City of Smyrna, Georgia

ANNUAL FINANCIAL PLAN

For the Fiscal Year Beginning

July 1, 2012

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CITY OF SMYRNA, GEORGIA

FISCAL YEAR 2013 BUDGET SUMMARY

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FINANCIAL SUMMARIES OVERVIEW

The purpose of this document is to provide an overview of the FY2013 Budget adopted by the Mayor and City Council at their June 18, 2012 Council Meeting. Revenues and expenditures for the consolidated budget and the separate funds are presented for the FY2013 Adopted Budget, the FY2012 Amended Budget, and the FY2011 Actuals. This comparative information from prior periods allows the reader to easily track trends in revenues or expenditures. Much of these comparisons are also displayed through graphs which are designed to increase the ease with which Smyrna's elected officials, staff, and citizens can understand the FY2013 Adopted Budget.

Overall Smyrna's consolidated FY2013 Budget of $74,298,669 is just $27,918 or 0.04% more than FY2012's Amended Budget. The slight increase was achieved even with significant increases in fuel and utility costs. In FY2012 $3.332M of surplus was used to pay off bonds used to acquire an apartment complex known as Smyrna Commons. This $3.332M use of surplus for these bond payments is not included in FY2013's Budget. The FY2013 Budget does include, however, a $3.2M use of reserves in the Water-Sewer Fund's Renewal & Extension division to complete needed infrastructure improvements.
There are no major changes to the city fee structure for FY 2013 except for decreasing the cost of copies for open-record requests and other report requests to $0.10 per page to comply with new state legislation. Water rates also increased as indicated on page 19. A more detailed breakdown of these fee and rate changes is provided in the City's Schedule of Fees document, which is adopted annually as part of the budget process.

Notable highlights for the FY2013 Budget include a 2% salary increase for all employees with at least one year of service as of July 1, 2012. This is the first salary increase in four years. Other highlights include no furloughs and no use of general fund reserves. Funding to the Capital Improvement Plan (CIP) decreased, and 2 additional jailer positions were funded. Debt obligations decreased $291,641 through the use of FY2012 surplus to pay off three capital leases originally scheduled to be paid off after FY2013.

STATEMENT OF REVENUES AND EXPENDITURES

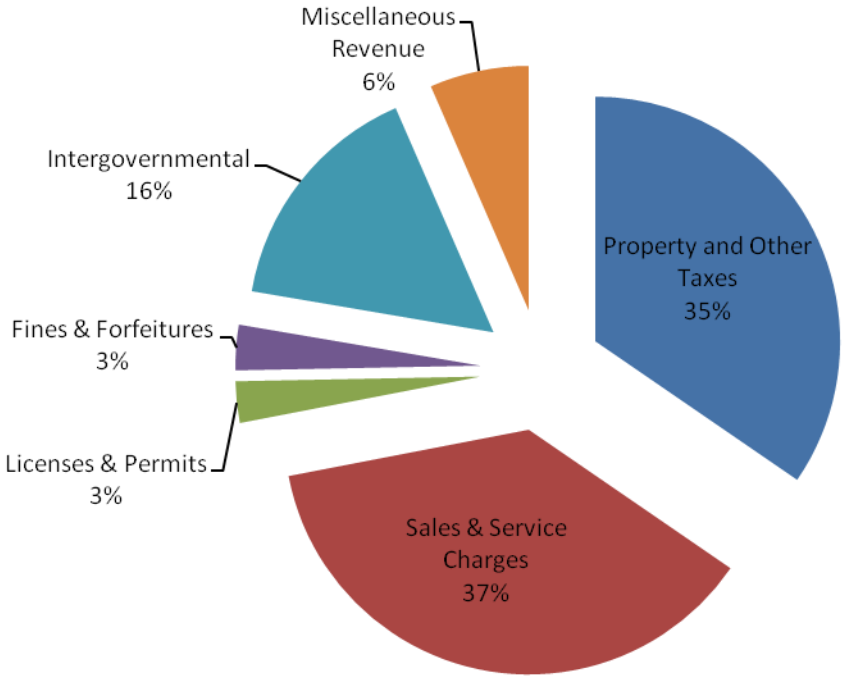
Consolidated – All Funds

FY 2013

	ACTUAL FY 2011	AMENDED BUDGET FY 2012	BUDGET FY 2013	GENERAL FUND BUDGET FY 2013	SPECIAL REVENUE BUDGET FY 2013	WATER - SEWER BUDGET FY 2013
Revenues:						
Taxes	$25,049,747	$24,528,671	$24,714,255	$23,857,455	$ 856,800	$ -
Sales and Service Charges	24,706,415	26,522,073	27,174,181	7,380,397	1,105,500	18,688,284
Licenses and Permits	1,657,221	1,933,896	2,037,350	2,037,350	-	-
Fines and Forfeitures	2,405,001	2,121,290	2,433,000	2,433,000	-	-
Intergovernmental	8,947,398	11,181,442	12,085,300	725,000	11,360,300	-
Investment earnings	31,659	36,300	20,275	8,525	1,750	10,000
Miscellaneous	2,121,578	2,143,547	2,101,627	2,095,127	-	6,500
Other Financing Sources	547,541	5,803,532	3,732,680	-	532,680	3,200,000
Total Revenues	**$65,466,560**	**$74,270,751**	**$74,298,669**	**$38,536,854**	**$13,857,030**	**$21,904,784**
Expenditures:						
General Government	$27,209,818	$34,910,967	$29,855,824	$16,200,331	$ 1,150,000	$12,505,493
Public Safety	14,074,493	15,515,139	15,072,960	12,315,234	2,757,726	-
Community Services	4,428,036	4,560,733	4,884,543	3,679,679	1,204,864	-
Public Works	18,865,007	19,283,911	24,485,341	6,341,610	8,744,440	9,399,291
Total Expenditures	**$64,577,354**	**$74,270,751**	**$74,298,669**	**$38,536,854**	**$13,857,030**	**$21,904,784**

