

# CITY OF SMYRNA, GEORGIA

## ANNUAL FINANCIAL PLAN

For The Fiscal Year Beginning

July 1, 2011



Robert J. Porche, Jr  
Director of Finance

Monica J Jones, M.P.A.  
Budget Officer

Department of Finance

**CITY OF SMYRNA, GEORGIA**  
**FISCAL YEAR 2012 BUDGET SUMMARY**  
**TABLE OF CONTENTS**

<u>TITLE</u>	<u>PAGE NUMBER</u>
<b>CONSOLIDATED</b>	
Financial Summaries Overview	1
Statement of Revenues and Expenditures	2
Summary and Detail of Revenues	3
Summary of Expenditures by Division	4
Detail of Expenditures by Division	5
<b>GENERAL FUND</b>	
Overview	6
Summary of Revenues by Source	7
Detail of Revenues	8
Summary of Expenditures	10
Detail of Expenditures	11
<b>SPECIAL REVENUE FUNDS</b>	
Overview	12
Statement of Revenues and Expenditures	13
Detail of Revenues	14
<b>WATER - SEWER FUND</b>	
Overview	16
Statement of Revenues and Expenditures	17
Comparison and Detail of Revenues	18
<b>CITY-WIDE</b>	
Debt Service Information	19
Detail of Capital Outlay	21
Summary of Full-Time Personnel	22
Summary of Part-Time Personnel	23

## FINANCIAL SUMMARIES AND STATISTICS

---

---

The purpose of this document is to provide the reader with an overview of the City's financial activity for the 2012 fiscal year. The consolidated budget and the individual fund totals, for both revenues and expenditures, are presented with comparative information from prior periods. Various line item comparisons are provided so that any trends or changes in focus can be clearly seen.

In addition, some of this information is provided in graph form to aid the user in understanding the budget. By demonstrating graphically where funds originate and how they will be spent, interrelationships are more easily seen. An explanation of graphical information is provided many times for even greater clarification.

While some revenue sources are increasing over the FY 2011 budget, property taxes are once again declining. Specifically, property taxes are declining 6.96%. Revenue sources that are increasing include franchise taxes and business licenses, which consist of general licenses and alcohol licenses. For both of these, 100% of the budgeted revenue was achieved in advance of the fiscal year ending. There were also increases to some existing fees and new fees instituted for FY 2012; a more detailed breakdown of these is provided in the City's Schedule of Fees document, which is adopted annually as part of the budget process.

Expenses have also increased from FY 2011 to FY 2012. Significant increases can be seen in utilities, namely fuel, and in City paid employee benefits. Mitigating the effect of these increases is a significant reduction in the City's debt obligation (lease payments which financed various capital purchases in the recent past).

Notable budget highlights include no employee salary increases, including the Mayor and Council, no furloughs, and no use of reserves. Funding to the Capital Improvement Plan (CIP) increased, and an additional jailer position was funded. Additional funding also went to the Keep Smyrna Beautiful division to enable the Director's position to be full time instead of the current part time status.

---

---

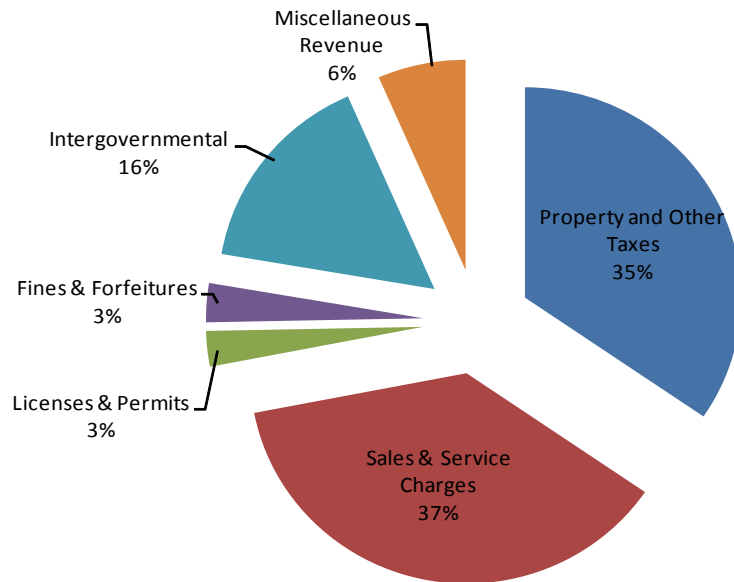
## STATEMENT OF REVENUES AND EXPENDITURES

	Actual FY 2010	Amended Budget FY 2011	Budget FY 2012	General Fund Budget FY 2012	Special Revenue Budget FY 2012	Water - Sewer Budget FY 2012
<b>Revenues:</b>						
Taxes	\$ 26,454,761	\$ 26,812,752	\$ 24,528,671	\$ 23,682,671	\$ 846,000	\$ -
Sales and Service Charges	22,918,767	22,661,188	26,524,573	7,358,786	1,108,600	18,057,187
Licenses and Permits	1,757,158	2,018,625	1,933,895	1,933,895	-	-
Fines and Forfeitures	2,417,395	2,097,281	2,121,290	2,121,290	-	-
Intergovernmental	8,352,027	9,387,422	11,181,442	725,000	10,456,442	-
Investment earnings	38,153	47,468	32,800	20,000	2,800	10,000
Miscellaneous	2,083,658	2,128,262	2,144,547	2,140,547	-	4,000
Other Financing Sources	1,174,018	453,652	2,471,066	-	2,471,066	-
<b>Total Revenues</b>	<b>\$ 65,195,937</b>	<b>\$ 65,606,650</b>	<b>\$ 70,938,284</b>	<b>\$ 37,982,189</b>	<b>\$ 14,884,908</b>	<b>\$ 18,071,187</b>
<b>Expenditures:</b>						
General Government	\$ 9,895,079	\$ 26,388,585	\$ 31,627,147	\$ 16,123,224	\$ 3,650,000	\$ 11,853,923
Public Safety	13,560,688	13,890,428	15,515,139	12,198,784	3,316,355	-
Community Services	4,080,300	5,847,947	4,512,087	3,391,401	1,120,686	-
Public Works	7,524,479	19,479,690	19,283,911	6,268,780	6,797,867	6,217,264
Debt Service	936,788	-	-	-	-	-
Other Financing Uses	1,134,692	-	-	-	-	-
Personnel Services	8,777,641	-	-	-	-	-
Repairs & Maintenance	1,472,267	-	-	-	-	-
Supplies	7,410,143	-	-	-	-	-
Depreciation & Amortization	2,810,976	-	-	-	-	-
Other Costs	185,883	-	-	-	-	-
Operating Transfers Out	6,202,746	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 63,991,682</b>	<b>\$ 65,606,650</b>	<b>\$ 70,938,284</b>	<b>\$ 37,982,189</b>	<b>\$ 14,884,908</b>	<b>\$ 18,071,187</b>

