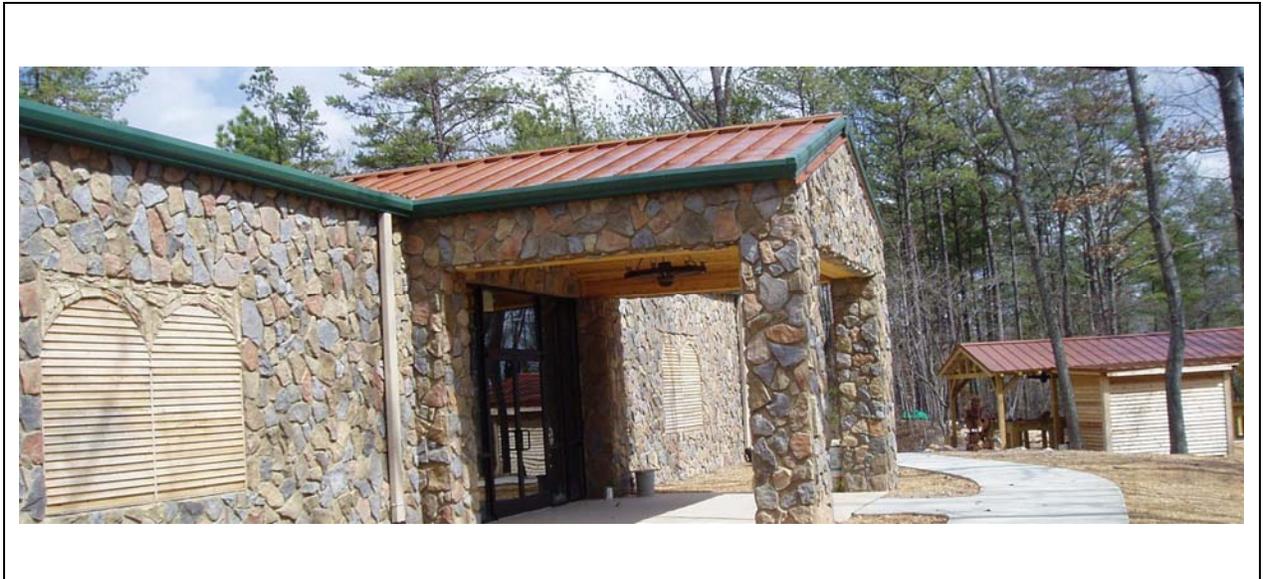

Villa Rica, Georgia

No matter what you're looking for, you can still discover Gold in Villa Rica



2008-09
Proposed Budget

Fiscal Year 2008-09 Budget



The City of Gold Villa Rica, Georgia

Mayor and City Council

**J Allen Collins – Mayor
Verland Best – Mayor Pro Tem
Perry Amidon, Woody Holland,
Joseph Kelley and Shirley Marchman**

Administration

Danny Mabry, City Manager

City of Villa Rica

2008-09 Budget

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City of Villa Rica

571 West Bankhead Hwy.
Villa Rica, Ga. 30180



770-459-7000 – Telephone

770-459-7003 - Fax

TO: Mayor & Council
FROM: Danny Mabry
SUBJ: Proposed FY 2007-08 General/Fund/Water-Sewer Fund/
Sanitation Fund/Hotel-Motel Special Revenue Fund/Capital
Projects Fund and SPLOST Fund
DATE: February 29, 2008

Attached for your review and consideration is a copy of the proposed Fiscal Year 2008-09 Budget. The Proposed Budget was formulated by the City Manager and all department managers as directed by the Mayor and City Council. This budget is proposed to the City Council for your consideration at this time and final approval by Ordinance at the April 1, 2008 Council meeting. I want to acknowledge the responsible manner in which the Department Managers prepared their respective budget requests and thanks in particular City Accountant Larry Wood for his assistance in developing the budget documents.

The Adopted Budget is the legal authority governing City expenditures for the fiscal year which commences on April 1 of each year and ends March 31 of the following year. Quarterly reviews and updates will be presented to the Mayor and Council as needed. The Proposed FY 2008-09 Budget for the City of Villa Rica was prepared in accordance with Section 6.32 of the City Codes which reads as follows:

On, or before a date fixed by the council, the city manager shall submit to the council a proposed 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 he may deem pertinent. The budget, (he budget message and all supporting documents shall be filed in the office of the city clerk and shall be open to public inspection.

A narrative summary of the FY2008-09 Proposed Budget will be provided before final consideration.

General Fund Budget

The proposed FY 2008-09 General Fund Operating Budget of \$8,383,669 represents an overall increase of \$299,164 or 4% over the FY 2007-08 Operating Budget of \$8,084,505. All capital expenditures have been excluded from the Operating Budget and are in the Capital Projects Budget. This is a balanced budget with expected revenues of \$9,303,640 which includes funds available for transfer to General Fund Capital Projects of \$919,971.

General Fund Revenues

Total General Fund Revenues are projected at \$9,303,640 up only \$252,185 or 2.8%. Property tax revenues are projected to be \$3,181,011 for FY 2008-09 up only \$157,142 from \$3,023,869 in FY 2007-08 and the millage rate was forecast to remain at the current 6.775 mills rate. The assumptions used with the increase in the tax digest were based on 388 occupancy permits issued in 2007 with average values of \$150,000/unit for Carroll and \$250,000/unit for Douglas County. The millage rate was held level at 6.775 mills and if there are any revaluations, three public hearings will have to be held when the millage rate is approved. Collections are estimated at 95% with \$215,291 in collections of prior year taxes budgeted in current year. This is a projected 5% increase in property tax revenues compared to 11% last year.

Occupational tax forecast is projected to be \$348,779 up from \$340,243 or 3% based on prior year reported gross receipts using a new single table rate structure that we will propose to Mayor and Council in May 2008. We will propose that businesses be charged based on the newest five (5) class table with no cap on gross receipts; a minimum tax of \$100/business and with a 0.1 mill increase in each class millage rate. This will still be much lower millage rate than other surrounding municipalities. Gross receipts received from outside the state of Georgia are not taxed. We are projecting this change to be revenue neutral and therefore will require one public hearing to determine use of the additional revenues (\$8,536).

LOST revenues are projected to fall short of the 2007-08 Budget by about 5% in 2007-08 to \$1.3 million. With the slow down in economic indicators we are only projecting a 3% growth in 2008-09 to \$1,340,602. Police fines and forfeitures are forecast to decline slightly to \$1.16 million or -1% from an expected \$1,150,000 in fine receipts this year. This revenue source is based on keeping the current fine schedule which was increased in 2005-06 by an average 25%. Building and inspection permits are forecast to decline an additional 32% to \$200,000 based on only 160 projected new building permits being issued. This is less than 50% of actual receipts two years ago. Other revenue sources were generally escalated by 5% based on historical trends.

Considering the slow down in projected housing units to be constructed (25% of units built three years ago), this is a very optimistic revenue projection and not as "conservative" as presented in previous years. Revenues will need to be monitored closely and if short falls develop corrective actions will have to be implemented to ensure revenues exceed expenditures.

	2007-08 Approved Budget	2008-09 Proposed Budget	\$ Change	% Change
GENERAL FUND				
General Taxes	6,461,896	6,830,219	368,323	5.7%
Licenses & Permits	367,873	270,187	-97,686	-26.6%
Intergovernmental Revenues	295,224	378,125	82,901	28.1%
Charges for Services	331,035	327,797	-3,239	-1.0%
Fines & Forfeitures	1,188,003	1,180,637	-7,366	-0.6%
Investment Revenues	137,813	103,360	-34,453	-25.0%
Other Financing Sources	269,610	213,316	-56,294	-20.9%
Total General Fund Revenues	9,051,454	9,303,640	252,185	2.8%

General Fund Expenditures

The total Proposed FY 2008-09 GF Operations Budget is \$8,383,669 up from \$8,084,505 or 4%. This includes all City elected officials and City departments except Water, Sewer and Sanitation. This is a continuation budget that includes personnel services and operating items required to maintain existing levels of service in the City and continue to meet increasing demands from expected growth. Included in each department's budget is a -1% contingency reduction unspecified for each manager to manage toward. This budget contains a 2.3% cost of living allowance (COLA) and no performance increase in wages. Health insurance costs are escalated 7% with no additional cost going to the employee with the new rate going into effect October 1, 2008.

Funding rates for the pension program were increased to 7.64% almost 20% above the current 6.45% rate and the last reported funded ratio was 82.98% down from 88.95% a year ago. This rate is based on the latest actuarial valuation results and puts our 2008-09 fees at just under \$350,000/year. Workers Compensation rates are projected to remain unchanged and Social Security and Medicare rates remained unchanged. Total employee benefits are \$1.2 million with salaries of \$3.1 million.

The Human Resources cost center which contained \$40,000 last year for adjustments expected from the ARC salary study now has \$48,000 for a 3% or 50% match for employees contributing up to 6% to their 457 Plan with an anticipated 70% participation rate. All salary increases and new employees are included in their department budgets.

Property liability insurance costs are estimated at \$290,001 up 1% but we have not received notification from GIRMA about this year's rate. Two years ago when the rates went up almost 20% due to increased claims experience and the City increased the deductible from \$1,000 to \$5,000 to reduce the increase by about \$25,000. If we have another double digit increase, this estimate will need to be increased accordingly.

Another volatile part of the budget is energy costs. We have assumed that gasoline/diesel prices will escalate 25% on average and have increased accordingly from \$124,000 up to \$148,000. Electricity was estimated to have a 7% increase. Some electrical rewiring of the

Avanti building is expected to remove some large transformers and lower that electric bill. The Avanti building's electrical cost has increased by over \$19,000 from last year. Electricity and street lights total increased from \$374,646 up to \$419,800 or 12% increase with a number of new subdivisions coming under City maintenance. There are potential reductions in the V Plex electrical costs due to a current rate schedule revaluation that could potentially save \$10,000.

Notable additions are two new employees – Community Services officer (part time) and Gold Mine Museum director; two new vans for Recreation Department and two new patrol cars.

Name	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	%
GENERAL FUND						
General Government	1,186,257	1,151,766	839,382	1,321,068	1,333,576	.9%
Human Resources (ARC & 457 Plan Match)	0	0	0	42,362	48,708	15.0%
Municipal Court	334,998	427,628	282,815	415,629	416,499	0.2%
Police	2,619,752	2,609,282	1,989,178	2,815,052	2,920,763	3.8%
Streets & Highways	451,558	455,172	327,482	478,463	507,933	6.2%
Maintenance & Buildings	260,454	307,398	255,323	316,827	310,305	-2.1%
Parks & Recreation	1,523,029	1,567,928	1,350,740	1,885,633	2,048,759	8.7%
Library	262,158	266,725	216,044	313,097	323,797	3.4%
Community Development	403,193	332,999	224,168	376,508	305,331	-18.9%
DDA & Economic Development	82,639	97,165	84,609	119,865	167,998	40.2%
Transfer to Capital Projects	440,849	1,853,925	1,053,472	966,949	919,971	-4.9%
Totals GF Expenditures	7,564,887	9,069,989	6,623,213	9,051,454	9,303,640	2.8%

Enterprise Fund Budget

The proposed FY 2008-09 Operations Water & Sewer Budget of \$4,611,136 represents an overall increase of \$421,049 or a 10% increase over the FY 2007-08 Budget of \$4,190,087. The FY 2008-09 Sanitation Budget of \$671,454 represents an overall increase \$2,708 or 0% over the FY 2007-08 Budget of \$668,746.

Enterprise Fund Revenues

By definition, an enterprise fund should be self supporting based on fees assessed for the service/product provided. Water/sewer services and tap fees revenue projections are based on the housing unit additions forecast with an average household usage of 4,500 gallons/s with service and tap fees remaining unchanged. Water service rates were increased 3% during 2007 due to increases in purchased water costs from Carroll County Water Authority and Douglasville-Douglas County WSA. Three drivers are requiring the City to increase water and sewer rates significantly in 2008. They are:

1. Requirements by the Metro North Georgia Water Planning District to implement three tier water conservation rates.
2. The imminent expansion of the West Waste Water Treatment Plant that will require capital expenditures of \$42 million.
3. Current negotiations with Douglasville/Douglas County Water and Sewer Authority could double their rate to the City thus causing an overall 10% to all customers.

Thus the new water rates have been used that significantly increases water rates an average 16% and sewer service rates increased an average 21%. There could be further significant increases in sewer rates due to the plant expansion and debt service costs. The new sewer and water rates were proposed to Mayor and Council in February 2008 and have been included in these projections.

Sanitation monthly service rates are projected to increase from \$14.50 to \$15.50/month or 7%. Sanitation should be self supporting with this increase. Sanitation revenues are projected to be \$677,964 with expenses of \$677,964.

	2007-08 Approved Budget	2008-09 Proposed Budget	\$ Change	% Change
UTILITY FUND				
Solid Waste Service Fees	667,500	671,454	3,954	0.6%
Water Service Fees	1,953,572	2,249,918	296,346	15.2%
Water Tap Fees	1,764,370	374,960	-1,389,410	-78.7%
Sewer Service Fees	1,492,644	1,783,046	290,402	19.5%
Sewer Tap Fees	3,092,375	988,625	-2,103,750	-68.0%
Investment Revenue	365,400	223,858	-141,542	-38.7%
Contribution in Aid of Const	10,000	10,000	0	0.0%
Sale of Fixed Assets	0	10,000	10,000	N/A
Proceeds from Sale of Bonds	0	42,000,000	42,000,000	N/A
Transfer to Utility Director	0	0	0	N/A
Transfer to Solid Waste Fund	0	0	0	N/A
Transfer from Reserve	365,200	0	-365,200	-100.0%
Total Utility Fund Revenues	9,711,061	48,311,862	38,600,800	397.6%

Enterprise Fund Expenditures

The total Proposed FY 2008-09 Water/Sewer Operations Budget is \$4,611,136 up \$421,049 or a 10% increase from the \$4,190,087 FY 2007-08 Operations Budget. This budget includes a new department, Stormwater or Watershed Protection as well as the unfilled Utilities Administration director position and the pre-existing Water/Sewer Human Resources, Waste Water Treatment Plant, Water/Sewer Distribution and the Water Supply Plant departments. Significant increases include:

1. Three new employees for Stormwater and Watershed Protection.
2. Higher salaries resulting from the ARC salary study.
3. The addition of one new employee in WWTP last year.

Total utility salary increases are \$298,336; electricity costs increased \$27,000 and gasoline/diesel costs increased almost \$20,000.

The Solid Waste Department FY 2008-09 Operations Budget is \$671,454 up only \$2,708 from the \$668,746 FY 07-08 Operations Budget. Included in the Sanitation Department are four employees who pickup solid waste; 50% of the Street Department Manager and 5% of the Finance Department's salary costs. There are no significant increases in the Solid Waste Department budget. The sanitation contract fee is projected to remain unchanged; however, increasing costs of fuel could trigger an increase later this year. An adjustment in this budget could potentially have to be made at that point.

UTILITY FUND	2005-06 Actuals	2006-07 Actuals	2007-08 Approved Budget	2008-09 Proposed Budget	%
Human Resources	0	408	0	25,700	
Stormwater/Watershed Protect	0	0	0	209,266	
Wastewater Treatment	799,118	799,118	1,023,834	1,148,266	12.2%
Water Supply	1,060,910	1,060,910	1,461,113	1,497,244	2.5%
Water Distribution/Collection	775,909	943,997	1,216,514	1,245,520	0.4%
Sanitation	553,552	553,552	668,746	671,454	0.4%
Debt Service	930,821	930,821	337,919	332,984	-1.5%
Transfer to Utility Director	78,048	57,096	150,707	152,158	1.0%
Transfer to Solid Waste	161,719	57,451	0	0	
Transfer to Reserves	2,180,907	2,638,283	3,893,834	30,362,773	681.0%
Transfer to Capital Projects	623,341	623,341	5,554,800	12,617,824	127.2%
Totals Utility Expenditures	7,164,325	7,664,976	14,307,467	48,311,861	237.7%

Hotel/Motel Special Revenue Fund

The Hotel/Motel Special Revenue Fund supports the economic development/tourism efforts of the City. The City has a contract with the Villa Rica Board of Tourism which requires the City to give 40% of these revenues for the support of tourism. The remaining 60% is transferred to the General Fund to fund membership in the Villa Rica Downtown Development Authority, the Chamber of Commerce and other projects. The FY 2008-09 Hotel/Motel Budget totals \$87,000 up from \$82,499 or 5% from FY 2007-08. The 5% Hotel/Motel tax levied by the City is the sole source of funding for this fund.

Capital Projects Fund

The proposed FY 2008-09 Capital Projects Budget of \$13,537,795 represents an overall increase of \$7,016,046 or a 107.6% increase over the FY 2007-08 Budget of \$6,521,749. This is the second year in the past six years that all capital expenditures have been pulled from the

operations budgets. There are \$49,250 in carryover General Fund Capital Projects and \$1,730,000 in carryover Utilities Funds Capital Projects.

Capital Projects Revenues

Capital Projects are funded with transfers from respective funds i.e. \$12,617,824 from Water/Sewer Fund and \$919,971 from the General Fund.

Capital Projects Fund Expenditures

The total Proposed FY 2008-09 Capital Projects Budget has Water and Sewer projects totaling \$12,617,824 or 93% of the all capital projects and only \$919,971 for General Fund capital projects. Portions of two major WWTP projects are included in this budget. First will be the completion of detail engineering design of the West Waste Water Plant Expansion and cost to prepare and evaluate a RFP for the Phase I expansion of 2.15 million gallons/day with startup construction of \$6 million beginning in the fall of 2008. Second, is the detail engineering design and beginning of construction of a loop sewer main from the North WWTP south of I-20 and back up to the North Plant for \$4 million estimated cost next year. Land for the expansion of the West WWTP was purchased in 2007-08 for approximately \$1.25 million.

In addition to the WWTP expansion and loop projects, there are a couple of large water distribution projects. The first is \$1.5 million for a booster pump station near the V Plex to increase the water supply from Carroll County Water Authority to the water tank at Wal-mart. The second is a pump station from Cowens Lake to Lake Fashion to supplement the water flow to our water treatment plant.

CAPITAL IMPROVEMENT PROJECTS	2005-06 Actuals	2006-07 Actuals	2007-08 Approved Budget	2008-09 Proposed Budget	%
Admin/City Mgr/Finance Cap Projects	10,872	1,019,344	36,000	24,156	-32.9%
Police Dept Capital Projects	5,123	81,893	92,600	80,605	-13.0%
Streets & Highways	264,784	362,488	489,500	249,975	-48.9%
Stormwater Projects	0	0	0	29,200	
WWTP Capital Projects	234,677	236,506	3,222,300	10,076,800	212.7%
Water Supply Capital Projects	0	0	514,000	742,124	44.4%
Wtr/Swr Distribution Capital Projects	388,664	605,913	1,813,500	1,769,700	-2.4%
Maintenance	461	38,276	25,999	22,075	-15.1%
Parks & Recreation	155,905	338,531	302,000	507,420	68.0%
Library	737	9,934	10,050	27,325	171.9%
Planning and Zoning	2,967	3,460	10,800	8,415	-22.1%
Solid Waste	0	0	5,000	0	-100.0%
Totals Capital Project Expenditures	1,064,190	2,696,345	6,521,749	13,537,795	107.6%

SPLOST Projects Fund

SPLOST Projects for the FY 2008-09 Budget total \$2,760,000 up \$1,405,890 or 103.8% from currently approved 2007-08 FY SPLOST Budget of \$1,354,110.