SUMMARY OF REVENUES BY SOURCE
CONSOLIDATED - ALL FUNDS

FY 2013

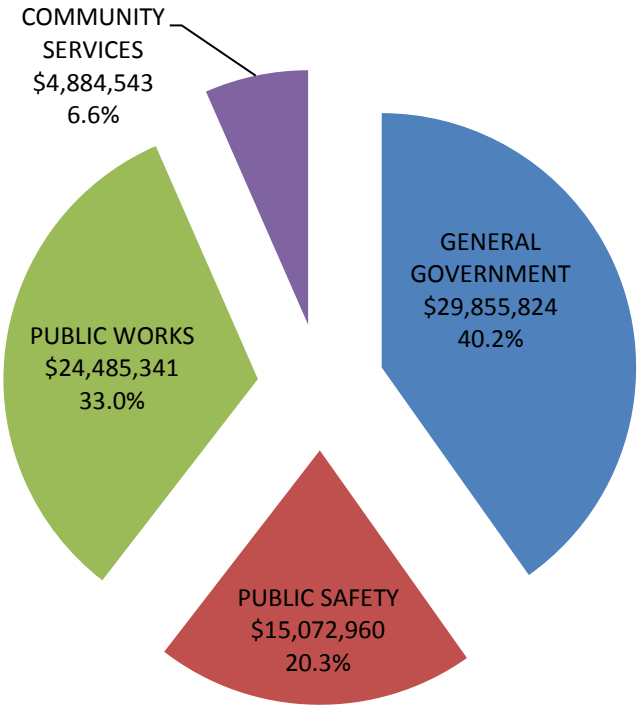


Revenue Source:	BUDGET FY 2013	AMENDED BUDGET FY 2012	ACTUAL FY 2011
Property and Other Taxes	$ 24,714,255	$ 24,528,671	$ 25,049,747
Sales & Service Charges	$ 27,174,181	$ 26,522,073	24,706,415
Licenses & Permits	$ 2,037,350	$ 1,933,896	1,657,221
Fines & Forfeitures	$ 2,433,000	$ 2,121,290	2,405,001
Intergovernmental	$ 12,085,300	$ 11,181,442	8,947,398
Miscellaneous Revenue	$ 5,854,583	$ 7,983,379	2,700,778
Total Revenue:	**$ 74,298,669**	**$ 74,270,751**	**$ 65,466,560**

SUMMARY OF EXPENDITURES BY FUNCTION

CONSOLIDATED - ALL FUNDS

FY 2013



Function	BUDGET FY 2013	AMENDED BUDGET FY 2012	ACTUAL FY 2011
General Government	$29,855,824	$34,910,967	$27,209,818
Public Safety	15,072,960	15,515,139	14,074,493
Public Works	24,485,341	19,283,911	18,865,007
Community Services	4,884,543	4,560,733	4,428,036
Total Expenditures:	**$ 74,298,669**	**$ 74,270,751**	**$ 64,577,354**

DETAIL OF EXPENDITURES BY DIVISION
CONSOLIDATED
FY 2013

DIVISION	BUDGET FY 2013	AMENDED BUDGET FY 2012	INCREASE (DECREASE)	PERCENT CHANGE
11100 Governing Body	$ 317,862	$ 317,862	$ -	0.00%
13200 City Administrator	586,610	526,490	60,120	11.42%
15100 Financial Administration	514,189	485,015	29,174	6.02%
15180 Debt Service	455,119	706,520	(251,401)	-35.58%
15350 Data Processing / MIS	645,254	539,070	106,184	19.70%
15400 Human Resources	325,328	341,664	(16,336)	-4.78%
15650 Buildings & Plant	1,561,868	16,761,236	(3,671,778)	-21.91%
15700 General Gov-Allocations/Transfers	11,819,233	-	291,643	N/A
25000 Municipal Court	429,987	435,707	(5,720)	-1.31%
37000 Capital Projects Fund	1,000,000	1,500,000	(500,000)	100.00%
37500 Hickory Lakes Apartment	-	2,000,000	(2,000,000)	100.00%
28000 Donated Funds & Special Fees	150,000	150,000	-	100.00%
44100 Water Administration	505,151	491,033	14,118	2.88%
44200 Water Supply	11,545,223	10,656,370	888,853	8.34%
TOTAL GENERAL GOVERNMENT	**$ 29,855,824**	**$ 34,910,967**	**$(5,055,143)**	**-14.48%**
32100 Police Administration	$ 6,470,159	$ 6,429,991	$ 40,168	0.62%
33250 Jail Operations	1,083,579	972,456	111,123	11.43%
21000 Confiscated Assets (MCS)	19,503	156,893	(137,390)	-87.57%
25000 Mutiple Grant Fund	16,740	33,098	(16,358)	-49.42%
35100 Fire Administration	4,304,845	4,229,805	75,040	1.77%
35300 Fire Prevention	225,153	271,999	(46,846)	-17.22%
35400 Fire Training	195,870	201,520	(5,650)	-2.80%
28500 Fire Station Construction Grant	976,000	1,414,967	(438,967)	-31.02%
28600 Fire Personnel Grant	306,269	306,269	-	0.00%
38000 E-911 Communications	1,439,214	1,405,128	34,086	2.43%
39200 Emergency Management	35,628	93,013	(57,385)	-61.70%
TOTAL PUBLIC SAFETY	**$ 15,072,960**	**$ 15,515,139**	**$ (442,179)**	**-2.85%**
42100 Highways & Streets Admin.	$ 2,400,136	$ 2,218,254	$ 181,882	8.20%
20200 1% SPLOST	-	2,940,354	(2,940,354)	-100.0%
20300 2012 1% SPLOST	8,744,440	3,648,513	5,095,927	139.67%
42700 Traffic Engineering	166,415	174,288	(7,873)	-4.52%
43100 Sanitary Administration	3,254,149	3,381,889	(127,740)	-3.78%
44210 Water Renewal & Extension	3,200,000	-	3,200,000	N/A
44400 Distribution (Water)	6,199,291	6,217,264	(17,973)	-0.29%
28700 Biodiesel Project Grant	-	209,000	(209,000)	-100.0%
45400 Recycling	207,167	192,487	14,680	7.63%
49000 Maintenance and Shop	313,743	301,862	11,881	3.94%
TOTAL PUBLIC WORKS	**$ 24,485,341**	**$ 19,283,911**	**$ 5,201,430**	**26.97%**

DIVISION	BUDGET FY 2013	AMENDED BUDGET FY 2012	INCREASE (DECREASE)	PERCENT CHANGE
45800 Keep Smyrna Beautiful	$ 169,072	$ 167,132	$ 1,940	1.16%
61100 Parks Administration	1,214,772	1,201,300	13,472	1.12%
61200 Parks Programs	415,538	408,301	7,237	1.77%
61220 Parks Athletics & Aquatics	267,271	264,745	2,526	0.95%
61400 Brawner Hall	124,407	-	124,407	N/A
61490 Other Rec. Facil. (C.D.B.G.)	247,348	247,348	-	0.00%
61720 Hotel - Motel (Community Relations)	957,516	873,338	84,178	9.64%
65100 Library Administration	646,188	623,357	22,831	3.66%
72100 Community Development	842,431	775,212	67,219	8.67%
TOTAL COMMUNITY SERVICES	**$ 4,884,543**	**$ 4,560,733**	**$ 323,810**	**7.10%**
TOTAL EXPENDITURES	**$ 74,298,669**	**$ 74,270,750**	**$ 27,918**	**0.04%**