## SUMMARY OF REVENUES BY SOURCE

CONSOLIDATED - ALL FUNDS

FY 2012

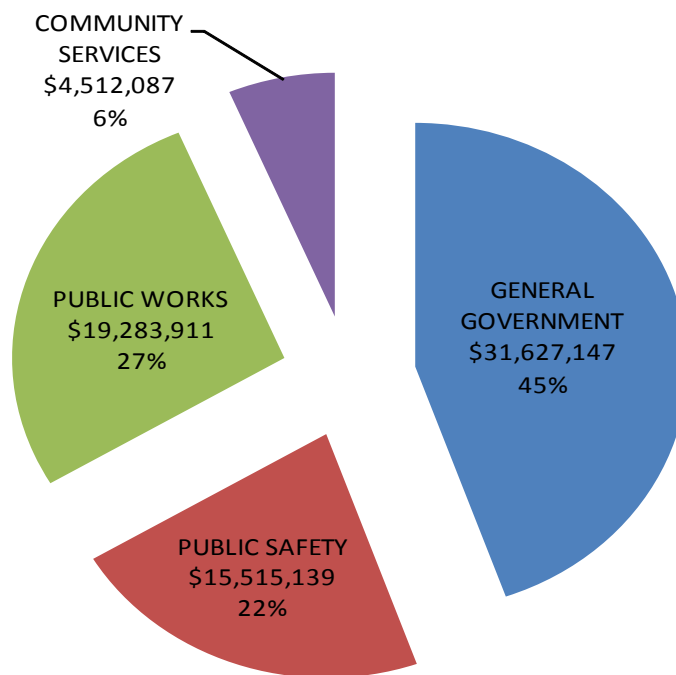


## DETAIL OF REVENUES

CONSOLIDATED - ALL FUNDS

Revenue Type:	Budget FY 2012	Amended Budget FY 2011	Actual FY 2010
Property and Other Taxes	\$ 24,528,671	\$ 25,066,800	\$ 26,454,761
Sales & Service Charges	\$ 26,524,573	\$ 25,079,581	22,918,767
Licenses & Permits	\$ 1,933,895	\$ 1,657,220	1,757,158
Fines & Forfeitures	\$ 2,121,290	\$ 2,405,000	2,417,395
Intergovernmental	\$ 11,181,442	\$ 10,074,064	8,352,027
Miscellaneous Revenue	\$ 4,648,413	\$ 2,584,759	3,295,829
<b>Total Revenue:</b>	<b>\$ 70,938,284</b>	<b>\$ 66,867,424</b>	<b>\$ 65,195,937</b>

**SUMMARY OF EXPENDITURES BY DIVISION**  
**CONSOLIDATED - ALL FUNDS**  
FY 2012 \$70,938,284



**DETAIL OF EXPENDITURES BY DIVISION  
CONSOLIDATED**

DIVISION	BUDGET FY 2012	AMENDED BUDGET FY 2011	INCREASE (DECREASE)	PERCENT CHANGE
11100 Governing Body	317,862	\$ 263,907	\$ 53,955	20.44%
13200 City Administrator	526,490	518,395	8,095	1.56%
15100 Financial Administration	533,661	622,990	(89,329)	-14.34%
15180 Debt Service	706,520	1,301,410	(594,890)	-45.71%
15350 Data Processing / MIS	539,070	584,386	(45,316)	-7.75%
15400 Human Resources	341,664	355,110	(13,446)	-3.79%
15650 General Govt. Buildings & Plant	13,428,770	12,721,806	706,964	5.56%
25000 Municipal Court	435,707	433,551	2,156	0.50%
37000 Capital Projects Fund	1,500,000	109,000	1,391,000	100.00%
37500 Hickory Lakes Apartment	2,000,000	-	2,000,000	N/A
28000 Donated Funds & Special Fees	150,000	-	150,000	N/A
44100 Water Administration	491,033	580,473	(89,440)	-15.41%
44200 Water Supply	10,656,370	9,287,458	1,368,912	14.74%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 31,627,147</b>	<b>\$ 26,778,486</b>	<b>\$ 4,848,661</b>	<b>18.11%</b>
32100 Police Administration	6,429,991	\$ 6,605,084	\$ (175,093)	-2.65%
33250 Jail Operations	972,456	949,588	22,868	2.41%
21000 Confiscated Assets (MCS)	156,893	122,164	34,729	28.43%
25000 Multiple Grant Fund	33,098	54,391	(21,293)	-39.15%
35100 Fire Administration	4,229,805	4,234,307	(4,502)	-0.11%
35300 Fire Prevention	271,999	290,729	(18,730)	-6.44%
35400 Fire Training	201,520	204,270	(2,750)	-1.35%
28500 Fire Station Construction Grant	1,414,967	1,427,794	(12,827)	-0.90%
28600 Fire Personnel Grant	306,269	-	306,269	N/A
38000 E-911 Communications	1,405,128	1,390,272	14,856	1.07%
39200 Emergency Management	93,013	93,378	(365)	-0.39%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 15,515,139</b>	<b>\$ 15,371,977</b>	<b>\$ 143,162</b>	<b>0.93%</b>
42100 Highways & Streets Admin.	2,218,254	\$ 2,148,290	\$ 69,964	3.26%
20200 1% SPLOST	2,940,354	7,515,573	(4,575,219)	-60.88%
20300 2012 1% SPLOST	3,648,513	-	3,648,513	N/A
42700 Traffic Engineering	174,288	205,260	(30,972)	-15.09%
43100 Sanitary Administration	3,381,889	3,848,632	(466,743)	-12.13%
44400 Distribution (Water)	6,217,264	5,952,629	264,635	4.45%
28700 Biodiesel Project Grant	209,000	-	209,000	N/A
45400 Recycling	192,487	274,826	(82,339)	-29.96%
49000 Maintenance and Shop	301,862	312,765	(10,903)	-3.49%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 19,283,911</b>	<b>\$ 20,257,975</b>	<b>\$ (974,064)</b>	<b>-4.81%</b>
45800 Keep Smyrna Beautiful	167,132	158,468	8,664	5.47%
61100 Parks Administration	1,201,300	1,177,489	23,811	2.02%
61200 Parks Programs	408,301	366,542	41,759	11.39%
61220 Parks Athletics & Aquatics	264,745	280,406	(15,661)	-5.59%
61490 Other Rec. Facil. (C.D.B.G.)	247,348	216,142	31,206	14.44%
61720 Hotel - Motel (Community Relations)	873,338	872,141	1,197	0.14%
65100 Library Administration	623,357	646,923	(23,566)	-3.64%
26100 Tax Allocation District (TAD)	-	-	-	N/A
72100 Community Development	726,566	740,875	(14,309)	-1.93%
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 4,512,087</b>	<b>\$ 4,458,986</b>	<b>\$ 53,101</b>	<b>1.19%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 70,938,284</b>	<b>\$ 66,867,424</b>	<b>\$ 4,070,860</b>	<b>6.09%</b>

