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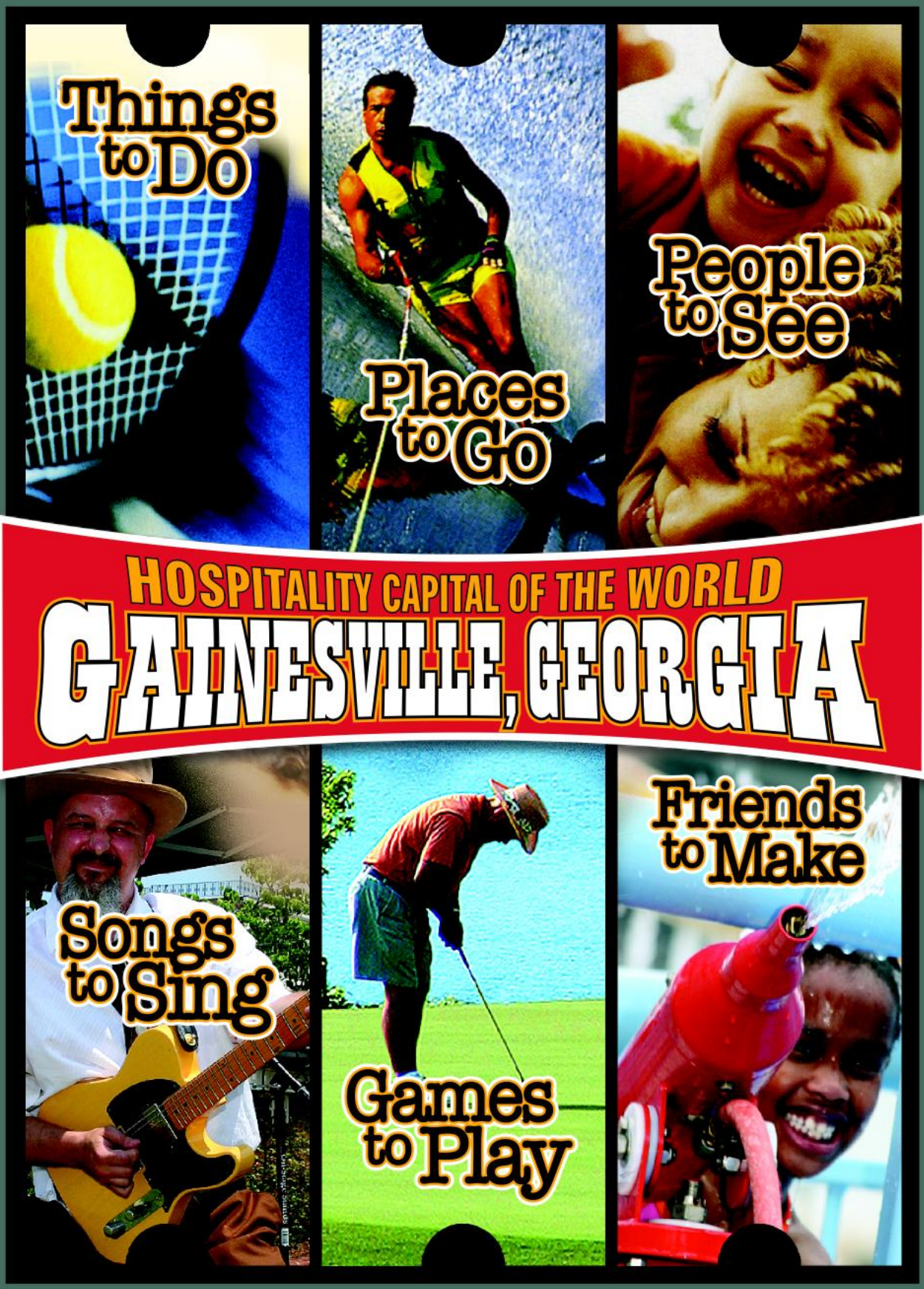
ANNUAL BUDGET 2011



Gainesville, Georgia
Since 1821

THE CITY OF GAINESVILLE, GEORGIA

For the Fiscal Year Ended June 30, 2011

CITY OF GAINESVILLE
STRATEGIC DIRECTION

Vision

Gainesville is committed to being an innovative city, providing a close knit community feel in which to live, work and play.

Mission

The mission of City of Gainesville is to enrich the community of Gainesville by practicing good stewardship of resources and providing innovative and exemplary services for all people. To accomplish our mission we will:

- Maintain the attitude of "Do more with less/Efficiency first";
- Be exemplary in our service quality, low expenditures and effectiveness;
- Continue to revitalize the Midtown area to further the close knit community feel;
- Be innovative in our Economic development, in order to simulate the local economy;
- Be accountable to citizens and each other for our actions; and,
- Uphold the highest professional and ethical standards.

Values

Integrity – possessing an unwavering commitment to doing the right things, with consistent adherence to the highest professional standards; keeping commitments to our citizens, co-workers and others.

Innovation – dedicating ourselves to learning and growing; constantly searching for better ways to get the job done; using our collective imagination to creatively and effectively solve problems for our citizens; going beyond perceived boundaries to get desired results.

Responsiveness – being proactive; having a bias for action and a sense of urgency in getting things doing; anticipating citizens' needs and taking fast action to surpass their expectations; encouraging citizen input.

Teamwork – recognizing that every employee and every council member is important to the complete satisfaction of our citizens as well as the ultimate success of our City; feeling personally responsible for successful outcomes, treating everyone with respect; communicating regularly, directly and honestly with our employees, council member and citizens.

About the cover…

The City of Gainesville has held a prominent place on the Georgia map for almost two centuries. In the past 15 years, designations like ***Georgia Trendsetter City***, ***City of Excellence***, **and** ***Hospitality Capital of the World*** have kept us there. In the fall of 2009, City leaders created a Communications and Tourism Division focused on 'selling' Gainesville as the ideal location for state and regional meetings and conventions. Funded through the Hotel/Motel tax fund, the tourism division set its sights on increasing the economic impact of tourism on Gainesville.

Tourists will find plenty to see and do in this recreation paradise. Whether it's skiing on Lake Lanier, golfing at Chattahoochee, Tennis at Longwood Park, or music and shopping on the Historic Downtown Square, plenty of fun awaits you in the ***Hospitality Capital of the World***.

City of Gainesville, Georgia

Annual Budget

For the Fiscal Year Ended June 30, 2011

Developed by the Budget Staff

Melody Marlowe, Administrative Services Director
Matt Hamby, Financial Analyst

And other members of the Financial Services Department

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Gainesville
Georgia

For the Fiscal Year Beginning

July 1, 2009

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Gainesville, Georgia** for its annual budget for the fiscal year beginning **July 1, 2009.** In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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INTRODUCTION

City of Gainesville Elected Officials

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June 22, 2010

To the Mayor, City Council, and Citizens:

City Manager
Kip Padgett

Transmitted herewith is the City of Gainesville's balanced budget for fiscal year 2011 (FY2011). We applaud the diligent efforts of the department directors and staff members of all the City departments who contributed to the formulation of this budget. Without the efforts of all we would not have a balanced budget that meets all administrative and legal requirements.

Our objective, as we worked with department leadership and a broad variety of other staff members, has been to ensure this document represents an effective annual spending plan that will allow the City to meet its highest priorities as established by the Mayor and City Council. Public hearings are conducted to afford the Citizenry the opportunity for input into the process, and the resulting budget is passed by a simple majority vote of Gainesville's City Council. We believe this budget represents the best possible plan for meeting the operating needs of the City for the coming year, maintains and enhances the City's long term economic growth programs while ensuring the citizens continue to enjoy a quality of life few municipalities can match.

City of Gainesville priorities and challenges are summarized in the following paragraphs, and detailed discussions of each fund and its FY2011 budget are included thereafter.

BUDGET BRIEF

The FY2011 City of Gainesville budget for all appropriated funds totals $111,650,348 (excluding Public Utility capital projects). Of this sum, $103,163,223 is for operations, and $8,487,125 is for the City's Capital Improvements Program. This Budget represents a $2.1 million in*crease from the adjusted fiscal year 2010 budget* of $109,516,200 as of December 31, 2009. The FY2011 budget has been presented and approved with an increase in the City's millage rate of .26 mills. This increase is necessitated by the acceptance of the Staffing for Adequate Fire and Emergency Responder (SAFER) grant on September 15, 2009 (PR-2009-45). Operating expenses for all departments have been carefully reviewed, and most departments have shown a decrease in their overall expenses. The budget as recommended, though challenging, will allow the city to continue to offer the range of services currently provided to our residents and businesses.

Gainesville Budget History (X 1,000)			
Year	**Operating Budget**	**Capital Budget**	**Total Budget**
FY 2007	$ 91,698	$ 15,998	$ 107,696
FY 2008	$ 101,749	$ 5,082	$ 106,831
FY 2009	$ 102,456	$ 4,973	$ 107,439
FY 2010	$ 106,618	$ 3,007	$ 109,625
FY 2011	$ 103,163	$ 8,487	$ 111,650

Amounts shown are Adopted Budget numbers.

CHALLENGES

Like many public and private entities, Gainesville is facing several challenges that have a significant impact on our efforts to maintain constituent service standards. The two that present the greatest hurdles include elimination of positions and declining revenues.

- **Positions** Since fiscal year 2009, the City has reduced its workforce by 10%, through attrition, lay-offs and elimination of vacant position. As the population and commercial base increases, more demand will be placed on city services. This will be particularly true in the area of public safety.

- **Revenue** A continued slowing economy has directly impacted growth of the City's largest revenue source, the Local Option Sales Tax. Decreases in revenue coupled with an increase in utility and supply cost have restricted any new program and expenditure opportunities throughout the city.

Within this challenging financial environment, the Department Directors and their staffs worked tirelessly to make sure the budget presented was fiscally sound and continued to meet the needs of Gainesville's populace. We believe they have succeeded. Despite this, the uncertainties surrounding this budget forced management to make some very difficult decisions in addressing needs and priorities. These will be discussed in detail below.

PRIORITIES

- **Economic Development** Supporting a healthy quality of life for Gainesville residents is a primary benefit of economic development, an important component of City budgets for many years. Long term, Gainesville leadership remains focused on maintaining an expanding economic base to attract and retain quality employers, supported by superior infrastructure, and enhanced through the provision of quality support services, such as our park system. Confirming Gainesville's ability to support the region is its economic vitality, and the many notable efforts undertaken to ensure economic strength for years to come. These include:

  - Industrial Parks. 7 parks, still under construction, serve a broad range of commercial needs and are developed as stand-alone or public/private ventures. The Airport industrial park, dating back to the early 1980's, benefits from recent airport enhancements, including runway lengthening, new hangars of varying sizes, and a new instrument landing system, that combine to make Gainesville appealing to corporate as well as private aircraft.

  - Midtown Redevelopment. This innovative program includes the acquisition of the CSX railway rail line traversing this section of town, and the creation of a

"greenway" system, designed to compliment and attract appropriate commercial or mixed use developments. Studies are ongoing to make sure this important area benefits from appropriate revitalization projects.

- Public Safety Facility relocation. The recent sale of the old Public Safety facility has sparked the interest of commercial developers who are proposing a new hotel and multi-story office building with a pedestrian bridge to the Georgia Mountains Center. The currently overcrowded police and fire departments will be relocated to a 13 acre site in the Midtown Development district, in early fiscal year 2011, this will allow faster and more effective responses to emergency calls, and allow future growth.

- Greater South Supply property. Recently acquired by the city, this vacant .65 acre property at the corner of Main St. and Jesse Jewell Pkwy is planned for a future hotel or office facility development. Despite the sluggish economy, there is noticeable interest in Gainesville's growth, pointing to confidence in the region's long term financial strength.

- **Infrastructure** Gainesville's steady growth continues to present infrastructure and service challenges. Wear and tear on City infrastructure is considerable, and demand continues to rise for modernization and refurbishment of the City's infrastructure, including roads, sewers, and traffic control systems. The City is committed to providing an effective level of services and facilities to support an active level of commerce, and constantly monitors growth patterns and demand to ensure proper staffing, service strategies, and sufficient projects exist to handle the expansion. FY2011's economic outlook, with its lower revenue will continue to limit the City's ability to maintain its prior pace of infrastructure expansion. Delaying infrastructure enhancements may result in future challenges, and we fully anticipate serious investment resuming in the near future.

- **Public Safety** Probably the most visible of traditional government services and consuming 58% of the general fund budget (up from 57% last year), Gainesville's public safety system is among the best in the state. The City continues to expand and the public safety capabilities of our organization must grow with it. Our capital needs in this area are identified for several years to come. Chief among these is the completion of a new Public Safety facility and the addition of eighteen firefighters.

- **Culture & Recreation** Addressing the social needs of the area are Gainesville's Parks & Recreation system, the City/County funded Community Service Center, and the Georgia Mountains Center. The Community Service Center budget attempts to maintain its current service level, but the number of citizens on waiting lists for programs such as Meals on Wheels is expected to increase. Hall Area Transit continues to be on an aggressive path of expansion, but has been forced to delay adding new routes due to budgetary constraints. The City's accredited Parks & Recreation department is feeling the stresses of increased demand and limited funding capabilities. Despite that, they consistently demonstrate an ability to create and maintain programs that are attractive to the active segment of Gainesville's populace. This can range from traditional little league baseball to recreational aquatics (including a wave pool), and a variety of other amenities. The Georgia Mountains Center has recently undergone a facelift with a new parking deck expansion. The City's leaders are determined to locate an anchor hotel near this facility, and talks have been ongoing with several interested parties concerning this initiative. A commitment to the City's heritage is evident in the creation of the Historic Preservation Commission, tasked with identifying and protecting Gainesville's beautiful, older, in-town areas. Rounding out a diverse range of recreational/entertainment opportunities is the freshly renovated Chattahoochee Golf Course, one of the most convenient, highest quality municipal golf courses in the state.

FINANCES

The City of Gainesville's FY2011 operating and capital budgets total $111,650,348 (excluding transfers). This is a direct result of the needs and priorities of Gainesville being balanced against what is expected to be unstable funding sources. Despite a weakened economy, Gainesville continues to gain population and annex new developments. This growth generates increasing demands on Gainesville's infrastructure and services and we believe these challenges have been met effectively in this budget document. The General Fund portion of the budget is $25.5 million and comprises about 23% of the total, 1% less than last year's $25.8 million. It funds traditional government services such as public safety and infrastructure maintenance including repaving and traffic control systems. Gainesville Public Utilities, an enterprise fund serving the water and sewer needs of Gainesville and most of Hall County, has an FY2011 operating budget totaling $52.3 million (FY2010 - $48.3 million) and is the largest of the City's 20 funds presented in this book. The Solid Waste fund's budget totals $2.2 million. Capital Projects program presents a five year plan for the expansion and maintenance of the City's major assets totaling $8.5 million. All capital projects are the result of a lengthy, well reasoned process involving stakeholders throughout our entity and the community providing important information concerning the City's long term priorities.

There was a notable spike in capital expenditures from FY2010 due to the building of the Public Safety Facilities. The higher than normal level of FY2010 capital needs were funded by an advancement of SPLOST funds and a Bond issue. Capital projects proposed for FY2011 include street resurfacing and critical facility and equipment replacement projects.

Gainesville's infrastructure, including streets and traffic control systems continue to be taxed by rising traffic loads that result in unacceptably worn areas and travel delays. To bring these roads up to a higher standard, the City has committed $810,000 in capital improvements for roads this year, limited to resurfacing, storm drain and intersection improvement projects. This is in addition to smaller day to day maintenance needs that are handled through the Street Department operating funds. In comparison, the FY2010 budget included $542,000 in capital investment for road resurfacing work.

The Public Utilities department manages Gainesville's water and sewer system and serves most of Hall County. Thorough studies are periodically completed for this key responsibility identifying the maintenance and vital capital needs of this system. Supported by user fees, this system works to expand and manage its maintenance responsibilities at a pace that should allow it to meet the growth challenges of the area. With the decline in water and sewer sales revenue, this fund has been forced to reduce the annual transfer to its capital program for FY2011. This lack of funding limits the Capital Improvement Program to recurring maintenance projects, thus postponing significant extension and improvement investments. The capital program is available as a separate document upon request.

Gainesville offers recreational opportunities that are considered among the finest in the state. Supporting this obligation to area citizens is our nationally accredited Parks & Recreation Agency offering a broad range of services and benefits for citizens of all ages. Gainesville's growth continues to challenge this department, and in response, the Vision 2014 plan was developed identifying several major capital needs that we hope to bring on line within the next ten years.

FUNDS

The General Fund

Addressing traditional government functions, the General Fund budget for fiscal year 2011 is decreasing by 1% to $25.5 million. Sales tax coupled with Property tax, make up the General Funds two largest revenue sources, together they represent approximately $10.4 million of the FY2011 budget. This year, due to spiraling costs, the General Fund has been balanced by utilizing a portion of the projected FY2011 fund balance ($500,000). The City of Gainesville must not

become dependent on fund balance for operating expenses since future fund balance projections will surely diminish. It is management's philosophy that fund balance is to be used primarily for one time needs, and not become a major revenue source for day-to-day operations. Overall, a General Fund operating revenue decline is projected at 1%. Further details of the revenue structure of the General Fund are available in the appendix.

Subsidies paid have tended to increase over the last several years, and continue to place a burden on the General Fund. Management is committed to minimizing these costs in any reasonable manner possible. Transfers in support of the Community Service Center total $436,000, a 12.1% decrease, while the Georgia Mountains Center Fund is budgeted to receive $0.00, a 100% decrease in the coming year. This decrease in subsidies from the General Fund was made possible by the use of approximately 70% of the anticipated Hotel/Motel tax collections. Gainesville's Parks & Recreation fund is receiving no subsidy for FY2011, and the City's golf course is budgeted to receive $124,820.

The Community Service Center Fund

This fund, a joint City/County operation is falling by 7.3% for FY2011, and the City's obligation for funding this entity is decreasing by 12.1% to $436,000. We remain committed to making sure every service offered is scaled in the most effective manner possible and is an appropriate use of the tax dollars invested. The City is committed to keeping this fund's transfer from the General Fund to a minimum, and will be working to ensure that all federal and state granting opportunities are fully explored.

The Georgia Mountains Center Fund

The Georgia Mountains Center budget is scheduled to shrink by 4.1%. Its transfer from the General Fund has fallen by 100% to $0.00. This decrease in subsidies from the General Fund was made possible by the use of approximately 70% of the anticipated Hotel/Motel tax collections. Discussions continue with developers about locating a hotel or major office complex adjacent to this facility, with the goal of increased utilization. As the midtown revitalization project continues to expand, we should see an improved financial picture for this City asset.

Impact Fees Fund

In August 2006 the creation of an impact fees fund was authorized by Article 9-19 of the City's Unified Land Development Code and regulated by the Georgia Department of Community Affairs. Placing some of the burden for the needed expansion of two key city functions, public safety and recreation, funds collected under this authorization are restricted and can only be spent on the capital needs of Parks & Recreation and two public safety departments- Police and Fire. Since its creation, the fund has generated approximately $850,000. These funds are collected as add on fees when building permits are issued.

The Parks & Recreation Fund

The FY2011 budget for this agency is decreasing 16.2%, about $797,000 to $4.1 million. Despite having a relatively stable funding structure, this agency continues to be of concern because of limited revenue opportunities amid a steadily increasing demand for services by residents. This department faces a challenge because very little funding exists to enable ongoing capital improvement programs. To their credit, frugal management allows them to periodically allocate unused fund balance for some capital needs, but the enhancements recommended by the Vision 2014 plan recently completed were significant and well beyond the capacity of this fund's current revenue mechanism. This agency could request an increase in its share of the millage by as much as 0.25 mills, to 1.0 mill, the legal limit. This equates to approximately $700,000 annually, but if any significant portion is spent on capital, associated operating expenses will surely rise, and continue to place a strain on this tight budget.

Debt Service Fund

Revenue for this fund comes from .48 of the City's total 2.66 millage rate. The debt service millage rate was raised four years ago to fund the debt load associated with the Frances Meadows Aquatic & Community Center and the Georgia Mountains Center parking deck expansion. Legal

limitations set in place by the State dictate that the City's debt may never exceed 10% of the City's tax digest value. This translates to a debt maximum of about $349 million. The FY2011 budget as passed, projects a total debt balance far below that limit $41.4 million for general obligation bonded indebtedness. Of this total, $24.7 million was approved, in late FY2009, for the Public Safety Facilities. Bonded indebtedness per capita now stands at approximately $1,162. There is approximately $945,000 in general obligation bonds issued for school construction several years ago and are scheduled to pay off in 2011. Although these bonds are in the City's name, they are being serviced entirely by the Gainesville City School System, from revenue collected by them. This fund also provides funds for the repayment of capital leases used for equipment purchases such as new police cars and paving machinery. New leases issued for FY2011 will total approximately $318,000, and the total lease purchase debt balance for the coming fiscal year is estimated to be $2,215,523.

Airport Fund

The Lee Gilmer Airport is supported by revenue primarily from the rent of hangars, totaling over $700,000 in FY2011 - following a major expansion of the hangar facilities that was completed in early FY2006. With major upgrades in the last few years, including runway renovations, instrument landing systems, and new hangars, this facility has become increasingly important in the promotion and support of local commerce. In anticipation of increased traffic, the runways were recently tested to certify them for larger aircraft, to further take advantage of the facility's proximity to North Atlanta.

Golf Course Fund

Chattahoochee Golf Course is one of the most popular golf courses in the Gainesville/Hall County area, in large part due to its ideal "in-town" location. With the major renovation completed in 2007, it has further been cemented as a choice destination of discerning golfers. The course reopened to outstanding reviews and consistently sold out playing days. Despite this, the "golfing economy" has softened recently, and the course is exploring every avenue possible to maximize its revenue. This includes incentives for Sunday morning play, traditionally a very slow time, aggressive tournament scheduling, and the addition of scheduled weekly day tournaments. To enable the course to be managed and operated at an acceptable level, the General Fund is transferring $124,820 to this fund for FY2011.

Public Utilities Fund

Serving most of Hall County, this fund is easily the City's largest, totaling $52.3 million or nearly 47% of the City's adopted budget. The revenue this fund generates from a variety of sources is considered sufficient to meet its operational needs, and any excess is budgeted to fund public utility capital project obligations for FY2011. Even with an increase in water and sewer rates, the softening construction market and resultant conservation regulations have caused a projected *increase* in revenue for this fund, thereby limiting its ability to invest in capital needs.

Budget History Public Utilities Fund (X 1,000)	
Year	**Budget**
FY 2006	$ 42,657
FY 2007	$ 46,778
FY 2008	$ 53,011
FY 2009	$ 48,662
FY 2010	$ 48,331
FY 2011	$ 52,325

Solid Waste Fund
The fee audit program initiated in FY2006 and completed in FY2008 has ensured that all customers receiving service are identified in the City's billing data base. The total budget for the Solid Waste fund is $2.19 million in FY201a, up slightly from $2.09 million for the preceding year. The Solid Waste Fund traditionally receives a substantial portion of its revenue in the form of a transfer from the General Fund, and in FY2010 this subsidy was decrease by 100% from $147,402 to $0. This program attempts to maintain the current level of service through retained earnings until the Council decides on the future operation and the necessary level of service of the program.

General Insurance Fund
This fund is responsible for the accumulation of liability, workers compensation, and property insurance premium payments from each department, as well as associated payments of premiums and eligible claims. This fund is budgeted for a slight decrease, from $1.68 million in FY2010, to $1.58 million for FY2011.

Employee Benefits Fund
This fund accounts for the accumulation and disbursement of the City's employee and retiree insurance premiums and costs that support health, life, dental, short- and long-term disability, vision, and dental coverage. This fund is projected to incur a 1% decrease to $8.5 million in FY2011, largely due to the city initiated clinic and a decrease in the number of covered participants.

Vehicle Services Fund
This internal service fund derives most of its revenue from charges to user departments and will remain unchanged at $2.3 million for FY2011. With only four mechanics this department manages the maintenance needs of over 100 police cars, dozens of other vehicles of varying descriptions, and a wide assortment of off-road machinery. They are on a vigorous training program that will ensure the City's machinery is maintained to the highest standards possible.

BUDGET GOALS

Recognizing the unique challenges presented by the budget environment, we believe the FY2011 budget continues to address organization wide goals and priorities that were communicated to staff early in the budget process by senior management and City Council. Formulating these goals and priorities through the operating and capital portions of this budget is essentially a year round process. There are numerous meetings during the year, identifying progress towards established goals and objectives, and identifying new priorities, both in the operating aspect of the City and the Capital planning realm. These heavily influence the priorities that are identified for the next budget year and are usually communicated in early group meetings held in the budget season. Each department presents its capital requests about six months before the next year, and an extensive process of evaluation, ranking, and research ensues, identifying what the City believes will be capital projects for the coming program period – the next five years. Following the capital program submissions, the budget season kicks off in earnest. Each department is expected to submit goals related to its primary mission, along with performance benchmarks that will enable the reader to quickly and easily view the efficiency and effectiveness of a department's efforts. This separation of the capital program process from the operating budget process was designed to give even more emphasis to the capital program, while allowing management to spend adequate time evaluating department goals and their relation to key performance benchmarks. This approach to the City's budget process is believed to be extremely effective and will continually be refined to ensure that services and products remain relevant, affordable, and properly scaled for our constituents.

Do More With Less/Efficiency First: This promises the delivery of crucial services to an expanding populace while maintaining the current millage rate at the lowest possible level. We are pleased to have the ability to continually deliver Public Safety services, road maintenance, recreational

opportunities, water & sewer services, and many other benefits to our City – all while maintain a minimal staffing level. We are also committed to using technology to its fullest extent to enable high quality service delivery at a very modest cost. For staff benefit, the City invests heavily in management information system training, and finds that this is money well spent, allowing the easy and timely monitoring of projects and department activity. Additionally, an attitude of cooperation and partnership is present among individual departments, allowing each to utilize the strengths and knowledge of the other to more effectively meet their mission. A good example of this interdepartmental cooperation exists between our Solid Waste department and our City Marshals, who complement each other's efforts to keep Gainesville clean and green. We believe that the "do more with less" philosophy is best supported by a strong *performance oriented* budget that emphasizes the outcomes of our efforts.

Destination Gainesville: Gainesville is fortunate to enjoy a location and local economy that support our desire to be an attractive destination for businesses and families. Gainesville has invested heavily in highly visible improvements that include a multitude of repaving projects, intersection renovations, sidewalk expansions, and the careful addition of water and sewer service to important areas. This objective has slowed somewhat, but still thrives through a range of initiatives, including publicity efforts, roadside beautification projects, and a road program, all designed to achieve a higher standard for the physical environment that we live and work in. Complementing these efforts are further airport enhancements, water and sewer infrastructure expansion, an expanded housing code enforcement program, traffic calming projects, and our Parks & Recreation Agency's expansive long range capital program.

Customer Service: As relayed by Gainesville's mission statement, offering exemplary services to our people is certainly one of the most important aspects of our job. To accomplish this, Gainesville actively furnishes the Citizenry opportunities to offer suggestions, feedback, and even criticism when appropriate to help the City better meet its objectives. This continues with the annual Citizen's Government Academy, customer comment cards placed at all City facilities that have public traffic, and the prominent posting of the City Manager's, and other key management staff's direct telephone numbers. Each employee is granted sufficient latitude to help the public in any manner they are able and are encouraged to do so.

Economic Development: The Midtown area tax allocation district is now a reality and anticipation is building as funds are accumulated that will vastly improve the marketability of this important part of town. Proceeds from this initiative will be earmarked for infrastructure improvements in that area, further enhancing the economic environment of this area. The City made a substantial investment in recent years in the down town area and will continue to explore and fund ways to promote local retail and restaurant establishments in this area. We will also continue our focus on the key partnership we have with our local Chamber of Commerce, capitalizing on each of our strengths to enhance our strategies to attract and nurture businesses.

Fiscal Responsibility: Gainesville has long been committed to a proven conservative approach in fiscal matters that promote the most efficient use of the resources granted to it by the citizenry. The City also actively applies for and receives grants from a variety of sources that fund public safety initiatives, park enhancements, and neighborhood redevelopment. Gainesville's pay-as-you-go approach has enabled the City to avoid any significant borrowing while maintaining and adding to the Capital Improvement program. Much of the credit for this goes to local voters, who have supported Special Purpose Local Option Sales Tax (SPLOST) referendums, providing sales tax money for such capital projects as the new Public Safety Facilities. In FY2009, Gainesville issued general obligation bonds of 24.7 million to fund the Public Safety Facilities project. This high cost project is well beyond the typical allocation made each year from the General Fund and SPLOST revenues for capital improvements. Even after this bond issuance, Gainesville's debt profile is still well below statutory limits and its bond rating is among the best in the state.

Capital Improvement Plan: Gainesville's leadership has long recognized its responsibility to not only maintain, but improve the local infrastructure ensuring the safe and efficient conduct of commerce and high quality of life this area enjoys. Our goal is to accomplish this by considering

the following guiding mandates: Economic development significance, anticipated useful life, Federal/State and other legal requirements, the need to ensure the ongoing safety of the public at large, and the financial feasibility of the project. Although FY2011 economic conditions tempered these plans somewhat, the commitment to these goals remains as strong as ever, and renewed capital activity should occur as future budgets allow. These guidelines are driving an investment of more than $8 million in capital expenditures for FY2011. Significant items within this plan include funding $7million for the debt service on the Public safety facilities and $810,000 for infrastructure improvements. Capital replacement needs, largely for emergency vehicles in the Public Safety area, are to receive funding of approximately $318,000. The Public Utilities Fund capital plan is equally ambitious, but is prepared and published as a separate document from this budget and may be obtained upon request. We recognize the City's capital needs will certainly expand in the coming years and management strives to identify and promote responsible funding sources for this program.

DOWN THE ROAD

The adopted FY2011 budget is the culmination of efforts by City Council, management, and staff to address the needs we foresee and identify funding sources that enable these needs to be met. There are a number of factors that influence this process of identifying needs and the action plans that address them.

Capital Plan: The Capital Improvement/Replacement Plan involves all departments assessing their needs for a period of 5 years into the future. These priorities are based on population growth patterns and demands, the age and condition of current assets, and the advent of new tools and strategies for meeting these needs. The five year time frame is considered sufficient for planning and implementing the funding mechanisms needed for these often costly items. Although funding is approved only one year at a time, all five years are presented to give the reader a snapshot of the overall direction the organization is headed in. A few of the capital plan's initiatives are listed as follows:

- The continued improvement of Gainesville's storm water utility system with a realistic funding mechanism is a priority for our future capital plan. This initiative represents an opportunity to demonstrate the City's commitment to the protection of its natural resources.

- As the Economy continues on its downward slope, the need for safe and updated parks is growing as families are looking for cheaper entertainment forums. With the continuation of the Parks Renovation and Park Improvement projects the City will continue to meet these growing needs.

- Gainesville's Public Utilities Department is the largest in the City and will continue to carefully evaluate the need for, and manage the growth and improvement of, water and sewer infrastructure within its service area.

Economic Development: Gainesville has a history of being an attractive destination for business growth, and because of this, consistently maintains an unemployment rate at or below the state average. Making sure that the area stays competitive drives the City's efforts to attract a broad range of industries, and to maintain an ordinance structure that complements our business community's efforts. This policy is also what precipitated the drive toward the fore mentioned Midtown Redevelopment project, a program that should directly benefit this crucial area for years to come. Gainesville continues to identify other areas for possible revitalization that are currently being evaluated for funding qualification.

SUMMARY

Gainesville's fiscally conservative policies have resulted in a low millage rate, minimal debt levels, and substantially pay-as-you-go capital programs as detailed in this budget document. These strengths should allow the City sufficient flexibility to meet many challenges in the foreseeable future.

This budget represents a team effort on the part of the Financial Services Department's budget team, our Department directors, and their staff. We would like to thank all contributors for their diligent efforts in developing a budget that addresses the major policy goals of City Council, while protecting the financial health of the city now and in the future. If in your review of this document you have any questions, please do not hesitate to contact us.

Sincerely,

Melody N. Marlowe

Kipling D. Padgett
City Manager

Melody N. Marlowe
Administrative Services Director

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BUDGET COMPARISON BY FUND

Fund	FY2010 Budget	FY2011 Budget	$ Change	% Change
General Fund	$ 25,928,885	$ 25,576,313	$ (352,572)	-1.4%
Special Revenue Funds:				
Cemetery Trust Fund	44,000	40,500	(3,500)	-8.0%
Community Development	6,000	5,400	(600)	-10.0%
Community Service Center	4,191,779	4,019,458	(172,321)	-4.1%
Economic Development	1,947,521	427,356	(1,520,165)	-78.1%
Georgia Mountains Center	879,526	815,246	(64,280)	-7.3%
Cable TV Channel	164,218	177,734	13,516	8.2%
Hotel/Motel Tax	440,300	440,300	-	0.0%
Impact Fee Fund	375,600	78,400	(297,200)	-79.1%
Tax Allocation District	70,700	220,400	149,700	211.7%
Parks and Recreation	4,910,052	4,113,170	(796,882)	-16.2%
Subtotal Special Revenue	13,029,696	10,337,964	(2,691,732)	-20.7%
Debt Service Fund	5,269,663	10,037,199	4,767,536	90.5%
Capital Improvements Fund	4,152,628	8,487,125	4,334,497	104.4%
Enterprise Funds:				
Airport	4,053,928	1,393,542	(2,660,386)	-65.6%
Chattahoochee Golf Course	1,192,128	1,123,820	(68,308)	-5.7%
Public Utilities	48,942,706	52,325,224	3,382,518	6.9%
Solid Waste	2,022,690	2,185,266	162,576	8.0%
Subtotal Enterprise Funds	56,211,452	57,027,852	816,400	1.5%
Internal Service Funds:				
General Insurance	1,686,197	1,583,543	(102,654)	-6.1%
Employee Benefits	8,649,397	8,564,389	(85,008)	-1.0%
Vehicle Services Fund	2,274,524	2,251,449	(23,075)	-1.0%
Sub-Total Internal Service	12,610,118	12,399,381	(210,737)	-1.7%
Gross Total	117,202,442	123,865,834	6,663,392	5.7%
Less Interfund Transfers	(7,686,242)	(12,215,486)	(4,529,244)	58.9%
Net Total Budget	$ 109,516,200	$ 111,650,348	$ 2,134,148	1.9%

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FUND BALANCE / TOTAL NET ASSETS
5 YEAR HISTORY

FUNDS	FY 2006	FY 2007	FY 2008	FY 2009	PROJECTED FY 2010
MAJOR FUNDS:			**GOVERNMENTAL FUNDS**		
General Fund					
Designated	$ 1,915,102	$ 3,076,010	$ 1,625,235	$ 1,356,500	$ 1,294,124
Undesignated	4,032,868	3,670,739	2,511,534	2,341,864	2,404,242
Parks & Recreation					
Designated	330,530	316,032	432,428	1,223,099	984,880
Undesignated	646,746	1,014,621	1,609,350	1,266,589	1,354,345
Total Fund Balance:					
Designated	2,245,632	3,392,042	2,057,663	2,579,599	2,279,004
Undesignated	$ 4,679,614	$ 4,685,360	$ 4,120,884	$ 3,608,453	$ 3,758,587
NON-MAJOR FUNDS:					
Community Service Ctr					
Designated	-	-	5,375	230,434	119,829
Undesignated	742,108	846,009	1,013,825	1,187,290	1,297,895
Georgia Mountains Ctr					
Designated	18,099	24,500	15,000	820	-
Undesignated	132,653	135,563	125,677	168,102	168,922
Cable TV Fund					
Designated	186,212	127,087	68,032	68,032	68,032
Undesignated	27,410	92,007	104,937	110,808	110,808
Hotel/Motel Tax					
Designated	53,943	61,138	64,085	53,704	53,704
Undesignated	21,180	48,393	62,708	57,464	57,464
Impact Fees Fund					
Designated	-	490,723	705,936	776,355	451,355
Undesignated	-	-	-	-	-
Tax Allocation District Fund					
Designated	-	-	72,872	142,467	213,167
Undesignated	-	-	-	-	-
Total Fund Balance:					
Designated	258,254	703,448	931,300	1,271,812	906,087
Undesignated	$ 923,351	$ 1,121,972	$ 1,307,147	$ 1,523,664	$ 1,635,089
GRAND TOTAL FUND BALANCE:	$ 8,106,851	$ 9,902,822	$ 8,416,994	$ 8,983,528	$ 8,578,767
MAJOR FUNDS:			**PROPRIETARY FUNDS**		
Public Utilities	227,285,869	261,016,219	283,860,291	289,211,103	288,366,753
Employee Benefits	14,453	16,231	685,630	943,227	943,227
Total Net Assets:	$ 227,300,322	$ 261,032,450	$ 284,545,921	$ 290,154,330	$ 289,309,980
NON-MAJOR FUNDS:					
Airport	$ 8,150,549	$ 8,475,254	$ 8,712,421	$ 10,492,949	$ 8,039,402
Solid Waste	1,195,137	1,322,799	1,391,893	1,082,893	940,708
Golf Course	570,590	744,664	372,113	138,369	138,369
Total Net Assets:	$ 9,916,276	$ 10,542,717	$ 10,476,427	$ 11,714,211	$ 9,118,479
GRAND TOTAL NET ASSETS:	$ 237,216,598	$ 271,575,167	$ 295,022,348	$ 301,868,541	$ 298,428,459

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Governmental and Proprietary Fund Types
Combined Statement

	FY 2009 ACTUAL	
	Governmental	Proprietary
Revenues:		
Ad Valorem Taxes	$ 10,124,812	$ -
Other Taxes	1,036,132	-
Licenses & Permits	13,226,012	-
Fines	1,179,218	-
Interest	196,767	1,036,293
Intergovernmental	3,595,470	-
Charges for Services	3,804,558	51,543,517
Payments From School System	994,588	-
Insurance	-	8,733,590
Lease Proceeds	-	-
Bond Proceeds	-	-
Miscellaneous	189,358	1,274,808
Total Revenue	34,346,915	62,588,208
Other Sources:		
Transfers In	5,022,076	1,579,698
Budgeted Fund Balance /Retained Earnings	-	-
Total Other Sources	5,022,076	1,579,698
Total Revenues & Other Sources	$ 39,368,991	$ 64,167,906
Expenditures / Expenses:		
Personal Services	$ 23,320,788	$ 16,746,299
Professional & Other Services	2,610,098	4,367,949
Supplies & Operating Charges	3,975,734	7,867,042
Repairs & Maintenance	1,441,733	1,246,994
Indirect Cost Allocation	-	1,261,884
Capital Outlay	1,049,819	84
Non -Departmental	-	(21)
Agency Allocations	373,626	-
Contingency	141,771	-
Programs	-	-
Insurance	-	7,023,468
Depreciation & Amortization	-	13,046,982
Debt Service	2,303,318	8,523,746
Total Expenditures / Expenses	35,216,887	60,084,427
Other Uses:		
Transfers Out	3,114,534	5,357,459
Amount Available for Debt Service	-	
Amount Available for Capital Projects	-	-
Contingency	-	-
Total Other Uses	3,114,534	5,357,459
Total Expenditures/ Expenses & Other Uses	$ 38,331,421	$ 65,441,886
Beginning Fund Balance / Net Assets	$ 19,974,075	$ 296,509,100
Ending Fund Balance / Net Assets	$ 21,011,645	$ 302,692,819

Governmental and Proprietary Fund Types
Combined Statement

	FY 2010 BUDGET		FY 2011 BUDGET	
	Governmental	Proprietary	Governmental	Proprietary
Revenues:				
Ad Valorem Taxes	$ 9,477,167	$ -	$ 10,282,233	$ -
Other Taxes	3,214,566	-	14,980,050	-
Licenses & Permits	12,500,984	-	11,847,595	-
Fines	1,241,000	-	1,031,800	-
Interest	106,624	176,644	50,986	35,000
Intergovernmental	3,738,018	-	3,717,283	-
Charges for Services	3,798,277	53,102,709	4,113,477	57,849,520
Payments From School System	993,900	-	998,787	-
Insurance	-	10,288,644	-	9,785,001
Lease Proceeds	801,000	-	318,000	185,000
Bond Proceeds	-	-	-	
Miscellaneous	589,770	1,035,862	416,546	953,415
Total Revenue	36,461,306	64,603,859	47,756,757	68,807,936
Other Sources:				
Transfers In	6,166,096	764,179	5,058,540	124,820
Budgeted Fund Balance /Retained Earnings	5,753,950	3,453,532	1,623,303	494,477
Total Other Sources	11,920,046	4,217,711	6,681,843	619,297
Total Revenues & Other Sources	$ 48,381,352	$ 68,821,570	$ 54,438,600	$ 69,427,233
Expenditures / Expenses:				
Personal Services	$ 23,599,645	$ 14,624,907	$ 24,423,600	$ 16,340,894
Professional & Other Services	2,899,527	5,146,760	2,758,793	5,187,903
Supplies & Operating Charges	4,540,018	9,004,902	3,735,106	9,322,293
Repairs & Maintenance	1,731,309	1,777,174	1,533,945	1,888,015
Indirect Cost Allocation	-	1,215,313	-	1,306,596
Capital Outlay	3,264,001	3,744,994	2,517,400	1,204,352
Non -Departmental	-	-	-	-
Agency Allocations	182,188	-	41,925	-
Contingency	500,256	-	566,635	-
Programs	1,790,165	-	-	-
Insurance	-	7,906,639	-	7,641,568
Depreciation & Amortization	-			
Debt Service	5,346,019	22,224,100	17,309,680	22,601,859
Total Expenditures / Expenses	43,853,128	65,644,789	52,887,084	65,493,480
Other Uses:				
Transfers Out	4,522,224	3,176,781	1,551,516	3,908,753
Amount Available for Debt Service	-		-	-
Amount Available for Capital Projects	-	-	-	25,000
Contingency	6,000	-	-	-
Total Other Uses	4,528,224	3,176,781	1,551,516	3,933,753
Total Expenditures/ Expenses & Other Uses	$ 48,381,352	$ 68,821,570	$ 54,438,600	$ 69,427,233
Beginning Fund Balance / Net Assets	$ 21,011,645	$ 302,692,819	$ 15,257,696	$ 299,239,287
Ending Fund Balance / Net Assets	$ 15,257,695	$ 299,239,287	$ 13,854,794	$ 298,744,810

Governmental and Proprietary Fund Types Combined Statement

	FY 2011 BUDGET Grand Total
Revenues:	
Ad Valorem Taxes	$ 10,282,233
Other Taxes	14,980,050
Licenses & Permits	11,847,595
Fines	1,031,800
Interest	85,986
Intergovernmental	3,717,283
Charges for Services	61,962,997
Payments From School System	998,787
Insurance	9,785,001
Lease Proceeds	503,000
Bond Proceeds	-
Miscellaneous	1,369,961
Total Revenue	116,564,693
Other Sources:	
Transfers In	5,183,360
Budgeted Fund Balance /Retained Earnings	2,117,780
Total Other Sources	7,301,140
Total Revenues & Other Sources	$ 123,865,833
Expenditures / Expenses:	
Personal Services	$ 40,764,494
Professional & Other Services	7,946,696
Supplies & Operating Charges	13,057,399
Repairs & Maintenance	3,421,960
Indirect Cost Allocation	1,306,596
Capital Outlay	3,721,752
Non -Departmental	-
Agency Allocations	41,925
Contingency	566,635
Programs	-
Insurance	7,641,568
Depreciation & Amortization	-
Debt Service	39,911,539
Total Expenditures / Expenses	118,380,564
Other Uses:	
Transfers Out	5,460,269
Amount Available for Debt Service	-
Amount Available for Capital Projects	25,000
Contingency	-
Total Other Uses	5,485,269
Total Expenditures/ Expenses & Other Uses	$ 123,865,833
Beginning Fund Balance / Net Assets	$ 314,496,983
Ending Fund Balance / Net Assets	$ 312,599,604

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GOVERNMENTAL FUND TYPES
COMBINING STATEMENT

	General Fund	Cemetery Trust	Community Dev.	Community Svc. Ctr.	Economic Dev.	Georgia Mountains Center
Revenues:						
Ad Valorem Taxes	$ 5,848,017	$ -	$ -	$ -	$ -	$ -
Other Taxes	475,800	-	-	-	-	-
Licenses & Permits	11,847,595	-	-	-	-	-
Fines	1,031,800	-	-	-	-	-
Interest	20,000	500	5,400	-	10,000	1,600
Intergovernmental	718,960	-	-	2,819,657	-	-
Charges for Services	1,546,096	40,000	-	646,593	-	492,850
School System Payments	-	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-
Miscellaneous	105,000	-	-	-	300,000	10,796
Total Revenue	21,593,268	40,500	5,400	3,466,250	310,000	505,246
Other Sources:						
Transfers In	3,483,045	-	-	439,829	-	310,000
Budgeted Fund Balance	500,000	-	-	113,380	117,356	-
Total Other Sources	3,983,045	-	-	553,209	117,356	310,000
Total Revenues & Other Sources	$ 25,576,313	$ 40,500	$ 5,400	$ 4,019,458	$ 427,356	$ 815,246
Expenditures:						
Personal Services	$ 19,476,038	$ -	$ -	$ 1,890,674	$ -	$ 466,388
Professional & Other Svcs	1,669,678	-	-	263,306	90,000	137,257
Supplies & Operating Cgs	1,880,471	-	-	739,618	1,000	188,101
Repairs & Maintenance	1,076,648	-	-	325,860	-	23,500
Capital Outlay	91,000	40,500	-	800,000	-	-
Non -Departmental	-	-	-	-	-	-
Agency Allocations	41,926	-	-	-	-	-
Contingency	561,236	-	5,400	-	-	-
Programs	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Debt Service	-	-	-	-	76,356	-
Total Expenditures	24,796,996	40,500	5,400	4,019,458	167,356	815,246
Other Uses:						
Transfers Out	779,316	-	-	-	260,000	-
Total Other Uses	779,316	-	-	-	260,000	-
Total Expenditures & Other Uses	$ 25,576,312	$ 40,500	$ 5,400	$ 4,019,458	$ 427,356	$ 815,246
Beginning Fund Balance (est.)	$ 2,404,242	$ 115,083	$ 1,510,005	$ 1,297,897	$ 4,735,875	$ 168,922
Ending Fund Balance (est.)	$ 1,904,243	$ 115,083	$ 1,510,005	$ 1,184,517	$ 4,618,519	$ 168,922

GOVERNMENTAL FUND TYPES
COMBINING STATEMENT

Cable TV	Hotel/Motel Tax	Impact Fees	Tax Alloc District	Parks & Recreation	Debt Service	Capital Projects	Total
$ -	$ -	$ -	220,000	$ 2,569,644	$ 1,644,572	$ -	$ 10,282,233
-	440,000	-	-	-	$ 7,032,125	7,032,125	14,980,050
-	-	-	-	-	-	-	11,847,595
-	-	-	-	-	-	-	1,031,800
400	300	2,000	400	7,750	2,636	-	50,986
88,667	-	-	-	-	-	90,000	3,717,283
-	-	23,400	-	1,364,538	-	-	4,113,477
-	-	-	-	-	998,787	-	998,787
-	-	-	-	-	-	318,000	318,000
-	-	-	-	750	-	-	416,546
89,067	440,300	25,400	220,400	3,942,682	9,678,120	7,440,125	47,756,757
88,667	-	-	-	-	164,000	573,000	5,058,540
-	-	53,000	-	170,488	195,079	474,000	1,623,303
88,667	-	53,000	-	170,488	359,079	1,047,000	6,681,843
$ 177,734	$ 440,300	$ 78,400	$ 220,400	$ 4,113,170	$ 10,037,199	$ 8,487,125	$ 54,438,600
$ 116,590	$ -	$ -	$ -	$ 2,473,910	$ -	$ -	$ 24,423,600
24,777	-	-	-	573,774	-	-	2,758,793
13,270	-	-	-	912,646	-	-	3,735,106
5,097	-	-	-	102,840	-	-	1,533,945
-	-	24,500	220,400	50,000	-	1,291,000	2,517,400
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	41,925
-	-	-	-	-	-	-	566,635
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	10,037,199	7,196,125	17,309,680
159,734	-	24,500	220,400	4,113,170	10,037,199	8,487,125	52,887,084
18,000	440,300	53,900	-	-	-	-	1,551,516
18,000	440,300	53,900	-	-	-	-	1,551,516
$ 177,734	$ 440,300	$ 78,400	$ 220,400	$ 4,113,170	$ 10,037,199	$ 8,487,125	$ 54,438,600
$ 178,840	$ 111,168	$ 451,355	$ 142,467	$ 1,354,345	$ 1,054,308	$ 1,733,189	$ 15,257,696
$ 178,840	$ 111,168	$ 398,355	$ 362,867	$ 1,183,857	$ 859,229	$ 1,259,189	$ 13,854,797

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PROPRIETARY FUND TYPES
COMBINING STATEMENT

	Airport	Golf Course	Public Utilities Operating
Revenues:			
Charges for Services	$ 920,227	$ 999,000	$ 51,899,124
Interest	2,000	-	24,000
Insurance	-	-	-
Lease/Bond Proceeds	-	-	-
Miscellaneous	$ 471,315	-	402,100
Total Revenue	1,393,542	999,000	52,325,224
Other Sources:			
Transfers In	$ -	124,820	-
Budgeted Retained Earnings	-	-	-
Total Other Sources	-	124,820	-
Total Revenues & Other Sources	$ 1,393,542	$ 1,123,820	$ 52,325,224
Expenses:			
Personal Services	-	505,766	14,460,756
Professional & Other Services	96,237	15,321	2,401,842
Supplies & Operating Charges	39,025	110,790	6,755,905
Repairs & Maintenance	16,150	169,000	1,495,315
Debt Service	496,578	322,943	21,722,257
Indirect Cost Allocation	200,000	-	1,106,596
Capital Outlay	520,552	-	473,800
Insurance	-	-	-
Total Expenses	$ 1,368,542	$ 1,123,820	$ 48,416,471
Other Uses:			
Transfers Out	-	-	3,908,753
Amount Available for Debt Service	-	-	-
Amount Available for Capital Projects	25,000	-	-
Total Other Uses	25,000	-	3,908,753
Total Expenses & Other Uses	$ 1,393,542	$ 1,123,820	$ 52,325,224
Est. Beginning Net Assets	$ 8,039,402	$ 138,369	$ 288,366,753
Est. Ending Net Assets	$ 8,039,402	$ 138,369	$ 288,366,753

PROPRIETARY FUND TYPES
COMBINING STATEMENT

Solid Waste	General Insurance	Employee Benefits	Vehicle Services	Total
$ 1,779,720	$ -	$ -	$ 2,251,449	$ 57,849,520
3,000	6,000	-	-	35,000
-	1,546,356	8,238,645	-	9,785,001
185,000	-	-	-	185,000
80,000	-	-	-	953,415
2,047,720	1,552,356	8,238,645	2,251,449	68,807,936
-	-	-	-	124,820
137,546	31,187	325,744	-	494,477
137,546	31,187	325,744	-	619,297
$ 2,185,266	$ 1,583,543	$ 8,564,389	$ 2,251,449	$ 69,427,233
1,094,024	-	-	280,348	16,340,894
293,569	1,441,043	922,821	17,070	5,187,903
337,592	142,500	-	1,936,481	9,322,293
190,000	-	-	17,550	1,888,015
60,081	-	-	-	22,601,859
-	-	-	-	1,306,596
210,000	-	-	-	1,204,352
-	-	7,641,568	-	7,641,568
$ 2,185,266	$ 1,583,543	$ 8,564,389	$ 2,251,449	65,493,480
-	-	-	-	3,908,753
-	-	-	-	-
-	-	-	-	25,000
-	-	-	-	3,933,753
$ 2,185,266	$ 1,583,543	$ 8,564,389	$ 2,251,449	$ 69,427,233
$ 940,708	$ 550,095	$ 943,227	$ 260,733	$ 299,239,287
$ 803,162	$ 518,908	$ 617,483	$ 260,733	$ 298,744,810

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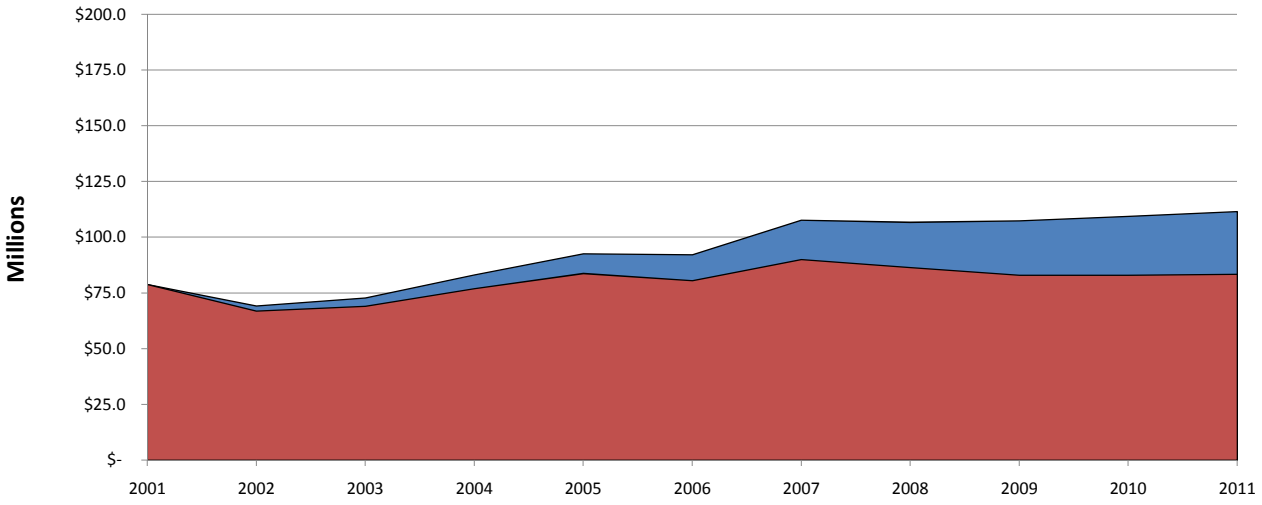
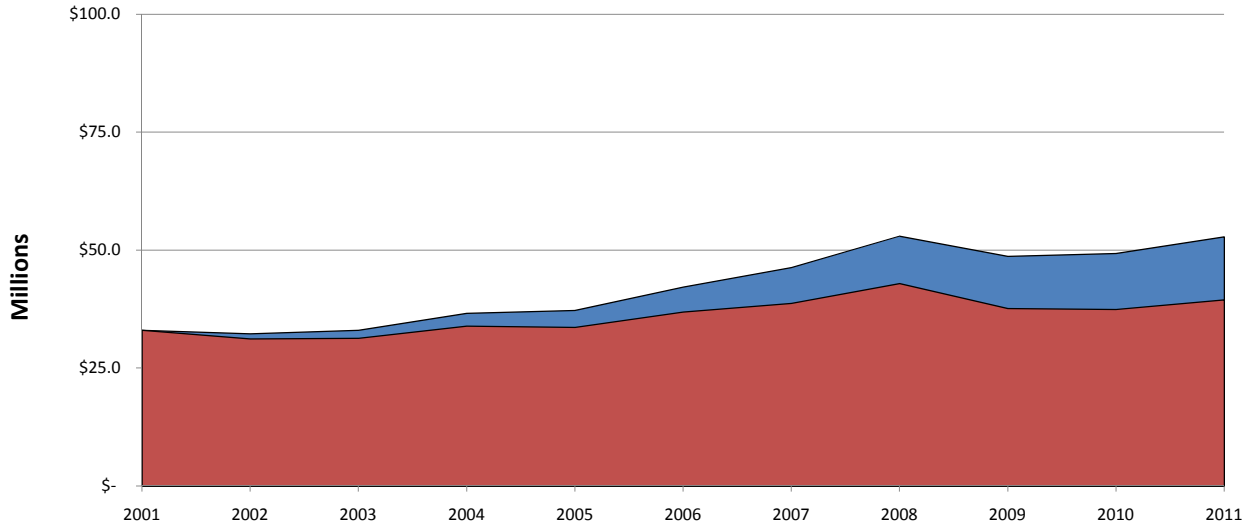
BUDGET HISTORY

ALL FUNDS
Adopted Budget vs. Constant Dollars



Budget	78.9	69.3	72.9	83.2	92.7	92.2	107.7	106.8	107.4	109.5	111.6
Constant	78.9	66.9	69.1	77.1	83.8	80.6	90.0	86.5	83.0	83.1	83.4

GENERAL FUND
Adopted Budget vs. Constant Dollars



Budget	33.0	32.3	33.0	36.6	37.2	42.2	46.3	53.0	48.7	49.3	52.8
Constant	33.0	31.2	31.3	33.9	33.6	36.9	38.7	42.9	37.6	37.4	39.5

The information presented above depicts Gainesville's adopted budget history for all funds combined and the General Fund for the years indicated (excluding transfers). The top line of each graph indicates the budget in actual dollars while the lower line represents the same budget restated in dollars of constant value at the purchasing power of the earliest year presented. In other words, the lower line removes inflation and represents only real growth in budget values.

BUDGET GUIDE

This is intended to provide the reader with a brief summary of the kind of information contained in each section of the budget document.

There are four main sections: Introduction, Specific Fund Budgets, Capital Improvements Plan, and Glossary. The contents of each section are summarized below:

I Introduction:

This section relates to the entire City. It includes budget highlights, the letter of transmittal, budgetary policies, city's organizational chart and financial policies. Combined statements provide information about the City Budget at a glance.

II Specific Fund Budgets:

Each fund contains a summary of Revenues and Expenditures or Expenses. A more detailed breakdown on expenses by department is then provided, along with funding source or sources, details on authorized positions, goals and objectives, and performance indicators. A reader with specific questions about a particular fund or department would look here for the answers. These funds include:

General Fund	Vehicle Services
Community Development	Cemetery Trust Fund
Economic Development	Community Service Center
Cable Television	Georgia Mountains Center
Impact Fees Fund	Hotel/Motel Tax
Tax Allocation District	Parks and Recreation
Debt Service	Capital Improvements
Airport	Golf Course
Public Utilities	Solid Waste
Employee Benefits Fund	General Insurance

III Capital Improvement Plan:

Projected major capital improvements over $20,000 in the General Government are included in this section. A five-year summary of requests and detailed requests for the current budget year, including recommended funding source, are included. A reader would look here to see if any improvements are planned for a given area. These items are carefully scrutinized each year as the budget is developed, taking into account projected funding allocations, and their impact on future years.

IV Glossary and Appendices:

This includes an extensive listing of common terms that appear throughout the document. If an unfamiliar term appears in the document this would be the place to find the definition. Also located in this section are Appropriations Resolutions, authorized positions, all appropriate tax information, list of capital outlay items, City wide Report Card, and a statistical summary about the City.

GENERAL INFORMATION

Incorporated on November 30, 1821, the City operates under a Council-Manager form of government. The City Council is the legislative body. Every two years the Council elects two members to serve as Mayor and Mayor Pro-Tem respectively. They are the Chairman and Vice

Chairman of the legislative body, which is composed of a Mayor and four council members. The Council is responsible for enacting ordinances, resolutions, and regulations governing the City, as well as appointing the members of various statutory and advisory boards, and the City Manager, City Clerk, and City Attorney. The City Manager is the chief executive officer of the City, responsible for enforcement of laws and ordinances, as well as appointment and supervision of the various department heads of the municipal organization.

The City provides a full range of services. These services include police and fire protection; the maintenance of streets and infrastructure; parks; recreational activities and cultural events; planning, zoning, and building inspection services; water and water pollution control services; solid waste collection, a public golf course, and an airport.

BUDGET PROCESS

The budget process begins each year with a budget priority-setting workshop in which members of the City Council indicate various issues of importance to be considered in the budget. Once the priorities are established, the Budget Officer prepares estimates of both the current and proposed fiscal year revenue for all funds. Expenditure estimates for the current and proposed fiscal year are initially prepared by the respective department directors. All budget estimates are then reviewed by the City Manager who makes the final decisions regarding the proposed budget. The proposed budget is then presented to the City Council and interested citizens during a public hearing. The final proposed budget is then adopted by the City Council on or before June 30 during a regular Council meeting, which is also open to the public. Please refer to the following pages for the specific calendar and additional explanatory comments.

Budget adjustments during the year may be required due to situations which were unforeseen prior to the adoption of the budget. Department directors may request budget adjustments through the Financial Services Department, provided that the budget adjustment does not increase the overall budget or personal services allocation for that department. Any additional budget adjustments dealing with personnel, capital outlay, or overall dollar increases must be approved by the City Council. City Council also approves quarterly budget adjustments. These adjustments include projects approved during the quarter, any additions, and any unforeseen changes. This helps give the City better documentation of these adjustments.

Budget Calendar FY2011

PHASE I: BUDGET REQUEST PREPARATION

DATE	MEETING	RESPONSIBILITY
02/01/10	Council Retreat	City Manager
02/05/10	Budget Workbooks Released	Administrative Services
02/08/10 02/19/10	Department Goal Setting Meetings	Financial Services
03/05/10	Budget Workbooks Complete	All Departments

PHASE II: BUDGET TEAM REVIEW

DATE	MEETING	RESPONSIBILITY
03/19/10	Agencies	City Manager, Budget Team, Department Representatives
03/22/10	Public Works Engineering, Street Maintenance, Traffic Engineering, Public Lands and Buildings, Cemetery, Cemetery Trust Fund	City Manager, Budget Team, Department Representatives
03/24/10	Parks & Recreation Fund, Community Development Fund, Economic Development Fund, Impact Fees	City Manager, Budget Team, Department Representatives
03/25/10	Communication and Tourism, Cable Television Fund, City Manager, General Insurance Fund, Employee Benefits Fund, Administrative Services Department	City Manager, Budget Team, Department Representatives
03/29/10	Solid Waste Fund, Vehicle Services Fund, Airport fund,	City Manager, Budget Team, Department Representatives
03/31/10	Public Utilities Fund, Community Development Department	City Manager, Budget Team, Department Representatives
04/02/10	Police Department, Fire Department, Capital Projects Fund, Debt Service Fund	City Manager, Budget Team, Department Representatives

PHASE III: COUNCIL PRESENTATIONS

04/19/10	FY10 Financial Status, FY11 Revenue Projections and General Fund Summary, City Manager's Office, Administrative Services Department, Community Development Department, Police Department, Fire Department	City Manager, Budget Team, Department Representatives
04/21/10	Public Lands & Buildings, Public Works Engineering Services, Traffic Engineering Services, Street Maintenance, Cemetery Department, Cemetery Trust Fund, Airport Fund, Vehicle Services	City Manager, Budget Team, Department Representatives
04/26/10	Economic Development Council, Keep hall Beautiful, Georgia Mtns Regional Commission, Elachee Nature Science Center, Georgia Mountains Center, Communication and Tourism Department, Cable Television Fund, Hotel/Motel Tax Fund.	City Manager, Budget Team, Department Representatives
04/27/10	Parks & Recreation, Golf Course Fund, Employee Benefits Fund, General Insurance Fund, Community Development Fund,	City Manager, Budget Team, Department Representatives

PHASE III, CONTINUED

DATE	MEETING	RESPONSIBILITY
04/29/10	Public Utilities Fund, Community Service Center, Capital Projects, Debt Service Fund, Solid Waste	City Manager, Budget Team, Department Representatives
05/13/10	City Manager's Recommended Budget Presentation	City Manager

PHASE IV: COUNCIL ADOPTION

06/01/10	Budget Hearing, 1st Reading - Millage Ordinance	City Council
06/10/10	Budget Hearing	City Council
06/22/10	2nd Reading of Millage Ordinance & Budget Adoption	City Council

Budget Process Outline

Phase I sets the stage for the upcoming budget. Meetings are held communicating to all departments the city-wide concerns, issues, goals, and environment in which the coming year's budget is to be crafted. Concurrently, a goal setting seminar is held, helping all departments to think strategically about what is to be accomplished in the coming year.