GENERAL FUND

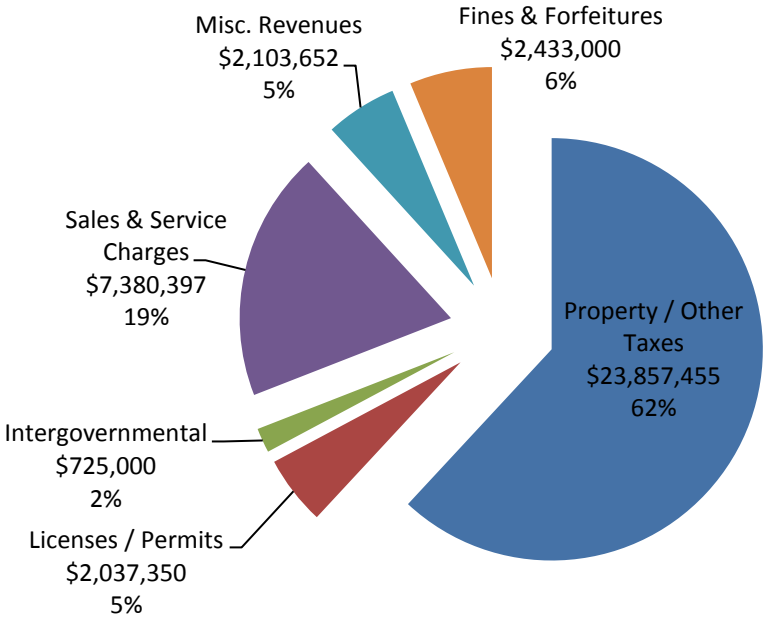
The General Fund is the principal fund of the city and is used to account for all activities of the city related to providing central governmental services, such as police protection, fire protection, recreation, library, street repairs, sanitation service, and administration services. The primary revenue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

During Fiscal Year 2013 the General Fund budget of $38,536,854 represents 51.9% of the total consolidated budget. The FY2013 General Fund budget reflects an overall decrease of 6.7% from the amended FY2012 budget, largely attributable to use of reserves to pay off debt obligations during FY2012 not being included in the budget for FY2013.

SUMMARY OF REVENUES BY SOURCE

GENERAL FUND

FY 2013 BUDGET



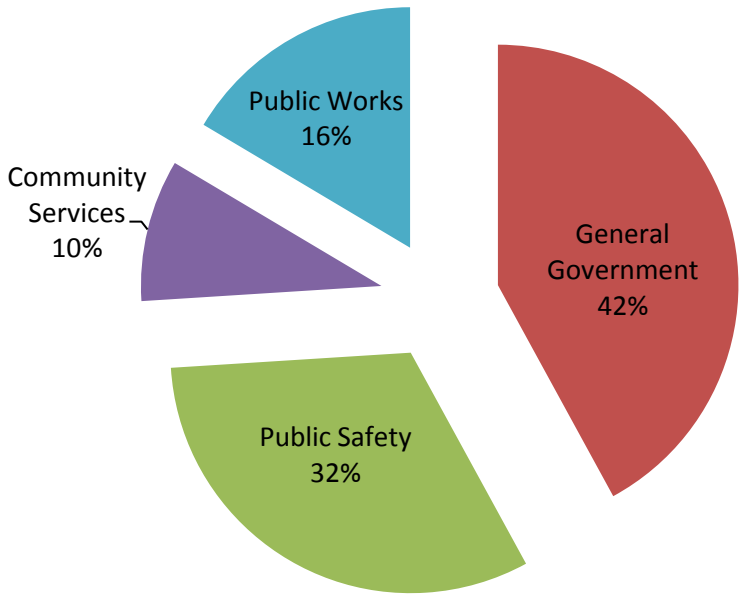
Revenue Source:	BUDGET FY 2013	AMENDED BUDGET FY 2012	ACTUAL FY 2011
Property/Other Taxes	$ 23,857,455	$ 23,682,671	$ 24,196,659
Sales & Service Charges	7,380,397	7,358,786	6,917,521
Licenses & Permits	2,037,350	1,933,896	1,657,221
Fines & Forfeitures	2,433,000	2,121,290	2,405,001
Intergovernmental	725,000	725,000	720,000
Misc. Revenues	2,103,652	5,493,013	2,141,578
Total Revenues:	**$ 38,536,854**	**$ 41,314,656**	**$ 38,037,980**

DETAIL OF REVENUES
GENERAL FUND
FY 2013 BUDGET

ACCOUNT DESCRIPTION	PROPOSED FY 2013	AMENDED BUDGET FY 2012	AMENDED BUDGET FY 2011
Property Taxes - Current	$ 15,390,705	$ 15,390,705	$ 16,109,437
Real Prop. - Public Utilities - Current	260,000	252,636	252,636
Property Taxes - Prior Year	150,000	200,000	100,000
Per. Prop. - Vehicles - Current	1,030,000	1,135,340	1,160,000
Intangibles Charge on Real Estate Loans	145,000	150,000	150,000
Railroad Equipment Tax	750	730	730
Real Estate Transfer	33,000	27,000	27,000
Franchise Taxes	3,550,000	3,350,000	3,100,000
Franchise Tax - Other Fox Creek	30,000	32,200	32,200
Credit Card Fees - Taxes / BL	-	(5,000)	-
Alcoholic Beverage Excise Tax	600,000	580,000	593,000
Local Option Mixed Drink Tax	105,000	110,000	128,000
Insurance Premium Tax	2,400,000	2,207,050	2,273,000
Financial Institutions Tax	65,000	41,510	60,156
Pen. & Interest On Prop. Taxes	90,000	195,000	195,000
FI FAs	8,000	15,500	15,500
TOTAL PROPERTY / OTHER TAXES	$ 23,857,455	$ 23,682,671	$ 24,196,659
Court Costs - Probation Fees	$ 90,000	$ 88,000	$ 80,301
Court Costs - Other	-	4,000	4,700
Planning & Development Fees/Charges	13,000	12,850	12,000
Erosion and Sediment Fees	-	350	350
Printing and Duplicating Services	4,700	4,000	3,500
Map Sales	200	200	300
Accident Report Fees	60,500	52,250	51,000
Alarm Response Fees	17,000	17,000	17,000
Detention & Correction - Jail Housing	430,000	340,000	360,000
Emergency Management	12,300	12,300	12,300
Right-Of-Way- Permit Fee	-	-	12,000
Sanitation - Refuse Collection Charge	5,820,972	5,682,972	5,597,620
Sale of Recycled Material	30,000	23,000	3,000
Sanitation - Other Charges	35,000	27,000	15,000
Sanitation - Fuel Surcharge	-	140,124	-
Recycling Center Dry Trash Drop	-	2,500	-
KSB Recycling Center Reimbursement	5,000	5,000	-
ADV Disposal Recycling Refund	23,000	20,000	-
Commercial Recycling	75,000	75,000	75,000
Oil Recycling	750	-	-
Library Use Fees	20,000	17,500	20,650
Activity Fees	439,000	506,455	-
Active Net Fees	(14,500)	(7,500)	-
Event Admission Fees	-	-	-