## GENERAL FUND

---

---

The General Fund is the principal fund of the city and is used to account for all activities of the city not included in other specified funds.

The General Fund reflects governmental activities of the city, such as police protection, fire protection, recreation, library, street repairs, sanitation service, and administration services. These activities are primarily funded through property taxes on individuals and businesses.

During Fiscal Year 2012 the General Fund budget of \$37,982,189 represents 54% of the total consolidated budget. The Fiscal Year 2011 amended budget was \$38,037,977; the FY 2012 budget reflects an overall decrease of .15% from the amended FY 2011 budget.

---

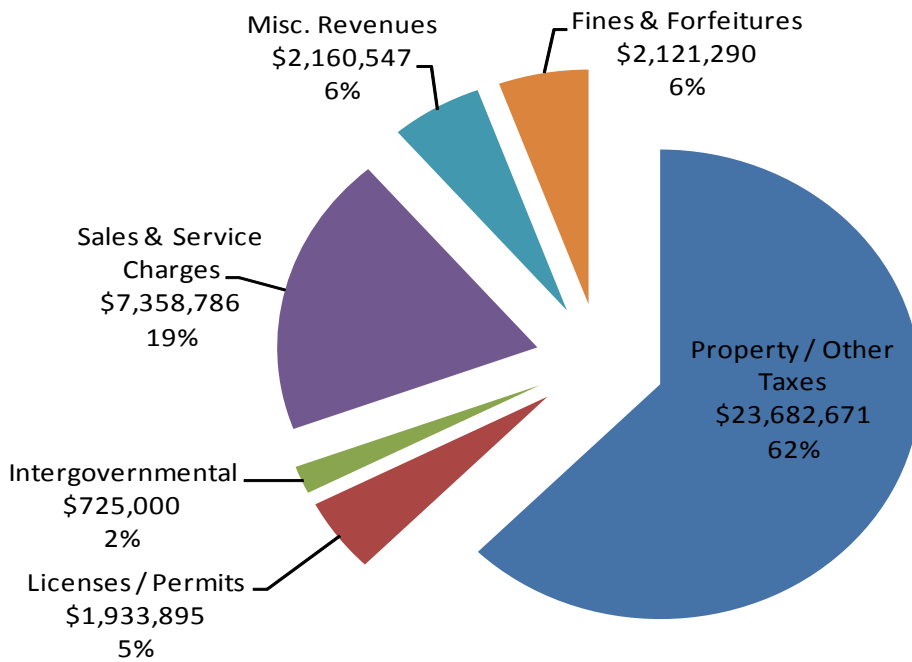
---



## SUMMARY OF REVENUES BY SOURCE

### GENERAL FUND

FY 2012 BUDGET \$37,982,189

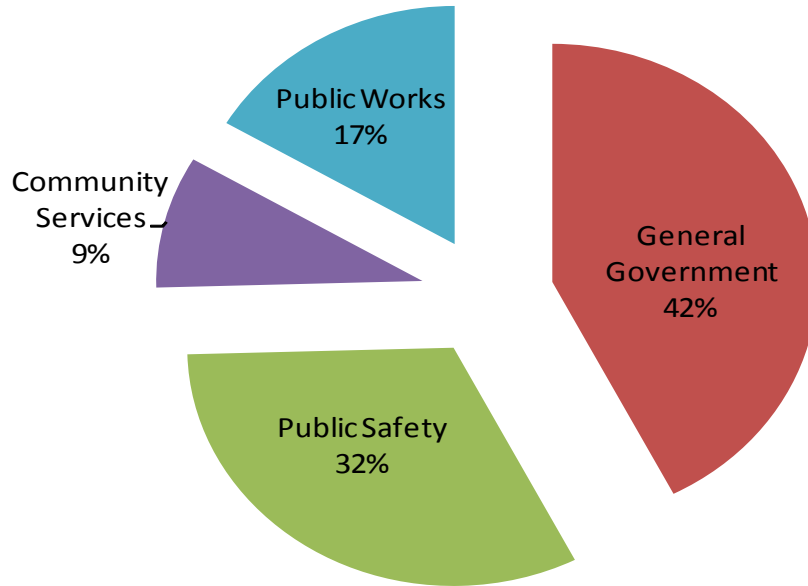


**DETAIL OF REVENUES**  
GENERAL FUND

<b>ACCOUNT DESCRIPTION</b>	<b>PROPOSED FY 2012</b>	<b>AMENDED BUDGET FY 2011</b>	<b>ACTUAL FY 2010</b>
Property Taxes - Current	15,390,705	16,109,437	17,389,984
Real Prop. - Public Utilities - Current	252,636	252,636	247,911
Property Taxes - Prior Year	200,000	100,000	226,545
Per. Prop. - Vehicles - Current	1,135,340	1,160,000	1,132,796
Intangibles Charge on Real Estate Loans	150,000	150,000	154,052
Railroad Equipment Tax	730	730	758
Real Estate Transfer	27,000	27,000	28,090
Franchise Taxes	3,350,000	3,100,000	3,176,922
Franchise Tax - Other Fox Creek	32,200	32,200	32,193
Credit Card Fees - Taxes / BL	(5,000)	-	(1,057)
Accommodation Tax - Hotel/Motel	-	-	-
Alcoholic Beverage Excise Tax	580,000	593,000	585,745
Local Option Mixed Drink Tax	110,000	128,000	122,314
Insurance Premium Tax	2,207,050	2,273,000	2,273,112
Financial Institutions Tax	41,510	60,156	41,510
Pen. & Interest On Prop. Taxes	195,000	195,000	204,771
FI FAs	15,500	15,500	16,389
<b>TOTAL PROPERTY / OTHER TAXES</b>	<b>\$ 23,682,671</b>	<b>\$ 24,196,659</b>	<b>\$ 25,632,035</b>
Court Costs - Probation Fees	88,000	80,300	84,424
Court Costs - Other	4,000	4,700	3,913
Planning & Development Fees/Charges	12,850	12,000	13,623
Erosion and Sediment Fees	350	350	673
Printing and Duplicating Services	4,000	3,500	3,001
Map Sales	200	300	184
Accident Report Fees	52,250	51,000	45,292
Alarm Response Fees	17,000	17,000	16,397
Detention & Correction - Jail Housing	340,000	360,000	232,676
Emergency Management	12,300	12,300	12,300
Right-Of-Way- Permit Fee	-	12,000	-
Sanitation - Refuse Collection Charge	5,682,972	5,597,620	5,549,653
Sale of Recycled Material	23,000	3,000	14,167
Sanitation - Other Charges	27,000	15,000	27,679
Sanitation - Fuel Surcharge	140,124	-	-
Recycling Center Dry Trash Drop	2,500	-	1,377
KSB Recycling Center Reimbursement	5,000	-	-
ADV Disposal Recycling Refund	20,000	-	1,720
Commercial Recycling	75,000	75,000	78,666
Library Use Fees	17,500	20,650	14,283
