

“Pride and Progress”



City of Hampton, Georgia

FY2019 Annual Operation & Capital Budget

Prepared by: Millie Shah

Director of Finance



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1.1 Elected Officials



Mayor
Steve Hutchison
(Term 2018-2021)



Mayor Pro Tem
Ann Tarpley
(Term 2016-2019)



Councilmember
Stephanie Bodie
(Term 2018-2021)



Councilmember
Elton Brown
(Term 2018-2019)



Councilmember
Henry Byrd
(Term 2016-2019)



Councilmember
Errol Mitchell
(Term 2018-2021)



Councilmember
Willie Turner
(Term 2018-2021)



EST. 1872

City of Hampton

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MAYOR
STEVE HUTCHISON

MAYOR PRO-TEM
ANN TARPLEY

CITY COUNCIL
STEPHANIE BODIE
ELTON BROWN
HENRY BYRD
ERROL MITCHELL
WILLIE TURNER

December 12, 2018

The Honorable Mayor Steve Hutchison
And City of Hampton Council
17 East Main Street South
Hampton GA 30228

Dear Honorable Mayor and City Council,

On behalf of our leadership team, I am pleased to transmit to you the Annual Operating and Capital Budget for the City of Hampton, Georgia for the period of October 1, 2018 through September 30, 2019. In Compliance with the City Charter an annual budget is to be presented along with an executive summary. This budget conforms to the best practices of Government Account Standards Board (GASB). A new look from the previous year is in store for the reader as it provides transparency and improved communications. Improved analytics also reflect the coordination with Generally Accepted Accounting Principles (GAAP) used both in the budget as well as the audited financial statements.

This is the first budget for City of Hampton that will be submitted to the Governance Finance Officers Association to be reviewed by three independent reviewers for the Distinguished Budget Award. Hopefully, you and the Citizens will enjoy and find it informative. I want to thank the City Council for the willingness to accept the best practices in budgeting. This document is clear, concise, and reflects the direction the City of Hampton will be taking in the next few years to develop and grow as a rural community of choice that recognizes the value of economic prosperity in the pursuit of enhanced community amenities and quality of life.

Regards,

Millie Shah
Director of Finance

1.3 Our City

Hampton lies along the corridors of Georgia Highway 20 and U.S. Highway 19/41 off Interstate 75 in Henry County, Georgia. The current estimated population is just over 7,300 people. It is an emerging city in Henry County with a median household income of \$53,682 (it was \$46,094 in 2000) and an average home price of \$139,705 (it was \$91,800 in 2000).



Hampton enjoys the benefits of a small-town atmosphere, where history has a future and offers much to residents and visitors alike. Established in 1873, our city is one of tradition and history, while embracing change. The old cotton mill was converted into lofts; former stores on Cherry Street are now town- houses; the old jail is a booming brewery. Beautiful ante-

bellum historic homes and old oak trees line the streets of Hampton.

Hampton prides itself on being designated as a “Tree City” and a “Bird Sanctuary” city. In 2012, Hampton also achieved the status of “Playful City”— one of 213 communities in the United States to be so designated. In 2013, Hampton was one of 217 cities designated as a “Playful City”— the only city in Henry County to achieve this designation.



Playful City means we encourage youngsters to participate actively, not passively. Our McBrayer City Park is complete with playground equipment, a splash pad, tennis court, soccer goals, basketball court, and much more. The R.W. and Mary Lou Coley Park, located on West Main Street North, hosts many ball games throughout the season, and the Atlanta Motor Speedway is just 1.5 miles from downtown Hampton always has plenty of fun activities scheduled throughout the year. We are a growing community working towards retaining our small-town atmosphere while moving forward into our future.



1.5 Executive Summary

The FY 2019 proposed budget is structurally balanced and focuses on sound fiscal and operational policies. It provides for investment in safety, mobility, infrastructure, high performance management, and continued quality development. The goal of leadership team was to develop a financial plan to support the City's priorities and ensure high quality service delivery. City's departments concentrate activities on two primary functions. Operating or support. In our budget process, each department's mission was to include well defined goals, actions and task for FY2019. The FY2019 Proposed Budget has been developed with six clear set of leadership goals.

LEADERSHIP GOALS

Integrity &
Transparency

Employer of
Choice

Fiscal and
Operational
Policies

Safety

Customer
Satisfaction

Compliance

Fund Highlight According to the budgeting standards established by the Government finance Officers Association (GFOA), a Budget should be a policy document, an operation guide, a financial plan, and communication tool to for the citizen. Our FY2019 Budge satisfies the above requirements. The City of Hampton operates on October 1st to September 30th fiscal year and has Six funds.

General

Hotel Motel

Capital Grant
New Fund

SPLOST

CAPITAL

ENTERPRISE

Budget Highlights:

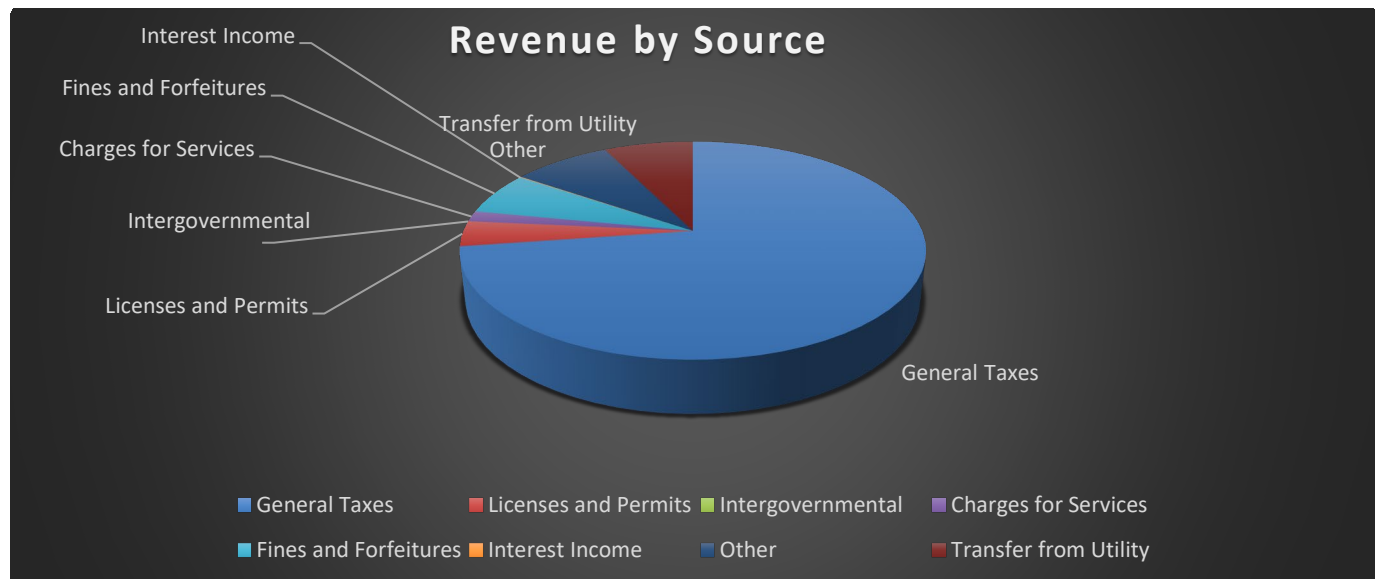
The General Fund is City's principle operating fund, which is supported by sales tax and other fees. This fund accounts for core City functions such as public safety, public works, municipal court, general government, parks and recreation, economic and community development.

The Enterprise Fund also known as Utility fund, is used to account for the acquisition, operation and maintenance of City's Water, Sanitation, Wastewater and Electricity. The Fund accounts for operational cost as well as debt service payment.

The total Fiscal Year 2019 balanced budget before transfer to other funds and Downtown Development Authority is \$14,897,711. This total includes the surplus of \$173,775 in Enterprise Fund. The total Fiscal Year 2019 Operating and Capital Budget is \$17,914,906. This total includes use of restricted and unrestricted reserves for Capital project for both Capital Fund and SPLOST.

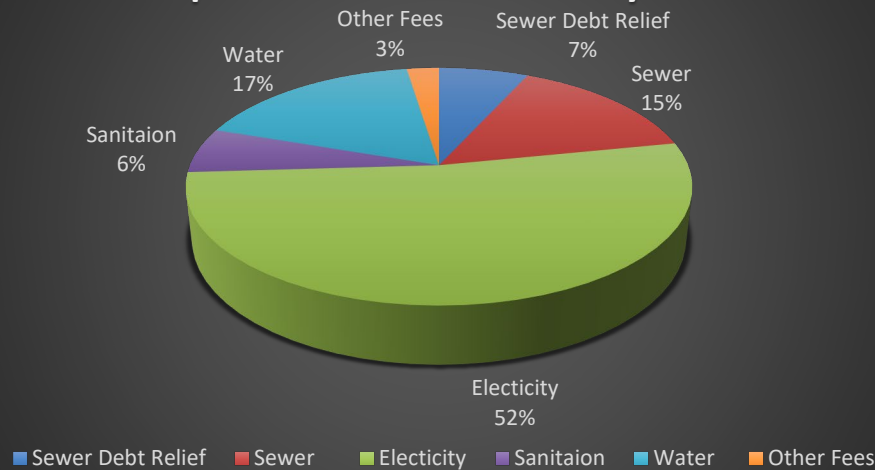
Revenue Highlights the Anticipated General Fund revenues are \$4,715,92, which is an increase of \$648,123 or 15.99% from FY2018 Adopted Budget. A new fund for Capital Grant Fund was created in FY2019 Budget. The primary income for the Capital Grant Fund will be Grants and grant match from General Fund. In FY2018 Adopted budget, Intergovernmental revenues were anticipated under General Fund. However, with creation of new Capital Grant fund the Intergovernmental revenues are now anticipated under the newly created Capital Grant Fund.

The largest single revenue source is General Taxes. The Local Option Sales Tax is estimated to increase by \$233,527 (11%) from the FY2018 Adopted budget. In the FY2018 Adopted Budget all three major funds, General, Capital and Enterprise, were balanced as one budget. In accordance to the budgeting standards established by the Government Finance Officers Association (GFOA), budget is proposed by individual funds. The General fund also recognizes \$346,879 in revenue that will be transferred in from the Enterprise Fund to cover indirect cost that have been borne by the General Fund.



The anticipated Enterprise Funds revenues are \$6,677,373, which is a decrease of \$349,126 or 5% from FY2018 Adopted Budget. The anticipated Enterprise Revenues were calculated based on FY2018 projected revenue of \$6,947,611.

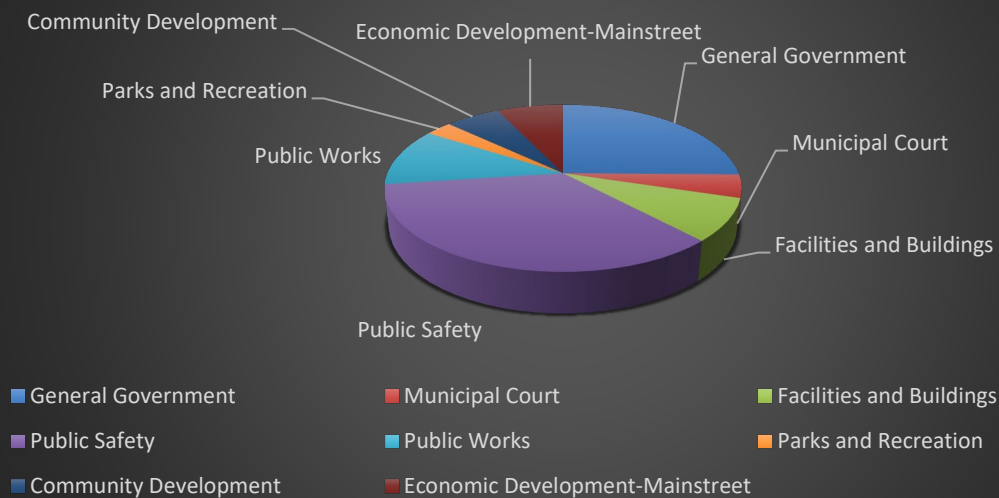
Enterprise Fund Revenue by Source



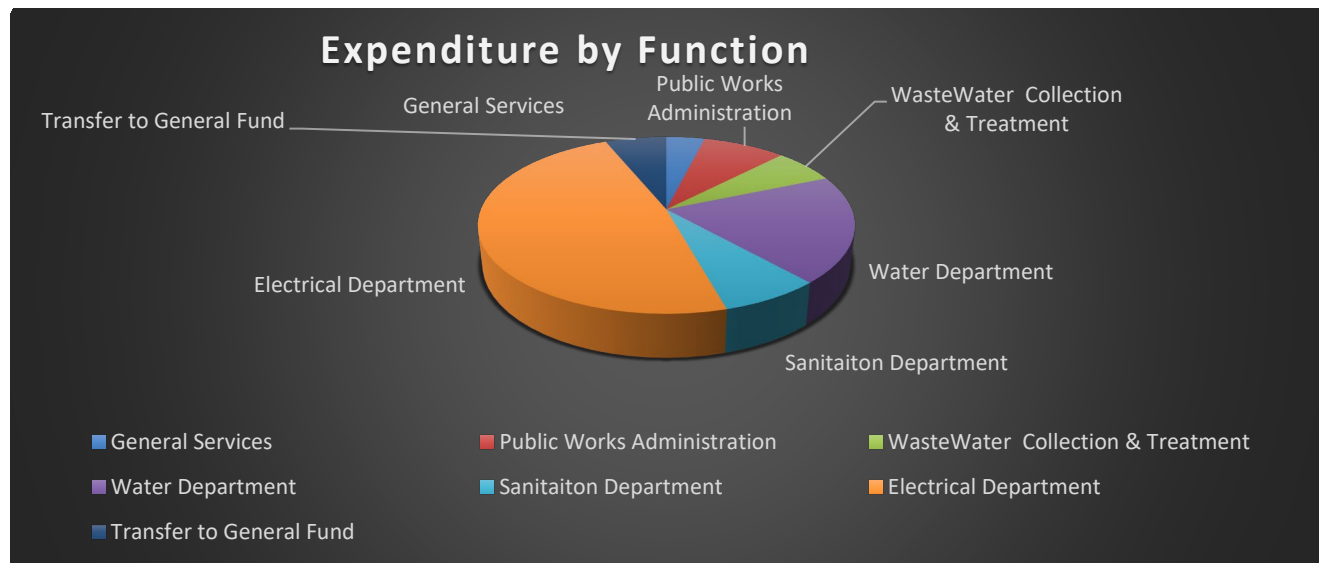
Expenditure Highlights: The General Fund is divided into seven categories. General Government, Public Safety, Public Works and Facilities, Recreation, Community Development and Economic Development.

The General Fund Expenditures before transfer to other funds has increased by \$366,363 or 8.43% compared to FY2108 Adopted Budget. There are variety of factors, including increase in operating cost for the General Fund and addition of much needed departments – Human Resources and Financial Services. Approximately 3% of pay is included for increased employee compensation in the proposed budget for the employees hired before July 1st, 2018.