ACCOUNT DESCRIPTION	PROPOSED FY 2013	AMENDED BUDGET FY 2012	AMENDED BUDGET FY 2011
Program Fees	$ 312,375	$ 329,585	$ 633,100
Other Culture/Rec. Fees and Charges	6,000	6,100	19,000
Bad Check Fees	100	100	100
Other Charges - HR Copies	-	-	600
TOTAL SALES & SERVICE CHARGES	$ 7,380,397	$ 7,358,786	$ 6,917,521
Business Licenses - Alcohol	$ 285,000	$ 260,000	$ 250,000
Business Licenses - General	1,308,100	1,308,100	1,125,000
Sign Permit	25,000	22,600	15,200
Motor Vehicle Operators Permit - Taxi	15,250	19,000	17,825
Alcohol Advertising Fee	7,000	6,896	6,896
Building Inspections	370,000	288,000	219,800
Plumbing Inspections	7,500	7,000	6,500
Electrical Inspections	6,000	6,100	4,700
Air Conditioning Inspections	6,000	8,600	4,500
Credit Card Fees - Comm Dev	-	(1,400)	-
Business License Penalty	7,500	9,000	6,800
TOTAL LICENSES AND PERMITS	$ 2,037,350	$ 1,933,896	$ 1,657,221
Court - Municipal	$ 2,113,000	$ 1,810,290	$ 2,100,000
Court - Forfeitures / Restitution	5,000	6,000	-
Library Fines	25,000	25,000	30,000
Probation Fines	290,000	280,000	275,001
TOTAL FINES AND FORFEITURES	$ 2,433,000	$ 2,121,290	$ 2,405,001
Intergovernmental Revenues	$ 725,000	$ 725,000	$ 720,000
TOTAL INTERGOVERNMENTAL	$ 725,000	$ 725,000	$ 720,000
Interest Income - Checking	$ 6,500	$ 20,000	$ 20,000
Interest Income - Reserve	2,000	3,500	-
Interest Income - FSA Account	25	-	-
Rents and Royalties	160,000	175,000	175,000
Village Maintenance Fees	34,500	35,259	35,259
Telephone Commissions	6,500	6,000	2,000
Donations	-	2,000	-
Other Miscellaneous Revenue	3,000	27,661	25,000
Sale of General Fixed Assets	50,000	50,000	35,000
Transfers in Hotel/Motel	250,000	250,000	258,192
Operating Transfers in Water Fund	1,591,127	1,591,127	1,591,127
Use of Unreserved Fund Balance	-	3,332,466	-
TOTAL INVESTMENT AND MISCELLANEOUS	$ 2,103,652	$ 5,493,013	$ 2,141,578
TOTAL GENERAL FUND REVENUES	**$ 38,536,854**	**$ 41,314,656**	**$ 38,037,980**

SUMMARY OF EXPENDITURES BY FUNCTION
GENERAL FUND
FY 2013



SUMMARY OF EXPENDITURES BY FUNCTION

GENERAL FUND

FUNCTION:	BUDGET FY 2013	AMENDED BUDGET FY 2012	AMENDED BUDGET FY 2011
General Government	$ 16,200,331	$ 19,407,044	$ 15,695,631
Public Safety	12,315,234	12,198,784	12,516,023
Community Services	3,679,679	3,440,047	3,372,612
Public Works	6,341,610	6,268,780	6,453,711
TOTAL REVENUE:	$ 38,536,854	$ 41,314,655	$ 38,037,977

DETAIL OF EXPENDITURES BY DIVISION
GENERAL FUND
FY 2013

DIVISION	BUDGET FY 2013	AMENDED BUDGET FY 2012	INCREASE (DECREASE)	PERCENT CHANGE
11100 Governing Body	$ 317,862	$ 317,862	$ -	0.00%
13200 City Administrator	586,610	526,490	60,120	11.42%
15100 Financial Administration	514,189	485,015	29,174	6.02%
15350 Data Processing / MIS	645,254	539,070	106,184	19.70%
15400 Human Resources	325,328	341,664	(16,336)	-4.78%
15650 Buildings & Plant	13,089,458	16,761,236	(3,671,778)	-21.91%
15700 Gen Govt - Allocations/Transfers	291,643	-	291,643	
25000 Municipal Court	429,987	435,707	(5,720)	-1.31%
TOTAL GENERAL GOVERNMENT	**$ 16,200,331**	**$ 19,407,044**	**$ (3,206,713)**	**-16.52%**
32100 Police Administration	$ 6,470,159	$ 6,429,991	$ 40,168	0.62%
33250 Jail Operations	1,083,579	972,456	111,123	11.43%
35100 Fire Administration	4,304,845	4,229,805	75,040	1.77%
35300 Fire Prevention	225,153	271,999	(46,846)	-17.22%
35400 Fire Training	195,870	201,520	(5,650)	-2.80%
39200 Emergency Management	35,628	93,013	(57,385)	-61.70%
TOTAL PUBLIC SAFETY	**$ 12,315,234**	**$ 12,198,784**	**$ 116,450**	**0.95%**
42100 Highways & Streets Admin.	$ 2,400,136	$ 2,218,254	$ 181,882	8.20%
42700 Traffic Engineering	166,415	174,288	(7,873)	-4.52%
43100 Sanitary Administration	3,254,149	3,381,889	(127,740)	-3.78%
45400 Recycling	207,167	192,487	14,680	7.63%
49000 Maintenance and Shop	313,743	301,862	11,881	3.94%
TOTAL PUBLIC WORKS	**$ 6,341,610**	**$ 6,268,780**	**$ 72,830**	**1.16%**
45800 Keep Smyrna Beautiful	$ 169,072	$ 167,132	$ 1,940	1.16%
61100 Parks Administration	1,214,772	1,201,300	13,472	1.12%
61200 Parks Programs	415,538	408,301	7,237	1.77%
61220 Parks Athletics & Aquatics	267,271	264,745	2,526	0.95%
61400 Parks Brawner Hall	124,407	-	124,407	N/A
65100 Library Administration	646,188	623,357	22,831	3.66%
72100 Community Development	842,431	775,212	67,219	8.67%
TOTAL COMMUNITY SERVICES	**$ 3,679,679**	**$ 3,440,047**	**$ 239,632**	**6.97%**
TOTAL EXPENDITURES	**$ 38,536,854**	**$ 41,314,655**	**$ (2,777,801)**	**-6.72%**

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the collection and disbursement of specific revenues that are legally restricted to expenditures for specified purposes. Included in this classification are Communications (E-911), Community Development Block Grant (C.D.B.G.), the Hotel – Motel Fund, funds for Fire Station Construction and Fire Station Personnel grants, the Biodiesel Fuel Grant and a fund for Donations/Special Fees.

