



Budget in Brief

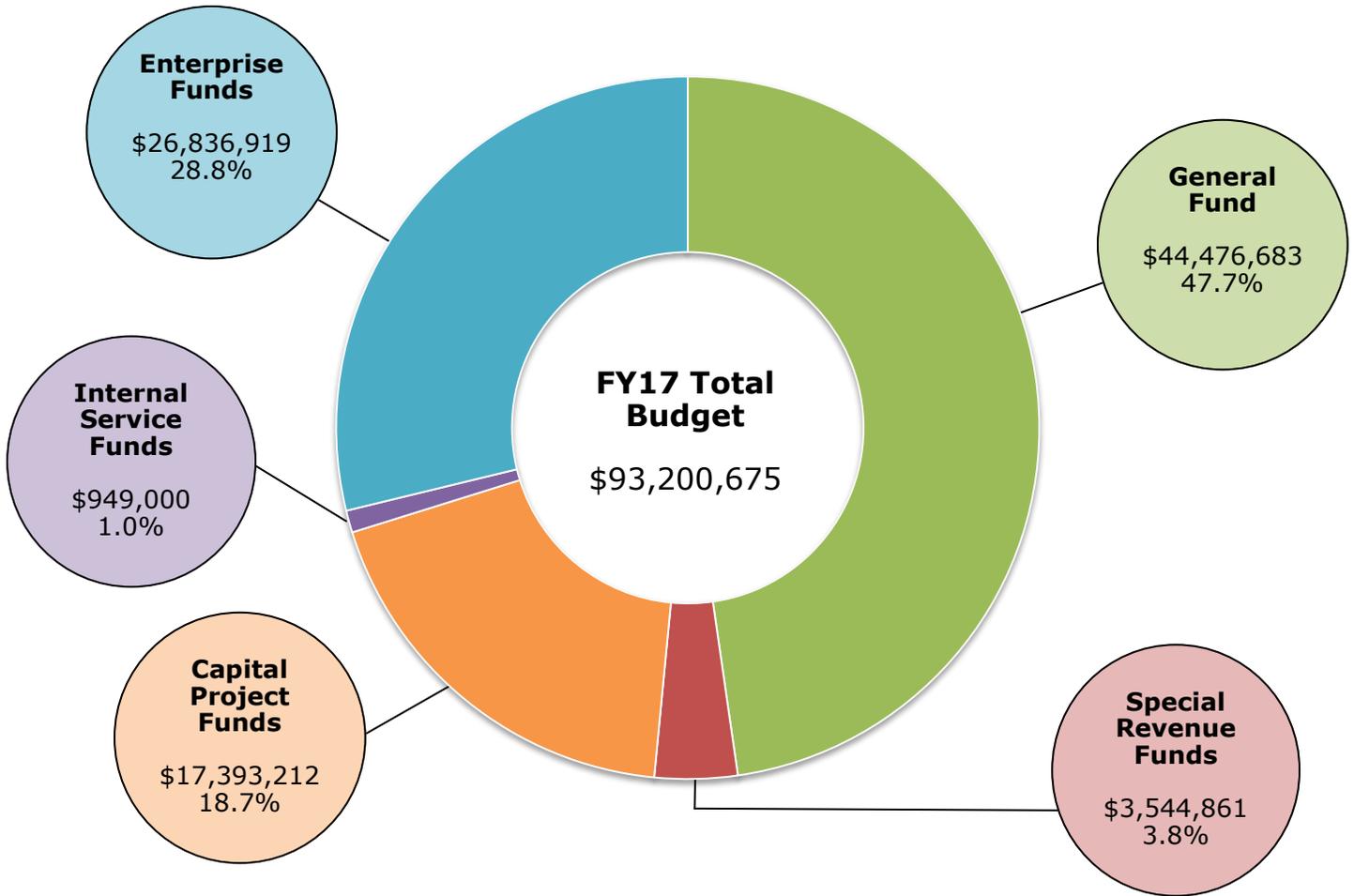
Fiscal Year 2017

Contents

Contents	2
FY 2017 Total Budget	3
Revenues	4
Your Dollar at Work	6
Organizational Chart	8
City Personnel	9
Capital Improvement Plan	10
Hotel/Motel Fund	12
E-911 Fund	13
Water/Sewer Fund	14
Water/Sewer Capital Projects Fund	15
Storm Water Fund	16
Vehicle Replacement Fund	17

The **Fiscal Year 2017 Budget In Brief** is designed to provide an overview of the FY 2017 Budget in as simple a framework as possible. Over the next few pages you will find information on revenues and expenditures, organization and staffing, capital projects, and special revenue funds. For a more in-depth look at the budget, please reference the FY 2017 Budget Book available on the City's website (www.SmyrnaCity.com).

FY 2017 Total Budget



The **General Fund** is the main fund of the City. It pays for all City activities related to providing central government services.

The **Special Revenue Funds** are smaller funds set up to hold the monies that are legally restricted for specific purposes. Examples of some of these funds are the Hotel/Motel fund, the E-911 fund and the Donations & Special Fees fund.