Phase II brings the individual departments to the table, allowing each to present a draft budget along with goals and objectives to the budget team, including the City Mgr, Finance Officer, and Budget Manager. After listening to department presentations, and having the opportunity to ask questions, the budget team independently reviews the presented materials, makes careful adjustments and other changes, and then returns each to the departments for final comment before presenting them to Council.

Phase III allows each department to present their reviewed budget to Council and field questions that they may have. At this point, the budget is not necessarily balanced, but will be close to that important goal. After Council has ample opportunity to comment and question, the budget team again takes the document and reworks it, based on Council input, to a "balanced" condition, meaning simply, that revenues equal expenses.

Phase IV encompasses the legally mandated part of the budget process, including the required public budget meeting, as well as the mandatory reading of the millage setting ordinance. Finally, City Council votes upon the proposed budget after the mandatory public comment meeting.

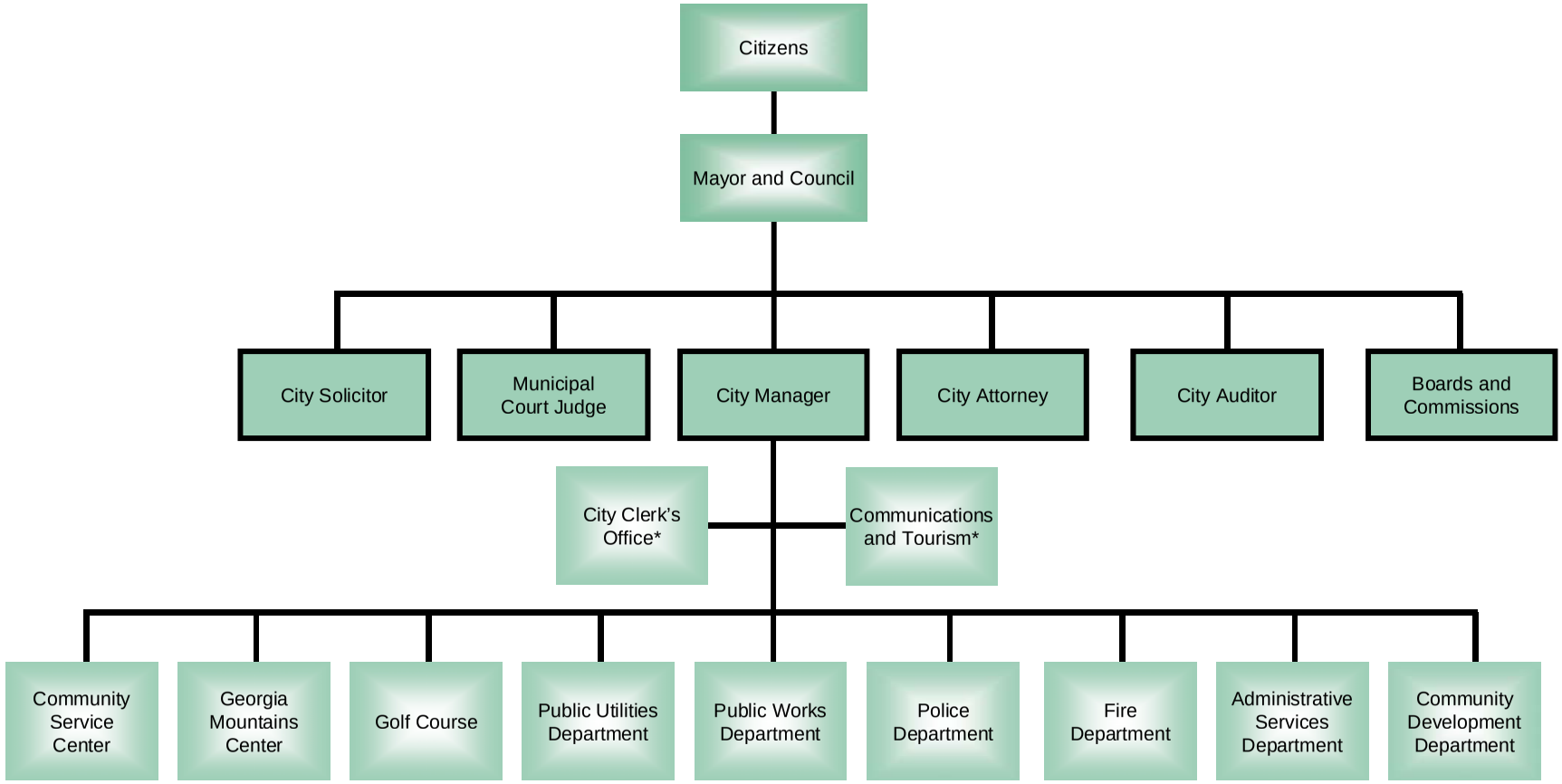
BUDGETING AND ACCOUNTING CONTROLS

Management of the City is responsible for establishing and maintaining an internal structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

The budget is adopted on a basis consistent with generally accepted accounting principles. The accounting system uses formal budgetary integration as a management control device. Encumbrances are recorded to prevent expenditures from exceeding the budgeted amounts. The City's accounting records for governmental type funds are maintained on a modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Accounting records for enterprise type funds are maintained on the accrual basis, with revenues being recorded when earned and measurable and expenses being recorded when the services or goods are received and the liabilities are incurred.

The level of budgetary control (the level at which expenditures cannot legally exceed the approved budget) is maintained at the departmental level (Police, Fire, Engineering Services, Financial Services, etc.). However the City departmental budgets contain detail by major service groups (personal services, supplies and operating charges, etc.) and by line item within major categories. The objective of these budgetary controls is to ensure compliance with legal provisions and mandates embodied in the approved annual budget adopted by the City Council.

CITY OF GAINESVILLE
Organizational Chart



= Appointed by Mayor and Council

* Division within the City Manager's Office

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FINANCIAL POLICIES

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FINANCIAL POLICIES

BUDGET

Budget

The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided given the anticipated level of available resources. Budget policy states how this is achieved and addresses the need for financial health and stability.

Balanced Budget

The budget shall be balanced for each and every budgeted fund. Total anticipated revenues plus that portion of the fund balance in excess of authorized reserve, which is designated as a budgeted funding source, shall equal total estimated expenditures for each fund.

Financing Current Expenditures

Current expenditures shall be financed with current revenues that shall include that portion of fund balance in excess of authorized reserves. The City shall avoid budgetary procedures that balance current expenditures through the obligation of future resources, or which finance on-going expenditures with one time revenues. The City shall strive to avoid short-term borrowing to meet operating budget requirements. Nevertheless, this policy shall not prohibit short-term borrowing should a critical need arise.

Level of Budget Adoption

All budgets shall be adopted at the legal level of budgetary control, which is the fund/department level (i.e., expenditures may not exceed the total appropriation for any department within a fund without the City Council's approval). All budgets shall be adopted on a basis consistent with Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board.

Budget Categories

The following categories exist for budgetary preparation and presentation:

* Personal Services
* Professional and Other Services
* Supplies and Operating Charges
* Repairs and Maintenance
* Capital Outlay

Budget Objective by Type of Fund

The following budget objectives are established for the different types of funds utilized by the City:

* **General Fund -**The budget for the General Fund shall provide for the general government operations of the City and maintain working capital necessary for financial health and stability.

* **Special Revenue Funds -** Budgets are prepared for special revenue funds that display the legally restricted revenue sources and how these sources are utilized.

* **Debt Service Fund** - Revenues shall be established and fund balance maintained sufficient for debt expenditures and to provide for any debt service cash flow deficiencies, which would occur prior to the receipt of property tax.

* **Capital Projects Fund -** Budgets for capital projects shall not lapse at the end of a fiscal year, but shall remain in effect until project completion or re-appropriation by City Council resolution.

* **Proprietary Funds (Internal Services and Enterprise) -** Although budgets for this type of fund are not required under generally accepted accounting principles, budgets shall still be prepared in order to monitor revenues and control expenses.

* **Internal Service Fund -** Internal service fund budgets shall be prepared on a self-supporting basis. Revenue rates and charges shall be identified to cover all expenses, including depreciation and debt service (if applicable).

* **Enterprise Fund -** A business approach is used in budgeting for enterprise funds. Enterprise shall be self-supporting when possible and minimize losses when break-even is not possible.

* **Trust Fund -** Budgets are not required for trust funds since trustee agreements provide necessary spending authorization and control.

Performance Budget

In addition to the line item budget, the budget document shall include “performance” budget information. The performance budget provides information on the goals and objectives, which each department has determined that it seeks to accomplish during the budget year. The performance budget also utilizes “performance indicators” which measure services rendered and departmental efficiency / effectiveness on a historical basis and projects targets of the indicators for the upcoming budget year. The City shall strive to minimize, and reduce if possible, staffing levels required to accomplish its service delivery.

Budget Preparation

For each department, budgets shall be prepared for current service level. Expanded services or extraordinary items shall be summarized in one page or less for discussions with the City Manager before further detail is prepared regarding the expanded service or extraordinary item. A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. An expanded services budget includes funding request associated with new service and/or additional personnel.

Budgetary Control / Reports

A system of budgetary controls shall be maintained to assure adherence to the budget. Timely monthly financial reports shall be prepared comparing actual revenues, expenditures and encumbrances with budgeted amounts.

Authorization of Budget Adjustments

The budget is dynamic rather than static revenue and spending plan, which requires adjustment from time to time as circumstances change. Approval of the City Council is required for increases in total department or fund budgets, increases or decreases in the personal services budget total of a department or fund, increases in the level of authorized positions, or changes to capital outlay items in amounts greater than $5,000.00. Approval of the City Manager is required for changes to capital outlay budgets in amounts less than $5,000.00. Approval of the Budget and Purchasing

Manager is required for budget transfers within the department, excluding changes, which alter personal services.

Budget Amendment Process

City Council shall authorize new projects by approving a Project Resolution, which shall include the estimated cost and funding source. At the end of each fiscal year quarter any necessary budget adjustments, including budgets for any projects authorized during the quarter, shall be enacted through a budget resolution. These supplemental budget resolutions shall be balanced for each and every fund.

Budget Lapses at Year End

All operating budget appropriations, except for Capital Project Funds, shall expire at the end of a fiscal year. In accordance with generally accepted accounting principles, purchases encumbered in the current year but not received until the following year are paid from the budget of the following year. However, when necessary, City Council may make a re-appropriation to resolve unusual situations or hardships caused by this policy.

Unreserved Fund Balance

The City shall attempt to establish an unreserved fund balance in the General Fund. The purpose is to pay expenditures caused by unforeseen emergencies, handle shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and attempt to be retained at an amount, which represents 1 month or 1/12 of operating expenditures.

Utilization of Prior Year's Fund Balance in Budget

Unreserved fund balance may be used as a funding (revenue) source for that fund's budget. The amount of unreserved fund balance shall be estimated very conservatively.

Contingency Budget

The City shall include a contingency amount in the General Fund budget for emergency type expenditures which cannot be foreseen when the budget is adopted. The goal of the contingency shall be 2% of the total General Fund budget, and this shall be subject to annual appropriation.

Maintenance and Replacement of Capital Equipment

Priority shall be given in budget preparation and enactment for adequate maintenance of capital equipment and facilities, and for their orderly replacement.

Federal and State Grants

City Council shall approve all grants and grant applications through project resolutions. All Federal and State grants shall be subject to the City's accounting and budgetary policies. All key financial provisions, including required local match, shall be included in the project resolutions. Accounting and budgeting information shall be inclusive of the Federal /State participation as well as local participation. Provisions shall be made in the City's annual budget for anticipated grants.

Contributions

Unless authorized by City Council, contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted contributions, as well as restricted contributions compatible with the City's programs and objectives. Any material contributions shall be appropriated by City Council prior to expenditure. It is recommended that the Parks and Recreation Board adopt a similar policy for funds and contributions under this jurisdiction.

Administrative Service Fee

Based upon the in-depth indirect cost study conducted by DMG Maximus, an administrative service fee shall be assessed to the Public Utilities Enterprise Fund. This assessment will be based on the total personal services budget of the fund and shall be used to reimburse the General Fund for the administrative and support services provided to the Public Utilities Enterprise Fund. With this system, the transfer to the General Fund will increase as the total personal services budget increase.

Net Budget

A net budget total shall be calculated as well as a gross budget total in order to prevent the "double counting" of revenues and expenditures. The net budget total is calculated by subtracting interfund transfer amounts from the gross budget total.

GFOA Award for Distinguished Budget Presentation

The City has steadily improved its budget document so as to obtain the Award for Distinguished Budget Presentation from the Government Finance Officers Association. This award signifies that the City is effectively communicating its budget story to its citizens, elected and administrative officials, and to outside interested parties such as bond rating agencies. The City shall continue to improve its budget document so as to maintain a high level of communication and retain the Award for Distinguished Budget Presentation each year.

FINANCIAL POLICIES

DEBT

Purpose of Debt Issuance

The City of Gainesville will utilize long-term debt only for capital improvement projects that are too extensive to be financed from current revenue sources. The City of Gainesville will not use long-term debt to finance current or on-going operations of the City.

Legal Debt Limitations

General Government: The City of Gainesville is authorized by the Constitution and laws of the State of Georgia to issue general obligation bonds not in excess of 10% of the assessed values of all taxable property within the City. However, the City of Gainesville will remain cognizant of the millage assessed for repayment of general government debt and will strive to maintain a stable millage in the debt service area for the benefit of its taxpayers. Where feasible, special assessment, revenue and other self-supporting bonds will be utilized instead of general obligation bonds.

Proprietary Funds: The City of Gainesville's enterprise funds are authorized to issue revenue bonds and other long-term debt equivalent to 1.2 times the latest industry standards published by Moody's. The City will seek to "pay-as-you go" approximately 70% of project costs by maintaining adequate rate structures to support this target.

Types of Debt

The City of Gainesville is permitted to issue any form of debt that does not contradict the existing Constitution and laws of the State of Georgia. These include, but are not limited to:

- General Obligation Bonds
- Revenue Bonds
- Intergovernmental Contracts
- Lease Purchases
- Certificates of Participation
- Temporary Loans

Tax anticipation notes or any other revenue anticipation borrowing will be avoided. In the event such borrowing occurs on an emergency basis, the debt will be retired in full by the end of the calendar year in which it is incurred.

Debt Features

Maturity of Debt: When the City of Gainesville utilizes long-term financing, the City will pay back the debt within a period of time that does not exceed the life of the project financed. The City will seek level or declining debt repayment schedules and will avoid the use of balloon principal payments at the end of the term of the borrowing.

Redemption Provisions: Where cost effective, the City will incorporate early call or prepayment features into the structured debt.

Rates: Due to the higher volatility of variable rate debt, the City of Gainesville will examine each variable rate borrowing closely on a case by case basis before issuance.

Interfund Loans

Where cost effective, the City may choose to issue loans between funds within its reporting entity. The interest rate applied to such loans will be the applicable rate of the pooled cash account and will be changed the first of each month if such change is warranted. A document outlining the amount, rate, repayment terms, and other such pertinent items will be completed by Financial Services Department staff after direction is issued by the City Council to complete the interfund loan transaction. Careful analysis will be performed on the lending fund's working capital to assure adequate cash flows will remain after the money is transferred to the borrowing fund. The lending fund will not incur financial hardship or an increase in rate structure as a result of the transaction.

Rating Agencies

The City will strive to maintain sound communications with bond rating agencies regarding the financial conditions of the City of Gainesville. The City is committed to continuous full disclosure and reporting to the rating agencies and the investment community through its Comprehensive Annual Financial Reports as well as any bond official statements. The City of Gainesville is committed to maintaining and enhancing existing underlying credit ratings with the established rating agencies.

Review of Policies

Review of debt policies will occur simultaneously on an annual basis with the review of the Capital Improvements Plan for the City as a whole.

FINANCIAL POLICIES

INVESTMENTS & CASH MANAGEMENT

Investment earnings are an important source of revenue. However, the overriding concern at all times is the safety and preservation of the City's cash and investments. The ability to respond efficiently to cash flow requirements is another important consideration. Therefore, the objective of Investment and Cash Management is to maximize interest earnings, within an environment that strongly emphasizes legal compliance and safety while providing cash flow liquidity to meet the City's financial obligations.

Scope

This policy applies to all cash and investments which are the responsibility of and under the management of the City of Gainesville and its Financial Services Department. Exclusions to this policy include, but are not necessarily limited to the City's Pension Trust Fund and Deferred Compensation Fund.

Safety

Investments shall be made with prudence, judgment and care, not for speculation, but for investment considering the primary objective of safety as well as the secondary objective of obtaining competitive market rates of return.

Specifically, the City shall seek to maximize safety through the following strategies:

1. All City investments shall be federally-insured or fully collateralized to protect investment principal and accrued interest. Emphasis shall be given to Category 1 collateralization (collateral securities held by the City or its agent in the City's name), which is preferable, or Category 2 (collateral securities held by the counter party's trust department or agent in the City's name). Category 3 (collateral not in the City's name) shall be avoided due to the higher degree of risk.

2. Market risk shall be avoided by limiting investments to a maximum one year of maturity, except for special circumstances where an interest rate differential and certainty of ability to hold the investment to maturity would justify a longer maturity. The City Manager shall approve any exceptions to the one-year maturity limit, and such exceptions will be disclosed to City Council.

3. Undue credit risk shall be avoided by monitoring the financial condition of financial institutions participating in the City's investment program. Financial institutions shall provide a consolidated report of condition semi-annually and the City shall review credit-worthiness at least annually.

Legal Investment Instruments

The City shall invest in only such investment instruments permitted by State of Georgia law for local governments which include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia, pooled investment programs of the State of Georgia, and no-load mutual funds of direct obligations of the United States.

Competitive Investment Rates

The City shall seek competitive investment rates within its safety criteria. Maximum opportunity shall be provided to all local financial institutions to bid and compete for City investments due to the importance of the financial institutions to the local economy.

Liquidity

Provision shall be made for adequate liquidity of investments so that the City can efficiently meet, without financial penalty, disbursement and cash flow needs, including emergency needs. It is recognized that the State of Georgia Local Government Investment Pool is structured to provide one-day liquidity on deposits and pays competitive market rates.

Pooled Cash Management

The City shall maintain a zero cash balance pooled cash management program for the purpose of eliminating idle cash and maximizing invested funds.

Interest Allocation

Investment earnings derived from any pooled cash investments shall be distributed to individual funds based upon each fund's amount of participation.

Investment Reporting

The Financial Services Department shall prepare monthly reports of cash and investments. The report will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to this investment policy.

State of Georgia Local Government Investment Pool

The City shall participate in the State of Georgia Local Government Investment Pool (Georgia Fund 1) in order to take advantage of higher investment yields and the liquidity afforded by next day withdrawals. The City's participation shall be limited to a 40% portion of the City's cash and investments. Participation greater than 40% of the City's investments shall require approval by the City Council.

Gainesville, Georgia

Since 1821

GENERAL FUND

The general operating fund of the City is used to account for all financial resources except those required to be accounted for in another fund. It is used to account for police and fire services, planning, engineering, building inspection, street maintenance and overall City administration including management, finance and human resources. The primary sources of revenues to the General Fund are property taxes and sales tax, but interest on investments, charges for current services, licenses and permits all play a part.

Gainesville, Georgia

Since 1821

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PROJECTED REVENUES AND OTHER SOURCES
GENERAL FUND SUMMARY

REVENUE SOURCE	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Millage Rate	1.43	1.43	1.69	
Current Real & Personal	$ 4,963,674	$ 4,729,575	$ 5,467,513	15.6%
Motor Vehicle	225,968	226,173	262,666	16.1%
Total Current Taxes	5,189,642	4,955,748	5,730,179	15.6%
Prior Year	111,159	23,648	27,338	15.6%
Penalties & Interest	175,130	70,500	90,500	28.4%
Total Property Taxes	5,475,931	5,049,896	5,848,017	15.8%
Railroad Equipment Tax	4,781	8,000	5,000	-37.5%
Intangible Tax	163,852	180,000	110,000	-38.9%
Real Estate Transfer Tax	11,431	14,000	10,000	-28.6%
Insurance Premium Tax	1,431,555	1,460,000	1,400,000	-4.1%
Local Option Sales Tax	4,799,932	4,608,904	4,521,595	-1.9%
Payment in Lieu of Taxes	73,540	48,253	46,000	-4.7%
Occupational Tax	1,288,785	1,285,000	1,055,000	-17.9%
Alcoholic Beverage Taxes	1,000,788	1,043,000	940,000	-9.9%
Franchise Fees	4,451,348	3,853,827	3,760,000	-2.4%
Total Other Taxes	13,226,012	12,500,984	11,847,595	-5.2%
Fines, Fees, and Forfeitures	1,179,218	1,241,000	1,031,800	-16.9%
Permits and Zoning Fees	180,520	115,768	104,600	-9.6%
Other Fees and Licenses	382,565	368,000	371,200	0.9%
Interest	51,005	50,000	20,000	-60.0%
Intergovernmental	730,778	674,056	718,960	6.7%
Cemetery Lot Sales	42,375	40,000	40,000	0.0%
Miscellaneous	49,997	35,000	35,000	0.0%
Indirect Charges for Services	1,261,884	1,215,314	1,546,096	27.2%
Total Other	3,878,342	3,739,138	3,867,656	3.4%
Total Operating Revenues	**22,580,285**	**21,290,018**	**21,563,268**	**1.3%**
Other Financing Sources				
Transfer from Public Utilities Fund	2,308,025	2,761,291	2,761,291	0.0%
Transfer from Impact Fee Fund	2,518	4,100	900	-78.0%
Transfer from Cemetery Trust Fund	44,000	44,480	-	-100.0%
Transfer from Operating Grant Fund	-	409,472	665,554	62.5%
Transfer from Airport	46,300	-	-	N/A
Transfer from Hotel/Motel Tax Fund	-	110,400	55,300	-49.9%
Sale of General Fixed Assets	18,226	15,000	30,000	100.0%
Budgeted Fund Balance	-	1,294,124	500,000	-61.4%
Total Other Financing Sources	**2,419,069**	**4,638,867**	**4,013,045**	**-13.5%**
Total Revenues & Other Sources	**$ 24,999,354**	**$ 25,928,885**	**$ 25,576,313**	**-1.4%**

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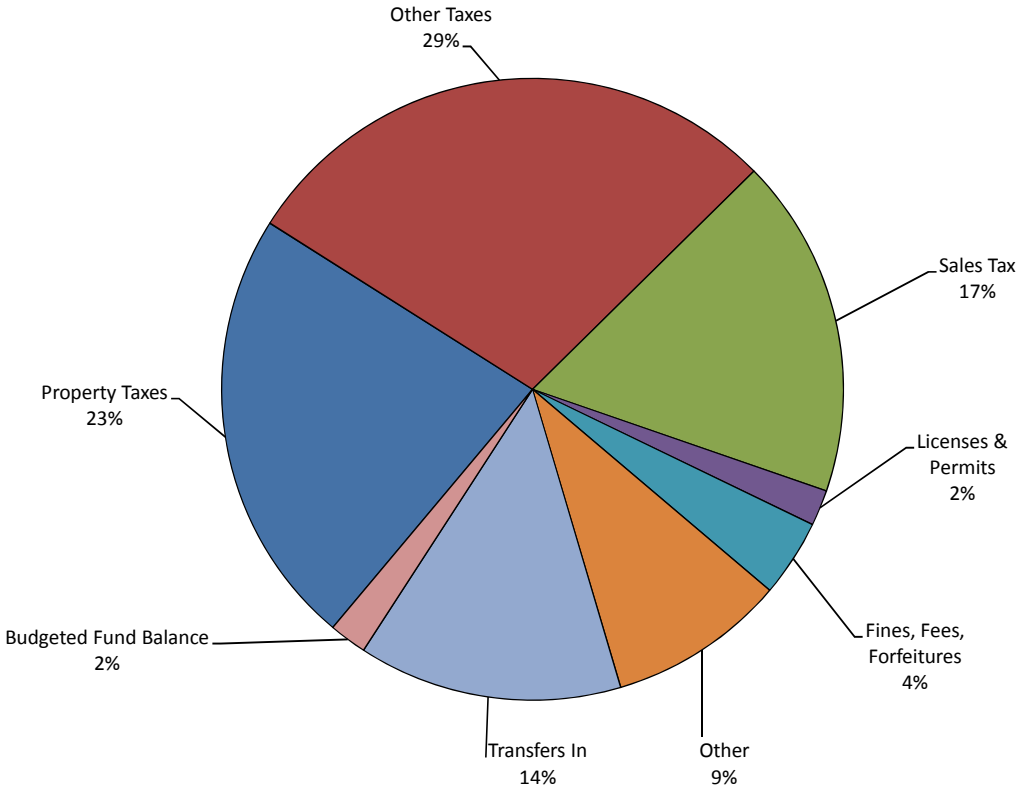
SUMMARY OF EXPENDITURES & OTHER USES
GENERAL FUND SUMMARY

DEPARTMENTAL EXPENDITURES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Administrative Services	$ 2,454,890	$ 2,322,683	$ 2,519,894	8.5%
City Manager's Office	1,001,825	952,431	844,699	-11.3%
Community Development	1,405,364	1,313,586	1,076,915	-18.0%
Communications and Tourism	-	98,365	361,279	267.3%
Police	8,360,382	8,496,494	8,343,589	-1.8%
Fire	5,248,826	5,668,645	6,526,321	15.1%
Public Lands & Buildings	488,150	471,790	436,772	-7.4%
Engineering Services	732,697	625,730	625,946	0.0%
Traffic Services	1,078,634	1,216,619	1,172,334	-3.6%
Street Maintenance & Construction	1,869,400	1,993,616	1,954,507	-2.0%
Cemetery	340,407	348,537	331,579	-4.9%
Agency Allocations - Other	130,939	97,988	41,926	-57.2%
Contingency	-	500,256	561,236	12.2%
Departmental Expenditures	**23,111,516**	**24,106,740**	**24,796,997**	**2.9%**
Other Uses:				
TRANSFERS TO:				
Cable TV Channel Fund	80,726	81,609	88,667	8.6%
Community Service Center Fund	520,547	472,726	435,829	-7.8%
Georgia Mountains Center Fund	246,456	139,319	-	-100.0%
Golf Course Fund	216,855	215,443	124,820	-42.1%
Grants Special Revenue Fund	64,196	12,600	-	-100.0%
Hotel/Motel Tax Fund	11,279	-	-	N/A
Parks & Recreation Fund	89,865	-	-	N/A
Solid Waste Fund	135,602	-	-	N/A
Vehicle Services Fund	18,000	7,448	-	-100.0%
Total OtherTransfers	**1,383,526**	**929,145**	**649,316**	**-30.1%**
CAPITAL TRANSFERS TO:				
General Govt Capital Project Funds	790,715	893,000	130,000	-85.4%
P&R Capital Project Fund	152,000		-	N/A
Total Other Uses	**2,326,241**	**1,822,145**	**779,316**	**-57.2%**
Total Expenditures & Other Uses	**25,437,757**	**25,928,885**	**25,576,313**	**-1.4%**
Revenues Over / (Under) Expenditures	**$ (438,403)**	**$ -**	**$ -**	**N/A**

GENERAL FUND REVENUES BY CATEGORY

	FY2009 Actual	FY2010 BUDGET	FY2011 BUDGET	% OF TOTAL
Property Taxes	$ 5,475,931	$ 5,049,896	$ 5,848,017	22.9%
Other Taxes	8,426,080	7,892,080	7,326,000	28.6%
Sales Tax	4,799,932	4,608,904	4,521,595	17.7%
Licenses & Permits	563,085	483,768	475,800	1.9%
Fines, Fees, Forfeitures	1,179,218	1,241,000	1,031,800	4.0%
Other	2,136,038	2,014,370	2,360,056	9.2%
Transfers In	2,419,068	3,344,743	3,513,045	13.7%
Budgeted Fund Balance	-	1,294,124	500,000	2.0%
Total General Fund	**$ 24,999,352**	**$ 25,928,885**	**$ 25,576,313**	**100.0%**

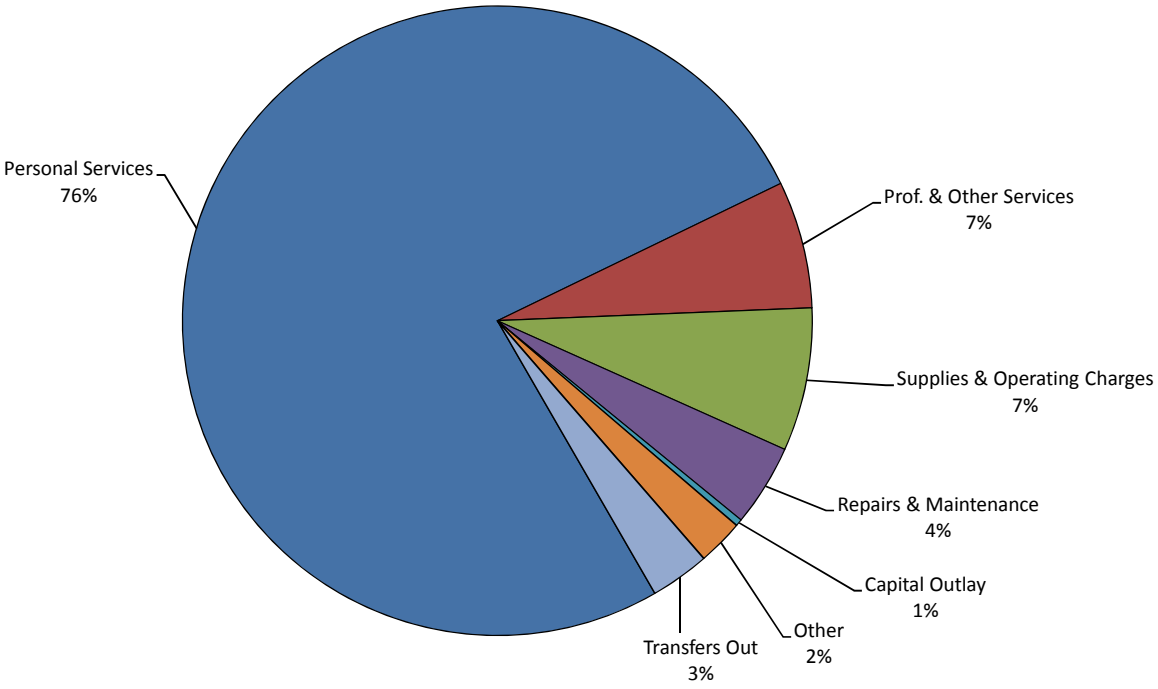
GENERAL FUND REVENUES BY CATEGORY



GENERAL FUND EXPENDITURES BY CATEGORY

	FY2009 Actual	FY2010 BUDGET	FY2011 BUDGET	% OF TOTAL
Personal Services	$ 18,553,768	$ 18,630,242	$ 19,476,038	76.1%
Professional & Other Services	1,423,720	1,706,634	1,669,679	6.5%
Supplies & Operating Charges	1,784,411	1,938,965	1,880,471	7.4%
Repairs & Maintenance	1,120,406	1,161,290	1,076,648	4.2%
Capital Outlay	98,274	71,365	91,000	0.4%
Other	130,939	598,244	603,162	2.4%
Transfers Out	2,326,241	1,822,145	779,316	3.0%
Total General Fund	**$ 25,437,757**	**$ 25,928,885**	**$ 25,576,313**	**100.0%**

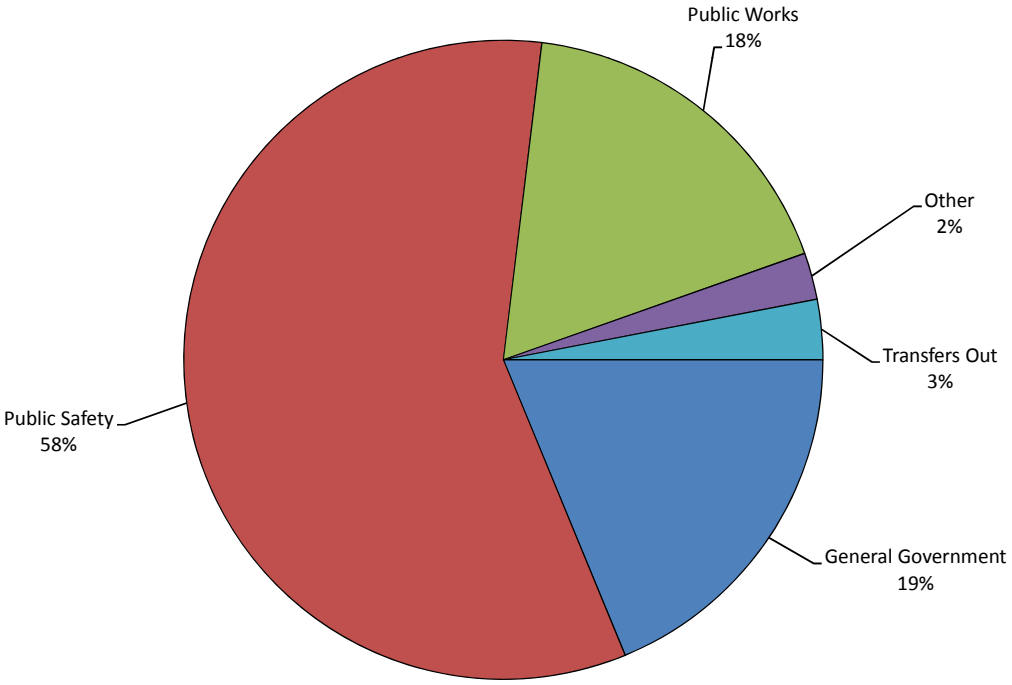
GENERAL FUND EXPENDITURES BY CATEGORY



GENERAL FUND EXPENDITURES BY SERVICE GROUP

	FY2009 Actual	FY2010 BUDGET	FY2011 BUDGET	% OF TOTAL
General Government	$ 4,862,079	$ 4,687,065	$ 4,802,787	18.8%
Public Safety	13,609,209	14,165,139	14,869,910	58.1%
Public Works	4,509,290	4,656,292	4,521,138	17.7%
Other	130,939	598,244	603,162	2.4%
Transfers Out	2,326,241	1,822,145	779,316	3.0%
Total General Fund	**$ 25,437,757**	**$ 25,928,885**	**$ 25,576,313**	**100.0%**

GENERAL FUND EXPENDITURES BY SERVICE GROUP



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REVENUE ASSUMPTIONS AND TRENDS - GENERAL FUND

The General Fund collects revenue from a broad variety of sources including property taxes, fines, miscellaneous taxes, building permits, business licenses, and sales tax. This fund contains the operating budgets for many of Gainesville's traditional government services- Public Safety, road construction and maintenance, Traffic Services, and the support departments such as the City Manager's Office and Administrative services that serve these more public functions. The numerous funding sources (and expenditures) are presented by broad category and in detail in the table following this section. All revenue sources are presented in detail in the appendix.

PROPERTY TAXES

Includes revenue from taxes on real and personal property as well as taxes on motor vehicles and mobile homes. This class of revenue is projected to net the City of Gainesville about $5.8 million in the next fiscal year. The real and personal property tax digest is comprised of residential, commercial, industrial, public utility properties, and is reduced by exempt properties. The City's millage rate is applied to the tax digest supplied each year by Hall County, a reasonable rate of collection is assumed based on historical experience resulting in the most accurate property tax revenue projection possible. The City's M&O millage rate currently stands at 1.69, after its increase for FY2011. As a result of the Taxpayer's Bill of Rights, this millage rate is required to be "rolled back" annually to maintain property tax as revenue neutral, except for annexations and additions. Therefore, reassessments are not included in tax digest projections. The City's authority to levy and collect property tax in is derived from State law and is administered in a predetermined, legally mandated manner.

OTHER TAXES

Comprised of revenue from sources such as Local Option Sales Tax, Railroad Equipment tax, Insurance premium tax, Business Occupation tax; Alcohol related taxes, and franchise fees, as well as several other minor types. The City has budgeted approximately $11.8 million for this class of revenue in this budget. The authority to assess and collect these taxes, like Property Tax, is derived from State law, which mandates procedures as well as legal limits for many of these sources of funds.

OTHER REVENUE

This revenue source contains an assortment of revenues that do not easily fit in any of the other three. Among others, this class includes fines levied by the Municipal Court, probation assessments, parking fines, jail fees, and impounded vehicle charges. Many of these fines are assessed at state mandated levels or are charged as a percentage of another related court fine. Also included are Permits & Zoning Fees charged by the City's Planning and Inspections Departments to offset the cost of site reviews, zoning requests, commercial and residential building inspection services, and also include charges for zoning variance requests, land disturbance fees, and construction permits. Intergovernmental Revenue is reported in this section and includes funds received from Hall County for some shared costs, and the City school system for the use of Gainesville Police Officers as School Resource Officers. A major source of revenue within this category are Indirect Charges, which are charges assessed against other funds of the City (Public Utilities, for instance) for the services provided them by General Fund departments. For this budget, the City expects to receive about $3.8 million in revenue for this class. Just like the previous two, authority to assess and collect these taxes is granted by the State, which mandates procedures as well as legal limits for many of these sources of funds.

OTHER FINANCING SOURCES

This is a very significant source of revenue for the General Fund, totaling $4.0 million for this budget year, and comes from the City's other funds well as the City's own Fund Balance. These include a transfer from the Public Utilities Fund, which can be characterized as a return on investment made by the City over the years in water and sewer infrastructure that was paid for by Gainesville taxpayers. Fund Balance contributions to the revenue structure of the General fund are also budgeted here, to help fund the City's annual investment in its Capital Improvement Program. For statistical purposes in the rest of this revenue discussion, these transfers are disregarded, since they are very volatile, and can significantly skew trend data from year to year.

TOP FIVE SOURCES

Local Option Sales Tax This second largest revenue source available for general government use is projected to net the City approximately $4.5 million for the coming fiscal year, or 17.6% of the General Fund's revenue budget. LOST is collected by the State of Georgia and remitted to the City about two months following the

month of collection. Sales tax is collected on all retail sales within the County at the rate of 7%; 1% is Local Option Sales Tax, 1% is Special Purpose Local Option Sales tax, 1% is assigned to the school system, and the remainder – 4%, is retained by the State of Georgia. Projecting this revenue source can be a challenge, as it is very sensitive to economic changes. Gainesville budget staff carefully reviews the history of this important revenue source, and balances our projection by factoring in local and regional economic forecasts. Since FY1999, this revenue source has risen nearly 16%, and we conservatively anticipate that it will provide approximately $4.5 million for the coming budget year.

The table below presents the LOST revenue history for the last five years, as well as the budgeted amount for next year.

(X $1,000)

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
$ 5,635	$ 5,866	$ 5,830	$ 4,800	$ 4,609	$ 4,522

Property Taxes The largest single source of revenue represents 22.9% of the total General Fund revenue budget at $5.8 million. The tax digest is comprised of 5 different segments- Real Property (real estate-commercial, residential, and industrial), Personal Property (inventory and equipment), Motor Vehicles, Utilities, and Mobile Homes. Unlike Local Option Sales Tax, it is not as susceptible to economic downturns, and the City's real property tax digest has maintained a modest but consistent upward trend over the last several years. Overall, this revenue source is anticipated to remain relatively stagnant; however in the current budget, an increase of 15.8% is projected. This increase has been the result of a milliage increase of .26 mills. The most recent millage increase was passed this year FY2011 to be used for expanded public safety efforts.

The table below presents the Property Tax revenue and millage history for the last five years, as well as the budgeted amount for the coming fiscal year.

(X 1,000)

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
1.69 mills	1.69 mills	1.60 mills	1.43 mills	1.43 mills	1.69 mills
$ 4,782	$ 4,930	$ 5,139	$ 5,476	$ 5,049	$ 5,848

Franchise Fees This source for general government purposes totals 14.7% of revenue for the General Fund. Franchise Fees are charges assessed utility providers for the use of public rights-of-way; sidewalks, streets (above and below), airspace, as well as other public spaces, and are calculated as a percentage of utility customer revenue. Franchisees include Georgia Power, Bell South, Atmos Energy, Charter Communications, and Jackson EMC. Depending on the industry each entity operates within, revenues may be up or down. In particular, the traditional telephone business has suffered in recent years with the advent of cell phone use, and fees received from Bell South have declined. Charter Communications has been able to post steady, albeit modest, increases in their business, probably as new home construction has flourished, and this is reflected in the steady growth of their payments to the City. Overall, growth has been inconsistent in this category, depending on economic trends and market pressure. Based on conditions within these industries as relayed by their representatives, we expect this revenue source to remain in a steady to slightly declining position for the near future; however some legislation has be discussed and if passed, would diminish this revenue source completely. The history and budget for Franchise Fees revenue is presented below.

(X 1,000)

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
$ 3,261	$ 3,475	$ 4,599	$ 4,451	$ 3,853	$ 3,760

Fines, Fees, and Forfeitures There are several assessments included with this category, comprising 4.0% of the General Fund budget. Most are assessed by Gainesville's Municipal Court in the form of fines for traffic violations, parking violations, jail fees, and impounded vehicle charges. The majority of the charges in this category have state mandated upper statutory limits, at which Gainesville has set many of these charges. Projecting this revenue source encompasses a review and analysis of its history, coupled with information

provided by the assessing departments, about their work plan for the coming year, and how this will affect these charges. We are noticing a recent downward trend in this category, and have projected accordingly. The history and budget for Fines, Fees, & Forfeitures revenue in the following table.

(X 1,000)

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
$ 1,767	$ 1,884	$ 1,781	$ 1,179	$ 1,241	$ 1,032

Insurance Premium Tax This source represents 5.5% of all General Fund budgeted revenues for the coming fiscal year. The Insurance Premium tax is collected by the State Insurance Commissioner from insurance companies conducting business in the state of Georgia. The tax is calculated at the rate of 1% of the gross direct premium for life insurance, and 2.5% for all other insurance types. Gainesville receives distributions based on its proportionate share of Hall County's population. Historical trends reveal an average 4 – 6% increase each year. Current projections assume a slower increase to reflect an impact of the weak economy. The history and budget for this revenue category is presented below.

(X 1,000)

FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Actual	FY 2010 Budget	FY 2011 Budget
$ 1,281	$ 1,340	$ 1,398	$ 1,432	$ 1,460	$ 1,400

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ADMINISTRATIVE SERVICES DEPARTMENT

◆ MISSION STATEMENT:

To protect and improve the financial health of the City, provide for the needs of our employees, and teach, encourage, and assure good stewardship of City resources. To promote best management practices throughout the City's departments and provide high quality and reliable information and assistance for all administrative functions in a manner that is timely and error-free. Functional areas are Financial Services, Information Technologies, Human Resources and Risk Management, the City Marshal, and Municipal Court.

◆ GOALS & OBJECTIVES:

1 Improve customer service and improve efficiency:

* Streamline the short-term disability leave and return-to-work processes; improve communications with employees and supervisors regarding the components of the processes.
* Transfer the responsibility of processing and collecting parking tickets from Police Department to Municipal Court to improve efficiency and allow all tickets to be paid at one location.
* Implement a program for scheduled one-on-one contact with users, user departments, and key managers to understand their needs, discuss IT, and address any concerns and questions.

2 Build stronger relationships with user departments by increasing availability and reliability of information and services:

* Design and implement new Performance Evaluation forms and conduct training sessions for supervisors and management on using the new tools for employee evaluations.
* Practice and enhance IT desktop standards to improve customer service and exceed expectations: improve response times for desktop requests and improve quality of desktop PCs.

3 Protect or improve the financial condition of the City:

* Investigate possible citywide bid opportunities, including printing, copy paper, and copiers, to simplify departmental purchasing tasks and ensure better prices for the City as a whole.
* In a coordinated effort with the Georgia Department of Revenue, compare and analyze businesses of record to determine those not paying sales tax or occupation tax and assure accurate jurisdictional coding of registered businesses.
* Perform the biennial actuarial review of Other Post Employment Benefits (OPEB) and work with actuary to determine recommendations to decrease liability and establish long-term plan for funding an OPEB trust.

◆ PERFORMANCE INDICATORS

	FY 2009 ACTUAL	FY 2010 BUDGET	FY 2011 BUDGET
Govt. Finance Officers Assoc Awards*	34	36	38
Financial Report Issuance Schedule (Days)	10	10	10
GO Bond Rating	Aa3	Aa3	Aa1
Network/Application Availability	99.99%	99.99%	99.99%

*Award for Excellence in Financial Reporting since 1991, Distinguished Budget Award since 1993.

◆ EXPENDITURE SUMMARY

Funding Source: General Fund

Personal Services	$ 1,943,232	$ 1,785,406	$ 1,956,312
Professional & Other Services	358,762	385,863	402,840
Supplies & Operating Charges	126,719	133,329	148,451
Repairs & Maintenance	10,905	11,885	12,291
Capital Outlay	15,272	6,200	-
TOTAL:	**$ 2,454,890**	**$ 2,322,683**	**$ 2,519,894**

◆ AUTHORIZED POSITIONS	GRADE	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Administrative Services Director	Contract	0	1	1
Total Administration		0	1	1
Chief Financial Services Officer	Contract	1	0	0
Financial Services Manager	28	0	1	1
Accounting Manager	27	1	0	0
Budget & Purchasing Manager	27	1	0	0
City Marshal	26	1	1	1
Financial Analyst	23	3	4	4
Senior Accountant	22	1	1	1
City Tax Coordinator	20	1	1	1
Senior Finance Technician	18	2	1	1
Finance Technician	15	5	5	5
Total Financial Services		16	14	14
Information Technologies Manager	28	1	1	1
Network Administrator	24	1	1	1
Network Technician	23	1	1	1
Information Technologies Specialist II	22	1	1	1
Information Technologies Technician	17	2	1	1
Total Information Technologies		6	5	5
Director of Human Resources	Contract	1	0	0
Assistant Director	28	1	0	0
Human Resources/Risk Manager	28	0	1	1
Risk Manager	Contract	1	0	0
HIRS & Compensation Manager	26	1	0	0
Support Services Coordinator	26	0	1	1
Employee Services Coordinator	26	0	1	1
Payroll Coordinator	21	1	0	0
Employee Benefits Speacialist	19	1	1	1
Paroll Technician	18	1	1	1
HR Services Technician	18	1	1	1
HR Assistant/Receptionist	17	1	1	1
Risk Management Assistant	17	1	1	1
Total Human Resources and Risk Mgmt		10	8	8
Judge	Appt'd	1	1	1
Solicitor/Assistant Solicitor	Appt'd	1	1	1
Court Coordinator	17	1	1	1
Records Clerk	13	5	5	5
Total Municipal Court		8	8	8
TOTAL		**40**	**36**	**36**

*The Administrative Services Department reflects a consolidation of the Municipal Court, Financial Services and Information Technologies, and Human Resources Departments. Additionally two employees were transferred from the General Insurance Fund and one was transferred from the Code Enforcement department.

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CITY MANAGER'S OFFICE

◆ MISSION STATEMENT:

The City Manager is the Chief Administrative Officer of Gainesville. Appointed by the five-member Council, this position is responsible for the execution of policies, directives, and legislative action of the City Council. In general, the role of the City Manager is to ensure that the affairs of the City are conducted in an effective and responsible manner to the benefit of City residents and to assure a high quality level of municipal services.

The City Council serves as the Community's legislative body. The Council is responsible for enacting City ordinances, appropriating funds to conduct City business, and providing policy direction to the City staff. It appoints the City Manager and the City Attorney. The City Attorney provides legal services to the City Council and operating departments, and also represents the City in litigation matters.

The City Manager's Office is also comprised of the City Clerk. The City Clerk serves as superintendent of Elections, Secretary to the Council, prepares and distributes City Council minutes, public notices, meeting agendas and oversees City Records Management as well as other administrative functions.

◆ GOALS & OBJECTIVES:

1 Review and analyze ways to streamline department operations.

2 Establish an oportunity zone within the Tax Allocation Dsitrict (TAD) to facilitate economic development through state job tax credits.

3 Streamline open records request to reduce amount of staff time devoted to request while still providing the requested information.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Citizen's Academy Attendees	22	0	25
Community e-newsletter	7	7	10
Open Records Request	208	215	220

◆ EXPENDITURE SUMMARY

Funding Source: General Fund

Personal Services	$ 778,924	$ 739,707	$ 681,401
Professional & Other Services	138,849	114,200	117,676
Supplies & Operating Charges	79,007	93,494	42,142
Repairs & Maintenance	5,047	5,030	3,480
Capital Outlay	-	-	-
TOTAL:	**$ 1,001,825**	**$ 952,431**	**$ 844,699**

◆ AUTHORIZED POSITIONS	GRADE			
Mayor	Elected	1	1	1
Council Members	Elected	4	4	4
City Attorney	Appt'd	1	1	1
City Manager	Contract	1	1	1
Assistant City Manager	Contract	1	1	1
Public Information Officer *	24	1	1	0
City Clerk	23	1	1	1
Office Coordinator	19	1	1	1
Deputy City Clerk	19	1	1	1
Public Information Assistant *	18	1	1	0
Administrative Secretary	17	1	1	1
Records Management Coordinator	16	1	0	0
TOTAL		**15**	**14**	**12**

* Two positions were restructured and transferred to the newly-created Communications and Tourism Department.

COMMUNITY DEVELOPMENT DEPARTMENT

◆ MISSION STATEMENT:

The mission of the Gainesville Community Development Department is to assist the general public in all aspects of land development, construction permitting and property maintenance. The Department is comprised of four divisions including: Planning, Inspections, Code Enforcement and Housing. This Department serves property owners, concerned citizens, contractors, homebuilders, developers, environmental groups and any person needing assistance concerning the development of land, construction requirements, and property maintenance issues. It is our desire to provide all of these services in a timely and professional manner.

◆ GOALS & OBJECTIVES:

1 Begin drafting the major update to the Comprehensive Plan to satisfy the minimum Georgia requirements by June 2012.

*Complete the Community Assessment and Community Participation program by the end of December 2010 and initiate the development of the Community Agenda during the last quarter of the fiscal year.

2 Promote the efforts of the Code Enforcement Division by educating the public on City Ordinances.

*Give presentations at various community meetings, to civic groups and to home owners associations.

3 Research and recommend permit fee adjustments that may be needed to bring the City's fees in line with surrounding jurisdictions while remaining in compliance with all State of Georgia laws.

◆ PERFORMANCE INDICATORS	FY 2009 ACTUAL	FY 2010 BUDGET	FY 2011 BUDGET
Zoning Applications/Zoning Verifications	40/1,793	75/1,200	40/1,000
Neighborhood Sweeps & Houses Addressed	729	700	500
Number of Permits Issued (Building, Etc.)	1,689	1,800	2,000
Average Time to Finish Parcel Data	15 Minutes	15 Minutes	15 Minutes
Code Violations Addressed	2,550	2,250	1,500

◆ EXPENDITURE SUMMARY

Funding Source: General Fund

Personal Services	$ 1,210,472	$ 1,056,586	$ 854,536
Professional & Other Services	131,845	178,262	159,511
Supplies & Operating Charges	43,185	51,848	40,738
Repairs & Maintenance	19,862	26,890	22,130
Capital Outlay	-	-	-
TOTAL	**$ 1,405,364**	**$ 1,313,586**	**$ 1,076,915**

	GRADE	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Planning Board Member	Appt'd	7	7	7
Community Development Director	Contract	1	1	1
Planning Manager	30	1	1	1
Inspection Services Manager	30	1	1	0
Special Projects Manager	29	1	1	1
City Marshal *	26	1	0	0
Planner II	25	1	1	1
Asst Inspection Services Mgr	24	1	1	1
Sr. Building Inspector	22	1	1	1
Sr. Deputy City Marshal	22	1	0	0
GIS Analyst	21	1	0	0
Code Enforcement Manager	21	0	0	1
Planner I	20	1	1	1
Building Inspector II	20	2	1	1
Code Enforcement Officer	20	5	4	2
Office & Records Coordinator	19	1	1	1
Administrative Secretary	17	1	1	1
Inspection Svcs Clerk *	13	1	0	0
Inspection Services Clerk*	13	1	0	0
TOTAL		29	22	20

*The Community Development Department reflects a consolidation of the Planning, Inspections and Code Enforcement Departments. Additionally one employee was transferred from the Code Enforcement department.

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COMMUNICATIONS AND TOURISM DEPARTMENT

◆ MISSION STATEMENT:

Created January 2010, the Gainesville Communications and Tourism Office combines Main Street Gainesville, Public Information for City residents and Convention and Facility sales. The overall mission of this office is to promote the City of Gainesville as a whole as well as the downtown/midtown area as a destination for business and leisure travel. In cooperation with area hotels and several local attractions, the office endeavors to bring more conventions and meetings to the City.

The Communications Division works closely with the media and serves as a source of information on all City Departments as well as City services through press releases, TV18, and a monthly e-newsletter.

◆ GOALS & OBJECTIVES:

1. Increase the awareness of Gainesville as a highly desirable destination for meetings and conventions.
2. Increase the number of visitors to downtown Gainesville by following Main Street's 4-point approach to downtown revitalization including: economic restructuring, design, promotion, and organization.
3. Create marketing materials (visitor's guide, map, logo, sales packet) for convention sales and downtown promotion.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
New Main Street Members	N/A	N/A	20
Main Street Events	N/A	N/A	15
Convention Bids Submitted	N/A	N/A	5

◆ EXPENDITURE SUMMARY

Funding Source: General Fund, Hotel/Motel Tax

Personal Services	$ -	$ 40,889	$ 276,125
Professional & Other Services	-	22,350	47,069
Supplies & Operating Charges	-	35,126	36,831
Repairs & Maintenance	-	-	1,255
Capital Outlay	-	-	-
TOTAL:	**$ -**	**$ 98,365**	**$ 361,279**

◆ AUTHORIZED POSITIONS	GRADE			
Communications and Tourism Director*	Contract	0	0	1
Convention and Facilities Sales Manager	24	0	1	1
Main Street Manager	23	0	1	1
Communications and Tourism Assistant*	20	0	0	1
TOTAL		**0**	**2**	**4**

*Two positions were restructured and transferred from the City Manager's Office.

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POLICE DEPARTMENT

◆ MISSION STATEMENT:

The mission of the Gainesville Police Department is to protect and serve the citizens of and visitors to our City through the provision of professional law enforcement services. Our professional staff of well trained, dedicated officers and civilians - partnered with our community - is dedicated to the delivery of services that enhance the quality of life in our neighborhoods, promote commerce in our business districts and improve traffic safety throughout our City.

We take pride in our department and in our profession, in the history and heritage of Gainesville P.D. and of law enforcement in the State of Georgia. We are proud of who we are and what we do. As professionals, we are proud of the trust that the public places in us individually, as an agency, and in our profession. We are service oriented: We see this community in a partnership role; our citizens are our partners as well as our clients and customers. We strive to fulfill the canons and standards of ethical conduct for law enforcement personnel and are proud of our service. We believe in the principles embodied in our Constitution. We recognize the authority of federal, state and local laws. We work tirelessly to enforce those laws that govern us all and to maintain ourselves as respectable and productive employees for the City of Gainesville.

◆ GOALS & OBJECTIVES:

1 Build an Outdoor Gun Range not only to replace the current 3-lane indoor range which will be destroyed but also to permit us to have our own facility. This will also permit us to complete yearly qualification mandated by state law.

2 Replace our current obsolete and unsupported records management system with a system that is more user friendly, efficient, and cost effective.

3 Maintenance of voluntary compliance as evidenced by our record-setting and consistently high seatbelt usage percentage, decreased number of traffic tickets issued, and most importantly, decrease in serious injury and fatality motor vehicle crashes, and, we'd like to decrease these 5% in FY11.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Average Response Time- (Cal. Yr.)	2009 - 6:50	2010 - 6:50	2011 - 7:50
Roadway Accidents/Injuries	1,553/469	1,436/285	1450/290
Training Hours per Officer (Avg.)	120	120	120
Annual Avg.- Citizen Seat Belt Use	95%	96%	96%
Calls for Service (Calendar Year)	63,101	63,101	65,000

◆ EXPENDITURE SUMMARY

Funding Source: General Fund, Intergovernmental Revenue (Grants)

Personal Services	6,863,791	6,915,101	6,789,823
Professional & Other Services	420,891	474,651	464,190
Supplies & Operating Charges	547,380	554,742	566,076
Repairs & Maintenance	517,821	552,000	523,500
Capital Outlay	10,500	-	-
TOTAL:	**$ 8,360,382**	**$ 8,496,494**	**$ 8,343,589**

POLICE DEPARTMENT

◆ AUTHORIZED POSITIONS	GRADE	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Police Chief	Contract	1	1	1
Deputy Chief of Police	27	0	1	1
Police Captain	25	3	2	2
Police Lieutenant	23	7	7	7
Police Sergeant	21	11	11	11
Criminal Invest/Internal Affairs	20	1	1	1
Supervisory Corporal	19	5	5	5
Criminal Investigator	19	12	15	15
Property & Evidence Officer	19	0	1	1
Police Corporal	18	4	4	4
Specialized Svcs Division Officers	18	15	16	16
Police Officers, & Trainees	16-17	42	36	36
Administrative Secretary	17	1	1	1
Records Mgmt Coordinator	17	1	1	1
Senior Account Clerk	17	1	1	1
Terminal Agency Coordinator	17	0	1	1
Property & Evidence Custodian	15	0	1	1
Senior Secretary	14	2	2	2
Community Service Associate	14	2	2	0
Records Clerk	13	7	4	4
Data Terminal Operator	13	0	2	2
Total Full Time		115	115	113
School Crossing (Part-time)		8	0	0
TOTAL		**123**	**115**	**113**

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FIRE DEPARTMENT

◆ MISSION STATEMENT:

Gainesville Fire Department is committed to providing the highest level of public safety services for our community. We protect lives and property through fire suppression, emergency medical response, disaster management, fire prevention and public education.

◆ GOALS & OBJECTIVES:

1 Maintain our ISO Class II Rating by providing professional, safe and efficient emergency response; and, by monitoring and exceeding acceptable thresholds within ISO's Fire Suppression Rating Schedule.

2 Evaluate and propose options for cost recovery for fire department services, and optional forms of revenue through grants and implementation of fee schedule.

3 To improve and expand the services of both our Fire Prevention Division and Training Division. Our Fire Prevention Division will increase our annual initial fire inspections by 25%, up from 1600 inspections per year to 2000 inspections per year. Our Training Division will develop and teach classes to allow our personnel to expand their annual training hours by 12%, up from 267 hours to 300 hours per member annually.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Avg. Response Time (Min:Sec)	4:37	N/A	5:00
Avg. Training Hours per Firefighter (Annually)	267	300	300
ISO Rating	II	II	II
Calls For Service	5,929	6,000	6,000
Fire Vehicle/Apparatus Accidents	4	0	0
Initial Fire Prevention Inspections (Annually)	1,626	2,000	2,000
Total # of Responses	7,158	N/A	7,500

◆ EXPENDITURE SUMMARY

Funding Source: General Fund, Grants

Personal Services	$ 4,634,640	$ 5,066,404	$ 5,877,779
Professional & Other Services	159,984	179,001	143,282
Supplies & Operating Charges	231,936	224,140	235,810
Repairs & Maintenance	193,372	181,100	178,450
Capital Outlay	28,895	18,000	91,000
TOTAL:	**$ 5,248,826**	**$ 5,668,645**	**$ 6,526,321**

◆ AUTHORIZED POSITIONS	GRADE			
Fire Chief	Contract	1	1	1
Deputy Chief	29	0	1	1
Fire Marshal	26	1	0	1
Battalion Chief	25	3	3	3
Administrative Chief	25	1	1	1
Training & Professional Development Officer	24	1	1	1
Fire Captain	24	6	3	6
Assistant Training & Professional Development Officer	22	0	0	1
Fire Lieutenant	22	11	12	12
Fire Inspector	22	2	2	2
Firefighter III	18	25	26	27
Firefighter I, II*	16-17	30	29	44
Administrative Secretary	17	1	1	2
Senior Secretary	14	1	1	0
TOTAL		**83**	**81**	**102**

* 18 Firefighters hired through SAFER Grant

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PUBLIC WORKS - PUBLIC LAND & BUILDINGS

◆ MISSION STATEMENT:

The Public Lands and Buildings (PL&B) department ensures a safe, functional, comfortable, clean, attractive and pleasant environment in the buildings under its management. This department is responsible for the planning and coordination of renovations, general maintenance, and upkeep of all Public Works' buildings, the City-County Joint Administration Building, the Community Service Center, Hall Area Transit, the City Clinic, the Airport, as well as Police & Fire Department facilities. This department may also be called upon from time to time to assist other City Departments in maintenance issues. Meeting these needs is a staff of technicians trained and highly skilled in several disciplines including carpentry, plumbing, electrical, heating-ventilation and air-conditioning, and contract management. Public Lands & Buildings also warehouses the City's surplus inventory and works with the Finance Department on the quarterly website sale of these items.

◆ GOALS & OBJECTIVES:

1 Decrease the amount of time it takes to complete customer work orders.

* Manage personnel, equipment, and inventory while continuing to prioritize the relative urgency of each work request.

2 Complete CIP projects within the original fiscal year while continuing to complete all the other budgeted projects.

* Schedule each CIP during periods of less scheduled administrative and project work.