SPLOST Projects Revenues

SPLOST receipts are forecast based on current trends for Carroll County for the 2003 SPLOST and with the 2001 Douglas County SPLOST expired and the Douglas County SPLOST referendum was defeated in 2007 only a little interest is expected to be received this year. Therefore, Douglas County is not currently collecting SPLOST taxes for 2008. The current sharing rate for Carroll County is 5.5 mills. Estimated SPLOST reserves at the end of 2007-08 are \$2.3 million and receipts for 2007-08 are projected to be \$2,900 from Douglas County and \$900,000 from Carroll County.

SPLOST Projects Expenditures

In 2008-09, Carroll County work is planned to continue on the North Loop Road Project with \$50,000 budgeted for engineering and \$50,000 for paving Weatherstone Subdivision streets; with \$1,000,000 in site prep work for the new West WWTP Project and continue work on sidewalks. Springlake Passive Recreation Project will have a landscape architect plan completed for \$15,000 and work should begin on the park. In Douglas County, there are plans to pave Weatherstone Subdivision streets and Goldmine Museum parking and turn lanes should be completed at \$65,000 as well as \$504,000 for North WWTP digester upgrade.

SPLOST	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	%
Streets & Highways	108,258	108,258	107,299	319,110	120,000	-62%
Wastewater Collect/Treatment	0	0	0	0	1,504,000	
Water Supply SPLOST Projects	7,431	7,431	0	0	40,000	
Wtr/Swr Distribution SPLOST Proj	0	0	24,524	890,000	31,000	
Parks & Recreation	270,443	270,443	12,361	100,000	165,000	65.0%
Library	0	0	0	0	900,000	
Downtown Development Authority	0	0	0	45,000	0	-100.0%
Transfer to Reserves		0		0	0	
Totals SPLOST Expenditures	386,132	386,132	144,184	1,354,110	2,760,000	104%

General Assumptions for All Funds

Descriptions/Explanations	\$ Impact
Labor costs were escalated by 2.3%	\$ 102,191

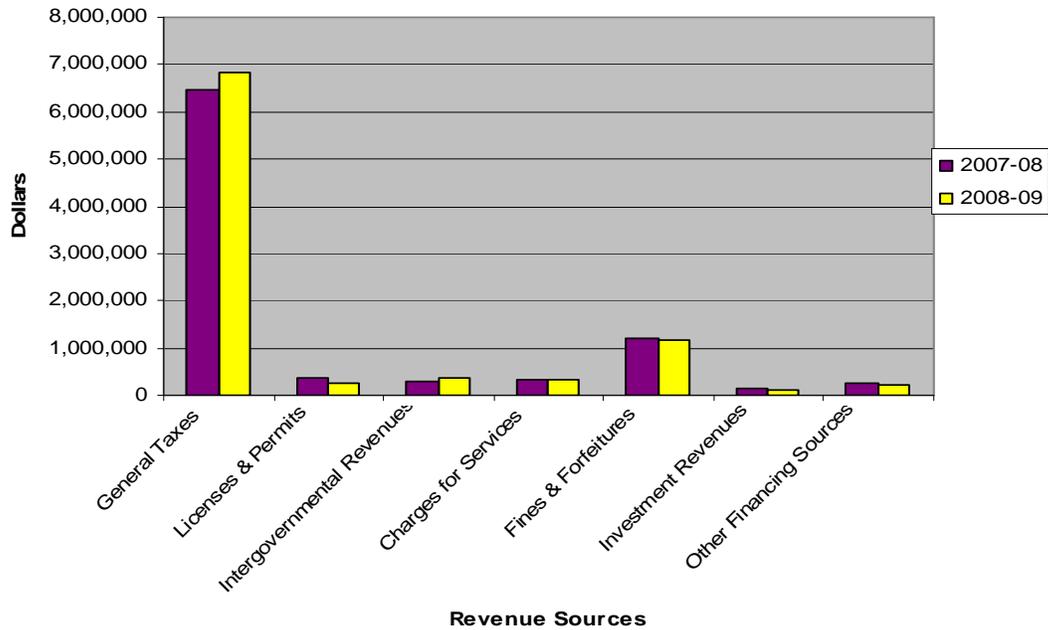
General Assumptions for All Funds (continued)

Medical insurance escalated by 7%	\$ 84,120
Electricity costs escalated 7% with addition of new street lights	\$ 72,914
Gasoline/Diesel Fuel Costs (25%)	\$ 43,050
Contract Labor (28%)	\$ 91,440
Additional Personnel – 4 regular (3 Stormwater & 1 Museum Director)	\$ 171,824
New/program vehicles – 2 patrol cars and two “program” vans for Rec	\$ 86,000

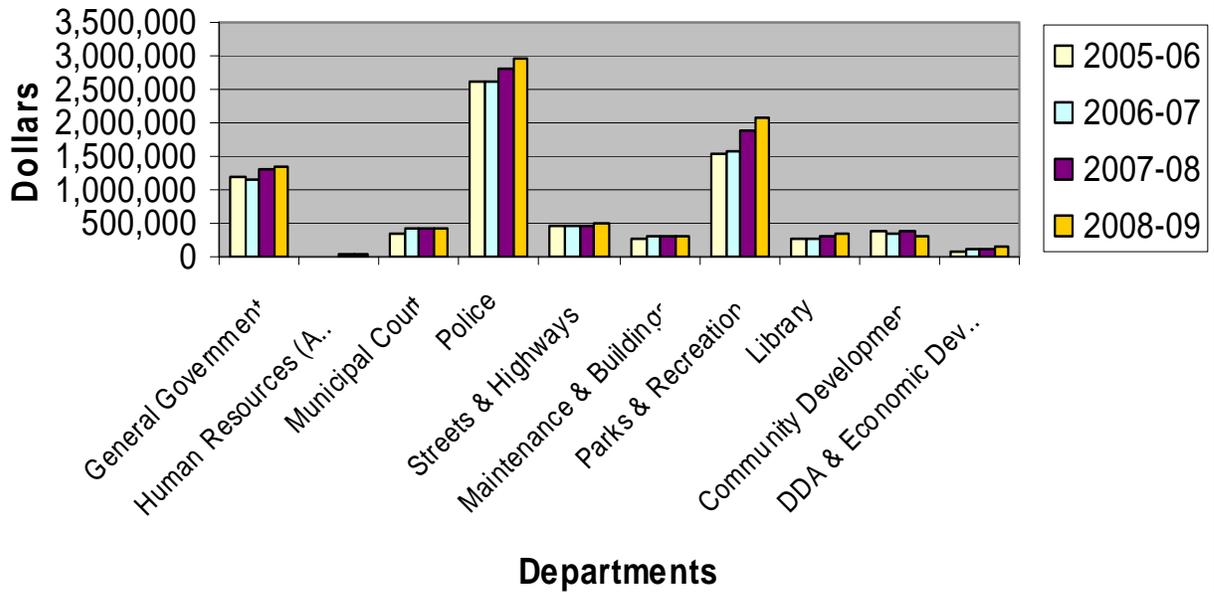
Conclusion

To protect the City’s financial condition while achieving the goals outlined in this budget, a conservative approach was taken in projecting revenues and budgeting expenditures. This 2008-09 Annual Budget is submitted to the City Council with the confidence that this document will assist citizens in evaluating approved budgetary and service levels, the City Council in setting policy and guidelines and the City Staff in accomplishing their goals and objectives within financial constraints.

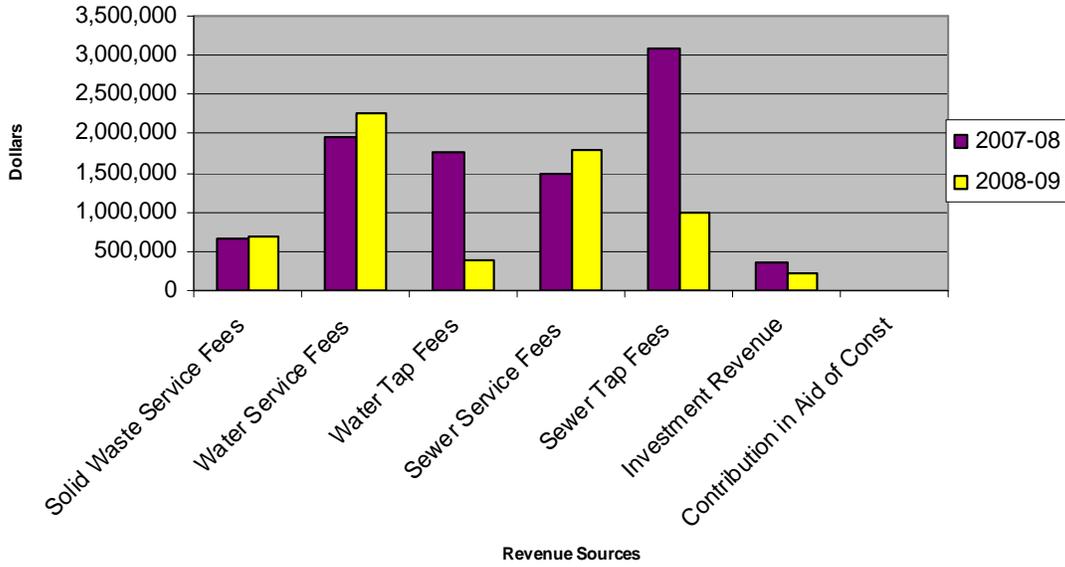
General Fund Revenue Sources



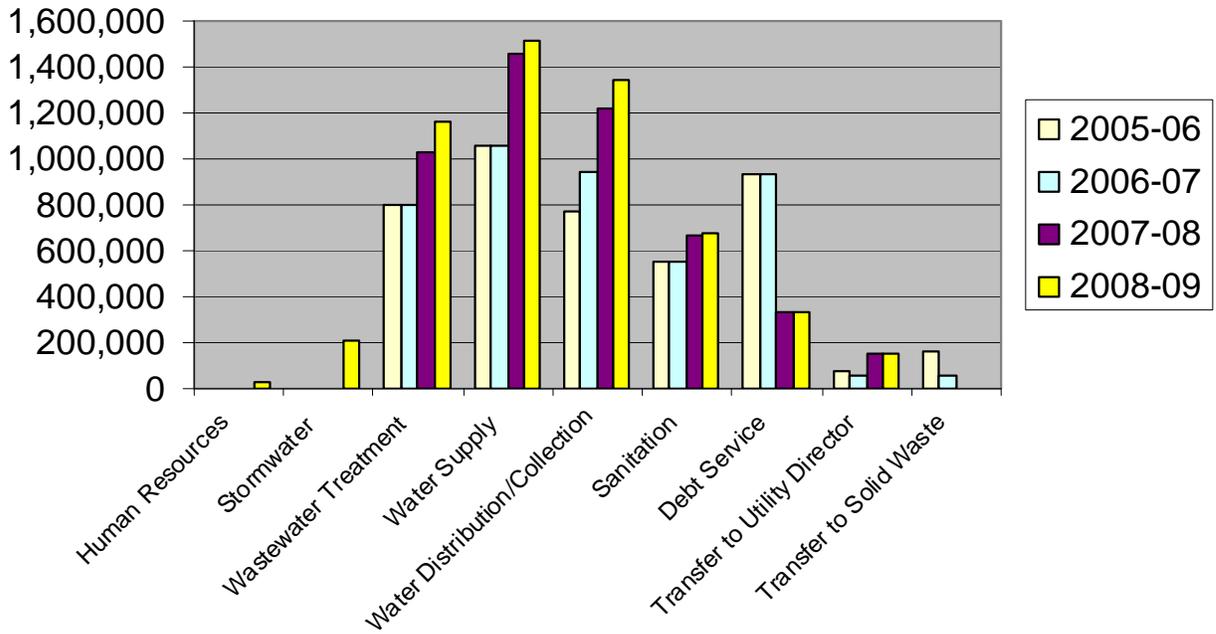
General Fund Expenditures by Department



Enterprise Fund Revenue Sources



Enterprise Fund Expenditures by Department



City of Villa Rica

Proposed FY 2008-09 Budget

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City of Villa Rica

2008-09 Fiscal Year

March 19, 2008

GENERAL FUND

Expenditures:	Approved Budget	
Administration of Government	1,333,576	
Human Resources (457 Plan - 50% match of 6% contri.)	48,708	
Court	416,499	
Law Enforcement	2,920,763	
Streets	507,933	
Maintenance & Buildings	310,305	
Parks & Recreation	2,048,759	
Library	323,797	
Community Development and Enforcement	305,331	
Economic Development	167,998	
Transfer to Capital Projects	919,971	
Total:	9,303,640	
Grand Total:	9,303,640	9,303,640

REVENUES:

General Taxes	6,830,219	
Licenses & Permits	270,187	
Intergovernmental Revenues	378,125	(0)
Charges for Services	327,797	
Fines & Forfeitures	1,180,637	
Investment Revenues	103,360	
Other Financing Sources	213,316	
Total:	9,303,640	
		9,303,640

UTILITY FUND

EXPENDITURES:

Debt Service and Human Resources	358,684	
Wastewater Treatment	1,148,266	
Water Department	1,497,244	
Stormwater Utility Charges	209,266	
Water Distribution/Collection	1,245,520	
Sanitation Department	671,454	
Transfer to Capital Projects	12,617,824	
Transfer to Solid Waste	0	
Transfer to Utility Director	152,158	
Transfer to Reserve	30,411,447	
Total:	48,311,861	
Grand Total:	48,311,861	48,311,861

REVENUES:

Intergovernmental Revenue	0	0
Charges for Water/Sewer Services	4,032,964	
Water & Sewer Tap Fees	1,363,585	
Sanitation Service Fees	671,454	
Investment Revenue	223,858	
Sale of fixed assets	10,000	
Watershed Protection Fee	0	
Contribution in Aid of Const	10,000	
From Reserves	0	
From Bond Sales	42,000,000	
Total:	48,311,862	
		48,311,862

City of Villa Rica

2008-09 Fiscal Year

March 19, 2008

SPLOST FUND

EXPENDITURES

Streets	120,000	
Wastewater Collection/Treatment	1,504,000	
Water Supply	40,000	
Downtown Development Authority	0	
Land & Buildings/Library	900,000	
Parks & Recreations	165,000	
Water/Sewer Distribution Projects	31,000	
Total:	2,760,000	
		<u>2,760,000</u>

REVENUES:

SPLOST Tax (current year collections)	905,900	0
Transfer from SPLOST Reserves	1,854,100	
Total:	2,760,000	
		<u>2,760,000</u>

CAPITAL IMPROVEMENT

EXPENDITURES

City Council, City Manager & Clerk	1,980	
Financial Administrative	2,376	
Data Processing/MIS	19,800	
Police & Municipal Court	80,605	
Street Department	249,975	
Maintenance	22,075	
Senior Center	0	
Recreation & Parks	507,420	
Library	27,325	
Planning & Zoning	1,485	
Downtown Development Authority	6,930	
Codes and Inspections	0	
WWTP	10,076,800	
Water Supply	742,124	
Stormwater Utility	29,200	
Water Distribution/Collection	1,769,700	
Solid Waste	0	
Total:	13,537,795	
		<u>13,537,795</u>

REVENUES:

Utility Fund Transfer	12,617,824	0
General Fund Transfer	919,971	
Total:	13,537,795	
		<u>13,537,795</u>

HOTEL/MOTEL TAX FUND

EXPENDITURES

Villa Rica Board of Tourism	34,800	
Transfer to General Fund	52,200	
Total:	87,000	
		<u>87,000</u>

REVENUES:

Hotel/Motel Tax	87,000	0
Total:	87,000	
		<u>87,000</u>

City of Villa Rica

2008-09 Fiscal Year

March 19, 2008

FEDERAL SEIZURE FUND

EXPENDITURES		
Police Department	180,000	
Transfer to reserves	0	
Total:	180,000	<u>180,000</u>
REVENUES:		0
Interest Received	7,000	
Sale of Assets	0	
Transfer from Federal Seizure Reserves	173,000	
Total:	180,000	<u>180,000</u>

NARCOTICS FUND

EXPENDITURES		
Police Department	20,000	
Transfer to Narcotic Enforcement Reserves	0	
Total:	20,000	<u>20,000</u>
REVENUES:		0
Interest Received	1,600	
Sale of Assets	0	
Transfer from Narcotic Enforcement Reserves	18,400	
Total:	20,000	<u>20,000</u>

DUI TASK FORCE FUND

EXPENDITURES		
Villa Rica Board of Tourism	0	
Transfer to General Fund	0	
Total:	0	<u>0</u>
REVENUES:		
Intergovernment Transfers - (Carroll Co Drug Task Force)	24,741	
Total:	24,741	<u>24,741</u> (24,741)

UDAG FUND

EXPENDITURES		
Purchases of Land	0	
Loans for Development	0	
Total:	0	<u>0</u>
REVENUES:		
Loan Payments Received	26,474	
Interest Received	34,407	
Total:	60,881	<u>60,881</u> (60,881)

City of Villa Rica
2008-09 Department Budget Comparison Worksheet
Total Expenditures by Category - All Funds