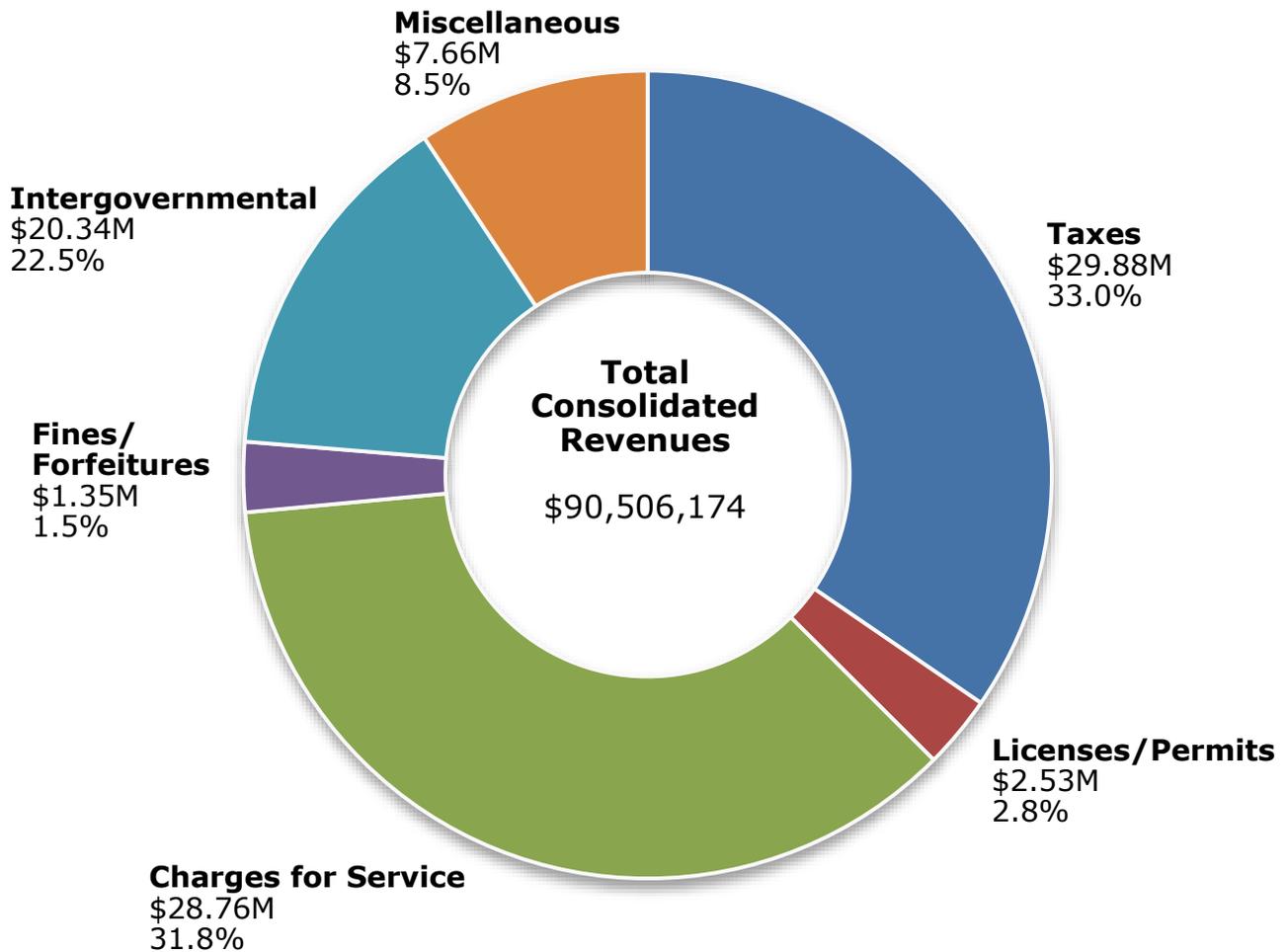
The **Capital Project Funds** are used to pay for upgrading and maintaining the City's capital assets such as buildings, land, vehicles, and streets. These funds include the SPLOST funds and the Capital Improvement Plan fund.

The **Internal Service Funds** include the Vehicle Replacement Fund established in FY 2015. This fund is used to replace any vehicles or rolling equipment which meet certain replacement criteria based on age and mileage.

The **Enterprise Funds** are various funds set up to hold the activities related to operating and maintaining the City's water, sewer, and storm water systems. These funds include the Water/Sewer fund, the Water/Sewer Capital Project fund, and the Storm Water fund.

Consolidated Revenues

Fund	FY 2017 Budget	%
General Fund	44,476,683	49.1%
Enterprise Funds	21,991,750	24.3%
Capital Project Funds	19,502,034	21.5%
Special Revenue Funds	3,585,707	4.0%
Internal Service Funds	950,000	1.0%
Total	\$90,506,174	100%



General Fund Revenues

Revenue Source	FY 2017 Budget	%
Taxes	28,353,850	63.7%
Licenses/Permits	2,526,250	5.7%
Charges for Service	8,278,380	18.6%
Fines/Forfeitures	1,329,500	3.0%
Intergovernmental	1,538,000	3.5%
Miscellaneous	2,450,703	5.5%
Total	\$44,476,683	100%

Five Largest Revenue Sources for the General Fund

1. Property Taxes

\$18,046,000 (40.6%)

A tax on real and personal property within City limits. Taxes are calculated by multiplying 40% of the appraised value by the millage rate of 8.99 mills then dividing by 1,000. The FY 2017 projection is based on an expected 7% tax digest increase and the City's historical collection rate.

2. Sanitation Charges

\$6,406,000 (14.4%)

Service charges paid by the City's sanitation and recycling customers. The residential fee is currently \$21.50 per month for weekly pickup. Detailed sanitation and recycling fee information can be found in the Schedule of Fees & Charges section of the Budget Book.

3. Franchise Taxes

\$3,744,000 (8.4%)

A tax on the use of public right-of-way for private purposes. The City has franchise agreements with utility companies who pay a tax on the use of public right-of-way for running their utility lines. The FY 2017 projection is up 4% based on historical actuals.

4. Insurance Premium Tax

\$3,097,000 (7.0%)

A tax paid by insurance providers based on premiums collected for policies written within the City. The FY 2017 projection is up 14.7% based on historical actuals.

