

City of Norcross

Mayor and Council Members

Lillian Webb – Mayor

Charlie Riehm – Mayor Pro Tem

Jeff Allen – Council Member

David McLeroy – Council Member

Terri Bowie – Council Member

Keith Shewbert – Council Member

2008 Newly Elected Officials

Bucky Johnson – Mayor

Craig Newton – Council Member

**Warren Hutmacher
City Manager**

Budget Preparation Staff

Rudolph Smith – Administrative Services Director

Karen Slaton-Dixon – Financial Analyst

General Government Administration Staff

Website: <http://www.norcrossga.net>

Department Heads Listing

Warren Hutmacher

City Manager (678) 421-2027/ whutmacher@norcrossga.net

Rudolph Smith

Finance Director/Administrative Services (770) 448-2122/ smithr@norcrossga.net

Brad Williams

IT Director (770) 448-2122/ bwilliams@norcrossga.net

Susan Wuerzner

City Clerk (770) 448-2122/ swuerzner@norcrossga.net

Joy Adams

Clerk of Courts (770) 448-2173/ jadams@norcrossga.net

Dallas Stidd

Chief of Police (770) 448-2111/ dstidd@norcrosspd.com

Craig Mims

Public Works Director (678) 421-2069/ cmims@norcrossga.net

Carlton Robertson

Cultural Arts Director (770) 448-2122/ crobertson@norcrossga.net

Jennifer Peterson

Community Development Director (770) 448-2122/ jpeterson@norcrossga.net

Brad Cole

Public Utilities Director (678) 421-2069/ bcole@norcrossga.net

Vision for the Future of Norcross

We, the Mayor and City Council envision a city:

- I. That is a safe and secure community.
- II. That appreciates and understands the need for compatibility between business and residential growth while balancing the value of green space.
- III. That values the appearance and attractiveness of the city.
- IV. That values its traditions by maintaining its historic character, fostering traditional values, and supporting responsible revitalization.
- V. That has integrity in government and a decision-making process that encourages involvement of the citizens.
- VI. That respects the diversity of age, culture, faith, and nationality in our community.
- VII. That has responsible fiscal practices leading to reasonable tax rates and competitive utility costs.
- VIII. That provides a customer-oriented service delivery strategy that is competent, responsive, and efficient.
- IX. That values environmentally clean and highly technical commercial industries.
- X. That practices and encourages conservation of natural resources

**CALENDAR
2008 BUDGET PREPARATION
CITY OF NORCROSS**

| WHEN DUE | BUDGET PREPARATION ACTIVITY | BY WHOM |
|--------------------|--|------------------|
| July 5 | Budget Workbook Distributed | GGA Director |
| July 9 | Review of Operating Budget Policy Review of Capital Budget Policy | GGA & CM |
| July 5 - 20 | Preparation of Revenue Projections by Departments Preparation of General Fund Revenue Projections Preparation of Five Year Capital Forecast by Departments Preparation of Requests for New Projects by Departments Preparation of List of Accomplishments for 2006 and List of Goals for 2007 by Departments | Department Heads |

| WHEN DUE | BUDGET PREPARATION ACTIVITY | BY WHOM |
|-------------------------|---|-----------------------|
| July 5 - 20 | Preparation of New Personnel Requests and Computer Hardware/Software Requests by Departments Preparation of Annual Budget by Departments | Department Heads |
| July 23 | Deadline for Submission of all above Documents by the Departments to GGA | Department Heads |
| July 23 - 30 | Preparation of General Fund Revenue Projections Summary of all Revenues | Department Heads |
| July 30 – Aug 13 | Review of Five Year Capital Forecast Review of New Projects Requests Review of New Personnel Requests and Computer Hardware/Software Requests Prioritize Goals | GGA Dir. & CM |
| Aug 13 - 22 | Analyze Department Budget Requests and Hold Conferences with Department Heads | GGA, CM & Dept. Heads |

| WHEN DUE | BUDGET PREPARATION ACTIVITY | BY WHOM |
|---------------------|--|---------------------------|
| Sept 9 | Submission of Proposed Budget to Mayor and Council | GGA & CM |
| Sept 9 - 17 | Review of Budget by Mayor & Council | Mayor & Council, GGA & CM |
| Sept 17 - 21 | Budget Changes | GGA & CM |
| Sept 24 - 26 | Final Review of Budget by Mayor & Council | Mayor & Council, GGA & CM |
| Nov 12 | Public Hearing on Budget | Mayor & Council, CM |
| Dec 3 | Meeting to Adopt Operating and Capital Budgets | Mayor & Council, CM |
| Jan 2008 | Adopted Budget is entered into Computer | Mayor & Council, CM |

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October 1, 2007

Honorable Mayor and City Council
65 Lawrenceville Street
Norcross, GA 30071

Dear Mayor Webb and Honorable City Council members,

It is my pleasure to submit to you today a draft version of the Fiscal Year 2008 budget for the City of Norcross. The Department Heads and the General Government Administration department has put in many hours crafting a fiscal strategy for next year that will invest in projects and services that will benefit the City of Norcross for not only the upcoming calendar year, but well into the future.

The City is in excellent financial condition. Revenues are predicted to rise over the next twelve months and the city has no significant outstanding debt burdening the tax base. The tax rate for Fiscal Year 2008 is set at 6.027, a reduction of half a millage point from Fiscal Year 2007.

The tax digest for the City of Norcross has grown over the past few years due to annexation and redevelopment, resulting in General Fund revenue growth that is projected to reach nearly \$12,000,000 in Fiscal Year 2008. This growth has created challenges for service delivery and opportunities for investment in our community.

Last year at this time, I recommended a budget that included a rapid expansion of full time employees and funding for several large ticket capital projects. We have successfully integrated our new staff and have already seen significant improvements in efficiency and customer service. Additionally, we have witnessed significant cost savings in bringing in full time staff to replace costly outsourcing contracts.

For Fiscal Year 2008, there are several exciting initiatives. The most important of these initiatives would be the implementation of the 2007 Information Technology Plan.

I recommend committing nearly \$1,200,000 in FY 2008 to invest in equipment and personnel to support our IT program. To control the costs of rising labor costs and provide efficient services, the City will need to focus on developing a sophisticated computer network to best serve our community.

I am recommending initiating the design and construction phase for a new Public Works facility outside of the core of our downtown area. Full funding will be provided in later years through the sale of existing property and a low interest loan. Design services and initial site development costs are recommended to come from a \$500,000 transfer from the Electric Utility reserve fund.

Other items of interest in this budget are:

- Changes to our Health Insurance Program
 - Increase in employee premium payments from 5% of dependent care costs to 10% (Part of a 4 year effort to control health insurance costs)
 - Initiation of a voluntary “buy out” program to pay employees \$250 per month to forgo city paid health insurance. Employees are required to prove alternate insurance to qualify.
- Addition of two Police Officer positions provided by the Gwinnett Village CID
 - CID will pay the costs of two officers and two vehicles to provide enhanced law enforcement services to the East of Buford Highway.
- Transfer of two vehicles from the former Marshall’s Department and new vehicles for the new Code Enforcement Division
 - To complete the transition from a law enforcement function to a civilian function, staff is recommending transferring two pursuit vehicles to the Police Department and purchasing 4 new trucks for Code Enforcement.
- Development of a Storm Water Management Utility
 - Initiation of a user fee for storm water programs. This fund will generate over \$500,000 a year to pay for storm water improvements.
- Wayfinding Signage (Phase III – Norcross Schools)
 - Request from Norcross High School to fund gateway signage. I recommend funding this program and funding on site signage and gateway signage for ALL Norcross schools.

Staff is recommending the following changes to the Personnel Allocation Chart:

- Records Clerks (Municipal Court) – increase in grade to match the pay of Records Clerks in the Police Department
- Transfer of an Administrative Coordinator in the Public Utilities Department to Public Works
- Reclassification of a Field Technician in Public Utilities to the Assistant Director
- Addition of two CID funded Police Officer positions
- Addition of an Information Technology (IT) Director and a Help Desk Technician
- Pay increase for Captains in the Police Department due to the results of a compression study and a city-wide salary market study
- Addition of a three man crew to staff the Storm Water utility in accordance with the consultants work plan recommendations.
- Addition of a part time employee in Public Works to assist with the Community Service program.

The City will operate four enterprise funds in FY 2008. A Storm Water utility will be added to our existing Water and Sewer utility, our Electric utility and the Solid Waste Enterprise fund (outsourced to Advanced Disposal). The Storm Water fund and the Solid Waste fund are projected to increase fund balances in FY 2008. The Electric utility is budgeted for a breakeven year. As you will see in the attached documentation for the Water and Sewer enterprise fund, we are projecting large losses in net revenue. As you are aware, the City will need to decide in FY 2008 whether or not it will participate in a large capital project for the expansion of water treatment plant capacity in partnership with Gwinnett County. The associated debt service for this project in conjunction with our operating costs and capital improvement needs casts a doubt on the ongoing viability of the Water and Sewer system. This is a critical business decision the City Council will need to make in the coming years.

This letter serves as a highlight to the yearly fiscal strategy. In the coming months, I look forward to presenting this budget recommendation to you and answering your questions.

I am grateful for the opportunity to present this recommended budget to you.

Sincerely,



Warren Hutmacher

City Manager

CITY OF NORCROSS

Resolution to Adopt 2008 Operating Budget, Capital Improvement, Enterprise and Special Revenue Funds Budgets December 3, 2007

WHEREAS, the City Manager and Finance Director have prepared and submitted to the Mayor and Council General Operating, Capital Improvement, Enterprise, and Special Revenue Funds Budgets for the calendar year 2008, and

WHEREAS, the Mayor and Council have studied and revised the proposed General Operating, Capital Improvement, Enterprise and Special Revenue Funds Budgets, it is considered in the best interest of the citizens of the City of Norcross to adopt them as follows:

| | 2008 Budget Revenues | 2008 Budget Expenditures |
|----------------------------|---------------------------------|-------------------------------------|
| <u>General Fund</u> | | |
| Taxes | 6,112,722 | - |
| Licenses/Permits | 360,000 | - |
| Intergovernmental | 2,679,450 | - |
| Charges for Services | 114,200 | - |
| Police/Court Revenue | 2,490,600 | - |
| Other Revenue | 363,000 | - |
| Appropriations | | |
| GGA | - | 589,324 |
| IT | - | 930,873 |
| City Manager | - | 158,278 |
| Public Safety | - | 3,994,912 |
| Cultural Art | - | 656,442 |
| Community Development | - | 2,608,704 |
| Court | - | 377,321 |
| Public Works | - | 2,034,395 |
| City Clerk | - | 315,915 |
| City Wide | - | 453,808 |
| Total | 12,119,972 | 12,119,972 |

| | 2008 Budget Revenues | 2008 Budget Expenditures |
|------------------------------------|---------------------------------|-------------------------------------|
| <u>Water/Sewer Fund</u> | | |
| Water & Sewer Department | - | 1,303,319 |
| Purchased Cost of W&S Services | - | 1,516,950 |
| Water & Sewer Capital Expenditures | - | 321,300 |
| Water & Sewer Bond Payment | - | - |
| Contingency | - | - |
| Appropriations | | |
| Water & Sewer Service Charges | 3,019,569 | - |
| Water & Sewer Tap Fees | 94,000 | - |
| Other Charges | 28,000 | - |
| Interest | - | - |
| Transfer from Prior Year Reserves | - | - |
| Total | <u>3,141,569</u> | <u>3,141,569</u> |

| | | |
|------------------------------------|-------------------------|-------------------------|
| <u>Electric Fund</u> | | |
| Electric Department | - | 1,419,086 |
| Purchased Cost of Electricity | - | 7,771,000 |
| Electrical Capital Expenditures | - | 90,300 |
| Contingency | - | - |
| Appropriations | | |
| Sale of Electricity | 9,106,386 | - |
| MEAG Telcom Project | - | - |
| Other Charges | 174,000 | - |
| Transfer from Prior Years Reserves | - | - |
| Total | <u>9,280,386</u> | <u>9,280,386</u> |

| | | |
|------------------------------------|-------------------------|-------------------------|
| <u>Solid Waste Fund</u> | | |
| Solid Waste Department | - | 113,126 |
| Purchased Cost of S/W Services | - | 1,816,999 |
| Solid Waste Capital Expenditures | - | - |
| Appropriations | | |
| Solid Waste Service Charges | 1,897,350 | - |
| Other Charges | 32,775 | - |
| Transfer from Prior Years Reserves | - | - |
| Total | <u>1,930,125</u> | <u>1,930,125</u> |

| | 2008 Budget Revenues | 2008 Budget Expenditures |
|--|---------------------------------|-------------------------------------|
| <u>Storm Water</u> | | |
| Expenditures | - | 913,664 |
| Revenues | 913,664 | - |
| Total | 913,664 | 913,664 |
| | | |
| <u>2005 SPLOST Fund</u> | | |
| Expenditures | - | 4,020,000 |
| Revenues | 4,020,000 | - |
| Total | 4,020,000 | 4,020,000 |
| | | |
| <u>Hotel/Motel</u> | | |
| Expenditures | - | 170,000 |
| Revenues | 170,000 | - |
| Total | 170,000 | 170,000 |
| | | |
| <u>Special Seized Drug Fund</u> | | |
| Expenditures | - | 16,475 |
| Revenues | 16,475 | - |
| Total | 16,475 | 16,475 |
| | | |
| <u>Federal Seized Drug Fund</u> | | |
| Expenditures | - | 212,500 |
| Revenues | 212,500 | - |
| Total | 212,500 | 212,500 |
| | | |
| <u>Technology Fund</u> | | |
| Expenditures | - | 90,000 |
| Revenues | 90,000 | - |
| Total | 90,000 | 90,000 |

Downtown Development Authority

| | | |
|--------------|----------------|----------------|
| Expenditures | - | 178,015 |
| Revenues | 178,015 | - |
| Total | 178,015 | 178,015 |

| | | |
|-----------------|-------------------|-------------------|
| Total All Funds | 32,072,706 | 32,072,706 |
|-----------------|-------------------|-------------------|

THEREFORE BE IT RESOLVED by the Mayor and Council that the General Operating, Capital Improvement, Enterprise and Special Revenue Funds Budgets attached hereto and made a part hereof for the year 2008 is approved.

This day, the 3rd of December 2007.

Lillian H. Webb

Chief Executive Officer

Susan Wuerzner

Attest: Susan Wuerzner, City Clerk

Elected Officials

The City Council is comprised of a mayor and five members who are elected at-large and serve for two-year terms, which are staggered. The City Council enacts ordinances and resolutions, adopts an annual budget, establishes the tax levy, and otherwise takes such actions as are "necessary for the security, welfare, convenience and interest of the City." The authority and duties of the Council are delineated in the City Charter. The City Council meets regularly on the first Monday of each month in sessions open to the public. The meetings begin at 7:00 p.m. and are held in the Council Chambers at City Hall.



ELECTED OFFICIALS



Lillian Webb
Mayor

Term of Office 1975-1984 & 1/196- 12/31/07
65 Lawrenceville Street, Norcross GA 30071
Contact Information :
(770) 448-2037
lwebb@norcross-ga-gvt.com



Charlie Riehm
Mayor Pro Tem

Term of Office: 01/01/08 - 12/31/09
65 Lawrenceville Street, Norcross GA 30071
Contact Information:
(770) 368-1386
Charlie.riehm@gmail.com



Jeff Allen
Councilmember

Term of Office: 01/01/07 - 12/31/08
65 Lawrenceville Street, Norcross, GA 30071
Contact Information:
(678) 575-6876
jallen@norcross-ga-gvt.com



David McLeroy
Council Member

Term of Office: 1/1/07-12/31/08
65 Lawrenceville Street, Norcross GA 30071
Contact Information:
(770) 867-7404
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Terri Bowie
Council member

Term of Office 01/01/05- 12/31/07
65 Lawrenceville Street, Norcross GA 30071
Contact Information:
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tbowie4@bellsouth.net



Keith Shewbert
Council Member

Term of Office: 1/1/07-12/31/08
65 Lawrenceville Street, Norcross GA 30071
Contact Information:
(678) 429-6039
kshewbert@norcross-ga-gvt.com

Newly Elected Officials for 2008



Bucky Johnson
Mayor

Term of Office 01/01/08 - 12/31/09
65 Lawrenceville Street, Norcross GA 30071

Contact Information:

(678) 361-7108

bucky@norcross-ga-gvt.com



Craig Newton
Council member

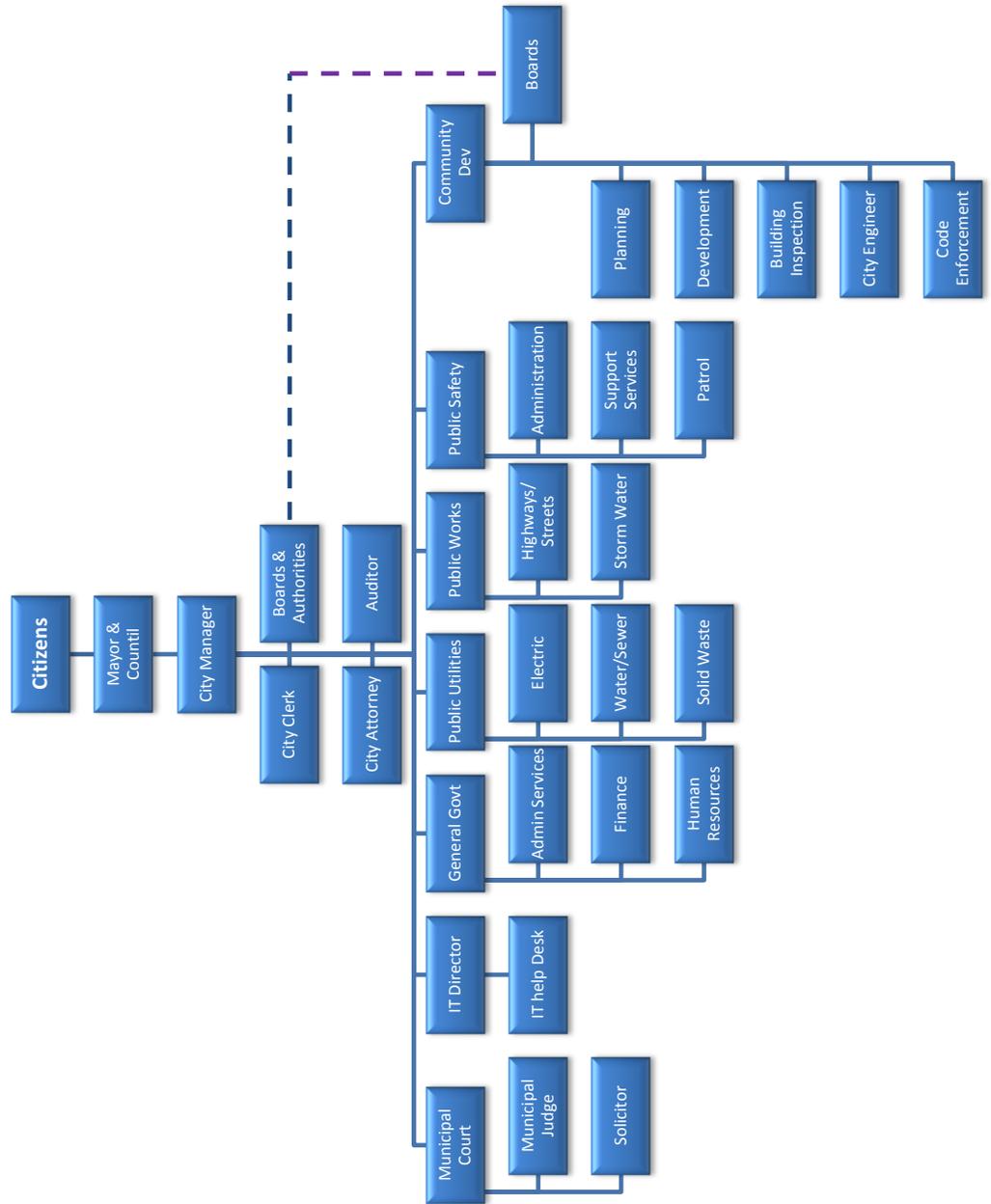
Term of Office 01/01/08 - 12/31/09
65 Lawrenceville Street, Norcross GA 30071

Contact Information:

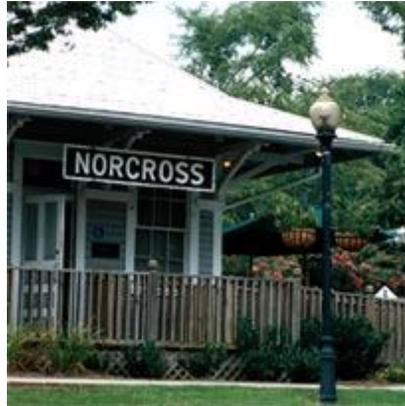
(770) 662-3680

cnewton@norcross-ga-gvt.com

City of Norcross Organization Chart



Information about Norcross



The City of Norcross is Gwinnett County's second oldest city. It was founded by J. J. Thrasher and named for his good friend Jonathan Norcross, a former Mayor of Atlanta. Norcross was incorporated on October 26, 1870. The Mayor and City Council have sought to preserve the city's charm. The City maintains quiet, picturesque downtown districts while along its fringes are corporations doing millions of dollars of business on a daily basis.

Known in its early days as "Atlanta's Favorite Summer Resort," we invite you to visit Norcross today and discover for yourself the many exciting surprises in our 112-acre Historic District. Listed in the National Register of Historic Places, you'll find picturesque rows of restored narrow brick buildings in our charming "downtown" illuminated by old-fashioned street lamps and lined with crepe myrtle, dogwoods and inviting benches...Visit one of Atlanta's few preserved Train Depots...Refresh yourself at one of our award winning restaurants.

All the classic styles of Southern architecture are showcased here for you to admire, from antebellum mansions to Victorian homes. Private Citizens have adoringly preserved the many beautiful old residences boasting the famous broad porches which helped make Southern hospitality famous. Stately southern pines and magnificent old oak trees provide a cool, lacy canopy of shade for a relaxing walking tour of our Historic District.

Treasured by its citizens, Norcross has been restored and preserved for your enjoyment today. Come and visit us and don't be surprised when Norcross delights and inspires you, just as it did old-timer Edward Buchannan, inventor of the "Nor-X," the first automobile manufactured in the South!

Norcross' hometown charms, convenience to metropolitan Atlanta and award winning schools have led to the development of numerous new subdivisions for

families. Our many churches of diverse denominations also sponsor functions and provide support for children and families. Several excellent state-of-the-art libraries, including the Norcross library, are located within easy access. People who live in our quiet picturesque city enjoy its small town charm without sacrificing all the conveniences of the big city: Atlanta is just a few exits down the road...or take a half hour scenic drive to the southernmost reaches of the Appalachian Mountains.

Arriving by train at the Norcross depot, visitors often stayed at the Brunswick luxury hotel located across from Thrasher Park, a pleasant green space cooled by a grove of tall oaks and magnolias. As the town quickly grew, its charming central business district was soon surrounded by traditional Southern homes. In the 1980s, when the Atlanta area boomed, Norcross shared in the prosperity. The population of the small area swelled from 3,500 to 6,000. Yet through the boom times, the Mayor and City Council sought to preserve the city's charm. It has been said that those who live in Norcross have the best of both worlds, as it maintains a quiet, picturesque downtown district while along its fringes are corporations doing millions of dollars of business on a daily basis.

Norcross has the distinction of being the only location in Gwinnett County to have a district listed in the U.S. Register of Historic Places. The district comprises 112 acres and is located along South Peachtree Street, North Peachtree Street, and Lawrenceville Street including the downtown area. To enhance the Historic District and character it provides the city, City Council dedicated about \$250,000 of Hotel/Motel tax to the renovation of the downtown area in 1987. Turn-of-the-century street lighting now welcomes visitors and residents alike to beautiful shade-tree lined brick sidewalks throughout the downtown area. Downtown is currently undergoing a second round of revitalization through the Norcross Livable Centers Initiative Town Center Study, which the Downtown Development Authority has been charged with implementing in addition to other projects that will enhance downtown.

All sections of the city are connected to the downtown core by a network of sidewalks. At any time of the day, you will find walkers and joggers, mothers and fathers strolling with their small children, and even older citizens utilizing this community asset. The sidewalk network leads to or through our parks: Thrasher, Rossie Brundage, Lions Club, and Betty Mauldin. These amenities lend a restful, unique flavor to the city by providing a relaxed atmosphere for family and community outings.

Whether it's old-style south you want or the modern features and traditional elegance of new homes, many diverse housing opportunities await you. Our growing new subdivisions invite you to explore their different styles and modern features. Come and visit us today and see for yourself how Norcross helps make Gwinnett County one of the fastest growing communities in the United States.

In 1994, with the goal of preserving local baseball history, several men organized the Norcross Old Timers Baseball Association. Why Norcross? Well, believe it or not, this once tiny railroad town boasted 16 players who signed professional contracts between 1910 and 1950 - more than any other town, per capita, in the good old U.S.A.! Two sets of brothers, Ivy and "Red" Wingo and Roy and Cleo Carlyle played in the major leagues and Troyce Cofer signed in AAA ball and played a season for the Atlanta Crackers, as best the Old Timers and old newspapers can recall.

Visitors can stroll a few short steps over to the original playing field, now Lillian Webb Field, and read a sign marking the distance of the longest recorded homerun, 618 feet, hit July 4, 1929 in Oakland California by Home town hero, Roy Carlyle. Carlyle was raised in and returned to Norcross, running a local business up until his death. He is buried in the Norcross City cemetery, located across Buford Highway and within view of the ball field, along with other turn of the century Hall of Fame notables.

Several city streets are named for the most famous of these players. Some childhood homes are located along them and are well marked as historical.

Located in the rotunda of City Hall, the Norcross Baseball Hall of Fame is a wonderful display of local baseball memorabilia including a vintage uniform, autographed bats and balls, several fine trophies, and many stories worth telling and re-telling.

The museum is open from 8:00 a.m. until 5:00 p.m. Monday through Friday.

Demographics and Statistical Information

Norcross is a city in Gwinnett County, in the Atlanta metro area. The latitude of Norcross is 33.941N. The longitude is -84.213W. It is in the Eastern Standard time zone. Elevation is 1,047 feet.

| | NORCROSS | | GA | US |
|--|---------------|------------|---------------|---------------|
| POPULATION | | | | |
| | Number | | Number | Number |
| Total population | 8,410 | | | |
| Square miles (land) | 4.10 | | | |
| Population per square mile | 2,050.43 | | 141.37 | 79.56 |
| GENDER | | | | |
| | Number | Pct | Pct | Pct |
| Male | 4,765 | 56.7 | 49.2 | 49.1 |
| Female | 3,645 | 43.3 | 50.8 | 50.9 |
| AGE | | | | |
| | Number | Pct | Pct | Pct |
| 15 or younger | 1,610 | 19.1 | 22.2 | 21.4 |
| 16-24 | 1,548 | 18.4 | 14.5 | 13.9 |
| 25-44 | 3,436 | 40.9 | 32.4 | 30.2 |
| 45-64 | 1,302 | 15.5 | 21.3 | 22.0 |
| 65+ | 514 | 6.1 | 9.6 | 12.4 |
| Average age (years) | 31.70 | | 34.46 | 36.22 |
| RACE AND ETHNICITY | | | | |
| | Number | Pct | Pct | Pct |
| White | 4,499 | 53.5 | 65.1 | 75.1 |
| Black or African American | 1,751 | 20.8 | 28.7 | 12.3 |
| American Indian and Alaska native | 45 | 0.5 | 0.3 | 0.9 |
| Asian | 513 | 6.1 | 2.1 | 3.6 |
| Native Hawaiian and other Pacific islander | 3 | 0.0 | 0.1 | 0.1 |
| Some other race | 1,294 | 15.4 | 2.4 | 5.5 |
| Two or more races | 305 | 3.6 | 1.4 | 2.4 |
| Hispanic or Latino | 3,442 | 40.9 | 5.3 | 12.5 |

GA

US

MEDIAN HOUSEHOLD INCOME BY AGE (\$ IN PREVIOUS YEAR)

| | Number | Number | Number |
|--------------------------|--------|--------|--------|
| Median household income | 44,728 | 42,433 | 41,994 |
| Householder under 25 | 28,333 | 23,271 | 22,679 |
| Householder 25-34 | 50,547 | 42,097 | 41,414 |
| Householder 35-44 | 45,913 | 50,720 | 50,654 |
| Householder 45-54 | 49,722 | 55,327 | 56,300 |
| Householder 55-64 | 42,344 | 46,056 | 47,447 |
| Householder 65-74 | 32,614 | 29,366 | 31,368 |
| Householder 75 and older | 24,464 | 19,760 | 22,259 |

PER CAPITA INCOME BY RACE OR ETHNICITY (\$)

| | Number | Number | Number |
|--------------------------------------|--------|--------|--------|
| Per capita income | 18,573 | 21,154 | 21,587 |
| White | 22,235 | 24,724 | 23,918 |
| Black or African American | 17,219 | 14,371 | 14,437 |
| Native American | 18,851 | 17,341 | 12,893 |
| Asian | 18,156 | 20,155 | 21,823 |
| Native Hawaiian and Pacific islander | 12,205 | 15,333 | 15,054 |
| Some other race | 10,166 | 11,045 | 10,813 |
| Two or more races | 9,701 | 14,060 | 13,405 |
| Hispanic or Latino | 8,920 | 12,576 | 12,111 |

TRANSPORTATION TO WORK

| | Number | Number | Number | |
|-------------------------------|--------|--------|--------|------|
| Workers 16 and over | 4,237 | | | |
| | Number | Pct | Pct | Pct |
| Public transportation | 74 | 1.7 | 2.3 | 4.7 |
| Car, truck, van or motorcycle | 3,878 | 91.5 | 92.1 | 88.0 |
| Walk | 142 | 3.4 | 1.7 | 2.9 |
| Work at home | 104 | 2.5 | 2.8 | 3.3 |

COMMUTING TIME

| | Number | Number | Number |
|---|--------|--------|--------|
| Average travel time to work (minutes) | 26 | 28 | 26 |
| Average travel time to work using public transportation | 40 | 47 | 48 |
| Average travel time to work using other transportation | 26 | 27 | 24 |

Sources: U.S. Census Bureau, 2000 Census; ePodunk

RECREATIONAL FACILITIES

| | |
|-----------------------------|---|
| Betty Mauldin Park | 1 |
| Lillian Webb Community Park | 1 |
| Rossie Brundage Park | 1 |
| Thrasher Park | 1 |

MUNICIPAL SERVICES

Public Safety: 45 employees including police officers and administrative personnel.

Utility Services: Water, Sewer, Electric, Garbage Disposal and Dumpster services, all provided by the City of Norcross.

ANNUAL ATTRACTION

- Independence Day Celebration
- Annual Classic Car Show
- British Car Show
- Fall Festival
- Easter egg Hunt
- Tour of Historic Homes
- Christmas Tree Lighting
- Carriage Rides
- Celebration of Lights

Accomplishments and Work Programs by Department

General Government Administration Department

The GGA Department is in charge of the financial services for the City of Norcross. The department is in charge of the following: Accounts Receivable, Centralized cash processing, Utility payment processing, Accounts payable, Issuing of occupational licenses, beer and wine licenses, spirits licenses, Tax collection, and Human Resources and payroll

FY07 Accomplishments

- Hired a Financial Analyst
- Took over permitting for Code Enforcement
- Centralized Cash Receipt Process
- Automated Cash Receivables Reports
- Setup filing system for Accounts Payable

2008 Work Programs

- Look at upgrading to a new Financial Management System
- Development of a Centralized Purchasing Department
- Continued Customer Service Training
- Continued cross training for current staff
- Changes to current collection policies for delinquent accounts

City Manager Department

The City Manager is tasked to independently organize and manage the daily operations of Norcross's city government in accordance with local ordinances, laws and policies prescribed by the elected officials. The Manager's responsibilities and authorities include orchestrating the full spectrum of activities of the City and making key decisions to keep day-to-day operations running smoothly.

FY07 Accomplishments

- Presentation of one year plan was presented to the City Council in Quarter 1. Reorganization of staff is complete. No further changes are anticipated at this time.
- Ordinance to change from law enforcement to civilian code enforcement and place code enforcement into Community Development was adopted in March, 2007. Full implementation was effective July, 2007. Transition is complete.
- Mayor and Council approved the split of Public Works into two operating departments (Public Works & Public Utilities) and approved the addition of a Public Works Director position at the April meeting. Position was filled in Quarter 2.
- Mayor and Council hired IS and E to perform a storm water program cost analysis and consult on issues related to the MS 4 permit. Council passed a resolution dropping co-permittee status with Gwinnett County at the April meeting. The annual report is complete and has been submitted to the State. The City of Norcross will not be required to submit an individual MS 4 permit until June, 2009 according to an EPD decision.
- Staff presented a five year infrastructure plan to the Council at a Policy Work Session in March, 2007. As per Council direction, staff will review the plan and accelerate the improvements to a three year time period. The three year plan for road improvements was distributed with the FY 2008 Budget request
- Service tracking website is operational and has been successfully implemented. This customer service initiative has been well received by the public.
- New evaluation forms have been created and a full performance based pay system is now in place. Initial evaluations took place in Quarter 2 and raises were given on July 1, 2007. Several staff meetings were held to achieve consensus on this new approach to compensation. The program will save the city money and has been well received by the staff after an intense educational process.
- Phase 1 of the website project is complete. The new website launched the first week in April with a new look, updated content, a discussion board, service request tracking and a 3D interactive map of the downtown area.

(www.norcrossga.net)

2008 Work Programs

Tax Allocation District Plan

Action:

- Engage consultant team
- Completing redevelopment plan by end of May
- Council pass resolution of redevelopment plan
- Negotiate and achieve consent with County and BOE
- Identify potential TAD redevelopment districts
- Form citizens group to identify “vision” side of development (stakeholders: residents, property owners, commercial...)
- Educate citizens in or adjacent to district about impact
- Form Tax Allocation District #1

December 31, 2008 completion date for above action items

Community Development Resident Procedures

Action:

- Require minimum adherence to rules for small home improvements done by home-owner
- 24 hour turn-around – Citizen call in and get on list for inspections and staff will let home-owner know window of time for inspection within 24 hours
- Take care in explaining permitting and inspection and process (one-stop-shop explanation). Help citizens through process
- Add schedule of fees to website as well as flow chart for permitting, tree removal, and other codes/inspection/permitting
- Take a hard look at how citizens and commercial contractors interact with Community Development – processes, fees, permitting, inspections, etc.
- Clarify requirements for repairs vs. new construction - publicize

Staff in process of implementing – topic of policy session meeting

Discussion on Council / DDA Relations

Action:

- Agreement for Council members to rotate on DDA Board
- Discuss Council strategy for board appointments

- Marketing Plan addresses whole city not just downtown
- Policy sessions can be used to share Council directions, concerns and process of communications with boards - DDA in March 2008 – council bring goals for DDA
- How can the DDA communicate direction more clearly
- DDA board member to serve as spokesperson to communicate DDA direction and public information initiatives

Economic Development Manager/Public Relations Coordinator Position

Action:

- Part-time (16 hours per week) position reporting to Manager to handle public relations, public information, press releases, marketing, newsletter,(salary in \$25 per hour range) – In place May 2008
- Full-time in-house skilled Economic Development Manager position (Level 30 salary comparable to Planning Director) to fill empty spaces, assembly of properties, serve as City liaison to DDA, EDA, County, Chamber of Commerce, CID, Partnership Gwinnett, TAD, etc. - 80% Economic Development and 20% Mainstreet coordinator working with DDA – position placed in Community Development Department – In place May 2008
- Place positions approval item on February 11, 2008 agenda

Infrastructure Issues

Action:

- General discussion of staff need to fund infrastructure maintenance, improvement and replacement
- Consider automatic rate adjustments for utilities

Department Head Updates at Policy Work Sessions

Action:

- Schedule department heads to provide council updates at each policy session to give project updates, major initiatives – limit time to 10 minutes – Begin March 2008

2009 SPLOST**Action:**

- Start identifying city 2009 SPLOST categories and projects and create list with costs up to \$7M for city projects – May 2008
- Work with Norcross Commissioner and BOC to identify projects outside city that benefit city, i.e. Beaver Ruin extension and Jimmy Carter fly over – immediate and ongoing
- Gwinnett Municipalities will recruit and hire administrator to advocate for municipalities with county, legislature and state agencies – information only

Capital Savings / Reserve**Action:**

- Consider purchase of land for future city use
- Consider millage reduction
- Research developing a capital reserve fund of multi-year funding of capital items – Manager research and report to July 2008

City Clerk Department

The City Clerk is the official record keeper of the city. The Clerk's position requires recording and maintaining the Council's official actions in the minutes, coordinating and distributing the agendas, maintaining original contracts, resolutions and agreements, codification of all ordinances, maintenance of the Personnel Management Policy, coordinating the monthly City Newsletter, and administration of the document retention/archive system. In addition, the City Clerk is responsible for all Open Records Requests, serves as Election Superintendent and is Webmaster for the city website.

FY07 Accomplishments

- Launched new website, assisting J House Media in design and content of website to be more user friendly and informative than previous site. Website has a Service Tracker as well as a public Discussion Board. Maintain website daily, making content changes as needed.
- Began working with Muni Code to re-codify city ordinances to bring code book up to date from last codification in FY2000.
- Held Municipal Election in November and Runoff Election in December

- Published monthly four page Newsletter as insert to the Utility Bills
- Began using Legistar Software for minutes and agenda formation. This program enables posting of these items on the website via hyperlinks so that all backup materials are accessible to the public before and after the meetings. Working toward a totally paperless agenda format for the Mayor and Council.
- Handled approximately 170 Open Records requests.
- Was responsible for the City Reader Board and its daily postings.
- Assisted HR with update of Personnel Management Manual by updating all job descriptions.
- Began centralized filing system of all contracts, resolutions, deeds, etc. from all city departments.
- Planned and hosted a Legislative Breakfast at the beginning of the year for all local legislatures and city officials.
- Planned and coordinated two planning retreats for Elected Officials, one in the spring and one in the fall.
- Published yearly City Calendar working closely with publishing company in design and content of calendar.
- Began purging of files to bring into compliance with Georgia Records Retention laws.

2008 Work Program

- Complete re-codification of Code of Ordinances.
- Complete purging of files and indexing of all documents to be put into new lateral filing system.
- Integrate live web streaming into city website for all meetings via Granicus and Legistar.
- Scanning of all documents into Laserfische and then ported into Legistar for indexing and filing
- Redesign of website to conform to new city “branding” program.
- Training of all department heads to load their items into Legistar program for building of agenda’s.
- To begin using Legistar program for agendas and minutes for all Community Development Board meetings.
- To write and implement a City of Norcross Records Retention Schedule as a project toward the IIMC Master’s Accreditation Program.

- Complete the rewriting of the Norcross Personnel Management Manual to conform to current practices, policies and ordinances.

Court Services Department

The Municipal Court system is comprised of the Court Clerk's Office which maintains all original citations of defendants charged with traffic misdemeanors and local ordinances within the City of Norcross. The court department assists in the payment of citations or any questions a defendant might have regarding a court appearance. Court employees also serve as the notary publics for the city.

FY07 Accomplishments

- Implementation of 2nd red light camera citations
- Inmate court hearings are now being held at the Gwinnett County Jail to safeguard the security escorting the inmates to and from the Detention Center in the police van and to increase the comfort and safety of civil court defendants

FY08 Work Program

- Implement day court sessions instead of evening and night court
- Increase personnel – need an additional court clerk to handle volume
- Propose salary to cover at least 3 police officers for all court hearings
- Develop an indigent defense program
- Assist the Police Department in the launch of the E-tickets
- Keep the court services website updated
- Review and update policy and procedures manual for Court Services Department to ensure all policies and procedures are followed consistently
- To obtain training and certification for all clerks especially Customer Service Training that will empower the clerks to make decisions that will Improve Court Room Security and Integrity for Norcross Municipal Court

Police Department

Norcross Public Safety is a full service department and operates 24 hours a day, seven days a week. The Police Records Department operates Monday through Friday 8:00 a.m. until 4:30 p.m. The Norcross Police Department is a progressive community oriented law enforcement agency that has achieved international accreditation by CALEA and state certification by the State of Georgia Certification Program. In March, 2007 the Norcross Police Department was recognized by the Commission on Accreditation for Law Enforcement Agencies, Inc. as a Flagship agency for the department's commitment to excellence as an accredited agency. Our Department has an authorized strength of 33 sworn officers, 10 full time civilian employees to serve the public safety needs of our citizens and visitors. Our police jurisdiction covers an area of 4.25 square miles with a citizen population of 9500 and a daytime population of approximately 40,000. It is estimated that over 150,000 vehicles travel through our city on an average weekday.

FY07 Accomplishments**Technology Upgrade**

- The goal of the Norcross Police Department is to be a paperless department.
- The department submitted and received approval from the Norcross City Council for a total upgrade in police technology.

This new technology includes:

- Records Management System,
- Computer Automated Dispatch,
- Automatic Vehicle Locator,
- E-Ticket, Mobile Operations,
- Vehicle Maintenance,
- Criminal Investigations,
- Evidence, and
- Internal Affairs.
- The dispatch center and records area went through a construction upgrade. Now our records clerks are the receptionist for the police department during regular business hours. This leaves the

communications staff free to handle all radio traffic and emergency phones calls.

- The uniform division has been reorganized taking sworn police officers out of administrative duties, placing these officers on the street. A 12-hour uniform shift has been implemented putting as many as nine officers on the street at one time. A staff level supervisor on duty 7 days a week on an on call-rotating basis. The corporals were reclassified to Master patrol Officers, removing them from the supervisory structure, again more officers on the street. MPO's are still the Officer in Charge when needed.
- A full time dedicated Traffic Unit giving the department a quicker response time to traffic issues and trends.
- A full time dedicated K-9 unit with 2 K-9's and K-9 Officers serving the citizens of Norcross. These K-9's are dual purpose K-9's, for drugs and patrol.

All these projects have given the Norcross Police Department the best possible response for the citizens of Norcross. All technology up-grades financed through seized drug monies, or ticket surcharge, no money was paid by the citizens of Norcross

2008 Work Programs

- The goal of the Norcross Police Department is to be a paperless department.
- At present, we are using several different software modules to accomplish the above task. With the new technology all task integrated and information only entered one time. The e ticket function will allow for a download of ticket information into the court system directly from the officer on the street, no more duplicate entry for the court clerk's office.

Public Works Department

The Public Works Administration Department manages the various public works divisions for the City of Norcross. The department is responsible for construction, repair and maintenance of all City owned property as well as purchasing office equipment, office supplies, and general maintenance supplies. The Public Works Department maintains approximately 70 miles of city streets. The department repairs and maintains sidewalks, medians, shoulders and ditches within the right-of-way of the City's streets.

The city's landscaping program as well as the city's parks, parking lots and cemetery are also the responsibility of this department. City Parks we maintain include: Rossie Brundage Park, Thrasher Park, South Point Park, Barton Street Green space, Fickling Pond Green space.

The Norcross Storm Water Management is also a division of the public works department.



FY07 Accomplishments

- Reduced the 5 year road resurfacing program to 3 years.
- Conducted an evaluation of the park system and selected an engineering firm to complete a comprehensive assessment.
- Completed a street/road index.
- Completed a staffing changing over as the public works department was split from the utilities department
- Resurfaced a portion of Holcomb Bridge Road (LARP)

2008 Work Programs

SPLOST Resurfacing Projects

- 1. Stevens Road: S. Peachtree to Buford Hwy
- 2. South Peachtree: N. Norcross Tucker to Jimmy Carter
- 3. Magnolia Street: Cemetery to Carlyle
- 4. Cemetery Street: Hill to dead end
- 5. Huddersfield: (Phase 1) Goodwick to Ashington
- 6. Huddersfield: (Phase 2) Ashington to 2292 Huddersfield
- 7. Summerour: Buford Hwy to Price Place
- 8. Lawrenceville Street

Parks

- Complete renovation of the pavilion at Rossie Brundage Park to include installation of new restrooms.
- Begin implementation of new designs established for Heritage, Betty Mauldin and Thrasher parks.
- Complete renovations for the new IT department on the 2nd floor of city hall.
- Complete the installation of two new pavilions for the baseball field at Rossie Brundage Park.
- Complete a master plan for Johnson Dean green space.

Culture/Recreation Department

The City of Norcross offers many beneficial things to enhance the lives of our citizens. Our Cultural Arts and Community Center follows in that tradition. We offer numerous programs to delight citizens of all ages. There is already theatrical entertainment, day summer camps, senior citizen programming, as well as classes on various subjects being planned, just to name a few. We offer areas of the building for rent to host family reunions, monthly meetings, youth groups, weddings, receptions and corporate events. We look forward to serving the community in a multitude of areas. We hope that everyone takes advantage of all that we have to offer and look forward to your input for your Cultural Arts and Community Center. The Norcross Cultural Arts and Community Center is dedicated to enriching the lives of the public by creating a positive environment through community-building programs and events for the citizens of Norcross.



FY07 Accomplishments

- Established the NCACC within the Community as a multi-use facility:
 - City’s “Town Hall” quarterly meetings
 - Various Home Owners Association meetings

- DDA Promotion Committee and Office
- Lionheart Theatre Company (along with several other Community theater groups)
- Concerts in the Park with attendance over 7,500 in Thrasher Park
- Established:
 - Summer Camp for community youth (math & science curriculum) in cooperation with Latin American Association of Norcross
 - Yoga classes
 - Language classes through the Latin American Association of Norcross
 - National Toastmasters meetings
 - Youth Chess Club and High School Junior Achievers Programs
- Completed exterior renovations of the “Old Chapel” section of NCACC
- Began the process of ADA renovations utilizing CDBG funds

2008 Work Programs

- Implement a web based computer program for Norcross facility rental scheduling
- Implement Senior Citizen Programming
 - Work out area
 - Computer lab
 - Exercise
 - Educational Classes
 - Social
- Establish NCACC as a top area facility for official functions:
 - Banquets/Weddings/receptions
 - Corporate events/conferences/seminars
- Programs for children:
 - Continue developing a comprehensive youth summer camp
 - Organized athletic activities
 - Computer based learning
- Corner’s to Crossing 10K Race and Music Fest featuring local school bands; kids games and rides in the park, clowns, art exhibitors and a evening Downtown Street Dance.
- SPLOST Projects

- Kitchen: new flooring; wall covering; appliances; counters; ceiling; prep area; door.
- First floor hallway: flooring; ceiling; lighting.
- Thrasher Chapel renovations: build stage; replace/repair ceiling; stage lighting system; seating; repair walls; relocate door and ramp to main lobby; relocate HVAC; ticket and sound/light booth.
- Relocate air conditioning units from Britt Street to inside NCACC parking

Community Development Department

The goal of the Community Development Department is to promote and protect the City through the use of planning and development practices while providing professional and efficient customer service.