Expenditures by Function



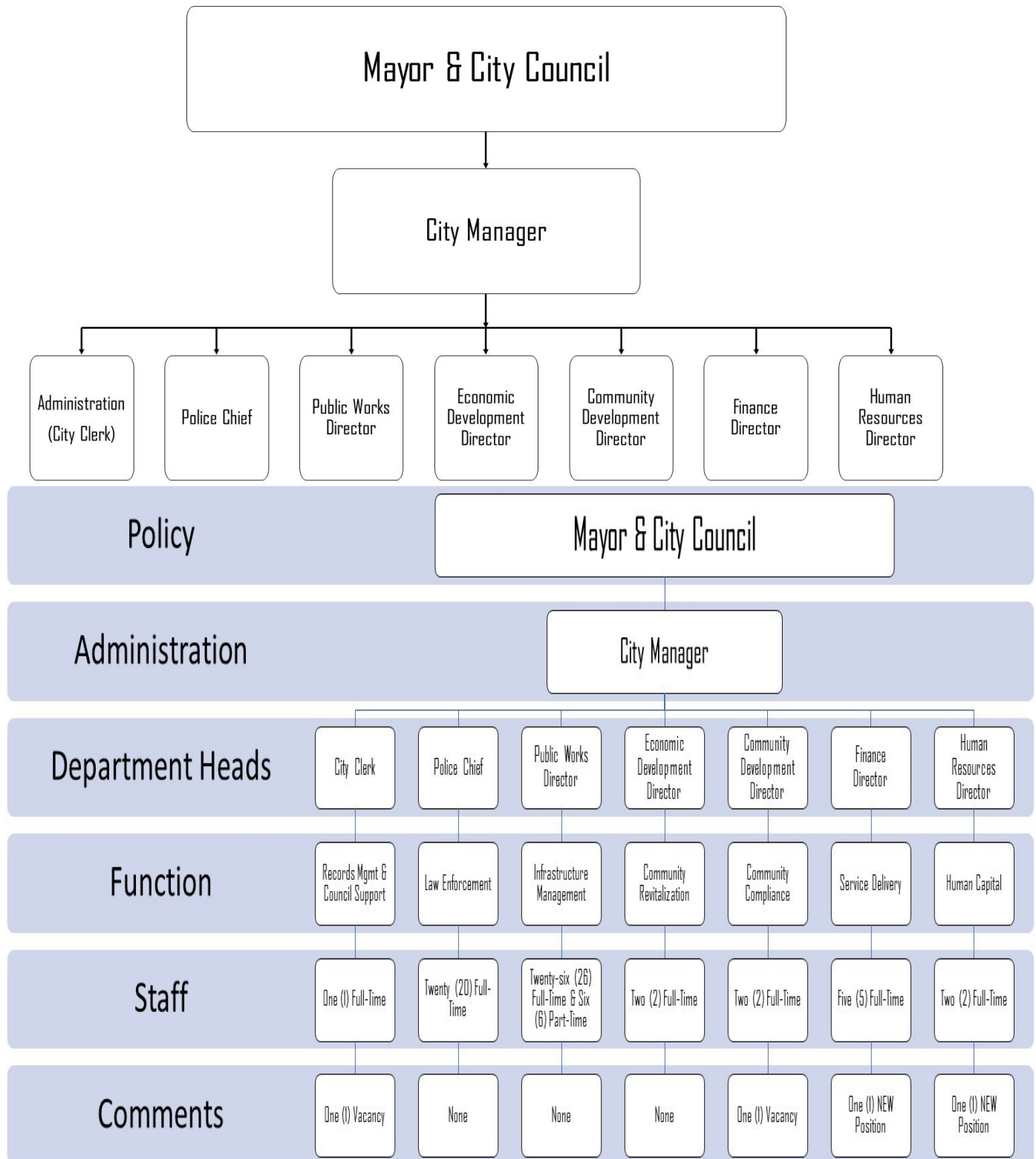
The Enterprise Funds anticipated expenses have increased by \$676,034 (12.17%) from FY2018. In FY2019 proposed budget direct cost associated with Enterprise Fund is now classified under Enterprise Fund rather than General Fund. Also, the Enterprise Fund recognizes \$346,879 in transfer to General fund to cover indirect cost that have been borne by the General Fund.



Transfers: FY2019 Proposed budget includes a transfer of \$100,000 for Land and Water Conservation Grant match, \$130,000 to Downtown Development Authority and \$1,223,542 to the Capital Improvement Fund.

Fund Balance: The proposed budget reflects an undesignated General Fund Balance of 23.56% of expenditures, which represents transfer of \$1,453,542 to Capital Grant Fund, Capital Fund and Downtown Development Authority. The anticipated Net Position for Enterprise Fund is \$11,254,468.

1.6 Organizational Structure



1.7 Goals and Initiatives

LEADERSHIP GOALS

Integrity &
Transparency

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Choice

Fiscal and
Operational
Policies

Safety

Customer
Satisfaction

Compliance

**PRIDE AND
PROGRESS**

Integrity and Transparency: Office of City Clerk

Program Description

The city clerk is one of the oldest offices in public service, the Office of the City Clerk is a vital part of any local government. The clerk is a public servant charged with the responsibility of serving the best interest of all citizens and maintaining integrity & transparency.

The City Clerk serves as the Custodian of Records, Election Superintendent, provides support to municipal administration, oversees the issuance of alcoholic beverage licenses, oversees the collection of hotel/motel tax, official filer of legal notices and public notices, oversees all aspects of Municipal Election. The City Clerk's office serves as the official source for Municipal Information.

FY19 Goals and Initiatives

Maintain Open and Responsive Government by encouraging participation in the democratic process and preserving the integrity of elections process. Remain in compliance with the Open Meetings and Open Records laws. Continue to provide a high level of professional customer care to businesses, citizens, employees and governing body. Implement day-to-day Processes and Procedures to ensure consistency and efficiency.

- Implement on-line payment for Alcoholic Beverage Licenses and Open Records Requests.
- Implementation of Agenda Software
- Implementation of a more effective method for processing Open Records Requests
- Update City's webpage to include the following: Proclamations, Ordinances, and Resolutions
- Circulation of departmental "How To" informational newsletter. Newsletter will consist of How To tips such as; How to search for documents in the City's Code of Ordinances, how to handle Open Records Requests, How to Handle contract agreements after Mayor and Council's approval, how to handle departmental records management, etc...

- Prepare for 2019 Election

Employer of Choice: Office of Human Resources

Program Description

The function of the HR Department is to administer all aspects of personnel services, including recruitment, selection and retention, management of employee benefits programs, workers' compensation administration, occupational health and wellness programs and labor relations liaison. The HR Department is responsible for establishing, administering and effectively communicating sound employment policies, rules and practices that treat employees with dignity, respect and equality. This occurs while maintaining the City's compliance with all employment and labor laws, management directives and labor agreements. Additionally, the HR Department provides personnel management systems administration and employee orientation and training. HR also works to attract potential employees by disseminating employment information to colleges, universities, municipalities and media as well as assisting prospective employees through the recruitment process.

FY19 Goals and Initiatives

- **Compensation Study:** Assess the City's compensation plans to ensure competitiveness based on comparable market data and best practices. This process will also include the review of current Job Descriptions. A sound compensation system needs to be established in order to attract the right people to the right jobs and provide appropriate incentives to produce loyal and engaged employees. Additionally, any organization cannot effectively recruit new employee or retain existing ones without also assessing its internal equity. Employees need to see a basic correlation between what they bring to the City in the way of education, experience, productivity, and other skills or efforts and how the City rewards them or provides them.
- **Exit Interview:** Implement exit interview process. Developing a formal the Exit Interview process will allow the City to explore, to the extent the departing employee is willing to share, the reasons for the employee's departure. Exit interviews will provide the City with an opportunity to make processes better for current and future employees.
- **Labor Relations:** Strengthen the relationship between City and employees, by actively communicating and training employees in personnel policies and practices.
- **Onboarding:** Implementation of the City's first onboarding process. Engaging effective onboarding enables new hires to become more productive from their first day on the job by streamlining new hire paperwork, process and training.
- **Personnel Files:** Audit or personnel files to ensure compliance with records retention laws and best practices.
- **Recruitment:** Streamline recruitment process with best practices processes and the implementation of NEOGOV INSIGH. INSIGHT is an applicant tracking system that will allow the City a much more effective and efficient way to advertise, solicit, and track

applicants for new or vacant positions. INSIGHT also results in a better user-friendly experience for the front-end users (applicants) and promotes a imagine of a professional City. This enhanced engagement with applicants should result in increasing the size and quality of the applicant pool and strengthen the City's brand as an employer of choice. For the City, the new system will eliminate lengthy hiring process and decrease costs per hire by the optimization of processing applications, collecting materials, and scheduling interviews, will be much easier and more efficient.

- **Workers' Compensation:** Revamp the City's current Workers' Compensation process to include revision of existing forms, development of supervisor and employee guide, supervisory training and effective tracking system to allow quick access to current information and analytical data.

Fiscal and Operational Policies: Office of Financial Services

Program Description

The primary function of the Finance Departments is to ensure that the City's financial assets are protected through the implementation of sound financial policies and procedures and to provide users with meaningful financial data. The Finance Department serves as the primary advisor to the Mayor and City Council about financial issues. This responsibility requires that we be service oriented relative to the financial needs of all departments within City while still assuring that all transactions adhere to City's policies and procedures, generally accepted accounting principles, and rules established by the authoritative governing bodies.

The Finance Department includes all aspects of accounting, involving Accounts Receivables and Payables, and Miscellaneous revenue collections.

FY19 Goals and Initiatives

- Receive an unqualified independent audit opinion for Fiscal 2018 by March 2019.
- Receive the Government Finance Officers Association (GFOA) award for achievement in financial reporting for the City's CAFR.
- Implement 100% of all applicable audit comments for the prior year by June 30 and review and implement appropriate management audit comments within 90 days of receipt.
- Provide a monthly status report on expenditures and revenues to departments by the 15th day of the following month.
- Coordinate the professional service contract with approved vendor reviewing all Business and Alcohol Licenses with City of Hampton

Safety: Office of Public Safety

Program Description

The first documented police department was formed in 1945, which was led by Police Chief O.N. Coker, since the beginning of the Department there have been 6 police chiefs, with the current being Chief Derrick B. Austin.

The current police department consists of nineteen (19) sworn officers to include the Chief of Police. The department provides 24-hour service for patrols and responds to 911 emergencies. There are currently two (2) detectives assigned to the Criminal Investigations Division, four (4) twelve-hour (12 hour) patrol shifts, each shift consists of one (1) sergeant and two (2) officers. One (1) sergeant is assigned to manage the agencies State Certification, departmental training, evidence. One (1) detective is assigned to the Flint Circuit Drug Task Force.

The City of Hampton Police Department is a State Certified Agency and operates under current polices, trends, and technology consistent with 2018 policing procedures. The City Hampton Police Department believes in community-oriented policing and maintains a close relationship with the citizens, schools, and businesses located within the city and surrounding areas.

FY19 Goals and Initiatives

- We will meet all required annual training within a timely fashion to corroborate with the state certification requirements.
- Through the agency training division, we will partner with local and federal agencies to expose our officers to realistic scenario-based training to better prepare them for the current climate of violent attacks towards law enforcement and mass casualty crimes.
- Continue increasing training in job specific areas and high liability areas. All employees will attend a minimum of one outside training course, along with in-service training.
- Implement community policing functions that involve all officers.
- Maintain a highly-motivated work force that places an emphasis on changing from customer service, to customer delight.
- Hold supervisors accountable for the action on their shifts.
- Purchasing and utilizing state of the art technology and equipment.
- Pro-active enforcement while serving as ambassadors of the city.
- The Hampton Police Department will continue to maintain the agencies state certification through the Georgia Association of Chiefs of Police by meeting and complying with all required standards.
- We will continue to grow in the training department by expanding new training methods and achieving higher certifications for officers.
- Provide police/court services utilizing community-based policing functions.
- Partnering with Below 100 training strategies to help take part in reducing the line of duty deaths of law enforcement.
- Maintain average response times to under five minutes.
- Utilize forward-thinking crime preventions strategies and tactics.

Customer Satisfaction: Office of Public Works

FY19 Goals and Initiatives

- Reduce % of lost water
- Increase Customer Satisfaction on street lighting

- Maintain overall appearance of the City
- Inventory sidewalks and reduce % of deficiencies of sidewalks
- Maintain certification at Wastewater Treatment Plant

Compliance: Office of Community Development

Program Description

The Community Development Department's mission is to guide the development of the city through effective measures of planning, design review, construction plan approval and code compliance to enhance the quality of life for the residents of the City of Hampton.

FY19 Goals and Initiatives

- Guide the citizens and developers through the process of development within the limit of the City of Hampton
- Support programs and projects that help to promote economic growth, stabilize neighborhoods, and enhance the quality of life for the residents of the City of Hampton
- Ensure the residents of the City of Hampton have a suitable living environment, public facilities, and infrastructure
- Provide a clear, detailed and consistent path for residents regarding the development process
- Answer inquiries and provide information to the general public regarding existing codes, regulations and policies
- Oversee and structure all reviews and inspections for all permits issued by the City of Hampton
- Oversee and participate in the management of a comprehensive building code inspection and plan review program
- Ensure that all plans reviews, all required/necessary inspections are performed and conducted with respect to the city and state codes
- Investigate complaints of violation of city code, appropriate zoning ordinance, sign regulation and related laws, ordinances, or codes.
- Serve as a liaison to Henry County Planning and Zoning
- Support the Economic Development Department in achieving economic growth
- Support and assist the Public Works Department in providing safe and sustainable public facilities and infrastructure to the residents of Hampton

PRIDE AND PROGRESS: Office of Economic Development

Program Description

The Office of Economic Development is a part of the City of Hampton's Leadership Team.

The function of the Office of Economic Development is to engage in the development and implementation of strategies to attract businesses to the City of Hampton, as well as, to retain and expand businesses in the city. The office works to identify short and long-term economic development opportunities. Two programs support the local downtown economic development work of the office: City of Hampton Main Street Initiative and the Downtown Development Authority. In addition, the office is responsible for maintaining certifications such as Main

Street and Certified Local Government. The Office of Economic Development is also responsible for managing the Enterprise Zone, Public/Private Partnerships, the Train Depot and Old Fortson Library rentals, an inventory of available commercial space, as well as, all special events registration approval.

FY19' Goals and Initiatives

To Host Main Street Events and Local Business Outreach: The Office of Economic Development will host nineteen (19) Main Street Events and Local Business Outreach Activities. The purpose of these events is to engage and leverage local and regional businesses as well as regional governments to increase City of Hampton downtown business activity. The events include two (2) expanded Taste of Hampton Festivals (These festivals will be inclusive of A Night at the Depot and Porch Fest), Family in Park Festivals, Craft-A-Day in Hampton, participation in regional vendor fairs, City Seasonal Celebrations, and support for downtown business owners during such events as *Barks and Brews*, *Hauler Parade*, *Atlanta Motor Speedway*, etc. The purpose of participation in the above stated events is to promote the City of Hampton's business opportunities locally and beyond.

Establish Small Business Training Academy (Education): The Office of Economic Development will establish a Local Small Business Training Academy to increase the capacity and growth of business owners. The work of the academy will be geared toward assisting local small business owners in their readiness to do business with the City of Hampton, Henry County and the private sector.

Economic/Local Small Business Development: The Office of Economic Development will establish local business and local economic baselines, as well as, lay the groundwork for implementing the objectives in the Atlanta Regional Commission, *Livable Cities Initiatives Study*. In addition, the office will host four (4) Community Listening Sessions. These sessions are community outreach events. The purpose of the Community Listening Sessions is to provide an opportunity for extensive input from citizens about the types of retail, restaurants, technology access, entertainment, services, community space, use of present community space, entrepreneurship, etc. they would like to see. The information gathered in the sessions will be used to refine the Director of Economic Development's working plan for growth.

Professional Development/Department Continuing Education: The Office of Economic Development is guided by the best practices in the field. As such continuing education is essential. To this end the department is committed to training and certification in specialized areas of economic development. Staff will participate in training and certification through the State and National Main Street Programs, the University of Georgia, *Carl Vinson Institute*, regional workshops and national seminars.

Management: The Office of Economic Development in partnership with the Community Development Department will obtain a Certificate of Occupancy (CO) for the Train Depot. The office will market and manage twenty (20) rentals of the Depot and facilitate the maintenance of the building. The office will market and manage thirty (30) rentals of the Old Fortson Library and facilitate maintenance of the building.

The Office of Economic Development will seek and apply for grant funding to support the vision and mission for economic development for the City of Hampton. The office will serve as grants manager as appropriate.

The Director of the Office of Economic Development will manage the Main Street and Downtown Development Authority Board of Directors.

The Director of the Office of Economic Development will manage staff.