5. Vehicle Taxes

\$1,842,000 (4.1%)

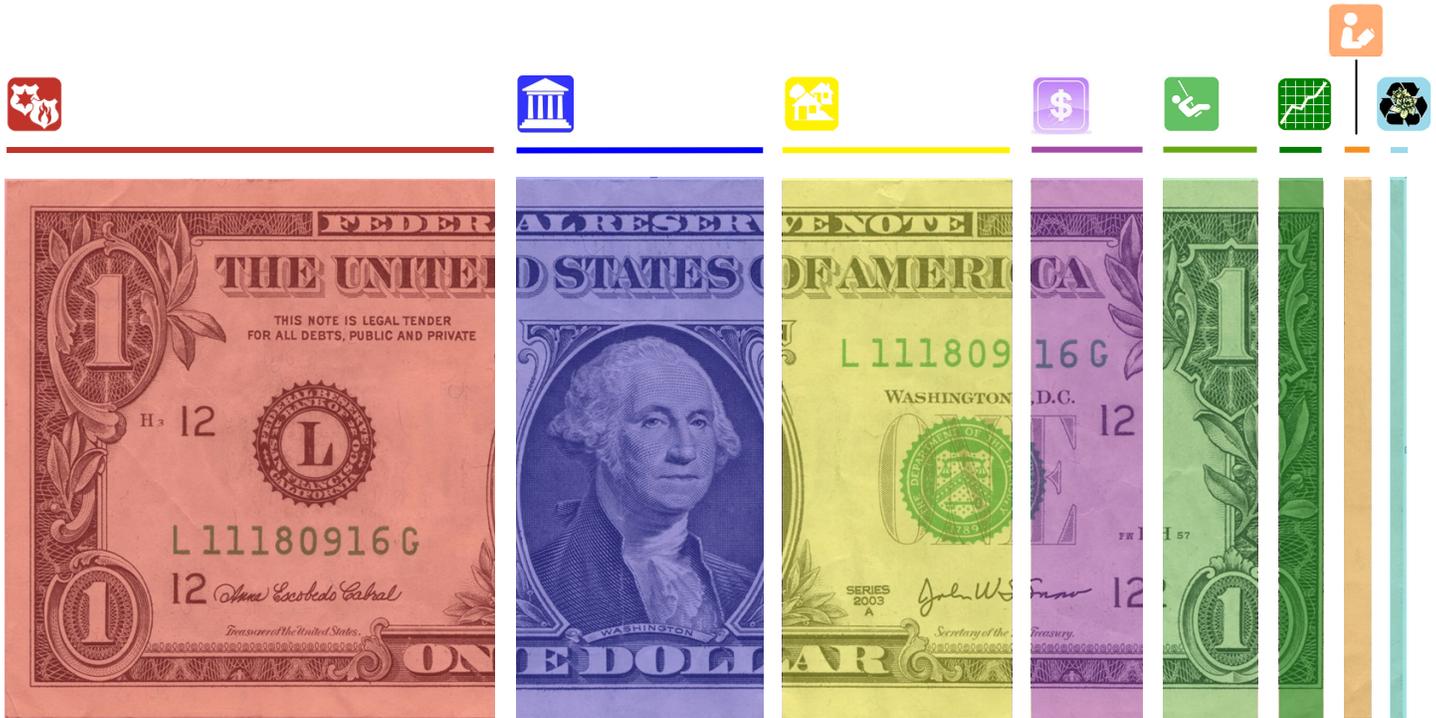
A tax on the assessed value of vehicles registered within City limits. Taxes are collected by the Cobb County Tax Assessor and remitted to the City monthly. The FY 2017 projection is down 12.3% since the "birthday tax" on older vehicles is being phased out by the state's new Title Ad Valorem Tax effective March 1, 2013.

Your Property Tax Dollar at Work

Your property taxes represent 41% of General Fund revenues. This diagram shows what each dollar pays for. The narrative for each category highlights select goals and objectives identified as priorities for FY 2017. For a full picture of each department's Function, Goals, and Measures, refer to the Details section of the Budget Book.

As identified on the previous page, there are other revenue sources that also support these General Fund expenditures. You help keep our tax rate low when you do business with Smyrna – things like reserving meeting space at the Community Center, dropping off recyclables at the Smyrna Recycling Center, or opening a new business in Smyrna City limits.

Budgeted General Fund expenditures balance revenues at \$44,476,683.



Public Safety - \$0.39

- Provide effective law enforcement and quality protection for all citizens of Smyrna.
- Relay information with speed and accuracy from the E-911 Call Center to Police and Fire personnel.
- Oversee a 2016 SPLOST project to replace Fire Station 2 on Concord Road.
- Continue development of "Community Risk Reduction" efforts through the Fire Prevention division.
- Continue community preparedness activities through *Ready Smyrna*.

General Government - \$0.19

- Support the citizen-led Vision process through ongoing working groups and leadership from the Executive Committee.
- Promote policies, procedures, codes and ordinances to maintain a fiscally sound and progressive City.
- Handle all municipal court cases in a timely, efficient, and courteous manner.
- Equip internal departments such as Finance, Information Systems, and Human Resources to support the effective and efficient operations of the City.

Public Works - \$0.18

- Oversee 2016 SPLOST projects to acquire land for the Windy Hill Road improvement project, improve designated intersections and pedestrian walkways, and invest in critical infrastructure.
- Provide the highest level of sanitation and recycling services at a fair cost to citizens.
- Provide potable water and sanitary sewer service to the citizens.
- Provide safe, well-maintained roadways for the citizens.

Debt Payments - \$0.09

- Fund \$3.98M in bond payments from the General Fund in FY 2017.
- Continue to maintain the AAA bond rating from Standard & Poor's.
- Seek to improve upon the Aa1 bond rating from Moody's.
- Issue new bonds up to \$18.5M to support land acquisition for the Windy Hill Road improvement project, to be reimbursed by 2016 SPLOST funds.

Parks & Recreation - \$0.08

- Hire new leadership for the department following the FY 2016 retirement of the previous director.
- Complete scheduled improvements to restrooms and meeting spaces in the Community Center.
- Implement a Connectivity and Trails Plan for improved access to parks.
- Implement new cross country and fencing programs for youth.
- Modify and improve adult fitness classes and expand community programming.
- Renovate the historic Reed House and begin managing it as a public rental facility by spring 2017.
- Return a dedicated Parks Maintenance division to the Parks & Recreation department for improved quality of parks and park operations.