We are responsible for working with the citizens, the development community, the boards and commissions, and the elected officials while managing current and long range planning, land development, building construction, and economic development.

FY07 Accomplishments

- Received a \$380,000 Transportation Enhancement Grant for phase II of the downtown streetscaping program (Thrasher Street/Autry Street).
- Applied for the Norcross Activity Center 2008 Livable Center Initiative Study grant program. (Received full funding of \$100,000 in Feb '08)
- Received \$19,450 grant from the Urban Forestry Council to prepare a citywide tree survey and maintenance program.
- Completed staffing change over to allow for all plan review and inspection services in house, resulting in a costs savings.
- Dissolved the Marshals Department and created the Code Enforcement Division within the Department. Fully staffed the division with a new supervisor and two officers.
- Completed the Community Assessment and Community Participation Program for the 2030 Comprehensive Plan.

2008 Work Program:

- Complete and adopt the 2030 Comprehensive Plan, Future Development Map and Short Term Work Program.
- Complete, adopt and begin implementation of the tree survey and maintenance plan.
- Substantially complete the Norcross Activity Center LCI study.
- Complete concept and design work for the Thrasher Street/Autry Street TE grant streetscape project.
- Break ground on the Cemetery Street TE grant streetscape project.
- Undertake right of way acquisition for the College Street/Jones Street LCI grant streetscape project.
- Begin implementation of the vision of the 2030 Comprehensive Plan including the tasks of the Short Term Work Program and modify the zoning and development standards.

Storm Water Management Department

FY07 Accomplishments

- Completed a draft storm water management plan for approval by the Georgia Department of Natural Resources.

2008 Work Programs

- To hire a staff and train the new employees of the storm water utility
- Complete an inventory of the various storm structures in the City of Norcross
- Purchase the necessary vehicles and equipment to operate the department.
- Inspect all storm water catch basins and tag them.
- Provide routine maintenance to the storm water system.



Water & Sewer Department

Norcross operates a water distribution and wastewater collection system for residents of the City. Approximately 55 miles of water mains and 49 miles of sewer lines are maintained by City staff. Wholesale water is purchased under a contract with Gwinnett County, and wastewater treatment is provided under an agreement with Gwinnett County. The City serves over 1,975 water customers and provides sewer collection to more than 1,925 customers.



FY07 Accomplishments

- New Sewer Line on Norcross Tucker Road
- New Water Lines on Avon Court & Thames Court
- New Water line on Valley Road
- Changed 124 Service lines from Poly-butylenes to Copper pipe
- Upgraded 268 meters to touch-read

2008 Work Programs

- Water Line Upgrade in Sheffield
- Improve Water Pressure Where Needed
- Continue to install new and replace sectionalizing valves

- Continue to replace Poly-butylenes and galvanized water services
- Continue to upgrade meters to touch-read
- Secure Water and Sewer capacity for future use

Electric Department

Norcross is a member of MEAG (Municipal Electric Authority of Georgia) through which the City generates and purchases power for resale to City customers. Approximately 4,300 customers are served by Norcross' electric distribution utility. The City maintains about 84 miles of electric lines.

The City's electrical service area was established by territorial agreements in 1973. Norcross' territory is mostly within the existing city limits. The City may bid on providing electric service to large users outside this designated service area if the customer is projected to have a load of 900 KW or more. The City currently services customers in Gwinnett, Forsyth and DeKalb counties. The major potential for significant growth in customers of the electric system is to develop a strengthened commercial and increased residential base.



FY07 Accomplishments

- Updated Electric System Maps
- Primary Service to:(Creekside Park, Fire Station # 1,Buchanan Station Norcross Astoria)
- Circuit #1372 – Circuit #952 Tie Line
- Added 140 New Electrical Customers
- Became active member of NJUNS

2008 Work Program

- Continue to provide Quality Service at Reasonable Rates
- Continue to decrease the number and duration of power outages
- Upgrade primary circuits with sectionalizing breakers
- Tag poles and equipment with inventory numbers
- Continue to upgrade poles and conductors

Solid Waste Department

In 1988, Norcross converted from a City operated solid waste collection system to a privately operated system. The City offers refuse collection through a contractual agreement with Advanced Disposal for both residential and business collection. Residential collection is done once weekly at the curb. Back door or side yard pickup is provided to residential customers who are disabled or inform when no able-bodied household member exists. Medical certification is required for this service. Commercial dumpster customers may be serviced from one to six times per week based on the volume of waste generated. Norcross has adopted an ordinance making residential recycling of newspaper, plastics, aluminum, and tin mandatory. The recyclable material is separated by the customer from other waste products. Residential recycling is picked up every Monday. Commercial recycling programs are being developed. Yard waste is also collected by Advance Disposal. Pick up is scheduled for Monday of each week at curbside.



FY07 Accomplishments

- Provided timely and dependable service for a reasonable fee
- Increased the tonnage of waste diverted from landfills by increasing recycling

2008 Work Program

- Secure a new contract before the current one expires in September 2009
- Continue to provide Quality Service at Reasonable Rates
- Continue to increase Recycling

BASIS OF PRESENTATION

General Fund: This is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Enterprise Funds: This is used to account for the operations that are financed and operated in a manner similar to private business enterprises. Hence periodic determination of revenues earned, expenses incurred and net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Debt Service Fund: This fund is used to account for the accumulation of resources for, and the payment of long-term debt principal, interest and related costs.

BUDGETS AND BUDGETARY ACCOUNTING

An operating budget is legally adopted each year for General and Enterprise Funds. Budgets for the General and Enterprise Funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) except that encumbrances are treated as budgeted expenditures in the year of occurrence of the commitment to purchase.

The accounts of the General and Enterprise Funds are organized on the basis of funds and accounts 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 revenues and expenditures. The General Fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when the related fund liability is incurred. Enterprise Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Budget Policies

OPERATING BUDGET POLICIES

1. The City will finance all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures through the obligation of future resources.
2. The operating budget shall be adopted not later than December 31st of each year.
3. The budget will provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.
4. Priority for funding in the operating budget shall be given to essential services.
5. The budget must be balanced for all budgeted funds. The City Council may amend the proposed operating budget, except that the budget as finally amended and adopted must provide for all expenditures required by state law or by other provision of the charter and for all debt service requirements for the ensuing fiscal year. Total appropriations from any fund shall not exceed the estimated fund balance, reserves, and revenues.
6. No supplementary appropriations ordinance shall be made unless there is an existing unappropriated surplus in the fund to which it applies. In no event shall a supplementary appropriations ordinance continue in force and effect beyond the expiration of the municipal budget in effect when the supplementary appropriations ordinance was adopted and approved.
7. Total anticipated revenues for special revenue funds must equal total estimated expenditures for each fund.
8. All budgets will be adopted on a basis of accounting consistent with generally accepted accounting principles. Revenues are budgeted when they become measurable and available and expenditures are charged against the budget when they become measurable, a liability has been incurred, and the liability will be liquidated with current resources.

9. All appropriations will lapse at year-end with the exception of any mandatory appropriations required to meet contractual obligations or the continued appropriation and authorization of state or federal grants.
10. Any increase in appropriation to a department budget or in a nondepartment expense category, whether accomplished through a change in anticipated revenues or a supplemental appropriations ordinance, shall also require an amendment to the budget resolution.
11. The budget shall be adopted at the legal level of budgetary control which is the fund/department level. Moneys may be transferred among the various accounts within a department budget with the approval of the department head and concurrence of the Department Committee except for changes to salary appropriations for the purpose of employing or not employing additional personnel which shall require the approval of the Mayor and Council by motion.
12. The City will coordinate development of the Capital Improvement Budget with the development of the annual operating budget. Each capital improvement project is reviewed for its impact on the operating budget in terms of revenue generation, additional operating expenses.
13. The Financial Services Director shall present the statement of anticipated revenues for the budget on the basis of the ordinary and reasonable revenues which can be expended for the fiscal year. Property tax revenue estimates shall be based upon the anticipated tax digest, less a stated discount for delinquent taxes based on a consideration of the taxes which were delinquent taxes, including penalties and interest, based on consideration of the actual experience in the collection of delinquent taxes in the three (3) prior fiscal years.
14. The Mayor and Council shall be authorized to establish a tax millage rate each year to ensure that the necessary revenue will be available to meet the appropriations provided for in said budget. The tax millage rate levied by the City Council shall not exceed 15 mills to cover general operating expenses. An additional millage rate may be levied for the retirement of bonded indebtedness.
15. The City will maintain a budgetary control system to ensure adherence to the budget.

CAPITAL BUDGET POLICIES

Capital improvement programming is a long-range study of financial wants, needs, expected revenues and policy intentions. It is not a budget, but provides the necessary information for prudent budget recommendations. It compares the various agencies' needs over a period of years with the various anticipated revenues and puts them into a single focus for analytical purposes. It is not a law such as an annual budget, but a collection of facts, trends, and suggestions available for the guidance of the department heads and the Council when budget time arrives. After it is adopted by the Council, it is a non-binding assertion of the future intent only. Each year, however, when an appropriation for annual capital budget is adopted as part of the regular budget, it represents that amount which will be used to implement a part of the capital improvement program in the coming year.

1. A Capital Improvement Plan (CIP) for a 5 year period shall be adopted and updated annually by the City Council.
2. Except in emergencies, no capital purchase may be made for items not included in the Capital Improvement Plan.
3. The CIP will provide for the adequate maintenance and orderly replacement of capital plant and equipment from current revenues where possible. Future operating costs associated with a new capital improvements will be projected and included in operating budget forecasts.
4. Priorities for funding in the CIP shall be determined by the Mayor and City Council. Capital projects which implement a component of the City's accepted plan will receive priority.
5. Projects specifically included in an approved replacement schedule will receive priority.
6. Projects which reduce the cost of operations or energy consumption will receive priority.
7. Projects which duplicate other public and/or private services will not be considered.
8. For an item to be considered a capital improvement, it must have a minimum useful life of 12 months and a minimum cost of \$2,500. Items costing \$1,000-\$2,500 with a useful life of at least 12 months can be included in the Capital section of the Operating Budget for purposes of fixed assets inventory, but they will not be part of the Capital Improvement Plan.

9. The City Council shall adopt by ordinance the first Capital Improvement Budget for the ensuing fiscal year not later than December 31 of each year.
10. No appropriations provided for in a prior Capital Improvement Budget shall lapse until the purpose for which the appropriations were made shall have been accomplished or abandoned; provided, however, the Mayor or any member of the City Council may submit amendments to the Capital Improvement Budget at any time, accompanied by recommendations. Any such amendments to the Capital Improvement Budget shall become effective only upon adoption by ordinance.

RESERVE POLICIES

1. The city will include an amount in the general fund budget (i.e., a line item for contingencies) for unforeseen (e.g. emergency type) operating expenditures. The amount of the contingency will be no more than 2% of the operating budget or \$100,000.00, whichever is less.
2. The City will maintain a fund balance reserve for the general fund to pay expenditures caused by unforeseen emergencies and for shortfalls caused by revenue declines or temporary negative cash flow to eliminate any short-term borrowing. This reserve will be maintained at an amount which represents approximately \$4,000,000.00 or approximately 6 months of operating expenditures.

DEBT POLICIES

It is the goal of the City of Norcross to limit the amount of debt obligations that the city may enter into. In an effort to do this, a debt policy must be provided to help decision makers make sound decisions regarding the types and amounts of allowable debt.

At the present time the City has no legal debt and does not intend to issue debt.

- The total general obligation debt will not exceed 10% of the total general operating budget.
- Debt is only to be incurred for financing capital assets that, because of their long-term nature or because of budgetary restraints, cannot be acquired from current or budgeted resources.
- The City is committed to either decrease capital spending or to find other funding sources rather than create an excessive debt burden on future budgets.

- Debt shall not constitute an unreasonable burden to residents and taxpayers.

INVESTMENT POLICIES

The Administrative Services Director is the designated investment officer of the City of Norcross and is responsible for the investment decisions. The City Manager shall perform these duties in the absence of the Administrative Services Director.

- Each investment transaction should not cause a loss to the city, and this should be achieved by limiting the amount of the credit risks and interest risks taken.
- Certificates of deposits issued by banks must be insured by the FDIC.
- Deposits must be collateralized by at 110% of the deposit.
- The City is allowed to participate in the local government investment pool.
- The goal of the overall investment portfolio shall be to provide sufficient liquidity to meet all obligations without a loss (CDs, Money Markets, etc.)
- A return on investment is the overall goal of the investment portfolio is to exceed the average return on investment.

FINANCIAL MANAGEMENT POLICIES

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FINANCIAL MANAGEMENT POLICIES

Introduction

In adopting these financial management policies, the Mayor and Council recognize that it is essential that the public have confidence in the integrity and impartiality of the City's administration of its financial affairs. These policies are intended to provide guidance and direction to City officials and employees, to establish standard policies for recurring financial matters, to establish strong internal controls, to establish investment policies, to conform to legal mandates and to provide for accountability. The Mayor and Council also recognize that no code or set of rules can be framed which will particularize all the duties of financial managers or which will cover every conceivable financial circumstance, and that there may be instances where mechanical compliance is inconsistent with the general purposes of these policies. Therefore, these policies shall operate as a general guide, and shall not substitute for common sense and good, honest judgment.

PART I

FINANCIAL POLICIES

CITY OF NORCROSS, GEORGIA

FINANCIAL POLICIES

SECTION I. BUDGET

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

A. SCOPE

This policy applies to all budgeted funds which are the responsibility and under the management of the City of Norcross and its General Government Administration Services Department.

B. BALANCED BUDGET

The budget shall be balanced or have a surplus for each and every budgeted fund. Total anticipated revenues plus that portion of existing fund balance in excess of authorized reserves that is designated as a budget funding source shall equal or exceed total estimated expenditures for each fund.

C. FINANCING CURRENT EXPENDITURES

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

D. LEVEL OF BUDGET ADOPTION

All budgets shall be adopted at the legal level of budgetary control which is the fund level (i.e., expenditures may not exceed the total appropriation for any fund).

E. BUDGET OBJECTIVE BY TYPE OF FUND

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

1. **General Fund** – The budget for the General Fund shall provide for the general government operations of the City and maintain working capital necessary for financial health and stability.
2. **Debt Service Fund(s)** – Revenues shall be established and fund balance maintained sufficient for debt expenditures and to provide for any debt service cash flow deficiencies which would occur prior to the receipt of property tax. The City currently has no debt obligations other than that in the Water/Sewer Enterprise Fund.
3. **Capital Projects Fund(s)** – Budgets for capital projects shall not lapse at the end of the calendar year, but shall remain in effect until project completion or re-appropriation by City Council resolution.
4. **Enterprise Fund(s)** – A business approach is used in budgeting for Enterprise Funds. Enterprises shall be self-supporting when possible and minimize losses when break-even is not possible. An example of this type of fund is the Water/Sewer Fund.

F. LINE-ITEM BUDGET

The budget shall be developed based on “line item” expenditures. This type of budget focuses on categories of expenditures such as contractual services, supplies, equipment, etc.

G. PERFORMANCE BUDGET

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

H. BUDGET PREPARATION CATEGORIES

For each department, budgets shall be prepared for current services, replacement vehicles and equipment, and expanded services or extraordinary items. A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. The current services budget will include replacement capital equipment. An expanded services budget includes funding requests associated with new services, additional personnel or new capital equipment.

I. BUDGET CONTROL REPORTS

A system of budgetary controls shall be maintained to assure adherence to the budget. Monthly financial statements are prepared on a timely basis comparing actual revenues, expenditures and encumbrances with budgeted amounts.

J. AUTHORIZATION OF BUDGET ADJUSTMENTS

The budget is a dynamic rather than a static revenue and spending plan which requires adjustment from time to time as circumstances change. Approval of the Mayor and City Council is required for increases in appropriations in total department budgets, or increases in the number of authorized positions. The number of authorized positions are those permanent full-time and part-time positions approved by the City Council during the annual budget process. Approval of the Department Head is required for budget transfers within a department.

K. BUDGET REVIEW

On or before July 25 of each year, there shall be a mid-year budget review by Mayor and Council. This review will be based on the June 30 financial statement. The Mayor and Council may require department heads to appear before them to review their respective budgets. Such review will be utilized to determine what corrective actions need to be taken to exercise proper budgetary control for the remainder of the year.

L. BUDGET AMENDMENT PROCESS

Near the end of each budget year, any necessary budget adjustments, including budgets for any projects authorized during the year, shall be enacted through a budget resolution. These supplemental budget resolutions shall be balanced for each and every fund. The purpose of budget adjustments is not a new budget, but an accounting type of reconciliation of the current year's budget.

M. BUDGET LAPSES AT YEAR END

All operating budget appropriations, except for Capital projects Fund(s), shall expire at the end of a fiscal year. In accordance with generally accepted accounting principles, purchases encumbered in the current year but not

received until the following year are paid from the budget of the following year. However, when necessary, City Council may make a re-appropriation to resolve unusual situations or hardships caused by this policy.

N. UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET

If necessary, existing fund balance in excess of any reserves may be used as a funding (revenue) source for that fund's current budget. The amount of unreserved fund balance shall be estimated very conservatively.

O. CONTINGENCY ACCOUNT

The City shall include a contingency amount in the General Fund budget for emergency type expenditures which cannot be foreseen when the budget is adopted. This amount is discretionary and shall be subject to annual appropriation and will be no more than 2% of the operating budget or \$100,000.00, whichever is less.

P. MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT

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

Q. CONTRIBUTIONS

Unless authorized by City Council, contributions to programs operated by City departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted contributions, as well as restricted contributions compatible with the City's programs and objectives. Any material contributions shall be appropriated by City Council prior to expenditure. Written acknowledgement shall be sent to the donor for contributions of \$250 or more.

R. INTERFUND CHARGES

An Interfund Charge fee may be assessed to any fund, other than the General Fund, based upon documentation and/or an outside independent study. This charge will be based on a percentage of the operating revenues of the fund and shall be used to reimburse the General Fund for the administrative and support services provided to the assessed fund. With this system, the transfer to the General Fund will increase as fund revenues increase.

S. GFOA AWARD FOR DISTINGUISHED BUDGET PRESENTATION/EXCELLENCE IN FINANCIAL REPORTING

The City shall improve its budget documentation in order to obtain annually and retain the Award for Distinguished Budget Presentation from the Government Finance Officers Association. This award signifies that the City is effectively communicating its budget story to its citizens, elected and administrative officials, and to outside interested parties such as bond rating agencies. The City shall continue to improve its budget document as to maintain a high level of communication and the prestigious award. The City shall improve its financial reporting documentation in order to obtain and retain annually the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. This award signifies that the City publishes an easily readable and efficiently organized comprehensive annual report, whose contents conform to program standards. Such report must satisfy both generally accepted accounting principles and applicable legal requirements.

PART II

EXPENDITURE POLICIES

CITY OF NORCROSS, GEORGIA

EXPENDITURE POLICIES

INTRODUCTION

The following policies on expenditures will be adopted for the City of Norcross. Other than the specific exceptions indicated, this policy is intended to apply equally to elected officials and to all levels of employees. The term “department” shall be interpreted to include all departments of City Government. All expenditures authorized under this policy shall be subject to the availability of funds. It is the specific intent of this policy that the basic guideline in determining whether an expenditure is appropriate is the benefit of that expenditure to the City.

SECTION I. LICENSE FEES, MEMBERSHIP DUES AND SEMINARS

- A. Expenditures are authorized for fees to maintain any license or certification which is required as a condition of employment and for dues to professional organizations and associations relevant to an official’s or employee’s duties for the City. Payment of costs to attend job-related training and seminars is also authorized.
- B. The number of organizations to which dues are paid for one individual and the number of seminars that one individual may attend annually shall be held to reasonable limits. In regard to City employees, questions of reasonableness will be referred to the respective department committee.

SECTION II. MAGAZINE AND NEWSPAPER SUBSCRIPTIONS

- A. Expenditures are authorized for subscriptions to professionally relevant magazines and newspapers for City departments and/or divisions. This authorization includes subscriptions to the local newspapers and the Atlanta Journal – Constitution for those departments and/or divisions which need to keep abreast of local news.
- B. Subscriptions to general interest magazines and newspapers (i.e. Time, USA Today) shall not be paid from City Funds.

SECTION III. OFFICE FURNISHINGS AND ACCESSORIES

- A. Work space suitable for the job function and position will be provided. Distinction in furnishings and size of the office may be made based upon the function of the position.

- B. Furnishings and decorations shall be efficient, comfortable and in good taste; however, luxurious furnishings and decorations shall not be purchased at City expense. All items shall be acquired through normal City purchasing policies and procedures.

- C. City funds used to purchase art work for individual offices should be done at the discretion and authority of the Department Director using the “reasonable person” theory. Expenditures are authorized to furnish art work for hallways, reception areas, conference rooms commonly used by the public, and other publicly used common areas.

- D. City funds shall not be used to pay for framing of personal art, certificates, etc., except for certificates, resolutions or proclamations that are given as awards by the City or earned as a function of employment with the City.

SECTION IV. EMPLOYEE APPRECIATION ACTIVITIES

Expenditures are authorized for costs of the annual City-wide employee appreciation picnic, including all elected officials and City employees and their spouses/guests. This event presents an exception to the general rule that the City shall not pay expenses for spouses or other guests of an official or employee.

- A. Expenditures are authorized to pay for a modest gift or certificate for retiring and/or resigning employees. City funds may be used to pay for a luncheon or reception to commemorate a retiring employee.

- B. No City funds shall be used to pay for a departmental social function except as specifically authorized herein.

SECTION V. CHARITABLE SUBSIDIES AND CONTRIBUTIONS

- A. The City Council shall be authorized to expend city funds within Gwinnett County for purely charitable purposes provided only, however, that the citizens of Norcross receive a direct consideration or benefit in return for such expenditure:
 - 1. Pursuant to the terms of a contract or agreement with a charitable organization or entity, and
 - 2. Upon a majority vote by the members of the Mayor and City Council.

- B. Neither the Mayor, nor any members of the City Council, nor City employee shall be authorized under any circumstances whatsoever to be reimbursed with City funds for any expenditure, donation or contribution for purely charitable purposes except as specifically authorized in this section.

SECTION VI. TRAVEL EXPENSES

- A. Introduction – These regulations provide guidelines for elected officials and employees who are required to travel away from their official headquarters in the course of performing their official duties. Each elected official and employee required to travel is entitled to reimbursement for reasonable, necessary and allowable expenses incurred. Members of boards of commissions and authorities who travel on City related educational seminars and training will fall under these guidelines. These regulations are intended to indicate what constitutes reasonable and necessary expenditures and to provide uniformity among the various departments and offices of City Government. These regulations are designed to encompass major areas pertaining to travel while allowing departments flexibility to deal with unusual travel circumstances that are not addressed herein by requesting specific authorization for deviations from Mayor and Council.
- B. Statement of Policy – It is the City’s policy to allow travel arrangements on a limited basis provided (a) travel appropriations are available; (b) travel is duly authorized; and (c) travel is within the scope of the employee’s employment and discharge of his(her) official duties. Elected officials and employees are expected to show good judgment and a proper regard for economy in incurring travel expenses. Required records must be kept of expenditures at the time incurred, submitted on the appropriate expense report and completed in strict accordance with these regulations.
- C. Travel Authorization – Employees required to travel in the performance of official duties and entitled to reimbursement for expenses incurred must receive prior authorization from the Department Director one week before travel. Blanket routine travel authorization may be granted. Elected officials may authorize their own travel provided it is properly budgeted. Out-of-state or overnight travel must be specifically authorized in writing by the Department Head or elected official. The aforementioned requirement for prior authorization of out-of-state travel pertains to ordinary anticipated travel such as workshops, conferences or seminars. Some travel, such as police investigations or prisoner transfer, by its very nature, precludes a one week lead time. This unforeseeable travel will be exempt from the prior authorization requirement; but the department director will be responsible for making certain that funds are available for these travel expenditures.
- D. Subsistence – Reimbursement claims for subsistence (meals and lodging) are to be reported on the Travel and Expense Reimbursement Form by date, location and amount. An individual taking annual leave while away from headquarters on official business is not entitled to subsistence for the period of leave.

Subsistence within a 40-mile radius of an individual's headquarters is, with certain exceptions (as presented in the City's Expenditure Policy), not allowable. Any exception not specifically provided for within the Expenditure Policy should be approved by a Department Director based upon written justification for the exception and submitted with the request for reimbursement. In the case of an elected official, the official should provide written documentation for the expenses with the reimbursement request.

1. Meals – Elected officials and employees will be reimbursed for the cost of meals within reasonable limits. In normal circumstances it is expected that dinner should cost more than lunch and lunch more than breakfast. Employees are entitled to reimbursement for breakfast expenses if they depart prior to 6:30 a.m. and for dinner expenses if they return later than 7:30 p.m. This entitlement is based on the premise that early departure and late return times as provided above are out of necessity and not at the discretion or convenience of the employee. Meals that are officially part of the activities associated with a conference or seminar may exceed the normal meal allowances, but under no circumstances should an employee claim reimbursement for the same meal more than once.

Out-of-state travel expenses for meals may be higher, but the cost of the meals should remain reasonable and any unusual amounts should be justified and explained. Reimbursement for meals not associated with overnight travel or for meals within the 40-mile radius of the employee's work headquarters may be permissible in certain instances. See Section VII of the Expenditure Policy for details regarding these exceptions.

2. Lodging – Reimbursement for lodging will require hotel receipts and will be made for the actual amount of the bill. Travelers should always endeavor to obtain suitable accommodations at the most economical rates available. It is expected that reservations will be made in advance whenever practical, that minimum rate accommodations available will be utilized, that "deluxe" hotels and motels will be avoided and that commercial rates will be obtained whenever possible. Many hotels and motels grant commercial rates to government employees upon request. Exceptions on lodging rates is allowable when the employee is staying either at a hotel officially associated with the conference or seminar that the individual is attending, or staying at nearby accommodations in order to avoid excessive transportation costs. Exceptions may also be justified when the travel is of an emergency nature when a room is shared with other city employees on travel status, reimbursement will be calculated, if practical, on a pro rata share of the total cost. A city employee on travel status, if accompanied by someone, who is not a city employee on travel status, will be entitled to reimbursement at the lowest applicable room rate. Reimbursement for lodging shall be limited to

the minimum number of nights required to conduct the assigned city business.

Taxes associated with lodging will be treated as part of lodging costs. When traveling in the State of Georgia, City employees must use the hotel/motel tax exempt status form and should obtain a supply of this form prior to departure. If forms are not available in the employee's department, they may be obtained from the Department of Financial Services. The same requirements apply to sales tax associated with lodging. A sales tax exempt status form should be presented to the hotel/motel. This form is also available in the Department of Financial Services. Employees will not be reimbursed for hotel/motel tax or sales tax incurred when traveling within the State without approval of the Financial Services Director for extenuating circumstances

E. Transportation

1. Vehicles – When traveling within the State of Georgia, travelers may choose between using a personal vehicle or common carrier.

Departments should approve transportation based on the most economical mode, consistent with the purpose of the travel. City owned vehicles should be driven for overnight travel only with the express authorization of the pertinent Department Director and only when driving a personal vehicle or using a common carrier is not feasible, i.e., transport of prisoners.

The reimbursement for transportation expenses incurred by use of personally owned vehicles will be at the current Federal Government rate per mile. The initial point of departure shall be the individual's residence or work headquarters; whichever is nearer the destination point. No transportation costs will be allowed between an employee's place of residence and his official headquarters. When possible, employees should attempt to travel together to the same destination in one vehicle.

Personal mileage will be excluded in determining the mileage for which reimbursement will be made. Claims exceeding mileage computed by the most direct route from the point of departure to destination (due to field visits, picking up passengers, etc.) must be explained on the Travel and Expense Reimbursement Form.

The authorized mileage rate is intended to cover the normal expenses incurred in the operation of a personal vehicle. In addition, parking and toll expenses will be paid for official travel in personal or city vehicles. A receipt should be provided.

The use of commercially leased vehicles will be left to the discretion of the Mayor and Council and will be approved with prior written justification for the expenditure. Employees will be reimbursed for costs associated with the official use of such vehicles, where the leasing of a vehicle is either essential to the travel involved or is the most economical mode of travel. The ability to stay in more inexpensive lodging may be considered when deciding whether to allow the rental of a vehicle.

Employees sharing a ride with another city employee using either a personal or City vehicle, and not claiming reimbursement for mileage should indicate in the automobile record section of the expense statement the name of the person they rode with and the dates of the trip(s).

Officials and employees shall be reimbursed for mileage related to City business driven locally in their personal vehicle.

2. Common Carrier – Transportation by common carrier will be scheduled by plane, bus or rail. Reimbursement will be made upon presentation of a ticket stub, receipt or other documentary evidence of expenditure. Officials or employees traveling by commercial air carrier will not be reimbursed for that portion of first class air fare which exceeds the amount of the regular coach fare for the flight on which such official or employee is traveling unless space is not otherwise available. Every effort should be made to reserve seats far enough in advance to take advantage of any discount fares.
 3. Taxi Service – Shuttle or taxi service will be reimbursed between the individual's departure point and the common carrier's departure point; between the common carrier's arrival point and the individual's lodging or meeting place; and between the lodging and meeting place if at difference locations. It is expected that the most economical transportation service that is feasible and available will be utilized. Receipts are necessary for such items of transportation
- F. Miscellaneous Expenses – Registration fees required for participation in workshops, seminars or conferences which an employee is directed and/or authorized to attend will be allowed when supported by a paid receipt or copy of the check showing payment. Tips related to services other than meals should be included under miscellaneous expenses. Expenses for official telephone messages which must be paid for by the traveler are allowable. Every official or employee will be allowed up to two personal long distance phone calls per day, while out of town on City business. Postage expense incurred relative to travel will be allowed. Claims for theater, entertainment and alcoholic beverages will not be reimbursed.

- G. Reimbursement Procedures – A diligent effort should be made by the department directors and persons responsible for approving claims for travel reimbursement to see that expense statements submitted are reasonable, accurate and cover only expenses actually incurred by an employee traveling in the interest of the city. When claims for reimbursement exceed established limits, a written explanation should be made on the statement explaining these higher amounts. These claims should be closely reviewed and department directors should adjust downward any excessive expenditure before approval and remittance to the Department of Financial Services.
1. Frequency – Employees should submit travel expense statements for reimbursement within 30 days after returning from the trip.
 2. Travel Expense Statement – Employees requesting reimbursement for travel expenses must submit claims on the standard Travel and Expense Reimbursement Form.
- H. Travel Advances – Travel advances may be granted subject to certain guidelines given below. Travel advance checks may be issued to employees provided it is (1) solely for travel involving official city business, (2) authorized by Department Director or elected official, and (3) funds have been appropriated and are available. The amount of the travel advance shall be determined according to the nature and probable duration of the travel required on the travel authorization but shall be held to a minimum and allowed only when an advance is warranted in the judgment of the department director or elected official. Travel advance requests must be made on a purchase order and submitted to the Department of Financial Services at least one week prior to the beginning of travel. When submitting travel advances to Financial Services, attach information to the advance concerning registration fees, hotel reservations and any other documentation to justify requests. Cashing of the advance check shall be considered acknowledgment of the receipt of the funds by the payee of the check. All employees are fully responsible for travel funds advanced to them and shall account for these funds on a Travel and Expense Reimbursement Form. Ultimately, however, department directors or elected officials have the responsibility of accounting for all funds expended for travel purposes by employees that report to them. Travel advances are expected to be settled within 30 days of the employee's return. Any unsettled advance for more than 30 days from the date of issue will be deemed to be a salary advance. After the 30-day period, the employee and the travel authorizer will be notified that the whole advance will be deducted from the employee's salary unless settled immediately.

Travel advances shall be adjusted to actual expenditures in the following manner:

1. When the actual travel expenditures reported on the travel statement exceed the amount of the travel advance, the employee shall be reimbursed for the amount of the excess.
2. When the actual travel expenditures reported on the travel statement are less than the amount of the travel advance, the employee shall reimburse the city for the difference. The reimbursement to the city shall be by check or money order in order to eliminate the possibility of loss of cash. This reimbursement shall be made at the same time that the travel statement is submitted.
3. In the event of cancellation or indefinite postponement of authorized travel, advances which were made shall be refunded immediately. (Within 48 hours of the date the trip was canceled.)

NOTE: Employees should be aware that certain travel-related expenditures may be tax-deductible and reimbursements may be taxable. Each individual is responsible for determining how expenditures and reimbursements should be handled when filing his/her income tax forms.

SECTION VII. MISCELLANEOUS ISSUES

- A. City funds shall be used to pay for flowers or other gifts for the death of an employee or a member of his (her) immediate family. Immediate family is defined as spouse, parents, step-parents, parents in-law, grandparents, children, step-children, children in-law, grandchildren, siblings, step-sibling and sibling in-law. City funds may be used to pay for flowers or other gifts for a death as deemed appropriate by the Mayor. Flowers for hospitalization of a City employee may be paid from City funds.
- B. Fees for members of Boards and Authorities shall be established by the City Council unless otherwise provided by State legislation.
- C. Any official or employee making an expenditure or reimbursement request shall include therein the purpose of the expenditure and the benefit to the City of that expenditure. The responsibility for the appropriateness of the expenditure shall reside with the official who authorizes the expenditures. Appropriateness of expenditures for City Council members shall be authorized by the Mayor and City Council.

- D. All expenditure and reimbursement requests shall be signed by the official or employee on whose behalf the expenditure is being or has been made.
- E. No City funds shall be used to pay for the personal expenses of any official or employee.
- F. No City employee shall accept personal remuneration from citizens for time spent during working hours in the discharge of their regular duties in their capacity as an employee of the City.
- G. The Department of Financial Services is directed and authorized to develop appropriate forms and procedures to implement the provisions of this policy. Said forms and procedures shall include certification by the authorizing official to the effect that expenses have been incurred for the benefit of the City and an acknowledgement of that official's responsibility for the appropriateness of the expenditure.
- H. No City funds shall be used for the purchase of any alcoholic beverages.

City of Norcross Budgeting and Accounting

ARTICLE II. BUDGETING AND ACCOUNTING

Sec. 38-36. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Accrual basis means the basis of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as each results in liabilities, notwithstanding that the receipt of the revenue or payment of the expenditure may take place, in whole or in part, in another accounting period.

Appropriation means an authorization granted by the city council to make expenditures or to incur obligations for specific purposes.

Appropriation balance means the unencumbered balance of appropriation or allotment, and unexpended balance of appropriation or allotment.

Assets mean property of all kinds of the city, including both current assets and fixed assets.

Audit means the examination of records, documents, reports, systems or internal control, accounting and financial procedures, and other evidence for one or more of the following purposes:

- (1) Ascertain whether the statements prepared from the accounts present fairly the financial position and the results of financial operations of the constituent funds and balanced account groups of the governmental unit in accordance with generally accepted accounting principles applicable to governmental units and on a basis consistent with that of the preceding year;
- (2) Determine the propriety, legality, and mathematical accuracy of a governmental unit's financial transactions;
- (3) Ascertain whether all financial transactions have been properly recorded; and
- (4) Ascertain the stewardship of public officials who handle and are responsible for the financial resources of a governmental unit.

Balance sheet means a statement ordinarily prepared from books kept by double entry showing assets, liabilities, reserves and surplus of a fund of a governmental unit at specified date properly classified to exhibit financial position of the fund or unit at that date.

Budget means a plan of financial operation embodying an estimate of proposed expenditures for a given time and the proposed means of financing them. The annual budget refers to a period of one year.

Budgetary control means the control or management of a government unit in accordance with an approved budget and keeping expenditures within the limitations of available appropriations or revenues.

Cash basis means the system of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

Contingent account means an appropriation to provide for unforeseen expenditures.

Current surplus means the excess of the current assets of a fund over its current liabilities and reserves.

Debit and credit are terms commonly used to indicate the manner in which a transaction is to be recorded. Every entry on the left side of the ledger sheet is called a debit. Every entry on the right side of the ledger sheet is called a credit.

Debt service means the amount of money necessary annually to pay the interest on the outstanding debt and the principal of maturing bonded debt not payable from a sinking fund and to provide a fund for the redemption of bonds payable from a sinking fund.

Delinquent taxes mean taxes remaining unpaid on and after the date due. Even though a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, or converted into tax liens.

Encumbrances mean obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Fund means a sum of money or other resources (gross or net) set aside for the purpose of carrying on specific activities or to attain certain objectives in accordance with special regulations, restrictions or limitations. A fund is a distinct financial and legal entity.

Internal audit means an audit made by persons on the staff of the government unit whose accounts are being audited primarily for the purpose of internal control. An internal audit is usually a continuous audit.

Liabilities means debt owed.

Millage is a term used to express the property tax rate and derived from the term "mill," which is one-tenth of a cent. Thus, ten mills equal \$0.01 or one percent. (Millage is determined by dividing the total amount of money to be raised by the total assessed value of taxable property in the city.)

Taxes receivable means the uncollected portion of taxes which a government unit has levied.

Trust funds means amounts received or appropriated and held in trust in accordance with an agreement or legislative act which may be expended only in accordance with the terms of such trust or act.

(Code 1979, § 3-1-2)

Cross references: Definitions generally, § 1-2.

Sec. 38-37. Fiscal year.

The fiscal year shall begin on January 1 and shall end on December 31 of each year.

(Code 1979, § 3-1-3)

Sec. 38-38. Annual operating budget; appropriations.

(a) On or before October 1 or another date fixed by resolution by the city council, but no later than 60 days prior to the beginning of each fiscal year, the mayor or his

delegatee, the financial director, shall prepare and submit to the city council a proposed operating budget for the ensuing fiscal year. The budget shall be accompanied by a message from the mayor containing a statement of the general fiscal policies of the city, the important features of the budget, explanation of major changes recommended for the next fiscal year, a general summary of the budget and such other comments and information as may be deemed pertinent. The public hearing shall take place on the proposed budget at the regular city council meeting in November, and the proposed budget shall be adopted at the regular city council meeting in December, unless another date is fixed by resolution of the city council.

(b) The city council may amend the proposed operating budget, except that the budget as finally amended and adopted must provide for all expenditures required by state law or by the city charter and for all debt service requirements for the ensuing fiscal year, and the total appropriations from any fund shall not exceed the estimated fund balance, reserves and revenues.

(c) On or before July 15 of each year there shall be a mid-year budget review by mayor and council. The mayor and council may require department heads to appear before them to review their respective budgets. Such review will be utilized to determine what corrective actions need to be taken, if necessary, to exercise proper budgetary control for the remainder of the fiscal year.

(Code 1979, § 3-1-4; Ord. No. 01-98, § 1(3-1-4), 1-5-98; Ord. No. 21-98, 12-7-98)

Sec. 38-39. Capital improvements budget; appropriations.

On or before October 1 or another date fixed by resolution by the city council, but no later than 60 days prior to the beginning of each fiscal year, the mayor or his delegatee, the financial director, shall prepare and submit to the city council a proposed capital improvements budget with recommendations as to the means of financing the improvements proposed for the ensuing fiscal year. The city council shall have power to accept, with or without amendments, or reject the proposed program and proposed means of financing. The city council shall not authorize expenditure for the construction of any building, structure, work or improvement, unless the appropriations for such project are included in the capital improvements budget, except to meet a public emergency. The public hearing shall take place on the proposed budget at the regular city council meeting in November, and the proposed budget shall be adopted at the regular city council meeting in December, unless another date is fixed by resolution of the city council.

(Code 1979, § 3-1-5; Ord. No. 01-98, § 1(3-1-5), 1-5-98)

Sec. 38-40. Prior appropriation required; appropriations ordinance and supplemental appropriations.

(a) No expenditure in any fund shall be legal or proper unless appropriations adequate to meet that expenditure have been made pursuant to this section.

(b) Each city appropriations ordinance, now in force or hereafter adopted with all amendments as are adopted from time to time shall continue in force and effect for the next fiscal year after adoption; and it shall then expire except for any mandatory appropriations required to meet contractual obligations or the continued appropriation and authorization of state or federal grants.

(c) The city council shall not appropriate funds for any given fiscal year which, in aggregate, exceed a sum equal to the amount of unappropriated surplus expected to have accrued in the city treasury at the beginning of the fiscal year, together with an amount not greater than the total city receipts from existing revenue sources anticipated to be collected in the fiscal year, less refunds as estimated in the budget resolution and amendments thereto.

(d) All state or federal funds received by the city are hereby continually appropriated in the exact amounts and for the purposes authorized and directed by the state or federal government in making the grant.

(e) In addition to the appropriations made by the city appropriations ordinance and amendments thereto, the city council may make additional appropriations in the same manner as herein provided, which shall be known as supplementary appropriations ordinances; provided no supplementary appropriation shall be made unless there is an existing unappropriated surplus in the fund to which it applies.

(f) In no event shall a supplementary appropriations ordinance continue in force and effect beyond the expiration of the municipal budget in effect when the supplementary appropriations ordinance was adopted and approved.

(g) The appropriation for each department, office, bureau, board, commission, function or line item for which appropriation is made shall be for a specific amount of money and no appropriation shall allocate to any object the proceeds of any particular tax or fund or a part or percentage thereof. All appropriations by function or line item shall be lump sum by function or line item.

(Code 1979, § 3-1-6)

Sec. 38-41. Public inspection.

At the time the proposed budget is transmitted to members of the city council by the mayor or his delegate, the financial director, a copy of the proposed budget shall be made

available for public inspection in the office of the general government administration department during regular office hours.

(Code 1979, § 3-1-7; Ord. No. 18-95, § IV, 11-6-95; Ord. No. 01-98, § I(3-1-7), 1-5-98)

Sec. 38-42. Public hearing.

At the time of the submission of the budget to the mayor and council a public notice advising the citizens of the city of the availability of the budget for review shall be published in a newspaper of general circulation within the city. The notice shall be published as an advertisement instead of a legal notice and will further contain notice of the time and place of the budget hearing. The budget hearing shall be at least one week prior to the adoption of the budget and shall be open to all persons wishing to be heard on the budget.

(Code 1979, § 3-1-8)

Sec. 38-43. Annual operating budget; amendments.

(a) The city council shall adopt the final operating budget and appropriation ordinance for the ensuing year not later than December 31 of each year. If the city council fails to adopt the budget by this date, the amounts appropriated for operation

for the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items prorated accordingly until such time as the city council adopts a budget for the ensuing fiscal year. Adoption of the budget shall take the form of an appropriations ordinance setting out the estimated revenues in detail by sources and making appropriations according to fund and by organizational unit, purpose or activity as set out in the budget document.

(b) The amount set out in the adopted operating budget for each organizational unit shall constitute the annual appropriation for such item, and no expenditure shall be made or encumbrance created in excess of the otherwise encumbered balance of the appropriation, or allotment thereof, to which it is chargeable unless authorized by the city council.

(Code 1979, § 3-1-9)

Sec. 38-44. Capital improvements budget; amendments.

The city council shall adopt the final capital improvements budget for the ensuing fiscal year not later than December 31 of each year. No appropriations provided for in a prior capital improvements budget shall lapse until the purpose for which the appropriation was made shall have been accomplished or abandoned; provided, however, the mayor or any member of the city council may submit amendments to the capital improvements budget at any time during the fiscal year, accompanied by recommendations. Any such amendments to the capital improvements budget shall become effective only upon adoption by ordinance.

(Code 1979, § 3-1-10; Ord. No. 01-98, § I(3-1-10), 1-5-98)

Sec. 38-45. Increases; transfers.

Any increase in appropriation to a department budget or in a nondepartment expense category, whether accomplished through a change in anticipated revenues or a supplemental appropriations ordinance, shall also require an amendment to the budget resolution. Monies, the expenditure of which is not otherwise specifically provided for in an appropriations ordinance, may be transferred among the various accounts within a department budget or within a nondepartment expense category only after the approval of the department head and the concurrence of the mayor, except that any transfer of monies

within a department budget or nondepartment expense account so as to increase or decrease the salary appropriation for the purpose of employing or not employing additional personnel shall require the approval of the city council by motion.

(Code 1979, § 3-1-11; Ord. No. 01-98, § I(3-1-11), 1-5-98)

Sec. 38-46. Sinking fund transfer.

No appropriation transfer shall be made from a sinking fund or debt retirement fund until all the legal obligations and requirements of such fund have been satisfied.

(Code 1979, § 3-1-12)

Sec. 38-47. Anticipated revenues.

The mayor or his delegatee, the financial director, shall present the statement of anticipated revenues for the budget on the basis of the ordinary and reasonable revenues which can be expected for the fiscal year. Property tax revenue estimates

shall be based on a consideration of the taxes which were delinquent taxes, including penalties and interest, to be collected in the fiscal year based on consideration of the actual experience in the collection of delinquent taxes in the three prior fiscal years.

(Code 1979, § 3-1-13; Ord. No. 01-98, § I(3-1-13), 1-5-98)

Sec. 38-48. Appropriations to lapse.

Except as provided for under this article, all appropriations which are not obligated, encumbered or expended at the end of the fiscal year shall lapse and shall become a part of the unencumbered surplus which may be appropriated for the next fiscal year.

(Code 1979, § 3-1-14)

Sec. 38-49. Funds.

The following funds may be established and may be used as necessary to provide for the proper accounting of financial activities of this city:

- (1) The general fund to account for the general governmental operations and all financial transactions not properly accounted for in another fund.
- (2) Special revenue funds to account for the proceeds of special revenue sources other than special assessments, or to finance specified activities as required by law or administrative regulation.
- (3) Debt service funds to account for the payment of interest and principal on long term debt other than special assessment and revenue bonds.
- (4) Capital projects funds to account for the receipt and disbursement of monies including bond funds used for the acquisition of capital facilities other than those financed by special assessment and enterprise funds.
- (5) Enterprise (utility) funds to account for the financing of services to the general public where all or most of the costs involved are paid in the form of charges by users of such services.
- (6) Trust and agency funds to account for assets held by a government unit as trustee or agent for individuals, private organizations, and other government units.
- (7) Intergovernmental service funds to account for the financing of special activities and services performed by a designated organization unit within a governmental jurisdiction for their organization units within the same governmental jurisdiction.
- (8) Special assessment funds to account for special assessments levied to finance public improvements or services deemed to benefit the properties against which the assessments are levied.

