b>	<b>\$ 81,570</b>	<b>\$ 98,000</b>
		2010	2011	2011	Actual	2012
		Actual	Budget	Amended Budget	thru 10/31/2011	Adopted
<b>POLICE</b>						
100-3200-51-1100	Salaries - Regular employees	\$ 2,076,574	\$ 2,147,005	\$ 2,030,500	\$ 1,693,721	\$ 1,929,000
100-3200-51-1200	Salaries - Part time	33,108	34,000	27,000	23,628	9,223
100-3200-51-1300	Salaries, Overtime	121,395	100,000	84,000	67,972	85,000
100-3200-51-2100	Group Insurance	319,487	364,500	351,000	292,321	350,000
100-3200-51-2200	Social Security (FICA) contributions	130,808	139,236	124,000	103,764	127,181
100-3200-51-2300	Medicare	30,592	32,660	28,926	24,273	29,833
100-3200-51-2400	Retirement contributions	149,954	143,500	177,150	147,624	177,091
100-3200-51-2401	ICMA RC 457 Match	20,810	21,000	19,000	15,819	21,525
100-3200-51-2402	Peace Officers Annuity	5,800	7,000	6,000	4,720	9,840
100-3200-51-2600	Unemployment Insurance	-	-	-	-	30,000
100-3200-51-2700	Workers' compensation	120,392	113,500	115,000	94,160	124,000
100-3200-52-2201	Vehicle Repairs and maintenance	62,413	35,000	41,000	30,786	48,000
100-3200-52-2202	Equipment Repairs and maintenance	16,838	12,000	12,500	9,587	10,000
100-3200-52-3100	Insurance, other than employee benefits	113,953	127,970	133,452	111,509	137,555
100-3200-52-3200	Communications	-	-	-	(200)	-
100-3200-52-3500	Travel	9,332	5,000	3,000	1,768	2,500
100-3200-52-3600	Dues and fees	2,534	2,500	1,500	1,017	2,200
100-3200-52-3601	Contracts & Agreements	37,790	20,000	25,000	19,239	30,000
100-3200-52-3700	Education and training	13,400	5,000	4,400	4,044	5,000
100-3200-53-1100	General supplies and material	29,137	22,000	14,000	10,524	18,000
100-3200-53-1101	Postage	1,812	2,000	1,000	827	2,000
100-3200-53-1130	Computer Eqpt. & Software	-	-	-	-	-
100-3200-53-1220	Natural Gas	-	200	200	-	200
100-3200-53-1230	Electricity	34,460	35,800	41,000	30,767	42,000
100-3200-53-1250	Oil & Lubricants	-	1,000	-	-	-
100-3200-53-1270	Gasoline	151,821	110,000	175,000	145,461	170,000
100-3200-53-1400	Books and periodicals	1,829	2,000	1,200	-	1,200
100-3200-53-1600	Small equipment	118,425	5,000	22,000	21,781	5,000
100-3200-53-1700	Uniforms	18,915	20,000	10,000	6,853	11,250
100-3200-53-1701	Other supplies - Misc	-	-	-	-	-
100-3200-53-1716	Community Oriented Policing	11,007	3,000	750	519	1,500
100-3200-53-1718	Armory	10,147	12,500	10,000	1,358	10,000
100-3200-54-2200	Vehicles	44,060	-	25,500	25,500	-
100-3200-54-2500	Capital Outlay - Other Equipment	11,642	-	-	-	-
100-3200-55-2200	Damage Claims Paid	4,292	2,000	1,200	1,020	2,000
100-3200-57-1000	Intergovernment - Housing of prisoners	88,678	75,000	65,000	42,790	75,000
100-3200-58-1300	Principal Payment	-	-	-	-	-
100-3200-58-2200	Interest Payment	-	-	-	-	-
100-3221-53-1100	Investigation	1,746	3,000	500	957	-
100-3224-53-1100	Identification Unit	8,998	6,000	3,000	1,997	6,000
100-3226-52-1200	Prisoner Medical Expense	-	2,000	2,000	-	2,000
	<b>Total Police</b>	<b>\$ 3,802,149</b>	<b>\$ 3,611,371</b>	<b>\$ 3,555,778</b>	<b>\$ 2,936,106</b>	<b>\$ 3,474,098</b>

# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## General Fund Expenditure Detail (100)

		2010	2011	2011	Actual	2012
		Actual	Budget	Amended	thru	Adopted
				Budget	10/31/2011	
<b>FIRE DEPARTMENT</b>						
100-3500-51-1100	Salaries - Regular employees	\$ 336,552	\$ -	\$ -	\$ -	\$ -
100-3500-51-1200	Salaries - Part time	1,673	-	-	-	-
100-3500-51-1300	Salaries - Overtime	39,462	-	-	-	-
100-3500-51-2100	Group Insurance	52,734	-	-	-	-
100-3500-51-2200	Social Security (FICA) contributions	21,852	-	-	-	-
100-3500-51-2300	Medicare	5,111	-	-	-	-
100-3500-51-2400	Retirement	18,504	-	-	-	-
100-3500-51-2401	ICMA RC 457 Match	1,511	-	-	-	-
100-3500-51-2700	Workers' compensation	8,590	-	-	-	-
100-3500-52-2201	Vehicle Maintenance & Repairs	36,368	-	-	-	-
100-3500-52-2202	Equipment Maintenance & Repairs	14,409	-	-	-	-
100-3500-52-2203	Building Maintenance & Repairs	6,629	-	-	-	-
100-3500-52-3100	Insurance, other than employee benefits	34,804	-	-	-	-
100-3500-52-3200	Communications	-	-	-	-	-
100-3500-52-3500	Travel	3,766	-	-	-	-
100-3500-52-3600	Dues and fees	4,494	-	-	-	-
100-3500-52-3601	Contracts & Agreements	64,348	-	-	-	-
100-3500-52-3700	Education and training	4,315	-	-	-	-
100-3500-53-1100	General supplies and materials	1,832	-	-	-	-
100-3500-53-1101	Postage	-	-	-	-	-
100-3500-53-1130	Computer Eqpt. & Software	-	-	-	-	-
100-3500-53-1220	Natural Gas	6,997	-	-	-	-
100-3500-53-1230	Electricity	13,055	-	-	-	-
100-3500-53-1270	Gasoline	18,218	-	-	-	-
100-3500-53-1300	Food, Banquets, & Flowers	120	-	-	-	-
100-3500-53-1400	Books and periodicals	238	-	-	-	-
100-3500-53-1600	Small equipment	3,706	-	-	-	-
100-3500-53-1700	Uniforms	1,996	-	-	-	-
100-3500-53-1708	Fire Prevention	4,039	-	-	-	-
100-3500-54-1300	Buildings	73,563	-	-	-	-
100-3500-55-2200	Damage Claims Paid	1,539	-	-	-	-
<b>Total Fire Department</b>		<b>\$ 780,425</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
		2010	2011	2011	Actual	2012
		Actual	Budget	Amended	thru	Adopted
				Budget	10/31/2011	
<b>EMERGENCY MANAGEMENT</b>						
100-3920-51-1100	Salaries - Regular Employees	-	45,675	45,000	37,842	46,125
100-3920-51-2100	Group Insurance	-	4,529	-	-	-
100-3920-51-2200	Social Security (FICA) contributions	-	2,830	2,753	2,346	2,858
100-3920-51-2300	Medicare	-	664	644	549	671
100-3920-51-2400	Retirement	-	1,000	3,768	3,141	4,046
100-3920-51-2401	ICMA Retirement Match	-	-	636	533	669
100-3920-52-2202	Equipment Maintenance and Repairs	-	-	-	-	-
100-3920-52-3200	Communication	4,642	-	-	-	-
100-3920-52-3500	Travel	932	500	500	461	1,900
100-3920-52-3600	Dues & Fees	-	-	-	-	520
100-3920-52-3601	Contracts & Agreements	5,352	2,000	600	-	3,600
100-3920-52-3700	Education & Training	-	500	100	35	500
100-3920-53-1100	Supplies	-	-	600	537	2,500
100-3920-53-1400	Books & Periodicals	265	500	-	-	-
100-3920-53-1400	Small Equipment	-	-	9,661	9,661	-
<b>Total Emergency Management</b>		<b>\$ 11,191</b>	<b>\$ 58,198</b>	<b>\$ 64,262</b>	<b>\$ 55,105</b>	<b>\$ 63,389</b>

## CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, &amp; FINANCIAL TRENDS

## General Fund Expenditure Detail (100)

		2010	2011	2011	Actual	2012
		Actual	Budget	Amended Budget	thru 10/31/2011	Adopted
<b>PUBLIC WORKS</b>						
100-4100-51-1100	Salaries - Regular employees	\$ 338,039	\$ 320,640	\$ 278,000	\$ 231,250	\$ 150,000
100-4100-51-1300	Salaries Overtime	2,367	2,500	550	932	880
100-4100-51-2100	Group Insurance	85,032	107,171	72,000	61,181	57,500
100-4100-51-2200	Social Security (FICA) contributions	18,188	20,023	14,000	11,568	8,500
100-4100-51-2300	Medicare	5,582	4,697	5,300	4,423	3,850
100-4100-51-2400	Retirement contributions	27,777	31,000	26,460	22,047	13,234
100-4100-51-2401	ICMA RC 457 Match	3,876	4,000	3,000	2,551	4,200
100-4100-51-2600	Unemployment Insurance	-	1,000	1,000	330	1,000
100-4100-51-2700	Workers' compensation	27,830	28,000	40,230	33,488	41,250
100-4100-52-2201	Vehicle Maintenance & Repairs	50,737	48,000	5,000	4,719	5,000
100-4100-52-2202	Equipment Maintenance & Repairs	15,234	15,000	2,400	1,582	5,000
100-4100-52-2204	Street Maintenance & Repairs	90,582	80,000	11,000	7,886	50,000
100-4100-52-2300	Equipment Rentals	10,972	16,000	2,500	1,653	3,000
100-4100-52-2301	Rental - Building	-	-	-	-	-
100-4100-52-3100	Insurance, other than employee benefits	34,949	33,680	28,155	24,062	14,000
100-4100-52-3200	Communications	-	-	-	-	-
100-4100-52-3300	Advertising	-	-	550	538	-
100-4100-52-3500	Travel	1,554	1,500	852	755	250
100-4100-52-3600	Dues and fees	657	1,000	1,000	821	600
100-4100-52-3601	Contracts & Agreements	23,656	26,000	74,000	70,024	16,000
100-4100-52-3700	Education and training	3,523	2,000	1,750	1,182	700
100-4100-53-1100	General supplies and materials	16,462	15,500	14,000	10,287	14,000
100-4100-53-1101	Postage	108	200	120	31	120
100-4100-53-1130	Computer Eqpt. & Software	-	-	-	-	-
100-4100-53-1230	Electricity	107,121	100,000	122,000	90,254	125,000
100-4100-53-1250	Oil & Lubricants	2,873	2,600	720	(2,157)	1,000
100-4100-53-1270	Gasoline	48,323	50,000	13,000	10,287	6,000
100-4100-53-1600	Small equipment	2,883	3,000	3,000	2,106	1,000
100-4100-53-1700	Uniforms	8,489	3,500	8,400	6,871	7,000
100-4100-55-2200	Claims - Damage	99	1,000	120	198	120
100-4100-57-4000	Bad Debt Expenditures	19,100	-	-	-	-
<b>Total Public Works</b>		<b>\$ 946,013</b>	<b>\$ 918,011</b>	<b>\$ 729,107</b>	<b>\$ 598,869</b>	<b>\$ 529,204</b>
		2010	2011	2011	Actual	2012
		Actual	Budget	Amended Budget	thru 10/31/2011	Adopted
<b>Vehicle Service Shop</b>						
100-4900-51-1100	Salaries - Regular employees	\$ 75,641	\$ 76,003	\$ 64,500	\$ 54,376	\$ 66,435
100-4900-51-1300	Salaries Overtime	491	1,500	156	349	120
100-4900-51-2100	Group Insurance	9,602	11,884	11,000	7,326	13,953
100-4900-51-2200	Social Security (FICA) contributions	4,524	4,802	3,700	3,202	4,124
100-4900-51-2300	Medicare	1,058	1,127	870	749	967
100-4900-51-2400	Retirement contributions	5,362	6,200	6,271	5,226	5,827
100-4900-51-2401	ICMA RC 457 Match	1,342	1,330	926	714	1,527
100-4900-51-2600	Unemployment Insurance	-	-	-	-	-
100-4900-51-2700	Workers' compensation	3,371	3,371	2,800	2,198	3,600
100-4900-52-2202	Equipment Maintenance and Repairs	151	1,000	420	281	500
100-4900-52-2300	Building Rental	-	-	-	-	-
100-4900-52-3200	Communications	-	-	-	-	-
100-4900-52-3100	Insurance, other than employee benefits	-	-	-	-	-
100-4900-52-3601	Contracts & Agreements	200	1,000	-	90	-
100-4900-53-1100	General supplies and materials	32,954	15,000	2,000	(5,930)	2,000
100-4900-53-1101	Postage	3	-	175	134	-
100-4900-53-1600	Small equipment	411	1,000	6,500	6,028	1,000
100-4900-53-1700	Uniforms	1,256	1,000	1,200	1,098	1,260
<b>Total Service Shop</b>		<b>\$ 136,366</b>	<b>\$ 125,217</b>	<b>\$ 100,518</b>	<b>\$ 75,841</b>	<b>\$ 101,313</b>

# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## General Fund Expenditure Detail (100)

		2010	2011	2011	Actual	2012
		Actual	Budget	Amended Budget	thru 10/31/2011	Adopted
<b>SENIOR CENTER</b>						
100-5500-51-1100	Salaries - Regular employees	\$ 66,514	\$ 74,771	\$ 70,000	\$ 58,299	\$ 72,530
100-5500-51-1300	Salaries Overtime	-	-	-	-	-
100-5500-51-2100	Group Insurance	4,506	5,460	4,800	3,998	5,136
100-5500-51-2200	Social Security (FICA) contributions	4,022	4,633	4,257	3,556	4,500
100-5500-51-2300	Medicare	941	1,087	1,000	832	1,055
100-5500-51-2400	Retirement contributions	4,080	4,200	6,169	5,141	6,362
100-5500-51-2401	ICMA RC 457 Match	1,188	1,200	1,206	1,018	1,224
100-5500-51-2600	Unemployment Insurance	-	-	3,300	3,300	-
100-5500-51-2700	Workers' compensation	2,806	-	2,150	1,534	3,750
100-5500-52-2130	Custodial	4,979	5,000	2,800	2,511	4,000
100-5500-52-2203	Repairs and maintenance	2,579	3,000	1,200	1,143	3,000
100-5500-52-3200	Communications	-	-	-	-	-
100-5500-52-3300	Advertising	-	400	-	-	-
100-5500-52-3500	Travel	6,000	6,000	3,629	3,629	3,000
100-5500-52-3600	Dues and fees	15	400	350	349	50
100-5500-52-3601	Contracts & Agreements	37,518	4,000	2,700	2,052	3,000
100-5500-53-1100	General supplies and materials	3,251	3,000	1,400	1,030	1,500
100-5500-53-1101	Postage	29	30	36	-	35
100-5500-53-1220	Natural Gas	2,287	2,500	2,500	1,878	2,500
100-5500-53-1230	Electricity	13,601	14,000	13,000	9,558	14,000
100-5500-53-1301	Food, Banquets, & Flowers	-	15,000	25,000	21,456	25,000
100-5500-53-1600	Small equipment	3,329	500	-	-	600
<b>Total Senior Center</b>		<b>\$ 157,645</b>	<b>\$ 145,181</b>	<b>\$ 145,497</b>	<b>\$ 121,284</b>	<b>\$ 151,242</b>
		2010	2011	2011	Actual	2012
		Actual	Budget	Amended Budget	thru 10/31/2011	Adopted
<b>RECREATION</b>						
100-6100-51-1100	Salaries - Regular employees	\$ 248,157	\$ 248,572	\$ 230,000	\$ 194,942	\$ 235,846
100-6100-51-1200	Salaries - Part time	63,472	48,040	40,000	36,637	25,000
100-6100-51-1300	Salaries Overtime	10,409	9,000	1,600	1,317	2,918
100-6100-51-2100	Group Insurance	39,832	48,179	42,000	34,152	45,120
100-6100-51-2200	Social Security (FICA) contributions	19,423	18,937	17,000	13,915	17,276
100-6100-51-2300	Medicare	4,542	4,442	4,000	3,255	4,052
100-6100-51-2400	Retirement contributions	20,310	22,000	20,525	17,104	20,943
100-6100-51-2401	ICMA RC 457 Match	1,656	1,600	1,838	1,528	1,800
100-6100-51-2600	Unemployment Insurance	-	1,000	-	-	-
100-6100-51-2700	Worker's Compensation	12,699	9,900	7,906	6,562	8,225
100-6100-52-1300	Recreation - Umpires & Referees	11,420	12,000	10,800	5,370	12,000
100-6100-52-2201	Vehicle Maintenance & Repairs	2,483	2,000	3,600	2,438	3,500
100-6100-52-2202	Equipment Maintenance & Repairs	93,611	50,400	38,070	35,742	51,500
100-6100-52-3100	Insurance, other than employee benefits	9,127	6,750	8,401	6,913	9,350
100-6100-52-3200	Communications	-	-	-	-	-
100-6100-52-3300	Advertising	3,486	2,500	360	(473)	2,000
100-6100-52-3500	Travel	4,223	2,200	-	-	3,600
100-6100-52-3600	Dues and fees	2,180	2,200	1,615	1,615	1,000
100-6100-52-3601	Contracts & Agreements	32,123	15,000	16,000	13,502	16,000
100-6100-52-3700	Education and training	-	1,300	-	-	1,000
100-6100-53-1100	General supplies and materials	64,492	48,500	39,411	30,251	42,500
100-6100-53-1101	Postage	119	200	150	106	200
100-6100-53-1130	Computer Eqpt. & Software	-	-	-	-	-
100-6100-53-1220	Natural Gas	9,104	11,000	8,000	4,593	10,000
100-6100-53-1230	Electricity	57,151	45,500	63,500	46,806	68,500
100-6100-53-1270	Gasoline	8,852	7,500	10,000	9,090	11,000
100-6100-53-1301	Food, Banquets, & Flowers	19,377	12,500	6,000	2,307	4,500
100-6100-53-1600	Small equipment	5,486	1,500	-	-	-
100-6100-53-1700	Uniforms	589	1,000	-	-	1,000
100-6100-55-2200	Risk Management - Damange Claims	-	500	-	-	-
100-6100-58-1308	Other debt - School Building	-	-	-	-	-
<b>Total Recreation</b>		<b>\$ 744,323</b>	<b>\$ 634,220</b>	<b>\$ 570,776</b>	<b>\$ 467,672</b>	<b>\$ 598,830</b>

# CITY OF GARDEN CITY

FY2012

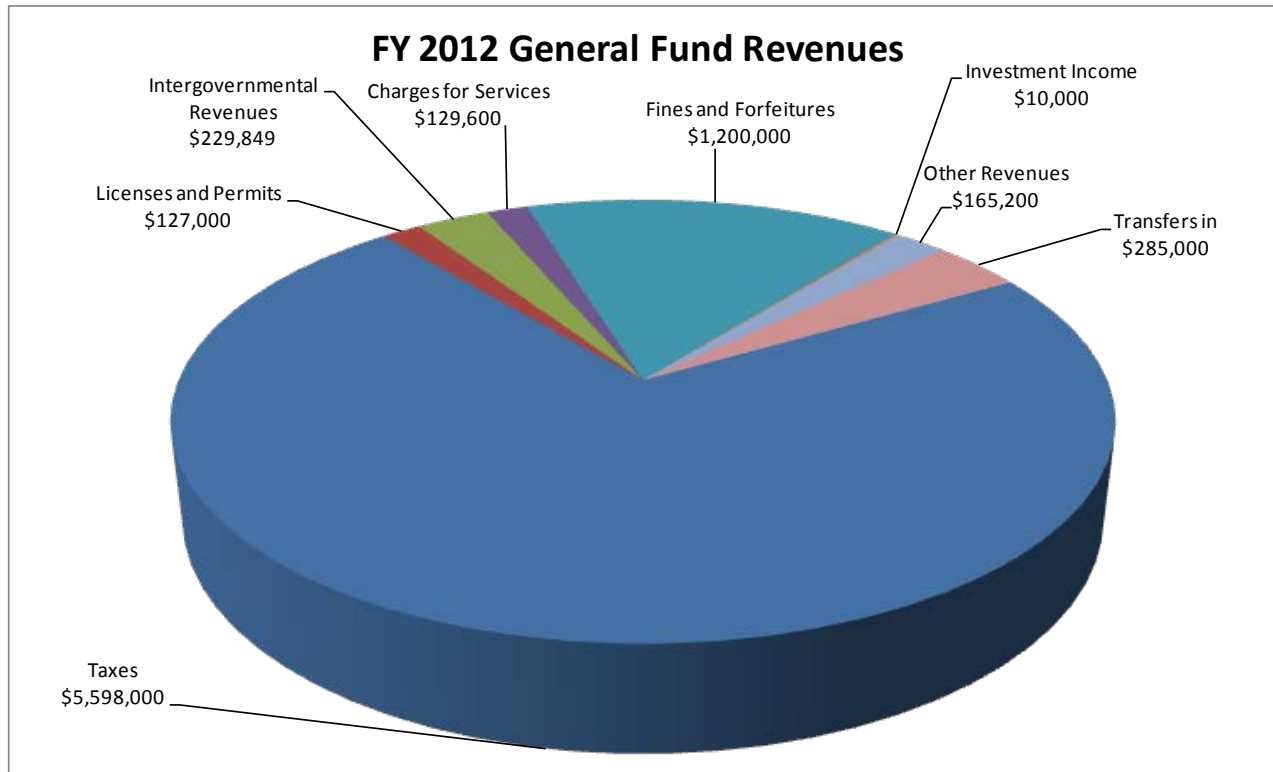
FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## General Fund Expenditure Detail (100)

		2010	2011	2011	Actual	2012
		Actual	Budget	Amended Budget	thru 10/31/2011	Adopted
<b>PLANNING &amp; ECONOMIC DEVELOPMENT</b>						
100-7400-51-1100	Salaries - Regular employees	\$ 175,648	\$ 171,521	\$ 163,000	\$ 137,633	\$ 169,612
100-7400-51-1300	Salaries Overtime	2,642	3,000	1,500	1,002	1,570
100-7400-51-2100	Group Insurance	21,193	26,231	27,000	22,442	31,238
100-7400-51-2200	Social Security (FICA) contributions	10,523	10,814	9,000	7,997	10,120
100-7400-51-2300	Medicare	2,609	2,537	2,388	2,005	2,593
100-7400-51-2400	Retirement contributions	13,940	20,000	14,152	11,793	9,050
100-7400-51-2401	ICMA RC 457 Match	3,512	5,200	6,500	5,479	6,705
100-7400-51-2700	Workers' compensation	7,415	6,410	5,604	4,351	7,670
100-7400-52-1102	Maps, Charts & Plans	431	1,000	500	280	500
100-7400-52-1202	Site Plan Review	1,325	-	10,000	7,113	10,000
100-7400-52-2201	Vehicle Maintenance & Repair	1,999	1,500	300	271	700
100-7400-52-2202	Equipment Maintenance & Repair	125	500	100	-	100
100-7400-52-3100	Insurance, other than employee benefits	4,609	4,500	4,575	3,831	4,665
100-7400-52-3200	Communications	-	-	-	-	-
100-7400-52-3300	Advertising	3,152	2,000	810	720	1,000
100-7400-52-3500	Travel	5,131	5,000	1,508	1,508	2,100
100-7400-52-3600	Dues and fees	710	1,000	665	605	1,150
100-7400-52-3601	Contracts & Agreements	106,797	93,150	18,975	13,864	31,000
100-7400-52-3700	Education and training	3,927	4,000	1,800	1,779	5,400
100-7400-53-1100	General supplies and materials	5,861	8,000	4,000	3,114	3,000
100-7400-53-1101	Postage	6,187	7,000	6,000	4,682	7,000
100-7400-53-1130	Computer Eqpt. & Software	-	-	-	-	-
100-7400-53-1270	Gasoline	3,203	4,000	4,000	3,556	4,000
100-7400-53-1400	Books and periodicals	3,241	1,000	4,300	4,295	6,000
100-7400-53-1600	Small Equipment	580	5,500	-	-	-
100-7400-53-1700	Uniforms	967	500	200	200	300
<b>Total Planning &amp; Economic Development</b>		<b>\$ 385,727</b>	<b>\$ 384,363</b>	<b>\$ 286,877</b>	<b>\$ 238,520</b>	<b>\$ 315,473</b>
<b>Total Department Expenditures</b>		<b>\$ 8,876,980</b>	<b>\$ 8,218,447</b>	<b>\$ 7,028,503</b>	<b>\$ 6,137,382</b>	<b>\$ 7,272,849</b>
		2010	2011	2011	Actual	2012
		Actual	Budget	Amended Budget	thru 10/31/2011	Adopted
<b>Transfers Out</b>						
100-9000-61-1001	Transfers out - Splost Fund	3,000,000	-	3,000,000	-	300,000
100-9000-61-1011	Transfers out - Fire Protection Fund	-	155,278	346,801	155,167	171,800
<b>Total Transfers Out</b>		<b>\$ 3,000,000</b>	<b>\$ 155,278</b>	<b>\$ 3,346,801</b>	<b>\$ 155,167</b>	<b>\$ 471,800</b>
<b>Total Expenditures</b>		<b>\$ 11,876,980</b>	<b>\$ 8,373,725</b>	<b>\$ 10,375,304</b>	<b>\$ 6,292,549</b>	<b>\$ 7,744,649</b>

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

			<b>2011</b>	<b>2012</b>
	<b>2010</b>	<b>2011</b>	<b>Amended</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Taxes	\$ 5,399,550	\$ 6,063,000	\$ 5,594,901	\$ 5,598,000
Licenses and Permits	172,197	181,000	139,700	127,000
Intergovernmental Revenues	595,457	243,000	250,000	229,849
Charges for Services	119,519	100,525	120,456	129,600
Fines and Forfeitures	999,080	1,196,000	1,230,000	1,200,000
Investment Income	18,492	70,000	10,000	10,000
Other Revenues	223,003	245,200	170,978	165,200
Transfers in	274,353	275,000	288,134	285,000
<b>Total Revenues &amp; Other</b>				
<b>Financing Sources</b>	<b>\$7,801,651</b>	<b>\$8,373,725</b>	<b>\$7,804,169</b>	<b>\$7,744,649</b>





# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## General Fund Revenue Detail (100)

	2010	2011	2011	Actual	
	Actual	Budget	Amended Budget	thru 10/31/2011	2012 Adopted
<b>Taxes</b>					
Franchise taxes - Electric	589,091	715,000	722,016	602,356	730,000
Franchise taxes - Gas	31,171	45,000	30,000	25,114	30,000
Franchise taxes - Television cable	79,960	85,000	84,000	70,526	84,000
Franchise taxes - Telephone	59,272	90,000	54,000	44,159	54,000
Local option sales and use taxes	3,342,551	3,615,000	3,500,000	2,930,958	3,500,000
Alcoholic beverage excise tax	157,393	180,000	160,000	126,797	160,000
Local option mixed drink excise tax	2,340	6,000	3,000	2,446	3,000
Business and occupation taxes	524,025	675,000	560,000	475,162	560,000
Insurance premium taxes	546,931	600,000	411,000	411,725	415,000
Financial institutions taxes	40,349	25,000	35,885	35,885	35,000
Penalties and interest on delinquent taxes	26,467	27,000	35,000	27,774	27,000
<b>Total Taxes</b>	<b>5,399,550</b>	<b>6,063,000</b>	<b>5,594,901</b>	<b>4,752,902</b>	<b>5,598,000</b>
<b>Licenses &amp; Permits</b>					
Business licenses - alcoholic beverages	45,207	30,000	45,000	10,984	45,000
Non-business licenses and permits	9,822	25,000	11,000	8,931	12,000
Regulatory fees - Building structures and equipment	42,654	50,000	8,700	9,268	10,000
Other regulatory fees	73,467	75,000	75,000	67,706	60,000
Penalties and interest on delinquent licenses	1,047	1,000	0	0	0
<b>Total Licenses &amp; Permits</b>	<b>172,197</b>	<b>181,000</b>	<b>139,700</b>	<b>96,889</b>	<b>127,000</b>
<b>Intergovernmental Revenues</b>					
Federal government grants - Cops Grant	102,579	103,000	90,000	78,877	45,000
Federal government grants - SAFER Grant	167,063	0	0	0	0
State Grants	0	0	10,000	8,939	44,849
Local government grants	325,815	140,000	150,000	106,063	140,000
<b>Total Intergovernmental Revenue</b>	<b>595,457</b>	<b>243,000</b>	<b>250,000</b>	<b>193,879</b>	<b>229,849</b>
<b>Charges for Services</b>					
Election qualifying fee	0	125	1,200	1,224	0
Special Police Services	5,321	12,000	9,223	9,223	10,000
Accident reports	3,582	2,100	2,823	2,745	3,000
False alarms	3,275	4,000	1,000	0	2,000
Pawn card fees	0	3,000	0	0	0
Garden City Gym	14,713	9,900	13,000	13,275	15,000
Rental Income Pool	765	1,000	750	749	1,000
Stadium Receipts	23,703	13,800	25,000	24,000	25,000
Senior Center Revenue	11,246	4,000	20,000	17,251	20,000
Summer camp revenue	32,732	25,000	25,360	25,357	30,000
Chain Baseball Field Rental	3,600	3,600	3,600	1,800	3,600
Program fees	14,911	11,000	13,000	10,547	15,000
Recreation Concession Revenue	4,984	6,000	5,000	1,407	5,000
Nuisance Abatement	720	5,000	500	745	0
Over/Short Fund	(33)	0	0	0	0
<b>Total Charges for Services</b>	<b>119,519</b>	<b>100,525</b>	<b>120,456</b>	<b>108,323</b>	<b>129,600</b>
<b>Fines and Forfeitures</b>					
Fines and Forfeiture - Court	999,080	1,196,000	1,230,000	1,045,240	1,200,000
<b>Total Fines and Forfeitures</b>	<b>999,080</b>	<b>1,196,000</b>	<b>1,230,000</b>	<b>1,045,240</b>	<b>1,200,000</b>
<b>Investment Income</b>					
Interest Revenues	18,492	70,000	10,000	973	10,000
<b>Total Investment Income</b>	<b>18,492</b>	<b>70,000</b>	<b>10,000</b>	<b>973</b>	<b>10,000</b>
<b>Other Revenues</b>					
NSF fees	335	300	200	273	200
Other - miscellaneous	0	20,000	0	0	0
Unclaimed Cash Bonds	0	0	0	0	0
Contributions and Donations (Private Sources)	-	0	0	0	0
Rents and royalties - Mobile Tower	119,010	184,800	117,600	105,964	120,000
Reimbursement for Damaged Property	46,503	0	30,178	30,178	0
Other - AP Discounts	0	100	0	0	0
Other - Scrap Sales	10,950	15,000	13,000	12,591	30,000
Miscellaneous Revenue	46,205	25,000	10,000	13,944	15,000
Catastrophic Reimbursement	0	0	0	0	0
<b>Total Other Revenues</b>	<b>223,003</b>	<b>245,200</b>	<b>170,978</b>	<b>162,950</b>	<b>165,200</b>
<b>Transfers In</b>					
Transfers in - Hotel/Motel fund	79,353	80,000	88,000	73,116	90,000
Transfers in - Water/Sewer Fund	150,000	150,000	150,000	125,000	150,000
Transfers in - Stormwater Fund	45,000	45,000	45,000	37,500	45,000
Transfers in - Confiscated Fund	0	0	5,134	0	0
<b>Total Transfers In</b>	<b>274,353</b>	<b>275,000</b>	<b>288,134</b>	<b>235,616</b>	<b>285,000</b>
<b>Total Revenue</b>	<b>7,801,651</b>	<b>8,373,725</b>	<b>7,804,169</b>	<b>6,596,772</b>	<b>7,744,649</b>

## CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, &amp; FINANCIAL TRENDS

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

	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>
<b>Beginning Fund Balance</b>	<b>\$ 9,853,488</b>	<b>\$ 6,853,477</b>	<b>\$ 5,778,159</b>	<b>\$ 3,207,024</b>
<b>Resources</b>				
<b>Revenue</b>				
Taxes	\$ 5,399,550	\$ 6,063,000	\$ 5,594,901	\$ 5,598,000
License & Permits	172,197	181,000	139,700	127,000
Intergovernmental Revenues	595,457	243,000	250,000	229,849
Charges for Services	119,519	100,525	120,456	129,600
Fines & Forfeitures	999,080	1,196,000	1,230,000	1,200,000
Investment Earnings	18,492	70,000	10,000	10,000
Miscellaneous	223,003	245,200	170,978	165,200
<b>Total Revenues</b>	<b>\$ 7,527,298</b>	<b>\$ 8,098,725</b>	<b>\$ 7,516,035</b>	<b>\$ 7,459,649</b>
<b>Operating Transfers In</b>				
Hotel-Motel Tax Fund	\$ 79,353	\$ 80,000	\$ 88,000	\$ 90,000
Water/Sewer Fund	150,000	150,000	150,000	150,000
Stormwater Fund	45,000	45,000	45,000	45,000
Confiscated Fund	-	-	5,134	-
<b>Total Operating Transfers In</b>	<b>\$ 274,353</b>	<b>\$ 275,000</b>	<b>\$ 288,134</b>	<b>\$ 285,000</b>
<b>Total Resources</b>	<b>\$ 7,801,651</b>	<b>\$ 8,373,725</b>	<b>\$ 7,804,169</b>	<b>\$ 7,744,649</b>
<b>Uses</b>				
<b>Expenditures</b>				
General Government	1,814,954	2,244,386	1,476,688	1,941,300
Public Safety	4,691,952	3,767,069	3,719,040	3,635,487
Public Works	1,082,379	1,043,228	829,625	630,517
Community Development	1,287,695	1,163,764	1,003,150	1,065,545
<b>Total Expenditures</b>	<b>8,876,980</b>	<b>8,218,447</b>	<b>7,028,503</b>	<b>7,272,849</b>
<b>Transfers Out</b>				
Fire Protection Fund	-	155,278	346,801	171,800
Capital Improvement Fund	3,000,000	-	3,000,000	300,000
<b>Total Operating Transfers Out</b>	<b>\$ 3,000,000</b>	<b>\$ 155,278</b>	<b>\$ 3,346,801</b>	<b>\$ 471,800</b>
<b>Total Uses</b>	<b>\$ 11,876,980</b>	<b>\$ 8,373,725</b>	<b>\$ 10,375,304</b>	<b>\$ 7,744,649</b>
<b>Change in Fund Balance</b>	<b>\$ (4,075,329)</b>	<b>\$ -</b>	<b>\$ (2,571,135)</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 5,778,159</b>	<b>\$ 6,853,477</b>	<b>\$ 3,207,024</b>	<b>\$ 3,207,024</b>

**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.

	<b>2010</b>	<b>2011</b>	<b>2011</b>	<b>2012</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projection</b>	<b>Adopted</b>
<b>Revenue:</b>				
<b>Fines and Forfeitures</b>	3,533	10,000	10,000	10,000
<b>Other Revenues</b>	-	-	44,000	-
<b>Total revenues</b>	<b>3,533</b>	<b>10,000</b>	<b>54,000</b>	<b>10,000</b>
<b>Expenditures:</b>				
<b>Public Safety</b>	14,095	10,000	35,000	10,000
<b>Transfers Out - General Fund</b>	-	-	5,134	-
<b>Total Expenditures</b>	<b>14,095</b>	<b>10,000</b>	<b>40,134</b>	<b>10,000</b>
<b>Net change in fund balance</b>	(10,562)	-	13,866	-
<b>Fund balance, beginning of year</b>	12,187	12,187	1,625	15,491
<b>Fund Balance, end of year</b>	<b>1,625</b>	<b>12,187</b>	<b>15,491</b>	<b>15,491</b>

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

The Hotel Motel Tax Fund is a special revenue fund created for the purpose of promoting tourism in the City of Garden City. Revenues for the fund are raised from a 6% hotel/motel tax placed on hotels/motels conducting business within city limits. The tax is expected to generate \$176,000 in FY 2012.

	<b>2010</b>	<b>2011</b>	<b>2011</b>	<b>2012</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projection</b>	<b>Adopted</b>
<b>Revenue:</b>				
<b>Taxes</b>	158,675	160,000	176,000	176,000
<b>Other Revenues</b>	31	-	-	-
<b>Total revenues</b>	<u>158,706</u>	<u>160,000</u>	<u>176,000</u>	<u>176,000</u>
<b>Expenditures:</b>				
<b>Intergovernmental Assistance</b>	26,456	27,200	29,339	29,339
<b>Transfers Out - General Fund</b>	79,353	80,000	88,000	88,000
<b>Transfers Out - Tourism Fund</b>	52,897	52,800	58,661	58,661
<b>Total Expenditures</b>	<u>158,706</u>	<u>160,000</u>	<u>176,000</u>	<u>176,000</u>
<b>Net change in fund balance</b>	-	-	-	-
<b>Fund balance, beginning of year</b>	-	-	-	-
<b>Fund Balance, end of year</b>	-	-	-	-

**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 \$58,661 in FY 2012.

	<b>2010</b>	<b>2011</b>	<b>2011</b>	<b>2012</b>
	<b>Actual</b>	<b>Budget</b>	<b>Projection</b>	<b>Adopted</b>
<b>Revenue:</b>				
Investment Income	152	250	50	50
Transfers In - Hotel/Motel	52,897	52,800	58,661	58,661
<b>Total revenues</b>	<b>53,049</b>	<b>53,050</b>	<b>58,711</b>	<b>58,711</b>
<b>Expenditures:</b>				
Dotson House	-	38,800	-	40,000
General Government	20,943	14,250	5,000	18,711
<b>Total Expenditures</b>	<b>20,943</b>	<b>53,050</b>	<b>5,000</b>	<b>58,711</b>
<b>Net change in fund balance</b>	<b>32,106</b>	<b>-</b>	<b>53,711</b>	<b>-</b>
<b>Fund balance, beginning of year</b>	<b>9,197</b>	<b>32,157</b>	<b>41,303</b>	<b>95,014</b>
<b>Fund Balance, end of year</b>	<b>41,303</b>	<b>32,157</b>	<b>95,014</b>	<b>95,014</b>

# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## SPLOST Fund (430)

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

Project	Prior Years	2010 Actual	2011 Projected	2012 Budget	Total Cost
<b>2003 - 2008 SPLOST Referendum</b>					
<b>Other Capital Outlay:</b>					
Sewer Rehabilitation Projects	\$ 866,710	\$ -	\$ -	\$ -	\$ 866,710
Rossignol Hill Fire and Water Systems	85,957	-	-	-	85,957
Lift Station Upgrades	185,930	-	-	-	185,930
Security System Well and Tank	9,373	-	-	-	9,373
Stadium Upgrade	70,853	-	-	-	70,853
Computer Equipment	620,810	-	-	-	620,810
Financial Accounting Software	86,919	-	-	-	86,919
Highway 21 Beautification	137,031	7,140	-	-	137,031
Concession Stand a Bazemore Park	22,854	-	-	-	22,854
Sharon Park Improvements	30,715	-	-	-	30,715
Fire Station Building 2	2,819	-	-	-	2,819
Administrative Equipment	35,383	-	-	-	35,383
Public Safety Equipment	1,077,807	253,534	-	-	1,077,807
Public Works Equipment	795,898	-	-	-	795,898
Recreation Equipment	103,602	-	-	-	103,602
Housing and Development Equipment	16,525	-	-	-	16,525
Water and Sewer Equipment	340,671	-	-	-	340,671
City Hall Project	8,453,355	195,713	-	-	8,453,355
Street Improvements	186,374	-	-	-	186,374
Rommel Avenue Water Tank	156,164	-	-	-	156,164
Senior Citizens Project	25,940	-	-	-	25,940
Public Works Facility	69,992	-	-	-	69,992
<b>Debt Service</b>					
Fire Truck	190,987	-	-	-	190,987
<b>Total 2003 - 2008 SPLOST Expenditures</b>	<b>\$ 13,572,669</b>	<b>\$ 456,387</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,572,669</b>
Project	Prior Years	2010 Actual	2011 Projected	2012 Budget	Total Cost
<b>2008 - 2014 SPLOST Referendum</b>					
<b>Other Capital Outlay:</b>					
<b>Debt Service</b>					
Police Department - Vehicles	-	154,641	154,641	65,946	309,282
Fire Truck	-	47,395	-	-	47,395
Regional Police Academy	-	1,419,164	-	-	1,419,164
Public Works Equipment	-	94,653	94,653	-	189,306
City Hall	-	367,155	1,319,368	1,319,368	1,686,523
<b>Total 2008 - 2014 SPLOST Expenditures</b>	<b>\$ -</b>	<b>\$ 2,083,008</b>	<b>\$ 1,568,662</b>	<b>\$ 1,385,314</b>	<b>\$ 3,651,670</b>
<b>Grand Total SPLOST Expenditures</b>	<b>\$ 13,572,669</b>	<b>\$ 2,539,395</b>	<b>\$ 1,568,662</b>	<b>\$ 1,385,314</b>	<b>\$ 17,224,339</b>

## CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, &amp; FINANCIAL TRENDS

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

	2009	2010	2011	2012
	Actual	Actual	Amended	Adopted
<b>Revenue</b>				
Water Revenues	\$ 876,380	\$ 972,424	\$1,102,000	\$ 1,195,000
Sewer Revenues	1,415,734	1,363,397	1,555,000	1,720,000
Investment Earnings	10,130	1,509	500	500
Industrial Sewer Charges	-	(45)	6,000	1,500
Other Revenues & Penalties	252,040	130,139	210,000	215,000
Miscellaneous Revenues	9,993	91,052	86,576	13,000
Transfer In	644,022	-	-	-
<b>Total Revenue</b>	<b>\$3,208,297</b>	<b>\$2,558,476</b>	<b>\$2,960,076</b>	<b>\$ 3,145,000</b>

	2009	2010	2011	2012
	Actual	Actual	Amended	Adopted
<b>Water/Wastewater Expenses</b>				
Wastewater Treatment & Collection	\$ 861,473	\$ 904,381	\$1,082,493	\$ 929,479
Water Treatment	314,372	248,742	241,591	291,418
Water/Sewer Billing, Distribution & Repair	1,533,379	1,756,272	1,765,650	1,476,609
Debt Service	170,104	165,176	156,662	447,495
<b>Total Water/Wastewater Fund</b>	<b>\$2,879,328</b>	<b>\$3,074,571</b>	<b>\$3,246,396</b>	<b>\$ 3,145,000</b>

**Significant Changes/Comments**

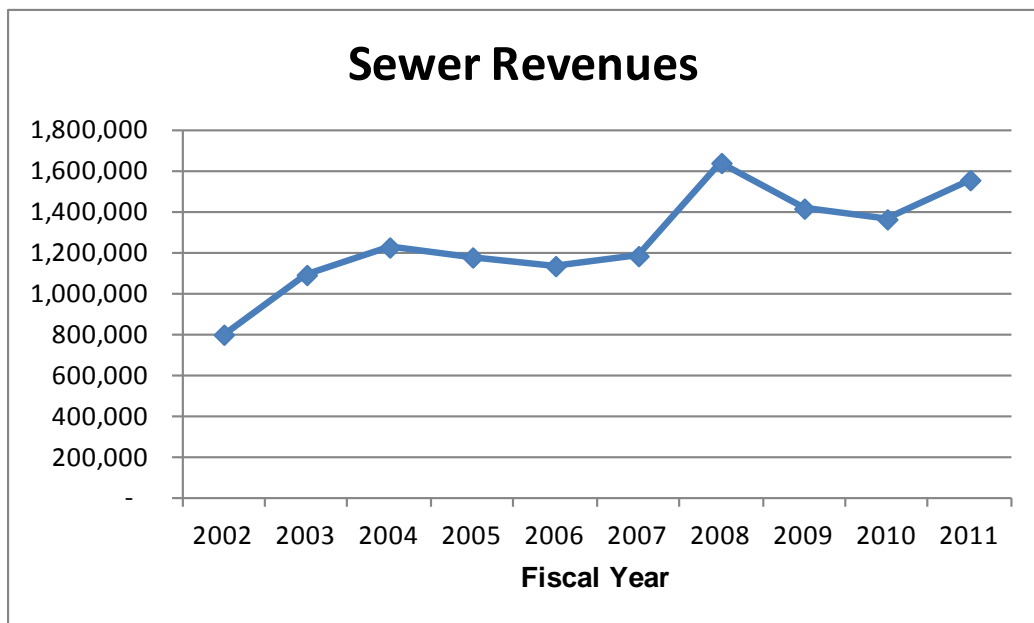
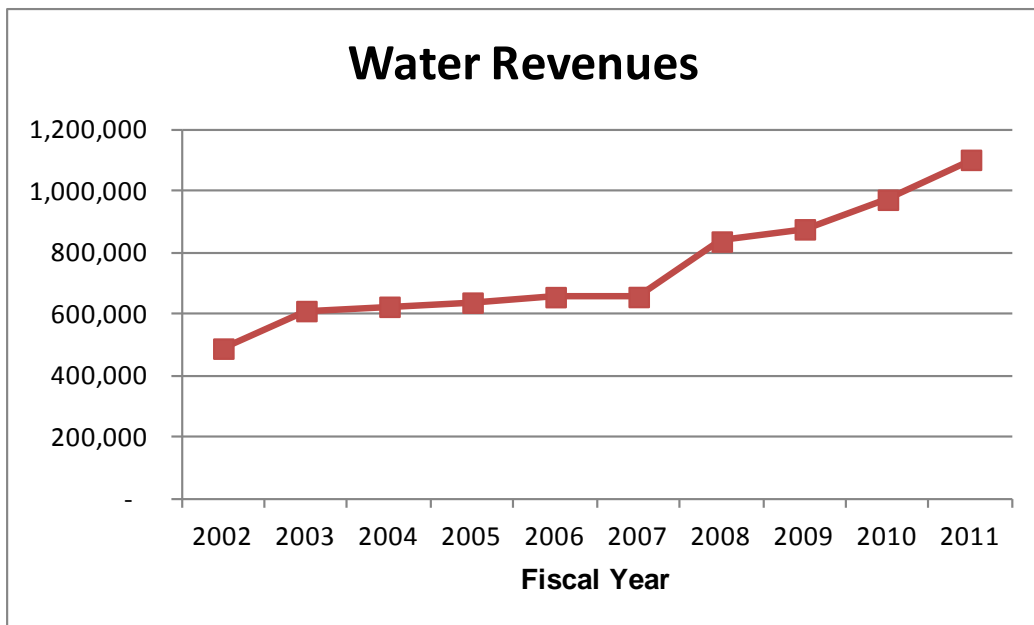
Mayor and Council approved a rate increase for water and wastewater services in order to cover all operating costs, including debt service, capital improvements and service expansion needs, and maintain an operating cash reserve for emergencies. The average customer will experience an increase of approximately \$5.00 per month. Even with the rate increase, the City still offers the second lowest rate in Chatham County. FY 2012 revenue projections are based on a detailed rate study conducted by City staff and a third-party engineer.

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

# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS





## CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, &amp; FINANCIAL TRENDS

**Sanitation Fund (540)****Revenue & Expense Summary**

		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
		<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>
	<b>Revenues</b>				
540-0000-34-4110	Refuse Collection Charges	\$ 326,566	\$ 366,020	\$ 364,000	\$ 364,000
540-0000-34-9901	Miscellaneous Revenue	110	-	-	
540-0000-36-1000	Interest Revenue	26	22	12	25
	<b>Subtotal</b>	<b>326,702</b>	<b>366,042</b>	<b>364,012</b>	<b>364,025</b>
	<b>Operating Transfers In</b>				
540-0000-39-1202	Stormwater Fund	-	-	30,000	-
	<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
	<b>Total Revenues</b>	<b>\$ 326,702</b>	<b>\$ 366,042</b>	<b>\$ 394,012</b>	<b>\$ 364,025</b>
	<b>Expenses</b>				
540-4520-52-3601	Contracts and Agreements	\$ 357,949	\$ 326,877	\$ 331,000	\$ 344,000
540-4520-53-1701	Miscellaneous	-	12	12	25
540-4550-52-3900	Solid Waste Management	1,357	-	-	-
540-4585-52-3901	Dry Trash Disposal	102,168	107,671	63,000	20,000
	<b>Total Expenses</b>	<b>\$ 461,474</b>	<b>\$ 434,560</b>	<b>\$ 394,012</b>	<b>\$ 364,025</b>
	<b>Net Income (Loss)</b>	<b>\$ (134,772)</b>	<b>\$ (68,518)</b>	<b>\$ -</b>	<b>\$ -</b>

## CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, &amp; FINANCIAL TRENDS

**Stormwater Fund (555)****Revenue & Expense Summary**

		2009	2010	2011	2012
		Actual	Actual	Amended	Adopted
	<b>Revenues</b>				
555-0000-33-4110	Direct State Government Grant	\$ -	\$ -	\$ 48,471	\$ -
555-0000-34-4260	Storm Water Utility Fee	753,723	870,839	815,000	825,000
555-0000-39-1202	Transfer in from Water/Sewer	-	2,559,343	-	-
	2011 Fund Balance Carryover	-	-	-	62,423
	<b>Total Revenues</b>	<b>\$ 753,723</b>	<b>\$ 3,430,182</b>	<b>\$ 863,471</b>	<b>\$ 887,423</b>
	<b>Expenses</b>				
555-4100-51-1100	Salaries - Regular Wages	\$ 126,655	\$ 98,874	\$ 148,396	\$ 256,060
555-4100-51-2100	Group Insurance	-	-	-	15,800
555-4100-51-2200	Social Security (FICA)	9,689	7,564	11,352	19,550
555-4100-51-2300	Medicare	-	-	-	1,330
555-4100-51-2400	Retirement Contributions	-	-	-	19,327
555-4100-52-1203	Project Maintenance/Capital Const.	213,207	379,199	270,000	299,933
555-4100-52-2203	Vehicle/Equipment Maintenance	24,785	42,559	78,000	85,000
555-4100-52-3100	Insurance, other than employee benefits	-	-	-	11,780
555-4100-52-3603	Contracts (Street Sweeping)	68,330	764	4,000	12,500
555-4100-52-3604	Contracts (Drainage/Utility)/Consultants	269,951	207,352	155,000	32,000
555-4100-52-3700	Education and Training	-	-	300	-
555-4100-52-3851	Contracts (Contract Labor)	52,528	22,584	52,000	32,000
555-4100-52-3602	Stormwater - Contingency	-	-	-	50,143
555-4100-56-1000	Depreciation	-	7,109	7,000	7,000
555-9000-61-1001	Transfer to General Fund	-	45,000	45,000	45,000
555-9000-61-1002	Transfer to Sanitation Fund	-	-	30,000	-
	<b>Total Expenses</b>	<b>\$ 765,145</b>	<b>\$ 811,005</b>	<b>\$ 801,048</b>	<b>\$ 887,423</b>
	<b>Net Income (Loss)</b>	<b>\$ (11,422)</b>	<b>\$ 2,619,177</b>	<b>\$ 62,423</b>	<b>\$ -</b>

**Significant Changes/Comments**

Since the inception of the Stormwater Fund in 2009, there have been some expenses, mainly personnel costs, which were not fully allocated to the Stormwater Fund. City staff examined the fund and determined that certain employees perform only stormwater related functions. As such, the decision was made to allocate 100% of their personnel costs to the Stormwater Fund. The Stormwater Fund is able to absorb this realignment and still maintain the services needed to keep the City's stormwater system functioning properly.

## CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, &amp; FINANCIAL TRENDS

### Fire Protection Fund (575) Revenue & Expense Summary

		2009	2010	2011	2012
		Actual	Actual	Amended	Adopted
	<b>Revenues</b>				
575-0000-33-1002	Federal government grants - SAFER Grant	\$ -	\$ -	\$ 152,955	\$ 98,465
575-0000-34-5100	Fire Protection Fee	-	-	266,000	400,000
575-0000-34-5110	Fire Fee (collected w/ fines)	-	-	48,000	60,000
575-0000-39-1201	Transfers In - General Fund	-	-	346,801	171,800
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 813,756</b>	<b>\$ 730,265</b>
	<b>Expenses</b>				
575-3500-51-1100	Salaries - Regular employees	\$ -	\$ -	\$ 350,000	\$ 350,000
575-3500-51-1200	Salaries- Part time	-	-	2,125	5,000
575-3500-51-1300	Salaries - Overtime	-	-	34,066	33,500
575-3500-51-2100	Group Insurance	-	-	62,000	65,000
575-3500-51-2200	Social Security (FICA) contributions	-	-	22,543	24,073
575-3500-51-2300	Medicare	-	-	5,475	5,647
575-3500-51-2400	Retirement contributions	-	-	28,700	34,076
575-3500-51-2401	ICMA RC Match	-	-	1,241	1,500
575-3500-51-2700	Workers' compensation	-	-	11,800	17,000
	<b>Personnel Services Total</b>	<b>-</b>	<b>-</b>	<b>517,950</b>	<b>535,796</b>
575-3500-52-2201	Vehicle Maintenance & Repairs	-	-	35,000	20,000
575-3500-52-2202	Equipment Maintenance & Repairs	-	-	9,000	8,000
575-3500-52-2203	Building Maintenance & Repairs	-	-	4,100	4,000
575-3500-52-3100	Insurance, other than employee benefits	-	-	30,000	28,000
575-3500-52-3200	Communications	-	-	-	-
575-3500-52-3500	Travel	-	-	500	1,500
575-3500-52-3600	Dues and fees	-	-	4,500	4,500
575-3500-52-3601	Contracts & Agreements	-	-	72,000	50,000
575-3500-52-3700	Education and training	-	-	525	1,800
	<b>Purchased/Contracted Services Total</b>	<b>-</b>	<b>-</b>	<b>155,625</b>	<b>117,800</b>
575-3500-53-1100	General supplies and materials	-	-	2,900	3,000
575-3500-53-1101	Postage	-	-	-	-
575-3500-53-1130	Computer Eqpt. & Software	-	-	-	-
575-3500-53-1220	Natural Gas	-	-	5,000	6,000
575-3500-53-1230	Electricity	-	-	15,000	15,600
575-3500-53-1270	Gasoline	-	-	22,000	25,000
575-3500-53-1300	Food, Banquets, & Flowers	-	-	500	500
575-3500-53-1400	Books and Periodicals	-	-	250	125
575-3500-53-1600	Small equipment	-	-	88,000	1,944
575-3500-53-1700	Uniforms	-	-	1,500	1,500
	<b>Supplies Expenditures Total</b>	<b>-</b>	<b>-</b>	<b>135,150</b>	<b>53,669</b>
575-3500-53-1708	Fire Prevention	-	-	3,031	1,000
575-3500-56-1000	Depreciation	-	-	2,000	2,000
575-3500-57-9000	Contingency	-	-	-	20,000
	<b>Miscellaneous Total</b>	<b>-</b>	<b>-</b>	<b>5,031</b>	<b>23,000</b>
	<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 813,756</b>	<b>\$ 730,265</b>
	<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## Significant Changes/Comments

A \$2.50 rate increase was approved in the FY 2012 Budget. This increase will help offset a reduction in the Federal portion of the SAFER Grant received by the City in 2010. The grant has allowed the City to hire 5 additional fire fighters to provide 24/7 fire protection throughout the City. In turn, the City's Insurance Services Office (I.S.O.) rating was reduced from a Class 5 to a Class 3 which resulted in an approximate savings of \$80 - \$120 per year on homeowners' insurance policies for the average homeowner/residential property.

## Debt Summary

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

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

**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:

## Enterprise Funds

Fiscal Year	2000-L76WS	2001-L11WJ	2003-L43WS	2006-L51WS	2008-L08WQ	2008-L25WQ	Total
2012	78,662	185,139	18,325	36,493	28,876	100,000	449,507
2013	78,662	185,139	18,325	36,493	28,876	100,000	449,508
2014	78,662	185,139	18,325	36,493	28,876	100,000	449,509
2015	78,662	185,139	18,325	36,493	28,876	100,000	449,510
2016	78,662	185,139	18,325	36,493	28,876	100,000	449,511
2017	78,662	185,139	18,325	36,493	28,876	100,000	449,512
2018	78,662	185,139	18,325	36,493	28,876	100,000	449,513
2019	78,662	185,139	18,325	36,493	28,876	100,000	449,514
2020	78,662	185,139	18,325	36,493	28,876	100,000	449,515
2021	78,662	185,139	18,325	36,493	28,876	100,000	449,516
2022	78,662	185,139	18,325	36,493	28,876	100,000	449,517
2023		185,139	18,325	36,493	28,876	100,000	370,856
2024			18,325	36,493	28,876	100,000	185,718
2025			13,742	36,493	28,876	100,000	181,136
2026				36,493	28,876	100,000	167,395
2027				36,493	28,876	100,000	167,396
2028				36,493	28,876	100,000	167,397
2029				12,234	16,924	100,000	131,187
2030						100,000	102,030
2031						100,000	102,031
2032						100,000	102,032
<b>Total</b>	<b>865,282</b>	<b>2,221,668</b>	<b>251,967</b>	<b>632,615</b>	<b>507,816</b>	<b>2,100,000</b>	<b>6,621,810</b>
<b>Less Interest</b>	<b>243,091</b>	<b>586,757</b>	<b>64,386</b>	<b>200,030</b>	<b>161,527</b>	<b>600,000</b>	<b>1,855,791</b>
<b>Grand Total</b>	<b>\$ 622,191</b>	<b>\$ 1,634,911</b>	<b>\$ 187,581</b>	<b>\$ 432,585</b>	<b>\$ 346,289</b>	<b>\$ 1,500,000</b>	<b>\$ 4,766,019</b>

# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## Governmental Funds

Fiscal Year	New City Hall Loan	Police Vehicles	Total
2012	1,319,368	65,946	1,385,314
2013	1,319,368	65,946	1,385,314
2014	1,319,368		1,319,368
2015	1,319,368		1,319,368
2016	1,319,368		1,319,368
2017	1,319,368		1,319,368
2018	1,319,368		1,319,368
2019	1,319,368		1,319,368
<b>Total</b>	<b>10,554,944</b>	<b>131,892</b>	<b>10,686,836</b>
<b>Less Interest</b>	<b>1,924,312</b>	<b>12,156</b>	<b>3,911,582</b>
<b>Grand Total</b>	<b>\$ 8,630,632</b>	<b>\$ 119,736</b>	<b>\$ 6,775,254</b>

## 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, 2012 of \$251,934 is detailed below.

The following summarizes the GEFA debt service requirements to maturity					
YEAR					
PAYABLE		PRINCIPAL		INTEREST	TOTAL
2012		11,020		7,305	18,325
2013		11,451		6,874	18,325
2014		11,893		6,432	18,325
2015		12,354		5,971	18,325
2016		12,831		5,494	18,325
2017		13,331		4,994	18,325
2018		13,846		4,478	18,325
2019		14,383		3,942	18,325
2020		14,939		3,386	18,325
2021		15,520		2,805	18,325
2022		16,121		2,204	18,325
2023		16,745		1,579	18,325
2024		17,393		932	18,325
2025		13,456		257	13,713
<b>Total</b>		<b>\$ 195,283</b>		<b>\$ 56,651</b>	<b>\$ 251,934</b>

# CITY OF GARDEN CITY

FY2012

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, 2012 of \$2,221,451 is detailed below.

The following summarizes the GEFA debt service requirements to maturity					
YEAR					
PAYABLE		PRINCIPAL		INTEREST	TOTAL
2012		110,675		74,464	185,139
2013		115,726		69,413	185,139
2014		120,945		64,194	185,139
2015		126,418		58,721	185,139
2016		132,116		53,022	185,139
2017		138,128		47,011	185,139
2018		144,366		40,773	185,139
2019		150,898		34,240	185,139
2020		157,711		27,428	185,139
2021		164,868		20,271	185,139
2022		172,322		12,816	185,139
2023		179,909		5,019	184,928
<b>Total</b>		<b>\$ 1,714,082</b>		<b>\$ 507,372</b>	<b>\$ 2,221,454</b>

# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

On October 10, 2002, the City of Garden City entered into a loan agreement in the amount of \$978,522.25 with Georgia Environmental Facilities Authority (GEFA) to finance needed water system improvements. The loan obligation is payable from January 1, 2003 through December 1, 2022 at an interest rate of 5.15%. The loan obligation payable at January 1, 2012 of \$865,272 is detailed below.

The following summarizes the GEFA debt service requirements to maturity					
YEAR					
PAYABLE		PRINCIPAL		INTEREST	TOTAL
2012		45,652		33,010	78,662
2013		48,097		30,565	78,662
2014		50,599		28,063	78,662
2015		53,256		25,406	78,662
2016		56,034		22,628	78,662
2017		59,009		19,653	78,662
2018		62,092		16,570	78,662
2019		65,352		13,310	78,662
2020		68,774		9,888	78,662
2021		72,400		6,262	78,662
2022		76,186		2,466	78,652
<b>Total</b>		<b>\$ 657,451</b>		<b>\$ 207,821</b>	<b>\$ 865,272</b>

# CITY OF GARDEN CITY

FY2012

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, 2012 of \$632,549 is detailed below.

The following summarizes the GEFA debt service requirements to maturity					
YEAR					
PAYABLE		PRINCIPAL		INTEREST	TOTAL
2012		18,231		18,262	36,493
2013		18,997		17,497	36,493
2014		19,794		16,699	36,493
2015		20,625		15,868	36,493
2016		21,491		15,002	36,493
2017		22,394		14,099	36,493
2018		23,334		13,159	36,493
2019		24,314		12,179	36,493
2020		25,335		11,159	36,493
2021		26,398		10,095	36,493
2022		27,507		8,986	36,493
2023		28,662		7,832	36,493
2024		29,865		6,628	36,493
2025		31,119		5,374	36,493
2026		32,426		4,068	36,493
2027		33,787		2,706	36,493
2028		35,206		1,288	36,493
2029		12,060		104	12,164
<b>Total</b>		<b>\$ 451,545</b>		<b>\$ 181,003</b>	<b>\$ 632,549</b>



# CITY OF GARDEN CITY

FY2012

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, 2012 of \$507,737 is detailed below.

