

Budget Report

City of McDonough, Georgia

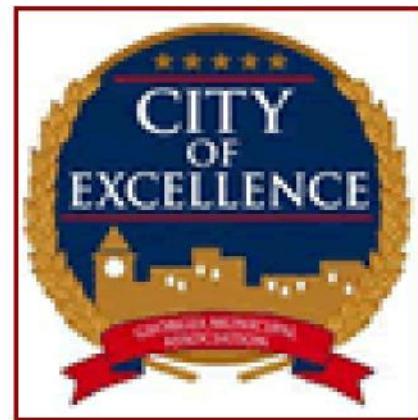
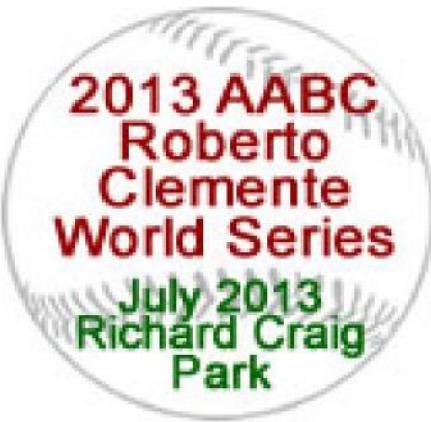
Fiscal Year Ending June 30, 2014



2013 Boston Marathon Memorial

Located on the balcony of McDonough's City Hall, the 2013 Boston Marathon Memorial features over a hundred pairs of athletic shoes donated by citizens. In the city's spirit of humanity, these shoes will be donated to countries in need.

The City of McDonough offers special thanks to the Document Review Committee, the Executive Staff and all employees for assisting in the preparation of this documentation.



*Prepared by the City of McDonough Finance
Department*

Vision Statement



Our 15 Year Vision:

The City of McDonough will be the model of a caring and thriving gateway community that embraces our historic past while charging a vibrant, safe, and sustainable future.



A City of Ethics and Character

The City of McDonough has earned many distinctions. Among the brightest, is the designation by the Georgia Municipal Association as a “**City of Ethics**” and as a “**City of Character**” by the International Association of Character Cities.

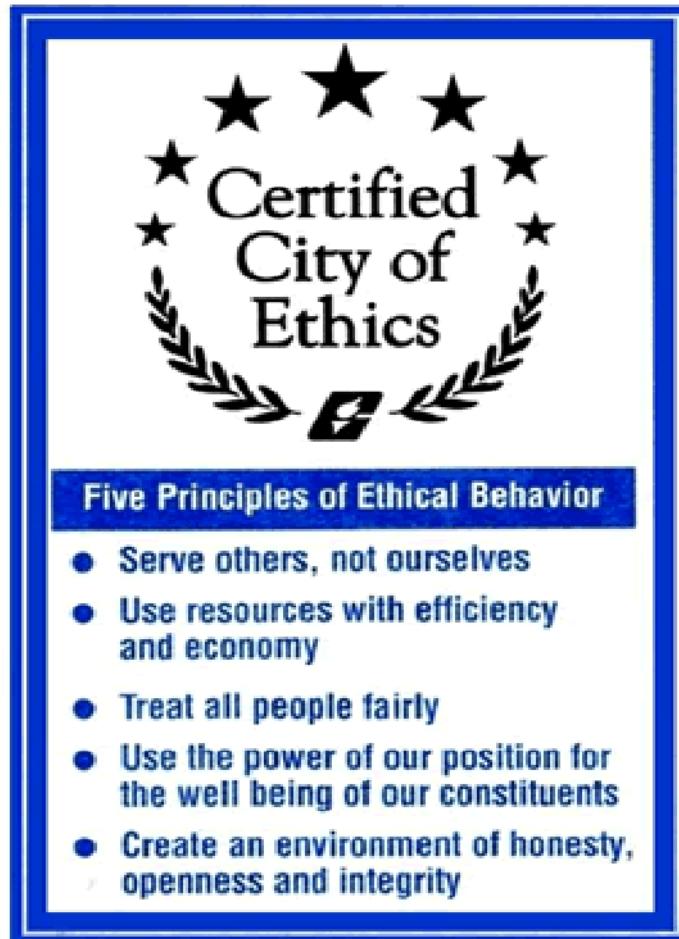


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FREDERICK D. GARDINER, AICP
CITY ADMINISTRATOR

CITY OF McDONOUGH 136
Keys Ferry Road McDonough,
GA 30253
fgardiner@mcdonough-ga.gov

June 6, 2013

The Honorable Mayor and Council
City of McDonough, Georgia,

Mayor Copeland and Councilmembers:

It is my pleasure to present the Operating Budget and Capital Improvement Program (CIP) for the City of McDonough for the fiscal year beginning July 1, 2013 and ending June 30, 2014. First, I would like to commend our Staff and Budget Committee for the time and effort they put into making this budget document a reality.

This budget serves four basic functions for City Council, Staff, the Citizens of McDonough, and investors seeking to do investments, and conduct business in our community. First, it is a policy document that speaks to Mayor and Council's priorities and issues for the upcoming fiscal year. Second, it serves as an operational guide for staff in developing goals and objectives for the new fiscal year and in monitoring and evaluating progress toward those goals. Third, the budget is a financial device for the projection of revenues and expenditures; it authorizes expenditures and the means for financing them. The budget is also a control mechanism that oversees the limits of spending. Fourth and finally, it communicates to our citizens how public dollars are being spent and what is being accomplished with those expenditures.

BUDGET HIGHLIGHTS AND PRIORITIES

The fiscal year 2013-2014 budget achieves the preservation of existing levels of service at an overall reduced operating cost. The City, through the implementation of effective planning and efficient use of resources has properly aligned cost for services delivery with available sources of funding.

Highlights

- Creation of two positions for in-house capacity for critical crime scene analysis
- Implementation of phase one of a five year plan for Virtual Local Area Network (VLAN) to enhance the City's database system and retention infrastructure
- Establishes strategic measures as a basis for future fiscal planning
- Eliminates one full time position in Community Development
- Maintains existing service levels with minimal growth funding sources

Priorities

- Allocate resources to foster a safer environment for residents and visitors by funding two additional police officer patrol positions
- Enhance Customer Service satisfaction
- Increase quality of life for residents through the retention of existing businesses and the attraction of new business developments
- The implementation of the City Strategic Plan and Studies that is beneficial for infrastructure improvement, transportation, economic development and historical preservation.
- Expand training for staff to achieve increased operational efficiencies through the use of current financial management systems
- Obtain the Governmental Financial Officers Associates' Award of Achievement of Excellence in Financial and Budget Reporting

GENERAL FUND

The total operating budget for FY 2013-14 is \$22,632,257, which represents 2.5% decrease from the current adopted budget of \$23,224,191. The General Fund is the largest component of the total with expenditures of \$11,826,291, an increase of 4.1% or \$469,710 over the current adopted amount of \$11,356,572. The approval of this budget will not require a tax increase; the millage rate will decrease to 4.387 mills, which will support the General Fund Expenditures. The City's fund balance is healthy at 17% of the current year's operating expenditures; this was highlighted by the recent audit report for FY12.

Revenues

Projected General Fund Revenues from all taxes to include property, local option sales tax, and motor vehicle tax total \$9,135,000. Henry County Tax Commissioners estimate McDonough will see a slight increase in property taxes of 1 to 2 percent. Moreover, the Tax Commissioner has determined that the City's motor vehicle tax will also see an increase of roughly 5% based upon increased collection rates over the first few months of new Ad Valorem Vehicle Tax Program. We continue to be very conservative in our projections of local revenue generated from fees, permits and fines. On a positive note, sales tax receipts have been trending upward, therefore we have programmed an increase beyond the current year's budget amount. Revenue projections for license and permits increased beyond the current year's projection by 10% or \$54,641. Staff envisions license and permits revenue increasing from \$477,000 to \$531,641. It is projected that Fine and Forfeitures will remain at current year's level. However, there is the possibility of an increase based upon changes in internal procedures. McDonough's hotel motel tax will also see a substantial increase from \$535,000 to \$856,000 due to the Georgia General Assembly approving the City's request in the 2013 Session to increase its percentage rate of collection on hotel motel tax from 5% to 8%.

Revenues projections are conservative in light of the uncertainty regarding the continuation of the increase in economic activity and national political implications that can have a negative impact on local governments.

Expenses:

Under the FY2013-14 Budget, expenditures are aligned with our general fund revenues at \$11,826,291. In the breakdown of the \$11,826,291, Personal Services (Salaries and Benefits) accounts for a 5% increase above Fiscal Year 2013 budgeted amount of \$7,783,541 or \$427,127. For Fiscal Year 2014, Personal Services is recommended at \$8,210,668; which include funding for two additional police officers in the

Crime Scene Investigation Unit of the police department and the retention of the 2% pay increase for all employees in February 2013.

Purchased and Contracted Services expenditures increased by \$19,657 or less than 1% for all General Fund Departments. Purchased and Contracted Services increased from \$2,038,066 in FY 2013 to \$2,057,723 in FY 2014. Purchased and Contracted Services Expenditures include cost such as travel and training, professional services and contracted services. The FY 2014 budget consolidated some services within specific departments that are more tailored to address the services, such as phones and computers now being funded under the Information Technology Department. Supplies Expenditures increased slightly by \$88,360 or 7.5% from \$1,095,190 in FY 2013 to \$1,183,550. This year, Staff has created a new cost center for Building Maintenance, which would be under the director of the Public Works Department. Moving forward, all cost associated with the building and facilities maintenance will be funded from this area.

The City of McDonough has a responsible balanced budget for the fiscal year 2013-2014 while continuing to expand services to meet the needs of its residents. Through innovated solutions, a highly motivated and skilled workforce, and the leadership of Mayor and Council, the City is able to continue to meet its challenges.

Frederick Gardiner, AICP
City Administrator

Fiscal Year 2013-2014

Budget Highlights and Priorities

The fiscal year 2013-2014 budget achieves the preservation of existing levels of service at reduced operating cost. Through the implementation of effective planning and efficient use of resources, the City of McDonough provides properly aligned cost for service delivery and funding sources.

Highlights

- Creation of two positions for in-house capability for critical crimes scene analyses
- Implements phase one of a five-year plan for a Virtual Local Area Network (VLAN) to enhance the city's database system and retention infrastructure
- Establishes strategic measures as basis for future fiscal planning
- Provides training for proactive partnerships between the Community and Zone Patrol Officers
- Eliminates a one part-time position in Community Development
- Identify funding for five-year Capital Improvement Plan
- Maintains existing service levels with minimal growth in funding sources

Priorities

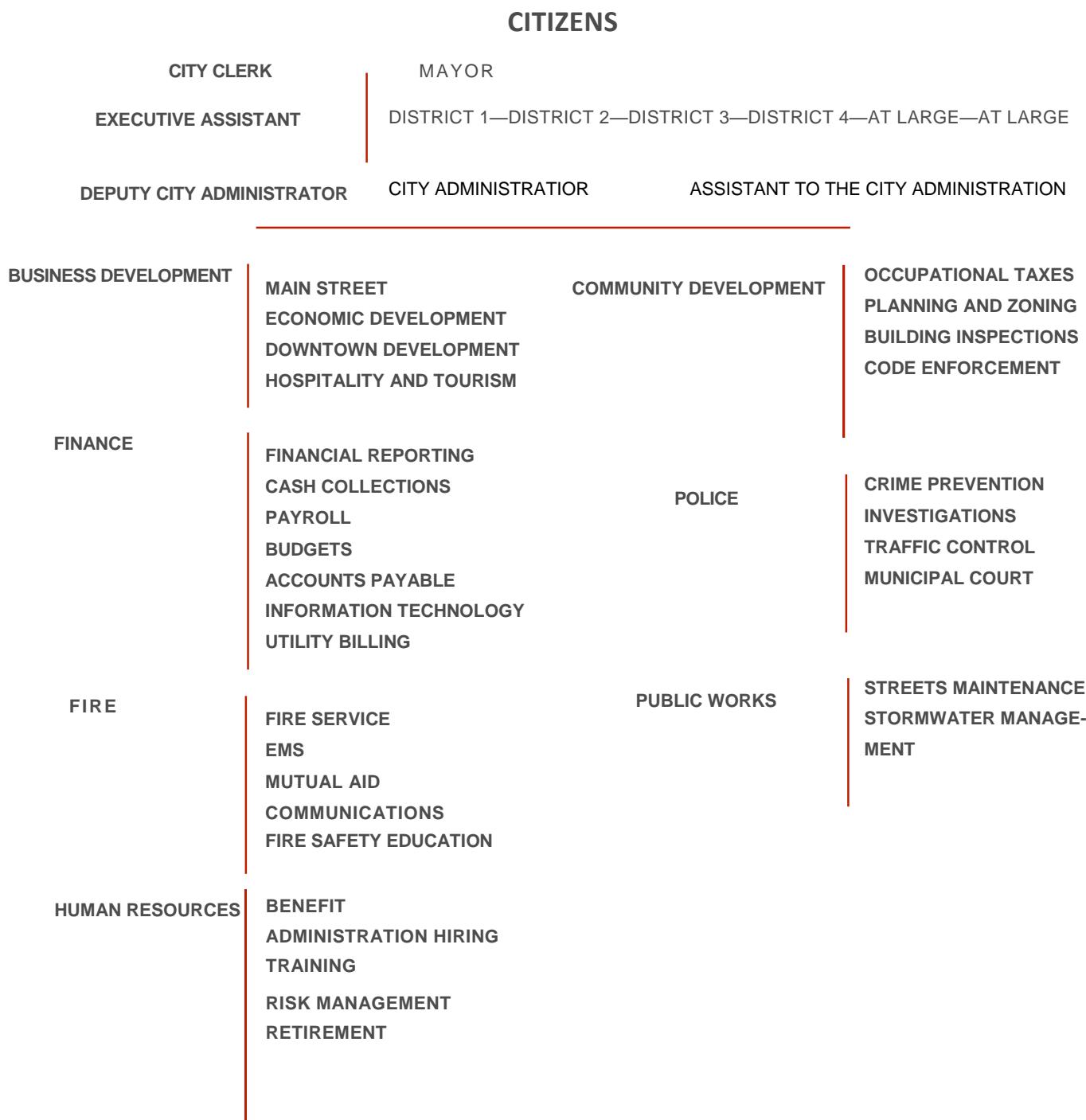
- Allocate resources to foster a safer environment for residents and visitors
- Enrich customer services satisfaction
- Increase quality of life for residents through the retention of existing business and the attraction and of new business developments
- The implementation of strategic plans and studies beneficial for infrastructure improvement, transportation, economy development, and historical preservation
- Expand training for staff to achieve increased operational efficiencies through the use of current financial management systems
- Obtain the Government Financial Officers Associate's Award for Achievement of Excellence in Financial and Budget Reporting

Introduction



CITY OF MCDONOUGH

Organizational Chart



City of McDonough Maps

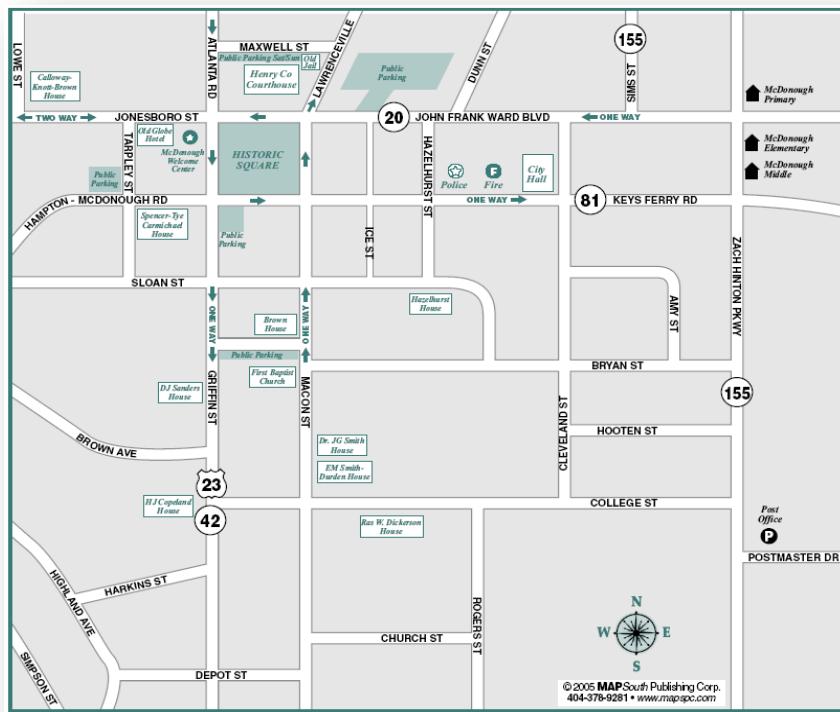
McDonough and Surrounding Interstates



McDonough and Surrounding Metro Cities



Downtown McDonough



Mayor and Council



Honorable Mayor and Council



Mayor Billy Copeland

Mayor Copeland is a fifth generation Copeland in McDonough, born in the same house as his father. He and his wife, Gloria, have a son, Bill, and a daughter, Allison, and five grandchildren. After graduating from McDonough High School, Billy received an LLB Degree from Atlanta Law School. He also graduated from Greenleaf Business College and attended night school at Georgia State University. For 35 years Billy was employed with Norfolk Southern Railway where he was responsible for handling of all property tax matters in six of the southeastern states. Billy has served the City of McDonough for over 30 years as Mayor or as a City Councilmember. He also serves on the Board of Directors of the Henry County Chamber of Commerce, on the Board of Directors of the Georgia Municipal Association, as Vice Chairperson of the Metro-Atlanta Mayor's Association, and as President of the South Region of the Georgia Municipal Association's Third District. Mayor Copeland is a 2012 Georgia Municipal Association Hall of Fame inductee.



Mayor Pro-Tem Rufus Stewart, *District One*

Mayor Pro Tem Rufus Stewart was born and raised in McDonough. He is a graduate of Henry County High School and Atlanta Area Technical School. He has been employed by Snapper Power Equipment for 39 years. He has served on Council for 23 consecutive years since 1989. Mayor Pro Tem Stewart is a lifelong active member of Shiloh Baptist Church, serving as the Superintendent of Sunday School, on the Deacons Board, and in the Mass Choir. Mayor Pro Tem Stewart's son, Genaro, serves the United States Military and is stationed in Washington, D.C.



Councilmember Gail Notti, *At-Large*

Councilmember Gail Notti was born and raised in McDonough. She is a graduate of Henry County High School, holds Bachelors, Masters, and Specialist Degrees and earned multiple certifications through the Carl Vinson Institute for Government. She retired after teaching in the Henry County School System for 29 years. Gail was elected to the Council in 2000. Among her many public service accomplishments, she was instrumental in creating the Welcome Center and Main Street Program, the City's Youth Camp (now in its seventh year of operation), the expansion of Alexander Park, and was the Chairperson of McDonough Historical Commission when over three hundred homes were placed on the National Register. She is married and the mother of three adult children.



Councilmember Rufus Amis, *At-large*

Councilmember Rufus Amis is a graduate of Henry County Training School. He retired from Georgia Power after twenty-eight years of service. Rufus was elected to the Council in 2010. He and his wife, Noni, have three adult children, twelve grandchildren, and one great grandson.



Councilmember Sandra Vincent, *District Two*

Councilmember Sandra Vincent, who was elected to the Council in 2005, attended Tuskegee University as a Political Science major, and is a Charter Class graduate from AIM Biblical Studies Institute. She has worked in government for over twenty years, with combined expertise in community, economic development, housing, and human resources. She is an advocate for the arts, historic preservation, downtown revitalization, and overall quality of life. She is the mother of four daughters.



Councilmember Wayne Smith, *District Three*

Councilmember Wayne Smith, who was elected to the Council in 2005, was born in Burlington, Kentucky. He is a graduate of Georgia Tech, with a Bachelor Degree in Civil Engineering. In addition to having worked for the Georgia Department of Transportation, Councilmember Smith was the first Engineer for Henry County, as well as the first Henry County Director of Engineering and Roads. In 2004, he founded DWSmith Design Group. He and his wife, Becky, have been married for twenty-eight years and have two adult children. They are members of Hampton First Baptist Church.



Councilmember Kamali Varner, *District Four*

Councilmember Kamali Varner was born and raised in the City of McDonough. She is a graduate of Henry County High School and is currently pursuing a Degree in Organizational Leadership through Troy University. Kamali is employed as an Inventory Analyst for K-Mart Distribution Center. She is the City liaison on the Main Street Board. Kamali is actively involved in her Church and activities to support local youth. She is the mother of three sons.

Executive Staff



City Administrator and Department Heads



Frederick Gardiner, *City Administrator*

The City Administrator is appointed by the Mayor and City Council. This position is responsible to the governing body for implementing the services and policies that are adopted, as well as run the day-to-day operations of the City. Among the duties outlined in our Charter, the City Administrator recommends the annual budget and advises the Council on policy and legislative matters.

Mr. Frederick Gardiner, who prefers to be called Fred, was appointed as the City Administrator in March of 2012. He previously served as the Development Services Director for the City of Griffin, Georgia. He has also worked for the City of Villa Rica, Georgia; Henry County, Georgia; the City of Decatur, Illinois; and internationally, with the Bahamas Telecommunication Corporation's Development Division.

Fred holds both a Master of Urban and Regional Planning Degree and a Bachelor of Science Degree in Management from Alabama A&M University. He has received professional certificates through University of Georgia's Carl Vinson Institute of Government and is a certified planner with the American Institute of Certified Planners. Fred is a member of the International City/County Manager's Association and the Georgia City/County Managers Association.

Adam Causey, *Business Development Director*



In 2012, Adam Causey was hired as the first City of McDonough Business Development Director. His Department will lead and shape the economic development policy. As well, the position is responsible for directing the Main Street Program, reorganizing the Downtown Development Authority, and serving as the primary representative to business owners and community leaders in regard to economic and business development items. Prior to his employment with the City of McDonough, Adam managed the Downtown Development Authority for the City of Griffin for five years. Adam holds a Bachelor of Business Administration degree from the University of Georgia and a Master of Public Administration degree from Georgia State University. He is a member of the American Institute of Certified Planners, the International Council of Shopping Centers, and the Georgia Economic Developers Association.



John Cheek, Community Development Director

In 2012, John Cheek joined the City of McDonough as Community Development Director. He holds an undergraduate degree in History from the University of Virginia and a Master of Architecture from Rice University. John's professional projects have ranged from large-scale commercial and institutional urban infill projects, such as the Social Security Administration Regional Headquarters in downtown Birmingham, Alabama, to urban design for livable transportation projects. He has also worked widely with State and local governments, as well as private developers, to devise and implement urban redevelopment plans, design guidelines, zoning ordinances, and district reinvestment programs.



Preston Dorsey, Chief of Police

In 1999, Preston Dorsey was named the City of McDonough Chief of Police and, in recent years, was named Director of Court Services and Probation. He commands a staff of the 56 men and women. Chief Dorsey currently serves as the Chairman of the Board for the Flint Circuit Drug Task Force, which also includes the Police departments of Hampton and Locust Grove; the Henry County Police and Sheriff's Departments; the Henry County District Attorney's Office; and the Henry County State Court Solicitor's Office. Chief Dorsey has had the honor of being appointed by Governors and U.S. Representatives to serve on several committees through the Georgia Chiefs' Association, at both the State and Federal level. He had the distinction of being the first Police Chief from Henry County elected to a position with the Georgia Chiefs' Association, serving as District 10 Representative for two years. He, too, was the first Police Chief in Henry County to be nominated for the prestigious Chief of the Year award.



Lolita Grant, *Finance Director*

Lolita Grant joined the City of McDonough, as Finance Director, in April 2013. Her areas of responsibility include financial reporting, accounts payable and receivable, cash management, operating, capital budgeting, payroll, utility billing and collections, and debt management.

Before coming to the City of McDonough, Lolita served as the Finance Director for the City of Riverdale, Georgia. She has experience in both the public and governmental sectors as an auditor and accounting manager. She has performed financial and internal audits. In addition, she has experience in the development and implementation of financial management policies and procedures which improve operational efficiencies and effectiveness as well as in strengthen internal controls.

Lolita has a Bachelor in Accounting and maintains an active Georgia Certified Public Accountant (CPA) License. She is a member of the Government Finance Officers Association, the Georgia Government Finance Officers Association and the American Institute of Certified Public Accountants.



Janis Price, *City Clerk*

After a thirty-year career in the financial industry, Janis Price was hired as Clerk of the City of McDonough in 2006. In 2011 she completed the required certification hours and received the designation of Certified City Clerk. The City Clerk is the custodian of all City Records. Janis has been responsible for maintaining and updating all City ordinances for the City's Code of Ordinances, executing the agendas and minutes for all City Council meetings, and responding to all Open Records Requests on a timely basis. Janis serves on the Atlanta Regional Commission's Local Government Training Advisory Committee, and is a member of the GA Municipal Clerks and Finance Officers Association.



Lee Hearn, Public Works Director

In 2009, Lee Hearn was hired as Public Works Director and is the first Professional Engineer on staff in the City of McDonough. He is a graduate of Georgia Tech. His projects in the City of McDonough includes improvements to Greenway Park Drive, the installation of a traffic signal at Regency Park Drive and SR 20-81, the addition of a 1,000,000 gallon tank to the water system, and an ongoing \$3,000,000 sewer rehabilitation project. Lee served on the Fayette County Board of Commissioners for four years. He and his wife, Theresa, have two adult sons.

Steve Morgan, Fire Chief

In 2008, Steve Morgan was named Chief of the City of McDonough Fire Department. Previously he served the City of McDonough for over two decades as a volunteer firefighter, police reserve, volunteer fire captain, police reserve captain, paid firefighter, fire inspector, arson investigator, fire department captain, and fire marshal. He also served on the City's special response team, with SWAT training, for nine years. Chief Morgan is a member of the National Fire Protection Association, Metro Atlanta Fire Chiefs Association, International Association of Fire Chiefs, and International Association of Arson Investigators.



Carla Tuck, Human Resources Director

Carla Tuck has worked in municipal government for over 26 years and, in 2007, joined the City of McDonough team as the first Human Resources Director. Her Department is responsible for employee hiring, recruitment, retention, benefits, risk management, and training. Her major projects have included rewriting the City's Personnel Policy Handbook, as well as updating employee job descriptions and evaluation forms. She also has created training manuals relating to management, provided lunch and learn opportunities, and secured outside professionals to train employees in areas such as diversity, conflict resolution, and drugs and alcohol. Carla graduated from Georgia State University with a degree in Public and Urban Affairs. She became a Certified Human Resource Manager in 2009 and, in 2011, received her Advanced Certification in Personnel Management.



Profile of the City of McDonough

General Information

The City of McDonough is centrally located in the heart of Henry County, twenty-five miles south of Atlanta and twenty minutes from Hartsfield-Jackson International Airport. This picturesque city is a center for activities and the arts. The beautiful and historic Square is surrounded by a thriving business district offering unique shops, antiques, as well as both casual and fine dining. McDonough is both a National Main Street City and City of Character and has a 1920's prototype Service Station that houses our Welcome Center, which is located on the Square and is the headquarters of both Main Street McDonough and McDonough Hospitality and Tourism. The City is also home of the annual AABC Roberto Clemente World Series for seven and eight year olds. The City of McDonough is truly a great place to live, work, shop, worship, and play. The community possesses all the charm of a small southern town while offering the latest in modern technology.