(Code 1979, § 3-1-15)

Sec. 38-50. Accounts.

(a) A complete self-balancing group of accounts shall be established and maintained for each fund used. This group of accounts shall include all general ledger accounts and subsidiary records necessary to reflect compliance with legal provisions and to set forth the financial position and the results of financial operations of the fund.

(b) Additional accounts, as follows, shall be maintained:

- (1) A fixed asset account for the purpose of accounting for those assets which are of tangible nature, have a life longer than one fiscal year, and have a significant

value or have a value greater than \$2,000.00. Fixed assets shall be recorded at original cost, shall not be depreciated and shall be removed from the account when disposed of.

(2) A general long term debt account for the purpose of accounting for long term debt which is supported by general revenues and for recording and fairly representing the liability for long-term debt at any time from date of issuance until the debt is retired.

(Code 1979, § 3-1-16)

Sec. 38-51. Method of accounting.

To the extent possible, the modified accrual basis of accounting shall be used so that expenditures, other than accrued interest on long term debt, are recorded at the time liabilities are incurred and revenues are recorded when cash is received, except for material or available revenues which shall be accrued to reflect properly the taxes levied and the revenues earned. All receipts and disbursements shall be posted promptly and at least on a monthly basis. To the extent possible, all interfund transfers shall be cleared by the end of the fiscal year.

(Code 1979, § 3-1-17)

Sec. 38-52. Financial reports.

Financial statements and reports showing the current condition of budgetary and proprietary accounts shall be prepared and presented to the city council each month. No later than 190 days after the close of the fiscal year, a comprehensive annual financial report covering all funds and financial operations shall be prepared. A notice shall be published in a newspaper of general circulation in the municipality advising the public that a copy of the comprehensive annual financial report is available for inspection in the office of the general government administration department during regular office hours.

(Code 1979, § 3-1-18)

Sec. 38-53. Audits.

All the funds, accounts and financial transactions of the city shall be subject to an annual audit by an independent certified public accountant who is to be selected by the city council. The audit shall be conducted according to the standards set forth in the American Institute of Certified Public Accountants publication, Audits of State and Local Governmental Units. A copy of the audit reports shall be available for public inspection in the office of the general government administration department during regular office hours.

(Code 1979, § 3-1-19)

Secs. 38-54--38-85. Reserved.

Human Resources

Employment Benefits - 2007

The City of Norcross provides a benefits package to employees of the City. It is important for the City to maintain benefits that are competitive in the market to both hire and retain a quality staff for our citizens.

The City's total benefit package includes the following:

- **Salaries and Wages**
- **Health/Dental Coverage**
- **Life Insurance**
- **Prescription Drug Program**
- **Deferred Compensation Plan**
- **Defined Contribution Retirement Plan**
- **Social Security (FICA)**
- **Short-Term Disability Policy**
- **Sick Leave**
- **Vacation Leave**
- **Administrative Leave**
- **Bereavement Leave**
- **Worker's Compensation**
- **Tuition Reimbursement Program**
- **Credit Union Affiliation**
- **Paid Holidays**

Salaries and Wages

Salaries, wages and fringe benefits account for approximately 41% of the total operating budget. The salary account includes overtime pay, holiday pay and part-time help along with other costs associated with payroll.

Health and Dental Insurance

Norcross provides a medical and dental plan for all full-time employees. Employees choose between an HMO plan and a PPO plan. Either is provided without charge.

The two plans differ in their medical office co-pays, yearly deductible for the PPO plan, and out of pocket expenses for major medical for the PPO plan. Employees have the opportunity to include their dependents by paying 10 % of dependent coverage.

Life Insurance

During their time of employment employees are furnished with one time their annual salary in life insurance. The City pays the entire cost of this plan.

Prescription Drug Program

Prescription drugs are covered according to the formulary of the individual HMO or PPO plan used by each employee. Co-pay for each prescription is designated according to the plan used.

Deferred Compensation Plan

The City of Norcross makes a deferred compensation plan available to its employees. The plan provides an excellent opportunity to build retirement savings on a tax-deferred basis. With this plan any amount contributed is matched by 50%, up to 3% of the employee's salary, if they contribute 6%.

Defined Contribution Retirement Plan

The City, at its sole expense, maintains a defined benefit retirement plan. An employee is vested after five years of employment. The amount of monthly benefit depends upon the length of service with the City, the annual earnings, and the employee's age at retirement. An early retirement at age 55 is available, or full retirement at age 62 to age 65. If early retirement is selected, the monthly benefit is reduced by 50%, with increases in this percentage to age 62, or 65 if needed to meet service requirement.

Social Security

The City of Norcross pays to the Federal Government an amount equal to 7.65% of the employee's taxable income (6.2% of an employee's salary to a maximum salary of \$80,000 for Social Security and 1.45% of all earnings for employees for Medicare.)

Short-Term Disability

The City of Norcross provides a 26-week short-term disability policy for employees injured or sick and unable to work.

Sick Leave

The City provides two weeks per year for an employee to use when they need to be out because of personal sickness or that of a dependent, when the employee is needed to care for them. Sick leave is accrued at 1.54 hours weekly, and can be carried from year to year until the accumulated total reaches 800 hours. Upon retirement or termination, this benefit cannot be compensated.

Vacation Leave

Annual leave is granted in the following manner: After 6 months of employment: 1 week. After 12 months of employment: 1 week. The following January 1st all employees receive 80 hours, which continues yearly until they reach 5 years of employment, then they receive 120 hours each year. At 15 years of employment, they receive 160 hours per year. Year to year carry-over is limited to 80 hours. Any accrued vacation hours are paid upon termination or retirement.

Administrative Leave

The City of Norcross may approve administrative leave, without pay upon exhaustion of all accumulated leave, when necessary.

Bereavement Leave

In the event of the death of an immediate family member an employee is extended a paid 3-day leave. One day is granted in the event of other deaths in the extended family.

Workers' Compensation

The City provides a self-funded Worker's Compensation program. Benefits are paid as prescribed under the State of Georgia Workers' Compensation Law. Medical care is provided through a panel of physicians selected by City.

Tuition Reimbursement Program

This program is designed to encourage employees of the City to improve their job-related knowledge, skills, and abilities through training and/or education through an accredited College or University. The employee is reimbursed for tuition if they maintain at least a "C" grade during the course. A book allowance is also available.

Credit Union Affiliation

The City provides an affiliation with a local Credit Union to aid employees with financial services that a credit union has available.

Paid Holidays

The City of Norcross provides employees with 10 paid holidays per year. One of these days is a personal holiday that can be taken at the employee's discretion.

Positions by Department and Title

| DEPARTMENT/TITLE | 2005 | 2006 | 2007 |
|--|-------------|-------------|-------------|
| CITY ADMINISTRATOR | | | |
| City Manager | 0 | 0 | 1 |
| Administrative Coordinator | 0 | 0 | 1 |
| Total | 0 | 0 | 2 |
| CULTURAL & EVENTS CENTER | | | |
| Director | 0 | 0 | 1 |
| Part Time Assistant | 0 | 0 | 1 |
| Total | 0 | 0 | 2 |
| GENERAL GOVERNMENT ADMINISTRATION | | | |
| Director | 1 | 1 | 1 |
| Human Resources/Adm. Coordinator | 0 | 1 | 1 |
| Cash Receipts Officer | 1 | 1 | 1 |
| Utility Accounts Receivable Officer | 1 | 1 | 1 |
| Administrative Coordinator | 1 | 0 | 1 |
| Accounts Payable Officer | 1 | 1 | 1 |
| Tax Officer | 1 | 1 | 1 |
| Property Tax Officer | 1 | 1 | 1 |
| Customer Service Officer | 1 | 1 | 1 |
| Receptionist | 1 | 1 | 1 |
| Customer Service Officer | 1 | 1 | 0 |
| Financial Analyst | | | 1 |
| Total | 10 | 10 | 11 |
| CITY CLERK | | | |
| City Clerk | 1 | 1 | 1 |
| Part-Time | 0 | 1 | 1 |
| Total | 1 | 2 | 2 |
| POLICE | | | |
| Chief | 1 | 1 | 1 |
| Captain | 2 | 2 | 2 |
| Lieutenant | 4 | 4 | 4 |
| Sergeant | 3 | 4 | 4 |
| Corporal | 6 | 5 | 0 |
| Master Patrol Officer | 0 | 0 | 1 |
| Police Officer | 14 | 16 | 18 |

| | | | |
|---|-----------|-----------|-----------|
| Detective | 3 | 2 | 3 |
| Communications Officer | 5 | 5 | 6 |
| Communications Supervisor | 1 | 1 | 1 |
| Administrative Coordinator to Chief of Police | 1 | 1 | 1 |
| Administrative Technician (RLC) | 1 | 1 | 1 |
| Records Clerk | 1 | 1 | 2 |
| Part Time Records Clerk | 1 | 1 | 0 |
| Red Light/Evidence Custodian | 0 | 0 | 1 |
| Total | 43 | 44 | 45 |
| PUBLIC WORKS & PUBLIC UTILITIES | | | |
| Director | 1 | 1 | 2 |
| Assistant Director | 1 | 0 | 0 |
| Field/Office Technician | 1 | 1 | 1 |
| Billing Technician | 1 | 1 | 1 |
| Receptionist | 1 | 1 | 1 |
| Administrative Coordinator | 0 | 1 | 1 |
| Locator | 1 | 1 | 0 |
| Building Service Worker | 1 | 1 | 0 |
| Meter Reader | 0 | 0 | 2 |
| Total | 7 | 7 | 8 |
| COMMUNITY DEVELOPMENT | | | |
| Director | 1 | 1 | 1 |
| Administrative Coordinator | 1 | 1 | 1 |
| Building Inspector | 1 | 1 | 1 |
| City Engineer | 0 | 0 | 1 |
| City Planner | 0 | 0 | 1 |
| Code Enforcement Supervisor (Formerly Marshal's Dept) | | 0 | 1 |
| Code Enforcement Officer (Formerly Marshal's Dept) | | 0 | 3 |
| Downtown/Main Street Coordinator | 1 | 0 | 1 |
| Code Enforcement Receptionist | | | 1 |
| Total | 4 | 3 | 11 |
| CLERK OF COURT | | | |
| Clerk of Court | 1 | 1 | 1 |
| Deputy Court Clerk | 1 | 1 | 1 |
| Records Clerk | 2 | 2 | 3 |
| Total | 4 | 4 | 5 |
| MARSHAL | | | |
| Marshal | 1 | 1 | 0 |
| Deputy Marshal | 1 | 2 | 0 |
| Administrative Coordinator | 1 | 0 | 0 |

| | | | |
|-------------------------|-----------|-----------|-----------|
| Part Time Bailiff | 1 | 1 | 0 |
| Total Marshal | 4 | 4 | 0 |
| STREETS | | | |
| Street Supervisor | 1 | 1 | 1 |
| Equipment Operator | 1 | 2 | 2 |
| Maintenance Worker | 1 | 1 | 1 |
| Total | 3 | 4 | 4 |
| WATER/SEWER | | | |
| Water /Sewer Supervisor | 1 | 1 | 1 |
| Equipment Operator | 1 | 1 | 3 |
| Utility Worker | 1 | 1 | 0 |
| Total | 3 | 3 | 4 |
| ELECTRIC | | | |
| Electric Supervisor | 1 | 1 | 0 |
| Journeyman Lineman | 2 | 2 | 3 |
| Lineman | 1 | 1 | 1 |
| Apprentice Lineman | 0 | 0 | 0 |
| Total | 4 | 4 | 4 |
| Total City | 83 | 85 | 98 |

Pay Structure Allocation

| Job Grade | Position/Title | Salary Range |
|-----------|---|-----------------|
| 16 | | 24,605 - 40,317 |
| 17 | Storm Water Maintenance Street Maintenance Worker | 25,834 - 42,333 |
| 18 | Meter Reader Storm Water Light Equipment Operator Code Enforcement Administrative Coord. Receptionist | 27,126 - 44,540 |
| 19 | Storm Water Equipment Operator Equipment Operator | 28,483 - 46,672 |
| 20 | Pub Wks/Utilities Adm. Coordinators | 29,907 - 49,006 |
| 21 | Administrative Coordinator Communications Officer Court Records Clerk Property Tax Officer Occupational Tax Officer Customer Service Officer Police Record Clerk | 31,402 - 51,456 |
| 22 | Red Light/Evidence Custodian | 32,972 - 54,029 |
| 23 | Accounts Payable Officer Accounts Receivable Officer Admin Coordinator/Chief of Police Billing Technician Code Enforcement Officer Communications Supervisor Coordinator - Comm. Dev Deputy Clerk of Court Police Officer | 34,621 - 56,730 |

| Job Grade | Position/Title | Salary Range |
|-----------|---|------------------|
| 24 | Accounts Receivables Officer Field Technician Main Street Coordinator Police Investigator | 36,352 - 59,567 |
| 25 | Master Police Officer Journey Lineman | 38,170 - 62,345 |
| 26 | Clerk of Court | 40,078 - 65,672 |
| 27 | C & E Center Director Human Resources Manager Lineman Sewer Supervisor Street Superintendent IT Coordinator (Helpdesk) Sergeant | 42,082 - 68,956 |
| 28 | | 44,186 - 72,404 |
| 29 | Financial Analyst Economic Development Manager | 46,395 - 76,024 |
| 30 | City Planner Code Enforcement Supervisor Lieutenant Public Relations Coord. (P/T \$25 per hr. 16 hrs. wkly) | 48,718 - 76,024 |
| 31 | City Inspector | 51,151 - 83,816 |
| 32 | | 53,709 - 88,007 |
| 33 | Police Captain | 56,394 - 92,408 |
| 34 | City Engineer | 59,214 - 97,028 |
| 35 | | 62,174 - 101,880 |
| 36 | | 65,283 - 106,974 |

| Job Grade | Position/Title | Salary Range |
|-----------|---------------------------------|------------------|
| | DEPARTMENT HEADS | |
| | Clerk of Court | 40,840 - 65,344 |
| | City Clerk | 57,802 - 92,483 |
| | Public Utilities Director | 62,852 - 100,563 |
| | General Government Director | 63,029 - 100,846 |
| | Public Works Director | 62,852 - 100,563 |
| | Information Technology Director | 80,000 - 128,000 |
| | Community Development Director | 74,208 - 118,733 |
| | Police Chief | 70,182 - 117,691 |

City of Norcross Charter

Sec. 1.11. Incorporation.

The City of Norcross, Georgia, in the County of Gwinnett and the inhabitants thereof shall continue to be a body politic and corporate under the name and style of the City of Norcross, Georgia. Under that name, said City shall continue to be invested with all the property which now belongs to the corporation; shall have perpetual succession; may sue and be sued; may contract and be contracted with; may acquire and hold such property, real and personal, as may be devised, bequeathed, sold, or in any manner conveyed or dedicated to or otherwise acquired by it, and from time to time may hold or invest, sell or dispose of the same; may have a common seal and alter and renew the same at will; and may exercise in conformity with this charter all municipal powers, functions, rights, privileges and immunities of every name and nature whatsoever.

Sec. 1.12. Corporate boundaries.

(a) The boundaries of the City of Norcross shall be those existing on the effective date of the adoption of this charter with such alterations as may be made from time to time by local law or in the manner provided by law. The current boundaries of the City of Norcross, at all times, shall be shown on a map, a written description, or any combination thereof, to be retained permanently in the office of the city clerk and to be designated, as the case may be: "Map (or Description) of the Corporate Limits of the City of Norcross, Georgia." Alterations in these boundaries shall be indicated by appropriate entries upon or additions to such map or description. Such entries or additions shall be made by and under the direction of the mayor and city council. Photographic, typed or other copies of such map or description certified by the city clerk shall be admitted as evidence in all courts and shall have the same force and effect as with the original map or description.

(b) The city council may provide for redrawing of any such map to reflect lawful changes in the corporate boundaries. A redrawn map shall supersede for all purposes the earlier map or maps which it is designated to replace.

(c) In addition to all other territory included within the corporate limits of said city, the corporate limits shall specifically include the following described right-of-way, all of which is located in Gwinnett County, Georgia:

[1] All that tract or parcel of land lying and being in Land Lots 212, 213, 226, 241, and 242 of the 6th District of Gwinnett County, Georgia, and being more particularly described as follows:

The right-of-way of Beaver Ruin Road (State Route 378) beginning at Buford Highway (State Route 13) and continuing 1.732 miles to the intersection of Indian Trail Road exclusive of said intersection. Right-of-way width varies from 90 feet to 130 feet.

(d) In addition to all other territory included within the corporate limits of said city, the corporate limits shall specifically include the following described right of way, all of which is located in Gwinnett County, Georgia:

[1] All that tract or parcel of land lying and being in Land Lots 271, 272, 273, and 274 of the 6th District of Gwinnett County, Georgia, and being more particularly described as follows:

The right of way of Peachtree Industrial Boulevard beginning at a point 787 feet east of the intersection with Holcomb Bridge Road, said point coinciding with the east boundary of tax parcel 6-274-5, and continuing 1.43 miles through and including the intersection of said boulevard and Medlock Bridge Road. Such right of way varies from 200 feet to 300 feet in width.

(1996 Ga. Laws, page 3844, § 1)

Sec. 1.13. Powers and construction.

(a) In addition to all other powers herein granted, the city shall be vested with any and all powers which municipal corporations are or may hereafter be authorized or required to exercise under the present or future constitution and laws of this state as fully and completely as though they were specifically enumerated in this charter. This city shall have all the powers of self-government not otherwise prohibited by this charter or by general law.

(b) The powers of this city shall be construed liberally in favor of the city. The specific mention or failure to mention particular powers in this charter shall not be construed as limiting in any way the general power of the city. It is the intention hereof to grant the city full power and right to exercise all governmental authority necessary for the effective operation and conduct of the city and all of its affairs.

(c) In construing this charter, the following definitions shall apply:

(1) "Appointed officer" where used in this charter shall mean all administrative officers, including the city clerk, city treasurer, city attorney, city accountant and city engineer. Such term shall not include members of boards, commissions or authorities.

(2) "City council" where used herein shall mean the elected officers of the City of Norcross which include the mayor and five council members. The mayor shall vote on all matters in the event of a tie.

(3) "Department head" where used herein shall be synonymous with department directors.

(1996 Ga. Laws, page 3666, § 1; 1997 Ga. Laws, page 3517, § 1)

Sec. 1.14. Powers.

The corporate powers of the government of the City of Norcross, to be exercised by the mayor and city council, shall include, but not be limited to, the following:

(1) *Air and water pollution.* To regulate the emission of smoke or other exhaust which pollutes the air and to prevent the pollution of natural streams which flow within the corporate limits of the city;

(2) *Animal regulations.* To regulate and license or to prohibit the keeping or running at large of animals and fowl and to provide for the impoundment of same if in violation of any ordinance or lawful order; to provide for the disposition by sale, gift or humane destruction of animals and fowl when not redeemed as provided by

ordinance; and to provide punishment for violation of ordinances enacted hereunder;

(3) *Appropriations and expenditures.* To make appropriations for the support of the government of the city; to authorize the expenditure of money for any purposes authorized by this charter and for any purpose for which a municipality is authorized by the laws of the State of Georgia; and to provide for the payment of expenses of this city;

(4) *Building regulations.* To regulate and to license the erection and construction of buildings and all other structures; to adopt building, housing, plumbing, electrical, gas, and heating and air conditioning codes; and to regulate all housing and building trades;

(5) *Business regulation and taxation.* To levy and to provide for the collection of license fees and taxes on privileges, trades and professions; to license and regulate the same; to provide for the manner and method of payment of such licenses and taxes; and to revoke such licenses after due process for the failure to pay any city taxes or fees;

(6) *Condemnation.* To condemn property, inside or outside the corporate limits of the city, for present or future use and for any corporate purpose deemed necessary by the governing authority, utilizing procedures enumerated in O.C.G.A. title 22, or such other applicable laws as are or may hereafter be enacted;

(7) *Contracts.* To enter into contracts and agreements with other governmental entities and with private persons, firms and corporations;

(8) *Emergencies.* To establish procedures for determining and proclaiming that an emergency situation exists inside or outside the city and to make and carry out all reasonable provisions deemed necessary to deal with or meet such an emergency for the protection, safety, health or well-being of the citizens of the city;

(9) *Fire regulations.* To fix and establish fire limits and from time to time extend, enlarge or restrict the same; to prescribe fire safety regulations, not inconsistent with general law relating to both fire prevention and detection and to firefighting; and to prescribe penalties and punishment for violations thereof;

(10) *Garbage fees.* To levy, fix, assess and collect a garbage, refuse and trash collection and disposal and other sanitary service charge, tax or fee for such services as may be necessary for the operation of the city from all individuals, firms and corporations residing in or doing business therein; to enforce the payment of such charges, taxes or fees; and to provide for the manner and method of collecting such service charges;

(11) *General health, safety and welfare.* To define, regulate and prohibit any act, practice, conduct or use of property which is detrimental to the health, sanitation, cleanliness, welfare and safety of the inhabitants of the city and to provide for the enforcement of such standards;

(12) *Gifts.* To accept or refuse gifts, donations, bequests or grants from any source for any purpose related to the powers and duties of the city and the general welfare of its citizens on such terms and conditions as the donor or grantor may impose;

(13) *Health and sanitation.* To prescribe standards of health and sanitation within the city and to provide for the enforcement of such standards;

(14) *Jail sentences.* To provide that persons given jail sentences in the city's court may work out such sentences in any public works or on the streets, roads, drains and squares in the city; to provide for the commitment of such persons to any jail; or

to provide for the commitment of such persons to any county work camp or county jail by agreement with the appropriate county officials;

(15) *Motor vehicles.* To regulate the operation of motor vehicles and exercise control over all traffic, including parking, on or off the streets, roads, alleys and walkways of the city;

(16) *Municipal agencies and delegation of power.* To create, alter or abolish departments, boards, authorities, offices, commissions and agencies of the city and to confer upon such agencies the necessary and appropriate authority for carrying out all the powers conferred upon or delegated to the same;

(17) *Municipal debts.* To appropriate and borrow money for the payment of debts of the city and to issue bonds for the purpose of raising revenue to carry out any project, program or venture authorized by this charter or the laws of the State of Georgia;

(18) *Municipal property ownership.* To acquire, dispose of, and hold in trust or otherwise any real, personal or mixed property, in fee simple or lesser interest, inside or outside the property limits of the city;

(19) *Municipal property protection.* To provide for the preservation and protection of property and equipment of the city and the administration and use of same by the public; and to prescribe penalties and punishment for violations thereof;

(20) *Municipal utilities.* To acquire, lease, construct, operate, maintain, sell and dispose of public utilities, including, but not limited to, a system of waterworks, sewers, and drains, sewage disposal, gas works, electric light plants, transportation facilities and any other public utility; and to fix the taxes, charges, rates, fares, fees, assessments, regulations and penalties; and to provide for the withdrawal of service for refusal to pay the same; and to authorize the extension of water, sewerage and electrical distribution systems, and all necessary appurtenances by which said utilities are distributed, inside and outside the corporate limits of the city; and to provide utility services to persons, firms and corporations inside and outside the corporate limits of the city as provided by ordinance;

(21) *Nuisances.* To define a nuisance and provide for its abatement whether on public or private property;

(22) *Ordinances, rules and regulations.* To make, establish and adopt such bylaws, ordinances, policies, and rules and regulations as shall appear necessary for the security, welfare, convenience and interest of the city and the inhabitants thereof, and for preserving the health, peace, order and good government of the city;

(23) *Penalties.* To provide penalties for violation of any ordinances adopted pursuant to the authority of this charter and the laws of the State of Georgia;

(24) *Planning and zoning.* To provide comprehensive city planning for development by zoning, including implementation of a land use plan and enforcement of the goals and objectives in the land use plan; and to provide subdivision regulation and the like as the city council deems necessary and reasonable to ensure a safe, healthy and aesthetically pleasing community;

(25) *Police and fire protection.* To exercise the power of arrest through duly appointed policemen and to establish, operate or contract for a police and a firefighting agency;

(26) *Public hazards; removal.* To provide for the destruction and removal of any building or other structure which is or may become dangerous or detrimental to the public;

(27) *Public improvements.* To provide for the acquisition, construction, building, operation and maintenance of public ways, parks, playgrounds, recreational facilities, cemeteries, markets and market houses, public buildings, libraries, public housing, hospitals, sewers, drains, sewerage treatment, docks, parking facilities, and charitable, cultural, educational, recreational, conservation, sport, curative, corrective, detentional, penal, and medical institutions, agencies and facilities; to provide any other public improvements inside or outside the corporate limits of the city; to regulate the use of public improvements; and, for such other purposes, property may be acquired by condemnation under O.C.G.A. title 22, or such other applicable laws as are or may hereafter be enacted;

(28) *Public peace.* To provide for the prevention and punishment of drunkenness, riots and public disturbances;

(29) *Public transportation.* To organize and operate such public transportation systems as are deemed beneficial;

(30) *Public utilities and services.* To grant franchises or make contracts for public utilities and public services and to prescribe the rates, fares, regulations and the standards and conditions of service applicable to the service to be provided by the franchise grantee or contractor, insofar as not in conflict with valid regulations of the Public Service Commission;

(31) *Regulation of roadside areas.* To prohibit or regulate and control the erection, removal, and maintenance of signs, billboards, trees, shrubs, fences, buildings and any and all other structures or obstructions upon or adjacent to the rights-of-way of streets and roads or within view thereof, inside or abutting the corporate limits of the city and to prescribe penalties and punishment for violation of such ordinances;

(32) *Retirement.* To provide and maintain a retirement plan for employees of the city;

(33) *Roadways.* To lay out, open, extend, widen, narrow, establish or change the grade of, abandon or close, construct, pave, curb, gutter, adorn with shade trees, or otherwise improve, maintain, repair, clean, prevent erosion of, and light the roads, alleys and walkways within the corporate limits of the city; and to negotiate and execute leases over, through and under any city property or the right-of-way of any street, road, alley and walkway or portion thereof within the corporate limits of the city for bridges, passageways or any other purpose or use between buildings on opposite sides of the street and for other bridges, overpasses and underpasses for private use at such location and to charge a rental therefore in such manner as may be provided by ordinance; and to authorize and control the construction of bridges, overpasses and underpasses within the corporate limits of the city; and to grant franchises and rights-of-way throughout the streets and roads and over the bridges and viaducts for the use of public utilities and for private use; and to require real estate owners to repair and maintain in a safe condition the sidewalks adjoining their lots or lands and to impose penalties for failure to do so;

(34) *Sewer fees.* To levy a fee, charge or sewer tax as necessary to assure the acquiring, constructing, equipping, operating, maintaining and extending of a sewage disposal plant and sewerage system; to levy on those to whom sewers and sewerage systems are made available a sewer service fee, charge or sewer tax for

the availability or use of the sewers; to provide for the manner and method of collecting such service charges and for enforcing payment of the same; and to charge, impose and collect a sewer connection fee or fees to those connected with the system;

(35) *Solid waste disposal.* To provide for the collection and disposal of garbage, rubbish and refuse and to regulate the collection and disposal of garbage, rubbish and refuse by others; and to provide for the separate collection of glass, tin, aluminum, cardboard, paper and other recyclable materials and provide for the sale of all solid waste;

(36) *Special areas of public regulation.* To regulate or prohibit junk dealers, pawn shops, the manufacture, sale or transportation of intoxicating liquors, and the use and sale of firearms; to regulate the transportation, storage and use of combustible, explosive and inflammable materials, the use of lighting and heating equipment, and any other business or situation which may be dangerous to persons or property; to regulate and control the conduct of peddlers and itinerant traders, theatrical performances, exhibitions and shows of any kind, by taxation or otherwise; and to license, tax, regulate or prohibit professional fortunetelling, palmistry, adult bookstores and massage parlors;

(37) *Special assessments.* To provide for the collection of special assessments to cover the cost of any public improvements;

(38) *Taxes, ad valorem.* To levy and provide for the assessment, valuation, revaluation and collection of taxes on all property subject to taxation;

(39) *Taxes, other.* To levy and collect such other taxes as may be allowed now or in the future by law;

(40) *Taxicabs.* To regulate and license vehicles operated for hire in the city; to limit the number of such vehicles; to require the operators thereof to be licensed; to require public liability insurance on such vehicles in the amounts to be prescribed by ordinance; and to regulate the parking of such vehicles;

(41) *Urban redevelopment.* To organize and operate an urban redevelopment program; and

(42) *Other powers.* To exercise and enjoy all other powers, functions, rights, privileges and immunities necessary or desirable to promote or protect the safety, health, peace, security, good order, comfort, convenience or general welfare of the city and its inhabitants; to exercise all implied powers necessary to carry into execution all powers granted in this charter as fully and completely as if such powers were fully stated herein; and to exercise all powers now or in the future authorized to be exercised by other municipal governments under other laws of the State of Georgia; and no listing of particular powers in this charter shall be held to be exclusive of others, nor restrictive of general words and phrases granting powers, but shall be held to be in addition to such powers unless expressly prohibited to municipalities under the constitution or applicable laws of the State of Georgia.

(1996 Ga. Laws, page 3666, § 2)

Sec. 1.15. Exercise of powers.

All powers, functions, rights, privileges and immunities of the city, its officers, agencies or employees shall be carried into execution as provided by this charter. If this charter makes no provision, such powers, functions, rights, privileges and immunities shall be carried into execution as provided by ordinance of the governing

authority or as provided by pertinent laws of the State of Georgia. The full faith and credit of the City of Norcross shall be behind all elected officers, appointed officers, employees, members of boards, commissions and authorities, and the city shall indemnify them, to the extent allowed by law, for all costs and judgments suffered as a result of any and all actions taken pursuant to their official capacity as officials for the City of Norcross.

American Disability Act Advisory Board

Mission:

It is the intention of the city to adopt a policy against discrimination against Americans with disabilities in conformity with the rules and regulations as promulgated and set forth in 28 CFR 35 and 29 CFT 1602, 1627, and 1630.

Responsibilities:

There is hereby established a committee to be called the ADA compliance committee to consist of five members of the community, which committee shall be appointed by the mayor and council. Such committee should, as far as possible, be composed of persons from affected sectors of the community, including but not limited to elected officials, the disabled community, business and nonprofit sectors, education and the health and medical professions. The committee shall be under the direction of the ADA coordinator. The committee shall serve two year terms. The committee shall be governed by Robert's Rules of Order and shall elect one of their members as chairperson. The committee shall devise rules and procedures for hearing complaints. The purpose of the committee shall be to conduct hearings and issue opinions in accord with the grievance procedure of section 90-75, and further, to ensure the city is in compliance with the applicable requirements of 28 CFR 35.

Additional Information:

2 year term, 5 member board, Mayor and Council appointment

Architectural Review Board

Responsibilities:

The Architectural Review Board (ARB) was created by the City Council and is charged with reviewing development proposals citywide. The following types of development require ARB approval before a building permit may be issued:

- New permanent ground signs
- New homes
- New commercial buildings
- Changes to commercial buildings
- Changes to homes in the National Historic District

How do I have my request heard by the ARB?

At minimum your application will need to include a site drawing to show the location of the project on your property, drawings to show what the building will look like when complete, and an application form. The application form has a detailed description of the submittal requirements. Although not necessary, we strongly recommend you meet with the City Planner prior to submitting your application. Each request is unique, and we would like the opportunity to guide you through the process

When are the meetings?

Filing deadlines are the third Monday of each month. Applications will be heard the third Monday of the following month at an evening meeting. We recommend you attend the meeting to answer questions from the Board.

Elections Board

Mission:

All elections shall be held and conducted in accordance with the Georgia Municipal Election Code, Title 21, Chapter 3 of the Official Code of Georgia Annotated (O.C.G.A. 21-3-1 et seq.), as now or hereafter amended.

Additional Information:

Ongoing appointment by the Mayor and Council

Housing Authority

Mission:

To provide safe and sanitary dwelling accommodations in the City of Norcross to persons of low income at rentals that they can afford.

Responsibilities:

Pursuant to the authority provided in the Housing Authorities Law, this board creates policy and administers them as needed to provide a safe and affordable home for low income individuals.

Additional Information:

5 year term, 5 member board, Mayor and Council appointment

Parks and Green Space Commission

Mission:

Our goal is to improve the quality of the parks and green space by submitting recommendations and providing oversight of the enhancements that are approved by the Council.

Our focus is driven by community standards that highlight the beauty, accessibility and historical perspective associated with Norcross parks and green space.

Responsibilities:

The Norcross Parks and Green Space Commission has been created to advise the City Council regarding the best use, development and maintenance of the parks and green space within the City of Norcross and to provide a focal point for citizen input for such recommendations.

Planning / Zoning

Mission:

To be advisory in nature and view all matters before them in full recognition of the criteria set forth in the city land use plan.

Responsibilities:

The Planning and Zoning Board makes recommendations to the City Council on rezoning applications, special use permits, and changes to the Zoning Ordinance. The recommendations of the Board are not binding, but rather meant to allow a full discussion and analysis of the development request.

How do I have my request heard by the Board?

When you file an application to rezone property or request a special use permit your application will automatically be heard by the Board as a part of the public hearing process. This step is required by State law. Once the Board has heard the application, the request will be forwarded to the City Council for a decision. Although not necessary, we strongly recommend you meet with the City Planner prior to submitting your application. Each request is unique, and we would like the opportunity to guide you through the process.

When are the meetings?

Filing deadlines are the third Tuesday of each month. Applications will be heard the third Tuesday of the following month at an evening meeting. We recommend you attend the meeting to answer questions from the Board.

Additional Information:

4 year term, 5 member board, Mayor and Council appointment

Tree Board

Responsibilities:

The Tree Preservation Board is established to assist the Community Development Department in interpreting and enforcing the provisions of the Tree Preservation Ordinance (Chapter 105 of the City Code) and to advise the Mayor and City Council on matters pertaining to the preservation of trees and conservation of tree canopy cover within the city.

Downtown Development Authority

Mission:

The mission of the DDA is to enhance the economic vitality of the Downtown Business District through the redevelopment of existing properties, the design and construction of new facilities, and the recruiting of new merchants, customers, and visitors with effective marketing and public relations.

Responsibilities:

The DDA accomplishes its objectives through a seven member board, appointed by the Mayor and Council, which oversees four working committees, each of which is chaired by a board member.

The four committees consist of:

- Design – which focuses on aesthetics, physical appearance, landscaping, etc.
- Economic Development – which focuses on building facades, tenant mix, real estate acquisition and leasing
- Promotion – which focuses on branding messages, marketing, public relations, and media relations
- Organization – which focuses on communication among different organizations within the City, County, and State

Each year the board elects a chairman, vice chairman, secretary, and treasurer from among its members.

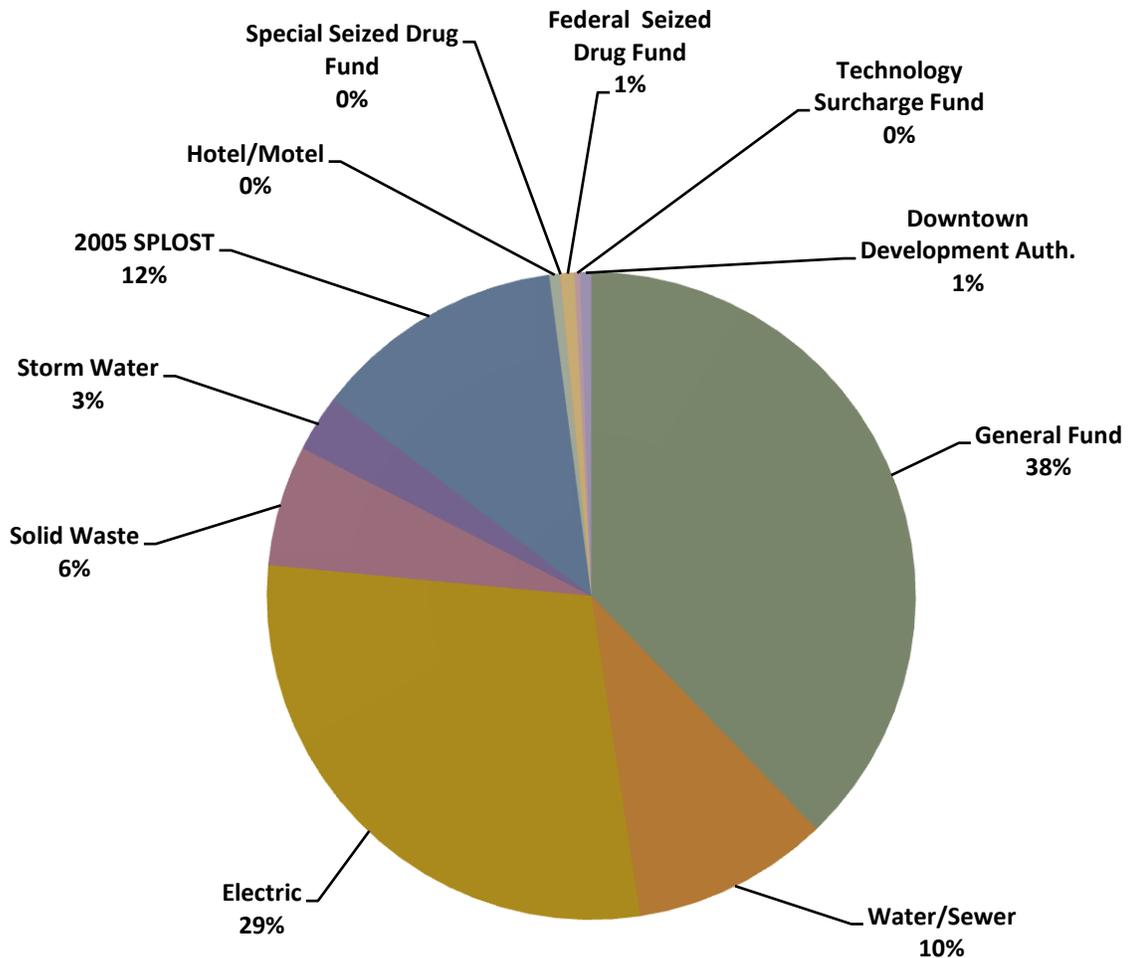
Additional Information:

4 year term, 7member board, Mayor and Council appointment

FY 2008 Budget Summary

FY2008 Budget Total and Financial Condition

2008 Approved Budget



Total: \$32,072,706

FY2008 Budget Summary

| | 2008 Budget | 2007 Budget | 2008 Budget | 2007 Budget |
|----------------------------|------------------------|------------------------|------------------------|------------------------|
| | Expenditures | Expenditures | Revenues | Revenues |
| <u>General Fund</u> | | | | |
| GGA | 589,324 | 454,969 | | |
| IT | 930,873 | - | | |
| City Manager | 158,278 | 204,302 | | |
| Marshal | - | 324,621 | | |
| Police | 3,994,912 | 3,720,927 | | |
| Streets | - | 1,126,073 | | |
| Cultural Art | 656,442 | 632,545 | | |
| Community Development | 2,608,704 | 2,395,707 | | |
| Court | 377,321 | 348,337 | | |
| Public Utilities Admin. | - | - | | |
| Public Works | 2,034,395 | 545,816 | | |
| City Clerk | 315,915 | 296,432 | | |
| City Wide | 453,808 | 1,032,569 | | |
| | | | | |
| Taxes | | | 6,112,722 | 6,178,350 |
| License/Permits | | | 360,000 | 263,000 |
| Intergovernmental | | | 2,679,450 | 1,768,000 |
| Charges for Services | | | 114,200 | 182,379 |
| Police/Court Revenues | | | 2,490,600 | 2,345,675 |
| Other Revenues | | | 363,000 | 344,894 |
| | | | | |
| Total | 12,119,972 | 11,082,298 | 12,119,972 | 11,082,298 |

Water/Sewer Fund

| | | | | |
|---------------------------------------|-----------|-----------|--|--|
| Water & Sewer Department | 1,303,319 | 1,146,888 | | |
| Purchased Cost of W&S Services | 1,516,950 | 1,516,679 | | |
| Water & Sewer Capital Expenditures | 321,300 | 290,458 | | |
| Water & Sewer Bond Payment | - | - | | |
| Contingency | - | 64,018 | | |

| | 2008 Budget | 2007 Budget | 2008 Budget | 2007 Budget |
|-------------------------------|------------------------|------------------------|------------------------|------------------------|
| | Expenditures | Expenditures | Revenues | Revenues |
| Water & Sewer Service Charges | | | 3,019,569 | 2,864,641 |
| Water & Sewer Tap Fees | | | 94,000 | 100,000 |
| Other Charges | | | 28,000 | 53,402 |
| Total | 3,141,569 | 3,018,043 | 3,141,569 | 3,018,043 |

Electric Fund

| | | | | |
|---|------------------|------------------|------------------|------------------|
| Electric Department Purchased Cost of Electricity | 1,419,086 | 1,329,959 | | |
| Electrical Capital Expenditures | 7,771,000 | 6,300,405 | | |
| Contingency | 90,300 | 536,916 | | |
| | - | - | | |
| Sale of Electricity | | | 9,106,386 | 8,055,524 |
| MEAG Telecom Project | | | - | 20,000 |
| Other Charges Transfer from Prior Year Reserves | | | 174,000 | 91,756 |
| Total | 9,280,386 | 8,167,280 | 9,280,386 | 8,167,280 |

Solid Waste Fund

| | | | | |
|---|------------------|------------------|------------------|------------------|
| Solid Waste Department Purchased Cost of S/W Services | 113,126 | 224,092 | | |
| | 1,816,999 | 1,567,854 | | |
| Solid Waste Service Charges | | | 1,897,350 | 1,765,696 |
| Other Charges | | | 32,775 | 26,250 |
| Total | 1,930,125 | 1,791,946 | 1,930,125 | 1,791,946 |

Storm Water

| | | | | |
|--------------|----------------|----------|----------------|----------|
| Expenditures | 913,664 | - | | |
| Revenues | | | 913,664 | - |
| Total | 913,664 | - | 913,664 | - |

| | 913,664 | - | | |
|---|------------------------|------------------------|------------------------|------------------------|
| | 2008 Budget | 2007 Budget | 2008 Budget | 2007 Budget |
| | Expenditures | Expenditures | Revenues | Revenues |
| <u>2005 SPLOST Fund</u> | | | | |
| Expenditures | 4,020,000 | 2,459,300 | | |
| Revenues | | | 4,020,000 | 2,459,300 |
| Total | 4,020,000 | 2,459,300 | 4,020,000 | 2,459,300 |
| <u>Hotel/Motel</u> | | | | |
| Expenditures | 170,000 | 170,000 | | |
| Revenues | | | 170,000 | 170,000 |
| Total | 170,000 | 170,000 | 170,000 | 170,000 |
| <u>Special Seized Drug Fund</u> | | | | |
| Expenditures | 16,475 | 9,540 | | |
| Revenues | | | 16,475 | 9,540 |
| Total | 16,475 | 9,540 | 16,475 | 9,540 |
| <u>Federal Seized Drug Fund</u> | | | | |
| Expenditures | 212,500 | 280,421 | | |
| Revenues | | | 212,500 | 280,421 |
| Total | 212,500 | 280,421 | 212,500 | 280,421 |
| <u>Technology Surcharge Fund</u> | | | | |
| Expenditures | 90,000 | 90,675 | | |
| Revenues | | | 90,000 | 90,675 |
| Total | 90,000 | 90,675 | 90,000 | 90,675 |

| | 2008 Budget | 2007 Budget | 2008 Budget | 2007 Budget |
|--|------------------------|------------------------|------------------------|------------------------|
| | Expenditures | Expenditures | Revenues | Revenues |
| <u>Downtown Development Authority</u> | | | | |
| Expenditures | 178,015 | 189,500 | | |
| Revenues | | | 178,015 | 189,500 |
| Total | 178,015 | 189,500 | 178,015 | 189,500 |
| | | | | |
| Total All Funds | 32,072,706 | 27,259,003 | 32,072,706 | 27,259,003 |

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General Fund - Fund Balance

The City of Norcross is financially sound at this present date in time. For the past five years, the General Fund Balance has remained at the \$9.1 million to \$11.5 million level.

The fund balance is carried forward from the previous year and usually consists of two basic components:

- Cash carried forward
- Contributed capital carried forward

Currently, the largest source of funds carried forward is the under-spending in the General Fund Departments.

The unaudited fund balance at the year-end 2007 is estimated to be \$12,909,074, which is an 18% increase over 2006. The Estimated fund balance for the year 2008 is expected to be \$11,502,380, which is a 10% decrease and is mainly due to increases in personnel and benefits.