Activity Fees	506,455	-	271,721
Active Net Fees	(7,500)	-	(3,908)
Event Admission Fees	-	-	229,689
Program Fees	329,585	633,100	57,938
Other Culture/Rec. Fees and Charges	6,100	19,000	17,608
Bad Check Fees	100	100	175
Other Chrges - HR Copies	-	600	-
<b>TOTAL SALES &amp; SERVICE CHARGES</b>	<b>7,358,786</b>	<b>\$ 6,917,520</b>	<b>\$ 6,673,251</b>

<b>ACCOUNT DESCRIPTION</b>	<b>PROPOSED FY 2012</b>	<b>AMENDED BUDGET FY 2011</b>	<b>ACTUAL FY 2010</b>
Business Licenses - Alcohol	260,000	250,000	245,968
Business Licenses - General	1,308,100	1,125,000	1,250,548
Sign Permit	22,600	15,200	8,656
Motor Vehicle Operators Permit - Taxi	19,000	17,825	10,447
Alcohol Advertising Fee	6,895	6,895	6,422
Building Inspections	288,000	219,800	207,694
Plumbing Inspections	7,000	6,500	7,955
Electrical Inspections	6,100	4,700	4,310
Air Conditioning Inspections	8,600	4,500	6,100
Credit Card Fees - Comm Dev	(1,400)	-	324
Business License Penalty	9,000	6,800	8,734
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 1,933,895</b>	<b>\$ 1,657,220</b>	<b>\$ 1,757,158</b>
Court - Municipal	1,810,290	2,100,000	2,113,650
Court - Forfeitures / Restitution	6,000	-	-
Library Fines	25,000	30,000	18,393
Probation Fines	280,000	275,000	285,352
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$ 2,121,290</b>	<b>\$ 2,405,000</b>	<b>\$ 2,417,395</b>
Intergovernmental Revenues	725,000	720,000	734,538
Grants - Federal	-	-	204,476
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 725,000</b>	<b>\$ 720,000</b>	<b>\$ 939,014</b>
Interest Income - Checking	20,000	20,000	22,610
Interest Income - Reserve	3,500	-	4,984
Rents and Royalties	175,000	175,000	181,318
Village Maintenance Fees	35,259	35,259	40,092
Telephone Commissions	6,000	2,000	3,876
Donations	2,000	-	695
Other Miscellaneous Revenue	27,661	25,000	35,382
Sale of General Fixed Assets	50,000	35,000	72,114
Transfers in Hotel/Motel	250,000	258,192	245,197
Operating Transfers in Water Fund	1,591,127	1,591,127	1,500,000
Capital Leases	-	-	-
Use of Unreserved Fund Balance	-	-	-
<b>TOTAL INVESTMENT AND MISCELLANEOUS</b>	<b>\$ 2,160,547</b>	<b>\$ 2,141,578</b>	<b>\$ 2,106,268</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 37,982,189</b>	<b>\$ 38,037,977</b>	<b>\$ 39,525,121</b>

**SUMMARY OF EXPENDITURES BY DEPARTMENT**  
**GENERAL FUND**  
FY 2012



**SUMMARY OF EXPENDITURES BY DEPARTMENT**  
**GENERAL FUND**

DEPARTMENT:	BUDGET FY 2012	AMENDED BUDGET FY 2011	BUDGET FY 2010
General Government	\$ 16,123,224	* \$ 15,500,145	\$ 15,725,642
Public Safety	12,198,784	12,377,356	12,228,411
Community Services	3,391,401	3,370,703	4,368,800
Public Works	6,268,780	6,789,773	7,116,553
<b>TOTAL REVENUE:</b>	<b>\$ 37,982,189</b>	<b>\$ 38,037,977</b>	<b>\$ 39,439,406</b>

\*The increase is largely due to rising employee benefit costs as well as an increase in funding to the Capital Improvement Program