Community Development - \$0.03

- Continue to encourage high quality development through rational, thoughtful, and realistic decision-making.
- Complete a full update of the City's 25-Year Comprehensive Plan.
- Complete Livable Centers Initiative studies for the Spring Road and South Cobb Drive corridors.
- Hire an additional building inspector for a more timely turnaround of inspection requests.
- Establish an overlay district to address development pressures associated with the Braves/SunTrust Park "halo effect."

Library - \$0.02

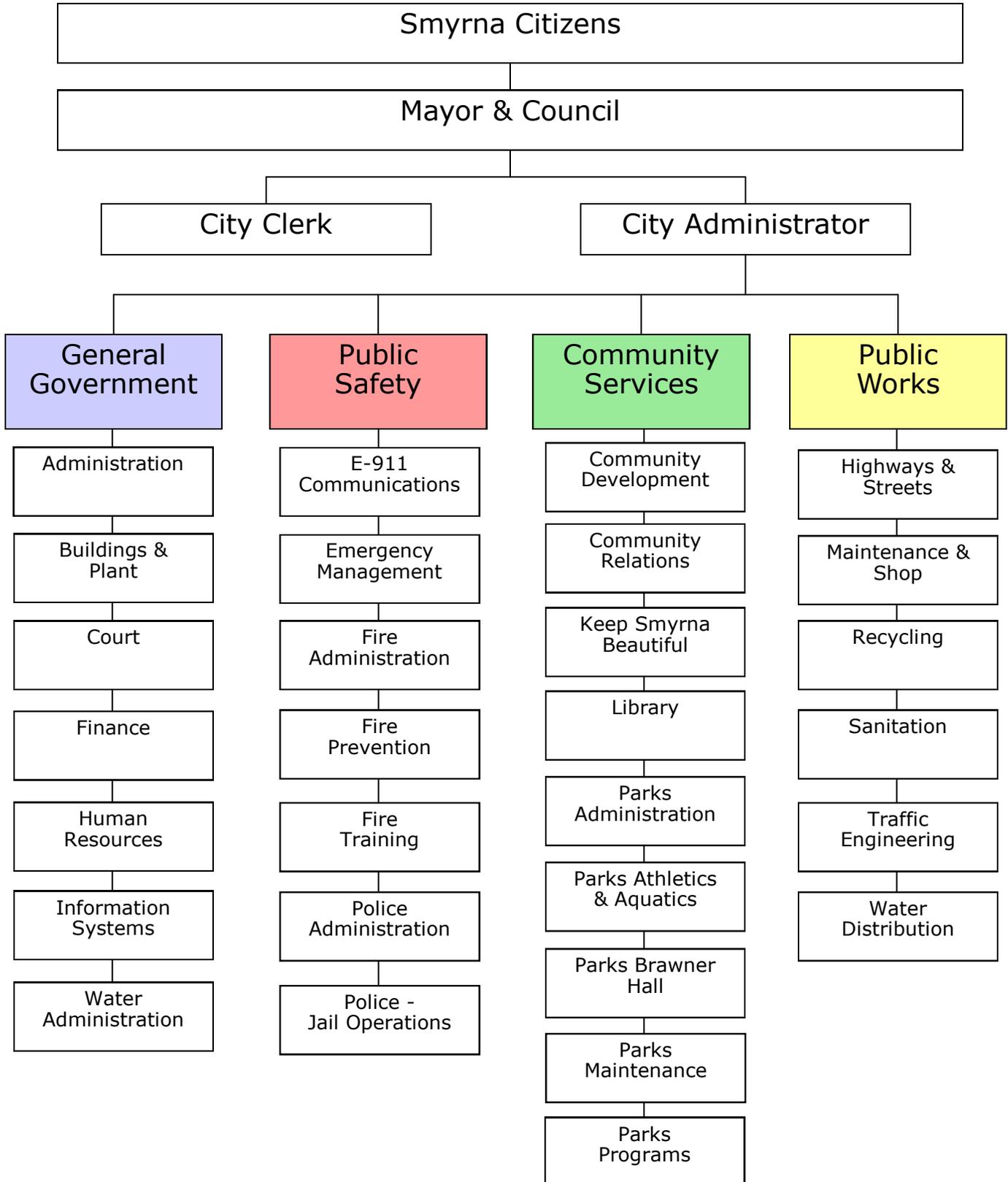
- Cultivate collections that excite and energize customers.
- Offer engaging programs for people of all ages and backgrounds that inspire curiosity and support individual growth.
- Strengthen the Library's communications and social media outlets to engage both physical and virtual customers with the Library and with each other.

Keep Smyrna Beautiful - \$0.01

- Reinforce image development by coordinating beautification projects, promoting best practices in gardening and tree management, abating and preventing graffiti, and organizing clean-up efforts.
- Promote the proper handling of solid waste and litter through educational programs on recycling, composting, waste reduction, and litter prevention.

Organizational Chart

The **City of Smyrna** operates under a Mayor-Council form of government. The Mayor and all seven Council members are elected by the citizens of Smyrna to four-year terms. The governing body appoints a City Administrator to oversee the daily operations of the City.