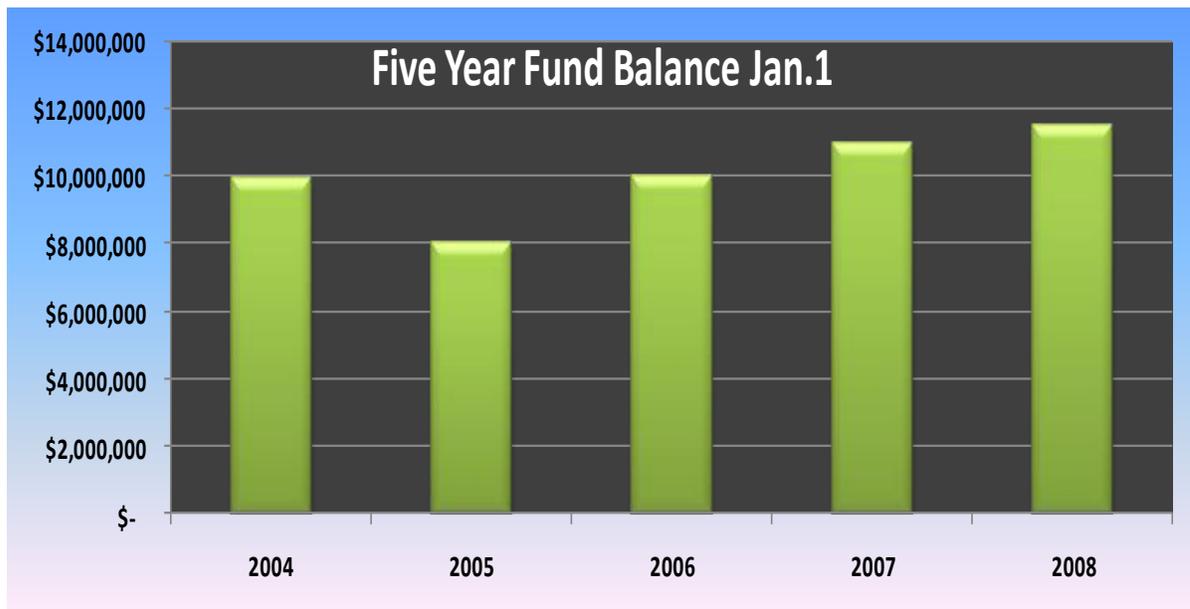
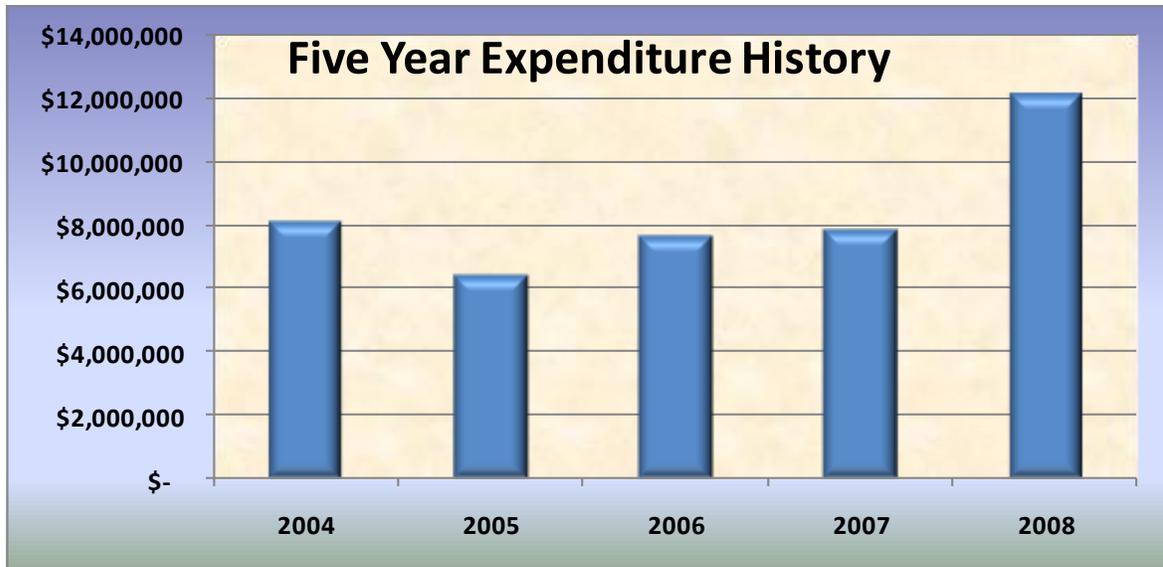
The fund balance is essentially the liquid net worth of the city. A positive number ensures that the City's cash exceeds its obligations, and this "positive cash flow" is always enough to meet payroll, fulfill contracts, and pay expenses.

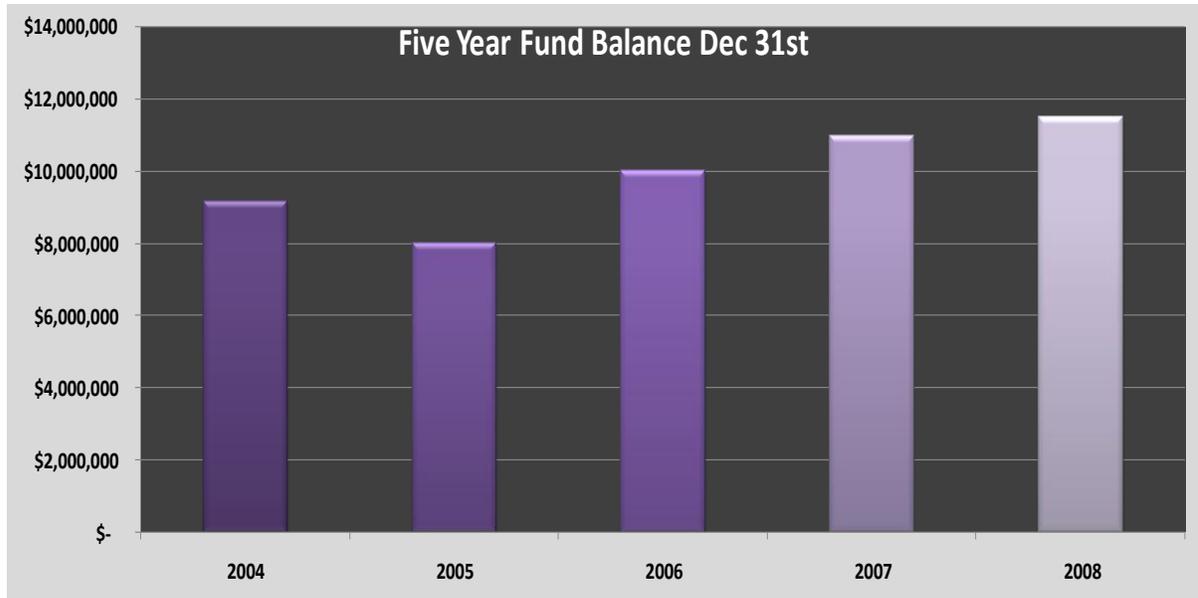
Included in the following section is a five-year history of the fund balance.

Fund Balance

| Revenue | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Unaudited | 2008 Estimated |
|--|------------------------|------------------------|-------------------------|-------------------------|-------------------------|
| Tax Revenue | \$ 5,155,042.00 | \$ 5,204,395.00 | \$ 5,318,301.00 | \$ 5,588,620.00 | \$ 6,112,722.00 |
| Service Fees | \$ 140,512.00 | \$ 46,887.00 | \$ 123,536.00 | \$ 344,908.00 | \$ 114,200.00 |
| Intergov. | \$ 32,923.00 | \$ 395,287.00 | \$ 162,817.00 | \$ 45,450.00 | \$ 2,679,450.00 |
| Lic. And Permits | \$ 519,430.00 | \$ 618,070.00 | \$ 681,587.00 | \$ 950,125.00 | \$ 360,000.00 |
| Fines and Forfeitures | \$ 1,275,594.00 | \$ 1,307,304.00 | \$ 1,472,918.00 | \$ 2,279,245.00 | \$ 2,490,600.00 |
| Interest | \$ 123,781.00 | \$ 288,591.00 | \$ 431,062.00 | \$ 399,286.00 | \$ 300,000.00 |
| Misc/Other | \$ 80,316.00 | \$ 91,235.00 | \$ 371,106.00 | \$ 181,638.00 | \$ 63,000.00 |
| Total Revenue | \$ 7,327,598.00 | \$ 7,951,769.00 | \$ 8,561,327.00 | \$ 9,789,272.00 | \$ 12,119,972.00 |
| | | | | | |
| Expense | 2004 Actual | 2005 Actual | 2006 Actual | 2007 Unaudited | 2008 Estimated |
| General Government | \$ 504,359.00 | \$ 484,272.00 | \$ 615,452.00 | \$ 435,283.00 | \$ 589,324.00 |
| City Wide | | | | \$ 431,047.00 | \$ 453,808.00 |
| City Clerk | | \$ 221,597.00 | \$ 178,399.00 | \$ 250,369.00 | \$ 315,915.00 |
| City Manager | | | \$ 65,111.00 | \$ 183,072.00 | \$ 158,278.00 |
| Information Technology | | | | | \$ 930,873.00 |
| Judicial | \$ 293,000.00 | \$ 281,428.00 | \$ 306,486.00 | \$ 323,998.00 | \$ 377,321.00 |
| Marshal | \$ 158,127.00 | \$ 178,818.00 | \$ 270,516.00 | \$ 190,883.00 | |
| Public Safety | \$ 2,699,425.00 | \$ 2,865,780.00 | \$ 3,064,203.00 | \$ 3,460,336.00 | \$ 3,994,912.00 |
| Public Works | \$ 2,589,500.00 | \$ 319,055.00 | \$ 437,857.00 | \$ 389,936.00 | \$ 2,034,395.00 |
| Highways/Street | \$ 1,334,632.00 | \$ 1,432,464.00 | \$ 1,152,678.00 | \$ 1,013,469.00 | |
| Culture Art | | | \$ 33,679.00 | \$ 261,903.00 | \$ 656,442.00 |
| Community Development | \$ 514,849.00 | \$ 607,936.00 | \$ 1,019,159.00 | \$ 894,551.00 | \$ 2,608,704.00 |
| Inter governmental Transfer | | | \$ 500,000.00 | | |
| Total Expense | \$ 8,093,892.00 | \$ 6,391,350.00 | \$ 7,643,540.00 | \$ 7,834,847.00 | \$ 12,119,972.00 |
| Excess of Revenue Over Expenditures | | \$ 1,560,419.00 | \$ 917,787.00 | \$ 1,954,425.00 | - |
| Fund Balance Beginning Year January 1st | \$ 9,926,086.00 | \$ 8,020,304.00 | \$ 10,021,907.00 | \$ 10,954,649.00 | \$ 11,502,381.00 |
| Residual Equity Transfer | \$ (766,294.00) | | | | |
| Fund Balance End of Year December 31, | \$ 9,159,792.00 | \$ 9,580,723.00 | \$ 10,939,694.00 | \$ 12,909,074.00 | \$ 11,502,381.00 |







General Fund FY08 Revenue Budget Summary

The General Fund Revenue for FY08 budget is 12.1 million, which consist of several major revenue funding sources.

Taxes are 50% (6.1 million) of the 12.1 million revenue, the taxes revenue is derived from Real, Personal, insurance premium, franchise taxes and motor vehicle. Tax revenue has been projected with the assistance of a forecasting tool which employs trend analysis and qualitative methods. Our trend analysis expects that real estate values within the City will remain at the current level in spite of the current housing market situation. The trend analysis also expects that the number and quality of businesses in the City will remain at the current level. There is a 1% decrease in revenue over 2007, which is due to the reduction in the tax millage rate.

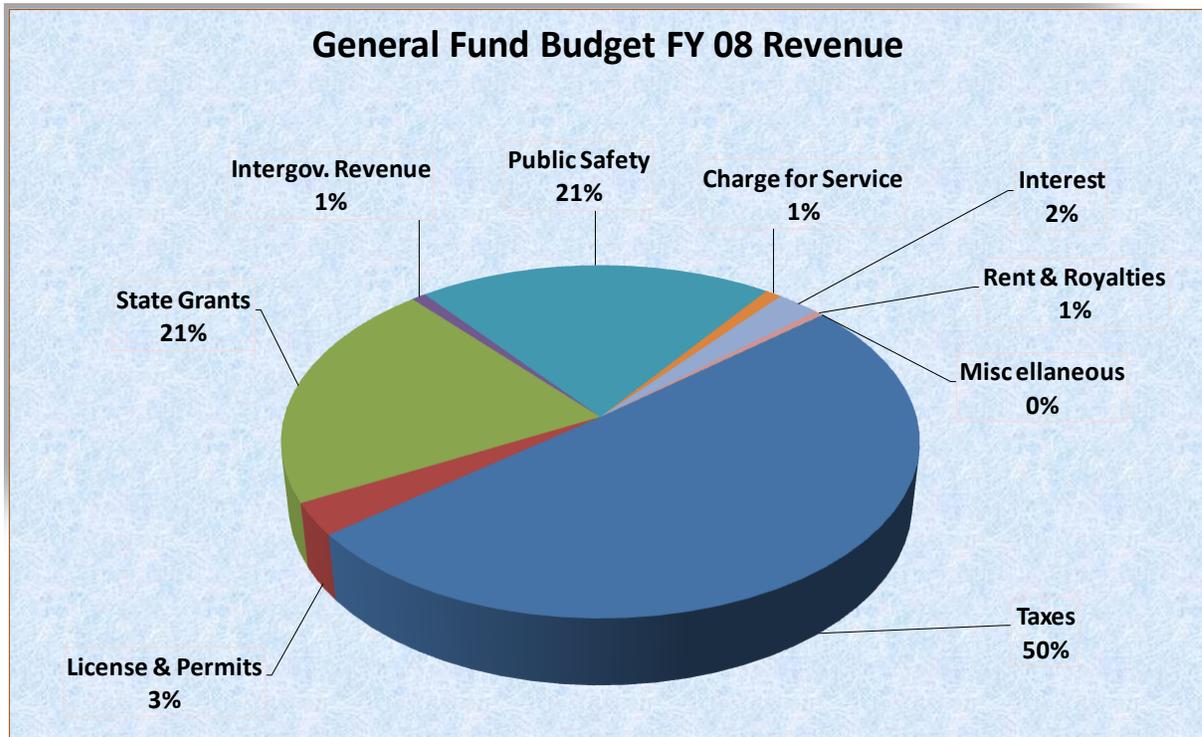
Licenses and permits are 3% (360 thousand) of the revenue. Revenue from licenses and permits has been projected with the assistance of a forecasting tool which employs trend analysis and qualitative methods. Our trend analysis assumes that the current state of the economy will not have a significant impact in the number of licenses and permits issued. There is a 4% increase over 2007. The increase is due to an increase in revenue from alcohol beverage regulatory fees.

Fines and Forfeitures are 21% (2.4 million) of the revenue. Revenue from fines and forfeitures has been projected by trend analysis and expert consensus. There is a 6% increase over 2007. The increase is due to the Public Safety Department installation of an additional red light camera. Although the additional camera generates additional revenue, its main purpose is to act as a traffic safety device.

Grants account for 21% (2.5 millions) of the revenue. Revenue from grants has been projected based on the grants already awarded. There are several grants budgeted in the FY08 budget year, such as TE, LCI and Tree grant. There is a portion of the grants that is reimbursable to the City once the work has been completed. The General Fund revenue will reflect the amount that the City will be reimbursed. The amount that is reimbursed is 20% of the grant award.

The other revenue funding sources are Intergovernmental revenue 1% (100 thousand), Charges for other Services 1% (114 thousand), Interest Income 2% (300 thousand), Rent and Royalties 1% (62 thousand).

| Fund | Actual Budget FY 2006 01/06-12/2006 | Adopted Budget FY 2007 01/07-12/2007 | Adopted Budget FY 2008 01/08-12/2008 | % Increase/ Decrease |
|-----------------------|---|--|--|-------------------------|
| Taxes | \$ 5,604,223.00 | \$ 6,178,350.00 | \$ 6,112,722.00 | -1% |
| License & Permits | \$ 395,665.00 | \$ 263,000.00 | \$ 360,000.00 | 37% |
| State Grants | \$ 138,253.00 | | \$ 2,579,450.00 | |
| Intergov. Revenue | | \$ 1,768,000.00 | \$ 100,000.00 | -94% |
| Public Safety | \$ 1,472,918.00 | \$ 2,345,675.00 | \$ 2,490,600.00 | 6% |
| Charge for Service | \$ 271,069.00 | \$ 182,379.00 | \$ 114,200.00 | -37% |
| Interest | \$ 431,062.00 | \$ 296,394.00 | \$ 300,000.00 | 1% |
| Rent & Royalties | \$ 64,707.00 | \$ 42,000.00 | \$ 61,500.00 | 46% |
| Miscellaneous | | \$ 500.00 | \$ 1,500.00 | 200% |
| Prior Year Reserve | | \$ 6,000.00 | | -100% |
| Other Finance Sources | \$ 280,000.00 | | | |
| Total | \$ 8,657,897.00 | \$ 11,082,298.00 | \$ 12,119,972.00 | 9% |



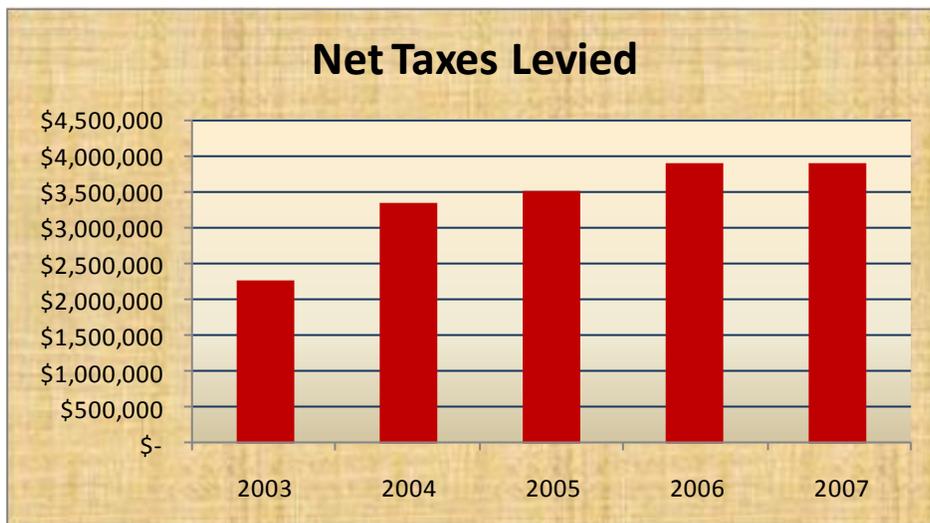
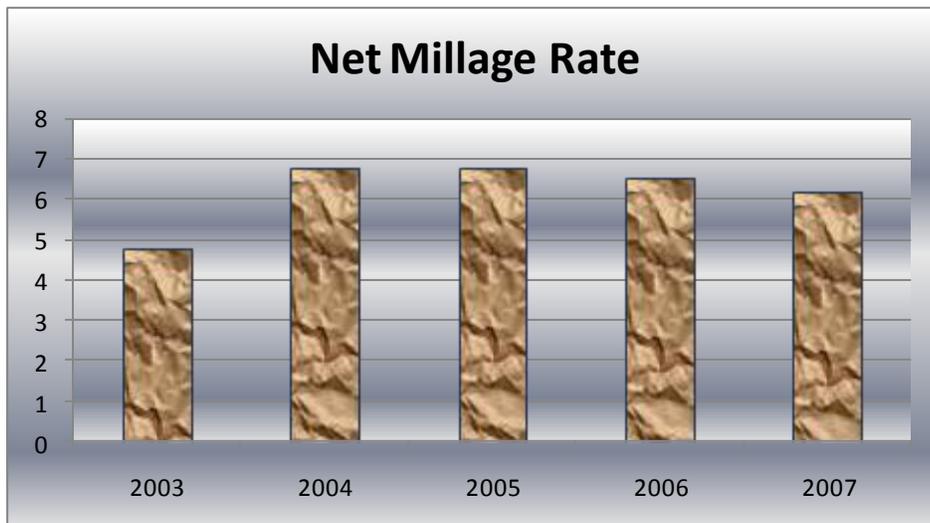
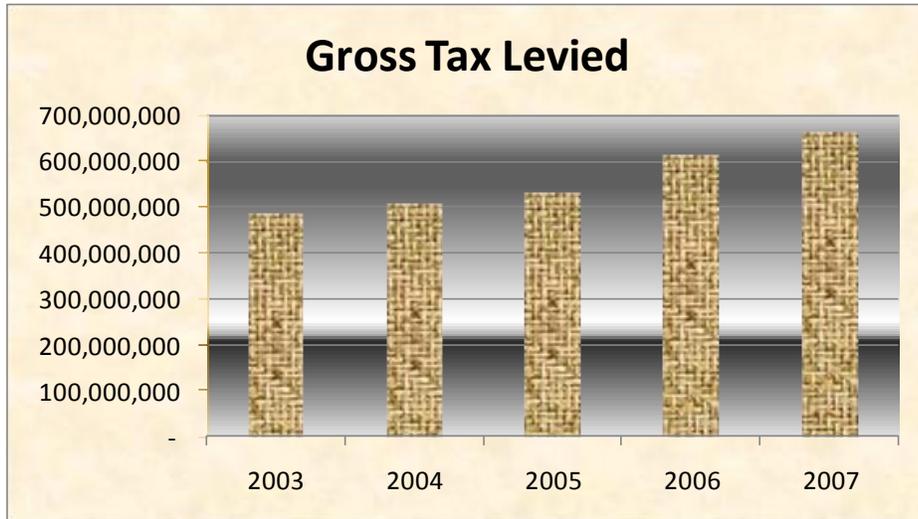
PROPERTY TAX MILLAGE RATES

| | 2003 | 2004 | 2005 | 2006 | Adopted 2007 |
|-------------------------------------|--------------|---------------|--------------|---------------|-----------------|
| Personal & Real Property | 411,341,630 | 426,308,120 | 454,823,336 | 549,165,582 | 571,019,670 |
| Motor Vehicle | 25,238,200 | 26,449,380 | 25,351,530 | 25,983,720 | 25,983,720 |
| Mobile Homes | 10,360 | 9,680 | 9,680 | 9,680 | 77,000 |
| Utility | 48,657,980 | 52,603,564 | 49,089,700 | 38,934,440 | 64,645,460 |
| Timber | 0 | 0 | 0 | 0 | |
| Heavy Duty Equipment | 20,380 | 35,370 | 32,920 | 0 | |
| Gross Total | 485,268,550 | 505,406,114 | 529,307,166 | 614,093,422 | 661,725,850 |
| Less Exemption | -12,097,310 | -12,253,850 | -12,414,270 | -16,236,000 | -17,838,000 |
| Net M & O Total | 473,171,240 | 493,152,264 | 516,892,896 | 597,857,422 | 643,887,850 |
| Net Millage Rates | 4.776 | 6.776 | 6.776 | 6.527 | 6.027 |
| Net Taxes Levied | 2,259,865.84 | 3,341,599.74 | 3,502,466.26 | 3,902,215.39 | 3,880,712.07 |
| \$ Increase | 65,187.91 | 1,081,733.90 | 160,866.52 | 399,749.13 | (21,503.32) |
| % Increase | 2.97% | 47.87% | 4.81% | 11.41% | -0.55% |

Pursuant to the requirement of O.C.G.A. 48-5-32, the city of Norcross publishes the following report of the estimate tax digest and levy together with the history of the tax digest and levy for the past five years.

Figures do not reflect all rebates and amendments on pending appeals. Net levy reflects the total amount billed.

The charts on the next page show the changes over a 5-year period of the gross tax levied, the net millage rate and the net tax levied.



GENERAL FUND

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---|---------|------------------------|-------------------------|-------------------------|
| REVENUE | | | | |
| PROPERTY TAXES | | | | |
| GENERAL PROPERTY TAXES | 31.1000 | 3,479,667 | 4,350,545 | 3,900,000 |
| MOTOR VEHICLE ADVALOREM | 31.1310 | 172,717 | 173,130 | 176,000 |
| INTANGIBLE RECORDING TAXES | 31.1340 | 42,184 | 49,656 | 45,000 |
| REAL ESTATE TRANSFER TAXES | 31.1600 | 20,198 | 22,986 | 25,000 |
| UTILITY FRANCHISE TAXES | 31.1700 | 938,441 | 977,694 | 1,025,000 |
| TOTAL PROPERTY TAXES | | 4,653,207 | 5,574,011 | 5,171,000 |
| SELECTIVE SALES & USE TAXES | | | | |
| ALCOHOLIC BEVERAGE EXCISE AX | 31.4200 | 181,985 | 177,997 | 185,000 |
| ALCOHOLIC TAX -LIQUOR | 31.4205 | 9,083 | 14,610 | 11,222 |
| TOTAL SELECTIVE SALES & USE TAXES | | 191,068 | 192,607 | 196,222 |
| BUSINESS TAXES | | | | |
| OCCUPATIONAL TAX | 31.6100 | 266,904 | 299,356 | 270,000 |
| LICENSE - FINANCIAL | 31.6105 | 17,465 | 13,092 | 14,000 |
| INSURANCE PREMIUM TAX | 31.6200 | 440,683 | 459,681 | 440,000 |
| TOTAL BUSINESS TAXES | | 725,052 | 772,129 | 724,000 |
| PENALTY & INTEREST ON DELINQUENT TAXES | | | | |
| PENALTIES & INTEREST - GENERAL PROPERTY | 31.9100 | 33,343 | 48,067 | 20,000 |
| PENALTY & INTEREST - LICENSE & PERMITS | 31.9105 | 1,553 | 1,228 | 1,500 |
| TOTAL PENALTY & INTEREST ON DELINQUENT TAXES | | 34,896 | 49,295 | 21,500 |
| TOTAL TAXES | | 5,604,223 | 6,588,042 | 6,112,722 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| LICENSES AND PERMITS | | | | |
| REGULATORY FEES | | | | |
| ALCOHOLIC BEVERAGES | 32.1100 | 138,050 | 114,075 | 125,000 |
| MARSHAL PERMIT | 32.1105 | 13,405 | 11,175 | 15,000 |
| MARSHAL REGULATORY | 32.1110 | 17,293 | 16,518 | 20,000 |
| TOTAL REGULATORY FEES | | 168,748 | 141,768 | 160,000 |
| NON-BUSINESS LICENSE & PERMITS | | | | |
| BUILDING PERMITS | 32.2100 | 226,917 | 203,141 | 200,000 |
| TOTAL NON-BUSINESS LICENSE & PERMITS | | 226,917 | 203,141 | 200,000 |
| TOTAL LICENSES & PERMITS | | 395,665 | 344,909 | 360,000 |
| INTERGOVERNMENTAL REVENUE | | | | |
| STATE GOVERNMENT GRANTS | | | | |
| CDBG 02/ELVATOR COMMUNITY CENTER | 33.1135 | 0 | 34,075 | 450,000 |
| LIVABLE CENTER INITIATIVE | 33.1138 | 23,720 | 8,428 | 640,000 |
| TE GRANT DEPT OF TRANSPORTATION | 33.1139 | 0 | 0 | 800,000 |
| SPLOST REIMBURSEMENT 2001 | 33.1141 | 1,500 | 0 | 0 |
| BUFORD HWY IMPROVEMENT GRANT | 33.4115 | 86,045 | 0 | 0 |
| TREE GRANT | 33.4121 | 0 | 0 | 19,450 |
| INTERGOVERNMENTAL REVENUE GWINNETT | 33.6100 | 26,988 | 2,948 | 670,000 |
| TOTAL STATE GOVERNMENT GRANTS | | 138,253 | 45,451 | 2,579,450 |
| INTERGOVERNMENTAL REVENUE TRANSFER FROM STORM WATER | 33.6110 | 0 | 0 | 100,000 |
| TOTAL INTERGOVERNMENTAL REVENUE | | 138,253 | 45,451 | 2,679,450 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---|---------|------------------------|-------------------------|-------------------------|
| CHARGES FOR SERVICES | | | | |
| CULTURAL ARTS CENTER | | | | |
| CULTURAL ART REVENUE | 34.1199 | 0 | 11,653 | 18,700 |
| TOTAL CULTURE ART REVENUE | | 0 | 11,653 | 18,700 |
| COMMUNITY DEVELOPMENT | | | | |
| REIMBURSE DDA PERSONNEL | 34.1200 | 24,564 | 41,601 | 0 |
| REVENUE REIMBURSE FUND | 34.1301 | 106,312 | 8,546 | 0 |
| PROFESSIONAL SERVICES - ARCHITECT | | | | |
| REVENUE | 34.1302 | 15,401 | 17,175 | 20,000 |
| ENGINEERING REVENUE FEES | 34.1305 | 38,619 | 42,192 | 40,000 |
| QUALITY WATER IMPROVEMENT | 34.1306 | 5,000 | 0 | 0 |
| PUBLIC HEARING FEES | 34.1310 | 12,400 | 15,275 | 15,000 |
| COMMUNITY DEVELOPMENT | | | | |
| MISCELLANEOUS | 34.1315 | 924 | 2,256 | 500 |
| TOTAL COMMUNITY DEVELOPMENT | | 203,220 | 127,045 | 75,500 |
| PUBLIC SAFETY | | | | |
| SPECIAL POLICE SERVICES | 34.2100 | 45,273 | 22,602 | 20,000 |
| DEA OVERTIME REIMBURSEMENT | 34.2101 | 0 | 2,788 | 0 |
| POLICE DONATIONS | 34.2102 | 1,098 | 77 | 0 |
| SALE OF ABANDON PROPERTY | 34.2106 | 3,430 | 0 | 0 |
| SALE OF POLICE VEHICLES | 34.2108 | 10,500 | 0 | 0 |
| TOTAL PUBLIC SAFETY | | 60,301 | 25,467 | 20,000 |
| OTHER CHARGES FOR SERVICES | | | | |
| COMMUNITY CENTER SALE OF MATERIAL | 34.2107 | 1,629 | 0 | 0 |
| RETURNED CHECK FEES | 34.9300 | 5,919 | 504 | 0 |
| LATE FEES | 34.9305 | 0 | 886 | 0 |
| NOTICE FEES | 34.9310 | 0 | 0 | 0 |
| CONNECTION FEES | 34.9315 | 0 | 3,6800 | 0 |
| VENDOR COMPENSATION | 34.9320 | 0 | 0 | 0 |
| TOTAL OTHER CHARGES FOR SERVICES | | 7,548 | 0 | 0 |
| TOTAL CHARGES FOR SERVICES | | 271,069 | 182,379 | 114,200 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---|--------------------|------------------------|-------------------------|-------------------------|
| POLICE/COURT REVENUE | | | | |
| COURT-MUNICIPAL | 35.1170 | 1,352,816 | 2,075,000 | 2,400,600 |
| MARSHAL FINES | 35.1175 | 106,288 | 180,000 | 90,000 |
| COURT TECH SURCHARGE CLERK OF COURT MISCELLANEOUS. REVENUE. | 35.1176 35.1190 | 13,814 0 | 0 0 | 0 0 |
| TECH SURCHARGE POLICE | 35.1191 | 0 | 75,675 | 0 |
| TECH SURCHARGE MARSHAL | 35.1192 | 0 | 15,000 | 0 |
| TOTAL POLICE/COURT REVENUE | | 1,472,918 | 2,345,675 | 2,490,600 |
| INTEREST INCOME | | | | |
| INTEREST REVENUE | 36.1000 | 431,062 | 296,394 | 300,000 |
| TOTAL INTEREST REVENUE | | 431,062 | 296,394 | 300,000 |
| CONTRIBUTIONS & DONATIONS | | | | |
| DONATIONS - GENERAL | 37.1000 | 6,500 | 0 | 7,500 |
| COMMUNITY CENTER LEASE PAYMENT | 37.1001 | 1,958 | 0 | 0 |
| TOTAL CONTRIBUTIONS & DONATIONS | | 8,458 | 0 | 7,500 |
| MISCELLANEOUS | | | | |
| PARK REVENUE | 38.1000 | 41,037 | 42,000 | 6,000 |
| COMMUNITY CENTER LEASE REVENUE | 38.1001 | 3,600 | 0 | 0 |
| DEPOT LEASE REVENUE | 38.1003 | 0 | 0 | 48,000 |
| WORKMAN COMP. INS. REIMBURSEMENT | 38.1010 | 10,088 | 0 | 0 |
| MISCELLANEOUS INCOME GGA | 38.9000 | 9,982 | 500 | 1,500 |
| TOTAL MISCELLANEOUS REVENUE | | 64,707 | 42,500 | 55,500 |
| PRIOR YEARS RESERVES | | | | |
| ALLOCATION FROM PRIOR YEAR RESERVES | 38.9500 | 0 | 6,000 | 0 |
| TOTAL PRIOR YEAR RESERVES | | 0 | 6,000 | 0 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|------------------------------------|---------|------------------------|-------------------------|-------------------------|
| OTHER FINANCE SOURCES | | | | |
| PROPERTY SALE | 39.2200 | 258,000 | 0 | 0 |
| OTHERS | | | | |
| TOTAL OTHER FINANCE SOURCES | | 258,000 | 0 | 0 |
| PRINCIPAL | | | | |
| DEBT SERVICE 54 JONES STREET | 58.1000 | (79,552) | 0 | 0 |
| INTEREST ON DEBT SERVICE | 58.2000 | (17,457) | 0 | 0 |
| TOTAL PRINCIPAL | | (97,009) | 0 | 0 |
| INTEREST | | | | |
| TRANSFER FROM GENERAL FUND | 61.1210 | (500,000) | 0 | 0 |
| TRANSFER TO SPLOST FUND | 61.1225 | (253,545) | 0 | 0 |
| TOTAL INTEREST | | (753,545) | 0 | 0 |
| TOTAL REVENUE | | 7,793,801 | 11,082,298 | 12,119,972 |

General Fund FY08 Expense Budget Summary

The General Fund consists of 12 departments and one citywide division with a total operating budget of 12.1 million.

Police department operating expenses are 33% (3.9 million) of the General Fund Budget, an increase of 7% over 2007. The increase is mainly due to the increased cost of benefits.

Community Development Department operating expenses are 21% (2.6 million) of the General Fund Budget. There is an 8% increase over 2007 which is due to the City's obligation to pay 20% of grants (LCI and TE) and the Code Enforcement division being incorporated into the Community Development Department.

Public Works Department operating expenses are 17% (2.0 million). There is an increase of 240% over 2007. The increase is due to incorporating the Highways and Streets Department into Public Works in FY08.

Municipal Court operating expenses are 3% (377 thousand) of the General Fund Budget, an increase of 8% over 2007. The increase is mainly due to the increased cost of benefits and to the hiring of one additional employee.

Culture Art operating expenses are 5% (656 thousand) of the General Fund Budget, an increase of 4% over 2007. The increase is mainly due to the increased cost of benefits and to the hiring of one additional part-time employee.

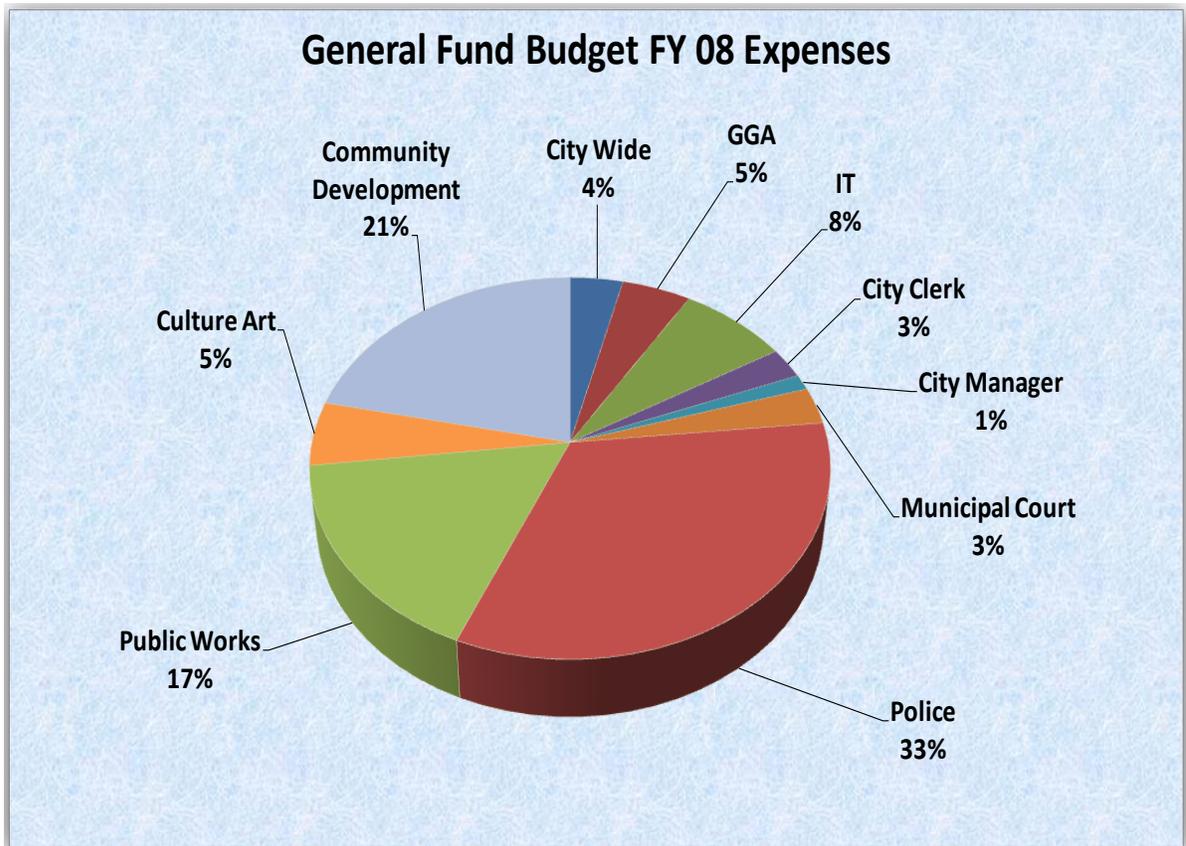
IT Department operating expenses are 8% (931 thousand) of the General Fund Budget. Since FY08 is the first year that the City of Norcross has budgeted for an IT Department there is no prior information for comparison.

General Government Administration (GGA) operating expenses are 5% (589 thousand) of the General Fund Budget, an increase of 23% over 2007. The increase is mainly due to the increased cost of benefits and to the hiring of one additional employee.

Citywide operating expenses are 4% (454 thousand) of the General Fund Budget, a decrease of 51% from 2007. The decrease is due to computer software being allocated to IT and to the retiree insurance stabilization fund not being included in FY08.

City Manager operating expenses are 1% (158 thousand) of the General Fund Budget, a decrease of 23% from 2007. The decrease is due to not budgeting for an administrative coordinator for FY08.

| Fund | Actual Budget FY 2006 01/06-12/2006 | Adopted Budget FY 2007 01/07-12/2007 | Adopted Budget FY 2008 01/08-12/2008 | % Increase/Decrease |
|-----------------------|---|--|--|------------------------|
| City Wide | \$ 850,554.00 | \$ 930,581.00 | \$ 453,808.00 | -51% |
| GGA | \$ 615,452.00 | \$ 479,569.00 | \$ 589,324.00 | 23% |
| IT | | | \$ 930,873.00 | |
| City Clerk | \$ 178,398.00 | \$ 301,820.00 | \$ 315,915.00 | |
| City Manager | \$ 65,111.00 | \$ 204,302.00 | \$ 158,278.00 | -23% |
| Municipal Court | \$ 306,485.00 | \$ 348,337.00 | \$ 377,321.00 | 8% |
| Marshal | \$ 173,507.00 | \$ 324,621.00 | | -100% |
| Police | \$ 3,064,204.00 | \$ 3,720,927.00 | \$ 3,994,912.00 | 7% |
| Public Works | \$ 437,857.00 | \$ 597,816.00 | \$ 2,034,395.00 | 240% |
| Public Utility | | | | |
| Highways & Streets | \$ 1,152,678.00 | \$ 1,126,073.00 | | -100% |
| Culture Art | \$ 33,679.00 | \$ 632,545.00 | \$ 656,442.00 | 4% |
| Community Development | \$ 1,019,159.00 | \$ 2,415,707.00 | \$ 2,608,704.00 | 8% |
| Total | \$ 7,897,084.00 | \$ 11,082,298.00 | \$ 12,119,972.00 | 9% |



**GENERAL GOVERNMENT
ADMINISTRATION**

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PERSONNEL SVCS & EMPLOYEE BENEFITS | | | | |
| PERSONNEL SVCS-SALARIES & WAGES | | | | |
| REGULAR EMPLOYEES | 51.1100 | 420,696 | 457,264 | 507,593 |
| OVERTIME | 51.1300 | 3,841 | 1,500 | 1,500 |
| MAYOR AND COUNCIL | 51.1305 | 0 | 0 | 0 |
| CITY AUTHORITIES | 51.1310 | 8,200 | 0 | 0 |
| TOTAL PERSONNEL SVCS-SALARIES & WAGES | | 432,737 | 458,764 | 509,093 |
| PERSONNEL SVCS-EMPLOYEE BENEFITS | | | | |
| GROUP INSURANCE | 51.2100 | 89,873 | 105,600 | 95,221 |
| GROUP INSURANCE-RETIREEES | 51.2105 | 154,620 | 0 | 0 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 32,275 | 35,095 | 38,716 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 45,135 | 41,940 | 50,903 |
| ACCRUED BENEFITS ADJUSTMENT | 51.2450 | 0 | 0 | 0 |
| TUITION REIMBURSEMENT | 51.2500 | 0 | 4,000 | 4,000 |
| UNEMPLOYMENT INSURANCE TAX | 51.2600 | 3,228 | 420 | 486 |
| WORKERS COMPENSATION | 51.2700 | 427 | 500 | 4,278 |
| TOTAL PERSONNEL SVCS - EMPLOYEE BENEFITS | | 325,558 | 187,555 | 193,604 |
| TOTAL PERSONNEL COSTS | | 758,295 | 646,319 | 702,697 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PURCHASED/CONTRACTED SVCS | | | | |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV.-LEGAL | 52.1205 | 1,577 | 2,500 | 1,500 |
| PROF SERV. LEGAL C. CLERK | 52.1206 | 854 | 0 | 0 |
| PROF SERV.-AUDIT | 52.1210 | 25,400 | 20,000 | 30,000 |
| PROF SERV.-SOFTWARE & LICENSE | 52.1301 | 5,610 | 5,000 | 0 |
| PROF SERV.-OTHER | 52.1305 | 13,276 | 23,000 | 25,000 |
| DRUG-FREE WORKPLACE | 52.1306 | 2,135 | 8,000 | 5,000 |
| PROF SERV-IT | 52.1312 | 0 | 15,000 | 0 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 48,852 | 73,500 | 61,500 |
| PURCHASED PROPERTY SVCS | | | | |
| M & R VEHICLES | 52.2201 | 0 | 1,000 | 3,600 |
| M & R EQUIPMENT | 52.2203 | 1,081 | 4,000 | 4,000 |
| TOTAL PURCHASED PROPERTY SVCS | | 1,081 | 5,000 | 7,600 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---|---------|------------------------|-------------------------|-------------------------|
| OTHER PURCHASED SVCS | | | | |
| INSURANCE, OTHER THAN EMPLOYEE BENEFITS | 52.3100 | 58,199 | 10,427 | 11,500 |
| MOBILE COMMUNICATIONS | 52.3210 | 0 | 0 | 1,000 |
| ACKNOWLEDGMENT | 52.3225 | 0 | 0 | 500 |
| ADVERTISING - LEGAL | 52.3300 | 892 | 4,000 | 2,500 |
| POSTAGE | 52.3305 | 11,474 | 27,000 | 27,000 |
| PRINTING & BINDING | 52.3400 | 5,729 | 8,000 | 12,000 |
| TRAVEL | 52.3500 | 4,297 | 5,000 | 6,000 |
| MEDICAL SERVICES ACCOUNT EXPENSES | 52.3515 | (1) | 500 | 500 |
| DUES & FEES | 52.3600 | 557 | 1,000 | 1,000 |
| EDUCATION & TRAINING | 52.3700 | 3,214 | 7,430 | 7,000 |
| HR SPANISH CLASS TRAINING | 52.3701 | 3,700 | 0 | 0 |
| EMPLOYEES BONDING | 52.3725 | 1,100 | 0 | 0 |
| CREDIT CARD CHARGES | 52.3915 | 27,058 | 27,000 | 25,000 |
| BANK CHARGES | 52.3920 | 7,497 | 5,000 | 5,000 |
| CASH OVER/SHORT | 52.3925 | (948) | 1,000 | 1,000 |
| TOTAL OTHER PURCHASED SVCS | | 122,768 | 96,357 | 100,000 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 172,701 | 174,857 | 169,100 |
| SUPPLIES | | | | |
| GENERAL SUPPLIES & MATERIALS | 53.1100 | 0 | | 2,000 |
| OFFICE SUPPLIES | 53.1101 | 5,485 | 8,500 | 9,500 |
| ENERGY-GASOLINE/DIESEL | 53.1270 | 6 | 500 | 900 |
| BOOKS & PERIODICALS | 53.1400 | 764 | 800 | 800 |
| SMALL EQUIPMENT | 53.1600 | 8,914 | 3,000 | 3,500 |
| OTHER SUPPLIES | 53.1700 | (153) | 0 | |
| MISCELLANEOUS | 53.1710 | 2,375 | 3,000 | 3,000 |
| TOTAL SUPPLIES | | 17,391 | 15,800 | 19,700 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---------------------------------------|---------|------------------------|-------------------------|-------------------------|
| CAPITAL OUTLAY | | | | |
| VEHICLES | 54.2200 | 0 | 0 | 20,000 |
| FURNITURE | 54.2300 | 0 | 5,000 | 5,000 |
| COMPUTER EQUIPMENT | 54.2400 | 0 | 4,000 | 0 |
| EQUIPMENT | 54.2500 | 7,952 | 6,500 | 5,000 |
| UNRESERVED CAPITAL REPLACEMENT | 54.2501 | 0 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | | 7,952 | 15,500 | 30,000 |
| INDIRECT COST ALLOCATION | | | | |
| ALLOCATED PERSONNEL COSTS | 55.1100 | (267,084) | (293,187) | (332,173) |
| ALLOCATED NON-PERSONNEL COSTS | 55.1105 | (74,044) | (115,320) | 0 |
| TOTAL INDIRECT COST ALLOCATION | | (341,128) | (408,507) | (332,173) |
| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
| OTHER COSTS | | | | |
| BAD DEBT EXPENSE | 57.4000 | 0 | 10,000 | 0 |
| COLLECTION AGENCY FEES | 57.4005 | 241 | 1,000 | 0 |
| TOTAL OTHER COSTS | | 241 | 11,000 | 0 |
| TOTAL EXPENDITURES | | 615,452 | 454,969 | 589,324 |