The following summarizes the GEFA debt service requirements to maturity					
YEAR					
PAYABLE		PRINCIPAL		INTEREST	TOTAL
2012		14,327		14,549	28,876
2013		14,926		13,950	28,876
2014		15,549		13,327	28,876
2015		16,199		12,677	28,876
2016		16,876		12,000	28,876
2017		17,581		11,295	28,876
2018		18,315		10,561	28,876
2019		19,080		9,796	28,876
2020		19,878		8,998	28,876
2021		20,708		8,168	28,876
2022		21,573		7,303	28,876
2023		22,475		6,401	28,876
2024		23,414		5,462	28,876
2025		24,392		4,484	28,876
2026		25,411		3,465	28,876
2027		26,473		2,404	28,876
2028		27,579		1,298	28,876
2029		16,616		228	16,844
<b>Total</b>		<b>\$ 361,370</b>		<b>\$ 146,367</b>	<b>\$ 507,737</b>

On December 11, 2008, the City of Garden City entered into a loan agreement with Georgia Environmental Facilities Authority (GEFA) to finance needed lift station and effluent pump repairs. The loan obligation is expected to enter the repayment phase in FY 2012 at an interest rate of 4.27% for 20 years. The City expects the final loan amount to equal \$1,500,000.

# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## Capital Leases

### Police Department Vehicle Leases

The City of Garden City entered into a lease agreement to finance several fully equipped vehicles for the Police Department on October 8, 2010 in the amount of \$253,698 through Georgia Municipal Association with BB&T. The loan obligation is payable from November 8, 2010 through October 8, 2013, at an interest rate of 2.54%. The loan obligation payable at January 1, 2012 of \$131,892 is detailed below.

<b>YEAR PAYABLE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2012	62,717	3,229	65,946
2013	64,428	1,518	65,946
<b>Total</b>	<b>\$ 127,144</b>	<b>\$ 4,748</b>	<b>\$ 131,892</b>

### 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, 2012 of 10,554,944 is detailed below.

<b>YEAR PAYABLE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2012	987,349	332,019	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	92,234	1,319,368
2019	1,272,415	46,953	1,319,368
<b>Total</b>	<b>\$ 8,997,787</b>	<b>\$1,557,157</b>	<b>\$ 10,554,944</b>

## Debt Limitation

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

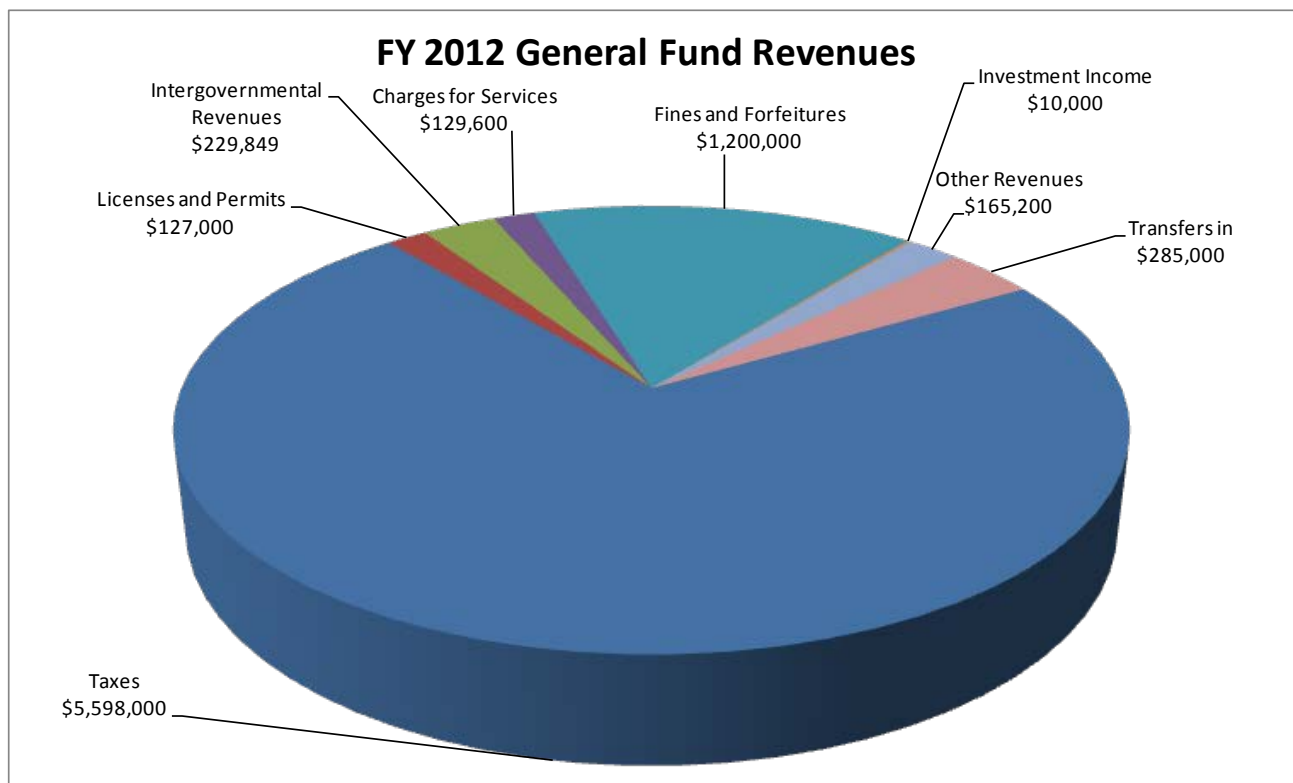
## Financial Trends

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

### General Fund Resources

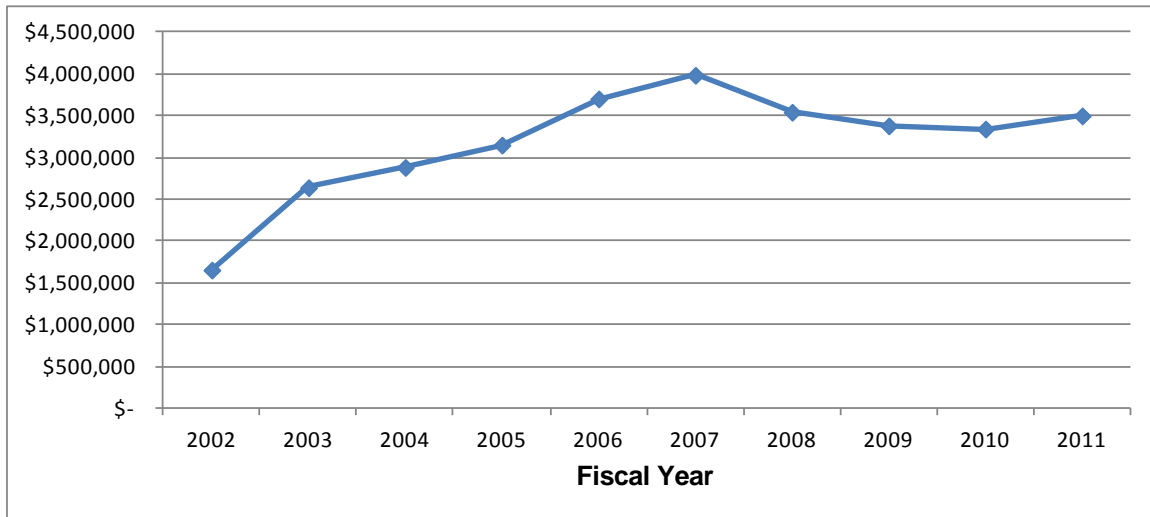
Total General Fund resources are anticipated to decrease .76% or \$59,520 from the FY 2011 amended budgeted amount to a total of \$7,804,169. General Fund resources available to the City of Garden City in FY 2012 include operating revenues of \$7,459,649 and transfers in from the Hotel/Motel Fund of \$90,000, the Water and Sewer Fund of \$150,000, and the Stormwater Fund of \$45,000.

The largest sources of General Fund resources are the Local Option Sales Tax (LOST) - \$3,500,000 and Excise Taxes - \$2,098,000. Fines and Forfeitures are also a large source of revenue at \$1,200,000. Other minor taxes and revenues round out the diverse financial resource streams within the General Fund.



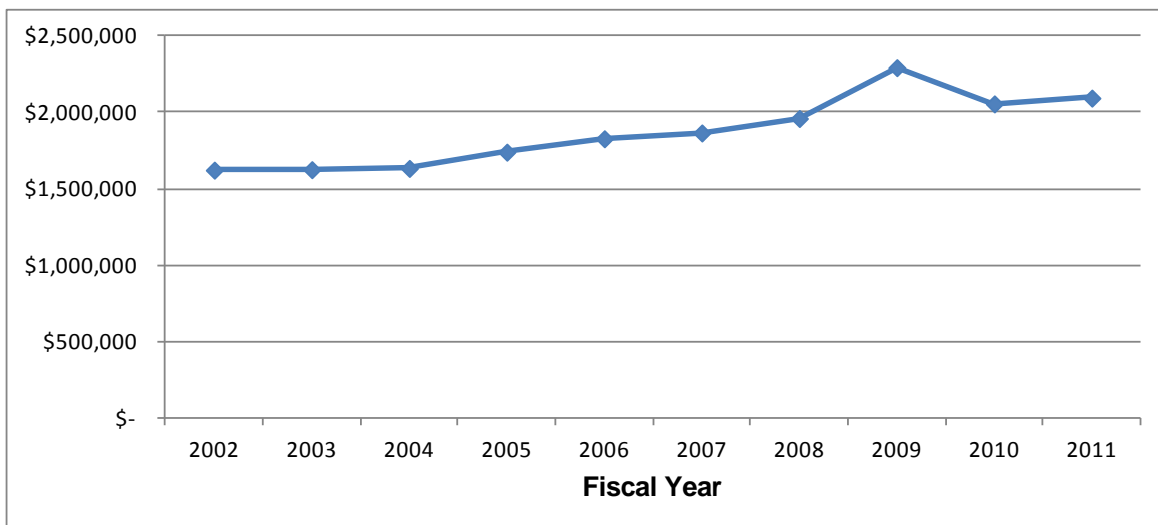
## Local Option Sales Tax

Since the City does not have property taxes, it relies heavily on the Local Option Sales Tax (LOST). This source of revenue accounts for roughly 45% of General Fund resources. The City depends on this source of municipal financing to deliver the high quality of services to the citizens. The City expects to receive \$3,500,000 in LOST funds in FY 2012. 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.



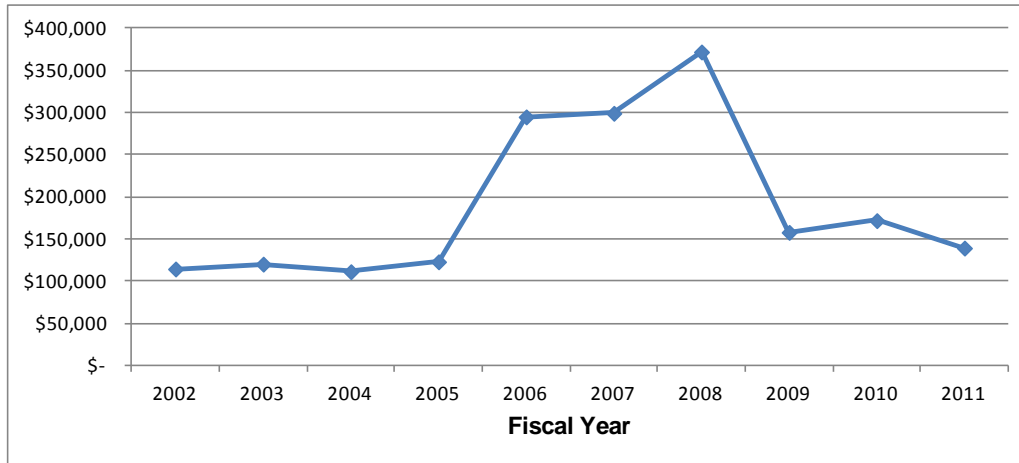
## Excise Taxes

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 2012 the City expects to garner \$2,098,000, a .15% increase, or \$3,099 over the FY 2011 Amended Budget. Forecasted similarly to the sales tax, excise tax revenues are directly related to the health of the local economy.



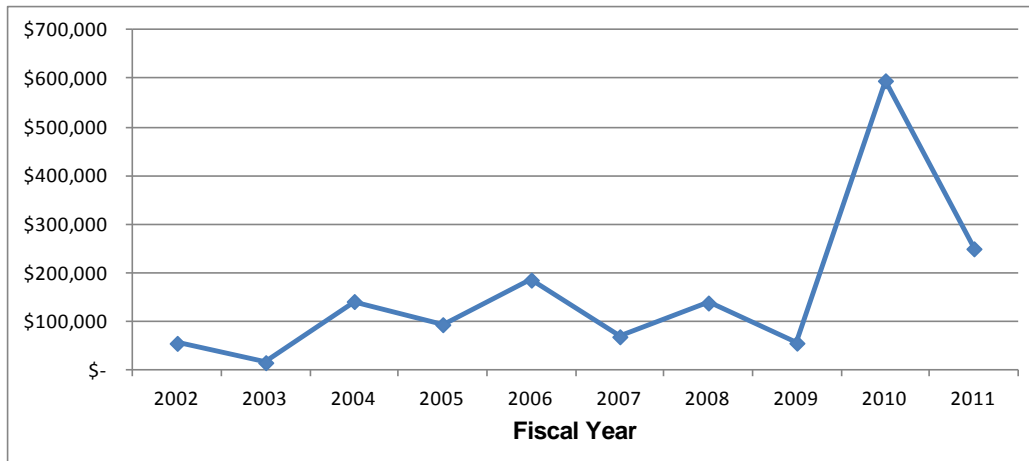
## Licenses and Permits

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 \$127,000 in FY 2012. This represents a decrease of 9%, or \$12,700, from the FY 2011 Amended Budget. Trend analysis and anticipated construction starts are the primary forecasting tools used for this revenue stream. While the City will continue to spur new development, the uncertainty in the economy has led to a conservative estimate for this revenue source.



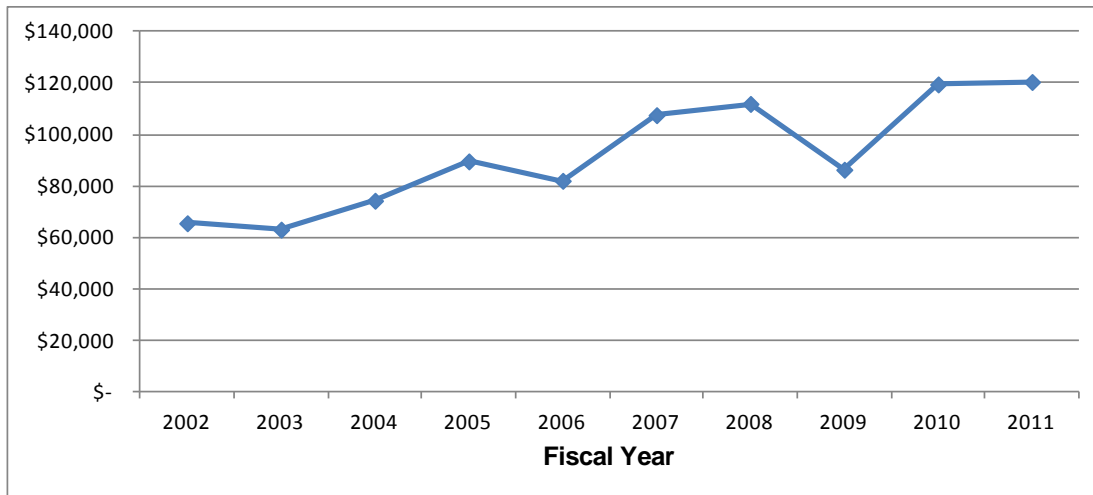
## Intergovernmental Revenues

In FY 2010, the City was awarded two grants from the Federal government to allow the City to fully staff the Police Department as well as hire five additional firefighters. Beginning in FY 2011, the City created a Fire Protection Enterprise Fund, and as such, the Fire Department grant will be reflected in that fund. The City was awarded a Coastal Incentive Grant, which will assist the City in developing a coordinated, inter-governmental model for addressing coastal hazards, including those related to sea level rise and severe storms/hurricanes. The City is also reimbursed by Chatham County for two police officers on the Counter Narcotics Team (CNT). These grants will help the City continue to provide a high level of public safety for the citizens of Garden City. The City's General Fund is expected to receive \$250,000 in FY 2012.



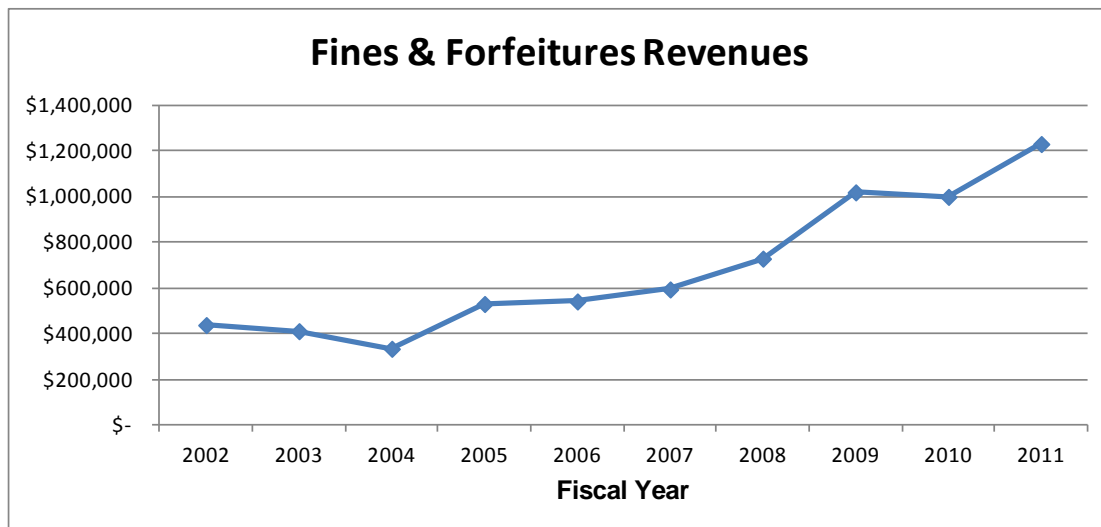
## Charges for Services

The City charges fees for several of the services it provides to its citizens. Some examples of such fees are Summer Camp fees, fees for renting the pool, false alarm charges, and accident report fees. Based on trend analysis and a slight increase in certain fees charged by the Recreation Department, the City projects these revenues to bring in \$129,600. This represents an increase of 7.6% from the FY 2011 Amended Budget.



## Fines and Forfeitures

Fines and Forfeitures are projected to garner a total of \$1,200,000 in FY 2012. This represents a slight decrease of 2.4%, or \$30,000, under the FY 2011 Amended Budget. Trend analysis is the primary means of forecasting this revenue source.



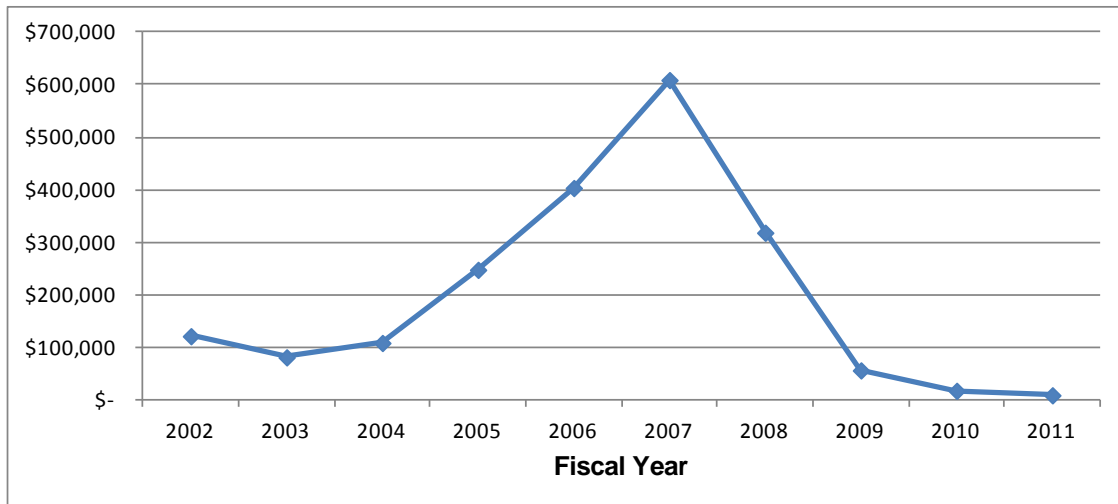
# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

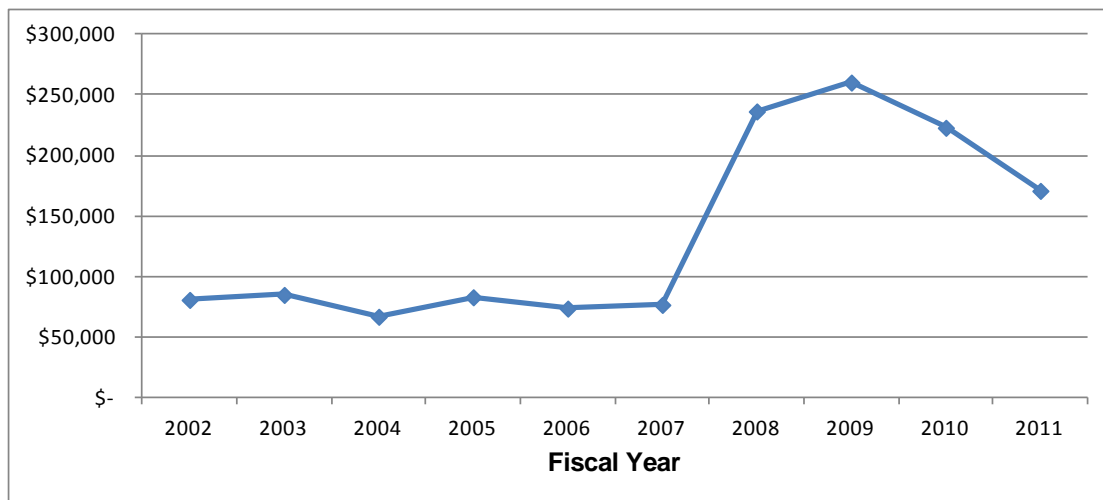
## Investment Income

Due to the health of the local economy and the use of available monies for financing the new City Hall, the amount of revenue generated by investment income is projected at \$10,000. This represents no change from the FY 2011 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 2012, these revenues are projected to bring in \$165,200 to the City. This represents a decrease of 3.4%, or \$5,788 under the FY 2011 Amended Budget.

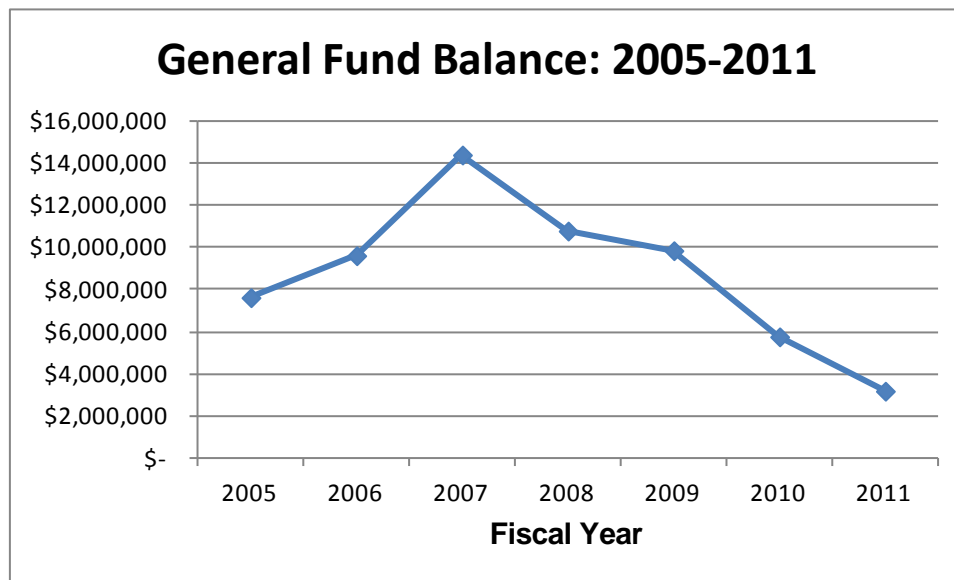


## General Fund Balance

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

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

Based on FY 2012 General Fund operating expenditures of \$7,272,849, the Rainy Day fund balance equals \$1.8 million, and cash reserves need to stay above \$1.1 million.





# CITY OF GARDEN CITY

FY2012

FUNDS, DEBT SUMMARY, & FINANCIAL TRENDS

## SPLOST Funds

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

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

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

SPLOST 08 tax revenue was originally estimated to generate more than \$6,100,000 over the five years. New projections provided by the County show the revenue estimate at approximately \$5,100,000. The revenues generated by this tax are allocated to the projects listed below.

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

## Fund Balance and Fund Equity Changes

The chart below depicts the beginning and ending fund balance for each fund, along with the associated percentage and dollar change from 2010 to 2011.

Fund	2011 Beginning Balance	Projected Revenues	Projected Expenditures	2011 Projected Ending Balance	% Change	\$\$ Change
General Fund	5,778,155	7,804,169	10,375,304	3,207,020	-44%	(2,571,135)
SPLOST	(2,478,743)	4,112,511	1,568,663	65,105	103%	2,543,848
Confiscated Asset Fund	1,625	54,000	40,134	15,491	853%	13,866
Hotel/Motel Tax Fund	-	176,000	176,000	-	0%	-
Tourism Fund	41,303	58,711	5,000	95,014	130%	53,711
Water/Sewer Fund	9,655,838	2,960,076	3,246,396	9,369,518	-3%	(286,320)
Sanitation Fund	(249,184)	394,012	394,012	(249,184)	0%	-
Stormwater Fund	2,607,754	863,471	801,048	2,670,177	2%	62,423
Fire Protection Fund	-	813,756	813,756	-	0%	-

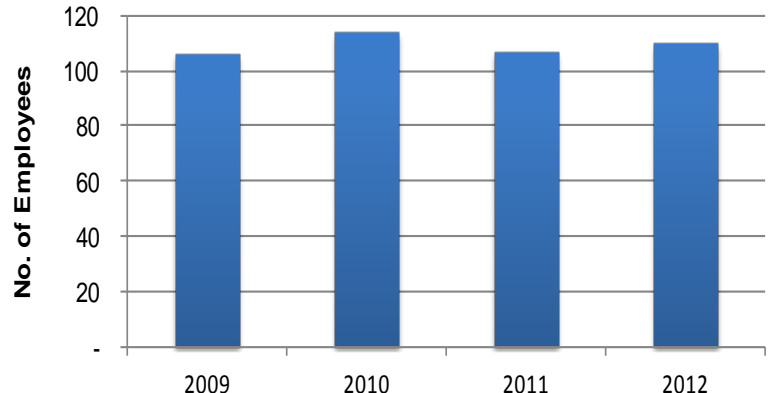
General Fund - fund balance is projected to decrease by approximately \$2.6 million during 2011 due to a permanent transfer of \$3.0 million to the SPLOST Fund in order to clear up the remaining balance owed to the General Fund. As a result, the SPLOST Fund will see a 103% change in its fund balance. The Confiscated Asset Fund – fund balance will see an increase of 853%. The fund received an insurance reimbursement of \$44,000. The Tourism fund is trying to build up some cash reserves in order to renovate the Dotson House, Garden City's oldest known house, into a Garden City Visitor Bureau's office and welcome center.

# Personnel Summary

## Dedicated Service

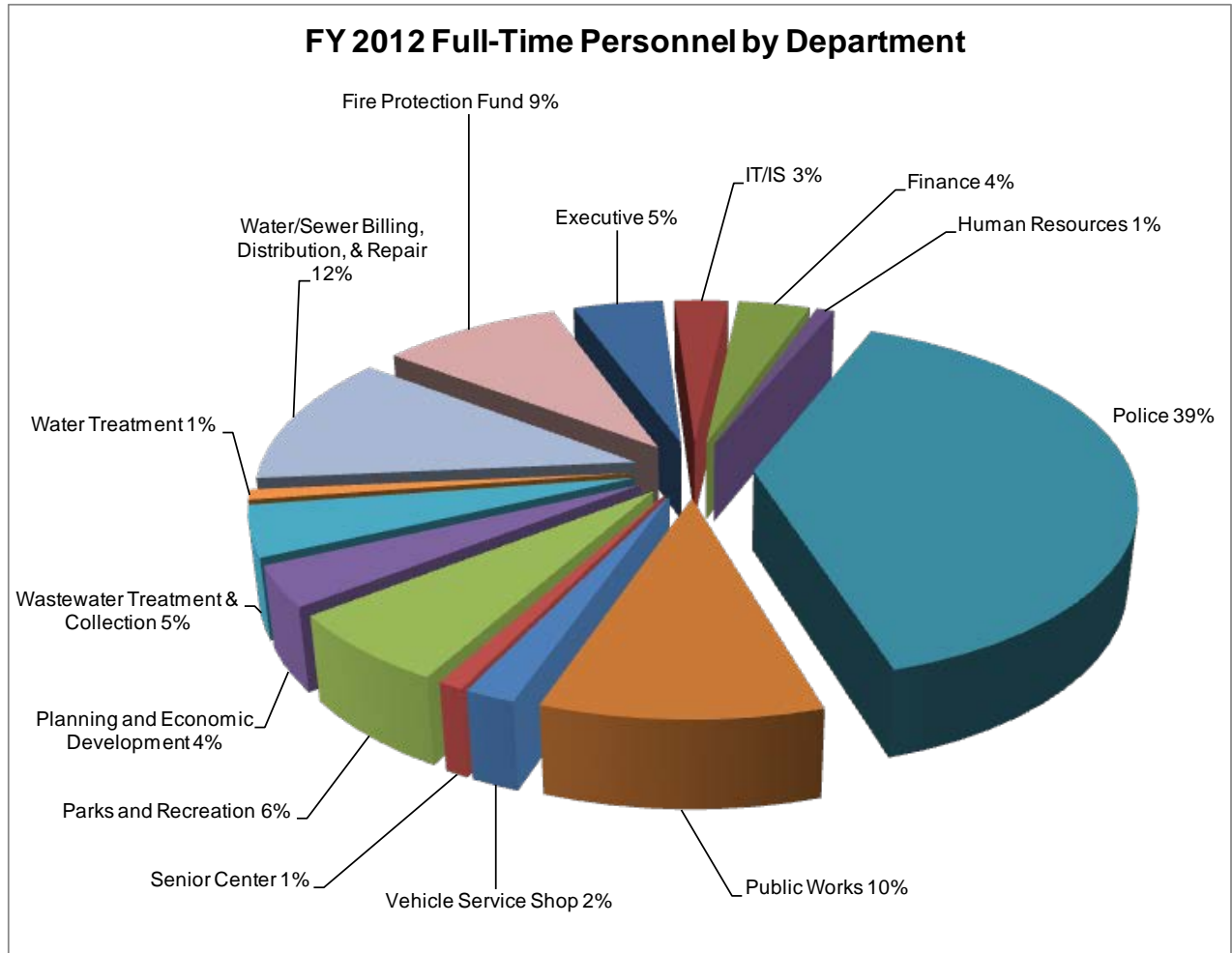
The City of Garden City is committed to a level of excellence in the quality and delivery of all programs and services. In the FY 2012 Approved Budget, 110 full-time employees are approved to meet the daily needs of our citizens and visitors. These employees preserve our public safety, ensure our water is clean and available upon demand, preserve our economic well being by attracting businesses and supporting commerce, maintain our streets and other infrastructure, protect our homes and businesses, provide our youth and seniors with quality programs, and handle the numerous daily duties necessary in the delivery of services to its citizens. ***All prior years' actuals represent the number of full-time regular employees as of June 30<sup>th</sup>.***

## Personnel Summary



	2009	2010	2011	2012
Full-Time	106	114	107	110

Department	2009 Actual	2010 Actual	2011 Actual	2012 Adopted
Executive	5	5	5	5
Information Technology/Information Systems	-	3	3	3
Finance	4	5	4	4
Human Resources	2	1	1	1
Police	47	48	46	43
Fire/Emergency Management	4	9	-	-
Public Works	11	12	10	11
Vehicle Service Shop	2	2	1	2
Senior Center	1	1	1	1
Parks and Recreation	8	7	7	7
Planning and Economic Development	5	4	4	4
Wastewater Treatment & Collection	5	4	5	5
Water Treatment	1	1	1	1
Water/Sewer Billing, Distribution, & Repair	11	12	9	13
Fire Protection Fund	-	-	10	10
<b>Total Full-Time Employees</b>	<b>106</b>	<b>114</b>	<b>107</b>	<b>110</b>



## Highlights

Over half of the employees of the City provide direct service to the citizens of Garden City. As shown in the chart above, the Police Department makes up 39% of the total workforce. The Water and Sewer divisions make up the next largest portion of the City's workforce with 18%.