History of McDonough

Until 1821 the McDonough area was part of the Creek Indian Nation. On March 2, 1821, the First Treaty of Indian Springs was created; subsequently, on December 21, 1821, Henry County was founded. On December 17, 1823, McDonough was established as the County Seat. McDonough was named for Commodore Thomas Mac-donough, a hero in the Battle of Lake Champlain, War of 1812.

In the 1830's and 1840's, McDonough was a leading commercial center for wagon trains. Several stagecoach lines intersected in the town, including the New York to New Orleans Stagecoach. Travelers were accommodated with six hotels. The Georgia Railroad bypassed McDonough to the north. The Monroe Railroad bypassed McDonough to the west. These contemporary transportation systems led to the rise of new commercial centers in the region.

McDonough finally got its own railroad in 1882 with the construction of the East Tennessee, Virginia, and Georgia Railroad, which is now Norfolk Southern Railroad. In 1886, the Georgia Midland and Gulf Railroad were built to connect the cotton market of McDonough with the cotton mills of Columbus. The "new" courthouse was erected in 1896.

New construction and prosperity continued through this decade. January 1, 1900, marked the establishment of the McDonough Library. June 23, 1900 was one of the most tragic days in our history; this was the date of the Camp Creek train wreck at McDonough. Of the 38 people on the train, only seven survived. In 1910 the Monument in the center of the Square was erected. Also during this time, many new businesses were incorporated. Electricity, public water, and telephone service came to McDonough. The economy was dependent on cotton farming and by 1919, Henry County was harvesting 63,000 acres of cotton annually. World War I led to higher cotton demand and higher prices. The headline of the local paper, in October of 1919, boasted cotton prices of 41 cents per pound.

Decades later in the 1970's, I-75 opened up the convenient possibility of living in McDonough and working in Atlanta. This arrangement, which some called bedroom communities and some called sprawl, brought an unprecedented wave of growth and prosperity to McDonough.

During the decade of the 1980's, greater government representation for the citizens of McDonough was initiated with the creation of four voting districts, reflected in the new City Charter. A new City Hall was built and officially opened in 1979. Shortly after, the facility was "computerized." Also in that year, a full time fire department was created. The downtown Square was revitalized in 1981. Four events were initiated early in this decade and are still held annually: the Easter Egg Hunt, the Music in the Park series, the Easter Sunrise Service on the Square, and the annual Christmas Parade.

In 1991 McDonough officially became known as "The Geranium City." The citizens rallied during the Desert Storm Operation to support troops. A 40-inch by 6 feet banner was delivered to the command post of General Norman Schwarzkopf that contained hundreds of hand written messages to members of the Armed Services. In 1993 McDonough and the Mayor were recognized for a Job Training Summer Youth Program with a Presidential Award for Outstanding Civic Leadership Ceremony in Washington, D.C. Many projects were initiated in this decade for the benefit of the expanding community, which was growing in population through a significantly increased rate of annexations. A twenty- seven acre landfill was converted to a recreational complex known as South Cedar Park. To address the increasing traffic burden, plans for one-way pairs and an outer perimeter were drafted. During this decade, the city also became a member of the Atlanta Regional Commission. In 1996, 55,000 people gathered on the Square to witness the Olympic Torch Relay. McDonough was the third to last city through which the torch passed and was the only city in which the Olympic Committee allowed seven special citizens to touch the famous token of the Games. Also in 1996, McDonough hosted the Nation's Bank Paralympics Torch Relay and erected a commemorative lamp in the Square Park. In 1997 the population of McDonough was 4,200.

Today, our historic town has over 20,000 citizens. Our primary industries include Briggs and Stratton, Encompass, Norfolk Southern Training Center, South Pointe retail center, as well as a number of major manufacturers and distribution centers in our industrial area. We, too, are home to Board of Education offices, as well as the judicial system and a Henry County government complex. Our annual major events throughout the year include a multi-ecumenical Easter Sunrise Service, The Geranium Festival, a Fourth of July Ice Cream Social and Patriotic Program, a Job Fair with major industries in the County and Atlanta area, the Christmas Tree Lighting and Parade, and the New Year's Eve Geranium Drop.

The City of McDonough is wonderfully diverse and staunchly patriotic. We come together in our churches and on our ball fields. We work hard and promote progress. We play hard and respect tradition. The City of McDonough— The Geranium City— is in close proximity to downtown Atlanta, three-and-a-half hours from the Savannah port and Atlantic Ocean, and two hours to the beautiful North Georgia mountains. In other words, we believe our town to be the "New Promised Land."



Major Industries, Retailers, Hotels, and Vehicle Dealerships

Major Industries:

- Bennett International Inc.
- Briggs & Stratton (a.k.a. Snapper) Dowling Textiles

Major Retailers:

- Academy Sports at South Point
- Hobby Lobby at South Point
- JC Penney's at South Point
- Kohl's at South Point
- TJ Maxx at South Point
- Toys-R-Us & Babies-R-Us at South Point
- Wal-Mart

Major Hotels:

- Hilton Garden Hotel @ South Point

Major Vehicle Dealerships:

- Legacy Ford
- Legacy Hyundai
- McDonough Toyota
- Sons Honda

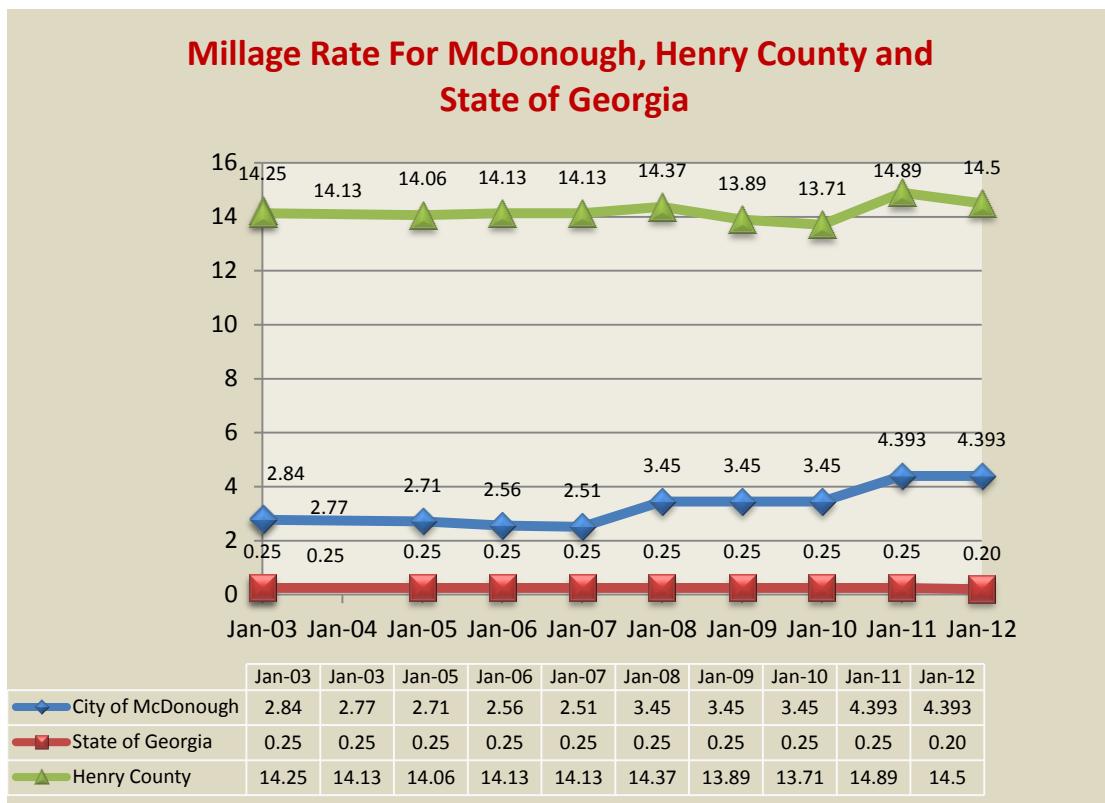
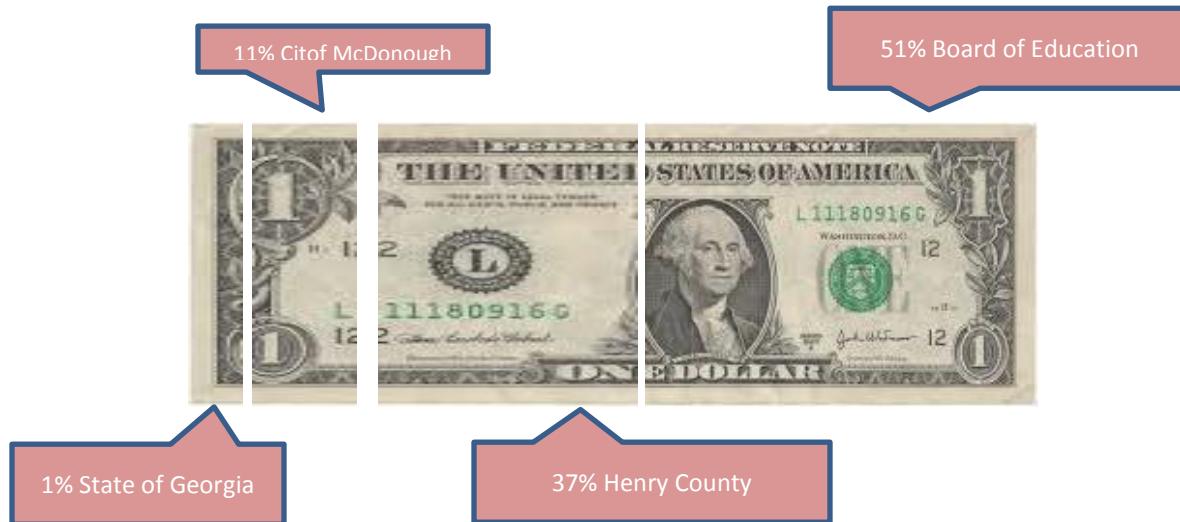
Schools:

- Eagle's Landing High School
- Eagles' Landing Middle School
- Henry County High School
- Henry County Middle School
- Ola High School
- Ola Middle School
- Union Grove High School
- Union Grove Middle School
- East Lake Elementary School
- Flippen Elementary School
- Hickory Flat Elementary School
- McDonough Elementary School
- Oakland Elementary School
- Ola Elementary School
- Rock Spring Elementary School
- Timber Ridge Elementary School
- Tussahaw Elementary School

Jurisdictional Comparisons of Income and Unemployment

Index	McDonough	Georgia	National
Income per capital	\$20,687	\$19,958	\$25,804
Median Household Income (Owner Occupied)	\$48,835	\$39,666	\$52,328
(Renter)	\$71,267	\$61,811	\$63,664
	\$46,708	\$34,642	\$35,685
Median earning (Male)	\$43,263	\$37,673	\$38,921
Median earning (Female)	\$29,264	\$24,757	\$23,115
Unemployment (2010)	10.1%	10.0%	9.5%
Unemployment (2000)	3.8%	3.5%	4.0%
Poverty Level	12.8%	18.5%	12.3%

Tax Distribution by Governmental Entity



Reader's Guide to the Budget

Purpose

The budget is a document that summarizes all public service programs provided by the City government. It is the annual plan for coordinating revenues and expenditures. The budget presented covers the period of July 1, 2013 to June 30, 2014.

Budget Overview

This section provides information on the fund structure and basis of accounting/budget, the budget process, budget calendar and the City's organizational chart. It also includes revenues and expenditure summaries for the total City budget, discussion of major revenue sources, indebtedness and personnel staffing.

General Fund

The General Fund is used to account for primary government services. A summary of estimated revenues is provided for the total General Fund; for each operating department within the General Fund; and a summary of historical and recommended expenditures.

Other Funds

This section consists of budgetary information related to the City's Special Revenue, and Enterprise Funds.

Capital Improvement Plan

This section provides detailed budget information on the five-year Capital Improvement Plan.

Funds Structure

The accounts of the City are organized on basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/retained, revenues and expenditures. The following fund types are used: government, proprietary and component units.

Glossary and Abbreviation Guide

This section provides definitions of budget related terms and abbreviations.

Government Fund Types

Government Funds are those through which most governmental functions of the City are financed. The modified accrual basis of budgeting is used for all government funds.

General Fund

The General Fund of the City accounts for all financial transactions not required to be accounted for in other funds. It accounts for the normal recurring activities of the City

such as police, fire, public works, general government, etc. These activities are funded by revenue sources such as general property taxes, other local taxes, permits, privilege fees and regulatory licenses, fines and forfeitures, charges for services, received costs and non-categorical aid from the state and federal governments.

Special Revenue Funds

The Special Revenue Funds account for the proceeds from specific revenue resources (other than expendable trusts or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Fund

Capital Projects Funds account for the acquisition, construction or renovation of major capital facilities of the City (other than those financed by Proprietary Funds or Trust Funds).

Proprietary Funds

Proprietary funds are considered self-supporting because they are funded by user charges, fees and reimbursements. Proprietary Funds account for operations similar to those found in the private sector. The two types of proprietary funds are Enterprise and Internal Services Funds.

Enterprise Funds

Solid Waste Management Fund

The Solid Waste Fund accounts for the collection of household and yard waste. The cost of providing this service is financed through fees charged for service

Water and Sewer Fund

The Water and Sewer Fund is utilized for activities associated with capital development, operation and maintenance of the water and sewer system within the City of McDonough, Georgia, and parts of Henry County.

Stormwater Management Fund

The Stormwater Fund is utilized to account for departmental functions related to preventing future flood problems and implementing corrective measures designed to reduce instances of damage from future flood occurrences and improving the infrastructure to the benefit of the City's natural drainage system.

Special Revenue Funds

Special Revenue Funds are used to account for revenues legally marked for a particular purpose. The individual Special Revenue Fund types are:

Hotel Motel Tax Fund

The Hotel Motel Tax Fund accounts for the collection of taxes paid by individuals who rent hotel/motel rooms. These funds are restricted in use and generally can only be used for marketing and tourism activities.

SPLOST Funds

SPLOST Funds are mandated by law and serve as the repository all Special Purpose Local Option Sales Taxes.

Basis of Budgeting

The budgets of governmental fund types (General Fund, Special Revenue and Capital Projects Funds) of the City are prepared on the modified accrual basis. For the modified accrual basis, obligations (such as purchase orders) are recorded as expenditures. Revenues are recognized when they are measurable and available.

The level of control or level of which expenditures may not legally exceed the budget is at the department level for the General Fund and the fund level for all other funds. Any change in appropriation level of the Fund must be approved by the City Council. The City Administrator or the Director of Finance may approve any changes within the Fund which do not require an alteration of the appropriation level. Appropriations lapse at year end, except appropriations for the Grants Fund and Capital Improvement Fund, which are carried forward until such time as the grant or project is completed.

Basis of Accounting

The Audited Financial Report presents the status of the City's Finances on the modified cash basis of accounting as opposed to the cash basis of accounting which recognized expenditures when paid (Budget). Exceptions are as follows:

- Compensated absences are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- Depreciation expenses are recorded on a GAAP basis only.
- The Audited Financial Report includes fund expenditures and revenues on both a GAAP and budgetary basis for comparison purposes.

Budget Process

Needs Assessment Phase

The City Administrator and the Director of Finance are primarily responsible for the preparation of the annual budget for the City. Department heads, in conjunction with the City Administrator and Finance Director, projects revenues and expenditures for the next fiscal year. Projections are based on historical data, economic conditions, and forecasts. Each department assesses current financial conditions, operational needs, service delivery and budget priority. Capital Improvement Plans are reviewed and updated based upon budget priorities, economic conditions, and/or operational review of plant and equipment.

Policy/Strategy Development Phase

The budget begins with Mayor and Council developing goals and objectives for the upcoming fiscal year during their annual retreats. The City Administrator, Finance Director and/or department heads assist Mayor and Council by providing information required to establish budget priority, operational strategies and the establishment of short and long-term goals. Mayor and Council review financial data, policies, economic trends, current financial conditions, changes to federal and state regulations, and the current state of the City. Once the budget priorities are established, the executive staff puts together a work plan consistent with the priorities established by Mayor and Council. The work plan becomes the framework for formulating plans for the upcoming budget.

Budget Development Phase

At the departmental level, Capital Improvement Plans are re-evaluated and adjusted; personnel needs are evaluated and operating budgets are developed. The Director of Finance and City Administrator work closely with department directors to ensure informed requests are made throughout the process.

Review/Modification Phase

Administration budget hearings are held with each department director. Revenues are projected and adjustments are made as needed until a balanced budget is developed.

Adoption Phase

The City Charter requires that the proposal budget be submitted to the Mayor and City Council in the form of a draft ordinance of appropriations at least six weeks prior to the start of the fiscal year.

Implementation Phase

City staff is responsible for budgetary control throughout the fiscal year. Revenues and expenditures are monitored and the budget is adjusted and/or amended as needed.

Capital Budget

The City develops a capital budget known as a Capital Improvement Plan (CIP). The CIP is a plan that projects capital expenditures over a five year period.

Budget Roles and Responsibilities

All employees are a part of the budget process and contribute to the preparation of annual budget.

Mayor and City Council

Mayor and City Council are responsible for establishing budgetary priorities, conduct public hearing(s) and the adoption of a balance budget.

City Administrator

The City Administrator is ultimately responsible for the submittal of a balance budget to Mayor and Council for approval. He/she is also responsible for communicating budget priorities established by Mayor and Council to staff and develop an annual workflow plan.

Finance Director

The Finance Director is primarily responsible for the budget document. He/she is responsible for the financial projections, budget worksheets, coordinating the Capital Improvement Five Year Plan, review of budget request, and recommending operating amounts to the City Administrator. The Finance Director is also responsible for submission of the budget to the Governmental Financial Officers Association.

Department Heads

Department Heads develop operational budget request based upon budget priorities established by Mayor and Council. They work closely with the City Administrator and Financial Director in identifying operating and program cost. In addition, they work with the Financial Director in reviewing and updating the CIP Five Year Projected Budget.

Budget Analyst

The Budget Analyst is primarily responsible for document assembly and analysis. The Budget Analyst is involved in all departmental budget meetings and data entry changes. The incumbent serves to advise the Finance Director and all other Department Heads on levels of resource allocations.

Budget Calendar

NOVEMBER

19 – City Administrator presented the budget calendar to Mayor and Council.

DECEMBER

17— “Small tools and equipment” budget requests submitted by Department Heads.
“Large Capital Items” budget requests submitted by Department Heads.

JANUARY

2— Projected revenues submitted by Department Heads.

The City Administrator and Finance Director conducted a budget meeting with Mayor and Council specific to the General Fund revenue projection.

FEBRUARY

22— Projected expenditures submitted by Department Heads.

28— The City Administrator, Finance Director, and Department Heads met to discuss expenditure and revenues justifications.

MARCH

7— The City Administrator presented a draft General Fund budget of expenditures and revenues.

22— Special Fund revenue projections submitted by the Finance Director.

APRIL

5— The City Administrator presented a draft of Special Fund budget of expenditures and revenues.

MAY

2— The City Administrator and Finance Director presented the complete draft budget to Mayor and Council.

20—The City Administrator and Finance Director presented the complete and final budget to Mayor and Council. The City Clerk and Finance Director legally advertised the complete budget.

JUNE

6— The first public reading of the budget.

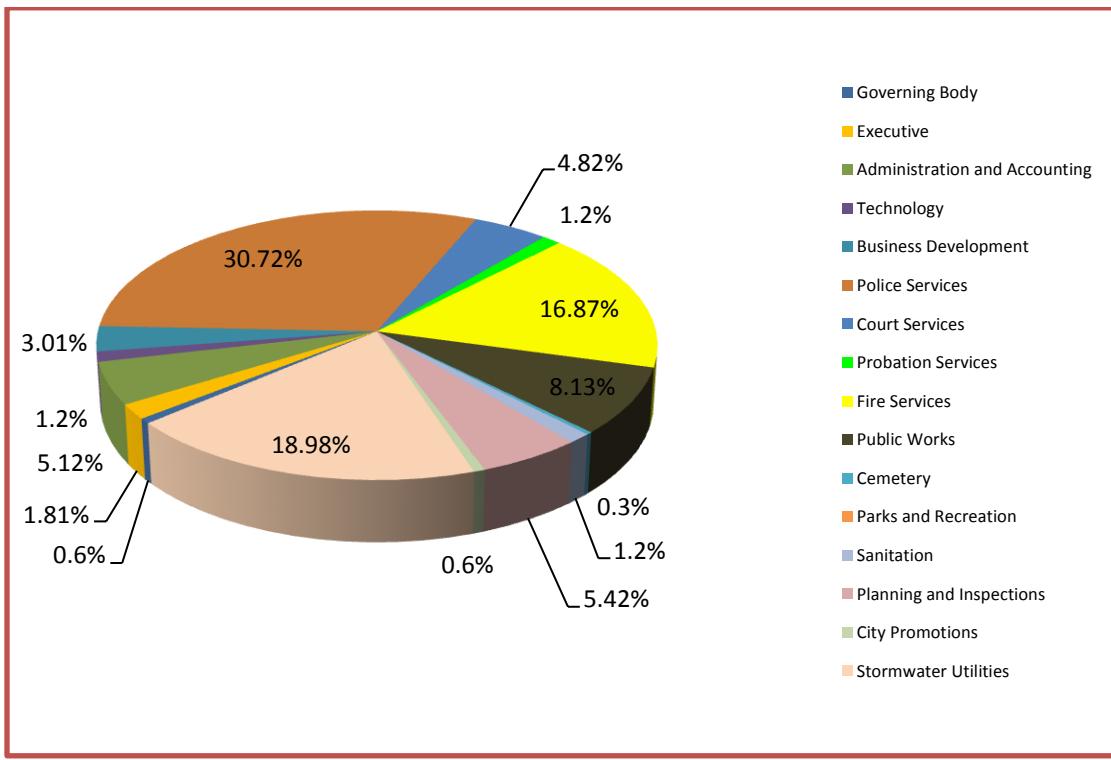
17— The second and final public reading of the budget, followed by adoption.

Budgeted Positions

The City of McDonough is committed to providing the most effective and efficient services to our citizens. These services are provided daily through 166 full and part-time employees. These employees are dedicated to providing the highest quality of services possible for the citizens each day. The FY 20132014 personal services budget funds the salary and benefits offered to all personnel. The goal of the personal services budget is to provide employees with a salary and benefit package that promotes the retention of a successful and dedicated workforce.

Five Year Budgeted Positions					
DEPARTMENT	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Governing Body	1	1	1	1	1
Executive				3	3
Administration and Accounting	10	11	10	9	8.5
Technology				1	2
Business Development/Main	4	4	4	5	5
Police Services	46	46	49	49	51
Court Services	8	9	8	8	8
Probation Services	2	2	2	2	2
Fire Services	22	24	28	28	28
Public Works	9.5	9.5	11.5	14.5	13.5
Cemetery	0.5	0.5	0.5	0.5	0.5
Parks and Recreation	1	1			
Sanitation	2	2	2	2	2
Planning and Inspections	9	8	9	9	9
City Promotions		1	1	1	1
Water/Stormwater Utilities	28	28	28	29	31.5
Total Employees	143	147	154	162	166

Recommended Budgeted Positions for FY 2014 (%)

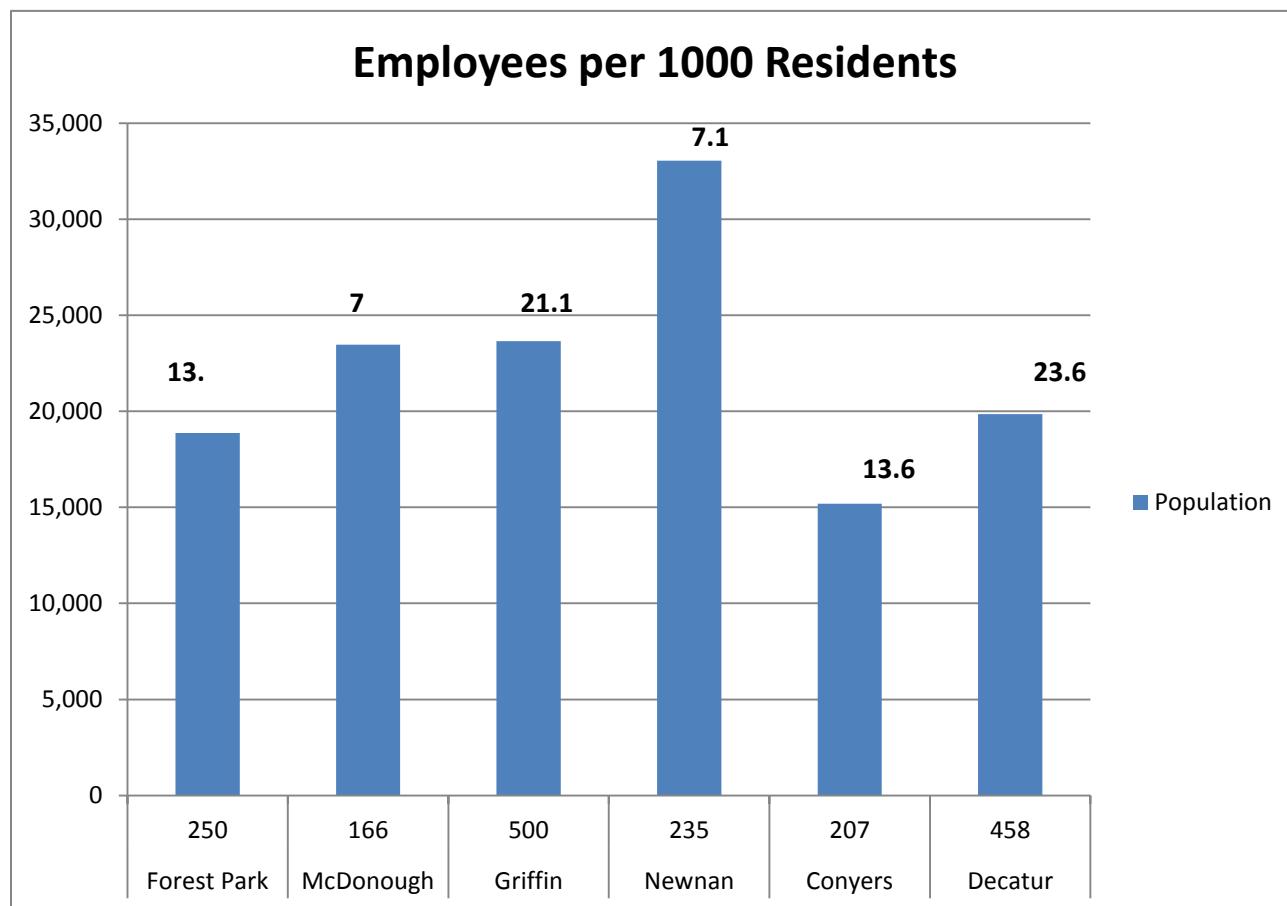


Personnel Highlights and Significant Changes

Highlights:

The City of McDonough evaluates operations to ensure effective and efficient use of the resources. Personnel positions are evaluated to ensure that proficient service delivery is provided to the citizens of McDonough. The budget for FY2014 includes 166 positions. Public Safety accounts for 47.59% or 79 positions. Water and Sewer account for 18.98% or 31.5 positions. Public Works accounts for 8.13% or 13.5 positions. Combined, these three departments account for over 74.25 of the total positions. For efficient operations, the city added two Crime Scene positions for the Police Department, converted one part-time position to full-time positions in both Court Services and Accounting, added one crew worker in Water Distribution and budgeted for the continuation of a part-time IT Tech.