IT DEPARTMENT

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PERSONNEL SVCS-SALARIES & WAGES | | | | |
| REGULAR EMPLOYEES | 51.1100 | 0 | 0 | 123,600 |
| OVERTIME | 51.1300 | 0 | 0 | 0 |
| TOTAL PERSONNEL SVCS-SALARIES & WAGES | | 0 | 0 | 123,600 |
| PERSONNEL SVCS-EMPLOYEE BENEFITS | | | | |
| GROUP INSURANCE | 51.2100 | 0 | 0 | 31,767 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 0 | 0 | 9,455 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 0 | 0 | 7,272 |
| UNEMPLOYMENT INS TAX | 51.2600 | 0 | 0 | 0 |
| WORKER'S COMPENSATION | 51.2700 | 0 | 0 | 0 |
| TOTAL PERSONNEL SVCS - EMPLOYEE BENEFITS | | 0 | 0 | 48,494 |
| TOTAL PERSONNEL COSTS | | 0 | 0 | 172,094 |
| PURCHASED/CONTRACTED SVCS | | | | |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV. | 52.1200 | 0 | 0 | 32,500 |
| PROF SERV.-LEGAL | 52.1205 | 0 | 0 | 1,000 |
| PROF SERV.-SOFTWARE & LICENSE | 52.1301 | 0 | 0 | 71,237 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 0 | 0 | 104,737 |
| PURCHASED PROPERTY SVCS | | | | |
| M & R EQUIPMENT | 52.2203 | 0 | 0 | 1,000 |
| TOTAL PURCHASED PROPERTY SVCS | | 0 | 0 | 1,000 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| INSURANCE OTHER THAN EMPLOYEE BENEFITS | 52.3100 | 0 | 0 | 0 |
| MOBILE COMMUNICATIONS | 52.3210 | 0 | 0 | 1,500 |
| PRINTING & BINDING | 52.3400 | 0 | 0 | 250 |
| TRAVEL | 52.3500 | 0 | 0 | 1,000 |
| DUES & FEES | 52.3600 | 0 | 0 | 250 |
| EDUCATION & TRAINING | 52.3700 | 0 | 0 | 2,000 |
| CONTRACT LABOR | 52.3850 | 0 | 0 | 0 |
| TOTAL OTHER PURCHASED SVCS | | 0 | 0 | 5,000 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 0 | 0 | 110,737 |
| SUPPLIES | | | | |
| GENERAL SUPPLIES & MATERIALS | 53.1100 | 0 | 0 | 0 |
| OFFICE SUPPLIES | 53.1101 | 0 | 0 | 1,500 |
| BOOKS & PERIODICALS | 53.1400 | 0 | 0 | 250 |
| SMALL EQUIPMENT | 53.1600 | 0 | 0 | 0 |
| MISCELLANEOUS | 53.1710 | 0 | 0 | 0 |
| TOTAL SUPPLIES | | 0 | 0 | 1,750 |
| CAPITAL OUTLAY | | | | |
| FURNITURE. | 54.2300 | 0 | 0 | 2,000 |
| COMPUTER EQUIPMENT | 54.2400 | 0 | 0 | 30,000 |
| OFFICE BUILT OUT/RENOVATION | 54.2403 | 0 | 0 | 65,000 |
| MUNICIPAL DATA CENTER | 54.2404 | 0 | 0 | 100,000 |
| DISASTER RECOVERY | 54.2405 | 0 | 0 | 32,500 |
| FINANCIAL MANAGEMENT SOFTWARE | 54.2406 | 0 | 0 | 234,000 |
| GIS | 54.2407 | 0 | 0 | 81,510 |
| COMMUNITY DEVELOPMENT APPLICATION | 54.2408 | 0 | 0 | 93,782 |
| COMMUNITY MOBILE APPLICATION EQUIPMENT | 54.2409 | 0 | 0 | 7,500 |
| | 54.2500 | 0 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | | 0 | 0 | 646,292 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---------------------------------------|---------|------------------------|-------------------------|-------------------------|
| INDIRECT COST ALLOCATION | | | | |
| ALLOCATED PERSONNEL COSTS | 55.1100 | 0 | 0 | 0 |
| NON-PERSONNEL ALLOCATION | 55.1105 | 0 | 0 | 0 |
| TOTAL INDIRECT COST ALLOCATION | | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | 0 | 0 | 930,873 |

CITY MANAGER

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PERSONNEL SVCS-SALARIES & WAGES | | | | |
| REGULAR EMPLOYEES | 51.1100 | 47,997 | 134,822 | 114,617 |
| TOTAL PERSONNEL SVCS-SALARIES & WAGES | | 47,997 | 134,822 | 114,617 |
| PERSONNEL SVCS-EMPLOYEE BENEFITS | | | | |
| GROUP INSURANCE | 51.2100 | 6,288 | 24,252 | 17,739 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 3,618 | 10,314 | 8,768 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 2,765 | 7,000 | 6,974 |
| UNEMPLOYMENT INS TAX | 51.2600 | 0 | 70 | 200 |
| WORKER'S COMPENSATION | 51.2700 | 0 | 150 | 580 |
| CAR ALLOWANCE | 51.2701 | 0 | 6,000 | 0 |
| TOTAL PERSONNEL SVCS - EMPLOYEE BENEFITS | | 12,671 | 47,786 | 34,261 |
| TOTAL PERSONNEL COSTS | | 60,668 | 182,608 | 148,878 |
| PURCHASED/CONTRACTED SVCS | | | | |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV.-LEGAL | 52.1205 | 80 | 5,000 | 1,000 |
| INSURANCE OTHER THAN EMPLOYEE BENEFITS | 52.3100 | 0 | 804 | 0 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 80 | 5,804 | 1,000 |
| OTHER PURCHASED SVCS | | | | |
| COMMUNICATION | 52.3200 | 0 | 840 | 0 |
| TELEPHONE | 52.3205 | 70 | 0 | 0 |
| MOBILE COMMUNICATION | 52.3210 | 257 | 0 | 2,200 |
| ADVERTISING - LEGAL | 52.3300 | 0 | 0 | 0 |
| POSTAGE | 52.3305 | 0 | 0 | 0 |
| PRINTING & BINDING | 52.3400 | 0 | 0 | 0 |

| | | ACTUAL | ADOPTED | ADOPTED |
|--|---------|---------------|----------------|----------------|
| | | 2006 | 2007 | 2008 |
| TRAVEL | 52.3500 | 1,755 | 4,500 | 3,000 |
| DUES & FEES | 52.3600 | 0 | 1,500 | 1,500 |
| MOVING EXPENSES | 52.3601 | 0 | 3,000 | 0 |
| EDUCATION & TRAINING | 52.3700 | 42 | 1,500 | 1,000 |
| TOTAL OTHER PURCHASED SVCS | | 2,124 | 11,340 | 7,700 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 2,204 | 17,144 | 8,700 |
| SUPPLIES | | | | |
| GENERAL SUPPLIES | 53.1100 | 0 | 0 | 150 |
| OFFICE SUPPLIES | 53.1101 | 181 | 250 | 250 |
| BOOKS & PERIODICALS | 53.1400 | 0 | 100 | 100 |
| SMALL EQUIPMENT | 53.1600 | 2,058 | 200 | 200 |
| MISCELLANEOUS | 53.1710 | 0 | | |
| TOTAL SUPPLIES | | 2,239 | 550 | 700 |
| CAPITAL OUTLAY | | | | |
| FURNITURE. | 54.2300 | 0 | 1,500 | 0 |
| COMPUTER EQUIPMENT | 54.2400 | 0 | 2,500 | 0 |
| EQUIPMENT | 54.2500 | 0 | 0 | 0 |
| TOTAL CAPITAL OUTLAY | | 0 | 4,000 | 0 |
| TOTAL EXPENDITURES | | 65,111 | 204,302 | 158,278 |

CITY CLERK

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PERSONNEL SVCS-SALARIES & WAGES | | | | |
| REGULAR EMPLOYEES | 51.1100 | 69,891 | 75,140 | 85,088 |
| OVERTIME | 51.1300 | 74 | 0 | |
| MAYOR AND COUNCIL | 51.1305 | 35,000 | 34,500 | 34,500 |
| CITY BOARDS & AUTHORITIES | 51.1310 | 0 | 10,000 | 10,000 |
| TOTAL PERSONNEL SVCS-SALARIES & WAGES | | 104,965 | 119,640 | 129,588 |
| PERSONNEL SVCS-EMPLOYEE BENEFITS | | | | |
| GROUP INSURANCE | 51.2100 | 13,521 | 38,124 | 22,268 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 7,957 | 8,387 | 6,509 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 5,732 | 4,403 | 4,500 |
| UNEMPLOYMENT INS TAX | 51.2600 | 0 | 70 | 200 |
| WORKER'S COMPENSATION | 51.2700 | 290 | 150 | 580 |
| TOTAL PERSONNEL SVCS - EMPLOYEE BENEFITS | | 27,500 | 51,134 | 34,057 |
| TOTAL PERSONNEL COSTS | | 132,465 | 170,774 | 163,645 |
| PURCHASED/CONTRACTED SVCS | | | | |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV.-LEGAL | 52.1205 | 9,013 | 15,000 | 10,000 |
| PROF SERV.-SOFTWARE & LICENSE | 52.1301 | (1,670) | 600 | 0 |
| PROF SERV.-OTHER | 52.1305 | (13,443) | 3,500 | 0 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | (6,100) | 19,100 | 10,000 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| OTHER PURCHASED SVCS | | | | |
| INSURANCE OTHER THAN EMPLOYEE BENEFITS | 52.3100 | (951) | 18,579 | 12,000 |
| COMMUNICATION | 52.3200 | 0 | 720 | 720 |
| CIVIC PARTICIPATION | 52.3201 | 21,931 | 2,400 | 7,500 |
| ACKNOWLEDGMENT | 52.3225 | 3,249 | 3,000 | 10,500 |
| ADVERTISING - LEGAL | 52.3300 | 15 | 1,500 | 1,000 |
| POSTAGE | 52.3305 | 774 | 500 | 1,000 |
| PRINTING & BINDING | 52.3400 | 563 | 1,000 | 19,150 |
| TRAVEL | 52.3500 | 929 | 2,500 | 3,000 |
| COUNCIL EXPENSES | 52.3505 | 27,857 | 34,575 | 36,000 |
| DUES & FEES | 52.3600 | 6,422 | 5,663 | 27,500 |
| EDUCATION & TRAINING | 52.3700 | 2,452 | 5,300 | 6,000 |
| TOTAL OTHER PURCHASED SVCS | | 63,241 | 75,737 | 124,370 |
| SUPPLIES | | | | |
| GENERAL SUPPLIES & MATERIAL | 53.1100 | 0 | 1,500 | 0 |
| OFFICE SUPPLIES | 53.1101 | (269) | 2,000 | 3,000 |
| ELECTION SUPPLIES | 53.1107 | 2,338 | 3,500 | 4,000 |
| BOOKS & PERIODICALS | 53.1400 | 581 | 300 | 300 |
| SMALL EQUIPMENT | 53.1600 | 140 | 300 | 2,700 |
| MISCELLANEOUS | 53.1710 | 222 | 500 | 400 |
| TOTAL SUPPLIES | | 3,012 | 8,100 | 10,400 |
| CAPITAL OUTLAY | | | | |
| FURNITURE. | 54.2300 | 0 | 5,000 | 7,500 |
| COMPUTER EQUIPMENT | 54.2400 | 0 | 25,000 | 0 |
| TOTAL CAPITAL OUTLAY | | 0 | 30,000 | 7,500 |
| INDIRECT COST ALLOCATION | | | | |
| ALLOCATED PERSONNEL COSTS | 55.1100 | (14,220) | (7,279) | 0 |
| TOTAL INDIRECT COST ALLOCATION | | (14,220) | (7,279) | 0 |
| TOTAL EXPENDITURES | | 178,398 | 296,432 | 315,915 |

CLERK OF COURT

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PERSONNEL SVCS-SALARIES & WAGES | | | | |
| REGULAR EMPLOYEES | 51.1100 | 155,587 | 178,095 | 181,146 |
| OVERTIME | 51.1300 | 5,020 | 3,500 | 1,500 |
| JUDGE & SOLICITOR SALARY | 51.1315 | 44,625 | 52,500 | 65,500 |
| TOTAL PERSONNEL SVCS-SALARIES & WAGES | | 205,232 | 234,095 | 248,146 |
| PERSONNEL SVCS-EMPLOYEE BENEFITS | | | | |
| GROUP INSURANCE | 51.2100 | 29,410 | 43,219 | 44,875 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 16,510 | 14,045 | 18,983 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 20,235 | 20,143 | 18,232 |
| UNEMPLOYMENT INS TAX | 51.2600 | 0 | 100 | 486 |
| WORKERS COMPENSATION | 51.2700 | 179 | 300 | 4,278 |
| TOTAL PERSONNEL SVCS - EMPLOYEE BENEFITS | | 66,334 | 77,807 | 86,854 |
| TOTAL PERSONNEL SVCS & EMPLOYEE BENEFITS | | 271,566 | 311,902 | 335,000 |
| PURCHASED/CONTRACTED SVCS | | | | |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV.-LEGAL | 52.1205 | 46 | 1,000 | 500 |
| INDIGENT DEFENSE COUNSEL | 52.1208 | 128 | 1,000 | 500 |
| PROF SERV.-INTERPRETER | 52.1215 | 10,287 | 12,000 | 16,000 |
| PROF SERV.-SOFTWARE & LICENSE | 52.1301 | 5,000 | | |
| PROF SERV.-OTHER | 52.1305 | 1,673 | 2,500 | 1,000 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 17,134 | 16,500 | 18,000 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PURCHASED PROPERTY SVCS | | | | |
| RENTAL OF COMPUTER EQUIPMENT | 52.2325 | 984 | 1,800 | 1,200 |
| TOTAL PURCHASED PROPERTY SVCS | | 984 | 1,800 | 1,200 |
| INSURANCE OTHER THAN EMPLOYEE BENEFIT | | | | |
| INSURANCE OTHER THAN EMPLOYEE BENEFIT | 52.3100 | 5,331 | 6,655 | 7,300 |
| ADVERTISING - LEGAL | 52.3300 | 267 | 0 | 0 |
| POSTAGE | 52.3305 | 0 | 0 | 7,541 |
| PRINTING & BINDING | 52.3400 | 580 | 1,000 | 500 |
| TRAVEL | 52.3500 | 875 | 1,500 | 1,000 |
| DUES & FEES | 52.3600 | 30 | 80 | 80 |
| EDUCATION & TRAINING | 52.3700 | 509 | 1,500 | 1,000 |
| EMPLOYEES BONDING | 52.3725 | 300 | 0 | 0 |
| TOTAL OTHER PURCHASED SVCS | | 7,892 | 10,735 | 17,421 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 26,010 | 29,035 | 36,621 |
| SUPPLIES | | | | |
| OFFICE SUPPLIES | 53.1101 | 2,929 | 3,000 | 3,000 |
| BOOKS & PERIODICALS | 53.1400 | 211 | 400 | 200 |
| SMALL EQUIPMENT | 53.1600 | 5,541 | 500 | 2,000 |
| MISCELLANEOUS | 53.1710 | 228 | 500 | 500 |
| TOTAL SUPPLIES | | 8,909 | 4,400 | 5,700 |
| CAPITAL OUTLAY | | | | |
| FURNITURE & FIXTURES | 54.2300 | 0 | 3,000 | 0 |
| TOTAL CAPITAL OUTLAY | | 0 | 3,000 | 0 |
| TOTAL EXPENDITURES | | 306,485 | 348,337 | 377,321 |

CITY MARSHAL

| | | ACTUAL | ADOPTED | ADOPTED |
|--|---------|----------------|----------------|----------------|
| | | 2006 | 2007 | 2008 |
| PERSONNEL SVCS-SALARIES & WAGES | | | | |
| REGULAR EMPLOYEES | 51.1100 | 165,625 | 214,316 | 0 |
| OVERTIME | 51.1300 | 1,576 | 4,500 | 0 |
| MAYOR AND COUNCIL | 51.1305 | 0 | 0 | |
| TOTAL PERSONNEL SVCS-SALARIES & WAGES | | 167,201 | 218,816 | 0 |
| PERSONNEL SVCS-EMPLOYEE BENEFITS | | | | |
| GROUP INSURANCE | 51.2100 | 30,543 | 52,391 | 0 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 12,441 | 16,395 | 0 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 14,531 | 14,518 | 0 |
| TUITION REIMBURSEMENT | 51.2500 | 0 | 4,000 | 0 |
| UNEMPLOYMENT INSURANCE TAX | 51.2600 | 0 | 300 | 0 |
| WORKERS COMPENSATION | 51.2700 | 1,141 | 175 | 0 |
| TOTAL PERSONNEL SVCS - EMPLOYEE BENEFITS | | 58,656 | 87,779 | 0 |
| TOTAL PERSONNEL SVCS & EMPLOYEE BENEFITS | | 225,857 | 306,595 | 0 |
| PURCHASED/CONTRACTED SVCS | | | | |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV.-LEGAL | 52.1205 | 538 | 1,000 | 0 |
| PROF SERV.-SOFTWARE & LICENSE | 52.1301 | 0 | 0 | 0 |
| PROF SERV.-OTHER | 52.1305 | 748 | 500 | 0 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 1,286 | 1,500 | 0 |
| PURCHASED PROPERTY SVCS | | | | |
| M & R VEHICLES | 52.2201 | 3,076 | 9,000 | 0 |
| M & R EQUIPMENT | 52.2203 | 0 | 1,500 | 0 |
| M & R RADIOS | 52.2204 | 665 | 1,000 | 0 |
| TOTAL PURCHASED PROPERTY SVCS | | 3,741 | 11,500 | 0 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| INSURANCE OTHER THAN EMPLOYEE BENEFITS | 52.3100 | 10,167 | 35,287 | 0 |
| INFORMANT FUND | 52.3206 | 0 | 1,000 | 0 |
| MOBILE COMMUNICATIONS | 52.3210 | 1,944 | 6,000 | 0 |
| ADVERTISING - LEGAL | 52.3300 | 263 | 600 | 0 |
| PRINTING & BINDING | 52.3400 | 82 | 1,000 | 0 |
| TRAVEL | 52.3500 | 2,429 | 4,000 | 0 |
| DUES & FEES | 52.3600 | 545 | 850 | 0 |
| EDUCATION & TRAINING | 52.3700 | 1,650 | 4,500 | 0 |
| TOTAL OTHER PURCHASED SVCS | | 17,080 | 53,237 | 0 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 22,107 | 66,237 | 0 |
| SUPPLIES | | | | |
| GENERAL SUPPLIES & MATERIALS | 53.1100 | 710 | 2,000 | 0 |
| OFFICE SUPPLIES | 53.1101 | 604 | 2,000 | 0 |
| UNIFORMS | 53.1106 | 2,045 | 3,000 | 0 |
| ENERGY-GASOLINE/DIESEL | 53.1270 | 4,323 | 6,000 | 0 |
| BOOK AND PERIODICALS | 53.1400 | 299 | 500 | 0 |
| SMALL EQUIPMENT | 53.1600 | 4,076 | 1,800 | 0 |
| COMMUNITY SERVICE SUPPLIES | 53.1602 | 534 | 1,500 | 0 |
| MISCELLANEOUS | 53.1710 | 0 | 200 | 0 |
| TOTAL SUPPLIES | | 12,591 | 17,000 | 0 |
| CAPITAL OUTLAY | | | | |
| MACHINERY | 54.2100 | 0 | 3,000 | 0 |
| COMPUTERS | 54.2400 | 0 | 2,600 | 0 |
| TECHNICAL SOFTWARE AND COMPUTERS | 54.2506 | 0 | 15,000 | 0 |
| RADIOS | 54.2510 | 0 | 3,700 | 0 |
| TOTAL CAPITAL OUTLAY | | 0 | 24,300 | 0 |

FY 2008 Budget

Norcross, Georgia

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---|---------|------------------------|-------------------------|-------------------------|
| ALLOCATION PERSONNEL COSTS | 55.1100 | (67,646) | (89,511) | 0 |
| TOTAL INDIRECT COST ALLOCATION | | (67,646) | (89,511) | 0 |
| PRINCIPAL | | | | |
| DEBT SERVICES 54 JONES STREET | 58.1000 | (16,373) | 0 | 0 |
| INTEREST ON DEBT SERVICES | 58.2000 | (3,029) | 0 | 0 |
| TOTAL PRINCIPAL | | (19,402) | 0 | 0 |
| TOTAL EXPENDITURES | | 173,507 | 324,621 | 0 |

PUBLIC SAFETY

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PERSONNEL SVCS-SALARIES & WAGES | | | | |
| REGULAR EMPLOYEES | 51.1100 | 1,815,103 | 1,924,572 | 2,095,974 |
| OVERTIME | 51.1300 | 54,521 | 55,000 | 82,800 |
| PERSONNEL SVCS-SALARIES & WAGES | | 1,869,624 | 1,979,572 | 2,178,774 |
| PERSONNEL SVCS-EMPLOYEE BENEFITS | | | | |
| GROUP INSURANCE | 51.2100 | 344,403 | 408,856 | 399,698 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 140,115 | 151,437 | 165,527 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 183,548 | 186,127 | 221,379 |
| TUITION REIMBURSEMENTS | 51.2500 | 8,118 | 12,000 | 12,000 |
| UNEMPLOYMENT INS TAX | 51.2600 | 0 | 1,750 | 4,000 |
| WORKERS COMPENSATION | 51.2700 | 26,844 | 35,000 | 39,078 |
| TOTAL PERSONNEL SVCS-EMPLOYEE BENEFITS | | 703,028 | 795,170 | 841,682 |
| TOTAL PERSONNEL SVCS & EMPLOYEE BENEFITS | | 2,572,652 | 2,774,742 | 3,020,456 |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV.-LEGAL | 52.1205 | 605 | 1,000 | 1,000 |
| PROF SERV.-SOFTWARE & LICENSE | 52.1301 | 16,128 | 21,213 | 0 |
| PROF SERV.-OTHER | 52.1305 | 10,019 | 15,781 | 18,110 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 26,752 | 37,994 | 19,110 |
| PURCHASED PROPERTY SVCS | | | | |
| M & R VEHICLES | 52.2201 | 50,662 | 40,000 | 50,400 |
| M & R EQUIPMENT | 52.2203 | 8,009 | 8,969 | 8,969 |
| M & R RADIOS | 52.2204 | 20,791 | 25,000 | 12,272 |
| LEASE PAYMENTS-VEHICLES | 52.2316 | 2,275 | 2,100 | 2,100 |
| RENTAL OF EQUIP. & VEHICLE | 52.2320 | 1,215 | 1,000 | 500 |
| RENTAL-COMPUTER EQUIPMENT | 52.2325 | 4,820 | 18,500 | 20,000 |

FY 2008 Budget

Norcross, Georgia

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| LEASE PAYMENT RED-LIGHT CAMERA | 52.2330 | 23,504 | 200,000 | 174,720 |
| TOTAL PURCHASED PROPERTY SVCS | | 111,276 | 295,569 | 268,961 |
| OTHER PURCHASED SVCS | | | | |
| INSURANCE OTHER THAN EMPLOYEE BENEFIT | 52.3100 | 118,736 | 161,542 | 172,061 |
| MOBILE COMMUNICATIONS | 52.3210 | 11,200 | 9,000 | 10,000 |
| ADVERTISING - LEGAL | 52.3300 | 379 | 1,000 | 1,000 |
| POSTAGE | 52.3305 | 644 | 11,000 | 1,000 |
| PRINTING & BINDING | 52.3400 | 3,577 | 5,000 | 5,000 |
| TRAVEL | 52.3500 | 7,473 | 9,000 | 9,000 |
| DUES & FEES | 52.3600 | 2,850 | 1,800 | 1,800 |
| EDUCATION & TRAINING | 52.3700 | 4,892 | 7,000 | 9,000 |
| EMPLOYEES BONDING | 52.3725 | 100 | 0 | 0 |
| ACCREDITATION EXPENSES | 52.3810 | 5,232 | 5,300 | 1,800 |
| WITNESS FEES | 52.3866 | 0 | 200 | 0 |
| CRIMINAL INVESTIGATIONS | 52.3870 | 959 | 3,000 | 1,000 |
| COMMUNITY POLICING | 52.3875 | 2,709 | 4,000 | 4,000 |
| TOTAL OTHER PURCHASED SVCS | | 158,751 | 217,842 | 215,661 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 296,779 | 551,405 | 503,732 |
| GENERAL SUPPLIES & MAT | 53.1100 | 0 | 1,000 | 500 |
| OFFICE SUPPLIES | 53.1101 | 11,919 | 10,000 | 22,000 |
| SUPPORT SERVICES | 53.1102 | 1,511 | 3,000 | 3,000 |
| PATROL SUPPLIES | 53.1103 | 9,578 | 17,900 | 29,350 |
| PRISONERS' SUPPLIES | 53.1104 | 0 | 200 | 0 |
| K-9 SUPPLIES | 53.1105 | 860 | 2,000 | 2,500 |
| UNIFORMS | 53.1106 | 24,104 | 25,000 | 27,120 |
| FIRST AID SUPPLIES | 53.1108 | 815 | 1,250 | 1,250 |
| ENERGY-GASOLINE/DIESEL | 53.1270 | 65,996 | 75,000 | 112,000 |
| FOOD | 53.1300 | 0 | 200 | 0 |
| BOOKS & PERIODICALS | 53.1400 | 454 | 2,000 | 1,500 |
| SMALL EQUIPMENT | 53.1600 | 5,355 | 2,500 | 2,500 |
| MISCELLANEOUS | 53.1710 | 1,388 | 1,500 | 1,900 |
| TOTAL SUPPLIES | | 121,980 | 141,550 | 203,620 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--------------------------------|---------|------------------------|-------------------------|-------------------------|
| CAPITAL OUTLAY | | | | |
| MACHINERY | 54.2100 | 0 | 5,000 | 5,000 |
| VEHICLES | 54.2200 | 62,994 | 150,000 | 216,000 |
| FURNITURE & FIXTURES | 54.2300 | 0 | 3,000 | 3,000 |
| WEAPONS | 54.2505 | 0 | 3,630 | 4,700 |
| TECHNOLOGY SURCHARGE/COMPUTERS | 54.2506 | 0 | 91,600 | 0 |
| RADIOS | 54.2510 | 9,799 | 0 | 38,404 |
| CAPITAL OUTLAY | | 72,793 | 253,230 | 267,104 |
| TOTAL EXPENDITURES | | 3,064,204 | 3,720,927 | 3,994,912 |

PUBLIC UTILITIES ADMIN

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PERSONNEL SVCS-SALARIES & WAGES | | | | |
| REGULAR EMPLOYEES | 51.1100 | 0 | 0 | 288,477 |
| OVERTIME | 51.1300 | 0 | 0 | 24,000 |
| TOTAL PERSONNEL SVCS-SALARIES & WAGES | | 0 | 0 | 312,477 |
| GROUP INSURANCE | 51.2100 | 0 | 0 | 74,616 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 0 | 0 | 22,068 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 0 | 0 | 28,962 |
| TOTAL PERSONNEL SVCS - EMPLOYEE BENEFITS | | 0 | 0 | 125,646 |
| TOTAL PERSONNEL COSTS | | 0 | 0 | 438,123 |
| INDIRECT COST ALLOCATION | | | | |
| ALLOCATED PERSONNEL COSTS | 55.1100 | 0 | 0 | (438,123) |
| TOTAL INDIRECT COST ALLOCATION | | 0 | 0 | (438,123) |
| TOTAL EXPENDITURES | | 0 | 0 | 0 |

PUBLIC WORKS

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PERSONNEL SVCS & EMPLOYEE BENEFITS | | | | |
| PERSONNEL SVCS-SALARIES & WAGES | | | | |
| REGULAR EMPLOYEES | 51.1100 | 348,027 | 349,451 | 261,144 |
| OVERTIME | 51.1300 | 20,323 | 10,000 | 15,976 |
| TOTAL PERSONNEL SVCS-SALARIES & WAGES | | 368,350 | 359,451 | 277,120 |
| PERSONNEL SVCS-EMPLOYEE BENEFITS | | | | |
| GROUP INSURANCE | 51.2100 | 91,973 | 91,985 | 53,697 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 27,434 | 27,498 | 21,200 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 35,628 | 36,100 | 27,602 |
| TUITION REIMBURSEMENTS | 51.2500 | 0 | 2,000 | 5,000 |
| UNEMPLOYMENT INS TAX | 51.2600 | 0 | 350 | 486 |
| WORKERS COMPENSATION | 51.2700 | 3,331 | 4,000 | 4,278 |
| TOTAL PERSONNEL SVCS-EMPLOYEE BENEFITS | | 158,366 | 161,933 | 112,263 |
| TOTAL PERSONNEL SVCS & EMPLOYEE BENEFITS | | 526,716 | 521,384 | 389,383 |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV.-LEGAL | 52.1205 | 441 | 1,500 | 1,000 |
| PROF SERV.-TECH | 52.1300 | 5,000 | | 0 |
| PROF SERV.-SOFTWARE & LICENSE | 52.1301 | 17,643 | 11,500 | 0 |
| PROF SERV.-ENG | 52.1302 | 3,970 | 4,000 | 1,000 |
| PROF SERV.-OTHER | 52.1305 | 16,025 | 5,000 | 2,000 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 43,079 | 22,000 | 4,000 |
| PURCHASED PROPERTY SVCS | | | | |
| CUSTODIAL | 52.2130 | 34,780 | 42,000 | 60,000 |
| LAWN CARE | 52.2140 | 0 | 0 | 75,000 |

| | | ACTUAL | ADOPTED | ADOPTED |
|--|---------|----------------|----------------|----------------|
| | | 2006 | 2007 | 2008 |
| TREE REMOVAL & PLANTING | 52.2145 | 394 | 0 | 23,000 |
| STORM WATER MGT PROGRAM | 52.2146 | 0 | 30,000 | 0 |
| M & R BUILDINGS | 52.2200 | 26,919 | 37,000 | 45,000 |
| M & R VEHICLES | 52.2201 | 2,820 | 2,500 | 28,000 |
| M & R GROUNDS | 52.2202 | 0 | 0 | 5,000 |
| M & R EQUIPMENT | 52.2203 | 12,787 | 12,500 | 5,000 |
| M & R RADIOS | 52.2204 | 0 | 250 | 0 |
| SIDEWALK MAINTENANCE | 52.2205 | 0 | 0 | 35,000 |
| M & R EQUIPMENT-STREET | 52.2208 | 0 | 0 | 12,000 |
| RENTAL OF LAND & BUILDING | 52.2310 | 15,025 | 15,500 | 0 |
| RENTAL OF EQUIPMENT | 52.2320 | 0 | 0 | 1,000 |
| TOTAL PURCHASED PROPERTY SVCS | | 92,725 | 139,750 | 289,000 |
| OTHER PURCHASED SVCS | | | | |
| INS OTHER THAN EMPLOYEE BENEFITS | 52.3100 | 4,319 | 9,543 | 34,697 |
| TELEPHONE | 52.3205 | 41,550 | 45,000 | 49,500 |
| MOBILE COMMUNICATIONS | 52.3210 | 6,072 | 7,000 | 7,000 |
| ADVERTISING - LEGAL | 52.3300 | 745 | 1,500 | 1,000 |
| POSTAGE | 52.3305 | 176 | 350 | 350 |
| PRINTING & BINDING | 52.3400 | 1,128 | 2,500 | 1,000 |
| TRAVEL | 52.3500 | 2,060 | 2,500 | 3,000 |
| DUES & FEES | 52.3600 | 40 | 250 | 500 |
| EDUCATION & TRAINING | 52.3700 | 2,872 | 4,000 | 4,000 |
| LICENSES | 52.3800 | 978 | 0 | 0 |
| PHILLIPS CORRECTIONAL | 52.3855 | 0 | 0 | 76,398 |
| TOTAL OTHER PURCHASED SVCS | | 179,632 | 227,643 | 332,445 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 315,436 | 389,393 | 625,445 |
| SUPPLIES | | | | |
| GENERAL SUPPLIES & MATERIAL | 53.1100 | 22,505 | 24,000 | 12,000 |
| OFFICE SUPPLIES | 53.1101 | 11,715 | 14,000 | 15,000 |
| UNIFORMS | 53.1106 | 750 | 750 | 3,000 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---------------------------|---------|------------------------|-------------------------|-------------------------|
| FIRST AID SUPPLIES | 53.1108 | 2,555 | 2,500 | 2,700 |
| GENERAL SUPPLIES - STREET | 53.1109 | 0 | 0 | 50,000 |
| ENERGY-WATER/SEWERAGE | 53.1210 | 3,211 | 2,500 | 7,600 |
| ENERGY-NATURAL GAS | 53.1220 | 905 | 1,400 | 4,500 |
| ENERGY-ELECTRICITY | 53.1230 | 56,286 | 67,000 | 74,200 |
| ENERGY-GASOLINE/DIESEL | 53.1270 | 6,403 | 5,000 | 22,500 |
| BOOKS & PERIODICALS | 53.1400 | 0 | 100 | 200 |
| SMALL EQUIPMENT | 53.1600 | 13,594 | 6,850 | 11,500 |
| MISCELLANEOUS | 53.1710 | 200 | 0 | 500 |
| TOTAL SUPPLIES | | 118,124 | 124,100 | 203,700 |

CAPITAL OUTLAY

| | | | | |
|-------------------------------|---------|---------------|----------------|----------------|
| APPLICATION SERVER & SOFTWARE | 54.1109 | 0 | 3,500 | 0 |
| MUNICIPAL COMPLEX | 54.1305 | 0 | 80,000 | 0 |
| ART GALLERY | 54.1306 | 14,550 | 0 | 0 |
| PUBLIC WORKS ADM BLDG | 54.1315 | 0 | 50,000 | 0 |
| LOG CABIN RENOVATION | 54.1320 | 0 | 10,000 | 0 |
| BENCHES & TRASH CANS | 54.1414 | 0 | 10,000 | 5,000 |
| PARK IMPROVEMENTS | 54.1415 | 0 | 50,000 | 25,000 |
| MACHINERY | 54.2100 | 0 | 0 | 10,800 |
| VEHICLES | 54.2200 | 0 | 28,000 | 110,000 |
| FURNITURE & FIXTURES | 54.2300 | 0 | 10,000 | 0 |
| COMPUTERS | 54.2400 | 0 | 5,000 | 0 |
| EQUIPMENT | 54.2500 | 25,497 | 10,000 | 0 |
| TOTAL CAPITAL OUTLAY | | 40,047 | 256,500 | 150,800 |

INDIRECT COST ALLOCATION

| | | | | |
|---------------------------------------|---------|------------------|------------------|-----------------|
| ALLOCATED PERSONNEL COSTS | 55.1100 | (306,786) | (489,286) | 55,987 |
| ALLOCATED NON-PERSONNEL COSTS | 55.1105 | (255,680) | (256,275) | (80,770) |
| TOTAL INDIRECT COST ALLOCATION | | (562,466) | (745,561) | (24,783) |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---|---------|------------------------|-------------------------|-------------------------|
| DEBT SERVICE | | | | |
| CAPITAL LEASE PRINCIPAL - PUBLIC WORKS BUILDING | 58.1100 | 0 | 0 | 20,850 |
| INTER GOVERNMENT PAYMENT-GENERAL FUND | 58.2300 | 0 | 0 | 669,000 |
| TOTAL DEBT SERVICE | | 0 | 0 | 689,850 |
| TOTAL EXPENDITURES | | 437,857 | 545,816 | 2,034,395 |
| HIGHWAYS & STREETS | | | | |
| PERSONNEL SVCS & EMPLOYEE BENEFITS | | | | |
| REGULAR EMPLOYEES | 51.1100 | 120,603 | 149,850 | 0 |
| OVERTIME | 51.1300 | 16,227 | 15,000 | 0 |
| TOTAL PERSONNEL SVCS-SALARIES & WAGES | | 136,830 | 164,850 | 0 |
| GROUP INSURANCE | 51.2100 | 30,697 | 33,002 | 0 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 10,179 | 12,611 | 0 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 14,074 | 11,157 | 0 |
| TUITION REIMBURSEMENT | 51.2500 | 0 | 1,400 | 0 |
| UNEMPLOYMENT INS TAX | 51.2600 | 0 | 350 | 0 |
| WORKERS COMPENSATION | 51.2700 | 4,911 | 5,500 | 0 |
| TOTAL PERSONNEL SVCS - EMPLOYEE BENEFITS | | 59,861 | 64,020 | 0 |
| TOTAL PERSONNEL SVCS & EMPLOYEE BENEFITS | | 196,691 | 228,870 | 0 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PURCHASED/CONTRACTED SVCS | | | | |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV.-LEGAL | 52.1205 | 21 | 500 | 0 |
| PROF SERV.-AUDIT | 52.1210 | 0 | 5,000 | 0 |
| PROF SERV.-ENG | 52.1302 | 0 | 5,000 | 0 |
| PROF. SERV.-OTHER | 52.1305 | 102 | 1,000 | 0 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 123 | 11,500 | 0 |
| PURCHASED PROPERTY SVCS | | | | |
| LAWN CARE | 52.2140 | 34,234 | 75,000 | 0 |
| PARKS/CEMETERY/CIVIC | 52.2145 | 18,489 | 10,000 | 0 |
| STORM WATER MGT PROGRAM | 52.2146 | 4,864 | 5,000 | 0 |
| M & R VEHICLES | 52.2201 | 22,523 | 30,000 | 0 |
| M & R GROUNDS | 52.2202 | 93,975 | 5,000 | 0 |
| M & R EQUIPMENT | 52.2203 | 17,095 | 15,000 | 0 |
| M & R RADIOS | 52.2204 | 48 | 250 | 0 |
| SIDEWALK MAINTENANCE | 52.2205 | 8,489 | 35,000 | 0 |
| RENTAL OF EQUIPMENT & VEHICLE | 52.2320 | 0 | 1,000 | 0 |
| TOTAL PURCHASED PROPERTY SVCS | | 199,717 | 176,250 | 0 |
| OTHER PURCHASED SVCS | | | | |
| INSURANCE OTHER THAN EMPLOYEE BENEFIT | 52.3100 | 5,675 | 4,344 | 0 |
| MOBILE COMMUNICATIONS | 52.3210 | 1,929 | 2,000 | 0 |
| ADVERTISING - LEGAL | 52.3300 | 382 | 500 | 0 |
| CONTRACT LABOR | 52.3850 | 52,555 | 150,000 | 0 |
| PHILLIPS CORRECTIONAL | 52.3855 | 58,967 | 76,398 | 0 |
| TOTAL OTHER PURCHASED SVCS | | 119,508 | 233,242 | 0 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 319,348 | 420,992 | 0 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---------------------------------------|---------|------------------------|-------------------------|-------------------------|
| SUPPLIES | | | | |
| GENERAL SUPPLIES & MATERIAL | 53.1100 | 13,237 | 50,000 | 0 |
| UNIFORMS | 53.1106 | 1,112 | 750 | 0 |
| ENERGY-WATER/SEWERAGE | 53.1210 | 7,158 | 4,200 | 0 |
| ENERGY-ELECTRICITY | 53.1230 | 4,426 | 4,800 | 0 |
| ENERGY-GASOLINE/DIESEL | 53.1270 | 17,526 | 16,500 | 0 |
| SMALL EQUIPMENT | 53.1600 | 5,704 | 5,350 | 0 |
| MISCELLANEOUS | 53.1710 | 257 | 500 | 0 |
| TOTAL SUPPLIES | | 49,420 | 82,100 | 0 |
| CAPITAL OUTLAY | | | | |
| BAND SHELL | 54.1102 | 88,750 | 0 | 0 |
| PARK STRUCTURES (PAVILIONS) | 54.1107 | 15,171 | 0 | 0 |
| PARK IMPROVEMENTS | 54.1415 | 27,700 | 15,000 | 0 |
| STREET PAVING | 54.1420 | 185,473 | 100,000 | 0 |
| DITCH DRAINAGE | 54.1425 | 0 | 75,000 | 0 |
| BUCHANAN STREET PROJECT | 54.1444 | 76,278 | 0 | 0 |
| VEHICLES | 54.2200 | 25,700 | 28,000 | 0 |
| EQUIPMENT | 54.2500 | 0 | 10,000 | 0 |
| TOTAL CAPITAL OUTLAY | | 419,072 | 228,000 | 0 |
| INDIRECT COST ALLOCATION | | | | |
| ALLOCATED PERSONNEL COSTS | 55.1100 | 117,676 | 141,732 | 0 |
| ALLOCATED NON-PERSONNEL COSTS | 55.1105 | 50,471 | 24,379 | 0 |
| TOTAL INDIRECT COST ALLOCATION | | 168,147 | 166,111 | 0 |
| TOTAL EXPENDITURES | | 1,152,678 | 1,126,073 | 0 |

CULTURAL ART

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PERSONNEL SVCS-SALARIES & WAGES | | | | |
| REGULAR EMPLOYEES | 51.1100 | 3,941 | 41,211 | 63,352 |
| TOTAL PERSONNEL SVCS-SALARIES & WAGES | | 3,941 | 41,211 | 63,352 |
| PERSONNEL SVCS-EMPLOYEE BENEFITS | | | | |
| GROUP INSURANCE | 51.2100 | 0 | 9,180 | 9,444 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 292 | 3,153 | 4,846 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 0 | 3,780 | 4,960 |
| UNEMPLOYMENT COMP | 51.2600 | 0 | 70 | 200 |
| WORKER'S COMPENSATION | 51.2700 | 0 | 150 | 580 |
| TOTAL PERSONNEL SVCS - EMPLOYEE BENEFITS | | 292 | 16,333 | 20,030 |
| TOTAL PERSONNEL COSTS | | 4,233 | 57,544 | 83,382 |
| PURCHASED/CONTRACTED SVCS | | | | |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV.-LEGAL | 52.1205 | 0 | 0 | 1,000 |
| PROF SERV.-OTHER | 52.1305 | 0 | 12,000 | 7,500 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 0 | 12,000 | 8,500 |
| PURCHASED PROPERTY SVCS | | | | |
| M&R BUILDING | 52.2200 | 450 | 0 | 2,500 |
| TOTAL PURCHASED PROPERTY SVCS | | 450 | 0 | 2,500 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| OTHER PURCHASED SVCS | | | | |
| INSURANCE OTHER THAN EMPLOYEE BENEFIT | 52.3100 | 0 | 2,000 | 2,200 |
| CIVIC PARTICIPATION | 52.3201 | 0 | 16,000 | 16,000 |
| SUMMER CAMP | 52.3202 | 0 | 6,000 | 13,680 |
| MOBILE COMMUNICATION | 52.3210 | 60 | 0 | 780 |
| ADVERTISING - LEGAL | 52.3300 | 0 | 5,500 | 5,500 |
| PRINTING & BINDING | 52.3400 | 0 | 1,000 | 500 |
| TRAVEL | 52.3500 | 60 | 250 | 500 |
| DUES & FEES | 52.3600 | 0 | 250 | 500 |
| TOTAL OTHER PURCHASED SVCS | | 120 | 31,000 | 39,660 |
| TOTAL OTHER PURCHASED/CONTRACT SVCS | | 570 | 43,000 | 50,660 |
| SUPPLIES | | | | |
| GENERAL SUPPLIES & MATERIAL | 53.1100 | 0 | 1,500 | 2,000 |
| OFFICE SUPPLIES | 53.1101 | 1,216 | 1,500 | 1,500 |
| ENERGY-WATER/SEWER | 53.1210 | 0 | 6,667 | 3,500 |
| ENERGY-NATURAL GAS | 53.1220 | 1,748 | 6,667 | 18,200 |
| ENERGY-ELECTRIC | 53.1230 | 0 | 6,667 | 14,700 |
| SMALL EQUIPMENT | 53.1600 | 7,853 | 1,000 | 2,000 |
| MISCELLANEOUS | 53.1710 | 1,851 | 1,500 | 500 |
| TOTAL SUPPLIES | | 12,668 | 25,501 | 42,400 |
| CAPITAL OUTLAY | | | | |
| COMMUNITY CENTER RENOVATION | 54.1313 | 3,559 | 0 | 10,000 |
| COMMUNITY CENTER REPAIRS | 54.1314 | 12,649 | 10,000 | 0 |
| FURNITURE | 54.2300 | 0 | 3,500 | 13,500 |
| COMPUTER EQUIPMENT | 54.2400 | 0 | 5,000 | 0 |
| ELEVATOR | 54.2401 | 0 | 488,000 | 450,000 |
| EQUIPMENT | 54.2500 | 0 | 0 | 6,500 |
| TOTAL CAPITAL OUTLAY | | 16,208 | 506,500 | 480,000 |
| TOTAL EXPENDITURES | | 33,679 | 632,545 | 656,442 |

COMMUNITY DEVELOPMENT

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---|---------|------------------------|-------------------------|-------------------------|
| PERSONNEL SVCS & EMPLOYEE BENEFITS | | | | |
| REGULAR EMPLOYEES | 51.1100 | 100,920 | 336,680 | 523,580 |
| OVERTIME | 51.1300 | 1,881 | 2,000 | 0 |
| TOTAL PERS SVCS-SALARIES & WAGES | | 102,801 | 338,680 | 523,580 |

PERSONNEL SVCS-EMPLOYEE BENEFITS

| | | | | |
|---|---------|---------------|----------------|----------------|
| GROUP INSURANCE | 51.2100 | 11,402 | 70,000 | 100,465 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 7,103 | 25,909 | 40,054 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 13,076 | 30,881 | 47,406 |
| UNEMPLOYMENT INS TAX | 51.2600 | 0 | 140 | 486 |
| WORKERS COMPENSATION | 51.2700 | 1,239 | 5,000 | 4,278 |
| TOTAL PERSONNEL SVCS - EMPLOYEE BENEFITS | | 32,820 | 131,930 | 192,689 |