The Biodiesel Fuel Grant fund has no expenditures or revenues budgeted in FY2013 because the set-up of the Biodiesel system funded by the grant has been completed in FY2012. The Hickory Lakes fund similarly has no revenues or expenditures budgeted in FY2013 because all demolition, asbestos abatement, and other site costs have been completed in FY2012.

The $1,027,878 decrease in this year's special revenue fund is attributable to not having activity this year in Hickory Lakes and the Biodiesel funds. For FY2013, the Special Revenue Funds total of $13,857,030 comprises approximately 18.7% of the City's total consolidated expenditures and reflects a 6.9% decrease from the amended FY 2012 budget of $14,884,908.

STATEMENT OF REVENUES AND EXPENDITURES

SPECIAL REVENUE FUNDS
FY 2013

	BUDGET FY 2013	BUDGET FY 2012	ACTUAL FY 2011
Revenues:			
Franchise and Other Taxes	$ 856,800	$ 846,000	$ 853,088
Sales and Service Charges	1,105,500	1,108,600	1,037,109
Intergovernmental	1,898,774	2,662,703	753,228
Interest Income	1,750	2,800	3,524
Other Financing Sources	249,766	2,175,938	261,348
Total	**$ 4,112,590**	**$ 6,796,041**	**$ 2,908,297**
Expenditures:			
General Government	$ 150,000	$ 2,150,000	$ 246,111
Public Safety	2,757,726	3,316,355	1,558,470
Community Services	1,204,864	1,120,686	1,055,424
Public Works	-	209,000	48,291
Total	**$ 4,112,590**	**$ 6,796,041**	**$ 2,908,297**

DETAIL OF REVENUES BY SOURCE
SPECIAL REVENUE FUNDS
FY 2013

REVENUE SOURCE	BUDGET FY 2013	BUDGET FY 2012	ACTUAL FY 2011
GENERAL GOVERNMENT			
Hickory Lake Apartments			
Use of Reserves	$ -	$ 2,000,000	$ -
TOTAL HICKORY LAKE	$ -	$ 2,000,000	$ -
Donations & Special Fees			
Other Misc Revenue	$150,000	$150,000	$ 246,111
TOTAL DONATIONS	$ 150,000	$ 150,000	$ 246,111
TOTAL GENERAL GOVERNMENT	**$ 150,000**	**$ 2,150,000**	**$ 246,111**
PUBLIC SAFETY			
Confiscated Assets Fund (Police)	$ 19,503	$156,893	$ 99,766
TOTAL CONFISCATED ASSETS	$ 19,503	$ 156,893	$ 99,766
Multiple Grant Fund (Police)	$16,740	$ 33,098	$ 61,968
TOTAL MULTIPLE GRANTS	$ 16,740	$ 33,098	$ 61,968
E-911 Communications			
E-911 Charges	$ 1,105,500	$ 1,108,600	$ 889,403
E-911 Charges 30 Cent Fee	-	-	147,706
Interest Revenues	800	1,400	1,586
Monies From the State	30,000	-	-
Operating Transfers In	302,914	295,128	286,193
TOTAL COMMUNICATIONS	$ 1,439,214	$ 1,405,128	$ 1,324,888
Fire Station Construction Grant			
Federal Grant	$ 976,000	$1,414,967	$ 71,848
Operating Transfers In	-	-	-
TOTAL CONSTRUCTION GRANT	$ 976,000	$1,414,967	$ 71,848
Fire Station Personnel Grant			
Federal Grant	$ 306,269	$ 306,269	$ -
TOTAL PERSONNEL GRANT	$ 306,269	$ 306,269	$ -
TOTAL PUBLIC SAFETY	**$ 2,757,726**	**$ 3,316,355**	**$ 1,558,470**

REVENUE SOURCE	BUDGET FY 2013	BUDGET FY 2012	ACTUAL FY 2011
COMMUNITY SERVICES			
C.D.B.G. Program	$ 247,348	$ 247,348	$ 162,197
TOTAL C.D.B.G.	$ 247,348	$ 247,348	$ 162,197
Tax Allocation District	$ -	$ -	$ 22,965
TOTAL T.A.D.	$ -	$ -	$ 22,965
Hotel - Motel			
Hotel - Motel Taxes	$ 768,000	$ 765,000	$ 766,876
Excise Tax on Rental Motor Veh.	88,800	81,000	86,212
Interest Revenues	950	1,400	1,938
Other / Use of Reserves	99,766	25,938	15,237
TOTAL HOTEL - MOTEL	$ 957,516	$ 873,338	$ 870,262
TOTAL COMMUNITY SERVICES	**$ 1,204,864**	**$ 1,120,686**	**$ 1,055,424**
PUBLIC WORKS			
Biodiesel Grant			
Federal Grant	$ -	$ 209,000	$ 48,291
TOTAL BIODIESEL GRANT	$ -	$ 209,000	$ 48,291
TOTAL PUBLIC WORKS	**$ -**	**$ 209,000**	**$ 48,291**
TOTAL SPECIAL REVENUES	**$ 4,112,590**	**$ 6,796,041**	**$ 2,908,297**

CAPITAL PROJECT FUNDS

Capital Project Funds are used to account for the expenditures related to building and maintaining capital assets. Included in this classification are a Special Purpose Local Option Sales Tax (SPLOST) Program for roadway and parks improvements and the Capital Projects Fund (CIP).

The Biodiesel Fuel Grant fund has no expenditures or revenues budgeted in FY2013 because the set-up of the Biodiesel system funded by the grant has been completed in FY2012. The Hickory Lakes fund similarly has no revenues or expenditures budgeted in FY2013 because all demolition, asbestos abatement, and other site costs have been completed in FY2012.

