



# Budget in Brief

FY 2014



**Population Statistics**

Population	52,833
Population, 2000	40,999
Population % Change, 2000 to 2013	+28.9%
% of Population 65 years and older	7.80%

**Economic Statistics**

Homeownership Rate	56.1%
Median Home Value	\$221,600
Median Household Income	\$54,603
Persons Below Poverty Level	12.8%

The **FY 2014 Budget In Brief** is designed to provide an overview of the FY 2014 Budget in as simple of a framework as possible. Over the next few pages you will find information on revenues and expenditures, organization and staffing, capital projects and special revenue funds. For a more in-depth look at the FY 2014 Budget you can reference the FY 2014 Budget Book, available on the City’s website.

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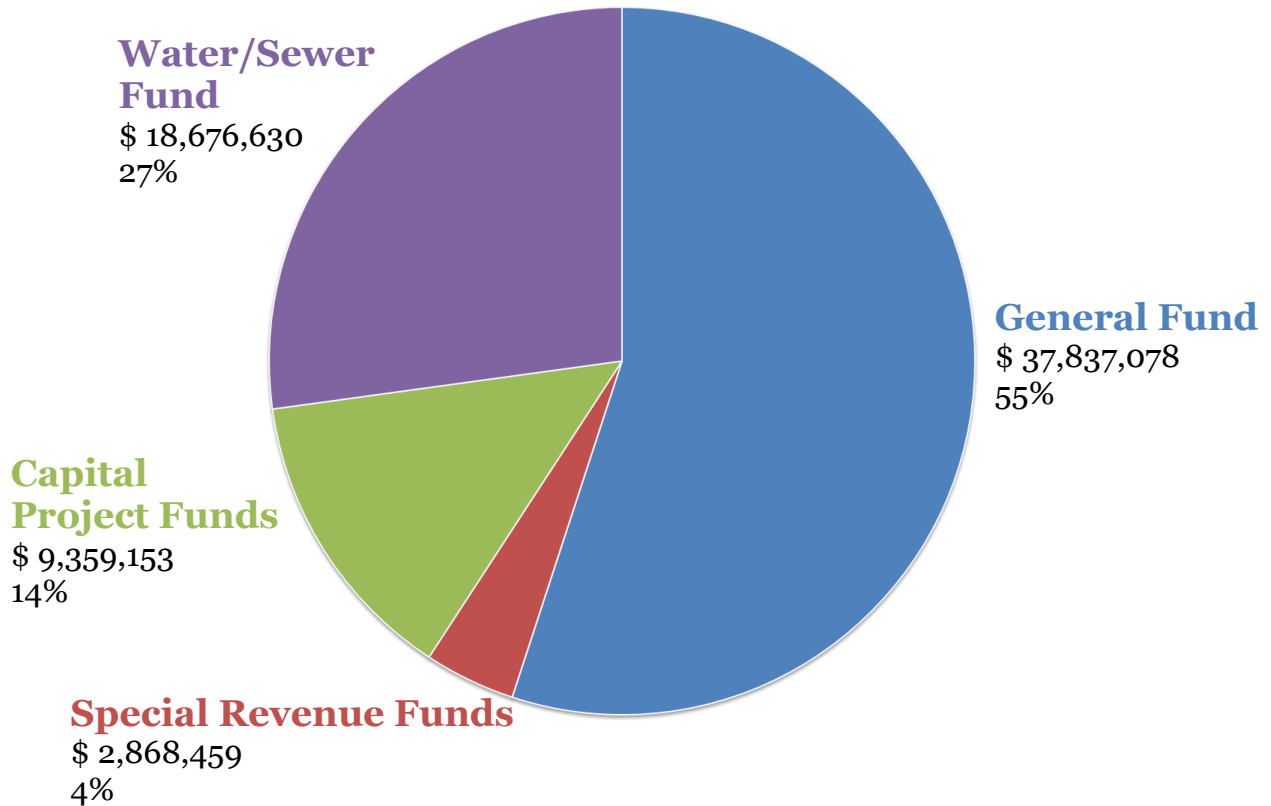
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# TOTAL FY 2014 BUDGET

\$ 68,741,320



The **General Fund** is the main fund of the City and is what pays for all City activities related to providing central government services. These General Fund services include police and fire protection; library; street repairs; parks and recreation; sanitation and recycling services; and internal support services of finance, information technology and human resources. The main revenue source for the General Fund is property taxes.

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

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

The **Water/Sewer Fund** pays to operate and maintain of the City's water, sewer and stormwater systems. Revenues come from water and sewer customers who are billed monthly based on how much water they use.