**DETAIL OF EXPENDITURES BY DIVISION**  
GENERAL FUND

DIVISION	BUDGET FY 2012	AMENDED BUDGET FY 2011	INCREASE (DECREASE)	PERCENT CHANGE
11100 Governing Body	\$ 317,862	\$ 263,907	\$ 53,955	20.44%
13200 City Administrator	526,490	518,395	8,095	1.56%
15100 Financial Administration	533,661	622,990	(89,329)	-14.34%
15350 Data Processing / MIS	539,070	584,386	(45,316)	-7.75%
15400 Human Resources	341,664	355,110	(13,446)	-3.79%
15650 General Govt. Buildings & Plant	13,428,770	12,721,806	706,964	5.56%
25000 Municipal Court	435,707	433,551	2,156	0.50%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 16,123,224</b>	<b>\$ 15,500,145</b>	<b>\$ 623,079</b>	<b>4.02%</b>
32100 Police Administration	\$ 6,429,991	\$ 6,605,084	\$ (175,093)	-2.65%
33250 Jail Operations	972,456	949,588	\$ 22,868	2.41%
35100 Fire Administration	4,229,805	4,234,307	\$ (4,502)	-0.11%
35300 Fire Prevention	271,999	290,729	(18,730)	-6.44%
35400 Fire Training	201,520	204,270	(2,750)	-1.35%
39200 Emergency Management	93,013	93,378	(365)	-0.39%
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 12,198,784</b>	<b>\$ 12,377,356</b>	<b>\$ (178,572)</b>	<b>-1.44%</b>
42100 Highways & Streets Admin.	\$ 2,218,254	\$ 2,148,290	\$ 69,964	3.26%
42700 Traffic Engineering	174,288	205,260	(30,972)	-15.09%
43100 Sanitary Administration	3,381,889	3,848,632	(466,743)	-12.13%
45400 Recycling	192,487	274,826	(82,339)	-29.96%
49000 Maintenance and Shop	301,862	312,765	(10,903)	-3.49%
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,268,780</b>	<b>\$ 6,789,773</b>	<b>\$ (520,993)</b>	<b>-7.67%</b>
45800 Keep Smyrna Beautiful	167,132	158,468	8,664	5.47%
61100 Parks Administration	1,201,300	1,177,489	23,811	2.02%
61200 Parks Programs	408,301	366,542	41,759	11.39%
61220 Parks Athletics & Aquatics	264,745	280,406	(15,661)	-5.59%
65100 Library Administration	623,357	646,923	(23,566)	-3.64%
72100 Community Development	726,566	740,875	(14,309)	-1.93%
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,391,401</b>	<b>\$ 3,370,703</b>	<b>\$ 20,698</b>	<b>0.61%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 37,982,189</b>	<b>\$ 38,037,977</b>	<b>\$ (55,788)</b>	<b>-0.15%</b>

## SPECIAL REVENUE FUNDS

---

Special Revenue Funds are used to account for the collection and disbursement of specific revenues that are legally restricted to expenditures for specified purposes. Included in this classification are Communications (E-911), Community Development Block Grant (C.D.B.G.), a Special Purpose Local Option Sales Tax (SPLOST) Program for roadway improvements, the Hotel – Motel (Museums) Fund and the Capital Projects Fund (CIP)

Two funds for the Police Department are also considered special revenue funds. These included the Multiple Grant Fund and Confiscated Assets Fund. The Multiple Grant Fund is money received from the United States Department of Justice that is restricted for public safety purposes and sometimes very specific as to its use. The Confiscated Assets Fund is money received from the Marietta Cobb Smyrna (MCS) Narcotics squad. Usually these funds are received after confiscated assets are sold and the money is then divided between the agencies involved.

Newly adopted as part of the FY 2012 budget process are the following funds:

- Fire Station Construction Grant
- Fire Station Personnel Grant
- Biodiesel Fuel Grant
- Hickory Lake Apartments
- Donations / Special Fees

The first three new funds listed are funds for which grant money was awarded to the City, in each case, from the federal government, for specific projects or purposes. The Hickory Lake Apartments fund was created and adopted to budget and account for expenses and obligations related to the City's purchase of this apartment complex. The Donations / Special Fees fund was created to account for all of the smaller, miscellaneous monies the City receives revenue and the corresponding expense. Examples of these smaller categories include erosion control, tree bank, records management, etc.

The \$3,177,430 increase in this year's special revenue fund is attributable the new funds that were adopted. For Fiscal Year 2012, the Special Revenue Funds total of \$14,884,907 comprises approximately 21% of the City's total consolidated expenditures. The increase from the amended FY 2011 budget of \$11,707,477 reflects a 27% increase.

---

# STATEMENT OF REVENUES AND EXPENDITURES

## SPECIAL REVENUE FUNDS

	<b>BUDGET FY 2012</b>	<b>AMENDED BUDGET FY 2011</b>	<b>ACTUAL FY 2010</b>
<b><u>Revenues:</u></b>			
Franchise and Other Taxes	\$ 846,000	\$ 870,141	\$ 742,120
Sales and Service Charges	1,108,600	1,058,091	1,035,464
Intergovernmental	10,456,442	9,354,064	7,405,023
Interest Income	2,800	4,000	11,631
Other Financing Sources	2,471,066	421,181	1,254,624
<b>Total</b>	<b>\$ 14,884,908</b>	<b>\$ 11,707,477</b>	<b>\$ 10,448,862</b>
<b><u>Expenditures:</u></b>			
General Government	\$ 3,650,000	\$ 109,000	\$ -
Public Safety	3,316,355	2,994,621	1,495,606
Community Services	1,120,686	1,088,283	952,867
Public Works	6,797,867	7,515,573	9,293,919
Operating Transfers Out	-	-	245,197
<b>Total</b>	<b>\$ 14,884,908</b>	<b>\$ 11,707,477</b>	<b>\$ 11,987,589</b>