General Fund Highlights



City of McDonough Financial Summaries

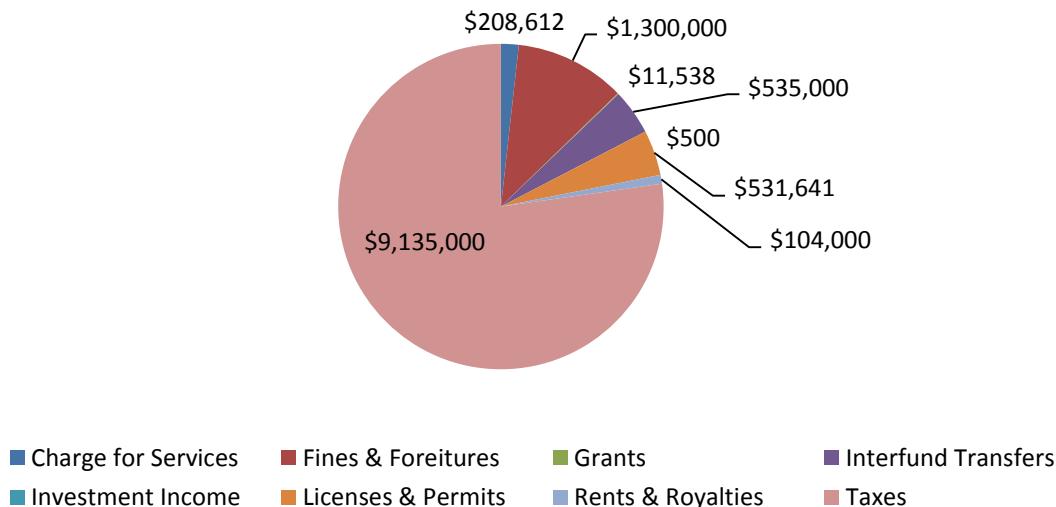


Parks and Facilities in McDonough

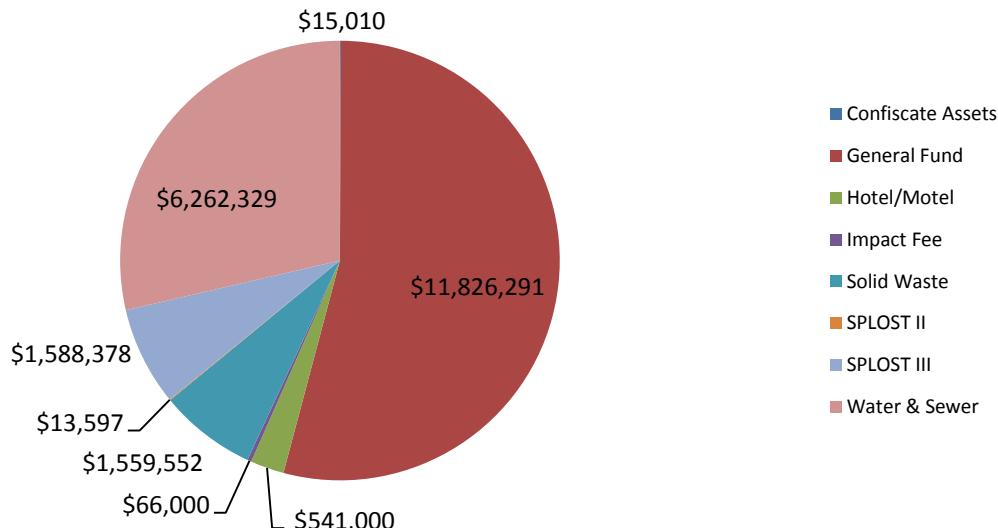
Major Revenue Sources

The proposed budget for fiscal year ending June 30, 2013 reflects general fund revenues of \$11,826,291, an increase in projected revenues of \$464,856 from last fiscal year.

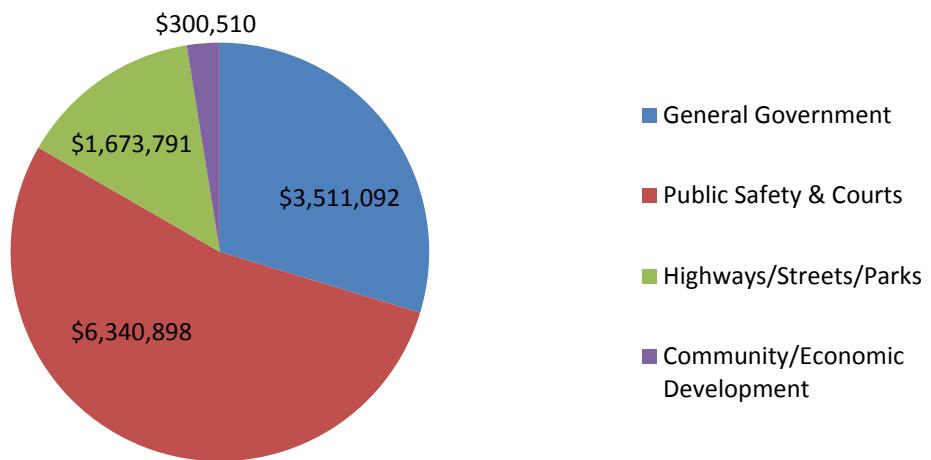
GENERAL FUND REVENUES BY SOURCE



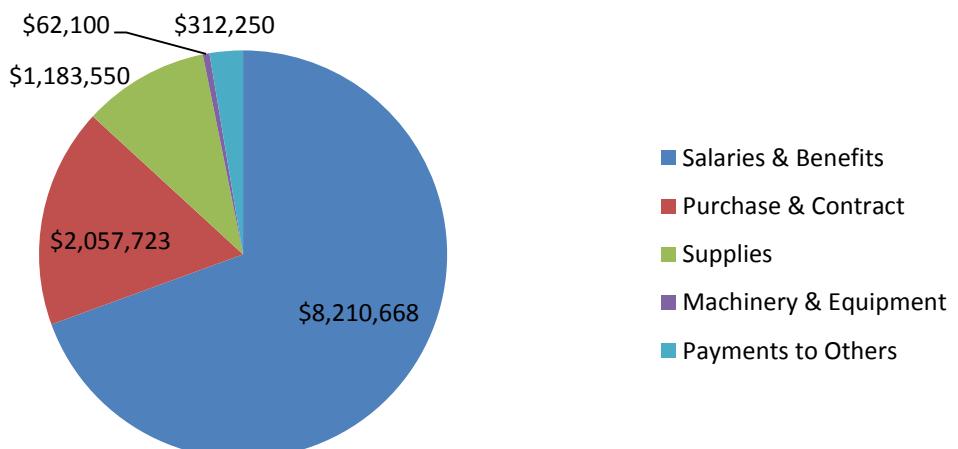
TOTAL REVENUES BY FUND

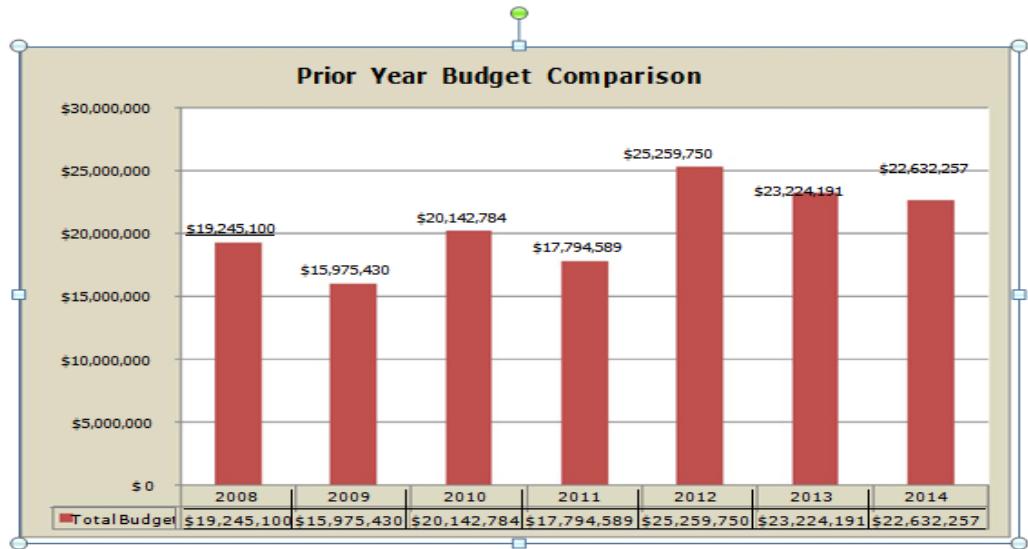


General Fund Expenditures By Function



General Fund Expenditures



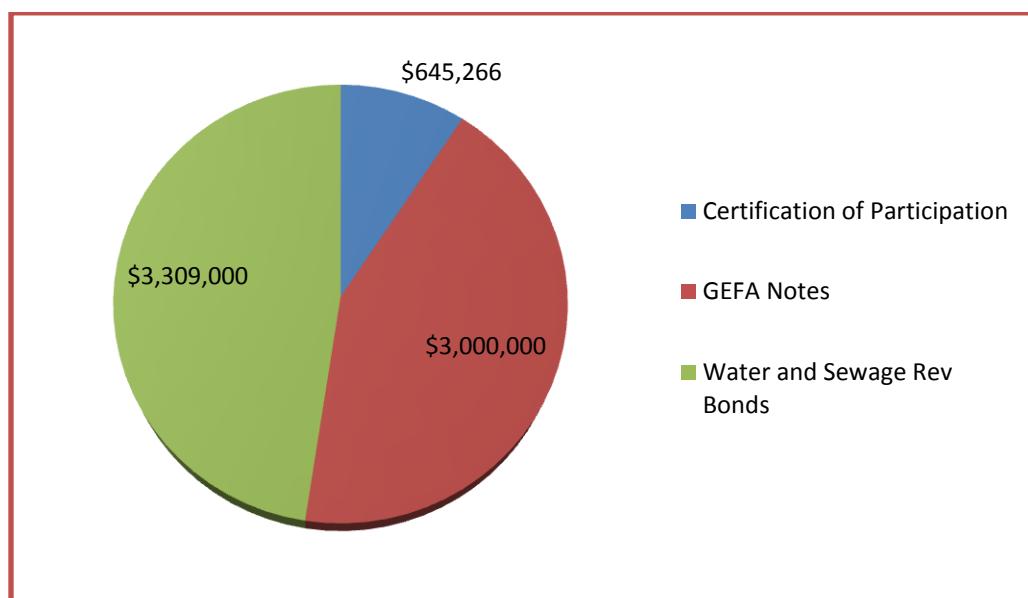


Debt Service Schedule

Budgeted For the Period Ending June 30, 2014

Description	Fund	Beg Balance 7/1/2013	Interest Due	Budget Debt Service Payment	Budget Debt Balance 6/30/2014
Certification of Participation	General	\$1,056,093	\$31,980	\$442,807	\$645,266
GEFA Notes	Water/Sewer	\$3,226,827	\$1,122	\$227,950	\$ 3,000,000
Water & Sewerage Rev Bonds	Water/Sewer	\$3,309,000	\$31,394	\$31,394	\$ 3,309,000
Total		\$ 7,591,920	\$64,496	\$702,151	\$ 6,954,266

Bond and Notes Estimated Balance for June 30, 2014



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Mayor and Council

City Hall
136 Keys Ferry Street
McDonough, GA 30253
(770) 957-3915



Mayor and Council *Profile*

Vision Statement

The City of McDonough will be the model of a caring and thriving gateway community that embraces our historic past while charting a vibrant, safe, and sustainable future.

Mission Statement

The principal task of the Mayor and Council is to ensure that the City is operated in an effective and efficient manner and provide opportunities for our citizens to express their concern.

The Mayor and Council are responsible for:

- Directing and controlling the City's business affairs
- Performance of the City's services and facilities
- Overseeing allocation of the City's finances and resources
- Determining the policies for the City
- Planning for the future needs of the City
- Developing and communicating policies, strategies and projects to ensure the social, economic, environmental and culture wellbeing of the community.
- Represent the interests of the community
- Provide leadership and guidance to the community
- Assist in the process of decision making at meetings

Mayor and Council Budget

Personal Services

Regular Salaries/Wages: Administrative Assistant to Mayor and Council.

Recommended: \$39,780

Mayor & Council: Established compensation for Mayor and Council.

Recommended: \$90,000

Group Insurance: Health insurance benefits paid in accordance with City policy.

Recommended: \$20,084

Life Insurance: Life insurance benefits paid in accordance with City policy.

Recommended: \$354

FICA: The City's mandatory contribution into Social Security as required by federal regulations. **Recommended: \$8,046**

Medicare: The City's mandatory contribution into Medicare as required by federal regulations. **Recommended: \$1,882**

Retirement: The City's cost associated with contributions to employee's retirement in accordance with City policy. **Recommended: \$45,768**

Worker's Compensation: Allocated cost of workers' compensation insurance costs.

Recommended: \$151

Summer Youth Program: City sponsored summer youth program.

Recommended: \$25,000

Total Personal Services: \$231,065

Purchased/Contracted Services

Cell Phones: Cell phones assigned to Mayor, Councilmembers, and administrative staff.

Recommended: \$3,500

Dues and Fees: Cost to attend professional meetings directly related to operations.

Recommended: \$6,000

Travel: Allowance of \$3,200 per year for each member of Council and the Mayor to include NLC, GMA and other meetings directly related to City business. **Recommended: \$22,400**

Education & Training: Registration fees and materials for Georgia Municipal Association, National League of Cities, Atlanta Regional Commission, and related meetings/training.

Recommended: \$12,000

Contracts and Fees: Costs associated with a meeting facilitator at special called meetings of the Mayor and City Council. **Recommended: \$1,000**

Printing and Binding: Costs associated printing and binding for monthly meeting and other public forums. **Recommended: \$3,000**

Postage: Routine postage for newsletter, information material to the public and other official correspondence. **Recommended: \$3,000**

Total Purchased/Contracted Services: \$50,900

Supplies

Office Supplies: Routine supplies consumed in the normal course of business such as paper, letterhead, business cards, folders, binders, etc. **Recommended: \$500**

Meals: Meals associated with the Transportation Committee, Mayor's Roundtable, Transportation Committee, other activities sanctioned by the Mayor and Council.

Recommended: \$2,500

Other Events: Dinner, Chamber Dinner, Swearing In Reception, District Town Hall Meetings, Atlanta Regional Commission Regional Breakfast, July 4th Celebration, Job Fair, Recycling Projects. **Recommended: \$6,700**

Miscellaneous: Expenses associated with Town Hall meetings, police security, etc.

Recommended: \$1,000

Total Supplies: \$10,700

Total Budgeted: \$292,665

City Administrator

Fredrick Gardiner
136 Keys Ferry Street
McDonough, GA 30253
(770) 957-3915



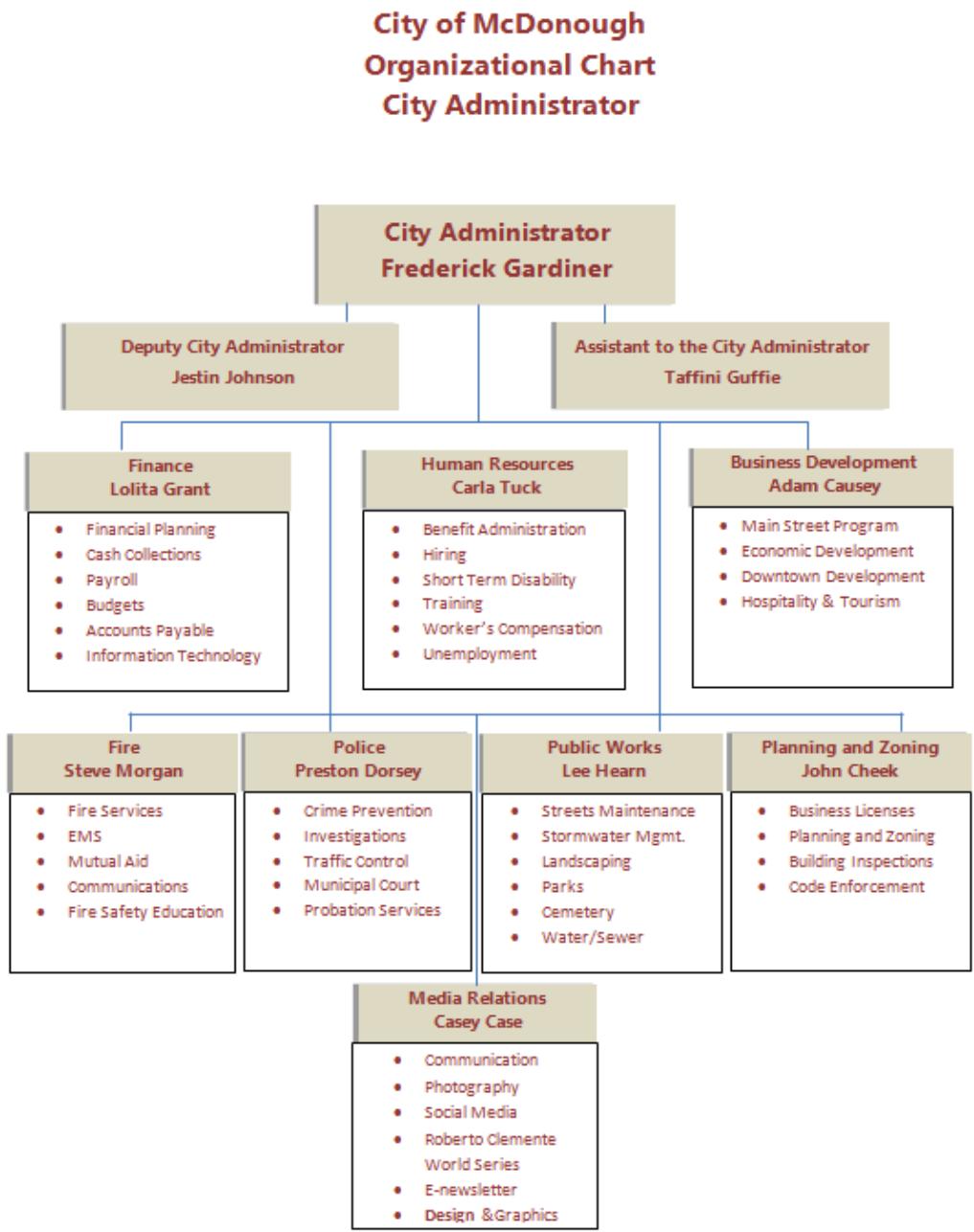
PROPOSED MESSAGE TO THE CONGRE

YESTERDAY, DECEMBER 7, 1941,
A DAY WHICH WILL LIVE IN INFAM

THE UNITED STATES OF AMERICA
WAS SUDDENLY AND DELIBERATELY
ATTACKED BY NAVAL AND AIR FORCE
OF THE EMPIRE OF JAPAN.

Organizational Chart

Department of City Administrator



City Administrator Profile

The City Administrator serves as the Chief Administrative Officer of the City and is responsible to the Mayor and Council for the proper administration of all affairs of the City. This includes the following:

- To prepare, or have prepared, a standard schedule of pay for each position in the city government, including minimum, intermediate and maximum rates of pay;
- To consolidate or combine officers, positions or department under his/her jurisdiction, with the approval of the Mayor and City Council. The city administrator may serve as the head of one or more departments;
- To investigate, either personally or through the proper authorities, any and all complaints involving any city department, division or employee in a professional and timely manner;
- To prepare, revise and/or amend an employee personnel policy, subject to the approval of the Mayor and City Council;
- To prepare annual operating budgets, along with all supporting materials, for the Mayor and City Council's review;
- To prepare, or have prepared, a capital improvements plan and/or budget as desired by the Mayor and City Council;
- To administer the annual operating budgets throughout the fiscal year. The city administrator may approve budget transfer requests up to and including the full amount of the budget for the fiscal year, except that no funds shall be transferred from contingency funds without the approval of the Mayor and City Council;
- To supervise the purchase of all materials, supplies and equipment for which funds are provided in the budget, to let contracts necessary for the operation or maintenance of city services, and to receive sealed bids for purchases or contracts. The city administrator may authorize purchases for amounts up to and including the full amount of the budget for the fiscal year without the prior approval of the Mayor and City Council. The administrator may prepare purchasing rules and procedures subject to the approval of the Mayor and City Council;
- To advise the Mayor and City Council of the financial condition of the City and make recommendations as needed;
- To implement all policies, programs and procedures which have been established by the Mayor and City Council;
- To enforce, or have enforced, all laws and ordinances adopted by the Mayor and City Council;
- To perform other duties as may be required by the Mayor and City Council in accordance with the provisions of the city's Charter and Code of Ordinance;

- To assist and coordinate with external partners both public and private to move the City towards its strategic goals;

Department Overview

- Provide Innovative Leadership
- Develop the City's Annual Operating Budget
- Provide Policy Development and Review for City Council
- Develop and Implement the City's Capital Improvement Program
- Implement the City's Purchasing Program
- Implementation of Strategic Plan

Strategic Objectives Fiscal Year 2013-2014

- Innovative Leadership
- Complete Capital Improvement List
- Assess Structure of Municipal Court
- Explore Video Recording of Meetings
- Promote internal culture of customer service

Downtown Visibility

- Improve Relationship with the Henry County Chambers
- Review Tourism Contract and Realign with City Goals
- Determine best use of Hotel/Motel Taxes
- Begin Regular Meeting with Henry County Development Authority

Cultural and Recreation Resources

- Investigate Public Private Partnerships for Park Fund Raiser
- Explore Skateboard Park and Funding Opportunities
- Investigate Train Viewing Platform
- Investigate Camp Creek Train Wreck Marker

Modern Infrastructure – Technology

- Conduct Comprehensive Energy Audit
- Integrated Transportation Systems
- Work with County on Transportation Challenge
- Dialogue on Aesthetics of Highway 20/81 Overpass/Bridge

City Administrator Budget

Personal Services

Regular Salaries/Wages: 3 Full-time equivalent employees, City Administrator, Deputy City Administrator, Assistant to The City Administrator. **Recommended: \$218,637**

Part time: Temporary help as designated. **Recommended: \$2,000**

Health Insurance: Health insurance benefits paid in accordance with City policy. **Recommended: \$26,401**

Life Insurance: Life insurance benefits paid in accordance with City policy. **Recommended: \$205**

FICA: The City's mandatory contribution into Social Security as required by federal regulations. **Recommended: \$13,679**

Medicare: The City's mandatory contribution to Medicare as required by federal regulations. **Recommended: \$3,199**

Retirement: The City's cost associated with contributions to employees' retirement, in accordance with City policy. **Recommended: \$31,354**

Workers Compensation: Allocated cost of Worker's Compensation insurance. **Recommended: \$10,803**

Total Personal Services: \$306,278

Purchased/Contracted Services

Professional Services/Engineering: Design of City's website. **Recommended: \$30,000**

Auto Repairs & Maintenance: Routine repairs associated with administrative vehicle, including oil changes, car wash, wiper blades and minor repairs and replacement parts. **Recommended: \$1,000**

Other Equipment Repair: Routine maintenance associated with shared Konica copier on third floor used by all City Hall personnel. **Recommended: \$1,500**

Cell Phones: Mobile devices for use by City Administrator, Deputy City Administrator, and the City Assistant to the Administrator. **Recommended: \$4,000**

Public Notices: Special program advertisements initiated by the City Administrator's Office. **Recommended: \$500**

Advertising: Official solicitations and notices made on behalf of the City.

Recommended: \$500

Printing & Binding: Costs associated with document printing. **Recommended: \$1,500**

Travel: Meals, lodging, and other expenses associated with mandatory and continuing education and/or professional development. Conferences include Georgia Planning Association, Carl Vinson Institute Training Georgia Municipal Association Training in Savannah, Georgia, and Mayor's Day in Atlanta, Georgia. **Recommended: \$5,000**

Dues and Fees: American Institute Consulting Planners, American Planning Association, Georgia Planning Association, and International City Managers Association. **Recommended: \$2,000**

Education & Training: Cost for professional development and continuing education including continuing International City Manager's Association training classes, Carl Vinson Institute, and Georgia Planning Association. **Recommended: \$6,000**

Contingency: Funds reserved for initiatives and projects that meet fiscal Strategic Plan goals and objectives during the fiscal year. Funds will remain in contingent status until the projects are identified.

Recommended: \$54,534

Postage: Cost for correspondence and other mailings. **Recommended: \$500**

Total Purchased/Contracted Services: \$107,034

Supplies

Office Supplies: Routine items consumed during the normal course of business to include copier paper, letterhead, business cards, writing instruments, staples, file folders, etc. **Recommended: \$1,500**

Operating Supplies: Items principally used such as specialized instruments, etc. Recommended: \$1,000

Gasoline/Diesel: For use in administrative vehicle. **Recommended: \$5,000**

Books & Periodicals: Printed materials books and periodicals for educational purposes.

Recommended: \$1,500

Miscellaneous: Flip charts, dry erase boards and markers, presentation boards etc. **Recommended: \$2,500**

Small Equipment: Small tools. **Recommended: \$1,000**

Total Supplies: \$12,500

Total Budgeted: \$425,812

Media Relations Budget

Personal Services

Regular Salaries/Wages: 1 Full-Time equivalent employee. **Recommended: \$59,956**

Health Insurance: Health insurance benefits paid in accordance with City policy. **Recommended: \$5,538**

Life Insurance: Life insurance paid in accordance with City policy. **Recommended: \$51**

FICA: the City's mandatory contribution into Social Security as required by federal regulations. **Recommended: \$3,717**

Medicare: The City's mandatory contribution to Medicare as required by federal regulations. **Recommended: \$869**

Retirement: the City's cost associated with contributions to Medicare as required by federal regulations. **Recommended: \$8,694**

Workers' Compensation: Allocated cost of Worker's Compensation insurance.
Recommended: \$227

Total Personal Services: \$79,052

Purchased/Contracted Services

Cell phones: Annual monthly service for one unit. **Recommended: \$750**

Promotions: Small items such as a limited number of City pins/memorabilia (\$500), Christmas Parade (\$250) . **Recommended: \$750**

American Amateur Baseball Congress: Dues associated with Roberto Clemente Tournament. **Recommended: \$7,500**

Total Purchased/Contracted Services: \$9,000

Supplies

Computer Equipment: Photo-shop equipment, digital imaging, specialized camera equipment. **Recommended: \$1,400**

Total Supplies: \$1,400

Total Budgeted: \$89,452

Office of the City Clerk

Janis Price, City Clerk
136 Keys Ferry Street
McDonough, GA 30253
(770) 957-3915



City Clerk Profile

Vision Statement

The Office of The City Clerk acts in service to the Governing Body and citizens facilitating all legal requirements relative to meetings, agendas, official communications, and legislation.