# WHERE DOES THE MONEY COME FROM?

FY 2014 Consolidated Revenues

## Consolidated—All Funds

Revenue Source	FY 2014 Budget	%
<b>Taxes</b>	24,263,301	35
<b>Licenses/Permits</b>	2,084,000	3
<b>Charges for Service</b>	27,277,181	40
<b>Fines/Forfeitures</b>	2,042,000	3
<b>Intergovernmental</b>	9,786,013	14
<b>Other Financing Sources</b>	3,288,826	5
<b>Total</b>	<b>68,741,320</b>	<b>100</b>

### Did you know that not all City services are paid for with your property taxes?

Here are examples of some City services and how they are funded.

**Funded  
by Property  
Taxes:**

- ✓ Parks and Recreation
  - ✓ Police Protection
  - ✓ Fire Protection
  - ✓ City Library
  - ✓ Community Development
- ✓ Sanitation & Recycling Pickup
  - ✓ City Jail
  - ✓ Municipal Court
  - ✓ Building & Vehicle Maintenance
  - ✓ Keep Smyrna Beautiful

**Not Funded  
by Property  
Taxes:**

- ✗ Community Relations, which is funded through Hotel/Motel Taxes.
- ✗ SPLOST projects which are funded with SPLOST revenues.
- ✗ Water and sewer systems, which are funded with customer fees.
- ✗ CDBG fund projects which are funded by a federal grant.

# WHERE DOES THE MONEY COME FROM?

FY 2014 General Fund Revenues

## General Fund

Revenue Source	FY 2014 Budget	%
<b>Taxes</b>	23,375,301	62
<b>Licenses/Permits</b>	2,084,000	5.5
<b>Charges for Service</b>	7,506,550	20
<b>Fines/Forfeitures</b>	2,042,000	5
<b>Intergovernmental</b>	730,000	2
<b>Other Financing Sources</b>	2,099,227	5.5
<b>Total</b>	<b>37,837,078</b>	<b>100</b>

## Five Largest Revenue Sources for the General Fund

**1. Property Taxes** **14,540,551 (38.4%)**

A tax on all real and personal property within City limits. Taxes are calculated by taking 40% of the assessed value multiplied by the millage rate of 8.99 mills.

**2. Sanitation Charges** **5,900,000 (14.8%)**

Fees paid by the City's residential sanitation customers. The fee is currently \$21.50 per month for weekly pickup.

**3. Franchise Taxes** **3,330,000 (8.8%)**

A tax on the use of public right-of-way for private purposes. The City has franchise agreements with utility companies who pay a tax on the use of public right-of-way for running their utility lines.

**4. Insurance Premium Tax** **2,500,000 (6.6%)**

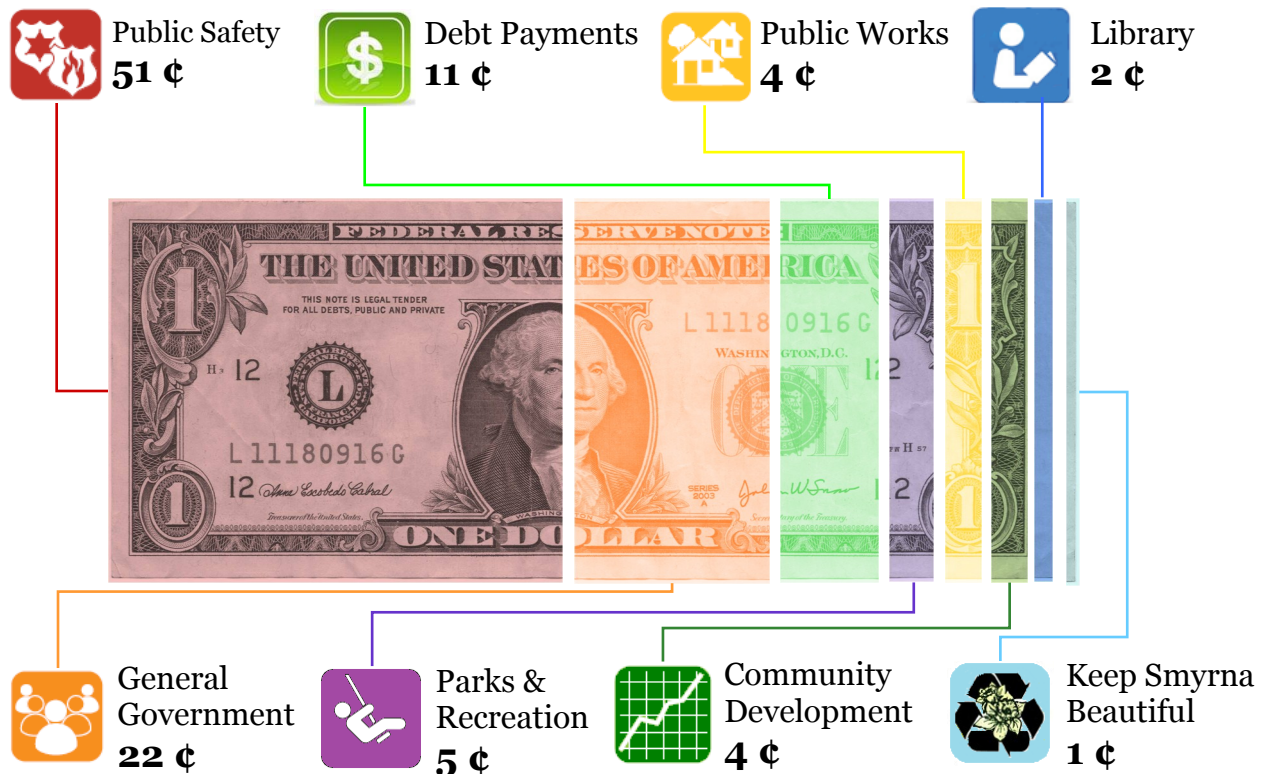
A tax paid by insurance providers based on premiums collected for policies written within the City.