**DETAIL OF REVENUES BY SOURCE**  
SPECIAL REVENUE FUNDS

REVENUE SOURCE	BUDGET FY 2012	AMENDED BUDGET FY 2011	ACTUAL FY 2010
<u>GENERAL GOVERNMENT</u>			
<u>Capital Projects Fund</u>			
Transfers from General Fund	\$ 500,000	\$ 109,000	\$ -
Use of Reserves	\$ 1,000,000	\$ -	\$ -
Operating Transfers In	\$ -	\$ -	\$ 1,000,000
TOTAL CAPITAL PROJECTS FUND	1,500,000	109,000	1,000,000
<u>Hickory Lake Apartments</u>			
Use of Reserves	2,000,000	-	-
TOTAL HICKORY LAKE	2,000,000	-	-
<u>Donations &amp; Special Fees</u>			
Other Misc Revenue	150,000	-	-
TOTAL DONATIONS	150,000	-	-
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 3,650,000</b>	<b>\$ 109,000</b>	<b>\$ 1,000,000</b>
<u>PUBLIC SAFETY</u>			
Confiscated Assets Fund (Police)	\$ 156,893	\$ 122,164	\$ 2,168
TOTAL CONFISCATED ASSETS	156,893	122,164	2,168
Multiple Grant Fund (Police)	\$ 33,098	\$ 54,391	\$ 107,880
TOTAL MULTIPLE GRANTS	33,098	54,391	107,880
<u>E-911 Communications</u>			
E-911 Charges	\$ 1,108,600	\$ 1,058,091	\$ 1,035,464
E-911 Charges 30 Cent Fee	-	-	-
Interest Revenues	1,400	2,000	2,096
Operating Transfers In	295,128	330,181	174,018
TOTAL COMMUNICATIONS	1,405,128	1,390,272	1,211,578
<u>Fire Station Construction Grant</u>			
Federal Grant	1,414,967	1,427,794	-
Operating Transfers In	-	-	-
TOTAL CONSTRUCTION GRANT	1,414,967	1,427,794	-
<u>Fire Station Personnel Grant</u>			
Federal Grant	306,269	-	-
TOTAL PERSONNEL GRANT	306,269	-	-
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 3,316,355</b>	<b>\$ 1,566,827</b>	<b>\$ 1,321,626</b>



<b>REVENUE SOURCE</b>	<b>BUDGET FY 2012</b>	<b>AMENDED BUDGET FY 2011</b>	<b>ACTUAL FY 2010</b>
<b><u>COMMUNITY SERVICES</u></b>			
C.D.B.G. Program	\$ 247,348	\$ 216,142	\$ 41,329
TOTAL C.D.B.G.	247,348	216,142	41,329
Tax Allocation District	\$ -	\$ -	\$ -
TOTAL T.A.D.	-	-	-
<b><u>Hotel - Motel</u></b>			
Hotel - Motel Taxes	\$ 765,000	\$ 804,976	\$ 742,120
Excise Tax on Rental Motor Veh.	81,000	65,165	80,606
Interest Revenues	1,400	2,000	1,543
Other / Use of Reserves	25,938	-	-
TOTAL HOTEL - MOTEL	873,338	872,141	824,269
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 1,120,686</b>	<b>\$ 1,088,283</b>	<b>\$ 865,598</b>
<b><u>PUBLIC WORKS</u></b>			
<b><u>1% SPLOST 2005</u></b>			
Roadway Improvements	\$ 2,940,354	\$ 7,515,573	\$ 7,261,636
TOTAL 1% S.P.L.O.S.T.	2,940,354	7,515,573	7,261,636
<b><u>1% SPLOST 2012</u></b>			
Roadway Improvements	3,648,513	-	-
TOTAL 1% S.P.L.O.S.T.	3,648,513	-	-
<b><u>Biodiesel Grant</u></b>			
Federal Grant	209,000	-	-
TOTAL BIODIESEL GRANT	209,000	-	-
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,797,867</b>	<b>\$ 7,515,573</b>	<b>\$ 7,261,636</b>
<b>TOTAL SPECIAL REVENUES</b>	<b>\$ 14,884,908</b>	<b>\$ 11,707,477</b>	<b>\$ 10,448,860</b>

## PROPRIETARY FUND

---

---

Proprietary funds are used to account for activities that governments finance and operate in a manner similar to private business enterprises. The goods and/or services from such activities are generally provided to outside parties and the end user pays for the product or services. The activities of the city that render services to the general public on a user charge basis or which require periodic determination of revenues for public policy are accounted for as Enterprise Funds. Enterprise Funds are one fund type included under the Proprietary Fund category. The City of Smyrna has only one enterprise fund, the Water – Sewer Fund.

The Water – Sewer Fund reflects the operation of the city's water and sewer system. Revenues are generated from the sale of water and sewer service. Expenses reflect the cost to operate and maintain the system.

In an effort to comply with the Federal Government extension of the 1972 Clean Water Act and new rules which took effect in March 2003, stormwater utilities are becoming increasingly common with county and municipal governments. Compliance will require development and expansion of stormwater programs in order to meet federal and state guidelines. Proper stormwater management will improve water quality as it relates to pollutants, ensure environmental protection and infrastructure needs.

The City of Smyrna elected to use a stormwater user fee to provide revenue for its stormwater program. The fee method is calculated upon both user and impervious areas. The set equivalency runoff unit (ERU) is 3,900 square feet of impervious surface for each ERU. The fee per month is \$2.25 for single family and multi-family units and \$2.25 for each 3,900 square feet of impervious surface on non-residential properties.

For fiscal year 2012, the City's Water – Sewer Fund shows an increase of 5% or \$858,217 over the FY 2011 budget of \$17,121,970. The primary reason for the increase is higher wholesale rates paid for water and sewer as well as \$1.7 million for system upgrades.

The monthly revenues that are generated by water and sewer user fees are sufficient to meet capital expansion needs, annual debt payments and the day-to-day operating costs of the system. For Fiscal Year 2012, the Water – Sewer Fund of \$18,071,187 represents approximately 25%, of the total consolidated budget.