The $1,027,878 decrease in this year's special revenue fund is attributable to not having activity this year in Hickory Lakes and the Biodiesel funds. For FY2013, the Special Revenue Funds total of $13,857,030 comprises approximately 18.7% of the City's total consolidated expenditures and reflects a 6.9% decrease from the amended FY 2012 budget of $14,884,908.

STATEMENT OF REVENUES AND EXPENDITURES

CAPITAL PROJECT FUNDS
FY 2013

	BUDGET FY 2013	BUDGET FY 2012	ACTUAL FY 2011
Revenues:			
Franchise and Other Taxes	$ -	$ -	$ -
Sales and Service Charges	-	-	-
Intergovernmental	9,744,440	8,088,867	7,760,363
Interest Income	-	-	-
Other Financing Sources	-	-	-
Total	**$ 9,744,440**	**$ 8,088,867**	**$ 7,760,363**
Expenditures:			
General Government	$ 1,000,000	$ 1,500,000	$ 709,000
Public Safety	-	-	-
Community Services	-	-	-
Public Works	8,744,440	6,588,867	7,051,363
Total	**$ 9,744,440**	**$ 8,088,867**	**$ 7,760,363**

DETAIL OF REVENUES BY SOURCE
CAPITAL PROJECT FUNDS
FY 2013

REVENUE SOURCE	BUDGET FY 2013	BUDGET FY 2012	ACTUAL FY 2011
GENERAL GOVERNMENT			
GF Capital Projects Fund			
Transfers from General Fund	$ 500,000	$ 500,000	$ 659,000
Use of Reserves	500,000	1,000,000	-
Operating Transfers In	-	-	-
TOTAL CAPITAL PROJECTS FUND	$ 1,000,000	$ 1,500,000	$ 659,000
Capital Projects Fund (old)			
Transfers from General Fund	$ -	$ -	$ 50,000
TOTAL CAPITAL PROJECTS FUND (old)	$ -	$ -	$ 50,000
TOTAL GENERAL GOVERNMENT	**$ 1,000,000**	**$ 1,500,000**	**$ 709,000**
PUBLIC WORKS			
1% SPLOST 2005			
Roadway Improvements	$ -	$ 2,940,354	$ 7,051,363
TOTAL 1% SPLOST 2005	$ -	$ 2,940,354	$ 7,051,363
1% SPLOST 2011			
Federal Grant	$ 8,744,440	$ 3,648,513	$ -
TOTAL 1% SPLOST 2011	$ 8,744,440	$ 3,648,513	-
TOTAL PUBLIC WORKS	**$ 8,744,440**	**$ 6,588,867**	**$ 7,051,363**
TOTAL SPECIAL REVENUES	**$ 9,744,440**	**$ 8,088,867**	**$ 7,760,363**

WATER-SEWER FUND

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

The monthly revenues that are generated by water and sewer user fees are sufficient to meet capital expansion needs, annual debt payments and the day-to-day operating costs of the system. These water rates were increased by the City Council at their June 4, 2012 Council Meeting with an effective date of July 1, 2012 in concordance with an increase in the City's cost of buying water from the Cobb County-Marietta Water Authority. Additionally, an ordinance was adopted at the June 4, 2012 meeting for automatic rate adjustments for Smyrna's water customers at the same time and in the same amount as any rate adjustments Smyrna receives from the Water Authority. The chart below outlines the current rate structure effective July 1, 2012.

Tier	Rates Effective July 1, 2012
Tier 1	$ 3.23
Tier 2	$ 4.30
Tier 3	$ 5.36
Tier 4	$ 6.28
Multi-family/Commercial	$ 4.30
Sewer	$ 6.81

The City of Smyrna has elected to use a stormwater user fee to provide revenue for its stormwater program. The fee method is calculated upon both user and impervious areas. The set equivalency runoff unit (ERU) is 3,900 square feet of impervious surface for each ERU. The fee per month is $2.30 for single family and multi-family units and $2.30 for each 3,900 square feet of impervious surface on non-residential properties.

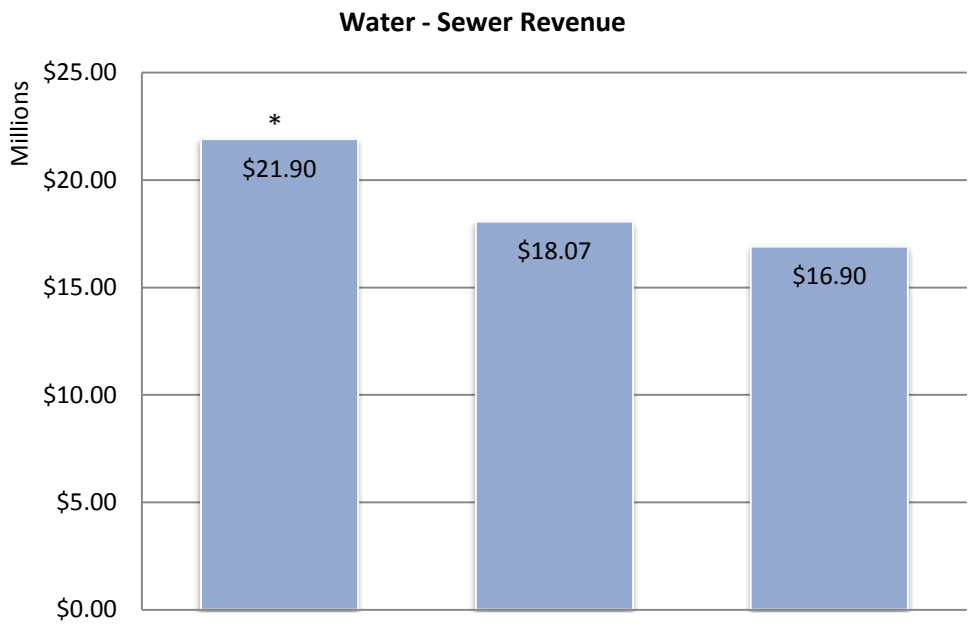
For FY2013, the City's Water – Sewer Fund of $21,904,784 represents an increase of 21.2% or $3,833,597 over the FY 2012 budget of $18,071,187. The primary reason for the increase is higher wholesale rates paid for water and sewer as well as $3.2 million for system renewal & expansion. The Water-Sewer fund represents approximately 29.5% of the total consolidated budget.