City Personnel

FY 2017 Summary of Full-Time Equivalents by Department

438.99 Authorized Full-Time Equivalents

General Government 49.54

9.25 Administration
4.00 Buildings & Plant
6.90 Court
7.00 Finance
9.25 Governing Body
4.14 Human Resources
5.00 Information Systems
4.00 Water Administration

Public Safety 228.95

18.36 E-911 Communications
1.00 Emergency Management
73.00 Fire Administration¹
4.00 Fire Prevention
3.00 Fire Training
108.09 Police Administration²
21.50 Police - Jail Operations

Community Services 70.50

15.00 Community Development³
2.06 Community Relations
4.55 Keep Smyrna Beautiful
12.13 Library⁴
11.60 Parks Administration
5.85 Parks Athletics & Aquatics
4.49 Parks Brawner Hall
8.60 Parks Maintenance⁵
6.22 Parks Programs

Public Works 90.00

26.00 Highways & Streets⁶
7.00 Maintenance & Shop
7.00 Recycling
21.00 Sanitation
4.00 Traffic Engineering
25.00 Water Distribution⁷

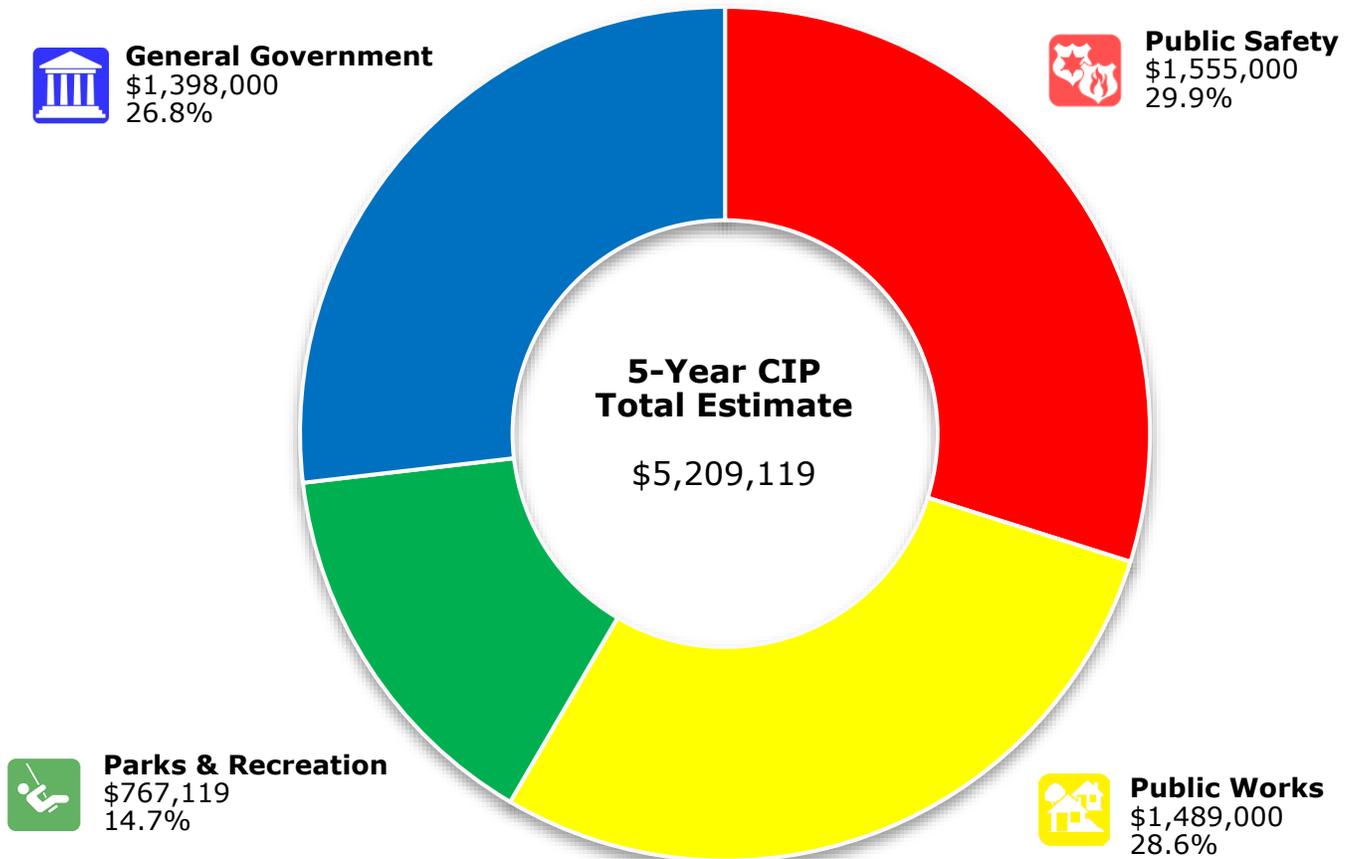
FY 2017 Personnel Additions

1. Fire Administration - One new FT Support Services Coordinator
2. Police Administration - One new FT Open Records Coord and one new FT Central Records Asst
3. Community Development - One new FT Building Inspector
4. Library - One new FT Adult Services Librarian
5. Parks Maintenance - Two new FT Crew Leaders
6. Highways & Streets - One new FT Foreman
7. Water Distribution - One new FT Water Systems Manager

Capital Improvement Plan

FY 2017 - FY 2021 General Fund CIP

The **Capital Improvement Plan** is a document approved by Mayor & Council along with the FY 2017 Budget that outlines a 5-year plan for upgrading, maintaining, and replacing the City's capital assets. Capital assets are items which cost at least \$20,000 and have a useful life of at least three years.



Capital Projects

FY 2017 General Fund CIP Projects

There are **21** CIP projects budgeted for FY 2017.



General Government

- Fund 20% match for LCI Study Grant of Spring Road corridor.
- Fund lease payments associated with new ERP software.
- Purchase additional SAN storage capacity.
- Replace the existing phone system routers.
- Replace obsolete servers.
- Replace approximately 200 office phones with current models.
- Replace desktop computers (ongoing project).
- Install self-check kiosks at the Library.



Parks & Recreation

- Upgrade the Community Center restrooms (multi-year project).



Public Works

- Build parking lot at Lake Court Park.
- Paint equipment sheds at the Public Works Complex.
- Paint the interior of the Public Works offices.
- Final paving at North Cooper Lake Park.
- Replace worn carpet in City buildings (ongoing project).
- New sanitation roll-out carts (ongoing project).
- Replace floor saw machine used for cutting concrete and asphalt.