---

---

# STATEMENT OF REVENUES AND EXPENDITURES

## WATER - SEWER FUND

	<b>PROPOSED FY 2011</b>	<b>BUDGET FY 2011</b>	<b>ACTUAL FY 2010</b>
<b><u>Revenues:</u></b>			
Sales and Service Charges	\$ 18,057,187	\$ 17,103,970	\$ 15,210,052
Interest Income	10,000	\$ 14,000	11,904
Other	4,000	4,000	-
<b>Total</b>	<b><u>\$ 18,071,187</u></b>	<b><u>\$ 17,121,970</u></b>	<b><u>\$ 15,221,956</u></b>
<b><u>Expenditures:</u></b>			
General Government	\$ 11,853,923	\$ 11,169,341	\$ -
Public Works	6,217,264	5,952,629	-
Personnel Services	-	-	1,364,628
Repairs & Maintenance	-	-	1,468,628
Supplies	-	-	7,410,143
Depreciation & Amortization	-	-	1,636,958
Other Costs	-	-	185,883
Operating Transfers Out	-	-	1,500,000
<b>Total</b>	<b><u>\$ 18,071,187</u></b>	<b><u>\$ 17,121,970</u></b>	<b><u>\$ 13,566,240</u></b>



## DEBT SERVICE INFORMATION

### Debt Service Requirements

Debt Service requirements on revenue bonds outstanding as of June 30, 2010, are as follows:

#### Governmental Activities:

Year Ending June 30,	Principal	Interest	Total
2011	1,315,000	1,952,402	3,267,402
2012	1,370,000	1,900,930	3,270,930
2013	1,425,000	1,845,283	3,370,283
2014	1,500,000	1,781,910	3,281,910
2015	1,575,000	1,630,392	3,205,392
2016-2020	9,215,000	6,921,995	16,136,995
2021-2025	11,940,000	4,232,457	16,172,457
2026-2028	8,765,000	935,813	9,700,813
Total	37,105,000	21,201,182	58,406,182

#### Business-Type Activities:

Year Ending June 30,	Principal	Interest	Total
2011	780,000	30,210	810,210
2012	290,000	6,525	296,525
Total	1,070,000	36,735	1,106,735

Payments for the annual debt obligations are included in both the General Fund (Governmental Activities) and Water-Sewer Fund (Business-Type Activities). The Downtown Development Authority payments are contained in **General Government Buildings and Plant** (Division 15650). The Water - Sewer bond payments are included in **Debt Service** (Division 15180).

### Revenue Bonds

Long-Term bonded debt for the Downtown Smyrna Development Authority revenue bonds at June 30, 2010 is comprised of the following:

\$8,285,000 Series 1997 Downtown Smyrna Development Authority bonds, serviced through lease payments from the City, due in annual installments commencing February 1, 1998 of principal from \$35,000 to \$1,700,000, through February 1, 2020, together with interest ranging from 3.7% to 5.6% (\$7,305,000 outstanding). These bonds were issued to refund a portion of the Series 1994 bonds and to finance the cost of constructing, furnishing, and equipping a new fire station to be leased to the City.

\$2,875,000 Series 2001 Downtown Smyrna Development Authority bonds, serviced through lease payments from the City, due in annual installments commencing February 11, 2002 of principal from \$85,000 to \$225,000, through February 2021, together with interest of 5.14% (\$2,055,000 outstanding). These bonds were issued to purchase property.

## **DEBT SERVICE INFORMATION**

### **Revenue Bonds (continued)**

\$11,885,000 Series 2002 Downtown Smyrna Development Authority bonds, serviced through lease payments from the City, due in annual installments commencing February 1, 2003 of principal from \$755,000 to \$1,160,000, through February 1, 2016, together with interest ranging from 2.25% to 5.25% (\$6,190,000 outstanding). The bonds were issued to refund a portion of Series 1989 and 1993 bonds.

\$22,000,000 Series 2005 Downtown Smyrna Development Authority bonds, serviced through lease payments from the City, due in annual installments commencing on August 1, 2005 of principal from \$220,000 to \$3,070,000, through February 1, 2028 together with interest ranging from 3% to 5.25% (\$21,555,000) outstanding. These bonds were issued for acquiring, construction, and renovation of parks and recreation facilities.

On November 21, 2002, the City and the Smyrna Development Authority entered into an amended and restated intergovernmental contract. The contract obligates the City to make lease payments directly to the Authority for the purpose of paying the principal and interest on the outstanding balance of the Series 1997, 2001 and 2002 Revenue Bonds issued by the Authority. The contract will not expire until full payment of the bonds; however, the agreement will terminate absolutely on August 1, 2039. On April 1, 2005 the City and the Authority entered into an additional intergovernmental contract obligating the City to make lease payments directly to the Authority for the purpose of paying principal and interest on the Series 2005 Revenue Bonds issued by the Authority. The contract will not expire until full payment of the bonds; however, the agreement will terminate absolutely on February 1, 2028. The contracts enable the City to lease from the Authority the facilities constructed by the Authority. The leases are a direct financing lease in accordance with generally accepted accounting principles. The Authority has no obligation for the debt beyond the resources provided by the City under the contract; therefore the obligation for the bonds is not reported on the financial statements of the Smyrna Downtown Development Authority. Each agreement provides that prior to expiration of the leases upon payment in full of the bonds outstanding; the City may purchase the project from the Authority for \$100.

Smyrna has historically maintained a solid financial position and in early calendar year 2011 the City's bond rating increased to a AA+ (Standard & Poor's) and Aa2 (Moody's); a rate increase during these economic times is extremely uncommon. This rating reflects an expanding economic base combined with strong financial performance and maintenance of a manageable debt burden. The stable outlook reflects the expectation that the city will maintain a good financial position.

### **Water and Sewerage Revenue Bonds**

Long-Term bonded debt for the Water and Sewerage revenue bonds at June 30, 2009 is comprised of the following:

\$6,645,000 Series 1999 Water and Sewerage Revenue Bonds, serviced through Enterprise Fund revenues, due in annual installments commencing July 1, 2000 of principal from \$290,000 to \$395,000 through July 1, 2011, together with interest ranging from 3.08% to 4.05% (\$1,070,000 outstanding). These bonds were issued to provide for additions, extensions, and improvements to the water and sewerage system of the City.