Fund/Department	Payroll Costs	Operating Expenses	New Capital Programs	Capital Carryovers	2007-08 Approved Budget	2008-09 Proposed Budget	\$ Change	% Change
Post Employment Benefits	\$ 7,006	\$ -	\$ -	\$ -	\$ 5,000	\$ 7,006	\$ 2,006	40.1%
City Council	\$ 46,768	\$ 120,785	\$ -	\$ -	\$ 175,968	\$ 167,553	\$ (8,415)	-4.8%
City Manager/City Clerk	\$ 92,374	\$ 71,862	\$ -	\$ -	\$ 168,515	\$ 164,236	\$ (4,279)	-2.5%
Avanti Building/New City Hall	\$ -	\$ 19,305	\$ -	\$ -	\$ 5,000	\$ 19,305	\$ 14,305	286.1%
Debt Service & Transfers	\$ -	\$ 699,581	\$ -	\$ -	\$ 694,440	\$ 699,581	\$ 5,141	0.7%
Elections	\$ -	\$ 500	\$ -	\$ -	\$ 11,083	\$ 500	\$ (10,583)	-95.5%
Finance/Accounting/Legal	\$ 91,525	\$ 153,972	\$ -	\$ -	\$ 235,462	\$ 245,497	\$ 10,035	4.3%
Information Technology	\$ -	\$ 29,898	\$ -	\$ -	\$ 25,600	\$ 29,898	\$ 4,298	16.8%
Municipal Court	\$ 42,749	\$ 373,750	\$ -	\$ -	\$ 415,629	\$ 416,499	\$ 870	0.2%
Police Department	\$ 2,311,081	\$ 525,500	\$ -	\$ -	\$ 2,747,108	\$ 2,836,581	\$ 89,474	3.3%
Maintenance Vehicles & Bldg	\$ 176,059	\$ 134,246	\$ -	\$ -	\$ 316,827	\$ 310,305	\$ (6,522)	-2.1%
Community Service	\$ 60,271	\$ 23,911	\$ -	\$ -	\$ 67,945	\$ 84,182	\$ 16,237	23.9%
Public Works/Streets	\$ 210,738	\$ 297,195	\$ -	\$ -	\$ 478,463	\$ 507,933	\$ 29,471	6.2%
Senior Citizens	\$ 85,502	\$ 91,710	\$ -	\$ -	\$ 175,397	\$ 177,212	\$ 1,814	1.0%
Recreation	\$ 648,918	\$ 1,222,629	\$ -	\$ -	\$ 1,710,236	\$ 1,871,547	\$ 161,312	9.4%
Library	\$ 246,106	\$ 77,692	\$ -	\$ -	\$ 313,097	\$ 323,797	\$ 10,700	3.4%
Building Inspections	\$ 58,106	\$ 13,653	\$ -	\$ -	\$ 128,130	\$ 71,759	\$ (56,372)	-44.0%
Community Development	\$ 146,321	\$ 29,654	\$ -	\$ -	\$ 191,963	\$ 175,975	\$ (15,988)	-8.3%
Economic Development & DDA	\$ -	\$ 60,000	\$ -	\$ -	\$ 10,000	\$ 60,000	\$ 50,000	500.0%
Codes Enforcement	\$ 50,641	\$ 6,956	\$ -	\$ -	\$ 56,415	\$ 57,597	\$ 1,182	2.1%
Downtown Development	\$ 46,859	\$ 61,139	\$ -	\$ -	\$ 109,865	\$ 107,998	\$ (1,867)	-1.7%
Human Resources (457 matching)	\$ 48,708	\$ -	\$ -	\$ -	\$ 42,362	\$ 48,708	\$ 6,346	15.0%
Transfer to Capital Projects	\$ -	\$ -	\$ 870,721	\$ 49,250	\$ 966,949	\$ 919,971	\$ (46,978)	-4.9%
Total General Funds	\$ 4,369,733	\$ 4,013,936	\$ 870,721	\$ 49,250	\$ 9,051,454	\$ 9,303,640	\$ 252,186	2.8%
Capital Projects	\$ -	\$ -	\$ 13,488,545	\$ 49,250	\$ 6,521,749	\$ 13,537,795	\$ 7,016,046	107.6%
Federal Seizure	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000	
Narcotic Enforcement	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	
UDAG - Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DUI Task Force	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Hotel/Motel Tax Fund	\$ -	\$ 87,000	\$ -	\$ -	\$ 82,499	\$ 87,000	\$ 4,501	5.5%
Cemetery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SPLOST Carroll & Douglas	\$ -	\$ -	\$ 2,760,000	\$ -	\$ 1,354,110	\$ 2,760,000	\$ 1,405,890	103.8%
Total Special Funds	\$ -	\$ 287,000	\$ 16,248,545	\$ 49,250	\$ 7,958,358	\$ 16,584,795	\$ 8,626,437	108.4%
Debt Service - 1998 & 2001 Rev Bonds	\$ -	\$ 332,984	\$ -	\$ -	\$ 337,919	\$ 332,984	\$ (4,935)	-1.5%
Stormwater	\$ 133,313	\$ 75,953	\$ 29,200	\$ -	\$ -	\$ 238,466	\$ -	
Wastewater	\$ 490,851	\$ 657,415	\$ 10,076,800	\$ -	\$ 1,023,834	\$ 11,225,066	\$ 10,201,231	996.4%
Water Distribution & Collection	\$ 870,307	\$ 375,212	\$ 524,700	\$ 1,245,000	\$ 1,216,514	\$ 3,015,220	\$ 1,798,706	147.9%
Water Supply	\$ 362,213	\$ 1,135,030	\$ 257,124	\$ 485,000	\$ 1,461,113	\$ 2,239,368	\$ 778,254	53.3%
Transfer to Capital Improvement	\$ -	\$ -	\$ -	\$ -	\$ 5,554,800	\$ -	\$ (5,554,800)	-100.0%
Transfer to Utilities Director	\$ 80,995	\$ 71,163	\$ -	\$ -	\$ 150,707	\$ 152,158	\$ 1,451	1.0%
Transfer to Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to Water/Sewer Reserve	\$ -	\$ -	\$ -	\$ -	\$ 3,893,834	\$ 30,411,447	\$ 26,517,613	681.0%
HR - New employees & Raises	\$ 25,700	\$ -	\$ -	\$ -	\$ -	\$ 25,700	\$ 25,700	
Total Water Fund	\$ 1,963,379	\$ 2,647,757	\$ 10,887,824	\$ 1,730,000	\$ 13,638,721	\$ 47,640,407	\$ 33,763,221	249.3%
Solid Waste Pickup	\$ 212,526	\$ 458,928	\$ -	\$ -	\$ 668,746	\$ 671,454	\$ 2,708	0.4%
Total Solid Waste	\$ 212,526	\$ 458,928	\$ -	\$ -	\$ 668,746	\$ 671,454	\$ 2,708	0.4%

City of Villa Rica
2008-09 Summary of Capital vs O&M
March 19, 2008

Department	Approved 07-08 Budget	2008-09 Proposed Budget	Inc/Dec	% Change	Projected Revenues	Net
Administration & Finance						
O&M Expenditures	\$ 626,628	\$ 633,995	\$ 7,367	1%	\$ 6,787,905	\$ 6,153,910
Capital Expenditures	\$ 36,000	\$ 24,156	\$ (11,844)	-33%		\$ (24,156)
Police						
O&M Expenditures	\$ 3,230,681	\$ 3,337,261	\$ 106,580	3%	\$ 1,504,181	\$ (1,833,081)
Capital Expenditures	\$ 92,600	\$ 80,605	\$ (11,995)	-13%		\$ (80,605)
Public Works & Streets						
O&M Expenditures	\$ 478,463	\$ 507,933	\$ 29,471	6%	\$ -	\$ (507,933)
Capital Expenditures	\$ 489,500	\$ 249,975	\$ (239,525)	-49%	\$ 78,750	\$ (171,225)
Maintenance & Buildings						
O&M Expenditures	\$ 316,827	\$ 310,305	\$ (6,522)	-2%	\$ -	\$ (310,305)
Capital Expenditures	\$ 25,999	\$ 22,075	\$ (3,924)	-15%	\$ -	\$ (22,075)
Recreation						
O&M Expenditures	\$ 1,885,633	\$ 2,048,759	\$ 163,126	9%	\$ 638,364	\$ (1,410,395)
Capital Expenditures	\$ 302,000	\$ 507,420	\$ 205,420	68%		\$ (507,420)
Library						
O&M Expenditures	\$ 313,097	\$ 323,797	\$ 10,700	3%	\$ 14,253	\$ (309,544)
Capital Expenditures	\$ 10,050	\$ 27,325	\$ 17,275	172%	\$ -	\$ (27,325)
Community Development & Enforcement						
O&M Expenditures	\$ 496,374	\$ 473,329	\$ (23,045)	-5%	\$ 280,187	\$ (193,141)
Capital Expenditures	\$ 10,800	\$ 8,415	\$ (2,385)	-22%	\$ -	\$ (8,415)
Other Items:						
Debt Service GO Bonds	\$ 694,440	\$ 699,581	\$ 5,141	1%	\$ -	\$ (699,581)
Human Resources (457 Match)	\$ 42,362	\$ 48,708	\$ 6,346	100%	\$ -	\$ (48,708)
Total GF O&M	\$ 8,084,505	\$ 8,383,669	\$ 299,164	4%	\$ 9,224,890	\$ 841,221
Total GF Capital	\$ 966,949	\$ 919,971	\$ (46,978)	-5%	\$ 78,750	\$ (841,221)
Total General Fund	\$ 9,051,454	\$ 9,303,640	\$ 252,186	3%	\$ 9,303,640	\$ (0)
Federal Seizure & Narcotics						
O&M Expenditures	\$ 15,000	\$ 15,000	\$ -		\$ -	\$ (15,000)
Capital Expenditures	\$ 115,000	\$ 165,000	\$ 50,000		\$ -	\$ (165,000)
Narcotics						
O&M Expenditures	\$ 10,000	\$ 10,000	\$ -		\$ -	\$ (10,000)
Capital Expenditures	\$ 10,000	\$ 10,000	\$ -		\$ -	\$ (10,000)
Capital Projects						
O&M Expenditures	\$ -	\$ -	\$ -		\$ -	\$ -
Capital Expenditures	\$ 6,521,749	\$ 13,537,795	\$ 7,016,046	108%	\$ 13,537,795	\$ -
DUI Task Force						
O&M Expenditures	\$ -	\$ -	\$ -		\$ -	\$ -
Capital Expenditures	\$ -	\$ -	\$ -		\$ -	\$ -
Community Greenspace						
O&M Expenditures	\$ -	\$ -	\$ -		\$ -	\$ -
Capital Expenditures	\$ -	\$ -	\$ -		\$ -	\$ -
Hotel & Motel Tax						
O&M Expenditures	\$ 82,499	\$ 87,000	\$ 4,501	5%	\$ 87,000	\$ -
Capital Expenditures	\$ -	\$ -	\$ -		\$ -	\$ -

City of Villa Rica
2008-09 Summary of Capital vs O&M
March 19, 2008

Department	Approved 07-08 Budget	2008-09 Proposed Budget	Inc/Dec	% Change	Projected Revenues	Net
SPLOST						
O&M Expenditures	\$ -	\$ -	\$ -		\$ -	\$ -
Capital Expenditures	\$ 1,354,110	\$ 2,760,000	\$ 1,405,890	104%	\$ 2,340,000	\$ (420,000)
Transfer from SPLOST Reserves	\$ -	\$ -	\$ -		\$ 1,854,100	\$ 1,854,100
Cemetery Fund						
O&M Expenditures	\$ -	\$ -	\$ -	0%	\$ -	\$ -
Capital Expenditures	\$ -	\$ -	\$ -		\$ -	\$ -
Total Other O&M Funds	\$ 107,499	\$ 112,000	\$ 4,501	4%	\$ 87,000	\$ (25,000)
Total Other Cap. Funds	\$ 8,000,859	\$ 16,472,795	\$ 8,471,936	106%	\$ 17,731,895	\$ (595,000)
Total Other Gov Funds	\$ 8,108,358	\$ 16,584,795	\$ 8,476,437	110%	\$ 17,818,895	\$ (620,000)
Utilities Administration						
O&M Expenditures	\$ 150,707	\$ 152,158	\$ 1,451	1%	\$ -	\$ (152,158)
Capital Expenditures	\$ -	\$ -	\$ -		\$ -	\$ -
Stormwater						
O&M Expenditures	\$ -	\$ 209,266	\$ 209,266		\$ -	\$ (209,266)
Capital Expenditures	\$ -	\$ 29,200	\$ 29,200		\$ -	\$ (29,200)
Wastewater						
O&M Expenditures	\$ 1,023,834	\$ 1,148,266	\$ 124,431	12%	\$ 1,783,046	\$ 634,781
Capital Expenditures	\$ 3,222,300	\$ 10,076,800	\$ 6,854,500	213%	\$ 988,625	\$ (9,088,175)
Water Supply						
O&M Expenditures	\$ 1,461,113	\$ 1,497,244	\$ 36,130	2%	\$ 2,097,488	\$ 600,245
Capital Expenditures	\$ 514,000	\$ 742,124	\$ 228,124	N/A	\$ 374,960	\$ (367,164)
Water Distribution						
O&M Expenditures	\$ 1,216,514	\$ 1,245,520	\$ 29,006	2%	\$ 396,288	\$ (849,232)
Capital Expenditures	\$ 1,813,500	\$ 1,769,700	\$ (43,800)	-2%	\$ -	\$ (1,769,700)
Human Resources (raises & new)						
Transfer to Solid Waste Fund	\$ -	\$ 25,700	\$ 25,700		\$ -	\$ (25,700)
Debt Service for 01 & 98 Bonds	\$ 337,919	\$ 332,984	\$ (4,935)	-1%	\$ 42,000,000	\$ 41,667,016
O&M Expenditures	\$ 4,190,087	\$ 4,611,136	\$ 421,049	10%	\$ 46,276,823	\$ 41,874,952
Capital Expenditures	\$ 5,549,800	\$ 12,617,824	\$ 7,068,024	127%	\$ 1,363,585	\$ (11,225,039)
Transfer to/from Reserve	\$ 3,893,834	\$ 30,411,447	\$ 26,517,613	100%	\$ -	\$ (30,411,447)
Total Water Fund	\$ 13,633,721	\$ 47,640,407	\$ 34,006,686	249%	\$ 47,640,408	\$ 238,466
Solid Waste Disposal						
O&M Expenditures	\$ 668,746	\$ 671,454	\$ 2,708	0%	\$ 671,454	\$ (0)
Capital Expenditures	\$ 5,000	\$ -	\$ (5,000)	-100%	\$ -	\$ -
Transfer from Water/Sewer Fund					\$ -	
Total Solid Waste Fund	\$ 673,746	\$ 671,454	\$ (2,292)	0%	\$ 671,454	\$ (0)
Total O&M Expenditures	\$ 13,050,837	\$ 13,778,259	\$ 727,423	6%	\$ 56,260,166	\$ 42,691,173
Total Capital Expenditures	\$ 7,875,859	\$ 16,297,795	\$ 8,421,936	107%	\$ 5,636,435	\$ (12,661,260)

City of Villa Rica
2008-09 Fiscal Year
Summary of Revenues by Fund
March 19, 2008

Acct No.	Name	2007-08 Approved Budget	2008-09 Proposed Budget	\$ Change	% Change
100 GENERAL FUND					
31.0000	General Taxes	6,461,896	6,830,219	368,323	5.7%
32.0000	Licenses & Permits	367,873	270,187	-97,686	-26.6%
33.0000	Intergovernmental Revenues	295,224	378,125	82,901	28.1%
34.0000	Charges for Services	331,035	327,797	-3,239	-1.0%
35.0000	Fines & Forfeitures	1,188,003	1,180,637	-7,366	-0.6%
36.0000	Investment Revenues	137,813	103,360	-34,453	-25.0%
39.0000	Other Financing Sources	269,610	213,316	-56,294	-20.9%
TOTAL GENERAL FUND:		9,051,454	9,303,640	252,185	2.8%
520 UTILITY FUND					
34.4110	Solid Waste Service Fees	667,500	671,454	3,954	0.6%
34.4210	Water Service Fees	1,953,572	2,249,918	296,346	15.2%
34.4211	Water Tap Fees	1,764,370	374,960	-1,389,410	-78.7%
34.4230	Sewer Service Fees	1,492,644	1,783,046	290,402	19.5%
34.4231	Sewer Tap Fees	3,092,375	988,625	-2,103,750	-68.0%
36.0000	Investment Revenue	365,400	223,858	-141,542	-38.7%
37.1100	Contribution in Aid of Const	10,000	10,000	0	0.0%
39.2200	Sale of Fixed Assets	0	10,000	10,000	N/A
39.3100	Proceeds from Sale of Bonds	0	42,000,000	42,000,000	N/A
	Transfer to Utility Director	0	0	0	N/A
	Transfer to Solid Waste Fund	0	0	0	N/A
	Transfer from Reserve	365,200	0	-365,200	-100.0%
TOTAL UTILITY FUND:		9,711,061	48,311,862	38,600,800	397.5%
320 SPLOST FUND					
31.3200	SPLOST Tax	948,000	905,900	-42,100	-4.4%
39.1310	Transfer from Reserves	406,110	1,854,100	1,447,990	356.6%
TOTAL SPLOST FUND:		1,354,110	2,760,000	1,405,890	103.8%
350 CAPITAL IMPROVEMENTS					
34.0000	General Fund Projects	966,949	919,971	-46,978	-4.9%

City of Villa Rica
2008-09 Fiscal Year
Summary of Revenues by Fund
March 19, 2008

Acct No.	Name	2007-08 Approved Budget	2008-09 Proposed Budget	\$ Change	% Change
34.0000	Utility Fund Projects	5,554,800	12,617,824	7,063,024	127.2%
TOTAL CAPITAL IMPROVEMENTS:		6,521,749	13,537,795	7,016,046	107.6%
275 HOTEL/MOTEL TAX					
31.4100	General Fund Projects	82,499	87,000	4,501	5.5%
TOTAL HOTEL/MOTEL TAX:		82,499	87,000	4,501	5.5%
210 FEDERAL SEIZURE FUND					
35.1320	Confiscations	82,461	0	-82,461	-100.0%
36.1100	Interest Revenues	5,000	7,000	2,000	40.0%
39.2100	Sale of Assets	0	0	0	N/A
39.1300	Federal Seizure Fund Reserves	0	173,000	173,000	N/A
TOTAL FEDERAL SEIZURE FUND:		87,461	180,000	92,539	105.8%
212 NARCOTICS ENFORCEMENT FUND					
36.1100	Interest Revenues	1,500	1,600	100	6.7%
39.2100	Sale of Assets	0	0	0	N/A
39.1300	Narcotics Fund Reserves	0	18,400	18,400	N/A
TOTAL NARCOTICS ENFORCEMENT FUNI		1,500	20,000	18,500	1233.3%
255 DUI TASK FORCE FUND					
33.1150	DUI Task Force Grants/GOHS	0	24,741	24,741	N/A
TOTAL DUI TASK FORCE GRANT:		0	24,741	24,741	N/A
220 UDAG FUND					
33.1150	Repayment of loan from General Fund	0	60,881	60,881	N/A
TOTAL DUI TASK FORCE GRANT:		0	60,881	60,881	N/A

City of Villa Rica
2008-09 Fiscal Year
Summary of Expenditures by Department
March 19, 2008

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	%
100 GENERAL FUND								
1000	General Government	1,204,214	1,186,257	1,151,766	839,382	1,321,068	1,333,576	0.9%
1540	Human Resources (ARC & 457 Plan Match)	0	0	0	0	42,362	48,708	15.0%
2650	Municipal Court	311,935	334,998	427,628	282,815	415,629	416,499	0.2%
3210	Police	2,496,749	2,619,752	2,609,282	1,989,178	2,815,052	2,920,763	3.8%
4210	Streets & Highways	402,288	451,558	455,172	327,482	478,463	507,933	6.2%
4900	Maintenance & Buildings	223,512	260,454	307,398	255,323	316,827	310,305	-2.1%
6210	Parks & Recreation	941,598	1,523,029	1,567,928	1,350,740	1,885,633	2,048,759	8.7%
6510	Library	221,214	262,158	266,725	216,044	313,097	323,797	3.4%
7400	Community Development	294,323	403,193	332,999	224,168	376,508	305,331	-18.9%
7500	DDA & Economic Development	83,781	82,639	97,165	84,609	119,865	167,998	40.2%
	Operating Transfer to Solid Waste	199,483	0	0	0	0	0	
	Transfer to Capital Projects	478,929	440,849	1,853,925	1,053,472	966,949	919,971	-4.9%
TOTAL:		6,858,026	7,564,887	9,069,989	6,623,213	9,051,454	9,303,640	2.8%

		2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	%
520 UTILITY FUND								
4100	Human Resources	0	0	408	168	0	25,700	
4320	Stormwater	192	0	0	0	0	209,266	
4330	Wastewater Treatment	751,104	799,118	799,118	705,050	1,023,834	1,148,266	12.2%
4420	Water Supply	1,048,688	1,060,910	1,060,910	912,677	1,461,113	1,497,244	2.5%
4440	Water Distribution/Collection	617,156	775,909	943,997	874,440	1,216,514	1,245,520	2.4%
4500	Sanitation	482,778	553,552	553,552	445,427	668,746	671,454	0.4%
8000	Debt Service	1,336,824	930,821	930,821	172,590	337,919	332,984	-1.5%
	Transfer to Utility Director	0	78,048	57,096	7,518	150,707	152,158	1.0%
	Transfer to Solid Waste	186,494	161,719	57,451	0	0	0	
	Transfer to Reserves/(from Reserves)	3,668,852	2,180,907	2,638,283	0	3,893,834	30,411,447	681.0%
	Transfer to Capital Projects	237,575	623,341	623,341	3,073,356	5,554,800	12,617,824	127.2%
TOTAL:		8,329,663	7,164,325	7,664,976	6,191,227	14,307,467	48,311,861	237.7%