Public Safety

- Purchase additional storage capacity for body camera data.
- Remodel Fire Station 4 (first of a two-year project).
- Purchase CID Alternate Light Source used in forensic investigations.
- Upgrade AFIS system for fingerprint identification.
- Replace approximately 90 Tasers for Police officers.

Hotel/Motel Fund

The **Hotel/Motel Fund** pays for the promotion of travel and tourism in Smyrna. Revenues come from a state-mandated tax on hotel and motel proceeds on all rooms rented within City limits and from a state-mandated tax on all car rentals within City limits. No property tax revenues fund any portion of the Hotel/Motel Fund.

Revenues

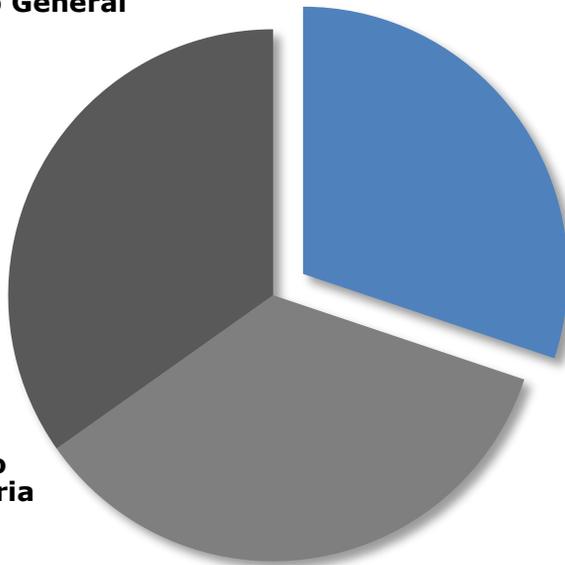
Revenue Source	FY 2017 Budget	%
Hotel/Motel Taxes	1,400,000	90.3%
Auto Rental Taxes	125,000	8.1%
Commission on Tax Collected	25,325	1.6%
Total	\$1,550,325	100%

Expenditures

Only **30%** of the budgeted expenditures in the Hotel/Motel Fund are for the staffing, operations, and promotions of the Community Relations Department.

Transfer to General Fund
\$525,000
34.8%

Payment to Cobb Galleria
\$529,627
35.1%



Remaining **\$454,852** (30.1%) pays for:

- 2 full-time positions within the Community Relations Department dedicated to marketing and promoting the City and all of its operations and services.
- Community events such as the Smyrna Birthday Celebration, Jonquil Festivals, Summer Concert Series, Jonquil Jog, and other events and activities.
- Organizing and promoting Smyrna Food Truck Tuesdays.
- Developing and maintaining the City's website and social media sites.

E-911 Fund

The **E-911 Fund** pays for the staffing and maintenance of the City's E-911 Call Center. Revenues come from state-mandated E-911 fees that landline and cell phone providers collect from their customers and pass on to the City.

It is becoming rare for cities to operate their own E-911 centers. In a time when more and more cities are dropping the service and letting county governments take it over, Smyrna is proud to continue offering a 24/7 center dedicated to taking emergency calls from Smyrna businesses and residents. Providing this service is not cheap, however, and the E-911 Fund does receive a subsidy from the General Fund and from your property tax dollars.

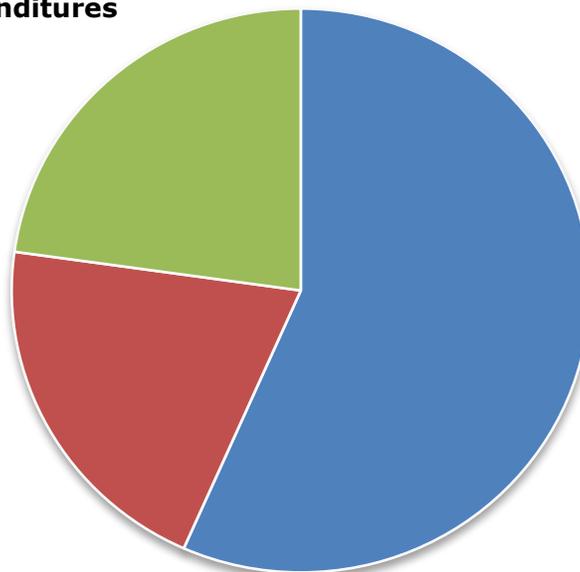
Revenues

Revenue Source	FY 2017 Budget	%
E-911 Fees	1,200,000	79.7%
Intergovernmental Revenue	92,000	6.1%
Interest Revenues	1,000	14.1%
Subsidy from General Fund	212,612	14.1%
Total	\$1,505,612	100%