Mission Statement

The City Clerk functions as the official keeper of the City's seal and documentarian of record for all adopted legislation. This position is also responsible for the cataloging of City records and contracts as well as responding to all legally submitted public request for information. The Clerk organizes agendas for all City Council meetings and posts all information relative to all required public hearings, budget adoptions and amendments, plan reviews. The Office plans and organizes all events for Mayor and Council: retreats, seminars, training classes, and ceremonial gatherings. In addition, the City Clerk works in conjunction with the Henry County Election Superintendent regarding the voter registration list and qualifying candidates for municipal elections. The City Clerk reports to the Governing Body and the City Administrator.

Department Overview

The Office of the City Clerk provides the following services:

- Records keeping
- Legal documentation and liaison
- City Council meetings
- Liability insurance for property, vehicles, and equipment (GIRMA)
- Open meeting/records act compliance

Strategic Objectives Fiscal Year 2013-2014

- Number of requests for open record requests responded to
- Meeting agendas/minutes published
- Public hearings and legal notices organized or posted
- Legislative adoptions cataloged
- Insurance claims serviced

City Clerk Budget

PERSONAL SERVICES

Regular Salaries/Wages: City Clerk

Recommended: \$59,771

Health Insurance: Health insurance benefits costs paid in accordance with City policy.

Recommended: \$5,486

Life Insurance: Life insurance paid in accordance with City policy.

Recommended: \$103

FICA: The City's mandatory contribution into Social Security as required by federal regulations.

Recommended: \$3,706

Medicare: The City's mandatory contribution to Medicare as required by federal regulations.

Recommended: \$867

Retirement: The City's cost associated with contributions to employees' retirement, in accordance with City policy.

Recommended: \$8,667

Worker's Compensation: Provided per Georgia Municipal Association occupational class and wages.

Recommended: \$227

Total Personal Services: \$78,827

Purchased/Contracted Services

Legal: Expenses for City Attorney and legal counsel.

Recommended: \$175,000

Auto Repairs & Maintenance: Routine repairs and maintenance associated with administrative vehicle. **Recommended: \$1,000**

Other Equipment Repair: Routine maintenance associated with office equipment. **Recommended: \$500**

Cell Phones: City Clerk business usage. **Recommended: \$750**

Advertising: Costs associated with job announcements and other administrative functions.

Recommended: \$1,000

Public Notices: Costs associated with required notifications of meetings, hearings, and other special purposed forums. **Recommended: \$6,000**

Printing & Binding: Costs associated with the reproduction of the fiscal year budget document, planning materials, and departmental reports. **Recommended: \$1,000**

Promotions: Costs associated with promotional items and mementos such as the Geranium Festival and activities sponsored through the Main Street Program. **Recommended: \$1,000**

Code Update: Costs associated with recodification with Municode, and continuing updates to the City's website. **Recommended: \$7,500**

Travel: Meals, lodging, per diem associated with mandatory and continuing education and/or professional development. Georgia Municipal Association conferences, Ga. Clerk's Association, Mayor's Day. **Recommended: \$2,500**

Dues & Fees: Professional dues payments for City Clerk. Includes Membership costs associated with GMA Cable and Telecommunications Management Services. Recommended: \$5,000

Education & Training: For professional development and continuing education including continuing conferences and training classes. **Recommended: \$8,000**

Contracts & Fees: Lease payments associated with multiple use copier and Charter Communications. **Recommended: \$12,000**

Contract Labor: Costs for temporary services as needed. **Recommended: \$9,000**

Postage: Routine office postage expense, and shipping. **Recommended: \$3,500**

Total Purchased/Contracted Services: \$233,750

Supplies

Office Supplies: Routine expense items including copier paper (multiple uses), letterhead, business cards, and writing instruments staples, file folders, license print outs, etc. **Recommended: \$5,000**

Operating Supplies: Consumable supply items including tissue paper, cleansing products, and paper towels. **Recommended: \$1,500**

Gasoline/Diesel: Fuel usage for administrative vehicle for business conducted out of town, conferences, and trips to City facilities. **Recommended: \$1,000**

Books & Periodicals: Newspaper subscriptions (local) books, materials, used during the conduct of City business. **Recommended: \$1,000**

Small Equipment: Small equipment needed for the City Council Chambers. **Recommended: \$1,000**

Election Expense: Fall 2013 elections. **Recommended: \$12,000**

Miscellaneous: Expenses for unplanned occurrences such as funerals, illness, and certificates. **Recommended: \$5,000**

Other Events: Holiday preparations. **Recommended:** \$4,600

Total Supplies: \$31,100

Total Budgeted: \$343,377

Human Resources

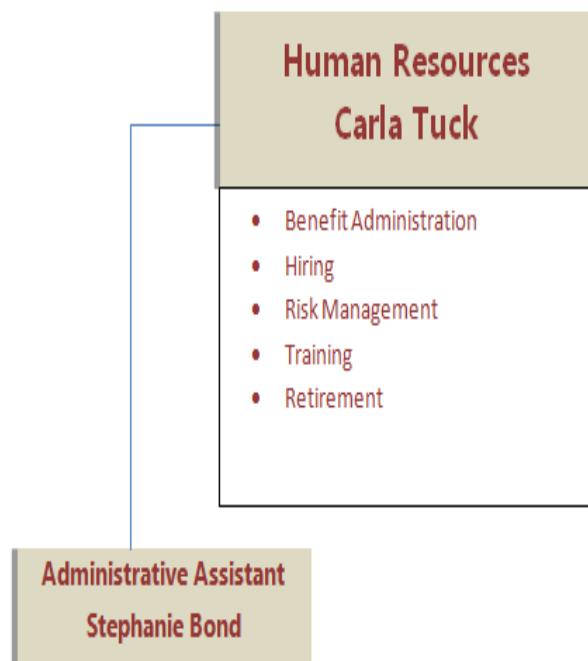
Carla Tuck, Director
136 Keys Ferry Street
McDonough, GA 30253
(770) 957-3915



Organizational Chart

Human Resources

City of McDonough
Organizational Chart
Human Resources



Human Resources *Profile*

Vision Statement

The vision of the Human Resources Department is to create a work environment that enables employees to develop and advance in their careers to better serve the citizens of McDonough.

Mission Statement

The Human Resources Department provides a friendly, open door policy atmosphere and places great value in each employee and his/her contributions to the City. The department strives to hire, compensate, support, and develop a diverse workforce dedicated to delivering quality services to the community.

Department Overview

- Recruit and retain top performing employees
- Ensure competitive benefits are provided to employees
- Comply with City, State, and Federal employment laws
- Ensure fair and equitable treatment of all applicants and employees

Goals

- Conduct a compensation study to be completed by September 30, 2013
- Implement a wellness program
- Create a culture of wellness by promoting a healthy lifestyle of mind and body through informative newsletters, fitness opportunities, lunch and learns, stress seminars, and financial education
- Ensure supervisor training of applicable personnel laws to include FMLA, ADA, FLSA, Workers' Compensation, Sexual Harassment, USERRA, ADEA, and HIPAA
- Increase frequencies of educational lunch and learns with the goal of one lunch and learn per month
- Create policy for education reimbursement by July 31, 2013
- Educate employees regarding benefits by communicating relevant information through the HR page on the City's website as well as periodic mass emails

FY2012-2013 Accomplishments:

- Created Wellness Committee and sent out a "survey monkey" to employees
- Saved \$45,000 by continuing opt out of health insurance incentive
- Saved \$40,000 in health insurance renewal by negotiating no premium increase
- Obtained \$5,000 gift from insurance carrier for employee Health Fair
- Revised Performance Evaluation forms
- Trained supervisors on evaluation procedures

FY2013-2014 Proposed Operating Highlights:

- Create additional segments for Wellness Program
- Increase lunch and learn opportunities focusing on health, wellness, and financial well-being
- Create department policies and procedures for each function of the department

- Develop calendar of upcoming training for employees, supervisors, and department heads
- Utilize online health and wellness information from carrier and educate employees on the benefits
- Organize employee health fair
- Implement 100% employee annual evaluations
- 100% employee evaluations to be completed by June 30, 2014
- Six employee training sessions through June 30, 2014, 12 lunch and learn sessions
- Six training sessions on various topics: wages, sexual harassment, anti-discrimination laws, safety

Dates of Implementation:

- Education reimbursement – August 1, 2013
- Compensation study – October 1, 2013

Human Resources Budget

Personal Services

Regular Salaries/Wages: 1.5 Full-time equivalent employees. **Recommended: \$84,121**

Health Insurance: Health Insurance benefits paid in accordance with City policy.
Recommended: \$12,630

Life Insurance: Life Insurance paid in accordance with City policy. **Recommended: \$103**

FICA: The City's mandatory contribution into Social Security as required by federal regulations.
Recommended: \$5,216

Medicare: The City's mandatory contribution to Medicare as required by federal regulations
Recommended: \$1,220

Retirement: The City's cost associated with contributions to employees' retirement, in accordance with the City policy. **Recommended: \$10,198**

Workers Compensation: Allocated cost of Worker's Compensation insurance.
Recommended: \$319

Tuition Reimbursement: Reimbursement to employees in pursuit of post-secondary education degrees. **Recommended: \$10,000**

Total Personal Services: \$123,807

Purchased/Contracted Services

Cell Phones: Mobile device for HR Director. **Recommended: \$750**

Travel: Meals, lodging, and other costs associated with mandatory and continuing education and/or professional development at State Human Resources Management Conference.
Recommended: \$1,250

Dues & Fees: Professional dues Human Resources Director. **Recommended: \$300**

Education & Training: For professional development and continuing education.
Recommended: \$13,850

Contracts & Fees: Random drug testing at \$3,000. Compensation study costs at \$20,000.
Recommended: \$23,000

Postage: Postage charges for correspondence, notifications, and employment solicitations.
Recommended: \$250

Advertising: Costs associated with employment solicitations and notifications.
Recommended: \$500

Total Purchased/Contracted Services: \$39,900

Supplies

Office Supplies: Routine items consumed during the normal course of business to include copier paper, writing instruments staples, etc. **Recommended: \$1,500**

Books & Periodicals: Printed material associated with Human Resources materials, books and periodicals for educational purposes. **Recommended: \$500**

Other Events: Lunch and Learn Programs monthly. **Recommended: \$750**

Total Supplies: \$2,750

Total Budgeted: \$166,457

Finance

Lolita Grant, CPA
Finance Director
136 Keys Ferry Street
McDonough, GA 30253
(770) 957-3915



Finance *Profile*

Vision Statement

To provide ethical, transparent, accurate, timely, reliable financial reporting and management services in an efficient and professional manner. Financial management services shall adhere to standards established by regulatory agencies.

Mission Statement

The mission of the Finance Department is to provide financial management services and leadership to achieve the City's strategic goals and policies. The department ensures financial accountability to citizens, business and stakeholders.

Department Overview

The Finance Department is responsible for providing the following services:

- Recommending all financial accounting policies and procedures
- Implementing and monitoring financial controls to safeguard the City's assets
- Collection and documentation of cash receipts
- Payments to vendors in a timely and accurate manner
- Coordinate the Annual Financial Auditing
- Preparing the Annual Budget
- Monthly Reconciliation Reports
- Monthly Financial Reporting
- Capital Assets
- Payroll

Goals for FY 2014

- Obtain Georgia Finance Officer Associates Budget Preparation Award
- Obtain Georgia Finance Officer Associates Financial Reporting Award
- Update financial management desk guides
- Revise financial management procedures
- Implement purchasing procedures that comply with federal and State regulations
- Conduct training sessions for staff on Accounting Policies and Procedures

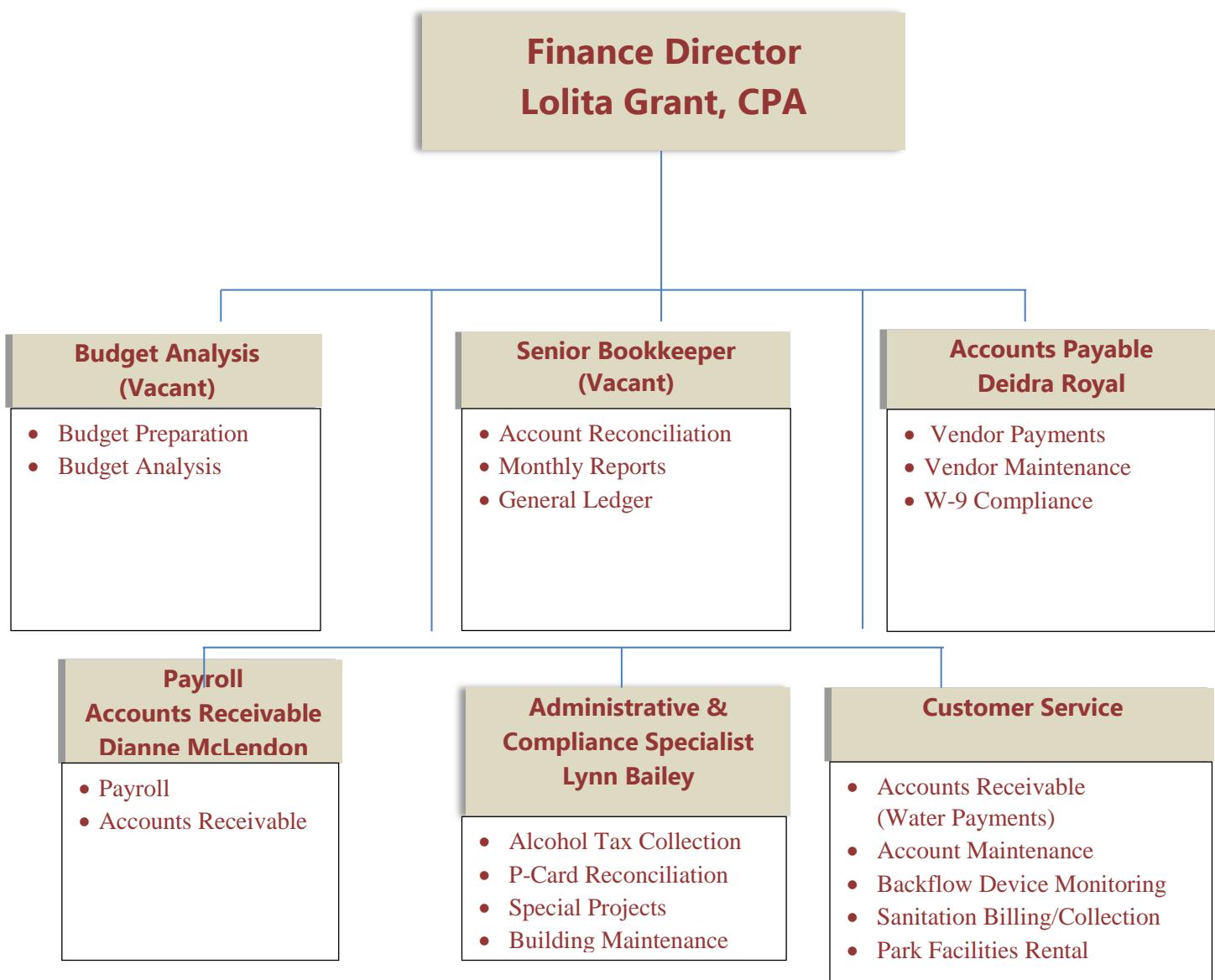
FY 2013 Accomplishments

- Hired a Budget Analyst
- Prepared a budget book for submission to GFOA for budget award
- Timely completed and submitted Annual Audit Report to State Audit Department
- Recommended and implemented debt restricting that resulted in cost saving

Organizational Chart

Finance Department

City of McDonough Organizational Chart



Finance Budget

Personal Services

Regular Salaries/Wages: 5 Full-time equivalent employees **Recommended: \$270,128**

Overtime: Additional work measures requiring work hours beyond the normal 40 hour work week. **Recommended: \$3,000**

Health Insurance: Health insurance benefits paid in accordance with City policy.
Recommended: \$23,299

Life Insurance: Life insurance paid in accordance with City policy. **Recommended: \$257**

FICA: The City's mandatory contribution into Social Security as required by federal regulations.
Recommended: \$16,934

Medicare: The City's mandatory contribution to Medicare as required by federal regulations.
Recommended: \$3,960

Retirement: The City's cost associated with contributions to employees' retirement, in accordance with City policy. **Recommended: \$16,890**

Unemployment Compensation: The City's cost associated with mandatory unemployment benefits. **Recommended: \$22,000**

Workers Comp: Allocated cost of Worker's Compensation insurance. **Recommended: \$10,774**

TOTAL Personal Services: \$367,249

Purchased/Contracted Services

Auditing: Cost for annual audit and financial report. **Recommended: \$50,000**

Insurance: Comprehensive Georgia Inter-local Risk Management Agency Property and Liability insurance through the Georgia Municipal Association. **Recommended: \$525,000**

Cell Phones: Usage by the Director. **Recommended: \$1,000**

Printing & Binding: Periodicals, books, accounting standards and regulations.
Recommended: \$2,000

Travel: Meals, lodging, and travel associated with mandatory and continuing education and/or professional development. **Recommended: \$2,500**

Dues & Fees: CPA license certifications, Government Finance Officers Association, and related dues. **Recommended: \$1,000**

Education & Training: For professional development and continuing education, Carl Vinson Inst., GFOA, etc. **Recommended: \$2,500**

Contracts & Fees: Costs associated with temporary services in support of general ledger, budget, and other services as needed. **Recommended: \$6,000**

Postage: Standard postal service fees associated with routine mailings, notifications to the public and as required. **Recommended: \$1,000**

Total Purchased/Contracted Services: \$591,000

Supplies

Office Supplies: Routine items consumed during the normal course of business to include copier paper (multiple uses), letterhead, business cards, and writing instruments staples, file folders, license print outs, etc. **Recommended: \$3,000**

Operating Supplies: Costs of supplies associated with supplies for printing and mailing invoices, etc. **Recommended: \$1,000**

Gasoline: City business related travel purposes. **Recommended: \$500**

Books & Periodicals: Printed material associated with Government Finance Officers Association, audit and compliance regulations. **Recommended: \$500**

Uniforms: Replacement of City logo embroidered shirts and khakis. **Recommended: \$100**

Miscellaneous: Operating incidental costs. **Recommended: \$500**

Total Supplies: \$5,500

Payments to Others

Bank Charges **Recommended: \$30,000**

Total Payment to Others: \$30,000

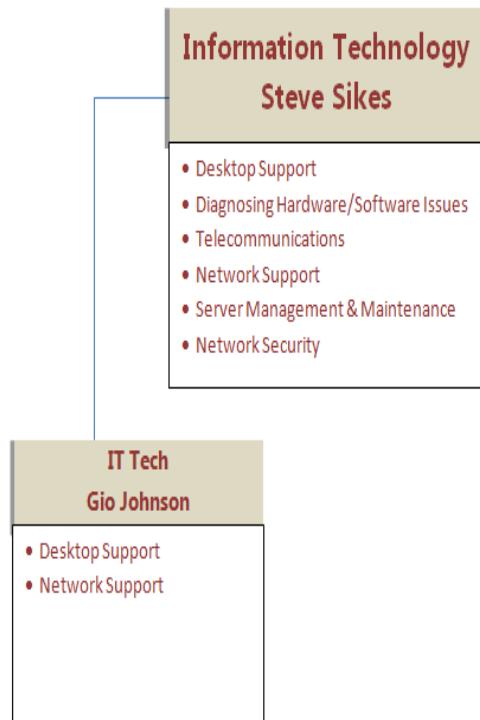
Total Budget \$993,742

Information Technology

Steve Sikes, IT Manager
136 Keys Ferry Street
McDonough, GA 30253
(770) 957-3915



Information Technology Organizational Chart



Information Technology *Profile*

Vision Statement

The Office of the Information Technology Manager provides technology planning, implementation, and support services for the City of McDonough. The manager and part-time technician are working to rebuild the City's infrastructure while maintaining existing systems.

Mission Statement

Our mission is to provide business value, through collaboration and participation, with our business partners (customers), by leveraging the right technology to enable timely, cost-effective, and high-quality delivery of services.

Department Overview

The Office of Information Technology ("IT") oversees and guides all technology-related activities associated with the delivery of products and services managed by the City. IT provides a strategic framework and direction for leveraging technology to create business value.

Core Functions:

- End user and systems support
- LAN and WLAN management
- Telecommunications
- Technology research..."Planning our Future"

Services include:

- Design, implementation, and management of all City site network connectivity.
- *Physical and virtual server management and maintenance.* The IT Office ensures that The City's assets are maintained responsibly and work to help implement internal systems. IT oversees the consolidation, migration and day-to-day server operations.
- *Desktop and notebook support.* IT is responsible for distributing and maintaining computer hardware and software. Technical expertise is enhanced through forming close relationships with key partners and vendors to provide our customers with superior service. These services focus on three main goals: increasing productivity, as well as reducing costs through standards and consistency thus improving end-user satisfaction.
- *Telecommunications.* The role of the IT Department is to facilitate voice, data, and video information exchange for employees to perform their job and provide City services. This includes the ordering, repair, and configuration of all cellular devices, the regular review of various service provider contracts, negotiation of new service & management of all said services.
- *Centralized purchasing and procurement of technology equipment.* The IT Office is charged with the purchase of all technology equipment. IT is responsible for implementing and maintaining consistency and continuity of services.
- *Network security.* The Office safeguards the operational integrity, tactical, and strategic security needs of the City by utilizing industry standards best practices.

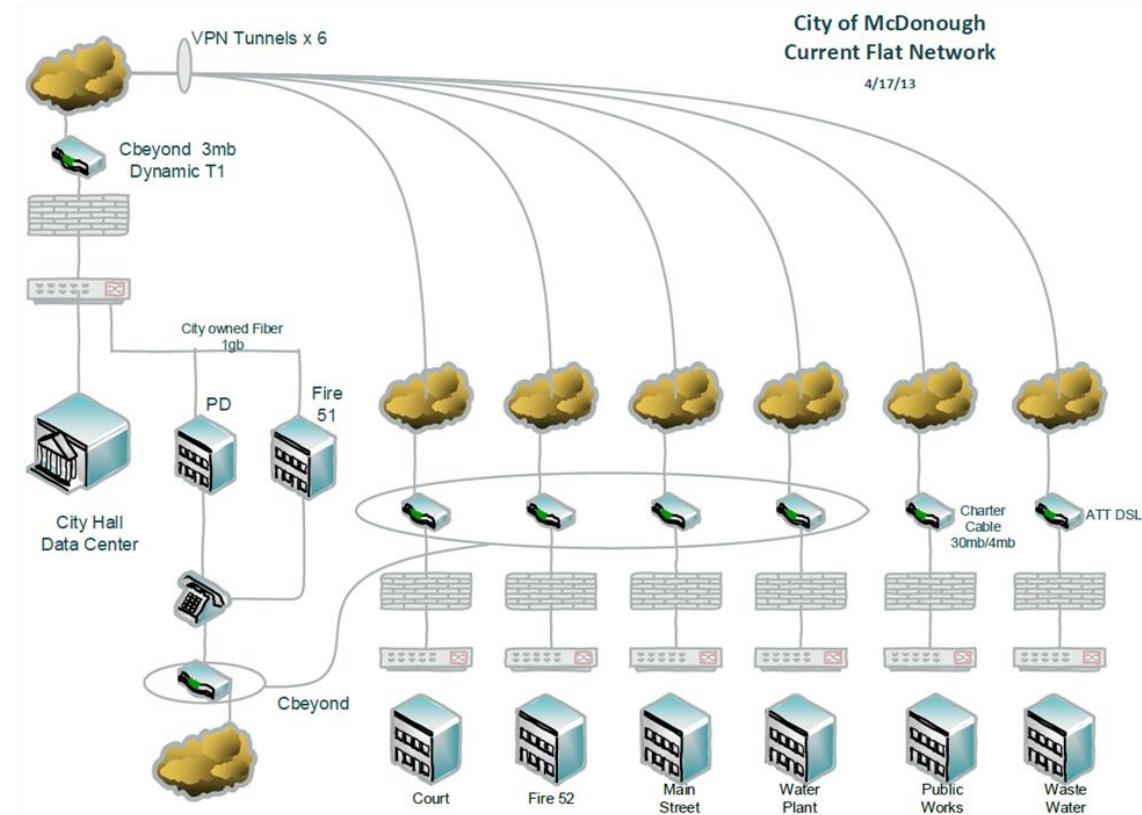
FY 2014 Proposed Program Highlights

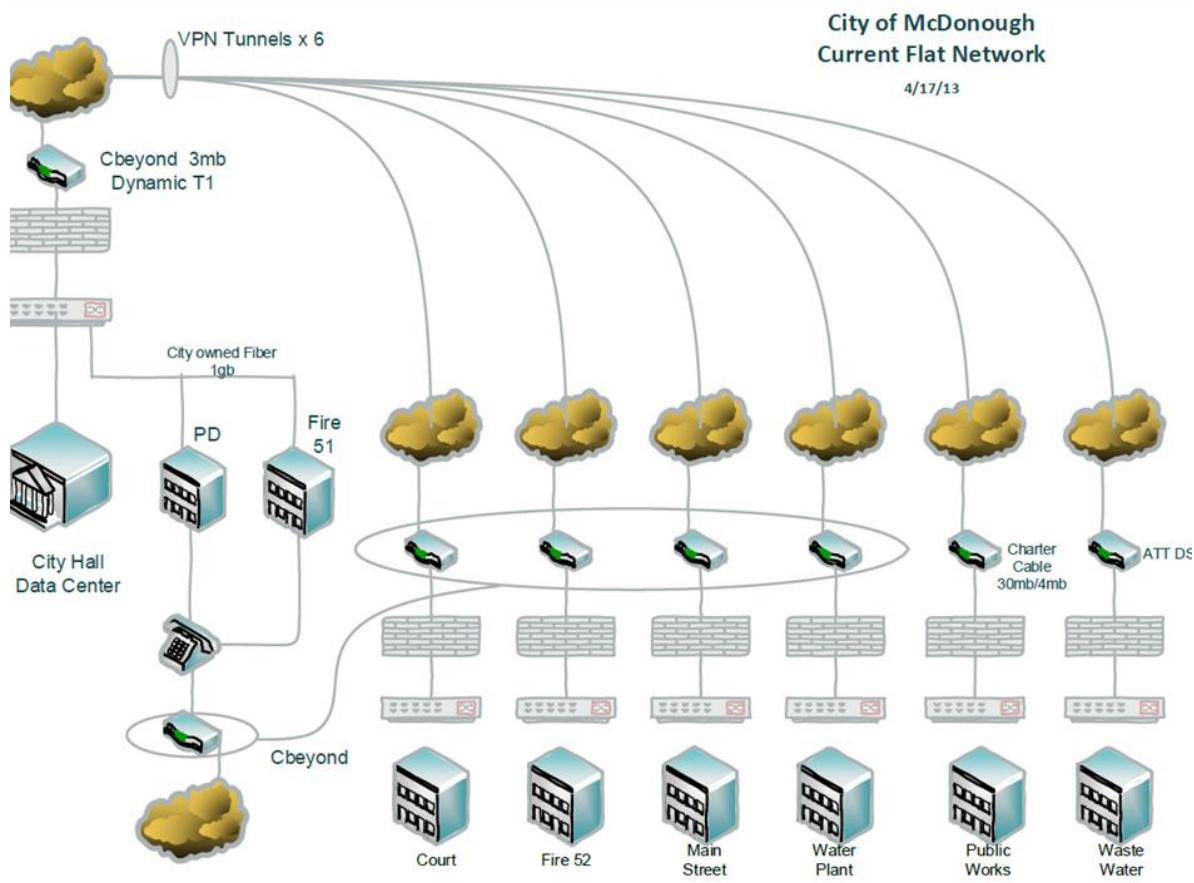
Rebuild City network infrastructure. Cost would be split over a 5 year period. The new foundation is necessary to build and expand City services for our citizens. To grow, we must have a Virtual Local Area Network (VLAN) capable network. This will allow multiple separate paths for phones, offsite data backup, normal computer traffic, and server replication.