In FY 2012, the City is making a commitment to keep staffing levels at a minimum. Only those positions that are vacated and are necessary will be filled by the City. The Water Billing, Distribution, and Repair Division will add 4 positions in FY 2012 that were vacated in FY 2011 and left unfilled due to budgetary constraints.

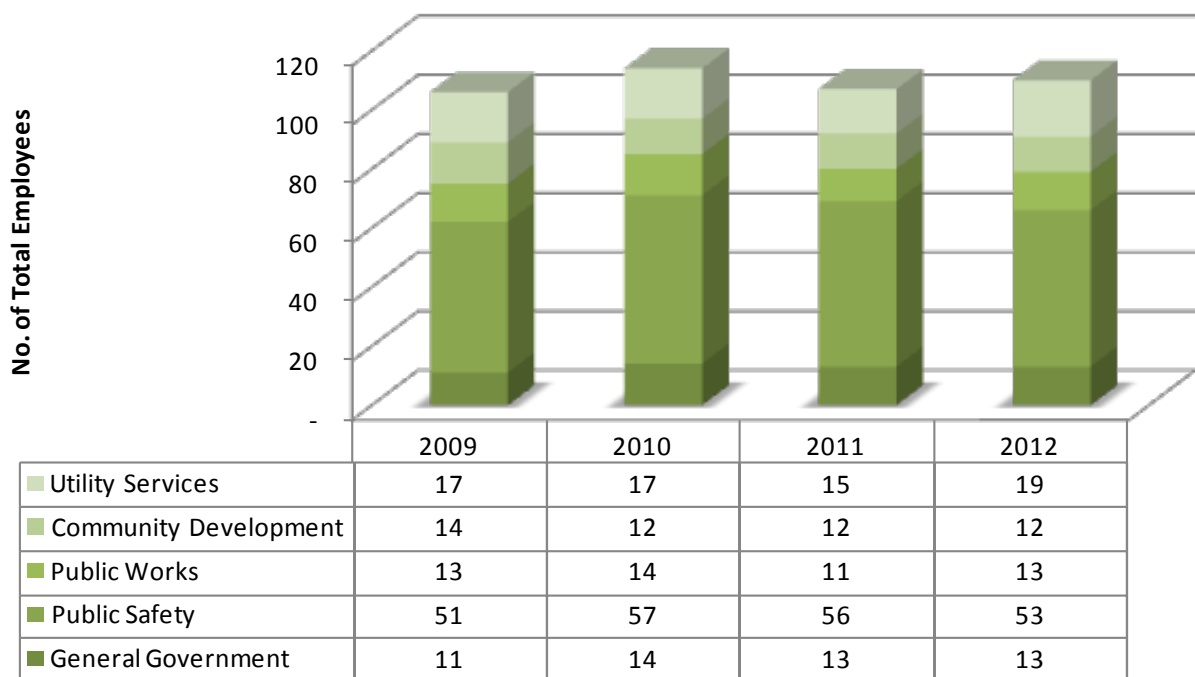
## City Functions

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

### City Functions Departments/Divisions

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

### Full-Time Personnel Summary by Function



### Employee Benefits

The FY 2012 Personnel Services budget funds the salary and fringe benefits package offered to all employees. The Personnel Services budget also reflects the funds appropriated to implement a human resource system with its primary goal to establish an environment which affords each employee the opportunity to be as productive as possible. This goal is met through human resource planning, recruitment and selection, orientation, employee services, benefits administration, performance appraisal, wage and salary administration, and pension plan administration.

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

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

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

## **Salaries**

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

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

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

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

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

## **Paid Time Off**

It is the policy of Garden City to provide all active, regular, and introductory full-time and part-time employees with time off for personal use. Eligible employees will be able to

# CITY OF GARDEN CITY

FY2012

Personnel Summary

accrue hours for vacation, sick, or other personal reasons through the Paid time Off (PTO) leave system.

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

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

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

## Paid Critical Leave

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

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

## Holidays

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

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

New Year's Day	Thanksgiving Day
Martin Luther King, Jr's Birthday	Day After Thanksgiving
Memorial Day	Christmas Eve
Independence Day	Christmas Day
Labor Day	New Year's Eve
Veterans 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 (PPO) plan or the Health Maintenance Organization (HMO) plan. The City upgraded the Employee Group Dental plan to a plan with greater coverage amounts for employees and lower co-pays on services obtained from preferred providers.

### Bi-Weekly PPO Premiums

	Group Medical Only	Group Dental Only
Single Coverage	24.06	5.08
Employee/Spouse	162.67	10.47
Employee/Child	111.50	11.62
Family ( Employee/Spouse/Child)	273.66	17.00

**Bi-Weekly HMO Premiums**

	<b>Group Medical Only</b>	<b>Group Dental Only</b>
Single Coverage	14.41	5.08
Employee/Spouse	89.29	10.47
Employee/Child	73.90	11.62
Family ( Employee/Spouse/Child)	179.18	17.00

**Group Long-Term Disability**

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

**Defined Benefit Retirement Plan**

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

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

- Years of service with the City
- Annual gross income for the five consecutive years that their earnings are/were the highest

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

- Vesting Period: Changed from a 10 year graduated vesting to a 5 year 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 their income, the City automatically matches 3%.

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

- 0% 1 Year of Service
- 50% 2<sup>nd</sup> Year of Service
- 75% 3<sup>rd</sup> Year of Service
- 100% 4<sup>th</sup> 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 recognizes that the skills and knowledge of its employees are critical to the success of the City. The Education Assistance Program encourages personal development through formal education so employees can elect to maintain and improve job related skills or enhance their ability to compete for reasonably attainable jobs within the City.

## **Work-Life Balance**

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

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

With all of the economic turmoil facing our country, the City felt it had an obligation to equip its employees with the financial tools needed to navigate through these times. With access to the 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**

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

# CITY OF GARDEN CITY

FY2012

Personnel Summary

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

## Certified Public Safety Position Classification

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

**Pay Grade**

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

**Certified Public Safety Pay Grade**

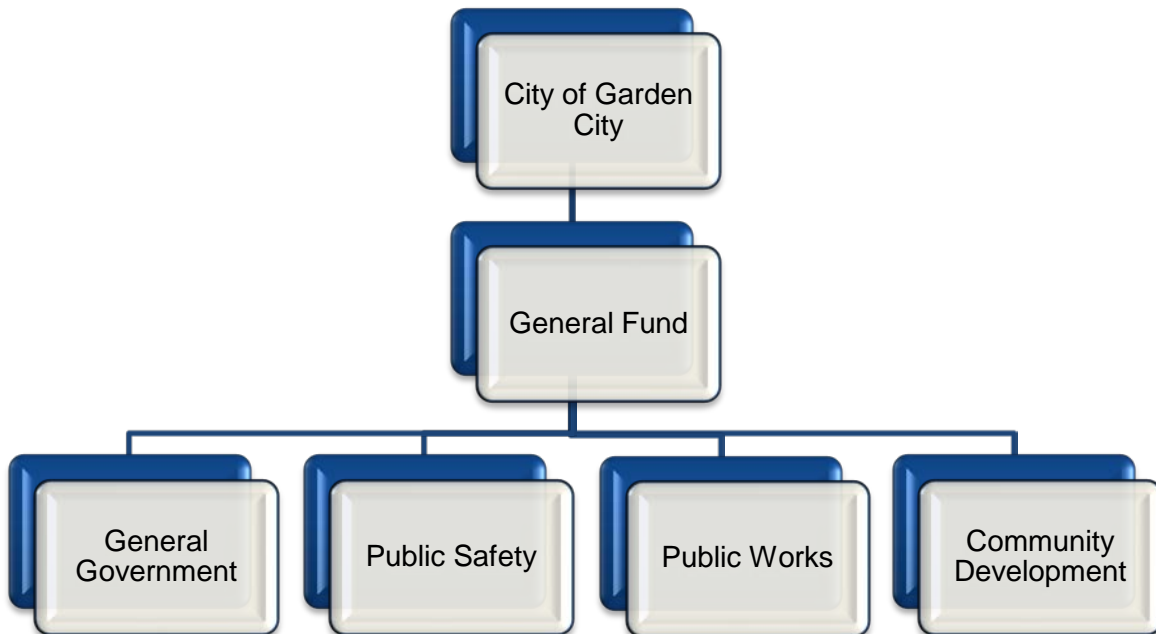
<b>Pay Grade</b>	<b>Minimum</b>	<b>Maximum</b>
160	\$ 30,220	\$ 45,330
161	\$ 32,485	\$ 48,727
162	\$ 40,039	\$ 60,059
170	\$ 36,854	\$ 55,281
171	\$ 39,622	\$ 59,433
172	\$ 48,836	\$ 73,254
180	\$ 42,147	\$ 63,220
220	\$ 44,837	\$ 67,255
230	\$ 51,019	\$ 76,529
250	\$ 55,245	\$ 82,867
280	\$ 57,878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

## Departmental Summaries

The City of Garden City provides services to citizens and visitors on a daily basis. The direct provision of said services and the support functions are organized into four functions: General Government, Public Safety, Public Works, and Community Development. The City departments are funded by the General Fund; therefore, departments are listed within one of the four functions. Consequently, the FY 2012 department summaries will be listed according to funding source.

### General Fund Functions:

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

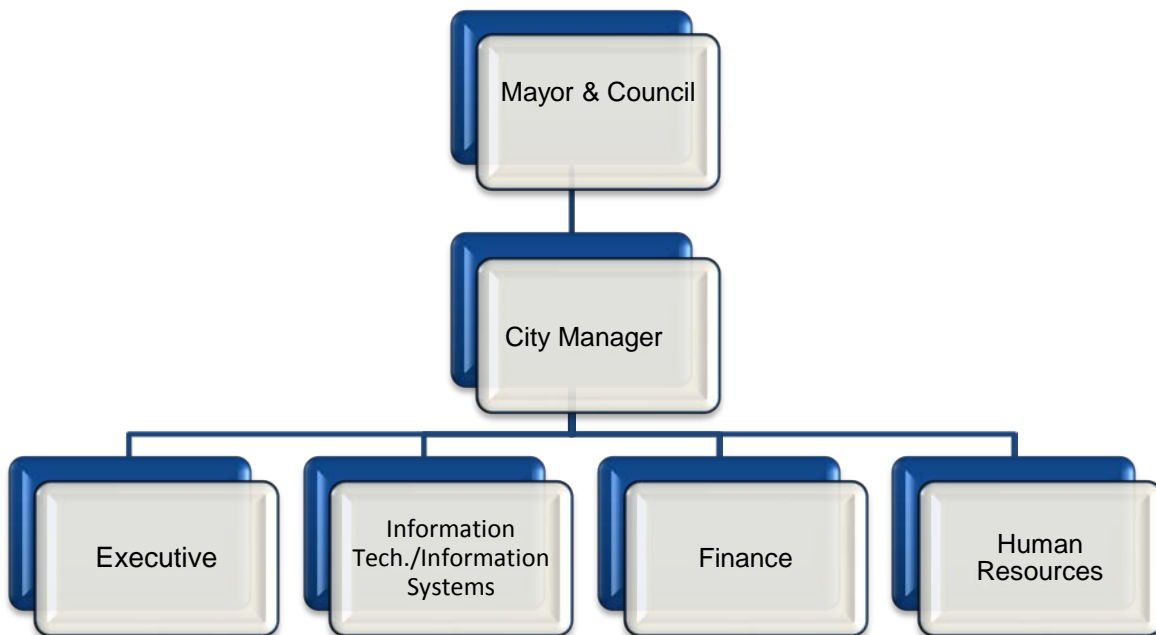


## General Government Function

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

### *General Government Function*

#### *Organization Chart*



## **General Government**

### **Short Term Priorities & Goals**

#### **Priorities:**

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

#### **Goals:**

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

### **Long Term Priorities & Goals**

#### **Priorities:**

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

#### **Goals:**

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

## Legislative Department (1100)

### Mission Statement

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

### Department Description

The City of Garden City's Legislative Department is comprised of the Mayor and six City Council members. The Mayor and the Mayor Pro-Tem are elected at-large on a non-partisan basis for four-year terms, while the other 5 Council Members are elected by districts. 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 2012 Budget, Legislative Department expenditures total \$448,905, an increase of \$402,246 over the FY 2011 Amended Budget of \$46,659. The primary reason for the increase is attributed to additional monies being allocated to the Legislative Contingency line item to promote savings during this economic downturn.

### Legislative FY 2012 Expenditure Summary (100-1100)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ 4,549	\$ 4,199	\$ 4,200	\$ 4,200
Purchased/Contracted Services Total	21,402	44,883	42,459	45,825
Supplies Expenditures Total	327	216	-	500
Miscellaneous Total	-	-	-	398,380
<b>Total Legislative</b>	<b>\$ 26,278</b>	<b>\$ 49,298</b>	<b>\$ 46,659</b>	<b>\$ 448,905</b>



## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Legislative Expenditure Detail**

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Retirement contributions	4,549	4,199	4,200	4,200
<b>Personnel Services Total</b>	<b>4,549</b>	<b>4,199</b>	<b>4,200</b>	<b>4,200</b>
Professional Services	-	31,200	31,200	27,600
Communications- Reimbursement for DSL	2,137	-	-	-
Travel	12,040	13,348	11,259	11,735
Dues and fees	7,225	335	-	-
Education and Training	-	-	-	6,490
<b>Purchased/Contracted Services Total</b>	<b>21,402</b>	<b>44,883</b>	<b>42,459</b>	<b>45,825</b>
Uniforms	327	216	-	500
<b>Supplies Expenditures Total</b>	<b>327</b>	<b>216</b>	<b>-</b>	<b>500</b>
Legislative Contingency (Unrestricted)	-	-	-	150,000
Legislative Contingency (Unrestricted)	-	-	-	248,380
<b>Miscellaneous Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>398,380</b>
<b>Total Legislative</b>	<b>\$ 26,278</b>	<b>\$ 49,298</b>	<b>\$ 46,659</b>	<b>\$ 448,905</b>

**Legislative Detailed Personnel Costs**

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
<b>Personnel Costs and Employee Benefits</b>				
Retirement contributions	4,549	4,199	4,200	4,200
<b>Total Personnel Services</b>	<b>\$ 4,549</b>	<b>\$ 4,199</b>	<b>\$ 4,200</b>	<b>\$ 4,200</b>

**Goals and Objectives for FY 2012:**

**Fiscally-sound and Efficient Government:**

- Ensure the long-term financial stability of the City through an active and comprehensive approach to financial planning.
- Provide effective representation of the City through an open and ethical government. Provide the public with competitive, customer focused services.

**Economic Growth:**

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

**Protect the City's Infrastructure Investment and Assets:**

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

**Proactive Public Safety and Code Enforcement Initiatives:**

- Provide a safe community in which to live, work, play and conduct business, through quality policing, fire protection and code enforcement services.
- Protect neighborhoods and family environment through responsive land use planning and code enforcement services.

**Environmental Stewards:**

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

**Recreational and Leisure Opportunities:**

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

## Executive Department (1300)

### Mission Statement

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

### Department Description

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

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

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

### Budget Highlights

In the FY 2012 Budget, Executive Department expenditures total \$726,287, an increase of 3.2% or \$22,609 over the FY 2011 Amended Budget. The increase is primarily attributed to the costs associated with Contracts and Agreements.

### Executive FY 2012 Expenditure Summary (100-1300)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ 346,338	\$ 362,662	\$ 374,738	\$ 367,040
Purchased/Contracted Services Total	456,823	457,667	245,440	297,135
Supplies Expenditures Total	271,026	128,225	71,500	58,112
Miscellaneous Total	-	1,000	12,000	4,000
<b>Total Executive</b>	<b>\$ 1,074,187</b>	<b>\$ 949,554</b>	<b>\$ 703,678</b>	<b>\$ 726,287</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Executive Expenditure Detail**

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>
Salaries - Regular employees	\$ 259,259	\$ 252,569	\$ 265,000	\$ 263,000
Salaries Overtime	2,722	5,005	1,350	1,614
Group Insurance	28,529	36,175	37,500	39,600
Social Security (FICA) contributions	15,194	14,734	15,000	15,367
Medicare	4,058	4,293	4,600	4,864
Retirement contributions	17,069	18,287	22,030	11,449
ICMA Match	18,888	24,058	27,192	28,146
Unemployment Insurance	-	6,380	-	-
Workers' compensation	620	1,161	2,066	3,000
<b>Personnel Services Total</b>	<b>346,338</b>	<b>362,662</b>	<b>374,738</b>	<b>367,040</b>
Vehicle Maintenance & Repairs	993	799	150	350
Equipment Maintenance & Repairs	246	-	-	1,000
Insurance, other than employee benefits	7,416	5,431	2,290	2,330
Communications	7,776	-	-	-
Advertising	151,734	3,543	200	800
Printing and Binding	27,950	18,742	300	1,600
Travel	24,725	9,936	2,000	2,200
Dues and fees	38,303	49,415	39,500	45,655
Contracts & Agreements	92,436	283,862	130,000	170,000
Education and training	1,225	1,480	1,000	3,200
Legal Fees	71,977	66,548	65,000	70,000
Custodial	32,042	17,911	5,000	-
<b>Purchased/Contracted Services Total</b>	<b>456,823</b>	<b>457,667</b>	<b>245,440</b>	<b>297,135</b>
General supplies and materials	10,204	16,930	6,000	6,920
Postage	5,295	7,312	1,200	1,200
Computer Eqpt. & Software	10,563	-	-	-
Electricity	28,217	34,460	40,000	40,000
Gasoline	1,256	1,331	2,300	3,000
Food, Banquets, & Flowers	212,915	38,339	21,000	6,992
Books & Periodicals	1,584	1,066	1,000	-
Small equipment	560	109	-	-
Uniforms	432	184	-	-
Other Supplies - Misc.	-	-	-	-
Vehicles	-	28,494	-	-
<b>Supplies Expenditures Total</b>	<b>271,026</b>	<b>128,225</b>	<b>71,500</b>	<b>58,112</b>
Damage Claims Paid	-	1,000	-	-
Principal Payment	-	-	-	-
Interest Payment	-	-	-	-
Election Fees-Chatham County	-	-	12,000	4,000
<b>Miscellaneous Total</b>	<b>-</b>	<b>1,000</b>	<b>12,000</b>	<b>4,000</b>
<b>Total Executive</b>	<b>\$ 1,074,187</b>	<b>\$ 949,554</b>	<b>\$ 703,678</b>	<b>\$ 726,287</b>

# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Executive Personnel Schedule

<b>Classification</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>Pay Status</b>
City Manager	1	1	1	1	Unclassified
Assistant City Manager	-	1	1	1	Unclassified
Clerk of Council	1	1	1	1	Unclassified
Executive Assistant	-	1	1	1	Classified
Administrative Assistant	2	1	1	1	Classified
IT Administrator	1	-	-	-	Classified
<b>Total Executive</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	

## Executive Detailed Personnel Costs

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>
<b>Personnel Costs and Employee Benefits</b>				
Salaries - Regular employees	\$ 259,259	\$ 252,569	\$ 265,000	\$ 263,000
Salaries Overtime	2,722	5,005	1,350	1,614
<b>Subtotal:</b>	<b>261,981</b>	<b>257,574</b>	<b>266,350</b>	<b>264,614</b>
Group Insurance	28,529	36,175	37,500	39,600
Social Security (FICA) contributions	15,194	14,734	15,000	15,367
Medicare	4,058	4,293	4,600	4,864
Retirement contributions	17,069	18,287	22,030	11,449
ICMA Match	18,888	24,058	27,192	28,146
Unemployment Insurance	-	6,380	-	-
Workers' compensation	620	1,161	2,066	3,000
<b>Subtotal:</b>	<b>84,357</b>	<b>105,088</b>	<b>108,388</b>	<b>102,426</b>
<b>Total Personnel Services</b>	<b>\$ 346,338</b>	<b>\$ 362,662</b>	<b>\$ 374,738</b>	<b>\$ 367,040</b>

**Goals and Objectives for FY 2012:****Fiscally-sound and Efficient Government:**

- Continue to evaluate and prioritize services. Seek innovative solutions to maintain high quality core services, promote financial transparency and protect Garden City's financial position and quality of life.
- Maintain Garden City's fiscal health by crafting long-term revenue and expenditure plans to ensure sustainable operations at fair and equitable rates.
- Streamline business processes through the use of technology and website enhancements to decrease costs and eliminate duplicate efforts. Evaluate community trends and consider associated facility and service needs.
- Provide an attractive work environment and promote employee excellence.

**Economic Growth:**

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

**Protect the City's Infrastructure Investment and Assets:**

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

**Proactive Public Safety and Code Enforcement Initiatives:**

- Continue proactive policing strategies using technology and collaboration to protect and enhance livability. Build on the successes of fire prevention and fire service programs for a safe community.
- Continue proactive code enforcement strategies using technology and collaboration to promote and enhance livability. Build on the successes of code enforcement activities to protect Garden City's quality of life.

**Continue Environmental Initiatives:**

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

**FY 2011 Accomplishments:**

- Conducted two town hall meetings
- Prepared agenda packets and transcribed minutes for 20 regularly scheduled City Council Meetings
- Prepared agenda packets and transcribed minutes for 24 regularly scheduled City Council Workshops
- City Council adopted 19 ordinances and 24 resolutions

## Information Technology/ Information Systems Department (IT/IS) (1410)

### Mission Statement

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

### Department Description

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

### Budget Highlights

In the FY 2012 Budget, IT/IS Department expenditures total \$384,335, an increase of 3.9% or \$14,269 over the FY 2011 Amended Budget. The increase is primarily attributed to costs associated with City Hall maintenance as well as additional funds being allocated to Computer Equipment and Software.

### Information Technology/Information Systems FY 2012 Expenditure Summary (100-1410)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ -	\$ 152,014	\$ 169,951	\$ 177,812
Purchased/Contracted Services Total	80	145,827	156,515	150,023
Supplies Expenditures Total	-	25,507	10,600	21,500
Miscellaneous Total	-	41,440	33,000	35,000
<b>Total IT/IS</b>	<b>\$ 80</b>	<b>\$ 364,788</b>	<b>\$ 370,066</b>	<b>\$ 384,335</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Information Technology/Information Systems Expenditure Detail**

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Salaries - Regular employees	\$ -	\$ 118,693	\$ 126,000	\$ 129,250
Salaries - Overtime	-	1,510	450	1,500
Group Insurance	-	13,345	19,600	19,892
Social Security (FICA) contributions	-	6,870	7,350	8,102
Medicare	-	1,607	1,719	1,900
Retirement contributions	-	5,956	10,512	11,468
ICMA Match	-	2,105	2,500	2,600
Workers' Compensation	-	1,928	1,820	3,100
<b>Personnel Services Total</b>	-	<b>152,014</b>	<b>169,951</b>	<b>177,812</b>
Vehicle Maintenance & Repairs	80	2,007	850	1,300
Equipment Maintenance & Repairs	-	-	-	-
Insurance, other than employee benefits	-	2,993	4,575	4,670
Communications	-	104,597	105,000	98,213
Travel	-	1,369	-	570
Dues and fees	-	90	90	90
Contracts & Agreements	-	34,372	46,000	45,000
Education and training	-	399	-	180
<b>Purchased/Contracted Services Total</b>	<b>80</b>	<b>145,827</b>	<b>156,515</b>	<b>150,023</b>
General supplies and materials	-	951	600	1,400
Computer Eqpt. & Software	-	20,927	7,000	15,000
Gasoline	-	3,492	3,000	5,100
Books & Periodicals	-	-	-	-
Uniforms	-	137	-	-
<b>Supplies Expenditures Total</b>	-	<b>25,507</b>	<b>10,600</b>	<b>21,500</b>
City Hall Maintenance	-	41,440	33,000	35,000
<b>Miscellaneous Total</b>	-	<b>41,440</b>	<b>33,000</b>	<b>35,000</b>
<b>Total IT/IS</b>	<b>\$ 80</b>	<b>\$ 364,788</b>	<b>\$ 370,066</b>	<b>\$ 384,335</b>

**Information Technology/Information Systems Personnel Schedule**

Classification	2009 Actual	2010 Actual	2011 Actual	2012 Adopted	Pay Status
IT/IS Director	-	1	1	1	Unclassified
Facilities Maintenance Coordinator	-	1	1	1	Classified
Custodian	-	1	1	1	Classified
<b>Total IT/IS</b>	-	<b>3</b>	<b>3</b>	<b>3</b>	



# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Information Technology/Information Systems Detailed Personnel Costs

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
<b>Personnel Costs and Employee Benefits</b>				
Salaries - Regular employees	\$ -	\$ 118,693	\$ 126,000	\$ 129,250
Salaries - Overtime	-	1,510	450	1,500
<b>Subtotal:</b>	-	<b>120,203</b>	<b>126,450</b>	<b>130,750</b>
Group Insurance	-	13,345	19,600	19,892
Social Security (FICA) contributions	-	6,870	7,350	8,102
Medicare	-	1,607	1,719	1,900
Retirement contributions	-	5,956	10,512	11,468
ICMA Match	-	2,105	2,500	2,600
Workers' Compensation	-	1,928	1,820	3,100
<b>Subtotal:</b>	-	<b>31,811</b>	<b>43,501</b>	<b>47,062</b>
<b>Total Personnel Services</b>	<b>\$ -</b>	<b>\$ 152,014</b>	<b>\$ 169,951</b>	<b>\$ 177,812</b>

## Goals and Objectives for FY 2012:

### Fiscally-sound and Efficient Government:

- Provide technical support that meets the internal customers' requirements while adhering to Department and Enterprise standards and policy.
- Provide technical assistance/guidance for effectively interacting with advancing technologies for continuing development of efficient delivery systems to the external customer.
- Continue to electronically engage residents of our community in their own governance by keeping the City's website current and airing City Council Meetings.
- Research new technologies to reduce cost and give a higher level of service.

### Protect the City's Infrastructure Investment and Assets:

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

### FY 2011 Accomplishments:

- Successfully recovered data after a server crash
- Upgraded back-up server software
- Performed quarterly server maintenance
- Installed bio-metric readers in the Police armory and evidence room

## 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 2012 Budget, Finance expenditures total \$285,648, an increase of 7.0% or \$18,653 under the FY 2011 Amended Budget. The increase is primarily attributed to a slight increase in Personnel Services and Purchased/Contracted Services.

### Finance FY 2012 Expenditure Summary (100-1510)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ 176,782	\$ 294,312	\$ 231,120	\$ 244,848
Purchased/Contracted Services Total	65,355	42,369	28,375	32,100
Supplies Expenditures Total	30,236	11,904	7,500	8,700
Miscellaneous Total	29,423	-	-	-
<b>Total Finance</b>	<b>\$ 301,797</b>	<b>\$ 348,585</b>	<b>\$ 266,995</b>	<b>\$ 285,648</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Finance Expenditure Detail**

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>
Salaries - Regular employees	\$ 127,497	\$ 224,531	\$ 168,000	\$ 175,800
Salaries Overtime	3,630	3,197	1,800	2,000
Group Insurance	17,872	28,466	30,000	32,400
Social Security (FICA) contributions	6,443	12,809	9,300	10,627
Medicare	2,751	3,404	2,600	3,000
Retirement contributions	15,885	16,951	15,210	15,595
ICMA RC Match	2,503	3,543	3,400	4,500
Workers' compensation	202	1,411	810	926
<b>Personnel Services Total</b>	<b>176,782</b>	<b>294,312</b>	<b>231,120</b>	<b>244,848</b>
Communications	1,762	-	-	-
Travel	888	1,929	175	1,000
Dues and fees	1,044	1,153	1,100	1,600
Contracts & Agreements	59,673	35,352	25,200	28,000
Education and training	1,988	3,935	1,900	1,500
<b>Purchased/Contracted Services Total</b>	<b>65,355</b>	<b>42,369</b>	<b>28,375</b>	<b>32,100</b>
General supplies and materials	23,208	7,300	5,000	6,000
Postage	4,467	2,529	2,300	2,500
Computer Eqpt. & Software	1,726	-	-	-
Books & Periodicals	835	1,694	200	200
Small equipment	-	52	-	-
Uniforms	-	329	-	-
<b>Supplies Expenditures Total</b>	<b>30,236</b>	<b>11,904</b>	<b>7,500</b>	<b>8,700</b>
Computer System	-	-	-	-
Principal Payment	1,631	-	-	-
Interest Payment	121	-	-	-
City Hall Maintenance	27,671	-	-	-
<b>Miscellaneous Total</b>	<b>29,423</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Finance</b>	<b>\$ 301,797</b>	<b>\$ 348,585</b>	<b>\$ 266,995</b>	<b>\$ 285,648</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Finance Personnel Schedule**

<b>Classification</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>Pay Status</b>
Finance Director	1	1	1	1	Unclassified
Assistant Finance Director	-	1	-	-	Classified
Chief Accountant	-	-	1	1	Classified
Accounting Supervisor	1	-	-	-	Classified
Senior Accountant	-	1	-	-	Classified
Intermediate Accountant	-	1	1	1	Classified
Junior Accountant	-	1	1	1	Classified
City Accountant	1	-	-	-	Classified
Accounting Tech II	1	-	-	-	Classified
Accounts Clerk	-	-	-	-	Classified
<b>Total Finance</b>	<b>4</b>	<b>5</b>	<b>4</b>	<b>4</b>	

**Finance Detailed Personnel Costs**

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>
<b>Personnel Costs and Employee Benefits</b>				
Salaries - Regular employees	\$ 127,497	\$ 224,531	\$ 168,000	\$ 175,800
Salaries Overtime	3,630	3,197	1,800	2,000
<b>Subtotal:</b>	<b>131,126</b>	<b>227,728</b>	<b>169,800</b>	<b>177,800</b>
Group Insurance	17,872	28,466	30,000	32,400
Social Security (FICA) contributions	6,443	12,809	9,300	10,627
Medicare	2,751	3,404	2,600	3,000
Retirement contributions	15,885	16,951	15,210	15,595
ICMA RC Match	2,503	3,543	3,400	4,500
Workers' compensation	202	1,411	810	926
<b>Subtotal:</b>	<b>45,656</b>	<b>66,584</b>	<b>61,320</b>	<b>67,048</b>
<b>Total Personnel Services</b>	<b>\$ 176,782</b>	<b>\$ 294,312</b>	<b>\$ 231,120</b>	<b>\$ 244,848</b>

**Goals and Objectives for FY 2012:****Fiscally-sound and Efficient Government:**

- Submit FY 2012 Budget to GFOA in anticipation of receiving the Distinguished Budget Presentation Award.
- Submit FY 2011 Comprehensive Annual Financial Report (CAFR) to GFOA in anticipation of receiving the Certificate of Achievement for Excellence in Financial Reporting.
- Continue to provide monthly financial statements to the Mayor, Council, and public by the 16<sup>th</sup> of each month.
- Strengthen internal auditing procedures
  - a. Continue to audit all petty cash on a monthly basis.
  - b. Continue to audit Water/Sewer accounts on a monthly basis to ensure accounts are set up properly
  - c. Review all areas where cash is collected to ensure proper checks and balances are in place.
  - d. Develop a control list for each department's assets under the \$5,000 threshold for capitalization.
- Work with departments to implement performance measures as part of the budgeting process.
- Automate payroll process by implementing new software
- Convert existing occupational tax software in order to allow the City to undertake a comprehensive study of occupational tax process.