3 More efficiently manage the increasing amount of surplus items that are collected, inventoried and sold.

* Continue to improve warehousing techniques, surplus handling equipment and coordination with Finance.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Days to Complete Work Orders (Avg.)	2.2	2.0	1.9
Annual Work Orders Completed	1602	1,600	1650
Annual Contract Projects Completed	35	40	20
Surplus Lots Processed	200	220	220

◆ EXPENDITURE SUMMARY

Funding Source: General Fund, Intergovernmental Revenue

Personal Services	$ 342,823	$ 301,100	$ 252,271
Professional & Other Services	60,049	106,622	126,929
Supplies & Operating Charges	50,856	33,053	34,810
Repairs & Maintenance	25,927	31,015	22,762
Capital Outlay	8,495	-	-
TOTAL:	**$ 488,150**	**$ 471,790**	**$ 436,772**

◆ AUTHORIZED POSITIONS	GRADE			
Superintendent	24	1	1	1
Equipment Specialist/Assistant	19	1	1	1
Electrician	19	1	1	0
Building Maintenance Tech III	19	2	2	2
Custodian II	13	1	0	0
TOTAL		**6**	**5**	**4**

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PUBLIC WORKS - ENGINEERING SERVICES

◆ MISSION STATEMENT:

The Engineering department is responsible for the planning, design, project management, and construction of public improvements funded by the City. This responsibility includes streets, culverts, alleys, storm drainage, lighting, traffic engineering, airport, parking, industrial parks and public lands and buildings. Construction plans for both public and private projects are reviewed for compliance with federal and state law and ordinances within the Municipal code for the issuance of development permits by the Planning and Zoning Department. Furthermore, the Engineering department assists other departments within the city with their project management, engineering and surveying needs, as directed by the Public Works Director and City Engineer.

◆ GOALS & OBJECTIVES:

1 Ensure the city receives specified products installed per specification on all public works construction projects by overseeing and managing them so that they are completed on schedule and within budget. Also, ensure all city wide private projects meet the provisions of the Unified Land Development Code by rigorous plan reviews and numerous site inspections. Implement the new provisions of the Metro North Georgia Water Planning District model storm water ordinances for all new developments within the City. Complete the mapping of all storm water infrastructures which will enable the City to develop a more comprehensive storm water control plan.

2 Complete and implement a Pavement repair program to improve the City's roadway infrastructure.

3 Continue to add the mapping details of the city's storm water infrastructure as new projects and developments are completed so that the comprehensive storm water control plan remains up- to- date and current.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
% of Streets Evaluated for Resurfacing	100%	100%	100%
% of Service Requests Evaluated Within 3 days	100%	100%	100%
% Weekly Inspections for Commercial E&S Compliance	100%	90%	90%
% of Plans Reviewed Within One Week	90%	95%	95%
% of Driveway Apron Inspections Within 24 Hrs.	100%	100%	100%

◆ EXPENDITURE SUMMARY

Funding Source: General Fund

Personal Services	$ 666,338	$ 536,936	$ 553,502
Professional & Other Services	25,843	40,114	30,567
Supplies & Operating Charges	27,513	30,748	26,027
Repairs & Maintenance	13,003	17,932	15,850
Capital Outlay	-	-	-
TOTAL:	**$ 732,697**	**$ 625,730**	**$ 625,946**

◆ AUTHORIZED POSITIONS	GRADE			
Public Works Director	Contract	1	1	1
Assistant Public Works Director	31	1	1	1
Senior Civil Engineer	30	1	1	1
Civil Engineer II	26	1	0	0
Eng. Services Administrator	25	1	0	0
Mapping System Coordinator	21	1	1	1
Engineering Inspector	21	2	2	2
Administrative Secretary	17	1	1	1
Administrative Aide	17	1	0	0
TOTAL FULL TIME		10	7	7
Part Time (Student)	N/A	1	1	1
TOTAL		**11**	**8**	**8**

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PUBLIC WORKS - TRAFFIC ENGINEERING

◆ MISSION STATEMENT:

The Traffic Engineering department's primary mission is to plan, build, manage, and maintain an effective, safe, and efficient transportation system to meet the needs of Gainesville's traveling public and commerce. Traffic Engineering is responsible for the effective operation of traffic signals and signs for pedestrian and vehicular activity. Traffic Engineering maintenance includes preventive maintenance, 24-hour emergency response, new construction inspection, minor construction/improvements, citizen request/service request response, and the operation of the city's 75 signalized intersections for the City of Gainesville.

◆ GOALS & OBJECTIVES:

1 Intersection Upgrades-as a result of our continuing Preventative Maintenance Program, the condition of the equipment at each intersection is evaluated. Intersections are prioritized according to need and equipment (signals, striping, overhead wires) is replaced or upgraded.

2 Street Name sign replacement-continuing the sign shops endeavor to make signs more visible to the public and emergency vehicles, our goal over time is to replace-upgrade each green street name sign in the city. This process involves upgrading smaller signs to larger more reflective signs.

3 LED replacement program-Reduce long term upkeep costs for the traffic signal system by an estimated $4,480 per year, as well as improve signal visibility through the conversion of 20 signal and pedestrian heads to more efficient, longer lasting, and brighter Light Emitting Diode.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Number of intersections upgraded	12	8	6
Percentage of intersections with upgraded street name signs	20%	25%	30%
Percentage of installations with LEDs	95%	96%	99%

◆ EXPENDITURE SUMMARY

Funding Source: General Fund

Personal Services	$ 476,085	$ 485,184	$ 488,888
Professional & Other Services	19,561	87,441	61,279
Supplies & Operating Charges	522,204	595,779	590,947
Repairs & Maintenance	32,437	42,550	31,220
Capital Outlay	28,349	5,665	-
TOTAL:	**$ 1,078,634**	**$ 1,216,619**	**$ 1,172,334**

◆ AUTHORIZED POSITIONS	GRADE			
Traffic Engineer	26	1	1	1
Lead Traffic Signal Technician	22	1	1	1
Traffic Signal Technician III	20	1	2	2
Technical Services Coordinator	18	1	1	1
Administrative Secretary	17	1	1	1
Sign & Marking Technician II	16	1	1	1
Sign & Marking Technician I	15	2	0	0
Traffic Signal Technician II	15	1	1	1
TOTAL		**9**	**8**	**8**

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PUBLIC WORKS - STREET MAINTENANCE

◆ MISSION STATEMENT:

The Street Maintenance department of Public Works is responsible for the repair and maintenance of all streets, sidewalks, storm drainage infrastructure, rights-of-way, and other related facilities located within the corporate limits in a condition that provides a superior level of service and safety to the general public. This department assists with planning the construction of new street and drainage facilities. Street Maintenance personnel provide 24-hour emergency response services during inclement weather, snow and ice storms, tornadoes, flooding, and other natural disasters. Other responsibilities include curbside leaf pickup, sweeping of City streets and roadside litter control. As time allows, this department assists other City departments in the repair, and/or maintenance of existing facilities.

◆ GOALS & OBJECTIVES:

1. Improve storm drain system monitoring and cleaning by dividing the city in to four zones, with each zone assigned to a designated supervisor who will be in charge of monitoring the storm water drainage in their respective zone.
2. Maintain man hours spent on maintaining street surfaces with a decreased staff.
3. Respond to citizen concerns by next business day by informing a supervisor by memo or telephone within one hour of receipt of complaint.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Street Resurfacing (Linear Feet)	4,351	3,440	3,263
Sidewalk Replaced/Repaired (Linear Feet)	2,351	4,462	1,763
Curb & Gutter Installed (Linear Feet)	1,071	1,482	803
Streets Swept (Miles)	4,253	4,064	3,190

◆ EXPENDITURE SUMMARY

Funding Source: General Fund

Personal Services	$ 1,374,696	$ 1,460,440	$ 1,498,285
Professional & Other Services	86,186	82,732	85,393
Supplies & Operating Charges	140,995	165,476	138,419
Repairs & Maintenance	267,523	249,968	232,410
Capital Outlay	-	35,000	-
TOTAL:	**$ 1,869,400**	**$ 1,993,616**	**$ 1,954,507**

◆ AUTHORIZED POSITIONS	GRADE			
Superintendent	24	1	1	1
Assistant Superintendent	21	1	1	1
Construction Supervisor	21	3	3	3
Eqpt Operator III/Crew Spvsr.	19	2	2	2
Equipment Operator III	18	5	5	5
Equipment Operator II	16	5	5	5
Senior Secretary	14	1	1	1
Storekeeper	14	1	1	1
Equipment Operator I	13	5	2	3
Laborer	10	8	9	8
TOTAL		**32**	**30**	**30**

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PUBLIC WORKS - CEMETERY

◆ MISSION STATEMENT:

The Cemetery department is responsible for the development, operation, and maintenance of two City owned cemeteries consisting of over 75 developed acres. Our mission is to provide citizens with affordable and attractive burial options within a perpetual care cemetery environment. Duties include weekly grounds maintenance, planning of unused grounds, sales of ground, crypt, and niche spaces, record keeping of spaces sold and spaces available, records of interments, and records of lot ownership and change of ownership. The Cemetery department assists family members, new purchasers, visitors, funeral home personnel, and contractors in the location of specific spaces.

◆ GOALS & OBJECTIVES:

1 Continue to complete weekly grounds maintenance duties with 1 less full time position from the 2009 staffing level.

2 Add 15 additional trees to vacant areas of the Cemetery.

3 Set pins in "Block L" so this area can begin to be marketed.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Total Cemetery Sales	$87,850	$80,000	$90,000
Mausoleum Crypts / Niches Sales	0	$10,880	$15,000
Spaces Sold	89	80	85
Known Interments at Alta Vista Cemetery	14,620	14,750	14,889

◆ EXPENDITURE SUMMARY

Funding Source: General Fund, Cemetery Plot Sales

Personal Services	$ 262,767	$ 242,489	$ 247,116
Professional & Other Services	21,751	35,398	30,943
Supplies & Operating Charges	14,617	21,230	20,220
Repairs & Maintenance	34,510	42,920	33,300
Capital Outlay	6,763	6,500	-
TOTAL:	**$ 340,407**	**$ 348,537**	**$ 331,579**

◆ AUTHORIZED POSITIONS	GRADE			
Field Services Manager	26	1	1	1
Crew Chief	21	1	1	1
Equipment Operator II	16	1	1	1
Office Administrator	14	1	1	1
Equipment Operator I	13	1	0	0
TOTAL		**5**	**4**	**4**

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AGENCY ALLOCATIONS AND CONTINGENCY

EXPENDITURE SUMMARY BY CATEGORY:	FY 2009 ACTUAL	FY 2010 BUDGET	FY 2011 BUDGET
Keep Hall Beautiful, Inc.	$ 22,500	$ 15,000	$ 7,500
Elachee Nature Science Center	12,500	3,000	-
Georgia Mountain Regional Development Corporation	36,674	38,300	29,426
Economic Development Council	32,500	31,688	-
Human Service Agencies Grant Program	26,765	10,000	-
CASA	-	-	5,000
Total Agency Allocations	$ 130,939	$ 97,988	$ 41,926
Contingency	-	500,256	509,308
TOTAL	**$ 130,939**	**$ 598,244**	**$ 551,234**

Gainesville, Georgia

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CEMETERY TRUST FUND

The Cemetery Trust Fund is a Special Revenue Fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Cemetery Trust Fund is used to account for the revenues and expenditures of this fund; which are restricted to the operation and improvement of Alta Vista Cemetery.

Gainesville, Georgia

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CEMETERY TRUST SPECIAL REVENUE FUND

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Interest on Investments	$ 1,274	$ 1,000	$ 500	-50.0%
Sales & Services	43,395	40,000	40,000	0.0%
Transfers In	-	-	-	N/A
Budgeted Fund Balance	-	3,480	-	-100.0%
Total Revenues	44,669	44,480	40,500	-8.9%
EXPENDITURES				
Transfer to General Fund	44,000	44,480	-	-100.0%
Transfer to Capital Projects Fund	-	-	-	N/A
Transfer to Community Dev. Fund	-	-	-	N/A
Available for Capital Projects	-	-	40,500	N/A
Total Expenditures	44,000	44,480	40,500	-8.9%
Excess Revenues Over/ (Under) Expenditures	**$ 669**	**$ -**	**$ -**	**N/A**

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COMMUNITY DEVELOPMENT FUND

Community Development is a Special Revenue Fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Community Development Fund is used to account for receipts and disbursements of funds restricted for community development purposes.

Gainesville, Georgia

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COMMUNITY DEVELOPMENT FUND SUMMARY

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Interest on Investments	$ 16,167	$ 6,000	$ 5,400	-10.0%
Budgeted Fund Balance	-	-	-	N/A
Total Revenues	16,167	6,000	5,400	-10.0%
EXPENDITURES				
Transfer to Capital Project Funds	-	-	-	N/A
Contingency	-	6,000	5,400	-10.0%
	-	6,000	5,400	-10.0%
Excess Revenues Over / (Under) Expenditures	**$ 16,167**	**$ -**	**$ -**	**N/A**

Notes: The Community Development Fund's principle source of revenue for the budgeted fiscal year is interest income, mostly derived from the fund's share in the pooled cash balance of the City. It also holds a note receivable from the Golf Course Fund with a remaining balance (06/30/09) of $249,325.

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COMMUNITY SERVICE CENTER FUND

Community Service Center Fund is a Special Revenue Fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Community Service Center Fund is used to account for local, state and federal grant revenues legally restricted for community service projects. These projects include a transportation program, activities and services for seniors and home-based services for community residents.

Gainesville, Georgia

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COMMUNITY SERVICE CENTER FUND #220

◆ MISSION STATEMENT:

As a provider of a broad range of human service programs for residents of Gainesville and Hall County, the Community Service Center will deliver such services in a timely manner, so they are affordable to consumers, and in a fashion that generates great customer satisfaction.

◆ GOALS & OBJECTIVES:

1 Increase Utilization of Services

* The Senior Life Center will ensure that older adult services are available at a central location in Hall County.

* The new Center for Family Prosperity will improve the financial position of working families in Hall County by providing free tax preparation and other new financial services to 250 individuals.

* The Counseling & Psychotherapy program will offer one new group session each year to address critical mental health issues and successfully fill each group with 10 or more persons.

* Hall Area Transit will expand 2 bus routes so as to offer 30 minutes service on 2 routes.

2 Maintain High Level of Customer Satisfaction

* CSC will update all of its public communiqués (brochures, flyers, bus stop signs, and shelter advertisement) to improved communication with the public as is evidenced by 80% of consumers survey respondents who say they are “very satisfied” with the literature.

* Hall Area Transit will reduce rider wait time by implementing new technologies and equipment to increase on-time performance from 85% to 95% on the rural service and from 50% to 75% on the urban service.

* The Support Staff will ensure that CSC properties are properly maintain by addressing 95% of tenant requests for building and equipment services within 48 hours of the report being made.

* All CSC staff will deliver services with such a timely, respectable, and competent manner that 75% of consumers surveyed report a satisfaction level of “good” or “excellent”.

3 Improve Delivery of Services

* The Meals on Wheels Staff will ensure safe preparation and dissemination of meals by maintaining the kitchen in such a manner that results in a Health Inspection score of 97 or greater.

* All CSC staff will receive appropriate professional training each year equal to 20 hours for Community Outreach, Senior Center, and Meals on Wheels and 40 hours for Counseling and Psychotherapy, Hall Area Transit, and Home Based Education Program.

* The Support Staff will ensure that the financial resources to operate CSC programs coming from foundations, and state and federal agencies reflect at least 70% of the total CSC revenues by successfully re-applying for current grants and competing for at least two new grants each year.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Satellite Site Attendance	N/A	30	N/A
Families Receiving Financial Guidance	110	500	250
Counseling Session Hours (Group & Individual)	3,521	3,500	3,500
Hall Area Transit - Urban Trips	106,279	132,500	150,000
Hall Area Transit - Rural Trips	30,309	30,000	30,000
Meals Served	118,476	118,770	120,000

◆ REVENUE SOURCES & ASSUMPTIONS

Intergovernmental – Federal/State/Other is based on anticipated Federal and State Grants.

Intergovernmental – County and Transfer from General Fund are the amounts needed to fund the budget after all other revenues are taken into account. It is allocated between the City and County according to the percentage of service usage for the calendar year just ended.

Local Funding Allocation Percentage (Based on percent of usage):

NOTE: Funding percentages shown include only City/County contributions and exclude all other revenue sources.

	FY2009		FY2010		FY2011	
	County	City	County	City	County	City
Counseling & Psychotherapy	88%	12%	87%	13%	86%	14%
Home Based Family Support	73%	27%	68%	32%	71%	29%
Senior Services	66%	34%	54%	46%	49%	51%
Hall Area Transit	52%	48%	50%	50%	50%	50%
Community Outreach	57%	43%	50%	50%	50%	50%

Other revenue sources include charges for services, fees, fares, reimbursements, and donations. These sources are projected based on history, planned rates for services, anticipated usage of fare/fee related programs, and other commitments.

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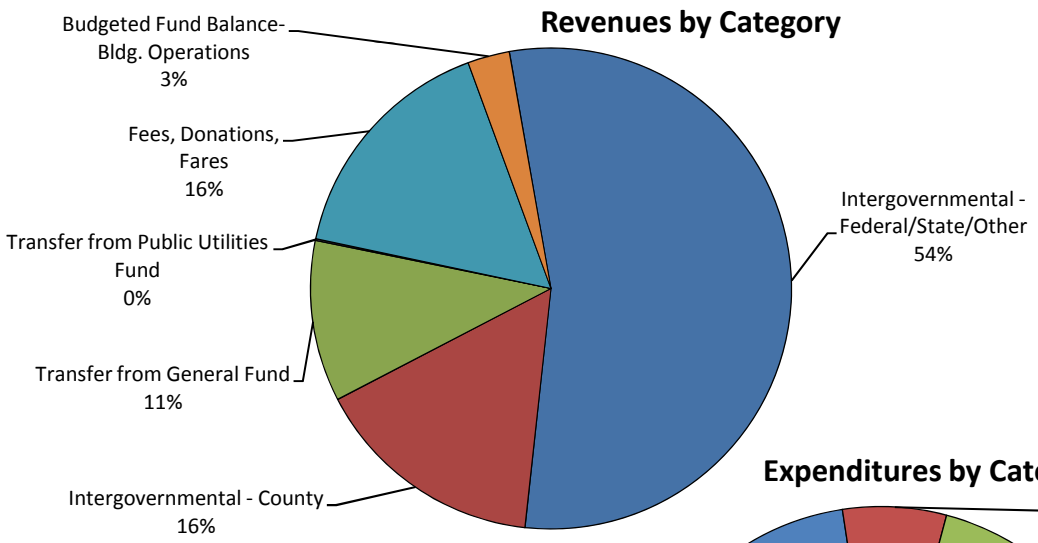
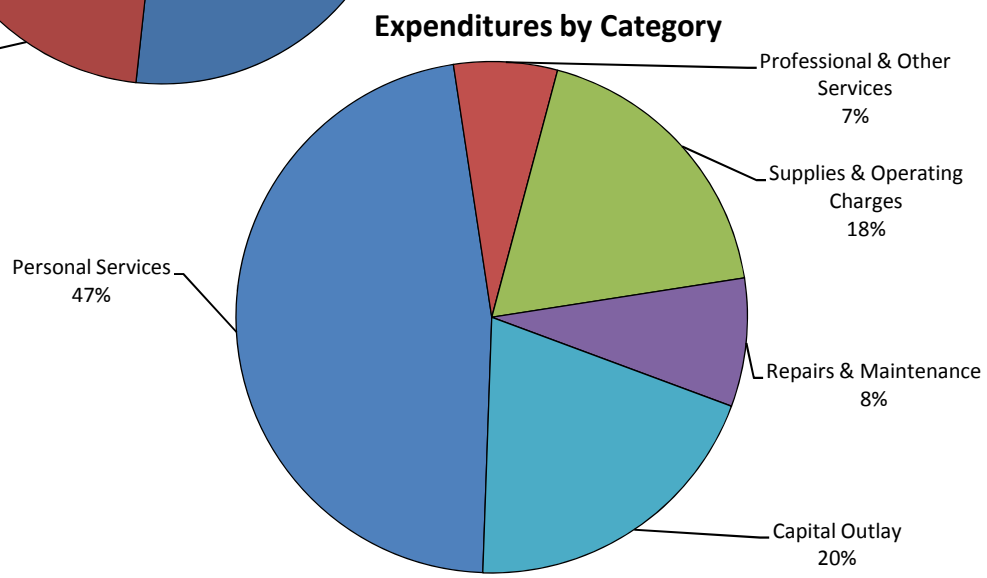
◆ COMMUNITY SERVICE CENTER FUND SUMMARY

REVENUES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Intergovernmental - Federal/State/Other	$ 1,891,337	$ 2,228,827	$ 2,190,926	-1.7%
Intergovernmental - County	892,629	$ 713,526	$ 628,731	-11.9%
Transfer from General Fund	520,547	$ 472,725	$ 435,829	-7.8%
Transfer from Public Utilities Fund	4,000	$ 4,000	$ 4,000	0.0%
Other: Fees, Donations, & Fares	634,748	$ 652,872	$ 646,593	-1.0%
Budgeted Fund Balance- Bldg. Operations	-	$ 119,829	$ 113,380	-5.4%
Total Revenues	**3,943,261**	**4,191,779**	**4,019,458**	**-4.1%**
EXPENDITURES				
Personal Services	1,724,183	1,844,769	1,890,674	2.5%
Professional & Other Services	356,905	369,342	263,306	-28.7%
Supplies & Operating Charges	1,033,596	1,407,322	739,618	-47.4%
Repairs & Maintenance	197,144	375,714	325,860	-13.3%
Transfers Out	-	41,000	-	
Capital Outlay	232,907	153,632	800,000	420.7%
TOTAL:	**$ 3,544,735**	**$ 4,191,779**	**$ 4,019,458**	**-4.1%**
Excess Revenues Over / (Under) Expenditures	**$ 398,526**	**$ -**	**$ -**	**N/A**





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◆ AUTHORIZED POSITIONS	GRADE	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Director	Contract	1	1	1
Deputy Director	27	1	1	1
Senior Programs Administrator	25	1	1	0
Family Services Coordinator	25	0	0	1
Therapist I	23	1	1	1
Public Transportation Coordinator	22	0	0	0
Social Worker	21	1	1	0
Public Transportation Operations Mgr.	18	1	1	0
Coordinator Senior Center*	18	1	1	1
Meals on Wheels Coordinator	18	1	1	1
VITA Site Coordinator	18	0	1	0
Administrative Secretary	17	1	1	0
HAT Driver Trainer	17	1	1	1
Meals on Wheels Compliance Officer	16	0	0	1
Human Service Worker	15	0	0	0
Home Based Educator	15	5	5	4
Senior Program Coordinator II	14	2	1	1
Senior Secretary	14	1	1	1
Support Service Technician	14	1	1	0
Senior Program Coordinator I	13	1	1	1
Transportation Dispatcher/Scheduler	13	1	1	1
Transportation Safety Coordinator	13	1	1	0
Sr Center Transportation Coordinator	13	1	1	1
Van Driver II	13	7	7	9
Reservationist	13	1	1	1
Service Worker/Van Driver II	13	1	1	1
Receptionist	12	1	1	1
MOW Service Aide	11	1	1	1
Van Driver I	11	4	4	4
Total Full Time		**38**	**38**	**34**
PART TIME				
Therapist II	N/A	2	2	2
VITA Site Coordinator	N/A	1	1	1
Therapist I	N/A	0	0	0
PT Pool Van Driver I, II (Full Time Equivalent)	N/A	16	16	16
Reservationist/Receptionist	N/A	0	0	0
Senior Program Aide	N/A	1	1	1
Service Worker	N/A	1	1	1
Meals On Wheels Kitchen Aide	N/A	2	2	2
Total Part Time (varies depending on need, availability.)		**23**	**23**	**23**
TOTAL		**61**	**61**	**57**

* FKA Senior Center Manager

ECONOMIC DEVELOPMENT FUND

Economic Development is a Special Revenue Fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Economic Development Fund is used to account for certain economic development activities within the City.

Gainesville, Georgia

Since 1821

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ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Interest on Investments	$ 66,855	$ 10,000	$ 10,000	0.0%
Land Sales	-	500,000	300,000	-40.0%
Other Revenue	63,327	-	-	N/A
Budgeted Fund Balance	-	1,437,521	117,356	-91.8%
Total Revenues	130,182	1,947,521	427,356	-78.1%
EXPENDITURES				
Right-of-Way Maintenance of Industrial Parks	19,220	30,000	30,000	0.0%
Professional & Other Services	70,507	50,000	60,000	20.0%
Supplies & Operating Charges	84,201	1,000	1,000	0.0%
Midtown Redevelopment Project	-	1,111,195	-	-100%
Capital Outlay	141,771	678,970	-	-100%
Debt Service - G'ville Business Park	-	76,356	76,356	0.0%
Transfer to PUD Capital Projects Fund	150,000	-	-	
Transfer to GG Capital Projects Fund	-	-	260,000	N/A
Total Expenditures	465,699	1,947,521	427,356	-78.1%
Excess Revenues Over / (Under) Expenditures	**$ (335,517)**	**$ -**	**$ -**	**N/A**

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GEORGIA MOUNTAINS CENTER FUND

This is a Special Revenue Fund used to account for activities connected with the operation and maintenance of the City's Georgia Mountains Center, a convention and entertainment facility.

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GEORGIA MOUNTAINS CENTER # 240

◆ MISSION STATEMENT:

The Georgia Mountains Center is a multi-purpose convention facility designed to enhance area citizen's quality of life and generate an economic impact in the community. We serve northeast Georgia and the citizens of Gainesville by providing industry leading services coupled with an ideal space in which to accommodate conventions, conferences and meetings, consumer shows, social, cultural, and entertainment events. Our main objective is to schedule multiple day events, such as conventions and conferences, which generate the greatest financial benefit for the community through hotel room nights, dining, and ancillary services.

The facility is comprised of a 2,500 seat arena, 300 seat performing arts theatre, and three meeting rooms that can be configured in many different set-ups. The Center can provide all equipment and services needed to facilitate an event, including audio/visual, telecommunication and internet services. The Georgia Mountains Center organization is dedicated to the highest levels of customer service available within the industry. To achieve this, our organization operates within a core value system that encourages excellent service ensuring that every client becomes a repeat client.

◆ GOALS & OBJECTIVES:

1 Initiate relationships with local corporations in an effort to market the GMC and generate new business.
*Visit and make contact with the meeting planner for each business and get them to tour the GMC. Ask for their association names so we can contact and request the chance to bid on their next conference.

2 Increase revenues from Sales & Services by 2% over last fiscal year.
*In tandem with the Communications & Tourism Department, make sales calls to area organizations and seek their corporate and association business. Continue working Project Rebook to solicit previous clients' business.

3 Schedule and book two new association conventions to generate economic impact for the City.
*Increase the number of association conventions from 10 to 12.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Earned Revenues (X 1,000)	$531	$567	$504
Number of Event Days	742	892	864
Annual Attendance	327,814	340,000	330,000
Customer Satisfaction Rating*-	1.2	1.2	1.1

*Scale: 1 - Exceeded Expectations; 2 - Met Expectations; 3 - Failed Expectations

◆ REVENUE ASSUMPTIONS & TRENDS

Funding Sources: Charges for Services, Hotel/Motel Tax Fund Transfer

Rental Revenues are generated largely by room rentals: arena, meeting rooms, theater, Roosevelt Square, and the parking lots. Rentals of audio/video and presentation equipment, experienced staff personnel, and the contracting of food and beverage services also bring in revenues for the Georgia Mountains Center. The Sales revenues are based on the number of clients/events held each year. The economy plays a significant role in event day usage and revenues. During times of economic downturn, the Georgia Mountains Center seeks to offset the potential resistance to facility prices by providing an extraordinary level of customer service and attention.

Interest estimates are based on cash balances, the economy, and interest rates. The amount is typically very small due to the low cash balances that are maintained. Projections for this source are based on historical trends and financial practices as well as interest rate forecasts.

Transfers In are based on: (1) the amount generated by the Hotel/Motel Tax, and (2) the amount needed to fund the entire budget.

Other revenue includes income from finance charges, novelties, newsletter subscriptions and other miscellaneous sources.

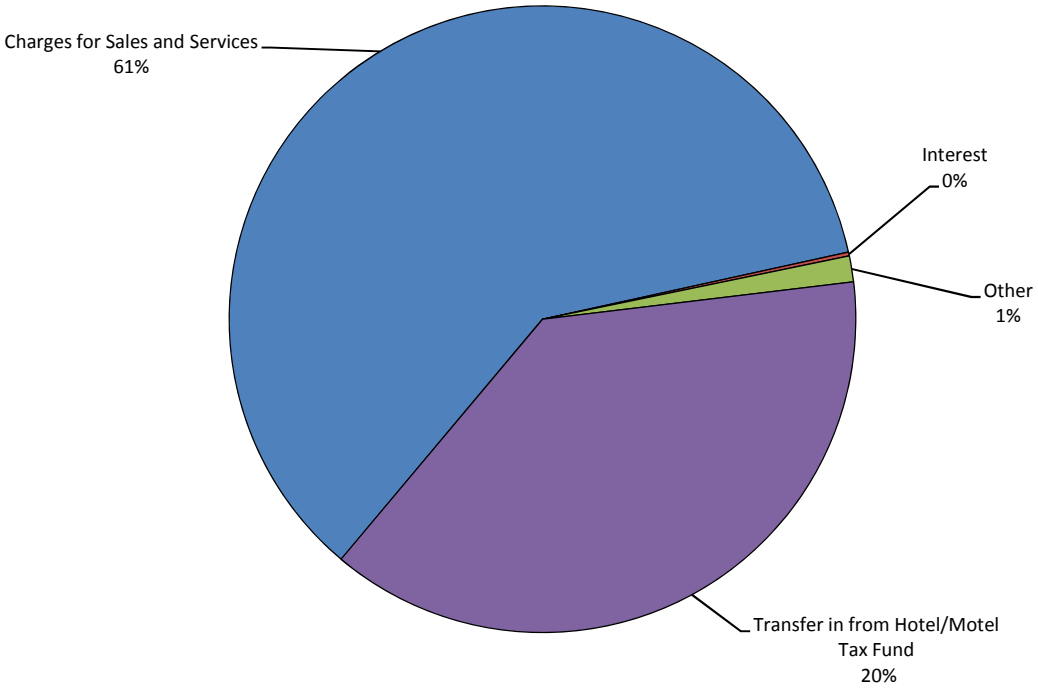
◆ GEORGIA MOUNTAINS CENTER FUND SUMMARY

REVENUES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Charges for Sales and Services	$ 519,988	$ 554,207	$ 492,850	-11.1%
Interest	1,679	2,300	1,600	-30.4%
Other	11,098	13,000	10,796	-17.0%
Transfer in from Hotel/Motel Tax Fund	176,775	170,700	310,000	81.6%
Transfers in from General Fund	246,456	139,319	-	-100.0%
Transfers in from Capital Projects	-	-	-	N/A
Budgeted Fund Balance	-	-	-	N/A
Total Revenues	**955,996**	**879,526**	**815,246**	**-7.3%**
EXPENDITURES				
Personal Services	$ 533,864	$ 519,596	$ 466,388	-10.2%
Professional & Other Services	189,686	142,080	137,257	-3.4%
Supplies & Operating Charges	190,227	186,550	188,101	0.8%
Repairs & Maintenance	13,975	31,300	23,500	-24.9%
Capital Outlay	-	-	-	N/A
TOTAL:	**$ 927,751**	**$ 879,526**	**$ 815,246**	**-7.3%**
Excess Revenues Over/ (Under) Expenditures	**$ 28,245**	**$ -**	**$ -**	**N/A**

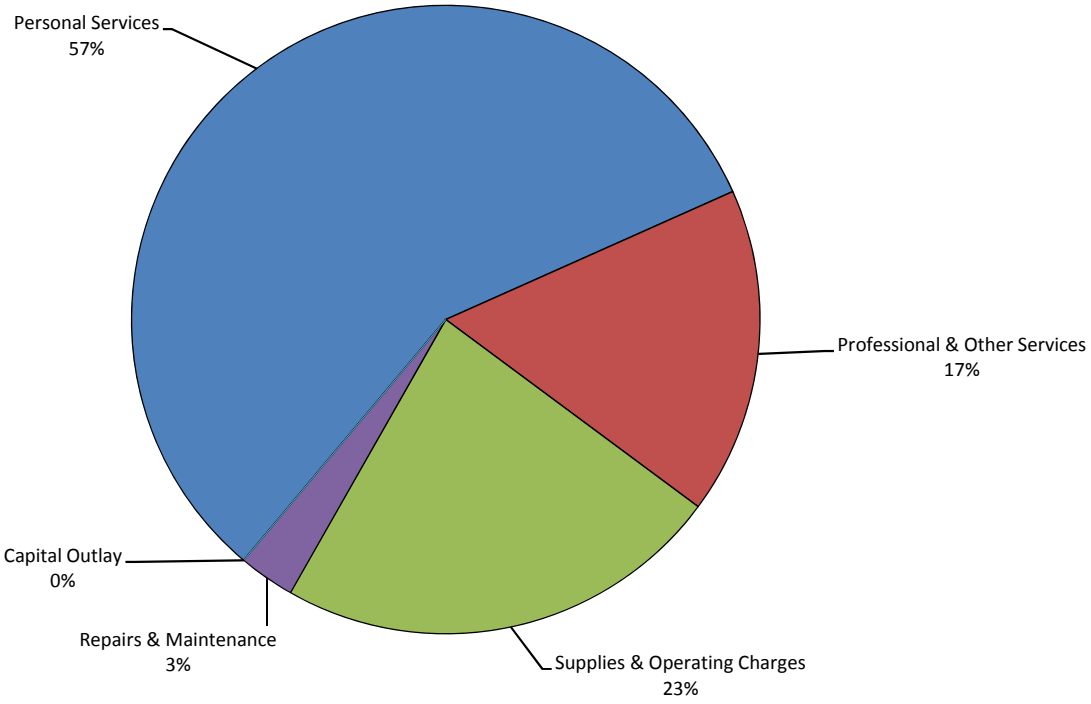
◆ AUTHORIZED POSITIONS	GRADE	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Director	Contract	1	1	1
Box Office Manager	22	1	1	1
Sales Manager	22	1	1	0
Events Services Manager	20	1	1	1
Operations Manager	19	1	1	1
Set-Up Supervisor	17	1	1	1
Administrative Coordinator	16	1	0	0
Set Up Attendant II	14	1	0	0
Set Up Attendant I	11	2	3	1
Custodian I	9	1	1	1
TOTAL		**11**	**10**	**7**
Part Time Employees*	N/A	Varies	Varies	Varies

*Part Time employee quantities/duties/pay rates vary widely depending on demand, availability, and season.

GEORGIA MOUNTAINS CENTER REVENUES BY CATEGORY



EXPENDITURES BY CATEGORY



Gainesville, Georgia

Since 1821

CABLE TELEVISION FUND

The Cable Television Fund is a Special Revenue Fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Cable Television Fund is used to account for costs associated with the operation of the City/County governmental cable television channel.

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CABLE TV CHANNEL FUND # 250

◆ MISSION STATEMENT:

TV 18 The Government Channel provides local-based government services and public education programming to the citizens of Gainesville and Hall County who receive their television cable service through Charter Communications and Comcast Communications. The station is a joint service operation of the City of Gainesville and Hall County Governments. Daily operations consist of gathering video and graphic images from various city/county/public school departments then converting those images into graphic displays for use on the 24 hour channel Bulletin Board programming schedule or into professionally recorded video programs for cable-casting each month.

◆ GOALS & OBJECTIVES:

1 Increase the TV18 crew base by offering student job shadow, training, and internship opportunities to students and adults who want to volunteer their time within the Video Production operation.

2 Expand the TV18 viewer base by using internet search and server engines to carry locally produced video programs.

3 Produce mini-versions of TV18 shows that contain generic information to allow them to be linked to various city/county department links for increased exposure and improved delivery to internet users and citizens not having cable service.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Market Share of HR Referral Sources	10%	11%	11%
Bench & Probation Warrant Success	33%	35%	35%
Success Rate for Delinquent Taxes	31%	30%	35%

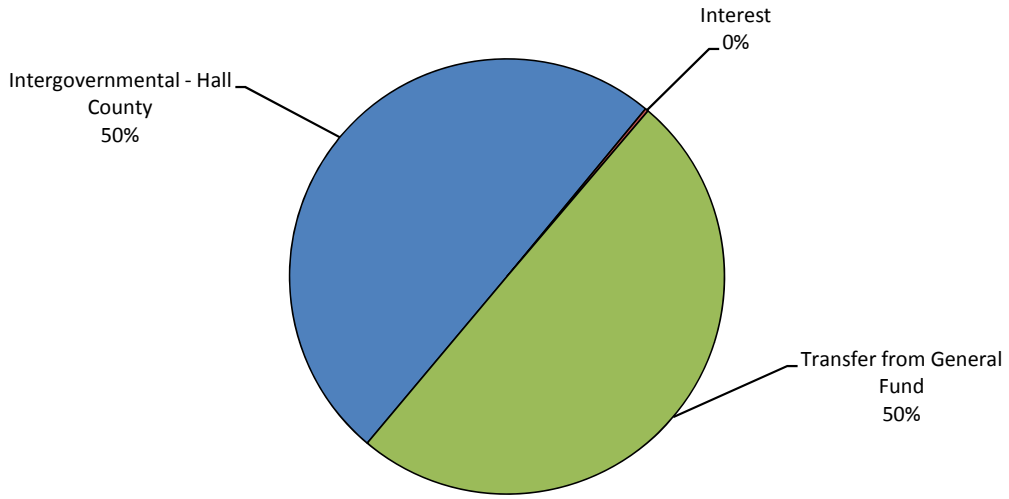
◆ CABLE TV CHANNEL FUND SUMMARY

Funding Sources: Intergovernmental Revenue, Interest, General Fund Transfer

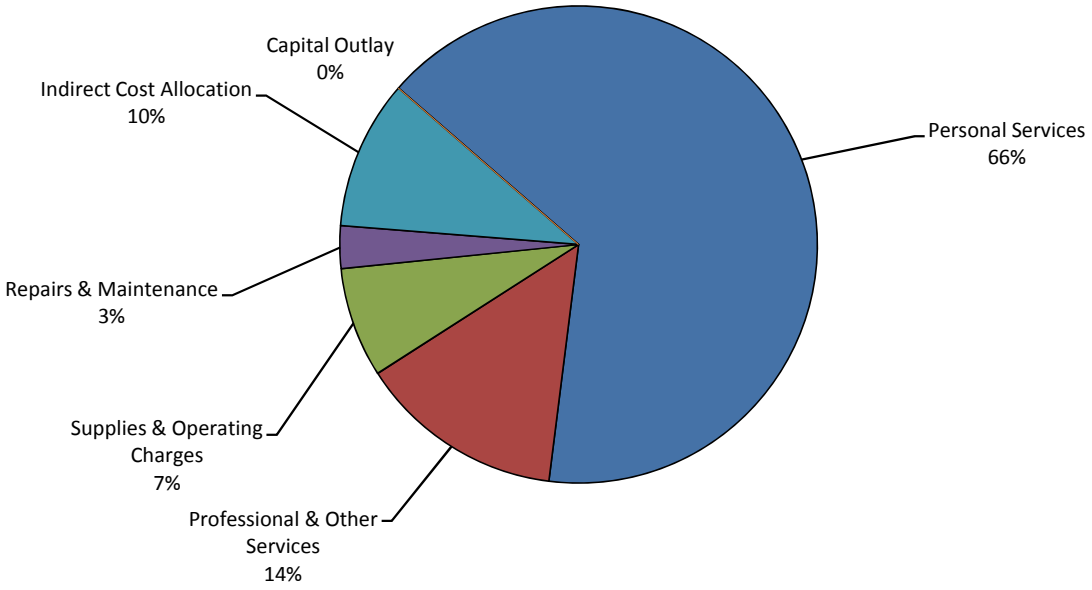
REVENUES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Intergovernmental - Hall County	$ 80,726	$ 81,609	$ 88,667	8.6%
Interest	1,960	1,000	400	-60.0%
Other Revenue	18	-	-	N/A
Budgeted Fund Balance	-	-	-	N/A
Transfer from General Fund	80,726	81,609	88,667	8.6%
Total Revenues	**163,429**	**164,218**	**177,734**	**8.2%**
EXPENDITURES				
Personal Services	$ 108,634	$ 113,458	$ 116,590	2.8%
Professional & Other Services	27,664	27,674	24,777	-10.5%
Supplies & Operating Charges	14,581	16,944	13,270	-21.7%
Repairs & Maintenance	6,679	6,142	5,097	-17.0%
Indirect Cost Allocation	-	-	18,000	N/A
Capital Outlay	-	-	-	N/A
TOTAL:	**$ 157,558**	**$ 164,218**	**$ 177,734**	**8.2%**
Excess Revenues Over/ (Under) Expenditures	**$ 5,871**	**$ -**	**$ -**	**N/A**

◆ AUTHORIZED POSITIONS	GRADE	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Station Manager	23	1	1	1
Production Assistant	18	1	1	1
TOTAL		**2**	**2**	**2**

REVENUES BY CATEGORY



EXPENDITURES BY CATEGORY



HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax Fund is a Special Revenue Fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Hotel/Motel Fund is used to collect Hotel/motel taxes which are used to help support the Convention and Visitors Bureau and the Georgia Mountains Center.

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HOTEL MOTEL TAX FUND # 260

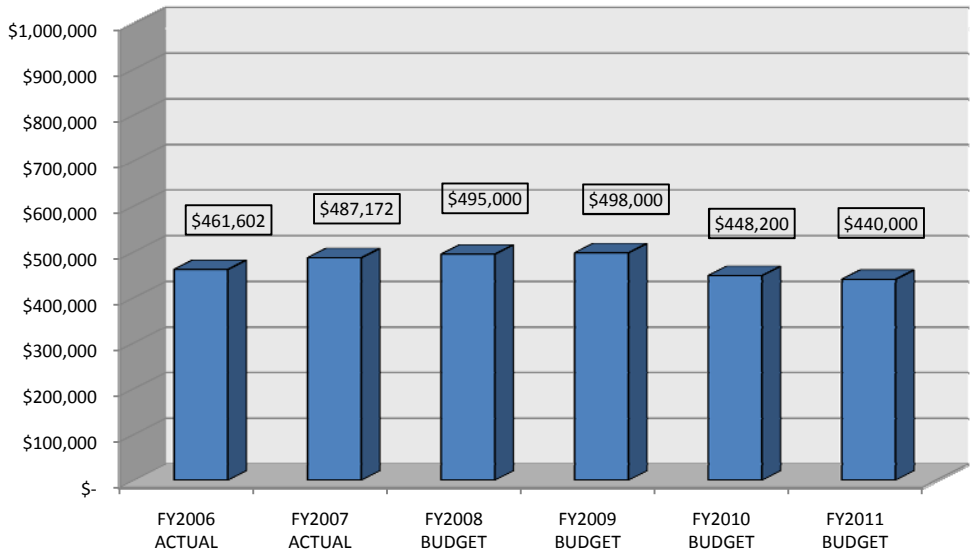
◆ REVENUE ASSUMPTIONS & TRENDS

Hotel/Motel Tax is a tax on room rentals at hotels and motels located within the City. The tax was assessed at the rate of 5% for fiscal years before 2001. On January 1, 2001, the tax rate was raised to 6%. The revenue assumption for the fiscal year budget presented here was projected by calculating the forecasted tax base for the coming fiscal year (estimated by using the tax bases from several prior fiscal years) and then assessing the base at the rate of 6%. Fiscal Year 2011 Tax Base was projected at $7,333,333. Of the total projected collections of $440,000, $73,333 is restricted for Capital Projects for the Georgia Mountains Center.

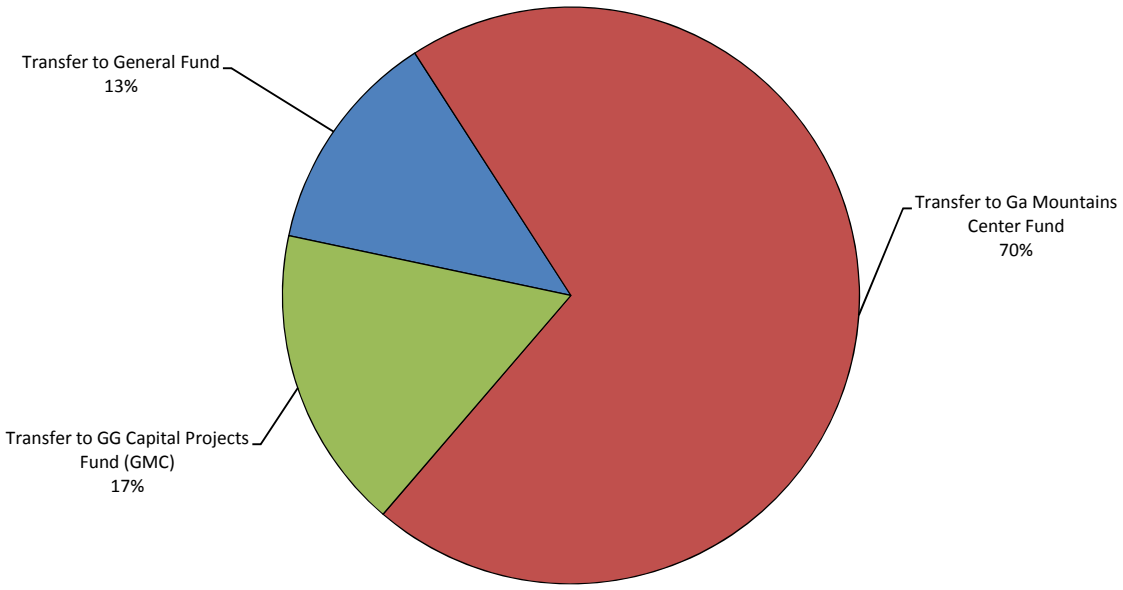
◆ HOTEL MOTEL TAX FUND SUMMARY

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Hotel/Motel Tax (5%)	400,429	366,667	366,667	0.0%
Hotel/Motel Tax (1% for Capital Projects)	72,619	73,333	73,333	0.0%
Interest	504	300	300	0.0%
Other	2,005	-	-	N/A
Transfer from General Fund	11,279	-	-	N/A
Budgeted Fund Balance	-	-	-	N/A
Total Revenues	486,836	440,300	440,300	0.0%
EXPENDITURES				
Mainstreet Program	85,004	51,000	-	
Lake Lanier CVB	157,682	33,200	-	
Transfer to General Fund	-	110,400	55,300	-49.9%
Transfer to Ga Mountains Center Fund	176,775	170,700	310,000	81.6%
Transfer to GG Capital Projects Fund (GMC)	83,000	75,000	75,000	0.0%
				N/A
Total Expenditures	502,462	440,300	440,300	0.0%
Excess Revenues Over/ (Under) Expenditures	**$ (15,626)**	**$ -**	**$ -**	**N/A**

HOTEL/MOTEL TAX REVENUE TREND



Hotel / Motel Expenditures By Category



IMPACT FEE FUND

The Impact Fee Fund is a Special Revenue Fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Impact Fee Fund is used to collect fees which are used to assist the City in meeting the capital needs that arise as additional development occurs throughout the community.

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IMPACT FEE FUND #285

◆ REVENUE SOURCES & ASSUMPTIONS

Funding Source: Fees

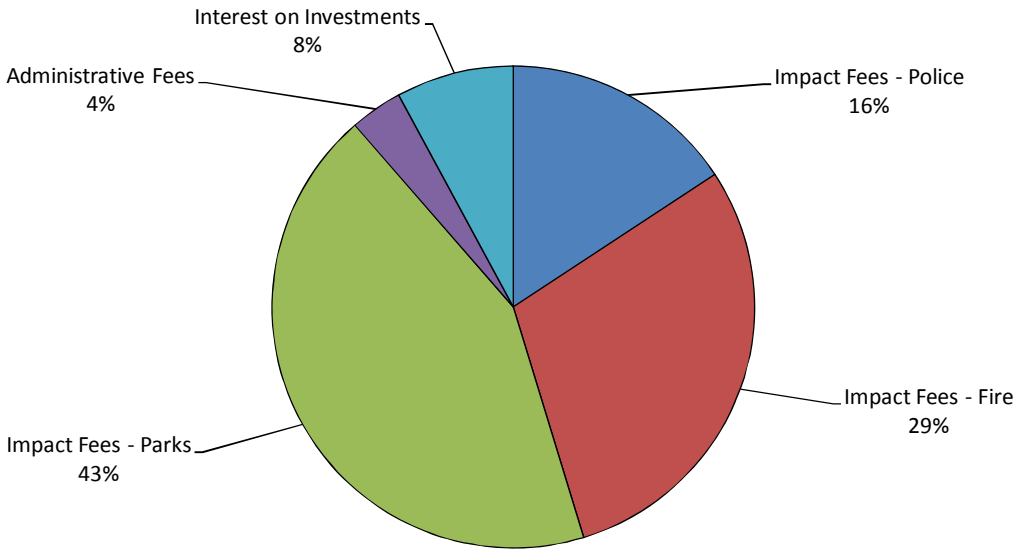
Impact fees are collected by the City for the following areas: Police, Fire, and Parks & Recreation. The city also collects impact fees for libraries and the detention facility on behalf of Hall County. All fees collected are deposited into special accounts earmarked for the above stated areas. Funds expended on these service areas must be used on items identified in the Capital Improvement Element of the City of Gainesville Comprehensive Plan. The Financial Services Department and Department of Planning and Development are required to submit annual reports detailing the expenditure of funds to the Department of Community Affairs. The Gainesville City Council has designated, through ordinance, the Director of Planning and Development as the Impact Fee Administrator.

◆ IMPACT FEE FUND SUMMARY

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Impact Fees - Police	$ 13,714	$ 8,000	$ 4,000	-50.0%
Impact Fees - Fire	24,984	15,000	7,500	-50.0%
Impact Fees - Parks	23,709	22,000	11,000	-50.0%
Administrative Fees	2,518	2,100	900	-57.1%
Interest on Investments	8,012	3,500	2,000	-42.9%
Budgeted Fund Balance	-	325,000	53,000	
Total Revenues	72,937	375,600	78,400	-79.1%
EXPENDITURES				
Transfer to General Fund	$ 2,518	$ 4,100	$ 900	-78.0%
Transfer to Capital Projects Funds	-	325,000	53,000	-83.7%
Available for Capital Projects	-	46,500	24,500	-47.3%
Total Expenditures	2,518	375,600	78,400	-79.1%
Excess Revenues Over / (Under) Expenditures	**$ 70,419**	**$ -**	**$ -**	**N/A**

NOTE: The City of Gainesville's Impact Fee Program was adopted by Council on August 1, 2006. This program is designed to assist the city in funding its capital needs by collecting fees based on land use at the time a building permit is issued. The expenditure of these fees is regulated through Article 9-19 of the City's Unified Land Development Code and the State of Georgia Department of Community Affairs.

IMPACT FEE FUND REVENUES BY TYPE



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TAX ALLOCATION DISTRICT

This fund is used to account for ad valorem property tax collections derived from the City tax allocation district known as Midtown, for the purpose of stimulating private redevelopment within the Midtown area

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TAX ALLOCATION DISTRICT FUND #288

◆ REVENUE SOURCES & ASSUMPTIONS

Funding Source: Fees

◆ IMPACT FEE FUND SUMMARY

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Property Tax - Current	$ 68,719	$ 70,000	$ 220,000	214.3%
Interest on Investments	876	700	400	-42.9%
Total Revenues	69,595	70,700	220,400	211.7%
EXPENDITURES				
Available for Capital Projects	$ -	$ 70,700	$ 220,400	211.7%
Total Expenditures	-	70,700	220,400	211.7%
Excess Revenues Over/ (Under) Expenditures	**$ 69,595**	**$ -**	**$ -**	**N/A**

NOTE: This fund is used to account for ad valorem property tax collections derived from the City tax allocation district known as Midtown, for the purpose of stimulating private redevelopment within the Midtown area

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PARKS & RECREATION FUND

Parks and Recreation is a Special Revenue Fund. Funds of this type are used to account for the proceeds of specific revenue sources that are legally or donor restricted to expenditures for specific purposes. The Parks and Recreation Fund is used to account for the City's share of tax revenues legally restricted for operation and maintenance of the City's recreation facilities, parks, and the Gainesville Civic Center, as well as for user fees associated with these programs.

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PARKS AND RECREATION FUND # 290

◆ MISSION STATEMENT:

The Gainesville Parks and Recreation Agency, through a coordinated effort, seeks to enrich the quality of life of the citizens we serve by providing safe and accessible facilities and a diversified program of activities in an effective, efficient, equitable and responsive manner.

◆ ABOUT THE AGENCY

The Gainesville Parks and Recreation Agency was founded in 1924 by a special election by the citizens of Gainesville. Governed by a nine-member appointed board having the legal responsibility to provide, establish, maintain and conduct a comprehensive parks and recreation program, the Gainesville Parks and Recreation is funded through City of Gainesville advalorem taxes and fees & charges. Although Gainesville Parks and Recreation is funded primarily by City of Gainesville residents, all programs are available to residents outside the City. Therefore, in fairness to the residents of Gainesville, a non-resident fee may be added to programs to help offset the costs of providing them. The Gainesville Parks and Recreation Agency is one of only 84 agencies nation-wide and one of five agencies in the State of Georgia to have achieved accreditation from the Commission for Accreditation of Parks and Recreation Agencies.

◆ GOALS & OBJECTIVES

1 To enhance quality of life of citizens of Gainesville through service value.

* Utilizing feedback from citizens through three (3) public meetings and a community-wide survey, update the Agency's 10-year Strategic Master Plan in order to determine recreation needs of the community and measure effectiveness of Agency's role as a leisure service provider.

* Maintain the quantity of beneficial health and wellness programs requested by residents.

* To provide clean, attractive, safe and accessible parks and facilities by conducting daily inspections of all facilities.

2 To improve financial stability through streamlining services and building effective partnerships.

* Reorganize Agency Divisions for more efficiency in delivery of service.

* Focus services utilizing strengths, resources and community input.

* Develop and implement a comprehensive revenue policy that incorporates an analysis of service expenditures through tax dollars and fees and charges.

* Establish benchmark to identify and analyze repeat customers.

* Effectively and efficiently manage Agency resources through continued review, implementation and expansion of community partnerships.

3 To enhance customer satisfaction for all Agency programs, facilities and services.

* Implement a Customer Service Campaign that solicits and evaluates public input, provides ample opportunity for citizen response, and sets benchmarks to measure Agency's annual performance.

* Increase park risk audits through the Safety and Liability Advisory Committee to reach a target goal of 18 inspections per fiscal year.

* Continue client confirmations of all rentals to within 2-3 business days.

* Establish benchmark designed to analyze and track new customer participation.

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◆ REVENUE ASSUMPTIONS & TRENDS

Ad Valorem Tax is based on the same projected digest used for the General Fund. Growth at 5% or greater has been experienced over the last five years. For the current year, an estimated 2% decrease is projected. See projected tax digest in Glossary and Appendices Section.

Charges for Services includes admissions, program and league fees, facility leases, concession operations, etc. Projections rely on historical trends and economic conditions.

Interest is based on economic conditions, interest rates, and cash flow projections.

Budgeted Fund Balance in part represents prior year taxes collected in excess of budgeted amount and is used to fund capital purchases and other non-recurring expenditures.

◆ AUTHORIZED POSITIONS	GRADE	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Director of Parks & Recreation	Contract	1	1	1
Deputy Director Of Parks &Rec.	30	1	1	1
Recreation Division Manager	25	1	1	1
Parks Division Manager	24	1	1	1
Civic Center Manager	23	1	1	1
Fr. Meadows Center Division Manager	23	1	0	0
Assistant Recreation Division Manager	23	0	1	1
Parks Maintenance Supervisor	22	1	1	1
Fr. Meadows Center Operations Manager	22	1	0	0
Facility Operations Manager	22	0	1	1
Marketing/Communications Coord.	21	1	1	1
Asst. Parks Maintenance Supvr.	21	1	1	1
Fr. Meadows Center Aquatics Manager	21	1	1	1
Senior Financial Coordinator	20	1	1	1
Recreation Program Manager	20	1	0	0
Recreation Program Coordinator	20	3	3	3
Athletic Program Manager	20	2	2	2
Event Services Manager	20	1	1	1
Landscape/Turf Technician	19	1	1	1
Operations Manager	19	1	0	0
Operations Supervisor	18	0	2	1
Assistant Operations Manager	18	1	0	0
Administrative Secretary	17	1	1	1
Corrections Officer	17	1	1	1
Auto Mechanic II	17	1	1	1
Senior Secretary	14	2	2	2
Crew Coordinator	13	4	4	4
Parks Maintenance Worker	11	2	2	2
Stagehand I	11	1	1	1
Custodian II	11	1	1	1
Custodian I	9	1	1	1
Soccer Complex Staff*	N/A	2	2	2
Total		38	37	36
Part Time P&R Staff (varies depending on season, demand, & availability)		Varies	Varies	Varies

* County Employees

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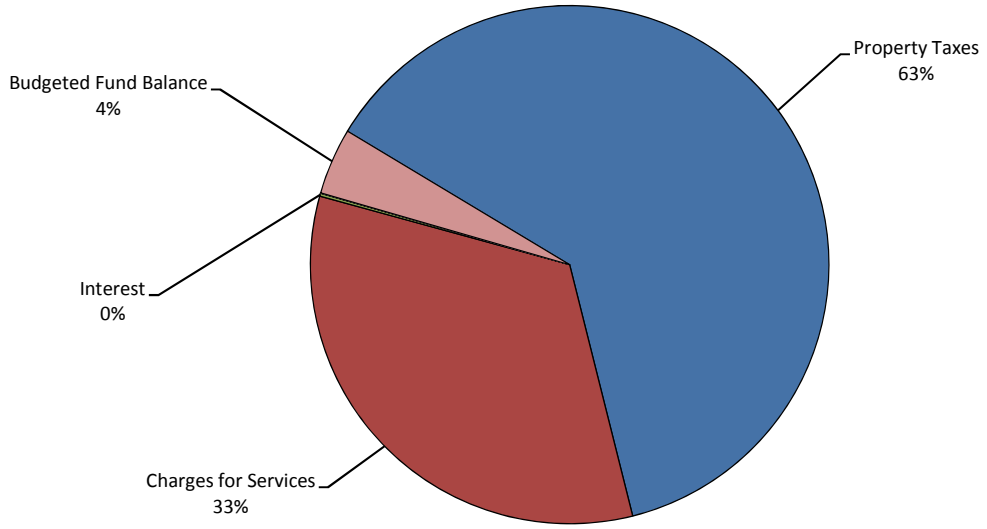
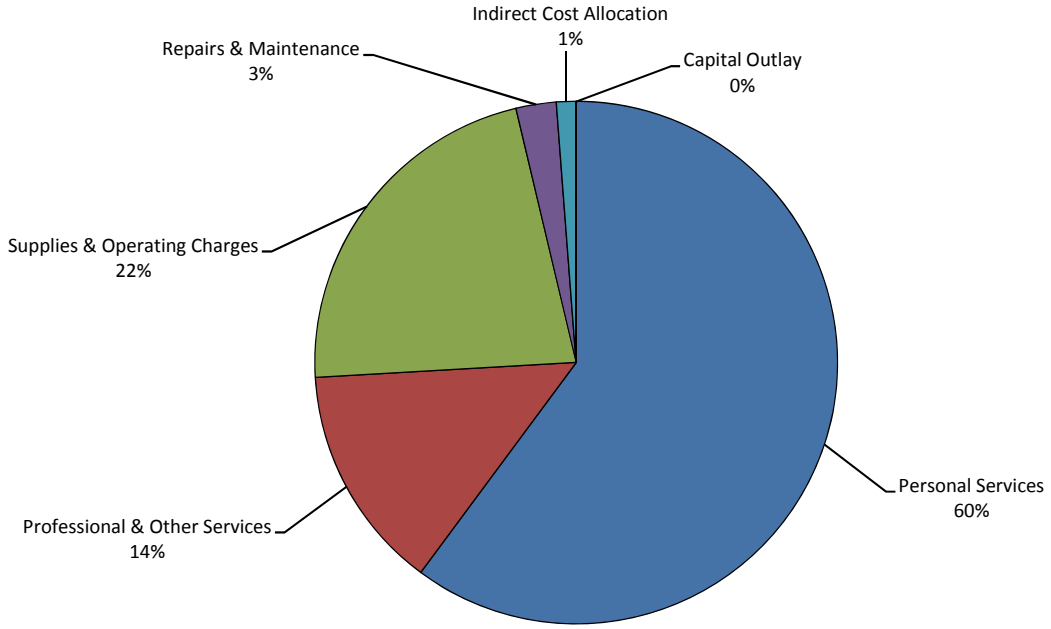
◆ PARKS & RECREATION FUND SUMMARY =

REVENUES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Millage Rate	0.75	0.75	0.75	0.0%
Property Taxes	$ 2,793,706	$ 2,623,868	$ 2,569,644	-2.1%
Charges for Services	1,279,618	1,288,784	1,364,538	5.9%
Interest	26,931	10,750	7,750	-27.9%
Intergovernmental	-	-	-	N/A
Other	2,312	1,770	750	-57.6%
Operating Revenues	4,102,567	3,925,172	3,942,682	0.4%
Transfer from General Fund	89,865	-	-	N/A
Transfer from P&R CIP Fund	-	-	-	N/A
Budgeted Fund Balance	-	984,880	170,488	-82.7%
Total Revenues	4,192,432	4,910,052	4,113,170	-16.2%
EXPENDITURES				
Personal Services	2,400,339	2,491,580	2,473,910	-0.7%
Professional & Other Services	522,397	573,797	573,774	0.0%
Supplies & Operating Charges	868,719	989,237	912,646	-7.7%
Repairs & Maintenance	103,529	156,863	102,840	-34.4%
Indirect Cost Allocation	-	-	50,000	
Capital Outlay	-	78,575	-	-100.0%
Operating Expenditures	3,894,984	4,290,052	4,113,170	-4.1%
Available for Capital Improvements	-	-	-	N/A
Transfers Out	-	620,000	-	-100.0%
Total Expenditures	3,894,984	4,910,052	4,113,170	-16.2%
Excess Revenues Over/ (Under) Expenditures	**$ 297,447**	**$ -**	**$ -**	**N/A**

Revenues by Category



Expenditures by Category



DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and payment of general government long-term debt principal and interest, as well as lease-purchase payments for the acquisition of certain equipment, from governmental resources.

Gainesville, Georgia

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DEBT SERVICE FUND # 300

The Debt Service Fund is used to account for the accumulation of resources and payment of general government long-term debt principal and interest from governmental resources.

Entering in to fiscal year 2011, the City of Gainesville's general obligation debt is projected to be $41,430,000:

1993 School Bonds	$945,000
Frances Meadows Center	$10,310,000
Parking Deck	$4,850,000
Public Safety Facilities	$25,325,000

Of the total General Obligation debt, $945,000 relates to the Gainesville School System. On January 1, 1994 the Gainesville Board of Education assumed the complete financial responsibility for generating the revenue and forwarding debt service payments to the City of Gainesville in a timely manner. The City of Gainesville retains the legal responsibility for debt repayment to the bondholders.