The Director of the Office of Economic Development will create, implement and manage the department budget.

Events	Outreach
A Taste of Hampton (A Night at the Depot) Downtown Family Festival Family in the Park Festival Atlanta Speedway Air Show and Family Festival Craft – A – Day in Hampton National Day of Prayer 4 th of July Parade Trick or Treat Hampton Lighting of the Christmas Tree Shop Small Saturday Cookies with Mrs. Claus	Participate in 2 Regional Vendor Fairs Set-Up As Vendor for 5 Local Downtown Business Festivals (Hauler Parade, Atlanta Motor Speedway, Barks and Brews, etc.) Recruit and Retain 50 Volunteers

2. Budget Process & Policy

2.1 Overview

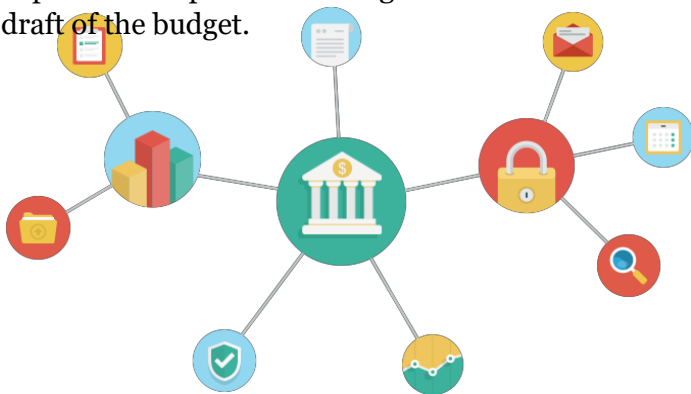


2019 BUDGET

The City Charter establishes the fiscal year, which begins October 1 and ends September 30. To have an adopted budget in place by October 1 each year, the process must begin months before. In May, Department Heads meet with the City Manager and are given request packets. These packets contain information about the Department, including historical expenditure amounts, current expenditures, and budget

amounts, and estimated expenditure amounts for the upcoming budget year. Discussion about the economic impact on the area and formulation of priorities are discussed.

While the departments are preparing their budgets, the City Manager is reviewing the revenue generated from property taxes, SPLOST revenues, utility revenues, community development revenues, business licenses revenues, and rental revenues. These figures are then combined with the departments operational budget to create the first draft of the budget.



A series of workshops are held with the Council. These workshops are usually opened to the public and are posted per open meetings law. Information as to date and time can usually be found on the City's web-site and local media coverage. The workshops allow the City Council to receive input on the budget from the City Manager and the Department Heads.

With guidance from the Council, the City Manager then formulates a proposed budget that is submitted to the Council. The City Manager presents the administrative budget and once the Council receives it, the document becomes the Council's and they modify, revise or approve the document to become the Official Operating Budget. A public hearing is held and then the Council votes on the budget.

After adoption of the Budget, the City Manager may transfer any appropriation balances between general classifications of expenditures within a Division or Department. The Council may by resolution, transfer any unencumbered appropriations or portion thereof from one Division or Department to another. The City Budget may be amended, the appropriations altered in accordance to local and state statutes, only with the City Council's approval.

2.2 Budget Calendar



FY19 Budget Calendar

Revised December 14, 2018

2018

May						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

June						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

July						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

DUE DATE	TASK
05/01/2018	Budget forms printed and distributed
06/01/2018	Budget information for current year given to Directors. Blank budget sheets also given to Directors.
06/15/2018	Revenue estimates are completed.
06/28/2018	Budget request forms are returned to City Manager.
07/18/2018 - 07/27/2018	Analyze department requests and hold budget conferences.
07/30/2018 - 08/03/2018	Assemble budget requests, compare with revenue estimates, and compile the budget document.
12/06/2018	Proposed budget is submitted to City Council for review.
12/18/2018 - 12/27/2018	Proposed budget is advertised for Public Hearing.
12/27/2018	Public Hearing and First Reading of Proposed FY19 Budget.
01/03/2019	Second Reading of Proposed FY19 Budget.
01/03/2019	Distributed approved budget to Directors.
01/03/2019	Approved FY19 Budget becomes effective.

September						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

October						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

November						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

December						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

The budget process is our organized way to build the City's Budget. Our Budgeting Process engages those who are responsible for adhering to the budget and implementing the City's objectives in creating the budget. Both the City Manager's and Leadership Team's participation is built into the process and a timeline is established leaving adequate time for research, review, feedback, revisions, etc. before the Budget is ready for presentation to the City Council. The Annual Budgeting Process is documented, with tasks, responsibility assignments, and deadlines clearly stated. Budgeting decisions are driven both by mission priorities and fiscal accountability.

Budget
2019

Learn more

2.3 Budget Process



We write it down. Putting the process into writing creates a measurement tool against which we can monitor your progress and creates a checklist to ensure thoroughness in the process.

We decide who should be involved and when. Collaboration between the City Manager and the Department Heads builds buy-in and the budget process is informed by those with direct experience “in the trenches.”

We establish an annualized timeline. We aim for having the budget approval before the new fiscal year begins.

We list specific tasks with specific responsibility assignments. Even though many people may contribute to a task, the City Manager has the ultimate responsibility for making sure it happens.

Ensure that budget line items and accounting line items are in sync. A mismatch between budget items and accounting items creates extra work for administrative staff

We develop worksheets, templates, and tools that promote inclusion of all relevant budget components and facilitate “what if” scenarios. Different Budget formats are presented with varying levels of detail which allows the relevant to go deep into the trees while presenting the forest to the others.

We adopt policies for adhering to budgets, handling variances, approval authority, etc. Statements of our City’s approach and expectations sets the tone not only for the process of creating the budget, but also for implementing it.

2.4 Budget Policy

The Budget Process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. Budget Policy guides this process and protects the City's financial health and stability.

Georgia Law (e.g. O.C.G.A. 36-81-2 et seq.) establishes the budget requirements for Georgia local governments. The information below provides an outline of the City's application of those laws.

The City's goal will be to adopt Operating Budgets where current revenues equal anticipated expenditures. All departments supported by the City must function within the limits of the financial resources identified or available specifically for them. A balance must be structured between revenue and expenditures so that the public can realize the benefits of a strong and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budget cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

Scope: This policy applies to all budgeted funds which are the responsibility and under the management of the City of Hampton through its City Manager and its Finance Department.

Financing Current Costs: Current costs should be financed with current revenues, including the use of authorized fund balances. The City should avoid balancing current operating expenditures through the obligation of future years' resources. The City will manage short-term borrowing to meet cash flow requirements within statutory restrictions and in the best interest of the City overall.

Budget Objective by Type of Fund

General Fund - The Annual Budget for the General Fund shall provide for general government operations of the City and maintain capital necessary for the City's financial health and stability.

Special Revenue Fund(s) - The City adopts Annual Budgets for each special revenue fund in existence for the purpose of demonstrating that legally restricted revenue sources are used in compliance with the applicable laws and/or regulations (e.g., Hotel/ Motel Tax Fund).

Capital Project Fund(s) - The City adopts Project Budgets for each of its Capital Projects. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

Debt Service Fund(s) - The City adopts Annual Budgets for its debt service funds. Any remaining fund balances from prior years plus current years projected revenues shall be enough to meet all annual debt service requirements.

3. Financial Structure

3.1 Fund Accounting Classification

All funds fall into one of three broad classifications.



- GOVERNMENTAL FUNDS**
Accounting for activities related to serving the public
(e.g., General Fund, Capital Projects, and Special Revenue).
- PROPRIETARY FUNDS**
Accounting for business-type activities
(e.g., Enterprise and Internal Service).
- FIDUCIARY FUNDS**
Accounting for financial resources held for others as trustee
(e.g., Trust and Agency).

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The Governmental Accounting Standards Board defines a fund as: a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial transactions, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Governmental Funds - The major fund in most governmental entities. While other funds tend to be restricted to a single purpose, the General Fund is a catch all for governmental purposes. The General Fund contains activities commonly associated with municipal government such as finance, code enforce

Proprietary Funds - Also known as Enterprise Funds. A governmental accounting fund in which the services provided, such as wastewater and electrical services, are financed and operated similarly to those in a private business. The intent is that the cost of providing these services be recovered through user charges. The FY2019 Budget includes one Proprietary Fund.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. These funds are not available to support the City's own programs and the City uses an Agency Fund for the collection and remittance of cash appearance bond related activity for Municipal Court.

CITY OF HAMPTON
BUDGET FOR FISCAL YEAR 2019
OCTOBER 1, 2018 TO SEPTEMBER 30, 2019

Fund	Description	2018 Amended	2019 Proposed	Variance
100	General Fund	7,015,324	6,169,468	(845,856)
215	Hotel Motel Fund	21,200	12,020	(9,180)
322	SPLOST	1,515,000	2,058,452	543,452
341	Capital Grant Fund	0	600,000	600,000
350	Capital Fund	1,515,000	2,171,368	656,368
520	Enterprise Fund	6,947,611	6,677,373	(270,238)
<u>Total Revenues</u>		<u>17,014,135</u>	<u>17,688,680</u>	<u>674,546</u>
Fund	Description	2018 Amended	2019 Proposed	Variance
100	General Fund	5,541,563	6,169,468	627,905
215	Hotel Motel Fund	21,200	12,020	(9,180)
322	SPLOST	1,765,000	2,058,452	293,452
341	Capital Grant Fund	0	600,000	600,000
350	Capital Fund	1,515,000	2,171,368	656,368
520	Enterprise Fund	5,552,738	6,503,598	950,860
<u>Total Expenditures</u>		<u>14,395,501</u>	<u>17,514,906</u>	<u>3,119,405</u>
<u>Net Surplus/(Deficit)</u>		<u>2,618,634</u>	<u>173,775</u>	

The General Fund is the principal fund of the City and is used to account for all activities related to providing central governmental services, such as police protection, recreation, library services, street repairs, sanitation and recycling services and administration services. The primary revenue source for the General Fund is sales taxes.

FY2019 General Fund Budget Summary

100-General Fund

Anticipated Revenues

	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Taxes	3,145,925	2,931,802	3,312,801	3,429,457	497,655
Licenses and Permits	153,913	139,500	159,999	177,456	37,956
Intergovernmental	85,713	555,600	229,150	0	(555,600)
Charges for Services	0	13,200	6,100	75,000	61,800
Fines and Forfeitures	338,099	300,000	302,012	300,000	0
Interest Income	22,328	3,500	5,410	4,500	1,000
Other	219,206	124,200	385,290	382,633	258,433
Transfer from Utility				346,879	346,879
Other Prior Year Reserves	(564,356)	1,473,761	1,573,144	1,453,542	819,795
Total Revenue	3,400,828	5,541,563	5,973,906	6,169,468	648,123

Anticipated Expenditures

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
City Council	66,165	76,460	79,899	103,123	26,663
Mayor and Youth Council	15,320	24,830	26,867	30,692	5,862
City Manager	83,277	102,528	102,056	250,501	147,973
City Clerk	90,913	100,619	96,970	115,435	14,816
Elections	426	7,100	7,100	7,400	300
General Operations	574,106	672,657	718,321	384,950	(287,707)
Finance	0	0	0	144,800	144,800
Human Resources	0	0	0	153,574	153,574
Municipal Court	152,442	158,850	158,850	210,794	51,944
Facilities and Buildings	276,300	465,112	524,866	389,096	(76,016)
Public Safety	1,411,728	1,640,224	1,652,970	1,646,062	5,838
Highways and Streets	355,119	510,489	516,586	530,962	20,473
Parks and Recreation	37,565	107,184	110,221	133,739	26,555
Community Development	138,097	179,954	179,954	278,472	98,518
Economic Development-Mainstreet	165,118	303,556	423,639	336,326	32,770
	3,366,576	4,349,563	4,598,300	4,715,926	366,363
Transfer to CIP	216,892	1,192,000	1,375,606	1,223,542	31,542
Transfer to Capital Grant Project				100,000	100,000
Transfer to DDA				130,000	130,000
Other(uses)Sources	(182,640)	0	0	0	0
Total Expenditures	3,400,828	5,541,563	5,973,906	6,169,468	660,675

STATEMENT OF ANTICIPATED REVENUES

Anticipated Revenues

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
100-General Fund					
General Taxes	3,145,925	2,931,802	3,312,801	3,429,457	497,655
Licenses and Permits	153,913	139,500	159,999	177,456	37,956
Intergovernmental	85,713	555,600	229,150	0	(555,600)
Charges for Services	0	13,200	6,100	75,000	61,800
Fines and Forfeitures	338,099	300,000	302,012	300,000	0
Interest Income	22,328	3,500	5,410	4,500	1,000
Other Miscellaneous Revenues	219,206	124,200	385,290	382,633	258,433
Other Prior Year Reserves	0	0	0	1,453,542	1,453,542
Transfer from Enterprise Fund	0	0	0	346,879	346,879
Total Revenue	3,965,184	4,067,802	4,400,762	6,169,468	2,101,666

General Taxes

Real Estate Transfer Tax	2,006	1,500	1,272	1,985	485
Intangible Tax	5,062	4,000	3,678	5,313	1,313
Franchise Tax- EMC	30,269	32,000	28,463	40,131	8,131
Franchise Tax- Georgia Power	69,702	75,000	65,934	95,468	20,468
Franchise Tax- Natural Gas	24,228	20,000	23,858	30,724	10,724
Franchise Tax- Cable TV	66,595	45,000	49,272	69,660	24,660
Franchise Tax- Telephone	48,715	30,000	19,234	42,200	12,200
Pole Attachment Fee	10,734	12,849	23,614	23,905	11,056
Local Option Sales Tax	2,347,166	2,166,473	2,509,726	2,400,000	233,527
Beer/Wine Vendor Tax	76,573	59,800	88,111	94,007	34,207
On Site Beer/Wine Tax	3,079	2,000	6,519	4,014	2,014
Occupational Tax	28,018	27,000	29,887	37,501	10,501
Insurance Premium Tax	433,778	456,180	463,233	584,551	128,371
Total General Taxes	3,145,925	2,931,802	3,312,801	3,429,457	497,655

Licenses and Permits

Packaged Beer/Wine Lic	12,500	12,500	10,651	16,300	3,800
Onsite Beer/Wine	2,097	3,000	2,000	3,199	199
Onsite Spirits	2,000	2,000	3,000	3,000	1,000
Building Permits	47,654	40,000	45,623	53,066	13,066
Electrical Permits	9,700	9,000	10,100	11,767	2,767
Plumbing Permits	6,375	6,000	6,750	7,575	1,575
HVAC Permits	6,075	6,000	6,372	7,199	1,199
Sign Permits	2,650	2,000	2,200	3,000	1,000
Residential Plan Review	58,800	50,000	57,850	59,603	9,603
Land Disturbance Fee	(950)	4,000	6,764	4,545	545
Inspection Recall Fee	1,300	1,000	3,043	1,923	923
Building Adm Fee	4,462	3,000	4,397	4,697	1,697
Movie Permit	1,250	1,000	1,250	1,583	583
Total Licenses and Permits	153,913	139,500	159,999	177,456	37,956