320 SPLOST								
4210	Streets & Highways	45,684	108,258	246,744	107,299	319,110	120,000	-62.4%
4330	Wastewater Collect/Treatment	0	0	0	0	0	1,504,000	
4420	Water Supply SPLOST Projects	0	7,431	0	0	0	40,000	
4440	Wtr/Swr Distribution SPLOST Proj	0	0	37,135	24,524	890,000	31,000	
6210	Parks & Recreation	40,342	270,443	985,587	12,361	100,000	165,000	65.0%
6510	Library	0	0	0	0	0	900,000	
7550	Downtown Development Authority	0	0	0	0	45,000	0	-100.0%
	Transfer to Reserves	0	0	0	0	0	0	
TOTAL:		86,026	386,132	1,269,466	144,184	1,354,110	2,760,000	103.8%

		2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	%
350 CAPITAL IMPROVEMENT PROJECTS								
1535	Admin/City Mgr/Finance Cap Projects	38,820	10,872	1,019,344	7,997	36,000	24,156	-32.9%
3210	Police Dept Capital Projects	48,378	5,123	81,893	86,622	92,600	80,605	-13.0%
4210	Streets & Highways	306,201	264,784	362,488	648,985	489,500	249,975	-48.9%
4320	Stormwater Projects	0	0	0	0	0	29,200	
4330	WWTP Capital Projects	0	234,677	236,506	2,605,127	3,222,300	10,076,800	212.7%
4420	Water Supply Capital Projects	0	0	0	25,583	514,000	742,124	44.4%
4440	Wtr/Swr Distribution Capital Projects	237,575	388,664	605,913	442,645	1,813,500	1,769,700	-2.4%
4900	Maintenance	1,665	461	38,276	10,794	25,999	22,075	-15.1%
6210	Parks & Recreation	23,158	155,905	338,531	286,349	302,000	507,420	68.0%
6510	Library	0	737	9,934	337	10,050	27,325	171.9%
7400	Planning and Zoning	13,117	2,967	3,460	12,388	10,800	8,415	-22.1%

City of Villa Rica
2008-09 Fiscal Year
Summary of Expenditures by Department
March 19, 2008

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	%
7550	Solid Waste	0	0	0	0	5,000	0	-100.0%
TOTAL:		668,914	1,064,190	2,696,345	4,126,828	6,521,749	13,537,795	107.6%
275 HOTEL/MOTEL FUND								
7540	Villa Rica Board of Tourism	15,000	29,932	30,171	17,342	33,000	34,800	5.5%
7540	Economic Development	10,000	0	0	0	0	0	
7540	Downtown Development	15,000	0	0	0	0	0	
7540	Transfer to General Fund	31,213	45,499	45,256	0	49,499	52,200	5.5%
TOTAL:		71,213	75,431	75,427	17,342	82,499	87,000	5.5%
210 FEDERAL SEIZURE FUND								
3210	Federal Seizure - Police Department	25,272	39,309	278,488	17,360	130,000	180,000	38.5%
TOTAL:		25,272	39,309	278,488	17,360	130,000	180,000	38.5%
212 NARCOTIC ENFORCEMENT FUND								
3210	Narcotic Enforcement - Police Department	44,711	1,972	4,146	295	20,000	20,000	0.0%
TOTAL:		44,711	1,972	4,146	295	20,000	20,000	0.0%
220 DUI TASK FORCE GRANT								
3210	DUI Task Force - Police Department	12,708	0	0	0	0	0	
TOTAL:		12,708	0	0	0	0	0	
220 UDAG FUND								
1320	Transfer to purchase Avanti Building	0	0	766,606	0	0	0	
TOTAL:		0	0	766,606	0	0	0	

City of Villa Rica

2008-09 Fiscal Year

March 19, 2008

100 GENERAL FUND GENERAL TAXES

Acct No.	Name	Actuals 2004-05	Actuals 2005- 06	Actuals 2006- 07	Dec YTD	2007-08	2008-09	Increase	% change
					Actuals 2007- 08	Approved Budget	Proposed Budget		
31.1100	Real Property Taxes	2,070,032	2,477,420	2,549,526	2,292,894	3,023,869	3,181,011	157,142	5%
31.1200	Property Taxes (prior years)	103,144	159,652	235,309	139,777	124,473	215,291	90,818	73%
31.1310	Motor Vehicle Taxes	102,360	174,521	171,912	131,258	182,000	172,000	-10,000	-5%
31.1320	Mobile Homes Taxes	5,466	515	1,766	150	1,000	1,000	0	0%
31.1600	Real Estate Transfer	73,005	67,821	96,790	50,693	70,000	70,000	0	0%
31.1710	Franchise Tax - Electric	417,838	532,246	625,021	0	638,695	718,774	80,079	13%
31.1730	Franchise Tax - Natural Gas	70,856	88,527	70,667	54,717	78,829	82,770	3,941	5%
31.1750	Franchise Tax-Cable TV	61,448	68,157	78,689	143	75,246	79,008	3,762	5%
31.1760	Franchise Tax-Telephone	46,422	50,749	55,150	42,097	57,881	60,775	2,894	5%
31.3100	Local Option Sales Tax	1,007,375	1,184,204	1,270,565	886,727	1,330,772	1,340,602	9,830	1%
31.4200	Alcoholic Beverage Excise	222,992	253,565	269,221	214,438	295,621	310,402	14,781	5%
31.6100	Business & Occupation	176,350	296,504	349,433	34,090	340,243	348,779	8,536	3%
31.6200	Insurance Premium Tax	192,445	209,345	216,621	225,960	233,702	232,739	-963	0%
31.9100	Property Tax Penalty	13,737	9,321	13,864	12,029	7,065	14,557	7,492	106%
31.9400	Business Tax Int/Penalty	112	51	2,390	34	2,500	2,510	10	0%
31.9900	Other Taxes	2,345	0	0	0	0	0	0	
TOTAL:		4,565,927	5,572,598	6,006,924	4,085,006	6,461,896	6,830,219	368,323	6%

Total Digest Carroll County

299,007,683

Total Digest Douglas County

222,104,872

Total Digest Villa Rica

521,112,555

One Mill

521,113

Millage Rate

0.006775

Rollback

0.00

Net Millage Rate

0.006775

GO Bond Debt Services

1.34

Prior Year Digest

496,697,461

Prior Year Millage

0.006775

City of Villa Rica
2008-09 Fiscal Year
March 19, 2008

100 GENERAL FUND

Acct No.	Name	2004-05	2005-06	2006-07	Dec YTD	2007-08	2008-09	Increase	% change
		Actuals	Actuals	Actuals	Actuals 2007-08	Approved Budget	Proposed Budget		
INTERGOVERNMENTAL REVENUES									
33.1101	Police Grant/Personnel	74,392	47,184	48,876	17,882	25,000	26,250	1,250	5%
33.1151	Nutrition Program	25,755	28,917	20,749	17,688	28,941	30,388	1,447	5%
33.1152	Chatt-Flint/Sr. Citizen	29,889	33,444	32,454	22,684	33,075	34,729	1,654	5%
33.3000	Federal Housing Authority	13,403	12,731	14,090	16,870	13,368	17,713	4,345	33%
33.4000	State Grant Revenue	300	0	35,504	73,986	75,000	78,750	3,750	5%
33.6001	County Grants	89,549	97,622	112,142	177,846	119,840	190,295	70,455	59%
TOTAL - Intergovernmental Revenues		233,288	219,898	263,815	326,956	295,224	378,125	82,901	28%
LICENSES & PERMITS									
32.1110	Alcoholic Beverage License	47,183	48,458	52,860	31,475	55,566	58,344	2,778	5%
32.2100	Building Permits	418,316	569,236	423,516	170,512	296,000	200,000	-96,000	-32%
32.2210	Zoning and Land Use	18,542	14,232	37,871	17,117	15,972	11,180	-4,792	-30%
32.2900	Yard Sales	1,181	319	631	28	335	663	328	98%
TOTAL - Licenses & Permits		485,222	632,245	514,878	219,132	367,873	270,187	-97,686	-27%
CHARGES FOR SERVICES									
34.1910	Election Qualifying Fees	324	486	0	534	500	0	-500	-100%
34.2110	I.D. Card Fees	3,105	2,245	2,230	2,466	2,547	2,674	127	5%
34.2120	Accident Reports	2,719	2,658	4,059	1,732	3,106	3,261	155	5%
34.6010	Background Check Fees	6,300	5,555	5,475	3,252	4,961	5,209	248	5%
34.7200	Activity Fee-Batting Cage	0	0	0	0	0	0	0	
34.7510	Sports	88,087	109,809	145,020	73,758	160,190	150,000	-10,190	-6%
34.7520	Special Classes	29,459	37,137	38,868	23,708	63,202	58,400	-4,802	-8%
34.7530	Cultural Arts	6,153	16,495	15,467	8,329	500	525	25	5%
34.7540	Summer Camp	17,045	21,906	26,025	25,156	22,500	25,849	3,349	15%
34.7550	Annual Events	0	0	4,150	1,712	2,600	2,730	130	5%
37.7560	Cheer Leading	0	0	0	0	2,929	13,148	10,219	349%
34.7900	Concessions/Other Cultural Charge	6,510	3,660	59,579	49,302	60,000	63,000	3,000	5%
34.7910	Museum admission	0	0	0	0	3,000	0	-3,000	-100%
34.7920	Museum concession	22,612	27,990	0	0	5,000	3,000	-2,000	-40%
34.9300	Bad Check Fees	80	125	60	120	0	0	0	
TOTAL - Charges for Services		182,394	228,066	300,933	190,070	331,035	327,797	-3,239	-1%
FINES & FORFEITURES									
351100	Municipal Court Fines	678,050	868,374	1,266,159	858,252	1,164,222	1,156,384	-7,838	-1%
351300	Library Fines/copies	12,555	16,138	13,574	7,613	13,781	14,253	472	3%
352000	Fines & Forfeitures Code Enforcen	5,000	1,800	1,450	0	10,000	10,000	0	0%
TOTAL - Fines & Forfeitures		695,605	886,312	1,281,183	865,865	1,188,003	1,180,637	-7,366	-0.9%
INVESTMENT INCOME									
36.1000	Interest Revenue	86,446	71,489	107,851	70,081	137,813	103,360	-34,453	-25%
TOTAL - Investment Income		86,446	71,489	107,851	70,081	137,813	103,360	-34,453	-25%
OTHER FINANCING SOURCES									
37.1100	New Hope Cemetery Donation	0	0	0	0	0	0	0	
37.1110	Recreation Donations	0	1,881	0	0	6,300	6,300	0	0%
37.1120	Prospectors Park Donations	3,000	0	0	0	0	0	0	
37.3000	Donations	0	1,000	5,900	100	1,050	1,050	0	0%
38.1100	Rents & Royalties	16,944	18,132	24,245	34,488	30,000	60,000	30,000	100%
38.9000	Other Misc Revenue	5,805	21,977	9,111	1,566	5,000	5,000	0	0%
38.9600	Cash Short/Over	692	58	(593)	32	0	0	0	
39.1100	Operating Transfer in General Fund	31,180	45,499	68,855	0	72,260	76,716	4,456	6%
39.1100	Transfer in from UDAG	0	0	781,197	0	0	0	0	
39.1300	Residual Equity Transfer in from C	573,945	0	0	0	155,000	49,250	-105,750	-68%
39.2100	Sales of General Fixed Assets	5,622	19,231	19,759	0	0	15,000	15,000	
TOTAL - Other Financing Sources		637,188	107,778	908,474	36,186	269,610	213,316	-56,294	-21%

City of Villa Rica

2008-09 Fiscal Year

March-08

100 GENERAL FUND

1000 Post Employment Benefits

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
51.2100	Retirees Insurance	261	5,105	4,879	5,789	5,000	7,006	2,006	40%
TOTAL:		261	5,105	4,879	5,789	5,000	7,006	2,006	40%

1110 Mayor & Council

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
51.1100	Salaries	15,935	16,094	16,567	11,850	18,200	18,200	0	0%
51.2100	Group Insurance	26,679	29,685	39,798	22,749	34,830	25,295	(9,535)	-27%
51.2200	Fica/Social Security	1,229	937	919	586	1,392	1,392	0	0%
51.2400	Retirement Contribution	1,254	1,119	1,038	821	1,456	1,390	(66)	-5%
51.2700	Workers Compensation	0	665	448	386	490	490	0	0%
51.1200	Professional	0	750	1,654	0	0	0	0	0%
52.2220	M/R Equipment		270	266	212	200	200	0	0%
52.3100	Liability Insurance	49,749	64,917	104,787	101,908	110,000	110,000	0	0%
52.3210	Telephone/Beepers/Cell Phones	1,203	1,139	1,113	618	900	2,775	1,875	208%
52.3215	Postage		143	188	293	250	250	0	0%
52.3300	Advertising	0	0	2,206	0	0	0	0	0%
52.3400	Printing & Binding	0	170	223	175	850	850	0	0%
52.3500	Meals & Travel	3,347	4,588	1,493	2,775	4,500	4,500	0	0%
52.3700	Education & Training	2,950	163	2,870	0	2,000	3,000	1,000	50%
53.1100	Office Supplies	437	942	331	372	500	500	0	0%
53.1700	Other Supplies/Uniforms	0	0	394	380	400	400	0	0%
55.2200	Self Funded Claims	0	1,000	0	0	0	0	0	0%
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(1,690)	(1,690)	
TOTAL:		107,075	122,582	174,293	143,127	175,968	167,553	-8,415	-5%

City of Villa Rica

2008-09 Fiscal Year

March-08

100 GENERAL FUND

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
1320 City Manager									
51.1100	Salaries	166,833	218,351	157,939	53,962	77,263	73,337	(3,926)	-5%
51.1100	Car allowance for City Manager	0	0	0	0	0	4,800	4,800	
51.1300	Overtime	523	841	637	128	0	0	0	
51.2100	Group Insurance	7,826	16,827	18,048	5,700	7,740	7,493	(247)	-3%
51.2200	Fica/Social Security	12,168	16,804	12,648	4,036	5,452	5,610	158	3%
51.2400	Retirement Contribution	5,322	9,613	8,593	3,748	4,989	5,603	614	12%
51.2700	Workers Compensation	370	1,258	871	796	321	331	10	3%
52.1200	Professional services	8,512	20,577	2,317	4,279	6,500	1,500	(5,000)	-77%
52.1225	Concert-License Fees	268	0	284	0	250	300	50	20%
52.2210	M/R Buildings	0	5,469	6,206	2,934	2,500	4,000	1,500	60%
53.2220	M/R Equipment	0	1,683	3,981	981	2,000	2,000	0	0%
54.2230	M/R Vehicles	0	23	0	0	0	0	0	
52.3100	Insurance other than emp bene	1,758	4,494	3,248	1,963	3,500	2,022	(1,478)	-42%
52.3210	Telephone/Beepers/Cell Phones	9,996	12,748	9,592	4,575	8,000	5,000	(3,000)	-38%
52.3215	Postage	12	411	176	48	300	300	0	0%
52.3300	Advertising	7,392	9,611	10,187	10,695	15,000	13,000	(2,000)	-13%
52.3400	Printing & Binding	0	0	0	17	1,000	1,000	0	0%
52.3500	Meals and Travel	2,933	4,549	2,389	2,668	5,000	5,000	0	0%
52.3600	Dues and fees	1,488	2,532	2,671	1,338	4,000	3,000	(1,000)	-25%
52.3650	GMA dues	2,736	3,075	3,434	3,818	3,500	4,000	500	14%
52.3660	Chatt Flint Assessment	0	0	0	0	0	0	0	
52.3700	Educational & Training	3,588	2,876	3,857	2,181	3,000	5,500	2,500	83%
52.3850	Contract labor	1,060	804	1,875	0	0	2,000	2,000	
52.3910	Pre-employment Physicals/Drug Testi	0	585	670	1,466	2,500	2,500	0	0%
53.1100	Office Supplies	6,134	9,506	11,841	7,022	10,000	11,000	1,000	10%
53.1580	Garbage Collection	0	0	301	811	400	800	400	100%
53.1600	Small Equipment	0	0	0	0	0	500	500	
53.1700	Other Supplies/Uniforms	118	0	80	0	300	300	0	0%
55.2200	Self Funded Claims	1,200	31,482	0	0	2,000	2,000	0	0%
57.1000	VR Mitigation Project	27,072	25,605	758	0	3,000	3,000	0	0%
57.9000	"Mayor's Challenge" - 1% reduction	192	0	0	0	0	(1,660)	(1,660)	
TOTAL:		267,501	401,183	262,602	113,164	168,515	164,236	-4,279	-3%
1400 Elections									
52.3300	Advertising	0	0	455	455	0	500		
52.3400	Printing & Binding	200	913	0	90	2,105	0	-2,105	-100%
52.3500	Travel	0	0	0	0	0	0	0	
52.3600	Dues & Fees	350	850	0	350	1,150	0	-1,150	-100%
52.3700	Education & Training	0	0	0	550	4,228	0	-4,228	-100%
52.3850	Poll Workers	3,829	3,553	0	451	3,600	0	-3,600	-100%
53.1160	Supplies-Elections	0	0	0	0	0	0	0	
TOTAL:		4,379	5,316	455	1,895	11,083	500	-11,083	-95%

City of Villa Rica
2008-09 Fiscal Year
 March-08

100 GENERAL FUND

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
1510 Financial Administrative									
51.1100	Salaries-Administrative	196,791	74,029	77,852	52,936	68,883	70,803	1,920	3%
51.1300	Overtime	1,959	142	11	0	500	500	0	0%
51.2100	Group Insurance	22,720	9,472	12,372	6,916	9,117	8,833	(284)	-3%
51.2200	Social Security/FICA	15,074	6,283	6,817	3,984	5,270	5,416	147	3%
51.2400	Retirement Contribution	12,575	5,699	4,527	3,544	5,511	5,409	(101)	-2%
51.2700	Worker's Compensation	630	2,517	1,310	422	556	564	8	1%
51.2940	GIRMA Claim Loss	0	0	0	0	0	0	0	
52.1110	Admin-Services-GMA Telecom	0	0	0	0	0	0	0	
52.1200	Professional	0	45	115	23	0	3,000	3,000	
52.1220	Professional Services-Auditor	25,000	25,974	23,909	12,211	12,500	15,000	2,500	20%
52.2210	Repairs & Maintenance/Building	11,358	1,158	751	0	0	0	0	
52.2220	Repairs & Maintenance/Equip	2,397	939	1,675	93	100	100	0	0%
52.3100	Insurance Liability & Bond	5,274	6,119	4,642	2,618	6,200	2,697	(3,503)	-57%
52.3210	Telephone/Beepers/Cell Phones	17,126	10,590	11,626	2,372	4,000	4,000	0	0%
52.3215	Postage	4,910	3,693	3,682	1,925	2,000	2,100	100	5%
52.3500	Meals & Travel	589	1,024	99	1,282	2,300	2,300	0	0%
52.3600	Dues & Fees	1,093	496	577	458	800	800	0	0%
52.3650	Contribution to GMA/Dues	0	0	359	0	0	0	0	
52.3700	Education & Training	2,225	1,628	279	1,248	2,240	2,400	160	7%
52.3850	Contract Labor	3,201	0	0	0	0	4,500	4,500	
53.1100	Supplies	21,483	14,100	10,105	6,099	12,500	11,000	(1,500)	-12%
53.1210	Water & Sewerage	929	1,369	3,743	1,984	1,240	2,500	1,260	102%
53.1220	Natural Gas	2,415	2,724	2,473	1,290	3,000	3,300	300	10%
53.1230	Electricity	10,927	13,845	15,440	13,167	13,746	14,000	254	2%
53.1600	Small Equipment	0	0	0	0	0	0	0	
53.1700	Other Supplies/Uniforms	486	8	0	0	0	1,500	1,500	
54.1100	Purchase of Land	0	0	0	0	0	0	0	
54.1300	Purchase of Building	0	0	0	0	0	0	0	
55.2200	Self Funded Claims	6,839	0	0	0	0	0	0	
57.1000	GA Land Trust	0	0	0	0	0	0	0	
57.1005	Douglas/Carroll Tax Commissioner	23,598	28,986	33,146	34,590	35,000	36,750	1,750	5%
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(1,975)	(1,975)	
	Total Financial Administrative	389,714	210,880	215,511	147,163	185,462	195,497	10,035	5%
1530 LEGAL SERVICES									
52.1230	Professional Services-City Attorney	88,615	61,772	65,748	37,503	50,000	50,000	0	0%
	Total Finance & Legal Services	478,329	272,652	281,259	184,666	235,462	245,497	10,035	4%