Georgia law provides that general obligation debt be no greater than 10% of the City's total assessed value. This 10%, minus general obligation bonds outstanding is classified as the government's legal debt margin. A computation of the City's legal debt margin follows:

Net General Obligation Bond Tax Digest	$ 3,906,770,848
Debt Limit – 10% of Assessed Value	$ 390,677,085
Less General Obligation Bonds Outstanding	41,430,000
Legal Debt Margin	**$ 349,247,085**

Bonded debt per capita, based on an estimated population of 35,668 is $1,162.

The City's debt related to capital leases is anticipated to reach $2,215,523 during fiscal year 2011. The City anticipates new capital leases in FY2011 totaling $318,000 to fund the vehicle replacement program for Police Department as well as three vehicles for Fire Department and equipment for Public Works.

Additional information regarding the debt for the City's Public Utilities Fund, Solid Waste Fund, Airport Fund, Chattahoochee Golf Course, and the Parks and Recreation Fund can be found in each fund's individual section of the report.

◆ REVENUE ASSUMPTIONS & TRENDS

Ad Valorem Taxes over the past years have increased due to growth in the digest; however, for the first time in many years, the taxable digest is expected to decrease 3.3%. The FY2011 revenue assumption is based on the estimated 2010 Tax Digest and factors in a 0.48 millage rate to fund the City' projected debt service. Please refer to the General Fund Revenue Assumptions and Trends for more information concerning Property Tax revenue.

Interest estimates are based on cash balances, the economy, and interest rates.

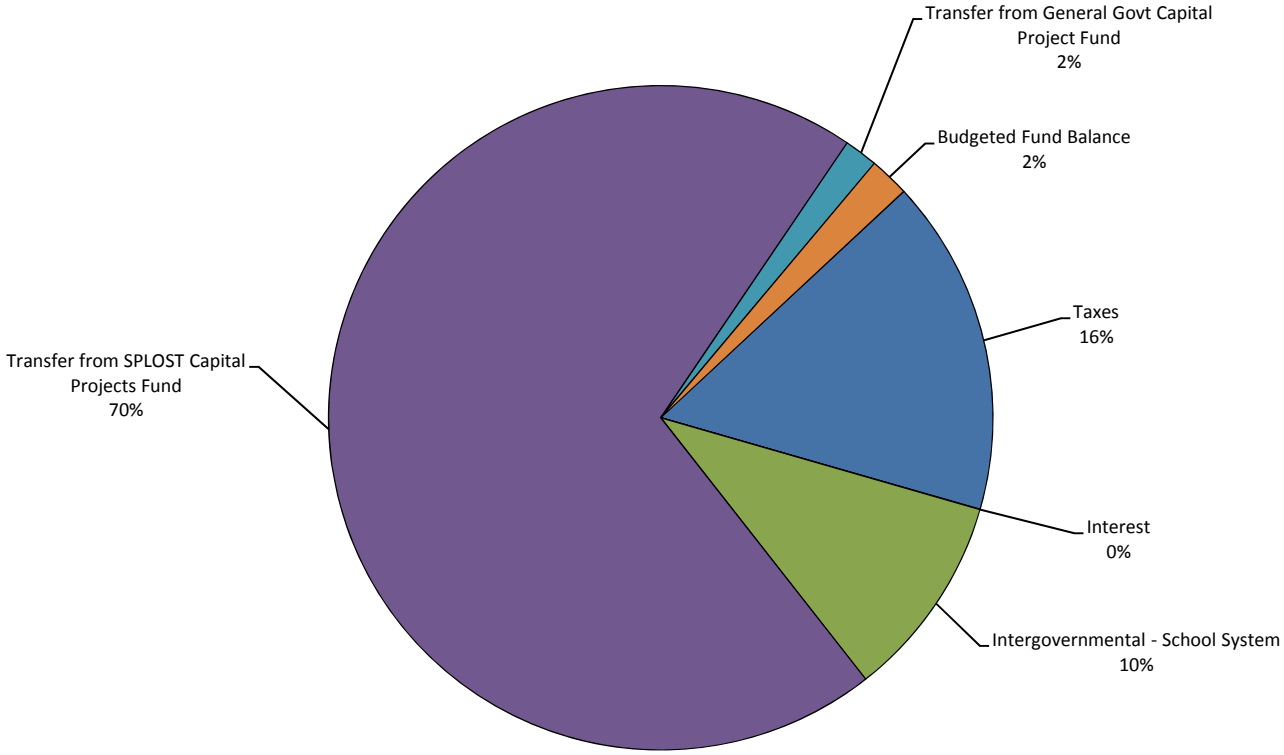
Intergovernmental/School System is projected using the actual amount of school debt service payments .

Transfer from General Government Capital Projects Fund is made to support the debt service on GMC facility improvements made during calendar year 2005. A portion of this transfer is from the collection of a 1% hotel/motel tax to promote tourism.

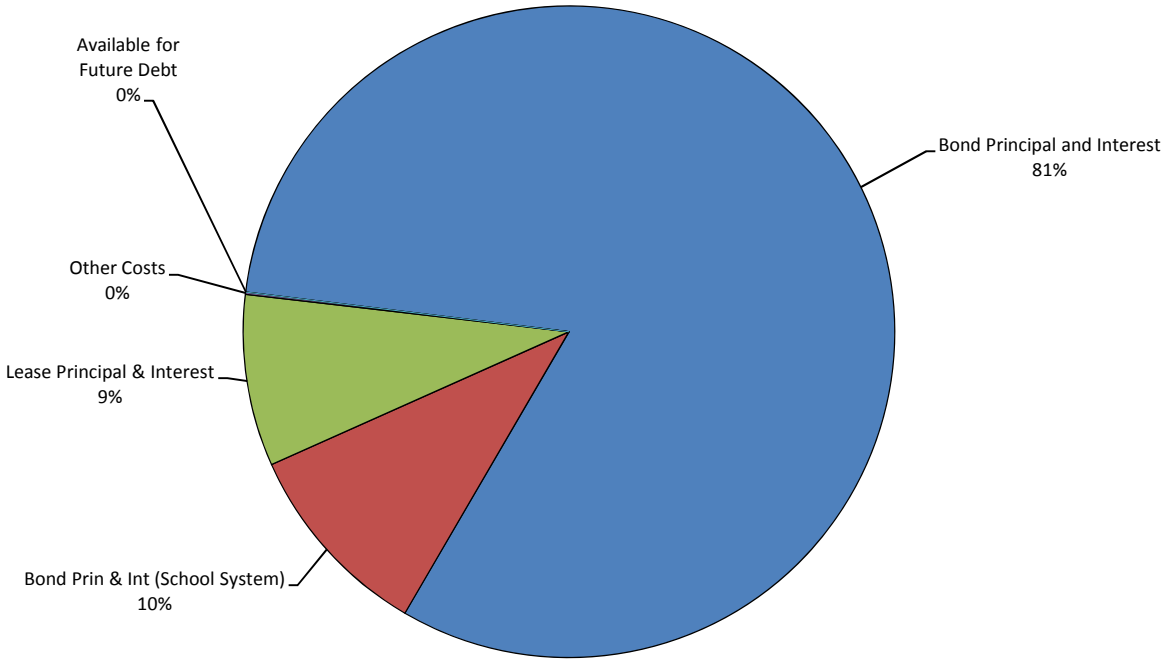
◆ DEBT SERVICE FUND SUMMARY

REVENUES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Millage Rate	.54	.48	.48	
Taxes	$ 1,786,456	$ 1,733,403	$ 1,644,572	-5.1%
Interest on Investments	21,506	21,074	2,636	-87.5%
Intergovernmental - School System	994,588	993,900	998,787	0.5%
Transfer from SPLOST Capital Projects Fund	-	1,145,399	7,032,125	513.9%
Transfer from General Govt Capital Project Fund	164,000	164,000	164,000	0.0%
Budgeted Fund Balance	-	1,211,887	195,079	-83.9%
Total Revenues	2,966,549	5,269,663	10,037,199	90.5%
EXPENDITURES				
Bond Principal and Interest	678,606	3,426,292	8,175,782	138.6%
Bond Prin & Int (School System)	994,588	993,900	995,787	0.2%
Lease Principal & Interest	630,124	825,084	855,130	3.6%
Other Costs	-	24,387	10,500	-56.9%
Available for Future Debt Service	-	-	-	N/A
Total Expenditures	2,303,318	5,269,663	10,037,199	90.5%
Excess Revenues Over / (Under) Expenses	**$ 663,231**	**$ -**	**$ -**	**N/A**

Revenues by Category

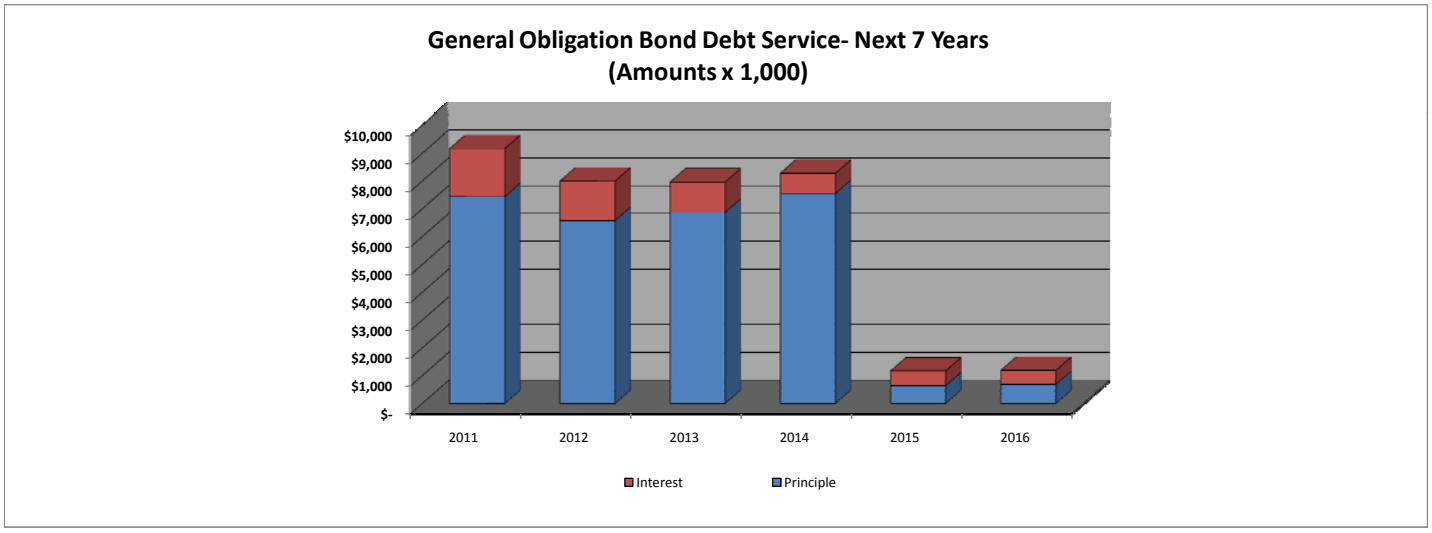


Expenditures By Category



GENERAL OBLIGATION BOND DEBT SERVICE SCHEDULE

Fiscal Year	1993 School Bonds		FM Aquatic Center		Parking Deck		Public Safety Facilities		Total Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2011	945,000	50,787	275,000	427,944	250,000	190,713	5,975,000	1,057,125	7,445,000	1,726,569
2012	-	-	300,000	415,881	220,000	183,663	6,065,000	815,875	6,585,000	1,415,419
2013	-	-	330,000	403,281	235,000	176,837	6,320,000	506,250	6,885,000	1,086,368
2014	-	-	355,000	387,806	240,000	169,713	6,965,000	174,125	7,560,000	731,644
2015	-	-	390,000	369,181	255,000	162,288	-	-	645,000	531,469
2016	-	-	425,000	348,806	270,000	154,244	-	-	695,000	503,050
2017	-	-	460,000	328,981	280,000	143,025	-	-	740,000	472,006
2018	-	-	495,000	309,882	295,000	128,650	-	-	790,000	438,532
2019	-	-	535,000	289,282	320,000	113,275	-	-	855,000	402,557
2020	-	-	570,000	267,181	335,000	98,784	-	-	905,000	365,965
2021	-	-	610,000	243,581	355,000	85,194	-	-	965,000	328,775
2022	-	-	650,000	218,381	375,000	70,359	-	-	1,025,000	288,740
2023	-	-	695,000	191,481	390,000	54,338	-	-	1,085,000	245,819
2024	-	-	740,000	162,319	415,000	36,972	-	-	1,155,000	199,291
2025	-	-	790,000	130,763	440,000	17,994	-	-	1,230,000	148,757
2026	-	-	840,000	97,144	175,000	4,047	-	-	1,015,000	101,191
2027	-	-	895,000	60,800	-	-	-	-	895,000	60,800
2028	-	-	955,000	20,891	-	-	-	-	955,000	20,891
2029	-	-	-	-	-	-	-	-	-	-
2030										
2031	-	-	-	-	-	-	-	-	-	-
Total	**$ 945,000**	**$ 50,787**	**$ 10,310,000**	**$ 4,673,585**	**$ 4,850,000**	**$ 1,790,093**	**$ 25,325,000**	**$ 2,553,375**	**$ 41,430,000**	**$ 9,067,840**



CAPITAL LEASE PURCHASE DEBT SERVICE SCHEDULE

TABLE 1

Fiscal Year	Fire Truck (FY02)		GMC Facility		Equipment '07 (PD Vehicles)	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	88,546	3,452	145,777	18,370	97,593	3,848
2012	-	-	152,524	11,623	-	-
2013	-	-	159,583	4,564	-	-
2014	-	-	-	-	-	-
2015						
2015	-	-	-	-	-	-
2016	-	-	-	-	-	-
Total	**$ 88,546**	**$ 3,452**	**$ 457,884**	**$ 34,557**	**$ 97,593**	**$ 3,848**

TABLE 2

Fiscal Year	Equipment '08 (PD Vehicles)		Equipment '08 (Dump Truck)		Equipment '09 (PD Vehicles)	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	131,437	5,313	21,757	1,787	122,158	10,419
2012	-	-	22,493	1,052	122,158	5,505
2013	-	-	17,368	291	61,079	924
2014	-	-	-	-	-	-
2015	-	-	-	-	-	-
2016	-	-	-	-	-	-
Total	**$ 131,437**	**$ 5,313**	**$ 61,618**	**$ 3,130**	**$ 305,395**	**$ 16,848**

TABLE 3

Fiscal Year	Fire Truck '10 (Projected)		Equipment '10 (Projected)		quipment '11 PD Veh (Projecte	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	47,925	10,262	92,000	7,846	21,833	2,490
2012	98,758	17,614	92,000	4,146	43,667	3,715
2013	102,768	13,604	46,000	696	43,667	1,968
2014	106,941	9,431	-	-	21,833	330
2015	111,283	5,089	-	-		
2016	57,325	861	-	-		
Total	**$ 525,000**	**$ 56,861**	**$ 230,000**	**$ 12,688**	**$ 131,000**	**$ 8,503**

TABLE 4

Fiscal Year	Equipment '11 (Projected)	
	Principal	Interest
2011	18,700	3,616
2012	37,400	6,174
2013	37,400	4,678
2014	37,400	3,190
2015	37,400	1,685
2016	18,700	283
Total	**$ 187,000**	**$ 19,626**

Year	TOTAL LEASE PURCHASE	
	Principal	Interest
2011	787,726	67,403
2012	569,000	49,829
2013	467,865	26,725
2014	166,174	12,951
2015	148,683	6,774
2016	76,025	1,144
Total	**$ 2,215,473**	**$ 164,826**

Gainesville, Georgia

Since 1821

CAPITAL IMPROVEMENTS PROGRAM

This section includes the current year capital improvement budgets for the Capital Improvements Program excluding Public Utilities. These budgets represent the first year of the present five year Capital Improvements Plan (CIP). The section also includes a summary of the entire CIP, as well as more detailed information regarding those projects funded for the first year. Capital improvement budgets remain open until the project is completed.

Gainesville, Georgia

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Capital Improvement Program
(Excluding Public Utilities)

I Capital Improvements Program Introduction

This section contains the information detailing all capital improvements to roads, land or buildings, and the purchase of major machinery and equipment for the next five years. Any items over $20,000 will be included in this plan. Fiscal Year 1994 was the first year a formal Capital Improvements Program was prepared by the City of Gainesville. The benefits of this process to the City are considerable, including:

- Provides for the orderly replacement of facilities and equipment.
- Identifies capital needs several years before funding and implementation occur, allowing adequate time for careful planning.
- Facilitates efficient allocation of limited financial resources.
- Encourages enhanced bond rating.
- Educates management and City Council to departmental needs.
- Provides a good public relations tool, as it helps the taxpayer better understand the community's problems and what is being done to address them.

II Capital Improvements Program Process

The City of Gainesville has developed a flexible but very thorough method for identifying, analyzing, recommending, and approving the items included with its Capital Improvement Program (CIP). It begins with capital priorities being identified by City Council throughout the year to senior management who in turn consolidates the information and furnishes it to City departments based on their responsibilities. Broad priorities commonly identified may include refurbishment of roads and intersections in certain parts of town, parking issues, and perceived public safety concerns. The departments, in turn, blend senior management directives with their own assessment of the City's needs based on internally controlled obsolescence schedules, maintenance histories, as well as future needs based on population trends, and infrastructure wear and tear. Outside consultants are also engaged when appropriate to furnish information and professional direction not easily generated internally. This information is collected, analyzed, and distilled by senior management, department heads, and other qualified staff into an annual capital submission package usually completed in late December. During the budget process that commences in January, these requests are carefully reviewed by a capital program committee made up of the City Manager, Administrative Services Director, and a Financial Analyst. Concurrently, requests for additional funding for pre-existing projects is folded into the package along with new submissions. Projects are compiled based on type and funding source and then carefully considered to identify the ones most likely to be recommended for funding. Criteria utilized during this process include timing issues, need, location, economic and social benefit, pricing, regulatory issues, and compatibility with long term initiatives. These are then presented to City Council as recommended projects for their review and advice. As presented, the capital projects in this budget book are either FY2011 or prior items, with funding approved, or are "out year" projects, not yet approved, but identified as key items for future consideration. These out year projects are reviewed annually based on changing needs, and revised as necessary. This dynamic method of capital improvement program management has proven to be extremely effective at achieving the benefits listed above.

III Capital Improvements Program - Fund Summary

These pages document a summary by department of all the requests for the prior and current budget year as well as the amount of funding approved in the current fiscal year.

IV Five Year Capital Improvements Program

This section proffers a summary of the projects identified as priorities for the next 5 years. Sorted by department, it gives the project name, suggested funding source, the estimated cost, and the year of anticipated implementation.

Available funding source(s) are listed below.

GF	General Fund
IG	Intergovernmental Transfer (Local, State, Federal)
PUD	Public Utilities Fund
HT	Hotel/Motel Tax Fund
SW	Solid Waste Fund
LP	Lease Proceeds
SPLOST	Special Purpose Local Option Sales Tax
CTF	Cemetery Trust Fund
AP	Airport Fund

V Capital Improvements Program - Project Descriptions

This section offers the interested reader specific information about each project for all five years being considered. This includes the lifespan of each project, what department is responsible for it, the estimated cost, impact on operating budgets (when applicable), and most importantly, the project's benefit to the City.

VI Capital Improvements Program – FY2011 Summary

The general government Capital Improvement Program calls for the expenditure of $8,487,125 for this budget year. As the "Capital Improvement Program General Government FY2011 Expenditures" chart indicates, expenditures on Infrastructure replacement and renovation total $810,000, of which $475,000 is for street resurfacing projects. Vehicles and Equipment make up 3.7% of the FY2011 expenditures, totaling $318,000. Included in this category is $131,000 for new Police Department patrol cars and $74,000 to replace Fire vehicle. Vehicle and Equipment replacement is necessary to ensure that the City's workforce operates safe and dependable machinery, thereby supporting more efficient and effective service. Expenditures in this area are based on maintenance histories and obsolescence schedules of the subject equipment or vehicle. One of the areas of City general government service that impacts all of us on a daily basis is infrastructure; streets, drainage, and similar areas. Due to their constant utilization, it is necessary to continually expend funds in order to maintain infrastructure in a safe and effective manner. The capital improvement program anticipates these long term needs and provides the means of funding them on an annual basis. Street improvements and paving projects are all featured in this budget and with the growth of Gainesville, will surely receive expanding levels of funding in future years. Responsible stewardship of taxpayer owned buildings and facilities is a critical obligation of the City's staff. Projects for this segment included in this year's budget are judged necessary to keep these facilities functional and to prevent excessive deterioration.

Overall, the expenditures included with this year's Capital Improvements Program should enable the City to reduce or at least control operating costs.

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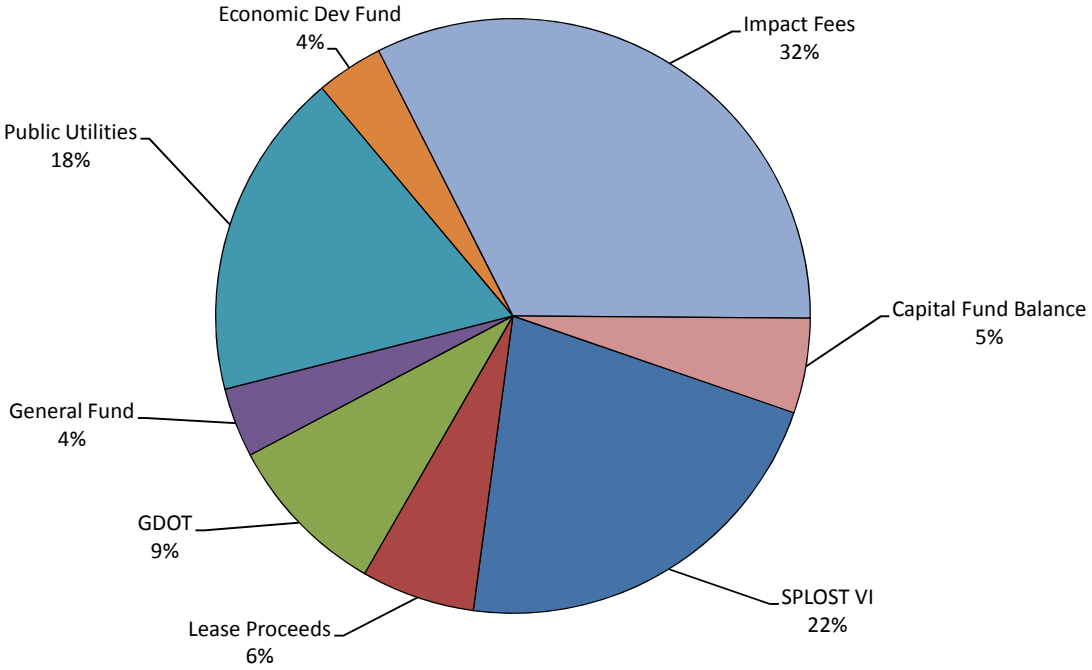
CAPITAL IMPROVEMENTS PROGRAM SUMMARY

	Budget FY 2010	Budget FY 2011
Revenues and Other Sources		
SPLOST VI	$ 1,145,399	$ 7,032,125
Lease Proceeds	801,000	318,000
Intergovernmental:		
Georgia Department of Transportation (LARP)	40,000	90,000
Transfers From:		
Economic Development Fund	-	260,000
General Fund	893,000	130,000
Hotel/Motel Tax Fund	75,000	75,000
Community Service Center Fund	41,000	-
Public Utilities Fund	-	55,000
Impact Fees Fund	-	53,000
Budgeted Fund Balance		
Capital Projects	377,229	474,000
Parks and Recreation Fund	780,000	-
Total Revenues	**4,152,628**	**8,487,125**
Expenditures		
Planning		
Comprehensive Plan	150,000	-
Police		
Police Department Fleet (New)	276,000	131,000
Outdoor Gun Range	-	53,000
Fire		
Squad #22 Replacement	52,000	-
Fire Engine - #23 Replacement	525,000	-
Fire Hose Replacement	75,000	-
Fleet Replacement - Units 201	-	35,000
Fleet Replacement - Units 203	-	35,000
Fleet Replacement - Units 204	-	40,000
Public Works - Public Land and Buildings		
Community Service Center Renovations/Repairs	41,000	-
Fulenwider Roof Replacement	-	110,000
Midtown Greenway	-	260,000
Public Works - Engineering		
Storm Drain Improvements	300,000	-
Storm Drain Maintenance Program	15,000	15,000
Street Resurfacing (Major Projects)	417,229	475,000

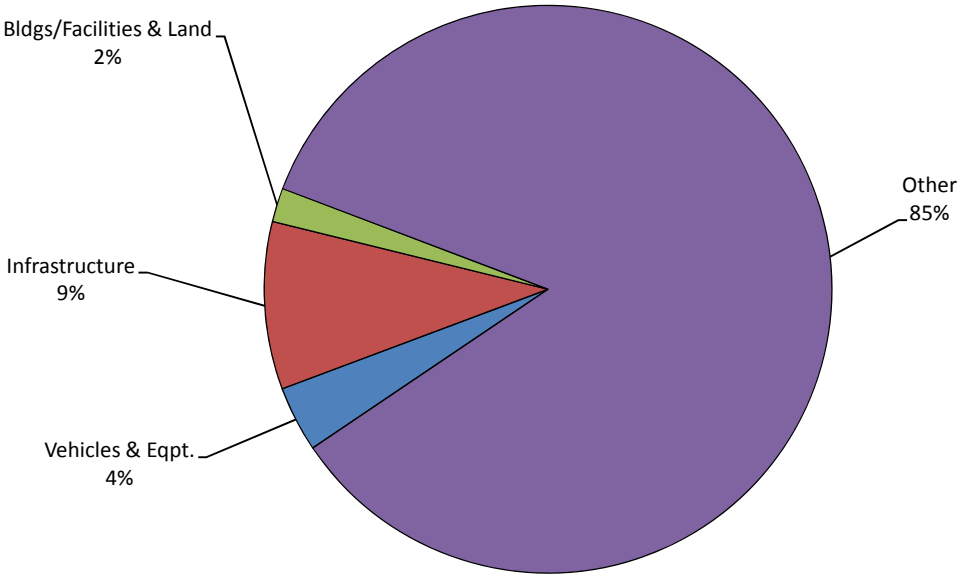
CAPITAL IMPROVEMENTS PROGRAM SUMMARY

	Budget FY 2010	Budget FY 2011
Public Works - Traffic		
Restriping Pearl Nix Parkway	-	60,000
Intersection Improvement - Prior @ Jesse Jewell	22,000	-
Signal Installation - Queen City @ Summit	65,000	-
Public Works - Street Maintenance		
Street Resurfacing (In-House Projects)	125,000	-
Skid Steer	-	42,000
R-O-W Tractor	-	35,000
Parks & Recreation Fund		
Park Renovations	335,000	-
Park Improvements	125,000	-
Frances Meadows Trails	200,000	-
Vision 2014 Master Plan Update	100,000	-
Youth Athletic Facilities	20,000	-
Transfers Out		
Transfer to Debt Service Fund (GMC Renovation)	164,000	164,000
Transfer to Debt Service Fund (Public Safety Facility)	1,145,399	7,032,125
Total Expenditures	**4,152,628**	**8,487,125**
Excess Revenues and Other Sources Over (Under) Expenditures	**$ -**	**$ -**

Capital Improvement Plan Revenue by Category
FY2011



Capital Improvement Program Expenditures by Category
FY 2011



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FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM
EXPENDITURES

Project Description	Funding Source	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Total
GENERAL FUND							
City Manager's Office							
Agenda Manager Program	GF	$ -	$ 47,000	$ -	$ -	$ -	$ 47,000
Subtotal		**-**	**47,000**	**-**	**-**	**-**	**47,000**
Finance & Information Technologies							
Document Imaging Eqpt.	GF	-	40,000	-	-	-	40,000
Telephone system	GF	-	-	400,000	-	-	400,000
Finance & PR Software	GF	-	-	-	320,000	-	320,000
Subtotal		**-**	**40,000**	**400,000**	**320,000**	**-**	**760,000**
Police							
GPD Fleet Replacement	LP	131,000	194,000	208,000	224,000	241,000	998,000
Outdoor Gun Range	IF	53,000	-	-	-	-	53,000
Subtotal		**184,000**	**194,000**	**208,000**	**224,000**	**241,000**	**1,051,000**
Fire							
Unit 204 Replacement	GF/LP	40,000	-	-	-	-	40,000
Unit 201 Replacement	GF/LP	35,000	-	-	-	-	35,000
Unit 203 Replacement	GF/LP	35,000	-	-	-	-	35,000
Unit 206 Replacement	GF/LP	-	35,000	-	-	-	35,000
Unit 208 Replacement	GF/LP	-	35,000	-	-	-	35,000
Unit 207 Replacement	GF/LP	-	35,000	-	-	-	35,000
Squad 21 Replacement	GF/LP	-	95,000	-	-	-	95,000
Engine 22 replacement	GF/LP	-	550,000	-	-	-	550,000
Fire Station 5	GF	-	-	-	3,500,000	-	3,500,000
Aerial Apparatus - Ladder 24 Replacemer	GF/LP	-	-	-	1,000,000	-	1,000,000
Engine 24 Replacement	GF/LP	-	-	-	600,000	-	600,000
Fire Stattion 6	GF	-	-	-	-	4,000,000	4,000,000
Aerial Apparatus - Tower 21 Replacemen	GF/LP	-	-	-	-	1,200,000	1,200,000
Subtotal		**110,000**	**750,000**	**-**	**5,100,000**	**5,200,000**	**11,160,000**
Public Lands & Buildings							
Replacement of Fulenwider Shop Roof	GF/PUD	110,000	-	-	-	-	110,000
Subtotal		**110,000**	**-**	**-**	**-**	**-**	**110,000**

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM
EXPENDITURES

Project Description	Funding Source	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Total
Engineering Services							
Contracted Paving Project (LARP)	IG	475,000	675,000	700,000	700,000	700,000	3,250,000
Storm Drain Maintenance	GF	15,000	15,000	15,000	20,000	20,000	85,000
Roadway Patching	GF	-	150,000	150,000	200,000	200,000	700,000
Full Depth Reclamation of Streets	GF	-	150,000	150,000	200,000	200,000	700,000
Storm Drainage Repair	GF	-	300,000	300,000	30,000	350,000	980,000
Midtown Transporation and Drainage Imp	GF	-	300,000	300,000	-	-	600,000
Restoration of Detention Ponds	GF	-	300,000	30,000	-	-	330,000
Replacement Vehicle	GF	-	-	30,000	-	-	30,000
Subtotal		**490,000**	**1,890,000**	**1,675,000**	**1,150,000**	**1,470,000**	**6,675,000**
Traffic Services							
Thermoplastic restriping of Peral Nix	GF	60,000	-	-	-	-	60,000
Gainesville Square Signal Replacement	GF	-	110,000	-	-	-	110,000
Cleveland Hwy @ Old Clarks Brdg SG Up	GF	-	704,000	-	-	-	704,000
Park Hill @ South Enota SG Up	GF	-	891,000	-	-	-	891,000
Thermoplastic restripong of Industrial Blv	GF	-	50,000	-	-	-	50,000
Vehicle Replacement	GF	-	42,000	-	-	-	42,000
Thermoplastic Rstripon of Dorsey Street	GF	-	-	50,000	-	-	50,000
West Academy @ Braford ST SG Up	GF	-	-	215,000	-	-	215,000
Washington St @ Green St SG Up	GF	-	-	215,000	-	-	215,000
Limestone Pkwy @ Clarks Brdg SG Up	GF	-	-	-	42,000	-	42,000
Limestone Pkwy @ Cleveland Hwy SG Up	GF	-	-	-	42,000	-	42,000
Limestone Pkwy @ Beverly Rd SG Up	GF	-	-	-	42,000	-	42,000
Jesse Jewell Pkwy and John Morrow Pkwy	GF	-	-	-	-	9,064,000	9,064,000
Subtotal		**60,000**	**1,797,000**	**480,000**	**126,000**	**9,064,000**	**9,190,000**
Street Maintenance							
Equipment Purchase - Skid Steer	GF	42,000	-	-	-	-	42,000
Equipment Purchase - Right-of-way Tract	GF	35,000	-	-	-	-	35,000
Equipment Purchase - Paver	GF/LP	-	241,000	-	-	-	241,000
Subtotal		**77,000**	**241,000**	**-**	**-**	**-**	**318,000**

FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM
EXPENDITURES

Project Description	Funding Source	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Total
Cemetery							
Pickup replacement	GF	-	20,000	-	20,000	-	40,000
Office Relocation	GF	-	-	-	-	170,000	170,000
Subtotal		**-**	**20,000**	**-**	**20,000**	**170,000**	**210,000**
Other							
GMC - Tables	GF		35,000				35,000
GMC - Audo/Visual Equipment	GF		25,000				25,000
GMC - Arena Sound System	GF		75,000				75,000
GMC - Arena Seating	GF			320,000			320,000
GMC - Arena Equipment	GF			52,000			52,000
GMC - Vehicle	GF				26,000		26,000
Vehicle Services - Vehicle/Equipment Rep	GF		25,000	25,000	35,000	35,000	120,000
Subtotal		**-**	**160,000**	**397,000**	**61,000**	**35,000**	**653,000**
TOTAL GENERAL GOVERNMENT		**$ 1,031,000**	**$ 5,139,000**	**$3,160,000**	**$7,001,000**	**$ 16,180,000**	**$ 42,752,000**

Funding Sources:

GF	General Fund	LP	Lease Proceeds
HM	Hotel/Motel	BP	Bond Proceeds
PUD	Public Utilities	SPLOST	Special Purpose Local Option Sales Tax
CTF	Cemetery Trust Fu	IG	Intergovernmental (Local, State, Federal)
AF	Airport Fund	GS	Gainesville City Schools
VS	Vehicle Services	P	Private Contribution
SW	Solid Waste	HC	Hall County
GC	Golf Course	IF	Impact Fees

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CAPITAL IMPROVEMENTS PROGRAM – PROJECT DESCRIPTIONS

This section contains detailed information about current and future capital projects, including specific descriptions and justifications. As shown in the Capital Plan Summary, many are tentatively scheduled for future years, but have received neither approval nor funding with this budget. All current budget year projects listed below have received approval and funding. For projects beyond the current budget, the year presented may change depending on priorities extant as the budgets are formulated in those future years. All the projects presented below have considerable amounts of detail and specifications that are beyond the available space in this document. Please contact the City of Gainesville's Financial Services Department if you want additional information concerning any specific item. The Gainesville Public Utility Department has a Capital Improvement Plan that is published as a separate document and is available upon request.

CITY MANAGERS OFFICE

Project:
FY2012 - $47,000 – Agenda Manager Software
Requesting Department: City Manager's Office
Description: Computer software and support, installation and training for the electronic creation and distribution of Council agendas and calendars. Editable at the departmental level, it also can create electronic agenda packages, and meeting minute templates.
Justification: This software automates the workflow and approval process which will save time and money by streamlining the process for creating agendas and meeting minutes.

ADMINISTRATIVE SERVICES DEPARTMENT

Project:
FY2012 $40,000 Document Imaging Equipment
Requesting Department: Administrative Services
Description: Equipment to store documentation in image form.
Justification: Image system will allow for reliable storage of required documentation, reduce amount of space required to store hard copy of documents, enhance the ease of retrieval and increase efficiency.

Project:
FY2013 – $400,000 - New Telephone System
Requesting Department: Administrative Services
Description: New Full Featured Phone System.
Justification: Reliability and cost factors are the primary considerations in purchasing a new phone system as well as obsolescence and serviceability of the old system. An outside consultant has evaluated our existing system to determine feasibility of installing a new system. A new telephone system should have lower maintenance costs, although the amount cannot be reliably determined.

Project:
FY2014 - $320,000 - Finance & Payroll Software
Requesting Department: Financial Services & Information Technologies
Description: Financial software to process accounts payable, purchase orders, accounts receivable, fixed asset tracking, property tax billings and collections, and general ledger transactions and reporting, and Payroll software to process payroll transactions.
Justification: The existing system was purchased in 1998 and will need to be evaluated after 10 years to determine continued compatibility and reliability. A new system could either increase or decrease maintenance and license fees.

POLICE

Project:
FY2011 – 2015 - $998,000 – Patrol Car Replacement Program
Requesting Department: Police Department
Description: Vehicles needed to replace older/higher mileage units and to continue with the Individually Assigned Police Vehicle Program as approved in Resolution BR-2004-41.
Justification: Replacement vehicles in accordance with the replacement schedule we currently have in place. In FY10 we will have 6 vehicles with more than 140,000 miles. Removing these higher mileage vehicles will reduce the more costly repairs.

Project:
FY2011 – $ 53,000 - Outdoor Gun Range
Requesting Department: Police Department
Description: Construction of a 5,000 square foot outdoor firing range for police officer training.
Justification: Georgia law mandates annual firearms training for each person employed or appointed as a peace officer and as part of the training; individuals are also required to qualify with their duty weapon on the state course, which required two targets per shooter. This facility will permit the police officers to complete all firearms training on the departments schedule and not one dictated by a third party.

FIRE DEPARTMENT

Project:
FY2011 - $40,000 – Fleet Replacement Unit 204
Requesting Department: Fire Department
Description: Fire Marshal Emergency Response Vehicle.
Justification: As needed to replace vehicle due to age, wear, and use.

Project:
FY2011 - $35,000 – Fleet Replacement – Unit 201
Requesting Department: Fire Department
Description: Replacement of Unit 201, Fire Chief's Vehicle.
Justification: Replace due to age, wear and use. Unit 201 has over 65,000 miles and was purchased in 2000.

Project:
FY2011 - $35,000 – Fleet Replacement – Unit 203
Requesting Department: Fire Department
Description: Replacement of Unit 203, Battalion Chief's Vehicle.
Justification: Replace Unit 203 Due to age, wear, and use. Unit 203 has 73,000 miles and was purchased in 2004.

Project:
FY2012 - $35,000 – Fleet Replacement – Unit 206
Requesting Department: Fire Department
Description: Fleet Replacement of Administrative Divisions Chief's Vehicle.
Justification: Unit 206 due to age, wear and use. Unit 206 has 80,000 miles and was purchased in 2002.

Project:
FY2012 - $35,000 – Fleet Replacement – Unit 208
Requesting Department: Fire Department
Description: Replace Training Division truck Unit 208.
Justification: As needed to replace vehicle due to age, wear, and use. This unit is a 2000 model with 96,000 miles.

Project:
FY2012 - $35,000 – Fleet Replacement – Unit 207
Requesting Depart: Fire Department
Description: Fleet Vehicle for Inspections.
Justification: This vehicle is currently used by one the inspectors and was purchased in 2000. It has over 74,000 miles on it.

Project:
FY2012 - $ 95,000 – Squad 21
Requesting Department: Fire Department
Description: Replacement of Emergency Response unit Squad 21.
Justification: The current unit is a 2005 model with 53,000+ miles. Each year the maintenance cost continues to rise.

Project:
FY2012 - $550,000 – Fleet Replacement Engine 22
Requesting Department: Fire Department
Description: This is a replacement of an ageing Engine. This new unit will allow the Fire Department to maintain a safe, high quality unit for firefighters as they respond to fires and other incidents.
Justification: The current engine assigned to Station 2 was purchased in 1998 and has over 76,000 miles. Age and normal wear & tear have contributed to increasing problems with pump operations, leaks, and mechanical issues.

Project:
FY2014 - $3,500,000 – Fire Station 5
Requesting Department: Fire Department
Description: Construction of a three bay station of approximately 8,000 square feet. The station would house a total of 18 personnel. Apparatus would include one Engine company and one Ladder company.
Justification: The city limits of Gainesville have grown tremendously. As our City grows, our station territories expand. In addition to population and road miles, there has been an increase in multi-story properties making quick response even more crucial toward our ability to save lives and property. It was noted in recent ISO survey that adding Station 5 is an immediate necessity.

Project:
FY2014 - $1,000,000 – Fleet Replacement - Aerial Apparatus
Requesting Department: Fire Department
Description: Replacement of Aerial Apparatus, Ladder 24.
Justification: This new unit will allow the Fire Department to maintain a safe, high quality aerial unit for firefighters to use during fires, specialized rescue, and accessing multi-story buildings.

Project:
FY2014 - $ 600,000 – Fleet Replacement Engine 24
Requesting Department: Fire Department
Description: Fleet Replacement of Engine 24.
Justification: This new unit will allow the fire Department to maintain a safe, high quality unit for firefighters to respond to fires and other incidents.

Project:
FY2015 - $4,000,000 – Fire Station 6
Requesting Department: Fire Department
Description: Construction of a three bay station of approximately 8,000 square feet. The station would house a total of 18 personnel. Apparatus would include one Engine Company and one Rescue Company.
Justification: The city limits of Gainesville have grown tremendously. As our City grows, our station territories expand. In addition to population and road miles, there has been an increase in multi-story properties making quick response even more crucial toward our ability to save lives and property. It was noted in recent ISO survey that adding Station 5 is an immediate necessity with Station 6 being needed in the very near future.

Project:
FY2015 - $1,200,000 – Fleet Replacement – Aerial Apparatus (Tower 21)
Requesting Department: Fire Department
Description: Replacement of Aerial Apparatus, Tower 21.
Justification: This new unit will allow the Fire Department to maintain a safe, high quality aerial unit for firefighters to use during fires, specialized rescue, and accessing multi-story buildings.

PUBLIC LAND & BUILDINGS

Project:
FY2011 - $110,000 – Replacement of Fulenwider Shop Roof
Requesting Department: Public Lands and Buildings
Description: To re-roof the Fulenwider Shop Roof.
Justification: Replacement is needed because the insulation is saturated with water due to numerous leaks.

ENGINEERING SERVICES

Project:
FY2011 – 2015 - $3,250,000 – Contracted Paving Project (LARP)
Requesting Department: Engineering Services
Description: Provides for the worst rated streets meeting criteria to be resurfaced in the LARP State Aid Grant program.
Justification: City maintains approximately 135 miles of paved streets. Typical life expectancy of paved streets is 20 years. Many of the City streets are in poor condition and need to be resurfaced.

Project:
FY2011 – 2015 - $85,000 – Storm Drain Maintenance
Requesting Department: Engineering Services
Description: Maintenance of Storm water Drainage facilities at various locations throughout the City as needed, and identified by staff and projected by Public Works in house Storm water CIP plan.
Justification: Maintenance of the City's storm water facilities is required to maintain a functioning storm water conveyance system. This Storm water CIP is required as part of the MS-4 Storm water Discharge Permit required by Georgia EPD.

Project:
FY2012 – 2015 - $700,000 – Roadway Patching
Requesting Department: Engineering Services
Description: Provides patching materials for use to prepare the worst rated streets to be resurfaced in the LARP State Aid Grant program. Determination of location of patching to be made by the Engineer in accordance with the Worst Streets List.
Justification: To bring streets us to standards required for resurfacing under LARP.

Project:
FY2012 – 2015 - $700,000 – Full Depth Reclamation of Streets
Requesting Department: Engineering Services
Description: Project enables full depth reclamation for collector and local type streets in which the patching expenses would exceed the costs of reclamation. These streets are identified in a list maintained by Public Works Engineering Department. The reclaimed streets may be added to the streets assisted by LARP funds.
Justification: Needed to bring streets up to standards required for resurfacing under LARP.

Project:
FY2012 – 2015 $1,250,000 – Storm Drainage Repair
Requesting Department: Engineering Services
Description: Repair, reconstruct and maintenance of storm water drainage facilities at various locations throughout the City as needed.
Justification: Unmaintained drainage facilities can cause flooding damage and/or sinkholes thus potentially damaging property and endangering lives.

Project:
FY2012 - 2013 $600,000 – Midtown Transportation and Drainage Improvements
Requesting Department: Engineering Services
Description: Design and Construction of much needed infrastructure improvement in Midtown.
Justification: Existing infrastructure is old and in poor condition. The storm drain infrastructure is minimal and severely undersized.

Project:
FY2012 – 2013 – $600,000 - Restoration of Detention Ponds
Requesting Department: Engineering Services
Description: Design and construction of much needed infrastructure improvement in Midtown.
Justification: Existing infrastructure is old and in poor condition. The storm drain infrastructure is minimal and severely undersized.

Project:
FY2013 – $ 30,000 - Replacement Vehicle
Requesting Department: Engineering Services
Description: Replacement of engineering truck.
Justification: Provides a safe mode of transportation for a City inspector.

TRAFFIC ENGINEERING

Project:
FY2011 – $ 60,000 - Thermoplastic restriping of Pearl Nix Parkway
Requesting Department: Traffic Engineering
Description: Striping of Pearl Nix Parkway drive to Queen City Parkway.
Justification: Roads must be continually restriped to ensure the safety of the public.

Project:
FY2012 - $110,000 – Replacement of Traffic Signal Equipment (Gainesville Square)
Requesting Department: Traffic Engineering
Description: Upgrading of traffic signal equipment located around the Gainesville Square.
Justification: Replacement of the existing obsolete equipment will reduce the opportunity of operational failure of the intersection thereby making it safer.

Project:
FY2012 - $704,000 – Cleveland Highway at Old Clarks Bridge Road Signal upgrade
Requesting Department: Traffic Engineering
Description: Upgrading of signalized intersection at Cleveland Highway and Old Clarks Bridge road.
Justification: Reduces the opportunity for impact by increasing the motoring public's awareness of the pedestrian by providing them a safe means for crossing the road.

Project:
FY2012 - $891,000 – Park Hill Drive at South Enota Drive Signal upgrade
Requesting Department: Traffic Engineering
Description: Upgrade of existing signalized intersection at Park Hill Drive and South Enota Drive.
Justification: Reduces the opportunity for impact by increasing the motoring public's awareness of the pedestrian by providing them a safe means for crossing the road.

Project:
FY2012 - $50,000 – Thermoplastic restriping Industrial Boulevard
Requesting Department: Traffic Engineering
Description: Restriping of Industrial Boulevard from Bradford Street to Atlanta Highway.
Justification: Roads must be continually restriped to ensure the safety of the public.

Project:
FY2012 - $42,000 – Vehicle Replacement
Requesting Department: Traffic Engineering
Description: Replacement truck for Traffic Signal Technician.
Justification: Replacement of aging vehicle.

Project:
FY2013 - $50,000 – Thermoplastic restriping of Dorsey Street and Aviation Boulevard
Requesting Department: Traffic Engineering
Description: Restriping of Dorsey Street – Auburn Avenue from Jesse Jewel to Aviation Boulevard.
Justification: Project is necessary to meet Federal mandates requiring City Street of this type to be appropriately striped for the safety of the traveling public.

Project:
FY2013 - $215,000 – West Academy Street at Bradford Street Signal Upgrade
Requesting Department: Traffic Engineering
Description: Upgrading existing signalized intersection equipment located at West Academy Street and Bradford Street.
Justification: Project needed to meet Federal ADA mandates at a signalized intersection.

Project:
FY2013 - $215,000 – Washington Street at Green Street Signal Upgrade
Requesting Department: Traffic Engineering
Description: Upgrade existing signalized intersection at Washington Street and Green Street.
Justification: Project needed to meet Federal ADA mandates at a signalized intersection.

Project:
FY2014 - $42,000 - Limestone Parkway at Clarks Bridge Road Signal Upgrade
Requesting Department: Traffic Engineering
Description: Upgrade existing signalized intersection at Limestone Parkway and Clarks Bridge Road.
Justification: Project needed to meet Federal ADA mandates at a signalized intersection.

Project:
FY2014 - $42,000 – Limestone Parkway at Cleveland Highway Signal Upgrade
Requesting Department: Traffic Engineering
Description: Upgrade existing signalized intersection at Limestone Parkway and Cleveland Highway.
Justification: Project needed to meet Federal ADA mandates at a signalized intersection.

Project:
FY2014 - $42,000 – Limestone Parkway at Beverly Road Signal Upgrade
Requesting Department: Traffic Engineering
Description: Upgrade existing signalized intersection at Limestone Parkway and Cleveland Highway.
Justification: Project needed to meet Federal ADA mandates at a signalized intersection.

Project:
FY2015 - $9,064,000 – Jesse Jewell Parkway and John Morrow Parkway
Requesting Department: Traffic Engineering
Description: Redevelopment of the Intersection of Jesse Jewell Parkway and John Morrow Parkway.
Justification: Project is needed to meet Federal ADA and Air Quality mandates at a controlled intersection.

STREET MAINTENANCE

Project:
FY2011 - $ 42,000 – Equipment Purchase – Skid Steer
Requesting Department: Street Maintenance
Description: Purchase of a Skid Steer.
Justification: Replacement of old and worn out equipment.

Project:
FY2011 - $ 35,000 – Equipment Purchase – Replacement Right-of-way Tractor
Requesting Department: Street Maintenance
Description: Purchase of a replacement Right-of-way Tractor.
Justification: Replacement of old and worn out equipment.

Project:
FY2012 - $241,000 – Equipment Purchase – Replacement Paver
Requesting Department – Street Maintenance
Description: Purchase of a replacement Paver.
Justification: Replacement of old and worn out equipment.

CEMETERY

Project:
FY2012 - $20,000 – Vehicle Replacement
Requesting Department: Cemetery
Description: Replacement of a 2000 pickup.
Justification: Replacement of old and worn out vehicles reduces maintenance cost and increases fuel economy.

Project:
FY2014 - $20,000 – Vehicle Replacement
Requesting Department: Cemetery
Description: Replacement of a 2007 pickup.
Justification: Replacement of old and worn out vehicles reduces maintenance cost and increases fuel economy.

Project:
FY2015 - $170,000 – Cemetery Office Relocation
Requesting Department: Cemetery
Description: Relocate the Cemetery office to a more desirable location.
Justification: Will provide better services to those using cemetery services.

OTHER

Project:
FY2012 - $35,000 – Table Replacement
Requesting Department: Georgia Mountains Center
Description: Replacement of 6', 8', and 60" tables that are currently 20 years old.
Justification: Tables are in ill repair and unsafe conditions.

Project:
FY2012 - $25,000 – Audio/Visual Equipment
Requesting Department: Georgia Mountains Center
Description: Replacement of existing screens, old microphones, podiums and the addition of two new LCD projectors.
Justification: Replacement of old and worn out equipment.

Project:
FY2012 - $75,000 – Arena Sound System
Requesting Department: Georgia Mountains Center
Description: Replacement of sound system components to include speakers, amplifiers, consoles and snakes.
Justification: Sound system is old and outdated, without upgrade we run a risk of a component failing and not being able to find a replacement part due to age of system.

Project:
FY2013 - $320,000 – Arena Mezzanine seating
Requesting Department: Georgia Mountains Center
Description: Replacement of mezzanine seats.
Justification: The mezzanine seats are 30 years old and are in ill repair, the seating is becoming unstable.

Project:
FY2013 - $52,000 – Arena Exhibit Equipment
Requesting Department: Georgia Mountains Center
Description: Replacement of carpet, pipes and drapes used for tradeshows.
Justification: Equipment and beginning to deteriorate beyond the point of usefulness.

Project:
FY2014 - $26,000 – Vehicle replacement
Requesting Department: Georgia Mountains Center
Description: Replacement of mountains center truck.
Justification: Current vehicle is 15 years old.

Project:
FY2012 – 2015 - $ 120,000 – Vehicle/Equipment replacement
Requesting Department: Vehicle Services
Description: Replacement of various vehicles and equipment.
Justification: Replacement of various vehicles and fuel equipment due to age and deterioration of operability.

AIRPORT FUND

The Airport Fund is used to account for activities connected with the operation of the Lee Gilmer Memorial Airport. This is an enterprise fund, financed and operated in a manner similar to private business enterprises. Such funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

Gainesville, Georgia

Since 1821

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AIRPORT FUND # 504

◆ MISSION STATEMENT:

The primary mission of the Public Works Airport Department is to provide the safe operation of the Lee Gilmer Memorial Airport. Also the department is tasked to make the airport self-sufficient, to actively contribute to the City efforts in attracting and sustaining industries and tourism, and to satisfy the hangar needs of the local general aviation public. It is therefore the responsibility of the Public Works Department to maintain, improve, and evaluate the upgrade all airport facilities, including both ground and navigational facilities, to meet or exceed the FAA standards and requirements; to solicit and administer Federal and State grants for airport improvements; and to maximize revenues from leasing and other operations.

◆ GOALS & OBJECTIVES:

1 Operate and manage the airport insuring safety is the most important concern by being accident free.

2 Manage the Airport Industrial Park and Airport Hangar Leases so that maximum revenue is generated for airport operations.

3 Maximize the use of available of GDOT and FAA Grants so that the airfield has the latest and safest navigational aids and facilities in Northeast Georgia.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Months of Accident Free Operation	12	12	12
Occupancy Rate	99%	95%	100%
Completed Work Orders	100%	100%	100%

◆ REVENUE ASSUMPTIONS & TRENDS

Funding Sources: Charges for Services, Federal & State Grants

T-Hangar Rent includes the monthly rental of T-Hangars. They're a total of five types of T-Hangars most designed for two different sizes of aircraft, single engine and multi-engine planes. The projections are based on occupancy rates, economy, and historical trends.

Corporate Hangar Rent includes the monthly rents of corporate hangars and related office space. The revenue projection is based on 100% occupancy at established rental rates.

Industrial Park Rent is for the rent of land in the Industrial Park. Revenues are very stable due to tenant stability over the past several years. All leases for the Airport Industrial Park are long-term leases.

Fuel Flowage Fee has been greatly improved with the FBO (Fixed Base Operator) lease effective July 1, 1998 and with the addition of Lanier Aviation self serve avgas fuel sales. It was formerly assessed at one cent ($0.01) per gallon for the amount of fuel sold monthly by the FBO after the first 10,000 gallons which was free of any fee. With the new FBO lease, the monthly fee has 4 tiers: The first 17,000 gallons delivered per month is levied at $0.04 per gallon; from 17,001 to 21,000 gallons the fee is $0.06 per gallon; from 20,001 to 25,000 gallons, the fee is $0.08 per gallon; and any amount over 25,000 gallons is assessed at $0.10 per gallon. The fuel flowage for Lanier Aviation is $0.10 per gallon.

Fixed Base Operator (FBO) Lease is the lease of the facilities at the airport to the Fixed Base Operator, Champion Aviation Services, Inc. effective July 1998. Monthly rate for this lease was initially set at $1,500.00 and to be adjusted every five year based on the All Urban Consumer Price Index CPI-U.

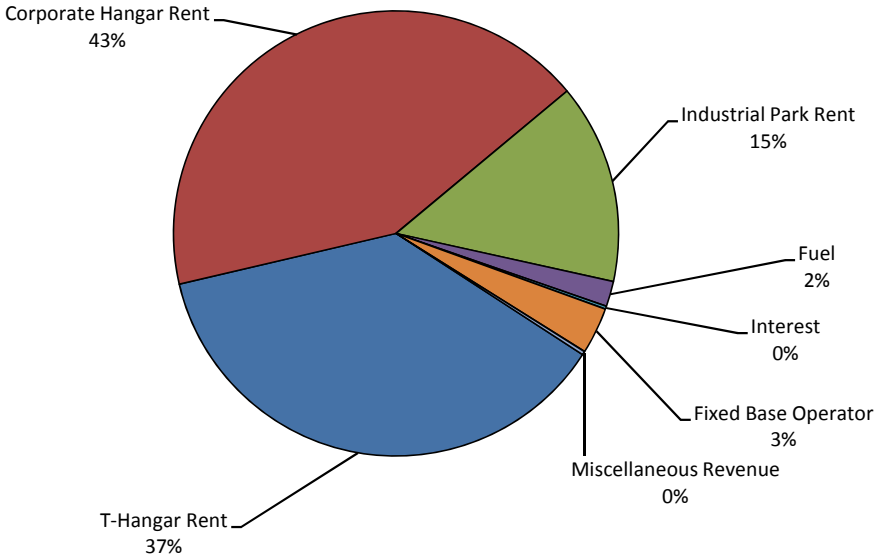
Interest Income projections are based on cash balances, interest rates, and the economy.

Other Income includes the flight center SASO fees, late payment fees and the proposed new wash rack fees.

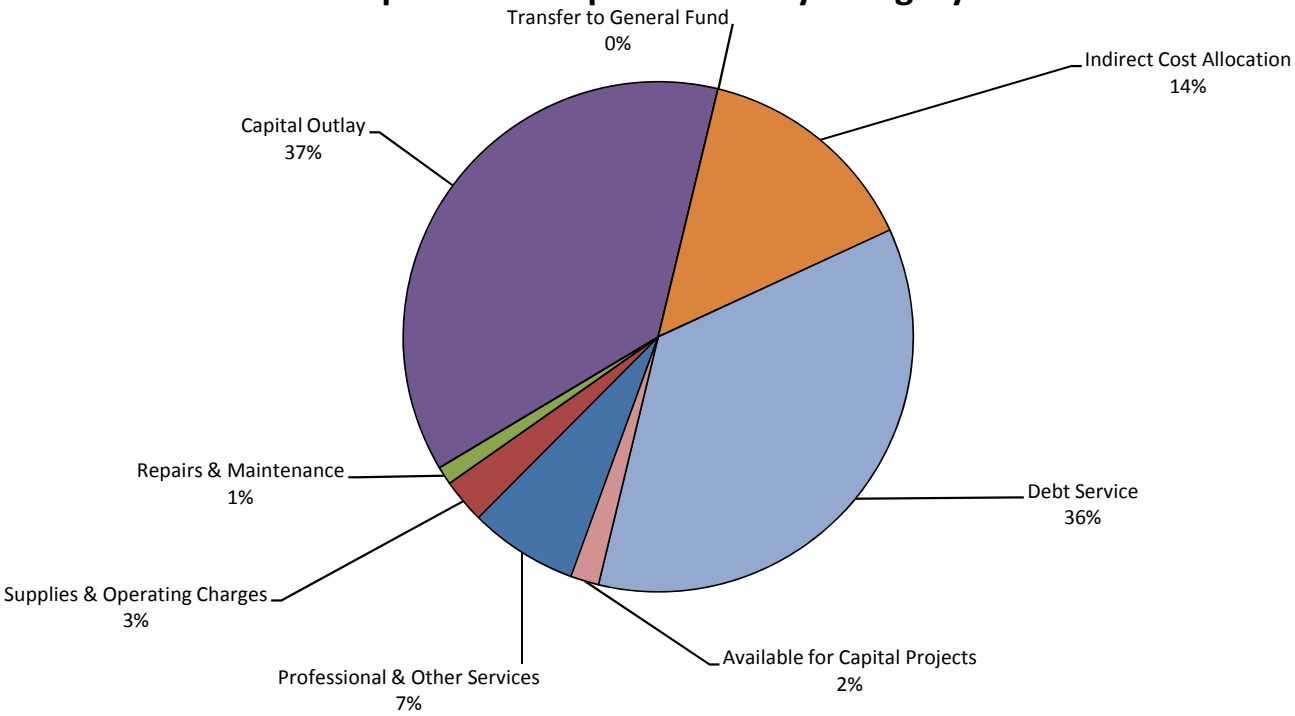
◆ AIRPORT FUND SUMMARY

REVENUES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Operating Revenues				
T-Hangar Rent	$ 353,029	$ 360,525	$ 343,720	-4.7%
Corporate Hangar Rent	372,793	381,508	393,924	3.3%
Industrial Park Rent	84,267	132,842	134,202	1.0%
Fuel	17,508	26,160	17,040	-34.9%
Interest	6,378	4,500	2,000	-55.6%
Fixed Base Operator	23,564	31,700	31,341	-1.1%
Miscellaneous Revenue	2,378	2,340	2,340	0.0%
Total Operating Revenues	**859,918**	**939,575**	**924,567**	-1.6%
Non-Operating Revenues				
Grants	1,895,929	660,806	468,975	-29.0%
Budgeted Retained Earnings	-	2,453,547	-	-100.0%
Total Non-Operating Revenues	**1,895,929**	**3,114,353**	**468,975**	-84.9%
Total Revenues	**2,755,847**	**4,053,928**	**1,393,542**	**-65.6%**
EXPENDITURES				
Personal Services	-	-	-	N/A
Professional & Other Services	33,076	39,962	96,237	140.8%
Supplies & Operating Charges	29,676	34,700	39,025	12.5%
Repairs & Maintenance	9,200	11,610	16,150	39.1%
Capital Outlay	-	3,375,194	520,552	-84.6%
Transfer to General Fund	46,300	-	-	N/A
Indirect Cost Allocation	-	100,000	200,000	100.0%
Debt Service	235,541	492,462	496,578	0.8%
Available for Capital Projects	-	-	25,000	N/A
Depreciation	621,525	-	-	N/A
TOTAL:	**975,319**	**4,053,928**	**1,393,542**	**-65.6%**
Excess Revenues Over/(Under) Expenditures	**$ 1,780,528**	**$ -**	**$ -**	**N/A**

Airport Fund Operating Revenues By Category

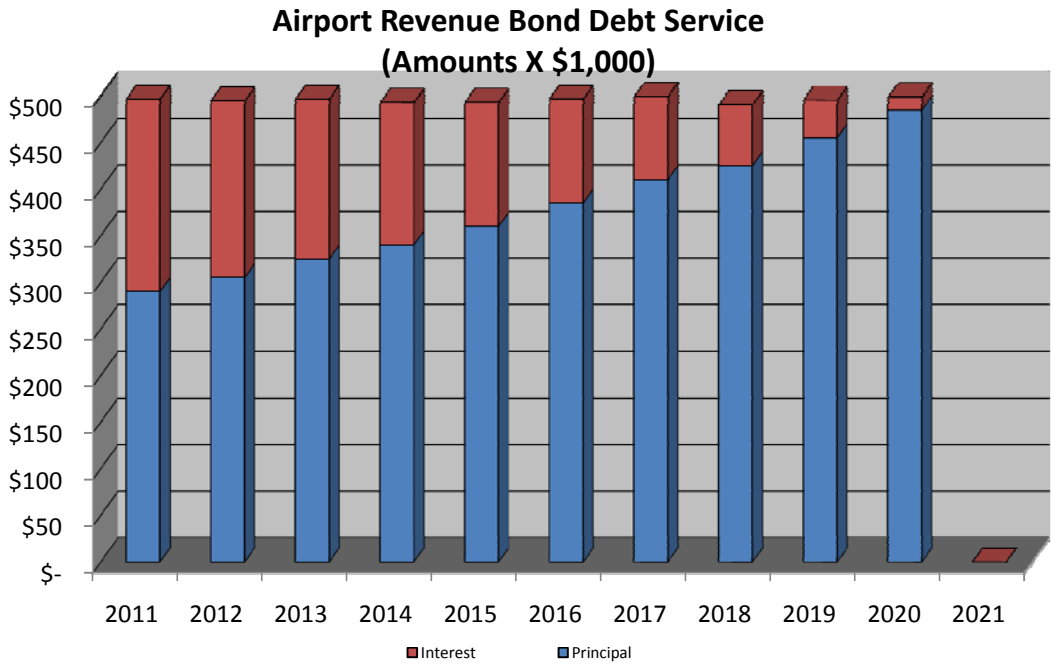


Airport Fund Expenditures By Category



AIRPORT FUND REVENUE BOND AMORTIZATION SCHEDULE

Fiscal Year	2004 Airport Bonds Principal	Interest
2011	290,000	206,578
2012	305,000	189,696
2013	325,000	171,815
2014	340,000	152,935
2015	360,000	133,057
2016	385,000	111,899
2017	410,000	89,307
2018	425,000	65,565
2019	455,000	40,542
2020	485,000	13,803
2021	-	-
Totals	**$ 3,780,000**	**$ 1,175,195**



CHATTAHOOCHEE GOLF COURSE FUND

The Chattahoochee Golf Course Fund is an enterprise fund used to account for the activities related to the management and operation of the Chattahoochee Golf Course, a municipal golf facility. As an enterprise fund, it is financed and operated in a manner similar to private business enterprises. Such funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

Gainesville, Georgia

Since 1821

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CHATTAHOOCHEE GOLF COURSE # 595

◆ MISSION STATEMENT:

Chattahoochee Golf Course is designed to accommodate all skill levels of golfers and the community's interest in the game of golf. This is achieved through rigorous employee training coupled with a regimen of course management that utilizes the industry's most effective practices designed to ensure that the Course will remain a leading golfing attraction in the region. Founded in 1960, the Course has served the residents of Gainesville – Hall County with a 18 hole championship golf course designed by Robert Trent Jones Sr. In 2006 the course was renovated and redesigned by Kevin Hargrave and Course Crafters Incorporated. New course innovations will allow the facility to generate strong appeal in the community by enhancing our resources and providing the service that our citizen's expect as customers.