- Change existing Internet Service Provider (ISP) to allow for business class network interconnection between City buildings and datacenter in City Hall.
- Provide business class equipment for this new network that is VLAN capable
- Provide IP Phone System City Wide
- Provide foundation for future Disaster Recovery Preparedness options

2013 Accomplishments

- Maintain 3 physical servers, 11 virtual servers, 83 computers in use, visible/connected to our network, and 35 notebooks in use by PD in the field. (Computer count is approximate until full inventory is completed.)
- Serve 150 users and 150 Exchange email accounts. (Some are required by various software.)
- Installed and configured 4 new Windows 2008 virtual servers: one as a new domain controller, one to manage Exchange 2010 data, one as Exchange 2010 Outlook Web access, and one to manage Sophos Antivirus.
- Upgraded 90% of The City's computers to Microsoft Office 2010
- Designed the network in the new Public Works building providing strong data network & phone system that will blend into the new City overall plan.





Information Technology Budget

Personal Services

Regular Salaries/Wages: 1.5 Full-time equivalent employees. **Recommended: \$85,011**

Health Insurance: Health insurance benefits paid in accordance with City policy.
Recommended: \$4,769

Life Insurance: Life insurance paid in accordance with City policy. **Recommended: \$51**

FICA: The City's mandatory contribution into Social Security as required by federal regulations.
Recommended: \$5,271

Medicare: The City's mandatory contribution to Medicare as required by federal regulations.
Recommended: \$1,233

Retirement: The City's cost associated with contributions to employees' retirement, in accordance with City policy. **Recommended: \$8,874**

Workers' Compensation: Allocated cost of Worker's Compensation insurance.
Recommended: \$322

Total Personal Services: \$105,531

Purchased/Contracted Services

Computer Repairs: Costs associated with the repair and maintenance of all computers.
Recommended: \$30,000

Other Equipment Repair: Routine maintenance associated with support equipment and tools.
Recommended: \$1,500

Cell Phones: Mobile devices in use by staff. **Recommended: \$2,000**

Telephones: City-wide monthly communication services. **Recommended: \$56,200**

Travel: Cost of meals, lodging, and other expenses associated with travel for mandatory and continuing education and/or professional development. **Recommended: \$500**

Education & Training: Cost for professional development and continuing education including new software technology applications, network programming, etc. **Recommended: \$1,000**

Contracts & Fees: Cost of Virtual Networking, telecommunications, server maintenance, network security contracts, and software management. **Recommended: \$92,300**

Total Purchased Contracted Services: \$183,500

Supplies

Office Supplies: Routine items consumed during the normal course of business to include copier paper, business cards, writing instruments staples, file folders, etc. **Recommended: \$1,000**

Operating Supplies: Cost of flash drives, cables, and other expenses associated with network management and response.

Recommended: \$2,500

Gasoline: Fuel costs for travel to conduct City business. **Recommended: \$500**

Books & Periodicals: Cost of printed material associated with software management and installations, network management, and desktop support. **Recommended: \$100**

Total Supplies: \$5,100

Machinery and Equipment

Equipment: New Computers. **Recommended: 32,500**

Total Machinery and Equipment: \$32,500

Total Budgeted: \$326,631

Community Development

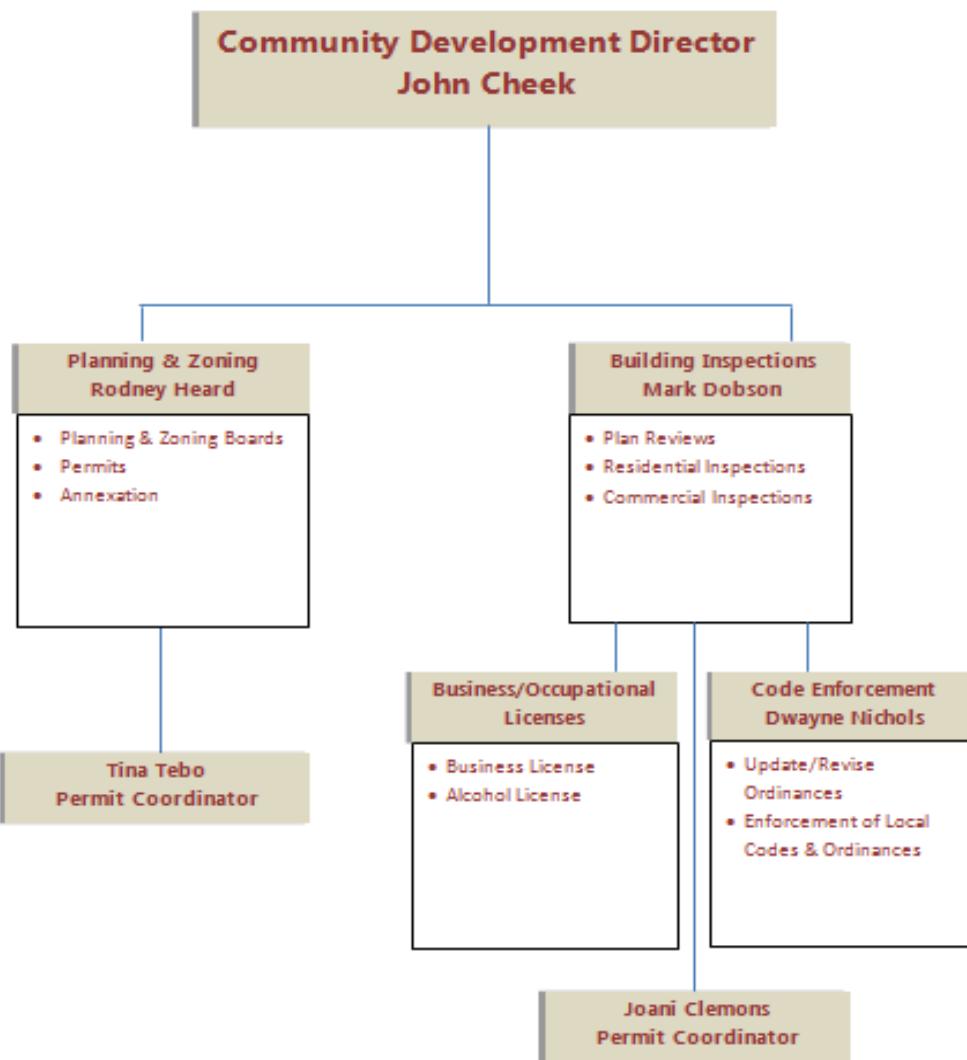
John Cheek, Director
136 Keys Ferry Street
McDonough, GA 30253
(678) 432-4622



Organizational Chart

Community Development

**City of McDonough
Organizational Chart
Community Development**



Community Development *Profile*

Vision Statement

The City of McDonough will be the model of a caring and thriving gateway community that embraces our historic past while charting a vibrant, safe, and sustainable future.

Mission Statement

The Community Development Department's mission is to bring together the policy, planning, and action functions that local government can employ to maintain and enhance citizen "quality of life" as the natural, built, and economic environments contribute to it.

Department Overview

The department brings together local government's activities that encourage, manage, and monitor local growth strategies, which are organized into four divisions:

- Growth management
- Permitting
- Inspections and code enforcement
- Occupational tax certificates (business licensing)

Growth Management

The Community Development Department's central activity and arguably the most critical one for healthy economic development. This division includes:

- Community planning (comprehensive short and long term planning)
- Urban Design
- Zoning
- Parks and public spaces
- Boards and Authorities support

This division develops the variety of community plans needed to effectively guide the City's growth and take advantage of state and federal funding programs. It also monitors their effects, drafts local legislation and regulations—such as the zoning ordinance—that implement the plans. The Division administers those regulations on a day-to-day basis.

The Growth Management Division works together with other City departments, such as Public Works and Fire, to provide a "one-stop shop" for reviewing proposals and plans for development projects.

Occupational Tax

Entities engaged in any business, trade, profession, or occupation in the City are required to pay an occupational tax. In addition, they issue Alcohol Licenses and Regulatory Licenses for certain types of businesses.

Boards and Commissions

The division also provides staff support to several boards and commissions:

- The Municipal Planning Commission: The Planning Commission is charged with making comprehensive surveys and studies of existing conditions and probable future developments. It prepares plans for physical, social, and economic growth to promote public health and general welfare as well as efficiency and economy in the development of the city.
- The McDonough Tree Board: The Planning Commission also serves as the city's Tree Board. The Tree Board's role is to study, investigate and counsel for the care, preservation, pruning, planting, replanting, removal, or disposition of trees and shrubs in the city's parks, along streets, and in other public areas.
- The Board of Zoning Appeals: The Board of Zoning Appeals hears and decides appeals where it is alleged there is error in any order, requirement, decision, or determination made by the Community Development Director in the enforcement of the zoning ordinance. The Board also authorizes variances from the terms of the zoning code.
- The Historic Preservation Commission: The commission is charged with a range of duties which center on recommending actions on historic districts, sites, buildings, structures, or objects in the city to the Mayor and City Council.

Departmental Goals

- Create a business-friendly investment climate that encourages high-quality development and redevelopment and discourages low-quality development.
- Stream-line the city's development regulations so that they facilitate the development process, enhance the character of our built environment.
- Raise community awareness of City regulations to minimize code infractions and enforcement actions.
- Brand and market the city, its policies and initiatives to our residents, businesses, State, and Federal agencies as progressive, imaginative, and focused on quality of life in order to attract residents, businesses, public, and private investment.
- Redesign and rebuild the city's street network to foster a safe, convenient, and appealing pedestrian environment that encourages high-quality development and redevelopment
- Expand and enhance the city parks and open space system.

2014 Goals

- Begin updating the zoning ordinance: Focus on the Zoning Ordinances outside the downtown area to include South Pointe, which is The city's most active retail developmental sight.
- Initiate Neighborhood Revitalization Program: Code Enforcement will continue to operate the demolition program focusing on derelict residential properties in the neighborhood.
- Develop green infrastructure plan: The City will submit a grant application to Atlanta Regional Commissions Community Choices Program for their assistance in developing a Green Infrastructure plan for McDonough.
- Investigate additional areas for potential annexation.
- Code Enforcement/Inspections: To revise and update Code enforcement related ordinances.
- Develop a work plan recodification of these ordinances.
- Review and/or update Impact Fee ordinance.

2013 Accomplishments

The City will seek Community Development Block Grant Program funds from the county to launch a city-wide neighborhood program. This program may include the establishment of a land bank authority and evaluate housing authority's role in identifying potential partners.



Community Development Budget

Personal Services

Regular Salaries/Wages: Full-time equivalent employees.

Recommended: \$255,704

Overtime: Additional work measures requiring hours beyond the normal 40 hour work week.

Recommended: \$1,000

Health Insurance: Health insurance benefits paid in accordance with City policy.

Recommended: \$29,524

Life Insurance: Life insurance benefits paid in accordance with City policy.

Recommended: \$257

FICA: The City's contribution to Social Security in accordance with City policy.

Recommended: \$15,916

Medicare: The City's contribution to Medicare in accordance with City policy.

Recommended: \$3,722

Retirement: The City's costs associated with contributions to employee's retirement, in accordance with City policy.

Recommended: \$37,077

Workers Compensation: Allocated cost of Worker's Compensation insurance.

Recommended: \$969

Total Personal Services: \$344,169

Purchased/Contracted Services

Advisory Board Fees: Compensation to members for participating in Planning Commission and Zoning Board meetings.

Recommended: \$6,000

Professional Services/Engineering: Third party consultation with profession engineer to assist with Plan Review, Land Use Development Infrastructure assessment and other City projects.

Recommended: \$90,000

Auto Repairs & Maintenance: Routine repairs associated with departmental vehicles including oil changes, car wash, wiper blades and minor repairs and replacement parts.

Recommended: \$500

Other Equipment Repair: Routine maintenance associated with the plotter and related equipment. **Recommended: \$500**

Cell Phones: Mobile devices for departmental use. **Recommended: \$1,800**

Public Notices: Required legal advertisements associated with City ordinances. **Recommended: \$4,000**

Printing & Binding: Informational materials and plans relating to community development. **Recommended: \$1,000**

Travel: Meals, lodging, and other expenses associated with mandatory and continuing education and/or professional development/training including Georgia Association Business Tax Officials meetings. **Recommended: \$1500**

Dues & Fees: Dues to American Planning Assoc., Georgia Planning Assoc., Georgia Urban Forestry Council, National Historic Preservation Foundation, and Georgia Association Business Tax Officials. **Recommended: \$2,100**

Education & Training: Registration fees to American Institute Consulting Planning certification maintenance classes, Georgia Planning association, Occupational License training, and other training. **Recommended: \$1,500**

Contracts & Fees: Maintenance contract for plotter and other Community Development equipment. **Recommended: \$5,000**

Contract Labor: Fee paid to vendor for Occupation Tax collections, demolition costs, cleanup of vacant lots, and other.

Recommended: \$3,000

Postage: Standard postal service fees associated with routine mailings, notifications to the public and mailing of Occupational Tax and Business License information. **Recommended: \$1,000**

Total Purchased/Contracted Services: \$140,400

Supplies

Office Supplies: Routine items consumed during the normal course of business to include copier paper, letterhead, business cards, and writing instruments staples, file folders, license print outs, etc. **Recommended: \$6,000**

Operating Supplies: Specialized instruments and cleaning supplies related to the Community Development Department. **Recommended: \$500**

Signs: Signage for compliance and violations issues as required by the City's Code of Ordinances. **Recommended: \$300**

Gasoline: Fuel cost associated with the daily operation of vehicles with performing inspections, training, and other activities required to job duties. **Recommended: \$900**

Books & Periodicals: Printed material associated with function to include American Planning Association, Georgia Planning Association and Georgia Association Business Tax Officials materials, books and periodicals for educational purposes. **Recommended: \$500**

Uniforms: Replacement of uniforms for staff. **Recommended: \$100**

Miscellaneous: Tow rope, flashlights, etc. **Recommended: \$100**

Total Supplies: \$7,400

Total Budgeted: \$491,969

Code Enforcement Budget

Personal Services

Regular Salaries/Wages: Full-time equivalent Code Enforcement Officer.

Recommended: \$57,054

Overtime: Additional work measures requiring work hours beyond the normal 40 hour work week. **Recommended: \$1,000**

Health Insurance: Health insurance benefits paid in accordance with City policy.

Recommended: \$5,539

Life Insurance: Life insurance paid in accordance with City policy. **Recommended: \$51**

FICA: The City's contribution to Social Security in accordance with City policy.

Recommended: \$3,599

Medicare: The City's mandatory contribution to Medicare as required by federal regulations **Recommended: \$842**

Retirement: The City's costs associated with contributions to employees' retirement, in accordance with City policy.

Recommended: \$8,273

Workers' Compensation: Allocated cost of Worker's Compensation insurance.

Recommended: \$1,476

Total Personal Services: \$77,834

Purchased/Contracted Services

Auto Repairs & Maintenance: Oil changes, tire rotation, and other minor repairs.

Recommended: \$500

Cell Phones: Mobile devices for departmental use. **Recommended: \$750**

Travel: Meals, lodging, and other expenses associated with mandatory and continuing education and/or professional development/training. **Recommended: \$200**

Dues & Fees: Fees participation in Peace Officer Standards Training Certification, Code Enforcement continuing education, and State certified Soil and Erosion certification.

Recommended: \$500

Education and Training: Registration fees to attend Peace Officer Standards Training, Soil and Erosion Control, and Code Enforcement classes. **Recommended: \$750**

Postage: Postal charges to send official notifications, warnings, and court summons, as well as other correspondence as required by City Code or state Statute. **Recommended: \$300**

Total Purchased Contracted Services: \$3,000

Supplies

Operating Supplies: Citation books, batteries, tape, etc. **Recommended: \$250**

Gasoline: Fuel for inspection vehicles. **Recommended: \$1,000**

Small Equipment: Flashlights, digital camera, video tapes, nail gun, and other equipment associated with Code Enforcement functions. **Recommended: \$250**

Uniforms: Replacement of uniforms for staff. **Recommended: \$400**

Miscellaneous: Other consumable items not accounted for elsewhere but related to the Code Enforcement function. **Recommended: \$250**

Total Supplies: \$2,150

Total Budgeted: \$82,984

Building Department Budget

Personal Services

Regular Salaries/Wages: 4 Full-time equivalent employees. **Recommended: \$164,130**

Overtime: Additional work measures requiring hours beyond the normal 40 hour work week. **Recommended: \$1,500**

Health Insurance: Health Insurance benefits paid in accordance with City policy. **Recommended: \$38,695**

Life Insurance: Life Insurance paid in accordance with City policy. **Recommended: \$205**

FICA: The City's mandatory contribution into Social Security as required by federal regulations. **Recommended: \$9,959**

Medicare: The City's mandatory contribution to Medicare as required by federal regulations. **Recommended: \$2,329**

Retirement: The City's cost associated with contributions to employees' retirement in accordance with the City policy. **Recommended: \$18,678**

Workers' Compensation: Allocated cost of Workers' Compensation insurance cost. **Recommended: \$3,087**

Total Personal Services: \$238,583

Purchased/Contracted Services

Legal: Costs for attorney's fees, documentation and associated with legal expenses. **Recommended: \$3,500**

Technical Services: Costs associated with architectural/engineering service specifications, and other technical reviews. **Recommended: \$20,000**

Auto Repairs & Maintenance: Cost associated with routine maintenance of vehicles assigned Building Code Division. **Recommended: \$1,750**

Other Equipment Repair: Routine maintenance and repair of archives scanner, credit card machine, etc. **Recommended: \$500**

Cell Phones: Cost of cell phones assigned to staff. **Recommended: \$2,500**

Public Notices: Legal advertisements and notifications. **Recommended: \$150**

Printing & Binding: Cost of printing Informational pamphlets and educational handouts distributed to the general public. **Recommended: \$250**

Code Update: Cost of revisions to building code ordinances. **Recommended: \$500**

Travel: Meals, lodging, and other expenses associated with mandatory and continuing education and/or professional development/training. **Recommended: \$500**

Dues & Fees: Dues associated with professional and statutory requirements such as International Codes Compliance Code Enforcement classes and State Erosion & Sediment Control classes.

Recommended: \$400

Education & Training: Registration fees and pertinent material associated with mandatory certification and/or continuing professions education and/or profession development training.

Recommended: \$2,000

Contracts and Fees: Engineering and other professional fees associated with warranties, maintenance and/or corrective action related to the City's properties and equipment used for municipal operations. **Recommended: \$20,000**

Contract Services Labor: Costs associated with temporary help. **Recommended: \$1,000**

Postage: Postage charges to for official notifications, warnings, court summons, as well as other correspondence as required by City Code or State Statute. **Recommended: \$120**

Total Purchase and Contract Services Cost: \$52,670

Supplies

Office Supplies: Paper, writing, instruments, files, letterhead and other routine supplies.

Recommended: \$500

Signs: Cost of signage compliance and violation issues as required by code.

Recommended: \$250

Small Equipment: Flash lights, hard hats, tape measures, electrical testers, probe rods, etc.

Recommended: \$200

Uniforms: Replacement of uniforms for staff. **Recommended: \$1,000**

Miscellaneous: Incidental, non-recurring, operational expenditures. **Recommended: \$250**

Gasoline: Fuel cost associated with the daily operation of vehicles related with performing inspections, training and other activities required to job duties. **Recommended: \$3,500**

Books & Periodicals: Cost of International Codes Compliance books, educational planning material, etc. **Recommended: \$750**

Total Supplies: \$6,450

Total Budgeted: \$297,703

Police Department

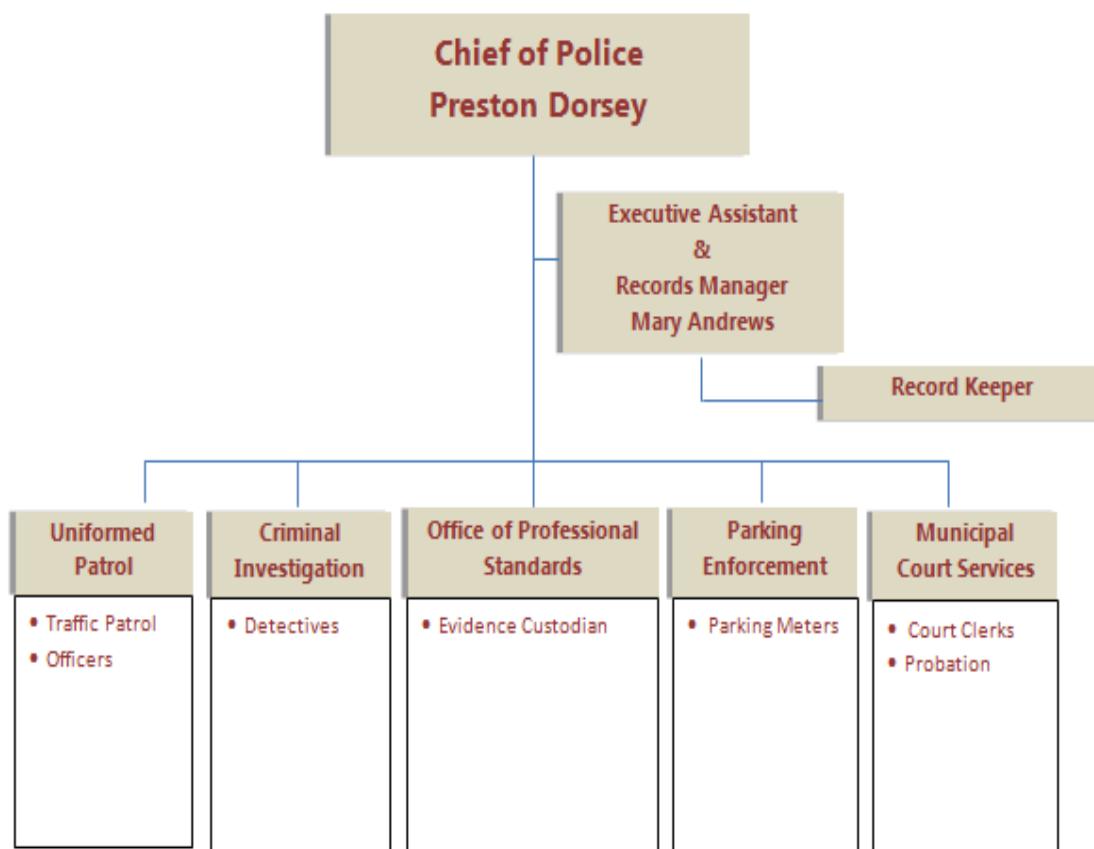
Preston Dorsey, Police Chief
88 Keys Ferry Street
McDonough, GA 30253
(770) 957-1217



Organizational Chart

Police Department

City of McDonough Organizational Chart Police Department



Police Department *Profile*

Vision Statement

The City of McDonough's Police Department preserves a high quality of life and feeling of safety for the City's residential and business communities. Officers are committed to:

- Human life and dignity
- Professional excellence
- Honor, ethics, and integrity
- Commitment to community service
- A strengthened and cohesive police force
- Protecting constitutional rights of the victims of crimes, as well as the accused
- An ingrained culture of organizational effectiveness

Mission Statement

The City of McDonough Police Services Department maintains responsibility for all law enforcement activities within the City limits by providing a dedicated force of diligent and effective personnel who work to protect the rights and safety of residents and visitors of this fair City.

Department Overview

The McDonough Police Department provides comprehensive services to the community through four divisions.

- **Uniformed Patrol** is the front line of response to the community, providing routine as well as emergency services, answering calls, and problem resolution within operational four zones.
- **Criminal Investigations** is responsible for the follow up investigations of crimes against persons and property, including burglaries, assault, homicide and thefts.
- **Administrative Support Services** consists of the Office of Professional Standards, and the Records Division. This Office serves in direct support to the Chief of Police in maintaining statistical information, financial data, and compliance.
- **Court Services** is the judicial branch of this Department and City Government. All pre-trial and trial cases related to misdemeanors traffic violations, theft and drug cases are adjudicated through the jurisdiction of the Court. Probation Services provide oversight of offenders in compliance with active court dispositions.
- **Fleet Service** maintains a fleet of 47 vehicles. On an annual basis, at least four to five vehicles are recommended for replacement. The use of Special Local Options sales tax funding has allowed the Department to replace vehicles based in accordance with industries best practices and useful life.

Court/Probation Services *Profile*

Vision Statement

To administer judicial due process of all criminal dispositions under the laws and statutes governed by the people of the City of McDonough, Georgia.

Mission Statement

To dispense justice with equality and fairness while promoting respect for the justice system.