City of Villa Rica
2008-09 Fiscal Year
 March-08

100 GENERAL FUND
1535 Data Processing/MIS

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
52.1300	Technical Services-Computer	21,731	31,089	19,021	12,847	17,600	21,600	4,000	0
52.1310	Westover Consulting Inc	4,200	5,600	5,600	4,200	6,000	6,300	300	0
52.3240	Internet Provider/webmaster	2,524	1,425	4,375	4,375	2,000	2,300	300	0
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(302)		
Total:		28,455	38,114	28,996	21,422	25,600	29,898	4,298	0

1565 Avanti Building/New City Hall

52.2210	M/R Buildings	0	0	2,101	485	0	2,000	2,000	
52.3100	Insurance other than Emp Benefits	0	0	2,821	2,821	3,000	15,000	12,000	4
52.3600	Taxes and Fees	0	0	5,665	5,665	0	0	0	
53.1100	Supplies	0	0	1,632	1,547	0	0	0	
53.1230	Electricity	0	0	13,352	5,821	0	0	0	
53.1580	Garbage Collection	0	0	2,075	2,075	2,000	2,500	500	0
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(195)	(195)	
Total:		0	0	27,645	18,414	5,000	19,305	14,305	3

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100 GENERAL FUND
1540 Human Resource Fund

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
51.1100	Salaries Increases	0	0	0	0	0	0	0	
51.1100	Salaries and Benefits new positions			0	0	0	0	0	
51.1100	Salary Adjustments for Pay Classification Study			0	0	40,000	0	-40,000	-100%
51.1100	50% match for employee's 457 contribution.			0	0	0	48,000	48,000	
51.1100	Salary increase/benefits allowance for City Manger			0	0	2,362	1,200	-1,162	-49%
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(492)	(492)	
TOTAL:		0	0	0	0	42,362	48,708	6,346	15%

these positions are salary plus benefits

Admin & Finance	0	0
Recreation Department (Rec. Supv, V Plex Facil Lead	0	0
Street Department Crew person	0	0
Library - Events Coor	0	0
Police Dept	0	0
Municipal Court	0	0
Maintenance - Vehicles and Buildings	0	0
Total new positions	0	0
 Increases	 0	
Total	0	0

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100 GENERAL FUND

2650 Municipal Court

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007- 08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
51.1100	Salary	39,088	35,547	30,264	23,453	31,537	32,447	910	3%
51.1300	Overtime	498	355	1,408	1,064	500	1,500	1,000	200%
51.2100	Group Insurance	2,677	3,489	3,931	2,836	3,870	3,747	-123	-3%
51.2200	Social Security/FICA	2,826	2,707	2,457	1,849	2,413	2,482	69	3%
51.2400	Retirement Contribution	2,073	2,129	1,673	1,648	2,208	2,479	271	12%
51.2700	Worker's Compensation	1,104	157	75	65	91	94	3	3%
52.1221	Professional Service-City Judge	32,200	43,995	36,000	27,000	36,000	36,000	0	0%
52.1210	Professional Service-Indigent Defense	0	10,174	4,725	1,275	8,000	8,400	400	5%
52.1223	Professional Service-Solicitor	0	5,491	12,227	6,546	14,400	14,400	0	0%
52.1224	Professional Service-Translator		1,422	1,546	1,064	1,500	1,750	250	17%
52.1225	Professional Service	0	0	50	0	250	250	0	0%
52.2210	M/R Building	4,835	213	425	966	5,000	5,000	0	0%
52.2220	M/R Equipment	0	2,016	675	319	1,000	1,000	0	0%
52.3210	Telephone/Beepers/Cell Phones	45	194	1,087	395	1,500	1,500	0	0%
52.3215	Postage	0	336	533	413	600	600	0	0%
52.3400	Printing and Binding	0	0	395	264	0	500	500	
52.3500	Meals & Travel	0	0	0	387	0	0	0	
52.3600	Judicial Dues-Judge	0	2,001	85	35	900	900	0	0%
52.3700	Education & Training	238	438	459	0	1,000	1,000	0	0%
52.3850	Contract labor (Courtware Software)	6,565	0	24,247	16,032	24,000	24,000	0	0%
52.3970	Bank/CC Fees & Analysis Charges	0	1,661	7,828	5,764	7,200	8,000	800	11%
53.1100	Supplies	2,720	7,203	1,156	609	500	1,000	500	100%
53.1210	Water/Sewerage	0	0	0	0	0	0	0	
53.1220	Natural Gas	0	104	1,116	423	840	840	0	0%
53.1230	Electricity	0	0	0	2,875	3,000	3,500	500	17%
54.2500	Purchase of Equipment	2,760	0	0	0	0	0	0	
57.3020	Ga Crime Victim Emergency Fund	2,507	749	7,795	3,622	5,600	5,600	0	0%
57.3025	Joshua's Law SB226	0	15,340	28,953	22,314	25,500	25,500	0	0%
57.3030	Victims Asst Fund	30,655	26,373	51,226	21,738	55,700	55,700	0	0%
57.3040	Spinal Injury Trust Fund	5,817	1,855	1,341	1,170	1,120	1,120	0	0%
57.3050	Peace Officers A&B Fund	43,200	32,453	44,844	27,770	37,900	37,900	0	0%
57.3060	OCGA 42-8-34/Probation Fees	2,475	747	428	525	500	500	0	0%
57.3070	Peace Officers Training Fund POPIDF-A	66,763	54,955	66,429	47,949	59,000	59,000	0	0%
57.3090	POPIDF-B OCGA 15-21-73 Indigent defe	34,201	53,683	68,865	49,284	60,000	60,000	0	0%
57.3100	Bond Refund	17,459	21,558	18,185	11,913	16,000	16,000	0	0%
57.6080	County Drug Abuse	11,229	7,653	7,201	1,248	8,000	8,000	0	0%
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(4,210)	(4,210)	
Total:		311,935	334,998	427,628	282,815	415,629	416,499	870	0%

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**100 GENERAL FUND
3210 Police Department**

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
51.1100	Salaries-Police	1,460,555	1,472,513	1,473,657	1,151,304	1,601,193	1,624,248	23,054	1%
51.1300	Salaries-Overtime	36,229	32,047	33,411	36,286	35,000	35,000	0	0%
51.2100	Group Insurance	210,306	291,317	314,384	230,825	336,174	338,696	2,522	1%
51.2200	Social Security/FICA-Medicare	109,022	115,627	100,580	88,066	122,491	124,255	1,764	1%
51.2400	Retirement Contribution	92,438	93,579	80,619	80,009	112,084	124,093	12,009	11%
51.2700	Worker's Compensation	61,490	77,536	60,056	51,686	62,672	63,491	819	1%
52.1200	Professional Services-Employment Testi	1,495	6,603	1,088	580	1,300	1,300	0	0%
52.2210	M/R Building	9,293	6,178	9,292	5,522	4,855	15,855	11,000	227%
52.2220	M/R Equipment	21,368	21,418	24,450	15,422	30,910	36,750	5,840	19%
52.2230	M/R Vehicles	39,541	40,194	52,188	28,172	41,676	43,676	2,000	5%
52.3100	Liability Ins	95,997	120,594	105,509	92,531	105,509	95,307	(10,202)	-10%
52.3210	Telephone/Beepers/Cell Phones	49,935	39,567	38,874	30,529	44,062	45,636	1,574	4%
52.3215	Postage	1,788	2,004	1,636	1,065	1,500	1,500	0	0%
52.3250	Glen Network/GCIC	190	4,308	5,738	2,975	4,500	4,500	0	0%
52.3300	Advertising	0	0	523	0	0	250	250	0%
52.3400	Printing & Binding	2,236	1,882	3,054	902	4,874	5,004	131	3%
52.3500	Meals and Travel	4,873	4,605	5,260	4,539	7,650	9,650	2,000	26%
52.3600	Dues & Fees	1,575	7,477	1,117	1,032	1,860	2,220	360	19%
52.3700	Education & Training	9,189	5,995	1,743	1,545	8,850	8,850	0	0%
52.3850	Contract Labor	5,658	100	600	0	3,500	4,250	750	21%
52.3910	Drug Testing	0	0	841	138	0	960	960	0%
53.1100	Supplies	27,299	25,812	25,574	14,202	22,457	28,901	6,444	29%
53.1180	Supplies - Investigative	3,836	2,643	5,050	2,449	5,111	5,111	0	0%
53.1210	Water/Sewerage	1,818	1,670	1,615	1,111	1,800	1,800	0	0%
53.1220	Natural Gas	3,877	3,503	2,477	1,067	1,740	1,740	0	0%
53.1230	Electricity	14,764	15,857	15,999	11,020	14,400	16,800	2,400	17%
53.1270	Gasoline/Diesel	69,280	73,316	67,207	53,615	68,000	82,000	14,000	21%
53.1400	Books & Periodical	0	79	1,170	1,154	1,300	1,450	150	12%
53.1580	Garbage Collection	0	0	667	279	0	300	300	0%
53.1730	Uniforms purchases	17,898	12,141	20,317	10,475	16,640	16,640	0	0%
55.2200	Self funded claims	4,250	1,374	0	505	0	0	0	0%
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(27,400)	(27,400)	0%
		2,356,200	2,479,939	2,454,696	1,919,005	2,662,108	2,712,831	50,474	2%
3226 Custody of Prisoners									
57.1000	Prison Fees from Carroll County	124,163	121,723	142,710	70,173	85,000	125,000	40,000	47%
57.1001	Justice Dept Monitor	16,386	17,630	11,876	0	0	0	0	0%
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(1,250)	(1,250)	0%
3920 Emergency Management									
53.1100	Supplies	0	460	0	0	0	0	0	0%
Total:		2,496,749	2,619,752	2,609,282	1,989,178	2,747,108	2,836,581	89,474	3%

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100 GENERAL FUND

4910 Administration Community Service

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007- 08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
51.1100	Salaries	47,628	39,787	41,819	29,958	41,048	52,061	11,012	27%
51.1300	Overtime	31	0	0	0	0	0	0	
51.2100	Group Insurance	560	240	249	158	216	216	0	0%
51.2200	Social Security FICA Contribution	3,594	3,284	3,505	2,292	3,140	3,983	842	27%
51.2400	Retirement Contributions	81	0	880	893	1,598	1,794	196	12%
51.2700	Worker's Compensation	4,500	1,764	1,516	5,152	1,749	2,218	469	27%
52.1700	Professional Services	30	0	0	0	0	0	0	
52.2210	M/R Building	70	0	0	0	0	0	0	
52.2220	M/R Equipment	0	1,470	0	0	1,125	1,225	100	9%
52.2230	M/R Vehicles	797	2,235	612	1,227	2,250	2,250	0	0%
52.3100	Liability Ins	2,750	3,551	3,843	4,622	3,843	4,761	918	24%
52.3210	Telephone/Beepers/Cell Phones	493	787	1,374	1,645	1,650	2,500	850	52%
52.3600	Dues & Fees	0	14	15	0	25	25	0	0%
52.3700	Education & Training	0	0	0	0	0	0	0	
52.3850	Contract Labor	0	0	0	0	0	0	0	
53.1160	Supplies	3,553	3,373	2,025	2,752	1,700	3,000	1,300	76%
53.1210	Water/Sewerage	544	134	0	0	300	300	0	0%
53.1220	Natural Gas	0	0	0	0	0	0	0	
53.1230	Electricity	1,294	202	0	0	500	500	0	0%
53.1270	Gasoline/Diesel	205	5,107	5,415	3,993	6,000	6,500	500	8%
53.1580	Garbage Collection	0	0	959	982	500	1,500	1,000	200%
53.1600	Small Equipment (blowers)	0	0	0	0	1,701	1,000	-701	-41%
53.1700	Uniforms	0	218	740	836	600	1,200	600	100%
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(850)	(850)	
Total:		66,130	62,166	62,953	54,510	67,945	84,182	16,237	24%

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100 GENERAL FUND
4210 Streets & Highway

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% Change
51.1100	Salaries	113,009	154,415	154,801	85,251	136,055	139,708	3,653	3%
51.1300	Salaries-Overtime	714	482	266	875	1,000	1,000	0	0%
51.2100	Group Insurance	27,623	31,273	36,194	26,444	38,184	37,465	-719	-2%
51.2200	Social Security/FICA	7,288	11,707	12,065	7,947	11,869	10,688	-1,182	-10%
51.2400	Retirement Contribution	7,122	10,941	8,346	7,319	10,861	10,674	-187	-2%
51.2700	Worker's Compensation	11,131	12,338	8,762	10,809	12,443	11,205	-1,239	-10%
52.1200	Professional Services/Engineering	15,123	0	-16	1,835	0	0	0	
52.2210	M/R Buildings	159	1,068	0	750	0	5,000	5,000	
52.2220	M/R Equipment	10,541	21,278	2,310	2,180	3,000	3,000	0	0%
52.2230	M/R Vehicles	20,929	7,693	14,611	4,097	10,000	6,000	-4,000	-40%
52.2230	M/R Road R/W	0	1,670	9,472	7,142	15,000	10,000	-5,000	-33%
52.2250	M/R Grounds	0	0	0	0	0	0	0	
52.2320	Rental of Equipment	0	0	504	4	2,000	0	-2,000	-100%
52.3100	Liability Ins	6,289	8,357	13,357	13,666	15,000	14,076	-924	-6%
52.3210	Telephone/Beepers/Cell Phones	8,336	5,045	2,889	2,121	3,000	3,150	150	5%
52.3215	Postage	22	33	22	18	50	50	0	0%
52.3600	Dues & Fees	41	70	0	50	0	50	50	
52.3700	Education & Training	137	0	425	350	1,000	1,000	0	0%
52.3850	Contract Labor	4,750	0	970	0	0	0	0	
53.1100	Supplies	9,300	15,883	17,631	8,878	25,000	25,000	0	0%
53.1120	Small Equipment Supplies	0	0	0	0	0	1,000	1,000	
53.1210	Water/Sewerage	0	101	222	370	0	500	500	
53.1220	Natural Gas	235	0	0	0	0	0	0	
53.1230	Electricity	6,504	4,890	5,413	6,170	5,000	8,000	3,000	60%
53.1231	Energy-Street Lights	130,289	143,619	150,900	129,901	170,000	205,000	35,000	21%
53.1270	Gasoline/Diesel	16,477	16,537	12,244	8,415	15,000	16,500	1,500	10%
53.1580	Garbage Collection	0	0	10	0	0	0	0	
53.1700	Uniform Rentals	5,416	3,903	3,776	2,890	4,000	4,000	0	0%
55.2200	Self Funded Claims	0	0	0	0	0	0	0	
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(5,131)	(5,131)	
Total:		402,288	451,558	455,172	327,482	478,463	507,933	29,471	6%

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100 GENERAL FUND
4900 Building & Vehicle Maintenance

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007- 08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
51.1100	Salary	63,002	88,571	108,581	96,232	125,336	128,283	2,947	2%
51.1300	Overtime	937	611	15	47	500	500	0	0%
51.2100	Group Insurance	10,708	14,082	18,570	16,229	19,350	22,479	3,129	16%
51.2200	Social Security/FICA	4,669	6,613	8,524	7,094	9,588	9,814	225	2%
51.2400	Retirement Contribution	4,759	4,989	5,905	6,255	8,773	9,801	1,027	12%
51.2700	Workman Compensation	3,000	3,151	2,246	1,347	5,001	5,183	182	4%
52.2201	Repairs & Maintenance-Bldg	0	2,896	13,467	5,419	12,000	12,000	0	0%
52.2220	Repairs & Maintenance/Equip	350	2,493	9,516	4,804	6,000	6,350	350	6%
52.2230	Repairs & Maintenance-Vehicles	4,252	4,398	3,677	970	3,000	3,000	0	0%
52.2240	Asbestos Removal Project	0	0	0	10,696	11,000	0	-11,000	-100%
52.2320	Rental of Equipment	0	0	0	0	5,000	2,000	-3,000	-60%
52.3100	Liability Ins	1,961	3,588	2,654	4,210	2,750	4,336	1,586	58%
52.3210	Telephone/Beepers/Cell Phones	1,764	3,604	4,047	2,151	3,159	3,300	141	4%
52.3215	Postage	0	23	11	4	50	50	0	0%
52.3500	Meals & Travel	0	0	35	0	150	150	0	0%
52.3600	Dues and Fees	0	21	0	0	0	0	0	0%
52.3700	Education & Training	259	349	555	204	2,400	2,400	0	0%
52.3850	Contract Labor	224	0	0	0	0	0	0	0%
52.3960	Boot Camp/work detail	37,750	40,625	44,375	11,250	45,000	46,125	1,125	3%
53.1100	Supplies	12,349	2,886	4,898	3,076	8,000	8,000	0	0%
53.1210	Utilities-Water/Sewer	586	559	798	1,254	1,200	1,800	600	50%
53.1220	Utilities-Natural Gas	3,781	5,230	1,382	305	4,000	2,000	-2,000	-50%
53.1230	Utilities-Electricity	3,506	5,253	4,883	21,875	29,000	29,000	0	0%
53.1270	Gasoline/Diesel	76	3,570	3,209	2,920	5,200	6,500	1,300	25%
53.1280	Garbage City Pickup	0	0	127	236	2,200	2,200	0	0%
53.1600	Small Equipment	0	496	986	0	2,200	2,200	0	0%
53.1700	Uniforms	3,449	4,280	5,983	4,236	5,970	5,970	0	0%
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(3,135)	(3,135)	
Total:		157,382	198,288	244,446	200,813	316,827	310,305	(6,522)	-2%

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100 GENERAL FUND
5500 Senior Citizens