STATEMENT OF REVENUES AND EXPENDITURES

WATER - SEWER FUND
FY 2013 BUDGET

	PROPOSED FY 2013	BUDGET FY 2012	ACTUAL FY 2011
Revenues:			
Sales and Service Charges	$ 18,688,285	$ 18,054,687	$ 17,042,169
Interest Income	10,000	10,000	8,136
Other	6,500	6,500	10,975
Redunds/Rebates	-	-	(159,506)
Use of Reserves - R & E	3,200,000	-	-
Total	**$ 21,904,784**	**$ 18,071,187**	**$ 16,901,773**
Expenditures:			
General Government	$ 12,505,493	$ 11,853,923	$ 10,559,076
Public Works	9,399,291	6,217,264	5,311,642
Total	**$ 21,904,785**	**$ 18,071,187**	**$ 15,870,719**

COMPARISON OF REVENUES



* Most of the increase from FY12 to FY13 is attributable to the $3.2M use of reserves for renwal & expansion.

DETAIL OF REVENUES BY SOURCE
WATER - SEWER FUND

ACCT	REVENUE SOURCE	BUDGET FY 2013	BUDGET FY 2012	ACTUAL FY 2011
34.4210	Water Charges	$ 6,157,345	$ 5,823,334	$ 5,077,849
34.4255	Sewer Charges	7,784,583	7,655,935	7,741,058
34.4258	Base Rate	3,386,412	3,326,178	2,808,882
34.4260	Storm Sewer Fee	849,943	813,240	833,646
34.4265	Sewer Tap Fees	75,000	38,000	129,454
34.4270	Water Tap Fees	75,000	38,000	112,905
34.4275	Connection Fees	60,000	60,000	59,475
34.4280	Late Fees	300,000	300,000	278,901
	Total Sales and Service Charges	**$ 18,688,285**	**$ 18,054,687**	**$ 17,042,169**
36.1000	Interest Income	$ 10,000	$ 10,000	$ 8,136
38.9000	Other Miscellaneous	6,500	6,500	10,975
	Use of Reserves - R & E	3,200,000	-	-
	Refunds / Rebates	-	-	(159,506)
	Total Miscellaneous Revenues	**$ 3,216,500**	**$ 16,500**	**$ (140,396)**
	TOTAL WATER - SEWER REVENUES	**$ 21,904,785**	**$ 18,071,187**	**$ 16,901,773**

DEBT SERVICE INFORMATION

Debt Service Requirements

Debt Service requirements on revenue bonds outstanding as of June 30, 2011, are as follows:

Governmental Activities:

Year Ending June 30,	Principal	Interest	Total
2012	1,370,000	2,821,744	4,191,744
2013	1,425,000	2,764,172	4,189,172
2014	1,920,000	2,693,504	4,613,504
2015	2,005,000	2,606,070	4,611,070
2016	2,095,000	2,511,308	4,606,308
2017-2021	12,225,000	10,822,250	23,047,250
2022-2026	15,765,000	7,240,600	23,005,600
2027-2031	10,220,000	2,992,525	13,212,525
2032-2035	4,715,000	840,420	5,555,420
Total	51,740,000	35,292,591	87,032,593

Business-Type Activities:

Year Ending June 30,	Principal	Interest	Total
2012	290,000	6,525	296,525
Total	290,000	6,525	296,525

Payments for the annual debt obligations are included in the General Fund (Governmental Activities). The Downtown Development Authority payments are contained in **General Government Allocations & Transfers** (Division 15700).

Revenue Bonds

Long-Term bonded debt for the Downtown Smyrna Development Authority revenue bonds at June 30, 2011 is comprised of the following:

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

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

DEBT SERVICE INFORMATION

Revenue Bonds (continued)

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

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

$15,950,000 Series 2010 Downtown Smyrna Development Authority bonds, servied through lease payments from the City, due in annual installments commencing on February 1, 2014 of $420,000 to $1,300,000 through February 1, 2035 together with interest ranging from 2.49% to 6.90% ($15,950,000 outstanding). These bonds were issues for acquiring, construction, and redeveloping the site of an existing apartment complex and preserving the site for future development and to pay the costs of issuing the bonds.

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

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

CAPITAL LEASE INFORMATION

Smyrna participates in a lease pool through the Georgia Municipal Association (GMA) that provides low-interest financing to assist in funding capital purchases.

In 2008, the City entered into two leases with GMA for computer equipment and an emergency siren system. The interest rates for the leases were 3.83% and 3.06% respectively. In 2009, the City entered into two additional leases with GMA for a ladder truck and sanitation carts. The interest rates for the leases are 3.76% and 3.19% respectively. Only $281,432 in capital lease payments are budgeted for in FY2013 after accruing $291,641 from FY2012 surplus to pay off the capital leases for the Digitel Phone System, Police Software System, and Emergency Siren System. A chart outlining the budgeted capital lease payments is displayed below.

DIVISION	DESCRIPTION	BUDGET FY 2013	BUDGET FY2012	ACTUAL FY2011
15100 Finance Admin	ERP System*	$ 168,000	$ -	$ -
15650 Gen Govt.	Digitel Phone System	-	36,763	63,022
32100 Police Admin	Police Software System	-	156,076	156,076
35100 Fire Admin	Ladder Truck	113,432	113,432	113,432
39200 Emergency Mgmt.	Emergency Siren System	-	57,183	57,183
45400 Recycling Admin	3 Recycling Trucks	-	-	75,420
32100 Police Admin	Police Vehicles	-	-	232,659
43100 Sanitation Admin	2 Rear Load Mack Trucks	-	78,382	78,382
43100 Sanitation Admin	Roll-Out Carts	-	-	146,881
	Fiscal Year Total:	**$ 281,432**	**$ 441,836**	**$ 923,055**

* The Capital lease payments for the ERP system are budgeted and funding through the Capital Improvement Plan (CIP) fund. All other capital lease payments are budgeted and funded through the divisional operating budgets.

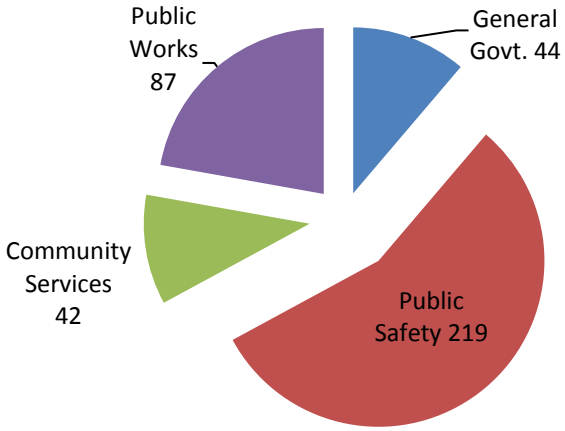
DETAIL OF CAPITAL OUTLAY
CONSOLIDATED - FISCAL YEAR 2013