**5. Municipal Court Fines** **1,700,000 (4.5%)**

Fines paid by those who receive tickets or citations within the City.

# YOUR PROPERTY TAX DOLLAR AT WORK

A look at what each dollar of Property Tax collections pays for, after taking into account off-setting revenues for certain City services.



## 51 ¢

### PUBLIC SAFETY

- Average emergency response times of 5 minutes for Police and under 4 minutes for Fire-Rescue.
- 146 fire calls, 51,010 police calls and 2,952 medical emergencies answered last year.
- Property tax dollars subsidize the City's E-911 Call Center, providing 24/7 service dedicated to answering emergency calls from Smyrna businesses and residents and dispatching Police and Fire units.



## 22 ¢

### GENERAL GOVERNMENT

- Internal departments such as Administration, Governing Body, Finance, & Information Technology.
- Municipal Court handled nearly 12,000 cases last year.
- HR Department received over 2,700 applications for 65 job postings last year.
- Buildings & Grounds department provides maintenance for all City buildings.

 **11 ¢**

**DEBT PAYMENTS**

- \$3,236,243 budgeted for bond payments for FY 2014.
- Smyrna holds second-highest possible bond ratings of AA+ (Standard & Poor's) and Aa2 (Moody's)
- Currently 5 outstanding bonds which have funded acquisition of property, construction of Fire Station 1, and infrastructure improvements for City parks.

 **5 ¢**

**PARKS & RECREATION**

- 26 City parks cover 327 acres and include 28 athletic fields, 14 playgrounds, 10 outdoor tennis courts, 2 dog parks, and one seasonal outdoor swimming pool.
- Community Center offering classes, programs, camps and over 55,000 square feet of recreational space.
- Facility rentals for weddings, parties and other special events available at discounted rates for Smyrna residents.



 **4 ¢**

**PUBLIC WORKS**

- Highways & Streets department responsible for maintaining 450 lane miles within City limits.
- Sanitation department collected over 11,000 tons of refuse and 3,000 tons of yard waste from over 13,000 sanitation customers last year.
- Recycling department collected over 1,200 tons of recycled materials last year.



 **4 ¢**

**COMMUNITY DEVELOPMENT**

- Economic Development division focuses on recruitment, retention, redevelopment and annexation.
- Planning & Zoning division focuses on zoning, variances, site plan reviews, and compliance with City ordinances.
- Code Enforcement division handled to over 2,100 cases last year.

 **2 ¢**

**LIBRARY**

- Smyrna boasts only City owned/operated library of its size and kind in Georgia.
- Open 353 days last year, had 250,000 visits and circulated over 224,000 materials to over 33,000 cardholders.
- Offers over 74,000 books, over 5,000 music recordings and over 7,400 movies—all available for free for Smyrna residents.
- New e-book program allows residents to checkout e-books from anywhere.