Expenditures

Other Operating Expenditures
\$343,345
22.8%

Employee Benefits
\$309,617
20.6%



Employee Salaries
\$852,650
56.6%

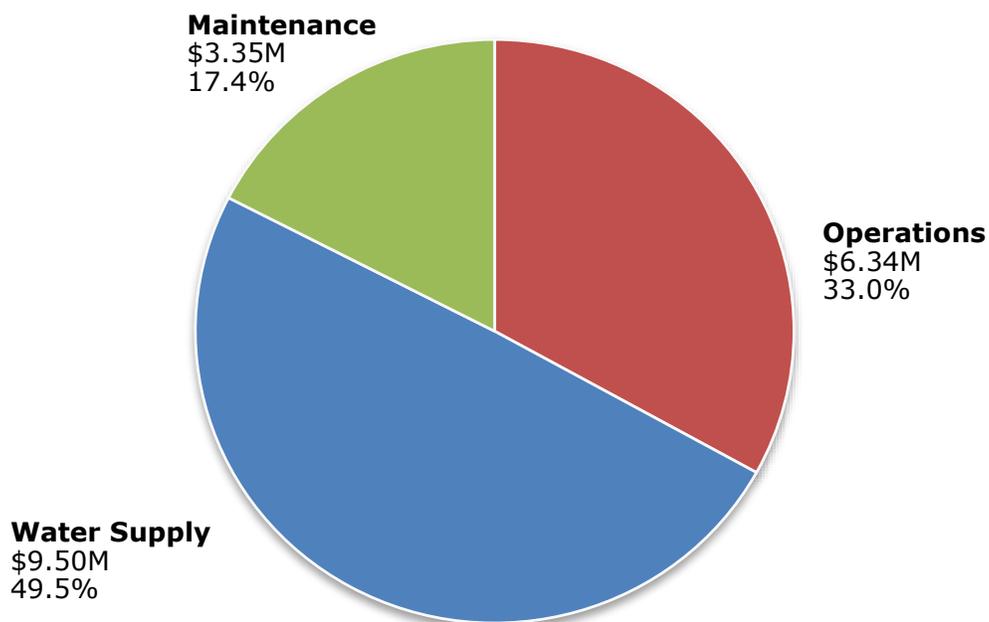
Water/Sewer Fund

The **Water/Sewer Fund** pays for the staffing, operations, and maintenance of the City's water and sewer systems. Revenues come from fees charged to the City's water and sewer customers based on number of gallons of meter service each customer uses.

Revenues

Revenue Source	FY 2017 Budget	%
Sewer Charges	8,196,000	44.7%
Water Charges	5,970,000	32.6%
Base Rates	3,366,000	18.4%
Sewer Tap Fees	258,000	1.4%
Water Tap Fees	223,000	1.2%
Connection Fees	57,500	0.3%
Late Penalties	250,000	1.4%
Other Miscellaneous Revenue	(4,750)	0.0%
Total	\$18,315,750	100%

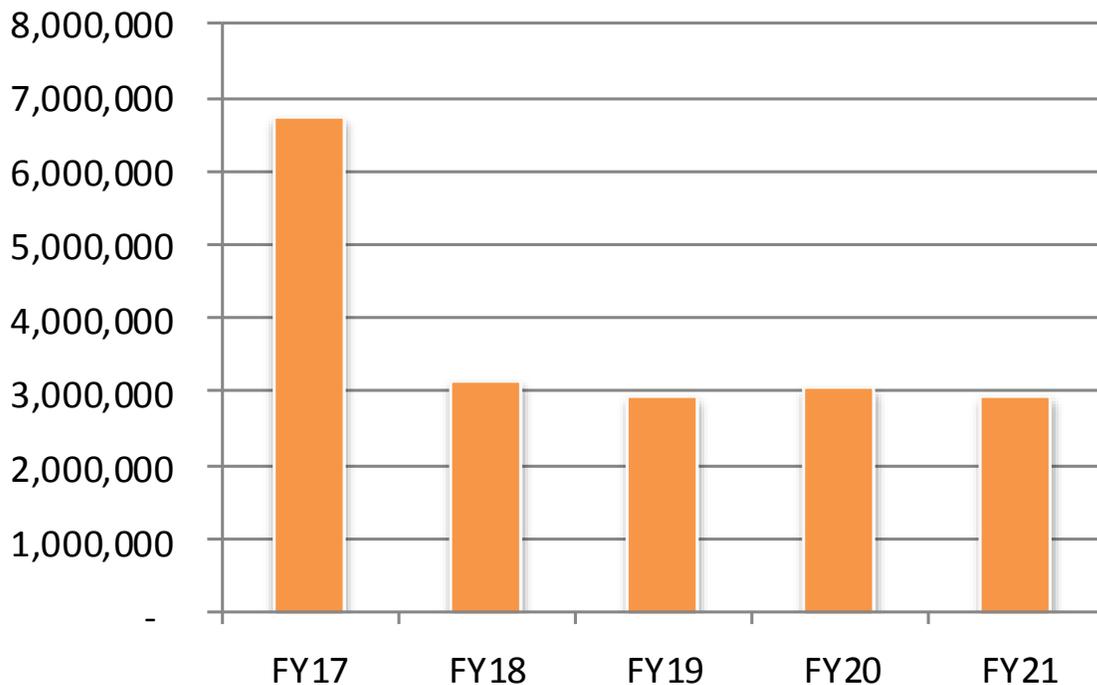
Expenses



Water/Sewer Capital Projects

The **Water/Sewer Capital Project Fund** holds the Water/Sewer Renewal & Extension cash account. This account accumulates budgeted funds each year for the purpose of funding improvements to our water and sewer systems. In FY 2017, the City will use \$4M from these reserves to fund infrastructure improvements, the largest project being an overhaul of the Jonquil Sanitary Outfall.