Department Overview

- The adjudication of all criminal (misdemeanor) and traffic offenses occurring within the City of McDonough
- The maintenance of a record for prosecuting in excess of 99% of all citations and criminal offenses annually
- Provide customer service in a safe and secure environment

Core Functions:

- Case adjudication
- Court administration
- Customer service

FY 2013/14 Operating Highlights:

- An additional day was added to the Municipal Court's trial calendar
- The addition of one full-time administrative assistant and part-time solicitor to accommodate additional trial dates

Performance Measures:

- Numbers of additional pre-trial and trial cases cleared
- Actual changes in waiting times before trials convene (days/months reduced)
- New records management and retention system

Performance Metrics: Police Department

Performance Measures	2010	2011-2012	2012-2013	Projected 2013-2014
Homicide	0	0	0	2
Rape	0	0	9	14
Robbery	26	20	23	28
Theft	598	427	498	550
Assaults	166	144	168	180
Burglaries	153	169	163	170
Citations Issued	6,107	7,872	8,948	10,000
Arrests	1,081	976	969	1,000
DUI Arrests	111	130	67	80
Service Calls	N/A	38,199	45,000	52,000
Citation Revenues from Court	\$661,898	\$730, 125	1,034,163	1,500,000

Performance Measures:

- Develop method to track call response times
- An overall reduction in serious criminal offenses of 10 % through enhanced community policing and visibility
- Reduce downtime in patrol vehicles by 10%
- Implement new evidence procedures for case analyses and prosecutions
- Completion of Traffic Studies on Keys Ferry Street, and John Frank Ward
- Implementation of revised Internal Investigation processes
- Revise training standards
- Review/Revise New hire procedures
- Obtain department certification by the Georgia Chief's Certification Program
- Implement E-Ticket System for traffic citations

POLICE DEPARTMENT

Traffic Control *Budget*

Personal Services

Regular Salaries / Wages: 53 Full-time employees, including two new crime scene technicians.
Recommended: \$2,222,976

Overtime: Allocation to compensate eligible employees engaged in approved activities. Activities include special event coverage, shift extensions, and training and court appearances.
Recommended: \$66,000

Health Insurance: Health insurance benefits paid in accordance with City policy.
Recommended: \$410,860

Life Insurance: Life insurance paid in accordance with City policy. **Recommended: \$2,671**

FICA: The City's mandatory contribution into Social Security as required by federal regulations. **Recommended: \$140,677**

Medicare: The City's mandatory contribution to Medicare as required by federal regulations. **Recommended: \$32,900**

Retirement: The City's cost associated with contributions to employees' retirement, in accordance with the City policy. **Recommended: \$306,078**

Worker's Compensation: Allocated cost of Worker's Compensation insurance.
Recommended: \$101,765

Total Personal Services: \$3,283,927

Purchased/Contracted Services

Auto Repairs & Maintenance: Routine and emergency maintenance to fleet vehicles.
Recommended: \$42,000

Radio Repairs: Routine and emergency repair to radios. **Recommended: \$1,500**

Other Equipment Repair: Removal of police equipment for auctions, repair of intoxilyzer, lasers and tasers. **Recommended: \$1,500**

Cell Phones: Cell phones, supplies and air cards to supervisory staff, detectives and narcotics officers for duty use. **Recommended: \$16,000**

Public Notices: Publication of required legal notices, including auctions and employment. **Recommended: \$500**

Promotions: Items and materials distributed to the public to promote and enhance public safety functions. **Recommended: \$1,000**

Printing & Binding: Ticket books, forms, letterhead and Standard Operating Procedure Manuals. **Recommended: \$2,500**

Travel: Travel to Georgia Association Chiefs of Police Conference, Regional Organized Crime Information Center Conference, other travel associated with training, education & investigations. **Recommended: \$2,500**

Dues & Fees: Georgia Association Chiefs of Police, International Association of Chiefs of Police, Regional Organized Crime Information Center and other associated membership fees. **Recommended: \$1,500**

Education & Training: Tuition fees associated with Georgia Association Chiefs of Police and Regional Organized Crime Information Center Conferences, Peace Officer Standards Training Courses, Leadership Training, Interpersonal Communications Courses, Forensic/Investigative, K9 Officer training, SWAT psychological evaluation/ testing. Includes training supplies, traffic law manuals, employment law manual, and other training materials. **Recommended: \$25,000**

Contracts & Fees: Includes Police & Probation. Pre-employment physicals, Custodial contract with janitorial service, 2 copiers, Internet Service, Extermination Service, postage meter, annual lease for maintenance support for phone messaging system. **Recommended: \$2,500**

Postage: Postage official notices and correspondence. **Recommended: \$2,000**

Investigations: Crime scene supplies, gloves, shoe coverings, coveralls, tape, evidence bags, rape kits, photo equipment and supplies, measuring devices, scales (service and calibration), charges for production of bank documents, subpoenaed phone records, purchase of temporary shelter at command post, large crime scene investigations. **Recommended: \$10,000**

Total Purchased/Contracted Services: \$108,500

Supplies

Office Supplies: Consumable items such as paper, pens, ribbons, staples, etc. **Recommended: \$6,000**

Operating Supplies: Cleaning supplies, paper towels, hand soap, lavatory paper products, car washes, K9 medicine, supplies and veterinarian bills, drinking water, flashlights, compact flash cards. **Recommended: \$15,000**

Signs: Manufacture and installation of parking signs, SWAT vehicle signs, striping and lettering of police vehicles. **Recommended: \$500**

Gasoline/Diesel: Fueling for 47 police vehicles. **Recommended: \$150,000**

Small Equipment: Purchase or replacement of radar units, smart cart, intoxilyzer, tasers, lasers, cable lines and routine installation of emergency vehicle lighting package.

Recommended: \$8,000

Uniforms: Shirts, pants, shoes, ties, hats, accessory belts and holders, holsters, jackets, dress jackets, name tags, rank pins, rain and SWAT duty gear. **Recommended: \$42,000**

Tires: Replacement based upon normal wear and tear. **Recommended: \$12,000**

Total Supplies: \$233,500

Total Budgeted: \$3,625,927

Municipal Court Budget

Personal Services

Regular Salaries/Wages: 4 Full-time equivalent employees. 1 Police Major (Directs Court Services), 1 Asst. Court Clerk and 2 Deputy Clerks. **Recommended: \$201,722**

Part Time: 4 Part-time employees. Includes 1 Asst. Court Clerk and 3 Security (Bailiffs). **Recommended: \$57,708**

Overtime: For occasional work associated with extraordinary court related duties. **Recommended: \$1,000**

Health Insurance: Health insurance paid in accordance with City Policy. **Recommended: \$25,320**

Life Insurance: Life insurance paid in accordance with City Policy. **Recommended: \$257**

FICA: The City's mandatory contribution into Social Security as required by federal regulations. **Recommended: \$16,147**

Medicare: The City's mandatory contribution to Medicare as required by federal regulations. **Recommended: \$3,776**

Retirement: The costs associated with contributions to employees' retirement in accordance with City policy.

Recommended: \$28,554

Worker's Compensation: Allocated cost of workers' compensation insurance. **Recommended: \$6,693**

Total Personal Services: \$341,177

Purchased/Contracted Services

Auto Repair & Maintenance: Routine oil changes, car wash, and *other minor auto repairs*. **Recommended: \$750** *Court Software Solutions:* **Recommended \$19,000**

Other Equipment Repair: Office machines, and other items not related to auto or building. **Recommended: \$250**

Rental-Land & Building: Rental of the modular office to house Court Clerk's offices. **Recommended: \$21,600**

Cell Phones: Cell phone for emergency purposes and to contact Community Service Workers. **Recommended: \$500**

Public Notices: To publish required legal notices.

Recommended: \$500

Travel: Mandatory training for Judges, Clerks and Solicitor for certification maintenance and seminars for legal updates. **Recommended: \$1,000**

Dues & Fees: Georgia Crime Information Center, GA Court Clerks Council membership and annual dues for Municipal Court Judges. **Recommended: \$500**

Education & Training: Georgia Crime Information Center Terminal Agency Coordinator Training (Required), Institute of Continuing Judicial Education for Judges and Clerks (Required). **Recommended: \$1,000**

Contract Labor: Interpreter, court appointed attorney, Judge, Judge Pro Tem, and Solicitor. **Recommended: \$95,000**

Contracts & Fees: Alarm system for Court building and administrative offices, Pitney Bowes Postage Machine. **Recommended: \$9,000**

Postage: Charges to send official/court notifications, warnings, and court summons, as well as other correspondence as required by judicial process or code. **Recommended: \$2,000**

Total Purchased/Contracted Services: \$151,100

Supplies

Office Supplies: Routine consumables office supplies including paper, pens, etc.

Recommended: \$4,000

Operating Supplies: Henry County Clerk of the Court notary seals, miscellaneous supplies, paper products, soap, disinfectants, trash bags, latex gloves, etc. **Recommended: \$2,500**

Gasoline/Diesel: Fuel costs associated with issuance of warrants, criminal history pick up and other court related services. **Recommended: \$3,000**

Small Equipment: Cuffs, leg irons and other small items for use by the Court.

Recommended: \$1,500

Uniforms: Apparel for office personnel. **Recommended: \$1,000**

Miscellaneous: Signs for court parking lot and building. And other court related expenses.

Recommended: \$1,500

Total Supplies: \$13,500

Payments to Others

Georgia Crime Victims: **Recommended: \$1,000**

Victim's Assistance: **Recommended: \$30,000**

Henry County Drug Abuse Treatment: **Recommended: \$1,250**

Henry County Driver's Ed & Training: **Recommended: \$20,000**

POAB: (For Police Officers): **Recommended: \$32,000**

POPIDF-B: (For Police Officers): **Recommended: \$65,000**

Prosecutor's Training: **Recommended: \$50,000**

Henry County Jail Fund: **Recommended: \$50,000**

Henry County Spinal Injury Fund: **Recommended: \$2,000**

Bank Charges: Transaction fees charged to Probation Services. City charges \$6.00 per transaction and adds to the cost paid by those convicted. **Recommended: \$11,000**

Total Payments to Others: \$262,250

Total Budgeted: \$768,027

Probation Services Budget

Personal Services

Regular Salaries/Wages: 2 Full-time equivalent Probation Officers. **Recommended: \$77,979**

Overtime: For unexpected services associated with Probation functions.

Recommended: \$500

Health Insurance: Health insurance benefits paid in accordance with City policy.

Recommended: \$20,043

Life Insurance: Life insurance paid in accordance with city policy. **Recommended: \$103**

FICA: The City's mandatory contribution into social Security as required by federal regulations. **Recommended: \$4,866**

Medicare: The City's mandatory contribution to Medicare as required by federal regulations. **Recommended: \$1,138**

Retirement: The City's cost associated with contributions to employees' retirement, in accordance with the City policy. **Recommended: \$10,839**

Workers Comp: Allocated cost of Worker's Compensation insurance. **Recommended: \$296**

Total Personal Services \$115,764

Purchased/Contracted Services

Travel: Costs associated with Probation Association Conference and other continuing education classes. **Recommended: \$250**

Dues & Fees: Georgia Probation Agency membership fees and other conference registration fees. **Recommended: \$250**

Education & Training: Professional development and continuing education courses. **Recommended: \$250**

Contracts & Fees: Postage meter rental. **Recommended: \$500**

Postage: Postage associated with correspondence for probation related items.

Recommended: \$100

Total Purchased/Contracted Services: \$1,350

Supplies

Office Supplies: Routine consumables office supplies including paper, pens, etc.

Recommended: \$500

Operating Supplies: Henry County Clerk of the Court notary seals, miscellaneous supplies, paper products, soap, disinfectants, trash bags, latex gloves, etc. **Recommended: \$2,500**

Small Equipment: Cuffs, leg irons and other small items for use by the Court.

Recommended: \$500

Total Supplies: \$5,000

Payments to Others

Victims Comp/Probation Fees: **Recommended: \$20,000**

Total Payments to Others: \$20,000

Total Budgeted: \$142,114

Department of Fire Services

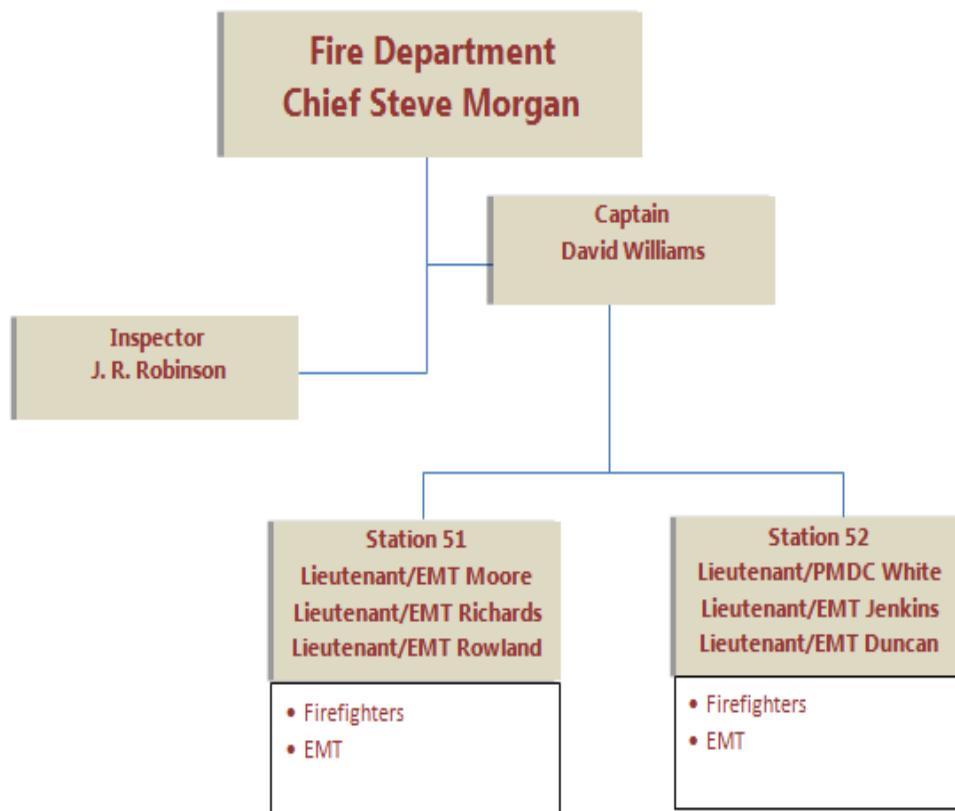
Steve Morgan, Fire Chief
88 Keys Ferry Street
McDonough, GA 30253
(770) 957-1333



Organizational Chart

Fire Department

City of McDonough Organizational Chart Fire Department



Fire Department *Profile*

Vision Statement

The City of McDonough Fire Department is dedicated to the safety and education of the community. It is a dynamic organization that adjusts to the needs of the community to provide excellent emergency protection services.

Mission Statement

The mission of the City of McDonough Fire Department is to protect lives and physical asset values at risk from fires, health conditions, and other environmental risk factors. This function is discharged through the coordination of community fire safety awareness information and programs, a rigorous program of training, professional certifications, and maintenance of an excellent record of emergency response times.

Department Overview

The City of McDonough operates 2 stations and provides fire rescue and medical services to over 22,000 residents covering 12 square miles. The Fire Department is responsible for protecting life, property, and resources through the delivery of public safety services. Prevention, preparedness, mitigation and response represent the core of the program efforts. The organized divisions include administration, prevention, training, and operations.

Fiscal Year 2014 Operating Highlights:

- Through the combination of increased education and fire safety drills, the Department seeks a decrease in the number of fire incidents from the 160 predicted for fiscal year 2014.
- The Department plans expansion of facilities available for training in fire suppression technologies and education.
- A total of 1410 fire safety drills, live burn exercises will be conducted during fiscal year 2014.

Goals and Objectives:

- To replace two aging pumper trucks one is 17 years old the other is 15 years old.
- To create more space for fire department administration, training, and storage by moving into old police building when vacated.
- Purchase one air bottle and breathe air machine for Fire Station 52.

Performance Metrics

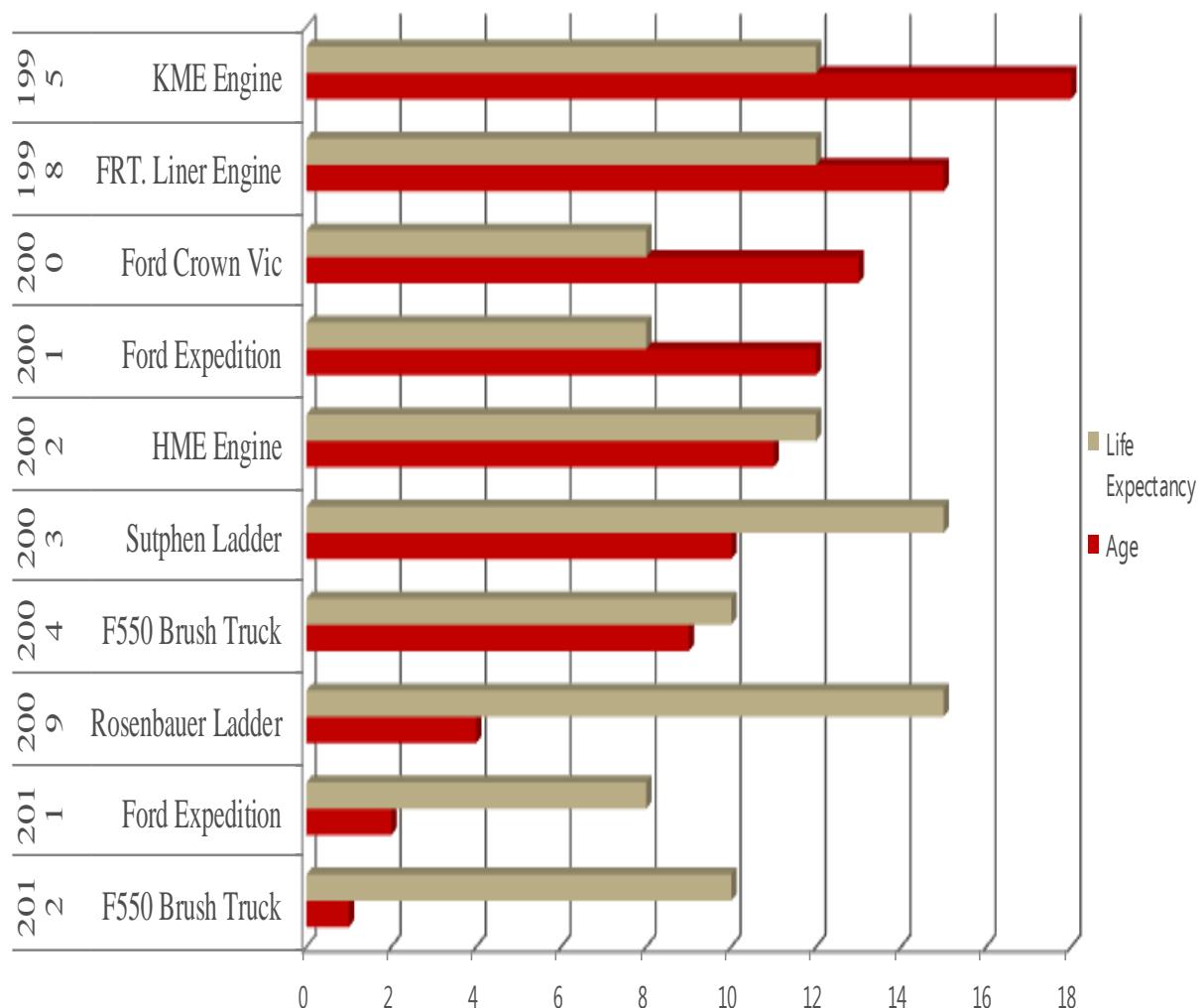
Performance Measures	2010	2011	2012	2013 (Estimated)	2014 (Projected)
Number of Calls	2,537	2,811	2,622	2,504	2,628
Fires	121	167	171	153	160
Alarms	1,528	1,694	1,541	1,423	1,546
Dispatched and cancelled	342	932	382	372	370
Assistance/Elderly	162	161	192	229	186
Utility	123	108	111	90	108
Fire Station Emergency Simultaneous Call Capacity*	1	1	1	1	2
Fire Prevention/Safety Exercises	N/A	N/A	N/A	N/A	N/A

Measures:

- Actual numbers of fire incidents occurring during FY 2014
- Actual numbers of fire prevention and training sessions conducted
- Simultaneous call capacity achieved by June 30, 2014
- Date for implementation of expanded training facility

Department of Fire Services

Current Vehicles in Service



FIRE DEPARTMENT (3520) *Budget*

Personal Services

Regular Salaries/Wages: 24 Fire Full-time equivalent employees.

Recommended: \$1,141,912

Part-Time: 4 Part-time Fire Fighters to cover vacation, sick time, and emergencies.

Recommended: \$58,000

Overtime: Additional measures requiring work hours for emergency response, disaster preparedness, and weather-driven events. **Recommended: \$26,700**

Volunteers: Stipend to volunteers. **Recommended: \$12,000**

Health Insurance: Health insurance benefits paid in accordance with city policy.

Recommended: \$180,813

Life Insurance: Life insurance paid in accordance with City policy.

Recommended: \$1,233

FICA: The City's mandatory contribution into Social Security as required by federal regulations

Recommended: \$75,305

Medicare: The City's mandatory contribution to Medicare as required by federal regulations

Recommended: \$17,612

Retirement: The City's cost associated with contributions to employee's retirement, in accordance with City policy.

Recommended: \$134,795

Worker's Compensation: Allocated cost of worker's compensation insurance.

Recommended: \$34,260

Total Personal Services: \$1,682,630

Purchased/Contracted Services

Auto Repairs & Maintenance: Routine maintenance and parts, for fire engines.

Recommended: \$35,000

Radio Repairs & Maintenance: Radio Communications, service & maintenance.

Recommended: \$1,000

Other Equipment Repairs: Small equipment repairs. **Recommended: \$5,000**

Cell Phones: Mobile phones. **Recommended: \$2,250**

Travel: Travel to attend Fire House Seminar. **Recommended: \$800**

Dues and Fees: Georgia Fire Chief's Association. **Recommended: \$400**

Education & Training: Registration fees for EMT certification and other required training including Airway passage trainer, etc. **Recommended: \$4,000**

Training Materials: Publications and training manuals: **Recommended \$1,500**

Contracts & Fees: Oxygen bottle refills, cable communications and related expenses. **Recommended: \$3,200**

Postage: Routine and minor office needs. **Recommended: \$50**

Total Purchase/Contracted Services: \$53,200

Supplies

Office Supplies: Routine consumable items- paper, writing instruments, forms, files, tape, etc. **Recommended: \$1,500**

Operating Supplies: Routine custodial supplies associated with emergency operations such as new blades for k-12 saw, spray paint for hydrants, etc. **Recommended: \$7,500**

Gasoline/Diesel: Cost of fuel Fire Department equipment and vehicles. **Recommended: \$25,000**

Small Equipment: Honor Guard Kit, truck tarps, canopy tent, string trimmer, small tools and equipment. **Recommended: \$7,500**

Uniforms: Uniforms for fire fighters to include turn-out gear. **Recommended: \$18,000**

Tires: Replacement based upon normal wear and tear. **Recommended: \$7,000**

Miscellaneous: Hydrating fluids for Geranium Festival, smoke detectors, US Flags. **Recommended: \$2,500**

Total Supplies: \$69,000

Total Budgeted: \$1,804,830

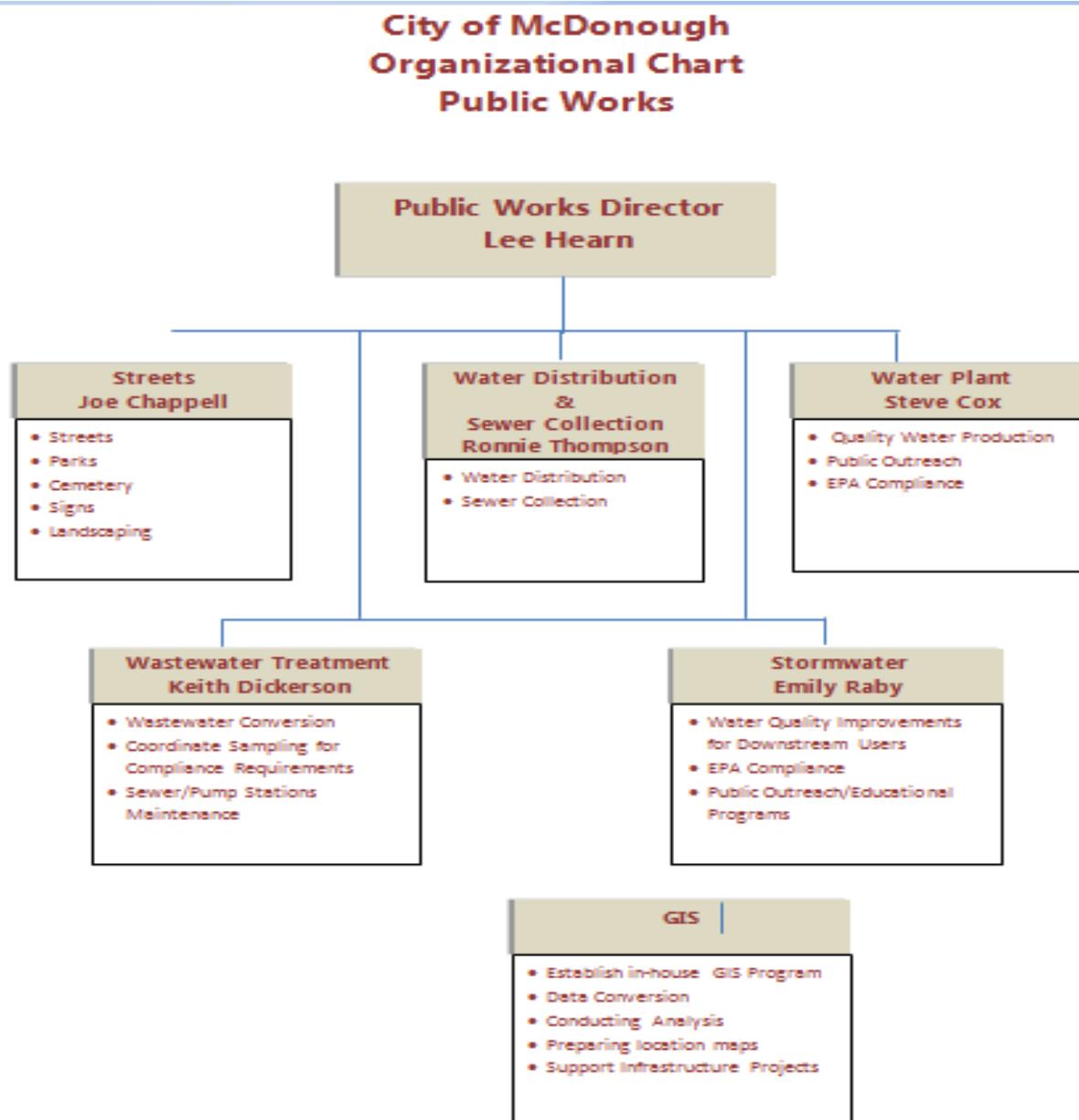
Public Works

Lee Hearn, P.E.
Director
305 Race Track Road
McDonough, GA 30253
(770) 957-3916



Organizational Chart

Public Works



Public Works *Profile*

Vision Statement

The Department of Public Works provides resources for the management and maintenance of the City's infrastructure. It serves to provide excellent customer interface and timely problem resolutions.

Mission Statement

The network of streets, water and sewer connections, plant facilities, will be operated in compliance within all Federal and State regulations, and in satisfaction to the citizens of McDonough, Georgia

Department Overview

The City of McDonough Public Works Department is comprised of five divisions and is responsible for the City infrastructure. It includes street maintenance, water distribution, sewer collection and stormwater system. Public Works also maintains the street right-of-way, our City Parks, and the City Cemetery. This department also provides brush chipping and street sweeping.

Core Functions & Division Descriptions

The Director of Public Director develops a work program for all divisions within the department. The incumbent provides positive leadership and directs policy to support the work program.

The McDonough Water Plant Division works to produce quality water for our citizens within the City's service area. Our primary source of water is the City Reservoir to the north of the City. The Plant also relies of well water to supplement the water supply. The Water Plant efficiently produces water that meets or exceeds EPA standards for water quality. If an unanticipated event occurred that took our plant out of service, measures are in place for interconnectivity with the Henry County water system. The operating permit for this division requires public outreach and education as well as yearly water quality reports in water bills.

The McDonough Wastewater Plant also called the Walnut Creek Pollution Control Plant. The facility converts waste water into clean water and inert solids which are land applied. The operating permit requires the monitoring of wastewater quality as compared to standards governed by the State of Georgia Environmental Protection Division. For the past several years the Plant has received awards for exceeding those standards. The plant uses natural living organisms to process the waste which breaks it down into smaller quantities of solids. The wastewater plant also maintains the twelve sewage pump stations.

The Streets Division provides maintenance for parks, the cemetery, and the rights of way of City streets. It is committed to a very high level of service, and it has historically worked to maintain the rights-of-ways shared with the Georgia Department of Transportation. The Division is also responsible for signage, pothole repairs, curb and sidewalk repairs, dead animal removal, the chipping service, the street sweeper. This Division assists the Water Plant with grass maintenance at the reservoir and at the water towers. This division also assists Stormwater with maintenance on roadside ditches, and driveway culverts, cross drains, and catch basins.

The Water Distribution and Sewer Collection Division maintains the water distribution and sewer collection systems in the City. The primary function of the Division is to maintain water lines from the water plant to the water customer. All service/meter activities are controlled by this Division. The staff replaces water meters on a regular schedule to ensure proper billing. The Division also maintains sewage collection system along the City right-of-way to its final destination; the wastewater plant. Occasional cleaning of sewer lines is necessary due to blockages from fats, oils, and grease in the sewer lines.