TOTAL PERSONNEL SVCS & EMPLOYEE BENEFITS

135,621 470,610 716,269

PURCHASED/CONTRACTED SVCS

PURCHASED PROFESSIONAL & TECHNICAL SVCS

| | | | | |
|--|---------|----------------|----------------|---------------|
| PROF SERV.-COMMUNITY DIRECTOR | 52.1200 | 59,881 | 0 | 0 |
| PROF SERV.-ARCHITECT REVIEW | 52.1201 | 13,952 | 0 | 0 |
| PROF SERV.-INSPECTOR | 52.1202 | 159,594 | 10,000 | 5,000 |
| PROF SERV.-LEGAL | 52.1205 | 3,975 | 7,000 | 7,000 |
| PROF SERV.-SOFTWARE & LICENSE | 52.1301 | 0 | 500 | 0 |
| PROF SERV.-ENGINEERING | 52.1302 | 95,331 | 10,000 | 0 |
| PROF SERV.-OTHER | 52.1305 | 91,563 | 15,000 | 0 |
| DESIGN GUIDE LINES | 52.1307 | 11,261 | 0 | 0 |
| PROF SERV.-HISTORICAL PRESERVATION CONSULTANT | 52.1309 | 0 | 15,000 | 30,000 |
| PROF SERV.-INVENTORY SURVEY | 52.1310 | 0 | 25,000 | 0 |
| PROF SERV.-COMPREHENSIVE PLAN | 52.1311 | 0 | 70,000 | 10,000 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 435,557 | 152,500 | 52,000 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PURCHASED PROPERTY SVCS | | | | |
| M & R VEHICLES | 52.2201 | 14 | 1,000 | 15,000 |
| TOTAL PURCHASED PROPERTY SVCS | | 14 | 1,000 | 15,000 |
| OTHER PURCHASED SVCS | | | | |
| INSURANCE OTHER THAN EMPLOYEE BENEFIT | 52.3100 | 10,319 | 10,427 | 10,400 |
| MOBILE COMMUNICATIONS | 52.3210 | 944 | 1,500 | 4,000 |
| MARKETING PLAN | 52.3230 | (1,300) | 0 | 0 |
| HOSPITALITY | 52.3250 | 2,389 | 0 | 0 |
| ADVERTISING - LEGAL | 52.3300 | 3,026 | 3,500 | 3,500 |
| POSTAGE | 52.3305 | 40 | 0 | 0 |
| PRINTING & BINDING | 52.3400 | 2,227 | 4,500 | 2,500 |
| TRAVEL | 52.3500 | 85 | 3,000 | 4,000 |
| BOARD MEMBER EXPENSE | 52.3510 | 184 | 0 | 2,200 |
| DUES & FEES | 52.3600 | 280 | 1,500 | 2,000 |
| EDUCATION & TRAINING | 52.3700 | 1,640 | 6,000 | 8,000 |
| CONTRACT LABOR | 52.3850 | 3,800 | 0 | 0 |
| TOTAL OTHER PURCHASED SVCS | | 23,634 | 30,427 | 36,600 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 459,205 | 183,927 | 103,600 |
| SUPPLIES | | | | |
| OFFICE SUPPLIES | 53.1101 | (1,981) | 1,000 | 4,500 |
| ENERGY-GASOLINE/DIESEL | 53.1270 | 22 | 1,200 | 8,000 |
| FOOD | 53.1300 | 0 | 100 | 200 |
| BOOKS & PERIODICALS | 53.1400 | 390 | 500 | 1,500 |
| SMALL EQUIPMENT | 53.1600 | 5,147 | 2,000 | 4,000 |
| MISCELLANEOUS | 53.1710 | 0 | 250 | 250 |
| TOTAL SUPPLIES | | 3,578 | 5,050 | 18,450 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---------------------------------------|---------|------------------------|-------------------------|-------------------------|
| CAPITAL OUTLAY | | | | |
| WAY FINDING SIGNAGE | 54.1110 | 331,843 | 215,710 | 50,000 |
| TREE GRANT | 54.1111 | 0 | 0 | 38,900 |
| VEHICLES | 54.2200 | 0 | 40,000 | 60,000 |
| FURNITURE & FIXTURES | 54.2300 | 0 | 4,500 | 0 |
| COMPUTERS | 54.2400 | 0 | 5,000 | 0 |
| TOTAL CAPITAL OUTLAY | | 331,843 | 265,210 | 148,900 |
| INDIRECT COST ALLOCATION | | | | |
| LIVABLE CENTER INITIATIVE | 54.2375 | 26,625 | 600,000 | 800,000 |
| T.E. GRANT | 54.2350 | 45,300 | 850,000 | 800,000 |
| ALLOCATED PERSONNEL COSTS | 55.1100 | 16,987 | (12,956) | 21,485 |
| NON-PERSONNEL ALLOCATION | 55.1105 | 0 | 33,866 | 0 |
| TOTAL INDIRECT COST ALLOCATION | | 88,912 | 1,470,910 | 1,621,485 |
| TOTAL EXPENDITURES | | 1,019,159 | 2,395,707 | 2,608,704 |

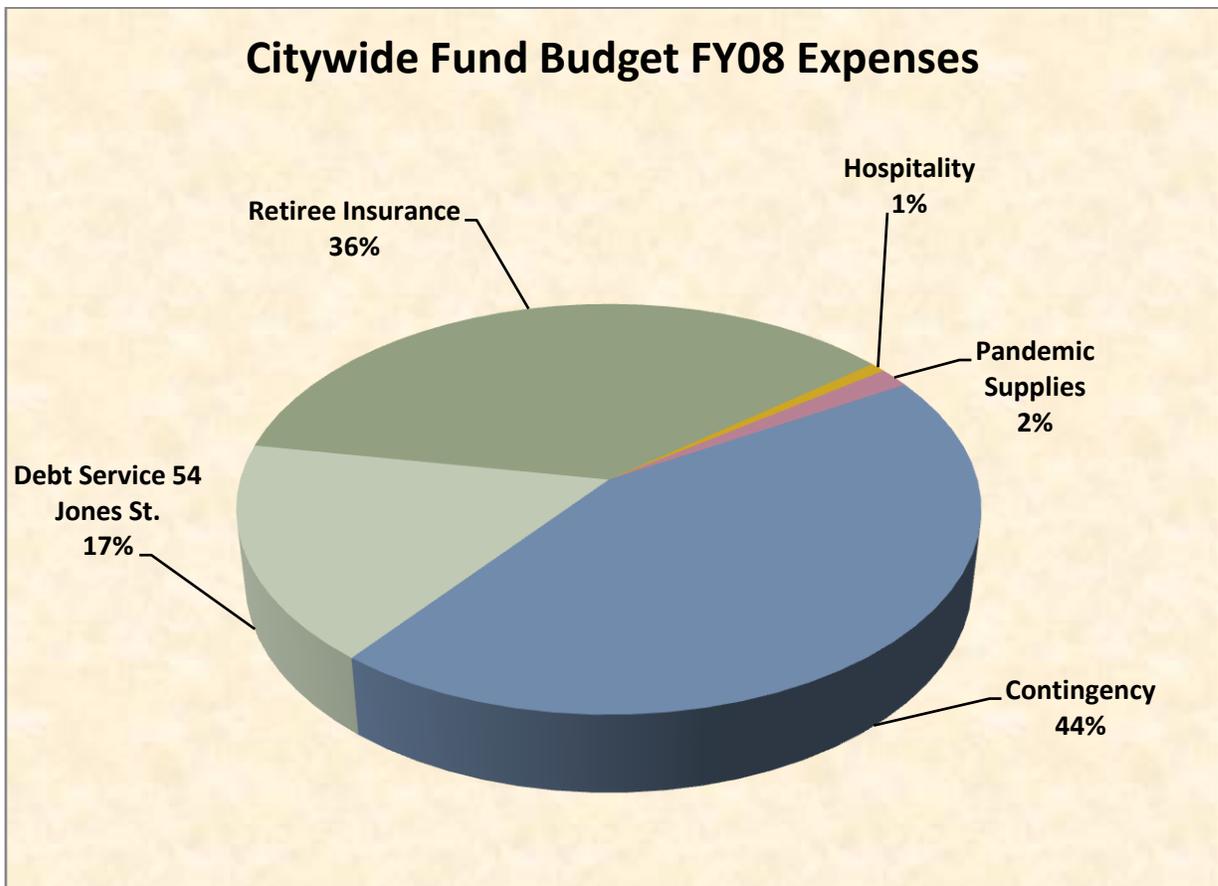
CITY WIDE DEPARTMENT

(see chart on following page)

| | | ACTUAL | ADOPTED | ADOPTED |
|--------------------------------------|---------|------------------|-------------------|-------------------|
| | | 2006 | 2007 | 2008 |
| CITY WIDE | | | | |
| RETIREE INSURANCE | 51.2105 | 0 | 165,388 | 165,400 |
| RETIREE INSURANCE STABILIZATION FUND | 51.2106 | 0 | 165,000 | 0 |
| HOSPITALITY | 52.3250 | 0 | 2,500 | 3,500 |
| PANDEMIC SUPPLIES | 53.1110 | 0 | 0 | 7,000 |
| COMPUTER SOFTWARE (CITYWIDE) | 54.1103 | 0 | 175,000 | 0 |
| CONTINGENCY | 57.9000 | 0 | 300,000 | 200,000 |
| DEBT SERVICE (54 JONES STREET) | 58.1000 | 79,552 | 77,908 | 77,908 |
| INTEREST ON DEBT SERVICE | 58.2000 | 17,457 | 0 | 0 |
| TRANSFER FROM GENERAL FUND | 61.1210 | 500,000 | 0 | 0 |
| TRANSFER TO SPLOST FUND | 61.1225 | 253,545 | 0 | 0 |
| RESIDUAL EQUITY | 61.4000 | 0 | 146,773 | 0 |
| TOTAL CITY WIDE | | 850,554 | 1,032,569 | 453,808 |
| TOTAL EXPENDITURES | | 850,554 | 1,032,569 | 453,808 |
| TOTAL ALL EXPENDITURES | | 7,897,084 | 11,082,298 | 12,119,972 |

Citywide FY08 Expenses

| Fund | Actual Budget FY 2006 01/06-12/2006 | Adopted Budget FY 2007 01/07-12/2007 | Adopted Budget FY 2008 01/08-12/2008 | % Increase/ Decrease |
|---------------------------------|---|--|--|-------------------------|
| Retiree Insurance | | \$ 165,388.00 | \$ 165,400.00 | 0% |
| Retiree Ins. Stabilization Fund | | \$ 165,000.00 | | -100% |
| Hospitality | | \$ 2,500.00 | \$ 3,500.00 | 40% |
| Pandemic Supplies | \$ - | | \$ 7,000.00 | |
| Computer Software (City Wide) | | \$ 175,000.00 | | -100% |
| Contingency | | \$ 300,000.00 | \$ 200,000.00 | -33% |
| Debt Service 54 Jones St. | \$ 97,009.00 | \$ 77,908.00 | \$ 77,908.00 | 0% |
| Transfer General Fund | \$ 500,000.00 | | | |
| Transfer to SPLOST | \$ 253,545.00 | | | |
| Residual Equity | | \$ 146,773.00 | | -100% |
| Total | \$ 850,554.00 | \$ 1,032,569.00 | \$ 453,808.00 | -56% |



Enterprise Funds - Net Assets

The City of Norcross operates four enterprise funds: Storm Water, Water/Sewer, Electric and Solid Waste. The Storm Water Department was implemented in budget year 2008, at this time there is no historical data. The other funds have five year historical data of charges for services, expenses to deliver service and net assets.

The Water/Sewer Fund has experienced a deficit for the last three years. This has been mainly due to the cost of doing business. The City of Norcross purchases its water supply from Gwinnett County. Over the years the city's rates have not been increased enough to offset the cost of water and to pay for the repair and replacement of its infrastructure. The City also has a contract with Gwinnett to have the County treat the city's sewer water. The cost has escalated over the last five years and rates have not reflected the total system operating cost. The General fund and the Electric fund have financed the deficit over the years. In the 2008 budget year the Mayor and Council are implementing a rate increase to offset the deficit.

In 2007 the Water/Sewer Fund experienced a great deal of system repairs and capital improvements that were unexpected or were done on an emergency basis. The year-end loss (expense over revenue) is expected to be \$1,586,800, which is an increase of more than 369% over 2006. The City officials are evaluation the water/sewer department closely to see if it is feasible for the city to continue operating the system or if the better alternative is to sell it to Gwinnett County.

The Water/Sewer Fund net assets for the last four years have ranged from \$6.9 to \$5.2 million. There are some capital improvements to be done in 2008. Once the improvements are done it is projected that net assets should increase by 5%.

The City's Electric Fund 2007 unaudited revenue and expense reflect a deficit of \$1,236,282, a 1,931% increase from 2006 of expenses over revenue. The increase is mainly due to capital improvements. A large percentage of the expenses will be capitalized, which will increase the city's assets and reduce the liability on the financial statements. The expenses over revenue were funded with prior-year's cash reserves from the Electric fund.

The Electric net assets over a four year period have ranged from \$6.4 to \$6.8 million. The projected net assets for 2008 are \$6.7 million, a 5% increase from 2006.

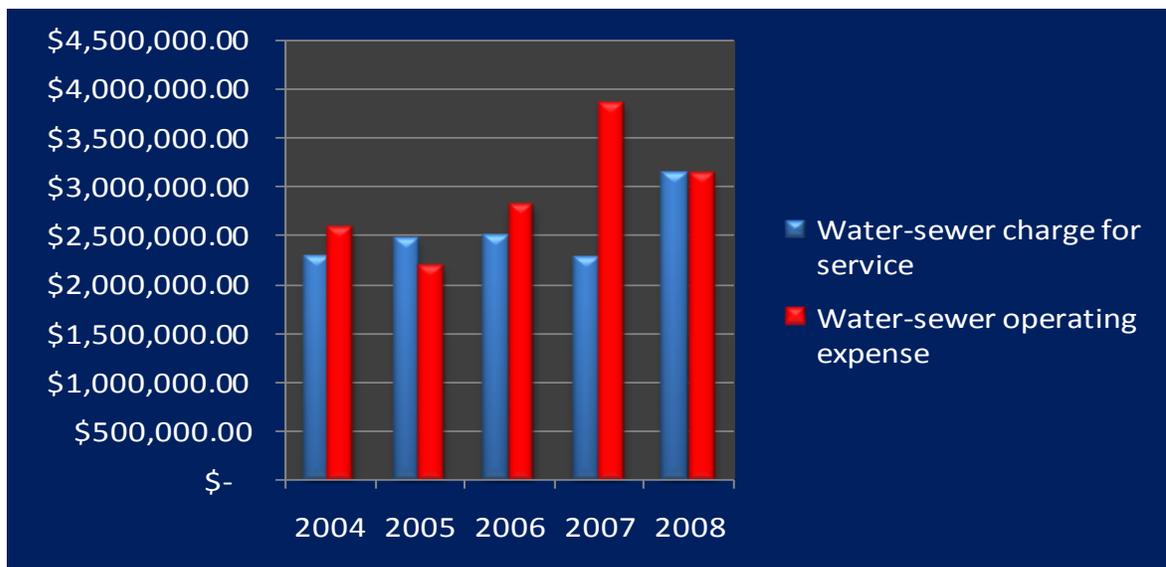
The Solid Waste services have been contracted out to Advance Disposal since 2004. Solid Waste services have operated with a gain except for the year 2004,

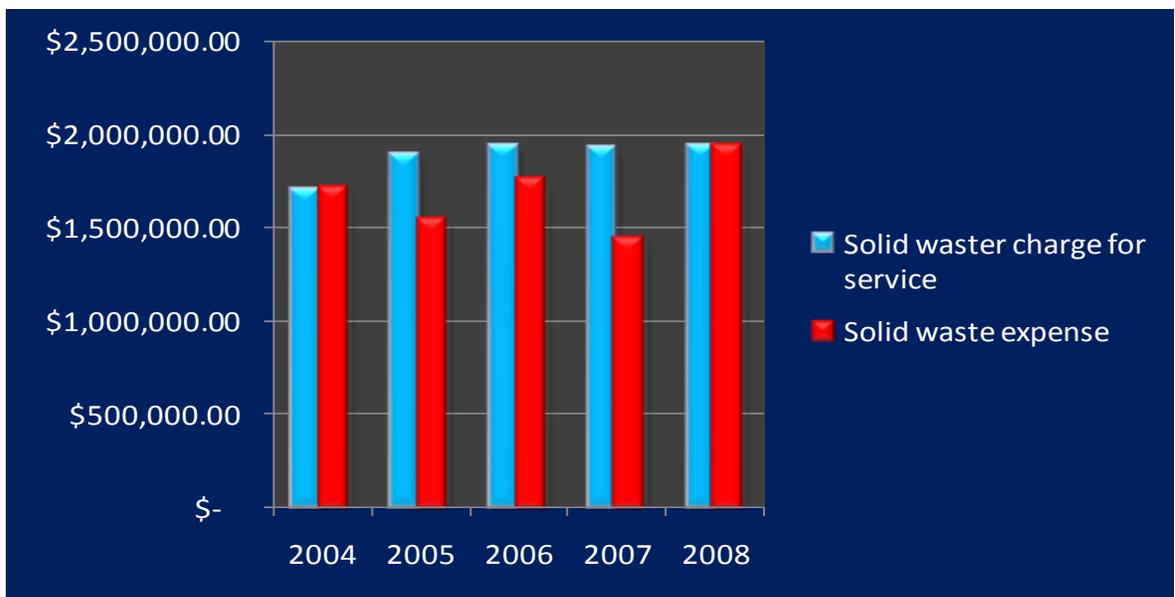
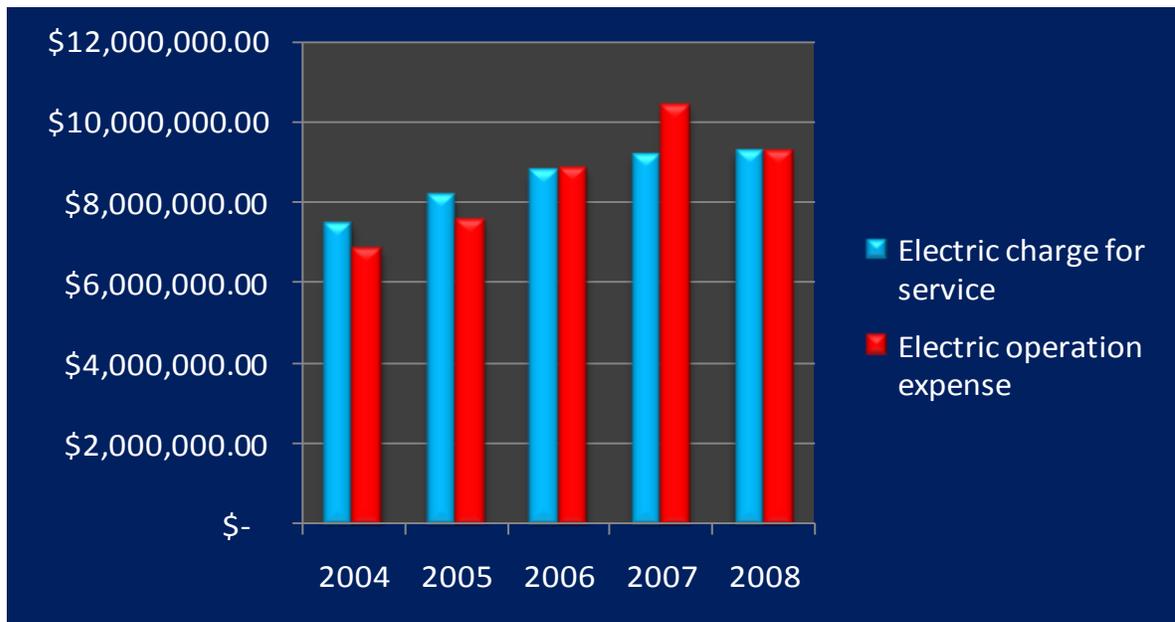
which was the first year that Advance Disposal contracted services with the city. The projection for revenue over expense in 2008 is 5%.

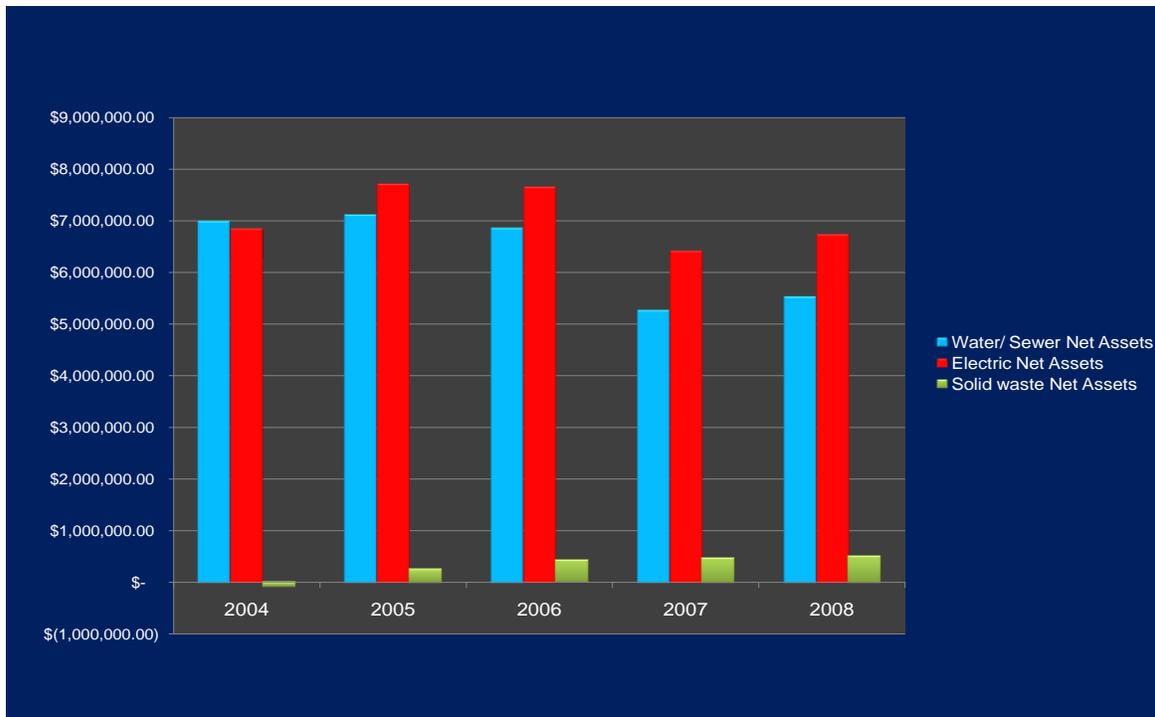
Solid Waste net assets over the last four years have ranged from a loss of \$12,991 to a gain \$477,432. From 2005 to 2007 there was an increase of 170% in revenue over expenses. We project that from 2007 to 2008 there will be a 10% increase in revenue over expenses due to the expansion of solid waste services into new businesses and residences.

Enterprise Funds five-year historical data

| | 2004 | 2005 | 2006 | 2007 | 2008 |
|---------------------------------|----------------|----------------|----------------|-----------------|--------------|
| | Actual | Actual | Actual | Unaudited | Projected |
| Water-sewer charge for service | \$ 2,280,765 | \$ 2,457,419 | \$ 2,489,084 | \$ 2,263,975 | \$ 3,141,569 |
| Water-sewer operating expense | \$ (2,587,531) | \$ (2,195,294) | \$ (2,827,104) | \$ (3,850,775) | \$ 3,141,569 |
| Gain or (Loss) | \$ (306,766) | \$ 262,125 | \$ (338,020) | \$ (1,586,800) | \$ - |
| | | | | | |
| Electric charge for service | \$ 7,517,603 | \$ 8,216,305 | \$ 8,803,222 | \$ 9,194,987 | \$ 9,280,386 |
| Electric operation expense | \$ (6,885,907) | \$ (8,167,260) | \$ (8,864,096) | \$ (10,431,269) | \$ 9,280,386 |
| Gain or (Loss) | \$ 631,696 | \$ 49,045 | \$ (60,874) | \$ (1,236,282) | |
| | | | | | |
| Solid Waster charge for service | \$ 1,696,929 | \$ 1,892,056 | \$ 1,932,405 | \$ 1,921,063 | \$ 1,930,120 |
| Solid Waste Expense | \$ (1,709,920) | \$ (1,543,550) | \$ (1,755,287) | \$ (1,443,631) | \$ 1,930,120 |
| Gain or (Loss) | \$ (12,991) | \$ 348,506 | \$ 177,118 | \$ 477,432 | |
| | | | | | |
| Water/ Sewer retained earnings | \$ 6,989,209 | \$ 7,118,266 | \$ 6,859,735 | \$ 5,272,936 | \$ 5,536,582 |
| Electric retained earings | \$ 6,839,003 | \$ 7,705,097 | \$ 7,644,223 | \$ 6,407,941 | \$ 6,728,338 |
| Solid waste retained earings | \$ (95,581) | \$ 252,925 | \$ 430,043 | \$ 477,043 | \$ 500,895 |



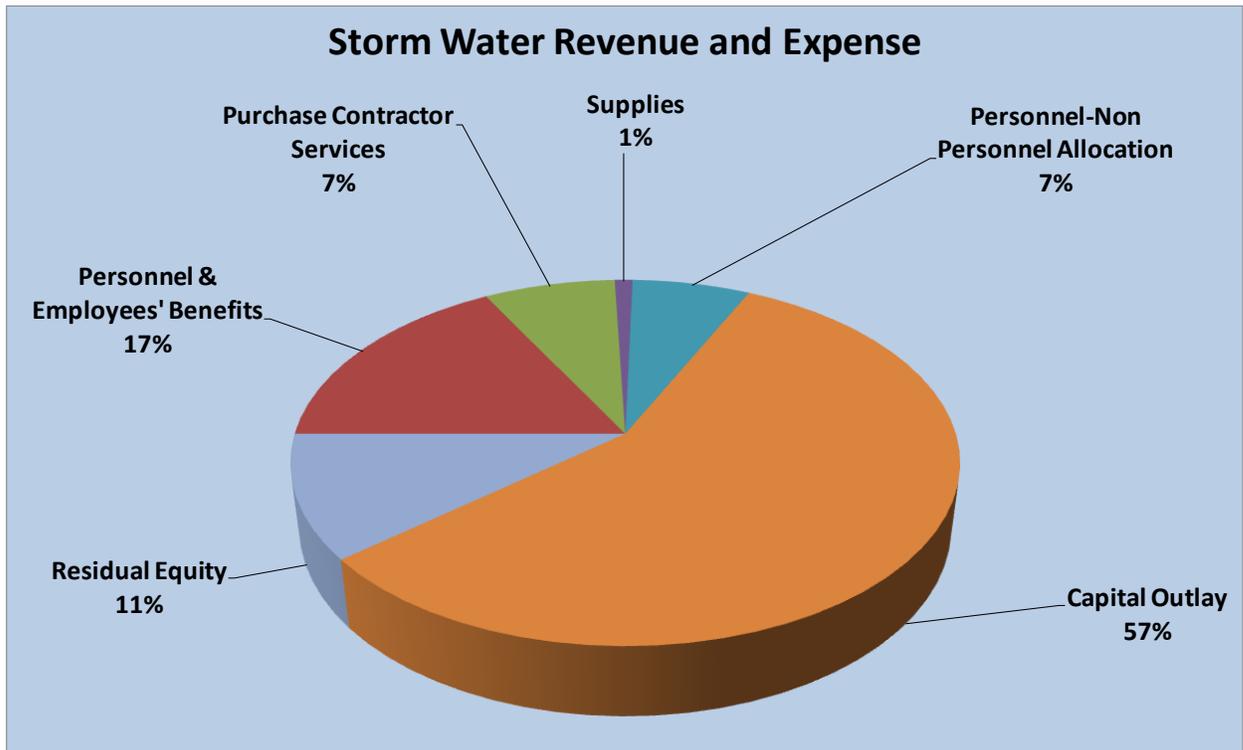




Storm Water FY08 Budgeted Expenses

This is the first year that the City established a Storm Water Program. At this time there is no comparison data, the information below only reflects information from the FY08 expense projection.

| Fund | Actual Budget FY 2006 01/06-12/2006 | Adopted Budget FY 2007 01/07-12/2007 | Adopted Budget FY 2008 01/08-12/2008 | % Increase/ Decrease |
|------------------------------------|---|--|--|-------------------------|
| Personnel & Employees' Benefits | | | \$ 155,512.00 | |
| Purchase Contractor Services | | | \$ 67,533.00 | |
| Supplies | | | \$ 9,100.00 | |
| Personnel-Non Personnel Allocation | | | \$ 60,605.00 | |
| Capital Outlay | | | \$ 520,914.00 | |
| Residual Equity | | | \$ 100,000.00 | |
| Total | | | \$ 913,664.00 | |



STORM WATER

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--------------------------------------|---------|------------------------|-------------------------|-------------------------|
| STORM WATER TAX REVENUE | 31.6300 | | | 913,664 |
| TOTAL STORM WATER TAX REVENUE | | 0 | 0 | 913,664 |

PERSONNEL SVCS & EMPLOYEE BENEFITS

PERSONNEL SVCS-SALARIES & WAGES

| | | | | |
|--|---------|----------|----------|---------------|
| REGULAR EMPLOYEES | 51.1100 | | | 81,619 |
| OVERTIME | 51.1300 | | | 5,000 |
| TOTAL PERSONNEL SVCS-SALARIES & WAGES | | 0 | 0 | 86,619 |

PERSONNEL-SVCS-EMPLOYEE BENEFITS

| | | | | |
|---|---------|----------|----------|---------------|
| GROUP INSURANCE | 51.2100 | | | 50,961 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | | | 6,244 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | | | 10,908 |
| UNEMPLOYMENT INSURANCE | 51.2600 | | | 200 |
| WORKER'S COMPENSATION | 51.2700 | | | 580 |
| TOTAL PERSONNEL SVCS-EMPLOYEE BENEFITS | | 0 | 0 | 68,893 |

TOTAL PERSONNEL SVCS & EMPLOYEE BENEFITS

| | | | | |
|--|--|----------|----------|----------------|
| | | 0 | 0 | 155,512 |
|--|--|----------|----------|----------------|

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PURCHASED/CONTRACTED SVCS | | | | |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV.-LEGAL | 52.1205 | | | 2,000 |
| PROF SERV.-ENG | 52.1302 | | | 20,000 |
| INSURANCE OTHER THAN BENEFIT | 52.3100 | | | 7,500 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 0 | 0 | 29,500 |
| OTHER PURCHASED SVCS | | | | |
| PURCHASED PROPERTY SVCS | | | | |
| REPAIR & MAINT. VEHICLE | 52.2201 | | | 2,000 |
| REPAIR & MAINT. EQUIPMENT | 52.2203 | | | 1,500 |
| REPAIR & MAINT. STORM WATER SYSTEM | 52.2209 | | | 25,173 |
| OTHER PURCHASED SVCS | | | | 28,673 |
| STORM WATER MANAGEMENT | 52.2146 | | | 2,500 |
| MOBILE COMMUNICATIONS | 52.3210 | | | 2,160 |
| PRINTING & BINDING | 52.3400 | | | 1,000 |
| TRAVEL | 52.3500 | | | 1,500 |
| DUES & FEES | 52.3600 | | | 200 |
| EDUCATION & TRAINING | 52.3700 | | | 2,000 |
| CONTRACT LABOR | 52.3850 | | | |
| TOTAL OTHER PURCHASED SVCS | | 0 | 0 | 9,360 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 0 | 0 | 67,533 |

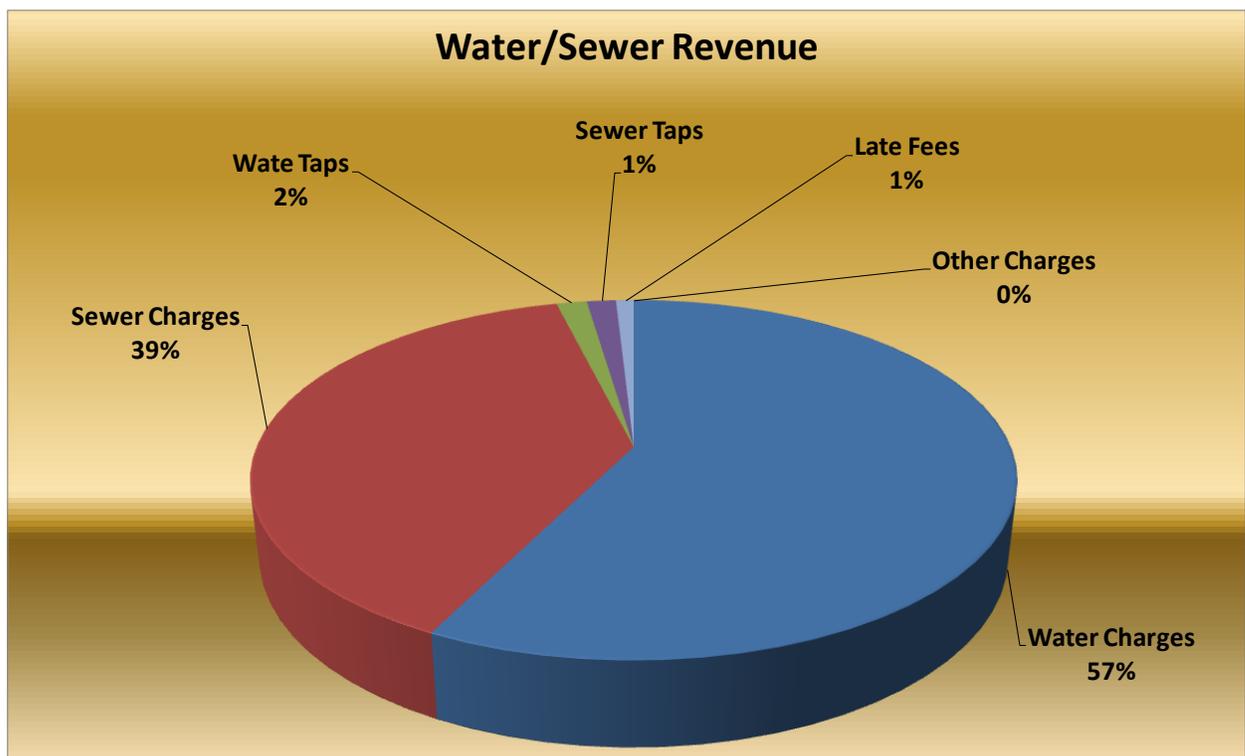
| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---|---------|------------------------|-------------------------|-------------------------|
| SUPPLIES | | | | |
| GENERAL SUPPLIES & MATERIAL | 53.1100 | | | 2,000 |
| OFFICE SUPPLIES | 53.1101 | | | 1,000 |
| UNIFORMS | 53.1106 | | | 3,000 |
| GASOLINE/DIESEL | 53.1270 | | | 2,500 |
| BOOKS & PERIODICALS | 53.1400 | | | 300 |
| MISCELLANEOUS | 53.1710 | | | 300 |
| TOTAL SUPPLIES | | 0 | 0 | 9,100 |
| CAPITAL OUTLAY | | | | |
| VEHICLE | 54.2200 | 0 | 0 | 28,000 |
| EQUIPMENT | 54.2500 | 0 | 0 | 45,000 |
| CAPITAL RESERVE | 54.2502 | 0 | 0 | 350,914 |
| STORM WATER IMPROVEMENTS | 54.2503 | 0 | 0 | 97,000 |
| TOTAL CAPITAL OUTLAY | | 0 | 0 | 520,914 |
| INTRA/INTERFUND CHGS | | | | |
| ALLOCATED PERSONNEL COSTS | 55.1100 | | | 60,605 |
| ALLOCATED NON-PERSONNEL COSTS | 55.1105 | | | |
| TOTAL INTRA/INTERFUND CHGS | | 0 | 0 | 60,605 |
| RESIDUAL EQUITY TRANSFER OUT | 61.4000 | 0 | 0 | 100,000 |
| TOTAL RESIDUAL EQUITY TRANSFER OUT | | 0 | 0 | 100,000 |
| TOTAL EXPENDITURES | | 0 | 0 | 913,664 |

Water/Sewer FY08 Budget Revenue

Sewer Charges revenue is up by 16% over 2007. This increase is mainly due to a rate increase in the FY08 Budget.

All of the other revenue categories have no substantial changes for FY08.

| Fund | Actual Budget FY 2006 01/06-12/2006 | Adopted Budget FY 2007 01/07-12/2007 | Adopted Budget FY 2008 01/08-12/2008 | % Increase/ Decrease |
|-----------------|---|--|--|-------------------------|
| Water Charges | \$ 1,410,792.00 | \$ 1,813,580.00 | \$ 1,803,550.00 | -1% |
| Sewer Charges | \$ 942,947.00 | \$ 1,051,061.00 | \$ 1,216,017.00 | 16% |
| Wate Taps | \$ 43,240.00 | \$ 52,000.00 | \$ 48,000.00 | |
| Sewer Taps | \$ 41,260.00 | \$ 48,000.00 | \$ 46,000.00 | |
| Notice Fees | \$ 6,655.00 | | | |
| Connection Fees | \$ 11,718.00 | | | |
| Late Fees | \$ 32,496.00 | \$ 30,702.00 | \$ 28,000.00 | -9% |
| Interest | \$ 7,249.00 | | | |
| Other Charges | \$ 72,217.00 | \$ 22,702.00 | \$ 2.00 | -100% |
| Public Utility | | | | |
| Total | \$ 2,568,574.00 | \$ 3,018,045.00 | \$ 3,141,569.00 | 4% |



WATER/SEWER

| ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|----------------|-----------------|-----------------|
|----------------|-----------------|-----------------|

REVENUES

UTILITIES/ENTERPRISE

| | | | | |
|-----------------|---------|-----------|-----------|-----------|
| WATER CHARGES | 34.4210 | 1,410,792 | 1,813,580 | 1,803,550 |
| SEWER CHARGES | 34.4230 | 942,947 | 1,051,061 | 1,216,017 |
| WATER TAPS | 34.4265 | 43,240 | 52,000 | 48,000 |
| SEWER TAPS | 34.4270 | 41,260 | 48,000 | 46,000 |
| NOTICE FEES | 34.9310 | 6,655 | 0 | 0 |
| CONNECTION FEES | 34.9315 | 11,718 | 0 | 0 |
| LATE FEES | 34.4275 | 32,496 | 30,702 | 28,000 |

| | | | | |
|-----------------------------------|--|-------------------------|-------------------------|-------------------------|
| TOTAL UTILITIES/ENTERPRISE | | <u>2,489,108</u> | <u>2,995,343</u> | <u>2,595,345</u> |
|-----------------------------------|--|-------------------------|-------------------------|-------------------------|

INTEREST REVENUES

| | | | | |
|-----------------|---------|-------|---|---|
| INTEREST EARNED | 36.1000 | 7,249 | 0 | 0 |
|-----------------|---------|-------|---|---|

| | | | | |
|--------------------------------|--|---------------------|-----------------|-----------------|
| TOTAL INTEREST REVENUES | | <u>7,249</u> | <u>0</u> | <u>0</u> |
|--------------------------------|--|---------------------|-----------------|-----------------|

MISCELLANEOUS

| | | | | |
|-----------------------------------|---------|--------|--------|---|
| GWINNETT CO. UTILITY REIMBURSMENT | 37.0000 | 0 | 22,500 | 0 |
| CONTRIBUTIONS & DONATIONS | 37.2000 | 72,240 | 0 | 2 |
| MISCELLANEOUS INCOME | 38.9000 | (23) | 200 | 0 |

| | | | | |
|----------------------------|--|----------------------|----------------------|-----------------|
| TOTAL MISCELLANEOUS | | <u>72,217</u> | <u>22,700</u> | <u>2</u> |
|----------------------------|--|----------------------|----------------------|-----------------|

| | | | | |
|-----------------------|--|-------------------------|-------------------------|-------------------------|
| TOTAL REVENUES | | <u>2,568,574</u> | <u>3,018,043</u> | <u>3,141,569</u> |
|-----------------------|--|-------------------------|-------------------------|-------------------------|

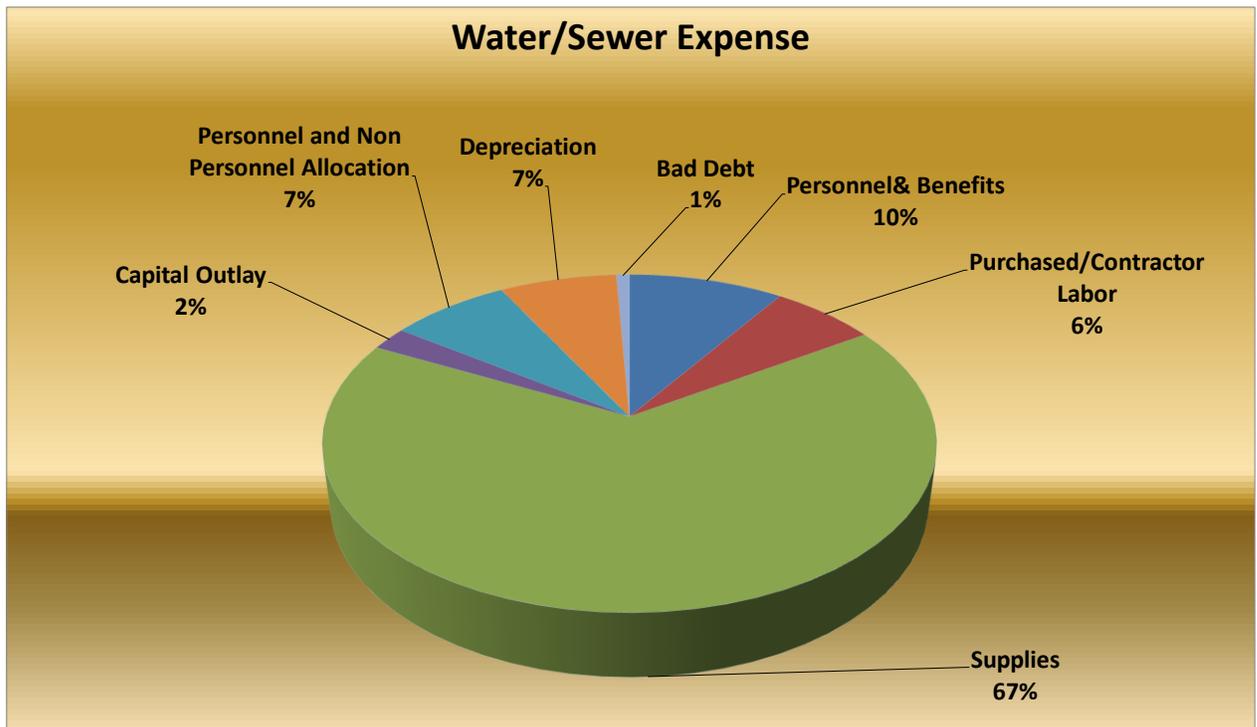
Water/Sewer FY08 Budget Expense

There are several expense categories that have increase in FY08. Personnel and Benefits are 36% over 2007. This is mainly due to the increase in benefits and personnel and non-personnel allocation from the General Fund.

There is a 27% increase in supplies over 2007. This increase is due to the increased cost of water purchase and sewer processing from Gwinnett County.