5-Year Water/Sewer Capital Project Estimate: **\$18,880,000**



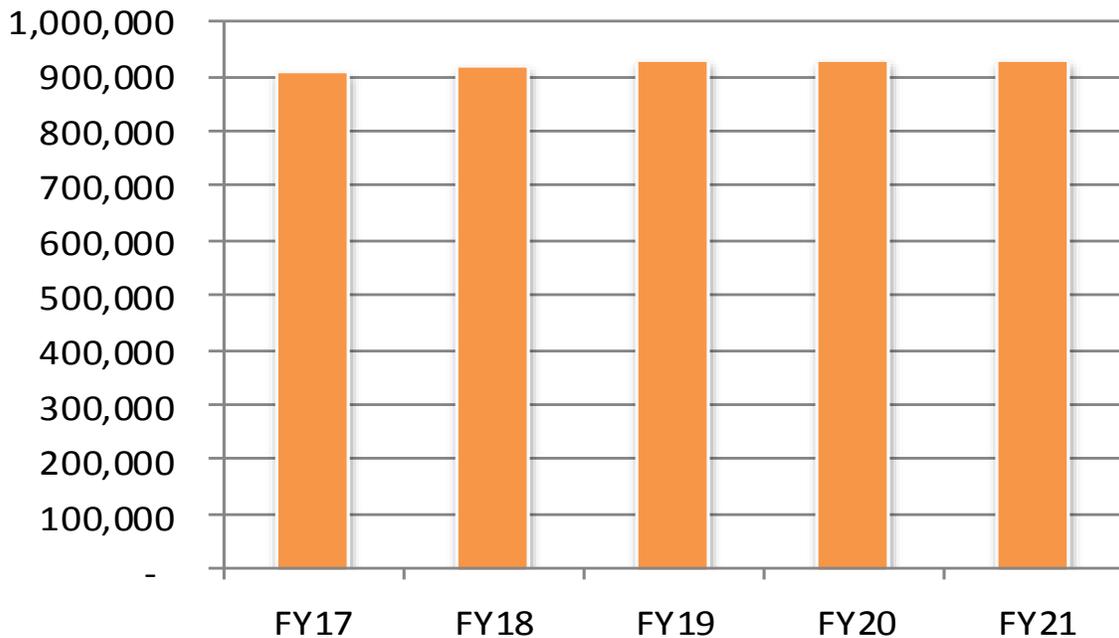
FY 2017 Water/Sewer Capital Projects

- Infrastructure improvements
- Drainage improvements
- Rehab of Fox Creek Pond
- Jonquil Sanitary Outfall

Storm Water Fund

The **Storm Water Fund** accounts for all storm water infrastructure and maintenance projects. Revenues come from the storm water fee paid by customers of the Smyrna Water Utility. The fee is based upon square feet of impervious surface. In FY 2017, this fund is expected to contribute \$26,000 to reserves. Like the General Fund CIP and Water/Sewer Capital Project Fund, this fund uses a 5-year outlook to help the City prepare for scheduled projects.

5-Year Storm Water Project Estimate: **\$4,620,000**



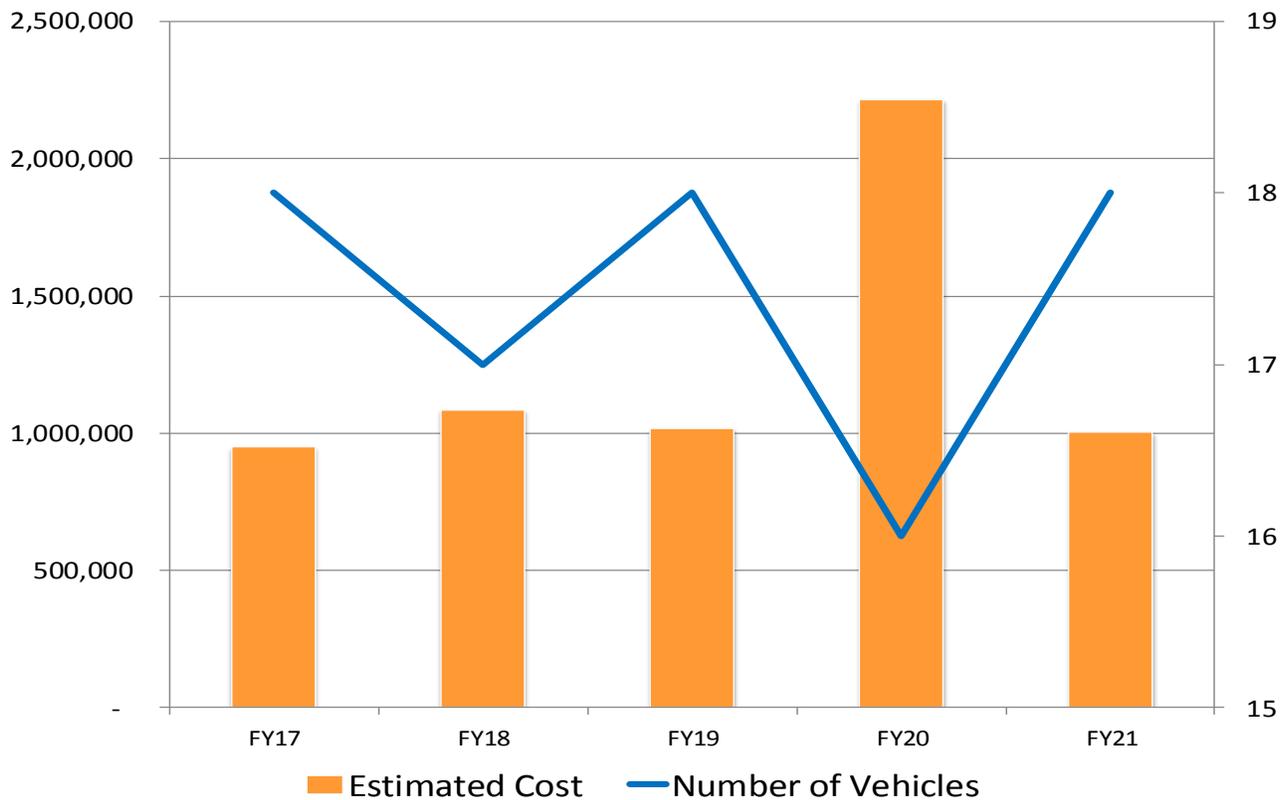
FY 2017 Storm Water Projects

- Miscellaneous storm water projects

Vehicle Replacement Fund

The **Vehicle Replacement Fund** is the City’s only Internal Service Fund. It provides funding for the replacement of the City’s vehicles and rolling fleet. The City has about 215 vehicles in its fleet. Replacement criteria include mileage and age of each vehicle. Revenues for this fund are operating transfers from the General Fund and the Water/ Sewer Fund.

5-Year Vehicle Replacement Estimate: **\$6,270,500**



FY 2017 Vehicles

The following departments are budgeted to receive new or replacement vehicles in FY 2017:

- Community Development (2)
- Highways & Streets (4)
- Maintenance & Shop (1)
- Parks Administration (1)
- Police Administration (7)
- Sanitation (2)
- Water Distribution (1)