**DETAIL OF CAPITAL OUTLAY**  
**CONSOLIDATED - FISCAL YEAR 2012**

<b>DIVISION</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>TOTAL</b>
15350 - Information Systems	Upgrade Microsoft Exchange (City Wide)	30,000	
	Upgrade Microsoft Office	<u>25,210</u>	55,210
15100 - Finance	Financial Software (ERP)*	<u>168,000</u>	168,000
15650 - Buildings & Grounds	Replace Police Dept. Roof	150,000	
	Redo Public Works Roof Seal & Coat	35,000	
	Paint Public Works	20,000	
	Misc City Wide Carpet Replacement	20,000	
	HVAC Equipment at Community Center	45,000	
	Sode Replacement (Jonquil & Riverline)	<u>92,500</u>	362,500
32100 - Police Administration	Replace Uniform Patrol Vehicles	174,000	
	Replace Admin / Detective Vehicles	60,000	
	Toughbook Computer Replacement	<u>84,000</u>	318,000
35100 - Fire Administration	First Response Vehicles	171,712	
	Station 5 Construction Grant Match	354,000	
	Sation 5 gear, radios and furniture	<u>55,500</u>	581,212
44400 - Distribution (Water)	Replace Small Pickup Truck	13,000	
	Purchase Small Excavator	65,000	
	Purchase Small Track Backhoe	88,000	
	Drainage Improvements	200,000	
	Water & Sewer Line Repair / Maint.	1,700,000	
	Stormwater Expansion & Renewal	<u>764,000</u>	2,830,000
61490 - CDBG	Various Projects	<u>247,348</u>	247,348
202 - 2005 1% SPLOST	Infrastructure Improvements	<u>2,940,354</u>	2,940,354
203 - 2012 1% SPLOST	Infrasctructure Improvements	<u>3,648,513</u>	3,648,513
285 - Federal Grant	Fire Station Construction	<u>1,414,964</u>	1,414,964
286 - Federal Grant (SAFER)	Fire Station Personnel	<u>306,269</u>	306,269
287 - Federal Grant	Biodiesel Fuel Project	<u>209,000</u>	<u>209,000</u>
<b>TOTAL CONSOLIDATED CAPITAL OUTLAY</b>			<b>\$13,081,370</b>

\* This project will be funded through the GMA lease program and will involve four annual lease payments of the same amount, in addition to the one shown here, for FY 2012.

## SUMMARY OF FULL-TIME PERSONNEL

### CONSOLIDATED

	DIVISION	ADOPTED FY 2010	BUDGET FY 2011	BUDGET FY 2012
11100	Governing Body	9	9	9
13200	City Administrator	6	5	5
15100	Financial Administration	8	7	7
15350	Data Processing / MIS	3	3	3
15400	Human Resources	4	4	4
15650	General Govt. Bldgs. & Plant	3	6	6
25000	Municipal Court	7	7	7
44100	Water Administration	8	7	7
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>48</b>	<b>48</b>	<b>48</b>
32100	Police Administration	101	101	101
33250	Jail Operations	18	18	19
35100	Fire Administration	66	66	72
35300	Fire Prevention	4	4	4
35400	Fire Training	3	3	3
38000	E-911 Communications	18	18	18
39200	Emergency Management	1	1	1
	<b>TOTAL PUBLIC SAFETY</b>	<b>211</b>	<b>211</b>	<b>218</b>
45800	Keep Smyrna Beautiful	3	3	3
61720	Hotel - Motel (Community Relations)	2	2	2
61100	Parks Administration	10	10	11
61200	Parks Programs	2	4	4
61220	Parks Athletics & Aquatics	3	1	1
62200	Parks Facilities	8	-	-
65100	Library Administration	8	8	8
72100	Community Development	10	11	11
	<b>TOTAL COMMUNITY SERVICES</b>	<b>46</b>	<b>39</b>	<b>40</b>
42100	Highways & Streets Admin.	28	29	29
42700	Traffic Engineering	3	3	2
43100	Sanitary Administration	25	21	21
44400	Distribution (Water)	21	21	20
45400	Recyclables Collection	6	5	5
49000	Maintenance & Shop	7	7	7
	<b>TOTAL PUBLIC WORKS</b>	<b>90</b>	<b>86</b>	<b>84</b>
	<b>TOTAL FULL-TIME EMPLOYEES</b>	<b>395</b>	<b>384</b>	<b>390</b>



## SUMMARY OF PART-TIME PERSONNEL

### CONSOLIDATED

	DIVISION	ADOPTED FY 2010	BUDGET FY 2011	BUDGET FY 2012
11100	Governing Body	-	1	1
13200	City Administrator	-	1	1
15100	Financial Administration	-	-	-
15350	Data Processing / MIS	-	-	-
15400	Human Resources	-	-	-
15650	General Govt. Bldgs. & Plant	-	-	-
25000	Municipal Court	5	5	5
44100	Water Administration	-	-	-
	<b>TOTAL GENERAL GOVERNMENT</b>	<u>5</u>	<u>7</u>	<u>7</u>
32100	Police Administration	-	-	-
33250	Jail Operations	1	1	1
35100	Fire Administration	-	-	-
35300	Fire Prevention	-	-	-
35400	Fire Training	-	-	-
38000	E-911 Communications	6	6	6
39200	Emergency Management	-	-	-
	<b>TOTAL PUBLIC SAFETY</b>	<u>7</u>	<u>7</u>	<u>7</u>
45800	Keep Smyrna Beautiful	-	-	1
61720	Hotel - Motel (Community Relations)	-	-	-
61100	Parks Administration	17	14	14
61200	Parks Programs	6	6	6
61220	Parks Athletics & Aquatics	3	1	1
62200	Parks Facilities	3	-	-
65100	Library Administration	7	7	5
72100	Community Development	-	-	-
	<b>TOTAL COMMUNITY SERVICES</b>	<u>36</u>	<u>28</u>	<u>27</u>
42100	Highways & Streets Admin.	-	-	-
42700	Traffic Engineering	-	-	-
43100	Sanitary Administration	-	-	-
44400	Distribution (Water)	-	-	-
45400	Recyclables Collection	-	-	-
49000	Maintenance & Shop	-	-	-
	<b>TOTAL PUBLIC WORKS</b>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>TOTAL PART-TIME EMPLOYEES</b>	<u><u>48</u></u>	<u><u>42</u></u>	<u><u>41</u></u>