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
51.1100	Salary	65,651	63,180	67,483	45,592	67,214	69,829	2,615	4%
51.1300	Overtime	0	0	79	0	0	0	0	
51.2100	Group Insurance	10,225	10,708	13,630	3,014	7,434	3,747	-3,687	-50%
51.2200	Social Security/FICA	4,769	4,894	5,333	3,457	5,142	5,342	200	4%
51.2400	Retirement Contribution	3,567	3,507	2,755	2,766	4,233	4,272	40	1%
51.2700	Worker's Compensation	2,250	1,434	1,006	896	2,225	2,311	87	4%
52.1200	Professional	0	0	0	99	0	150	150	
52.2230	M/R Vehicles	448	0	1	45	700	700	0	0%
52.3100	Liability Ins	3,719	5,401	9,743	9,708	10,000	10,000	0	0%
52.3210	Telephone/Beepers/Cell Phones	147	550	1,122	1,728	500	2,600	2,100	420%
52.3215	Postage	0	33	42	36	50	50	0	0%
52.3500	Meals & Travel	0	0	0	0	700	700	0	0%
52.3600	Dues & Fees	21	42	450	0	700	700	0	0%
52.3850	Contract Labor	0	1,511	198	1,357	22,000	9,000	-13,000	-59%
53.1100	Supplies	1,615	926	2,149	3,952	6,400	6,100	-300	-5%
53.1270	Gasoline/Diesel	1,689	1,942	2,577	1,392	3,100	3,500	400	13%
53.1300	Food	38,100	38,786	45,237	35,116	45,000	60,000	15,000	33%
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(1,790)	(1,790)	
Total:		132,241	132,914	151,806	109,155	175,397	177,212	1,814	1%

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100 GENERAL FUND
6120 Participant Recreation

Acct No.	Name	2004-05	2005-06	2006-07	Dec YTD	2007-08	2008-09	Increase	% change
		Actuals	Actuals	Actuals	Actuals	Approved Budget	Proposed Budget		
51.1100	Salary	268,844	289,494	348,861	297,429	434,912	471,670	36,758	8%
51.1300	Overtime	7,106	10,233	16,268	10,720	12,000	12,000	0	0%
51.2100	Group Insurance	36,487	49,979	52,639	48,635	79,616	82,052	2,436	3%
51.2200	Social Security/FICA	20,657	23,170	29,099	23,094	33,271	36,083	2,812	8%
51.2400	Retirement Contribution	13,906	18,368	16,478	15,685	24,954	31,501	6,547	26%
51.2700	Worker's Compensation	9,360	12,634	8,967	8,854	14,534	15,612	1,079	7%
52.2210	M/R Buildings	32,974	24,911	32,200	42,233	40,000	40,150	150	0%
52.2220	M/R Equipment	17,395	13,679	19,885	23,187	20,000	20,000	0	0%
52.2230	M/R Vehicles	3,141	11,591	9,152	9,739	9,000	18,000	9,000	100%
52.2240	M/R Grounds	0	29,474	46,503	103,392	55,000	55,000	0	0%
52.2310	Rental of Land & Bldg - VRCCSC	1,000	272,098	1,361	0	0	0	0	
52.2320	Rental of Equipment	457	1,398	15,821	3,516	5,500	3,500	-2,000	-36%
52.3100	Liability Ins	14,314	19,715	15,218	18,577	16,000	19,134	3,134	20%
52.3210	Telephone/Beepers/Cell Phones	14,771	14,170	819	17,672	12,000	28,000	16,000	133%
52.3215	Postage	1,474	1,194	681	465	1,000	1,000	0	0%
52.3300	Advertising	0	0	0	0	0	3,000	3,000	
52.3400	Printing & Binding	6,540	13,111	10,270	5,643	8,000	9,500	1,500	19%
52.3500	Meals & Travel	5,209	7,599	5,502	5,691	5,500	5,500	0	0%
52.3600	Dues & Fees	2,127	2,456	2,241	1,900	2,500	2,200	-300	-12%
52.3610	Dues & Fees/Sports program	17,481	26,500	19,252	9,704	41,000	43,000	2,000	5%
52.3700	Education & Training	3,034	1,560	2,274	1,140	2,800	2,500	-300	-11%
52.3850	Contract Labor	1,167	6,934	21,768	22,179	53,000	40,000	-13,000	-25%
52.3853	Contract Labor/sanitation	0	0	10,173	4,430	12,000	10,000	-2,000	-17%
52.3876	Contract Labor/Music School	0	0	0	1,956	0	0	0	
52.3880	Contract Labor/Programs	30,116	47,104	73,584	74,264	103,000	172,000	69,000	67%
52.3885	Contract Labor/Sports		92,219	115,221	46,248	107,000	130,000	23,000	21%
52.3895	Contract Labor/Concession	17,899	20,307	39,919	38,736	46,000	60,000	14,000	30%
52.3960	Boot Camp/Work Detail	37,750	65,417	88,750	90,000	90,000	92,250	2,250	3%
52.3970	Bank/CC Fees & Analysis Charges	0	311	525	341	350	500	150	43%
53.1100	Office Supplies	5,871	9,294	8,235	4,598	8,500	9,500	1,000	12%
53.1105	Supplies - Sports	102,532	106,865	135,064	115,978	166,000	175,000	9,000	5%
53.1106	Supplies - Special Event	18,767	18,265	23,614	16,217	36,000	18,500	-17,500	-49%
53.1107	Supplies - Program	11,196	18,089	22,580	11,964	24,500	20,000	-4,500	-18%
53.1170	Supplies - First Aid	193	1,112	1,869	858	1,800	2,000	200	11%
53.1210	Utilities-Water/Sewerage	6,105	9,636	11,000	8,937	9,700	14,000	4,300	44%
53.1220	Utilities-Natural Gas	15,901	17,318	15,252	6,751	9,400	10,500	1,100	12%
53.1230	Utilities-Electricity	46,504	86,643	105,480	84,333	126,000	130,000	4,000	3%
53.1270	Gasoline/Diesel	7,452	17,062	22,469	19,229	24,000	30,000	6,000	25%
53.1300	Food/Concession	18,599	17,475	50,280	27,481	60,000	55,000	-5,000	-8%
53.1580	Garbage Pickup	0	0	1,898	2,479	1,300	3,200	1,900	146%
53.1400	Book & Periodicals	0	0	8,550	0	0	0	0	
53.1590	Supplies - Janitorial	5,113	5,222	0	7,073	7,500	12,000	4,500	60%
53.1700	Uniforms	2,175	941	308	252	600	600	0	0%
57.3013	Refunds	2,212	3,167	2,594	6,005	2,000	2,000	0	0%
57.3080	Dorsey Project/Fireworks	3,500	3,400	3,500	4,000	4,000	4,000	0	0%
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(18,905)	(18,905)	
Total:		809,357	1,390,115	1,416,122	1,241,584	1,710,236	1,871,547	161,312	9%

City of Villa Rica

2008-09 Fiscal Year

March-08

100 GENERAL FUND
6510 Library

Acct No.	Name	2004-05	2005-06	2006-07	Dec YTD	Approved	2008-09	Increase	% change
		Actuals	Actuals	Actuals	Actuals	Budget	Proposed		
		2007-08	2007-08	2007-08	2007-08	2007-08	Budget		
51.1100	Salaries	135,742	167,353	160,230	121,693	176,120	180,516	4,396	2%
51.1300	Overtime	601	91	216	114	500	500	0	0%
51.2100	Group Insurance	12,325	23,744	24,282	25,808	45,924	37,465	-8,459	-18%
51.2200	Social Security Fica Contribution	10,141	12,364	12,408	8,967	13,473	13,809	336	2%
51.2400	Retirement Contribution	5,871	6,773	7,187	8,001	10,489	13,791	3,302	31%
51.2700	Workers Compensation	500	776	523	454	511	523	13	2%
52.1200	Professional	0	0	0	45	0	3,500	3,500	
52.1370	Library Programs (supplies)	2,560	2,624	2,373	2,999	2,200	3,000	800	36%
52.1375	Plug me into Reading (new family literac	0	0	0	0	1,800	0	-1,800	-100%
52.2220	M/R Building	3,492	4,513	5,927	5,916	4,500	12,950	8,450	188%
52.2220	M/R Equipment	1,784	1,856	2,507	1,067	2,000	1,570	-430	-22%
52.3100	Liability Ins	4,719	7,251	4,642	4,618	4,750	4,893	143	3%
52.3210	Telephone/Beepers/Cell Phones	9,529	8,635	9,503	7,728	10,320	10,350	30	0%
52.3215	Postage	350	46	66	51	150	150	0	0%
52.3300	Advertising	0	0	626	0	0	0	0	
52.3400	Printing & Binding	1,077	1,651	1,792	2,279	4,000	4,500	500	13%
52.3500	Travel	186	160	819	892	600	900	300	50%
52.3600	Dues and Fees	190	346	170	160	600	600	0	0%
52.3700	Educational & Training	298	90	135	347	800	800	0	0%
52.3850	Contract labor	450	135	1,649	0	2,000	1,500	-500	-25%
53.1100	Office Supplies	6,622	7,653	8,110	5,982	10,000	10,000	0	0%
53.1210	Water/Sewerage	587	702	1,268	856	800	1,000	200	25%
53.1220	Natural Gas	0	0	0	0	0	0	0	
53.1230	Electricity	6,189	7,865	11,700	7,978	13,000	13,000	0	0%
53.1400	Books & periodicals	6,368	6,131	9,030	9,101	7,000	10,000	3,000	43%
53.1580	Garbage Collection	0	0	298	236	360	400	40	11%
53.1410	Child Audio Resource Center	3,069	0	0	0	0	0	0	
53.1600	Small Equipment	8,460	231	0	0	850	1,000	150	18%
53.1700	Other Supplies	104	1,168	1,263	754	350	350	0	0%
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(3,271)	(3,271)	
TOTAL:		221,214	262,158	266,725	216,044	313,097	323,797	10,700	3%

City of Villa Rica
2008-09 Fiscal Year
 March-08

100 GENERAL FUND
7220 Building Inspection Departmen

Acct No.	Name	2003-04 Actuals	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
51.1100	Salaries	27,599	40,186	75,441	82,251	62,502	85,705	43,748	-41,956	-49%
51.1300	Overtime	70	79	43	0	0	100	100	0	0%
51.2100	Group Insurance	2,263	9,890	12,954	13,817	8,439	11,288	5,434	-5,854	-52%
51.2200	Social Security/FICA	2,114	2,864	5,804	6,604	4,702	6,556	3,347	-3,210	-49%
51.2400	Retirement Contribution	1,515	2,812	5,382	4,495	4,195	5,999	3,342	-2,657	-44%
51.2700	Worker's Compensation	3,000	850	6,444	4,484	2,859	4,182	2,135	-2,047	-49%
52.1300	Technical	4,595	451	0	55	0	0	0	0	
52.2120	Professional	0	0	0	0	0	0	0	0	
52.2220	M/R Equipment	0	0	0	0	0	0	0		
52.2230	M/R Vehicles	959	0	277	311	60	1,000	1,000	0	0%
52.3100	Liability Ins	495	2,750	3,551	3,096	3,085	3,100	3,178	78	3%
52.3210	Telephone/Beepers/Cell Phones	0	3,273	4,193	3,606	2,849	4,050	4,050	0	0%
52.3215	Postage	0	0	50	58	86	100	100	0	0%
52.3400	Printing & Binding	0	0	461	0	0	0	0	0	
52.3500	Travel	63	0	0	0	18	250	250	0	0%
52.3600	Dues & Fees	0	19	114	100	100	200	200	0	0%
52.3700	Education & Training	1,926	923	2,445	285	250	1,200	1,200	0	0%
53.1100	Supplies	2,739	2,255	1,251	2,733	1,019	1,500	1,500	0	0%
53.1270	Gasoline/Diesel	1,292	1,627	2,135	2,412	1,637	2,000	2,000	0	0%
53.1400	Books & Periodicals	0	0	0	0	0	0	0	0	
53.1700	Other Supplies/Uniforms	215	388	286	185	405	900	900	0	0%
57.9000	"Mayor's Challenge" - 1% reduction		0	0	0	0	0	(725)	(725)	
Total:		57,853	76,423	120,831	124,492	92,208	128,130	71,759	-56,372	-44%

City of Villa Rica

2008-09 Fiscal Year

March-08

100 GENERAL FUND 7400 Planning & Zoning

Acct No.	Name				Dec YTD	2007-08	2008-09	Increase	% change
		2004-05	2005-06	2006-07	Actuals	Approved	Proposed		
		Actuals	Actuals	Actuals	2007-08	Budget	Budget		
51.1100	Salaries	134,311	140,349	142,613	86,650	116,010	106,425	-9,586	-8%
51.1300	Overtime	159	230	323	140	250	250	0	0%
51.2100	Group Insurance	7,227	20,125	25,282	17,146	27,735	20,606	-7,129	-26%
51.2200	Social Security/FICA	8,910	11,047	11,304	6,462	8,875	8,141	-733	-8%
51.2400	Retirement Contribution	1,902	1,615	7,689	5,816	6,439	8,131	1,692	26%
51.2700	Worker's Compensation	75	221	771	2,067	2,751	2,769	18	1%
52.1200	Professional	53,417	0	2,967	0	6,000	6,000	0	0%
52.1201	Comp Plan Rev - RDC	0	87,399	1,442	0	0	0	0	
52.1300	Technical	0	0	0	0	0	0	0	
52.2220	M/R Equipment	0	100	369	0	0	0	0	
52.2230	M/R Vehicles	0	209	60	465	100	500	400	400%
52.3100	Liability Ins	2,750	3,551	1,784	2,552	2,000	2,629	629	31%
52.3210	Telephone/Beepers/Cell Phones	3,719	6,398	6,007	3,851	5,800	5,800	0	0%
52.3215	Postage	298	1,043	981	535	1,000	1,000	0	0%
52.3400	Printing & Binding	0	272	483	93	500	500	0	0%
52.3500	Travel	235	1,306	428	1,764	1,500	2,000	500	33%
52.3650	Professional Dues	100	194	680	505	800	800	0	0%
52.3700	Education & Training	1,725	2,137	1,545	498	4,000	4,000	0	0%
53.1100	Supplies	1,931	5,733	3,490	3,140	5,803	5,803	0	0%
53.1270	Gasoline/Diesel	141	433	288	275	700	700	0	0%
53.1400	Books & Periodical	0	0	0	0	200	200	0	0%
53.1730	Uniform Purchase	0	0	0	0	500	500	0	0%
55.2200	Self Funded Claims	1,000	0	0	0	1,000	1,000	0	0%
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(1,778)	(1,778)	
Total:		217,900	282,362	208,507	131,960	191,963	175,975	-15,988	-8%

City of Villa Rica
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 March-08

100 GENERAL FUND
7450 Code Enforcement

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
51.1100	Salaries	29,572	30,192	33,766	25,870	35,319	36,216	896	3%
51.1300	Overtime	79	12	0	0	100	0	-100	-100%
51.2100	Group Insurance	5,196	6,357	7,575	5,479	7,418	7,120	-297	-4%
51.2200	Social Security/FICA	2,182	2,356	2,806	1,929	2,702	2,771	69	3%
51.2400	Retirement Contribution	2,140	2,198	1,932	1,736	2,472	2,767	295	12%
51.2700	Worker's Compensation	850	6,444	3,838	921	1,724	1,767	44	3%
52.1200	Professional	0	0	0	0	0	0	0	
52.2230	M/R Vehicles	90	49	0	327	250	250	0	0%
52.3100	Liability Ins	1,375	1,776	1,548	1,542	1,625	1,588	-37	-2%
52.3210	Telephone/Beepers/Cell Phones	1,742	2,011	1,809	1,425	1,755	1,950	195	11%
52.3215	Postage	0	292	215	324	250	400	150	60%
52.3400	Printing & Binding	0	0	0	78	500	500	0	0%
52.3500	Travel	0	309	0	0	600	600	0	0%
52.3650	Dues and Fees	225	7	0	0	350	350	0	0%
52.3700	Education & Training	0	730	0	0	0	500	500	
53.1100	Supplies	143	267	45	213	250	300	50	20%
53.1270	Gasoline/Diesel	108	818	425	323	900	900	0	0%
53.1400	Books & Periodicals	0	0	0	0	0	0	0	
53.1730	Uniform Purchase	0	0	0	0	200	200	0	0%
57.9000	"Mayor's Challenge" - 1% reductio	0	0	0	0	0	(582)	(582)	
Total:		43,702	53,818	53,959	40,165	56,415	57,597	1,182	2%

City of Villa Rica
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100 GENERAL FUND

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007- 08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
7520 Economic Development									
52.1200	Carroll Tomorrow	25,000	20,000	0	0	0	0	0	
52.1300	Carroll County Chamber of Commerce	0	0	10,000	10,000	10,000	10,000	0	0%
52.1400	DDA Seed Money	0	0	0	0	0	50,000	50,000	
Total:		25,000	20,000	10,000	10,000	10,000	60,000	50,000	500%
7550 Downtown Development Authority									
51.1100	Salaries	42,806	38,931	34,774	26,646	36,406	37,301	895	2%
51.2100	Group Insurance	4,878	4,115	4,228	2,675	3,870	3,747	-123	-3%
51.2200	Social Security/FICA	3,085	3,144	2,932	2,012	2,785	2,854	68	2%
51.2400	Retirement Contribution	3,034	2,689	2,006	1,779	2,548	2,850	301	12%
51.2700	Worker's Comp	250	109	75	65	106	108	3	2%
52.1200	Professional	0	0	1,729	4,617	12,500	3,000	-9,500	-76%
52.1300	DDA Operations Funding	0	0	15,553	6,382	6,000	6,000	0	0%
52.1400	Mainstreet Project Funding	0	0	0	8,682	11,000	18,000	7,000	64%
52.2230	M/R Vehicles	0	0	0	0	2,600	1,000	-1,600	-62%
52.2310	Rental of Railroad Property	0	5,100	5,263	5,366	5,100	5,635	535	10%
52.3100	Liability Ins	1,375	1,776	1,425	1,427	1,425	1,470	45	3%
52.3210	Telephone/Beepers/Cell Phones	1,276	2,598	2,923	1,281	2,025	2,025	0	0%
52.3215	Postage	17	263	462	524	1,000	1,000	0	0%
52.3300	Advertising	0	1,020	10,619	7,517	13,100	13,300	200	2%
52.3400	Printing and Binding	561	15	252	1,066	2,000	2,500	500	25%
52.3500	Meals & Travel	311	963	659	1,908	2,000	3,000	1,000	50%
52.3650	Dues and Fees	701	980	105	1,503	1,000	1,200	200	20%
52.3700	Education and Training	0	125	1,890	549	1,500	1,500	0	0%
53.1110	Supplies	487	811	2,272	551	2,500	2,500	0	0%
53.1210	Water/Sewerage	0	0	0	13	400	100	-300	-75%
53.1230	Electricity	0	0	0	47	0	0		
53.1270	Gasoline/Diesel	0	0	0	0	0	0	0	
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(1,091)	(1,091)	
Total:		58,781	62,639	87,165	74,609	109,865	107,998	-1,867	-2%

City of Villa Rica
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100 GENERAL FUND
8000 Debt Service