The Storm-water Division is responsible for maintenance required by our Non-Point Source Discharge and Elimination System permit through the Georgia Environmental Protection Division. The division's emphasis is on improving water quality for downstream users. This division annually provides a report to Georgia Environmental Protection Division on inspection, maintenance, and education activities.

Solid Waste Collection and Disposal is an enterprise operation, and the services are provided under contract by a private company.

Performance Measures

Water Plant

- Respond to water complaints within 24 Hours
- Submits monthly lab reports to the state agency by the due date
- Performs preventative maintenance on recommended schedule
- Performs housekeeping services ground maintenance on a weekly schedule

Wastewater

- Respond to Pump Station call within 2 hours
- Submits monthly lab reports to the state agency by the due date
- Performs preventative maintenance on recommended schedule
- Complete Pump Station Maintenance on schedule

Water Distribution

- Cut-offs completed in a timely manner
- Reinstates are completed within 24 hours
- Radio Reads completed in two business days
- Flush 100 Hydrants per month between the months of March – October
- Respond to Main Breaks within one hour and repairs completed within six hours

Sewer Collection

- Respond to Sewer blockage within one hour
- Perform quarterly sewer jetting at 45 locations
- Check creek sewer crossings monthly
- Respond to camera inspections in one day

Streets

- Lawn care maintenance of the City Square every seven days
- Right-of-way on all City streets cut every 14 days
- Adhere to weekly schedule for yard waste removal
- Concrete sidewalk repairs completed within three weeks
- Removal of expired animals from City streets within four hours of notification
- Pothole patching completed within 24 hours of notification
- Service cut in pavement for utility work completed within weeks

Stormwater

- Respond to stormwater call within four hours
- Adhere to street sweeper routes
- Annual outreach activities completed in a timely manner
- Meet deadline and objectives established by Stormwater Master Plan and Improvements List



Public Works

Highways & Streets Budget

Personal Services

Regular Salaries/Wages: Includes 13.5 Public Works employees and allocated costs for Public Works and Finance Director. **Recommended: \$399,641**

Overtime: Additional work measures requiring work hours beyond the normal 40 hour work week. **Recommended: \$21,000**

Health Insurance: Health insurance benefits paid in accordance with City policy. **Recommended: \$82,531**

Life Insurance: Life insurance paid in accordance with City policy. **Recommended: \$822**

FICA: The City's mandatory contribution to Social Security as required by federal regulations. **Recommended: \$6,099**

Medicare: The City's mandatory contribution to Medicare as required by federal regulations. **Recommended: \$26,080**

Retirement: The City's cost associated with contributions to employees' retirement, in accordance with the City policy. **Recommended: \$44,332**

Worker's Compensation: Allocated cost of Workers' Compensation insurance. **Recommended: \$39,447**

Total Personal Services: \$619,952

Purchased/Contracted Services

Engineering: Evaluations for core samples and soils analysis conducted for small projects by outside engineering firms. **Recommended: \$ 2,000**

Repairs & Maintenance: Repair of weed eaters, lawn mowers, chain saws, pipe saw and other small equipment. **Recommended: \$ 3,000**

Auto Repairs & Maintenance: Repair and maintenance of fleet trucks and van. **Recommended: \$20,000**

Other Equipment Repair: Repair of track and bush hog, back hoe, bobcat and other equipment maintenance. **Recommended: \$ 15,000**

Rental Equipment & Vehicles: Rental of arrow boards, tarps, and other equipment needed on an occasional basis. **Recommended: \$2,500**

Cell Phones: Staff radios and cell phones assigned to employees. **Recommended: \$8,200**

Travel: Cost to attend the State Public Works conference, and other travel related to continuing education and training for employees. **Recommended: \$1,000**

Dues & Fees: Renewal of Professional Engineering License, Georgia Water Conservation Commission, and Erosion& Sedimentation Control Renewal. **Recommended: \$200**

Education & Training: Registration fees for trench safety, Underground Utility Location, and other safety and performance training courses. **Recommended: \$2,000**

Contracts & Fees: Temporary laborers to perform Public Works functions for street maintenance, tree removal and construction inspections. **Recommended: \$95,000**

Total Purchased/Contracted Services: \$148,900

Supplies

Office Supplies: Normal supplies consumed in the course of business including paper, file, writing instruments, business cards, etc. **Recommended: \$800**

Operating Supplies: Cost to include asphalt, oil, blades, safety equipment, weed killer, concrete, sand, gravel, etc. **Recommended: \$90,000**

Signs: Replacement of street, safety, hazards, and other signage. **Recommended: \$ 8,000**

Gasoline/Diesel: Fuel costs associated with the daily operation of vehicles to perform related. **Recommended: \$ 55,000**

Uniforms: Rental uniforms all employees. **Recommended: \$11,000**

Landscaping: Geraniums, grass seed, sod, fertilizer, hay, straw, and mulch distributed throughout the City. **Recommended: \$ 10,000**

Tires: Purchase of tire replacements for fleet vehicles. Recommended: \$7,000 *Miscellaneous:* Car wash for City owned vehicles. etc. **Recommended: \$ 500**

Total Supplies: \$182,300

Total Budgeted: \$951,152

Cemetery Budget

PERSONAL SERVICES

Regular Salaries/Wages: One half- time employee. The position of Community Service Coordinator is assigned to this cost center. The balance is charged to Public Works, including all benefits beyond FICA and Medicare. **Recommended: \$15,506**

FICA: The City's mandatory contribution into Social Security as required by federal regulations. **Recommended: \$961**

Medicare: The City's mandatory contribution to Medicare as required by federal regulations. **Recommended: \$225**

Worker's Compensation: Allocated cost of Worker's Compensation insurance.

Recommended: \$678

TOTAL Personal Services: \$17,370

Supplies

Signs: Postings **Recommended \$1,500**

Total Supplies: \$1,500

Machinery and Equipment:

Cemetery Improvements: Plants and materials to enhance cemetery, sand, fence repairs.

Recommended: \$6,000

Total Machinery and Equipment: \$6,000

Total Budgeted : \$24,870

Parks Budget

Personal Services: \$0 **TOTAL:** \$0

Purchased/Contracted Services

Other Equipment Repair: Repair of lights and electrical outlets Repair and replacement of drinking fountains. **Recommended:** \$2,500

Contracts & Fees: Sound system & alarm maintenance for Craig Park, Simpson St. Park and Alexander Park. **Recommended:** \$2,500

Total: \$5,000

Supplies

Operating Supplies: Mulch, fertilizer, trees, trash bags, lime, pesticides and herbicides.

Recommended: \$11,700

Small Equipment: 2 blowers. **Recommended:** \$1,000

Christmas Décor: Replacement and assembly of Holiday decorations. **Recommended:** \$11,000

Christmas Parade: Float decorations, port a potty rentals, payment to Santa.

Recommended: \$1,300

Total Supplies: \$25,000

Machinery and Equipment

Recreation Trail: Landscaping, tree replacement, etc. **Recommended:** \$5,000

Park Improvements: Replacement and repair of equipment relative to City Parks not covered by County. **Recommended:** \$4,000

Parks: Security cameras. **Recommended:** \$1,000

Youth Association Equipment: Scoreboard upgrades and/or replacement. **Recommended:** \$1,000

Capital Outlay: Zero Turn mowers and landscape trailer. **Recommended:** \$10,100

Total Machinery and Equipment: \$21,000

Total Budgeted: \$51,000

Business Development

Adam Causey, Director
136Keys Ferry Street
McDonough, GA 30253
(770) 957-3915



Organizational Chart

Business Development

**City of McDonough
Organizational Chart
Business Development**



Business Development *Profile*

Vision Statement

The Business Development Department was created in 2012 to direct the City's economic development strategies and policies that supports commercial growth, business retention, employment, and preservation of historical assets and infrastructure.

Mission Statement

The Business Development and Main Street programs develop a comprehensive strategy tailored to market the city for new opportunities, and strategic growth.

Department Overview

The Department supports the Main Street Program and the Downtown Development Authority.

Core Functions:

- Design
- Economic restructuring
- Promotion
- Organization

McDonough Main Street Program

Established in June 2001, the McDonough Main Street Program is part of a national network of more than 1,800 active Main Street Entities. The program is an essential, community-driven initiative that focuses on revitalization of older, traditional business districts throughout the United States. The underlying premise of the Main Street concept is to encourage economic development, within the context of historic preservation, in ways that are appropriate for today's marketplace. Main Street programs advocate a return to community self-reliance, local empowerment and the rebuilding of traditional commercial districts based on their unique assets—distinctive architecture, a pedestrian-friendly environment, personal service, local ownership, and a sense of community. Committees, which encourage community involvement and work to catalyze action in these impactful areas, are an important part of most Main Street Programs.

The Main Street philosophy and the Eight Guiding Principles behind this methodology make the program an effective tool for community-based, grassroots revitalization efforts. These eight components ask Main Street Cities to take a comprehensive approach, move in incremental steps, promote self-help, create partnerships, strive to identify and capitalize on existing assets, emphasize quality, be open to change and, most importantly, be committed to implementation.

McDonough Main Street Program by the Numbers

The McDonough Main Street Advisory Board is a group of committed volunteers that includes business and property owners, elected officials, and design professionals. This Board diligently works toward preserving the historic character of Downtown McDonough, while also looking at ways to keep the district competitive in today's marketplace. In 2012, the McDonough Main Street Program logged a total of 1,461 volunteer hours that were provided by community volunteers. This translates into approximately \$15,00.00 worth of in-kind services. These hours were utilized in the facilitation of 89 special events (mostly hosted in the downtown area), that attracted over 58,000 people to the downtown area.

In addition to being an ideal place for special events, Historic Downtown McDonough is an ideal place to locate a business. In 2012, six buildings were rehabilitated bringing approximately \$62,000.00 in investment, and thirteen new businesses opened around the McDonough Square and twenty-three new jobs were created.

Downtown Development Authority

The McDonough Downtown Development Authority is in the process of being reorganized. The DDA, with city staff direction, will identify redevelopment opportunities in the central business district. The DDA is appointed by the Mayor & Council and will utilize special tools and powers to leverage public and private resources to bring investment to areas of need.

McDonough Square

The historic McDonough Square is the focal point of activity in downtown. It continues to serve as one of the most desirable event venues in the City. Centrally located in the heart of the historic downtown area, the square is the picturesque location for numerous events throughout the year including, weddings, graduation ceremonies, and McDonough Main Street hosted events like the Princess and Pirate Parade, Ladies Night Out, the Summer Concerts Series, Free Movies on the Square, and others. In 2012, \$11,975.00 worth of public improvements were made in and around the Square.

Department Description

The Department of Business Development is responsible for the City's economic development strategy.

The Department consists of three divisions:

- Business Development
- The Main Street Program
- The Downtown Development Authority

Business Development is tasked with retaining and recruiting successful businesses that are compatible with the local economy and creating and promoting incentive packages to foster business creation. The Main Street Program is charged with promoting and enhancing economic activity in McDonough Square. The Downtown Development Authority will manage redevelopment activities within the central business district.

The responsibilities of the Department include:

- Developing and coordinating a city-wide economic development strategic plan
- Identifying and promoting redevelopment opportunities
- Promoting McDonough as a Main Street City in the State's Main Street Program
- Staffing and maintaining the Welcome Center.
- Developing and coordinating events on McDonough Square.
- Partnering with the Merchants' Association, Tourism and Hospitality Board, and other local groups.

The mission of this Department is to increase economic activity and wealth in the community by fostering an environment that promotes business creation, leverages historic resources, and actively engages in targeted redevelopment. The department works to encourage open communication between private enterprise and local government so that quality, sustainable, and profitable development can flourish. The Department, through the Main Street Program, partners with stakeholder groups to plan and promote unique, special events that highlight the historic nature of McDonough Square.

Key Objectives

- Meet Main Street Program standards
- Coordinate events with partner organizations
- Grow existing business entities
- Recruit new business enterprises

Future Outlook— FY 2013-2014

- Reorganize the Downtown Development Authority and identify near-term redevelopment opportunities
- Continue working with the Merchants' Association, Tourism and Hospitality Board, Downtown Development Authority, Main Street Program, McDonough citizens, and investors to promote and revitalize Downtown McDonough through Main Street Program initiatives
- Update property database in Downtown McDonough to assist with redevelopment plans
- Complete Urban Redevelopment Plan to apply for Opportunity Zone designation from the State.

Accomplishments—FY 2012-2013

- For the calendar year 2012, the McDonough Welcome Center received over 6,039 visitors and received more than 5,209 phone calls requests, distributed 2,302 brochures, and sold 13 Henry County Maps.
- In early 2013 the City hired a Main Street Program Manager.
- Hosted and/or assisted with the following events:
 - Christmas Parade / Santa on the Square / Merchants Open House
 - Downtown Trick or Treat Event
 - Easter Bunny on the Square
 - Geranium Festival

- Princess and Pirates Parade
- Ladies Night Out
- McDonough Arts Festival
- Thriller Parade
- Other events

In May 2013, local legislation was passed in the Georgia General Assembly that would allow for an increase in the hotel/motel tax rate levied inside city limits from 5% to 8%. The Business Development Department will utilize a portion of the increase to fund “tourism product development” initiatives in cooperation with the Downtown Development Authority, Main Street Program, and the McDonough Hospitality & Tourism Board.

Key Performance Measures

Main Street	2011 (calendar)	2012 (calendar)
Promotional Events	331	89
Event Visitors	79,346	58,366
Volunteer Hours	2,265	1,461
New Businesses	8	3
Net Jobs Created	16	22
Building Renovations	\$11,300	61,900

BUSINESS DEVELOPMENT *Budget*

Personal Services

Regular Salaries: 1 Business Development Director **Recommended: \$76,500**

Health Insurance: Health insurance paid in accordance with City policy.
Recommended: \$5,549

Life Insurance: Life insurance paid in accordance with City policy. **Recommended: \$103**

FICA: The City's mandatory contribution into Social Security as required by federal regulations.
Recommended: \$4,743

Medicare: The City's mandatory contribution to Medicare as required by federal regulations.
Recommended: \$1,109

Workers Comp: Allocated cost of worker's compensation insurance costs.
Recommended: \$252

Total Personal Services: \$88,256

Purchased/Contracted Services

Professional Services/Engineering: Design Fees redevelopment proposals. **Recommended: \$10,000**

Legal Fees: Downtown Development Authority Legal Fees. **Recommended: \$3,500**

Cell Phones: Mobile Device for Director **Recommended: \$1,000**

Advertising: Advertisements as needed for development projects. **Recommended: \$5,000**

Public Notices: Notices and solicitations placed with print media. **Recommended: \$500**

Printing & Binding: Informational materials and hand- outs to the general public for related matters. City wide business recruitment materials. **Recommended: \$5,000**

Travel: Travel associated continuing education and/or professional development.
Recommended: \$2,000

Dues & Fees: Professional certifications and memberships. Georgia Economic Development Association classes; International Council Shopping Center classes. **Recommended: \$500**

Education & Training: For professional development and continuing education including continuing American Institute of Consulting Planner certification maintenance classes. **Recommended: \$1,500**

Other Expenses: Costs for incidental operating. **Recommended: \$150**

Total Purchased Contract Services: \$29,150

Supplies

Office Supplies: Routine office supplies consumed during the normal course of business.

Recommended: \$250

Operating Supplies: Items principally used the Business Development operations.

Recommended: \$250

Books & Periodicals: Books and periodicals associated with Business Development.

Recommended: \$250

Small Equipment: Tools and equipment needed to support events, Main Street facility, etc.

Recommended: \$250

Miscellaneous: Incidental operating supplies. **Recommended: \$250**

Total Supplies: \$1,250

Total Budgeted: \$118,656



Main Street Budget

Personal Services

Regular Salaries & Wages: 2 full-time equivalent positions to include Manager and Receptionist.

Recommended: \$77,532

Part Time: 2 part-time positions to fill-in on holidays and weekends and for supplemental assistance. **Recommended: \$5,553**

Volunteers: Stipends paid to program volunteers.

Recommended: \$500

Health Insurance: Health insurance benefits paid in accordance with City policy.

Recommended: \$14,876

Life Insurance: Life insurance paid in accordance with City policy.

Recommended: \$85

FICA: The City's mandatory contribution into Social Security as required by federal regulations.

Recommended: \$5,054

Medicare: The City's mandatory contribution to Medicare as required by federal regulations. **Recommended: \$1,182**

Retirement: The City's cost associated with contributions to employees' retirement in accordance with City policy.

Recommended: \$4,117

Workers Comp: Allocated cost of Worker's compensation insurance. Recommended: \$305

Total Personal Services: \$109,204

Purchased/Contracted Services

Cell Phones: Manager's usage for Main Street Management business.

Recommended: \$1,000

Advertising: Costs associated with promotional advertisements placed with print and electronic media.

Recommended: \$15,000

Public Notices: Costs associated with notifying the community of upcoming tours, parades, galas, etc.

Recommended: \$500

Promotions: Main Street activities and promotional events for 2013-2014.

Recommended: \$35,000

Printing & Binding: Outsourced printing such as brochures, walking maps, etc.

Recommended: \$500

Travel: Travel associated with Department of Community Affairs meetings, Downtown Main Street Workshops, and Manager's meetings.

Recommended: \$2,500

Dues & Fees: National Trust for Historic Preservation (\$250), GA Downtown Association Membership (\$125), McDonough Arts Council (\$100), Misc. (\$125).

Recommended: \$600

Education & Training: Department Community Affairs Downtown Development (April-\$425), Hands on Workshops & Manager's Training (\$350), GA Downtown Assoc. (Oct.-\$325), Annual Meeting (Nov-\$400).

Recommended: \$1,500

Contract Labor: Outside assistance related to special events operating production & concerts costs, sound equipment, and labor.

Recommended: \$3000

Contracts & Fees: Telecommunications monthly (\$200), Productions & Concerts (\$2,500), Copier Meter Use (\$2,000), Sound Equipment (\$1,800)

Recommended: \$6,500

Other Expenses: Lunches for artists, students, GDA auction items, RC reception.

Postage: Routine mailings associated with various Main Street functions and events.

Recommended: \$100

Total Purchased/Contracted Services: \$66,700

Supplies

Office Supplies: Paper, writing, instruments, and other routine supplies.

Recommended: \$1,000

Operating Supplies: Message board lights, and other supplies for the Center.

Recommended: \$750

Meals: Employee recognitions and winter meeting.

Recommended: \$750

Books and Periodicals: Literature, pamphlets, historical fact summaries, and other handouts.

Recommended: \$200

Holiday Decorations: Lights, Wreaths, Tree decorations, bells, etc.

Recommended: \$250

Miscellaneous: Incidental operating cost items.

Recommended: \$500

***Total Supplies:* \$3,450**

Machinery and Equipment

Equipment: Shelving, merchandise racks, furnishings for administrative area.

Recommended: \$2,500

***Total Machinery and Equipment:* \$2,500**

Total Budgeted: \$181,854

Building Maintenance



City of McDonough Capital Improvement Projects

Fiscal Year 2012-2017 Capital Improvement Plan

A Capital Improvement Program (CIP) is a multi-year plan that establishes the overall goals and objectives for a city's capital facility needs. The CIP contains projects budgeted in the current year and subsequent years and identifies potential funding sources. The CIP assists the city in utilizing financial resources to plan, design and construct capital projects. The City of McDonough's CIP tracks projects over values in excess of \$5,000. The FY 13-14 documents projects between the years 2014 and 2019. The first year of the 5-Year CIP is referred to as the short-term capital budget, while the remaining four years is referred to as the long-term work program.

New Fire Trucks and Police cars are included on the CIP Program



Capital Improvements Projects

Public Safety Complex

Capital Projects scheduled to be completed in the FY2013 include the Public Safety Complex. In December, 2012, the city purchased three connecting land parcels. After structural modifications are made, the existing office building on one property will house the Police Department. Additionally, a new municipal courthouse will be built directly adjacent, with space for community events.



The City purchased the property and facility formerly known as the Vermeer Building to house the Public Works Department's staff and equipment which includes the Streets Department, Water Distribution, Storm-water, and Sewer Collection. The building is 7,000 square feet of office space on the first and second floors. The building also has 6,000 square feet of shop space in the rear. The site is over five acres and will meet the needs of the City of McDonough Public Works staff for years to come.



City of McDonough Capital Improvements Projects

Big Spring Park

Design work is advancing on a new park and regional detention pond. The project will include stream bank restoration and a natural habitat for wildlife. A two-acre pond with an aerator fountain, walking paths, small pavilion and seating areas, duck box, aquatic edible vegetation, boardwalk, and explanatory signs will be the other highlights. Nearly half of the total cost—about \$400,000—is expected to be funded by State grants from EPD (\$155,000) and the Soil and Water Conservation Commission (\$15,000.) The balance will be funded from the city’s stormwater utility revenues.



City of McDonough Capital Improvements Projects

Public Works Property

Capital Improvements Projects

Walnut Creek Aerobic Digester Tank

The aerobic digester tank is used in the last step of solids removal at the Wastewater facility. The solids are pumped into the tank and, through aeration, the microscopic bacteria break down the solids before they are run across the belt press and applied to farm land as fertilizer. The two current digesters are working at max capacity; a third will allow for better treatment of the solids, reduced chemical usage, and less hauling expense.

Additional details:

- Volume— 250,000 gallons;
- Aerator— 30 HP motor;
- Annual man hours— Zero additional hours to add a third digester to the daily tasks. Less time will be spent decanting current digesters;
- Cost of aerator operation— \$12,500 per year.

Savings:

- Savings on one tote of polymer, will result in a year savings of \$3,500;
- Reduction of truck operation will equal \$1,300;
- Reduction of lime will equal \$400;
- Reduction of outside lab work, by staying under 300 dry tons hauled, will equal \$3,600.



Capital Facilities and Services

Department of Community Development

General

Departmental Vehicle Replacement Program

The Community Development Department has six vehicles that need replacing including three pick-up trucks, two SUVs and one sedan. These vehicles were purchased between 1999 and 2005, or eight to fourteen years ago. The average age of this fleet is 9.6 years. This program would begin replacing one vehicle each year.

Exterior Rehab @ 32 Jonesboro Street

32 Jonesboro Street is a historic house which the city acquired in 2010. The building is dilapidated and the Building Official has written up a scope of remedial work and obtained cost estimates from three contractors. The work includes roofing, removing vinyl siding and repairing and painting the siding, soffits, gutters and trim to bring it up to code.

Downtown Development Authority

Interior Rehab @ 32 Jonesboro Street: The 32 Jonesboro Street house has approximately 2,000 square feet of floor space. Whether the building is used by the City or is rented out, a thorough interior rehabilitation will be necessary. No detailed estimate of renovation costs has been prepared for interior renovations. The amount shown is based on a conceptual cost of \$50 per square foot. In the event the property is leased, this cost could potentially become one for the tenant rather than the city.

Downtown Development Authority

Aerial Utilities Relocation Program: Most of the city's streets are festooned with utility poles and overhead utility lines. The Downtown Square is one of the few exceptions. This program would include working with Georgia Power, telephone and cable providers and GDOT to incrementally bury power, telephone, CCTV and traffic signal cables in order to improve the appearance of our streets and the reliability of the utilities. With a set amount of funding each year, it would be necessary to determine how many feet could be buried on a case-by-case basis, since conditions will vary from block to block. These funds could potentially be combined with Complete Streets funding to provide greater local matches for projects that may be partially funded through ARC and/or GDOT grants.

Public Works/Community Development

Downtown Performing Arts Center: Every Downtown revitalization plan for over a decade has recommended developing a performing arts venue in Downtown. Most have suggested the old theater building at the intersection of Macon Street and John Frank Ward Blvd. now known as Clay Plaza be purchased and rehabbed as the arts center. No detailed work has been done on the concept. This budget figure is based on a property acquisition cost estimate of \$500,000, which is based on the Tax

Assessor's appraisal of \$476,000 and design and construction costs estimated at \$200 per square foot for the 12,000 square foot building. If done using the DDA, owner financing could be used initially, with primary funding coming from an increase of the city's hotel-motel tax from 5% to 8%.

Economic Development/DDA

SR 20/81 E-W One-Way Pair System through Central McDonough: Jonesboro Rd, Keys Ferry Street: This project has been "on the books" since 1986. GDOT has proposed to advance it in FY2014 using all state and federal funds. GDOT's plan calls for extending the existing one-way pair almost half a mile in each direction. In the scope of the 2012 LCI Supplemental Study ARC charged the city with revisiting the nature of the project, which the city is still in the process of doing in partnership with GDOT. The city and its consultants have proposed an alternative that would instead shorten the pair to extend only 800-1,000 feet each side of the Square and reduce the cost by about 50%. This cost is based on the city's proposal. Public Works and Community Development are jointly working on this project with GDOT.

Streetscape Improvements

Square and Atlanta Street This project includes bicycle and pedestrian safety upgrades and new streetscape on the streets surrounding the McDonough Town Square and extending along both northbound Macon Street and southbound Atlanta Street 0.27 miles and continuing along Atlanta Street (GA Highway 42/ US Highway 23) approximately 0.29 miles to its intersection with Spring Creek Blvd. It also includes a new barrier-separated two-way cycle track along Atlanta Street from Spring Creek Blvd to the Square. The project's estimated cost is approximately \$1.9 million, with about \$1.6 million coming from a federal transportation grant through the Atlanta Regional Commission's Livable Centers Initiative. The project was added to the regional Transportation Improvement Program in December, 2012. A GDOT project number and project manager have been assigned to the project and survey work should be able to proceed in the fourth quarter of FY2013.

Complete Streets/Sidewalk Extension Program This ongoing program is intended to be the implementation of the complete streets policy and design standards developed as part of the 2011-2012 Downtown LCI Supplemental Study. It will add or improve sidewalks, bicycle facilities and other improvements to make McDonough's streets accessible to all travelers, regardless of the transportation mode they choose or their physical capabilities. The program is recommended to commence in FY2014, with a funding level of \$1 million annually. This program is intended to work in parallel with others such as the Aerial Utility Relocation and the Public Spaces Landscaping programs and use its funding to leverage State and Federal grant funds such as the LCI program.

Parks and Recreation Projects

Big Spring Park Improvements Design work is advancing on the new Downtown park and regional detention pond on the site of former county ball fields located on Veterans' Drive. Construction is scheduled to begin in June, last for approximately six months and cost

about \$400,000. Nearly half of the cost of the project will be funded by State grants from EPD in the amount of \$155,000 and \$15,000 from the Soil and Water Conservation Commission. These funds will allow for stream bank restoration and transform the area into a healthy habitat for both citizens and wildlife. The remaining balance will come from the city's storm-water utility revenues. The park will include the two-acre pond with aerator fountain, walking paths, a small pavilion and seating areas, a duck box, aquatic edible vegetation, a boardwalk and explanatory signs.