 **1 ¢**

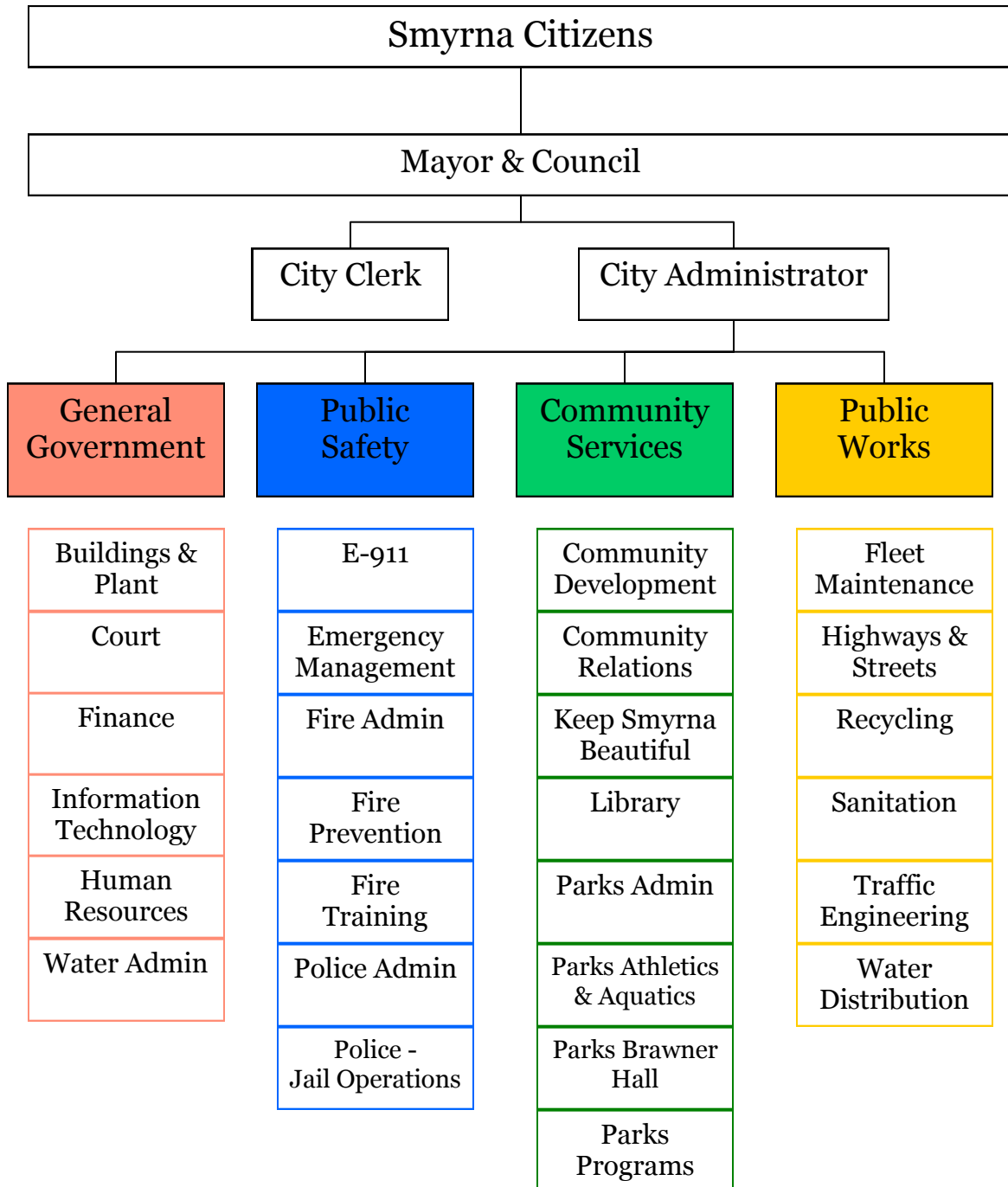
**KEEP SMYRNA BEAUTIFUL**

- Award winning program with recent first-place awards from Keep Georgia Beautiful and Keep America Beautiful.
- Coordinated 5,530 volunteer hours last year.
- Collected 20 tons of paper for shredding, 507 bags of litter by Adopt a Mile, and 1,726 tons of recycled materials at the Smyrna Recycling Center.