DIVISION	DESCRIPTION	AMOUNT	TOTAL	FUNDING SOURCE
15350 - Information Systems	Desktop Computer Upgrades (City-wide)	$37,000		CIP
	SAN Expansion	60,000		CIP
	Replace VOIP Servers	24,000	$121,000	CIP
15100 - Finance	Financial Software (ERP)*	$168,000	$168,000	CIP
15650 - Buildings & Grounds	Misc City Wide Carpet Replacement	$20,000	$20,000	CIP
25000 - Municipal Court	Marshall Car	$32,000	$32,000	CIP
32100 - Police Administration	Replace Uniform Patrol Vehicles	$210,000		CIP
	Replace Admin / Detective Vehicles	45,300		CIP
	Toughbook Computer Replacement	48,000	$303,300	CIP
35100 - Fire Administration	First Response Vehicles	$45,000	$45,000	CIP
38000 - E911	E911 Call Center Consoles	$65,000	$65,000	CIP
42100 - Highways & Streets	Replace 2003 JD Backhoe	$130,000		CIP
	Purchase Mini Sheeps Foot Compactor	35,000	$165,000	CIP
44400 - Distribution (Water)	Building Addition to Equipment Shed	$60,000		Water-Sewer
	Drainage Improvements	200,000		Water-Sewer
	Water & Sewer Line Repair / Maint.	1,692,351		Water-Sewer
	Water & Sewer Renewal & Extension	3,200,000		Water R&E

	Stormwater Expansion & Renewal	764,000	$5,916,351	Water-Sewer
61490 - CDBG	Various Projects	$247,348	$247,348	Federal Grant
203 - 2012 1% SPLOST	Infrasctructure Improvements	$8,744,440	$8,744,440	Special Local Sales Tax
285 - Federal Grant	Fire Station Construction	$976,000	$976,000	Federal Grant
	TOTAL CONSOLIDATED CAPITAL OUTLAY		**$ 16,803,439**	

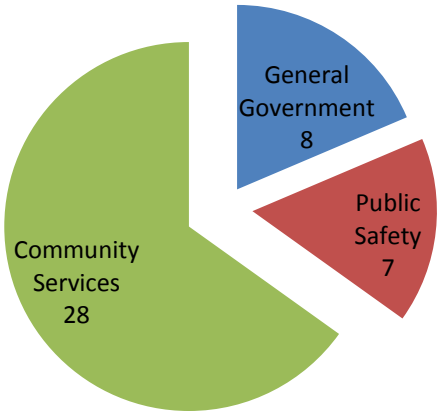
* This project will be funded through the GMA lease program and will involve four annual lease payments of the same amount, in addition to the one shown here, for FY 2012.

SUMMARY OF FULL-TIME PERSONNEL



FUNCTION	BUDGET FY 2013	BUDGET FY 2012	BUDGET FY 2011
General Government	44	48	48
Public Safety	219	218	211
Community Services	42	40	39
Public Works	87	84	86
Total Full-Time Employees:	**392**	**390**	**384**

SUMMARY OF PART-TIME PERSONNEL



FUNCTION	BUDGET FY 2013	BUDGET FY 2012	BUDGET FY 2011
General Government	8	7	7
Public Safety	7	7	7
Community Services	28	27	28
Public Works	-	-	-
Total Part-Time Employees:	**43**	**41**	**42**

DETAIL OF FULL-TIME PERSONNEL
CONSOLIDATED

	DIVISION	BUDGET FY 2013	BUDGET FY 2012	BUDGET FY 2011
11100	Governing Body	9	9	9
13200	City Administrator	6	5	5
15100	Financial Administration	6	7	7
15350	Data Processing / MIS	3	3	3
15400	Human Resources	4	4	4
15650	General Govt. Bldgs. & Plant	6	6	6
25000	Municipal Court	6	7	7
44100	Water Administration	4	7	7
	TOTAL GENERAL GOVERNMENT	44	48	48
32100	Police Administration	101	101	101
33250	Jail Operations	21	19	18
35100	Fire Administration	72	72	66
35300	Fire Prevention	3	4	4
35400	Fire Training	3	3	3
38000	E-911 Communications	18	18	18
39200	Emergency Management	1	1	1
	TOTAL PUBLIC SAFETY	219	218	211
45800	Keep Smyrna Beautiful	3	3	3
61720	Hotel - Motel (Community Relations)	2	2	2
61100	Parks Administration	10	11	10
61200	Parks Programs	4	4	4
61220	Parks Athletics & Aquatics	1	1	1
61400	Brawner Hall	1	-	-
65100	Library Administration	8	8	8
72100	Community Development	13	11	11
	TOTAL COMMUNITY SERVICES	42	40	39
42100	Highways & Streets Admin.	29	29	29
42700	Traffic Engineering	2	2	3
43100	Sanitary Administration	21	21	21
44400	Distribution (Water)	23	20	21
45400	Recyclables Collection	5	5	5
49000	Maintenance & Shop	7	7	7
	TOTAL PUBLIC WORKS	87	84	86
	TOTAL FULL-TIME EMPLOYEES	392	390	384

DETAIL OF PART-TIME PERSONNEL

CONSOLIDATED

	DIVISION	BUDGET FY 2013	BUDGET FY 2012	BUDGET FY 2011
11100	Governing Body	1	1	1
13200	City Administrator	1	1	1
15100	Financial Administration	-	-	-
15350	Data Processing / MIS	-	-	-
15400	Human Resources	-	-	-
15650	General Govt. Bldgs. & Plant	-	-	-
25000	Municipal Court	6	5	5
44100	Water Administration	-	-	-
	TOTAL GENERAL GOVERNMENT	8	7	7
32100	Police Administration	-	-	-
33250	Jail Operations	1	1	1
35100	Fire Administration	-	-	-
35300	Fire Prevention	-	-	-
35400	Fire Training	-	-	-
38000	E-911 Communications	6	6	6
39200	Emergency Management	-	-	-
	TOTAL PUBLIC SAFETY	7	7	7
45800	Keep Smyrna Beautiful	1	1	-
61720	Hotel - Motel (Community Relations)	-	-	-
61100	Parks Administration	14	14	14
61200	Parks Programs	7	6	6
61220	Parks Athletics & Aquatics	1	1	1
61400	Brawner Hall	-	-	-
65100	Library Administration	5	5	7
72100	Community Development	-	-	-
	TOTAL COMMUNITY SERVICES	28	27	28
42100	Highways & Streets Admin.	-	-	-
42700	Traffic Engineering	-	-	-
43100	Sanitary Administration	-	-	-
44400	Distribution (Water)	-	-	-
45400	Recyclables Collection	-	-	-
49000	Maintenance & Shop	-	-	-
	TOTAL PUBLIC WORKS	-	-	-
	TOTAL PART-TIME EMPLOYEES	43	41	42