**FY 2011 Accomplishments:**

- Awarded GFOA's Certificate of Achievement for Excellence in Financial Reporting for FY2010
- Awarded GFOA's Distinguished Budget Presentation Award for FY2011
- Implemented fire protection user fees
- Enhanced customer service efforts by offering credit and debit card as payment options
- Utilized payment plans for those customers who are delinquent on their bills or who incur a large balance on their utility account

## Human Resources Department (1540)

### Mission Statement

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

### Department Description

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

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

### Budget Highlights

In the FY 2012 Budget, Human Resources expenditures total \$96,125, an increase of 7.7% or \$6,835 over the FY 2011 Amended Budget. The increase is primarily attributed to a slight increase in Personnel Services, as well as, additional funds being allocated for Education and Training.

### Human Resources FY 2012 Expenditure Summary (100-1540)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Proposed
Personnel Services Total	\$ 102,536	\$ 86,423	\$ 83,505	\$ 86,787
Purchased/Contracted Services Total	10,266	13,565	4,003	5,655
Supplies Expenditures Total	3,910	2,741	1,782	3,683
Miscellaneous Total	-	-	-	-
<b>Total Human Resources</b>	<b>\$ 116,712</b>	<b>\$ 102,729</b>	<b>\$ 89,290</b>	<b>\$ 96,125</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Human Resources Expenditure Detail**

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Salaries - Regular employees	\$ 79,574	\$ 63,795	\$ 66,137	\$ 68,250
Salaries - Overtime	255	-	-	-
Group Insurance	6,962	4,534	4,800	5,040
Social Security (FICA) contributions	4,805	3,782	4,000	4,229
Medicare	1,124	885	920	992
Retirement contributions	6,423	5,440	5,448	5,986
ICMA RC Match	2,403	1,904	2,000	2,100
Unemployment Insurance	990	5,610	-	-
Workers' compensation	-	473	200	190
<b>Personnel Services Total</b>	<b>102,536</b>	<b>86,423</b>	<b>83,505</b>	<b>86,787</b>
Communications	1,536	-	-	-
Advertising	2,416	464	503	1,000
Printing and Binding	-	27	-	-
Travel	890	57	-	1,100
Dues and fees	1,171	333	400	535
Contracts & Agreements	4,102	12,245	3,000	2,020
Education and training	153	439	100	1,000
<b>Purchased/Contracted Services Total</b>	<b>10,266</b>	<b>13,565</b>	<b>4,003</b>	<b>5,655</b>
General supplies and materials	1,385	1,373	500	900
Postage	-	-	26	-
Computer Eqpt. & Software	261	-	-	-
Food, Banquets, & Flowers	721	313	200	1,900
Books & Periodicals	1,544	1,055	1,056	883
Small equipment	-	-	-	-
Uniforms	-	-	-	-
<b>Supplies Expenditures Total</b>	<b>3,910</b>	<b>2,741</b>	<b>1,782</b>	<b>3,683</b>
<b>Miscellaneous Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Human Resources</b>	<b>\$ 116,712</b>	<b>\$ 102,729</b>	<b>\$ 89,290</b>	<b>\$ 96,125</b>

# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Human Resources Personnel Schedule

Classification	2009 Actual	2010 Actual	2011 Actual	2012 Adopted	Pay Status
Human Resource Director	1	1	1	1	Unclassified
Administrative Assistant	1	-	-	-	Classified
<b>Total Human Resource</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	

## Human Resources Detailed Personnel Costs

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
<b>Personnel Costs and Employee Benefits</b>				
Salaries - Regular employees	\$ 79,574	\$ 63,795	\$ 66,137	\$ 68,250
Salaries - Overtime	255	-	-	-
<b>Subtotal:</b>	<b>79,829</b>	<b>63,795</b>	<b>66,137</b>	<b>68,250</b>
Group Insurance	6,962	4,534	4,800	5,040
Social Security (FICA) contributions	4,805	3,782	4,000	4,229
Medicare	1,124	885	920	992
Retirement contributions	6,423	5,440	5,448	5,986
ICMA RC Match	2,403	1,904	2,000	2,100
Workers' compensation	-	473	200	190
<b>Subtotal:</b>	<b>21,717</b>	<b>17,018</b>	<b>17,368</b>	<b>18,537</b>
<b>Total Personnel Services</b>	<b>\$ 101,546</b>	<b>\$ 80,813</b>	<b>\$ 83,505</b>	<b>\$ 86,787</b>



**Goals and Objectives for FY 2012:****Fiscally-sound and Efficient Government:**

- **Recruitment:** Support each City Department in the hiring and onboarding of new employees. Human Resources will also provide timely support for HR inquiries and general employment related requests.
- **Employee Relations:** Provide support, direction, and counseling to Department Heads, supervisors and employees concerning employee relations, performance and disciplinary issues. Continue to provide assistance with coaching and counseling; allegations of misconduct; assistance with general employee relations issues such as difficult work relationships, interpersonal problems between and among employees of the same or different levels, concerns about treatment, etc.
- **Diversity & Affirmative Action:** Provide support of the City's diversity outreach efforts - creating a respectful workplace and valuing differences and oversight for all equal opportunity employment, compliance requirements, and reporting.
- **Compensation and Benefits:** To ensure the City's compensation and benefit plans are competitive; enhance the City's ability to attract, retain, employees and continue provide excellent services; and are within the City's funding constraints. Continue to conduct labor market salaries survey and explore all options available concerning health insurance and retirement plan benefits. Continue help employees balance their work and personal life by sponsoring health and financial wellness informational seminars.
- **Compliance and Safety:** Ensure timely compliance of workplace policy and procedures with federal and state legislative mandates; maintain safe work practices; and communicate policy and procedural changes and safety procedures to employees through ongoing training sessions.
- **HR Technology:** To streamline and improve HR functions and processes and develop a comprehensive HR website.

**FY 2011 Accomplishments:**

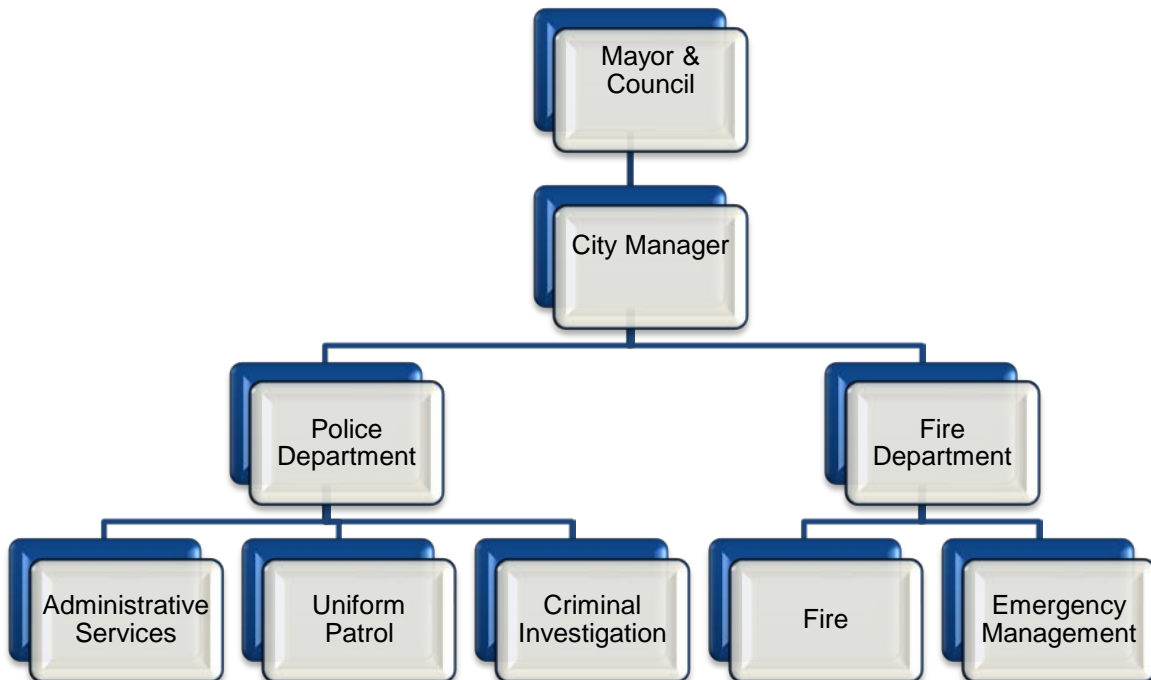
- Employee turnover rate decreased 14%
- Conducted over 10 Lunch and Learn seminars ranging from defensive driving to consumer credit counseling
- Workplace injuries decreased by 33% compared to 2010.

## 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

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
<b>Personnel Services Total</b>	\$ -	\$ -	\$ -	\$ -
Contract Labor- Recorders Court	25,081	44,437	48,000	48,000
Recorder's Court Solicitor	16,538	25,000	25,000	25,000
Contract Labor- Circuit Public Defender	30,000	28,750	26,000	25,000
<b>Purchased/Contracted Services Total</b>	<b>71,619</b>	<b>98,187</b>	<b>99,000</b>	<b>98,000</b>
<b>Supplies Expenditures Total</b>	-	-	-	-
<b>Miscellaneous Total</b>	-	-	-	-
<b>Total Municipal Court</b>	<b>\$ 71,619</b>	<b>\$ 98,187</b>	<b>\$ 99,000</b>	<b>\$ 98,000</b>

## Police Department (3200)

### Mission Statement

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

### Department Description

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

### Budget Highlights

In the FY 2012 Budget, Police expenditures total \$3,474,098, a decrease of 2.3% or \$81,680 over the FY 2011 Amended Budget. The slight decrease is primarily attributed to a reduction in Personnel Services. Also, the FY 2011 Amended Budget had a vehicle purchase included which increased the budget.

### Police FY 2012 Expenditure Summary (100-3200)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ 3,013,258	\$ 3,008,920	\$ 2,962,576	\$ 2,892,693
Purchased/Contracted Services Total	287,733	256,260	220,852	235,255
Supplies Expenditures Total	252,982	422,248	299,900	259,650
Miscellaneous Total	78,195	114,721	72,450	86,500
<b>Total Police</b>	<b>\$ 3,632,168</b>	<b>\$ 3,802,149</b>	<b>\$ 3,555,778</b>	<b>\$ 3,474,098</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Police Expenditure Detail**

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Salaries - Regular employees	\$ 2,102,445	\$ 2,076,574	\$ 2,030,500	\$ 1,929,000
Salaries- Part-Time	32,964	33,108	27,000	9,223
Salaries - Overtime	144,878	121,395	84,000	85,000
Group Insurance	294,741	319,487	351,000	350,000
Social Security (FICA) contributions	133,820	130,808	124,000	127,181
Medicare	31,296	30,592	28,926	29,833
Retirement contributions	139,871	149,954	177,150	177,091
ICMA RC Match	23,145	20,810	19,000	21,525
Peace Officer Annuity Benefit	5,360	5,800	6,000	9,840
Unemployment Insurance	-	-	-	30,000
Workers' compensation	104,739	120,392	115,000	124,000
<b>Personnel Services Total</b>	<b>3,013,258</b>	<b>3,008,920</b>	<b>2,962,576</b>	<b>2,892,693</b>
Vehicle Maintenance & Repairs	61,723	62,413	41,000	48,000
Equipment Maintenance & Repairs	32,788	16,838	12,500	10,000
Insurance, other than employee benefits	97,720	113,953	133,452	137,555
Communications	49,219	-	-	-
Travel	15,426	9,332	3,000	2,500
Dues and fees	1,963	2,534	1,500	2,200
Contracts & Agreements	18,590	37,790	25,000	30,000
Education and training	10,305	13,400	4,400	5,000
<b>Purchased/Contracted Services Total</b>	<b>287,733</b>	<b>256,260</b>	<b>220,852</b>	<b>235,255</b>
General supplies and materials	36,413	29,137	14,000	18,000
Postage	2,654	1,812	1,000	2,000
Computer Eqpt. & Software	488	-	-	-
Natural Gas	123	-	200	200
Electricity	31,039	34,460	41,000	42,000
Oil and Lubricants	-	-	-	-
Gasoline	136,766	151,821	175,000	170,000
Books and Periodicals	121	1,829	1,200	1,200
Small equipment	8,287	118,425	22,000	5,000
Uniforms	29,672	18,915	10,000	11,250
Other supplies - Misc.	167	-	-	-
Armory	7,252	10,147	10,000	10,000
Vehicles - Police	-	44,060	25,500	-
Capital Outlay - Other Equipment	-	11,642	-	-
<b>Supplies Expenditures Total</b>	<b>252,982</b>	<b>422,248</b>	<b>299,900</b>	<b>259,650</b>
Community Oriented Policing	5,477	11,007	750	1,500
Damages Claim Paid	1,000	4,292	1,200	2,000
Intergovernment- Housing of Prisoners	60,470	88,678	65,000	75,000
Principal Payment	-	-	-	-
Interest Payment	-	-	-	-
Investigation	5,486	1,746	500	-
Identification Unit	5,762	8,998	3,000	6,000
Prisoner Medical Expense	-	-	2,000	2,000
<b>Miscellaneous Total</b>	<b>78,195</b>	<b>114,721</b>	<b>72,450</b>	<b>86,500</b>
<b>Total Police</b>	<b>\$ 3,632,168</b>	<b>\$ 3,802,149</b>	<b>\$ 3,555,778</b>	<b>\$ 3,474,098</b>

# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Police Personnel Schedule

Classification	2009 Actual	2010 Actual	2011 Actual	2012 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	5	6	5	4	Classified
Line Corporal	4	2	4	4	Classified
Detective	6	7	6	5	Classified
Training Officer	1	1	1	1	Classified
CID/Evidence Specialist	1	1	1	1	Classified
Officers	20	21	19	18	Classified
Clerk of Court	1	1	1	1	Classified
Records Clerk	2	2	2	2	Classified
<b>Total Police</b>	<b>47</b>	<b>48</b>	<b>46</b>	<b>43</b>	

## Police Detailed Personnel Costs

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
<b>Personnel Costs and Employee Benefits</b>				
Salaries - Regular employees	\$ 2,102,445	\$ 2,076,574	\$ 2,030,500	\$ 1,929,000
Salaries- Part-Time	32,964	33,108	27,000	9,223
Salaries - Overtime	144,878	121,395	84,000	85,000
<b>Subtotal:</b>	<b>2,280,287</b>	<b>2,231,077</b>	<b>2,141,500</b>	<b>2,023,223</b>
Group Insurance	294,741	319,487	351,000	350,000
Social Security (FICA) contributions	133,820	130,808	124,000	127,181
Medicare	31,296	30,592	28,926	29,833
Retirement contributions	139,871	149,954	177,150	177,091
ICMA RC Match	23,145	20,810	19,000	21,525
Peace Officer Annuity Benefit	5,360	5,800	6,000	9,840
Unemployment Insurance	-	-	-	30,000
Workers' compensation	104,739	120,392	115,000	124,000
<b>Subtotal:</b>	<b>732,971</b>	<b>777,843</b>	<b>821,076</b>	<b>869,470</b>
<b>Total Personnel Services</b>	<b>\$ 3,013,258</b>	<b>\$ 3,008,920</b>	<b>\$ 2,962,576</b>	<b>\$ 2,892,693</b>

**Goals and Objectives for FY 2012:****Fiscally-sound and Efficient Government:**

- Reduce gas consumption by ten percent.
- Achieve reaccreditation through The Commission on Accreditation for Law Enforcement Agencies (CALEA) which reduces the cost of insurance and provides a set of standards to gauge our performance.

**Proactive Public Safety and Code Enforcement Initiatives:**

- Provide safe and secure neighborhoods and street environments for our citizens, employees, and visitors to our City twenty-four hours per day, seven days per week.
- Implement preventative measures oriented toward reduction of crimes and accidents and the discovery of hazards or delinquency-causing situations, i.e., the addition of a lighted School Zone Warning System on Kessler Avenue.
- Continued reduction in both passenger vehicle and commercial vehicle traffic accidents.
- Conduct a minimum of 12 DUI and Safety checks in 2012.
- Participate in at least four Southeastern Traffic Enforcement Network (SETEN) safety checks.
- Reduce the number of fatalities, personal injuries, and property damage caused by motor vehicles by collecting and analyzing traffic accident data in order to direct selective enforcement efforts to those areas or conditions that contribute to traffic accidents.
- Implement a new investigative tool software and hardware for the forensic examination of hard drives by Forensic Tool Kit by Access Data, this will allow us to keep cases and examinations in house.
- Continue to facilitate open communication between the Police Department and the citizens of Garden City by utilizing Community Oriented Policing (COP) techniques i.e., Neighborhood Watches.
- 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.

**FY 2011 Accomplishments:**

- Became one of only 22 municipal police departments in the State of Georgia to be both Nationally Accredited and State Certified
- Increased emergency communications capabilities by acquiring a short wave base station
- Received Mothers Against Drunk Driving (MADD) Departmental Award
- Police personnel participated in 2,106 hours of training or 51 hours per officer.



## Fire Department (3500)

### Mission Statement

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

### Department Description

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

The City Council has made the decision to implement fire protection fees to enable the City to accomplish the following goals: (1) ensure that Garden City residents and business owners receive fire fighting services at the desired service level; (2) continue to fund the five additional, full time fire fighter positions after the conclusion of the SAFER grant in 2014; (3) ensure that there is adequate funding for operational and training expenditures; (4) enable the City to work to maintain the I.S.O. rating of 3; and (5) protect the lives and property of all citizens through emergency response, education and fire prevention. As such, all Fire Department expenditures are being reflected in a Fire Protection Enterprise Fund beginning in FY 2011. We show the following tables for historical purposes only.

### Fire FY 2012 Expenditure Summary (100-3500)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ 208,761	\$ 485,989	\$ -	\$ -
Purchased/Contracted Services Total	237,972	169,133	-	-
Supplies Expenditures Total	33,960	119,725	-	-
Miscellaneous Total	3,186	5,578	-	-
<b>Total Fire</b>	<b>\$ 483,879</b>	<b>\$ 780,425</b>	<b>\$ -</b>	<b>\$ -</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Fire Expenditure Detail**

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Salaries - Regular employees	\$ 133,407	\$ 336,552	\$ -	\$ -
Salaries- Part time	12,044	1,673	-	-
Salaries - Overtime	11,967	39,462	-	-
Group Insurance	18,707	52,734	-	-
Social Security (FICA) contributions	9,488	21,852	-	-
Medicare	2,219	5,111	-	-
Retirement contributions	10,932	18,504	-	-
ICMA RC Match	1,059	1,511	-	-
Workers' compensation	8,938	8,590	-	-
<b>Personnel Services Total</b>	<b>208,761</b>	<b>485,989</b>	-	-
Vehicle Maintenance & Repairs	54,151	36,368	-	-
Equipment Maintenance & Repairs	15,126	14,409	-	-
Building Maintenance & Repairs	7,486	6,629	-	-
Insurance, other than employee benefits	51,342	34,804	-	-
Communications	12,484	-	-	-
Travel	5,366	3,766	-	-
Dues and fees	4,323	4,494	-	-
Contracts & Agreements	86,043	64,348	-	-
Education and training	1,652	4,315	-	-
<b>Purchased/Contracted Services Total</b>	<b>237,972</b>	<b>169,133</b>	-	-
General supplies and materials	3,484	1,832	-	-
Postage	32	-	-	-
Computer Eqpt. & Software	615	-	-	-
Natural Gas	5,009	6,997	-	-
Electricity	11,818	13,055	-	-
Gasoline	9,590	18,218	-	-
Food, Banquets, & Flowers	39	120	-	-
Books and Periodicals	173	238	-	-
Small equipment	3,201	3,706	-	-
Uniforms	-	1,996	-	-
Buildings	-	73,563	-	-
<b>Supplies Expenditures Total</b>	<b>33,960</b>	<b>119,725</b>	-	-
Fire Prevention	3,186	4,039	-	-
Damage Claims Paid	-	1,539	-	-
<b>Miscellaneous Total</b>	<b>3,186</b>	<b>5,578</b>	-	-
<b>Total Fire</b>	<b>\$ 483,879</b>	<b>\$ 780,425</b>	<b>\$ -</b>	<b>\$ -</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Fire Detailed Personnel Costs**

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
<b>Personnel Costs and Employee Benefits</b>				
Salaries - Regular employees	\$ 133,407	\$ 336,552	\$ -	\$ -
Salaries- Part-Time	12,044	1,673	-	-
Salaries - Overtime	11,967	39,462	-	-
<b>Subtotal:</b>	<b>157,418</b>	<b>377,687</b>	<b>-</b>	<b>-</b>
Group Insurance	18,707	52,734	-	-
Social Security (FICA) contributions	9,488	21,852	-	-
Medicare	2,219	5,111	-	-
Retirement contributions	10,932	18,504	-	-
ICMA RC Match	1,059	1,511	-	-
Workers' compensation	8,938	8,590	-	-
<b>Subtotal:</b>	<b>51,343</b>	<b>108,302</b>	<b>-</b>	<b>-</b>
<b>Total Personnel Services</b>	<b>\$ 208,761</b>	<b>\$ 485,989</b>	<b>\$ -</b>	<b>\$ -</b>

## Emergency Management (3920)

### Mission Statement

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

### Department Description

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

### Budget Highlights

In the FY 2012 Budget, Emergency Management expenditures total \$63,389, a decrease of \$873 under the FY 2011 Amended Budget. The FY2011 Amended Budget included small equipment purchases made using grant money received by the City, which inflated the budget. While there is a reduction in the small equipment line item, Mayor and Council appropriated additional funds for Contracts and Agreements in order to have emergency contracts in place with vendors.

### Emergency Management FY 2012 Expenditure Summary (100-3920)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ -	\$ -	\$ 52,801	\$ 54,369
Purchased/Contracted Services Total	28,449	10,926	1,200	6,520
Supplies Expenditures Total	7,409	265	10,261	2,500
Miscellaneous Total	-	-	-	-
<b>Total Emergency Management</b>	<b>\$ 35,858</b>	<b>\$ 11,191</b>	<b>\$ 64,262</b>	<b>\$ 63,389</b>

# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Emergency Management Expenditure Detail

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Salaries - Regular Employees	-	-	45,000	46,125
Group Insurance	-	-	-	-
Social Security (FICA) contributions	-	-	2,753	2,858
Medicare	-	-	644	671
Retirement	-	-	3,768	4,046
ICMA Retirement Match	-	-	636	669
<b>Personnel Services Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,801</b>	<b>\$ 54,369</b>
Equipment Maintenance and Repairs	-	-	-	-
Communications	17,099	4,642	-	-
Travel	281	932	500	1,900
Dues and fees	270	-	-	520
Contracts & Agreements	10,799	5,352	600	3,600
Education and training	-	-	100	500
<b>Purchased/Contracted Services Total</b>	<b>28,449</b>	<b>10,926</b>	<b>1,200</b>	<b>6,520</b>
General supplies and materials	4,474	-	600	2,500
Books and Periodicals	2,935	265	-	-
Small equipment	-	-	9,661	-
<b>Supplies Expenditures Total</b>	<b>7,409</b>	<b>265</b>	<b>10,261</b>	<b>2,500</b>
<b>Miscellaneous Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Emergency Management</b>	<b>\$ 35,858</b>	<b>\$ 11,191</b>	<b>\$ 64,262</b>	<b>\$ 63,389</b>

## Emergency Management Detailed Personnel Costs

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
<b>Personnel Costs and Employee Benefits</b>				
Salaries - Regular employees	\$ -	\$ -	\$ 45,000	\$ 46,125
<b>Subtotal:</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>46,125</b>
Group Insurance	-	-	-	-
Social Security (FICA) contributions	-	-	2,753	2,858
Medicare	-	-	644	671
Retirement contributions	-	-	3,768	4,046
ICMA Retirement Match	-	-	636	669
<b>Subtotal:</b>	<b>-</b>	<b>-</b>	<b>7,801</b>	<b>8,244</b>
<b>Total Personnel Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,801</b>	<b>\$ 54,369</b>

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

**Goals and Objectives for FY 2012:****Fiscally-sound and Efficient Government:**

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

**Proactive Public Safety and Code Enforcement Initiatives:**

- Develop an All Hazard Emergency Response Plan in accordance with federal and state authorities.
- Conduct Risk Management Analysis of critical sites within Garden City to comply with statewide initiative.
- Complete Incident Action Plans for natural disasters and perform at least two table top and one partial activation exercises in accordance with federal standards.
- Develop and train a Weapons of Mass Destruction (WMD) team that will be capable of responding to a WMD threat.

**FY 2011 Accomplishments:**

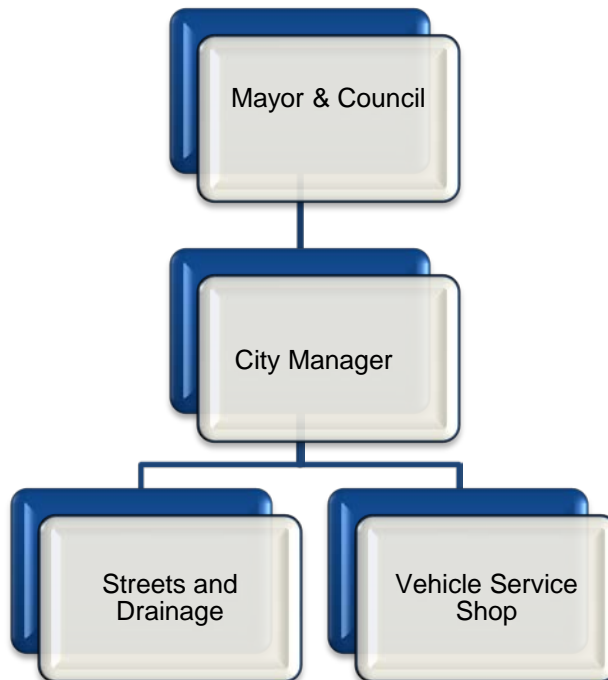
- Completed the first FEMA approved debris management plan in Chatham County and updated the city-wide Disaster Management Plan
- Awarded Coastal Incentive Grant, which will assist the City in developing a coordinated, inter-governmental model for addressing coastal hazards, including those related to sea level rise and severe storms/hurricanes
- Conducted 5 Lunch and Learn seminars for various departments
- 75% of City employees are CPR certified
- Awarded Local Government Risk Management Safety Grant, which allowed the City to purchase safety-related equipment

## Public Works Function

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

### *Public Works Function*

#### *Organization Chart*



## **Public Works Priorities & Goals**

### **Short Term Priorities & Goals**

#### **Priorities**

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

#### **Goals:**

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

### **Long Term Priorities & Goals**

#### **Priorities:**

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

#### **Goals:**

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



## Public Works (4100)

### Mission Statement

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

### Department Description

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

### Budget Highlights

In the FY 2012 Budget, Public Works expenditures total \$529,204, a decrease of 27.4% or \$199,903 under the FY 2011 Amended Budget. The decrease is primarily attributed to the allocation of stormwater related expenses being accounted for in the Stormwater Enterprise Fund, especially personnel related expenditures.