# CITY ORGANIZATION

## FY 2014 Organizational Chart

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





# CITY STAFFING AT A GLANCE

FY 2014 Summary of Full-Time Employees

## 395 Authorized Full Time Positions

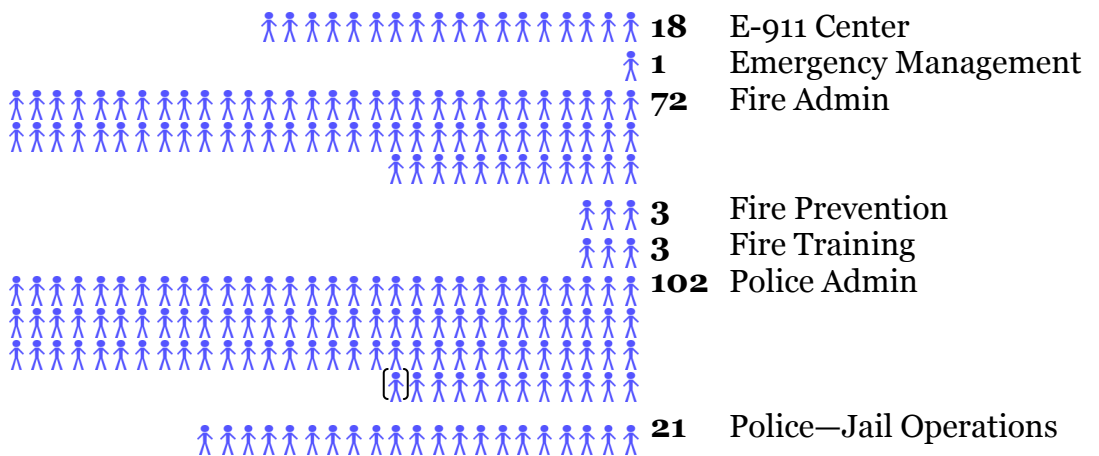
### GENERAL GOVERNMENT

45



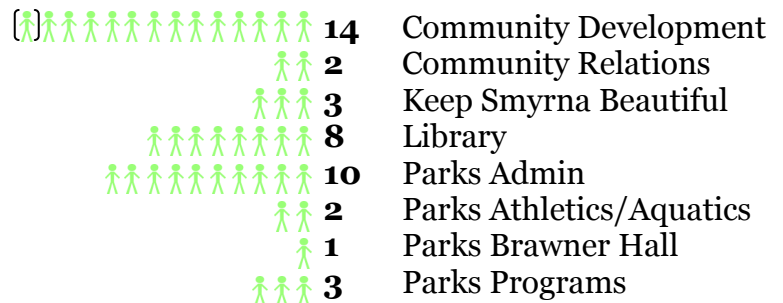
### PUBLIC SAFETY

220



### COMMUNITY SERVICES

43



### PUBLIC WORKS

87

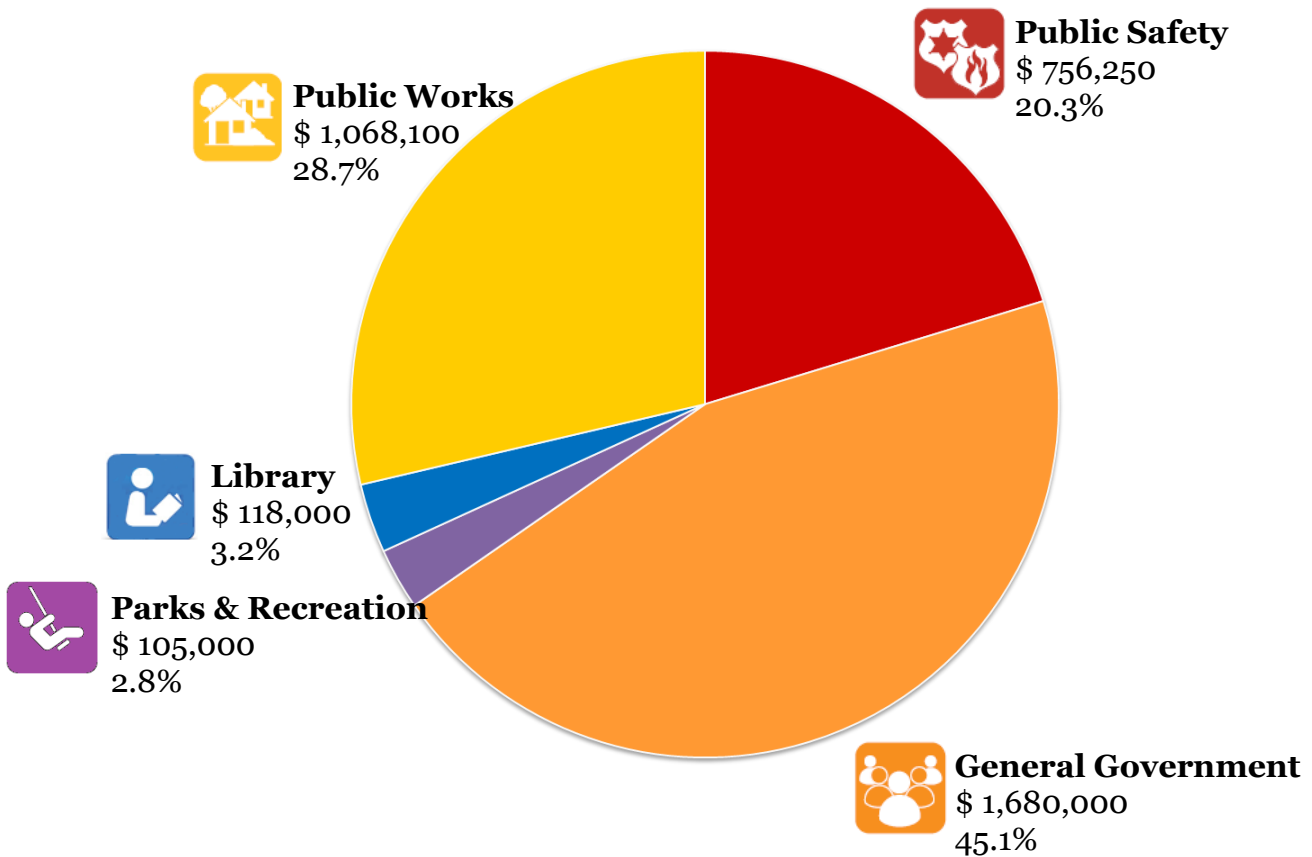


[ ] Denotes the four new positions authorized for FY 2014.

# CAPITAL IMPROVEMENT PLAN

## FY 2014-FY 2018 Capital Improvement Plan

The **Capital Improvement Plan** is a document approved by Mayor & Council along with the FY 2014 Budget that outlines a 5-year plan for upgrading, maintaining and replacing the City's capital assets. Capital assets are items which cost at least \$20,000 and have a useful life of at least one year.



**TOTAL CIP 5-YEAR BUDGET**

**\$ 3,727,350**

# CAPITAL PROJECTS

## FY 2014 CIP Projects

There are **10** CIP projects budgeted for FY 2014.



### Public Safety

- Replacing 4 police cruisers that are old and are costly to repair and maintain.
- Replacing old and damaged mobile police computers.
- Upgrading Fire department's software system to a new web-based version.



### General Government

- Upgrading the A/V equipment in conference rooms within City Hall.
