

## **BUDGET GUIDE**

There are nineteen (19) departments, which are divided into nine sections. These sections include General Government, Public Safety, Public Works, Recreation, Airport, Municipal Auditorium/Civic Center, Transit, Community Development, and the Enterprise Funds.

The 2009 - 2010 Annual Budget is divided into fourteen (14) sections whose contents are explained below. This Budget Guide is provided to summarize the information contained in each section and to assist the reader in finding information.

### **Section I - City Manager's Message**

This section includes the City Manger's transmittal letter, the strategic plan, and the adopted budget ordinance. Also included in this section are the revenue and expenditure recaps for the General Fund, Special Funds, Sanitary Sewer Fund, Solid Waste Fund, and the Non-Major Enterprise Funds.

### **Section II - Policies and Procedures**

This section outlines the policies used to guide the preparation and management of the City's annual budget. This section also provides detailed information on budget development, budget adoption, the accounting policies and procedures for Fund Accounting, Governmental Funds, Debt Services, Central Services, and Revenue and Expenditure policies. In addition, this section includes FY 09/10 budget calendar and budget hearings.

### **Section III - Revenue and Expenditures**

This section begins with a chart showing the relationship between funds, in addition to a chart showing the percentages of expenditures as it relates to personal services, operating expenses, and capital improvement. Included in this section is a summary of the revenue sources and expenditure categories for the 2009 - 2010 budget. This information is categorized by the following fund accounts:

- General/Special Funds
- Sanitary Sewer Fund
- Solid Waste Fund
- Non-Major Enterprise Funds

### **Section IV - Supplemental Information**

Pertinent information is reported in this section on the budget that analyzes trends and outlines the recent policy decisions that have impacted the City's budget, and its financial position. This section provides the reader with an overview of the current budget using charts and graphs on revenue/expenditures, main revenue sources, and general fund information.

### **Section V - General Fund Expenditure Detail**

The General Fund is the City's major operating fund. It accounts for all financial resources and expenditures that are not accounted for in specific purpose funds. The General Fund finances most of the regular day-to-day operations and accounts for approximately 53% or \$53,473,768

of the budgeted appropriation. It consists of the following departments: Legislative, City Manager's Office, City Attorney, Municipal Court, Human Resources, Central Services, Finance, Enforcement, Information Technology, Planning, Police, Fire, Engineering, Recreation, and Public Works. It also contains appropriations to independent agencies. This section contains the approved program and line item expenditure plan for each department.

The General Fund depends on revenues generated from such sources as property taxes, sales taxes, Water, Gas & Light transfer, service charges, business licenses and permits, insurance taxes, and other revenue to cover its operating costs.

**Section VI - Special Fund Expenditure Detail**

About 18% or \$17,978,302 of the FY 10 Budget is allocated to Special Fund activities. The approved program and line item expenditure plan is recorded in this section. Included in the Special Funds are CAD 911, Hotel/Motel, Community & Economic Development, and SPLOST Funds. The Albany Chamber of Commerce/Convention and Visitors Bureau receive 50% of prior year's actual Hotel/Motel tax revenue to promote tourism and growth in Albany.

Also housed under Special Funds are the Debt Fund and Capital Improvement Fund. These funds receive revenues from the General Fund in order to make debt payments and to finance the Capital Improvement Program.

**Section VII - Sanitary Sewer Fund Expenditure Detail**

The Sanitary Sewer Fund is an Enterprise Fund and is self-supporting. It is projected to generate \$15,488,444 in revenue primarily through user fees. This fund represents about 15% of the total budget.

Included under the Sanitary Sewer Fund are Wastewater Treatment, Wastewater Treatment/Lift Station, Wastewater Sampling, and Sanitary Sewer Maintenance. This Division of Public Works is responsible for the treatment of the City's wastewater and for disposal of sewage sludge in accordance with Environmental Protection Division's guidelines. This division is also responsible for the maintenance of all sanitary and storm sewers and for the installation of new taps and sewer extensions within the city limits of Albany.

**Section VIII - Solid Waste Fund Expenditure Detail**

The Solid Waste Fund is another Enterprise Fund that is self-supporting. It is expected to generate \$8,953,527 in revenue through service charges. This fund represents about 9% of the total budget.

Included under the Solid Waste Fund are Solid Waste Administration, Solid Waste Removal/Residential East, Solid Waste Removal/Residential West, Solid Waste Removal/Commercial and Street Sweeping. This division is responsible for collecting and properly disposing of solid waste and recyclables generated by both residential and commercial customers. This division

serves approximately 13,071 residential customers. A private contractor is also used who serves approximately 11,939 residential customers.

**Section IX - Non-Major Enterprise Funds**

The approved program and expenditure plan is recorded in this section for the Non-Major Enterprise funds which include: Airport, Municipal Auditorium, Albany Civic Center, and the Transit System. These funds are not self-supporting and receive subsidy from the General Fund.

**Section X - Capital Improvement Program**

This section includes all of the approved FY 2010 Capital Outlay/Improvement requests for the General/Special Funds, the Sanitary Sewer Fund, and the Solid Waste Fund. The capital outlay expenditure plan is listed by Department/Division. Also included in this section are the Georgia Municipal Association Lease Pool (GMA) capital requests.

**Section XI - SPLOST V**

The Special Purpose Local Option Sales Tax (SPLOST) V is a referendum approved by voters on November 2004 that allows for an extra penny in sales tax to fund a diverse list of community projects. It is not an additional tax; Georgia law allows local jurisdictions to use SPLOST proceeds to fund capital improvement projects that would otherwise be paid for with General Fund and property tax revenues.

**Section XII - Sponsored Operations**

These are Special Funds that have been established to carry out projects or programs that are not funded through the normal operating & capital budget process. These funds are used to account for resources received from outside agencies and are restricted for a specific purpose. This section includes Federal & State Grants.

**Section XIII - Utilities/WG&L Commission**

This section includes the budget for the City's utility operation - Water, Gas & Light Commission. A five-member Commission, appointed by the Board of City Commissioners, oversees its operation, ensures the effective delivery of services, and appoints a General Manager. The budget format used in this section varies from the program style presented in the rest of the City budget.

**Section XIV - Appendix**

This section contains a glossary of terms that may be useful in assisting the individual to interpret the budget.