STATEMENT OF ANTICIPATED REVENUES

Anticipated Revenues

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
	0			0	
<i>Intergovernmental</i>					
COPS Grant	0	0	0	0	0
Historic Grant for Main St	(7,380)	7,200	0	0	(7,200)
LMIG Grant	92,523	60,000	139,150	0	(60,000)
LCI Grant	0	96,000	0	0	(96,000)
CDBG Grant	570	300,000	0	0	(300,000)
LWCF Grant	0	0	0	0	
GDOT Reimbursement	0	0	0	0	0
Forestry Trail Grant	0	92,400	90,000	0	(92,400)
Total Intergovernmental	85,713	555,600	229,150	0	(555,600)
<i>Charges for Services</i>					
Public Safety Impact Fee	0	0	0	7,000	7,000
Recreation Impact Fee	0	0	0	60,000	60,000
Election Qualifying Fee	0	0	0	2,000	2,000
Rental of Depot	0	6,000	4,900	6,000	0
Rental of Library	0	7,200	1,200	0	(7,200)
Total Charges for Services	0	13,200	6,100	75,000	61,800
<i>Fines and Forfeitures</i>					
Municipal Court Fines	338,099	300,000	302,012	300,000	0
Code Enforcement Fines	0		0	0	0
Total Fines and Forfeitures	338,099	300,000	302,012	300,000	0
<i>Investment Income</i>					
Interest	22,328	3,500	5,410	4,500	1,000
Total Investment Income	22,328	3,500	5,410	4,500	1,000
<i>Other (Miscellaneous Rev)</i>					
Election Qualifying Fee	3,420	0	0	1,140	1,140
Rental of Depot Room	11,250	0	0	8,967	8,967
Leased Property	7,800	0	0	5,000	5,000
EMC Capital Credit Refund	74	0	48	56	56
Reimbursement Police Dept.	0	0	0	0	0
Reimbursement Admin Dept.	0	0	0	0	0
Reimbursement P&Z Dept.	0	0	0	0	0
Reimbursement Better Hometown	0	0	0	0	0
Reimbursement Street Lights	0	0	0	0	0
Other (Miscellaneous Rev)	17,215	12,000	19,079	111,186	99,186
CC Admin. Fee	12,261	12,000	10,194	14,967	2,967
Reimbursement Admin.	14,575	6,000	192,640	72,671	66,671
COPS Grant	0	0	0	0	0
Public Safety Impact Fees	15,582	10,000	15,352	16,242	6,242
Reimbursement Police Dept.	4,617	1,700	4,034	4,882	3,182
Wilson House Reimbursement	0	0	0	0	0
Parks & Rec Impact Fee	131,192	80,000	131,192	136,320	56,320
Reimbursement P & Z	0	0	0	0	0

STATEMENT OF ANTICIPATED REVENUES

Anticipated Revenues

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Reimburse Community Director	0	0	0	0	0
Event Revenue	0	2,500	5,551	8,378	5,878
Donations - Private Sources	970	0	0	323	323
Transfer In	0	0	0	0	0
Reimbursement Main Street	250		7,200	2,500	2,500
Total Other	219,206	124,200	385,290	382,633	258,433
Other Prior Year Reserves	0	0	0	1,453,542	1,453,542
Transfer from Enterprise Fund	0	0	0	346,879	346,879
Total Revenues	3,965,184	4,067,802	4,400,762	4,715,925	648,123

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Anticipated Expenditures					
City Council	66,165	76,460	79,899	103,123	26,663
Mayor and Youth Council	15,320	24,830	26,867	30,692	5,862
City Manager	83,277	102,528	102,056	250,501	147,973
City Clerk	90,913	100,619	96,970	115,435	14,816
Elections	426	7,100	7,100	7,400	300
General Operations	574,106	672,657	718,321	384,950	(287,707)
Finance	0	0	0	144,800	144,800
Human Resources	0	0	0	153,574	153,574
Municipal Court	152,442	158,850	158,850	210,794	51,944
Facilities and Buildings	276,300	465,112	524,866	389,096	(76,016)
Public Safety	1,411,728	1,640,224	1,652,970	1,646,062	5,838
Highways and Streets	355,119	510,489	516,586	530,962	20,473
Parks and Recreation	37,565	107,184	110,221	133,739	26,555
Community Development	138,097	179,954	179,954	278,472	98,518
Economic Development-Mainstr	165,118	303,556	423,639	336,326	32,770
<i>Expenditures before CIP</i>	<u>3,366,576</u>	<u>4,349,563</u>	<u>4,598,300</u>	<u>4,715,926</u>	<u>366,363</u>
Transfer to CIP	216,892	1,192,000	1,375,606	1,223,542	31,542
Transfer to Capital Grant Fund	0	0	0	100,000	100,000
Transfer to DCA	0	0	0	130,000	130,000
Other(uses)Sources	(182,640)	0	0	0	0
Total Expenditures	3,400,828	5,541,563	5,973,906	6,169,468	627,905

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Government-City Council					
Salaries	49,700	50,400	50,400	50,400	0
Health Insurance	0	0	0	0	0
FICA	3,802	3,860	3,860	5,695	1,835
<i>Salaries and Benefits</i>	<i>53,502</i>	<i>54,260</i>	<i>54,260</i>	<i>56,095</i>	<i>1,835</i>
Telephone/iPad	5,190	5,000	5,604	6,500	1,500
Printing	0	500	500	500	0
Travel	3,438	6,000	8,343	20,028	14,028
Education/Training	3,500	3,500	7,430	16,800	13,300
Uniforms	49	1,200	1,468	1,200	0
Supplies	486	0	100	0	0
Technology	0	6,000	2,195	2,000	(4,000)
<i>Operational</i>	<i>12,663</i>	<i>22,200</i>	<i>25,639</i>	<i>47,028</i>	<i>24,828</i>
Total City Council	66,165	76,460	79,899	103,123	26,663

Positions	FY2019 Proposed
Council Members	6
Totals	6

General Government-Youth Council

Leadership		8,400	8,400	10,000	1,600
Total Youth Council	0	8,400	8,400	10,000	1,600

General Government-Mayor

Salaries	10,800	10,800	10,800	10,800	0
Health Insurance	0	0	0	0	0
FICA	826	830	830	1,142	312
<i>Salaries and Benefits</i>	<i>11,626</i>	<i>11,630</i>	<i>11,630</i>	<i>11,942</i>	<i>312</i>
Telephone/iPad	\$1,324	1,200	1,696	1,200	(496)
Printing	0	200	200	200	0
Travel	\$1,003	1,000	3,736	2,500	(1,236)
Education/Training	\$1,200	1,200	770	2,500	1,730
Uniforms	\$167	200	335	350	15
Public Relations	0	0	0	1,000	1,000
Technology	0	1,000	100	1,000	900
<i>Operational</i>	<i>3,694</i>	<i>4,800</i>	<i>6,837</i>	<i>8,750</i>	<i>1,913</i>
Total Mayor	15,320	16,430	18,467	20,692	2,225

Positions	FY2019 Proposed
Mayor	1
Totals	1

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Government-City Manager					
Salaries	60,817	69,526	69,526	183,825	114,299
Health Insurance	7,424	11,647	11,647	13,354	1,707
FICA/ Medicare/WC/Unemploy	4,356	5,320	5,320	15,099	9,779
Retirement	4,023	4,260	4,260	7,523	3,263
<i>Salaries and Benefits</i>	<i>76,620</i>	<i>90,753</i>	<i>90,753</i>	<i>219,801</i>	<i>129,048</i>
Public Relations	0	0	0	5,000	5,000
Vehicle Maintenance	693	1,500	1,224	1,500	276
Telephone/iPad	567	600	1,497	1,500	3
Printing	97	200	200	200	0
Travel	1,975	2,000	4,509	7,500	2,991
Dues and Membership	125	125	303	1,500	1,197
Education/Training	2,500	4,000	220	5,000	4,780
Preemployment physical	80	0	0	0	0
Office Supplies	300	200	200	1,500	1,300
Fuel	204	450	450	2,500	2,050
Uniforms	116	200	200	500	300
Capital Outlay- Furniture	0	1,000	1,000	1,000	0
Capital Outlay- Technology	0	1,500	1,500	3,000	1,500
<i>Operational</i>	<i>6,657</i>	<i>11,775</i>	<i>11,303</i>	<i>30,700</i>	<i>19,397</i>
Total City Manager	83,277	102,528	102,056	250,501	148,445

Positions	FY2019 Proposed
City Manager	1
Admin. Assistant	1
HS Interns	3
Totals	3

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Government-City Clerk					
Salaries	66,771	69,317	69,317	80,150	10,833
Health Insurance	7,668	12,037	12,037	7,727	(4,310)
FICA/ Medicare/WC/Unemploy	4,832	5,305	5,305	6,708	1,403
Retirement	4,023	4,260	4,260	4,800	540
<i>Salaries and Benefits</i>	83,294	90,919	90,919	99,385	8,466
Contractual Services	0	0	0	2,947	6,099
Telephone/iPad	636	1,300	1,300	1,300	0
Printing	597	200	278	5,000	4,722
Travel	2,695	3,000	1,150	4,400	3,250
Dues and Membership	30	300	300	450	150
Education/Training	3,000	3,000	1,124	2,700	1,576
Office Supplies	353	500	500	500	0
Uniforms	158	200	200	200	0
Capital Outlay- Furniture	0	0	0	0	0
Capital Outlay- Technology	150	1,200	1,200	1,500	300
<i>Operational</i>	7,619	9,700	6,051	16,050	9,999
Total City Clerk	90,913	100,619	96,970	115,435	18,465

Positions	FY2019 Proposed
City Clerk	1
Totals	1

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Government-Elections					
Advertising	426	400	400	500	100
Poll Workers	0	6,500	6,500	6,700	200
Supplies	0	200	200	200	0
Total Elections	426	7,100	7,100	7,400	300

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Government- Administrative					
Salaries	171,136	189,111	189,111	0	(189,111)
Overtime	239	900	900	0	(900)
Health Insurance	40,400	41,926	41,926	0	(41,926)
FICA/ Medicare/WC/Unemploy	12,060	14,470	14,470	0	(14,470)
Retirement	20,113	21,300	21,300	0	(21,300)
Unemployment	0	2,500	2,500	0	(2,500)
Workers Comp	54,872	70,000	70,000	0	(70,000)
<i>Salaries and Benefits</i>	<i>298,820</i>	<i>340,207</i>	<i>340,207</i>	<i>0</i>	<i>(340,207)</i>
LCI	5,610	0	4,715	5,000	285
GMA telecommunications	3,944	4,100	4,030	4,100	70
Audit fees	25,300	29,500	40,500	0	(40,500)
Attorney fees	36,921	54,000	67,987	65,000	(2,987)
Contractual Services	2,875	6,000	6,000	50,000	44,000
Public Relations	15,418	17,500	17,500	17,500	0
Technology Services	22,954	30,000	42,053	95,000	52,947
Equipment Maintenance	1,501	4,000	4,000	4,000	0
Equipment Rental	5,891	6,000	7,895	6,000	(1,895)
Liability Insurance	85,068	91,000	91,000	91,000	0
Postage	13,651	14,000	14,000	2,500	(11,500)
Telephone/Calling Post	7,748	8,500	10,482	8,500	(1,982)
Web page/fiber	0	0	0	0	0
Advertising	1,819	1,000	1,103	5,000	3,897
Printing	11,579	25,000	25,000	8,000	(17,000)
Travel Expenses	2,815	3,000	3,000	0	(3,000)
GMA Dues	3,081	3,200	3,200	3,200	0
Professional Dues	270	300	300	1,000	700
Education/Training	1,898	3,000	3,000	0	(3,000)
Tuition Reimbursement	1,200	2,000	2,000	0	(2,000)
Drug Testing	2,120	4,500	4,500	0	(4,500)
Employment Physical/SAVE	210	400	400	400	0
Office Supplies	4,659	5,000	5,000	500	(4,500)
Meals on Wheels	5,000	5,000	5,000	5,000	0
Chamber of Commerce Dues	200	200	200	200	0
HBMA Dues	50	50	50	50	0
Bank Charges	1,878	1,200	1,200	0	(1,200)
Credit Card surcharges	10,535	8,500	8,500	0	(8,500)
Uniforms	1,091	1,000	1,000	1,000	0
Capital Outlay- Furniture	0	1,500	1,500	1,500	0
Capital Outlay- Technology	0	1,000	1,000	8,000	7,000
Capital Outlay-Equipment	0	2,000	2,000	2,500	500
<i>Operational</i>	<i>275,286</i>	<i>332,450</i>	<i>378,114</i>	<i>384,950</i>	<i>6,836</i>
Total Administration	574,106	672,657	718,321	384,950	(333,371)

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Government-Human Resources					
Salaries	0	0	0	90,150	90,150
PT Salary(intern)	0	0	0	0	0
Health Insurance	0	0	0	6,121	6,121
FICA/ Medicare/WC/Unemploy	0	0	0	7,503	7,503
Retirement	0	0	0	5,400	5,400
<i>Salaries and Benefits</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>109,174</i>	<i>109,174</i>
Professional Services	0	0	0	5,000	5,000
Contractual Services	0	0	0	10,000	10,000
Employee events and recognition	0	0	0	3,000	3,000
Tuition reimbursement	0	0	0	0	0
Drug Testing	0	0	0	6,000	6,000
Telephone/iPad	0	0	0	1,300	1,300
Printing	0	0	0	400	400
Travel	0	0	0	4,500	4,500
Dues	0	0	0	1,000	1,000
Training	0	0	0	4,500	4,500
Office Supplies	0	0	0	500	500
Uniforms	0	0	0	200	200
Capital Outlay- Technology	0	0	0	8,000	8,000
Operational	0	0	0	44,400	44,400
Total Human Resources(ne	0	0	0	153,574	153,574

Positions	FY2019 Proposed
Director of HR	1
Totals	1

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Government-Finance					
Salaries	0	0	0	105,150	105,150
Health Insurance	0	0	0	12,496	12,496
FICA/ Medicare/WC/Unemploy	0	0	0	7,204	7,204
Retirement	0	0	0	5,100	5,100
<i>Salaries and Benefits</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>129,950</i>	<i>129,950</i>
Audit Fees	0	0	0	40,000	40,000
Telephone/iPad	0	0	0	1,300	1,300
Printing	0	0	0	400	400
Travel	0	0	0	3,000	3,000
Dues	0	0	0	450	450
Bank Charges	0	0	0	1,500	1,500
Credit Card Charges	0	0	0	1,500	1,500
Training	0	0	0	3,000	3,000
Office Supplies	0	0	0	500	500
Uniforms	0	0	0	200	200
Capital Outlay- Technology	0	0	0	3,000	3,000
<i>Operational</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>14,850</i>	<i>14,850</i>
Total Finance(new Departm	0	0	0	144,800	144,800

Positions	FY2019 Proposed
Director of Finance	1
Vacant Unclassified	1
Totals	2

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Municipal Court					
Salaries	0	0	0	47,411	47,411
Health Insurance	0	0	0	0	0
FICA/ Medicare/WC/Unemploy	0	0	0	3,997	3,997
Retirement	0	0	0	2,836	2,836
<i>Salaries and Benefits</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>54,244</i>	<i>54,244</i>
Salaries - Judge	10,800	11,000	11,000	11,000	0
Indigent Defense Attorney	1,750	4,000	4,000	4,000	0
City Solicitor	18,814	13,500	13,500	13,500	0
Court Translator	640	1,000	1,000	1,000	0
Contracted Court Officer	0	6,000	6,000	0	(6,000)
CSI Court Ware Solutions	14,692	18,000	18,000	18,000	0
Witness Fees	0	200	200	200	0
Judicial Dues - Judge	0	150	150	200	50
Prosecutor Training Fund	46,760	42,000	42,000	42,000	0
Peace Officers A/B Fund	13,908	15,000	15,000	15,000	0
Flint Victims Assist Fund	11,221	12,000	12,000	12,000	0
GA Crime Victim DUI Fund	442	500	500	500	0
Felony/Misdemeanor Fund	425	500	500	500	0
Henry County Jail Agreement	22,487	24,000	24,000	24,000	0
Co Drug Abuse Education	5,483	5,000	5,000	5,000	0
Brain/Spinal Injury Fund	2,277	2,000	2,000	2,000	0
Driver Ed Fund	2,743	\$4,000	\$4,000	\$4,000	\$0
<i>Contractual/ Agency Services</i>	<i>152,442</i>	<i>\$158,850</i>	<i>\$158,850</i>	<i>\$152,900</i>	<i>(\$5,950)</i>
Telephone/iPad	0	0	0	250	250
Printing	0	0	0	250	250
Travel	0	0	0	500	500
Dues and Membership	0	0	0	250	250
Education/Training	0	0	0	500	500
Office Supplies	0	0	0	250	250
Uniforms	0	0	0	150	150
Capital Outlay- Furniture	0	0	0	0	0
Capital Outlay- Technology	0	0	0	1,500	1,500
<i>Operational</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>3,650</i>	<i>3,650</i>
Total Municipal Court	152,442	158,850	158,850	210,794	51,944