### Public Works FY 2012 Expenditure Summary (100-4100)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ 460,811	\$ 508,691	\$ 440,540	\$ 280,414
Purchased/Contracted Services Total	502,069	231,864	127,207	94,550
Supplies Expenditures Total	213,671	186,259	161,240	154,120
Miscellaneous Total	484	19,199	120	120
<b>Total Public Works</b>	<b>\$1,177,035</b>	<b>\$946,013</b>	<b>\$729,107</b>	<b>\$529,204</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Public Works Expenditure Detail**

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Salaries - Regular employees	\$ 283,386	\$ 338,039	\$ 278,000	\$ 150,000
Salaries - Overtime	3,515	2,367	550	880
Group Insurance	70,812	85,032	72,000	57,500
Social Security (FICA) contributions	14,894	18,188	14,000	8,500
Medicare	5,295	5,582	5,300	3,850
Retirement contributions	32,272	27,777	26,460	13,234
ICMA RC Match	1,534	3,876	3,000	4,200
Unemployment Insurance	-	-	1,000	1,000
Workers' compensation	49,102	27,830	40,230	41,250
<b>Personnel Services Total</b>	<b>460,811</b>	<b>508,691</b>	<b>440,540</b>	<b>280,414</b>
Vehicle Maintenance & Repairs	42,225	50,737	5,000	5,000
Equipment Maintenance & Repairs	23,378	15,234	2,400	5,000
Street Maintenance & Repairs	94,424	90,582	11,000	50,000
Equipment Rentals	16,047	10,972	2,500	3,000
Building Rental	6,600	-	-	-
Insurance, other than employee benefits	39,133	34,949	28,155	14,000
Communications	4,969	-	-	-
Advertising	-	-	550	-
Travel	1,494	1,554	852	250
Dues and fees	731	657	1,000	600
Contracts & Agreements	269,753	23,656	74,000	16,000
Education and training	3,316	3,523	1,750	700
<b>Purchased/Contracted Services Total</b>	<b>502,069</b>	<b>231,864</b>	<b>127,207</b>	<b>94,550</b>
General supplies and materials	32,858	16,462	14,000	14,000
Postage	117	108	120	120
Computer Eqpt. & Software	87	-	-	-
Electricity	104,684	107,121	122,000	125,000
Oil & Lubricants	-	2,873	720	1,000
Gasoline	45,088	48,323	13,000	6,000
Small equipment	23,446	2,883	3,000	1,000
Uniforms	7,391	8,489	8,400	7,000
<b>Supplies Expenditures Total</b>	<b>213,671</b>	<b>186,259</b>	<b>161,240</b>	<b>154,120</b>
Claims - Damage	484	99	120	120
Bad Debt Expenditures	-	19,100	-	-
<b>Miscellaneous Total</b>	<b>484</b>	<b>19,199</b>	<b>120</b>	<b>120</b>
<b>Total Public Works</b>	<b>\$ 1,177,035</b>	<b>\$ 946,013</b>	<b>\$ 729,107</b>	<b>\$ 529,204</b>

# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Public Works Personnel Schedule

Classification	2009 Actual	2010 Actual	2011 Actual	2012 Adopted	Pay Status
Public Works Director	1	1	1	1	Unclassified
Administrative Services Manager	-	-	-	1	Classified
Foreman	1	1	-	1	Classified
Public Works Crew Leader	2	2	1	2	Classified
Public Works Tech III	3	3	5	4	Classified
Public Works Tech II	1	2	-	2	Classified
Public Works Tech I	2	2	2	-	Classified
Public Works Mechanic Assistant	-	-	-	-	Classified
Administrative Assistant	1	1	1	-	Classified
<b>Total Public Works</b>	<b>11</b>	<b>12</b>	<b>10</b>	<b>11</b>	

## Public Works Detailed Personnel Costs (100-4100)

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
<b>Personnel Costs and Employee Benefits</b>				
Salaries - Regular employees	\$ 283,386	\$ 338,039	\$ 278,000	\$ 150,000
Salaries - Overtime	3,515	2,367	550	880
<b>Subtotal:</b>	<b>286,901</b>	<b>340,406</b>	<b>278,550</b>	<b>150,880</b>
Group Insurance	70,812	85,032	72,000	57,500
Social Security (FICA) contributions	14,894	18,188	14,000	8,500
Medicare	5,295	5,582	5,300	3,850
Retirement contributions	32,272	27,777	26,460	13,234
ICMA RC Match	1,534	3,876	3,000	4,200
Unemployment Insurance	-	-	1,000	1,000
Workers' compensation	49,102	27,830	40,230	41,250
<b>Subtotal:</b>	<b>173,910</b>	<b>168,285</b>	<b>161,990</b>	<b>129,534</b>
<b>Total Personnel Services</b>	<b>\$ 460,811</b>	<b>\$ 508,691</b>	<b>\$ 440,540</b>	<b>\$ 280,414</b>

**Goals and Objectives for FY 2012:****Fiscally-sound and Efficient Government:**

- Operate the Public Works Department in a professional manner and stay within the approved FY 2012 budget while purchasing more efficient equipment and promoting safety, productivity, and anti-theft practices.
- Promote and retain a competent, well-trained, and customer-friendly staff dedicated to the residents and business owners of Garden City.
- Respond to all residents and business owners' service requests in a timely and efficient manner to ensure the highest possible standards of customer service.

**Protect the City's Infrastructure Investment and Assets:**

- Maintain the cleanliness and aesthetics of the City's rights-of-ways.
- Address any infrastructure issue in a speedy and efficient manner to avoid flooding.
- Get more City streets overlaid with new asphalt and any needed patching done to a professional standard.
- Maintain the City's investment in streets, sidewalks, and stormwater drainage systems.

**Proactive Public Safety and Code Enforcement Initiatives:**

- Ensure total compliance with the guidelines set forth in the 2009 Manual on Uniform Traffic Control Devices (MUTCD) over the next few years for all signs, pavement markings, and other devices used to regulate, warn, or guide traffic on the City's streets, in order to promote safety and efficiency by providing for the orderly movement of all road users.

**FY 2011 Accomplishments:**

- Completed needs assessment for the stormwater conveyance system
- Investigated 342 service requests from residents
- Completed 1,163 internally generated work orders
- Performed 109 miles of shoulder maintenance
- Maintained over 29,000 linear feet of ditches
- Completed 514 feet of underground stormwater utility point repairs

## 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 2012 Budget, Vehicle Service Shop expenditures total \$101,313, an increase of .8% or \$795 over the FY 2011 Amended Budget.

### Vehicle Service Shop FY 2012 Expenditure Summary (100-4900)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ 98,003	\$ 101,391	\$ 90,223	\$ 96,553
Purchased/Contracted Services Total	11,922	351	420	500
Supplies Expenditures Total	20,410	34,624	9,875	4,260
Miscellaneous Total	-	-	-	-
<b>Total Vehicle Service Shop</b>	<b>\$ 130,334</b>	<b>\$ 136,366</b>	<b>\$ 100,518</b>	<b>\$ 101,313</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Vehicle Service Shop Expenditure Detail**

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Salaries - Regular employees	\$ 73,097	\$ 75,641	\$ 64,500	\$ 66,435
Salaries - Overtime	889	491	156	120
Group Insurance	8,228	9,602	11,000	13,953
Social Security (FICA) contributions	4,427	4,524	3,700	4,124
Medicare	1,035	1,058	870	967
Retirement contributions	5,508	5,362	6,271	5,827
ICMA RC 457 Match	770	1,342	926	1,527
Unemployment Insurance	-	-	-	-
Workers' compensation	4,048	3,371	2,800	3,600
<b>Personnel Services Total</b>	<b>98,003</b>	<b>101,391</b>	<b>90,223</b>	<b>96,553</b>
Equipment Maintenance and Repairs	330	151	420	500
Building Rental	7,500	-	-	-
Insurance, other than employee benefits	581	-	-	-
Communications	3,510	-	-	-
Contracts & Agreements	-	200	-	-
<b>Purchased/Contracted Services Total</b>	<b>11,922</b>	<b>351</b>	<b>420</b>	<b>500</b>
General supplies and materials	18,753	32,954	2,000	2,000
Postage	-	3	175	-
Small equipment	604	411	6,500	1,000
Uniforms	1,053	1,256	1,200	1,260
<b>Supplies Expenditures Total</b>	<b>20,410</b>	<b>34,624</b>	<b>9,875</b>	<b>4,260</b>
<b>Miscellaneous Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Vehicle Service Shop</b>	<b>\$ 130,334</b>	<b>\$ 136,366</b>	<b>\$ 100,518</b>	<b>\$ 101,313</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Vehicle Service Shop Personnel Schedule**

<b>Classification</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>Pay Status</b>
Senior Mechanic	1	1	-	1	Unclassified
Mechanic	1	1	1	1	Classified
Mechanic Assistant	-	-	-	-	Classified
<b>Total Vehicle Service Shop</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>2</b>	

**Vehicle Service Shop Detailed Personnel Costs (100-4900)**

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>
<b>Personnel Costs and Employee Benefits</b>				
Salaries - Regular employees	\$ 73,097	\$ 75,641	\$ 64,500	\$ 66,435
Salaries - Overtime	889	491	156	120
<b>Subtotal:</b>	<b>73,986</b>	<b>76,132</b>	<b>64,656</b>	<b>66,555</b>
Group Insurance	8,228	9,602	11,000	13,953
Social Security (FICA) contributions	4,427	4,524	3,700	4,124
Medicare	1,035	1,058	870	967
Retirement contributions	5,508	5,362	6,271	5,827
ICMA RC 457 Match	770	1,342	926	1,527
Unemployment Insurance	-	-	-	-
Workers' compensation	4,048	3,371	2,800	3,600
<b>Subtotal:</b>	<b>24,017</b>	<b>25,259</b>	<b>25,567</b>	<b>29,998</b>
<b>Total Personnel Services</b>	<b>\$ 98,003</b>	<b>\$ 101,391</b>	<b>\$ 90,223</b>	<b>\$ 96,553</b>

**Goals and Objectives for FY 2012:****Fiscally-sound and Efficient Government:**

- Operate the Vehicle Shop in a professional manner and stay within the approved FY 2012 budget while promoting safety, productivity, and anti-theft practices.
- Offer continuing education and make available ASE certification training for the Vehicle Shop employees.
- Minimize inventory levels of tires, parts, etc. by developing and implementing loss control procedures for inventories of parts and equipment.

**Protect the City's Infrastructure Investment and Assets:**

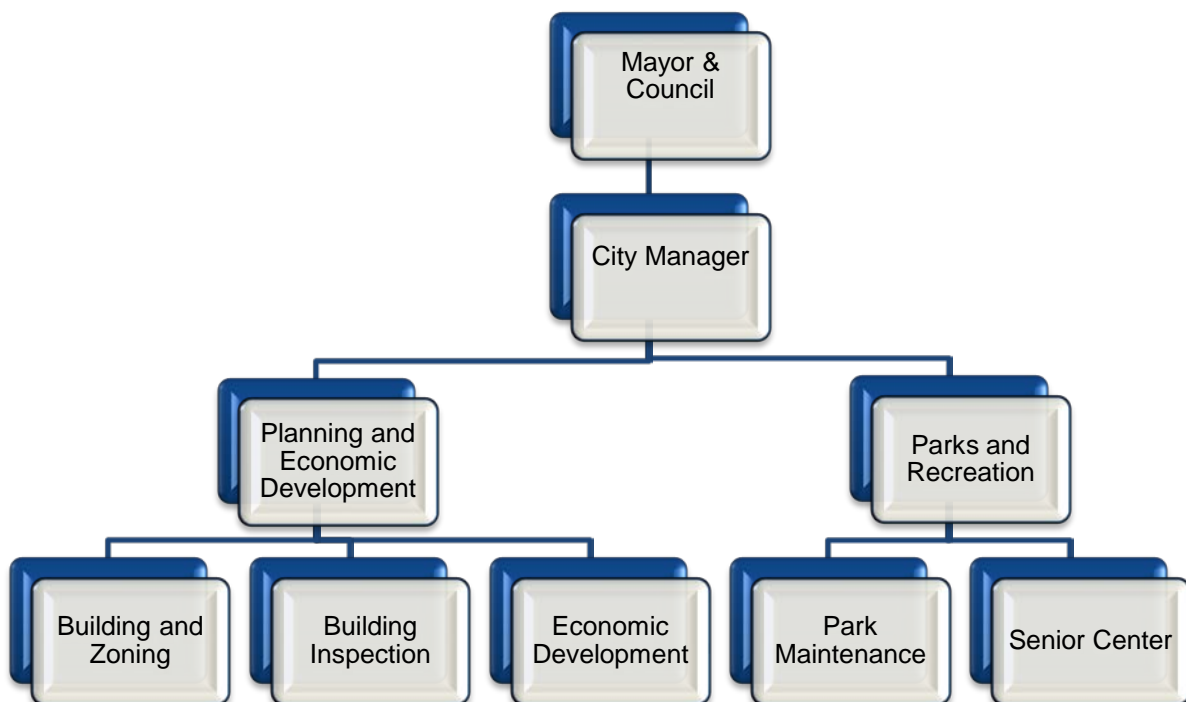
- Create and maintain preventive service schedules for all City-owned equipment and vehicles.
- Maintain thorough maintenance records for all City-owned equipment and vehicles to monitor service and repair costs and assist other departments with decisions about repairs and replacements.

## Community Development

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

### *Community Development Function*

#### *Organization Chart*





## **Community Development**

### **Short Term Priorities & Goals**

#### **Priorities:**

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

#### **Goals:**

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

### **Long Term Priorities & Goals**

#### **Priorities:**

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

#### **Goals:**

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

## Senior Center (5500)

### Mission Statement

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

### Department Description

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

### Budget Highlights

In the FY 2012 Budget, Senior Center expenditures total \$151,242, an increase of 4.0% or \$5,745 over the FY 2011 Amended Budget. The increase is primarily attributed to a normal increase in costs.

### Senior Center FY 2012 Expenditure Summary (100-5500)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ 70,289	\$ 84,057	\$ 92,882	\$ 94,557
Purchased/Contracted Services Total	56,957	51,091	10,679	13,050
Supplies Expenditures Total	19,660	22,497	41,936	43,635
Miscellaneous Total	-	-	-	-
<b>Total Senior Center</b>	<b>\$ 146,905</b>	<b>\$ 157,645</b>	<b>\$ 145,497</b>	<b>\$ 151,242</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Senior Center Expenditure Detail**

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Salaries - Regular employees	\$ 56,783	\$ 66,514	\$ 70,000	\$ 72,530
Salaries - Overtime	1	-	-	-
Group Insurance	4,176	4,506	4,800	5,136
Social Security (FICA) contributions	3,443	4,022	4,257	4,500
Medicare	805	941	1,000	1,055
Retirement contributions	4,098	4,080	6,169	6,362
ICMA RC Match	982	1,188	1,206	1,224
Unemployment Insurance	-	-	3,300	-
Workers' compensation	-	2,806	2,150	3,750
<b>Personnel Services Total</b>	<b>70,289</b>	<b>84,057</b>	<b>92,882</b>	<b>94,557</b>
Custodial	4,466	4,979	2,800	4,000
Building Repairs and Maintenance	2,131	2,579	1,200	3,000
Communications	4,219	-	-	-
Advertising	30	-	-	-
Travel	5,407	6,000	3,629	3,000
Dues and Fees	155	15	350	50
Contracts & Agreements	40,550	37,518	2,700	3,000
<b>Purchased/Contracted Services Total</b>	<b>56,957</b>	<b>51,091</b>	<b>10,679</b>	<b>13,050</b>
General supplies and materials	3,926	3,251	1,400	1,500
Postage	-	29	36	35
Natural Gas	2,014	2,287	2,500	2,500
Electricity	13,412	13,601	13,000	14,000
Food, Banquets, & Flowers	-	-	25,000	25,000
Small equipment	307	3,329	-	600
<b>Supplies Expenditures Total</b>	<b>19,660</b>	<b>22,497</b>	<b>41,936</b>	<b>43,635</b>
<b>Miscellaneous Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Senior Center</b>	<b>\$ 146,905</b>	<b>\$ 157,645</b>	<b>\$ 145,497</b>	<b>\$ 151,242</b>

**Senior Center Personnel Schedule**

Classification	2009 Actual	2010 Actual	2011 Actual	2012 Adopted	Pay Status
Senior Center Program Supervisor	1	1	1	1	Unclassified
Senior Center Assistant	-	-	-	-	Classified
<b>Total Senior Center</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	

# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Senior Center Detailed Personnel Costs

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
<b>Personnel Costs and Employee Benefits</b>				
Salaries - Regular employees	\$ 56,783	\$ 66,514	\$ 70,000	\$ 72,530
Salaries - Overtime	1	-	-	-
<b>Subtotal:</b>	<b>56,785</b>	<b>66,514</b>	<b>70,000</b>	<b>72,530</b>
Group Insurance	4,176	4,506	4,800	5,136
Social Security (FICA) contributions	3,443	4,022	4,257	4,500
Medicare	805	941	1,000	1,055
Retirement contributions	4,098	4,080	6,169	6,362
ICMA RC Match	982	1,188	1,206	1,224
Workers' compensation	-	2,806	2,150	3,750
<b>Subtotal:</b>	<b>13,505</b>	<b>17,543</b>	<b>19,582</b>	<b>22,027</b>
<b>Total Personnel Services</b>	<b>\$ 70,289</b>	<b>\$ 84,057</b>	<b>\$ 89,582</b>	<b>\$ 94,557</b>

## Goals and Objectives for FY 2012:

### Fiscally-sound and Efficient Government:

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

### Recreational and Leisure Opportunities:

- Continue to identify Senior Citizens recreational needs.
- Continue to upgrade our Senior Center Fitness Room.
- Continue providing seniors with opportunities to participate in community service.
- Continue supporting and contributing to the physical, emotional and social growth, development and achievement of senior citizens.
- Maintain the successful operation of one the most thriving Senior Centers in the Southeast.

### FY 2011 Accomplishments:

- Served over 11,000 meals to senior citizens
- Offered numerous programs and activities to keep the senior community active

## 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 2012 Budget, Recreation expenditures total \$598,830, an increase of 4.9% or \$28,054 over the FY 2011 Amended Budget. The increase is primarily attributed to additional funds being allocated for maintenance related items, as well as, normal increases in utilities.

### Parks and Recreation FY 2012 Expenditure Summary (100-6100)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ 406,965	\$ 420,500	\$ 364,869	\$ 361,180
Purchased/Contracted Services Total	164,493	158,653	78,846	99,950
Supplies Expenditures Total	172,566	165,170	127,061	137,700
Miscellaneous Total	1,000	-	-	-
<b>Total Recreation</b>	<b>\$745,024</b>	<b>\$744,323</b>	<b>\$570,776</b>	<b>\$598,830</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Parks and Recreation Expenditure Detail**

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>
Salaries - Regular employees	\$ 253,921	\$ 248,157	\$ 230,000	\$ 235,846
Salaries - Part Time	41,645	63,472	40,000	25,000
Salaries - Overtime	9,448	10,409	1,600	2,918
Group Insurance	39,387	39,832	42,000	45,120
Social Security (FICA) contributions	18,454	19,423	17,000	17,276
Medicare	4,316	4,542	4,000	4,052
Retirement contributions	19,984	20,310	20,525	20,943
ICMA RC Match	1,559	1,656	1,838	1,800
Unemployment Insurance	6,004	-	-	-
Workers' compensation	12,246	12,699	7,906	8,225
<b>Personnel Services Total</b>	<b>406,965</b>	<b>420,500</b>	<b>364,869</b>	<b>361,180</b>
Recreation-Umpires and Referees	6,715	11,420	10,800	12,000
Vehicle Maintenance & Repairs	10,362	2,483	3,600	3,500
Equipment Maintenance & Repairs	84,489	93,611	38,070	51,500
Insurance, other than employee benefits	15,821	9,127	8,401	9,350
Communications	13,683	-	-	-
Advertising	3,237	3,486	360	2,000
Travel	3,108	4,223	-	3,600
Dues and fees	4,440	2,180	1,615	1,000
Contracts & Agreements	21,004	32,123	16,000	16,000
Education and training	1,635	-	-	1,000
<b>Purchased/Contracted Services Total</b>	<b>164,493</b>	<b>158,653</b>	<b>78,846</b>	<b>99,950</b>
General supplies and materials	83,081	64,492	39,411	42,500
Postage	114	119	150	200
Computer Eqpt. & Software	131	-	-	-
Natural Gas	6,983	9,104	8,000	10,000
Electricity	53,438	57,151	63,500	68,500
Gasoline	6,564	8,852	10,000	11,000
Food, Banquets, & Flowers	20,223	19,377	6,000	4,500
Small equipment	(128)	5,486	-	-
Uniforms	2,161	589	-	1,000
<b>Supplies Expenditures Total</b>	<b>172,566</b>	<b>165,170</b>	<b>127,061</b>	<b>137,700</b>
Risk Management- Damage Claims	1,000	-	-	-
Baseball Field Lighting	-	-	-	-
<b>Miscellaneous Total</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Recreation</b>	<b>\$ 745,024</b>	<b>\$ 744,323</b>	<b>\$ 570,776</b>	<b>\$ 598,830</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Parks and Recreation Personnel Schedule**

<b>Classification</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Adopted</b>	<b>Pay Status</b>
Parks and Recreation Director	1	1	1	1	Unclassified
Program Coordinator	1	1	1	1	Classified
After-School Program Coordinator	1	1	1	1	Classified
Senior Groundskeeper	1	1	1	1	Classified
Groundskeeper	3	2	2	2	Classified
Administrative Assistant	1	1	1	1	Classified
<b>Total Parks and Recreation</b>	<b>8</b>	<b>7</b>	<b>7</b>	<b>7</b>	

**Parks and Recreation Detailed Personnel Costs**

	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>
<b>Personnel Costs and Employee Benefits</b>				
Salaries - Regular employees	\$ 253,921	\$ 248,157	\$ 230,000	\$ 235,846
Salaries - Temporary Employees	41,645	63,472	40,000	25,000
Salaries - Overtime	9,448	10,409	1,600	2,918
<b>Subtotal:</b>	<b>305,014</b>	<b>322,038</b>	<b>271,600</b>	<b>263,764</b>
Group Insurance	39,387	39,832	42,000	45,120
Social Security (FICA) contributions	18,454	19,423	17,000	17,276
Medicare	4,316	4,542	4,000	4,052
Retirement contributions	19,984	20,310	20,525	20,943
ICMA RC Match	1,559	1,656	1,838	1,800
Unemployment Insurance	6,004	-	-	-
Workers' compensation	12,246	12,699	7,906	8,225
<b>Subtotal:</b>	<b>101,951</b>	<b>98,462</b>	<b>93,269</b>	<b>97,416</b>
<b>Total Personnel Services</b>	<b>\$ 406,965</b>	<b>\$ 420,500</b>	<b>\$ 364,869</b>	<b>\$ 361,180</b>

**Goals and Objectives for FY 2012:**

**Protect the City's Infrastructure Investment and Assets:**

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

**Recreational and Leisure Opportunities:**

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

**FY 2011 Accomplishments:**

- Had 500 youths participate in the City's various sport programs
- Participation in after school and summer activities averaged 15 youths per day at the Cooper Center
- Averaged 45 youths per day during the summer day camp
- Held the 46<sup>th</sup> Annual Rebel Bowl



## 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 2012 Budget, Planning and Economic expenditures total \$315,473, an increase of 10.0% or \$28,596 over the FY 2011 Amended Budget. The increase is primarily attributed to an increase in Contracts and Agreements.

### Planning and Economic Dev. FY 2012 Expenditure Summary (100-7400)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ 212,593	\$ 237,482	\$ 229,144	\$ 238,558
Purchased/Contracted Services Total	148,082	128,206	39,233	56,615
Supplies Expenditures Total	25,664	20,039	18,500	20,300
Miscellaneous Total	-	-	-	-
<b>Total Planning and Economic Dev.</b>	<b>\$386,339</b>	<b>\$385,727</b>	<b>\$286,877</b>	<b>\$ 315,473</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Planning and Economic Development Expenditure Detail**

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Salaries - Regular employees	\$ 157,234	\$ 175,648	\$ 163,000	\$ 169,612
Salaries - Overtime	1,920	2,642	1,500	1,570
Group Insurance	19,065	21,193	27,000	31,238
Social Security (FICA) contributions	9,424	10,523	9,000	10,120
Medicare	2,540	2,609	2,388	2,593
Retirement contributions	16,078	13,940	14,152	9,050
ICMA RC Match	2,846	3,512	6,500	6,705
Workers' compensation	3,486	7,415	5,604	7,670
<b>Personnel Services Total</b>	<b>212,593</b>	<b>237,482</b>	<b>229,144</b>	<b>238,558</b>
Maps, Charts, and Plans	444	431	500	500
Site Plan Review	10,260	1,325	10,000	10,000
Vehicle Maintenance & Repairs	1,183	1,999	300	700
Equipment Maintenance & Repairs	-	125	100	100
Insurance, other than employee benefits	5,513	4,609	4,575	4,665
Communications	5,891	-	-	-
Advertising	2,441	3,152	810	1,000
Travel	4,951	5,131	1,508	2,100
Dues and fees	12,319	710	665	1,150
Contracts & Agreements	100,120	106,797	18,975	31,000
Education and training	4,960	3,927	1,800	5,400
<b>Purchased/Contracted Services Total</b>	<b>148,082</b>	<b>128,206</b>	<b>39,233</b>	<b>56,615</b>
General supplies and materials	8,345	5,861	4,000	3,000
Postage	8,208	6,187	6,000	7,000
Computer Eqpt. & Software	1,141	-	-	-
Gasoline	3,460	3,203	4,000	4,000
Books and Periodicals	1,148	3,241	4,300	6,000
Small equipment	2,528	580	-	-
Uniforms	834	967	200	300
<b>Supplies Expenditures Total</b>	<b>25,664</b>	<b>20,039</b>	<b>18,500</b>	<b>20,300</b>
<b>Miscellaneous Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Planning and Economic Dev.</b>	<b>\$ 386,339</b>	<b>\$ 385,727</b>	<b>\$ 286,877</b>	<b>\$ 315,473</b>

# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Planning and Economic Development Personnel Schedule

Classification	2009 Actual	2010 Actual	2011 Actual	2012 Adopted	Pay Status
Planning Director	1	1	1	1	Unclassified
Advanced Enforcement Officer	-	-	-	-	Classified
Senior Code Enforcement Officer	1	1	1	1	Classified
Code Enforcement Officer	1	1	1	1	Classified
Administrative Assistant	1	1	1	1	Classified
Building Maintenance Officer	1	-	-	-	Classified
<b>Total Planning and Economic Development</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>	

## Planning and Economic Development Detailed Personnel Costs

	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
<b>Personnel Costs and Employee Benefits</b>				
Salaries - Regular employees	\$ 157,234	\$ 175,648	\$ 163,000	\$ 169,612
Salaries - Overtime	1,920	2,642	1,500	1,570
<b>Subtotal:</b>	<b>159,154</b>	<b>178,290</b>	<b>164,500</b>	<b>171,182</b>
Group Insurance	19,065	21,193	27,000	31,238
Social Security (FICA) contributions	9,424	10,523	9,000	10,120
Medicare	2,540	2,609	2,388	2,593
Retirement contributions	16,078	13,940	14,152	9,050
ICMA RC Match	2,846	3,512	6,500	6,705
Workers' compensation	3,486	7,415	5,604	7,670
<b>Subtotal:</b>	<b>53,439</b>	<b>59,192</b>	<b>64,644</b>	<b>67,376</b>
<b>Total Personnel Services</b>	<b>\$ 212,593</b>	<b>\$ 237,482</b>	<b>\$ 229,144</b>	<b>\$ 238,558</b>

**Goals and Objectives for FY 2012:****Proactive Public Safety and Code Enforcement Initiatives:**

- The Planning and Economic Development Department will continue a comprehensive zoning code assessment in 2012. This is necessary in order to modernize and tailor our zoning code to the specific needs of the City.
- The Planning and Economic Development Department will broaden the effectiveness and diligence of the Code Enforcement Division through increased staff training, better efficiency due to new technology, consistency, and tougher enforcement.
- The Planning and Economic Development Department will complete an analysis and make appropriate revisions to the City's development review process. This will be done in order to ensure all code and permitting requirements are met, while still providing timely reviews and prompt customer service.

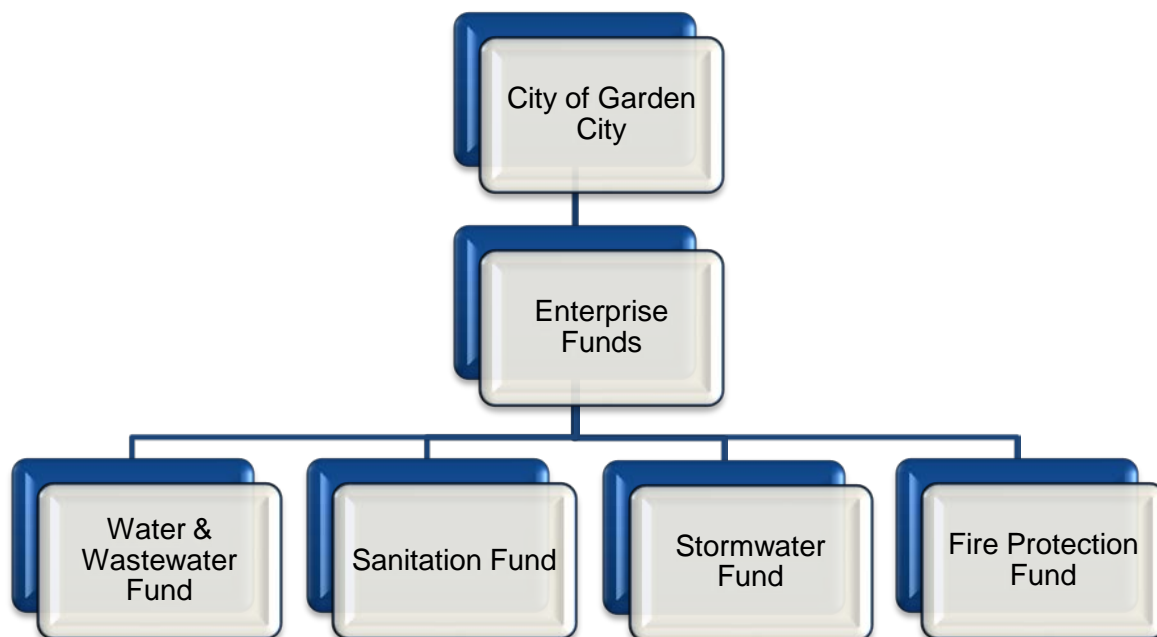
**Economic Growth:**

- The Planning and Economic Development Department will complete an economic development study and create an economic development plan for future implementation.
- The City maintains a Comprehensive Plan that is updated regularly. The Planning and Economic Development Department will continue implementation of this plan throughout the year.
- The Planning and Economic Development Department will continue to provide the City's elected and appointed officials, citizens, businesses, and development community with professional expertise in data assessment used to support decision making, enhance the understanding of the development process, and ensure continuous elevation in residential, commercial, and industrial properties in the City.

**FY 2011 Accomplishments:**

- Completed a Parks and Recreation Survey and Needs Assessment to allow City staff and elected officials the ability to understand the preferences, interests, and concerns of the community as it relates to Parks and Recreation.
- Updated the City's Comprehensive Plan to include a revised Five-Year Short Term Work Program (STWP) and a Report of Accomplishments from the previous STWP.
- Created and designed the Code Enforcement Courtesy Notice and Commonly Cited Code Violations Brochure as a means of open communication and strategy for property maintenance
- Applied for and received acceptance to become a participant in the Georgia Initiative for Community Housing (GICH) Program through the University of Georgia and Georgia Department of Community Affairs.