- On-going annual project to replace roughly 20% of the City's desktop computers which are kept on a five-year replacement cycle.
- Strategic Technology Plan to gather an in-depth look at how the City can better utilize technology to serve it's citizens.
- Lease payments to continue implementation of City's new city-wide software system which links finance, business license, property tax, utility billing, work orders, and code enforcement & permitting.
- On-going annual project to replace worn carpet in City buildings.



### Parks & Recreation

- Replacing Tolleson pool cover that covers the pool during the offseason. The previous cover was worn and had several holes.



### Public Works

- New annual project to replace old and dirty roll-out carts used by the City's sanitation customers.

**TOTAL FY 2014 CIP PROJECTS**

**\$ 541,200**

# HOTEL/MOTEL FUND

## Revenues & Expenditures

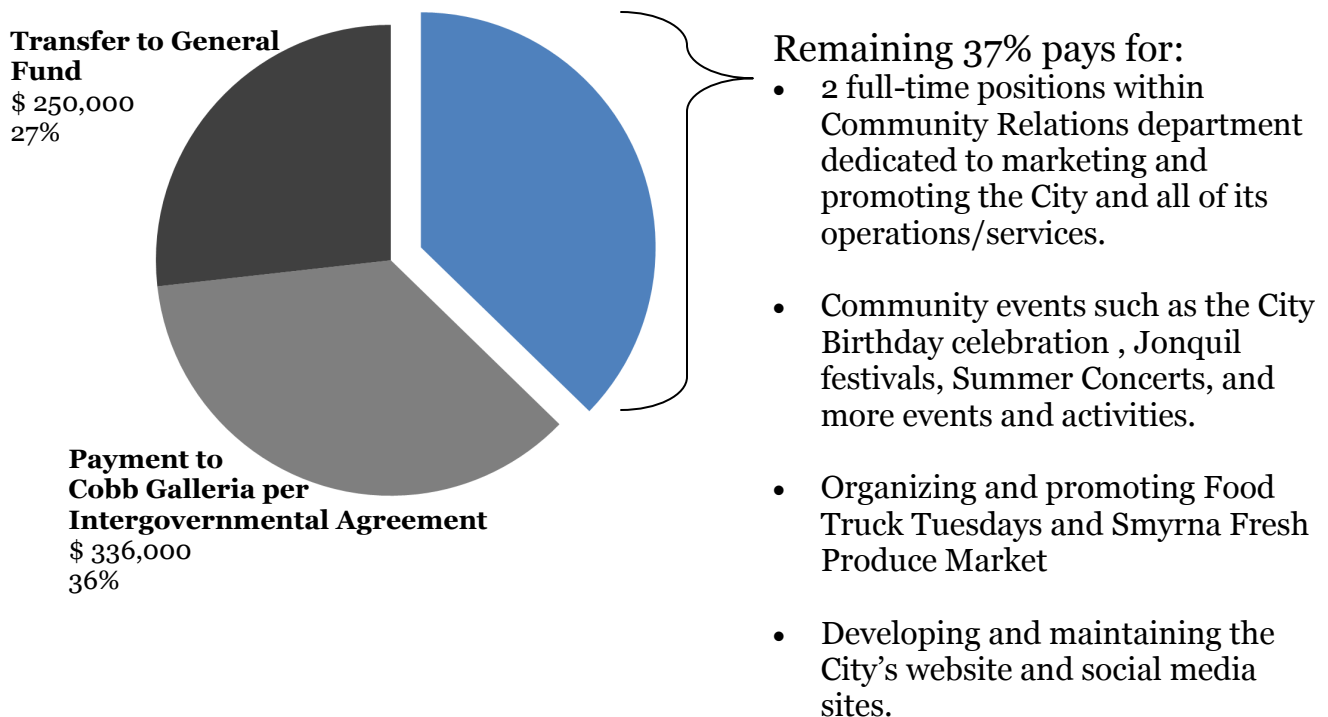
The **Hotel/Motel Fund** pays for the promotion of travel and tourism in Smyrna. Revenues come from a state-mandated tax on hotel and motel proceeds on all rooms rented within City limits and from a state-mandated tax on all car rentals within City limits. No property tax revenues fund any portion of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