Positions	FY2019 Proposed
Municipal Court Clerk	1
Totals	1

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Public Safety-Police					
Salaries	934,399	1,016,289	1,016,289	1,014,593	(1,696)
Overtime	10,639	12,000	12,000	12,000	0
Health Insurance	161,941	179,773	179,773	179,983	210
FICA/Medicare	66,399	77,762	77,762	110,571	32,809
Retirement	79,554	85,200	85,200	59,307	(25,893)
POAB Peace officer annuity and b	0	0	0	4,600	4,600
<i>Salaries and Benefits</i>	1,252,932	1,371,024	1,371,024	1,381,054	10,030
Contracted Services	2,272	2,000	2,000	2,000	0
Public Relations	2,007	2,500	2,500	5,000	2,500
Equipment Maintenance	3,118	4,000	4,000	4,000	0
Vehicle Maintenance	19,674	18,000	18,000	18,000	0
Equipment Rental	2,543	3,750	3,750	3,750	0
Postage	24	2,000	2,000	2,000	0
Telephone	21,753	24,000	24,000	24,000	0
GPS Tracking	2,508	3,000	3,000	3,200	200
GCIC	2,479	3,000	3,000	3,000	0
Printing	2,905	1,000	1,000	2,000	1,000
Travel	1,650	3,500	3,500	4,500	1,000
Chief's dues	375	450	450	450	0
Training	6,166	8,000	8,000	8,000	0
Clerks training	270	300	300	300	0
Employment Physical	1,035	1,500	1,500	0	(1,500)
Office Supplies	2,895	3,500	3,500	3,500	0
Investigator Supplies	1,879	2,000	2,000	2,000	0
Accurant	2,160	2,250	2,250	2,250	0
Fuel	52,618	55,000	63,635	65,000	10,000
Power DMS Program	0	0	0	2,504	2,504
Uniforms	13,843	12,000	12,000	14,400	2,400
Capital Outlay- Technology	0	34,000	38,112	48,600	14,600
Capital Outlay- Equipment	0	58,400	58,400	14,454	(43,946)
Capital Outlay - Camera Sys	0	0	0	9,000	9,000
Capital Outlay- Leads on Line	0	4,750	4,750	2,200	(2,550)
Capital Outlay- Vehicles	0	0	0	0	0
<i>Operational</i>	142,174	248,900	261,646	244,108	(4,792)
Total Police	1,395,106	1,619,924	1,632,670	1,625,162	5,238

Positions	FY2019 Proposed
Police Chief	1
Police Sergeant	5
Police Officer	12
Admin. Assistant	1
Totals	19

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Public Safety-Alice Pendley Building					
Exterminating	710	500	500	600	100
Repairs/Maint Building	3,152	3,000	3,000	3,000	0
Range Improvements	2,441	3,000	3,000	3,000	0
Repairs/Maint Equipment	1,272	1,000	1,000	1,000	0
Building Supplies	523	1,500	1,500	1,500	0
Water/Sewer	1,394	2,500	2,500	2,500	0
Natural Gas	1,555	1,800	1,800	1,800	0
Electricity	5,575	7,000	7,000	7,000	0
Landscaping	0	0	0	500	500
Total Alice Pendley Building	16,622	20,300	20,300	20,900	600
Total Public Safety	1,411,728	1,640,224	1,652,970	1,646,062	5,838

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Streets and Highways					
Salaries	178,485	212,484	212,484	234,897	22,413
Temp Employees	5,155	5,000	5,000	0	(5,000)
Overtime	7,368	5,000	5,000	10,000	5,000
Health Insurance	49,902	55,765	55,765	49,815	(5,950)
FICA/Medicare	13,850	16,108	16,108	33,606	17,498
Retirement	28,158	34,070	34,070	12,442	(21,628)
<i>Salaries and Benefits</i>	282,918	328,427	328,427	340,760	12,333
Street Maintenance	7,449	75,000	75,000	75,000	0
Equipment Maintenance	5,737	6,000	6,000	8,000	2,000
Vehicles Maintenance	5,845	6,000	6,000	6,000	0
Right-of-Way Maintenance	17,795	18,000	18,000	18,000	0
Tree Board	7,935	18,000	18,000	1,000	(17,000)
Telephone	840	600	600	750	150
GPS Tracking	0	1,638	1,638	1,638	0
Travel	0	0	0	500	500
Training	1,541	2,500	2,500	2,500	0
Employment Physical	320	550	550	320	(230)
Hepatitis shots	382	450	450	370	(80)
Small Equipment Supplies	240	3,300	3,300	1,000	(2,300)
Electricity-Traffic Lights	333	408	408	408	0
Fuel	14,383	12,000	18,097	20,000	8,000
Sidewalk Maintenance	0	7,500	7,500	10,000	2,500
Prisoner Lunches	2,198	3,000	3,000	3,000	0
Lease of Vehicles	0	11,616	11,616	11,616	0
Capital Outlay-Signs	3,917	0	0	3,000	3,000
Uniforms	3,286	4,000	4,000	5,000	1,000
Capital Outlay- Technology	0	1,500	1,500	1,500	0
Capital Outlay- Equipment	0	10,000	10,000	20,600	10,600
<i>Operational</i>	72,201	182,062	188,159	190,202	8,140
Total Streets & Highways	355,119	510,489	516,586	530,962	20,473
	0	0		0	

Positions	FY2019 Proposed
Crew Member	7
Street Laborer	1
Maintenance	1
Totals	9

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Government-Janitorial					
Salaries	23,164	39,052	39,052	28,205	(10,847)
Overtime	0	0	0	0	0
FICA/ Medicare/WC/Unemploy	1,776	3,000	3,000	2,567	(433)
Retirement	0	0	0	1,674	1,674
<i>Salaries and Benefits</i>	<i>24,940</i>	<i>42,052</i>	<i>42,052</i>	<i>32,446</i>	<i>(9,606)</i>
Telephone	0	0	0	0	0
Pre-Employment Physical	0	0	0	0	0
Uniforms	0	450	450	200	(250)
Supplies	0	0	0	2,000	2,000
Capital Outlay- Equipment	0	1,000	1,000	1,000	0
<i>Operational</i>	<i>0</i>	<i>1,450</i>	<i>1,450</i>	<i>3,200</i>	<i>1,750</i>
Total Janitorial	24,940	43,502	43,502	35,646	(7,856)

Positions	FY2019 Proposed
Custodian	2
Totals	2

General Government-Glenn Mitchell Building

Pest Control	300	500	500	600	100
Building Maintenance	21,132	150,000	193,912	10,000	(140,000)
Equipment Maintenance	246	2,100	2,100	2,100	0
Land Rental	200	200	200	200	0
Telephone	3,661	0	0	1,200	1,200
Building Supplies	2,381	2,500	2,500	2,500	0
Water/Sewer	249	1,800	1,800	1,800	0
Natural Gas	2,917	3,500	3,500	3,500	0
Electricity	4,481	4,600	4,600	4,600	0
Capital Outlay- Furniture		1,060	1,060	15,000	13,940
Total Glenn Mitchell Buildir	35,567	166,260	210,172	41,500	(124,760)

General Government-City Shop

Pest Control	0	300	300	300	0
Building Repairs & Maintenance	2,529	5,000	5,000	5,000	0
Equipment Repairs & Maintenance	1,797	3,000	3,000	3,000	0
Building Supplies	8,423	8,000	8,000	8,000	0
Water / Sewer Utilities	256	750	750	750	0
Electricity - Utilities	10,285	15,000	15,000	15,000	0
Total City Shop	23,290	32,050	32,050	31,750	0

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Government-Sewage and Treatments					
Building Repairs & Maintenance	246	1,000	1,000	1,000	0
Equipment Repairs & Maintenance	9,847	12,000	13,326	27,000	13,674
Building Supplies	1,928	2,000	2,000	2,000	0
Water / Sewer Utilities	1,068	1,200	1,200	1,200	0
Electricity - Utilities	113,065	97,600	112,116	115,000	2,884
Total Sewage and Treatment	126,154	113,800	129,642	146,200	16,558
General Government-Firehouse, Pumps and wells					
Building Repairs & Maintenance	325	10,000	10,000	10,000	0
Equipment Repairs & Maintenance	19,867	20,000	20,000	20,000	0
Building Supplies	0	500	500	500	0
Water / Sewer Utilities	1	250	250	250	0
Natural Gas	0	0	0	0	0
Electricity - Utilities	25,336	19,000	19,000	19,000	0
Total Firehouse, pumps and wells	45,529	49,750	49,750	49,750	
General Government-City Hall					
Pest Control	730	1,000	1,000	1,000	0
Building Maintenance	6,788	40,000	40,000	40,000	0
Equipment Maintenance	829	1,000	1,000	1,000	0
Building Supplies	2,262	2,850	2,850	2,850	0
Water/Sewer	1,244	1,200	1,200	1,200	0
Natural Gas	1,931	2,200	2,200	2,200	0
Electricity	6,920	6,500	6,500	6,500	0
Capital Outlay- Technology	0	2,500	2,500	2,500	0
Total City Hall	20,704	57,250	57,250	57,250	
General Government-Wilson House					
Building Maintenance	116	2,500	2,500	0	(2,500)
Total Wilson House(property)	116	2,500	2,500	0	(2,500)
Old Fortson Library					
Pest Control	0	0	0	600	600
Building Maintenance	0	0	0	10,000	10,000
Equipment Maintenance	0	0	0	2,100	2,100
Building Supplies	0	0	0	2,500	2,500
Water/Sewer	0	0	0	1,800	1,800
Natural Gas	0	0	0	3,000	3,000
Electricity	0	0	0	3,000	3,000
Capital Outlay- Equipment	0	0	0	4,000	4,000
Total Old Fortson Library(N	0	0	0	27,000	27,000

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Parks and Recreation					
Salaries	673	34,987	34,987	48,421	13,434
Temporary Employees	8,113	16,500	16,500	17,400	900
Overtime	0	0	0	0	0
Health Insurance	6,816	11,400	11,400	16,499	5,099
FICA/Medicare	662	2,677	2,677	9,049	6,372
Retirement	898	4,260	4,260	3,110	(1,150)
<i>Salaries and Benefits</i>	17,162	69,824	69,824	94,479	24,655
Equipment Maintenance	0	2,000	2,000	2,000	0
Rehab Maintenance	4,577	7,500	7,500	7,500	0
Telephone	2,778	5,160	5,160	5,160	0
Splash Pad supplies	3,470	5,200	5,200	5,200	0
Building Supplies	614	1,000	1,000	1,000	0
Water/sewer utilities	2,737	5,000	5,000	3,000	(2,000)
Electrical utilities	6,227	5,000	8,037	5,000	0
Capital Outlay-Uniforms	0	0	0	400	400
Capital Outlay- Equipment	0	6,500	6,500	10,000	3,500
<i>Operational</i>	20,403	37,360	40,397	39,260	1,900
Total Parks and Recreation	37,565	107,184	110,221	133,739	26,555
	0	0		0	

Positions	FY2019 Proposed
Custodian	1
Summer Seasonal	2
Laborer	1
Maintenance Lead (Streets)	1
Totals	5

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Community Development					
Salaries	50,843	81,250	81,250	128,220	46,970
Overtime	280	1,000	1,000	1,000	0
Health Insurance	11,268	19,317	19,317	13,354	(5,963)
FICA/Medicare	3,823	6,217	6,217	10,746	4,529
Retirement	4,921	8,520	8,520	10,652	2,132
<i>Salaries and Benefits</i>	71,135	116,304	116,304	163,972	47,668
Professional Services	48,719	30,000	30,000	70,800	40,800
Contractual Services	12,494	22,800	22,800	22,800	0
Title Search/Professional Ser.	2,271	0	0	0	0
Vehicle Maintenance	47	700	700	700	0
Postage	126	200	200	200	0
Telephone	1,061	2,000	2,000	2,000	0
GPS Tracking	0	0	0	0	0
Advertising	240	200	200	200	0
Printing	52	200	200	200	0
Travel	0	800	800	1,500	700
Dues	0	250	250	300	50
Training	0	800	800	8,000	7,200
Office Supplies	862	900	900	1,500	600
Tree Board Supplies	450	2,000	2,000	2,000	0
Fuel	407	600	600	600	0
Uniforms	233	200	200	200	0
Capital Outlay- Technology	0	2,000	2,000	3,500	1,500
<i>Operational</i>	66,962	63,650	63,650	114,500	50,850
Total Community Developm	138,097	179,954	179,954	278,472	98,518
	0	0		0	

Positions	FY2019 Proposed
Director of Community Dvlp.	1
Community Dvlp. Technician	1
Totals	2

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Economic Development					
Salaries	57,417	80,957	80,957	120,690	39,733
Part- time	446	0	0		0
Overtime	0	1,800	1,800	1,800	0
Health Insurance	6,454	19,317	19,317	13,354	(5,963)
FICA/ Medicare/WC/Unemploy	4,328	6,194	6,194	10,463	4,269
Retirement	4,022	8,520	8,520	7,219	(1,301)
<i>Salaries and Benefits</i>	72,667	116,788	116,788	153,526	36,738
Economic Development/DDA	50,000	0	0	0	0
LCI Grant	0	19,200	134,761	0	(134,761)
Public Relations	820	2,500	2,500	5,000	2,500
Technical Service-Computer	119	0	0	0	0
Downtown Beautification	618	30,000	30,000	0	(30,000)
LWCF Match	0	0	0	0	0
Trail Grant	0	18,521	18,521	0	(18,521)
Historic Grant	4,295	4,800	12,000	0	(12,000)
Equipment Rental	21	5,700	5,700	6,500	800
Postage	38	300	300	1,000	700
Telephone	0	15,000	15,000	5,000	(10,000)
Web Page	7,016	0	0	0	0
Advertising	2,275	8,000	8,000	15,000	7,000
Printing	1,956	2,300	2,300	5,500	3,200
Travel	1,104	1,800	1,800	6,000	4,200
Dues	3,966	1,025	1,025	3,500	2,475
Training	14,210	5,000	5,000	8,000	3,000
Events	80	23,000	20,443	60,800	40,357
Pre-Employment Physical	2,995	0	0	0	0
Office Supplies	1,526	2,200	2,200	3,500	1,300
Historical Comm Supplies	0	1,500	1,500	4,000	2,500
DDA Training	160	0	0	1,500	1,500
Uniforms	150	400	400	1,000	600
Capital Outlay- Furniture	0	500	500	5,000	4,500
Capital Outlay- Decorations	0	42,500	37,922	45,000	7,079
Capital Outlay- Technology	0	1,522	5,979	5,000	(979)
Capital Outlay-Vehicle	1,102	0	0	0	0
Capital Outlay- Equipment	0	1,000	1,000	1,500	500
Capital Outlay- Road	0	0	0	0	0
<i>Operational</i>	92,451	186,768	306,851	182,800	(124,051)
Total Economic Development	165,118	303,556	423,639	336,326	(87,313)
	0	0		0	

Positions	FY2019 Proposed
Director of Economic Dvlp.	1
Admin. Assistant	1
Totals	2

Transfer to Grant Fund	0	0	100,000	100,000
Transfer to CIP	1,192,000	1,192,000	1,223,542	31,542
Transfer to DDA	0	0	130,000	130,000
	0	1,192,000	1,453,542	261,542

STATEMENT OF EXPENDITURE APPROPRIATIONS

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Total Expenditures(less transfer to CIP and other sources)	<u>3,366,576</u>	<u>5,541,563</u>	<u>5,790,300</u>	<u>6,169,468</u>	<u>627,905</u>

FY2019 Hotel Motel Fund Budget Summary

Anticipated Revenues

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested
General Taxes	12,072	21,175	12,389	12,000
Interest Income	31	25	35	20
Total Revenue	12,103	21,200	12,424	12,020

Anticipated Expenditures

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested
Public Relations	0	5,200	18,944	6,520
Chamber of Commerce	5,861	16,000	5,836	5,500
Total Expenditures	5,861	21,200	24,781	12,020
Net Revenue over Expenditures	6,242	0	(12,356)	0

Estimated Fund Balance	23,405
Percentage of Fund Balance Used to Balance	0%
Projected Ending Fund Balance	51%

Hotel/Motel Fund

The Hotel/Motel Fund provides for the promotion of travel and tourism in the City. Revenues are generated from a tax on proceeds from hotels and motels within City limits. A portion of these revenues are passed on to the Henry County Authority according to an intergovernmental agreement we have with the Authority.