◆ GOALS & OBJECTIVES:

1 Elevate the game of golf through the promotion of Tournaments, Corporate outing, Golf lessons and Golf camps for juniors and beginner.

2 Ensure the best golfing experience in the area, for players of all abilities, by providing the highest level of customer service possible.

3 Provide the highest quality playing conditions by utilizing the most modern agronomy techniques and practices available.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Number of Charity Golf Tournaments hosted	11	11	13
Number of Course Sponsored Tournaments	1	1	3
Number of Chattahoochee Country Club Tournaments	11	12	14
Weekly Golf Game(s)	0	0	1

◆ REVENUE ASSUMPTIONS & TRENDS

Funding Sources: Greens Fees, Cart Rentals, Range Fees, Handicap Fees, Grill Rent, Golf Shop Rent

Charges for Services include a varying range of greens fees, golf cart rental fees, driving range fees, handicap services, and locker fees. Projections rely on historical data from the last three years. Revenue has been very stable to declining somewhat over the past three years (due to the uncertain economy and increased competition).

GREENS FEES, CART FEES, & OTHER REVENUE

Weekend AM - The largest source of green fee revenue. This fee is only available to residents who show proof of residency.

Weekday Green Fee - Available to every golfer that plays CGC during the week. This fee is only available to residents who show proof of residency.

Senior - Discounted green fee only available to residents 62 years and older.

Early Twilight - Discounted green fee that is available to all patrons generally 5 hours before sun sets.

Twilight - Afternoon special for all golfers that has increased thru internet booking of tee times.

Weekend - Hall Co. green fee offered between Weekend AM and twilight times. Continues to drop with less play from the country club.

Passbook - Georgia P.G.A. Golf Pass that non-residents purchase to receive discounts on greens fees. This fee has shown a slight decrease the past few years.

Regular Green Fee - Non – residents. This fee is for non-residents of hall county only during weekends and holidays.

Guest - Chattahoochee Country Club Members Guest Fees. This revenue should increase with the corporate agreement with CCC.

High School - High school discount is given to students during the week, and on weekends after 2:00. This class of greens fee has been the stable over the past the years.

College - College discount given to students during the week. This fee has remained steady over the past years.

OTHER REVENUE

Cart Rental Fees - Cart revenues are the largest source of revenue and remain steady over the past three years.

Handicap Fees - GSGA service that updates and maintains golfer's handicaps. The amount is $35 per year per golfer. The course pays $22.00 for each golfer to the GSGA for the use of their system.

Driving Range Fees - From sales of range tokens. These fees have been stable over the past three years.

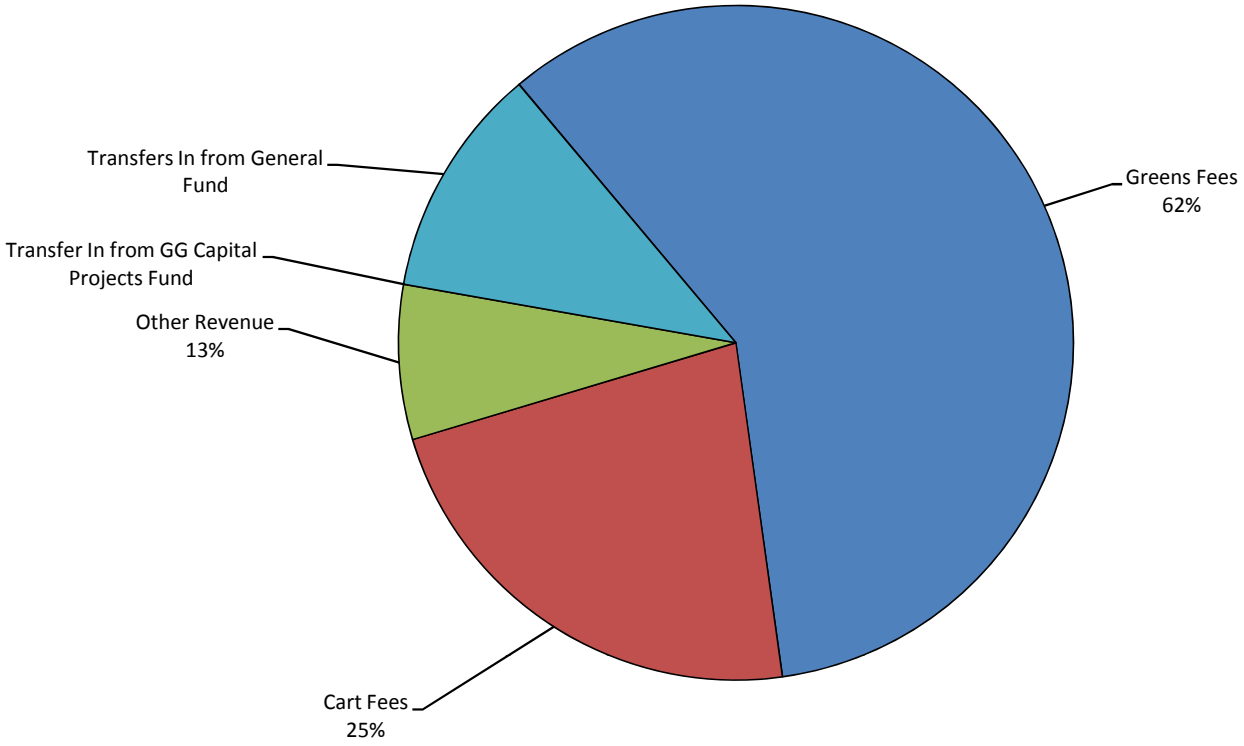
◆ CHATTAHOOCHEE GOLF COURSE FUND SUMMARY

REVENUES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Greens Fees	$ 727,203	$ 654,000	$ 662,000	1.2%
Cart Fees	253,424	240,000	253,700	5.7%
Other Revenue	87,271	82,685	83,300	0.7%
Interest On Investments	764	-	-	N/A
Transfer In from GG Capital Projects Fund	-	-	-	N/A
Transfers In from General Fund	216,854	215,443	124,820	-42.1%
Budgeted Retained Earnings	-	-	-	N/A
Total Revenues	**1,285,516**	**1,192,128**	**1,123,820**	**-5.7%**
EXPENDITURES				
Personal Services	755,244	587,815	505,766	-14.0%
Professional & Other Services	28,460	26,960	15,321	-43.2%
Supplies & Operating Charges	123,452	110,590	110,790	0.2%
Repairs & Maintenance	158,162	147,000	169,000	15.0%
Debt Service	161,222	319,763	322,943	1.0%
Available for Capital Projects	-	-	-	N/A
Available for Debt Service	-	-	-	N/A
Amortization/Depreciation	292,636	-	-	N/A
Capital Outlay	84	-	-	N/A
TOTAL:	**1,519,260**	**1,192,128**	**1,123,820**	**-5.7%**
Excess Revenues Over/(Under) Expenditures	**$ (233,744)**	**$ -**	**$ -**	**N/A**

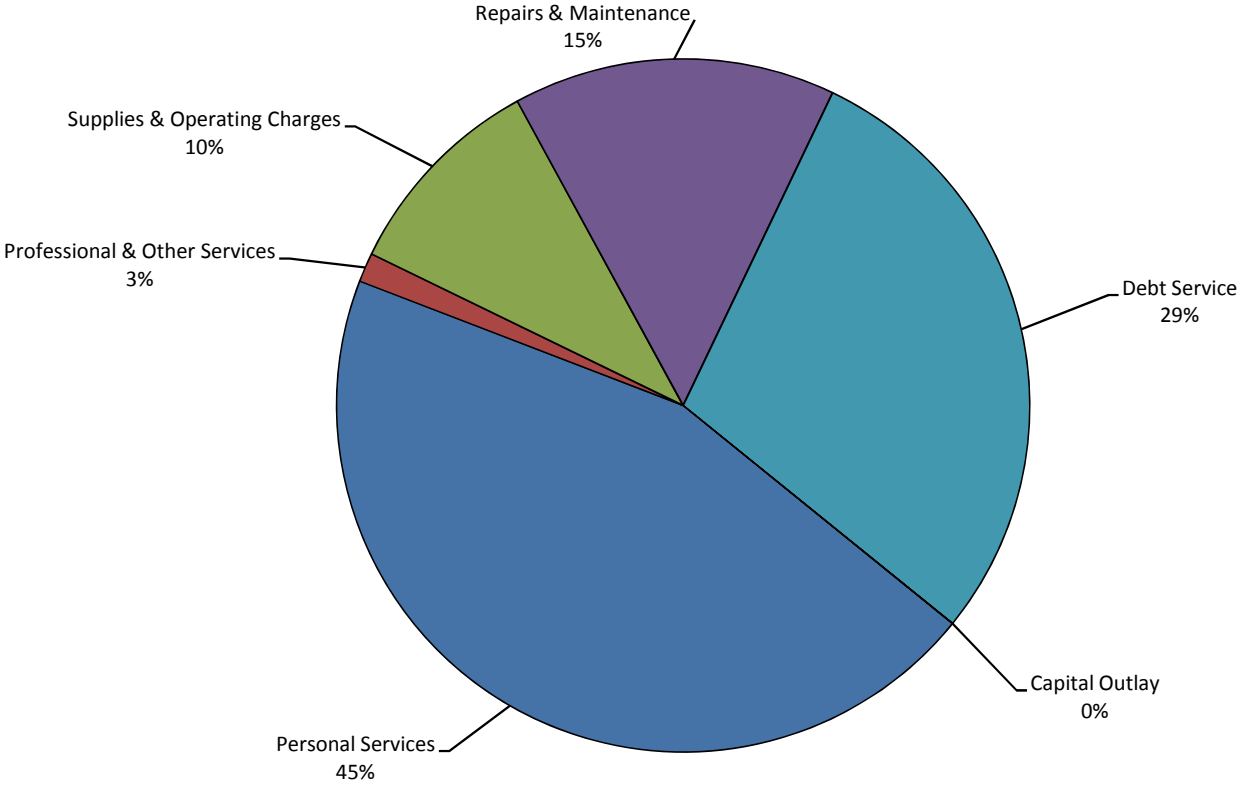
◆ AUTHORIZED POSITIONS

	GRADE	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Director/Head Golf Pro	29	1	1	1
Superintendent	29	1	1	1
Assistant Superintendent	21	1	1	1
Mechanic	21	1	1	1
Grounds Keeper/Chemical Tech	21	1	1	0
Pro Shop Assistant/Teaching Pro	19	1	1	0
Assistant Mechanic	18	1	1	0
Office Coordinator/Bookkeeper	16	1	1	0
Operator-Grounds Keeper	14	2	2	0
TOTAL		**10**	**10**	**4**
Total Part Time (varies widely depending on demand, availability, and season)		**26**	**26**	**27**
TOTAL		**36**	**36**	**31**

Revenue By Category

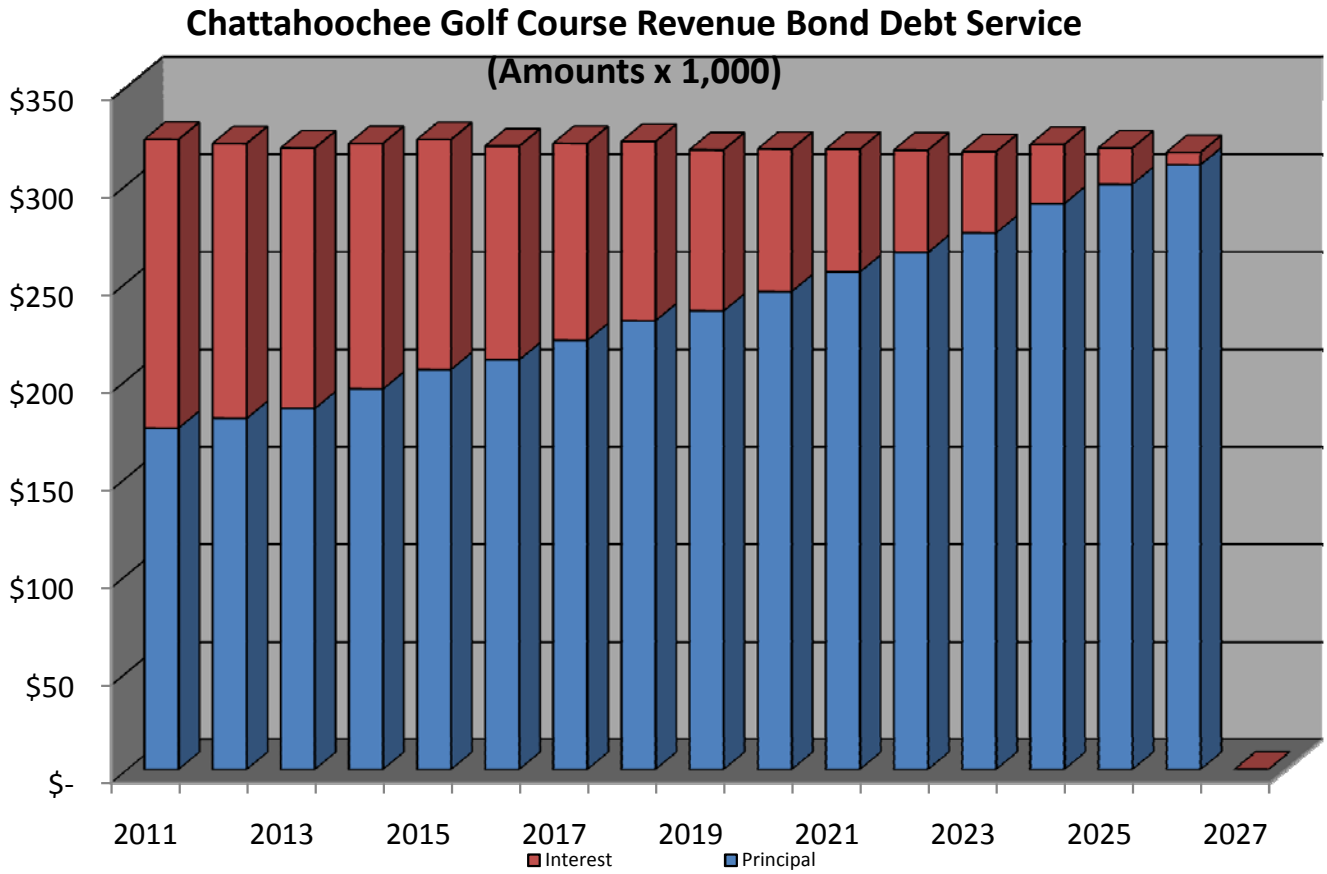


Expenses by Category



CHATTAHOOCHEE GOLF COURSE REVENUE BOND AMORTIZATION SCHEDULE

Fiscal Year	BOND PAYABLE Principal	Interest
2011	175,000	147,943
2012	180,000	140,821
2013	185,000	133,499
2014	195,000	125,877
2015	205,000	117,853
2016	210,000	109,528
2017	220,000	100,902
2018	230,000	91,875
2019	235,000	82,547
2020	245,000	72,918
2021	255,000	62,888
2022	265,000	52,457
2023	275,000	41,625
2024	290,000	30,291
2025	300,000	18,455
2026	310,000	6,219
2027	-	-
Totals	**$ 3,775,000**	**$ 1,335,695**



PUBLIC UTILITIES FUND

The Public Utilities Fund is used to account for activities connected with the development, operation and maintenance of water and sewer service in the City of Gainesville and parts of Hall County. This is an enterprise fund, financed and operated in a manner similar to private business enterprises. Such funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

Gainesville, Georgia

Since 1821

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PUBLIC UTILITIES FUND # 520

◆ MISSION STATEMENT:

It is the mission of the Gainesville Public Utilities Department to provide ample quantities of safe, aesthetically pleasing water at adequate pressures to our customers, and to provide this water at the lowest possible price that will allow the system to be safely operated and expanded in accordance with the Water Master Plan adopted by the Gainesville City Council. Furthermore, it is our goal to collect and treat all wastewater generated in our service area in a safe and environmentally sound manner at the lowest possible price. We will endeavor to meet these goals while managing our resources as a responsible steward for the future of our community and while providing the highest level of customer service possible.

◆ REVENUE ASSUMPTIONS & TRENDS

Water Revenue is the largest revenue source in this fund. The service area includes a large portion of Hall County, and due to conservation initatives being put in place and an Economic downturn over the two years we have experienced a decrease in revenue. Rates are different for inside City and outside City customers due to differing service costs. Estimates are based on current and historical trends, with a projected 6.0% rate increase (on all metered water sales) to occur January 1st to facilitate payment for major capital improvements. Projected revenue improved slightly from FY2009 to FY2010, and are expected to improve slightly in FY2011, due to ongoing water restrictions, an emphasis on conservation measures and a poor economy.

Account Service Fees are the third largest revenue source in this fund. This fee is billed to each account on the system as a base fee that recovers the cost to read the meter and generate a bill, regardless of consumption. This base fee was previously built into the water and sewer charges, and was broken out separately as part of a rate restructuring to improve equity to customers. This revenue category is very stable and increases steadily at the rate new customers tie onto the system.

Water Tapping Fees are levied to recoup the actual cost of tapping the water mains for new or additional users tapping onto an existing water line. The projected revenue is based on historical trend review and analysis, coupled with construction start projections.

Service Fees are charged when service to a user is terminated for non-payment, and as a penalty for a returned check. This revenue has been stable over the past three years.

Late Payment Penalties of 10% of the amount due are charged if payments reach the Customer Service & Billing Department after the due date on the billing.

Sewer Revenue is the second largest revenue source in this fund, with the majority of the service area inside the City limits. Rates are different for inside City and outside City customers, and there are different rates for customers located in two separate service districts (based on differing service costs). This revenue category has seen a relatively flat consumption usage, but a small revenue increase due to rate increases over the past two years due the current economic conditions and very little growth. Estimates are based on current and historical trends, with a projected 6% across the board rate increase to occur January 1st to facilitate payment for major capital improvements.

Surcharges are charged to large industrial and commercial customers if their pollutant load is in excess of what is found in the maximum residential waste effluent. Surcharge fees have been stable over the past few years. This is based on historical trends.

Sewer Tapping Fees are charged for a new customer to tap onto the City's Sanitary Sewer System. This charge is set to recover the City's cost to install the actual tap to the City's sewer for new or expanded service. Revenue has drastically declined over the past two years due to the drastic deline in the building industry and poor economy. The projection is based on historical trend analysis and an environmental trend toward less reliance on septic tanks.

Interest Revenue is based on cash balances, the economy, and interest rates. A decrease in revenue is due to decrease in interest rates due to a poor economy and the current recession.

Water/Sewer Connection Fees are charged to enable the system to fund its expansion. These fees are based on the prorated cost of providing service with each new tap to the system and vary depending on tap size. Projections are based on anticipated new customer acquisition.

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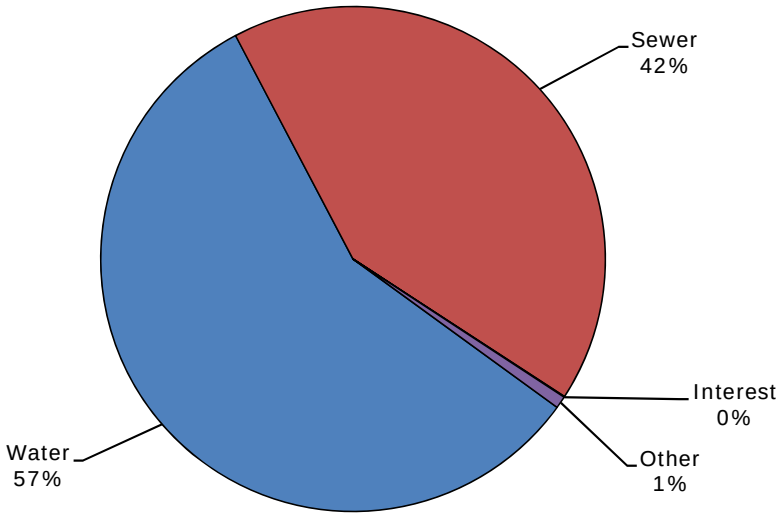
◆ PUBLIC UTILITIES FUND SUMMARY

REVENUES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Water Revenue	$ 21,417,252	$ 22,604,330	$ 24,975,730	10.5%
Water Connection Fees	$ 577,223	$ 368,650	$ 735,276	99.5%
Water Connection Administration Fees	$ 17,583	$ 10,932	$ 21,852	99.9%
Water Tapping Fees	$ 288,785	$ 182,130	$ 362,988	99.3%
Account Service Fees	$ 3,553,925	$ 3,590,393	$ 3,715,000	3.5%
Service Fees	$ 315,482	$ 303,968	$ 302,592	-0.5%
Late Payment Penalty	$ 493,357	$ 518,716	$ 459,960	-11.3%
Sewer Revenue	$ 19,001,599	$ 19,248,068	$ 20,945,105	8.8%
Surcharge	$ 379,621	$ 250,456	$ 288,000	15.0%
Sewer Tapping Fees	$ 16,390	$ 8,940	$ 19,083	113.5%
Sewer Connection Fees	$ 250,200	$ 42,840	$ 67,320	57.1%
Sewer Connection Administration Fees	$ 7,177	$ 1,285	$ 2,018	57.0%
Recovery of Bad Debts	$ 3,354	$ 3,000	$ 1,200	-60.0%
Miscellaneous	$ 1,152,932	$ 284,216	$ 402,100	41.5%
Total Operating Revenues	47,474,880	47,417,924	52,298,224	10.3%
Interest	$ 995,576	$ 138,144	$ 24,000	-82.6%
Gain(Loss) Sale of Fixed Assets	(207,724)	1,000	3,000	200.0%
Intergovernmental Revenue	1,731,392	-	-	N/A
Contributions	3,830,377	-	-	N/A
Transfers In	509,242	541,288	-	-100.0%
Budgeted Retained Earnings	-	844,350	-	-100.0%
Total Other Revenues	6,858,862	1,524,782	27,000	-98.2%
TOTAL REVENUE	54,333,743	48,942,706	52,325,224	6.9%

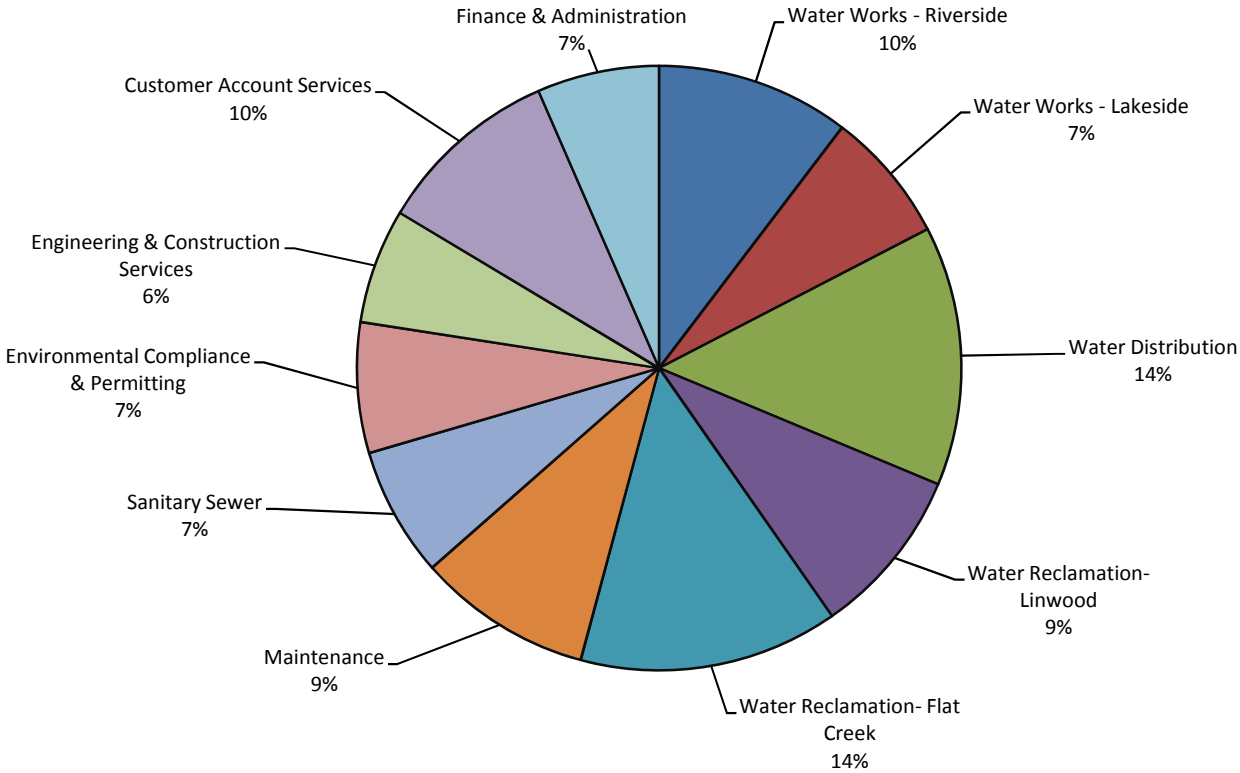
Revenues By Category



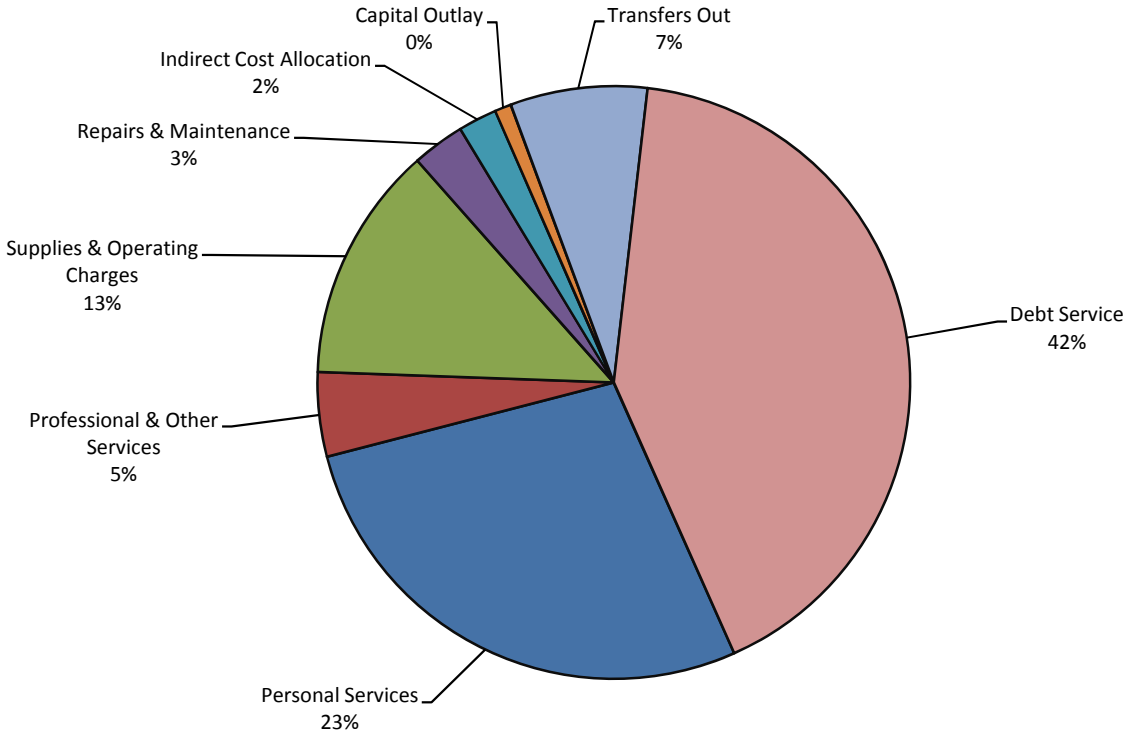
◆ **PUBLIC UTILITIES FUND SUMMARY- Continued**

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
EXPENSES & OTHER USES				
Personal Services	14,226,148	12,457,895	14,460,756	16.1%
Professional & Other Services	2,085,763	2,502,101	2,401,842	-4.0%
Supplies & Operating Charges	5,892,512	6,561,238	6,755,905	3.0%
Repairs & Maintenance	886,753	1,403,887	1,495,315	6.5%
Indirect Cost Allocation	1,261,884	1,115,313	1,106,596	-0.8%
Capital Outlay	-	325,000	473,800	45.8%
Miscellaneous	(21)	-	-	N/A
Total Operating Expenses	24,353,041	24,365,434	26,694,214	9.6%
Non-Operating Expenses				
Depreciation	11,749,787	-	-	N/A
Amortization	230,338	-	-	N/A
Debt Service	8,126,001	21,400,491	21,722,257	1.5%
Total Expenses	44,459,167	45,765,925	48,416,471	5.8%
Transfer to E&R (Debt Coverage)	-	411,490	1,088,462	N/A
Transfer to Community Service Center	4,000	4,000	4,000	0.0%
Transfer to General Capital Projects	-	-	55,000	N/A
Transfer to General Fund	2,308,025	2,761,291	2,761,291	0.0%
Transfer to Other Funds	2,211,739	-	-	N/A
Total Other Uses	4,523,764	3,176,781	3,908,753	23.0%
TOTAL EXPENSES & OTHER USES	48,982,930	48,942,706	52,325,224	6.9%
EXCESS REVENUE OVER (UNDER) EXPENSES	**$ 5,350,812**	**$ -**	**$ -**	**N/A**

Expenses by Division



Expenses By Category



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WATER TREATMENT - RIVERSIDE FACILITY # 540

◆ MISSION STATEMENT:

To provide the highest quality drinking water in the most resourceful and economical way.

◆ GOALS & OBJECTIVES:

1 Evaluate the treatment process and procedures in order to improve water quality and/or reduce costs.

*Evaluate the treatment processes for possible improvements in filter performance using EPA standard evaluation methodologies in FY11.

2 Increase staff's knowledge, professionalism, and resourcefulness to ensure that the plant is operating in the most practical and effective manner.

*Provide refresher training on the operation of the standby generator to two (2) shifts in FY11.

3 Improve communication and information flow among staff members in an effort to create a more positive work environment.

Schedule two (2) staff members to attend a PUD staff meeting for better understanding of departmental issues in FY11.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Professional Training per Employee (Hrs)	28	24	33
Operations & Maintenance Ratios-			
Cost per million gallons of water produced	$555	$675	$549
Water Pumped to System (Million Gallons)	4,745	4,380	4,550
Permit compliance (%)	100%	100%	100%

◆ EXPENDITURE SUMMARY

Funding Source: Water & Sewer User Fees

Personal Services*	$ 1,285,092	$ 1,153,567	$ 1,329,534
Professional & Other Services	61,256	63,921	66,293
Supplies & Operating Charges	1,003,678	1,086,500	1,146,593
Repairs & Maintenance	86,729	107,400	110,900
Indirect Cost Allocation	85,933	55,893	66,143
Capital Outlay	-	15,000	-
TOTAL:	**$ 2,522,688**	**$ 2,482,281**	**$ 2,719,463**

◆ AUTHORIZED POSITIONS	GRADE			
Water & Wastewater Treatment Manager	30	1	1	1
Water Operations Superintendent	28	1	1	1
Water Plant Manager	26	1	1	1
Assistant Water Plant Manager	23	1	1	1
WTP Shift Supervisor	20	4	4	4
WTP Press Operator II	18	1	1	1
WTP Operator III , II	17 -18	4	4	4
WTP Relief Operator III, II	17 -18	2	2	2
WTP Operator Trainee	14	1	1	1
Senior Secretary	14	1	1	1
Laborer	10	1	1	1
TOTAL		**18**	**18**	**18**

*Significant Increase in Personal Services do to a change in the way OPEB (Other Post Employment Benefits) are accounted for.

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WATER TREATMENT - LAKESIDE FACILITY # 541

◆ MISSION STATEMENT:

To provide the highest quality drinking water in the most resourceful and economical way.

◆ GOALS & OBJECTIVES:

1 Enhance staff's versatility to ensure that the Lakeside and Riverside Water Treatment Plants are sufficiently staffed at all times.

*Train two (2) of plant's operation staff on Riverside's Operational Procedures during FY11.

2 Increase staff's knowledge, professionalism, and resources to ensure that the plant is operated in the most practical and effective manner.

* Teach one (1) Operator how to do Monthly Operating Reports for the state during FY11.

3 Maintain a high standard of safety in an effort to reduce and/or prevent injuries caused by accidents.

*During FY11, will conduct a total of two (2) in-house CPR / AED training sessions with 50% staff mandatory attendance and completion.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Professional Training per Employee (Hrs)	19	N/A	19
Operations & Maintenance Ratios-			
Cost per million gallons of water produced	$555	$567	$588
Water Pumped to system (Million Gallons)	3,165	2,723	3,355
Permit Compliance (%)	100 %	100%	100%

◆ EXPENDITURE SUMMARY

Funding Source: Water & Sewer User Fees

Personal Services*	$ 817,534	$ 737,909	$ 871,459
Professional & Other Services	85,579	96,484	99,612
Supplies & Operating Charges	674,124	747,583	766,854
Repairs & Maintenance	21,750	34,300	43,200
Indirect Cost Allocation	55,820	58,071	66,065
Capital Outlay	-	7,500	-
TOTAL:	**$ 1,654,806**	**$ 1,681,847**	**$ 1,847,190**

◆ AUTHORIZED POSITIONS	GRADE			
Water Plant Manager	26	1	1	1
Assistant Water Plant Manager	23	1	1	1
WTP Shift Supervisor	20	4	4	4
WTP Operator III, II	17-18	4	4	4
WTP Relief Operator III, II	17-18	1	1	1
WTP Operator Trainee	14	1	0	0
Laborer	10	1	1	1
TOTAL		**13**	**12**	**12**

*Significant Increase in Personal Services do to a change in the way OPEB (Other Post Employment Benefits) are accounted for.

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WATER DISTRIBUTION # 545

◆ MISSION STATEMENT:

To ensure the distribution of safe drinking water by maintaining the city's water system.

◆ GOALS & OBJECTIVES:

1 Provide a safe work environment in order to prevent lost time accidents.
*Continue to provide safety education by conducting 7 mandatory safety meetings with 100% staff attendance during FY11.

2 Maintain a functional Water Distribution System in order to provide safe and reliable drinking water.
*Complete valve inspection and data information on 3 of the remaining 44 zones during FY11.

3 Establish an in-house Leak Detection Program in order to promote water conservation and reduce water production costs.
*Locate and repair 20 leaks and recover 17.5 million gallons of water during FY11.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Average Response Time to Water Main Breaks (Minutes)	60	60	60
Annual Service Calls	6,381	6,825	6,700
Lost-Time Accidents	1	0	0

◆ EXPENDITURE SUMMARY

Funding Source: Water & Sewer User Fees

Personal Services*	$ 2,054,774	$ 1,858,766	$ 2,202,834
Professional & Other Services	75,815	85,364	79,690
Supplies & Operating Charges	607,234	631,050	682,275
Repairs & Maintenance	244,711	468,050	444,400
Indirect Cost Allocation	155,430	122,942	140,440
Capital Outlay	-	130,000	215,000
TOTAL:	**$ 3,137,963**	**$ 3,296,172**	**$ 3,764,639**

◆ AUTHORIZED POSITIONS	GRADE			
Distribution/Collections System Mgr	29	1	1	1
Construction Superintendent	25	1	1	1
Utility Supervisor	21	5	5	5
Utility Locator Supervisor	19	1	1	1
Equipment Operator III	18	1	1	1
Heavy Equip. Mechanic	18	1	1	1
Utility Locator Technician II	17	1	1	1
Equipment Operator II	16	2	2	2
Utility Locator Technician I	16	1	1	1
Meter Service Worker III	16	1	1	1
Valve Maintenance Technician	16	1	1	1
Utility Service Rep	15	1	1	1
Auto Mechanic I	15	1	1	1
Meter Service Worker II	15	1	1	1
Construction Utility Technician	14	4	4	4
Secretary	13	1	1	1
Pipefitter I, II	10-12	15	11	11
TOTAL		**39**	**35**	**35**

*Significant Increase in Personal Services do to a change in the way OPEB (Other Post Employment Benefits) are accounted for.

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FLAT CREEK WATER RECLAMATION FACILITY # 550

◆ MISSION STATEMENT:

To protect water quality by treating wastewater safely and effectively.

◆ GOALS & OBJECTIVES:

1 Increase the efficiency of plant processes in an effort to reduce costs associated with chemical purchases.
* Reduce total plant alum dosage from 120 PPM to 110 PPM to reduce chemical cost in FY11.

2 Research and utilize resources to decrease overall operational costs.
* Increase the sand filter bypass trial from 50% of the time to 75% to reduce electrical power consumption in FY11.

3 Require a higher standard of wastewater treatment compliance in an effort to better protect our water quality.
* Train Flat Creek wastewater operators as first responders to lift station SCADA alarms in FY11.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Wastewater Treated (Million Gallons)	2,135	2,190	2,373
Operation & Maintenance Costs / Million Gallons Treated	$1,449,564	$1,522,690	$1,475,282
Wastewater Permit Compliance	100%	100%	100%

◆ EXPENDITURE SUMMARY

Funding Source: Water & Sewer User Fees

Personal Services*	$ 1,059,593	$ 951,958	$ 1,109,881
Professional & Other Services	560,269	749,733	660,963
Supplies & Operating Charges	1,387,184	1,573,750	1,557,500
Repairs & Maintenance	87,773	59,250	172,500
Indirect Cost Allocation	60,782	39,433	46,896
Capital Outlay	-	-	-
TOTAL:	**$ 3,155,601**	**$ 3,374,124**	**$ 3,547,740**

◆ AUTHORIZED POSITIONS	GRADE			
Wastewater Operations Superintendant	28	1	1	1
Plant Manager	26	1	1	1
WRF Assistant Plant Manager	23	1	1	1
WRF Shift Supervisor	20	4	4	4
WRF Operator III, II	17-18	8	7	7
Maintenance Worker	12	1	1	1
TOTAL		**16**	**15**	**15**

*Significant Increase in Personal Services do to a change in the way OPEB (Other Post Employment Benefits) are accounted for.

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LINWOOD WATER RECLAMATION FACILITY # 551

◆ MISSION STATEMENT:

To protect water quality by treating wastewater safely and effectively.

◆ GOALS & OBJECTIVES:

1 Create a safer work environment for employees and visitors in an effort to prevent injuries caused by accidents.
*Create training and operational procedures for safe handling and use of Caustic Soda Solution during FY11.

2 Enhance or further compliance with all treatment standards set by the state's Environmental Protection Division.
* Increase staff's knowledge of Caustic Soda through optimizational dosing training during FY11, resulting in 0% permit violations.

3 Reduce operational cost by keeping staff at a minimum.
*Train Linwood wastewater operators as first responders to lift station SCADA alarms in FY11.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Wastewater Treated (Million Gallons)	806	1,095	986
Operation & Maintenance Costs / Million Gallons Treated	$2,368,084	$1,955,096	$2,331,639
Wastewater Permit Compliance	100%	100%	100%

◆ EXPENDITURE SUMMARY

Funding Source: Water & Sewer User Fees

Personal Services**	$ 958,816	$ 884,291	$ 998,308
Professional & Other Services	146,437	184,639	192,288
Supplies & Operating Charges	790,920	1,031,400	1,044,400
Repairs & Maintenance	12,503	40,500	64,000
Indirect Cost Allocation	53,088	36,630	42,443
Capital Outlay	-	-	-
TOTAL:	**$ 1,961,764**	**$ 2,177,460**	**$ 2,341,439**

◆ AUTHORIZED POSITIONS	GRADE			
Plant Manager	26	1	1	1
WRF Assistant Plant Manager	23	1	1	1
WRF Shift Supervisor	20	4	4	4
WRF Operator III, II	17-18	6	6	6
WRF Operator Trainee	14	1	1	1
Maintenance Worker	12	1	1	1
TOTAL		**14**	**14**	**14**

* FY09 New cost center and First year of operation
**Significant Increase in Personal Services do to a change in the way OPEB (Other Post Employment Benefits) are accounted for.

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MAINTENANCE # 552

◆ MISSION STATEMENT:

To efficiently maintain all Public Utilities plants, pump stations, and buildings.

◆ GOALS & OBJECTIVES:

1 Evaluate the division's operational methods in order to further define and reduce operational costs.
*Work with the Wastewater Superintendent to develop a procedure to utilize the plant operators from Linwood and Flat Creek to respond to after-hour pump station power failures, resulting in overtime savings in FY11.

2 Provide a safe work environment for employees in order to prevent injuries caused by accidents.
*Have 50% of staff acquire certification in CPR and First Aid during FY11.

3 Ensure that maintenance is completed on a regular basis at each of the facilities.
*Collect and Input equipment tag information for the Riverside Water Treatment Plant into the maintenance management program during FY11.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Preventive Maintenance Work Orders	1,505	1,200	1,750
Work Requests Received	1,500	2,000	2,000
Pump Station Overflows	0	0	0

◆ EXPENDITURE SUMMARY

Funding Source: Water & Sewer User Fees

Personal Services**	$ 1,349,579	$ 1,162,790	$ 1,402,657
Professional & Other Services	39,269	52,382	43,786
Supplies & Operating Charges	628,776	640,300	684,350
Repairs & Maintenance	161,286	191,897	198,000
Indirect Cost Allocation	75,080	92,575	104,715
Capital Outlay	-	40,000	70,000
TOTAL:	**$ 2,253,989**	**$ 2,179,944**	**$ 2,503,508**

◆ AUTHORIZED POSITIONS	GRADE			
Maintenance Manager	27	1	1	1
Maintenance Superintendent	25	1	1	1
Instrumentation Specialist	22	1	1	1
Industrial Electrician	20	1	1	1
Landscape Supervisor	19	1	1	1
Maintenance & Inventory Specialist	19	1	1	1
Maintenance Crew Chief	19	2	0	0
Pump Station Supervisor	19	1	1	1
Maintenance Operator	19	2	4	4
Maintenance Technician	16	3	3	3
Right Of Way Crew Chief	15	2	2	2
Lift Station Tech	15	3	2	2
Maintenance Worker	12	1	1	1
Laborer	10	4	3	3
TOTAL		**24**	**22**	**22**

* FY09 New Cost Center

**Significant Increase in Personal Services do to a change in the way OPEB (Other Post Employment Benefits) are accounted for.

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SANITARY SEWER # 555

◆ MISSION STATEMENT:

To ensure the environmentally safe collection and transportation of sanitary sewage by maintaining the city's sewer system.

◆ GOALS & OBJECTIVES:

1 Provide a safe work environment for employees in an effort to prevent lost time accidents.
*Continue to provide safety education by conducting 7 mandatory safety meetings with 100% staff attendance during FY11.

2 Maintain an aggressive preventative maintenance program in an effort to minimize the number of sewer spills.
*Continue to utilize the CCTV camera system to conduct and complete inspections on 2 sub-basins during FY11.

3 Provide the shortest total response time possible to sewer over-flow emergencies.
*Respond to all complaints of sewage blockages within one hour of receipt of complaint.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Sewer Spills Per Year	3	<8	<7
Sewage Blockage Complaint Response Time	1Hr	1Hr	1Hr
Lost Time Accidents	1	0	0

◆ EXPENDITURE SUMMARY

Funding Source: Water & Sewer User Fees

Personal Services*	$ 1,343,770	$ 1,089,034	$ 1,313,064
Professional & Other Services	20,977	23,994	40,199
Supplies & Operating Charges	194,264	96,475	102,690
Repairs & Maintenance	137,303	294,335	266,425
Indirect Cost Allocation	129,886	65,714	76,857
Capital Outlay	-	90,000	130,500
TOTAL:	**$ 1,826,201**	**$ 1,659,552**	**$ 1,929,735**

◆ AUTHORIZED POSITIONS	GRADE			
Construction Superintendent	25	1	1	1
Utility Supervisor	21	4	4	4
I/I Supervisor	20	1	1	0
Utility Right of Way Supervisor	20	1	1	1
Engineering Tech II	18	2	2	2
Sewer Maintenance Operator	17	2	2	2
Engineering Tech I	16	1	1	1
Utility Locator Technician I	16	1	1	1
I/I Technicians	14	5	4	3
Construction Utility Technician	14	3	3	3
Pipefitter I, II	10-12	6	6	4
TOTAL		**27**	**26**	**22**

*Significant Increase in Personal Services do to a change in the way OPEB (Other Post Employment Benefits) are accounted for.

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ENVIRONMENTAL COMPLIANCE & PERMITTING # 560

◆ MISSION STATEMENT:

Provide first rate quality assurance through permitting and management of water resources.

◆ GOALS & OBJECTIVES:

1 Develop a better database for wastewater loadings from restaurants.

* Collect and analyze samples from 40 restaurants in FY11.

2 Develop new water quality baseline data for Flat Creek in the area of Mid-town restoration projects.

* Conduct monthly monitoring above and below detention pond in FY11.

3 Provide assistance with in-house civil design and project management of sewer extension and replacement projects.

* Complete 3 design projects during FY11.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Acceptable Lab Proficiency Analyses	100%	100%	100%
Environmental Education Activities	341	125	125
Return lab results to industrial clients within 10 days	100%	98%	98%
Development plans reviewed within 13 days	95%	98%	100%
Backflow Preventer Devices Installed	167	75	50

◆ EXPENDITURE SUMMARY

Funding Source: Water & Sewer User Fees

Personal Services*	$ 1,458,956	$ 1,309,349	$ 1,406,685
Professional & Other Services	169,958	232,573	187,098
Supplies & Operating Charges	157,420	176,658	181,393
Repairs & Maintenance	27,372	38,500	37,750
Indirect Cost Allocation	138,965	108,496	115,451
Capital Outlay	-	-	-
TOTAL:	**$ 1,952,673**	**$ 1,865,576**	**$ 1,928,377**

◆ AUTHORIZED POSITIONS	GRADE			
Environmental Compliance & Permit Div Mgr.	32	1	1	1
Environmental Services Administrator	28	1	1	1
Civil Engineer III	28	1	1	1
Civil Engineer II	26	1	1	1
Chemist	23	1	1	1
Civil Engineer I	23	1	0	0
Industrial Pretreatment Coordinator	21	1	1	1
Environmental Monitoring Coordinator	21	1	1	1
Backflow Coordinator	21	1	1	1
Water Conservation Specialist	19	1	1	1
Laboratory Supervisor	19	1	1	1
Environmental Specialist II	17	1	1	1
Laboratory Specialist	17	2	2	2
Backflow Prevention Inspector	17	2	2	1
Commercial Wastewater Trmt Inspector	17	1	1	1
Environmental Specialist I	16	1	1	1
Sample Collector	16	2	2	2
Lab Trainee I, II / Lab Technician	14-16	3	3	2
Senior Secretary	14	1	1	1
Secretary	13	1	0	0
TOTAL		**25**	**23**	**21**

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ENGINEERING & CONSTRUCTION SERVICES # 565

◆ **MISSION STATEMENT:**

To effectively execute projects to meet defined needs of the community.

◆ **GOALS & OBJECTIVES:**

1 Support City budget goals.
*Maintain current staffing levels through the end of FY11.

2 Evaluate contractual methods to encourage contractors to complete projects within the approved contract time.
*Contact 5 local governments and discuss their methods for encouraging contractors to complete projects on schedule.

3 Design projects with a high degree of constructability in order to reduce overall project construction cost.
*Limit contractor initiated change orders to less than 5% of project value in FY11.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Projects Managed	42	40	39
Projects Managed 100 % In-House	69%	50%	70%
Total Project Value Closed Out	$99,289,744	N/A	$40,000,000
Approved Projects Within Budget	100%	100%	100%
Total Change Order Value	($2,334,320)	N/A	<$2,000,000
Employee Turnover Rate	<5%	<5%	<5%

◆ **EXPENDITURE SUMMARY**

Funding Source: Water & Sewer User Fees

Personal Services*	$ 1,159,242	$ 790,849	$ 1,086,164
Professional & Other Services	212,813	326,496	247,435
Supplies & Operating Charges	50,990	86,522	77,950
Repairs & Maintenance	27,433	46,675	43,500
Indirect Cost Allocation	236,029	311,292	220,999
Capital Outlay	-	-	-
TOTAL:	**$ 1,686,507**	**$ 1,561,834**	**$ 1,676,048**

◆ AUTHORIZED POSITIONS	GRADE	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Engineering & Construction Division Manager	32	1	0	0
Engineering & Planning Section Chief	32	1	1	1
Construction & Project Section Chief	30	1	1	1
Construction Management Engineer	29	1	0	0
Civil Engineer III	28	2	2	2
Civil Engineer II	26	5	4	4
GIS/Utility Mapping Coordinator	24	1	1	1
Civil Engineer I	23	1	1	1
Sr Utilities Engineering Inspector	23	1	2	2
Utilities Engineering Inspector	21	4	3	2
Graphics/Mapping Technician	19	3	3	3
Administrative Services Coordinator	18	1	1	1
Administrative Secretary	17	1	1	1
Engineering Tech I	16	1	1	1
Utilities Finance Technician	14	1	1	0
Archivist Clerk	14	1	0	0
Total Full Time		26	22	20
Part Time Contract Labor Engineer	N/A	1	1	1
Total Part Time		1	1	1
TOTAL		**27**	**23**	**21**

*Significant Increase in Personal Services do to a change in the way OPEB (Other Post Employment Benefits) are accounted for.

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CUSTOMER ACCOUNT SERVICES # 575

◆ MISSION STATEMENT:

To provide our customers with professional, accurate, and efficient services.

◆ GOALS & OBJECTIVES:

1 Improve billing accuracy.
*Update current bill to provide more valuable information by FY11.

2 Enhance convenience to utility customers by providing additional payment options.
*Provide option for customers to set up automatic payment by credit cards in FY11.

3 Gain operational efficiencies and increase accuracy of meter data.
*Convert 11% of current meters to Flex Net remote read by FY11.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Convert Water Meters to Flex Net System	N/A	N/A	2,500
# of Utility Billing Adjustments Processed	7,222	7,000	6,500
Reduce Quantity of Fuel Required for Meter Services	N/A	N/A	2%

◆ EXPENDITURE SUMMARY

Funding Source: Water & Sewer User Fees

Personal Services*	$ 1,795,367	$ 1,597,124	$ 1,752,253
Professional & Other Services	194,146	218,451	215,263
Supplies & Operating Charges	360,430	440,700	461,300
Repairs & Maintenance	72,961	107,005	99,440
Indirect Cost Allocation	186,410	122,168	124,673
Capital Outlay	-	26,500	58,300
TOTAL:	**$ 2,609,313**	**$ 2,511,948**	**$ 2,711,229**

◆ AUTHORIZED POSITIONS	GRADE			
Customer Service Manager	25	1	1	1
Meter Manager	25	1	1	1
Systems Analyst	22	1	1	1
Utilities Sr. Accountant	22	1	1	1
Utilities Analyst	21	2	1	1
Sr. Billing Specialist	19	1	1	1
Sr. Customer Service Specialist	19	2	2	2
Sr. Meter Reader Specialist	18	1	1	1
Sr. Field Representative Specialist	18	1	1	1
Billing Specialist	16	4	4	4
Customer Service Field Rep. I	15	5	5	9
Customer Service Representative	15	10	10	10
Meter Reader	14	6	6	0
TOTAL		**36**	**35**	**33**

*Significant Increase in Personal Services do to a change in the way OPEB (Other Post Employment Benefits) are accounted for.

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FINANCE & ADMINISTRATION # 585

◆ MISSION STATEMENT:

To provide a stable financial position and administrative support for daily operations.

◆ GOALS & OBJECTIVES:

1 Maintain a healthy financial position for the utility.
*Control operating expenses by allowing a 3% increase from the previous year's (FY10) budget.

2 Maintain a secure and efficient Warehouse Facility.
*Implement key policies & procedures prohibiting unauthorized personnel access to the warehouse inventory in an effort to enhance the current security system.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
% of Debt Collected as reported to the Collection Agency	6.69%	10%	10%

◆ EXPENDITURE SUMMARY

Funding Source: Water & Sewer User Fees

Personal Services	$ 943,426	$ 922,258	$ 987,917
Professional & Other Services	519,244	468,064	569,215
Supplies & Operating Charges	37,493	50,300	50,600
Repairs & Maintenance	6,932	15,975	15,200
Indirect Cost Allocation	84,462	102,099	101,914
Capital Outlay	-	16,000	-
TOTAL:	**$ 1,591,557**	**$ 1,574,696**	**$ 1,724,846**

◆ AUTHORIZED POSITIONS	GRADE			
Public Utilities Director	Contract	1	1	1
Assistant Director	34	1	1	1
Finance & Administration Division Mgr.	30	1	1	1
Purchasing Officer	25	1	1	1
Purchasing/Inventory Control Manager	23	1	1	1
Customer Advocate	19	1	1	1
Administrative Coordinator	19	1	1	1
Warehouse Supervisor	19	1	1	1
Administrative Aide	17	3	3	3
Administrative Secretary	17	1	1	1
Storekeeper	14	2	1	1
TOTAL		**14**	**13**	**13**

*Significant Increase in Personal Services do to a change in the way OPEB (Other Post Employment Benefits) are accounted for.

Gainesville, Georgia

Since 1821

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PUBLIC UTILITIES DEBT SERVICE ANALYSIS

The City of Gainesville Public Utilities System is the major water and sewer service provider for a rapidly developing Hall County. In the past and continuing into the present, the City of Gainesville has used debt to serve not only the capital need of its City customers, but also to increase its capacity and provide new service to Hall County areas beyond the City limits.

Debt of the system can be divided into two components, revenue bonds and notes.

Revenue bond debt at June 30, 2010, is $102,485,000. The City's Public Utilities Long Range Capital Program anticipates new debt in 2-3 year intervals.

The second component of Public Utilities debt comprises notes from the Georgia Environmental Facilities Authority (GEFA), including money borrowed through the State Revolving Loan Fund. The City of Gainesville has taken advantage of the GEFA programs to borrow money annually in recent years. The money has been used primarily to replace older portions of the distribution system which are substandard due to corroded and undersized pipes. The City of Gainesville has thirteen GEFA/SRF notes outstanding which have a total June 30, 2010 balance of $119,704,478.

PUBLIC UTILITIES REVENUE BONDS AMORTIZATION SCHEDULE

TABLE 1

Fiscal Year	1992 Bonds W/S		1993 Bonds W/S		1999 Bonds W/S	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	245,000	455,850	3,170,000	83,213	-	-
2012	3,630,000	339,600	-	-		
2013	3,845,000	115,350				
2014	-	-				
Totals	**$ 7,720,000**	**$ 910,800**	**$ 3,170,000**	**$ 83,213**	**$ -**	**$ -**

TABLE 2

Fiscal Year	2001 Bonds W/S		2005 Bonds W/S		2006 Bonds W/S	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	1,960,000	230,985	1,790,000	2,120,950	305,000	1,649,919
2012	2,020,000	139,740	1,740,000	2,058,238	320,000	1,637,419
2013	2,115,000	43,358	1,665,000	1,985,225	330,000	1,624,419
2014	-	-	5,810,000	1,798,350	2,550,000	1,569,806
2015			6,105,000	1,500,475	2,635,000	1,457,294
2016			6,420,000	1,187,350	2,755,000	1,337,694
2017			6,665,000	860,225	2,860,000	1,213,494
2018			6,810,000	557,400	2,990,000	1,071,425
2019			6,870,000	283,800	3,130,000	920,206
2020			3,140,000	75,750	3,275,000	774,653
2021			120,000	2,550	8,370,000	530,575
2022			-	-	8,845,000	176,900
2023					-	-
Totals	**$ 6,095,000**	**$ 414,083**	**$ 47,135,000**	**$ 12,430,313**	**$ 38,365,000**	**$ 13,963,803**

Fiscal Year	TOTAL BONDS PAYABLE	
	Principal	Interest
2011	7,470,000	4,540,917
2012	7,710,000	4,174,996
2013	7,955,000	3,768,352
2014	8,360,000	3,368,156
2015	8,740,000	2,957,769
2016	9,175,000	2,525,044
2017	9,525,000	2,073,719
2018	9,800,000	1,628,825
2019	10,000,000	1,204,006
2020	6,415,000	850,403
2021	8,490,000	533,125
2022	8,845,000	176,900
2023	-	-
Totals	**$ 102,485,000**	**$ 27,802,212**

PUBLIC UTILITIES NOTES PAYABLE AMORTIZATION SCHEDULE

TABLE 1

Fiscal Year	State Revolving Fund (92-012)		State Revolving Fund (CW-99-002)		GEFA - Year 14 (98-L27-WJ)	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	398,680	88,893	824,165	349,222	150,521	81,601
2012	414,809	72,764	848,715	324,673	157,458	74,664
2013	431,921	55,653	875,544	297,844	165,072	67,050
2014	449,420	38,153	901,678	271,710	172,697	59,425
2015	467,730	19,843	929,103	244,284	180,793	51,330
2016	240,795	2,826	957,020	216,367	189,200	42,922
2017	-	-	986,787	186,601	198,197	33,926
2018			1,016,485	156,902	207,428	24,694
2019			1,047,403	125,985	217,152	14,970
2020			1,079,116	94,272	207,514	4,798
2021			1,112,194	61,193	-	-
2022			1,145,911	27,476		
2023			291,400	1,461		
2024			-	-		
2024						
2025						
2026						
2027						
Totals	**$ 2,403,355**	**$ 278,132**	**$ 12,015,521**	**$ 2,357,990**	**$ 1,846,032**	**$ 455,380**

TABLE 2

Fiscal Year	GEFA - Year 15 (99-L93-WS)		State Revolving Fund (CW01-018)		State Revolving Fund (CW002-015)	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	145,561	84,256	242,340	122,166	502,154	315,963
2012	151,729	78,088	249,711	114,795	516,945	301,172
2013	158,534	71,283	257,306	107,200	533,622	284,495
2014	165,268	64,549	265,132	99,374	549,382	268,735
2015	172,413	57,404	273,196	91,310	566,092	252,025
2016	179,788	50,029	281,506	83,000	582,935	235,183
2017	187,712	42,104	290,068	74,438	601,401	216,716
2018	195,756	34,061	298,891	65,615	619,333	198,785
2019	204,219	25,598	307,982	56,524	638,170	179,947
2020	213,023	16,794	317,349	47,157	657,326	160,791
2021	222,273	7,543	327,002	37,504	677,811	140,307
2022	56,912	403	336,948	27,558	698,190	119,927
2023	-	-	347,197	17,309	719,426	98,691
2024			357,757	6,749	741,189	76,928
2025			30,297	76	763,949	54,168
2026			-	-	787,089	31,029
2027					605,345	7,609
2028						
Totals	**$ 2,053,189**	**$ 532,112**	**$ 4,182,682**	**$ 950,775**	**$ 10,760,359**	**$ 2,942,471**

PUBLIC UTILITIES NOTES PAYABLE AMORTIZATION SCHEDULE

TABLE 3

Fiscal Year	GEFA - Year 18 (CS-02-L25-WJ)		GEFA - Year 19 (03-L16-WS)		State Revolving Fund (CW-01-017)	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	121,068	115,746	120,818	104,695	953,745	565,589
2012	126,819	109,995	125,715	99,797	982,755	536,580
2013	132,843	103,971	130,811	94,702	1,012,646	506,689
2014	139,154	97,660	136,113	89,399	1,043,447	475,888
2015	145,764	91,050	141,630	83,882	1,075,184	444,151
2016	152,689	84,125	147,371	78,141	1,107,887	411,448
2017	159,942	76,872	153,345	72,168	1,141,584	377,751
2018	167,540	69,274	159,560	65,952	1,176,307	343,028
2019	175,499	61,315	166,028	59,484	1,212,085	307,250
2020	183,836	52,978	172,758	52,755	1,248,952	270,383
2021	192,569	44,245	179,760	45,752	1,286,940	232,395
2022	201,716	35,098	187,047	38,466	1,326,083	193,251
2023	211,299	25,515	194,629	30,884	1,366,418	152,917
2024	221,336	15,478	202,518	22,995	1,407,979	111,356
2025	212,114	4,963	210,727	14,786	1,450,803	68,531
2026	-	-	219,268	6,244	1,494,924	24,404
2027			37,394	186	-	-
2028			-	-		
2028						
Totals	**$ 2,544,188**	**$ 988,285**	**$ 2,685,492**	**$ 960,288**	**$ 19,287,739**	**$ 5,021,611**

TABLE 4 **TABLE 5**

Fiscal Year	GEFA (03-L20-WS)		GEFA (96-L77-WS)		GEFA - Year 20 (04-L47-WS)	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	122,573	115,170	109,083	55,472	80,014	88,676
2012	127,046	110,697	115,128	49,427	83,302	85,387
2013	132,220	105,523	121,508	43,048	87,142	81,547
2014	137,062	100,681	128,241	36,314	90,738	77,952
2015	142,262	95,481	135,348	29,208	94,623	74,066
2016	147,516	90,227	142,848	21,707	98,562	70,127
2017	153,398	84,344	150,764	13,791	103,005	65,685
2018	159,078	78,665	159,118	5,436	107,305	61,384
2019	165,114	72,628	-	-	111,900	56,790
2020	171,274	66,469	-	-	116,608	52,081
2021	177,979	59,764	-	-	121,763	46,926
2022	184,632	53,111	-	-	126,898	41,972
2023	191,637	46,105	-	-	132,331	36,358
2024	198,848	38,895	-	-	137,949	30,740
2025	206,508	31,235	-	-	143,947	24,742
2026	214,290	23,453	-	-	150,068	18,622
2027	222,421	15,322	-	-	156,493	12,196
2028	230,852	6,892			163,187	5,503
2029	58,569	363			41,755	292
Totals	**$ 3,143,279**	**$ 1,195,025**	**$ 1,062,037**	**$ 254,404**	**$ 2,147,590**	**$ 931,046**

PUBLIC UTILITIES NOTES PAYABLE AMORTIZATION SCHEDULE

	TABLE 6				TABLE 7	
Fiscal Year	**CW State Revolving Fund (CWSRF-01-016)**				**TOTAL NOTES PAYABLE**	
	Principal	Interest	Principal	Interest	Principal	Interest
2011	2,216,196	1,636,973			5,986,918	3,724,423
2012	2,281,081	1,572,088			6,181,213	3,530,127
2013	2,355,460	1,497,709			6,394,629	3,316,714
2014	2,424,628	1,428,541			6,602,960	3,108,381
2015	2,498,375	1,354,794			6,822,513	2,888,827
2016	2,572,316	1,280,853			6,800,433	2,666,955
2017	2,654,594	1,198,575			6,780,797	2,442,972
2018	2,733,347	1,119,822			7,000,148	2,223,619
2019	2,816,484	1,036,685			7,062,036	1,997,176
2020	2,900,633	952,536			7,268,389	1,771,014
2021	2,991,816	861,353			7,290,108	1,536,982
2022	3,081,375	771,795			7,345,712	1,309,057
2023	3,175,097	678,072			6,629,434	1,087,312
2024	3,270,754	582,415			6,538,330	885,556
2025	3,371,976	481,193			6,390,321	679,694
2026	3,473,716	379,453			6,339,355	483,205
2027	3,579,372	273,797			4,601,025	309,110
2028	3,688,002	165,167			4,082,041	177,562
2029	3,487,792	52,607			3,588,116	53,262
Totals	**$ 55,573,015**	**$ 17,324,429**			**$ 119,704,478**	**$ 34,191,947**

Gainesville, Georgia

Since 1821

SOLID WASTE FUND

The Solid Waste Fund is used to account for activities connected with the collection and disposal of residential, commercial, industrial and institutional solid waste. This is an enterprise fund, financed and operated in a manner similar to private business enterprises. Such funds are self-supporting in nature where the costs, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.