### Where Does the Money Come From?

Revenue Source	FY 2014 Budget	%
<b>Hotel/Motel Taxes</b>	800,000	86
<b>Auto Rental Taxes</b>	88,000	9
<b>Commission on Tax Collected</b>	15,500	2
<b>Use of Reserves</b>	30,492	3
<b>Total</b>	<b>933,992</b>	<b>100</b>

### Where Does the Money Go?

Only **37%** of the Hotel/Motel Revenues fund the staffing, operations, and promotions of the Community Relations Department.



# E-911 FUND

## Revenues & Expenditures

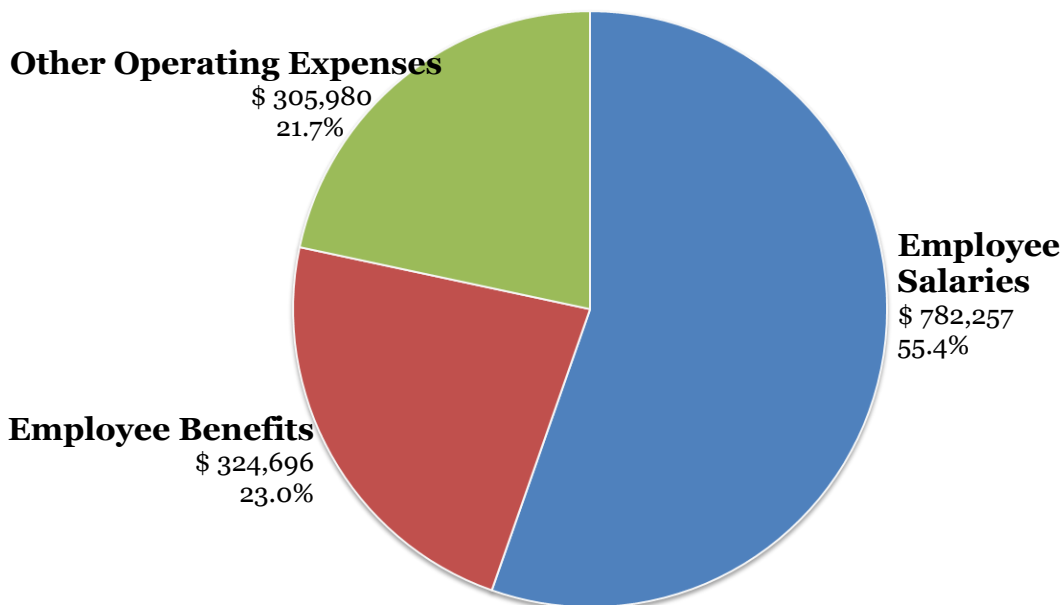
The **E-911 Fund** pays for the staffing and maintenance of the City's E-911 phone system. Revenues come from state-mandated E-911 fees that landline and cell phone providers collect from their customers and pass on to the City.