Hotel/Motel Fund revenues are projected by Finance based primarily upon historical data and FY 2018 year-to-date actuals.

5. The SPLOST FUND



The unpopularity of property taxes and the simplicity and perceived fairness of sales taxes have made the County Special Purpose Local Option Sales Tax (SPLOST) a popular method for financing needed capital projects. The following guide has been developed to assist county officials and staff with their questions about SPLOST requirements and to help ensure that counties do not run afoul of the requirements of the SPLOST law.

WHAT IS A SPLOST? A SPLOST is an optional one percent county sales tax used to fund capital outlay projects proposed by the county government and participating qualified municipal governments. In general, county and municipal governments may not use SPLOST proceeds for operating expenses or maintenance of a SPLOST project or any other county or municipal facility or service.

SPLOST is levied in what the law refers to as a “special district,” which is comprised of the entire territory of the county calling for the SPLOST. By using special districts, the revenue of a county tax can be constitutionally shared with participating municipalities.

The tax is imposed when the board of commissioners calls a local referendum (i.e., vote) in conformance with O.C.G.A. § 48-8-111 and the referendum is subsequently passed by the voters within that special district (i.e., county). The tax is collected on items subject to the sales and use tax within the county. The SPLOST is also imposed on the sale of food and nonalcoholic beverages, which are not subject to the state sales tax, and is also imposed on the sale of alcoholic beverages.³ SPLOST also applies to sales of motor fuels as “prepaid local tax” (meaning it is collected at the distributor level) under O.C.G.A. § 48-8-2. Several factors determine the length of time that a SPLOST may be imposed. In general, the tax may be levied for up to five years. If the county and municipalities enter into an intergovernmental agreement, the tax may be imposed for six years. If no intergovernmental agreement exists and a “Level One” project (see explanation on p. 21) is included, then the tax must run (1) for five years, if the estimated cost of all “Level One” projects is less than 24 months of estimated revenues, or (2) for six years, if the estimated cost of all “Level One” projects equals more than 24 months of estimated revenues.

SPLOST can be continued without a gap in collections if a new referendum seeking voter approval of the new SPLOST is held prior to the expiration of the current SPLOST.

HISTORY: The SPLOST law was enacted in 1985 at the request of ACCG. The SPLOST was conceived and enacted as a county tax for funding capital projects. It is not a municipal tax, nor is it a joint county municipal tax like the regular Local Option Sales Tax (LOST). As a county tax, a SPLOST can only be initiated by the board of commissioners.

PLOST IV: The Henry County

Board of Commissioners approved an intergovernmental agreement with the Cities of Hampton, Locust Grove, McDonough, and Stockbridge. By entering into an intergovernmental agreement, Henry County, together with the four cities, is permitted to collect the sales tax for a period of six years, rather than the five-year limit that would be the cap with- out such an agreement in place. In addition, the County and cities were together able to decide how the funds would be allocated, resulting a 75/25 split between the County and its four municipalities. Of the 25 percent that will go to the cities, Hampton will receive 11.64 percent, Locust Grove will receive 8.99 percent, McDonough will receive 36.74 percent, and Stockbridge will receive 42.64 percent.



FY2019 SPLOST Fund Budget Summary
322 - SPLOST

Anticipated Revenues

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Intergovernmental	1,006,050	1,763,600	1,201,649	893,000	(870,600)
Interest Income	2,606	1,400	3,078	1,800	400
Prior Year Earnings	0	0	310,272	1,563,652	0
Total Revenue	1,008,656	1,765,000	1,514,999	2,458,452	(870,200)

Anticipated Expenditures

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
<i>General Government</i>					
Safety, Courtroom/Council Meeting room	0	0	0	0	0
Parking	0	0	0	0	0
Building/Land City Hall				400,000	(400,000)
<i>Public Safety</i>					
Vehicles	56,440	80,000	80,000	83,000	(3,000)
<i>Public Works/Utilities</i>					
General - Trash truck, street sweeper, Vac Truck	0	0	0	215,452	(215,452)
Street Projects	206,212	0	0	1,000,000	(1,000,000)
Sidewalk Construction	22,230	373,000	373,000	500,000	(127,000)
Lift Station Improvements	33,610	100,000	65,236	0	100,000
Water System Improvements	2,240	0	34,764	0	0
Improvement SCADA System	0	0	0	0	0
Well # 9	0	500,000	350,000	0	500,000
Electrical Project	146,781	400,000	253,505	0	400,000
Purchase AMI Power Meter	0	0	46,495	0	0
Stormwater Improvements	0	0	0	0	0
City Hall Improvements	8,263	162,000	162,000	185,000	(23,000)
<i>Parks & Recreation</i>					
Park Improvements	9,950	50,000	50,000	0	50,000
<i>Economic Development</i>					
Downtown Beautification	0	0	0	75,000	(75,000)
Southern Crescent Technical College	0	0	0	0	0
Renovation Community Center	0	100,000	100,000	0	100,000
Total Expenditures	485,726	1,765,000	1,515,000	2,458,452	(693,452)

Net Revenues over Expenditures	522,930	0	(0)	0
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Estimated Fund Balance	232,224
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Percentage of Fund Balance Used to Balance	87%
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Projected Ending Fund Balance	9%
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FY2019 Capital Grant Fund Budget Summary

341 - Capital Grant Fund

Anticipated Revenues

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
COPS Grant	0	0	0	0	0
Historic Grant for Main St	0	0	0	0	0
LMIG Grant	0	0	0	100,000	100,000
LCI Grant	0	0	0	0	0
CDBG Grant	0	0	0	300,000	300,000
LWCF Grant	0	0	0	100,000	100,000
GDOT Reimbursement	0	0	0	0	0
Forestry Trail Grant	0	0	0	0	0
LWCF Match	0	0	0	100,000	100,000
Total Intergovernmental	0	0	0	600,000	\$600,000

Anticipated Expenditures

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Government	0	0	0	0	0
Public Safety	0	0	0	0	0
Highway and Streets	0	0	0	400,000	400,000
Parks and Recreation	0	0	0	200,000	200,000
Community Development	0	0	0	0	0
Total Expenditures	0	0	0	600,000	600,000

Net Revenues over Expenditures	0	0	0	0
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Estimated Fund Balance	-
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Percentage of Fund Balance Used to Balance	0%
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Projected Ending Fund Balance	0%
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FY2019 Capital Project Fund Budget Summary

350 Capital Project Fund

Anticipated Revenues

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Fund Transfer	240,656	1,192,000	1,375,606	1,223,542	31,542
General Fund Balance Transfer	0	1,255,826	0	0	(1,255,826)
Enterprise Fund Transfer	0	673,000	500,000	947,826	274,826
Interest Income	0	0	0	0	0
Prior Year Earnings	0	0	0	0	0
Total Revenue	240,656	3,120,826	1,875,606	2,171,368	949,458

Anticipated Expenditures

Operating

General Government	9,764	100,000	0	1,128,471	1,028,471
Public Safety	4,025	10,000	10,000	10,000	0
Highway and Streets	139,354	1,470,000	337,780	194,000	(1,276,000)
Parks and Recreation	87,513	150,000	250,000	0	(150,000)
Sewer system improvements	0	1,177,826	1,177,826	668,897	(508,929)
Water system improvements	0	100,000	100,000	100,000	0
Electric system improvements	0	70,000	0	70,000	0
Community Development	0	0	0	0	0
Economic Development	0	43,000	0	0	(43,000)
Total Expenditures	240,656	3,120,826	1,875,606	2,171,368	(949,458)

Estimated Fund Balance	-
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Percentage of Fund Balance Used to Balance	0%
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Projected Ending Fund Balance	0%
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FY2019 Capital Project Fund Budget Summary

350 Capital Project Fund

Description	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested
<u>General Government</u>				
GEFA Loan Repayment	0	0	0	777,826
Building Upgrades	9,764	0	0	0
Phone System - City Wide	0	0	0	117,720
Depot upgrades-Glenn Mitchell	0	50,000	0	50,000
City Hall upgrades	0	50,000	0	182,925
Total General Government	9,764	100,000	0	1,128,471
<u>Public Safety</u>				
Purchase of equipment	4,025	10,000	10,000	10,000
Total Public Safety	4,025	10,000	10,000	10,000
<u>Highways and Streets</u>				
Equipment	0	0	0	74,000
Street Project	0	400,000	50,000	0
Sidewalks	8,910	500,000	25,000	0
Phase II Storm Water	78,190	120,000	100,000	120,000
LMIG Project	37,871	150,000	162,780	0
CDBG Projects		300,000	0	0
Total Highway and Streets	124,971	1,470,000	337,780	194,000
<u>Parks and Recreation</u>				
Park Upgrades	87,513	150,000	250,000	
Total Parks and Recreation	87,513	150,000	250,000	0
<u>Wastewater system improvements</u>				
Sewer Rehab	0	400,000	400,000	0
New Belt Press, Sampler, transformer for UV	0	0	0	668,897
GEFA Loan Repayment	0	777,826	777,826	0
Total Sewer System improvements	0	1,177,826	400,000	668,897
<u>Water system improvements</u>				
Waterline well construction		100,000	100,000	100,000
Total Water system improvements	0	100,000	100,000	100,000
<u>Electric system improvements</u>				
Electrical Line Improvements	0	50,000	0	50,000
Street Light Improvements	0	20,000	0	20,000
Total Electric system improvements	0	70,000	0	70,000
<u>Economic Development</u>				
Downtown Beautification	14,383	43,000	0	0
	14,383	43,000	0	0
Total Expenditures(less transfer to CIP and other sources)	226,273	3,077,826	1,875,606	2,171,368
	240,656	3,120,826	1,875,606	2,171,368

FY2019 Enterprise Fund Budget Summary

520-Enterprise Fund

Anticipated Revenues

Description	FY2016 Actual	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Charges for Services	6,411,860	6,622,685	6,883,499	6,771,535	6,602,027	(281,472)
Interest Income	1,368	1,743	1,500	1,835	1,649	149
Other	25,059	21,792	141,500	174,241	73,697	(67,803)
Capital contributions						0
Sewer	199,689	295,967	0	0	0	0
Water	38,679	55,089	0	0	0	0
Electric	26,656	38,806	0	0	0	0
Prior Year Reserves						
Total Revenue	6,703,311	7,036,082	7,026,499	6,947,611	6,677,373	(349,126)

Anticipated Expenditures

	FY2016 Actual	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Services	0	0	0	0	217,396	217,396
Public Works Administration	371,265	389,934	411,567	446,979	467,998	56,431
Wastewater Collection & Treatm	826,987	1,003,498	341,740	325,863	351,736	9,996
Water Department	1,684,275	1,326,156	1,075,108	1,096,975	1,091,690	16,582
Sanitation Department	409,140	385,026	402,500	396,983	408,000	5,500
Electrical Department	3,076,915	3,014,237	2,648,823	2,838,024	2,672,073	23,250
Transfer to General Fund	0	0	0	0	346,879	346,879
Expenditures before CIP	6,368,582	6,118,851	4,879,738	5,104,824	5,555,772	676,034
Transfer to CIP	253,571	401,996	673,000	570,000	947,826	274,826
Total Expenditures	6,622,153	6,520,847	5,552,738	5,674,824	6,503,598	950,860
Change in Net Position	81,158	515,235	1,473,761	1,272,787	173,775	

Estimated Net Position	11,254,468
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Percentage of Fund Balance Used to Balance	0%
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Projected Ending Fund Balance	58%
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FY2019 Enterprise Fund Budget Summary

520-Enterprise Fund

Anticipated Revenues

Description	FY2016 Actual	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Sewer Impact Fees	0	0	200,000	179,591	59,864	(140,136)
Water Impact Fees	0	0	40,000	32,318	10,773	(29,227)
Electrical Tap Fees	0	0	3,000	19,671	6,557	3,557
Sanitation Collection	401,739	414,101	390,000	419,102	411,647	21,647
Sale of Water	855,575	880,785	860,000	854,744	863,701	3,701
Water Base Rate	287,074	296,827	290,000	296,926	293,609	3,609
Sewer Base Rate	265,586	270,785	285,000	277,419	271,263	(13,737)
Sewer Debt Relief	429,751	463,575	430,000	470,067	454,464	24,464
Sewer Charges	674,241	772,568	750,000	751,820	732,876	(17,124)
Sale of Electricity	3,487,023	3,513,258	3,625,499	3,458,459	3,486,247	(139,252)
Security Lights	10,871	10,786	10,000	11,417	11,025	1,025
Other Fees	25,059	21,792	19,000	23,618	23,490	4,490
NSF check Fees	0	0	2,500	1,741	580	(1,920)
Service Charges	0	0	100,000	124,143	41,381	(58,619)
Interest	1,368	1,743	1,500	1,835	1,649	149
Other- St Light Reimbursement	0	0	20,000	24,739	8,246	(11,754)
Capital contributions	0	0	0	0	0	0
Sewer	199,689	295,967	0	0	0	0
Water	38,679	55,089	0	0	0	0
Electric	26,656	38,806	0	0	0	0
Total Revenue	6,703,311	7,036,082	7,026,499	6,947,611	6,677,373	(349,126)
Per Audit/projections/budget variance	6,703,311	7,036,082	7,026,499	6,947,611	6,677,373	0

FY2019 Enterprise Fund Budget Summary

520-Enterprise Fund

Anticipated Expenditures

Description	FY2016 Actual	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Government- Administrative						
Salaries	0	0	0	0	132,518	132,518
Health Insurance	0	0	0	0	26,708	26,708
FICA/Medicare	0	0	0	0	11,446	11,446
Retirement	0	0	0	0	7,825	7,825
Salaries and Benefits					178,496	178,496
Postage	0	0	0	0	14,000	14,000
Telephone	0	0	0	0	500	500
Bank Service Charges	0	0	0	0	500	500
Credit Card Charges	0	0	0	0	7,400	7,400
Printing	0	0	0	0	8,000	8,000
Travel	0	0	0	0		0
Dues	0	0	0	0		0
Training	0	0	0	0	500	500
Office Supplies	0	0	0	0	3,500	3,500
Supplies Other	0	0	0	0		0
Capital Outlay- Technology	0	0	0	0		0
Capital Outlay- Equipment	0	0	0	0	4,500	4,500
Operational		0	0	0	38,900	38,900
	\$0	0	0	0	217,396	217,396

Positions	FY2019 Proposed
Accountant Tech II	1
Accounting Tech I	1
Customer Service	2
	4

FY2019 Enterprise Fund Budget Summary

520-Enterprise Fund

Anticipated Revenues

Description	FY2016 Actual	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Charges for Services	6,411,860	6,622,685	6,883,499	6,771,535	6,602,027	(281,472)
Interest Income	1,368	1,743	1,500	1,835	1,649	149
Other	25,059	21,792	141,500	174,241	73,697	(67,803)
Capital contributions						0
Sewer	199,689	295,967	0	0	0	0
Water	38,679	55,089	0	0	0	0
Electric	26,656	38,806	0	0	0	0
Prior Year Reserves						
Total Revenue	6,703,311	7,036,082	7,026,499	6,947,611	6,677,373	(349,126)