Depreciation is up by 69% due to the increase in fixed assets in 2007.

| Fund | Actual Budget FY 2006 01/06-12/2006 | Adopted Budget FY 2007 01/07-12/2007 | Adopted Budget FY 2008 01/08-12/2008 | % Increase/ Decrease |
|--|---|--|--|-------------------------|
| Personnel & Benefits | \$ 256,018.00 | \$ 219,654.00 | \$ 297,847.00 | 36% |
| Purchased/Contractor Labor | \$ 382,601.00 | \$ 192,209.00 | \$ 202,440.00 | 5% |
| Supplies | \$ 1,588,528.00 | \$ 1,648,279.00 | \$ 2,088,750.00 | 27% |
| Capital Outlay | | \$ 392,487.00 | \$ 71,300.00 | -82% |
| Personnel and Non Personnel Allocation | \$ 281,119.00 | \$ 464,733.00 | \$ 230,011.00 | -51% |
| Depreciation | \$ 299,019.00 | \$ 133,692.00 | \$ 226,221.00 | 69% |
| Bad Debt | \$ 19,819.00 | \$ 5,000.00 | \$ 25,000.00 | 400% |
| Residual Equity | | \$ 64,018.00 | | -100% |
| Total | \$ 2,827,104.00 | \$ 3,120,072.00 | \$ 3,141,569.00 | 1% |



| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PERSONNEL SVCS-SALARIES & WAGES | | | | |
| REGULAR EMPLOYEES | 51.1100 | 149,280 | 158,616 | 173,420 |
| OVERTIME | 51.1300 | 25,854 | 28,000 | 28,000 |
| | | 1,299 | | |
| TOTAL PERSONNEL SVCS-SALARIES & WAGES | | 176,433 | 186,616 | 201,420 |
| PERSONNEL-SVCS-EMPLOYEE BENEFITS | | | | |
| GROUP INSURANCE | 51.2100 | 47,911 | | 60,729 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 13,045 | 14,276 | 13,267 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 15,170 | 13,662 | 16,667 |
| TUITION REIMBURSEMENT | 51.2500 | 0 | 1,000 | 1,000 |
| UNEMPLOYMENT INSURANCE TAX | 51.2600 | 0 | 100 | 486 |
| WORKERS COMPENSATION | 51.2700 | 3,459 | 4,000 | 4,278 |
| TOTAL PERSONNEL SVCS-EMPLOYEE BENEFITS | | 79,585 | 33,038 | 96,427 |
| TOTAL PERSONNEL SVCS & EMPLOYEE BENEFITS | | 256,018 | 219,654 | 297,847 |
| PURCHASED/CONTRACTED SVCS | | | | |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV.-LEGAL | 52.1205 | 0 | 2,500 | 2,500 |
| PROF SERV.-AUDIT | 52.1210 | 5,000 | 8,000 | 8,000 |
| PROF SERV.-SOFTWARE & LICENSE | 52.1301 | 3,000 | 2,500 | 2,500 |
| PROF SERV.-ENG | 52.1302 | 9,331 | 10,000 | 10,000 |
| PROF SERV.-OTHER | 52.1305 | 7,448 | 3,500 | 3,500 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 24,779 | 26,500 | 26,500 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PURCHASED PROPERTY SVCS | | | | |
| M & R BUILDINGS | 52.2200 | (65,773) | 1,000 | 1,000 |
| M & R VEHICLES | 52.2201 | 3,140 | 5,000 | 5,000 |
| M & R EQUIPMENT | 52.2203 | 3,185 | 5,000 | 5,000 |
| M & R RADIOS | 52.2204 | 100 | 350 | 350 |
| RENTAL OF EQUIPMENT & VEHICLE | 52.2320 | 0 | 500 | 500 |
| TOTAL PURCHASED PROPERTY SVCS | | (59,348) | 11,850 | 11,850 |
| OTHER PURCHASED SVCS | | | | |
| INSURANCE OTHER THAN EMPLOYEE BENEFIT | 52.3100 | 32,107 | 26,900 | 29,590 |
| MOBILE COMMUNICATIONS | 52.3210 | 2,041 | 3,000 | 3,000 |
| ADVERTISING | 52.3300 | 51 | 250 | 250 |
| POSTAGE | 52.3305 | 15 | 100 | 100 |
| TRAVEL | 52.3500 | 1,871 | 2,400 | 2,400 |
| DUES & FEES | 52.3600 | 300 | 750 | 750 |
| EDUCATION & TRAINING | 52.3700 | 0 | 3,500 | 3,000 |
| LICENSES | 52.3800 | 165 | 0 | 0 |
| CONTRACT LABOR | 52.3850 | 369,188 | 116,959 | 125,000 |
| VENDOR UTILITY REFUND | 52.3852 | 11,432 | 0 | 0 |
| TOTAL OTHER PURCHASED SVCS | | 417,170 | 153,859 | 164,090 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 382,601 | 192,209 | 202,440 |
| SUPPLIES | | | | |
| GENERAL SUPPLIES & MATERIAL | 53.1100 | 129,172 | 65,000 | 100,000 |
| OFFICE SUPPLIES | 53.1101 | 0 | 0 | 1,000 |
| UNIFORMS | 53.1106 | 892 | 1,200 | 1,500 |
| FIRST AID SUPPLIES | 53.1108 | 0 | 0 | 250 |
| ENERGY-WATER/SEWAGE | 53.1210 | 5,043 | 5,900 | 10,000 |
| ENERGY-ELECTRICITY | 53.1230 | 42,030 | 52,000 | 48,000 |
| ENERGY-GASOLINE/DIESEL | 53.1270 | 6,759 | 4,200 | 4,400 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--------------------------|---------|------------------------|-------------------------|-------------------------|
| INV PCH FOR RESALE-WATER | 53.1510 | 1,088,266 | 773,069 | 949,175 |
| INV PCH FOR RESALE-SEWER | 53.1520 | 311,075 | 743,610 | 967,775 |
| SMALL EQUIPMENT | 53.1600 | 5,291 | 3,150 | 6,500 |
| OTHER SUPPLIES | 53.1700 | 0 | 150 | 150 |
| TOTAL SUPPLIES | | 1,588,528 | 1,648,279 | 2,088,750 |

CAPITAL OUTLAY

| | | | | |
|------------------------------|---------|----------|----------------|---------------|
| BUILDING IMPROVEMENTS | 54.1300 | 0 | 5,000 | 0 |
| PUMP HOSE & TANK IMPROVEMENT | 54.1325 | 0 | 10,000 | 0 |
| SHEFFIELD WATER LINES | 54.1440 | 0 | 80,000 | 60,000 |
| WATER/SEWER RENOVATION | 54.1445 | 0 | 187,958 | 0 |
| FURNITURE/OFFICE EQUIPMENT | 54.2300 | 0 | 7,500 | 3,500 |
| EQUIPMENT | 54.2500 | 0 | 0 | 7,500 |
| RADIOS | 54.2510 | 0 | 0 | 300 |
| TOTAL CAPITAL OUTLAY | | 0 | 290,458 | 71,300 |

INTRA/INTERFUND CHGS

| | | | | |
|-----------------------------------|---------|----------------|----------------|----------------|
| ALLOCATED PERSONNEL COSTS | 55.1100 | 166,728 | 331,023 | 218,731 |
| ALLOCATED NON-PERSONNEL COSTS | 55.1105 | 114,391 | 133,710 | 11,280 |
| TOTAL INTRA/INTERFUND CHGS | | 281,119 | 464,733 | 230,011 |

DEPRECIATION

| | | | | |
|---------------------------|---------|----------------|----------------|----------------|
| DEPRECIATION EXPENSE | 56.1000 | 299,019 | 133,692 | 226,221 |
| TOTAL DEPRECIATION | | 299,019 | 133,692 | 226,221 |

BUDGET CONTINGENCY

| | | | | |
|---------------------------------|---------|----------|---------------|----------|
| RESIDUAL EQUITY | 61.4000 | 0 | 64,018 | 0 |
| TOTAL BUDGET CONTINGENCY | | 0 | 64,018 | 0 |

FY 2008 Budget

Norcross, Georgia

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---------------------------|---------|-------------------------|-------------------------|-------------------------|
| OTHER COSTS | | | | |
| BAD DEBT EXPENSE | 57.4000 | 19,819 | 5,000 | 25,000 |
| TOTAL OTHER COSTS | | <u>19,819</u> | <u>5,000</u> | <u>25,000</u> |
| TOTAL EXPENDITURES | | <u>2,827,104</u> | <u>3,018,043</u> | <u>3,141,569</u> |

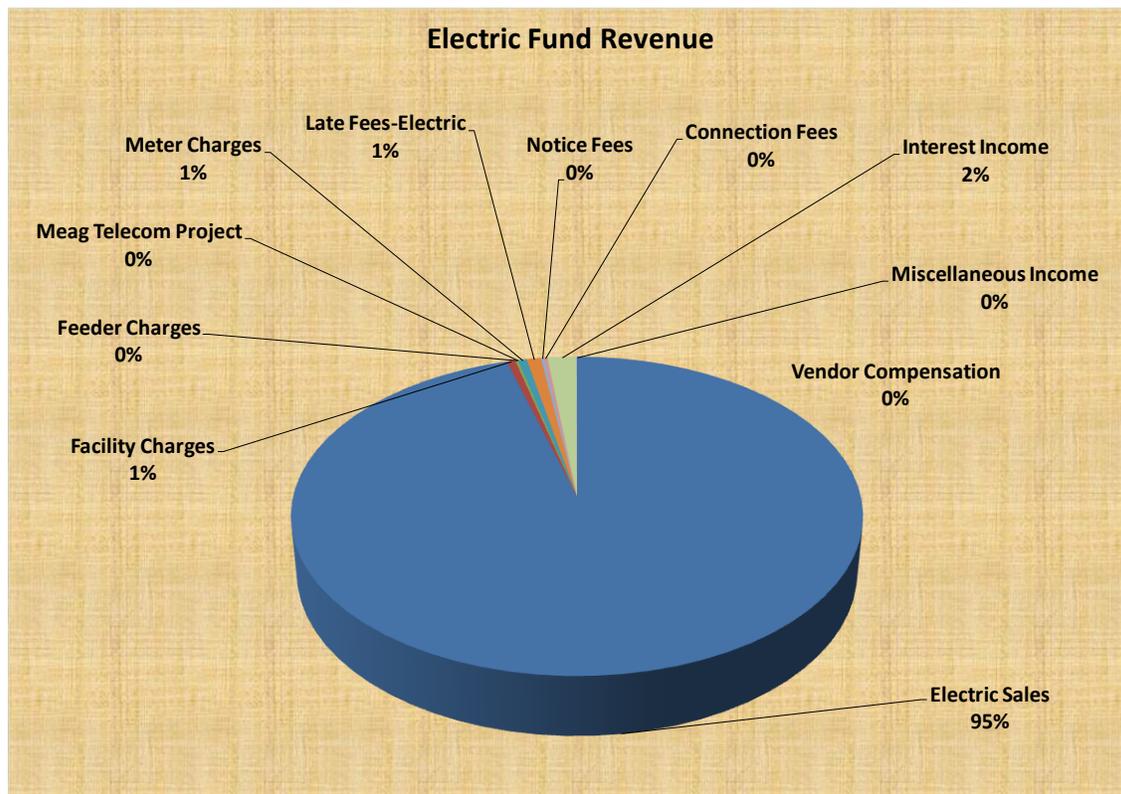
Electric FY08 Budget Revenue

Electric sales in FY08 increased by 14% over 2007, this is mainly due to a rate increase in FY08 budget.

Meter charges increased by 42% over 2007, this is due to several new subdivisions under construction.

Interest income is projected to increase by 96% over 2007, due to cash investment in the Electric Fund.

| Fund | Actual Budget FY 2006 01/06-12/2006 | Adopted Budget FY 2007 01/07-12/2007 | Adopted Budget FY 2008 01/08-12/2008 | % Increase/ Decrease |
|----------------------|---|--|--|-------------------------|
| Electric Sales | \$ 8,352,664.00 | \$ 7,797,468.00 | \$ 8,866,186.00 | 14% |
| Facility Charges | \$ 52,146.00 | \$ 50,000.00 | \$ 50,000.00 | 0% |
| Feeder Charges | \$ 15,999.00 | \$ 16,000.00 | \$ 16,000.00 | 0% |
| Meag Telecom Project | \$ - | \$ 20,000.00 | \$ - | -100% |
| Meter Charges | \$ 41,200.00 | \$ 36,000.00 | \$ 51,200.00 | 42% |
| Late Fees-Electric | \$ 112,200.00 | \$ 75,346.00 | \$ 85,000.00 | 13% |
| Notice Fees | \$ 21,629.00 | \$ 60,250.00 | \$ 18,000.00 | -70% |
| Connection Fees | \$ 38,083.00 | \$ 20,460.00 | \$ 20,000.00 | -2% |
| Interest Income | \$ 164,569.00 | \$ 86,916.00 | \$ 170,000.00 | 96% |
| Vendor Compensation | \$ 3,570.00 | \$ 3,840.00 | \$ 3,000.00 | -22% |
| Miscellaneous Income | \$ 1,161.00 | \$ 1,000.00 | \$ 1,000.00 | 0% |
| Total | \$ 8,803,221.00 | \$ 8,167,280.00 | \$ 9,280,386.00 | 14% |



Electric FY08 Budgeted Expenses

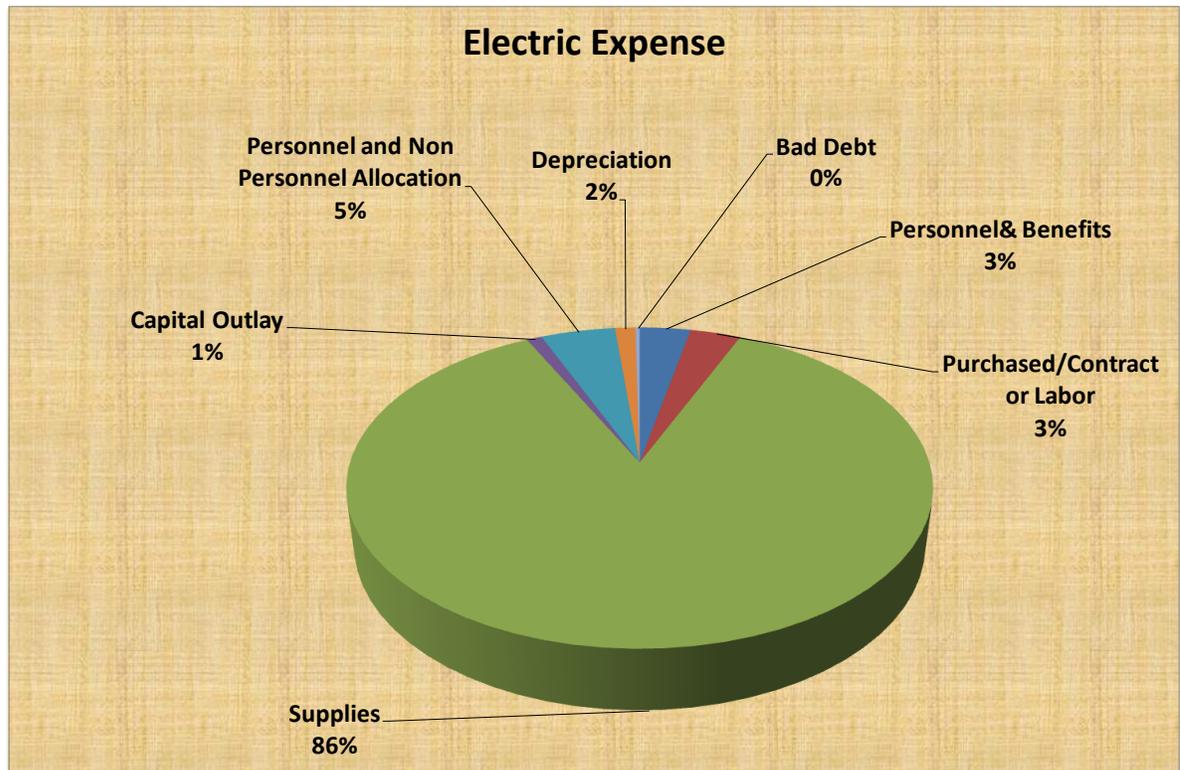
Personnel and Benefits increased by 44% over 2007, due to cost allocation from the General Fund.

Depreciation increased by 44% due to the anticipation of capitalizing capital projects that exceed \$50,000.

Capital Outlay decreased by 83% due to several major electric projects being completed in 2007.

Supplies increased by 22% due to the purchase of upgrades to the electrical lines.

| Fund | Actual Budget FY 2006 01/06-12/2006 | Adopted Budget FY 2007 01/07-12/2007 | Adopted Budget FY 2008 01/08-12/2008 | % Increase/ Decrease |
|--|---|--|--|-------------------------|
| Personnel& Benefits | \$ 230,598.00 | \$ 210,837.00 | \$ 303,833.00 | 44% |
| Purchased/Contractor Labor | \$ 391,635.00 | \$ 388,610.00 | \$ 302,066.00 | -22% |
| Supplies | \$ 7,727,779.00 | \$ 6,570,905.00 | \$ 8,012,409.00 | 22% |
| Capital Outlay | | \$ 536,916.00 | \$ 90,300.00 | -83% |
| Personnel and Non Personnel Allocation | \$ 305,540.00 | \$ 375,012.00 | \$ 444,739.00 | 19% |
| Depreciation | \$ 144,132.00 | \$ 85,000.00 | \$ 122,039.00 | 44% |
| Bad Debt | \$ 64,412.00 | \$ 5,000.00 | \$ 25,000.00 | 400% |
| Total | \$ 8,864,096.00 | \$ 8,172,280.00 | \$ 9,300,386.00 | 14% |



ELECTRIC

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|-------------------------------------|---------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | |
| UTILITIES/ENTERPRISE | | | | |
| ELECTRIC SALES | 34.4310 | 8,352,664 | 7,797,468 | 8,866,186 |
| FACILITY CHARGE | 34.4320 | 52,146 | 50,000 | 50,000 |
| FEEDER CHARGE | 34.4325 | 15,999 | 16,000 | 16,000 |
| MEAG TELECOM PROJECT | 34.4330 | 0 | 20,000 | 0 |
| METER CHARGES | 34.4335 | 41,200 | 36,000 | 51,200 |
| LATE FEES-ELECTRIC | 34.4340 | 112,200 | 75,346 | 85,000 |
| NOTICE FEES | 34.9310 | 21,629 | 60,250 | 18,000 |
| CONNECTION FEES | 34.9315 | 38,083 | 20,460 | 20,000 |
| TOTAL UTILITIES/ENTERPRISE | | 8,633,921 | 8,075,524 | 9,106,386 |
| MISCELLANEOUS REVENUES | | | | |
| INTEREST INCOME | 36.1000 | 164,569 | 86,916 | 170,000 |
| MISCELLANEOUS INCOME | 38.9000 | 1,161 | 1,000 | 1,000 |
| VENDOR'S COMPENSATION | 38.9100 | 3,570 | 3,840 | 3,000 |
| TOTAL MISCELLANEOUS REVENUES | | 169,300 | 91,756 | 174,000 |
| TOTAL REVENUES | | 8,803,221 | 8,167,280 | 9,280,386 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| EXPENDITURES | | | | |
| PERSONNEL SVCS & EMPLOYEE BENEFITS | | | | |
| PERSONNEL SVCS-SALARIES & WAGES | | | | |
| REGULAR EMPLOYEES | 51.1100 | 155,193 | 186,711 | 202,547 |
| OVERTIME | 51.1300 | 5,079 | 5,000 | 12,000 |
| ACCRUED BENEFIT ADJUSTMENT | 51.1320 | 146 | 0 | 0 |
| TOTAL PERSONNEL SVCS-SALARIES & WAGES | | 160,418 | 191,711 | 214,547 |
| PERSONNEL-SVCS-EMPLOYEE BENEFITS | | | | |
| GROUP INSURANCE | 51.2100 | 40,494 | 0 | 53,993 |
| FICA/MEDICARE CONTRIBUTIONS | 51.2200 | 12,007 | 14,666 | 15,495 |
| RETIREMENT CONTRIBUTIONS | 51.2400 | 14,775 | 0 | 19,034 |
| TUITION REIMBURSEMENT | 51.2500 | 0 | 1,000 | 1,000 |
| UNEMPLOYMENT INSURANCE TAX | 51.2600 | 0 | 260 | 486 |
| WORKERS COMPENSATION | 51.2700 | 2,904 | 3,200 | 4,278 |
| TOTAL PERSONNEL SVCS-EMPLOYEE BENEFITS | | 70,180 | 19,126 | 94,286 |
| TOTAL PERSONNEL SVCS & EMPLOYEE BENEFITS | | 230,598 | 210,837 | 308,833 |
| PURCHASED/CONTRACTED SVCS | | | | |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV.-LEGAL | 52.1205 | 0 | 500 | 2,500 |
| PROF SERV.-AUDIT | 52.1210 | 5,000 | 8,000 | 8,000 |
| PROF SERV.-SOFTWARE & LICENSE | 52.1301 | 2,000 | 1,000 | 1,000 |
| PROF SERV.-ENG | 52.1302 | 4,456 | 7,000 | 7,000 |
| PROF SERV.-OTHER | 52.1305 | 2,346 | 3,000 | 3,000 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 13,802 | 19,500 | 21,500 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--------------------------------------|---------|------------------------|-------------------------|-------------------------|
| PURCHASED PROPERTY SVCS | | | | |
| M & R VEHICLES | 52.2201 | 23,837 | 45,000 | 20,000 |
| M & R EQUIPMENT | 52.2203 | 5,988 | 10,000 | 5,000 |
| M & R RADIOS | 52.2204 | 100 | 350 | 350 |
| RENTAL OF EQUIP & VEHICLE | 52.2320 | 234 | 3,000 | 500 |
| TOTAL PURCHASED PROPERTY SVCS | | 30,159 | 58,350 | 25,850 |

OTHER PURCHASED SVCS

| | | | | |
|---------------------------------------|---------|----------------|----------------|----------------|
| INSURANCE OTHER THAN EMPLOYEE BENEFIT | 52.3100 | 22,607 | 21,589 | 21,885 |
| MOBILE COMMUNICATIONS | 52.3210 | 2,490 | 2,000 | 2,400 |
| ADVERTISING | 52.3300 | 51 | 150 | 150 |
| POSTAGE | 52.3305 | 48 | 100 | 100 |
| PRINTING & BINDING | 52.3400 | 0 | 100 | 100 |
| TRAVEL | 52.3500 | 7,344 | 7,500 | 7,500 |
| DUES & FEES | 52.3600 | 2,588 | 3,000 | 3,500 |
| EDUCATION & TRAINING | 52.3700 | 2,244 | 5,000 | 3,500 |
| CONTRACT LABOR | 52.3850 | 237,979 | 146,321 | 165,581 |
| ELEC. LINE-LABOR/MATERIALS | 52.3851 | 72,323 | 125,000 | 50,000 |
| OTHER (PURCHASED SVC) | 52.3900 | 0 | | |
| TOTAL OTHER PURCHASED SVCS | | 347,674 | 310,760 | 254,716 |

| | | | | |
|--|--|----------------|----------------|----------------|
| TOTAL PURCHASED/CONTRACTED SVCS | | 391,635 | 388,610 | 302,066 |
|--|--|----------------|----------------|----------------|

SUPPLIES

| | | | | |
|---|---------|-----------|-----------|-----------|
| GENERAL SUPPLIES & MATERIAL | 53.1100 | 451,874 | 200,000 | 195,000 |
| OFFICE SUPPLIES | 53.1101 | 0 | 500 | 500 |
| UNIFORMS | 53.1106 | 1,718 | 1,500 | 1,500 |
| ENERGY-GASOLINE/DIESEL | 53.1270 | 7,059 | 7,800 | 8,559 |
| SCADA COMMUNICATIONS | 53.1276 | 0 | 1,000 | 0 |
| BOOKS & PERIODICALS | 53.1400 | 334 | 350 | 350 |
| INVENTORY PURCHASED FOR RESALE-ELECTRIC | 53.1530 | 7,222,559 | 6,300,405 | 7,771,000 |
| INCENTIVE PROGRAM | 53.1535 | 22,250 | 25,000 | 20,000 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|-------------------------|-------------------------|-------------------------|
| MEAG TELECOM CHARGES | 53.1540 | 20,844 | 28,000 | 10,000 |
| SMALL EQUIPMENT | 53.1600 | 1,141 | 5,350 | 5,500 |
| OTHER SUPPLIES | 53.1700 | 0 | 1,000 | 0 |
| TOTAL SUPPLIES | | <u>7,727,779</u> | <u>6,570,905</u> | <u>8,012,409</u> |
| CAPITAL OUTLAY | | | | |
| ELECTRIC SYSTEM MAPPING | 54.1448 | 0 | 30,000 | 5,000 |
| ELECTRIC LINES/MATERIAL | 54.1451 | 0 | 231,916 | 30,000 |
| LINE RENOVATION | 54.1453 | 0 | 0 | 35,000 |
| MEAG TELECOM PROJECT | 54.1454 | 0 | 15,000 | 0 |
| MACHINERY | 54.2100 | 0 | 75,000 | 15,000 |
| VEHICLES | 54.2200 | 0 | 145,000 | 0 |
| FURNITURE & FIXTURES | 54.2300 | 0 | 2,500 | 2,500 |
| EQUIPMENT | 54.2500 | 0 | 37,500 | 2,500 |
| RADIOS | 54.2510 | 0 | 0 | 300 |
| TOTAL CAPITAL OUTLAY | | <u>0</u> | <u>536,916</u> | <u>90,300</u> |
| INTRA/INTERFUND CHANGES | | | | |
| ALLOCATED PERSONNEL COSTS | 55.1100 | 191,149 | 246,315 | 424,419 |
| ALLOCATED NON-PERSONNEL COSTS | 55.1105 | 114,391 | 128,697 | 20,320 |
| TOTAL INTRA/INTERFUND CHANGES | | <u>305,540</u> | <u>375,012</u> | <u>444,739</u> |
| DEPRECIATION | | | | |
| DEPRECIATION EXPENSE | 56.1000 | 144,132 | 85,000 | 122,039 |
| TOTAL DEPRECIATION | | <u>144,132</u> | <u>85,000</u> | <u>122,039</u> |

FY 2008 Budget

Norcross, Georgia

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---------------------------|---------|-------------------------|-------------------------|-------------------------|
| BAD DEBT | | | | |
| BAD DEBT EXPENSE | 57.4000 | 64,412 | 0 | 0 |
| TOTAL BAD DEBT | | <u>64,412</u> | <u>0</u> | <u>0</u> |
| | | | | |
| TOTAL EXPENDITURES | | <u>8,864,096</u> | <u>8,167,280</u> | <u>9,280,386</u> |

SOLID WASTE

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|-----------------------------------|---------|-------------------------|-------------------------|-------------------------|
| REVENUES | | | | |
| UTILITIES/ENTERPRISE | | | | |
| SOLID WASTE FEES | 34.4110 | 1,878,564 | 1,765,696 | 1,897,350 |
| LATE PENALTY SOLID WASTE | 34.4195 | 32,453 | 26,250 | 32,775 |
| TOTAL UTILITIES/ENTERPRISE | | <u>1,911,017</u> | <u>1,791,946</u> | <u>1,930,125</u> |
| OTHER-MISCELLANEOUS | | | | |
| NOTICE FEES | 34.9310 | 4,991 | 0 | 0 |
| CONNECTION FEES | 34.9315 | 8,788 | 0 | 0 |
| MISCELLANEOUS INCOME | 38.9000 | (13) | 0 | 0 |
| TOTAL OTHER-MISCELLANEOUS | | <u>13,766</u> | <u>0</u> | <u>0</u> |
| INTEREST | 36.1000 | 7,622 | 0 | 0 |
| TOTAL REVENUES | | <u>1,932,405</u> | <u>1,791,946</u> | <u>1,930,125</u> |

EXPENDITURES

INSURANCE EXPENSE

| | | | | |
|--------------------------------|---------|---------------------|---------------------|---------------------|
| INSURANCE EXPENSE | 52.3100 | (559) | 7,464 | 7,464 |
| TOTAL INSURANCE EXPENSE | | <u>(559)</u> | <u>7,464</u> | <u>7,464</u> |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PURCHASED/CONTRACTED SVCS | | | | |
| PURCHASED PROFESSIONAL & TECHNICAL SVCS | | | | |
| PROF SERV.-LEGAL | 52.1205 | 118 | 1,000 | 1,000 |
| PROF SERV.-AUDIT | 52.1210 | 3,000 | 5,000 | 5,000 |
| PROF SERV.-OTHER | 52.1305 | 573 | 2,500 | 2,500 |
| TOTAL PURCHASED PROFESSIONAL & TECHNICAL SVCS | | 3,691 | 8,500 | 8,500 |
| OTHER PURCHASED SVCS | | | | |
| ADVERTISING - LEGAL | 52.3300 | 0 | 250 | 250 |
| CONTRACT LABOR | 52.3850 | 1,502,493 | 1,535,830 | 1,645,000 |
| CITY SOLID WASTE SERVICE | 52.3852 | 21,131 | 15,310 | 24,000 |
| TOTAL OTHER PURCHASED SVCS | | 1,523,624 | 1,551,390 | 1,669,250 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 1,527,315 | 1,559,890 | 1,677,750 |
| SUPPLIES | | | | |
| OFFICE SUPPLIES | 53.1101 | 0 | 500 | 500 |
| TOTAL SUPPLIES | | 0 | 500 | 500 |
| INTRA/INTERFUND CHGS | | | | |
| ALLOCATED PERSONNEL COSTS | 55.1100 | 163,196 | 185,677 | 104,822 |
| ALLOCATED NON-PERSONNEL COSTS | 55.1105 | 50,471 | 38,415 | 8,304 |
| TOTAL INTRA/INTERFUND CHGS | | 213,667 | 224,092 | 113,126 |

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---------------------------|---------|------------------------|-------------------------|-------------------------|
| BAD DEBTS | | | | |
| BAD DEBTS | 57.4000 | 14,864 | 0 | 0 |
| TOTAL BAD DEBTS | | 14,864 | 0 | 0 |
| RESIDUAL EQUITY | 61.4000 | 0 | 0 | 131,285 |
| TOTAL EXPENDITURES | | 1,755,287 | 1,791,946 | 1,930,125 |

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CITY OF NORCROSS

2008 BUDGET OVERVIEW

Special Funds Revenue

The City of Norcross has six Special Funds which total 4.7 million. These funds are designated for special use and special projects. The 2005 SPLOST fund is used to fund Capital Projects. In 2008, the city budgeted SPLOST funds to help fund the culture recreation facility renovation and supplement the construction of a Town Center Park and Webb Ball Field.

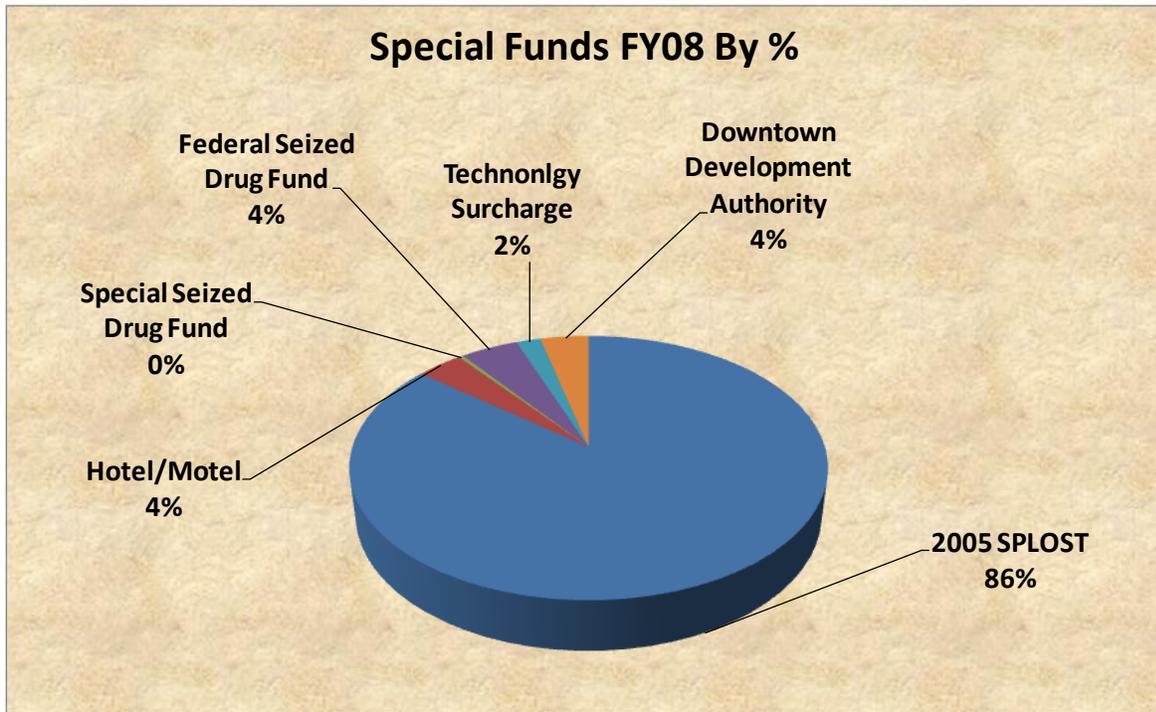
Hotel/Motel fund is designated to promote tourism. There is no increase in revenue in 2008 over 2007 for this fund.

The Special and Federal Seized Drug funds are used to assist in combating drugs in the community. The Special Seized Drug fund increased 74% over 2007 due to an increase in seized drug fund revenue. The Federal Seized Drug fund decreased by 24% due to a decrease in expected revenue.

Technology Surcharge fund are used to support the technology demands on the city such as purchasing computers and software.

Funds allocated to The Downtown Development Authority support the development of the City's Downtown District. There is a 6% decrease in revenue due to the completion of several capital projects.

| Special Funds | Actual Budget FY 2006 01/06-12/2006 | Adopted Budget FY 2007 01/07-12/2007 | Adopted Budget FY 2008 01/08-12/2008 | % Increase/ Decrease |
|--------------------------------|---|--|--|-------------------------|
| 2005 SPLOST | \$ 2,620,000.00 | \$ 2,459,300.00 | \$ 4,020,000.00 | 63% |
| Hotel/Motel | \$ 160,000.00 | \$ 170,000.00 | \$ 170,000.00 | 0% |
| Special Seized Drug Fund | \$ 40,000.00 | \$ 9,450.00 | \$ 16,475.00 | 74% |
| Federal Seized Drug Fund | \$ 122,779.00 | \$ 280,421.00 | \$ 212,500.00 | -24% |
| Technonlgy Surcharge | \$ 1,472,918.00 | \$ 90,675.00 | \$ 90,000.00 | -1% |
| Downtown Development Authority | \$ 500,000.00 | \$ 189,500.00 | \$ 178,015.00 | -6% |
| Total | \$ 4,915,697.00 | \$ 3,199,346.00 | \$ 4,686,990.00 | 46% |



**DOWNTOWN DEVELOPMENT
AUTHORITY**

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| PROF SERVICES – LEGAL | 52.1205 | 10,000 | 15,000 | 15,000 |
| DESIGN COMMITTEE | 52.3231 | 60,000 | 25,000 | 6,000 |
| PROMOTION COMMITTEE | 52.3232 | 50,000 | 15,000 | 2,500 |
| ECONOMIC DEVELOPMENT COMMITTEE | 52.3233 | 60,000 | 40,000 | 50,000 |
| ORGANIZATION COMMITTEE | 52.3234 | 5,000 | 7,500 | 1,000 |
| TRAVEL | 52.3500 | 1,000 | 5,000 | 2,000 |
| DUES & FEES | 52.3600 | 1,000 | 1,000 | 250 |
| EDUCATION & TRAINING | 52.3700 | 3,000 | 3,000 | 3,000 |
| CONTRACT LABOR | 52.3850 | 50,000 | 63,000 | 0 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 240,000 | 174,500 | 79,750 |
| SUPPLIES | | | | |
| SUPPLIES | 53.1101 | 0 | 0 | 2,500 |
| SPECIAL PROJECTS | 53.1707 | 15,000 | 15,000 | 5,000 |
| MISCELLANEOUS | 53.1710 | 0 | 0 | 1,000 |
| TOTAL CAPITAL OUTLAY | | 15,000 | 15,000 | 8,500 |
| CAPITAL OUTLAY | | | | |
| LAND | 54.1100 | 245,000 | 0 | 85,000 |
| TOTAL CAPITAL OUTLAY | | 245,000 | 0 | 85,000 |
| NOTE PAYABLE | | | | |
| NOTE PAYABLE BOSTIC STREET PROPERTY | 58.1301 | 0 | 0 | 4,765 |
| TOTAL EXPENDITURES | | 500,000 | 189,500 | 178,015 |

2005 SPLOST Revenue and Expense

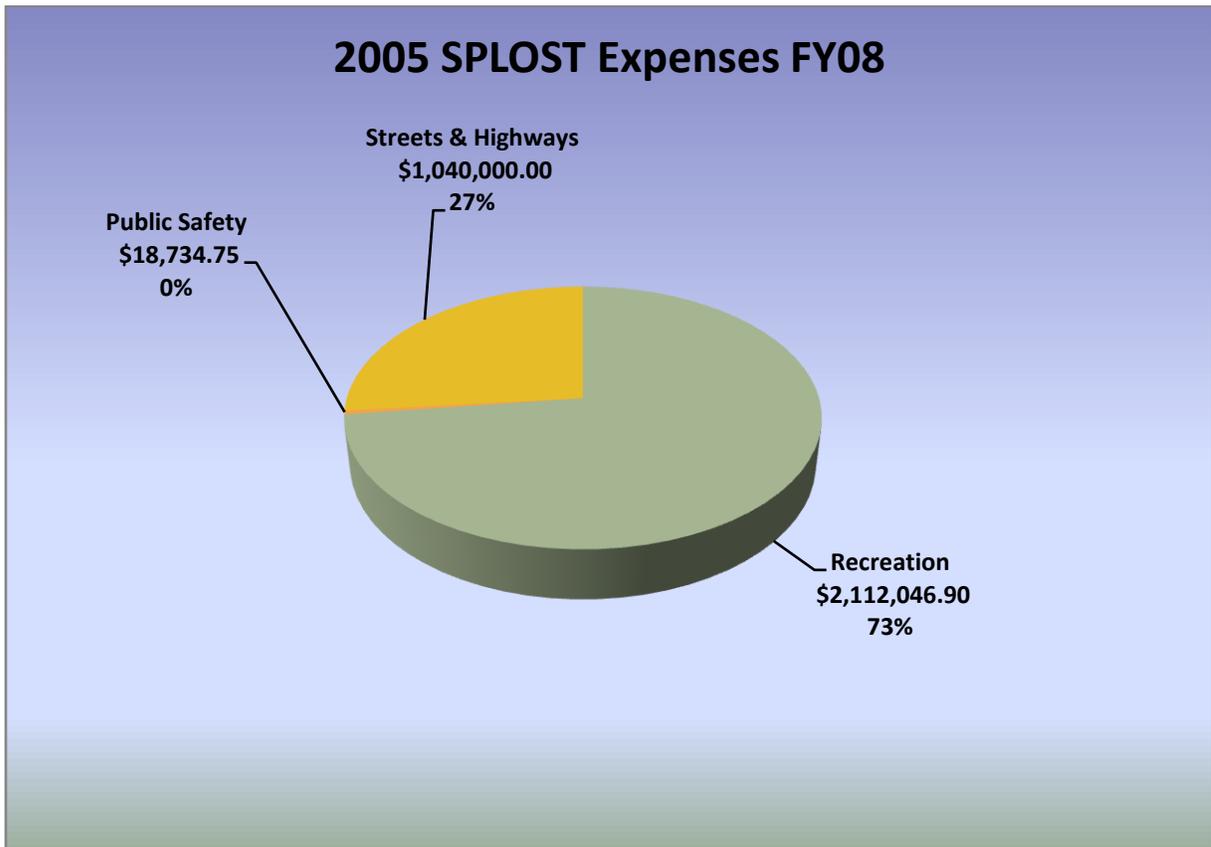
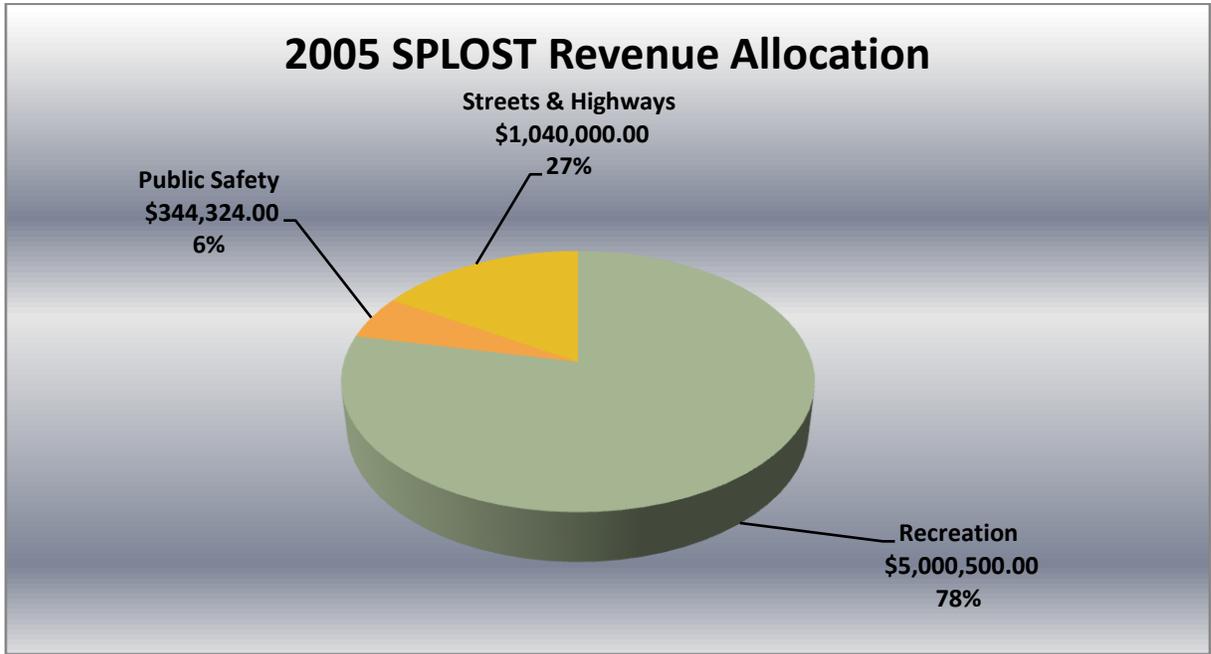
The 2005 SPLOST total revenue over a 48-month period is projected to be \$6,385,074. As of 2007 year-end, the 2005 SPLOST revenue has been expended as designated in the following way:

- The 2005 SPLOST Referendum allocated \$5,000,500 to recreation. As of 2007 the City has expended \$2,183,399. These funds were used to acquire a tract of property and buildings to be developed into a Culture Art Facility.
- The SPLOST Referendum allocated \$344,324 to public safety. The Police Department and the Code Enforcement Department have purchased vehicles and equipment and have performed building renovations.
- The SPLOST Referendum allocated \$1,040,250 to highway and streets. By the end of 2007 only \$250 have been spent, for a design and concept plan to improve traffic flow through the City.
- As of December 31st 2007, SPLOST funds on deposit have earned approximately \$100,000 in interest income, which will be used to supplement the \$4 million budgeted for SPLOST Capital Projects in 2008.

The additional 2005 SPLOST in FY08 has been designated to be used as follows:

- Recreation - to supplement the funding of a Downtown Center and Lillian Webb Field.
- Public Safety - to purchase equipment.
- Street and Highways - to pave city streets and for the installation of sidewalks.

| 2005 SPLOST Allocation | | | | | | |
|------------------------|------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------|--|
| Project | 2005 SPLOST Allocation | Year 2005 Actual Expenditures | Year 2006 Actual Expenditures | Year 2007 Actual Expenditures | Year 2008 Projection | |
| Recreation | \$ 5,000,500.00 | \$ 2,682.29 | \$ 2,103,817.40 | \$ 25,633.11 | \$ 2,868,367.20 | |
| Public Safety | \$ 344,324.00 | | \$ 7,979.50 | \$ 317,609.75 | \$ 18,734.75 | |
| Streets & Highways | \$ 1,040,250.00 | | \$ 250.00 | | \$ 1,040,000.00 | |
| Total | \$ 6,385,074.00 | \$ 2,682.29 | \$ 2,112,046.90 | \$ 343,242.86 | \$ 3,927,101.95 | |

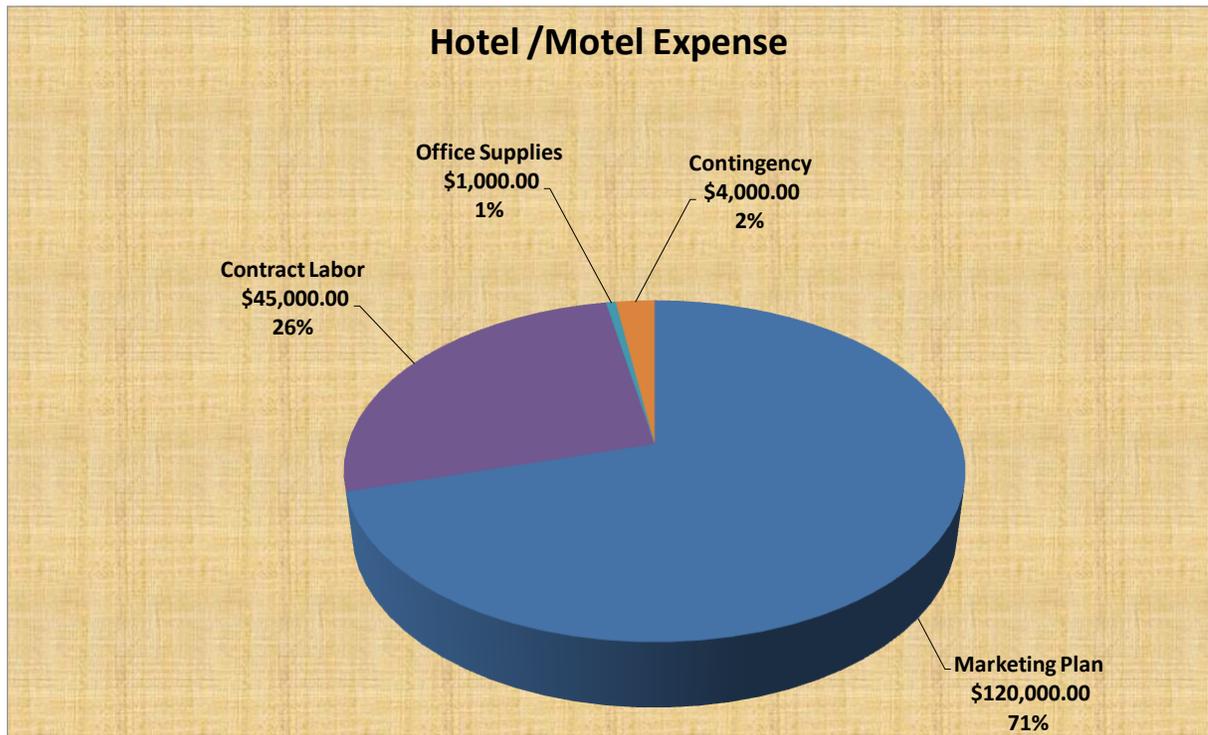


2005 SPLOST

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|-------------------------|-------------------------|-------------------------|
| REVENUES | | | | |
| SPLOST 2005 REVENUE | 34.1302 | 2,620,000 | 1,596,269 | 1,680,000 |
| INTEREST REVENUE | 36.1000 | | 17,000 | 87,360 |
| PRIOR YEAR | 38.9000 | | 846,031 | 2,252,640 |
| TOTAL REVENUES | | <u>2,620,000</u> | <u>2,459,300</u> | <u>4,020,000</u> |
| EXPENDITURES | | | | |
| PURCHASED/CONTRACTED SVCS | | | | |
| PROF SERV.-OTHER | 52.1305 | 400,000 | 400,000 | 400,000 |
| TOTAL PURCHASED/CONTRACTED SVCS | | <u>400,000</u> | <u>400,000</u> | <u>400,000</u> |
| CAPITAL OUTLAY | | | | |
| LAND | 54.1100 | 1,000,000 | 0 | 0 |
| FACILITY RENOVATION | 54.1414 | 0 | 500,000 | 320,000 |
| PARK IMPROVEMENTS | 54.1415 | 0 | 275,000 | 1,900,000 |
| STREET IMPROVEMENTS | 54.1441 | 0 | 290,000 | 1,200,000 |
| VEHICLES | 54.2200 | 100,000 | 0 | 0 |
| POLICE RADIOS | 54.2510 | 0 | 156,131 | 0 |
| TOTAL CAPITAL OUTLAY | | <u>1,100,000</u> | <u>1,221,131</u> | <u>3,420,000</u> |
| CONTINGENCIES | | | | |
| CONTINGENCIES | 57.9000 | 120,000 | 113,169 | 200,000 |
| TOTAL CONTINGENCIES | | <u>120,000</u> | <u>113,169</u> | <u>200,000</u> |
| DEBT SERVICE | | | | |
| CHURCH PROPERTY | 58.1000 | 1,000,000 | 725,000 | 0 |
| TOTAL DEBT SERVICE | | <u>1,000,000</u> | <u>725,000</u> | <u>0</u> |
| TOTAL EXPENDITURES | | <u>2,620,000</u> | <u>2,459,300</u> | <u>4,020,000</u> |

Hotel/Motel FY08 Budgeted Revenue

| Fund | Actual Budget FY 2006 01/06-12/2006 | Adopted Budget FY 2007 01/07-12/2007 | Adopted Budget FY 2008 01/08-12/2008 | % Increase/ Decrease |
|-------------------|---|--|--|-------------------------|
| Marketing Plan | \$ 62,000.00 | \$ 120,000.00 | \$ 120,000.00 | 0% |
| Web-Site Strategy | \$ 4,000.00 | | | |
| Advertising | \$ 70,000.00 | | | |
| Contract Labor | \$ 25,000.00 | \$ 45,000.00 | \$ 45,000.00 | 0% |
| Office Supplies | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | |
| Contingency | \$ 4,000.00 | \$ 4,000.00 | \$ 4,000.00 | 0% |
| Total | \$ 166,000.00 | \$ 170,000.00 | \$ 170,000.00 | 0% |



HOTEL/MOTEL

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | |
| HOTEL/MOTEL REVENUE | 31.4100 | 166,000 | 170,000 | 170,000 |
| TOTAL REVENUES | | 166,000 | 170,000 | 170,000 |
| EXPENDITURES | | | | |
| PURCHASED/CONTRACTED SVCS | | | | |
| MARKETING PLAN | 52.3231 | 62,000 | 120,000 | 120,000 |
| WEB SITE STRATEGY | 52.3236 | 4,000 | 0 | 0 |
| ADVERTISING | 52.3300 | 70,000 | 0 | 0 |
| CONTRACT LABOR | 52.3850 | 25,000 | 45,000 | 45,000 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 161,000 | 165,000 | 165,000 |
| SUPPLIES | | | | |
| OFFICE SUPPLIES | 53.1101 | 1,000 | 1,000 | 1,000 |
| TOTAL SUPPLIES | | 1,000 | 1,000 | 1,000 |
| CONTINGENCIES | | | | |
| CONTINGENCIES | 57.9000 | 4,000 | 4,000 | 4,000 |
| TOTAL CONTINGENCIES | | 4,000 | 4,000 | 4,000 |
| TOTAL EXPENDITURES | | 166,000 | 170,000 | 170,000 |

SPECIAL SEIZED DRUG FUND

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | |
| SPECIAL INVESTIGATION FUND REV | 34.2105 | 40,000 | 9,540 | 16,475 |
| TOTAL REVENUES | | 40,000 | 9,540 | 16,475 |
| EXPENDITURES | | | | |
| PURCHASED/CONTRACTED SVCS | | | | |
| INFORMANT PAY | 52.3206 | 0 | 3,000 | 0 |
| TOTAL PURCHASED/CONTRACTED SVCS | | 0 | 3,000 | 0 |
| SUPPLIES | | | | |
| SMALL EQUIPMENT | 53.1600 | 0 | 6,540 | 0 |
| TOTAL SUPPLIES | | 0 | 6,540 | 0 |
| CAPITAL OUTLAY | | | | |
| MACHINERY | 54.2100 | 5,000 | 0 | 0 |
| EQUIPMENT | 54.2500 | 35,000 | 0 | 16,475 |
| TOTAL CAPITAL OUTLAY | | 40,000 | 0 | 16,475 |
| TOTAL EXPENDITURES | | 40,000 | 9,540 | 16,475 |

FEDERAL SEIZED DRUG FUND

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---------------------------------|---------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | |
| FEDERAL SPECIAL INVEST FUND REV | 34.2104 | 122,779 | 280,421 | 212,500 |
| TOTAL REVENUES | | 122,779 | 280,421 | 212,500 |
| EXPENDITURES | | | | |
| CAPITAL OUTLAY | | | | |
| MACHINERY | 54.2100 | 4,373 | 0 | 0 |
| VEHICLES | 54.2200 | 27,000 | 0 | 0 |
| DRUG DOG K-9 | 54.2225 | 19,000 | 0 | 0 |
| COMPUTERS | 54.2400 | 0 | 0 | 212,500 |
| EQUIPMENT | 54.2500 | 45,800 | 16,171 | 0 |
| WEAPONS | 54.2505 | 26,606 | 13,408 | 0 |
| VISIONARY SOFTWARE | 54.2506 | | 250,842 | 0 |
| TOTAL CAPITAL OUTLAY | | 122,779 | 280,421 | 212,500 |
| TOTAL EXPENDITURES | | 122,779 | 280,421 | 212,500 |

TECHNOLOGY SURCHARGE FUND

| | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|----------------------------------|---------|------------------------|-------------------------|-------------------------|
| REVENUES | | | | |
| TECHNOLOGY SURCHARGE REVENUE | 35.1193 | | 90,675 | 90,000 |
| TOTAL REVENUES | | 0 | 90,675 | 90,000 |
| EXPENDITURES | | | | |
| CAPITAL OUTLAY | | | | |
| CITY WIDE TECHNOLOGY & COMPUTERS | 54.2509 | 0 | 90,675 | 90,000 |
| TOTAL CAPITAL OUTLAY | | 0 | 90,675 | 90,000 |
| TOTAL EXPENDITURES | | 0 | 90,675 | 90,000 |

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2008 CAPITAL PROJECTS

2008 Capital Projects

CAPITAL SUMMARY

The City of Norcross develops a Five-Year Capital Improvement Plan as part of the budget process each year. Items or projects that fall under the program are those that have a cost of \$2,000 or more per item, and have a useful life greater than or equal to one year. On or before the date fixed by the city council, but not later than 60 days prior to the beginning of each fiscal year, the mayor in conjunction with all department heads of the city shall prepare and submit to the city council a proposed capital improvements budget with recommendations as to the means of financing the improvements proposed for the ensuing fiscal year. The city council shall have power to accept, with or without amendments, or reject the proposed program and proposed means of financing. The city council shall not authorize an expenditure for the construction of any building, structure, work, or improvement, unless the appropriations for such project are included in the capital improvements budget, except to meet a public emergency.