Public Works/Community Development

Public Spaces Tree Planting/Landscaping Program This is a proposed program which will begin to remedy the general lack of trees throughout much of the city, particularly along its streets. An extensive and healthy tree canopy is a major asset for any city and is especially important in creating the sort of vibrant and appealing 21st Century Southern Town that citizens and elected officials desire for the City of McDonough. This program will entail overhauling the city's landscape-related ordinances, establishing a "tree bank," conducting a citywide tree inventory and installation of new trees on streets and in other public spaces that do not currently have them. The tree bank will provide a mechanism for property developers who cannot install all the landscape materials required by ordinance on their sites to pay into the tree bank, in cash or in kind, as a means to fulfill their planting requirement. It would also allow for the acceptance of gifts and grant funds from any source. The program is planned to commence with the 2014 Fiscal Year, seeded with a budget of \$100,000 from city funds and become an ongoing program.

Public Works/Community Development

Acquisition and Development of Passive Parks This also is a proposed new program which would build on the city's successful development of the Bryan-Cleveland Neighborhood Pocket Park to introduce additional passive park spaces of all scales throughout the city. The program is recommended to commence in FY2014 at the level of \$1 million annually, with funding from SPLOST 4, impact fees and grants.

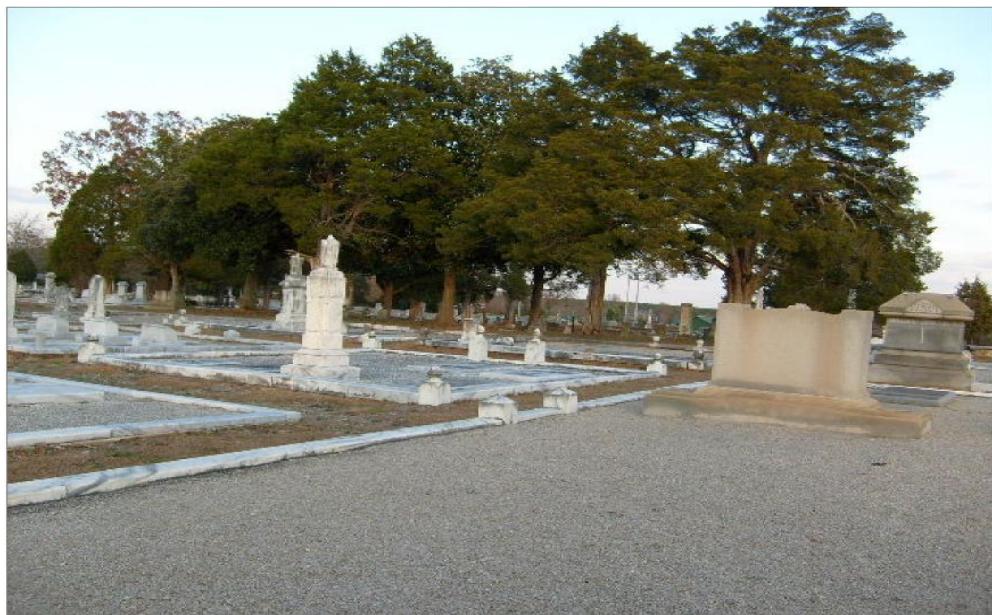
Public Works/Community Development

Improvements to Jonesboro Road Park (Wesley Lakes Subdivision) This is a joint City-County project. The property was purchased by the city using SPLOST funds. It is the county's responsibility to obtain design services for the park, construct the facilities and maintain it. The city has been collaborating with the county in an effort to advance the project. To date, the county has taken no action on this project.

Cemetery Upgrade and Expansion The opportunity to purchase the building and properties at 50 Lawrenceville Street for the city's Public Safety complex has freed the 6.5 acre "Mercer" property immediately south of the city cemetery to use for expanding the cemetery to create an additional source of revenue and enhance the historic cemetery as a tourist attraction.

Housing

Rehabilitate or demolish substandard housing throughout the city. This is an ongoing program started in 2010 by the Building and Code Enforcement Division. It is currently funded at \$20,000 annually. To date, the program has succeeded in initiating the demolition of nearly fifty derelict buildings. The department's goal is to create a land bank authority and expand this program into a complete neighborhood revitalization program. Ideally, the neighborhood revitalization program will be undertaken with a private sector partner that is a Community Housing Development Organization (CHDO). Program design and planning for this project is expected begin during in the second quarter of FY2014.



Frequently Asked Questions (FAQs)

Frequently Asked Questions

Q. Where is City Hall located?

A. The City of McDonough City Hall is located at 136 Keys Ferry Street, McDonough, 30253.

Q. What is there to see and do in the City of McDonough?

A. Visit website www.mcdonoughga.org to view attractions and access a calendar of events.

Q. I am thinking of starting or moving my business to the City of McDonough. Who can I contact regarding economic development, site locations, etc.?

A. Contact our Business Development Director, Adam Causey, by phone, 770-957-3915, or by e-mail, acau-sey@mcdonough-ga.gov

Q. Where can I get information about the community make-up of the City of McDonough/Henry County?

A. You can obtain community demographics and other important resource information from the Atlanta Regional Commission, www.atlantaregional.com

Q. Who is my sanitation provider? Do I have to use the service provided through the city?

A. By ordinance, the City of McDonough provides garbage services to all properties within city limits through a contract with Republic Services.

Q. How do I find out more about the City's residential curbside recycling program?

A. Through Republic Services, the city offers no-sort recycling pick-up every other week. Participants can register with www.recyclebank.com to earn points, good toward gifts, for their efforts.

Q. How and where can I pay my water bill?

A. Water bills are processed at City Hall, 136 Keys Ferry Street. Customers may make a payment at the City Hall Customer Service Window, by mail, online at www.mcdonoughga.org, or by telephone. In addition, customers may make a payment at the drive-thru window or place a payment in the drop-box (located in the drive-thru area.) The city accepts checks, cash, or credit cards (For Visa or Master Card, a \$5 service charge will be applied).

Q. Where do I get information about zoning, building permits, etc. in the City of McDonough?

A. The Community Development and Building Departments are located on the third floor of City Hall.

Q. Where do I file a Code Enforcement complaint?

A. On the third floor of City Hall.

Q. Where is the City of McDonough Municipal Court located?

A. 369 Macon Street, McDonough, GA 30253.

Q. What is the Stormwater fee money used for?

A. All Stormwater fee revenue goes towards the administration and implementation of the Stormwater Management Plan (SWMP) adopted by the City of McDonough. Examples of use of these funds include: city storm sewer infrastructure repair costs; water direction and redirection improvements along main roads and subdivisions; upgrading and modernization projects; restoration of already impaired or polluted waterways and others.

Q. How is the Stormwater fee calculated?

A. First, the property or land area use is identified. The rates are determined based on impervious surfaces area, or the area that rain water cannot soak into the ground. For residential properties, a fixed rate of \$39.60 is charged annually through the property tax office. For commercial and industrial uses, the \$39.60 is charged based on the average residential impervious area, or impervious unit, of 3,000 square feet. This amount is sent to the Henry County Property Tax office for collection.

Q. How do I pay the Stormwater fee?

A. You probably already have. There is a line item Stormwater Fee on your property tax statement. If you are a City of McDonough resident, then you are helping to resolve the situation and keep our water bodies cleaner. Most cities and counties in the Metro Atlanta area have a Stormwater Fee.

Q. When is the Christmas Parade?

A. The City of McDonough Christmas Tree Lighting and Parade are held the first Saturday in December. Applications to participate in the parade are made available on the city's website in August.

Q. When is the Geranium Festival?

A. The Geranium Festival, which is hosted by the McDonough Lions Club, is held on the third Saturday in May.

Q. What makes the City of McDonough so special??

A. The City of McDonough, also known as the Geranium City, is twenty-eight miles from Atlanta, thirty minutes from the world's busiest airport – Hartsfield Jackson International Airport, three-and-a-half hours from the Savannah port and Atlantic Ocean, and two hours to the beautiful North Georgia mountains. Because of our prime location, we believe our town to be the "New Promised Land."

Budget Questions and Answers

What is a Budget?

A budget is a financial plan for a city that includes estimates of resources available, including revenues, expenditures, and fund balances. The document is prepared by the City Administrator and staff and is adopted by the Mayor and Council after input from the public. The budget document is prepared to provide financial, operational, and/or policy information to residents and interested parties. The budget packet provides detailed information of how the city's resources will be used to fund services and programs.

The document begins with a transmittal letter from the City Administrator. The transmittal letter serves as an introduction to the budget and summarizes significant information such as the impact of the economy on projected revenues, major developments, capital projects, and significant changes, projected revenues and/or expenditures.

The budget documents also contain the following information:

- Budgetary structure, policies, and procedures
- Financial trend analysis
- Departmental budgets which includes line items expenditures and revenues
- Capital Improvement Projects Fund (CIP)
- Personnel Data
- Glossary of terms to assist the reader in understanding the document.

When reviewing this document, please remember that the information has been developed based on both organizational structure and financial structure. The organizational structure is reflected in the Departmental budgets, which may be divided into program budgets.

Budget Questions and Answers

Q: What is the purpose of the City Budget?

A: The budget is an annual financial plan that specifies the level of municipal services to be provided in the coming year and the resources, including personnel positions, capital expenditures, and operating expenses needed to provide these services. The document reflects the policies and priorities set by the Mayor and City Council.

Q: How and when is the budget prepared?

A: The city begins the budget process in December when each department submits to the Director of Finance requests for funding for programs and operational needs, as well as projected revenues for the next fiscal year. Mayor and Council consider the request during their Winter Retreat, which is also when budgetary priorities are set. After the budgetary priorities are established by Mayor and Council, the City Administrator, Finance Director, and Department Heads review and adjust the requests for funding based on projected revenues. The developed proposed budget is submitted to Mayor and Council and two public hearings are held to gather citizen input. Following the public hearings, Mayor and Council make changes and/or adopt the final budget with a resolution. The ordinance is later adopted establishing the mileage rate, using the budget as a base.

Q: What is a fiscal year?

A: A fiscal year is a 12-month operating cycle that comprises a budget and financial reporting period. The city's fiscal year begins on July 1 and ends on June 30 of the following year.

Q: How does the city obtain revenues?

A: From sales, franchise, occupational, real estate, fee for services, fines and forfeitures, grants, and other miscellaneous revenues. Examples of these revenue sources include Local Optional Sales Taxes, Special Local Option Sales Taxes, business licensing, and solid waste fees.

Q: How is the revenue obtained by the city used?

A: Municipal revenue is used to pay for personnel service, operating supplies, other operating costs such as utilities and insurance, and capital purchases such as buildings, vehicles, and equipment as specified in the City Budget.

Q: What is the millage rate?

A: The millage rate is 4.93 mills. The city assesses property taxes of \$9.90 for every \$1,000 of taxable value.

Q: What is a fund?

A: A fund is a separate accounting entity within the city that receives revenues from a specific source and expends them on a specific activity or activities. The city is comprised of nine separate funds, all of which perform specific activities.

Q: What is the difference between Ad Valorem Tax and Property Tax?

A: There is no difference. Both are different names that are used to describe the same tax.

Q: What is an operating budget?

A: An operating budget is an annual financial plan for recurring expenditures, such as salaries, utilities, and supplies.

Q: What is a capital improvement budget?

A: A capital improvement budget is both a short-term and long-term range plan for the construction of physical assets, such as buildings, streets, sewers, as well as vehicles and equipment.

Q: What is an enterprise fund?

A: An enterprise fund earns its own revenues by charging customers for the services that it provides. It receives no tax funds.

Q: Who establishes the rules by which the City of McDonough adopts its annual budget and property taxes?

A: The property tax rate and budget adoption processes, are governed by both the City Charter and State Statutes.

Budget Presentation Considerations

Fiscal Year 2012-2013 data (prior year)

All data contained herein for FY 2012-2013 has been revised to reflect budget amendments adopted by the City Council.

1. Funds contained within the budget

This budget includes all operating funds of the city. All city contributions to non-budgeted funds, such as pension funds and debt service funds, are budgeted within the appropriate operating fund.

2. Budget submitted to City Council

The budget submitted to the City Council for approval includes a draft of this program budget document plus an expenditure line item budget by fund for each department. Expenditures are tracked by line item by program in each department during the fiscal year.

3. City Council approval of capital expenditures

All capital expenditures included herein that exceed \$25,000 must be competitively bid and said bid must be awarded by the City Council.

4. Personnel position classifications

During the fiscal year, the Human Resources Department audits personnel positions to determine if they are classified correctly. Any positions reclassified as a result of this process since the previous year's budget was adopted are reported in this budget in accordance with their new classifications.

5. Lapse of appropriations

All appropriations unspent at year-end lapse unless funds are encumbered as the result of the issuance of a purchase order. Such purchase orders remain valid until either cancelled or final payment is made.

6. Available fund balance

The available fund balance reported for each fund is comprised of the funds available for appropriation as contained in the most recently audited financial statement (year ending FY 2012-2013) adjusted to reflect any budget amendments adopted during FY 2012-2013, plus an estimate as to actual expenditures and revenues for the current year as compared to the amounts budgeted.

Financial Terms, Structure, Policy, and Process

Financial Terms, Structure, Policy, and Process

A. Fund Descriptions and Fund Structure

The City of McDonough utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the city fall within either the categories of governmental or proprietary funds.

Governmental Funds - This source of funding accounts for near term inflows and outflows of spendable resources, as well as upon balances of resources available at the end of the fiscal year. Data generated from tracking reports supports evaluations of the city's near term financing requirements. The City of McDonough maintains four major governmental funds. The city's major governmental funds are the General Fund, two Special Local Options Sales Tax Capital Funds, and a segmented reserve for Developmental Impact Fees. The city adopts all governmental funds on fiscal year basis.

Proprietary Funds - Enterprise fund sources are termed and used by the City of McDonough, Georgia, as business-type activities within government-wide financial statements. The Water and Sewer Fund, Solid Waste Management, and Stormwater Funds comprise the enterprise funding structure for the city.

B. Department/Fund Relationship

Governmental Funded Departments - These sources represent most of the city's governmental functions and how their respective services are financed. All current departmental liabilities are paid from the fund to which the department's functions are assigned. The governmental activities of the City of McDonough include general government, public safety and courts, highways and streets, parks and recreation, cemetery, community development, economic development, and code enforcement. The business-type activities of the City of McDonough, Georgia, include water and sewer, solid waste, and stormwater management.

Governmental Funds

General Fund- The primary operating fund is used to account all financial resources except for functions required to be documented, tracked, and reported by other fund sources.

SPLOST Capital Projects Funds- This source is utilized to account for the acquisition and construction of major capital facilities that received approval from the voters of Henry County through the special purpose local option sales tax referenda.

Development Impact Fee Capital Projects Fund- The City of McDonough's Development Impact Fee Ordinance was adopted in July 2003. Provisions under the ordinance allow for the assessment, collection, and expense of this source for system-enhancing capital developments only. Specific authorized uses and area of service is dedicated for public safety (police and fire rescue) purposes only, and for those capital projects planned for construction within the city limits of McDonough, Georgia. The State of Georgia Development Impact Fee Act requires this source

of funds be maintained and tracked within separate interest bearing accounts from other sources of capital and especially sources of operating funds.

Proprietary Funds- This source is utilized to account for any activity for which a fee is charged to external users for specific services provided by a department within the City of McDonough, Georgia. All of the city's enterprise sources are considered major fund groups.

Water and Sewer Fund- This source is utilized for activities associated with capital development, operation and maintenance of the water and sewer system within the City of McDonough, Georgia, and parts of Henry County.

Solid Waste Management Fund- This source of funding supports enterprise purposes accounting for revenues generated from charges for sanitation and recycling services provided to the residential and commercial users of the city.

Stormwater Management Fund- This source is utilized to account for departmental functions related to preventing future flood problems and implementing corrective measures designed to reduce instances of damage from future flood occurrences and improving the infrastructure to the benefit of the city's natural drainage system.

C. Basis of Budgeting

The Council of the City of McDonough, Georgia, adopts a fiscal year budget for all sources of funding. Public hearings are conducted in order to obtain citizen comments and input for the process. The operating budget includes proposed expenditures and the means of financing them. The fiscal budget is legally enacted by passage of a resolution. Any revisions that alter the total expenditures of any department must be approved by the City Council. Formal budgetary integration is employed as a management control device during the fiscal operating year. Governmental funds are adopted based upon general accepted accounting principles (GAAP) at the legal level of budgetary control which as applied to the City of McDonough, Georgia, at the department level. Expenditures may not exceed appropriations within the department.

D. Financial Policies

Fund Financial Statements

Only current assets and current liabilities are included on the city's balance sheet. All statements of revenues, expenditures, and changes in fund balance reports on the sources and uses of current financial resources get reflected on it. This approach differs from the manner in which the governmental activities of government-wide financial statements are prepared. All proprietary funds are accounted for based upon a flow of economically driven measures. A compilation of assets and liabilities associated with the operation of fund sources is included within the statement of fund net assets.

Accrual Accounting

Revenues are recognized and incurred while both are earned and as expense occurs.

Modified Accrual Accounting

Revenues are recorded when susceptible to accrual; both measurable and available. Revenue collection occurs within the current period or within 60 days after the end of the fiscal year. Expenses as a matter of practice are recognized when liability is incurred.

Financial Policy Summary: Revenues susceptible to accrual will be taxes, state and federal grants, fines, interest on revenues, and charges for service. Revenues not collectible within 60 days are recorded as deferred.

- Cash investments will be recorded at fair value and held until maturity. Proprietary sources of funds are classified as restrictive assets on balance sheets and are limited by the applicable restrictive covenants of use.
- Fund Equity - Governmental Funds
- Non-spendable - Funds legally required remaining intact.
- Restricted expenses - Only for specific purposes including enabling legislation and/or constrained in use by creditors, grantors, contributors, or laws or regulations of other governments.
- Legal Encumbrances—Amounts or encumbrances of funds determined by formal actions by the City Council of McDonough, Georgia, governing use and legal recognition of commitment.
- Assigned Funds—Amounts can only be designated by the City Council of McDonough, Georgia.
- Unassigned - This category includes of all other spendable amounts for uses not assigned by the City Council of McDonough, Georgia.

E. Budget Process

Section 3.01.040 of the City ordinance requires that the City of McDonough shall operate on a balanced budget. A budget resolution or ordinance is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations. No later than June 1 of each fiscal year, the Budget Officer shall prepare and present to the Mayor and Council a proposed balanced budget for the ensuing budget period. It shall be the duty and responsibility of the Budget Officer to assist the Mayor and Council to adopt the fiscal budget prior to the commencement of the applicable budget year.

The proposed budget, at a minimum, shall:

1. Provide an estimate of the financial requirements for each fund requiring a budget for the appropriate budget period;
2. Provide, for the appropriate budget period, a statement of the amounts budgeted for the anticipated revenues by source and the amounts budgeted for expenditures;
3. Provide a statement of the amounts budgeted for expenditures by department for each fund, including the general fund, special revenue fund, and each debt service fund in use by the city;
4. Include any additional items as required by the Mayor and Council.

Upon adoption, the budget shall serve as an appropriation authorization at the legal level of control for the expenditure of funds not to exceed the amount budgeted therein.

Glossary & Abbreviation Guide

Accounting Period: A period at the end of which and for which financial statements, budgets, or other reports are prepared, typically an annual period. The City's annual accounting period begins July 1 and ends June 30.

Accounting Procedures: All processes which identify, record, classify and summarize financial information to produce financial records.

Accounting System: The total structure of records and procedures which identify, record, classify, summarize and report information on the financial position and results of operations of a government.

Accounts Payable: A liability account reflecting amounts on open accounts owed to others for goods and services received by the City.

Accounts Receivable: An asset account reflecting amounts owed on open accounts from others for goods and services furnished by a government.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing or related cash flows.

Ad Valorem Tax: A tax levied on the assessed value of real property. This tax is also known as property tax.

Amortization: (1) Gradual reduction, redemption or liquidation of the balance of an intangible asset or liability according to a specified schedule of times and amounts. (2) Provision for the extinguishment of a debt by means of periodic payments.

Appraise: To make an estimate of value, particularly of the value of property. If the property is valued for purposes of taxation, the less-inclusive term "assess" is substituted for this term.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assessment: (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Audit: A methodical examination of the utilization and changes in resources. It concludes in a written report of the findings. A financial audit is a test of management's financial statements and internal accounting control procedures to determine the extent to which: internal accounting controls are both available and being used; and to determine whether the financial statements fairly present the City's financial condition and results of operations.

Authority: A government or public agency created to perform a single function of a restricted group of related activities. Usually such units are financed from service charges, fees and tolls, but in some instances they also have taxing powers. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, its financing or the exercise of certain powers.

Available (Undesignated) Fund Balance: This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget: A budget in which planned funds available equal planned expenditures.

Bond: A written promise to repay a specified sum of borrowed money, called the face value of principal amount, at a specified date or does in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter typically runs for a longer period of time.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Adjustment: A legal procedure utilized by City staff to revise a budget appropriation. The Finance Director has the authority to adjust expenditures within departmental budgets according to budget policy, but no change in the total budget can occur without approval of the Conyers City Council.

Budget Calendar: The schedule of key dates or milestones, which the City follows in the preparation, adoption, and administration of the budget.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Capital Improvement Plan: A plan for purchasing capital expenditures over a period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have part and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than \$ 5,000 are not considered capital outlay.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living - i.e., economic inflation.

Contingency: Funds set aside for future appropriation with the approval of the Conyers City Council.

Cost Allocation: A method used to charge Internal Service Funds and Enterprise Funds for their share of central administration costs.

Current Assets: Those assets, which are available or can be made available to finance current operations or to pay current liabilities. Those assets, which will be used or converted into cash within one year. Some examples are cash, short-term investments and taxes receivable which will be collected within one year.

Debt Limit: The maximum amount of gross or net debt which is legally permitted.

Debt Service: The payment of principal and interest on borrowed funds, such as bonds.

Debt Service Requirement: The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to accumulate monies for future retirement of term bonds.

Deficit: An excess of liabilities and reserves of a fund over its assets.

Department: A major administrative division of the City which indicates overall management responsibility for operations within a functional area.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Distinguished Budget Presentation Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Eminent Domain: The power of a government to acquire private property for public purposes. It is frequently used to obtain real property which cannot be purchased from owners in a voluntary transaction. Where the power of eminent domain is exercised, owners are compensated by the government in an amount determined by the courts.

Encumbrance: An amount of money committed for the payment of goods and services not yet received or paid for.

Enterprise Fund: A self-supporting fund designated to account for activities supported by user charges. Examples are water, solid waste and sewer funds.

Entitlement: The amount of payment to which a state or local government is entitled as determined by the federal government pursuant to an allocation formula contained in applicable statutes.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Financial and Compliance Audit: An examination leading to the expression of an opinion on (1) the fairness of presentation of the audited entity's basic financial statements in conformity with generally accepted accounting principles (GAAP), and (2) the audited entity's compliance with the various finance-related legal and contractual provisions used to assure acceptable governmental organizational performance and effective management stewardship. Public sector oversight bodies typically require independent auditors to include responses to standardized legal compliance audit questionnaires in financial and compliance audit reports.

Fiscal Year: A 12-month period to which the operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the City, the fiscal year begins on July 1 and ends on June 30.

Fixed Assets: Assets of a long-term character which are not intended to be sold for profit, but which are to be used in an organization's normal course of business, such as land, buildings, improvements other than buildings, machinery, and equipment.

Franchise: A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Fringe Benefits: Employer's share of F.I.C.A. taxes, hospitalization, dental, disability, workmen compensation, unemployment, and retirement contributions made on behalf of City employees.

Full Faith and Credit: A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are referred to as general obligation bonds or full faith and credit bonds.

Full-Time Position: A position which qualifies for full City benefits, usually required to work 40 hours per week.

Fund: A set of interrelated accounts to record assets, liabilities, equity, revenues, and expenditures associated with a specific purpose.

Fund Balance: The fund equity (excess of assets over liabilities) of governmental funds and trust funds.

Fund Type: In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

GAAP: Generally Accepted Accounting Principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

General Fund: A fund containing revenues such as property taxes not designated by law for a special purpose. Some of the departments that are part of the General Fund include, City Administration, Community Relations, Planning & City Services, Parks & Recreation, and Police.

General Obligation Bonds: Bonds for the payment of which the full faith and credit of the issuing government is pledged.

Grants: Contributions or gifts of cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

Interfund Transfers: Contributions and operating transfers made to another fund of the City.

Line Item Budget: A budget that lists each expenditure category (salary, materials, services, etc.) separately, along with the dollar amount budgeted for each specified category.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Internal Audit: An independent appraisal activity within an organization for the review of operations as a service to management. It is a managerial control which functions by measuring and evaluating the effectiveness of other controls.

Investments: Securities, bonds and real property (land or buildings) held for the production of revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.

Lease-Purchase Agreements: Contractual agreements which are termed "leases" but, which in substance amount to installment purchase contracts.

Levy: (Verb) To impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by a government.

Liabilities: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Millage: The tax rate on real property based on \$1 per \$1,000 of assessed property value.

Modified Accrual Basis: The accrual basis of accounting adopted to the governmental fund type. It is a modified version of the full accrual basis of accounting that, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

Obligations: Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Obsolescence: The decrease in the value of fixed assets resulting from economic, social, technological or legal changes.

Operating Costs: Outlays for such current period items as expendable supplies, contractual services, and utilities.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which must be by resolution.

Part-Time: Part-time employees work less than 30 hours per week and are not entitled to full-time employee benefits.

Personnel Costs: Refers to all costs directly associated with employees, including salaries and fringe benefits.

Professional Services: Expenditures incurred by the City to obtain the services of recognized, licensed professionals such as doctors, engineers, certified public accountants, etc.

Program: A program is a distinct, clearly identifiable activity, function, cost center, or organizational unit which is budgeted as a subunit of a department. A program budget utilizes the separate program budgets as its basic component.

Property Tax: A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services, establishes their cost, and creates a commitment on both the provider and receiver of the product or service.

Reclassification: The moving of an existing position from one personnel classification (title) to another based on a study by the Human Resources Department that the person is performing the duties of a classification other than that in which the employee is currently placed.

Requisition: A written demand or request, usually from one department to the purchasing officer or to another department, for specified products or services.

Reserve: (1) An account used to earmark a portion of fund balance to indicate that it has been earmarked for a particular purpose; and (2) an account used to earmark a portion of fund equity as legally segregated for a specific future use.

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

Salaries: Total expenditures for hourly, daily, and monthly salaries including overtime pay and sick pay.

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Statute: A written law enacted by a duly organized and constituted legislative body.

Surety Bond: A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation. For example, a surety bond might be required of an independent contractor. Surety bonds also include fidelity bonds covering government officials and employees.

Surplus: An excess of the assets of a fund over its liabilities and reserved equity.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Conyers are approved by the City Council and are within limits determined by the State.

Tax Rate: The amount of tax stated in terms of a unit of the tax base. For example, 25 mills per dollar of assessed valuation of taxable property.

Taxable Value: The assessed value of property minus the homestead exemption and any other exemptions which may be applicable.

Temporary Position: A temporary position is filled for a specified period of time, is not permanent in nature, and does not qualify for regular City benefits.

Trust Funds: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other government and/or other funds.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Glossary & Abbreviation Guide

CAFR: Comprehensive Annual Financial Report

CID: Criminal Investigation Division

CIP: Capital Improvement Program

C.O.P.S: Certificates of Participation

CPI: Consumer Price Index

FICA: Federal Insurance Contributions Act

FTE: Full-Time Equivalent

GAAP: Generally Accepted Accounting Principles

GASB: Government Accounting Standards Board

GASMA: Georgia Association of Stormwater Management Agencies

GCIC: Georgia Crime Information Center