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SOLID WASTE FUND # 530

◆ MISSION STATEMENT:

Serving the City of Gainesville Resident by maintaining clean and healthy environment by collecting and disposing of waste and recycling refuse

- Weekly garbage pickup
- Weekly curbside refuse pickup and chipping of yard waste items as needed
- Weekly recycling pickup
- Dead animal pickup
- White goods, bulky items, and special pickup on a call-in basis (user fee charged)
- Litter Control
- Special pickup of Solid Waste items and recycling at City sponsored events

◆ GOALS & OBJECTIVES:

1 Improve the appearance of the City's streets.
By investigating operational changes

2 Create and maintain a safer work environment for all employees by decreasing lost work time due to workers compensation

3 Improve customer service for all customers.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Annual Household Stop Volume	884,364	889,200	889,200
Annual Waste Tonnage Picked up	7,814	9,337	8700
Tons Recycled	668	912	892
Recycling (% by weight)	8.36%	10.24%	10.25%

◆ REVENUE ASSUMPTIONS & TRENDS

Funding Sources: Charges for Services

Residential Collection is comprised of the existing user fee for residential garbage collection for twice weekly back door pick-up. The calculation is based on the number of households served. The collection fee is currently $17.00 per month for this budget year.

Customer Landfill Fee is charged to customers at $4.60 per month, which is the current cost to the City to dump in Hall County's Landfill. This amount is expected to stay fairly stable.

City-Wide Recycling charge of $3.50 per month is based on a contractual arrangement which the City entered into in order to comply with our mandate to reduce flow to the landfill. With the number of households remaining stable with moderate growth this revenue is stable.

Commercial Franchise program began in FY 1994. Fees are projected at 5% of the gross receipts for all commercial garbage vendors. Assumptions are based on historical trends.

Special Services are recorded here such as the pick-up of white goods and furniture. Collection was started in FY 1995. Assumptions are based on historical trends and conservative estimates.

Transfer In represents dollar amount needed to offset operating revenues to fund the department.

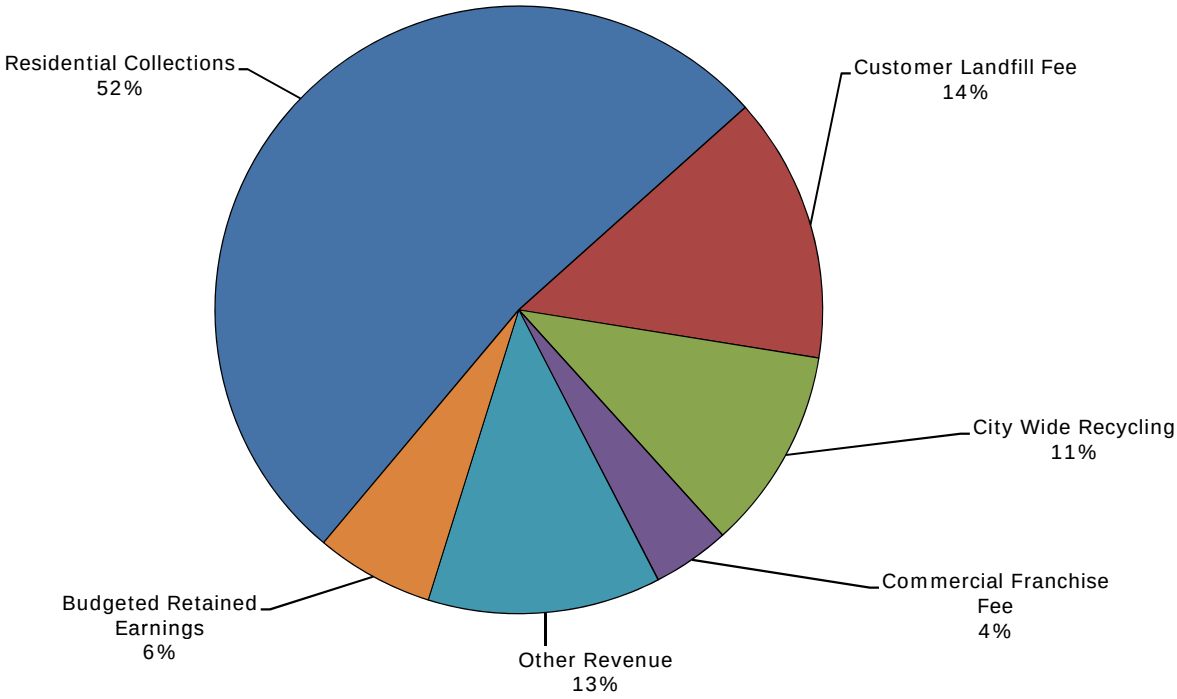
◆ SOLID WASTE FUND SUMMARY

REVENUES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Residential Collections	$ 1,131,749	$ 1,146,859	$ 1,142,400	-0.4%
Customer Landfill Fee	224,564	310,337	309,120	-0.4%
City Wide Recycling	234,635	236,132	235,200	-0.4%
Commercial Franchise Fee	112,989	95,177	90,000	-5.4%
Special Services	3,743	3,000	3,000	0.0%
Interest	10,514	4,000	3,000	-25.0%
Transfers in from General Fund	135,602	-	-	N/A
Lease Proceeds	-	-	185,000	
Other Revenue	111,746	85,000	80,000	-5.9%
Budgeted Retained Earnings	-	142,185	137,546	-3.3%
Total Revenues	**1,965,541**	**2,022,690**	**2,185,266**	**8.0%**
EXPENDITURES				
Personal Services	$ 1,370,964	$ 1,165,574	$ 1,094,024	-6.1%
Professional & Other Services	269,886	286,174	293,569	2.6%
Supplies & Operating Charges	326,145	326,258	337,592	3.5%
Repairs & Maintenance	181,769	198,500	190,000	-4.3%
Debt Service	981	11,384	60,081	427.8%
Depreciation	124,795	-	-	N/A
Transfers to Other Funds	-	-	-	N/A
Capital Outlay	-	34,800	210,000	503.4%
TOTAL:	**$ 2,274,541**	**$ 2,022,690**	**$ 2,185,266**	8.0%
Excess Revenues Over / (Under) Expenditures	**$ (309,000)**	**$ -**	**$ -**	**N/A**

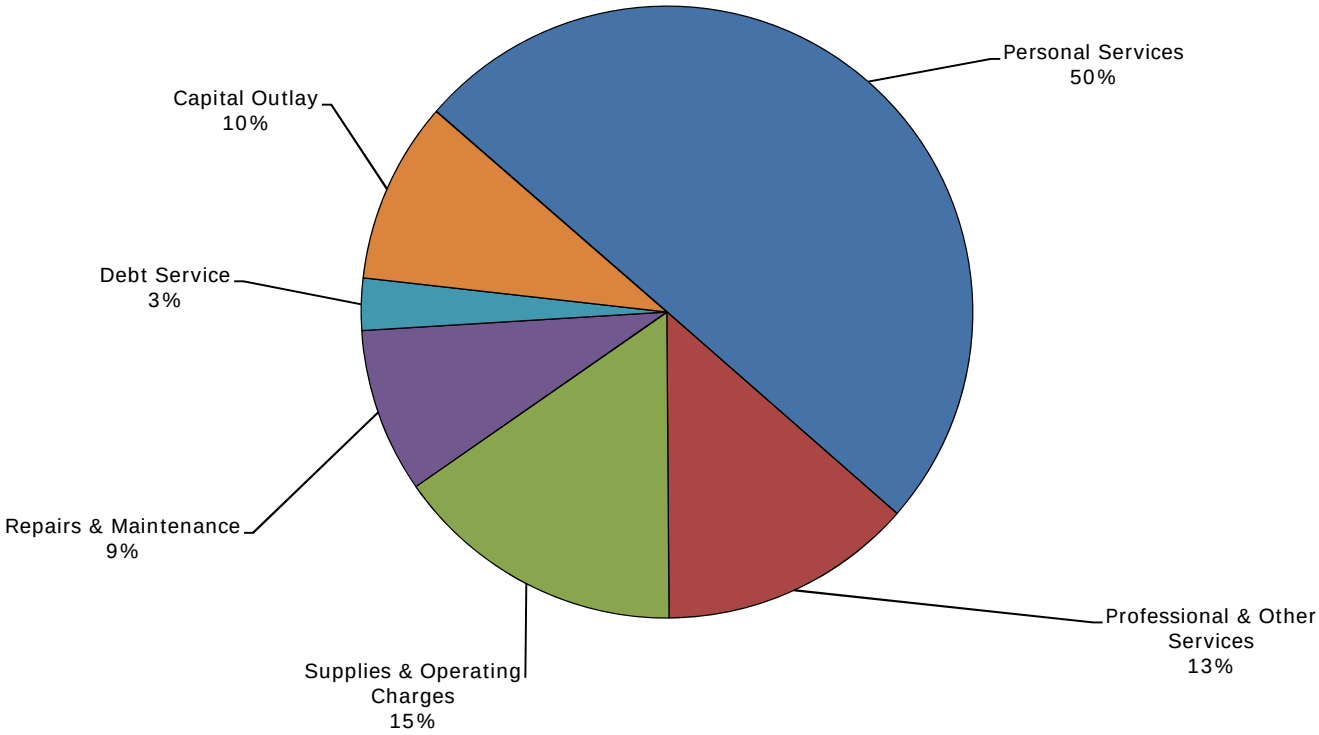
◆ AUTHORIZED POSITIONS	GRADE	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Superintendent	24	1	1	1
Assistant Superintendent	21	1	1	1
Equip. Operator III/Inmate Spvsr.	19	1	1	1
Equipment Operator III	18	2	2	2
Equipment Operator II	16	7	5	5
Administrative Assistant	15	1	1	1
Equipment Operator I	13	5	4	4
Laborer	10	13	9	9
TOTAL		**31**	**24**	**24**

* FY11 Budget represents current practices; however it is anticipated that a service change or rate change will be made mid budget year.

SOLID WASTE REVENUES BY CATEGORY



SOLID WASTE EXPENSES BY CATEGORY



Gainesville, Georgia

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GENERAL INSURANCE FUND

The General Insurance Fund will account for property, liability, and workers' compensation insurance provided to the City departments. This is an internal service fund which is used to provides goods and services provided to the departments and agencies within the city. Costs of these goods and services are charged to the specific departments or units

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GENERAL INSURANCE # 610

◆ MISSION STATEMENT:

Enhance well-being and reduce loss by promoting safe behaviors and conditions by protecting the health and safety of employees; encourage safe, efficient and effective work habits; reduce or eliminate hazardous situations and duties in the workplace; protect the financial assets of the City through cost containment and loss prevention activities; make effective use of insurance and other risk financing techniques. Risk Management is responsible for duties such as managing Liability and Workers' Compensation claims, performing job site audits, developing policies/procedures to enhance safety and reduce liability, conducting/coordinating related training, and analyzing data.

◆ GOALS & OBJECTIVES:

1 To improve employee awareness of the value of safe work habits by increasing employee safety training hours.

2 To identify and eliminate hazards for employees and the public by conducting work site safety audits.

3 To enhance employee safety, maximize productivity, and reduce cost by reducing the rate of employee injury.

◆ PERFORMANCE INDICATORS	FY2009 Actual	FY2010 Estimated	FY2011 Projected
Employee Training Hours	2,733	1,900	2,000
Job Site Audits Performed	12	12	12
Lost-Time Employee Injuries	9	4	4

◆ AUTHORIZED POSITIONS	GRADE	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Risk Manager*	Contract	1	1	0
Risk Manager Assistant*	17	1	1	0
TOTAL		**2**	**2**	**0**

* Moved to Administrative Services Department

◆ REVENUE ASSUMPTIONS & TRENDS

Workers' Compensation premiums are based on previous years' claims history and total payrolls for each class code, or job type. We expect a slight increase in workers' compensation premiums for FY2010.

Property premiums are calculated from property values and claims history. We have had no claims experience. However, as our total property values increase with the addition of new structures, premiums will rise accordingly.

Automobile Liability and Automobile Physical Damage premiums are based on the type and number of vehicles owned and recent loss history. We do not expect a significant change in premiums for FY2010.

General Liability and Public Officials Liability premiums are based on the City's overall budget and claims history. There may be a small increase in this line of coverage for FY2010.

Airport Liability premiums are based on operations and the general condition of the airport's premises. Premiums should remain relatively stable for FY2010.

Law Enforcement Liability premiums are based on the sworn and non-sworn personnel and canine staffing levels. There is no significant increase expected in this line of coverage.

◆ GENERAL INSURANCE FUND SUMMARY

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Premiums and Losses Paid by Fund	$ 1,463,746	$ 1,639,247	$ 1,546,356	-5.7%
Interest	19,475	30,000	6,000	-80.0%
Other	7,159	3,500	-	-100.0%
Budgeted Retained Earnings	-	13,450	31,187	131.9%
Total Revenues	1,490,379	1,686,197	1,583,543	-6.1%
EXPENSES				
Personal Services	$ 127,478	$ 140,122	$ -	-100.0%
Professional & Other Services	1,333,133	1,530,880	1,441,043	-5.9%
Supplies & Operating Charges	9,141	14,710	142,500	868.7%
Repairs & Maintenance	1,152	485	-	-100.0%
Capital Outlay	-	-	-	N/A
Transfers Out	700,000	-	-	N/A
Total Expenses	2,170,904	1,686,197	1,583,543	-6.1%
Excess Revenues Over / (Under) Expenses	**$ (680,526)**	**$ -**	**$ -**	**N/A**

EMPLOYEE BENEFITS FUND

The Employee Benefits Fund accounts for the cost of providing life and health insurance benefits to City employees, plus administrative costs and claims associated with these insurance components. As this is an internal service fund which is used to provides goods and services provided to the departments and agencies within the city, costs of these goods and services are charged to the various departments.

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EMPLOYEE BENEFITS FUND SUMMARY

	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
REVENUES				
Premiums (Employees and Retirees)	$ 1,954,766	$ 2,282,948	$ 2,091,900	-8.4%
Premiums (Employer)	5,315,078	6,366,449	6,146,745	-3.5%
Interest	3,587	-	-	N/A
Transfers In	700,000	-	-	N/A
Other Revenue	594	-	-	N/A
Budgeted Fund Balance	-	-	325,744	N/A
Total Revenues	7,974,025	8,649,397	8,564,389	-1.0%
EXPENSES				
Health/Vision Claims Expense	5,266,394	6,219,570	6,330,370	1.8%
Reinsurance Premiums - Health	1,049,221	958,553	619,226	-35.4%
Life Insurance Premiums	135,908	137,302	122,972	-10.4%
Vision Insurance Premiums	-	-	24,000	N/A
Dental Insurance Premiums	277,892	275,383	275,000	-0.1%
Long-term Disability Insurance Premiums	119,894	96,342	70,000	-27.3%
Short-term Disability Claims Expense	174,159	219,489	200,000	-8.9%
Medical Clinic Operations	408,431	540,711	602,446	11.4%
Administration/Wellness Program	197,134	202,047	320,375	58.6%
Transfer to Capital Projects Fund	87,395	-	-	N/A
Total Expenses	7,716,428	8,649,397	8,564,389	-1.0%
Excess Revenues Over / (Under) Expenses	$ 257,597	$ -	$ -	N/A

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VEHICLE SERVICES FUND

The Vehicle Services Fund will account for all Vehicle repairs and Maintenance and fuel provided to all City departments excluding Public Utilities. This is an internal service fund which is used to account for the financing of goods and services provided to the departments and agencies within the city. Costs of these goods and services are charged to the specific departments or units

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VEHICLE SERVICES FUND # 630

◆ MISSION STATEMENT:

The Vehicle Services operation of Public Works is responsible for providing preventive maintenance and repairs to City vehicles and equipment ranging from automobiles and trucks to large trucks and construction equipment. Departments whose vehicles are serviced include Public Works, Fire, Police, Hall Area Transit buses, and Georgia Mountains Center. Vehicle Services includes fueling services at the Public Works yard and the Public Utilities shop. Services within the Division include the Fuel master (the fuel management system), repair and maintain the fleet wash bay, and emergency (24 hour on call) repair on vehicles to ensure safe and reliable operation of City owned vehicles.

◆ GOALS & OBJECTIVES:

1 Improve and build on the technical skills of all shop staff by attending any relevant continuing education opportunities

2 Emergency calls will be responded to in less than 20 minutes.

3 Vehicle Services department will strive to have all vehicles functional at least 95% of the time.

◆ PERFORMANCE INDICATORS	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
% Total Fleet Downtime	5%	5%	5%
% Police Fleet Downtime	4%	4%	4%
% PM Inspections Within 12 Hours	95%	95%	95%
% Repeat Repairs	4%	4%	4%
% Road Service Requests Initiated Within 20 Minutes	98%	98%	98%
Vehicles Maintained	345	345	345

◆ VEHICLE SERVICES FUND SUMMARY

Funding Sources: Charges for Services, Fuel Sales, General Fund Transfer

REVENUES	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET	% CHANGE
Charges For Services	$ 726,029	$ 767,440	$ 751,813	-2.0%
Sales - Fuel	1,076,476	1,499,636	1,499,636	0.0%
Other	50	-	-	N/A
Transfers In	18,000	7,448	-	-100.0%
Total Revenues	**1,820,555**	**2,274,524**	**2,251,449**	**-1.0%**
EXPENDITURES				
Personal Services	$ 266,464	$ 273,501	$ 280,348	2.5%
Professional & Other Services	12,066	17,925	17,070	-4.8%
Supplies & Operating Charges	1,486,115	1,957,406	1,936,481	-1.1%
Repairs & Maintenance	9,957	15,692	17,550	11.8%
Depreciation	27,901	-	-	N/A
Capital Outlay	-	10,000	-	-100.0%
TOTAL:	**$ 1,802,503**	**$ 2,274,524**	**$ 2,251,449**	**-1.0%**
Excess Revenues Over/(Under) Expenditures	**$ 18,052**	**$ -**	**$ -**	**N/A**

◆ AUTHORIZED POSITIONS	GRADE	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
Fleet Manager	25	1	1	1
Auto Mechanic II	17	1	1	1
Auto Mechanic I	15	1	2	2
Mechanic Helper	13	1	0	0
Secretary	13	1	1	1
TOTAL		**5**	**5**	**5**

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GLOSSARY & APPENDICES

City Wide Performance Report Card, Glossary of Budgetary And Financial Terminology, Tax Ordinance, Projected Tax Digest, Graphs, Account Descriptions, Budget Resolutions, Revenue Detail, Authorized Positions Table and Graph, Capital Outlay Items and Summary Statistics

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PERFORMANCE REPORT CARD

General Fund

Municipal Court:

Achieved

- To achieve 100% entry of all qualifying dispositions within 10 days of their origination date.
- To achieve 100% error free disposition entry of all qualifying charges that are transmitted to the Department of Driver Services.
- To continue training and cross training the staff which will create a more uniform environment and ensure that Municipal Court and the Traffic Bureau is running as efficiently and effectually as possible.

City Manager's Office:

Achieved

- Review and analyze ways to streamline department operations. *Recently combined human resources, risk management and Finance/It to become Administrative Services. Also combined code enforcement, planning, inspections and non-profit housing to become Community Development.*
- Increase access to various information by augmenting the intranet and website. *Several updates to the V drive have been implemented which include, but are not limited to, meeting calendars and various processing forms.*

In Progress

- Continue to increase citizen participation in and improve communications through enhancements to the city's electronic newsletter by increasing the number of recipients, and citizen involvement in education programs. *This was slightly delayed because of the creation of the new department, Communications and Tourism Department.*

Financial Services:

1. Improve customer service and improve efficiency.

   Objectives
   - Expand electronic storage of documents to include audit work papers. *Achieved.*
   - Add "Frequently asked Questions" section to city website for property tax customers. *In progress.*
   - Develop purchasing handbook for user departments. *In progress.*

2. Build stronger relationships with user departments by increasing availability and reliability of information and services.

   Objectives
   - Increase accessibility to financial information and teach users how to retrieve information and generate reports. *Achieved.*

- Implement a large network storage solution. *In progress.*

3. Improve the financial condition of the City.

Objectives

- Implement economical financing arrangements for projects. *In progress.*
- Complete solid waste franchise audit. *In progress.*
- Develop collection program for miscellaneous receivables (Main Street/SBA loans, Airport, etc.) *In progress.*

Human Resources:

Achieved

- To encourage our workforce to make healthy lifestyle choices by continuing to initiate and promote health/wellness activities and opportunities. *Several health/wellness activities and opportunities were offered throughout the year.*
- Track incidents of no show appointments at clinic and implement a surcharge program that will help offset loss productivity. *A surcharge has been charged for no shows to the clinic.*
- Integrate wellness efforts and program statistics from City Wellness Center and Clinic with Consumers Life Group Health product in order to provide seamless case management and follow-up to patient(s).

Planning:

1. Promote greater efficiency and effectiveness in Zoning Verifications and Land Development Permits.

Objectives

- Create electronic zoning verification forms using Tidemark to reduce the number of paper forms being used. *Completed- An electronic zoning verification process was implemented on January 1, 2010 by using the TideMark Advantage software system. Both the Planning and Building Inspection/permit staff have been fully trained to utilize the software on a daily basis. Due to the reduction of planning staff, two of the permitting positions have been trained to help handle zoning verifications.*
- Train Staff to issue both the zoning verification and applicable permits.

2. Improve the Departmental web page to make it more informative and user-friendly.

Objectives

- Create a tabbed system, which is easier to understand (such as Zoning, Civil Plan Review, NPUs, and Comprehensive Plan). *Completed- A new Community Development web page has been created that consolidated the Planning, Special Projects, Housing, Building Inspections and Code Enforcement departments into the newly created "Community Development Department". Modifications have been made to the existing departmental web page to provide quick links to all forms, applications and review checklists. The City of Gainesville recently contracted with a private web design company to redesign the City's web page in the near future.*

- Provide quick links to all forms, applications and review checklists.

3. Develop recommendations for amending the Model Design and Construction Guidelines for Residential-Style Historic Districts. *Completed- The Gainesville Historic Preservation Commission adopted the amended the Model Design and Construction Guidelines for Residential-Style Historic Districts on June 16, 2009.*

Police Department:

1. Reduce overtime by 10% by working only council-sanctioned special events without requiring extra/off-duty security at the expense of the event sponsor.

   Objective

   - Reduce the amount of moneys spent on overtime. *We have obtained this reduction and attribute it to careful monitoring by the department's supervisory management staff of the overtime expenditures incurred.*

2. Reduce off-site training by 10% by offering more on-site classes.

   Objective

   - To reduce the number of off-site training classes. *This goal has been met by training Police Department personnel to be trainers. Members of the department have attended in-depth training classes in order to be certified as trainers. Using in-house trainers, we are able to host training classes according to our own schedule and to limit the amount of travel relating to training.*

3. Continue to minimize fuel costs by maintaining our conservation efforts and keeping our usage at its current lower level.

   Objective

   - Officers are conducting more stationary patrol as opposed to roaming patrol. Secondly, we have reduced travel for off-site training; this ensures additional fuel usage reduction. *This goal is being met.*

Fire Department:

Achieved

- Maintain our ISO Class II Rating by providing professional, safe and efficient emergency response; and, by monitoring and exceeding acceptable thresholds within ISO's Fire Suppression Rating Schedule. *The department strives daily to maintain the City's ISO Class II rating by closely monitoring our compliance with standards related to training, distribution of services, manpower, and testing of pumping apparatus, equipment, hydrants, hose and aerial apparatus as required by the Insurance Services Office.*

- Provide the quickest and safest emergency response time possible by decreasing our response time in reaching an emergency from 6:23 to 5:00 minutes of dispatch 90% of the time. *We actually exceeded our goal in this category by averaging 4:37 minutes response 90% of the time. This was accomplished in part by re-evaluating our districts for all stations, and by monitoring our response to emergencies to ensure that we would meet the guidelines set forth in NFPA 1710.*

- To improve and expand the services of both our Fire Prevention Division and Training Division. Our Fire Prevention Division will increase our annual initial fire inspections by 25%, up from 1600 inspections per year to 2000 inspections per year. Our Training Division will develop and teach classes to allow our personnel to expand their annual training hours by 12%, up from 268 hours to 300 hours per member annually. *The Training Division has implemented a monthly in-house training program designed to improve time management with regard to shift training in 2010. Increasing the number of initial fire inspections was contingent upon expanding the number of Inspectors in the Fire Prevention Division. We did not gain additional personnel in this division and were unable to meet this goal.*

Inspections:

1. To continue to enhance the communication of our permit and inspection process and their requirements to the public.

   Objectives
   - To maintain adequate numbers of brochures to be distributed to the public and to keep our website current with all code changes. *Completed - Have updated the web site with all current Code information. Maintain and update brochures as needed for the public.*

2. To continue to educate staff and to maintain required ICC and State Certifications.

   Objectives
   - To achieve as many new certifications as possible based on availability and cost. *Completed - Inspections' Staff have attended all needed training to keep certifications valid. No Staff have taken exams for new certifications. Debbie has taken the Permit Technician class as well.*

3. To continue to assist Gainesville State College in making continuing education and new certification classes available.

   Objectives
   - To distribute training information about classes to our inspection department customers. *Completed - Gainesville State College no longer wants to offer these classes, so we are now doing the training in house. Our first class will be 5/27/10.*

Code Enforcement:

Achieved and ongoing

- Enhance living conditions and appearance of residential rental properties by hosting seminars for all know rental property owners in the city to educate on property maintenance and housing code violations.

- Maximize revenue collections by inspecting a minimum of 500 businesses in the city to ensure compliance with the business occupation tax ordinance.

- Promote neighborhood sanitation and beautification by organizing and conducting a "clean up day" with Keep Hall Beautiful and Neighborhood Planning Unit(s).

Public Lands and Building:

1. Decrease the amount of time it takes to complete customer work orders.

   Objective

   - Utilize the preventative maintenance program to manage work orders and equipment inventory and continue to prioritize the relative urgency of each work request. *We improved our days to complete from 2.2 to 1.9 in FY10 thru various efficiencies. The preventative maintenance program proved to be labor intensive especially for data entry. Since PL&B has no administrative staff its usefulness has been limited to notification of need preventative maintenance work.*

2. Complete CIP projects within the original fiscal year while continuing to complete all the other budgeted projects.

   Objective

   - Schedule each CIP during periods of less scheduled administrative and project work. *Not a normal year for CIPs both in amount and scheduling. CSC HVAC CIP has been delayed/superseded by the Energy Grant. Will be started once the grant is approved. The HWB CIP has been postponed and modified, will be done by June 30.*

3. More efficiently manage the increasing amount of surplus items that are collected, inventoried and sold.

   Objective

   - Continue to improve warehousing techniques, surplus handling devices and equipment and coordination with Finance. *PL&B processed 20 more lots of surplus in FY10 than in FY09. No major equipment or shelving was bought this year but our techniques especially in customer inspection and pickup of surplus has been streamlined so there is less timed used.*

Engineering Services:

Achieved

- Ensure the city receives specified products installed per specification on all public works construction projects by overseeing and managing them so that they are completed on schedule and within budget. Also, ensure all city wide private projects meet the provisions of the Unified Land Development Code by rigorous plan reviews and numerous site inspections.

- Continue to add the mapping details of the city's storm water infrastructure as new projects and developments are completed so that the comprehensive storm water control plan remains up- to- date and current.

In Progress

- Complete the storm water ordinance provisions of the Metro North Georgia Water Planning District and develop a Storm Water Improvement Infrastructure Action Plan for the City of Gainesville. *Progress is 40% complete.*

Traffic Services:

Achieve and Ongoing

- Supporting the smoother flow of traffic through Gainesville, eleven intersections will be upgraded to state-of-the-art Georgia Department of Transportation 2070 control systems, proven to function more reliably, and at a lower cost than existing systems. *The status of this goal is ongoing. The eleven intersections on Jesse Jewell have been upgraded with 2070 controllers and a retiming effort of 40 of the city's intersections is currently underway. As traffic is in a constantly changing so do our traffic timing parameters.*

- Reduce long term upkeep costs for the traffic signal system by an estimated $4,480 per year, as well as improve signal visibility through the conversion of 20 signal and pedestrian heads to more efficient, longer lasting, and brighter Light Emitting Diode units. *The status of this goal is ongoing as well. The city's conversion this year to LED traffic signals included 11 intersections on Jesse Jewell Parkway as well as nine additional intersections in the city. These additional intersections utilized a Federal grant to pay for the equipment for these upgrades. The city's conversion to 100 percent LED signals should be complete at the end of next fiscal year.*

- Major projects scheduled for FY 2010 will include improving and signalizing the intersection at Jesse Jewell Parkway and Terrace Street. The retiming of the traffic control system on Queen City Parkway is also a high priority item that should improve traffic flow through this busy corridor. *The installation of a traffic signal at the intersection of Jesse Jewell and Terrace Street is complete. The retiming of the traffic control system on Queen City Parkway is on hold until the completion of the new traffic signal at Queen City Parkway and Summit is complete.*

Street Maintenance:

Achieved

- Improve storm drain system monitoring and cleaning by dividing the city in to four zones, with each zone assigned to a designated supervisor who will be in charge of monitoring the storm water drainage in their respective zone.

- Maintain man hours spent on maintaining street surfaces with a decreased staff.

- Respond to citizen concerns by next business day by informing a supervisor by memo or telephone within one hour of receipt of complaint.

Cemetery Department:

Achieved

- Provide positive Citizen Response from owners and visitors through an excellent level of customer service. *Customer service is always the cemetery number one goal.*

- Add 15 additional trees to vacant areas of the Cemetery. *A total of 39 trees and plants have been planted to vacant areas of the Cemetery.*

- Explore previously unused areas for future development of additional inventory for spaces for sale. *Exploration yielded an addition of 30 possible spaces in Block "A".*

Community Service Center Fund

1. Increase Utilization of Services.

Objectives

- The Senior Life Center will ensure that older adult services are available in areas where there are insufficient resources by opening one new satellite site each year in association with Hall County Parks and recreation and/or other community partners and thereby provide services to an additional 30 people each year. *Project Abandoned: The downturn in the economy and resulting budget cuts have resulted in the greater centralization of services at the main Senior Life Center at 434 Prior Street. The added cost of staff travel time and supplies made this goal not feasible.*

- The new Center for Family Prosperity will improve the financial position of working families in Hall County by providing free tax preparation and other new financial services to 500 individuals. *The CSC engaged 200 families and provided tax preparation services to 150 at two tax site locations. The goal of 500 was not reached because we lacked staff resources to open a 3rd tax site as originally planned.*

- The Counseling & Psychotherapy program will offer one new group session each year to address critical mental health issues and successfully fill each group with 10 or more persons. *Completed.*

- Hall Area Transit will bus expand routes so as to increase one-way trips on the urban transportation service by 25% from 106,000 to 132,500. *In Progress: 3 of 5 route expansion plans were implemented in February 2010 instead of September as originally planned due to budget cuts. Based on ridership numbers as of March 2010, HAT will probably end the fiscal year with 110,000 trips.*

2. Maintain High Level of Customer Satisfaction.

Objectives

- CSC will update all of its public communiqués (brochures, flyers, bus stop signs, and shelter advertisement) to improved communication with the public as is evidenced by 80% of consumers survey respondents who say they are "very satisfied" with the literature. *In progress: CSC is working with a graphic artist to finalize design and printing of new brochures.*

- Hall Area Transit will reduce rider wait time by implementing new technologies and equipment to increase on-time performance from 85% to 95% on the rural service and from 50% to 75% on the urban service. *In Progress: Rural Service On-time Performance is 94.44%. Urban Service Is Not Being Tracked This Year.*

- The Support Staff will ensure that CSC properties are properly maintain by addressing 95% of tenant requests for building and equipment services within 48 hours of the report being made. *Completed.*

- All CSC staff will deliver services with such a timely, respectable, and competent manner that 75% of consumers surveyed report a satisfaction level of "good" or "excellent". *Completed: Surveys have been conducted with clients of the Senior Life Center and Meals on Wheels programs.*

3. Improve Delivery of Services.

Objectives

- The Meals on Wheels Staff will ensure safe preparation and dissemination of meals by maintaining the kitchen in such a manner that results in a Health Inspection score of 97 or greater. *Completed: The Meals on Wheels Program has received Health Inspection Scores of 100.*

- All CSC staff will receive appropriate professional training each year equal to 20 hours for Community Outreach, Senior Center, and Meals on Wheels and 40 hours for Counseling and Psychotherapy, Hall Area Transit, and Home Based Education Program. *Completed: Some of the training hours were completed through the following sessions: CPR, 1st Aid, Defensive Driving, Food Safety, PASS, Human Services, Healthy Marriage, Grant Management (5307/5311).*

- The Support Staff will ensure that the financial resources to operate CSC programs coming from foundations, and state and federal agencies reflect at least 70% of the total CSC revenues by successfully re-applying for current grants and competing for at least two new grants each year. *Completed: The CSC's FY'10 budget was comprised of 72% state/federal funds and the FY'10 budget has 73% state/federal funds.*

Georgia Mountains Center Fund

1. Initiate relationships with associations in an effort to market the GMC and generate new business.

Objective

- Attend the Georgia Society of Association Executives luncheons and meetings and become involved within the organization so we become acquainted on a first name basis with the association decision makers. *Achieved. Made contact with over 20 associations located in Georgia for future business.*

2. Increase revenues from Sales & Services by 2% over last fiscal year.

Objective

- In tandem with the Convention & Visitors Bureau, make sales calls to area organizations and seek their corporate and association business. Continue working Project Rebook to solicit previous clients' business. *We did not achieve this goal due to the economy affecting corporate and association business. We were actually $59,000 below on revenues.*

3. Enhance the quality of life for citizens of NE Georgia through various GMC activities.

Objective

- Increase the number of public events offered at the GMC by 3%, from 38 to 39. *We met this goal with 40 public events.*

Parks and Recreation Fund

1. To enhance quality of life of citizens of Gainesville through service value.

   Objective

   - Utilizing feedback from citizens through three (3) public meetings and a community-wide survey, update the Agency's 10-year Strategic Master Plan in order to determine recreation needs of the community and measure effectiveness of Agency's role as a leisure service provider. *In progress. The "Your Parks. Your Voice." campaign continues. We have held 3 focus group meetings to include: Friends of the Parks; Chamber Hall Leadership; and, GHS Marketing Class. Proposals have been received from consultants regarding the update of the Master Plan.*

   - Maintain the quantity of beneficial health and wellness programs requested by residents. *Complete to date. Health and wellness programs have actually been increased based on demand.*

   - To provide clean, attractive, safe and accessible parks and facilities by conducting daily inspections of all facilities. *Complete to date. Inspections continue.*

2. To improve financial stability through streamlining services and building effective partnerships.

   Objectives

   - Reorganize Agency Divisions for more efficiency in delivery of service. *Complete to date. Recreation and Frances Meadows Divisions were combined. Staff has been shifted to improve efficiency.*

   - Focus services utilizing strengths, resources and community input. *Complete to date. Staff has used both capital and operating funds as well as partnerships to increase services in youth athletics, fitness programs, and specialty camps while downsizing day camps and adult instructional programs.*

   - Develop and implement a comprehensive revenue policy that incorporates an analysis of service expenditures through tax dollars and fees and charges. *In progress. An analysis of revenue generating programs has been implemented with the FY11 Budget process. A detailed breakdown of fees and charges along with the recommendation for a comprehensive revenue policy will be part of the update to the Master Plan.*

   - Establish benchmark to identify and analyze repeat customers. *In progress. A final list of all users of Agency programs for FY10 is will be generated at fiscal year end and will be utilized as a benchmark for identifying repeat customers in FY11.*

   - Effectively and efficiently manage Agency resources through continued review, implementation and expansion of community partnerships. *In progress. The Agency works with more than 70 organizations now to carry out our mission. We are continuously looking to expand partnership opportunities. The addition of the Born Learning Trail at Wilshire Trails in partnership with the United Way of Hall County is a great example of working with others to better serve the community. We have also expanded our partnership with the Boys and Girls Clubs of Hall County by providing them opportunities at Frances Meadows and turning over the Fair Street Elementary Day Camp program to them to operate.*

3. To enhance customer satisfaction for all Agency programs, facilities and services.

Objectives

- Implement a Customer Service Campaign that solicits and evaluates public input, provides ample opportunity for citizen response, and sets benchmarks to measure Agency's annual performance. *Complete to date. A systematic process is in place that promotes convenient public input for all programs, events, parks, and rentals. Monthly reports are generated for review.*

- Increase park risk audits through the Safety and Liability Advisory Committee to reach a target goal of 18 inspections per fiscal year. *In progress. We have a staff member involved in SLAC. To date, 16 parks have audited.*

- Continue client confirmations of all rentals to within 2-3 business days. *In progress. Lease agreements are confirmed within this timeframe normally depending on response from customer regarding needs.*

- Improve customer service training for all staff by providing six (6) training sessions per year. *Complete to date. Staff takes part in quarterly training as a whole and takes part in monthly training at both the Agency and Divisional levels as needed. We have also moved forward in certifying all staff in First Aid, CPR and AED. Approximately 15 full-time staff and 10 permanent part-time staff have already been certified.*

Airport Fund

Achieved

- Operate and manage the airport insuring safety is the most important concern by being accident free. *There have been zero accidents at the airport.*

- Manage the Airport Industrial Park and Airport Hangar Leases so that maximum revenue is generated for airport operations. *The airport industrial park and airport hangars are being managed to maximize available revenues.*

- Maximize the use of available of GDOT and FAA Grants so that the airfield has the latest and safest navigational aids and facilities in Northeast Georgia. *All known available GDOT and FAA funding sources are being pursued for airport projects.*

Cable TV Channel Fund

On-Going

- Increase the TV18 crew base by offering student job shadow, training, and internship opportunities to students and adults who want to volunteer their time within the Video Production operation. *Active and on-going. We continue to meet with potential students at every opportunity. One student is scheduled to start in the Fall Session for the 2010-11 school year. One adult volunteer has recently joined the crew and is receiving hands-on training during various live event recordings.*

- Expand the TV18 viewer base by using internet search and server engines to carry locally produced video programs. *Active and on-going. We are currently in negotiations with YouTube to allow us the ability to upload full length video programming onto our YouTube account, www.youtube.com/tv18ghc.*

- Produce mini-versions of TV18 shows that contain generic information to allow them to be linked to various city/county department links for increased exposure and improved delivery to internet users and citizens not having cable service. *Active and on-going. As shows with generic segments are finalized, those usable segments are stored and archived as links for use within the city and county website environment. The segments are also available to our YouTube address.*

Chattahoochee Golf Course Fund

Abandoned

- Elevate the game of golf through the promotion of Tournaments, Corporate outings, golf lessons and golf camps for juniors and beginners.

- Ensure the best golfing experience in the area, for players of all abilities, by providing the highest level of customer service possible.

- Provide the highest quality playing conditions by utilizing the most modern agronomy techniques and practices available.

All goals were abandoned or modified due to a change in management at golf course.

Public Utilities Fund

Riverside Water Treatment Plant

1. Enhance the staff's versatility and ensure that the Riverside and Lakeside Water Treatment Plants are sufficiently staffed at all times.

   Objective

   - Train two (2) Operators on the press and solids handling operations for a period of one week each during FY10 in an effort to provide back-up in this area. *Achieved-We have trained (2) relief operators to achieve this goal.*

2. Increase staff's knowledge, professionalism, and resourcefulness to ensure that the plant is operating in the most practical and effective manner.

   Objective

   - Schedule two (2) Shift Supervisors to attend employee evaluation training classes during FY10. *Achieved-Operators attending training.*

3. Improve communication and information flow among staff members in an effort to create a more positive work environment.

   Objective

   - Schedule three (3) staff members to attend a PUD staff meeting during FY10 to increase their knowledge of the department. *Achieved-Staff members attended staff meeting.*

Lakeside Water Treatment Plant

1. Enhance staff's versatility to ensure that the Lakeside and Riverside Water Treatment Plants are sufficiently staffed at all times.

   Objective

   - Schedule three (3) staff members to attend a PUD staff meeting during FY10 to increase their knowledge of the department. *Achieved-Staff members attended staff meeting.*

2. Increase staff's knowledge, professionalism, and resources to ensure that the plant is operated in the most practical and effective manner.

   Objective

   - Train two (2) Operators on administrative procedures of processing timesheets and monthly reports. *Achieved-(2) Operators have been trained on procedures of processing timesheets and monthly reports.*

3. Maintain a high standard of safety in an effort to reduce and/or prevent injuries caused by accidents.

   Objective

   - During FY10, will conduct a total of two (2) in-house CPR / AED training sessions with 50% staff mandatory attendance and completion. *Achieved-Six staff members at Lakeside have received training.*

Water Distribution

1. Provide a safe work environment in order to prevent lost time accidents.

   Objective

   - Continue to provide safety education by conducting 7 mandatory safety meetings with 100% staff attendance during FY10. *Achieved-Training meetings held as scheduled.*

2. Maintain a functional Water Distribution System in order to provide safe and reliable drinking water.

   Objective

   - Complete valve inspection and data information on 3 of the remaining 44 zones during FY10. *Achieved. Three zones have been completed in FY10.*

3. Provide the shortest total response time possible to emergencies in order to prevent water loss and water outages.

   Objective

   - Continue to provide repair crews with regular trainings and updates of the mapping system and valve cards during FY10. *Achieved-Training has been held. Valve cards and mapping system has been updated.*

Flat Creek WRF

1. Increase the efficiency of plant processes in an effort to reduce costs associated with chemical purchases.

   Objective

   - Conduct a chemical trial by replacing magnesium hydroxide with caustic for additional alkalinity in an effort to reduce biosolids by 10% in FY10. *Achieved-It was determined that replacing Magnesium Hydroxide with caustic would not create a cost savings. In order to meet the goal of reducing chemical costs, we reduced the amount of Aluminum Sulfate added to the system, which produces a reduction in chemical cost of 4-5%.*

2. Research and utilize resources to decrease overall operational costs.

   Objective

   - Conduct a trial process of bypassing sand filters 50% of the time in an effort to reduce electric consumption by 4% in FY10. *Achieved-We have bypassed the sand filters 100% of the time. In the current conditions, we have also been able to turn off some equipment to reduce electrical demand.*

3. Require a higher standard of wastewater treatment compliance in an effort to better protect our water quality.

   Objective

   - Require 100% of Operator staff to be certified in FY10. *Achieved-We have 100% operator certification.*

Linwood WRF

1. Create a safer work environment for employees and visitors in an effort to prevent injuries caused by accidents.

   Objective

   - Initiate quarterly safety inspections of the plant and operating procedures resulting in a safer work environment and producing an accident-free FY10. *In Progress-As of May 2010, we have been accident free.*

2. Comply with all treatment standards set by the state's Environmental Protection Division.

   Objective

   - Increase staff's knowledge of storm water permit requirements by providing 3 hours training during FY10 resulting in 0% permit violations. *Achieved-Staff has received training.*

3. Reduce operational cost by keeping staff at a minimum.

   Objective

   - Implement cross-training of all relief operators and trainees to both WRF's resulting in sufficient coverage of all shifts and eliminating over-time in FY10. *In Progress-As of May 2010, we have had no unscheduled overtime.*

Maintenance

1. Evaluate the division's operational methods in order to further define and reduce operational cost.

   Objective

   - Develop and implement a new route sequence for monitoring pump stations in an effort to reduce fuel usage and cost. *Achieved-The routes have been adjusted and helped reduce the fuel cost by 10 to 15%.*

2. Provide a safe work environment for employees in order to prevent injuries caused by accidents.

   Objective

   - Have 50% of staff acquire certification in CPR and First Aid during FY10. *Achieved-60% of staff has acquired their CPR and First aid certification.*

3. Ensure that maintenance is completed on a regular basis at each of the facilities.

   Objective

   - Complete the preventive maintenance task assignments with in the Lakeside Water Treatment Plant program during FY10. *Achieved-This task was completed and we are on schedule with all of the preventive maintenance.*

Sanitary Sewer

1. Provide a safe work environment for employees in an effort to prevent lost time accidents.

   Objective

   - Continue to provide safety education by conducting 7 mandatory safety meetings with 100% staff attendance during FY10. *Achieved. Training meetings are held as scheduled.*

2. Maintain an aggressive preventative maintenance program in an effort to minimize the number of sewer spills.

   Objective

   - Continue to utilize the CCTV camera system to conduct and complete inspections on 2 sub-basins during FY10. In progress. *Work continues as planned.*

3. Provide the shortest total response time possible to sewer over-flow emergencies.

   Objective

   - Respond to all complaints of sewage blockages within one hour of receipt of complaint. *Achieved.*

Environmental

1. Implement and execute a cross training program to ensure that all areas of the division are sufficiently staffed at all times.

   Objective

   - Cross train the remaining 30% of all field staff and coordinators in FY10. *Achieved-Staff has attended 120 hrs of training.*

2. Develop water quality baseline data for streams in the community to meet State and Metro North Georgia requirements.

   Objective

   - Conduct monitoring on Oconee River at Cedar Creek Reservoir during FY10. *Achieved-We have been performing weekly observations of the Oconee Basin and Cedar Creek Reservoir and taking samples every other week.*

3. To provide accurate and complete project reviews in order to reduce cost and to ensure customer satisfaction.

   Objective

   - Reduce number of project revisions after initial project approval by 70% during FY10. *Achieved-Project Revisions after initial approval have been reduced by 100%.*

Engineering and Construction Services

1. Enhance personnel retention in the Engineering and Construction Division in order to increase operational efficiencies.

   Objective

   - Maintain a turnover rate below 5% for existing personnel during FY10. *Achieved-to date turnover rate is .04%.*

2. Efficiently use all division resources to complete projects within the approved schedule.

   Objective

   - Closely monitor all projects to ensure that they all remain on schedule through all phases in FY10. *In Progress, but not on track-All projects are being monitored closely to ensure projects are completed as scheduled.*

3. Design projects with a high degree of constructability in order to reduce overall project construction cost.

   Objective

   - Limit contractor initiated change orders to less than five per $1,000,000 of project value in FY10. *In Progress-Has been accomplished to date.*

Customer Account Services

1. Improve billing accuracy.

   Objective

   - Reduce the number of dead meter service requests by 10% in FY10 by addressing these issues on a quarterly basis. In progress-*The process to obtain this objective has started but will not be complete in FY10.*

2. Enhance convenience to utility customers by providing additional payment options.

   Objective

   - Provide option for customers to set up automatic payment by credit cards in FY10. *Completed-Customers are now able to set up automatic payment by credit card.*

3. Gain operational efficiencies, increase accuracy and speed of remittances by streamlining the billing process.

   Objective

   - Implement an electronic billing (e-bill) option and achieve 15% participation in FY10. *In progress-The electronic e-bill option has been completed, but we haven't achieved 15% participation.*

Finance and Administration

1. Maintain a healthy financial position for the utility.

   Objective

   - Control operating expenses by allowing 0% increase from the previous year's (FY09) budget. *Achieved. Operating expenses were down 2.9% from previous year.*

2. Provide efficient and accurate administrative support to external and internal customers.

   Objective

   - Respond to internal and external customers within 24 hours in FY10. *Achieved.*

3. Maintain a secure and efficient Warehouse Facility.

   Objective

   - Implement key policies & procedures prohibiting unauthorized personnel access to the warehouse inventory in an effort to enhance the current security system. *Not Achieved. This objective was not met due to change in personnel.*

Solid Waste Fund

1. Improve the appearance of the City's streets.

   Objective

   - Improving garbage collection pick-up by a 100% monitoring of development, growth, and annexation routing for new customers. *Continual work in progress.*

2. Create and maintain a safer work environment for all employees by decreasing lost work time due to workers compensation by 5% during the year.

   Objective

   - Continue to enhance the implementation of a designated safety officer to structure training directly related to the solid waste industry. *Continual work in progress.*

3. Improve customer service for all new customers.

   Objective

   - Maintain the computerized customer database for 100% efficiency. *Continual work in progress.*

General Insurance Fund

Achieved

- To improve employee awareness of the value of safe work habits by increasing employee safety training hours.

- To identify and eliminate hazards for employees and the public by conducting work site safety audits.

- To enhance employee safety, maximize productivity, and reduce cost by reducing the rate of employee injury.

Vehicle Services Fund

Achieved

- Improve and build on the technical skills of all shop staff by attending any relevant continuing education opportunities. *Completed. All Techs attended three courses on automotive skills. Secretary attended a SkillPath Seminar and Workers Compensation Course.*

- Emergency calls will be responded to in less than 20 minutes. *Completed. All after hours emergency calls were responded to in less than 20 minutes.*

- Vehicle Services department will strive to have all vehicles functional at least 95% of the time. *Completed. Vehicle Services had no more than 5% of entire fleet disabled at one time.*

Gainesville, Georgia

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GLOSSARY

ACCOUNTING METHOD - ACCRUAL The timing of the recognition of income or expense that reports these items as soon as income is earned or a liability is incurred. This method is used frequently by proprietary funds.

ACCOUNTING METHOD - CASH The timing of the recognition of income or expense that reports these items when cash is received or paid.

ACCOUNTING METHOD - MODIFIED ACCRUAL Under this method of accounting, income is only recognized to the extent that it will be available to pay the liabilities of the current period. Similarly, certain liabilities are considered expenditures only as they come due, since that is when they would normally use available financial resources to be liquidated. This method is employed primarily in governmental type funds.

ADOPTED (APPROVED) BUDGET The funds appropriated by the City Council at the beginning of the year.

AD VALOREM TAX Tax levied on the assessed value of real and personal property.

ANNEXATION The legal incorporation of portions of unincorporated County land into a Municipality's borders. The expansion of the City's borders must be approved by the City Council and is normally at the request of the property owners.

ANNUAL BUDGET An itemized plan of financial operation and capital outlays including an estimate of the proposed means of financing for the next 12 months.

APPRAISED VALUE The anticipated fair market value of a piece of property.

APPROPRIATION An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

ASSESSED VALUATION The value placed on property for purposes of taxation. The City of Gainesville accepts Hall County's assessment of real and personal property at 100% of fair market value.

BOND A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specified percentage of the principal. Bonds are typically used for long-term debt.

BUDGET The financial plan for the operation of a department, program or project for the current year or for the duration of the project.

BUDGET AMENDMENT The act of transferring funds from one appropriation account to another, requiring approval of the City Council, City Manager, or the Budget Officer, depending on the nature of the transfer.

BUDGET CALENDAR The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

BUDGET RESOLUTION The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

BUDGETARY CONTROL The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGETED FUND BALANCE RESERVE The amount remaining within the General Fund after all revenues and expenditures are budgeted for; reserved or "earmarked" as a prudent financial cushion, enabling the City to weather catastrophic financial occurrences while maintaining appropriate service levels.

CAFR **C**omprehensive **A**nnual **F**inancial **R**eport – compiled annually, this report provides detailed information about the organization's financial status

CAPITAL OUTLAY An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than $500 is not considered capital outlay.

CAPITAL PROJECTS Projects that result in the acquisition or construction of fixed assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings and related improvements, streets and highways, bridges, sewers, and parks.

CITY COUNCIL The elected, governing body of a municipality.

COMPREHENSIVE PLAN A long-term plan to control and direct the use and development of property in the City. It is also used to make strategic decisions regarding water and sewer lines, infrastructure, and roads.

CONTINGENCY Funds set aside for unforeseen future needs and budgeted in a "non-departmental" account. Can be transferred to a departmental budget only by action of the City Council.

DEBT LIMIT The maximum amount of debt that can be legally incurred by an entity.

DEBT SERVICE Costs associated with the interest, principle, or other expense payments related to bond issues or capital leases.

DEBT SERVICE FUND The fund used to account for the accumulation of resources for, and the payment of, principal and interest on long-term debt, specifically Bond issues.

DEPARTMENT A major administrative division of the City with indicated overall management responsibility for an operation or a group of related operations within a functional area.

DISBURSEMENT Funds paid out for goods or services received which result in a net decrease in financial resources; also referred to as and expenditure or an expense.

EMT **E**mergency **M**edical **T**echnician – specially trained fire and emergency personnel sometimes referred to as paramedics.

ENCUMBRANCE A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

ENTERPRISE FUND A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

EPD Georgia's **E**nvironmental **P**rotection **D**ivision

EXPENDITURE/EXPENSE This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. "Expenditure" applies to Governmental Funds, and "Expense" to Proprietary Funds

FIDUCIARY FUND A fund category used to account for activities in which the government is acting as an agent (managing pension plans for employees or holding gifts/endowments).

FISCAL YEAR The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

FIXED ASSET Capital items of a long-term character which are intended to be held or used, such as land, buildings, improvements, machinery, and equipment. Gainesville's standard standards are an acquisition cost of at least $5,000 and a useful life of more than 1 year.

FUND An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

FUND BALANCE (Undesignated and Unreserved) Refers to the excess of assets over liabilities and is, therefore, generally known as amount available for appropriation.

FUND BALANCE (Designated or Reserved) Refers to the excess of assets over liabilities and is designated or reserved for a particular item, e.g. "Fund Balance Reserved for Encumbrances".

FUND BALANCE (Carried Forward) Funds on hand at year end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations which are included as a revenue source in the budget of the ensuing year.

GAAP **G**enerally **A**ccepted **A**ccounting **P**rinciples – guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting procedures.

GASB **G**overnmental **A**ccounting **S**tandards **B**oard – Standards setting body charged with issuing, reviewing and updating the guidelines to which governments adhere for accounting procedures and practices.

GDOT **G**eorgia **D**epartment **o**f **T**ransportation

GENERAL OBLIGATION BONDS Bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

GIS **G**eographic **I**nformation **S**ystem – a relational model of geographic objects and associated information used to access data related to infrastructure, facility management, and socioeconomic characteristics. This system can provide information using both the characteristics of a map and a relational database.

GOALS General statements of performance intentions. They may be somewhat vague and difficult to measure.

GOVERNMENTAL FUNDS Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities - except for those accounted for in proprietary funds and fiduciary funds.

GRANT A contribution of assets from a government to an organization to support a particular function or purpose.

GREEN SPACE Land which is left undeveloped by private citizens or the government.

HOMESTEAD EXEMPTION A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from advalorem taxation.

INFRASTRUCTURE The basic facilities, equipment, and installations needed for the functioning of a system or organization (e.g., roads, bridges, water/sewer lines, public buildings).

INTANGIBLE PROPERTY A category of personal property that includes stocks, taxable bonds, and cash.

INTERFUND TRANSFER A method used to transfer monies from one fund to another.

INTERGOVERNMENTAL REVENUE Revenue received from local agencies or other governments such as the state of Georgia

LAND USE DESIGNATION Future land designation which compliments the goals and objectives of the Comprehensive Land Use Plan and indicates ideal locations for a wide variety of uses.

MILLAGE RATE The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

NCIC **N**ational **C**rime **I**nformation **C**enter – a national law enforcement computer network which tracks data such as warrants and stolen property throughout the United States.

OBJECTIVES Unambiguous statements of performance intentions expressed in measurable terms.

OCGA **O**fficial **C**ode of **G**eorgia **A**nnotated – Georgia law as enacted by the state legislature.

OPEN RECORDS ACT A legislative act which authorizes public access to certain records classified as public information.

OPERATING BUDGET The portion of the budget pertaining to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.

PERFORMANCE INDICATORS A quantitative means of assessing workload, efficiency, effectiveness and/or productivity of a program or department.

PERSONAL SERVICES Costs associated with wages, salaries, retirement, and other fringe benefits for employees.

PROPRIETARY FUNDS Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

REAL PROPERTY Immobile property such as land, natural resources, (above and below ground), and fixed improvements to land.

RETAINED EARNINGS A fund equity account which reflects accumulated net earnings (or losses) of a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

RESERVE An account used to indicate that a portion of funds has been legally restricted for a specific purpose, or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, or unforeseen expenditures/revenue shortfalls.

REVENUE Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines and penalties, and grants.

REVENUE BONDS Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

SCADA **S**upervisory **C**ontrol **a**nd **D**ata **A**cquisition System – program which assists the Public Utilities department in the collection of data and control of the regulating system.

SCBA **S**elf **C**ontained **B**reathing **A**pparatus – the "air packs" fire fighters wear while working in an untenable atmosphere.

SINKING FUND A reserve fund accumulated over a period of time for retirement of a debt.

SPECIAL REVENUE FUND A fund in which the revenues are designated for use for specific purposes or activities.

SPLOST Special Purpose Local Option Sales Tax – sales tax imposed County wide for a predetermined period of time for a specific purpose, often for road improvements, or fire station construction. A SPLOST must be approved by the citizens of the County through a majority vote.

TAN **T**ax **A**nticipation **N**ote – debt issued by a government, in anticipation of future tax receipts, which are due and payable when the government collects the taxes. These notes provide for the funding of government operations until taxes are collected.

TANGIBLE PROPERTY A category of personal property that has physical form and substance such as furniture, equipment, and inventory.

TAX DIGEST Official list of all property owners, their assessed value (100% of fair market value), and the tax due on their property.

TAX EXEMPTION Immunity from the obligation of paying taxes in whole or in part.

TAXES Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Gainesville are approved by the City Council and are within limits determined by the State.

TV18 Gainesville/Hall County joint government cable access channel which broadcasts a variety of local interest programs.

WARD A political subdivision of a governed area, as determined by a State mandated redistricting process which must occur once each ten years. Generally, wards are determined using a number of socioeconomic and natural factors such as income, geography, ethnicity, industry, and geography.

WORKING CAPITAL A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.