## City of Garden City Enterprise Funds

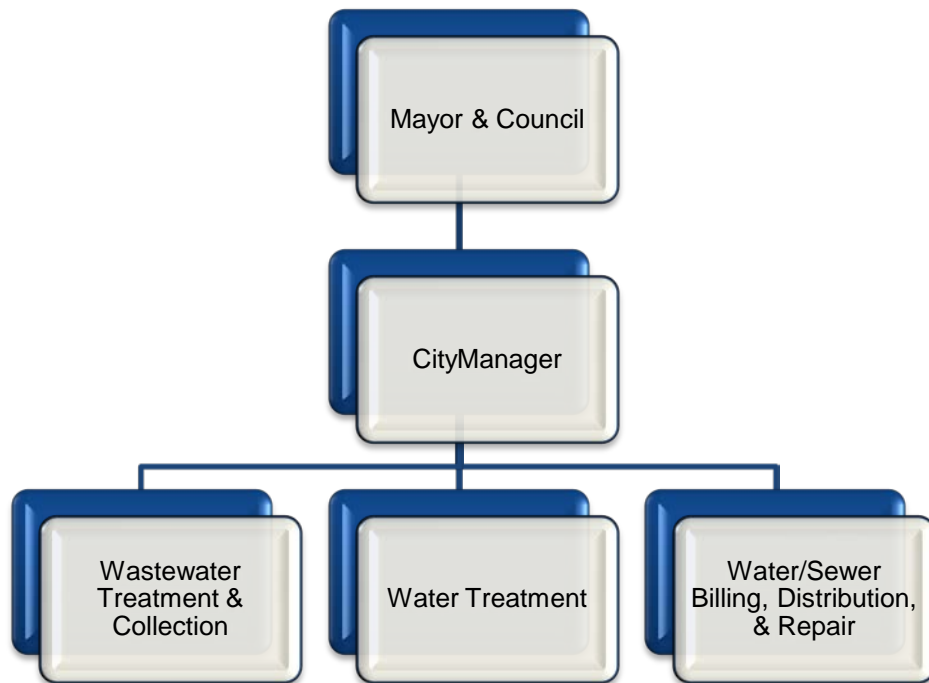


## Water/Wastewater Fund

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

### *Water/Wastewater Fund*

#### *Organizational Chart*



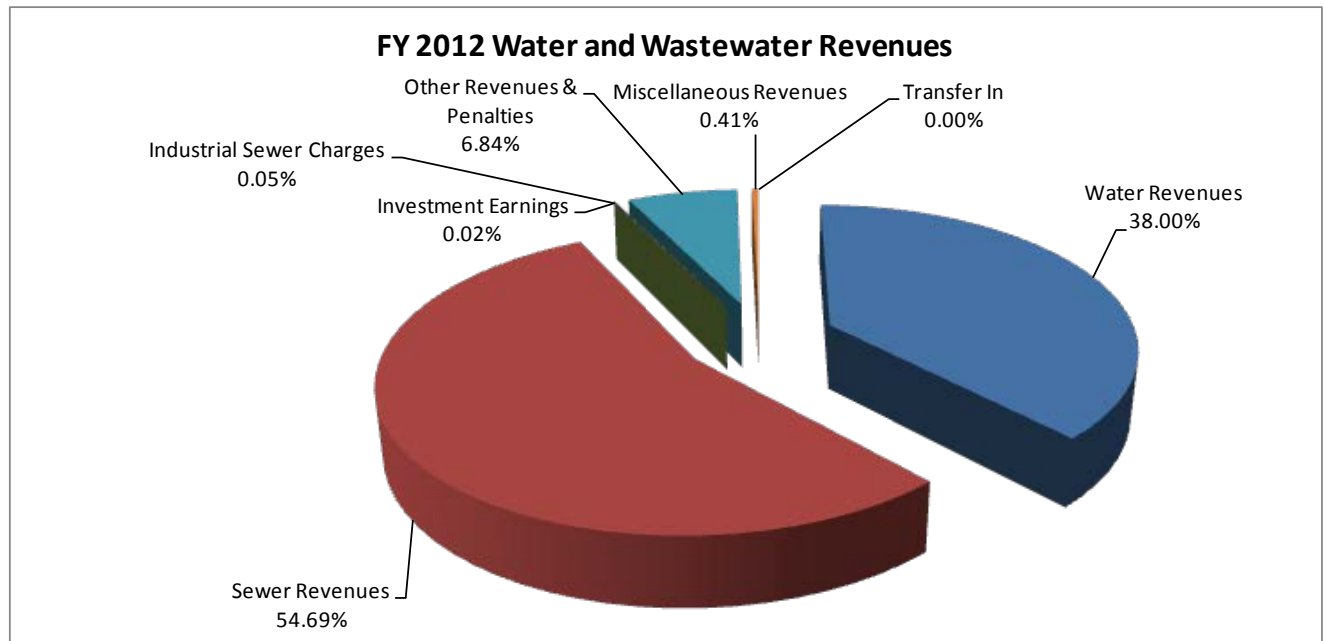
# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Water/Wastewater Fund Operating Revenues Overview

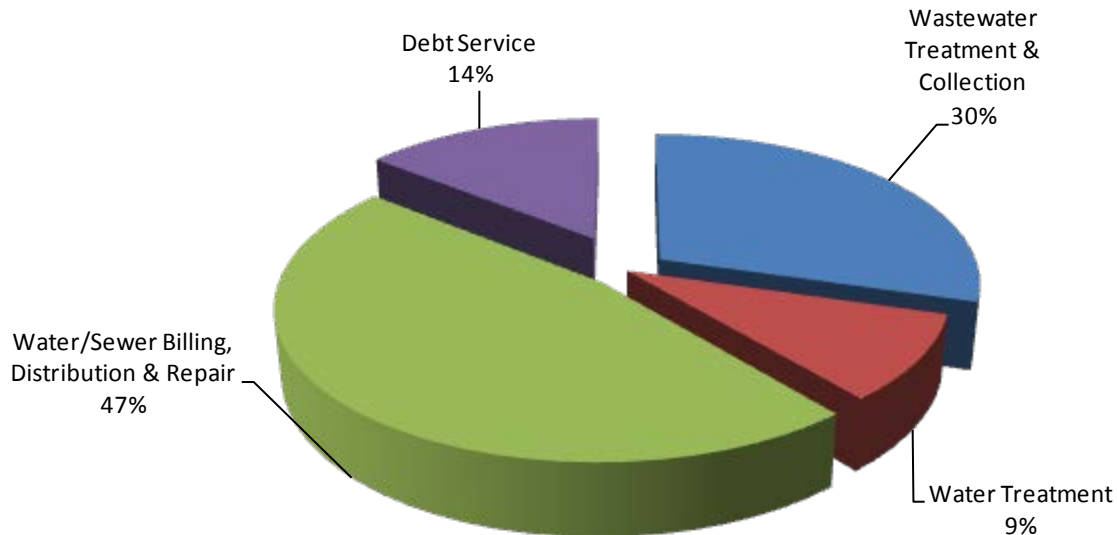
	2009 Actual	2010 Actual	2011 Budget	2011 Amended	2012 Adopted
<b>Revenue</b>					
Water Revenues	\$ 876,380	\$ 972,424	\$ 1,150,000	\$ 1,102,000	\$ 1,195,000
Sewer Revenues	1,415,734	1,363,397	1,722,200	1,555,000	1,720,000
Investment Earnings	10,130	1,509	1,500	500	500
Industrial Sewer Charges	-	(45)	-	6,000	1,500
Other Revenues & Penalties	252,040	130,139	150,000	210,000	215,000
Miscellaneous Revenues	9,993	91,052	15,000	86,576	13,000
Transfer In	644,022	-	-	-	-
<b>Total Revenue</b>	<b>\$ 3,208,297</b>	<b>\$ 2,558,476</b>	<b>\$ 3,038,700</b>	<b>\$ 2,960,076</b>	<b>\$ 3,145,000</b>



### Water/Wastewater Fund Operating Expenses Overview

	2009	2010	2011	2011	2012
Water/Wastewater Expenses	Actual	Actual	Budget	Amended	Adopted
Wastewater Treatment & Collection	\$ 861,473	\$ 904,381	\$ 836,935	\$1,082,493	\$ 929,479
Water Treatment	314,372	248,742	235,445	241,591	291,418
Water/Sewer Billing, Distribution & Repair	1,533,379	1,756,272	1,809,647	1,765,650	1,476,609
Debt Service	170,104	165,176	156,673	156,662	447,495
<b>Total Water/Wastewater Fund</b>	<b>\$2,879,328</b>	<b>\$3,074,571</b>	<b>\$3,038,700</b>	<b>\$3,246,396</b>	<b>\$ 3,145,000</b>

### FY 2012 Percentages of Total Operating Expenses





## 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 2012 Budget, Wastewater & Treatment expenditures total \$929,479, a decrease of 14.4% or \$153,014 under the FY 2011 Amended Budget. The FY2011 Amended Budget included several large unexpected emergency repairs. While the City budgets for some emergency repairs, it is impossible to know how much will be needed throughout the year.

### Wastewater & Treatment Coll. FY 2012 Expense Summary (505-4330)

Expense Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ 334,245	\$ 317,631	\$ 360,726	\$ 377,500
Purchased/Contracted Services Total	378,225	444,372	581,492	397,279
Supplies Expenses Total	148,003	142,378	140,275	154,700
Miscellaneous Total	1,000	-	-	-
<b>Total Wastewater Treatment</b>	<b>\$861,473</b>	<b>\$904,381</b>	<b>\$1,082,493</b>	<b>\$929,479</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Wastewater & Treatment Collection Expense Detail**

		2009 Actual	2010 Actual	2011 Amended	2012 Adopted
505-4330-51-1100	Salaries - Regular employees	\$ 267,507	\$ 227,399	\$ 250,000	\$ 261,637
505-4330-51-1300	Salaries - Overtime	25,077	25,584	27,000	27,023
505-4330-51-2100	Group Insurance	(7,287)	28,205	36,000	39,730
505-4330-51-2200	Social Security (FICA) contributions	18,185	15,263	17,000	17,122
505-4330-51-2300	Medicare	2,623	2,634	2,840	2,893
505-4330-51-2400	Retirement contributions	14,653	13,353	19,614	21,925
505-4330-51-2401	ICMA RC Match	4,374	3,045	2,672	3,050
505-4330-51-2600	Unemployment Insurance	-	-	5,000	1,000
505-4330-51-2700	Workers' compensation	9,112	2,148	600	3,120
	<b>Personnel Services Total</b>	<b>334,245</b>	<b>317,631</b>	<b>360,726</b>	<b>377,500</b>
505-4330-52-1202	Professional - Engineering	90,719	194,759	208,000	120,000
505-4330-52-2201	Vehicle Maintenance & Repairs	2,021	2,737	500	2,500
505-4330-52-2202	Equipment Maintenance & Repairs	53,920	105,412	150,000	100,000
505-4330-52-2203	Building Maintenance	46	-	-	1,000
505-4330-52-2204	Street Maintenance and Repairs	25,486	-	-	3,000
505-4330-52-3100	Insurance, other than employee benefits	25,687	26,648	22,682	22,410
505-4330-52-3200	Communications	2,668	3,297	2,800	3,000
505-4330-52-3500	Travel	480	1,092	1,000	524
505-4330-52-3600	Dues and fees	69	437	760	760
505-4330-52-3601	Contracts & Agreements	102,711	49,157	118,000	60,995
505-4330-52-3700	Education and training	1,632	737	500	690
505-4330-52-3800	Licenses for Personnel	385	265	250	400
505-4330-52-3850	Contract Labor	2,356	2,033	1,000	2,000
505-4330-52-3901	Sludge landfill tipping fee	70,045	57,798	76,000	80,000
	<b>Purchased/Contracted Services Total</b>	<b>378,225</b>	<b>444,372</b>	<b>581,492</b>	<b>397,279</b>
505-4330-53-1100	General supplies and materials	15,278	10,116	14,000	14,500
505-4330-53-1130	Computer Eqpt. & Software	570	-	-	-
505-4330-53-1230	Electricity	92,104	115,210	116,000	125,000
505-4330-53-1270	Gasoline	4,477	5,094	8,400	8,000
505-4330-53-1600	Small equipment	27,961	4,181	750	6,000
505-4330-53-1700	Uniforms	1,552	226	1,000	1,200
505-4330-53-1701	Miscellaneous	6,061	7,551	125	-
	<b>Supplies Expenses Total</b>	<b>148,003</b>	<b>142,378</b>	<b>140,275</b>	<b>154,700</b>
505-4330-55-2200	Damage Claims	1,000	-	-	-
505-4330-57-9000	Water & Sewer Contingency	-	-	-	-
	<b>Miscellaneous Total</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Wastewater Treatment</b>	<b>\$ 861,473</b>	<b>\$ 904,381</b>	<b>\$ 1,082,493</b>	<b>\$ 929,479</b>

# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Wastewater & Treatment Collection Personnel Schedule

Classification	2009 Actual	2010 Actual	2011 Actual	2012 Adopted	Pay Status
Water/Sewer Director	1	1	1	1	Unclassified
Operator Trainees	3	2	3	3	Classified
Administrative Assistant	1	1	1	1	Classified
<b>Total Wastewater Treatment and Collection</b>	<b>5</b>	<b>4</b>	<b>5</b>	<b>5</b>	

## Wastewater & Treatment Collection Detailed Personnel Costs

		2009 Actual	2010 Actual	2011 Amended	2012 Adopted
	<b>Personnel Costs and Employee Benefits</b>				
505-4330-51-1100	Salaries - Regular employees	\$ 267,507	\$ 227,399	\$ 250,000	\$ 261,637
505-4330-51-1300	Salaries - Overtime	25,077	25,584	27,000	27,023
	<b>Subtotal:</b>	<b>292,584</b>	<b>252,983</b>	<b>277,000</b>	<b>288,660</b>
505-4330-51-2100	Group Insurance	(7,287)	28,205	36,000	39,730
505-4330-51-2200	Social Security (FICA) contributions	18,185	15,263	17,000	17,122
505-4330-51-2300	Medicare	2,623	2,634	2,840	2,893
505-4330-51-2400	Retirement contributions	14,653	13,353	19,614	21,925
505-4330-51-2401	ICMA RC Match	4,374	3,045	2,672	3,050
505-4330-51-2600	Unemployment Insurance	-	-	5,000	1,000
505-4330-51-2700	Workers' compensation	9,112	2,148	600	3,120
	<b>Subtotal:</b>	<b>41,661</b>	<b>64,648</b>	<b>83,726</b>	<b>88,840</b>
	<b>Total Personnel Services</b>	<b>\$ 334,245</b>	<b>\$ 317,631</b>	<b>\$ 360,726</b>	<b>\$ 377,500</b>

## Goals and Objectives for FY 2012:

### Fiscally-sound and Efficient Government:

- Offer education programs to achieve more knowledgeable and informed employees.
- Ensure the best quality service to our customers by continuing the sewer rehabilitation program and making repairs in a timely manner.
- Continue with CIP projects from 2011 that may roll over into 2012 and start new CIP Projects for 2012.
- Win the Gold Award for 2012 and continue to work towards achieving the platinum award for 2013. By winning the Gold Award for five consecutive years, we then become eligible for the Platinum Award.

**Environmental Stewards:**

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

**FY 2011 Accomplishments:**

- Upgraded computerized SCADA system to better monitor system pumping and flow management operations
- Became one of only 23 communities in Georgia designated as a Water First Community
- Won Gold Award for FY 2010 for Water Permit Compliance
- Promoted water conservation and recycling at the Savannah Earth Day Festival, Garden City's Fall Festival, and World Wide Monitoring Day
- Continued to make improvements in water and wastewater infrastructure in order to better serve our customers

## Water Treatment (4430)

### Mission Statement

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

### Department Description

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

### Budget Highlights

In the FY 2012 Budget, Water Treatment expenditures total \$291,418, an increase of 20.6% or \$49,827 over the FY 2011 Amended Budget. The increase is primarily attributed to an increase in Contracts and Agreements.

### Water Treatment FY 2012 Expense Summary (505-4430)

Expense Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ 89,631	\$ 40,375	\$ 35,467	\$ 43,736
Purchased/Contracted Services Total	151,370	119,744	112,250	152,232
Supplies Expenses Total	73,372	88,623	93,874	95,450
Miscellaneous Total	-	-	-	-
<b>Total Water Treatment</b>	<b>\$314,372</b>	<b>\$248,742</b>	<b>\$241,591</b>	<b>\$291,418</b>

## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Water Treatment Expense Detail**

		2009 Actual	2010 Actual	2011 Amended	2012 Adopted
505-4430-51-1100	Salaries - Regular employees	\$ 39,119	\$ 29,624	\$ 25,200	\$ 29,120
505-4430-51-1300	Salaries - Overtime	1,371	923	100	420
505-4430-51-2100	Group Insurance	41,509	3,577	5,750	8,844
505-4430-51-2200	Social Security (FICA) contributions	2,476	1,806	1,360	1,831
505-4430-51-2300	Medicare	579	422	317	430
505-4430-51-2400	Retirement contributions	1,978	3,132	2,640	2,591
505-4430-51-2401	ICMA RC Match	650	891	100	500
505-4430-51-2700	Workers' compensation	1,949	-	-	-
	<b>Personnel Services Total</b>	<b>89,631</b>	<b>40,375</b>	<b>35,467</b>	<b>43,736</b>
505-4430-52-1203	Professional - Audit	13,500	12,900	16,200	16,200
505-4430-52-2201	Vehicle Maintenance & Repairs	173	2,837	250	500
505-4430-52-2202	Equipment Maintenance & Repairs	72,913	32,622	40,000	40,000
505-4430-52-2203	Building Maintenance	2,900	2,400	500	500
505-4430-52-3100	Insurance, other than employee benefits	5,933	4,237	2,300	2,330
505-4430-52-3200	Communications	3,010	2,750	2,750	2,862
505-4430-52-3500	Travel	174	-	-	295
505-4430-52-3600	Dues and fees	2,128	-	-	-
505-4430-52-3601	Contracts & Agreements	49,302	60,921	50,000	88,000
505-4430-52-3700	Education and training	538	121	-	470
505-4430-52-3800	Licenses for personnel	-	-	-	75
505-4430-52-3850	Contract Labor	800	956	250	1,000
	<b>Purchased/Contracted Services Total</b>	<b>151,370</b>	<b>119,744</b>	<b>112,250</b>	<b>152,232</b>
505-4430-53-1100	General supplies and materials	8,879	20,849	15,000	16,000
505-4430-53-1230	Electricity	61,552	59,906	70,624	71,000
505-4430-53-1270	Gasoline	2,017	4,278	5,000	5,500
505-4430-53-1600	Small equipment	574	3,418	2,800	2,500
505-4430-53-1700	Uniforms	351	172	450	450
	<b>Supplies Expenses Total</b>	<b>73,372</b>	<b>88,623</b>	<b>93,874</b>	<b>95,450</b>
	<b>Miscellaneous Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Water Treatment</b>	<b>\$ 314,372</b>	<b>\$ 248,742</b>	<b>\$ 241,591</b>	<b>\$ 291,418</b>

# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Water Treatment Personnel Schedule

Classification	2009 Actual	2010 Actual	2011 Actual	2012 Adopted	Pay Status
Water Operator Trainee	1	1	1	1	Classified
<b>Total Water Treatment</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	

## Water Treatment Detailed Personnel Costs

		2009 Actual	2010 Actual	2011 Amended	2012 Adopted
	<b>Personnel Costs and Employee Benefits</b>				
505-4430-51-1100	Salaries - Regular employees	\$ 39,119	\$ 29,624	\$ 25,200	\$ 29,120
505-4430-51-1300	Salaries - Overtime	1,371	923	100	420
	<b>Subtotal:</b>	<b>40,490</b>	<b>30,547</b>	<b>25,300</b>	<b>29,540</b>
505-4430-51-2100	Group Insurance	41,509	3,577	5,750	8,844
505-4430-51-2200	Social Security (FICA) contributions	2,476	1,806	1,360	1,831
505-4430-51-2300	Medicare	579	422	317	430
505-4430-51-2400	Retirement contributions	1,978	3,132	2,640	2,591
505-4430-51-2401	ICMA RC Match	650	891	100	500
505-4430-51-2700	Workers' compensation	1,949	-	-	-
	<b>Subtotal:</b>	<b>49,141</b>	<b>9,828</b>	<b>10,167</b>	<b>14,196</b>
	<b>Total Personnel Services</b>	<b>\$ 89,631</b>	<b>\$ 40,375</b>	<b>\$ 35,467</b>	<b>\$ 43,736</b>

## Goals and Objectives for FY 2012:

### Environmental Stewards:

- Use Best Management Practices to operate and maintain our Water Treatment Facilities to ensure undisturbed, ample, clean, safe drinking water to all of our customers.
- Work on improving our Water First Designation by creating new ways to encourage water conservation efforts for the City and our residents.
- Continue to improve on our Fall Festival and Earth Day water conservation activities by starting an incentive program for our Residents to conserve water use, and have a drawing giving away a rain barrel or dual flush toilet.
- Maintain our good working relationships with neighboring communities, Local, State and Federal Agencies.

### Protect the City's Infrastructure Investment and Assets:

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

## Water/Sewer Billing, Distribution & Repair (4440)

### Mission Statement

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

### Department Description

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

### Budget Highlights

In the FY 2012 Budget, Water/Sewer Billing and Repair expenditures total \$1,476,609, a decrease of 16.4% or \$288,815 under the FY 2011 Amended Budget. The decrease is attributed to the amount of depreciated covered in the budget. The City began showing the principal and interest portion of debt service payments in the budget. The City understands the importance of depreciation and in subsequent years, it will be shown at full cost.

### Water/Sewer Billing FY 2012 Expense Summary (505-4440)

<b>Expense Category</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>
Personnel Services Total	\$ 469,131	\$ 543,528	\$ 503,624	\$ 608,235
Purchased/Contracted Services Total	192,492	156,306	243,300	148,366
Supplies ExpensesTotal	131,257	117,787	93,500	148,751
Miscellaneous Total	740,499	938,651	925,000	571,257
<b>Total Water/Sewer Coll., Dist. Rep</b>	<b>\$1,533,379</b>	<b>\$1,756,272</b>	<b>\$1,765,424</b>	<b>\$1,476,609</b>



## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Water/Sewer Billing Expense Detail**

		<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Amended</b>	<b>2012 Adopted</b>
505-4440-51-1100	Salaries - Regular employees	\$ 328,732	\$ 382,935	\$ 345,000	\$ 411,900
505-4440-51-1300	Salaries - Overtime	24,751	22,635	18,000	18,180
505-4440-51-2100	Group Insurance	47,240	53,079	51,000	74,420
505-4440-51-2200	Social Security (FICA) contributions	20,840	24,136	21,310	26,650
505-4440-51-2300	Medicare	4,874	5,645	5,000	6,251
505-4440-51-2400	Retirement contributions	26,623	26,077	33,698	37,723
505-4440-51-2401	ICMA RC Match	2,957	3,543	3,283	6,205
505-4440-51-2600	Unemployment Insurance	-	-	750	1,000
505-4440-51-2700	Workers' compensation	13,115	25,478	25,583	25,906
	<b>Personnel Services Total</b>	<b>469,131</b>	<b>543,528</b>	<b>503,624</b>	<b>608,235</b>
505-4440-52-2201	Vehicle Maintenance & Repairs	4,379	8,587	3,000	4,390
505-4440-52-2202	Equipment Maintenance & Repairs	11,404	3,388	1,000	2,000
505-4440-52-2206	Water Line Maintenance & Repairs	65,619	48,287	30,000	40,000
505-4440-52-2207	Sewer Line Maintenance & Repairs	68,685	25,620	16,000	40,000
505-4440-52-2320	Equipment Rental	828	470	300	500
505-4440-52-3100	Insurance, other than employee benefits	8,998	15,613	18,300	18,650
505-4440-52-3200	Communications	5,306	2,782	1,500	1,500
505-4440-52-3400	Printing and Binding	9,498	1,147	-	1,000
505-4440-52-3500	Travel	58	813	150	250
505-4440-52-3600	Dues and fees	-	250	2,750	2,636
505-4440-52-3601	Contracts & Agreements	17,258	46,591	170,000	37,240
505-4440-52-3700	Education and training	434	2,758	100	200
505-4440-52-3800	Licenses for Personnel	25	-	200	-
	<b>Purchased/Contracted Services Total</b>	<b>192,492</b>	<b>156,306</b>	<b>243,300</b>	<b>148,366</b>
505-4440-53-1100	General supplies and materials	17,687	17,329	15,000	15,088
505-4440-53-1101	Postage	17,261	20,069	20,250	21,000
505-4440-53-1130	Computer Eqpt. & Software	1,018	17	250	-
505-4440-53-1270	Gasoline	18,878	24,193	24,000	26,000
505-4440-53-1600	Small equipment	1,980	8,974	2,000	4,000
505-4440-53-1601	10% Water Meter Replacement	47,931	44,987	30,000	81,000
505-4440-53-1700	Uniforms	1,251	766	2,000	1,663
505-4440-53-1701	Miscellaneous	25,251	1,452	-	-
	<b>Supplies Expenses Total</b>	<b>131,257</b>	<b>117,787</b>	<b>93,500</b>	<b>148,751</b>
505-4440-55-2100	Calibrate large water users	-	-	-	6,000
505-4440-55-2200	Damages Claims	1,823	327	-	-
505-4440-56-1000	Depreciation	738,676	788,324	775,000	415,257
505-9000-61-1101	Transfer to General Fund	-	150,000	150,000	150,000
	<b>Miscellaneous Total</b>	<b>740,499</b>	<b>938,651</b>	<b>925,000</b>	<b>571,257</b>
	<b>Total Water/Sewer Col., Dist., &amp; Rep</b>	<b>\$ 1,533,379</b>	<b>\$ 1,756,272</b>	<b>\$ 1,765,424</b>	<b>\$ 1,476,609</b>

# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Water/Sewer Billing Personnel Schedule

Classification	2009 Actual	2010 Actual	2011 Actual	2012 Adopted	Pay Status
Water/Sewer Department Supervisor	1	1	1	1	Unclassified
Utility Business Services Manager	1	1	1	1	UnClassified
Utility Billing Coordinator	1	1	1	1	Classified
Utility Billing Analyst	1	1	1	1	Classified
Senior Meter Reader	1	1	-	1	Classified
Meter Reader	1	1	-	1	Classified
Water/Sewer Repair Foreman	-	-	-	1	Classified
Water/Sewer Repair Tech II	2	2	2	1	Classified
Water/Sewer Tech I	3	4	2	4	Classified
Backflow Prevention Tester	-	-	1	1	Classified
<b>Total Water/Sewer Billing, Distribution and Repair</b>	<b>11</b>	<b>12</b>	<b>9</b>	<b>13</b>	

## Water/Sewer Billing Detailed Personnel Costs

		2009 Actual	2010 Actual	2011 Amended	2012 Adopted
	<b>Personnel Costs and Employee Benefits</b>				
505-4440-51-1100	Salaries - Regular employees	\$ 328,732	\$ 382,935	\$ 345,000	\$ 411,900
505-4440-51-1300	Salaries - Overtime	24,751	22,635	18,000	18,180
	<b>Subtotal:</b>	<b>353,483</b>	<b>405,570</b>	<b>363,000</b>	<b>430,080</b>
505-4440-51-2100	Group Insurance	47,240	53,079	51,000	74,420
505-4440-51-2200	Social Security (FICA) contributions	20,840	24,136	21,310	26,650
505-4440-51-2300	Medicare	4,874	5,645	5,000	6,251
505-4440-51-2400	Retirement contributions	26,623	26,077	33,698	37,723
505-4440-51-2401	ICMA RC Match	2,957	3,543	3,283	6,205
505-4440-51-2600	Unemployment Insurance	-	-	750	1,000
505-4440-51-2700	Workers' compensation	13,115	25,478	25,583	25,906
	<b>Subtotal:</b>	<b>115,648</b>	<b>137,958</b>	<b>140,624</b>	<b>178,155</b>
	<b>Total Personnel Services</b>	<b>\$ 469,131</b>	<b>\$ 543,528</b>	<b>\$ 503,624</b>	<b>\$ 608,235</b>

## Goals and Objectives for FY 2012:

### Fiscally-sound and Efficient Government:

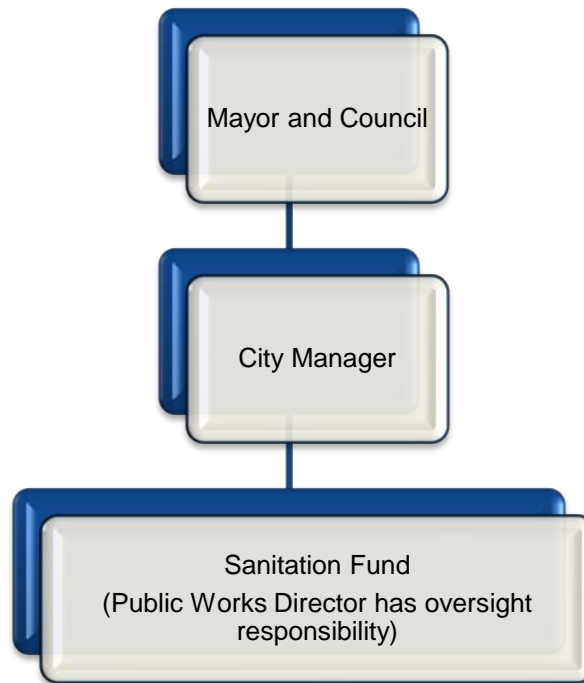
- Provide the highest quality, complete, accurate and timely billings for our customers.
- Maintain the highest standards of customer service when assisting our customers to solve their problems and/or concerns.
- Continue to work together with Water Operations to account for water loss by locating all service connections, meter all connections, and have accounts set up for each.

### Protect the City's Infrastructure Investment and Assets:

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

## Sanitation Fund

### Organization Chart

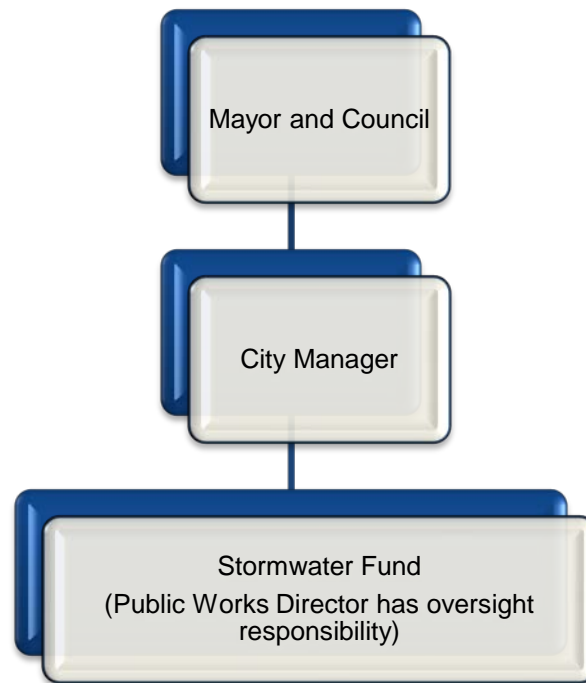


### Sanitation Fund FY 2012 Revenues and Expenses

	2009	2010	2011	2012
	Actual	Actual	Amended	Adopted
<b>Revenues</b>				
Refuse Collection Charges	\$ 326,566	\$ 366,020	\$ 364,000	\$ 364,000
Miscellaneous Revenue	110	-	-	
Interest Revenue	26	22	12	25
<b>Subtotal</b>	<b>326,702</b>	<b>366,042</b>	<b>364,012</b>	<b>364,025</b>
<b>Operating Transfers In</b>				
Stormwater Fund	-	-	30,000	-
<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$ 326,702</b>	<b>\$ 366,042</b>	<b>\$ 394,012</b>	<b>\$ 364,025</b>
<b>Expenses</b>				
Contracts and Agreements	\$ 357,949	\$ 326,877	\$ 331,000	\$ 344,000
Miscellaneous	-	12	12	25
Solid Waste Management	1,357	-	-	-
Dry Trash Disposal	102,168	107,671	63,000	20,000
<b>Total Expenses</b>	<b>\$ 461,474</b>	<b>\$ 434,560</b>	<b>\$ 394,012</b>	<b>\$ 364,025</b>
<b>Net Income (Loss)</b>	<b>\$ (134,772)</b>	<b>\$ (68,518)</b>	<b>\$ -</b>	<b>\$ -</b>

## Stormwater Fund

### Organization Chart



## CITY OF GARDEN CITY

FY2012

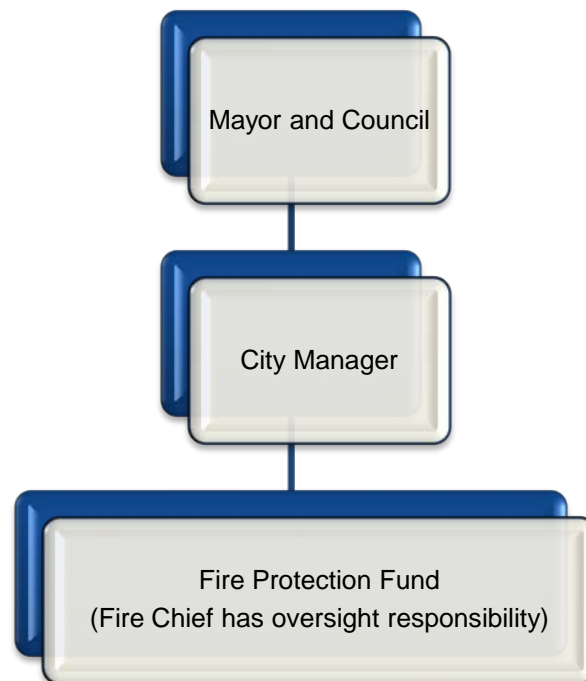
DEPARTMENTAL SUMMARIES

**Stormwater Fund FY 2012 Revenues and Expenses**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Adopted</b>
<b>Revenues</b>				
Direct State Government Grant	\$ -	\$ -	\$ 48,471	\$ -
Storm Water Utility Fee	753,723	870,839	815,000	825,000
Transfer in from Water/Sewer	-	2,559,343	-	-
2011 Fund Balance Carryover	-	-	-	62,423
<b>Total Revenues</b>	<b>\$ 753,723</b>	<b>\$ 3,430,182</b>	<b>\$ 863,471</b>	<b>\$ 887,423</b>
<b>Expenses</b>				
Salaries - Regular Wages	\$ 126,655	\$ 98,874	\$ 148,396	\$ 256,060
Group Insurance	-	-	-	15,800
Social Security (FICA)	9,689	7,564	11,352	19,550
Medicare	-	-	-	1,330
Retirement Contributions	-	-	-	19,327
Project Maintenance/Capital Const.	213,207	379,199	270,000	299,933
Vehicle/Equipment Maintenance	24,785	42,559	78,000	85,000
Insurance, other than employee benefits	-	-	-	11,780
Contracts (Street Sweeping)	68,330	764	4,000	12,500
Contracts (Drainage/Utility)/Consultants	269,951	207,352	155,000	32,000
Education and Training	-	-	300	-
Contracts (Contract Labor)	52,528	22,584	52,000	32,000
Stormwater - Contingency	-	-	-	50,143
Depreciation	-	7,109	7,000	7,000
Transfer to General Fund	-	45,000	45,000	45,000
Transfer to Sanitation Fund	-	-	30,000	-
<b>Total Expenses</b>	<b>\$ 765,145</b>	<b>\$ 811,005</b>	<b>\$ 801,048</b>	<b>\$ 887,423</b>
<b>Net Income (Loss)</b>	<b>\$ (11,422)</b>	<b>\$ 2,619,177</b>	<b>\$ 62,423</b>	<b>\$ -</b>

## Fire Protection Fund

### Organization Chart



# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Mission Statement

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

## Department Description

Over the last three years, Garden City has undertaken a detailed and comprehensive work effort to transition from a volunteer to a professional Fire Department and improve the level of fire protection service for residents and property owners in Garden City. Activities undertaken by the City during this transition include:

- Receipt of a SAFER grant award that allowed the City to hire five (5) additional, full time fire fighter positions;
- Update of Pre-Fire Plans to improve fire protection services for structures in Garden City; and
- Reduction of the City's Insurance Services Office (I.S.O.) rating from a Class 5 to a Class 3 which resulted in an approximate savings of \$80 - \$120 per year on homeowners insurance policies for the average homeowner/residential property.