Anticipated Expenditures

	FY2016 Actual	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Services	0	0	0	0	217,396	217,396
Public Works Administration	371,265	389,934	411,567	446,979	467,998	56,431
Wastewater Collection & Treatm	826,987	1,003,498	341,740	325,863	351,736	9,996
Water Department	1,684,275	1,326,156	1,075,108	1,096,975	1,091,690	16,582
Sanitation Department	409,140	385,026	402,500	396,983	408,000	5,500
Electrical Department	3,076,915	3,014,237	2,648,823	2,838,024	2,672,073	23,250
Transfer to General Fund	0	0	0	0	346,879	346,879
Expenditures before CIP	6,368,582	6,118,851	4,879,738	5,104,824	5,555,772	676,034
Transfer to CIP	253,571	401,996	673,000	570,000	947,826	274,826
Total Expenditures	6,622,153	6,520,847	5,552,738	5,674,824	6,503,598	950,860
Change in Net Position	81,158	515,235	1,473,761	1,272,787	173,775	

Estimated Net Position	11,254,468
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Percentage of Fund Balance Used to Balance	0%
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Projected Ending Fund Balance	58%
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FY2019 Enterprise Fund Budget Summary

520-Enterprise Fund

Anticipated Revenues

Description	FY2016 Actual	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Sewer Impact Fees	0	0	200,000	179,591	59,864	(140,136)
Water Impact Fees	0	0	40,000	32,318	10,773	(29,227)
Electrical Tap Fees	0	0	3,000	19,671	6,557	3,557
Sanitation Collection	401,739	414,101	390,000	419,102	411,647	21,647
Sale of Water	855,575	880,785	860,000	854,744	863,701	3,701
Water Base Rate	287,074	296,827	290,000	296,926	293,609	3,609
Sewer Base Rate	265,586	270,785	285,000	277,419	271,263	(13,737)
Sewer Debt Relief	429,751	463,575	430,000	470,067	454,464	24,464
Sewer Charges	674,241	772,568	750,000	751,820	732,876	(17,124)
Sale of Electricity	3,487,023	3,513,258	3,625,499	3,458,459	3,486,247	(139,252)
Security Lights	10,871	10,786	10,000	11,417	11,025	1,025
Other Fees	25,059	21,792	19,000	23,618	23,490	4,490
NSF check Fees	0	0	2,500	1,741	580	(1,920)
Service Charges	0	0	100,000	124,143	41,381	(58,619)
Interest	1,368	1,743	1,500	1,835	1,649	149
Other- St Light Reimbursement	0	0	20,000	24,739	8,246	(11,754)
Capital contributions	0	0	0	0	0	0
Sewer	199,689	295,967	0	0	0	0
Water	38,679	55,089	0	0	0	0
Electric	26,656	38,806	0	0	0	0
Total Revenue	6,703,311	7,036,082	7,026,499	6,947,611	6,677,373	(349,126)
Per Audit/projections/budget variance	6,703,311	7,036,082	7,026,499	6,947,611	6,677,373	0

FY2019 Enterprise Fund Budget Summary

520-Enterprise Fund

Anticipated Expenditures

Description	FY2016 Actual	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
General Government- Administrative						
Salaries	0	0	0	0	132,518	132,518
Health Insurance	0	0	0	0	26,708	26,708
FICA/Medicare	0	0	0	0	11,446	11,446
Retirement	0	0	0	0	7,825	7,825
Salaries and Benefits					178,496	178,496
Postage	0	0	0	0	14,000	14,000
Telephone	0	0	0	0	500	500
Bank Service Charges	0	0	0	0	500	500
Credit Card Charges	0	0	0	0	7,400	7,400
Printing	0	0	0	0	8,000	8,000
Travel	0	0	0	0		0
Dues	0	0	0	0		0
Training	0	0	0	0	500	500
Office Supplies	0	0	0	0	3,500	3,500
Supplies Other	0	0	0	0		0
Capital Outlay- Technology	0	0	0	0		0
Capital Outlay- Equipment	0	0	0	0	4,500	4,500
Operational		0	0	0	38,900	38,900
	\$0	0	0	0	217,396	217,396

Positions	FY2019 Proposed
Accountant Tech II	1
Accounting Tech I	1
Customer Service	2
	4

FY2019 Enterprise Fund Budget Summary

520-Enterprise Fund

Description	FY2016 Actual	FY2017	FY18	FY2018	FY2019	Variance
		Actual	Amended Budget	Projected	Requested	
Public Works Administration						
Salaries	219,360	216,484	223,508	262,936	269,357	45,849
Health Insurance	30,131	25,318	26,524	41,254	31,326	4,802
FICA/Medicare	16,314	16,374	17,100	19,676	25,539	8,439
Retirement	14,854	16,089	17,040	16,104	11,316	(5,724)
<i>Salaries and Benefits</i>	280,659	274,265	284,172	339,970	337,539	53,367
Technical Service-Utility Locati	1,258	1,342	3,500	1,985	3,700	200
Equipment Maintenance	1,253	800	3,000	2,212	3,000	0
Vehicle Maintenance	11,657	12,776	15,000	7,125	15,000	0
Postage	13	24	50	43	75	25
Telephone	5,153	5,589	5,000	5,984	6,000	1,000
GPS Tracking	1,456	2,508	450	477	500	50
Web site	1,798	1,315	7,000	0	0	(7,000)
Advertising	0	0	0	0	100	100
Printing	0	0	0	0	150	150
Travel	0	0	3,000	287	3,000	0
Dues	0	0	200	0	200	0
Training	55,357	80,258	75,000	73,490	79,634	4,634
Office Supplies	1,726	2,843	0	1,289	3,150	3,150
Supplies Other	0	2,634	3,000	0	0	(3,000)
Fuel	4,794	137	5,000	5,855	6,500	1,500
Capital Outlay-Uniforms	1,165	425	1,500	585	1,500	0
Capital Outlay- Technology	4,151	3,556	3,195	5,996	4,650	1,455
Capital Outlay- Equipment	825	1,462	2,500	1,680	3,300	800
<i>Operational</i>	90,606	115,669	127,395	107,008	130,459	3,064
Total Public Works Admin.	371,265	389,934	411,567	446,979	467,998	56,431

Positions	FY2019 Proposed
Director of Public Works	1
Asst. Public Works Director	1
Administrative Assistant	1
Utility Speacialist	1
Inventory Clerk	1
	5

FY2019 Enterprise Fund Budget Summary

520-Enterprise Fund

Description	FY2016 Actual	FY2017 Actual	FY18	FY2018 Projected	FY2019 Requested	Variance
			Amended Budget			
Wastewater Collection & Treatment						
Salaries	182,920	143,837	135,295	145,953	144,913	9,618
Overtime	1,562	2,548	1,750	3,149	8,000	6,250
Health Insurance	24,489	27,617	28,664	29,701	31,326	2,662
FICA/Medicare	13,792	10,128	10,351	10,697	15,688	5,337
Retirement	21,157	11,173	12,780	10,344	8,659	(4,121)
Salaries and Benefits	243,920	195,303	188,840	199,844	208,586	19,746
Professional Services	50	0	750	1,066	1,000	250
Back Up Generator	2,686	3,707	7,500	3,134	7,500	0
Equipment Maintenance	4,609	5,378	15,000	14,435	20,000	5,000
Vehicle Maintenance	2,500	257	1,500	1,600	1,500	0
Sludge Removal	17,768	34,054	35,000	25,872	35,000	0
Equipment Rental		185	500	0	500	0
Postage	898	535	800	607	800	0
Telephone	4,889	4,521	5,000	4,569	5,000	0
Travel	1,000	467	1,000	0	1,000	0
Dues	135	150	150	147	150	0
Training	1,015	1,110	1,800	0	1,800	0
Office Supplies	615	176	600	582	600	0
Lab Supplies	38,051	52,102	35,000	37,449	35,000	0
Fuel	3,463	2,574	4,500	4,032	4,500	0
Watershed Protection	9,349	5,010	12,500	3,495	12,500	0
DNR Permit Testing	5,484	3,619	9,800	7,972	9,800	0
Depreciation	467,537	448,482	0	0	0	0
Unamortized Loan Fees		221,250	0	0	0	0
Amortization	15,000	13,768	0	0	0	0
Capital Outlay-Uniforms	1,002	823	1,800	643	1,800	0
Capital Outlay-Furniture	212	0		0	0	0
Capital Outlay- Technology	4,151	3,376	4,700	5,996	4,700	0
Capital Outlay- Equipment	2,653	6,651	15,000	14,419	0	(15,000)
Operational	583,067	808,195	152,900	126,020	143,150	(9,750)
Total Public Works Admin.	826,987	1,003,498	341,740	325,863	351,736	9,996

Positions	FY2019 Proposed
Lab Anlysit	1
Wastewater III	1
WWTP Miant	1
	3

FY2019 Enterprise Fund Budget Summary

520-Enterprise Fund

Description	FY2016 Actual	FY2017 Actual	FY18 Amended Budget	FY2018 Projected	FY2019 Requested	Variance
Water Department						
Salaries	174,039	199,824	170,712	176,809	176,512	5,800
Overtime	13,843	18,667	12,000	16,468	3,500	(8,500)
Health Insurance	33,083	42,242	47,981	37,818	43,222	(4,759)
FICA/Medicare	13,193	15,073	13,063	13,391	20,358	7,295
Retirement	24,993	11,946	21,300	14,968	10,546	(10,754)
<i>Salaries and Benefits</i>	259,151	287,752	265,056	259,454	254,138	(10,918)
EPD Contractual Services	42,966	39,334	56,000	55,199	56,000	0
Professional Services	8,513	22,776	5,000	256	5,000	0
Equipment Maintenance	4,986	5,148	5,000	5,296	15,000	10,000
Vehicle Maintenance	4,868	5,694	6,000	6,498	7,500	1,500
Equipment Rental	200	0	200	0	200	0
Vehicle Lease	0	0	15,392	0	15,392	0
Postage	763	841	1,000	817	1,000	0
Telephone	1,262	1,319	1,000	1,853	2,000	1,000
GPS tracking	1,842	0	1,250	684	1,250	0
Advertising	0	0	200	0	200	0
Printing	0	0	200	1,953	200	0
Travel	1,736	1,430	2,500	382	2,500	0
Dues	269	464	600	807	600	0
Training	740	970	3,000	0	3,000	0
Drug Testing	0	65	210	0	0	(210)
Pre-employment Physical	70	0	0	0	0	0
Hepatitis Shots	0	0	0	0	210	210
Supplies - new subdivision	7,440	4,216	10,000	6,368	10,000	0
System supplies	27,750	(11,743)	30,000	30,862	30,000	0
Fuel	17,305	12,402	15,000	16,053	15,000	0
Interest	237,916	165,113	0	0	0	0
Depreciation	98,160	74,552	0	0	0	0
Purchase Water for Resale	611,260	663,419	637,000	703,373	637,000	0
Waterline Construction	351,089	42,821	0	0	0	0
Capital Outlay-Uniforms	2,105	1,933	2,500	1,671	2,500	0
Capital Outlay- Technology	1,038	911	3,000	1,499	3,000	0
Capital Outlay- Equipment	2,846	6,739	15,000	3,951	30,000	15,000
<i>Operational</i>	1,425,124	1,038,404	810,052	837,521	837,552	27,500
Total Public Works Admin.	1,684,275	1,326,156	1,075,108	1,096,975	1,091,690	16,582

Positions	FY2019 Proposed
Water Lead	1
Crewman	4
	5

FY2019 Enterprise Fund Budget Summary

520-Enterprise Fund

Description	FY2016 Actual	FY2017 Actual	FY18	FY2018 Projected	FY2019 Requested	Variance
			Amended Budget			
Sanitation Department						
Contract	\$310,050	335,317	365,000	356,250	365,000	0
Vehicle Maintenance	\$4,665	4,891	7,500	6,635	8,000	500
City wide clean up supplies	\$10,601	14,000	15,000	17,664	20,000	5,000
Landfill fees	\$13,752	13,520	15,000	16,435	15,000	0
Capital Outlay- Equipment	\$1,047			0		0
Depreciation	\$2,059	3,249		0		0
Bad Debt	\$66,966	14,049		0		0
Total Sanitation Department	\$409,140	385,026	402,500	396,983	408,000	5,500

Description	FY2016 Actual	FY2017 Actual	FY18	FY2018 Projected	FY2019 Requested	Variance
			Amended Budget			
Electrical Department						
Salaries	278,163	197,308	195,752	216,315	201,600	5,848
Overtime	8,589	10,625	8,000	10,364	12,000	4,000
Health Insurance	38,589	27,273	28,664	32,871	33,999	5,335
FICA/Medicare	20,891	15,247	14,977	16,383	22,478	7,501
Retirement	26,446	20,024	12,780	13,753	12,096	(684)
Salaries and Benefits	372,678	270,477	260,173	289,685	282,173	22,000
Professional Services	5,815	1,275	5,000	946	5,000	0
Contractual Services	1,349	864	3,000	683	3,000	0
Equipment Maintenance	7,173	4,528	6,000	3,467	6,000	0
Vehicle Maintenance	5,854	5,978	6,000	5,408	6,000	0
Right of Way Maintenance	41,180	38,265	45,000	49,091	45,000	0
Equipment Rental		141	200	0	200	0
Vehicle Lease			12,191	0	12,191	0
Telephone	1,175	1,618	1,500	1,838	1,750	250
GPS tracking	212	0	820	684	820	0
Printing	0	403	400	0	400	0
Travel	450	0	2,000	0	2,000	0
Training	550	99	750	0	750	0
Pre-Employment Physical		125		108		0
System supplies	69,825	135,124	50,000	55,156	50,000	0
Supplies - New subdivision	19,714	11,654	20,000	15,363	20,000	0
Electricity - Street Lights	32,591	19,801	18,633	18,302	18,633	0
Fuel	9,628	5,400	5,000	5,711	6,000	1,000
Electrical Line Improv-	59,840	65,368		0		0
Purchase Electricity for Resale	2,330,495	2,362,470	2,200,000	2,383,811	2,200,000	0
Depreciation	106,823	79,602		0		0
Interest Expense	737	736		0		0
Capital Outlay-Uniforms	4,930	2,808	4,400	3,558	4,400	0
Capital Outlay- Technology	1,037	912	1,756	1,499	1,756	0
Capital Outlay- Equipment	4,859	6,589	6,000	2,715	6,000	0
Operational	2,704,237	2,743,760	2,388,650	2,548,339	2,389,900	1,250
Total Public Works Admin.	3,076,915	3,014,237	2,648,823	2,838,024	2,672,073	45,250

Positions	FY2019 Proposed
Electrical lead	1
Lineman	2
	3

Total Expenditures(less transfer to CIP and other sources)	\$6,368,582.0	6,118,851	4,879,738	5,104,824	6,503,598	1,623,860
	\$6,368,582.0	6,118,851	4,879,738	5,104,824	6,503,598	

9. Supplemental: Leadership Team

Director of Public Works



John Spraggins started his career in municipal government in 1989 as a Lineman for the City of Thomaston Electrical Department. After marrying Shannon Fowler and moving to Henry County in 1996, he began working as a lineman for the City of Hampton. In 2005, John became Hampton's Public Works Director. During his time in Hampton, he has seen lots of growth and met many wonderful people. John and Shannon reside in Williamson, GA with their two sons, Jake (19) and Luke (11)

City Police Chief



Hampton Police Chief Derrick Austin born in Atlanta, Georgia in August 1970 to Donald and Elizabeth Austin. Raised in the City of Locust Grove, GA where I enjoyed the benefits of small-town living. Married to Cindy Austin (25 years) and have two daughters, Jill and Katie. Graduated from Henry County High School in 1989. While attending high school I was active in several clubs, elected vice president of the class and played multiple sports. After high school I worked as a customer service representative at Delta Airlines. I then attended Abraham Baldwin College in Tifton, GA, graduating with an Associate in Applied Science in Criminal

Justice. In June of 1993 I graduated in the Public Safety Training Institute and accepted a job with the Henry County Police Department. In July of 1999 I accepted a job with the City of Hampton Police Department as patrol officer. While at Hampton I've worked as patrol officer, evidence technician, patrol sergeant, patrol lieutenant, captain, intern city manager and currently hold the office of chief of police. Hobbies include flying private airplanes, fishing bass tournaments, deer hunting, golf and spending time with family and friends.