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
8000									
58.1115	GO Bond Payments 1994	318,214	300,000	315,000	315,000	330,000	350,000	20,000	6%
58.2100	Interest - Bonds		40,155	34,755	34,755	28,140	20,550	-7,590	-27%
58.2300	Payments on UDAG Loan	0	0	20,733	0	68,150	60,881	-7,269	-11%
58.3000	Bank Charges Long Term Debt	0	1,150	1,150	1,150	1,150	1,150	0	0%
58.3011	V Plex Lease payment	0	0		0	267,000	267,000	0	0%
Total:		318,214	341,305	371,638	350,905	694,440	699,581	5,141	1%
9000 Operating Transfer									
61.1020	Operating Transfer - Capital	478,929	440,849	467,686	1,053,472	966,949	919,971	-46,978	-5%
Total:		478,929	440,849	467,686	1,053,472	966,949	919,971	-46,978	-5%

City of Villa Rica
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210 Federal Seizure
3210 Police Department

Acct No.	Name	2004-05 Actuals	2005-06 Actuals	2006-07 Actuals	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
51.1300	Overtime	0	0	231,750	0	0	0	0	
51.2200	Social Security FICA Contribution	0	0	17,463	0.00	0	0	0	
52.1700	Professional Services	(77)	304	2,528	0	0	0	0	
52.2220	M/R Equipment	1,645	120	1,000	2,350	0	0	0	
52.3500	Meals & Travel	0	237	0	280	0	0	0	
52.3600	Dues and Fees	1,900	0	0	0	0	0	0	
52.3700	Education & Training	25	0	570	0	0	0	0	
52.3850	Contract Labor	248	0	0	0	0	0	0	
53.1103	Recarpet PD Building	1,000	0	0	0	15,000	15,000	0	0%
53.1600	Small Equipment	0	0	0	0	0	0	0	
53.1700	Uniforms	3,264	0	0	0	0	0	0	
54.2100	Renovation of GBI building	0	0	0	0	0	50,000	50,000	
54.2200	Purchase of Vehicles	0	26,000	1,000	0	0	0	0	
54.2400	Purchase of Computers	0	10,754	0	0	0	0	0	
54.2500	Purchase of Equipment	17,267	1,894	24,177	14,730	115,000	115,000	0	0%
Total:		25,272	39,309	278,488	17,360	130,000	180,000	50,000	38%

212 Narcotic Enforcement
3210 Police Department

52.1700	Professional Services	1,092	620	520	0	0	0	0	
52.2220	M/R Equipment	144	0	0	0	0	0	0	
52.3200	Postage	9	0	0	0	0	0	0	
52.3500	Meals & Travel	8,368	0	0	0	0	0	0	
52.3600	Dues and Fees	375	0	0	0	0	0	0	
52.3700	Education & Training	8,228	0	2,995	295	10,000	10,000	0	0%
52.3850	Contract Labor	4,172	0	0	0	0	0	0	
53.1100	Supplies	0	1,352	0	0	0	0	0	
53.1270	Gasoline/Diesel	88	0	0	0	0	0	0	
53.1600	Small Equipment	0	0	0	0	0	0	0	
53.1700	Uniforms	4,684	0	0	0	0	0	0	
54.2100	Purchase of Machinery/Mowers	0	0	0	0	0	0	0	
54.2200	Purchase of Vehicles	0	0	0	0	0	0	0	
54.2400	Purchase of Computers	0	0	0	0	0	0	0	
54.2500	Purchase of Equipment	17,552	0	631	0	10,000	10,000	0	0%
Total:		44,711	1,972	4,146	295	20,000	20,000	0	0%

255 DUI Task Force Grant
3210 Police Department

51.1100	Salary	5,010	0	0	0	0	0	0	
51.2100	Group Insurance	7,417	0	0	0	0	0	0	
51.2200	Social Security/FICA	281	0	0	0	0	0	0	
53.1700	Uniforms	0	0	0	0	0	0	0	
54.2100	Purchase of Machinery/Mowers	0	0	0	0	0	0	0	
54.2200	Purchase of Vehicles	0	0	0	0	0	0	0	
54.2400	Purchase of Computers	0	0	0	0	0	0	0	
54.2500	Purchase of Equipment	0	0	0	0	0	0	0	
Total:		12,708	0	0	0	0	0	0	

City of Villa Rica

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275 HOTEL MOTEL FUND

Tax Revenues

Acct No.	Name	Actuals 2004-05	Actuals 2005-06	Actuals 2006-07	Dec YTD	2007-08	2008-09	Increase	% change
					Actuals 2007-08	Approved Budget	Proposed Budget		
31.4100	Hotel Motel Tax	71,213	75,431	75,427	62,202	82,499	87,000	4,501	5%
TOTAL:		71,213	75,431	75,427	62,202	82,499	87,000	4,501	7.2%

7540 Tourism

Expenditures and Transfers

52.1300	Tech - Board of Tourism	15,000	29,932	30,171	17,342	33,000	34,800	1,800	5%
52.1300	Economic Development	10,000	0	0	0	0	0	0	
52.1300	Downtown Development	15,000	0	0	0	0	0	0	
61.1030	Operating transfer out	31,213	45,499	45,256	0	49,499	52,200	2,701	5%
Total:		71,213	75,431	75,427	17,342	82,499	87,000	4,501	5%

City of Villa Rica

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320 SPLOST Revenues

TAXES

Acct No.	Name	Prior Years Reserves	Allocated to Specific Projects	2008/09 Collections	2008-09 Proposed Budget	Increase	% change
31.3200	SPLOST-1993 Carroll County	5,910		3,000	3,000	0	0%
	SPLOST-1998 Carroll County	490,663	170,000	0	170,000	170,000	
	SPLOST-2003 Carroll County	1,213,075	855,000	900,000	1,755,000	855,000	95%
	SPLOST-2008 Carroll County		250,000	0	250,000	250,000	
	SPLOST-2001 Douglas County	607,478	579,100	2,900	582,000	579,100	19969%
TOTAL:		2,317,125	1,854,100	905,900	2,760,000	1,854,100	205%

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320 SPLOST FUND EXPENDITURES

Acct No.	Name	Actuals 2004-05	Actuals 2005-06	Actuals 2006-07	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
4210 Streets & Highway									
52.1230	North Loop Engineering Study	0	75,542	149,421	36,038	230,000	50,000	-180,000	-78%
52.2205	Repairs & Maintenance/Streets	0	0	0	0	0	0	0	
54.1100	Purchase Of Property	0	0	0	0	0	0	0	
54.1210	SPLOST - Vplex Ent Road Project	0	0	0	48,106	48,110	0	0	-100%
54.1403	Infrastrure-Sidewalk Projects	0	19,343	18,512	2,155	20,000	20,000	0	0%
54.1405	S Wilson Rd Improvement Proj	0	13,373	78,812	21,000	21,000	0	-21,000	-100%
54.1203	Conner Rd Paving Project	45,684	0	0	0	0	0	0	
54.3121	Paving of Weatherstone Sub streets - 2001 Douglas			0	0	0	50,000	50,000	
Total:		45,684	108,258	246,744	107,299	319,110	120,000	-199,110	-62%
6510 Library									
52.1230	Site prep, architect/eng and design-08	0	0	0	0	0	750,000	750,000	
54.1006	Purchase of Property - 1998	0	0	0	0	0	150,000	150,000	
Total:		0	0	0	0	0	900,000	900,000	
6210 Parks & Recreation Department									
62000									
54.1105	Recreation Improvements	0	7,876	6,450	5,928	0	0	0	
54.1202	Spring Lake Park Project	2,625	875	0	0	100,000	100,000	0	0%
54.1216	Goldmine Park Project	37,717	5,500	8,047	1,452	0	65,000	65,000	
54.1240	VRCCSC Park Project	0	256,192	971,090	4,981	0	0	0	
Total:		40,342	270,443	985,587	12,361	100,000	165,000	65,000	65%
7550 Downtown Development Authority									
75500									
54.1410	Downtown Development Enterprise F	0	0	250,000	0	45,000	0	-45,000	-100%
Total:		0	0	250,000	0	45,000	0	-45,000	-100%
4330 Wastewater Treatment									
52.1200	Professional Services/Engineer-N Plt (2001)		0	0	0	0	504,000	504,000	
52.1300	Tech Services/Bkup Gen	0	0	0	0	0	0	0	
54.1402	Sewer Line Ext to Temple	0	0	0	0	0	0	0	
54.1403	WWTP Improvement Project - Site Prep - 2003	0	0	0	0	0	1,000,000	1,000,000	
54.2500	Purchase of Equipment	0	0	0	0	0	0	0	
Total:		0	0	0	0	0	1,504,000	1,504,000	
4420 Water Supply									
52.1200	Professional Services/Engineer	0	0	0	0	0	40,000	40,000	
52.1300	Tech Services/Bkup Gen	0	0	0	0	0	0	0	
54.2500	Water Plant Upgrades	0	7,431	0	0	0	0	0	
Total:		0	7,431	0	0	0	40,000	40,000	
4440 Water/Sewer Distribution									
20-4440-5412	V Plex Booster Pump Project - 03		0	0	0	500,000	0	-500,000	-100%
20-4440-5412	Wtr Dist - Atmospheric PCV for Dwtwn Proj		0	0	0	25,000	25,000	0	0%
20-4440-5414	Wtr/Swr Downtown Upgrades	0	0	37,135	0	100,000	0	-100,000	-100%
50-4440-5414	V Plex sewer line relocation/extension	0	0	0	24,524	150,000	0	-150,000	-100%
20-4440-5414	Meter Replacement Program - 1993	0	0	0	0	0	6,000	6,000	
20-4440-5414	Tanyard St Sewer Ext Project	0	0	0	0	115,000	0	-115,000	-100%
Total:		0	0	37,135	24,524	890,000	31,000	-859,000	-97%
Total - SPLOST Expenditures		86,026	386,132	1,269,466	144,184	1,354,110	2,760,000	1,405,890	104%

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520 Enterprise Fund Revenues

Acct No.	Name	Actuals 2004-05	Actuals 2005-06	Actuals 2006-07	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
CHARGES FOR SERVICES									
34.4110	Sanitation Garbage Collection	296,284	383,175	0	481,036	652,500	653,790	1,290	0%
34.4190	Late Fees Sanitation	0	8,658	430,654	0	15,000	17,664	2,664	18%
34.4210	Sale of Water	1,348,203	1,429,713	1,716,302	1,429,091	1,812,540	2,097,488	284,948	16%
34.4211	Water Tap Fees	852,925	979,005	1,196,446	400,015	1,764,370	374,960	-1,389,410	-79%
34.4212	Misc Water sales	31,336	37,826	36,844	24,635	42,350	42,350	0	0%
34.4214	On-Line Processing Fee	0	0	1,238	2,406	1,100	1,100	0	0%
34.4215	Bad Debt Collection Fees	89	308	239	220	330	330	0	0%
34.4255	Sewerage Charges	1,024,047	1,120,187	1,377,082	1,075,262	1,492,644	1,783,046	290,402	19%
34.4256	Sewer Tap Fees	1,436,000	1,466,800	2,049,940	603,892	3,092,375	988,625	-2,103,750	-68%
34.4260	Stormwater Utility Charges	0	0	0	0	0	0	0	0
34.4290	Late Fees Water & Sewer	67,505	57,942	82,329	91,567	72,502	83,900	11,398	16%
34.4291	Connect Fees	21,462	26,190	28,932	19,229	24,200	24,200	0	0%
34.9300	Bad Check Fees	2,219	460	380	40	550	550	0	0%
38.9000	Other Miscellaneous Revenue	0	0	0	3,271	0	0	0	0
TOTAL - Water & Sewer		5,080,070	5,510,264	6,920,386	4,130,665	8,970,461	6,068,003	-2,902,458	-32%
INTERGOVERNMENTAL REVENUES									
505-391200	Residual Transfer In (from SPLOST)	0	0	0	0	0	0	0	0
505-391300	Residual Transfer In (from Reserves)	1,266,434	1,773,360	0	0	365,200	0	-365,200	-100%
505-392210	Sale of Assets	0	0	8,916	7,300	0	10,000	10,000	0
505-393100	Special assessment debt with gov comn	0	0	0	0	0	42,000,000	42,000,000	0
520-391100	Operating Transfer - Combine Utilities	158,217	158,217	56,514	0	0	0	0	0
540-391100	Operating Transfer in - Solid Waste	40,129	168,473	99,069	0	0	0	0	0
TOTAL - Intergov Revenues		1,464,780	2,100,050	164,499	7,300	365,200	42,010,000	41,644,800	11403%
INVESTMENT REVENUE									
36.1000	Interest Revenue	32,339	211,706	411,847	295,506	365,400	223,858	-141,542	-39%
37.1100	Contribution in Aid of Const			1,425	0	10,000	10,000	0	0%
TOTAL - Investment Revenue		32,339	211,706	413,272	295,506	375,400	233,858	-141,542	-38%

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520 UTILITY FUND

4100 Utilitiy Director

Acct No.	Name	Actuals 2004-05	Actuals 2005-06	Actuals 2006-07	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2007-08 Proposed Budget	Increase	% change
51.1100	Salaries	0	60,865	41,013	0	61,414	59,835	-1,579	-3%
51.2100	Group Insurance	0	6,288	6,140	0	3,870	7,212	3,342	86%
51.2200	Social Security/FICA	0	3,983	3,697	0	4,698	4,577	-121	-3%
51.2400	Retirement Contribution	0	3,729	2,400	0	4,299	4,571	272	6%
51.2700	Worker's Compensation	0	0	0	0	4,925	4,799	-127	-3%
52.1230	Profess Serv/Engineering	0	0	0	6,391	68,000	68,000	0	0%
52.1310	Tech Serv/Utility Locate	0	0	0	0	0	0	0	
52.2210	Repairs & Maint/Equipment	0	0	0	0	0	0	0	
52.2220	Repairs & Maint/Vehicles	0	229	310	0	0	500	500	
52.3100	Liability Insurance	0	0	0	0	0	1,600	1,600	
52.3210	Telephone/Beeipers/Cell Phones	0	1,194	1,519	136	0	1,600	1,600	
52.3215	Postage	0	0	0	0	0	0	0	
52.3230	Pagers	0	0	0	0	0	0	0	
52.3300	Advertising	252	1,197	0	863	1,000	1,000	0	0%
52.3500	Travel	0	0	0	0	0	0	0	
52.3650	Professional Dues	0	7		0	0	0	0	
52.3700	Education & Training	0	0	0	0	0	0	0	
52.3910	Pre-employment Physicals/Drug Testing	0	90	0	128	2,500	0	-2,500	-100%
52.3930	Hepatitis & Tetanis Shots	0	0	0	0	0	0	0	
53.1110	Office Supplies	0	0	0	0	0	0	0	
53.1160	Other Supplies	0	16	0	0	0	0	0	
53.1270	Gasoline/Diesel	0	1,083	854	0	0	0	0	
53.1710	Uniform Rentals	0	654	581	0	0	0	0	
57.9000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	(1,537)	(1,537)	
Total:		252	79,335	56,514	7,518	150,707	152,158	1,451	1%

505 UTILITY FUND

1540 Human Resource Fund

Acct No.	Name	Actuals 2004-05	Actuals 2005-06	Actuals 2006-07	Dec YTD Actuals 2007-08	2007-08 Approved Budget	2008-09 Proposed Budget	Increase	% change
51.1100	50% match for employee's 457 contributio	0	0	0	0	0	22,000	22,000	
51.1100	Salary increase/benefits allowance for City Manger						1,200	1,200	
52.3920	Drug Testing and Physicals			408	168		2,500	2,500	
TOTAL:		0	0	408	168	0	25,700	25,700	

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505 UTILITY FUND

4320 Watershed Protection

Acct No.	Name	Dec YTD				2007-08	2008-09	Increase	% change
		Actuals 2004-05	Actuals 2005-06	Actuals 2006-07	Actuals 2007-08	Approved Budget	Proposed Budget		
51.1100	Salaries	0	0	0	0	0	93,077	93,077	
51.1300	Salaries-Overtime	0	0	0	0	0	3,000	3,000	
51.2100	Group Insurance	0	0	0	0	0	18,733	18,733	
51.2200	Social Security/FICA	0	0	0	0	0	7,120	7,120	
51.2400	Retirement Contribution	0	0	0	0	0	7,111	7,111	
51.2700	Worker's Compensation	0	0	0	0	0	4,272	4,272	
52.1200	Professional Services/Engineer	0	0	0	0	0	58,000	58,000	
52.2210	M/R Building	0	0	0	0	0	0	0	
52.2220	M/R Equipment	0	0	0	0	0	1,000	1,000	
52.2230	M/R Vehicles	0	0	0	0	0	500	500	
52.2320	Rental of Equipment	0	0	0	0	0	0	0	
52.3100	Liability Ins	0	0	0	0	0	4,800	4,800	
52.3210	Telephone/Beepers/Cell Phones	0	0	0	0	0	2,000	2,000	
52.3215	Postage	0	0	0	0	0	150	150	
52.3300	Advertising	0	0	0	0	0	200	200	
52.3500	Printing & Binding	0	0	0	0	0	500	500	
52.3500	Meals & Travel	0	0	0	0	0	500	500	
52.3650	Dues and Fees	0	0	0	0	0	200	200	
52.3700	Education & Training	0	0	0	0	0	1,000	1,000	
52.3840	Contract Labor	0	0	0	0	0	0	0	
52.3930	Hepatitis & Tetanus Shots	0	0	0	0	0	350	350	
53.1100	Supplies	0	0	0	0	0	3,000	3,000	
53.1210	Water/Sewerage	0	0	0	0	0	480	480	
53.1230	Electricity	0	0	0	0	0	2,000	2,000	
53.1240	LP Gas	0	0	0	0	0	200	200	
53.1270	Gasoline/Diesel	0	0	0	0	0	1,200	1,200	
53.1400	Books and Periodicals	0	0	0	0	0	500	500	
53.1580	Garbage Collection	0	0	0	0	0	200	200	
53.1700	Uniform Rental	0	0	0	0	0	1,287	1,287	
57.9000	"Mayor's Challenge" - 1% reduc	192	0	0	0	0	(2,114)	(2,114)	
Total:		192	0	0	0	0	209,266	209,266	