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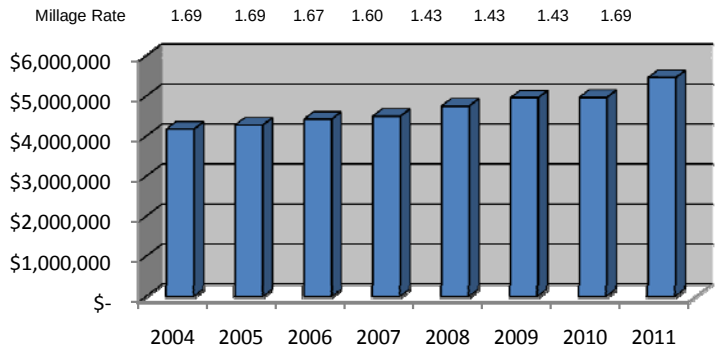
REAL & PERSONAL PROPERTY TAXES

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-3)

REVENUE DESCRIPTION:	All taxable Real and Personal property within the City Limits of Gainesville is subject to ad valorem taxation.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.1000
SOURCE:	Property Owners
USE:	No specific use required
FEE SCHEDULE:	Property values set by Hall County, millage rate set by City Council
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Billed twice per year (July, October) with 60-day due date
EXEMPTIONS:	Non-Profit Organizations, Limited exemptions for Freeport Inventory, Conservation, Veterans, and Homestead property
REVENUE FLUCTUATIONS:	Millage rate fluctuates. See chart below.
PROJECTION METHOD:	Prior year digest plus annexations plus additions to existing property
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 4,181,973	N/A
2005	4,284,540	2.5%
2006	4,430,934	3.4%
2007	4,506,435	1.7%
2008	4,758,764	5.6%
2009	4,963,674	4.3%
2010	4,974,303	0.2%
2011	5,467,513	9.9%

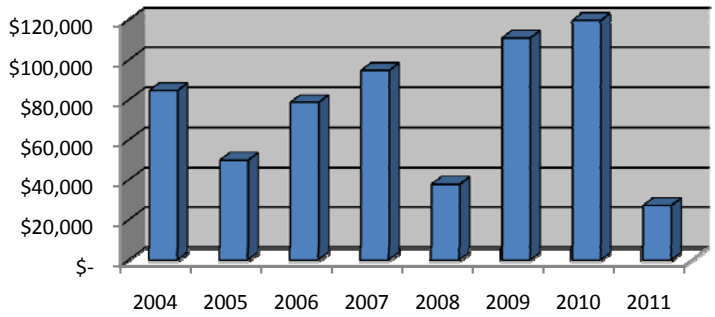
2010 is an estimation
2011 is a projection

DELINQUENT PROPERTY TAXES

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-3)

REVENUE DESCRIPTION:	Real and Personal Property Taxes collected after the fiscal year in which they are due.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.1100
SOURCE:	Property Owners
USE:	No specific use required
FEE SCHEDULE:	Based on the year the tax is delinquent
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	On-going collection process
EXEMPTIONS:	As allowed in year of tax levy
REVENUE FLUCTUATIONS:	Fluctuations expected due to large accounts in bankruptcy or dispute
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 84,858	N/A
2005	49,960	-41.1%
2006	78,906	57.9%
2007	94,935	20.3%
2008	37,966	-60.0%
2009	111,159	192.8%
2010	120,000	8.0%
2011	27,338	-77.2%

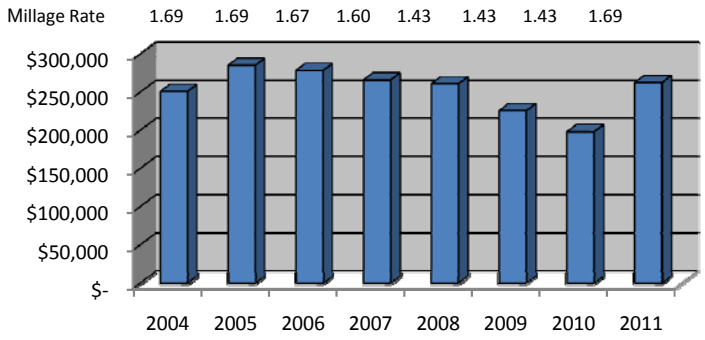
2010 is an estimation
2011 is a projection

MOTOR VEHICLE TAXES

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-471 & 48-5-441)

REVENUE DESCRIPTION:	Motor vehicles within the City Limits of Gainesville are subject to ad valorem taxation.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.1200
SOURCE:	Property Owners
USE:	No specific use required
FEE SCHEDULE:	Based on values set by the State, millage rate set by City Council
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Owner pays annually based on birthday
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	Millage rate fluctuates. See chart below.
PROJECTION METHOD:	Prior Year Digest and Historical Trends
REVENUE COLLECTOR:	Hall County Tax Commissioner / Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 250,976	N/A
2005	285,273	13.7%
2006	278,349	-2.4%
2007	266,247	-4.3%
2008	261,093	-1.9%
2009	225,968	-13.5%
2010	198,252	-12.3%
2011	262,666	32.5%

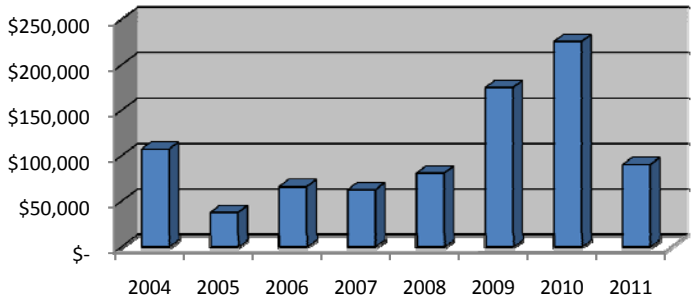
2010 is an estimation
2011 is a projection

PENALTIES & INTEREST

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-3)

REVENUE DESCRIPTION:	Penalties and Interest for Delinquent Property Tax and returns not filed or filed late.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.1700, 001.100000.31.1800, 001.100000.31.1900
SOURCE:	Property Owners
USE:	No specific use required
FEE SCHEDULE:	Penalties are 10% of delinquent or under reported amount Interest is 1% per month
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 107,582	N/A
2005	37,745	-64.9%
2006	66,215	75.4%
2007	62,931	-5.0%
2008	81,032	28.8%
2009	175,130	116.1%
2010	225,735	28.9%
2011	90,500	-59.9%

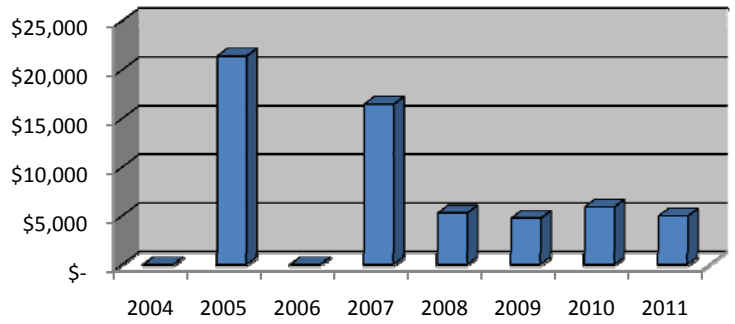
2010 is an estimation
2011 is a projection

RAILROAD EQUIPMENT TAX

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-519)

REVENUE DESCRIPTION:	This is an ad valorem tax which is assessed on real property of railroad equipment car companies.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.6400
SOURCE:	Railroad Equipment Car Companies
USE:	No specific use required
FEE SCHEDULE:	Allocated by State based on track mileage in City
METHOD OF PAYMENT:	Payment from State of Georgia
COLLECTION FREQUENCY:	Annually
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	Date of filing & payment effect the amount and date of State payment
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	State of Georgia / Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ -	N/A
2005	21,444	N/A
2006	-	-100.0%
2007	16,499	N/A
2008	5,319	-67.8%
2009	4,781	-10.1%
2010	5,931	24.1%
2011	5,000	-15.7%

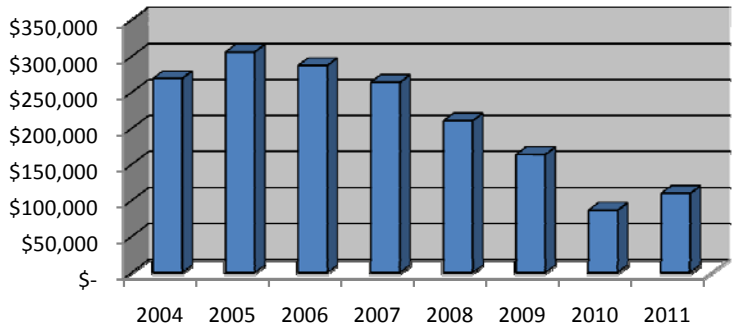
2010 is an estimation.
2011 is a projection.

INTANGIBLE TAX

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-6-21 & 48-6-23)

REVENUE DESCRIPTION:	Intangible tax is levied annually on certain types of property (money, stocks, and bonds).
FUND:	General
ACCOUNT NUMBER:	001.100000.31.6200
SOURCE:	Taxpayers owning intangible property
USE:	No specific use required
FEE SCHEDULE:	Ga. Revenue Commissioner assesses tax based on returns filed.
METHOD OF PAYMENT:	Payment from Hall County
COLLECTION FREQUENCY:	Monthly around the 15th
EXEMPTIONS:	See O.C.G.A. 48-6-22
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	None
PROJECTION METHOD:	Historical Trends & Economy
REVENUE COLLECTOR:	Hall County Tax Commissioner / Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 269,375	N/A
2005	306,407	13.7%
2006	287,534	-6.2%
2007	264,166	-8.1%
2008	210,829	-20.2%
2009	163,852	-22.3%
2010	86,667	-47.1%
2011	110,000	26.9%

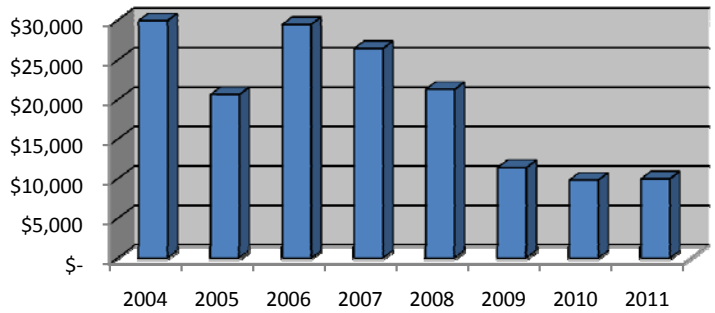
2010 is an estimation.
2011 is a projection.

REAL ESTATE TRANSFER TAX

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-6-1)

REVENUE DESCRIPTION:	Tax levied on the fair market value of real estate located within the City Limits when ownership is transferred.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.6600
SOURCE:	Person who executes the deed
USE:	No specific use required
FEE SCHEDULE:	$1 per $1,000 of value & 10 cents per $100 of value. This amount is divided among local governments proportionally based on millage rate.
METHOD OF PAYMENT:	Payment from the State of Georgia Revenue Commissioner
COLLECTION FREQUENCY:	Semi-annually in December and June
EXEMPTIONS:	See O.C.G.A. 48-6-2
PROJECTION METHOD:	Historical Trends and Economy
REVENUE COLLECTOR:	County Clerk of Sup. Courts collects and remits to State

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 29,990	N/A
2005	20,672	-31.1%
2006	29,514	42.8%
2007	26,483	-10.3%
2008	21,335	-19.4%
2009	11,431	-46.4%
2010	9,833	-14.0%
2011	10,000	1.7%

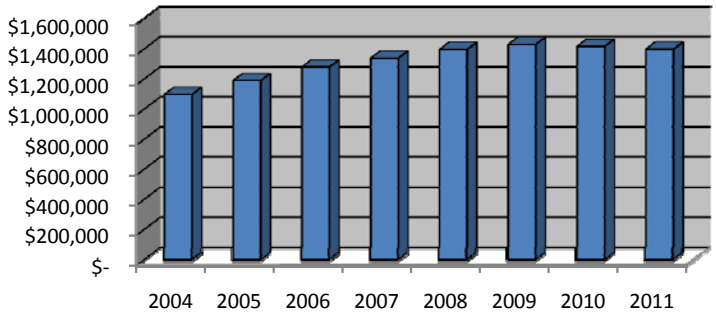
2010 is an estimation.
2011 is a projection.

INSURANCE PREMIUM TAX

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 6-6-4 & 6-6-5)
(O.C.G.A. 33-8-8.1, 33-8-8.2 & 33-8-4)

REVENUE DESCRIPTION:	Excise tax on insurance premiums on persons, property or risks written by insurance companies conducting business within the City.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.6000
SOURCE:	Insurance Companies doing business within the City
USE:	No specific use required
FEE SCHEDULE:	Life insurance is 1.0% of gross direct premiums All other insurance is 2.5% of gross direct premiums
METHOD OF PAYMENT:	Payment from State Insurance Commissioner
COLLECTION FREQUENCY:	Annually in October for the previous calendar year
EXEMPTIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trends & Insurance Market
REVENUE COLLECTOR:	State Insurance Commissioner / City Marshal

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 1,098,706	N/A
2005	1,190,698	8.4%
2006	1,281,035	7.6%
2007	1,340,284	4.6%
2008	1,398,065	4.3%
2009	1,431,555	2.4%
2010	1,418,124	-0.9%
2011	1,400,000	-1.3%

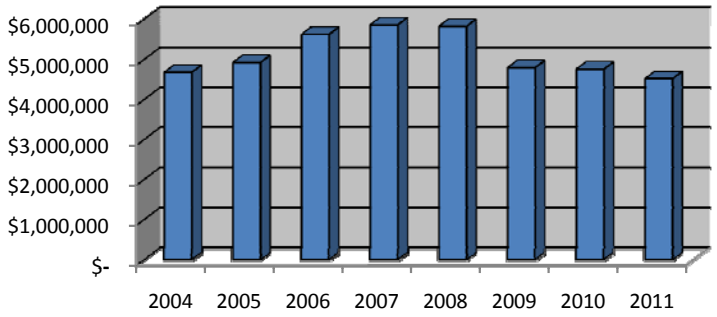
2010 is an estimation.
2011 is a projection.

LOCAL OPTION SALES TAX

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-8-80, 48-8-82 & 48-8-85)

REVENUE DESCRIPTION:	A 1% sales tax is levied on retail sales, rentals, leases, uses, or consumption of tangible personal property and selected services.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.4000
SOURCE:	Retail Vendors or Consumers
USE:	No specific use required
FEE SCHEDULE:	Intergovernmental Agreement with Hall County establishes a distribution formula
METHOD OF PAYMENT:	Payment from Department of Revenue
COLLECTION FREQUENCY:	Monthly
EXEMPTIONS:	Same exemptions that apply to State Sales Tax
EXPIRATIONS:	May only be discontinued after referendum approval
PROJECTION METHOD:	Historical trends, economic conditions, and any changes to the ratio with Hall County
REVENUE COLLECTOR:	State Revenue Commissioner / Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 4,682,435	N/A
2005	4,928,637	5.3%
2006	5,634,966	14.3%
2007	5,866,449	4.1%
2008	5,829,689	-0.6%
2009	4,799,932	-17.7%
2010	4,759,574	-0.8%
2011	4,521,595	-5.0%

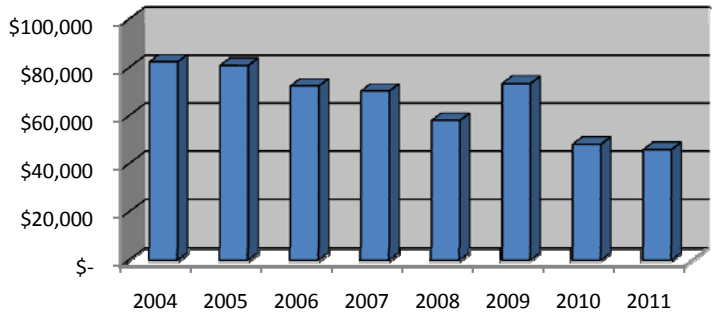
2010 is an estimation.
2011 is a projection.

PAYMENTS IN LIEU OF TAXES

LEGAL AUTHORIZATION FOR COLLECTION: (CONTRACT WITH HOUSING AUTHORITY)

REVENUE DESCRIPTION:	This is the yearly payment in lieu of taxes by the Gainesville Housing Authority.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.2900
SOURCE:	Gainesville Housing Authority
USE:	No specific use required
FEE SCHEDULE:	10% of the total dwelling unit rent minus utilities
METHOD OF PAYMENT:	Payment from the Housing Authority of the City of Gainesville
COLLECTION FREQUENCY:	Annually in October
EXEMPTIONS:	None
EXPIRATIONS:	None
PROJECTION METHOD:	Based on rent charged by Housing Authority for the 12 months ended on the prior September 30 net of utility costs.
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 82,533	N/A
2005	80,990	-1.9%
2006	72,519	-10.5%
2007	70,390	-2.9%
2008	58,203	-17.3%
2009	73,539	26.3%
2010	48,253	-34.4%
2011	46,000	-4.7%

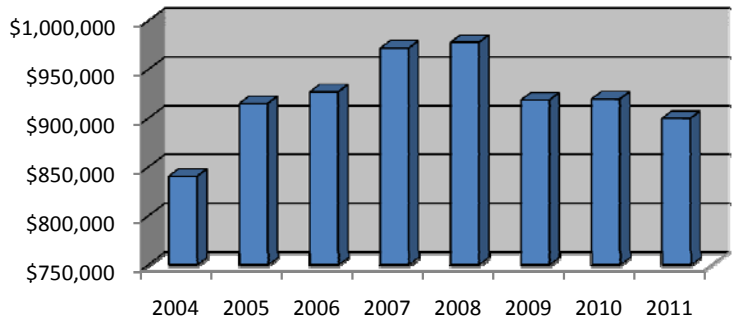
2010 is an estimation.
2011 is a projection.

OCCUPATIONAL TAX

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 6-2)

REVENUE DESCRIPTION:	Tax levied on businesses with in the City Limits based upon the number of employees at each business location.
FUND:	General
ACCOUNT NUMBER:	001.100000.32.5000
SOURCE:	Local Businesses
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Due January 15, delinquent penalty assessed April 15
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	Slight fee increase in FY2005.
PROJECTION METHOD:	Historical Trend Analysis weighted by recent economic conditions.
REVENUE COLLECTOR:	City Marshal

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 840,950	N/A
2005	915,365	8.8%
2006	927,246	1.3%
2007	972,050	4.8%
2008	977,963	0.6%
2009	918,936	-6.0%
2010	919,912	0.1%
2011	900,000	-2.2%

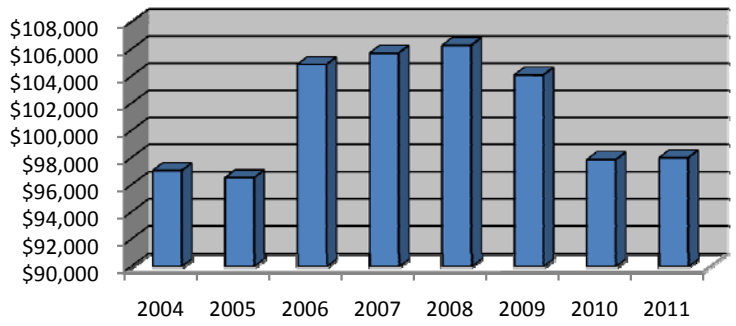
2010 is an estimation.
2011 is a projection.

LIQUOR TAX

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-63, 6-4-39 & O.C.G.A. 3-4-80)

REVENUE DESCRIPTION:	Excise tax on distilled spirits distributed by a distributor to retailers.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.3100
SOURCE:	Distributors within the City Limits
USE:	No specific use required
FEE SCHEDULE:	22 cents per liter
METHOD OF PAYMENT:	Payment from each distribution establishment
COLLECTION FREQUENCY:	Monthly - due by the 20th of the following month
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend Analysis weighted by recent economic conditions.
REVENUE COLLECTOR:	City Marshal

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 97,057	N/A
2005	96,539	-0.5%
2006	104,873	8.6%
2007	105,724	0.8%
2008	106,285	0.5%
2009	104,110	-2.0%
2010	97,863	-6.0%
2011	98,000	0.1%

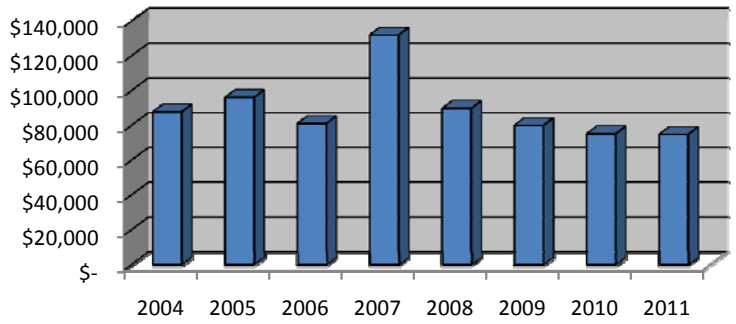
2010 is an estimation.
2011 is a projection.

MIXED DRINK TAX

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-63, 6-4-31 & O.C.G.A. 3-4-130)

REVENUE DESCRIPTION:	Excise tax on distilled spirits sold by the drink to consumers.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.3300
SOURCE:	Retailers within the City Limits
USE:	No specific use required
FEE SCHEDULE:	3% of all mixed drink sales
METHOD OF PAYMENT:	Payment from each retail establishment
COLLECTION FREQUENCY:	Monthly - due by the 20th of the following month
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATION:	An audit was conducted in 2007
PROJECTION METHOD:	Historical Trend Analysis weighted by recent economic conditions.
REVENUE COLLECTOR:	City Marshal

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 87,937	N/A
2005	96,259	9.5%
2006	81,262	-15.6%
2007	132,201	62.7%
2008	89,950	-32.0%
2009	80,154	-10.9%
2010	75,345	-6.0%
2011	75,000	-0.5%

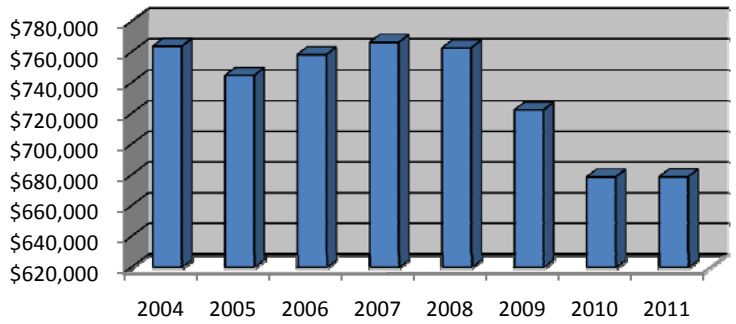
2010 is an estimation.
2011 is a projection.

BEER TAX

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-63, O.C.G.A. 3-5-80 & 3-5-81)

REVENUE DESCRIPTION:	Excise tax on beer where it is sold in bulk.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.3000
SOURCE:	Wholesalers within the City Limits
USE:	No specific use required
FEE SCHEDULE:	$6 per 15.5 gal. Keg, 5 cents per 12 oz Beer
METHOD OF PAYMENT:	Payment from each wholesale establishment
COLLECTION FREQUENCY:	Monthly - due by the 10th of the following month
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend Analysis weighted by recent economic conditions.
REVENUE COLLECTOR:	City Marshal

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 763,892	N/A
2005	744,842	-2.5%
2006	758,476	1.8%
2007	766,542	1.1%
2008	762,854	-0.5%
2009	722,410	-5.3%
2010	678,943	-6.0%
2011	679,000	0.0%

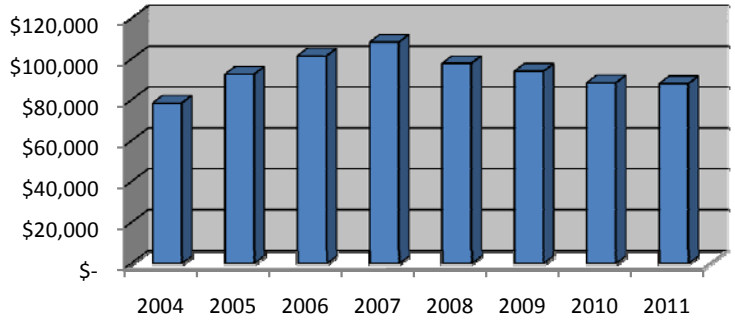
2010 is an estimation.
2011 is a projection.

WINE TAX

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-63 & O.C.G.A. 3-6-60)

REVENUE DESCRIPTION:	Excise tax on wine where it is sold in bulk.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.3200
SOURCE:	Wholesalers within the City Limits
USE:	No specific use required
FEE SCHEDULE:	22 cents per liter
METHOD OF PAYMENT:	Payment from each wholesale establishment
COLLECTION FREQUENCY:	Monthly - due by the 10th of the following month
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend Analysis weighted by recent economic conditions.
REVENUE COLLECTOR:	City Marshal

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 78,558	N/A
2005	92,647	17.9%
2006	101,619	9.7%
2007	108,332	6.6%
2008	97,891	-9.6%
2009	94,114	-3.9%
2010	88,467	-6.0%
2011	88,000	-0.5%

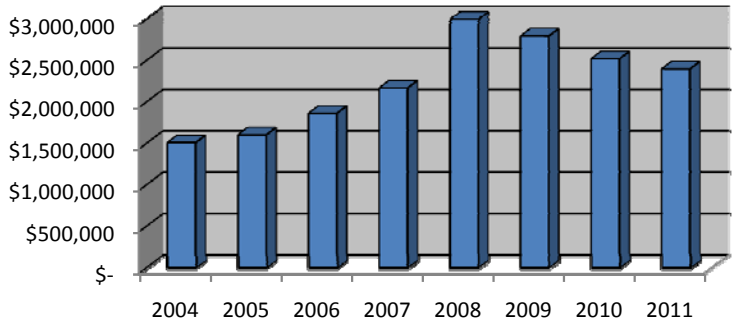
2010 is an estimation.
2011 is a projection.

FRANCHISE - GEORGIA POWER

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-420 & 48-5-421)

REVENUE DESCRIPTION:	This fee is levied to Georgia Power for the use of streets and public places in the City of Gainesville to conduct business.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.2400
SOURCE:	Georgia Power Company
USE:	No specific use required
FEE SCHEDULE:	4% of gross receipts
METHOD OF PAYMENT:	Payment from Georgia Power
COLLECTION FREQUENCY:	Annually - February
EXEMPTIONS:	None
EXPIRATIONS:	2015
REVENUE FLUCTUATIONS:	Audit conducted 2008
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 1,508,875	N/A
2005	1,603,904	6.3%
2006	1,864,913	16.3%
2007	2,168,431	16.3%
2008	2,999,474	38.3%
2009	2,796,297	-6.8%
2010	2,521,078	-9.8%
2011	2,400,000	-4.8%

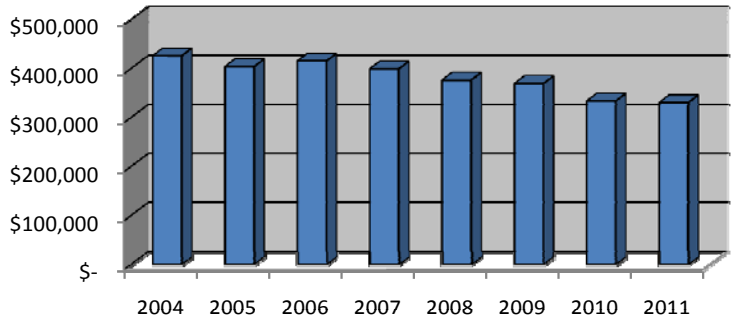
2010 is an estimation.
2011 is a projection.

FRANCHISE - BELL SOUTH

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-420 & 48-5-421)

REVENUE DESCRIPTION:	This franchise fee is collected for the use and occupancy of the streets and public places in the City of Gainesville.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.2100
SOURCE:	Bell South
USE:	No specific use required
FEE SCHEDULE:	4% of gross receipts
METHOD OF PAYMENT:	Payment from Bell South
COLLECTION FREQUENCY:	Quarterly
EXEMPTIONS:	None
EXPIRATIONS:	None
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 425,644	N/A
2005	403,707	-5.2%
2006	415,091	2.8%
2007	399,076	-3.9%
2008	376,243	-5.7%
2009	369,183	-1.9%
2010	333,410	-9.7%
2011	330,000	-1.0%

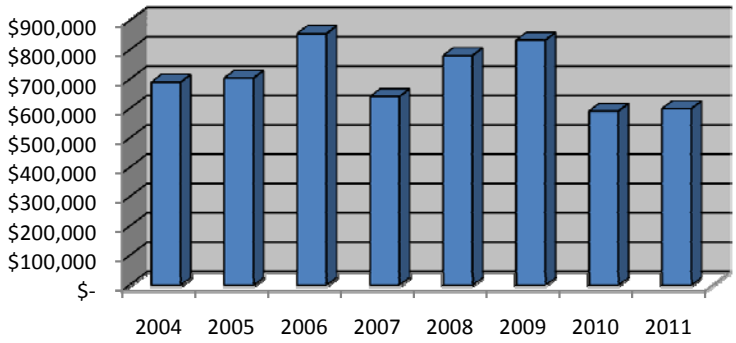
2010 is an estimation.
2011 is a projection.

FRANCHISE - ATMOS ENERGY

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-420 & 48-5-421)

REVENUE DESCRIPTION:	This franchise fee is collected for the use and occupancy of the streets and public places in the City of Gainesville.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.2800
SOURCE:	Atmos Energy
USE:	No specific use required
FEE SCHEDULE:	5% of gross receipts
METHOD OF PAYMENT:	Payment from Atmos Energy
COLLECTION FREQUENCY:	Quarterly
EXEMPTIONS:	None
EXPIRATIONS:	2009
REVENUE FLUCTUATIONS:	FY2001 Gas Prices Increase
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 690,158	N/A
2005	704,223	2.0%
2006	856,081	21.6%
2007	641,505	-25.1%
2008	780,945	21.7%
2009	833,130	6.7%
2010	591,452	-29.0%
2011	600,000	1.4%

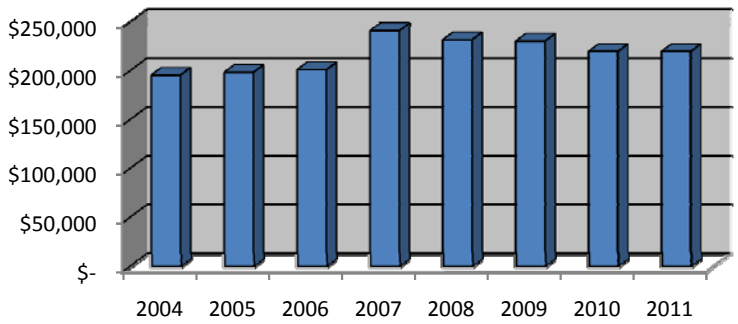
2010 is an estimation.
2011 is a projection.

FRANCHISE - CHARTER COMMUNICATIONS

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A 48-5-420 & 48-5-421)

REVENUE DESCRIPTION:	This franchise fee is collected for the use and occupancy of the streets and public places in the City of Gainesville.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.2600
SOURCE:	Charter Communications
USE:	No specific use required
FEE SCHEDULE:	5% of gross receipts
METHOD OF PAYMENT:	Payment from Charter Communications
COLLECTION FREQUENCY:	Quarterly
EXEMPTIONS:	None
EXPIRATIONS:	Converted to State franchise 2009
REVENUE FLUCTUATIONS:	None
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 195,890	N/A
2005	198,716	1.4%
2006	201,426	1.4%
2007	241,505	19.9%
2008	232,165	-3.9%
2009	230,681	-0.6%
2010	220,000	-4.6%
2011	220,000	0.0%

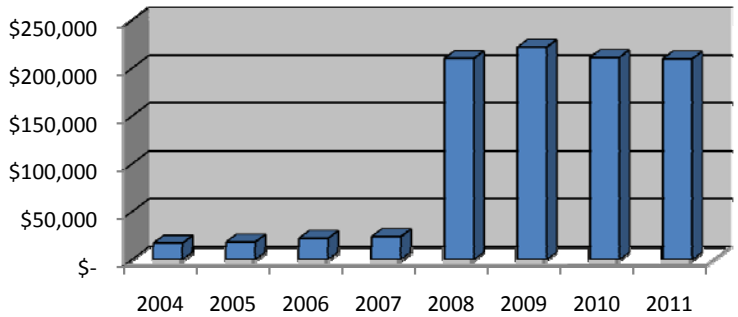
2010 is an estimation.
2011 is a projection.

FRANCHISE - JACKSON EMC

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 48-5-420 & 48-5-421)

REVENUE DESCRIPTION:	This franchise fee is collected for the use and occupancy of the streets and public places in the City of Gainesville.
FUND:	General
ACCOUNT NUMBER:	001.100000.31.2700
SOURCE:	Jackson EMC
USE:	No specific use required
FEE SCHEDULE:	4% of gross receipts
METHOD OF PAYMENT:	Payment from Jackson EMC
COLLECTION FREQUENCY:	Annually
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	Audit conducted 2008
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 17,228	N/A
2005	18,500	7.4%
2006	22,391	21.0%
2007	24,305	8.5%
2008	210,391	765.6%
2009	222,057	5.5%
2010	211,548	-4.7%
2011	210,000	-0.7%

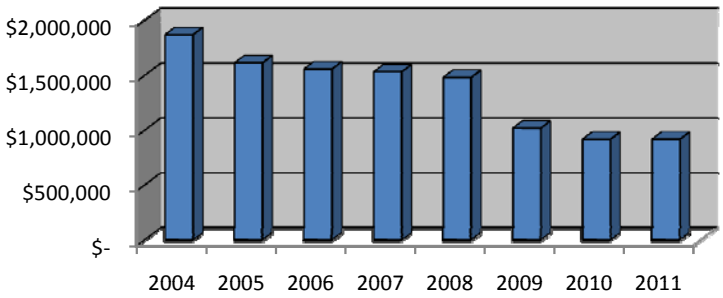
2010 is an estimation.
2011 is a projection.

FINES, FEES AND FORFEITURES

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 40-13-22, 40-13-26 & 15-21-95)

REVENUE DESCRIPTION:	Fines and Fees collected by the Municipal Court, includes driving citations and other fines.
FUND:	General
ACCOUNT NUMBER:	001.100000.34.1000, 001.100000.35.1170
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Daily
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	FY2005 Change in law regarding collection prioritization.
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Municipal Court

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 1,873,181	N/A
2005	1,615,910	-13.7%
2006	1,561,247	-3.4%
2007	1,534,753	-1.7%
2008	1,483,112	-3.4%
2009	1,020,782	-31.2%
2010	918,700	-10.0%
2011	920,000	0.1%

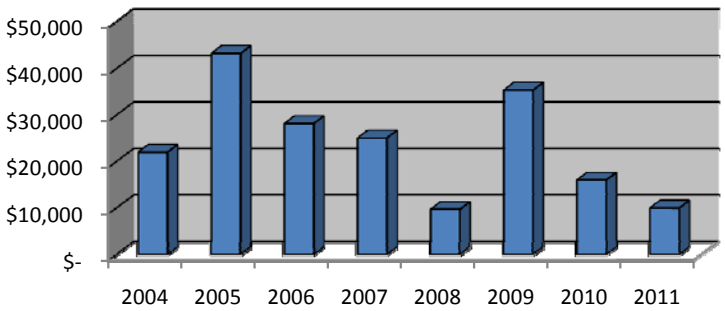
2010 is an estimation.
2011 is a projection.

PARKING FINES (Fines, Fees, and Forfeitures)

LEGAL AUTHORIZATION FOR COLLECTION: (O.C.G.A. 40-13-22 & 40-13-26)

REVENUE DESCRIPTION:	Fines and Fees collected by the Municipal Court for any person in violation of the City parking ordinance.
FUND:	General
ACCOUNT NUMBER:	001.100000.35.1920
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Daily
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend Review & Analysis
REVENUE COLLECTOR:	Municipal Court

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 22,015	N/A
2005	43,276	96.6%
2006	28,174	-34.9%
2007	25,050	-11.1%
2008	9,700	-61.3%
2009	35,380	264.7%
2010	16,000	-54.8%
2011	10,000	-37.5%

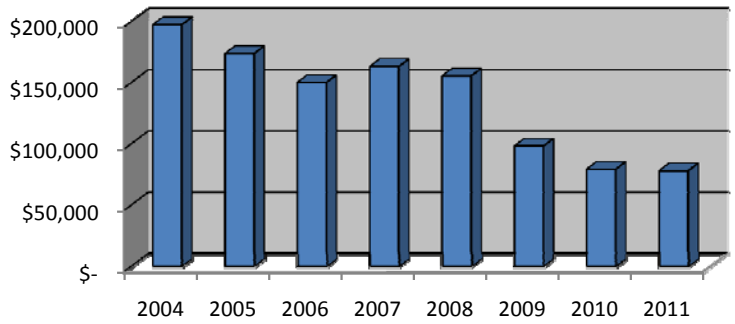
2010 is an estimation.
2011 is a projection.

JAIL FEES (Fines, Fees, and Forfeitures)

LEGAL AUTHORIZATION FOR COLLECTION: (STATE LAW)

REVENUE DESCRIPTION:	Add-on fee to fines to reimburse a portion of the cost for housing inmates
FUND:	General
ACCOUNT NUMBER:	001.100000.35.6000
SOURCE:	Various
USE:	To pay fee charged by the County to house inmates in jail.
FEE SCHEDULE:	10% add-on fee to all fines
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend Review and Analysis
REVENUE COLLECTOR:	Municipal Court

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 197,308	N/A
2005	173,691	-12.0%
2006	150,179	-13.5%
2007	163,093	8.6%
2008	155,452	-4.7%
2009	98,227	-36.8%
2010	79,326	-19.2%
2011	78,000	-1.7%

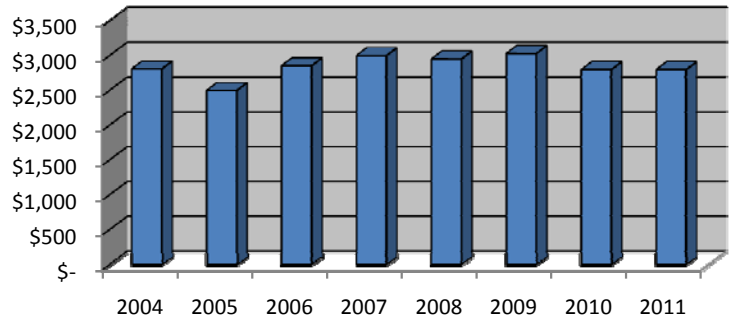
2010 is an estimation.
2011 is a projection.

WRECKER FEES (Fines, Fees, and Forfeitures)

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 6-1-1)

REVENUE DESCRIPTION:	Money collected on impounded vehicles.
FUND:	General
ACCOUNT NUMBER:	001.100000.35.1930
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Towing fee charged by tow truck.
METHOD OF PAYMENT:	Payment from owner of vehicle
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATION:	FY03 - Ord. 02-69 Increased Fees.
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	Police Department

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 2,809	N/A
2005	2,499	-11.0%
2006	2,855	14.2%
2007	3,001	5.1%
2008	2,953	-1.6%
2009	3,031	2.6%
2010	2,800	-7.6%
2011	2,800	0.0%

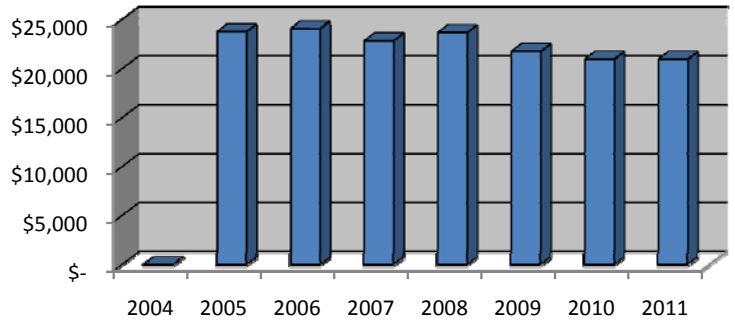
2010 is an estimation.
2011 is a projection.

OTHER FINES & FEES

LEGAL AUTHORIZATION FOR COLLECTION: (VARIOUS)

REVENUE DESCRIPTION:	Small fines assessed by the Municipal Court for non-traffic violations.
FUND:	General
ACCOUNT NUMBER:	001.100000.35.1990
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	
METHOD OF PAYMENT:	
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATION:	
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	Police Department

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ -	N/A
2005	23,813	N/A
2006	24,117	1.3%
2007	22,881	-5.1%
2008	23,729	3.7%
2009	21,798	-8.1%
2010	21,000	-3.7%
2011	21,000	0.0%

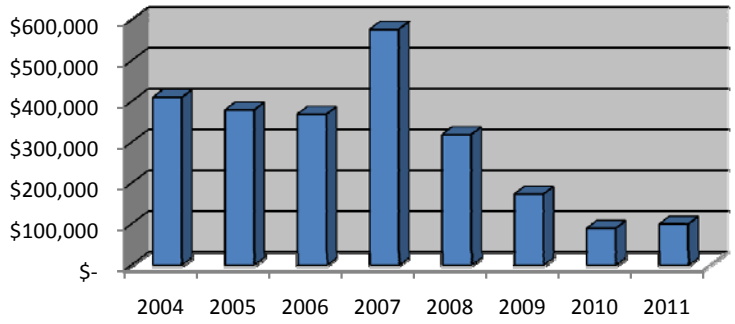
2010 is an estimation.
2011 is a projection.

PERMITS - CITY

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-91 & 10-1-97)

REVENUE DESCRIPTION:	Derived from sale of construction permits, i.e. Building, demolition, sign, commercial, swimming pool, electrical, plumbing, and mechanical
FUND:	General
ACCOUNT NUMBER:	001.100000.32.6000
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	See City Code 10-1-91, 10-1-97
METHOD OF PAYMENT:	Payment from Inspections
COLLECTION FREQUENCY:	Daily
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	Recession 2008-2009
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	Development Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 410,395	N/A
2005	379,731	-7.5%
2006	369,378	-2.7%
2007	577,661	56.4%
2008	319,734	-44.7%
2009	173,920	-45.6%
2010	90,082	-48.2%
2011	100,000	11.0%

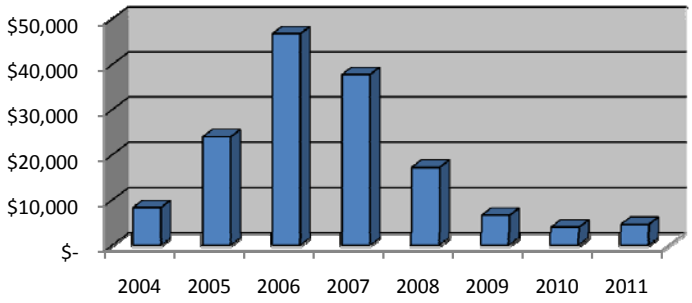
2010 is an estimation.
2011 is a projection.

ZONING FEES

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-91 & 10-1-97)

REVENUE DESCRIPTION:	Fees received from applications for zoning amendments, site plan review and special use, variances, and land disturbance permits.
FUND:	General
ACCOUNT NUMBER:	001.100000.32.9000, 001.100000.32.6100
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Zoning Amendment- $500, Site Plan Review & Special Use- $400, Variances- $300, Annexation- $500, Abandonments- $250, Others
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
REVENUE FLUCTUATIONS:	Increases in fee structure were implemented in mid fiscal year 2005: Recession 2008-2009.
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	Finance

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 8,314	N/A
2005	23,971	188.3%
2006	46,814	95.3%
2007	37,786	-19.3%
2008	17,240	-54.4%
2009	6,600	-61.7%
2010	4,000	-39.4%
2011	4,600	15.0%

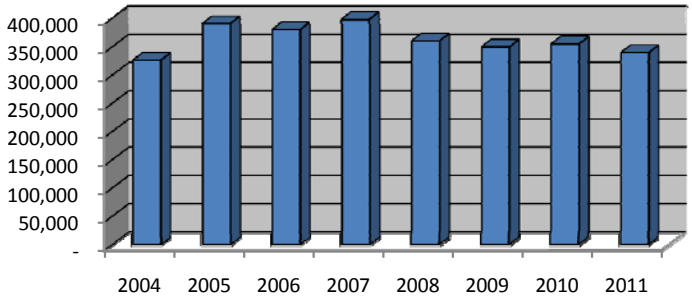
2010 is an estimation.
2011 is a projection.

ALCOHOLIC BEVERAGE LICENSES

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-63)

REVENUE DESCRIPTION:	Fee for issuance of licenses to sale alcohol by package, by the drink, or wholesale.
FUND:	General
ACCOUNT NUMBER:	001.100000.32.1000
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	Annual renewal required
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	City Marshal

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	326,448	N/A
2005	391,150	19.8%
2006	380,896	-2.6%
2007	398,600	4.6%
2008	360,700	-9.5%
2009	350,104	-2.9%
2010	355,400	1.5%
2011	340,000	-4.3%

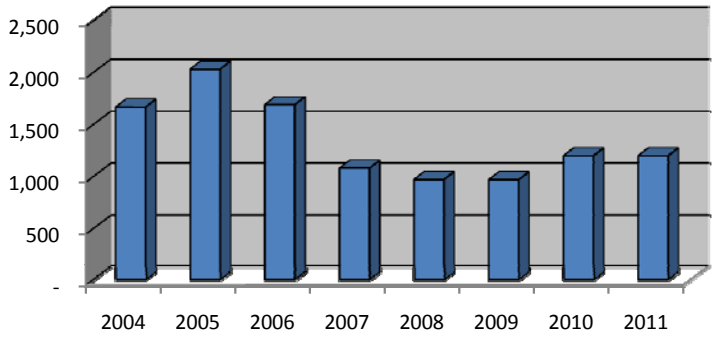
2010 is an estimation.
2011 is a projection.

BINGO TAX (Other Fees and Licenses)

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 6-7-6 & 10-1-61)

REVENUE DESCRIPTION:	Tax authorizing a non-profit organization to operate bingo games.
FUND:	General
ACCOUNT NUMBER:	001.100000.32.2000
SOURCE:	Non-profit Organizations
USE:	No specific use required
FEE SCHEDULE:	$100 per year and 1% of gross sales per month
METHOD OF PAYMENT:	Payment from each non-profit organization
COLLECTION FREQUENCY:	Monthly
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	City Marshal

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	1,667	N/A
2005	2,033	22.0%
2006	1,691	-16.8%
2007	1,082	-36.0%
2008	973	-10.1%
2009	971	-0.2%
2010	1,200	23.6%
2011	1,200	0.0%

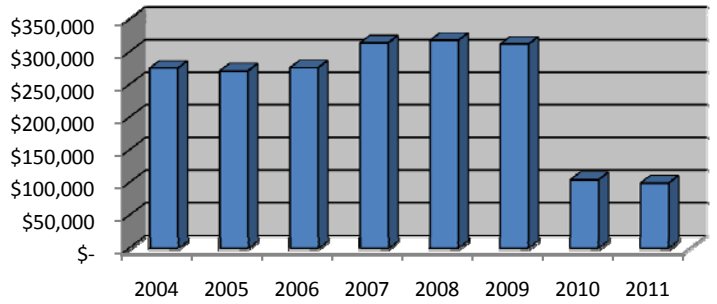
2010 is an estimation.
2011 is a projection.

DEPOSITORY / FINANCIAL LICENSES (Other Fees and Licenses)

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-61)

REVENUE DESCRIPTION:	Fee for issuance of licenses to Financial Institutions.
FUND:	General
ACCOUNT NUMBER:	001.100000.32.3000
SOURCE:	Financial Institutions
USE:	No specific use required
FEE SCHEDULE:	0.25% of gross receipts, minimum of $1,000
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Due by March 1
EXEMPTIONS:	None
EXPIRATIONS:	Annual Renewal
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trend, Economic Review and Analysis
REVENUE COLLECTOR:	City Marshal

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 275,743	N/A
2005	271,479	-1.5%
2006	276,365	1.8%
2007	314,303	13.7%
2008	318,302	1.3%
2009	312,436	-1.8%
2010	105,073	-66.4%
2011	100,000	-4.8%

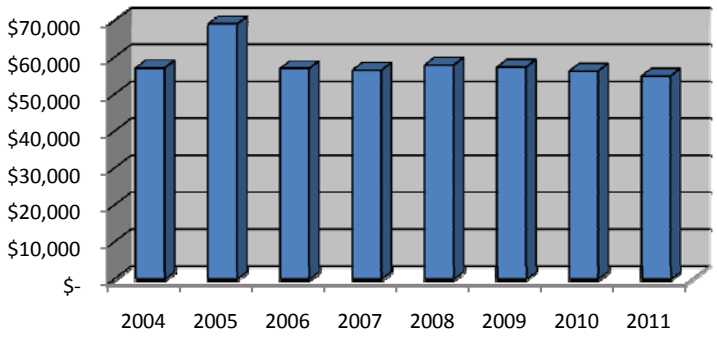
2010 is an estimation.
2011 is a projection.

INSURANCE LICENSES (Other Fees and Licenses)

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-61)

REVENUE DESCRIPTION:	Fee for issuance of licenses to Insurance Companies that sell policies with in the City Limits.
FUND:	General
ACCOUNT NUMBER:	001.100000.32.4000
SOURCE:	Insurance Companies
USE:	No specific use required
FEE SCHEDULE:	$100 per location
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Due March 1
EXEMPTIONS:	None
EXPIRATIONS:	Annual Renewal
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trends and Economy
REVENUE COLLECTOR:	City Marshal

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 57,213	N/A
2005	69,157	20.9%
2006	57,075	-17.5%
2007	56,600	-0.8%
2008	57,969	2.4%
2009	57,413	-1.0%
2010	56,350	-1.9%
2011	55,000	-2.4%

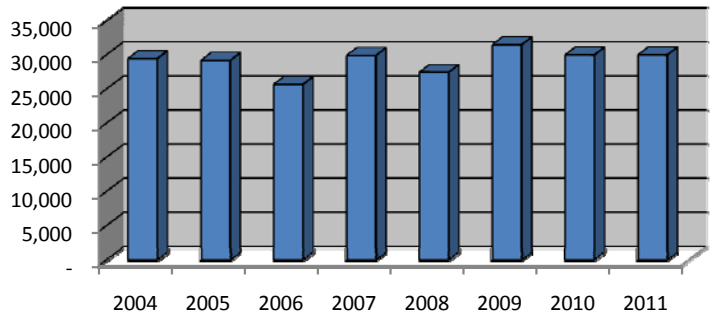
2010 is an estimation.
2011 is a projection.

REGULATORY FEES (Other Fees and Licenses)

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-61)

REVENUE DESCRIPTION:	Fees collected for the regulation of certain businesses (taxi, massage parlors, etc.)
FUND:	General
ACCOUNT NUMBER:	001.100000.32.8000
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trends and Economy
REVENUE COLLECTOR:	City Marshal

FISCAL HISTORY AND REVENUE PROJECTIONS



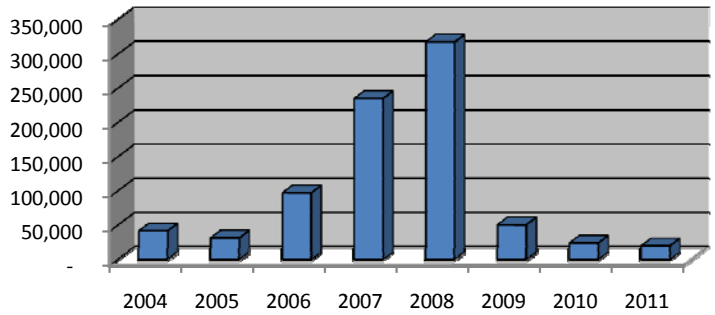
Year	Amount	% Change
2004	29,465	N/A
2005	29,190	-0.9%
2006	25,686	-12.0%
2007	29,910	16.4%
2008	27,480	-8.1%
2009	31,490	14.6%
2010	30,000	-4.7%
2011	30,000	0.0%

2010 is an estimation.
2011 is a projection.

INTEREST

REVENUE DESCRIPTION:	Interest Earnings on cash and investments.
FUND:	General
ACCOUNT NUMBER:	001.100000.36.1000
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trends, Economy, Cash and Investments on Hand
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	41,905	N/A
2005	31,645	-24.5%
2006	97,363	207.7%
2007	235,436	141.8%
2008	318,070	35.1%
2009	51,005	-84.0%
2010	24,000	-52.9%
2011	20,000	-16.7%

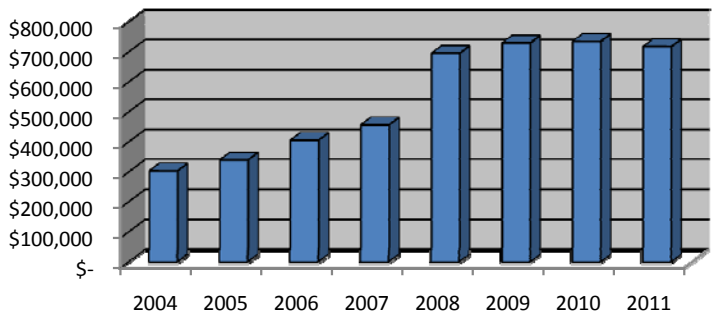
2010 is an estimation.
2011 is a projection.

INTERGOVERNMENTAL

LEGAL AUTHORIZATION FOR COLLECTION: (AGREEMENT BETWEEN ENTITIES)

REVENUE DESCRIPTION:	Various revenues from grants and other governmental entities
FUND:	General
ACCOUNT NUMBER:	Various
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
REVENUE FLUCTUATIONS:	Beginning in FY07, includes Hall County Tax Equity payment.
PROJECTION METHOD:	Historical Trends, Very dependent upon grants expected to be received as well as Intergovernmental Agreements.
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 304,658	N/A
2005	340,617	11.8%
2006	406,915	19.5%
2007	458,325	12.6%
2008	696,544	52.0%
2009	730,778	4.9%
2010	736,057	0.7%
2011	718,960	-2.3%

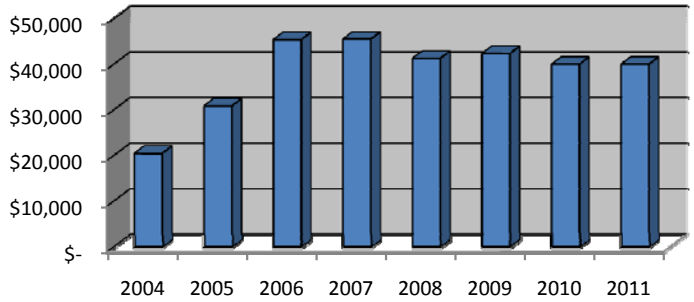
2010 is an estimation.
2011 is a projection.

CEMETERY LOT SALES

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 10-1-1, 4-2-7 & 4-2-8)

REVENUE DESCRIPTION:	Revenue collected from the sale of cemetery lots and mausoleum niches at the City Cemetery.
FUND:	General
ACCOUNT NUMBER:	001.100000.38.2000
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Lot prices, resident: $700 - $1,000, non-resident: $800 - $1,100. Mausoleum niches: $600 - $1,350. Total is split 50/50 to General Fund
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS:	Newly built mausoleum niches first available in FY2006.
PROJECTION METHOD:	Historical Trends and Economy
REVENUE COLLECTOR:	Cemetery

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 20,488	N/A
2005	30,850	50.6%
2006	45,400	47.2%
2007	45,505	0.2%
2008	41,298	-9.2%
2009	42,375	2.6%
2010	40,000	-5.6%
2011	40,000	0.0%

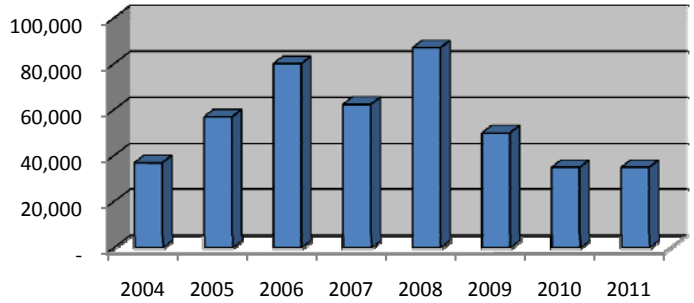
2010 is an estimation.
2011 is a projection.

MISCELLANEOUS REVENUE

LEGAL AUTHORIZATION FOR COLLECTION: (NONE)

REVENUE DESCRIPTION:	Various revenues that are not classified under another account
FUND:	General
ACCOUNT NUMBER:	001.100000.38.9000
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical Trends
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	37,022	N/A
2005	56,978	53.9%
2006	80,180	40.7%
2007	62,439	-22.1%
2008	87,098	39.5%
2009	49,997	-42.6%
2010	35,000	-30.0%
2011	35,000	0.0%

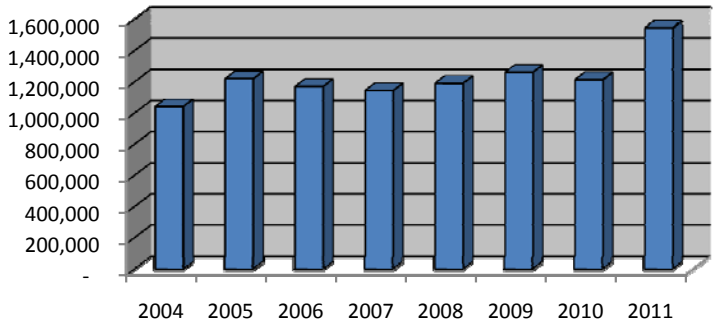
2010 is an estimation.
2011 is a projection.

CHARGES FOR SERVICES

LEGAL AUTHORIZATION FOR COLLECTION: (NONE)

REVENUE DESCRIPTION:	Amount charged to other departments to reimburse General Fund for administrative support.
FUND:	General
ACCOUNT NUMBER:	001.100000.34.9800
SOURCE:	Public Utilities Fund
USE:	No specific use required
FEE SCHEDULE:	None
METHOD OF PAYMENT:	Transfer from Public Utilities, Airport, and General Insurance Funds
COLLECTION FREQUENCY:	Monthly
EXEMPTIONS:	None
EXPIRATIONS:	None
PROJECTION METHOD:	Indirect Cost study completed every three years
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	1,042,422	N/A
2005	1,220,511	17.1%
2006	1,171,420	-4.0%
2007	1,145,200	-2.2%
2008	1,192,270	4.1%
2009	1,261,884	5.8%
2010	1,215,314	-3.7%
2011	1,546,096	27.2%

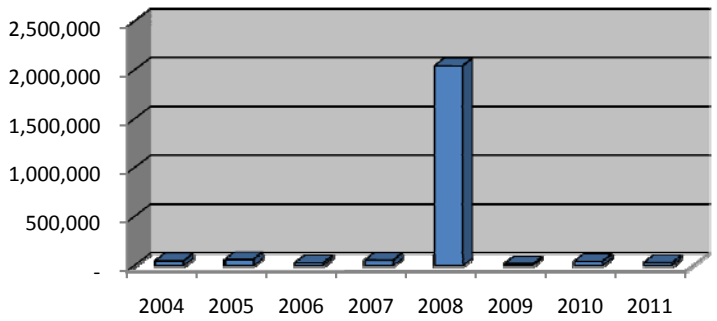
2010 is an estimation.
2011 is a projection.

SALE OF ASSETS

LEGAL AUTHORIZATION FOR COLLECTION: (CITY RESOLUTION)

REVENUE DESCRIPTION:	Revenue received from the sale of surplus City property.
FUND:	General
ACCOUNT NUMBER:	001.100000.39.1000, 001.100000.39.1100
SOURCE:	Various
USE:	No specific use required
FEE SCHEDULE:	Various
METHOD OF PAYMENT:	Various
COLLECTION FREQUENCY:	Various
EXEMPTIONS:	None
EXPIRATIONS:	None
REVENUE FLUCTUATIONS	Varies, depending on items being sold. 2008 included a land sale.
PROJECTION METHOD:	Historical Trends and Economy
REVENUE COLLECTOR:	City Marshal

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	48,925	N/A
2005	62,405	27.6%
2006	27,754	-55.5%
2007	54,380	95.9%
2008	2,045,711	3661.9%
2009	18,226	-99.1%
2010	42,368	132.5%
2011	30,000	-29.2%

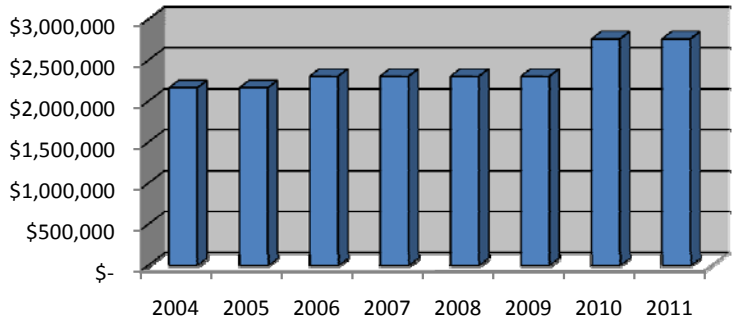
2010 is an estimation.
2011 is a projection.

TRANSFER FROM PUBLIC UTILITIES

LEGAL AUTHORIZATION FOR COLLECTION: (NONE)

REVENUE DESCRIPTION:	Transfer from Public Utilities Department for Return on Equity.
FUND:	General
ACCOUNT NUMBER:	001.100000.39.3520
SOURCE:	Public Utilities Fund
USE:	No specific use required
FEE SCHEDULE:	None
METHOD OF PAYMENT:	Transfer from Public Utilities Fund
COLLECTION FREQUENCY:	Monthly
EXEMPTIONS:	None
REVENUE FLUCTUATIONS:	FY 2003 Updated Study resulted in increased amount
PROJECTION METHOD:	Raftelis Study
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 2,165,976	N/A
2005	2,165,975	0.0%
2006	2,308,025	6.6%
2007	2,308,025	0.0%
2008	2,308,025	0.0%
2009	2,308,025	0.0%
2010	2,761,291	19.6%
2011	2,761,291	0.0%

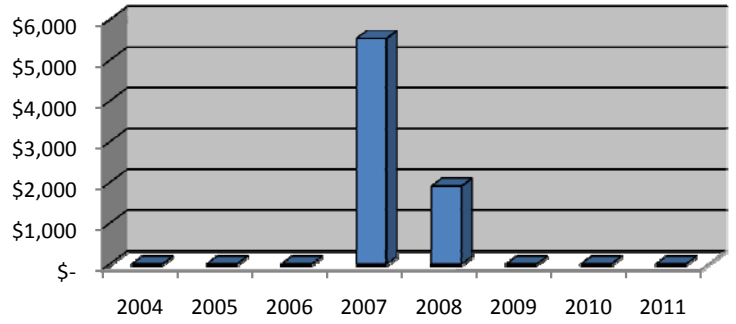
2010 is an estimation.
2011 is a projection.

TRANSFER FROM SOLID WASTE FUND

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 4-2-7)

REVENUE DESCRIPTION:	Transfers to cover costs incurred by General Fund departments for expenses allocable to Solid Waste fund.
FUND:	General
ACCOUNT NUMBER:	001.100000.39.3530
SOURCE:	Solid Waste Fund
USE:	No specific use required
FEE SCHEDULE:	As needed
METHOD OF PAYMENT:	Transfer from Solid Waste Fund
COLLECTION FREQUENCY:	Annually
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Analysis of shared operations and needs.
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ -	N/A
2005	-	N/A
2006	-	N/A
2007	5,543	N/A
2008	1,917	-65.4%
2009	-	-100.0%
2010	-	N/A
2011	-	N/A

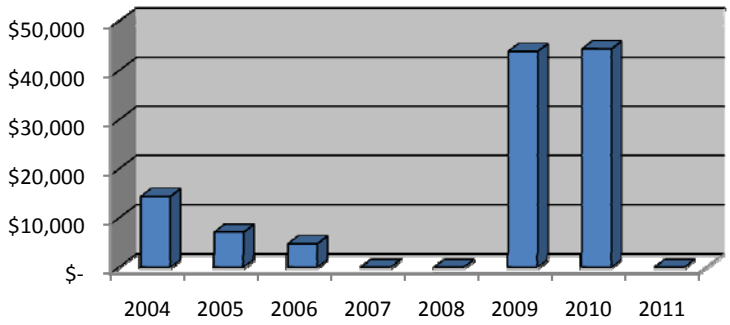
2010 is an estimation.
2011 is a projection.

TRANSFER FROM CEMETERY TRUST

LEGAL AUTHORIZATION FOR COLLECTION: (CITY CODE 4-2-7)

REVENUE DESCRIPTION:	Amount transferred from the Cemetery Trust Fund for the care and maintenance of the cemetery.
FUND:	General
ACCOUNT NUMBER:	001.100000.39.3702
SOURCE:	Cemetery Trust Fund
USE:	No specific use required
FEE SCHEDULE:	09-10 Cemetery Fencing Reimbursement $88,480 (PR-06-76)
METHOD OF PAYMENT:	Transfer from Cemetery Trust Fund
COLLECTION FREQUENCY:	Annually
EXEMPTIONS:	None
EXPIRATIONS:	None
SPECIAL REQUIREMENTS:	None
PROJECTION METHOD:	Historical trends, economic conditions, and operational need.
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 14,400	N/A
2005	7,139	-50.4%
2006	4,774	-33.1%
2007	-	-100.0%
2008	-	N/A
2009	44,000	N/A
2010	44,480	1.1%
2011	-	-100.0%

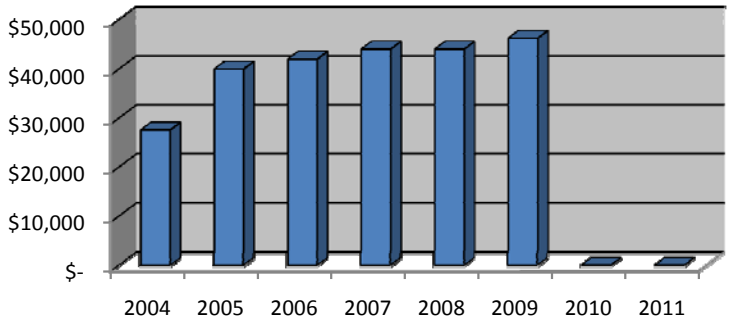
2010 is an estimation.
2011 is a projection.