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

### Where Does the Money Come From?

Revenue Source	FY 2014 Budget	%
<b>E-911 Fees</b>	1,105,500	78
<b>Interest Revenues</b>	1,703	0
<b>Subsidy from General Fund</b>	305,730	22
<b>Total</b>	<b>1,412,933</b>	<b>100</b>

### Where Does the Money Go?



# WATER/SEWER FUND

FY 2014 Revenues

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

## Where Does the Money Come From?

Revenue Source	FY 2014 Budget	%
Water Charges	5,420,000	29
Sewer Charges	8,283,631	44
Water & Sewer Base Rates	3,290,000	18
Stormwater Fee	900,000	5
Sewer Tap Fees	295,000	2
Water Tap Fees	138,000	1
Connection Fees	63,000	0
Late Penalties	260,000	1
Interest Revenue	2,000	0
Other Miscellaneous Revenue	25,000	0
<b>Total</b>	<b>18,676,631</b>	<b>100</b>

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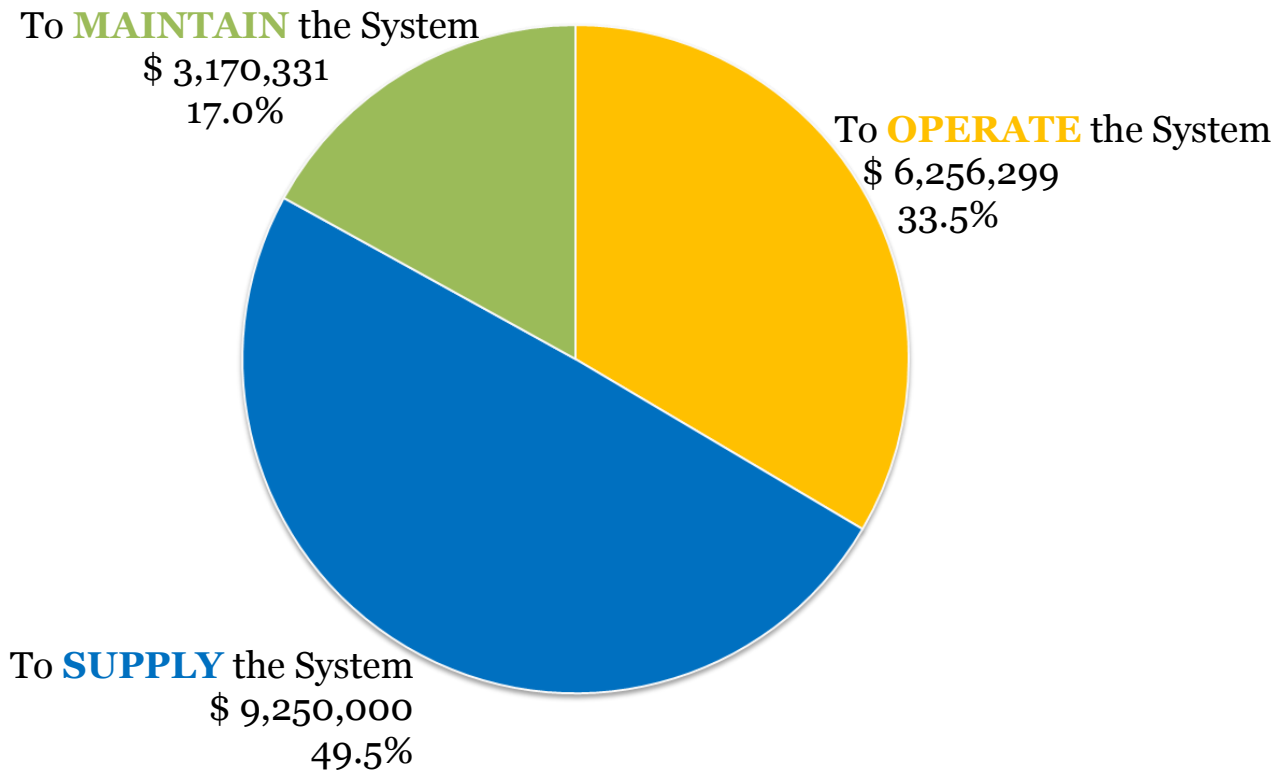
## Increase in Water Fees & Charges

All Water/Sewer Fund fees & charges are increasing 6.5% across the board for FY 2014, with the exception of the tiered water consumption rates. These increases are necessary to continue to pay for much needed infrastructure repairs & improvements to ensure the durability of the City's water, sewer and storm water systems.

# WATER/SEWER FUND

FY 2014 Expenditures

## Where Does the Money Go?



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### Operating the System

- Staffing of 27 full-time employees
- Operating expenses for Water Admin and Water Distribution departments
- Transfer to General Fund to cover overhead costs

### Supplying the System

- Nearly half of budget will go towards the City's wholesale purchase of water
- Water system supplied 1.45 billion gallons of water last year

### Maintaining the System

- \$ 1,700,000 for Infrastructure Improvements
- \$ 200,000 for Drainage Improvements
- \$ 764,000 for Storm Water Projects
- \$ 506,331 to pay for water meters