## Budget Highlights

In the FY 2012 Budget, Fire Department expenditures total \$730,265, a decrease of 10.3% or \$83,491 under the FY 2011 Amended Budget of \$591,076. The FY 2011 Amended Budget accounted for equipment that was to be purchased using grant funds, which increased the budget.

## Fire FY 2012 Expenditure Summary (575-3500)

Expenditure Category	2009 Actual	2010 Actual	2011 Amended	2012 Adopted
Personnel Services Total	\$ -	\$ -	\$ 517,950	\$ 535,796
Purchased/Contracted Services Total	-	-	155,625	117,800
Supplies Expenditures Total	-	-	135,150	53,669
Miscellaneous Total	-	-	5,031	23,000
<b>Total Fire</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 813,756</b>	<b>\$ 730,265</b>



## CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

**Fire Protection Fund FY 2012 Revenues and Expenses**

	2009 Actual	2010 Actual	2011 Adopted	2011 Amended	2012 Adopted
<b>Revenues</b>					
Federal government grants - SAFER Grant	\$ -	\$ -	\$ 152,955	\$ 152,955	\$ 98,465
Fire Protection Fee	-	-	294,300	266,000	400,000
Fire Fee (collected w/ fines)	-	-	70,000	48,000	60,000
Transfers In - General Fund	-	-	155,278	346,801	171,800
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 672,533</b>	<b>\$ 813,756</b>	<b>\$ 730,265</b>
<b>Expenses</b>					
Salaries - Regular employees	\$ -	\$ -	\$ 335,516	\$ 350,000	\$ 350,000
Salaries- Part time	-	-	2,600	2,125	5,000
Salaries - Overtime	-	-	35,500	34,066	33,500
Group Insurance	-	-	63,770	62,000	65,000
Social Security (FICA) contributions	-	-	23,152	22,543	24,073
Medicare	-	-	5,431	5,475	5,647
Retirement contributions	-	-	11,500	28,700	34,076
ICMA RC Match	-	-	2,000	1,241	1,500
Workers' compensation	-	-	7,500	11,800	17,000
<b>Personnel Services Total</b>	<b>-</b>	<b>-</b>	<b>486,969</b>	<b>517,950</b>	<b>535,796</b>
Vehicle Maintenance & Repairs	-	-	30,000	35,000	20,000
Equipment Maintenance & Repairs	-	-	12,000	9,000	8,000
Building Maintenance & Repairs	-	-	6,000	4,100	4,000
Insurance, other than employee benefits	-	-	26,940	30,000	28,000
Communications	-	-	-	-	-
Travel	-	-	3,000	500	1,500
Dues and fees	-	-	4,400	4,500	4,500
Contracts & Agreements	-	-	51,624	72,000	50,000
Education and training	-	-	3,000	525	1,800
<b>Purchased/Contracted Services Total</b>	<b>-</b>	<b>-</b>	<b>136,964</b>	<b>155,625</b>	<b>117,800</b>
General supplies and materials	-	-	1,500	2,900	3,000
Postage	-	-	-	-	-
Computer Eqpt. & Software	-	-	-	-	-
Natural Gas	-	-	7,000	5,000	6,000
Electricity	-	-	12,000	15,000	15,600
Gasoline	-	-	18,600	22,000	25,000
Food, Banquets, & Flowers	-	-	500	500	500
Books and Periodicals	-	-	500	250	125
Small equipment	-	-	3,000	88,000	1,944
Uniforms	-	-	1,500	1,500	1,500
<b>Supplies Expenditures Total</b>	<b>-</b>	<b>-</b>	<b>44,600</b>	<b>135,150</b>	<b>53,669</b>
Fire Prevention	-	-	4,000	3,031	1,000
Depreciation	-	-	-	2,000	2,000
Contingency	-	-	-	-	20,000
<b>Miscellaneous Total</b>	<b>-</b>	<b>-</b>	<b>4,000</b>	<b>5,031</b>	<b>23,000</b>
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 672,533</b>	<b>\$ 813,756</b>	<b>\$ 730,265</b>

# CITY OF GARDEN CITY

FY2012

DEPARTMENTAL SUMMARIES

## Fire Personnel Schedule

Classification	2009 Actual	2010 Actual	2011 Actual	2012 Adopted	Pay Status
Fire Chief	-	-	1	1	Unclassified
Emergency Management Coordinator*	-	-	1	1	Classified
Fire Fighter	-	-	8	8	Classified
<b>Total Fire</b>	-	-	<b>10</b>	<b>10</b>	

\*The Emergency Manager position is funded in the General Fund.

## Fire Department Detailed Personnel Costs

		2008 Actual	2009 Actual	2011 Amended	2011 Adopted
	<b>Personnel Costs and Employee Benefits</b>				
575-3500-51-1100	Salaries - Regular employees	\$ -	\$ -	\$ 350,000	\$ 350,000
575-3500-51-1200	Salaries- Part-Time	-	-	2,125	5,000
575-3500-51-1300	Salaries - Overtime	-	-	34,066	33,500
	<b>Subtotal:</b>	-	-	<b>386,191</b>	<b>388,500</b>
575-3500-51-2100	Group Insurance	-	-	62,000	65,000
575-3500-51-2200	Social Security (FICA) contributions	-	-	22,543	24,073
575-3500-51-2300	Medicare	-	-	5,475	5,647
575-3500-51-2400	Retirement contributions	-	-	28,700	34,076
575-3500-51-2401	ICMA RC Match	-	-	1,241	1,500
575-3500-51-2700	Workers' compensation	-	-	11,800	17,000
	<b>Subtotal:</b>	-	-	<b>131,759</b>	<b>147,296</b>
	<b>Total Personnel Services</b>	\$ -	\$ -	\$ 517,950	\$ 535,796

## Goals and Objectives for FY 2012:

### Proactive Public Safety and Code Enforcement Initiatives:

- Ensure the building and completion of Fire Station 3 to ensure 24/7 fire protection throughout the entire City.
- Add additional firefighters to each shift to provide better overall protection for citizens and firefighters alike.
- To finish the administrative office complex for Garden City Fire and Emergency Management.

### FY 2011 Accomplishments:

- Secured grant funds to upgrade all 800 MHz radios and pagers, 32 Self Containing Breathing Apparatus, 75 masks, and other rescue equipment
- Recognized as the number one Fire Department in fundraising in Southeast Georgia for the Muscular Dystrophy Association
- Fire Chief was placed on the board of Savannah Technical College's Fire Science Program

## Introduction

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

## Capital Improvement Planning

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

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

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

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

## Guidelines and Policies Used in Developing the Capital Improvements Program

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

*The Capital Improvements Program must:*

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

# CITY OF GARDEN CITY

FY2012

CAPITAL IMPROVEMENTS PROGRAM (CIP)

## Capital projects could:

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

## Capital Improvements Program (CIP) Summary

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

<b>Time Period:</b>	<b>FY 2012</b>		
<b>Department</b>	<b>Category</b>	<b>Cost</b>	<b>Funding Source</b>
IT/IS	Connect City Hall to a Generator	9,000	General Fund
Finance	Computer Software	16,000	General Fund
Police	Vehicles	121,500	General Fund
Public Works	Streets	843,000	General Fund/LMIG
Recreation	Stadium Renovations	85,000	General Fund
Recreation	Gym Renovations	20,000	General Fund
Recreation	Baseball Field Lighting	90,000	General Fund
Recreation	Pocket Park Construction	70,000	General Fund
Recreation	Haynes School Renovations	42,800	General Fund
Recreation	Bazemore Park Renovations	7,000	General Fund
<b>Total General Fund</b>		<b>1,304,300</b>	
<b>Department</b>	<b>Category</b>	<b>Cost</b>	<b>Funding Source</b>
W/S	Water System Line Improvements	112,000	Water & Wastewater Fund
W/S	Capital Equipment Outlay	11,000	Water & Wastewater Fund
<b>Total W/S</b>		<b>123,000</b>	
<b>Department</b>	<b>Category</b>	<b>Cost</b>	<b>Funding Source</b>
SW	Drainage Improvements	359,050	Stormwater Fund
SW	Capital Equipment Outlay	95,545	Stormwater Fund
<b>Total SW</b>		<b>454,595</b>	
<b>Department</b>	<b>Category</b>	<b>Cost</b>	<b>Funding Source</b>
Fire	Capital Equipment Outlay	28,000	General Fund/Fire Protection Fund
Fire	Building Renovations	13,000	General Fund/Fire Protection Fund
<b>Total Fire</b>		<b>41,000</b>	

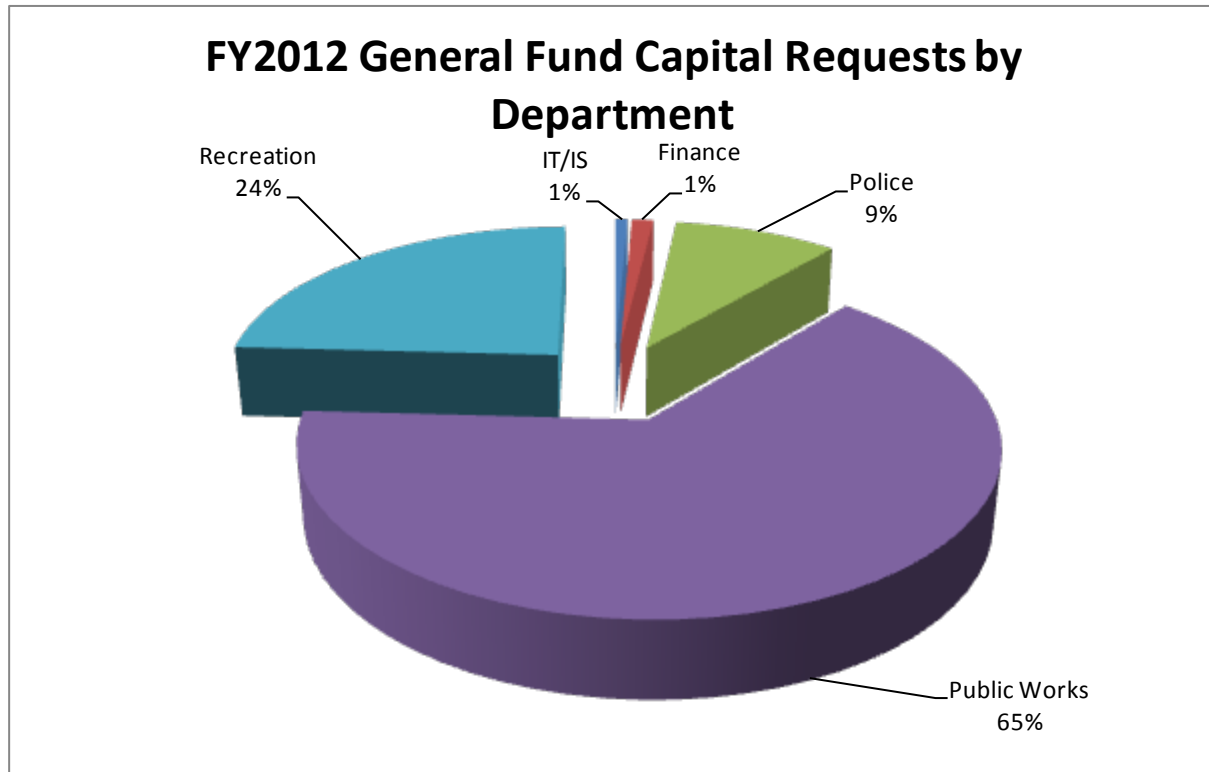
## CITY OF GARDEN CITY

FY2012

CAPITAL IMPROVEMENTS PROGRAM (CIP)

### General Fund

Due to budgetary constraints, not all projects will be funded. Mayor and Council have set aside \$250,000 in Undesignated CIP funds to allocate throughout the year as such funds become available for General Fund related outlays. The following section describes each department's request in more detail.



### IT/IS

FY2012 Garden City IT/IS Department Capital Outlay			
Project	Description	Cost Estimate	Funding Source
Generator	Connect City Hall to Generator	\$9,000	General Fund
IT/IS Total for FY2012		\$9,000	

**Justification:** Connecting the generator to the City Administration side of City Hall will allow Finance, Planning and Zoning and the Executive Suite to continue operations such as processing bills and other day to day operations during a lengthy power outage. This project will also provide the entire building power during a major storm.

# CITY OF GARDEN CITY

FY2012

CAPITAL IMPROVEMENTS PROGRAM (CIP)

## Finance

<b><i>FY2012 Garden City Finance Department Capital Outlay</i></b>			
<b><i>Project</i></b>	<b><i>Description</i></b>	<b><i>Cost Estimate</i></b>	<b><i>Funding Source</i></b>
Software Purchase	Occupational Tax Software	\$16,000	General Fund
<b><i>Finance Total for FY2012</i></b>		<b><i>\$16,000</i></b>	

**Justification:** The Finance Department is requesting the purchase of new occupational tax software to replace the outdated version we currently have. The department is severely limited on the reports it can generate. As such, it is unable to provide Council with a useful analysis of the businesses in Garden City. The new software would allow the City to track late filers and non-filers more consistently, as well as, generate reports that would allow the department to compile data on the number and types of businesses within the City.

## Police

<b><i>FY2012 Garden City Police Department Capital Outlay</i></b>			
<b><i>Project</i></b>	<b><i>Description</i></b>	<b><i>Cost Estimate</i></b>	<b><i>Funding Source</i></b>
Vehicles	3 Police Cars including necessary equipment	\$121,500	General Fund
<b><i>Police Total for FY2012</i></b>		<b><i>\$121,500</i></b>	

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

# CITY OF GARDEN CITY

FY2012

CAPITAL IMPROVEMENTS PROGRAM (CIP)

## Public Works

<b><i>FY 2012 Garden City Public Works Department Capital Outlay</i></b>			
<b><i>Project</i></b>	<b><i>Description</i></b>	<b><i>Cost Estimate</i></b>	<b><i>Funding Source</i></b>
Citywide Pavement Condition Survey	Assess pavement conditions for all City streets and rank by data.	\$30,000	General Fund
Smith Avenue Paving	Repave 3,000 linear feet of street from GA Hwy 21 to Walberry St and re-establish crown for proper drainage. <b>NOTE:</b> Repaving to be completed in conjunction with replacement of 4 culverts (see SW Utility projects).	\$115,000	General Fund/SW Utility/LMIG
Davis Avenue Paving	Repair and repave 644 linear feet of city street.	\$130,000	General Fund/LMIG
Telfair Road Paving	Repair and repave 1,265 linear feet of city street.	\$240,000	General Fund/LMIG
Nelson Avenue Paving	Repair and repave 575 linear feet of city street.	\$125,000	General Fund/LMIG
Byck Avenue Paving	Repair and repave 185 linear feet of city street.	\$36,000	General Fund/LMIG
Chatham Villa Drive Paving	Repair and repave 2,407 linear feet of city street.	\$49,000	General Fund/LMIG
Hawkinsville Road Paving	Repair and repave 3,025 linear feet of city street.	\$33,000	General Fund/LMIG
Sunshine Road Improvements - Library Site	Street Improvements to Sunshine Rd from Town Ctr Drive to Dean Forest Road.	\$85,000	General Fund
<b><i>Public Works Total for FY 2012</i></b>		<b><i>\$843,000</i></b>	

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

## Recreation

<b><i>FY2012 Parks &amp; Recreation Department Capital Outlay</i></b>			
<b><i>Project</i></b>	<b><i>Description</i></b>	<b><i>Cost Estimate</i></b>	<b><i>Funding Source</i></b>
Facility Renovations - Stadium	Upgrade and renovate existing facilities to address various needs/issues identified by City staff.	\$85,000	General Fund
Facility Renovations - City Gymnasium	Upgrade and renovate existing facilities to address various needs/issues identified by City staff.	\$20,000	General Fund
Facility Renovations - Baseball Field Lighting	Replace existing baseball field light systems.	\$90,000	General Fund
Neighborhood Pocket Park Construction	Construct a pocket park facility at an undetermined location in the City as per the Recreation Needs Assessment.	\$70,000	General Fund
Facility Renovations - Haynes School Park Shelter	Construct 30' x 40' park shelter.	\$40,000	General Fund
Facility Renovations - Haynes School Picnic Tables	Purchase 4 picnic tables for park shelter.	\$2,800	General Fund
Facility Renovations - Bazemore Park	Purchase and install 2 sets of 4 row bleachers at baseball fields.	\$7,000	General Fund
<b><i>Recreation Total for FY2012</i></b>		<b><i>\$314,800</i></b>	

**Justifications:** The requests for Stadium and Gymnasium renovations would help bring these facilities in compliance with American with Disabilities Act (ADA) requirements. The baseball field lighting would allow the Recreation Department to replace lights that are over 35 years old with more structurally sound and energy efficient lights. The requests for the pocket park

# CITY OF GARDEN CITY

FY2012

CAPITAL IMPROVEMENTS PROGRAM (CIP)

construction and park renovations are a result of a Parks and Recreation needs assessment completed in FY2011.

## Water & Sewer Fund

The following list of projects and capital purchases are approved for FY 2012.

<b><i>FY2012 Water System &amp; Line Improvements</i></b>			
<b><i>Project</i></b>	<b><i>Description</i></b>	<b><i>Status</i></b>	<b><i>Cost Estimate</i></b>
South Byck Avenue - 8" Water Line	System Loop (Install 150 LF of 8" water line from South End of Byck Avenue across Railroad line)	Project in the design and permitting phase.	\$51,000
Wyndemere/Bisbee - 8" Water Line	Upgrade water main (Install 350 LF of water line from Hwy 80 cul-de-sac near Wyndemere Apartments and Bisbee St.)	Project in the design and permitting phase.	\$36,000
Fire Hydrant Installations, Modifications & Upgrades	Install and/or Upgrade Fire Hydrants on Old Louisville Road, Highway 80 and Dean Forest Road (Tractors Supply to Nassau Woods)	Based on Fire Department Survey. Ready for construction.	\$25,000
<b><i>Water System and Line Improvements Total</i></b>			<b><i>\$112,000</i></b>

<b><i>FY2012 Capital Equipment Outlay</i></b>			
Pipe Saws	Specialty pipe saw equipment to reduce costs to cut through water active water lines and speed up repairs.	Preliminary Bids procured.	\$6,000
Miscellaneous Tools & Tool/Parts Crib	Miscellaneous tools for repair work. System to store and manage tool and parts inventory at shop to reduce crew time purchasing retail.	Preliminary Bids procured.	\$5,000
<b><i>Capital Equipment Outlay Total</i></b>			<b><i>\$11,000</i></b>

The following list of projects and capital purchases are planned for FY2013-FY2019.

<b><i>FY2013 Water System &amp; Line Improvements</i></b>			
<b><i>Project</i></b>	<b><i>Description</i></b>	<b><i>Status</i></b>	<b><i>Cost Estimate</i></b>
Ronnie Drive - 8" Water Line	System Loop (Install 1,200 LF of 8" water line on Ronnie Drive to Azalea Avenue)	Priority based on water system model. Preliminary design and cost estimates compiled.	\$138,000
Center Point Loop - 12" Water Line	System Loop - 4,270 LF of 12" water line from Big Hill Road to the Center Point WT via the Georgia Power line easement route.		\$420,000
Town Center Irrigation System	Connect existing irrigation system to 2 existing wells in Town Center. Install well pump and control equipment, additional mainline, and lateral lines. Coordinate with GA Power on electrical.	Quotes obtained. Awaiting procurement.	\$125,000
<b><i>Water System and Line Improvements Total</i></b>			<b><i>\$683,000</i></b>



# CITY OF GARDEN CITY

FY2012

CAPITAL IMPROVEMENTS PROGRAM (CIP)

<b><i>FY2013 WWTP &amp; Sewer System Improvements</i></b>			
<b><i>Project</i></b>	<b><i>Description</i></b>	<b><i>Status</i></b>	<b><i>Cost Estimate</i></b>
Rommell Avenue (800 ft)	Repair existing sewer line and manholes via cured in place lining (Nelson to Herty)	Preliminary assessment complete.	\$48,000
Smith Avenue (300 ft)	Repair existing sewer line and manholes via cured in place lining	Preliminary assessment complete.	\$18,750
Misc Sewer Rehab (1000 ft)	Repair existing sewer line and manholes via cured in place lining	Preliminary assessment complete.	\$60,000
Belt Filter Press Improvements	New Belt Filter Press Equipment and Appurtenances (parallel to Existing BFP equipment), New Sludge feed pumps for BFP, Dewatering Building Expansion, New dewatered sludge conveyor system, one dumpster.	Planning Level - Cost Estimate Completed  Pending Design, EPD permitting	\$795,000
<b><i>WWTP &amp; Sewer System Improvements</i></b>			<b><i>\$921,750</i></b>

<b><i>FY2013 Capital Equipment Outlay</i></b>			
VAC-CON Truck	Jet Vac Truck to clean and vacumm sanitary sewer lines and stormwater drainage pipes.	Preliminary Bids procured. Equipment will be amoritized and the future debt service shared with Stormwater.	\$250,000
<b><i>Capital Equipment Outlay Total</i></b>			<b><i>\$250,000</i></b>

<b><i>FY2014 - 2019: Water &amp; Sewer Projects</i></b>			
<b><i>Water Supply &amp; Sewer Collection System Projects</i></b>			
Wastewater I&I Remediation Projects	Upon completion of the I&I investigations in 2011, recommendations to address the identified system problems will be undertaken.	Awaiting recommendations for design & construction	\$500,000
Pipken Avenue - 8" Water Line	Upgrade water main size (Install 1,100 LF of 8" water line on Pipkin Avenue to Rommel Avenue)	2nd Priority following completion of Water System Model	\$126,500
Three Pump Station Upgrades (Industrial Park, 3rd Street @ Hwy 80, Covington Ave).	Rehab work to include lining MHs, new piping, pump replacement and new panel w/ Skata	Awaiting Funding	\$750,000
New Well House & Electrical Facilities @ Well #2	Proactive maintenance and system security.	On Hold Awaiting Funding	\$530,000
<b><i>Water Supply &amp; Sewer Collection System Projects Total</i></b>			<b><i>\$1,906,500</i></b>

# CITY OF GARDEN CITY

FY2012

CAPITAL IMPROVEMENTS PROGRAM (CIP)

<b>Wastewater Treatment Plant Upgrade Projects</b>			
<b>WWTP Upgrade Concept Design</b> <b>Phase:</b> Planned Improvements include facility upgrades for solids handling (i.e., Sludge Digester w/ membrane thickener); Headworks Improvements including Additional Drum Screen and Grit Collector; Process Aeration improvements; and other facility upgrades. This concept design does not include expansion of hydraulic capacity but may include evaluation of alternatives to improve nutrient removal capability of the	Preliminary Engineering including EPD Permitting/Approvals.	Ready for Concept Design	\$60,000
<b>WWTP Improvements</b> <b>Phase 2:</b> Additional Solids Handling Improvements including Membrane Sludge Thickener, New Belt Fliter Press Equipment and Appurtenances (to Replace Existing BFP equipment), New Sludge feed pumps for BFP, Headworks and Process Aeration Improvements including replacement of four Rotary Brush Aerators with new aeration equipment, New duplicate Rotary Drum Screen, New Grit Removal System, New Headworks Sump Grinder Pump, New Electrical Building, New Non-Potable Water System, and	Proposed facilities are needed to improve facility operations and system redundancy. Additional Solids Handling Facilities are needed for sludge management. Additional Membrane Thickener for sludge treatment will allow the WWTP to optimize its Activated Sludge process and prevent/minimize upsets related to sludge bulking related to excessive biosolids or related to dewatering equipment issues. The Membrane Sludge Thickener will aid the Aerobic Digester by optimizing the digester tank volume, sludge thickening, and aerobic digestion for biosolids. New BFP is needed to replace 15+ year old BFP equipment and it will facilitate reliable dewatering of waste solids and reduced disposal cost. Headworks and Process Aeration System Improvements are needed to remove raw wastewater screenings and grit and sand; improve oxygen transfer and mixing in aeration basins to improve and stabilize wastewater treatment processes. Additional drum screen will provide redundancy for screening equipment and allow for improved plant performance.	Planning Level - Cost Estimation Completed  Pending Design, EPD permitting	\$4,057,000
<b>Wastewater Treatment Plant Upgrade Projects Total</b>			<b>\$4,117,000</b>

# CITY OF GARDEN CITY

FY2012

CAPITAL IMPROVEMENTS PROGRAM (CIP)

## Stormwater Fund

The following list of projects and capital purchases are approved for FY 2012.

<i>Project</i>	<i>Description</i>	<i>Cost Estimate</i>	<i>Funding Source</i>
Alfred Street Box Culvert Extension	Extend existing box culvert to improve drainage conveyance and traffic flow for the street.	\$75,000	SW Utility Operating Budget
Smith Avenue Street & Drainage Improvements	Replace 4 culverts and improvements street drainage by restoring crown and surface water flow.	\$84,000	SW Utility Operating Budget
Bud Brown Road Drainage	Replace culverts, upsize drainage systems and construct street drainage.	\$105,050	SW Utility Operating Budget/General Fund
Edenfield Culvert Installation	Replace existing damaged culvert located within Edenfield site off Old Louisville with twin 24 inch size.	\$10,000	SW Utility Operating Budget
Varnedoe Culvert Improvements	Replace existing culvert at Kellum property and pipe adjacent ditch along city street.	\$20,000	SW Utility Operating Budget
Sunshine Road Improvements - Library Site	Drainage Improvements to Sunshine Rd from Town Ctr Drive to Dean Forest Road.	\$40,000	SW Utility Operating Budget
Misc Projects (as needed basis)	Culvert, ditch & system repairs.	\$25,000	SW Utility Operating Budget
Mini Excavator	Ease access and increase productivity for ditch O&M.	\$37,150	SW Utility Operating Budget
Crew Cab Truck	Replace 2001 truck	\$22,640	SW Utility Operating Budget
Pick Up Truck	Replace 2000 truck	\$16,225	SW Utility Operating Budget
Utility Tractor	Equipment will allow the SW crew to cut large right-of-ways	\$1,495	SW Utility Operating Budget
Utility Tractor	Small tractor to cut right-of-ways	\$14,600	SW Utility Operating Budget
Utility Tractor	KD Manitou Kurb Dresser	\$3,435	SW Utility Operating Budget
<b>Drainage/SW Utility Project Total for FY 2012</b>		<b>\$454,595</b>	

## Fire Protection Fund

The following list of projects and capital purchases are approved for FY 2012.

<b>FY2012 Fire Department Capital Outlay</b>			
<i>Project</i>	<i>Description</i>	<i>Cost Estimate</i>	<i>Funding Source</i>
Department Operations Equipment Purchase	Hurst Equipment (Jaws of Life)	\$28,000	General Fund / Fire Protection Fund
Facility Improvements	HQ Building Renovation on Hwy 80	\$13,000	General Fund / Fire Protection Fund
<b>Capital Outlay Total</b>		<b>\$41,000</b>	

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## Glossary

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**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** – Resources owned or held by a government which have monetary value.

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

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

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

**BALANCED BUDGET** – A budget in which planned revenues and resources available equals planned expenditures.

**BUDGET** – An annual financial plan embodying estimated expenditures for providing services and the proposed means of financing them.

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

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

**BUDGET CALENDAR** – The schedule of key dates that a government follows in preparation and adoption of the budget.

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

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

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

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

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

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

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

**CAPITAL 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 LIMIT** – The maximum amount of gross or net debt which is legally permitted.

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

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

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

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

**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 payment of cash or the incurring of a liability for the acquisition of goods and services.

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

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

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

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

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

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

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

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

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

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

**FUND EQUITY** - The excess of assets over liabilities. A portion of the equity may be reserved or designated; the remainder 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 FUND** - A fund used to account for all transactions of a governmental unit that are not accounted for in another fund

**GFOA** – Government Finance Officers Association

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

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

**GRANT** - A contribution by one government unit to another unit. The contribution is usually made 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 BUDGET** – Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.



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

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

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

**ORGANIZATION CHART** - A chart representing the authority, responsibility, and relationships among departmental entities within the City organization.

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

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

**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.

**SPLOST** - Special Purpose Local Option Sales Tax.

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

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

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