TRANSFER FROM AIRPORT

LEGAL AUTHORIZATION FOR COLLECTION: (MANAGEMENT POLICY)

REVENUE DESCRIPTION:	Transfer from Airport for Services Provided
FUND:	General
ACCOUNT NUMBER:	001.100000.39.3504
SOURCE:	Airport
USE:	No specific use required
FEE SCHEDULE:	None
METHOD OF PAYMENT:	Transfer from Airport Fund
COLLECTION FREQUENCY:	Monthly
EXEMPTIONS:	None
REVENUE FLUCTUATIONS:	Effective FY10, recorded as Indirect Cost rather than Transfer
PROJECTION METHOD:	Cost of Services provided by Public Works
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ 27,564	N/A
2005	40,000	45.1%
2006	42,000	5.0%
2007	44,100	5.0%
2008	44,100	0.0%
2009	46,300	5.0%
2010	-	-100.0%
2011	-	N/A

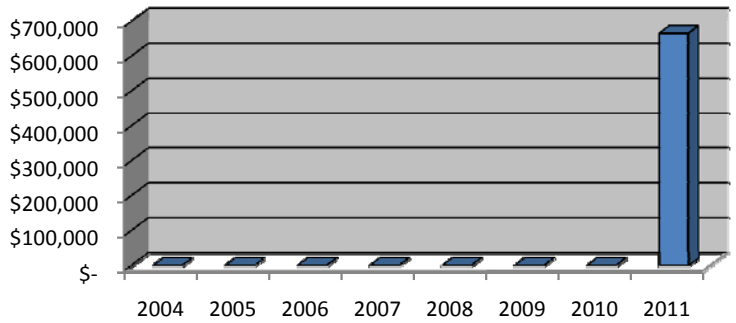
2010 is an estimation.
2011 is a projection.

TRANSFER FROM GRANT FUND

LEGAL AUTHORIZATION FOR COLLECTION: (MANAGEMENT, GRANT DOCUMENTS)

REVENUE DESCRIPTION:	Transfer from Grant fund as dictated by the SAFR Grant for fire personnel.
FUND:	General
ACCOUNT NUMBER:	001.100000.39.3255
SOURCE:	Grant Fund
USE:	Fire Personnel
FEE SCHEDULE:	None
METHOD OF PAYMENT:	Transfer from Grant fund.
COLLECTION FREQUENCY:	Quarterly
EXEMPTIONS:	None
REVENUE FLUCTUATIONS:	None
PROJECTION METHOD:	Precentage of salaries assoiated with the SAFR Grant Personnel.
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ -	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	-	N/A
2011	665,554	N/A

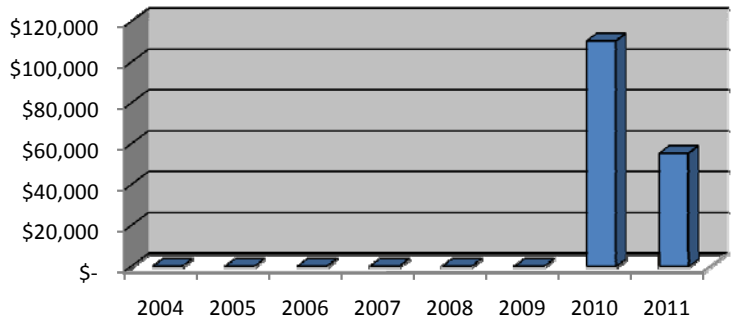
2010 is an estimation.
2011 is a projection.

TRANSFER FROM HOTEL/MOTEL TAX FUND

LEGAL AUTHORIZATION FOR COLLECTION: (MANAGEMENT, COUNCIL FISCAL POLICY)

REVENUE DESCRIPTION:	Transfer from Hotel/Motel Tax fund to support the General Fund's Communications and Tourism Department
FUND:	General
ACCOUNT NUMBER:	001.100000.39.3260
SOURCE:	Hotel/Motel Tax Fund
USE:	Promotion of the City
FEE SCHEDULE:	None
METHOD OF PAYMENT:	Transfer from Hotel/Motel Tax Fund
COLLECTION FREQUENCY:	Monthly
EXEMPTIONS:	None
REVENUE FLUCTUATIONS:	None
PROJECTION METHOD:	Analysis of hotel/motel tax revenue and primary useage to fund GMC
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ -	N/A
2005	-	N/A
2006	-	N/A
2007	-	N/A
2008	-	N/A
2009	-	N/A
2010	110,400	N/A
2011	55,300	-49.9%

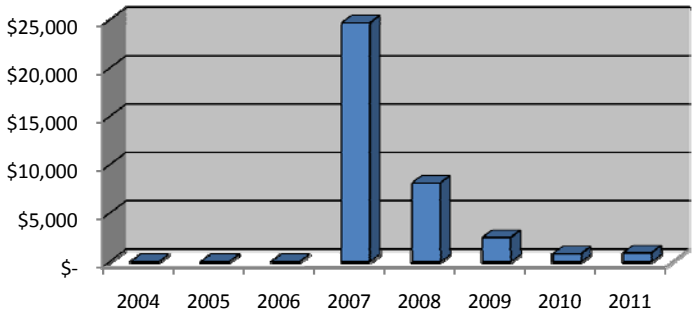
2010 is an estimation.
2011 is a projection.

TRANSFER FROM IMPACT FEE FUND

LEGAL AUTHORIZATION FOR COLLECTION: (NONE)

REVENUE DESCRIPTION:	Transfer from Impact Fee Fund for Adminsitrative Costs
FUND:	General
ACCOUNT NUMBER:	001.100000.39.3285
SOURCE:	Impact Fees
USE:	No specific use required
FEE SCHEDULE:	None
METHOD OF PAYMENT:	Transfer from Impact Fee Fund
COLLECTION FREQUENCY:	Monthly
EXEMPTIONS:	None
REVENUE FLUCTUATIONS:	New Revenue Source FY2007
PROJECTION METHOD:	General Fund Administrative Departments Service Cost
REVENUE COLLECTOR:	Financial Services

FISCAL HISTORY AND REVENUE PROJECTIONS



Year	Amount	% Change
2004	$ -	N/A
2005	-	N/A
2006	-	N/A
2007	24,717	N/A
2008	8,150	-67.0%
2009	2,518	-69.1%
2010	800	-68.2%
2011	900	12.5%

2010 is an estimation.
2011 is a projection.

Gainesville, Georgia

Since 1821

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First Reading:	06/01/2010
Published:	06/04/2010
Passed:	06/22/2010

AN ORDINANCE
NO. 2010-18

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF GAINESVILLE, GEORGIA, TO FIX THE AD VALOREM TAX RATE FOR THE CITY OF GAINESVILLE, GEORGIA EXCLUSIVE OF ACTIVITIES OF THE GAINESVILLE BOARD OF EDUCATION FOR THE FISCAL YEAR 2011; AND OTHER PURPOSES:

WHEREAS, a budget has been established for the City of Gainesville for Fiscal Year 2011; and

WHEREAS, a specified amount of revenue for this budget comes from ad valorem taxes.

NOW THEREFORE BE IT ORDAINED by the City Council of the City of Gainesville, Georgia as follows:

SECTION I. The ad valorem tax rate for the City of Gainesville, Georgia for the calendar year, on property subject to ad valorem taxation by the City is hereby fixed at $2.92 on each $1,000.00 of property subject to ad valorem tax by the City.

SECTION II. Said rate of $2.92 on each $1,000.00 of taxable property is hereby levied as follows:

(a) For General Government purposes, $1.69 on each $1,000.00 of taxable property.

(b) For the purpose of providing Parks and Recreation operations, $0.75 on each $1,000.00 of taxable property.

(c) For the purpose of retiring outstanding governmental fund type debt and related interest, $0.48 on each $1,000.00 of taxable property.

SECTION III. All ordinances and part of ordinances in conflict herewith are hereby repealed.

NOW THEREFORE BE IT FURTHER ORDAINED the City of Gainesville will take appropriate action when the Tax Digest as certified by the State Revenue Commissioner is available and property reassessments are confirmed.

CITY OF GAINESVILLE
CITY MANAGER'S OFFICE

Denise Jordan
City Clerk

300 Henry Ward Way
Post Office Box 2496
Gainesville, Georgia 30503-2496
Telephone: 770 . 535 . 6862
Fax: 770 . 297 . 5405
Web Site: www.gainesville.org

CERTIFIED ORDINANCE

STATE OF GEORGIA
COUNTY OF HALL

This is to certify that I am City Clerk of the City Council of the City of Gainesville. As such, I keep its official records, including its minutes, and in that capacity do certify that the attached Ordinance Number 2010-18 was approved during the June 22, 2010 Council Meeting.

Witness of my official signature and seal this 22n day of June, 2010

Denise O. Jordan

Denise O. Jordan
City Clerk

(Seal) CITY OF GAINESVILLE GEORGIA CHARTERED 1821

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PROJECTED AD VALOREM TAX DIGEST
FISCAL YEAR 2011

	FY 2010/Calendar Year 2009			FY 2011/Calendar Year 2010		
Classifications	**Certified Digest (1)**	**Additions (Deletions)**	**Annexations**	**Adjusted Total**	**% of Digest**	**% Growth**
Real	3,775,878,360	(23,339,522)	5,009,645	3,757,548,483	77.3%	-0.5%
Personal	958,733,945	(94,167,628)	-	864,566,317	17.8%	-9.8%
Public Utilities	64,903,013	-	-	64,903,013	1.3%	0.0%
Motor Vehicles	183,716,250	(11,022,975)	-	172,693,275	3.6%	-6.0%
	$ 4,983,231,568	$ (128,530,125)	$ 5,009,645	$ 4,859,711,088	100.0%	-2.5%

1 Mill Factor With 95% Collection

	FY 2010 Certified	FY 2011 Projected	Difference	% Growth
General Digest	$ 4,734,070	$ 4,616,726	$ (117,344)	-2.5%

Notes:

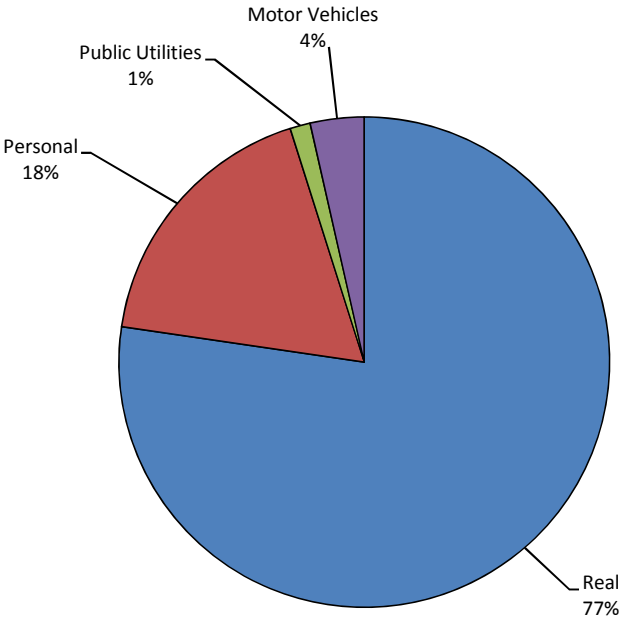
(1) Source: County Tax Assessors Digest, net of exempt property.

(2) The "Tax Payers Bill of Rights," requires a rollback of the millage rate to remain revenue neutral if the digest increases due to revaluations; therefore, revaluations are not included in digest projections.

(3) Source: Planning, annexations during calendar year.

(4) Source: Trend/Growth.

Projected Tax Digest By Category



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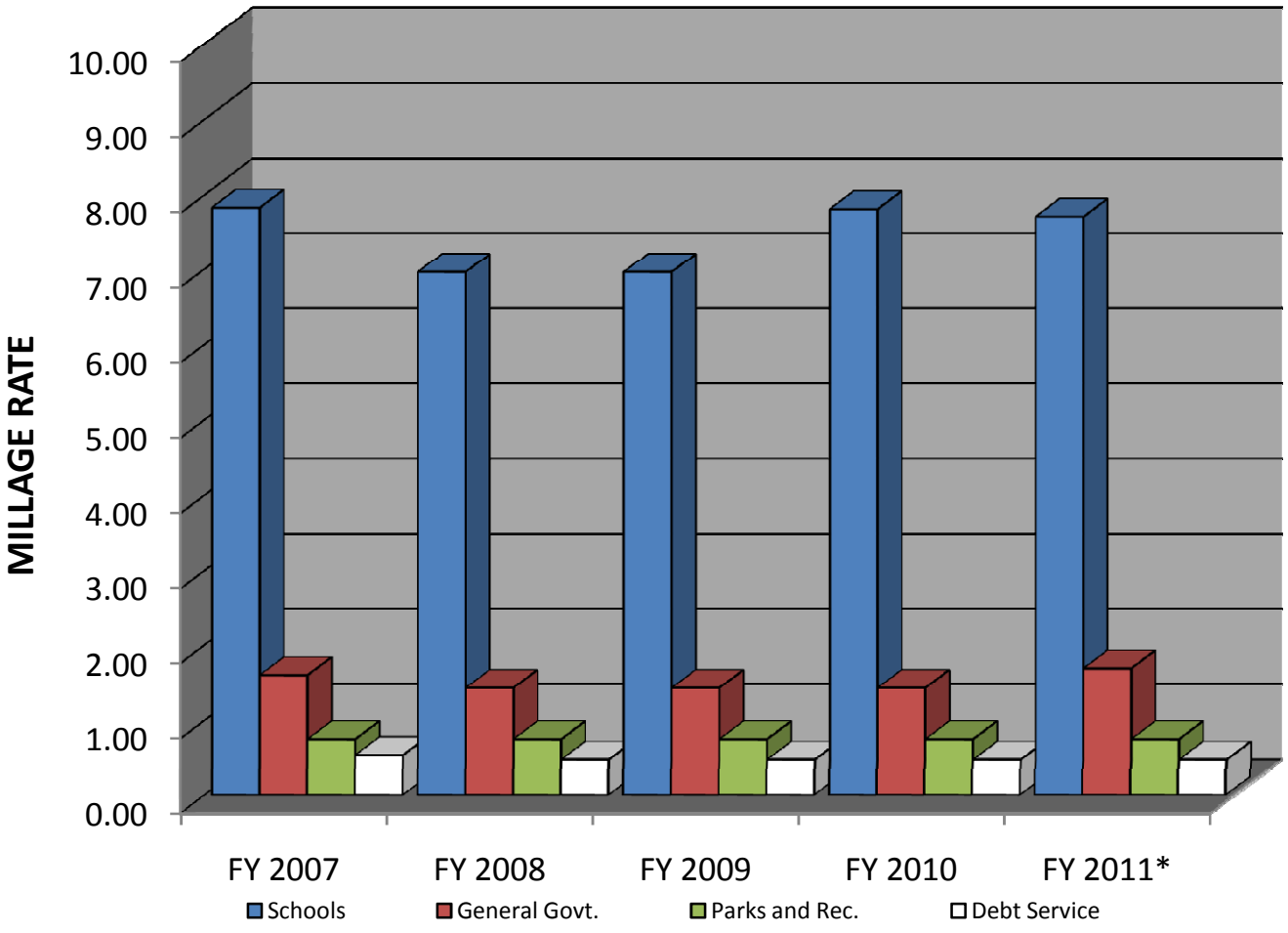
CITY OF GAINESVILLE MILLAGE PROFILE

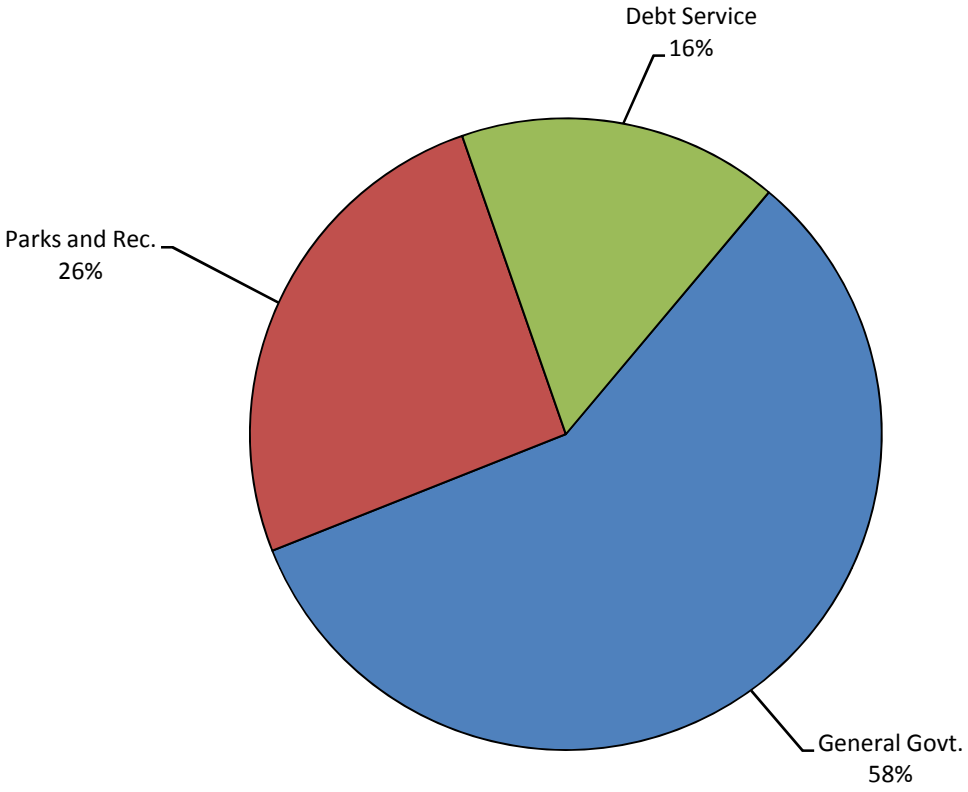
Fund	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011*
Schools	7.83	6.96	6.96	7.81	7.71
General Govt.	1.60	1.43	1.43	1.43	1.69
Parks and Rec.	0.75	0.75	0.75	0.75	0.75
Debt Service	0.54	0.48	0.48	0.48	0.48
Total	10.72	9.62	9.62	10.47	10.63

* Subject to change. City Council and the School Board will take appropriate action when the Tax Digest is available.



"WHERE YOUR TAX DOLLARS GO"

(Excludes School System Taxes)



Gainesville, Georgia

Since 1821

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CITY OF GAINESVILLE
ACCOUNT DESCRIPTIONS

Account Number	Account Name	Descriptions
Personal Services and Employee Benefits		
1100	Salaries and Wages	Includes the yearly salary for all employees.
1101	Overtime Earnings	Includes all costs of overtime pay.
1110	Life and Health Insurance	Includes all costs associated with employer provided insurance.
1120	Workers' Comp Insurance	Includes all costs associated with workers' compensation, including premiums and claims.
1140	Social Security and Medicare	Employer's portion of social security and medicare expense.
1150	Unemployment	Includes payments for unemployment compensation.
1160	Uniforms	Any clothing purchase for City employees. Examples include, but are not limited to gun belts, badges, shoes, boots, etc.
1170	Retirement Contributions	Employer's contributions to retirement plan.
Professional and Other Services		
2100	Travel	Includes mileage, meals, lodging, etc. for any business related meetings which **do not** involve professional development.
2150	Training and Professional Development	Any training, schoolings, conferences, seminars, and certifications (including meals, transportation and lodging) and any on-line networks used for training as well as instructional material. Includes ammunition.
2230	Advertising	Any cost associated with the publishing of an ad or notice.
2240	Professional Fees-Legal	Cost of legal services provided by the City attorney or other attorney (Including Clerk of Court fees).
2260	Insurance - Liability	Liability insurance and estimated claims excluding health and life and workers' compensation.
2280	Maintenance Contracts	Any items under maintenance contract. Examples are computer equipment, copy machines, telephones, software, extended warranties, radios, pumps, excavators, vehicles, and maintenance of landscape).
2335	Dues	Memberships in professional organizations.
2410	Rent - Facilities	Cost of space rental.
2420	Rent - Equipment	Copier, postage meter rentals, pagers, and equipment rentals.
2540	Contractual Services	Any services provided to the City from outside - other than maintenance contracts. Examples are consultants, security officers, and temporary help through employment agencies.
Supplies and Materials		
3340	Printing	Includes printing of forms and stationery. Includes water bills, business cards, annual reports, etc. This does not include preprinted forms.
3351	Subscriptions and Publications	Any subscriptions to magazines, newspapers, letters, etc. associated with that department.
3360	Postage and Freight	The cost of mailing/shipping any item. Examples are UPS, Federal Express, or regular mail.
3380	Office Supplies	Pens, pads, staples, paper clips, copy and computer paper (consumable items that can be "used up").
3390	Supplies, Tools, and Small Equipment (less than $1,000)	Any supplies or tools used for operations. Equipment that cannot be classified as a fixed asset. Examples are calculators, name badges or plates, plaques, T-shirts, maps, etc. All software costing less than $20,000 should be coded to this account.
3394	Inventory Items ($1,000.00 - $4,999.99)	Any supplies or tools used for operations. Equipment that cannot be classified as a fixed asset, but exceeds threshold for inclusion in .3390 account. Examples are computers, tamping machines, scanner/plotters, and other specialized tools. These purchases are tagged for tracking purposes.
3400	Janitorial and Operational Supplies	Costs of cleaning supplies, light bulbs, paper towels, brooms. The departments located in the joing admin. bldg are prorated on # of sq. ft.
3520	Utilities - Gas	Cost of use of natural gas - United Cities Gas, propane gas for heat.
3521	Telephone	Charges for telephone usage, local and long distance (service calls and repairs should be coded to other line items).

CITY OF GAINESVILLE
ACCOUNT DESCRIPTIONS

Account Number	Account Name	Descriptions
3522	Utilities - Electric	Cost of use of electricity - Georgia Power, Jackson EMC.
3523	Utilities - Water	Cost of use of water and sewer.
3860	Other Operational Costs	Any cost that cannot be classified in any other account. Charges to this account should be minimized. Physical exams, flu shots, drinks and food for guest and staff meetings, licenses (professional certifications including CPA, state certifications including CDL, and electrical), etc.
3870	Landfill Charges	Costs associated with delivering trash/garbage to landfill.
Repairs and Maintenance		
4342	Repairs and Maintenance	General repairs and maintenace to items other than vehicles and equipment (furniture, buildings), repairs essential to facility operations, including repairs to air conditioning units.
4460	Equipment Repairs and Maintenance	Repairs to typewriters, copiers, PCs, printers, weed eaters, & lawn mowers.
4480	Vehicle Repairs and Maintenance	Repairs to vehicles, car wash soap, windshield washer fluid. This does not include tires, gas, and lubricants.
4500	Fuel and Lubricants	Gasoline/Diesel fuel, motor oil, etc. for City vehicles.
Capital Outlay		
9580	New Equipment	An item that has a longer useful life than one year and a cost of at least $5,000 or more. These items need to be tagged with a fixed asset tag. No items greater than $19,999 should be in this account. This is true of all funds except Public Utilities.
9600	New Construction	Any new construction that does not qualify in the CIP (must be less than $20,000 for this account). Small storage bldg, sidewalks, etc.

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FISCAL YEAR 2011 BUDGET

AR-2010 - 08

A RESOLUTION TO ADOPT THE FISCAL YEAR 2011 BUDGET FOR EACH FUND OF THE CITY OF GAINESVILLE, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, PROHIBITING EXPENDITURES/EXPENSES FROM EXCEEDING ACTUAL FUNDING AVAILABLE.

WHEREAS, the City Manager has presented a proposed fiscal year 2011 Budget to the City Council on each of the various funds of the City; and

WHEREAS, the budget lists proposed expenditures/expenses for the fiscal year 2011; and

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

NOW, THEREFORE, BE IT RESOLVED THAT this budget, Attachment "A" attached hereto and by reference made a part hereof of this resolution, shall be the City of Gainesville's budget for the fiscal year 2011; and

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

BE IT FURTHER RESOLVED that the expenditures/expenses shall not exceed the appropriations authorized by this budget or amendments thereto provided; however, that expenditures/expenses for the fiscal year shall not exceed actual funding available; and

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

ADOPTED this 22nd day of June, 2010.

Ruth N. Bruner
Mayor Ruth Bruner

Oppose
Council Member George Wangemann

Mayor Pro Tem C. Danny Dunagan, Jr.

Oppose
Council Member Robert L. Hamrick

Myrtle W Figueras
Council Member Myrtle W. Figueras

ATTEST:

Denise O. Jordan
Denise O. Jordan, City Clerk

CITY OF GAINESVILLE GEORGIA CHARTERED 1821

FISCAL YEAR 2011 APPROPRIATIONS RESOLUTION
ATTACHMENT A

GENERAL FUND

REVENUES AND OTHER SOURCES

Ad Valorem Taxes	$	5,848,017
Railroad Equipment Tax		5,000
Intangible Tax		110,000
Real Estate Transfer Tax		10,000
Insurance Premium Tax		1,400,000
Local Option Sales Tax		4,521,595
Payment in Lieu of Taxes		46,000
Occupational Tax		1,055,000
Alcoholic Beverage Tax		940,000
Franchise Fees		3,760,000
Fines, Fees, and Forfeitures		1,031,800
Permits and Zoning Fees		104,600
Other Fees and Licenses		371,200
Interest on investments		20,000
Intergovernmental		718,960
Cemetery Lot Sales		40,000
Miscellaneous		35,000
Charges for Services - Indirect Charges		1,546,096
Transfers In		3,483,045
Sales of General Fixed Assets		30,000
Budgeted Fund Balance		500,000
TOTAL REVENUES AND OTHER SOURCES	$	25,576,313

EXPENDITURES AND OTHER USES

Administrative Services	$	2,519,894
City Manager		844,699
Community Development		1,076,915
Communications and Tourism		361,279
Police		8,343,589
Fire		6,526,321
Public Lands and Buildings		436,772
Engineering Services		625,946
Traffic Services		1,172,334
Street Maintenance and Construction		1,954,507
Cemetery		331,579
Agency Allocations - Other		41,926
Contingency		561,236
Transfers Out		779,316
TOTAL EXPENDITURES AND OTHER USES	$	25,576,313

FISCAL YEAR 2011 APPROPRIATIONS RESOLUTION
ATTACHMENT A

COMMUNITY DEVELOPMENT FUND

REVENUES AND OTHER SOURCES		
Interest on Investments	$	5,400
TOTAL REVENUES AND OTHER SOURCES	$	5,400
EXPENDITURES AND OTHER USES		
Contingency	$	5,400
TOTAL EXPENDITURES AND OTHER USES	$	5,400

COMMUNITY SERVICE CENTER FUND

REVENUES AND OTHER SOURCES		
Intergovernmental - Federal/State/Other	$	2,190,925
Intergovernmental - County		628,731
Transfer from General Fund		435,829
Transfer from Public Utilities Operating		4,000
Other: (Fees, Donations, Fares, Misc.)		646,593
Budgeted Fund Balance		113,380
TOTAL REVENUES AND OTHER SOURCES	$	4,019,458
EXPENDITURES AND OTHER USES		
Personal Services	$	1,890,674
Professional & Other Services		263,306
Supplies & Operating Charges		739,618
Repairs & Maintenance		325,860
Capital Outlay		800,000
Transfer to G Govt Capital Projects Fund		-
TOTAL EXPENDITURES AND OTHER USES	$	4,019,458

FISCAL YEAR 2011 APPROPRIATIONS RESOLUTION
ATTACHMENT A

ECONOMIC DEVELOPMENT FUND

REVENUES AND OTHER SOURCES		
Interest on Investments	$	10,000
Land Sales		300,000
Budgeted Fund Balance		117,356
TOTAL REVENUES AND OTHER SOURCES	$	427,356
EXPENDITURES AND OTHER USES		
Right-of-Way Maintenance of Industrial Parks	$	30,000
Professional & Other Services		60,000
Supplies & Operating Charges		1,000
Debt Service		76,356
Transfer to GG Capital Project Fund		260,000
TOTAL EXPENDITURES AND OTHER USES	$	427,356

GEORGIA MOUNTAINS CENTER FUND

REVENUES AND OTHER SOURCES		
Charges for Sales and Services	$	492,850
Interest on Investments		1,600
Other		10,796
Transfer from Hotel/Motel Tax Fund		310,000
Transfer from General Fund		-
TOTAL REVENUES AND OTHER SOURCES	$	815,246
EXPENDITURES AND OTHER USES		
Personal Services	$	466,388
Professional & Other Services		137,257
Supplies & Operating Charges		188,101
Repairs & Maintenance		23,500
TOTAL EXPENDITURES AND OTHER USES	$	815,246

FISCAL YEAR 2011 APPROPRIATIONS RESOLUTION
ATTACHMENT A

CABLE TV CHANNEL FUND

REVENUES AND OTHER SOURCES		
Intergovernmental - Hall County		88,667
Interest on Investments		400
Transfer from General Fund		88,667
TOTAL REVENUES AND OTHER SOURCES	$	177,734
EXPENDITURES AND OTHER USES		
Personal Services	$	116,590
Professional & Other Services		24,777
Supplies & Operating Charges		13,270
Repairs & Maintenance		5,097
Indirect Cost Allocation		18,000
TOTAL EXPENDITURES AND OTHER USES	$	177,734

OPERATING GRANT FUND

REVENUES AND OTHER SOURCES		
Grant - Fire SAFER Grant		665,554
TOTAL REVENUES AND OTHER SOURCES	$	665,554
EXPENDITURES AND OTHER USES		
Transfer to General Fund		665,554
TOTAL EXPENDITURES AND OTHER USES	$	665,554

HOTEL/MOTEL TAX FUND

REVENUES AND OTHER SOURCES		
Hotel/Motel Taxes (5%)	$	366,667
Hotel/Motel Taxes (1%)		73,333
Interest on Investments		300
TOTAL REVENUES AND OTHER SOURCES	$	440,300
EXPENDITURES AND OTHER USES		
Transfer to General Fund		55,300
Transfer to Ga Mountain Center		310,000
Transfer to Capital Projects (GMC)		75,000
TOTAL EXPENDITURES AND OTHER USES	$	440,300

FISCAL YEAR 2011 APPROPRIATIONS RESOLUTION
ATTACHMENT A

IMPACT FEES FUND

REVENUES AND OTHER SOURCES		
Impact Fees - Police	$	4,000
Impact Fees - Fire		7,500
Impact Fees - Parks		11,000
Administrative Fees		900
Interest on Investments		2,000
Budgeted Fund Balance		53,000
TOTAL REVENUES AND OTHER SOURCES	$	78,400
EXPENDITURES AND OTHER USES		
Transfer to General Fund	$	900
Transfer to Capital Project Funds		53,000
Available for Capital Projects		24,500
TOTAL EXPENDITURES AND OTHER USES	$	78,400

TAX ALLOCATION DISTRICT FUND

REVENUES AND OTHER SOURCES		
Property Tax - Current	$	220,000
Interest on Investments		400
TOTAL REVENUES AND OTHER SOURCES	$	220,400
EXPENDITURES AND OTHER USES		
Available for Capital Projects	$	220,400
TOTAL EXPENDITURES AND OTHER USES	$	220,400

FISCAL YEAR 2011 APPROPRIATIONS RESOLUTION
ATTACHMENT A

PARKS AND RECREATION FUND

REVENUES AND OTHER SOURCES		
Ad Valorem Taxes @ .75 Mills	$	2,569,644
Charges for Services		1,364,538
Interest on Investments		7,750
Other		750
Transfers In		
Budgeted Fund Balance		170,488
TOTAL REVENUES AND OTHER SOURCES	$	4,113,170
EXPENDITURES AND OTHER USES		
Personal Services	$	2,473,910
Professional & Other Services		573,774
Supplies & Operating Charges		912,646
Repairs & Maintenance		102,840
Indirect Cost Allocation		50,000
TOTAL EXPENDITURES AND OTHER USES	$	4,113,170

DEBT SERVICE FUND

REVENUES AND OTHER SOURCES		
Taxes	$	1,644,572
Interest on Investments		2,636
Intergovernmental - School System		998,787
Transfer from Capital Projects Fund		7,196,125
Budgeted Fund Balance		195,079
TOTAL REVENUES AND OTHER SOURCES	$	10,037,199
EXPENDITURES AND OTHER USES		
Bond Principal & Interest	$	8,175,782
Bond Principal & Interest (School System)		995,787
Lease Principal & Interest		855,130
Other Costs		10,500
Available for Future Debt Services		
TOTAL EXPENDITURES AND OTHER USES	$	10,037,199

FISCAL YEAR 2011 APPROPRIATIONS RESOLUTION
ATTACHMENT A

CAPITAL PROJECTS FUND

REVENUES AND OTHER SOURCES

SPLOST VI	$	7,032,125
Lease Proceeds		318,000
Intergovernmental - LARP		90,000
Transfer from Economic Development Fund		260,000
Transfer from General Fund		130,000
Transfer from Hotel/Motel Tax Fund		75,000
Transfer from Public Utilities Fund		55,000
Transfer from Impact Fees Fund		53,000
Budgeted Fund Balance - GG Capt Proj Fund		474,000
TOTAL REVENUES AND OTHER SOURCES	$	8,487,125

EXPENDITURES AND OTHER USES

Police Department Fleet (New)		131,000
Outdoor Gun Range		53,000
Fleet Replacement - Unit 201		35,000
Fleet Replacement - Unit 203		35,000
Fleet Replacement - Unit 204		40,000
Fulen Wider Roof Replacement		110,000
Midtown Greenway		260,000
Storm Drain Maintenance Program		15,000
Street Resurfacing (Major Projects)		475,000
Restriping Pearl Nix Parkway		60,000
Skid Steer		42,000
R-O-W Tractor		35,000
Transfer to Debt Service Fund		7,196,125
TOTAL EXPENDITURES AND OTHER USES	$	8,487,125

FISCAL YEAR 2011 APPROPRIATIONS RESOLUTION
ATTACHMENT A

AIRPORT FUND

REVENUES AND OTHER SOURCES		
T-Hangar Rent	$	343,720
Corporate Hangar Rent		393,924
Industrial Park Rent		134,202
Fuel		17,040
Interest on Investments		2,000
Fixed Base Operator		31,341
Miscellaneous Revenue		2,340
Grants		468,975
TOTAL REVENUES AND OTHER SOURCES	$	1,393,542
EXPENDITURES AND OTHER USES		
Professional & Other Services	$	96,237
Supplies & Operating Charges		39,025
Repairs & Maintenance		16,150
Indirect Cost Allocation		200,000
Debt Service		496,578
Capital Outlay		520,552
Available for Capital Projects		25,000
TOTAL EXPENDITURES AND OTHER USES	$	1,393,542

FISCAL YEAR 2011 APPROPRIATIONS RESOLUTION
ATTACHMENT A

PUBLIC UTILITIES OPERATING FUND

REVENUES AND OTHER SOURCES	
Water Revenue	$ 24,975,730
Water Connection Fees	735,276
Water Connection Administration Fees	21,852
Water Tapping Fees	362,988
Account Service Fees	3,715,000
Service Fees	302,592
Late Payment Penalty	459,960
Sewer Revenue	20,945,105
Surcharge	288,000
Sewer Tapping Fees	19,083
Sewer Connection Fees	67,320
Sewer Connection Administration Fees	2,018
Recovery of Bad Debts	1,200
Interest on Investments	24,000
Gain/(Loss) on Sale of Fixed Assets	3,000
Miscellaneous	402,100
Budgeted Retained Earnings	
TOTAL REVENUES AND OTHER SOURCES	$ 52,325,224
EXPENDITURES AND OTHER USES	
Personal Services	$ 14,460,756
Professional & Other Services	2,401,842
Supplies & Operating Charges	6,755,905
Repairs & Maintenance	1,495,315
Indirect Cost Allocation	1,106,596
Capital Outlay	473,800
Debt Service	21,722,257
Transfer to PUD Capital Projects Fund	1,088,462
Transfer to Community Service Center	4,000
Transfer to General Fund	2,761,291
Transfer to General Government CIP Fund	55,000
TOTAL EXPENDITURES AND OTHER USES	$ 52,325,224

FISCAL YEAR 2011 APPROPRIATIONS RESOLUTION
ATTACHMENT A

SOLID WASTE FUND

REVENUES AND OTHER SOURCES

Residential Collections	$	1,142,400
Customer Landfill Fee		309,120
Recycling		235,200
Commercial - Franchise Fee		90,000
Special Services		3,000
Interest on Investments		3,000
Lease Proceeds		185,000
Other Revenue		80,000
Budgeted Fund Balance		137,546
TOTAL REVENUES AND OTHER SOURCES	$	2,185,266

EXPENDITURES AND OTHER USES

Personal Services	$	1,094,024
Professional & Other Services		293,569
Supplies & Operating Charges		337,592
Repairs & Maintenance		190,000
Debt Service		60,081
Capital Outlay		210,000
TOTAL EXPENDITURES AND OTHER USES	$	2,185,266

CHATTAHOOCHEE GOLF COURSE FUND

REVENUES AND OTHER SOURCES

Greens Fees	$	662,000
Cart Fees		253,700
Other Revenue		83,300
Transfer from General Fund		124,820
TOTAL REVENUES AND OTHER SOURCES	$	1,123,820

EXPENDITURES AND OTHER USES

Personal Services	$	505,766
Professional & Other Services		15,321
Supplies & Operating Charges		110,790
Repairs & Maintenance		169,000
Debt Service		322,943
TOTAL EXPENDITURES AND OTHER USES	$	1,123,820

FISCAL YEAR 2011 APPROPRIATIONS RESOLUTION
ATTACHMENT A

GENERAL INSURANCE FUND

REVENUES AND OTHER SOURCES		
Premiums & Losses Paid by Department	$	1,546,356
Interest on Investments		6,000
Other		-
Budgeted Retained Earnings		31,187
TOTAL REVENUES AND OTHER SOURCES	$	1,583,543
EXPENDITURES AND OTHER USES		
Personal Services	$	-
Professional & Other Services		1,441,043
Supplies & Operating Charges		142,500
Repairs & Maintenance		
TOTAL EXPENDITURES AND OTHER USES	$	1,583,543

EMPLOYEE BENEFITS FUND

REVENUES AND OTHER SOURCES		
Premiums (City Depts, Employees, Retirees)	$	8,238,645
Budgeted Fund Balance	$	325,744
TOTAL REVENUES AND OTHER SOURCES	$	8,564,389
EXPENDITURES AND OTHER USES		
Health Claims/Premiums Expense	$	6,330,370
Reinsurance Premiums - Health		619,226
Life Insurance Premiums		122,972
Vision Insurance Premiums		24,000
Dental Insurance Premiums		275,000
Long & Short-term Disability Premiums		70,000
Short-term Disability Expense		200,000
Medical Clinic Operations		602,446
Administration/Wellness Program		320,375
Other Expenses		
TOTAL EXPENDITURES AND OTHER USES	$	8,564,389

FISCAL YEAR 2011 APPROPRIATIONS RESOLUTION
ATTACHMENT A

VEHICLE SERVICES FUND

REVENUES AND OTHER SOURCES		
Charges For Services	$	751,813
Sales - Fuel		1,499,636
Transfer from General Fund		
TOTAL REVENUES AND OTHER SOURCES	$	2,251,449
EXPENDITURES AND OTHER USES		
Personal Services	$	280,348
Professional & Other Services		17,070
Supplies & Operating Charges		1,936,481
Repairs & Maintenance		17,550
Capital Outlay		-
TOTAL EXPENDITURES AND OTHER USES	$	2,251,449

CEMETERY TRUST FUND

REVENUES AND OTHER SOURCES		
Interest on Investments	$	500
Sales & Services		40,000
Budgeted Fund Balance		
TOTAL REVENUES AND OTHER SOURCES	$	40,500
EXPENDITURES AND OTHER USES		
Available for Capital Projects	$	40,500
TOTAL EXPENDITURES AND OTHER USES	$	40,500
GRAND TOTAL	$	124,531,388
LESS TRANSFERS COUNTED TWICE		12,215,486
TOTAL NET BUDGET	$	112,315,902

Gainesville, Georgia

Since 1821

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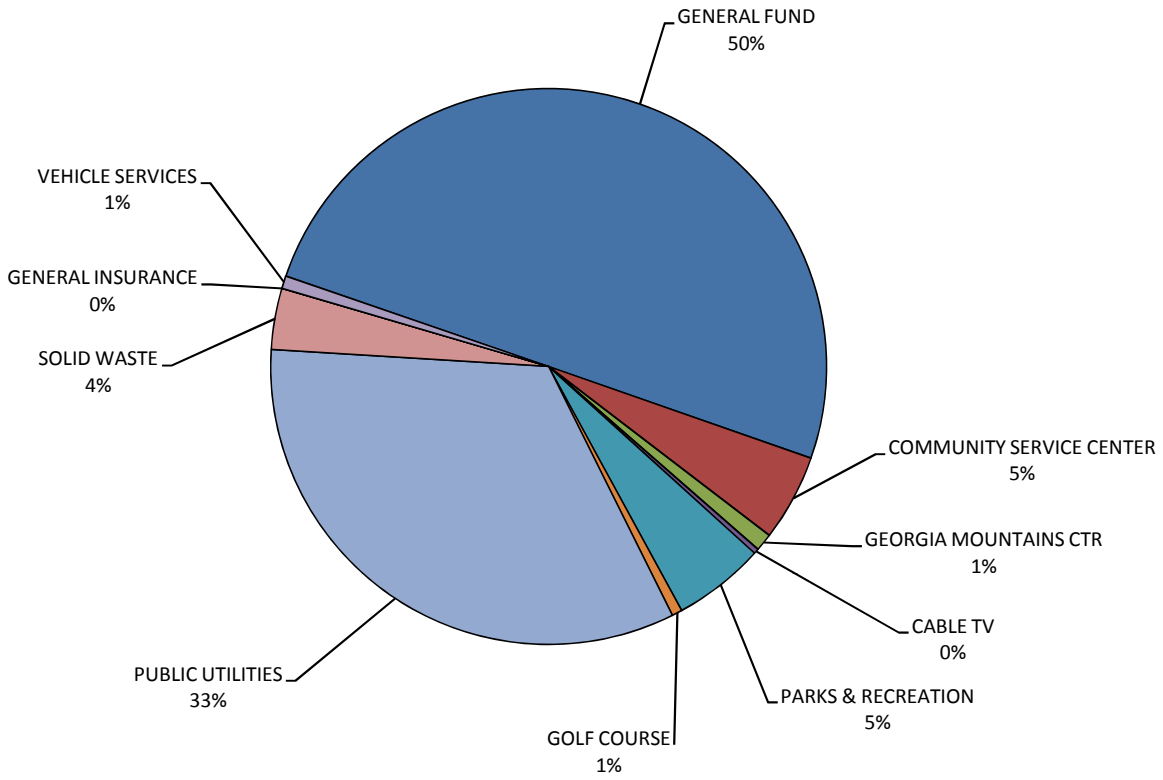
AUTHORIZED POSITIONS

Fund / Department	Budget FY 2009		Budget FY 2010		Budget FY2011	
	Full	Part	Full	Part	Full	Part
GENERAL FUND						
130 - Municipal Court	8		8		7	
140 - City Manager	15		12		12	
160 - Financial Services and IT.	22		22		19	
170 - Human Resources	6		4		8	
180 - Planning	15		13		13	
190 - Communications and Tourism	0		2		4	
221 - Police	118	8	115		113	
222 - Fire	83		81		102	
224 - Inspection	7		5		4	
227 - Code Enforcement	6		5		3	
317 - Public Land and Buildings	6		5		4	
328 - Engineering Services	10	1	7	1	7	1
329 - Traffic Services	10		8		8	
331 - Streets	32		30		30	
410 - Cemetery	5		4		4	
Total General Fund	**343**	**9**	**321**	**1**	**338**	**1**
COMMUNITY SERVICE CENTER						
220 - Community Service Center	**38**	**23**	**38**	**23**	**34**	**23**
GEORGIA MOUNTAINS CENTER						
240 - Georgia Mountains Center	**11**	**0**	**10**	**0**	**7**	**0**
CABLE TV						
250 - Cable TV	**2**	**0**	**2**	**0**	**2**	**0**
PARKS AND RECREATION						
290 - Park and Recreation	**38**	**0**	**37**	**0**	**36**	**0**
GOLF COURSE						
595 - Golf Course	**10**	**26**	**10**	**26**	**4**	**27**
PUBLIC UTILITIES						
520 - Public Utilities	**252**	**1**	**231**	**1**	**225**	**1**
SOLID WASTE						
530 - Solid Waste	**27**	**0**	**24**	**0**	**24**	**0**
GENERAL INSURANCE						
610 - General Insurance	**2**	**0**	**2**	**0**	**0**	**0**
VEHICLE SERVICES						
630 - Vehicle Services	**5**	**0**	**5**	**0**	**5**	**0**
GRAND TOTAL	**728**	**59**	**680**	**51**	**675**	**52**

Authorized Positions By Fund FY 2011



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CAPITAL OUTLAY ITEMS

Fund / Department/Item	**OPERATING BUDGET**	**CAPITAL IMPROVEMENT PROGRAM**
GENERAL GOVERNMENT		
180 - Planning		
Midtown Greenway		260,000
Total Planning	-	260,000
221 - Police		
GPD Fleet		131,000
Outdoor Gun Range		53,000
Total Police	-	184,000
222 - Fire		
Unit 204		40,000
Unit 201		35,000
Unit 203		35,000
Lawn Equipment	11,000	
Res-Qtek High preassure air bags	18,000	
(10) Self-Containted Breathing Apparatus	62,000	
Total Fire	91,000	110,000
317 - Public Land & Buildings		
Fulenwider Roof		110,000
Total Public Land & Buildings	-	110,000
328 - Engineering		
LARP Paving		475,000
Street Drain Maintenance		15,000
Total Engineering	-	490,000
329 - Traffic Services		
Pearl Nix Parkway Striping		60,000
Total Traffic Services	-	60,000
331 - Streets		
Skid Steer		42,000
R-O-W Tractor		35,000
Total Streets	-	77,000
PARKS & RECREATION FUND		
Total Parks & Recreation	-	-
Total Other		-
Total General Government Capital Outlay	**$ 91,000**	**$ 1,291,000**

CAPITAL OUTLAY ITEMS

Fund / Department/Item	**OPERATING BUDGET**	**CAPITAL IMPROVEMENT PROGRAM**
COMMUNITY SERVICE CENTER		
448 - Hall Area Transit		
Mobile Date Terminal, Computer, Software	$ 200,000	
Vehicle Security Cameras	60,000	
Computers	80,000	
Mobile Fareboxes	100,000	
Bike Racks	67,000	
AVL	70,000	
Building Upgrades	223,000	
Total Community Service Center Cap. Outlay	**$ 800,000**	**$ -**
AIRPORT		
Terminal area pavement improvements	481,000	
Gutters in Old T-Hangars	25,000	
Crack Seal Old T-Hangar Tarmac	14,552	
Total Airport Capital Outlay	**$ 520,552**	**-**
PUBLIC UTILITIES		
545 - Water Distribution		
Service Truck	90,000	
4 x 4 Ext Cab Pickup	18,000	
Flat Bed Dump Truck	55,000	
Mini-Excavator	52,000	
Total Water Distribution	215,000	-
552 - Maintenance		
(2) 1 Ton Trucks	$ 70,000	
Total Water Reclamation	70,000	-
555 - Sanitary Sewer		
Trailer	6,800	
Backhoe	50,000	
Trailer	12,500	
Total Sanitary Sewer	69,300	-
575 - Customer Account Services		
IP Camera Security System	26,300	
Model 5502 Hand Held Devices	14,000	
Pickup	18,000	
Total Customer Account Services	58,300	-
Total Public Utilities	**$ 412,600**	**-**
SOLID WASTE		
Scooter Truck	25,000	
Packer Truck	$ 185,000	
Total Solid Waste	**$ 210,000**	**-**
GRAND TOTAL	**$ 2,034,152**	**$ 1,291,000**

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City of Gainesville, Georgia Facts & Figures

Established as "Mule Camp Springs" near the crossing of two Indian trails followed by settlers in the 1800s, the City of Gainesville has maintained and built upon its historical legacy as a regional transportation and trade center for almost two centuries. Less than three years after the creation of Hall County, the village of Mule Camp Springs was chosen to serve as the site of government for the new county and was chartered by the Georgia Legislature on November 30, 1821.

Gainesville operates under a Council-Manager form of government. The city/county's population is estimated to be 187,743 in 2009 (based on Census Bureau Estimate), with a city area of 33.33 square miles. Gainesville has approximately 132 miles of street and 76 intersections with street lights.

GOVERNMENTAL FACILITIES AND SERVICES:

Culture and Recreation:

Gainesville maintains and operates 61 venues with cultural and recreational emphasis. Currently the city offers 3 large community/civic centers, the Georgia Mountains Center, Gainesville Civic Center, and the Frances Meadows Center.

The Georgia Mountains Center Extensively renovated in 2006, the Georgia Mountains Center is located adjacent to Gainesville's historic square, and boasts a 2,500 seat arena, several meeting rooms accommodating anywhere from 14 to 375 visitors, and a multi-media 300 seat theatre that is utilized for presentations and plays throughout the year. Spacious common areas and alcoves and full kitchen facilities are also available making this an ideal venue for a broad range of events.

Frances Meadows Aquatic & Community Center opened in late August 2008; this recreational complex is one of the most ambitious Gainesville projects in recent memory. Showcasing a 3 story aquatic tower with several covered and uncovered water slides, it includes a splash pool landing area flowing into a current channel. Additional features include a large play structure with spray jets, small slides and interactive water features. Athletes will enjoy the 10 lane competition pool for area swim meets, diving lessons, individual lap swim and a guard start program. Further amenities include an ADA accessible 4 lane warm water instructional pool for hydro therapy, year-round learn-to-swim programs, and aqua aerobics. Non-aquatic elements include several meeting spaces for receptions, business seminars, and family gatherings.

The Gainesville Civic Center and Other Parks & Recreation Meeting Centers have served as meeting places for Northeast Georgians for more than half a century. The Civic Center houses eight (8) meeting rooms including a Grand Ball Room, a fully equipped kitchen, dressing rooms and other meeting and reception areas accommodating from 5 to 500 people. Other community centers within the city include the Fair Street Neighborhood center, Butler Community Center and The Martha Hope Cabin. The Fair Street Center is the newest center and opened in April 2008. It includes two meeting

rooms which can be used in several configurations to accommodate a host of needs. The Butler Community Center is located on Athens Street in the historic Butler High School building. Owned by the Ninth District Opportunity, Gainesville Parks & Recreation leases a portion of the building to serve as a community center for leisure programming.

The Martha Hope Cabin was built by the Civilian Conservation Corps in the 1930's and underwent an extensive renovation and restoration in 2002. In 2006, air conditioning was added. Over the years, it was most commonly referred to as the “Girl Scout Cabin” or the “Camp Fire Cabin”. Only recently was it officially designated as the “Martha Hope Cabin” - in honor of the woman whose Girl Scout/Camp Fire leadership spanned 40 years.

Parks The city maintains a total of 20 Parks encompassing 450+ acres, 4 swimming pools (Frances Meadows Center), 16 tennis courts, 11 Baseball/Softball Fields, 10 Soccer Pitches and 1 Golf Course (Chattahoochee Golf Course).

Allen Creek Soccer Complex A highly successful $4 million joint project of Gainesville and Hall County serving thousands of local youth and adult soccer players each year, Allen Creek is the finest facility of its sort in the state. Debuting in August, 2001, it features 19 fully lighted pitches, 4 of which are a regulation 120 X 75 yards, including a premier stadium field. Additionally, Allen Creek draws hundreds of elite level players from all over the southeast by hosting marquis events such as the Atlanta Cup and Olympic Development Program mini-camps.

Clarks Bridge Park is Located at 3105 Clarks Bridge Road on Lake Lanier. This facility hosted the rowing, sprint canoe and kayaking events of the 1996 Centennial Games. Currently the Lake Lanier Rowing Club and the Lanier Canoe & Kayak Club use the facility for year round programs and training. Athletics from across the country and world use the facility as a training site.

Chattahoochee Golf Course is located on the northern banks of Lake Sidney Lanier and offers a mesmerizing challenge on its newly renovated course. Course Crafters and architect Kevin Hargrave teamed up to renovate this classic Robert Trent Jones Sr. designed layout in early 2007. New tee complexes, Bent Grass dominant Southern Greens, new carts, concrete cart paths, clubhouse improvements and a new pro teaching facility are sure to challenge the best of the best.

Police Protection:

The Gainesville Police Department is headed by Chief Brian Kelly who is assisted by three police captains who serve as bureau directors. The bureau directors oversee the Administrative Services Bureau, the Operations Bureau and the Office of Professional Standards within the police department. The Gainesville Police Department employs a total of 113 employees, in 5 stations and 85 patrol units. All Gainesville Police Department officers are certified by the Georgia Peace Officers’ Standards and Training

Council and must complete 20-hours of training annually to maintain their certification. The department is internationally accredited by the Commission on Accreditation for Law Enforcement Agencies, Inc. and is state certified by the Georgia Association of Chiefs of Police.

Fire Protection:

The Gainesville Fire Department was established in 1876 as "The Gainesville Hook and Ladder Company". Since that time, the men and women of this department have provided a service to the community that is second to none. Carrying an ISO rating of II, Gainesville utilizes a fire department that operates four fire stations equipped with a total of ten fire trucks (five engines, two aerials, one rescue, and two squads) and 8,538 fire hydrants. There are currently 93 employees working on three shifts (24 hours on, 48 hours off) and nine administrative staff members.

Water and Sewerage System – Gainesville and Hall County:

The City of Gainesville owns and operates 4 treatment plants (2 water & 2 wastewater) utilizing 1,310 miles of water mains with 49,980 water connections and 278 miles of sanitary sewers with 8,896 sewer connections. These 4 treatment plants serve approximately 32,000 customers with the ability to provide 35 millions of gallons per day of consumable water and treat 17.0 millions of gallons per day of wastewater. Currently the city is meeting the need for 16.4 million gallons of consumable water and 9 millions of gallons of treatable water on a daily average.

Bond Rating:

Gainesville currently holds several bonds, General Obligation bonds and Revenue bonds. All bonds held are maintained at or above investment grade status. On the Standard and Poor's scale, the General Obligation Bonds maintain a rating of A+; Revenue Bonds maintain a rating of AA-.

Education:

Elementary & Secondary
Operated by an independently elected school board with taxing authority, Gainesville offers a total of 10 Educational venues, 5 Elementary Schools, 1 Middle School, 1 Secondary School, 1 Community College, 1 Technical Institution and 1 University (Brenau). The Gainesville City School system employs approximately 457 teachers within its Pre-K-12 program with approximately 6530 students. Several private schools operate within the region, including Riverside Military Academy, Lakeview Academy, Westminster Christian School, Heritage Academy, and several others.

Post-Secondary & Technical
Brenau University was established in 1878 as the Georgia Baptist Female Seminary, the institution became Brenau College in 1900 when Dr. H.J. Pearce purchased the campus. "Brenau," derived from German and Latin, means "refined gold." Brenau was privately owned until 1911 when a board of trustees assumed stewardship of the college, as is still the case today. In 1928 Brenau created a female, residential, college-preparatory school, grades 9 through 12. And in the early 1970s, Brenau began offering evening and weekend classes to both men and women.
Gainesville State College Serving Northeast Georgia since 1964, Gainesville State College is a non-residential unit of the University System of Georgia. The Gainesville State College Gainesville Campus, located 45 miles northeast of Atlanta and six miles southwest of downtown Gainesville in Oakwood, is easily accessible from I-985 via Exit 16 (Highway 53). With an enrollment which now approaches 8,500, Gainesville State College offers courses leading to the Bachelors of Applied Science in Environment and Spatial Analysis, Bachelor of Science with a Major in Early Childhood Care and Education, Bachelor of Applied Science with a Major in Technology Management, Associate of Arts, Associate of Science, and Associate of Applied Science degrees, in addition to certificate programs in Information Technology, Geographic Information Systems and Personal Fitness Training. Ninety percent of Gainesville State College students are in programs transferable to four-year colleges and universities.
Lanier Technical College Offers a wide variety of programs from which to choose – from an associate degree to GED preparation instruction. Boasting five campuses, the school offers many courses purely on-line and through a combination of traditional classroom instruction and online learning (hybrid). Lanier Technical College meets the needs of its students through 3 major programs- a fast-track Technical Certificate of Credit taking about two quarters of study, a Diploma program, lasting a little more than a year, and an Associate of Applied Science Degree that typically takes 2 years to complete. The Associate degree program prepares graduates for employment in mid-level technology positions. Students are required to take college-level general education courses such as English, algebra, psychology, sociology, economics, and/or humanities.

Hospital Facilities:

Northeast Georgia Health System is a not-for-profit community health system dedicated to improving the health and quality of life of the people of Northeast Georgia. The health system offers a full range of healthcare services through two hospital campuses accredited by Joint Commission, a main campus on Spring Street and the Lanier Park Campus on White Sulphur Road. Together, these facilities, along with two long-term care centers and a mental health and substance abuse treatment center, offer Northeast Georgia residents comprehensive health care close to home. Led by volunteer boards made up of community leaders, the 557-inpatient, 261-skilled nursing bed health system serves almost 700,000 people in more than 15 counties across Northeast Georgia. All revenue generated above operating expenses is returned to the community through improved services and new programs.

TRANPORTATION:

Interstates

Gainesville is traversed north to south and east to west by Interstate-985 and three four-lane state highways, GA-60, GA-53, and GA-129. These highways link Gainesville with the communities to the north, south, east, and west including Atlanta, Athens, Dahlonega, and Helen.

Railroads

Amtrak passenger rail stops in Gainesville for those traveling throughout the country. Industrial and commercial industrial transportation needs are met effectively by a busy commercial rail line.

Air

Commercial Airlines serve the Gainesville area through Hartsfield-Jackson International Airport in Atlanta, located 64 miles to the south and Benn Epps Airport located in Athens, located 47 miles to the south east.

Gainesville's public airport, *Lee Gilmer Memorial Airport* is controlled by the city of Gainesville and is used by private executive aircraft. The Lee Gilmer Memorial Airport consists of two runways. Runway 11/29 is 4,001 feet long and runway 4/22 is 5,500 feet long with high intensity lighting and will have an operational ILS (Instrument Landing System) in 2008. Champion Aviation is the Airport Fixed Base Operator (FBO) which provides aircraft fueling tie down spaces and shared corporate aircraft storage. AbAviation provides aircraft repair services and Lanier Flight Center provides flight training. Beginning September 1, 2006, the Lanier Flight Center will also provide self-serve 100LL aircraft fueling.

Unicom Frequency: 123.075.
ASOS: 126.475

Bus Lines

Hall County provides limited bus service through Hall-Area Transit, known as the "Red Rabbit" and provides service throughout the city of Gainesville. Gainesville is also served by Greyhound bus lines to all parts of the country.

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GAINESVILLE HISTORICAL TIMELINE

1821	The town formerly known as Mule Camp Springs chartered as Gainesville.
1828	The Gold Rush Frenzy begins in nearby Lumpkin County, bringing an influx of new settlers.
1849	Gainesville established as a resort center.
1851	Fire destroys much of Gainesville.
1871	Airline Railroad, later named the Southern, ushers in a new era of progress.
1870-1900	City population increases from 1,000 to 5,000.
1873	City services begin with the election of a City Marshal.
1875	Solid Waste Collection begins in the city.
1890	Bond issued to fund the waterworks passes.
1875	General James Longstreet purchases the Piedmont Hotel.
1898	Textiles fuel the economy, thanks in part to the railroad.
1902	Gainesville became the first city south of Baltimore to have street lights.
1903	Cyclone strikes Gainesville, leaving 106 dead, 300 injured and $750,000 damage.
1905	Free city mail delivery begins.
1909	The square and streets adjoining for one block are paved.
1910	Gainesville Post office opens.
1919	Southern Bell removes poles and wires from the square.
1915	The formal opening of the city's first skyscraper-The Jackson Building.
1937 & 1939	President Franklin D. Roosevelt visits Gainesville.
1936	Downtown Gainesville flattened by a tornado.
After World War II	Entrepreneur Jesse Jewell founds "King's Delight," the poultry company that sparked Gainesville's rise to its current dominance in the industry, and its title as "Poultry Capital of the World."
1951	North East Georgia Medical center opened.
1957	The U.S. Army Corps of Engineers constructs Lake Sidney Lanier.
1996	Gainesville serves as Rowing/Kayaking Venue for the 1996 Olympic games.
2000	Gainesville's population reaches 25,578.
2001	The Red Rabbit Public Transportation System begins operation.
2008	Frances Meadow Aquatic Center opens.
2009	New Public Safety Facilities and GMC parking deck construction begin.
2010	City of Gainesville Communications and Tourism Department established.

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MISCELLANEOUS STATISTICS

Date of Incorporation	1821
Form of Government	Council/Manager
City Population (2008 Estimate)	35,668
Hall County Population, including City (2009 Census Estimate)	187,743
Area of City in Square Miles	33.33
Number of Full Time Employees	680

Governmental Facilities and Services:

Culture and Recreation:

Community/Civic Centers	3
Parks	20
Park Acreage	450+/-
Golf Courses	1
Swimming Pools	4
Tennis Courts	16
Baseball/Softball Fields	11
Soccer Pitches	10
Football Stadiums	1
Playgrounds	12
Miles of Walking Trails	8

Fire Protection:

ISO Fire Classification	Class II
Number of Stations	4
Number of Fire Personnel	102

Police Protection:

Number of Stations	5
Number of Police Personnel	113
Number of Patrol Units	85

Water and Sewerage System – Gainesville and Hall County:
(MGD = Millions of Gallons per Day)

Miles of Water Mains	1,310
Number of Water Connections	49,980
Number of Fire Hydrants	8,538
Daily Average Consumption in Gallons	16.4
Maximum Daily Capacity of Treatment Plant in Gallons	35 MGD
Miles of Sanitary Sewers	278
Number of Treatment Plants (2 Water & 2 Wastewater)	4
Number of Sewer Connections	8,896
Daily Average Treatment in Gallons	9 MGD
Max. Daily Capacity of Wastewater Treatment in Gallons	17 MGD

MISCELLANEOUS STATISTICS

Other Government Facilities and Services:

Miles of Streets	132
Intersections with Street Lights	76

Education:

Number of Elementary Schools	5
Number of Elementary School Instructors	263
Number of Middle Schools	1
Number of Middle School Instructors	92
Number of Secondary Schools	1
Number of Secondary Instructors	102
City School System Student Enrollment (Pre K – 12th Grade)	6530
Number of Community Colleges (in Hall County)	1
Number of Technical Institutions (in Hall County)	1
Number of Universities	1

Hospitals:

Number of Hospitals	1
Number of Patient Beds	557

Bond Rating: (Standard & Poor's)

General Obligation Bonds	A+
Revenue Bonds	AA-

Source: Various city departments and local institutions

Gainesville, Georgia

Since 1821