Five-Year Capital Improvement Plan by Fund Type

| | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|------------------------------|------------------|------------------|------------------|------------------|------------------|
| Machinery | 1,730,596 | 1,066,000 | 810,250 | 741,500 | 766,500 |
| Water/Sewer Fund | 71,300 | 105,350 | 171,650 | 150,350 | 112,850 |
| Electric Fund | 90,300 | 217,850 | 217,850 | 217,850 | 327,850 |
| Solid Waste Fund | 0 | 0 | 0 | 0 | 0 |
| Special Revenue Funds | 3,738,975 | 4,238,975 | 3,613,900 | 3,688,900 | 3,238,975 |
| TOTAL | 5,631,171 | 5,628,175 | 4,813,650 | 4,798,600 | 4,446,175 |

Capital projects are broken down into the following categories: Weapons, Computer Equipment, Machinery, Office Furniture/Equipment, Vehicles, Radios, Other Equipment, Land, Buildings, and Municipal Complex. Municipal Complex improvements are those improvements to existing structures and construction of new buildings. Computer Equipment relates to those items such as desktop PCs, network servers, system software, copiers, and the likes.

| DEPARTMENT/PROJECT | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|----------------|-----------------|-----------------|
| General Government | | | | |
| Vehicles | 54.2200 | 0 | 0 | 20,000 |
| Furniture | 54.2300 | 0 | 5,000 | 5,000 |
| Computer Equipment | 54.2400 | 0 | 4,000 | 0 |
| Equipment | 54.2500 | 7,952 | 6,500 | 5,000 |
| Total GGA Department | | 7,952 | 15,500 | 30,000 |
| IT Department | | | | |
| Furniture. | 54.2300 | 0 | 0 | 2,000 |
| Computer Equipment | 54.2400 | 0 | 0 | 30,000 |
| Office Built Out/Renovation | 54.2403 | 0 | 0 | 65,000 |
| Municipal Data Center | 54.2404 | 0 | 0 | 100,000 |
| Disaster Recovery | 54.2405 | 0 | 0 | 32,500 |
| Financial Management Software | 54.2406 | 0 | 0 | 234,000 |
| GIS | 54.2407 | 0 | 0 | 81,510 |
| Community Development Application | 54.2408 | 0 | 0 | 93,782 |
| Community Mobile Application | 54.2409 | 0 | 0 | 7,500 |
| Total IT Department | | 0 | 0 | 646,292 |
| City Manager | | | | |
| Furniture. | 54.2300 | 0 | 1,500 | 0 |
| Computer Equipment | 54.2400 | 0 | 2,500 | 0 |
| Total City Manager | | 0 | 4,000 | 0 |
| City Clerk | | | | |
| Furniture. | 54.2300 | 0 | 5,000 | 7,500 |
| Computer Equipment | 54.2400 | 0 | 25,000 | 0 |
| Total City Clerk | | 0 | 30,000 | 7,500 |
| Court Services Department | | | | |
| Furniture & Fixtures | 54.2300 | 0 | 3,000 | 0 |
| Total Court Services Department | | 0 | 3,000 | 0 |

| DEPARTMENT/PROJECT | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|----------------|-----------------|-----------------|
| City Marshal Department | | | | |
| Machinery | 54.2100 | 0 | 3,000 | |
| Computers | 54.2400 | 0 | 2,600 | 0 |
| Radios | 54.2510 | 0 | 3,700 | 0 |
| Technical Software And Computers | 54.2506 | 0 | 15,000 | 0 |
| Total-City Marshal Department | | 0 | 24,300 | 0 |
| Police | | | | |
| Machinery | 54.2100 | 0 | 5,000 | 5,000 |
| Vehicles | 54.2200 | 62,994 | 150,000 | 216,000 |
| Furniture & Fixtures | 54.2300 | 0 | 3,000 | 3,000 |
| Weapons | 54.2505 | 0 | 3,630 | 4,700 |
| Technology Surcharge/Computers | 54.2506 | 0 | 91,600 | 0 |
| Radios | 54.2510 | 9,799 | 0 | 38,404 |
| Total Police Department | | 72,793 | 253,230 | 267,104 |
| Public Works/Utilities Administration | | | | |
| Application Server & Software | 54.1109 | 0 | 3,500 | 0 |
| Municipal Complex | 54.1305 | 0 | 80,000 | 0 |
| Art Gallery | 54.1306 | 14,550 | 0 | 0 |
| Public Works Adm Bldg | 54.1315 | 0 | 50,000 | 0 |
| Log Cabin Renovation | 54.1320 | 0 | 10,000 | 0 |
| Benches & Trash Cans | 54.1414 | 0 | 10,000 | 5,000 |
| Park Improvements | 54.1415 | 0 | 50,000 | 25,000 |
| Machinery | 54.2100 | 0 | 0 | 10,800 |
| Vehicles | 54.2200 | 0 | 28,000 | 110,000 |
| Furniture & Fixtures | 54.2300 | 0 | 10,000 | 0 |
| Computers | 54.2400 | 0 | 5,000 | 0 |
| Equipment | 54.2500 | 25,497 | 10,000 | 0 |
| Total-Pub.Works/Util. Administration | | 40,047 | 256,500 | 150,800 |
| Street Department | | | | |
| Band Shell | 54.1102 | 88,750 | 0 | 0 |
| Park Structures (Pavilions) | 54.1107 | 15,171 | 0 | 0 |
| Park Improvements | 54.1415 | 27,700 | 15,000 | 0 |
| Street Paving | 54.1420 | 185,473 | 100,000 | 0 |
| Ditch Drainage | 54.1425 | 0 | 75,000 | 0 |
| Buchanan Street Project | 54.1444 | 76,278 | 0 | 0 |
| Vehicles | 54.2200 | 25,700 | 28,000 | 0 |
| Equipment | 54.2500 | 0 | 10,000 | 0 |
| Total-Street Department | | 419,072 | 228,000 | 0 |

| DEPARTMENT/PROJECT | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|--|---------|----------------|------------------|------------------|
| Cultural Art Department | | | | |
| Community Center Renovation | 54.1313 | 3,559 | 0 | 10,000 |
| Community Center Repairs | 54.1314 | 12,649 | 10,000 | 0 |
| Furniture | 54.2300 | 0 | 3,500 | 13,500 |
| Computer Equipment | 54.2400 | 0 | 5,000 | 0 |
| Elevator | 54.2401 | 0 | 488,000 | 450,000 |
| Equipment | 54.2500 | 0 | 0 | 6,500 |
| Total-Cultural Art Department | | 16,208 | 506,500 | 480,000 |
| Community Development Department | | | | |
| Way Finding Signage | 54.1110 | 331,843 | 215,710 | 50,000 |
| Tree Grant | 54.1111 | 0 | 0 | 38,900 |
| Vehicles | 54.2200 | 0 | 40,000 | 60,000 |
| Furniture & Fixtures | 54.2300 | 0 | 4,500 | 0 |
| Computers | 54.2400 | 0 | 5,000 | 0 |
| Total-Community Development Dept. | | 331,843 | 265,210 | 148,900 |
| TOTAL CAPITAL EXPENDITURES | | 887,915 | 1,582,240 | 1,730,596 |
| WATER AND SEWER DEPARTMENT | | | | |
| Building Improvements | 54.1300 | 0 | 5,000 | 0 |
| Pump Hose & Tank Improvement | 54.1325 | 0 | 10,000 | 0 |
| Sheffield Water Lines | 54.1440 | 0 | 80,000 | 60,000 |
| Water/Sewer Renovation | 54.1445 | 0 | 289,987 | 0 |
| Furniture/Office Equipment | 54.2300 | 0 | 7,500 | 3,500 |
| Equipment | 54.2500 | 0 | 0 | 7,500 |
| Radios | 54.2510 | 0 | 0 | 300 |
| TOTAL CAPITAL EXPENDITURES | | 0 | 392,487 | 71,300 |

| DEPARTMENT/PROJECT | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|-----------------------------------|---------|------------------|------------------|------------------|
| ELECTRIC DEPARTMENT | | | | |
| Electric System Mapping | 54.1448 | 0 | 30,000 | 5,000 |
| Electric Lines/Material | 54.1451 | 0 | 231,916 | 30,000 |
| Line Renovation | 54.1453 | 0 | 0 | 35,000 |
| Meag Telecom Project | 54.1454 | 0 | 15,000 | 0 |
| Machinery | 54.2100 | 0 | 75,000 | 15,000 |
| Vehicles | 54.2200 | 0 | 145,000 | 0 |
| Furniture & Fixtures | 54.2300 | 0 | 2,500 | 2,500 |
| Equipment | 54.2500 | 0 | 37,500 | 2,500 |
| Radios | 54.2510 | 0 | 0 | 300 |
| TOTAL CAPITAL EXPENDITURES | | 0 | 536,916 | 90,300 |
| SOLID WASTE DEPARTMENT | | | | |
| Composting Facility | 54.1205 | 0 | 0 | 0 |
| TOTAL CAPITAL EXPENDITURES | | 0 | 0 | 0 |
| 2005 SPLOST | | | | |
| Land | 54.1100 | 1,000,000 | 0 | |
| Facility Renovation | 54.1414 | 0 | 500,000 | 320,000 |
| Park Improvements | 54.1415 | 0 | 275,000 | 1,900,000 |
| Street Improvements | 54.1441 | 0 | 290,000 | 1,200,000 |
| Vehicles | 54.2200 | 100,000 | 0 | |
| Police Radios | 54.2510 | 0 | 156,131 | 0 |
| TOTAL CAPITAL EXPENDITURES | | 1,100,000 | 1,221,131 | 3,420,000 |
| FEDERAL SEIZED DRUG FUND | | | | |
| Machinery | 54.2100 | 4,373 | 0 | 0 |
| Vehicles | 54.2200 | 27,000 | 0 | 0 |
| Drug Dog K-9 | 54.2225 | 19,000 | 0 | 0 |
| Computers | 54.2400 | 0 | 0 | 212,500 |
| Equipment | 54.2500 | 45,800 | 16,171 | 0 |
| Weapons | 54.2505 | 26,606 | 13,408 | 0 |
| Visionary Software | 54.2506 | | 250,842 | 0 |
| TOTAL CAPITAL EXPENDITURES | | 122,779 | 280,421 | 212,500 |
| TECHNOLOGY SURCHARGE | | | | |
| City Wide Technology & Computers | 54.2509 | 0 | 90,675 | 90,000 |
| TOTAL CAPITAL EXPENDITURES | | 0 | 90,675 | 90,000 |

| DEPARTMENT/PROJECT | | ACTUAL 2006 | ADOPTED 2007 | ADOPTED 2008 |
|---------------------------------------|---------|----------------|-----------------|-----------------|
| DOWNTOWN DEVELOPMENT AUTHORITY | | | | |
| Land | 54.1100 | 245,000 | 0 | 85,000 |
| TOTAL CAPITAL EXPENDITURES | | 245,000 | 0 | 85,000 |
| STORM WATER | | | | |
| Vehicle | 54.2200 | 0 | 0 | 28,000 |
| Equipment | 54.2500 | 0 | 0 | 45,000 |
| Capital Reserve | 54.2502 | 0 | 0 | 350,914 |
| Storm Water Improvements | 54.2503 | 0 | 0 | 97,000 |
| TOTAL CAPITAL EXPENDITURES | | 0 | 0 | 520,914 |

| | |
|--|---|
| PROPOSED 5 YR CAPITAL PROJECTS | City of Norcross, Georgia |
| GENERAL GOVERNMENT ADMINISTRATION | Fund: General Department: General Government Administration Date: Oct. 1, 2007 |
| | Submitted by: Rudolph Smith Department Head Reviewed by: Karen Dixon Financial Analyst |

| Description | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|----------------------------|---------|---------|---------|---------|---------|
| Weapons | | | | | |
| Computer Equipment | | | | | |
| Machinery | | 5,000 | | | |
| Office Furniture/Equipment | 5,000 | 7,500 | 10,000 | 15,000 | 15,000 |
| Vehicles | 20,000 | | | | |
| Radios | | | | | |
| Other Equipment | 5,000 | | | | |
| Other | | | | | |

2008

| Description | Requested | Adopted |
|-----------------|-----------|----------|
| Desk and Chairs | 5,000 | 5,000 |
| Vehicles | 20,000 | 20,000 |
| Equipment | 5,000 | 5,000 |
| | \$30,000 | \$30,000 |

2009

| Description | Requested | Adopted |
|---|-----------|----------|
| License permits machine and computer | 5,000 | 5,000 |
| Office Financial Analyst and Administrative Coordinator | 7,500 | 7,500 |
| | \$12,500 | \$12,500 |

2010

| Description | Requested | Adopted |
|--------------------------------------|-----------|----------|
| Office Furniture GGA conference room | 10,000 | 10,000 |
| | \$10,000 | \$10,000 |

2011

| Description | Requested | Adopted |
|----------------------|-----------------|-----------------|
| Permits Card Printer | 15,000 | 15,000 |
| | <u>\$15,000</u> | <u>\$15,000</u> |

2012

| Description | Requested | Adopted |
|------------------------|-----------------|-----------------|
| GGA Department Network | 15,000 | 15,000 |
| Copier | <u>\$12,000</u> | <u>\$12,000</u> |

| | |
|---------------------------------------|---|
| PROPOSED 5 YR CAPITAL PROJECTS | City of Norcross, Georgia |
| CLERK OF COURT | Fund: General Department: Court Date: Oct. 1, 2007 |
| | Submitted by: Tracy Thompson Department Head Reviewed by: Rudolph Smith Finance Director |

| Description | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|----------------------------|---------|---------|---------|---------|---------|
| Weapons | | | | | |
| Computer Equipment | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Machinery | | | | | |
| Office Furniture/Equipment | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Vehicles | | | | | |
| Radios | | | | | |
| Other Equipment | | | | | |
| Other | | | | | |

2008

| Description | Requested | Adopted |
|-------------|----------------|----------------|
| computers | 5,000 | 5,000 |
| furniture | 1,500 | 1,500 |
| | <u>\$6,500</u> | <u>\$6,500</u> |

2009

| Description | Requested | Adopted |
|-------------|----------------|----------------|
| computers | 5,000 | 5,000 |
| furniture | 1,500 | 1,500 |
| | <u>\$6,500</u> | <u>\$6,500</u> |

2010

| Description | Requested | Adopted |
|-------------|----------------|----------------|
| computers | 5,000 | 5,000 |
| furniture | 1,500 | 1,500 |
| | <u>\$6,500</u> | <u>\$6,500</u> |

| 2011 | | |
|--------------------|------------------|----------------|
| Description | Requested | Adopted |
| computers | 5,000 | 5,000 |
| furniture | 1,500 | 1,500 |
| | <u>\$6,500</u> | <u>\$6,500</u> |

| 2012 | | |
|--------------------|------------------|----------------|
| Description | Requested | Adopted |
| computers | 5,000 | 5,000 |
| furniture | 1,500 | 1,500 |
| | <u>\$6,500</u> | <u>\$6,500</u> |

| | | |
|---------------------------------------|----------------------------------|--|
| PROPOSED 5 YR CAPITAL PROJECTS | City of Norcross, Georgia | |
| PUBLIC SAFETY | Fund: | General |
| | Department: | Public Safety |
| | | Date: Oct. 1, 2007 |
| | Submitted by: | Dallas Stidd Department Head |
| | Reviewed by: | Rudolph Smith Finance Director |

| Description | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|----------------------------|---------|---------|---------|---------|---------|
| Weapons | 4,700 | 3,000 | 3,500 | 3,500 | 4,000 |
| Computer Equipment | | | | | |
| Machinery | 5,000 | 7,500 | 10,000 | 12,500 | 15,000 |
| Office Furniture/Equipment | 3,000 | 3,000 | 3,250 | 3,250 | 3,500 |
| Vehicles | 216,000 | 150,000 | 162,000 | 174,000 | 186,000 |
| Radios | 38,404 | 3,500 | 3,500 | 3,750 | 4,000 |
| Other Equipment | | | | | |
| Other | | | | | |

2008

| Description | Requested | Adopted |
|-----------------------------------|------------------|------------------|
| Vehicles \$25,000 each | 100,000 | 216,000 |
| Weapons Patrol Rifles, Range Fees | 23,000 | 4,700 |
| Office Furniture Replacement | 3,000 | 3,000 |
| Upgrade Dispatch, batteries | 34,000 | 38,404 |
| Miscellaneous Equipment | 5,000 | 5,000 |
| | <u>\$165,000</u> | <u>\$267,404</u> |

2009

| Description | Requested | Adopted |
|-------------------------|------------------|------------------|
| Range Fees | 3,000 | 3,000 |
| Miscellaneous Equipment | 7,500 | 7,500 |
| Vehicles \$25,000 each | 150,000 | 150,000 |
| Radio Batteries | 3,500 | 3,500 |
| Office Furniture | 3,000 | 3,000 |
| | <u>\$167,000</u> | <u>\$167,000</u> |

| 2010 | | |
|-------------------------|------------------|------------------|
| Description | Requested | Adopted |
| Office Furniture | 3,250 | 3,250 |
| Range Fees | 3,500 | 3,500 |
| Miscellaneous Equipment | 10,000 | 10,000 |
| Vehicles \$27,000 each | 162,000 | 162,000 |
| Radio Batteries | 3,500 | 3,500 |
| | <u>\$182,250</u> | <u>\$182,250</u> |

| 2011 | | |
|-------------------------|------------------|------------------|
| Description | Requested | Adopted |
| Office Furniture | 3,250 | 3,250 |
| Range Fees | 3,500 | 3,500 |
| Vehicles \$29,000 each | 174,000 | 174,000 |
| Miscellaneous Equipment | 12,500 | 12,500 |
| Radio Batteries | 3,750 | 3,750 |
| | <u>\$197,000</u> | <u>\$197,000</u> |

| 2012 | | |
|-------------------------|------------------|------------------|
| Description | Requested | Adopted |
| Office Furniture | 3,500 | 3,500 |
| Range Fees | 4,000 | 4,000 |
| Vehicles \$31,000 each | 186,000 | 186,000 |
| Miscellaneous equipment | 15,000 | 15,000 |
| Radio batteries | 4,000 | 4,000 |
| | <u>\$212,500</u> | <u>\$212,500</u> |

| | | |
|---------------------------------------|----------------------------------|--|
| PROPOSED 5 YR CAPITAL PROJECTS | City of Norcross, Georgia | |
| PUBLIC WORKS | Fund: | General |
| | Department: | Public Works |
| | | Date: Oct. 1, 2007 |
| | Submitted by: | Craig A. Mims Department Head |
| | Reviewed by: | Rudolph Smith Finance Director |

| Description | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|----------------------------|---------|---------|---------|---------|---------|
| Weapons | | | | | |
| Computer Equipment | | | | | |
| Machinery | 10,800 | | 28,000 | 5,000 | 35,000 |
| Office Furniture/Equipment | | | | | |
| Vehicles | 110,000 | 77,000 | 42,000 | 24,000 | |
| Radios | | | | | |
| Other Equipment | | 2,500 | | | |
| Other | | | | | |

2008

| Description | Requested | Adopted |
|--|------------------|------------------|
| <u>2008 Ford/Chevy Pick-up Truck</u> | 22,000 | 110,000 |
| <u>2008 Ford/Chevy Van</u> | 25,000 | |
| <u>2008 Elgin Pelican Street Sweeper</u> | 88,000 | |
| <u>John Deere Walk Behind Mower</u> | 5,000 | 10,800 |
| <u>Tar Kettle(sprayer)</u> | 3,000 | |
| <u>Concrete Saw</u> | 2,800 | |
| <u>Benches and Trash Cans</u> | 5,000 | |
| | \$150,800 | \$120,800 |

2009

| Description | Requested | Adopted |
|--------------------------------|-----------------|-----------------|
| <u>Full Size Pick-up Truck</u> | 22,000 | 22,000 |
| <u>Dump Truck-F-350</u> | 55,000 | 55,000 |
| <u>Equipment Trailer</u> | 2,500 | 2,500 |
| | \$79,500 | \$79,500 |

| 2010 | | |
|-------------------------|------------------|-----------------|
| Description | Requested | Adopted |
| Leaf Vacuum | 28,000 | 28,000 |
| Flat Bed Service Truck | 42,000 | 42,000 |
| | <u>\$70,000</u> | <u>\$70,000</u> |
| 2011 | | |
| Description | Requested | Adopted |
| Full Size Pick-up Truck | 24,000 | 24,000 |
| Walk Behind Mower | 5,000 | 5,000 |
| | <u>\$29,000</u> | <u>\$29,000</u> |
| 2012 | | |
| Description | Requested | Adopted |
| Bandit Drum Chipper | 35,000 | 35,000 |
| | <u>\$35,000</u> | <u>\$35,000</u> |

2010

| Description | Requested | Adopted |
|--|------------------|------------------|
| Renovate/repair towers of "Old Chapel" | 90,000 | 90,000 |
| Paint exterior of "Old Chapel" | 8,000 | 8,000 |
| Refinish wood floor in lobby area | 7,500 | 7,500 |
| Landscaping surrounding facility | 6,500 | 6,500 |
| Replace flooring in yoga/dance room | 3,500 | 3,500 |
| | <u>\$115,500</u> | <u>\$115,500</u> |

2011

| Description | Requested | Adopted |
|---|------------------|-----------------|
| Tables and chairs replacement | 10,000 | 10,000 |
| Weight Room equipment replacement | 9,500 | 9,500 |
| Replace carpeting in meeting rooms & hall | 8,500 | 8,500 |
| Replace computers at Center | 10,000 | 10,000 |
| Paint interior of 1st Floor (meeting rooms) | 4,500 | 4,500 |
| Paint interior of Offices | 1,500 | 1,500 |
| | <u>\$44,000</u> | <u>\$44,000</u> |

2012

| Description | Requested | Adopted |
|---|------------------|-----------------|
| Paint exterior of "Old Chapel" | 9,000 | 9,000 |
| Replace carpeting in auditorium | 20,000 | 20,000 |
| Refinish wood floor in office area | 5,000 | 5,000 |
| Paint interior of "Old Chapel" & Auditorium | 6,500 | 6,500 |
| | <u>\$40,500</u> | <u>\$40,500</u> |

| | |
|---------------------------------------|--|
| PROPOSED 5 YR CAPITAL PROJECTS | City of Norcross, Georgia |
| COMMUNITY DEVELOPMENT | Fund: General Department: Community Development Date: Oct. 1, 2007 |
| | Submitted by: Jennifer Peterson Department Head Reviewed by: Rudolph Smith Finance Director |

| Description | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|----------------------------|---------|---------|---------|---------|---------|
| Weapons | | | | | |
| Computer Equipment | 162,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Machinery | | | | | |
| Office Furniture/Equipment | | | | | |
| Vehicles | 60,000 | | | | |
| Radios | | | | | |
| Other Equipment | | | | | |
| Other | | | | | |

2008

| Description | Requested | Adopted |
|-----------------------------------|------------------|------------------|
| GIS | 142,000 | 142,000 |
| Permitting & Tracking Software | 20,000 | 20,000 |
| Light Trucks for Code Enforcement | 60,000 | 60,000 |
| | <u>\$222,000</u> | <u>\$222,000</u> |

2009

| Description | Requested | Adopted |
|-------------------|-----------------|-----------------|
| GIS annual upkeep | 10,000 | 10,000 |
| | <u>\$10,000</u> | <u>\$10,000</u> |

2010

| Description | Requested | Adopted |
|-------------------|-----------------|-----------------|
| GIS annual upkeep | 10,000 | 10,000 |
| | <u>\$10,000</u> | <u>\$10,000</u> |

| 2011 | | |
|--------------------|------------------------|------------------------|
| Description | Requested | Adopted |
| GIS annual upkeep | 10,000 | 10,000 |
| | <u>\$10,000</u> | <u>\$10,000</u> |
| | <u><u>\$10,000</u></u> | <u><u>\$10,000</u></u> |
| | | |
| 2012 | | |
| Description | Requested | Adopted |
| GIS annual upkeep | 10,000 | 10,000 |
| | <u>\$10,000</u> | <u>\$10,000</u> |
| | <u><u>\$10,000</u></u> | <u><u>\$10,000</u></u> |

| | | |
|---------------------------------------|----------------------------------|--|
| PROPOSED 5 YR CAPITAL PROJECTS | City of Norcross, Georgia | |
| WATER/SEWER | Fund: | Enterprise |
| | Department: | Water Sewer |
| | | Date: Oct. 1, 2007 |
| | Submitted by: | Brad Cole Department Head |
| | Reviewed by: | Rudolph Smith Finance Director |

| Description | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|----------------------------|---------|---------|---------|---------|---------|
| Weapons | 0 | 0 | 0 | 0 | 0 |
| Computer Equipment | 0 | 0 | 0 | 0 | 0 |
| Machinery | 0 | 7,500 | 12,000 | 7,500 | 12,000 |
| Office Furniture/Equipment | 3,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| Vehicles | 0 | 0 | 32,000 | 0 | 3,200 |
| Radios | 300 | 350 | 150 | 350 | 150 |
| Other Equipment | 7,500 | 20,000 | 50,000 | 65,000 | 20,000 |
| Other | 60,000 | 70,000 | 70,000 | 70,000 | 70,000 |

2008

| Description | Requested | Adopted |
|------------------------------|-----------|---------|
| Other | 60,000 | 60,000 |
| File Cabinets & Book Shelves | 3,500 | 3,500 |
| Radio Replacement | 300 | 300 |
| Saws & Pumps | 7,500 | 7,500 |
| | 71,300 | 71,300 |

2009

| Description | Requested | Adopted |
|---------------------------|-----------|---------|
| Other | 70,000 | 70,000 |
| Trash Pumps | 7,500 | 7,500 |
| Desk & Chairs | 7,500 | 7,500 |
| Radio Replacement | 350 | 350 |
| Replacement: Concrete Saw | 20,000 | 20,000 |
| | 105,350 | 105,350 |

| 2010 | | |
|---------------------------|------------------|----------------|
| Description | Requested | Adopted |
| Other | 70,000 | 70,000 |
| Locating Equipment | 12,000 | 12,000 |
| Drafting Equipment | 7,500 | 7,500 |
| Replace Service Truck | 32,000 | 32,000 |
| Radio Replacement | 150 | 150 |
| Replacement: Ditch Packer | 50,000 | 50,000 |
| | <u>171,650</u> | <u>171,650</u> |

| 2011 | | |
|--------------------|------------------|----------------|
| Description | Requested | Adopted |
| Other | 70,000 | 70,000 |
| Sump Pumps | 7,500 | 7,500 |
| Chairs & Tables | 7,500 | 7,500 |
| Radio Replacement | 350 | 350 |
| Track Hoe | 65,000 | 65,000 |
| | <u>150,350</u> | <u>150,350</u> |

| 2012 | | |
|---------------------------|------------------|----------------|
| Description | Requested | Adopted |
| Other | 70,000 | 70,000 |
| Traffic Control Equipment | 12,000 | 12,000 |
| File Cabinets | 7,500 | 7,500 |
| Replace Service Truck | 3,200 | 3,200 |
| Radio Replacement | 150 | 150 |
| Test equipment | 20,000 | 20,000 |
| | <u>112,850</u> | <u>112,850</u> |

| | | |
|---------------------------------------|----------------------------------|--|
| PROPOSED 5 YR CAPITAL PROJECTS | City of Norcross, Georgia | |
| ELECTRICAL | Fund: | Enterprise |
| | Department: | Electrical |
| | | Date: Oct. 1, 2007 |
| | Submitted by: | Brad Cole Department Head |
| | Reviewed by: | Rudolph Smith Finance Director |

| Description | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 |
|----------------------------|---------|---------|---------|---------|---------|
| Weapons | 0 | 0 | 0 | 0 | 0 |
| Computer Equipment | 0 | 0 | 0 | 0 | 0 |
| Machinery | 15,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| Office Furniture/Equipment | | 2,500 | 2,500 | 2,500 | 2,500 |
| Vehicles | | 35,000 | 35,000 | 35,000 | 145,000 |
| Radios | 300 | 350 | 350 | 350 | 350 |
| Other Equipment | 2,500 | 30,000 | 30,000 | 30,000 | 30,000 |
| Other | 0 | 0 | 0 | 0 | 0 |

2008

| Description | Requested | Adopted |
|---------------------|-----------|---------|
| Switching Equipment | 15,000 | 15,000 |
| Radio Replacement | 300 | 300 |
| Locating Equipment | 2,500 | 2,500 |
| | 17,800 | 17,800 |

2009

| Description | Requested | Adopted |
|------------------------------|-----------|---------|
| Switching Equipment | 80,000 | 80,000 |
| File Cabinets & Book Shelves | 2,500 | 2,500 |
| Replace Service Truck | 35,000 | 35,000 |
| Radio Replacement | 350 | 350 |
| Saws & Crimpers | 30,000 | 30,000 |
| | 147,850 | 147,850 |

| 2010 | | |
|-----------------------------|------------------|----------------|
| Description | Requested | Adopted |
| Chipper | 80,000 | 80,000 |
| CAD Equipment | 2,500 | 2,500 |
| Replace Meter Reading Truck | 35,000 | 35,000 |
| Radio Replacement | 350 | 350 |
| Load Control Equipment | 30,000 | 30,000 |
| | <u>147,850</u> | <u>147,850</u> |

| 2011 | | |
|-----------------------------|------------------|----------------|
| Description | Requested | Adopted |
| Switching Equipment | 80,000 | 80,000 |
| Chairs & Desks | 2,500 | 2,500 |
| Replace Meter Reading Truck | 35,000 | 35,000 |
| Radio Replacement | 350 | 350 |
| Load Control Equipment | 30,000 | 30,000 |
| | <u>147,850</u> | <u>147,850</u> |

| 2012 | | |
|------------------------------|------------------|----------------|
| Description | Requested | Adopted |
| Switching Equipment | 80,000 | 80,000 |
| Drafting Table & Accessories | 2,500 | 2,500 |
| Replace Digger Derrick Truck | 145,000 | 145,000 |
| Radio Replacement | 350 | 350 |
| Load Control Equipment | 30,000 | 30,000 |
| | <u>257,850</u> | <u>257,850</u> |

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ANNUAL BUDGET FY2008

GLOSSARY OF TERMS USED IN THIS BUDGET

The following is an abbreviated list of the specialized governmental budgeting and accounting terms used in this budget.

ACCOUNT NUMBER – A line item code defining an appropriation.

ACCRUAL ACCOUNTING – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they occur.

AD VALOREM TAXES – Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

ADJUSTMENTS – Corrections given to water, sewer, and sanitation billings could have been a result of misread meters, the resident being out of town and not using service, and/or a plumbing problem.

APPROPRIATION – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ORDINANCE – The formal budgetary document enacted by the legislative body, which contains all approved appropriations for the fiscal year.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying taxes.

AVAILABLE FUND BALANCE – Financial resources carried forward at the end of a fiscal year, which have not been reserved or designated for a specific purpose such as working capital. These resources are considered "available" to finance future budgets.

BALANCED BUDGET – A budget in which planned funds available equal planned expenditures.

BASE BUDGET – The base budget consists of personal services only. Price and quantity changes are reflected in the base budget but only to the extent that they are in support of personal services. Program and/or capital improvements are not included in the base budget.

BASIS OF BUDGETING – A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred.

BUDGET – A service plan for a given period embodying estimated expenditures for providing services and the proposed means of financing them. A balanced budget limits expenditures to available resources.

BUDGET ADJUSTMENT – A legal procedure utilized by City staff to revise a budget appropriation.

BUDGET AMENDMENT – A legal procedure to amend a fiscal year budget. The City staff may amend the expenditures within or between department budgets according to the budget policy, but no increases in the total budget can occur without the approval of the City Council.

BUDGET CALENDAR – The schedule of key dates that a government follows in the preparation and adoption of the budget.

BUDGET MESSAGE – A general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body.

BUDGETARY BASIS – This refers to the basis of budgeting used to estimate financing sources and uses in the budget.

BUDGETARY CONTROL – The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

CAPITAL IMPROVEMENT PROGRAM BUDGET – The Capital Improvement Program (CIP) is a

plan for capital expenditures to be incurred each year over a five-year period as approved by the City Council. This plan will meet the Capital needs as defined in the long-term work program of the departments. The Capital Budget is based on a set of long-term capital improvement programs. When the CIP is reviewed each year, the programs are approved for the current year and included in one of the various funds for the current year.

CAPITAL IMPROVEMENTS – Construction, renovation or physical improvement projects costing more than \$10,000 is termed capital improvements or CIP's. These projects may include maintenance or renovation of an existing structure or the construction of a new facility.

CAPITAL OUTLAYS – Capital items are defined as tangible items such as tools, desks, machinery and equipment costing over \$2,000 each and having a use-life of more than one year.

CASH BASIS – The basis of accounting under which revenues are recorded when received and expenditures are recorded when disbursed.

CDBG – Community Development Block Grant. U. S. Department of Housing and Urban Development (HUD) program where grants are awarded to entitlement community grantees to carry out a wide

range of community development activities directed toward revitalizing neighborhoods, economic development,

and providing improved community facilities and services. Grantees must give maximum feasible priority to

activities which benefit low and moderate income persons, or where community development needs have a

particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community, and where other financial resources are not available to meet such needs.

CIP – Capital Improvement Program.

COLA – Cost of Living Adjustment.

CONTINGENCY – Those funds included in the base budget for the purpose of providing a means to cover minor unexpected costs during the budget year to be approved by Mayor and Council.

DCA – Department of Community Affairs.

DDA – Downtown Development Authority is a component unit of the City of Norcross. DDA operates the Mainstreet programs. Its governing board is appointed by the City and the City has assumed financial responsibility for its operations.

DEBT – An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating

DEBT SERVICE – Payment of principal and interest to lenders or creditors on outstanding debt.

DEFICIT – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

DEPARTMENT – A major administrative unit of the City with overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

EFFECTIVENESS – Depicts the degree to which performance objectives are being achieved or otherwise reflects the quality of local government performance.

EFFICIENCY – Reflects the relationship between work performed and the resources required to perform it; Compares outputs to input.

ENCUMBRANCE – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

ENTERPRISE FUND – Enterprise funds are used "to account for operations that are financed and operated in a manner similar to private business enterprises ... where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges". Services accounted for in enterprise funds are tangible, and

EXPENDITURES – Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

EXPENSES – Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

FISCAL YEAR – The accounting period for which an organization budgets is termed the fiscal year.

Norcross fiscal year is January 1 to December 31.

FIXED ASSETS – Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

FUND – All accounts necessary to set forth the financial position and results of operations of a fund.

FUND BALANCE – The excess of the revenue and other financing sources over the expenditure and other uses.

FUND BALANCE (Reserved) – Resources of the City which are restricted by contractual or legal provisions.

FUND BALANCE (Undesignated) – Portion of fund balance representing expendable available financial resources.

FY – Fiscal Year is a 12-month period used for calculating annual financial report in businesses and other organizations.

GAAP – Generally Accepted Accounting Principles. Uniform minimum, standards used by state and local governments for financial accounting, recording and reporting, encompassing the conventions, rules and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).

GENERAL FUND – The General Fund provides general-purpose governmental services such as Police, Fire, and Street Maintenance. This fund accounts for the revenues and activities not required by law or administrative decision to be accounted for in a special fund. Ordinarily, the General Fund has a great variety of revenues and is used to finance many more activities than any other fund.

GENERAL REVENUE – The revenue of a government other than those derived from and retained in an enterprise. If a portion of the net income in an Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amount transferred constitutes general revenue to the government.

GFOA – Government Finance Officers Association. Professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of Government financial resources.

GGFOA – Georgia Government Finance Officers Association. The body that sets accounting standards specifically for governmental entities at the state and local level.

GIRMA – Georgia Interlocal Risk Management Agency. Intergovernmental risk sharing fund created in 1987 to provide property and liability coverage to local government entities in Georgia. GIRMA is administered by GMA.

GIS - Geographic information system is a system for creating, storing, analyzing and managing spatial data and associated attributes.

GMA – Georgia Municipal Association. Organization representing municipal governments in Georgia.

GOALS – A longer-term broader statement of intent.

GOVERNMENTAL FUNDS – Funds used to account for the acquisition, use and balances of expendable resources and related current liabilities except those accounted for in proprietary funds and fiduciary funds.

GRANT - A contribution by a government or other organization to support a particular function. A financial gift, donation or award that is made from a funding source, usually a governmental entity, to the City for the acquisition of goods, services or land. The grant award agreement defines the City's responsibilities and duties to be exchanged for the grant. Grants are often earmarked for a specific purpose of program.

INFRASTRUCTURE – Basic installations and facilities upon which the continuance and growth of a community depend; examples are roads and public utilities.

INTANGIBLE TAX – Tax levied on intangible personal property such as securities, mortgages, and cash based on returns filed to the State of Georgia.

INTER-FUND TRANSFER – A transfer of resources from one accounting fund to another accounting fund. For example, an inter-fund transfer might be made from the General Fund to offset a deficit.

INVESTMENTS – Securities and real estate held for production of revenue in the form of interest, dividend, rentals or lease payments. The term does not include fixed assets used in governmental operations.

LINE -ITEM BUDGET – A budget format in which departmental outlays are grouped according to the

items that will be purchased, with one item or group of items on each line. Smallest classification of accounting for revenues and expenditures.

LONG-TERM DEBT – Debt with a maturity of more than one year after the date of issuance.

MIS – Management Information Systems. A department under the Service Fund responsible for the internet connectivity and information systems of the entire city.

MILL – One one-thousandth of a United States dollar.

MILLAGE RATE – The ad valorem tax rate expressed in term of levy per thousand dollars of taxable assessed value.

MISSION – The reason or purpose for the organizational unit's existence.

MODIFIED ACCRUAL ACCOUNTING – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

MODIFIED CASH BASIS – Revenues are recognized on the cash basis, but expenditures are recognized on the accrual basis.

NET INCOME – Proprietary fund in excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses and operating transfers-out.

OBJECTIVES – The specified end result expected and can include the time at which it will be achieved.

OPERATING BUDGET – The portion of the budget pertaining to daily operations that provides basic governmental services.

OPERATING EXPENSES – The excess of proprietary fund operating revenues over operating expenses.

OPERATING INCOME – The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES – Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for services.

OPERATING TRANSFER IN-OUT – Recurring or routine authorized transfers between funds and component units that are not expected to be repaid.

PENSION TRUST FUND – The trust fund used to account for public employees retirement systems. Pension trust funds accounted for in essentially the same manner as proprietary funds, but with an important expanded emphasis on required fund balance reserves.

PROGRAM BUDGET – A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class.

PROPRIETARY FUNDS – Sometimes referred to as income determination or commercial type funds, the classification used to account for a government's ongoing organizations activities that are similar to those often found in the private sector.

PUBLIC HEARING – It is a specifically designated time, place and opportunity for citizens, community groups, business, and other stakeholders to address the City Council on a particular issue. It allows interested parties to express opinions and the City Council and/or staff to hear their concerns and advice.

PUBLIC UTILITY TAX - A tax assessed on the real property of railroad equipment companies.

REGULATORY PERMIT FEE – Fee derived from any business outside the City conducting business inside the City limits.

RESTRICTED ASSETS – Monies, or other resources, which are restricted in use by legal or contractual requirements.

RETAINED EARNINGS – A fund equity account that reflects accumulated net earnings (or losses) of a proprietary fund.

RETAINED EARNINGS (Reserved) – The accumulated earnings of the proprietary funds of the City which have not been designated for a particular purpose.

RESERVE – An account used either to set aside budgeted resources that are not required for expenditures in the current fiscal year budget or to earmark resources for a specific purpose.

RESIDUAL EQUITY TRANSFER IN-OUT – Nonrecurring or non-routine transfers of equity between funds and component units that are not expected to be repaid.

RESOURCES – Total dollars available for appropriation, including estimated revenues, inter-fund transfers, other financing sources such as sale of fixed assets, and beginning fund balances.

REVENUES – Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

SCBA – Self Contained Breathing Apparatus used for fire fighters.

SCIENTIFIC ATLANTA – A manufacturer of digital set-top boxes.

SERVICE FUND – This fund is used to account for the financing of goods and/or services provided to the other departments or funds of the City. The estimated costs of operating the service fund are charged to the separate departments and funds during the year and allocated at year-end.

SEWER FUND – A fund set up to finance and account for the cost of providing sewer utility services to the citizens and businesses within the City.

SPECIAL ASSESSMENTS – 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.

SPECIAL REVENUE FUND- Fund includes funds operated for specific programs or activities as required by law or the Council. Sources of revenue include funds from excise taxes on hotel and motel rooms, state and federal grants with local match contributions.

SPLOST – Special Local Option Sales Tax is a one percent sales tax voted by the citizens of the City of Tifton and Tift County to fund various capital improvement projects.

SPLOST IV – Special Local Option Sales Tax, the fourth implementation of a one percent sales tax for special projects to help build and maintain the City's infrastructure.

SUPPLIES – Minor articles and commodities that are needed by departments to conduct their operations.

SURPLUS - The amount that remains when use or need is satisfied.

SURPLUS SALE PROPERTY – Revenue from the sale of City property no longer considered being of value to the City.

TAX DIGEST – The total assessed value of all real estate property, motor vehicles, mobile homes, timber and heavy-duty equipment in the city of Tifton, Georgia.

TAX LEVY ORDINANCE – An ordinance by means of which taxes are levied.

TAX RATE LIMIT – The maximum rate at which a government may levy a tax. Overall tax rate limits usually restrict levies for all purposes and of all governments, state or local, having jurisdiction in a given area.

TAXES – Compulsory charges levied by a government for the purpose of financing services performed for a common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

NPD - Norcross Police Department.

UNIFORM CHART OF ACCOUNTS – State mandated financial reporting format for governments.

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