Director of Human Resources



Cris Randall, comes to Hampton from the City DeKalb, IL, where she served as the Human Resources Director for nearly three years. Before DeKalb, Randall worked for the Algonquin Lake in the Hills Fire District where she served as the Management Services Director overseeing HR and IT operations. With over 17 years in local government, Mrs. Randall's experience comprises all facets of HR management and administration including HR information systems administration as well as private industry experience. Mrs. Randall earned a Bachelor's degree, with distinctions and it is currently pursuing her Master's degree in Public

Administration. Randall is certified Professional in Human Resources (PHR), SHRM Certified Professional (SHRM-CP) and Certified Labor Relations Professional (CLRP).

City Clerk



City Clerk Melissa Brooks is a new addition to the Hampton Leadership Team. Previously, she served as the City Clerk for the City of College Park for seven years. There her oversight responsibilities included, but was not limited to, Issuance of Occupation Tax Certificates; Issuance of Alcohol Licenses; Collection and Reporting of Hotel/Motel Taxes; Reporting of Car Rental Tax; Reporting of Alcohol Mixed Drink Tax; Reporting of Wholesale Liquor Tax; All aspects of Municipal Elections; Pension Board

Administration; Building Maintenance; Filing all required County and State legal documents; Member of Strategic Planning Initiative Team; and Liaison for 2020 Census.

In addition, she was responsible for maintaining integrity and transparency in the Office of the City Clerk; she managed all official records of the City; her office fulfilled open records requests from government agencies, the media and the public. During the years of serving as Deputy City Clerk, Melissa assumed full responsibility of the Office, in the absence of the City Clerk.

She served as Executive Assistant to the College Park Mayor and City Council from 1999 to 2012. In that capacity, she was responsible for representing the Mayor and City Council, performing high-level, confidential, executive and administrative duties. These responsibilities included scheduling, programming, public relations, and Legislative Budget oversight. To better serve the needs of the elected officials, staff and the public, she often served as the “unofficial” ombudsman for the Legislative Branch.

Director of Economic Development

Dr. James Louis Bumpus



A native of Memphis, Tennessee, Dr. Bumpus earned the Bachelor of Liberal Studies degree from the University of Memphis and the prestigious Master of Divinity degree from the Morehouse School of Religion at the Interdenominational Theological Center, Atlanta, Georgia and he was admitted to the Doctor of Ministry Degree at Mercer University, McAfee School of Theology, Atlanta, Georgia. Dr. Bumpus is the first African American male to graduate from Mercer University, McAfee School of Theology with a doctorate. And is presently pursuing an Executive Master of Business Administration from Wesleyan College.

Presently, Dr. James Louis Bumpus serves as the Director of the Office of Economic Development for the City of Hampton, Georgia. In this role he leads local economic initiatives geared toward guiding in the establishment, relocation and expansion of local commercial business. Prior to coming to the City of Hampton, along with his wife, he worked in the BUMPI Group, LLC, a certified business consultant firm focused on improving marketing and sales effectiveness, sales profitability and strategic planning for corporations, institutions of higher learning and non-profits. He is also an Adjunct Professor of English at Mercer University. From early 2014 until mid-2018, Dr. Bumpus served as the first Director of the Office of Small Business Affairs for the new Macon-Bibb County Consolidated Government, where he worked with local

small business owners interested in being awarded county contracts. He is distinguished among the diversity and inclusive economics community in that his programs yielded more than thirty percent disadvantaged business enterprises contract awards and more than seventy percent local contract awards in Macon-Bibb County procurement.

Heavily involved in the Middle Georgia community, he is in great demand as a workshop facilitator, lecturer and gospel preacher. He also serves as a board member for the Booker T. Washington Center, Macon-Bibb Economic Opportunity Council, Inc., Middle Georgia Center for Academic Excellence, and the Tubman African American Museum for Art, History and Culture.

Dr. Bumpus has written several published articles. He was a featured writer in the Macon Telegraph, Life Styles Spiritual section from January 2002- December 2011. His published credits also include Disclosing Self in the Serving Community, From One Brother to Another II: Voices of African American Men, Judson Press 2003 and a published doctoral dissertation, From Monument to Ministry: An Analysis of the Impact of Relocation on a Historic African American Congregation from Downtown Macon to Bloomfield Gardens Community, Mercer University, 2009.

He is a member of Omega Psi Phi Fraternity, Inc., Baptist Ministers Union of Macon and the 100 Blackmen of Middle GA. He is married to Renee Hope Bumpus. They have four adult-age children Charles Anthony, Porscha Nichelle, Mariah Jaleesa and James Louis, Jr.

Director of Community Development



Franck Houenou has recently joined the City of Hampton as the Director of Community Development. He is responsible for managing, directing and supervising all development activities for the City of Hampton which includes planning (current and long-term), zoning, engineering plan review, building inspection, code enforcement, environmental compliance and permitting activities. Franck's mission is to work with the city residents, development community and county officials to enhance the quality of life within the City, promote economic growth and neighborhood stability. With

his leadership, the City looks forward to implementing more sustainable planning and development practices. He joins the City of Hampton after serving as an engineering Review Officer with the Planning and Sustainability Division of the DeKalb County in Georgia where he reviewed construction plans for land development projects to ensure compliance with applicable laws, ordinances, regulations and standards. Before serving with the DeKalb County, Franck worked for the Arkansas Department of Environmental Quality where he reviewed air permit applications for all manner of industrial plants and processes. Franck is Certified Professional (PE) engineer with the state of Georgia and North Carolina with knowledge and experience in municipal, civil and environmental projects specializing in permitting, engineering planning, review and design, environmental compliance and regulation, stormwater management, and erosion and sediment control. Franck immigrated to the United States from Benin, West Africa in 2013; where he earned his degrees. He has a bachelor's degree in Civil Engineering from the School of Civil Engineering "Verechaguine A. K." in Benin and a master's degree in Water Resources Engineering and Management from Kwame Nkrumah University of Science and Technology in Ghana.

Director of Financial Services



Ms. Hetal Millie Shah was hired as Director of Finance in November 2018. She provides administrative oversight to all operations and activities of the Finance Department which consists of Accounts Payable, Accounts Receivable, Budget, Audit, Purchasing services and Financials. Ms. Shah began her Government Financial career at City of Sandy Springs and held her last position as a Controller with newly formed City of South Fulton. Ms. Shah has little over fifteen years of Financial experience eight of those in Local Government. Ms. Shah received a Bachelor of Business Administration with Major in

Accounting from University of South Florida. She is a member of the GFOA, GGFOA and GMA. Ms. Shah is big fan of University of Florida Gators and Atlanta Falcons and Braves.

Hampton Downtown Development Authority

Annual Budget FY 2018/2019

INCOME	BUDGET	ACTUAL	DIFFERENCE
Real Estate Loan Income	\$ 11,205.36		\$ (11,205.36)
USDA Loan Income	\$ 3,346.18		\$ (3,346.18)
Real Estate Loan Interest Income	\$ 12,353.16		\$ (12,353.16)
USDA Interest income	\$ 216.07		\$ (216.07)
Other Income (City of Hampton)	\$ 130,000.00		\$ (130,000.00)
Total Income	\$ 157,120.77	\$ -	\$ (157,120.77)

EXPENSES	BUDGET	ACTUAL	DIFFERENCE
Accounting Fees	3,000.00		\$ (3,000.00)
Administrative Contract Labor	3,600.00		\$ (3,600.00)
Bank Charges & Fees	20.00		\$ (20.00)
DDA Trainings	600.00		\$ (600.00)
Dues and subscriptions	715.00		\$ (715.00)
Insurance	2,500.00		\$ (2,500.00)
Legal Fees	30,000.00		\$ (30,000.00)
Office supplies	100.00		\$ (100.00)
Other Business Expense	-		\$ -
Post Office Box	88.00		\$ (88.00)
Postage/Shipping	50.00		\$ (50.00)
Property Improvement/Purchases	100,000.00		\$ (100,000.00)
Shipping and storage	-		\$ -
Website / Internet	85.00		\$ (85.00)
Other	-		\$ -
Total Operating Expenses	140,758.00	-	\$ (140,758.00)

Total Profit/Loss	\$ 16,362.77	\$ -	\$ (16,362.77)
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10. Glossary

Account	A separate financial reporting unit for budgeting, management or accounting purposes. All budgetary transactions, whether revenue or expenditures, are recorded in accounts. Several related accounts may be grouped together in a fund. A list is called a Chart of Accounts.
Accounting Standards	the Generally Accepted Accounting Principles (GAAP) promulgated by the Government Accounting Standards Board that guide the recording and reporting of financial information by state and local governments.
Accounting System	The methods and records established to identify, assembly, analyze, classify, record and report the City's transactions and to maintain accountability for the related assets and liabilities.
Accounts Payable	A short term loan (one year or less) liability reflecting amounts owed for goods and services received by the City.
Accounts Receivable	An asset reflecting amounts due from other persons/organizations for goods and services furnished by the City.
Accrual Accounting	A basis of accounting in which revenues and expenses are recorded at the time they occur, rather than at the time cash is received or paid by the City.
Ad Valorem Taxes	Commonly referred to as property taxes. The charges levied on all real, and certain personal property according to the property's assessed value and tax rate.
Appropriations	An authorization made by the City Council which permits the City to make expenditures and incur obligations.
Assessed Value	A valuation set upon real estate or other property as a basis for levying property taxes.
Asset	The resources and property of the City that can be used or applied to over liabilities.
Audit Report	The report prepared by an independent auditor covering the audit or investigation of an entity's financial position for a given period, usually a year.
Available Cash	Unobligated cash and cash equivalents.

Basis of Accounting	Refers to when revenues, expenditures, expenses, and transfers (are the related assets and liabilities) are recorded and reported in the financial statements. Used as a source of monies to pay general obligation debt and to support the fund.
Basis of Budgeting	The basis of accounting for the budget.
Balanced Budget	A budget for which expenditures are equal to income.
Bond	A written promise to pay a specified sum of money at a specified date or dates in the future, and carrying interest at specified rate, usually paid periodically. Most common types of bonds are general obligation and revenue bonds. Bonds are usually used for construction of large capital projects, such as buildings, streets, and water/sewer system.
Bonded Debt	The portion of indebtedness represented by outstanding bonds
Bond Issued	Bonds sold by the City.
Bonds Payable	The face value of the bonds issued and unpaid.
Bond Resolution	Issuer legal document which details the mechanics of the bond issuer, security features, covenants, events of default and other key features of the issues legal structure, indentures and trust agreements are functionally similar types of documents, and the use of each depends on the individual issue and issuer.
Budget	A financial plan for a specified period that includes an estimate of proposed expenditures and the means for financing them.
Budget Message	A general discussion of the proposed budget presented in writing by the City Manager to the City Council.
CAFR	Comprehensive Annual Financial Report is the official annual report of the City. It is created by independent, peer reviewed, CPA's in accordance with GAAP (Generally Accepted Accounting Principles), and GASB (Governmental Accounting Standard's Board).
Capital Budget	A pending plan for improvements to or acquisition of land, facilities, and infra- structure that balances revenues and expenditures, specifies the source of revenues and lists each project or acquisition.

Capital Improvements	Expenditures for the construction, purchase or renovation of City facilities or property.
Capital Outlay	Expenditures resulting in the acquisition of or addition to the City's fixed assets.
Cash	Currency on hand and demand deposits with banks or other financial institutions.
Cash Basis	A basis of accounting in which transactions are recorded on when cash is received or disbursed. The basis of accounting for the budget is the cash basis.
Cash Equivalents	Short term, highly liquid investments that are readily convertible to known amounts of cash.
Charter	Document that establishes the City's governmental structure and provides for the distribution of powers and duties among the various branches of government
Debt Limit	Statutory or constitutional limit on the principal amount of debt that an issuer may incur.
Debt Service	Principal and interest to be paid within the fiscal year.
Debt Service Coverage	The ratio of net revenues to the debt service requirements.
Debt Requirements	The amount of money required to pay interest and principal for a specified period on outstanding debt.
Debt Revenue Fund	The fund into which are paid monies required by the trust government or indenture as a reserve against temporary interruption in the receipt of revenues which are pledged for the payment of the bonds.
Delinquent Taxes	Property taxes remaining unpaid after the due date.
Department	A functional group of the City with related activities aimed at accomplishing a major City services or program.
Depreciation	The proration of the cost of fixed assets over the estimated service life of the asset. Each period is charged with a portion of such cost, and through this process, the entire cost of the asset is ultimately charged off as an expense. In governmental accounting, depreciation may be recorded in proprietary funds.
Division	A grouping of related activities within a department.

Enterprise Funds	Enterprise funds operate by creating a cash flow to pay for the fund's vices through fees and charges. The Enterprise Funds used by the City are the Water, Waste Water, and Electric.
Expenditure	If accounts are kept on the accrual basis, this term designates total incurred, whether paid or unpaid. If they are kept on the cash basis, the term covers only actual disbursements for these purposes.
Expense	Charges incurred, whether paid or unpaid, for operation, maintenance interest, and other charges which are presumed to benefit the current fiscal period
Equity	The difference between assets and liabilities of the fund
Fiscal Year	The time period designated by the City signifying the beginning and ending period for recording the financial transactions of the City. The City of Hampton's fiscal year begins each October 1st and ends the following September 30th.
Fixed Assets	Assets of a long-term character which are intended to be held or used, such as land, building, machinery, furniture, and equipment.
Full Faith and Credit	A pledge of the City's taxing power to repay debt obligations. Bonds carrying such pledges are referred to as general obligation bonds.
Fund	Separated fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.
Fund Balance	The difference between fund assets and fund liabilities of governmental and trust funds. Fund balance for general fund types using modified accrual accounting closely equates to available cash.
General Fund	The major fund in most governmental entities. While other funds tend to be restricted to a single purpose, the general fund is a catch all for general governmental purposes. The General Fund contains the activities commonly associated with municipal government.
General Obligation Bonds	A municipal bond backed by the full faith, and credit taxing power of the City.
Goals	Department objectives intended to be accomplished or begun within the coming fiscal year.
Governmental Fund	Funds through which much of the government is financed, including general, special revenue, and capital projects.

Indenture	Issued legal document which details the mechanics of the bond issue, security fee tires, covenants, events of default, and other key features of the issuer's legal structure.
Major Funds	Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget should be considered a Major Fund.
Maintenance	The act of keeping assets in a state of good repair.
Mission	The basic purpose of a department which describes the reason for existence.
Modified Accrual Basis	Method of governmental accounting recognizes revenues when they are measurable and available and expenditures when goods or services are received.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which cost of the financing activities of the City are controlled.
Operating Expenses	Proprietary fund expenses related directly to the fund's primary activity.
Operating Income	Excess of proprietary fund operating revenues over operating expenses.
Operating Revenues	Proprietary fund revenues directly related to the fund's primary activities. They consist primarily of user charges for goods and services.
Ordinance	A formal legislative enactment by the City Council.
Paying Agent	An entity responsible for paying of bond principal and interest on behalf of the City.
Principal	The face value of a bond payable on started dates of maturity.
Proprietary Fund	A governmental accounting fund in which the services provided, such as water service, are financed and operated similarly to those in a private business. The intent is that the costs of providing these services be recovered through user charges.
Resolution	A special or temporary order of the City Council. Requires less formality than an ordinance.
Retained Earnings	An equity account reflecting the accumulated earnings of a proprietary fund.

Revenue Bonds	Bonds whose principal and interest are payable exclusively from earnings of a proprietary fund.
Special Revenue Fund	Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
Taxes	Compulsory charges levied by a government to finance services performed for the common benefit.
User Charges	The payment of a fee for direct receipt of a public service by the party who benefits from the service.
Working Capital	Current assets minus current liabilities.