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505 UTILITY FUND

4330 Wastewater Treatment

Acct No.	Name	Actuals	Actuals	Actuals	Dec YTD	2007-08	2008-09	Increase	% change
		2004-05	2005-06	2006-07	Actuals 2007-08	Approved Budget	Proposed Budget		
51.1100	Salaries	213,618	223,884	272,554	209,385	326,586	349,743	23,157	7%
51.1300	Salaries-Overtime	5,520	3,785	1,583	1,279	5,000	5,000	0	0%
51.2100	Group Insurance	38,153	40,028	60,338	46,632	57,534	74,185	16,651	29%
51.2200	Social Security/FICA	15,889	17,335	19,553	15,485	22,732	26,755	4,024	18%
51.2400	Retirement Contribution	14,073	12,915	14,266	14,253	19,756	25,549	5,793	29%
51.2700	Worker's Compensation	7,199	8,281	6,043	6,547	8,172	9,618	1,446	18%
52.1200	Professional Services/Engineer	23,933	3,350	1,360	4,158	25,000	25,000	0	0%
52.2210	M/R Building	5,651	3,086	9,438	16,299	10,000	20,000	10,000	100%
52.2220	M/R Equipment	24,460	36,228	73,780	20,225	60,000	60,000	0	0%
52.2230	M/R Vehicles	3,168	8,969	11,033	7,442	12,000	12,000	0	0%
52.2320	Rental of Equipment	0	0	0	0	1,000	10,000	9,000	900%
52.3100	Liability Ins	12,466	11,134	23,029	22,137	25,000	25,000	0	0%
52.3210	Telephone/Beepers/Cell Phones	10,108	11,227	7,007	5,213	7,000	9,000	2,000	29%
52.3215	Postage	44	78	74	53	100	125	25	25%
52.3300	Advertising	0	475	977	468	500	600	100	20%
52.3500	Meals and Travel	1,049	0	422	18	1,500	1,500	0	0%
52.3650	Dues and Fees	804	1,425	999	292	2,700	2,700	0	0%
52.3700	Education & Training	2,577	1,067	2,470	2,502	4,000	4,000	0	0%
52.3850	Contract Labor - Sludge Pickup	89,795	92,229	63,472	8,956	0	7,500	7,500	
52.3860	Contract Labor/Lab Testing	3,549	16,356	5,510	2,205	12,500	12,500	0	0%
52.3870	Contract Labor/Monitoring UWG	23,800	32,015	28,533	12,400	28,000	28,440	440	2%
52.3911	Landfill fees	0	0	8,463	40,212	66,000	66,000	0	0%
52.3930	Hepatitis & Tetanus Shots	0	0	903	593	180	300	120	67%
53.1100	Supplies	116,933	123,804	137,913	119,116	138,000	152,000	14,000	10%
53.1210	Water/Sewerage	925	1,580	4,614	722	5,000	5,000	0	0%
53.1230	Electricity	110,981	133,871	144,227	122,081	152,900	183,000	30,100	20%
53.1240	LP Gas	255	276	0	292	900	600	-300	-33%
53.1270	Gasoline/Diesel	6,714	10,047	15,589	18,249	15,000	25,000	10,000	67%
53.1400	Books and Periodicals	0	0	0	565	500	550	50	10%
53.1580	Garbage Collection	0	0	206	462	0	700	700	
53.1700	Uniform Rental	1,712	3,273	1,252	2,008	4,275	5,500	1,225	29%
57.3005	Ga Dept of Natural Resources EPD	17,451	2,400	5,100	4,800	12,000	12,000	0	0%
57.9000	"Mayor's Challenge" - 1% reduction	192	0	0	0	0	(11,600)	(11,600)	
Total:		751,104	799,118	920,709	705,050	1,023,834	1,148,266	124,431	12%

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505 UTILITY FUND

4420 Water Plant Department

Acct No.	Name	Dec YTD				2007-08	2008-09	Increase	% change
		Actuals 2004-05	Actuals 2005-06	Actuals 2006-07	Actuals 2007-08	Approved Budget	Proposed Budget		
51.1100	Salaries	176,788	163,643	170,683	129,300	209,623	243,067	33,445	16%
51.1300	Salaries-Overtime	13,761	23,258	16,849	10,865	15,000	15,000	0	0%
51.2100	Group Insurance	32,506	27,891	39,381	28,837	49,278	55,824	6,546	13%
51.2200	Social Security/FICA	14,331	14,719	13,634	10,453	16,036	18,595	2,559	16%
51.2400	Retirement Contribution	10,879	12,577	9,731	9,327	12,775	18,570	5,796	45%
51.2700	Worker's Compensation	17,000	12,252	8,514	5,294	9,622	11,157	1,535	16%
52.1230	Professional Services/Engineering	15,693	0	0	0	60,000	8,500	-51,500	-86%
52.1300	Technical/Lead & Copper Test	0	9,554	8,800	8,800	10,000	17,700	7,700	77%
52.2210	M/R Building	13,407	7,219	130	24,817	32,000	11,000	-21,000	-66%
52.2220	M/R Equipment	7,400	14,265	39,106	29,890	24,000	25,500	1,500	6%
52.2230	M/R Vehicles	582	639	201	3,945	1,200	1,000	-200	-17%
52.2320	Rental of Equipment	0	0	0	2,145	0	0	0	
52.3100	Liability Insurance	6,945	10,317	17,074	17,164	17,500	17,679	179	1%
52.3210	Telephone/Beeper/Cell Phones	3,848	3,827	4,294	3,481	4,200	4,400	200	5%
52.3215	Postage	208	787	3,112	2,279	3,100	3,300	200	6%
52.3300	Advertising	252	722	0	0	500	550	50	10%
52.3400	Printing & Binding	0	0	1,629	80	3,000	3,250	250	8%
52.3500	Travel	809	831	179	0	1,500	1,600	100	7%
52.3650	Professional Dues	188	733	175	325	1,100	1,200	100	9%
52.3700	Education & Training	1,738	2,205	506	1,195	1,700	1,800	100	6%
52.3800	Fees & Licenses	0	0	0	0	0	0	0	
52.3820	Water Tank Maintenance	21,721	31,906	31,906	10,185	33,000	37,615	4,615	14%
52.3850	Contract Labor	46,810	773	0	0	0	0	0	
52.3900	Other	0	0	0	0	0	0	0	
52.3930	Hepatitis & Tetanus Shots	0	0	494	656	180	360	180	100%
53.1100	Supplies	40,770	42,401	47,741	26,381	37,000	39,000	2,000	5%
53.1210	Water/Sewerage	0	0	325	271	400	400		
53.1230	Electricity	48,875	50,631	62,910	65,399	61,000	90,000	29,000	48%
53.1240	LP Gas	2,020	1,346	768	920	1,000	1,200	200	20%
53.1270	Gasoline/Diesel	1,610	1,759	2,693	2,374	1,850	4,000	2,150	116%
53.1400	Books & Periodicals	0	0	0	0	1,750	400	-1,350	-77%
53.1510	Purchase of Water for Resale	544,273	587,269	648,684	516,727	850,000	875,500	25,500	3%
53.1580	Garbage Collection	0	0	310	260	600	500	-100	-17%
53.1710	Uniform Rental	902	1,217	1,400	1,305	2,200	3,700	1,500	68%
56.2000	Amort on Bond Cost	23,286	21,993	9,612	0	0	0	0	
57.9000	"Mayor's Challenge" - 1% reduction	192	0	0	0	0	(15,124)	(15,124)	
Total:		1,048,688	1,060,910	1,140,840	912,677	1,461,113	1,497,244	36,130	2%

City of Villa Rica

2008-09 Fiscal Year

March 19, 2008

505 UTILITY FUND

4440 Water Distribution & Collection Department

Acct No.	Name	Dec YTD				2007-08	2008-09	Increase	% change
		Actuals 2004-05	Actuals 2005-06	Actuals 2006-07	Actuals 2007-08	Approved Budget	Proposed Budget		
51.1100	Salaries	259,631	391,700	418,065	412,115	598,136	630,017	31,881	5%
51.1300	Salaries-Overtime	11,154	9,923	9,005	5,034	11,000	11,000	0	0%
51.2100	Group Insurance	38,408	71,574	81,952	64,111	99,488	103,928	4,440	4%
51.2200	Social Security/FICA	20,008	30,434	31,670	29,532	45,757	48,196	2,439	5%
51.2400	Retirement Contribution	18,647	24,846	22,741	26,582	37,150	48,133	10,983	30%
51.2700	Worker's Compensation	22,070	27,214	20,324	16,165	29,396	29,032	-364	-1%
52.1230	Professional Services	14,023	2,389	89,352	67,233	80,000	80,000	0	0%
52.1231	Architectual Study for Avanti Bldg	0	0	0	22,910	60,000	0	-60,000	-100%
52.1300	Technical/Lead & Copper Test	8,800	0	157	0	0	0	0	0
52.1700	Water/Sewer Consolidation Study	4,286	13,943	0	0	0	0	0	0
52.2210	M/R Building	177	1,737	76	374	1,000	5,000	4,000	400%
52.2220	M/R Equipment	6,294	9,612	18,756	4,088	20,000	15,000	-5,000	-25%
52.2230	M/R Vehicles	19,142	9,257	13,251	10,537	10,000	15,000	5,000	50%
52.2320	Rental of Equipment	0	1,392	3,179	4,832	6,000	6,000	0	0%
52.3100	Liability Insurance	20,346	9,972	33,411	37,249	35,000	38,366	3,366	10%
52.3210	Telephone/Beepers/Cell Phones	7,242	5,104	4,065	13,173	3,500	17,500	14,000	400%
52.3215	Postage	13,408	11,221	19,960	11,416	19,386	19,386	0	0%
52.3300	Advertising	0	0	276	80	500	0	-500	-100%
52.3500	Travel	272	723	361	916	2,500	2,000	-500	-20%
52.3650	Professional Dues	2,919	2,918	4,919	0	250	250	0	0%
52.3651	Fees from utility locates	0	0	3,004	2,917	8,000	4,500	-3,500	-44%
52.3700	Education & Training	534	849	350	1,670	1,000	2,000	1,000	100%
52.3850	Contract Labor (meter reader)	40,852	37,338	40,718	31,704	35,000	35,000	0	0%
52.3900	Other	0	0	0	0	0	0	0	0
52.3970	Bank/CC Fees & Analysis Charges	0	2,977	10,427	6,726	7,500	7,500	0	0%
53.1100	Supplies	71,754	73,021	57,549	61,074	70,000	70,000	0	0%
53.1210	Water/Sewer	0	13	125	269	300	300	0	0%
53.1230	Electricity	385	496	659	1,777	650	2,310	1,660	255%
53.1240	Bottled Gas	0	0	72	0	0	0	0	0
53.1270	Gasoline/Diesel	22,906	22,675	31,192	21,762	30,000	36,000	6,000	20%
53.1580	Garbage Collection	0	0	10	0	0	0	0	0
53.1710	Uniform Rental	4,774	5,392	5,897	6,131	5,000	7,500	2,500	50%
55.2200	Self Funded Claims	0	0	889	0	0	0	0	0
57.4010	Bad Debt Written Off	8,932	9,189	21,583	14,062	0	25,000	25,000	0
57.9000	Contingencies	0	0	0	0	0	0	0	0
57.9000	"Mayor's Challenge" - 1% reduction	192	0	0	0	0	(13,400)	(13,400)	
Total:		617,156	775,909	943,997	874,440	1,216,514	1,245,520	29,006	2%

City of Villa Rica
2008-09 Fiscal Year
 March 19, 2008

505 UTILITY FUND

Acct No.	Name	Actuals 2004-05	Actuals 2005- 06	Actuals 2006- 07	Dec YTD	Approved	2008-09	Increase	% change
					Actuals 2006- 07	Budget 2006- 07	Proposed Budget		
8000 Debt Service Expenditures									
58.1110	1998 Bond Series Sinking Fund	304,869	332,466	214,886	158,521	316,436	235,000	-81,436	-26%
58.1120	GEFA Payment/Cross Creek Project	18,435	20,269	18,433	12,630	18,433	18,433	0	0%
58.1130	2001 Bond Series Sinking Fund	950,004	575,036	-122	-61	0	0	0	
58.1140	Debt Service Reserve Payment	63,516	0	0	0	0	0	0	
58.2100	Interest on 1998 Bonds	0	0	0	0	0	76,501	76,501	
58.3000	Bank Charges/Long Term Debt	0	3,050	1,561	1,500	3,050	3,050	0	0%
Total - Debt Service Expenditures		1,336,824	930,821	234,758	172,590	337,919	332,984	-4,935	-1%
9000 Debt Administration									
61.1020	Operating Transfer to Capital Proj	0	0	158,214	0	535,000	12,617,824	12,082,824	2258%
61.1025	Operating Transfer to - Utility Director	0	78,048	57,096	0	150,707	152,158	1,451	1%
61.1030	Operating Transfer to - Solid Waste	186,494	161,719	57,451	-35,609	1,246	0	-1,246	-100%
61.1040	Transfer out of Water Reserve	3,668,852	2,180,907	2,638,283	0	3,893,834	30,411,447	26,517,613	681%
Total - Debt Administration		3,855,346	2,420,674	2,911,043	-35,609	4,580,787	43,181,429	38,600,642	843%

City of Villa Rica

2008-09 Fiscal Year

March 19, 2008

540 UTILITY FUND

4500 Sanitation Department

Acct No.	Name	Dec YTD				2007-08	2008-09	Increase	% change
		Actuals 2004-05	Actuals 2005-06	Actuals 2006-07	Actuals 2007-08	Approved Budget	Proposed Budget		
51.1100	Salaries	121,076	114,573	113,304	95,648	138,534	140,235	1,701	1%
51.1300	Salaries-Overtime	1,217	477	151	36	1,000	500	-500	-50%
51.2100	Group Insurance	20,066	32,463	35,222	27,133	37,086	40,149	3,063	8%
51.2200	Social Security/FICA	9,155	8,743	8,382	7,017	10,598	10,728	130	1%
51.2400	Retirement Contribution	8,848	6,886	6,072	6,437	9,697	10,714	1,017	10%
51.2700	Worker's Compensation	16,000	12,339	8,762	10,809	10,071	10,200	129	1%
52.2110	Sanitation Contract	287,704	339,058	320,402	248,492	400,000	400,000	0	0%
52.2210	M/R Building	0	0	35	196	0	0	0	
52.2220	M/R Equipment	0	875	1,732	0	2,500	2,500	0	0%
52.2230	M/R Vehicles	0	6,257	3,845	4,716	5,000	5,000	0	0%
52.2320	Rental of Equipment	0	0	0	20,160	20,160	20,160	0	0%
52.3100	Liability Ins	6,289	7,972	10,170	10,076	11,000	10,378	-622	-6%
52.3210	Telephone/Beepers/Cell Phon	1,397	1,112	706	535	1,500	1,500	0	0%
52.3215	Postage	0	91	22	164	100	200	100	100%
52.3600	Dues and Fees	0	28	0	0	0	0	0	
52.3700	Education & Training	91	0	0	0	0	0	0	
52.3850	Contract Labor		1,674	435	0	500	0	-500	-100%
52.3910	County Landfill Fees	7,604	5,859	4,799	3,601	10,000	10,000	0	0%
52.3930	Hepatitis & Tetanis Shots	0	0	0	0	0	0	0	
53.1100	Supplies	149	2,197	1,516	251	2,500	2,500	0	0%
53.1160	Other Supplies	0	0	0	0	0	0	0	
53.1230	Electricity	0	0	0	0	0	0	0	
53.1270	Gasoline/Diesel	416	7,668	7,019	6,078	6,500	8,270	1,770	27%
53.1580	Garbage Collection	0	0	10	0	0	0	0	
53.1700	Uniforms	1,490	1,274	2,054	1,876	2,000	2,200	200	10%
55.2200	Self Funded Claims	0	0	521	0	0	0	0	
57.4010	Bad Debt Written Off	1,084	1,152	1,863	2,202	0	3,000	3,000	
58.1150	Interest Expense	0	2,854	2,181	0	0	0	0	
57.9000	"Mayor's Challenge" - 1% rec	192	0	0	0	0	(6,780)	(6,780)	
Total:		482,778	553,552	529,202	445,427	668,746	671,454	2,708	0%

City of Villa Rica

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CAPITAL IMPROVEMENT BUDGET REVENUE:

Acct No.	Name	Actuals 2003-04	Actuals 2004-05	Actuals 2005-06	Dec YTD Actuals 2006-07	Approved Budget 2006-07	2008-09 Proposed Budget	Increase	%
								change	
39.1110	General Fund Transfer	440,849	478,929	440,849	1,053,472	966,949	919,971	-46,978	-5%
39.1120	Utility Fund Transfer	67,888	237,575	623,341	3,073,356	5,554,800	12,617,824	7,063,024	127%
TOTAL:		508,737	716,504	1,064,190	4,126,828	6,521,749	13,537,795	7,016,046	108%

City of Villa Rica

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March 19, 2008

350 CAPITAL IMPROVEMENT BUDGET

Acct No.	Name	Actuals 2003-04	Actuals 2004-05	Actuals 2005-06	Actuals 2006-07	Dec YTD Actuals 2007-08	Approved Budget 2007-08	2008-09 Proposed Budget	Increase	% change
General Fund Capital Projects										
350-1110-542300	City Council - Furniture and Fixtures		1,800	0	0	0	500	0	(500)	-100%
350-1320-541300	Purchase of City Gov Buildings	0		0	1,013,785	0	0	0	0	
350-1320-542300	City Mgr - Furniture and Fixture	0	8,795	957	849	0	2,000	0	(2,000)	-100%
350-1320-542400	City Mgr - Computers	0	6,187	0	1,043	0	2,000	0	(2,000)	-100%
350-1320-542500	City Mgr - Equipment	0	18,894	7,946	27	2,750	5,000	2,000	(3,000)	-60%
350-1320-579000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	0	(20)	(20)	
City Mgr - Capital Proj Totals		0	33,876	8,903	1,015,704	2,750	9,000	1,980	(7,020)	-78%
350-1510-542300	Finance - Furn/Fixture	0	1,221	419	600	0	1,500	0	(1,500)	-100%
350-1510-542400	Finance - Computer	74,617	1,923	1,550	540	5,247	5,000	2,400	(2,600)	-52%
350-1510-542500	Finance -Equipment	0	0	0	0	0	0	0	0	
350-1510-579000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	0	(24)	(24)	
Finance - Capital Proj Totals		74,617	3,144	1,969	1,140	5,247	6,500	2,376	(4,124)	-63%
350-1535-542402	Data Processing/MIS	0	0	0	2,500	0	20,000	19,800	(200)	-1%
350-2650-542500	Equipment - Municipal Court	0	0	0	0	0	0	1,800	1,800	
350-3210-542200	PD - Vehicles		39,095	0	69,290	65,901	69,000	46,000	(23,000)	-33%
350-3210-542300	PD - Furniture	0	0	186	300	300	1,000	1,000	0	0%
350-3210-542400	PD - Computers	0	0	0	4,579	300	0	4,500	4,500	
350-3210-542500	PD - Equipment	0	9,283	4,937	7,723	20,121	22,600	28,100	5,500	24%
350-3210-579000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	0	(795)	(795)	
Police Dept - Capital Proj Totals		0	48,378	5,123	81,893	86,622	92,600	78,805	(13,795)	-15%
350-4910-542500	Equipment - Community Service (0	0	0	0	0	0	0	0	
350-5500-542200	Senior Citizens - Vehicle	0	0	41,699	0	0	0	0	0	
350-5500-542500	Senior Citizens - Equipment	0	0	0	1,415	0	0	0	0	
Senior Citizens - Capital Proj Totals		0	0	41,699	1,415	0	0	0	0	
350-4900-541300	Maint - Avanti Building Electrical sy	1,914	0	0	0	9,800	10,000	10,000	0	0%
350-4900-542100	Maint - Machinery/Lawn Mower	1,914	935	0	0	0	1,800	1,800	0	0%
350-4900-542200	Maint - Vehicles	0	0	0	26,044	0	0	0	0	
350-4900-542400	Maint - Computers	0	730	461	0	173	599	0	(599)	-100%
350-4900-542500	Maint - Equipment	0	0	0	12,232	821	13,600	10,500	(3,100)	-23%
350-4900-579000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	0	(225)	(225)	
Maint - Capital Proj Totals		3,828	1,665	461	38,276	10,794	25,999	22,075	(3,924)	-15%
350-6120-541200	Rec Dept - Std trash receptacles	0	0	0	35,235	0	0	0	0	
350-6120-541201	Recreation - Fullerville Prk Lghtg Pr	0	0	0	117,411	0	0	0	0	
350-6120-541202	Recreation - VRCCSC Construction	0	0	0	0	0	0	255,000	255,000	
350-6120-541212	Rec - Gold Museum Prk (well and m	0	0	0	0	18,800	20,000	20,000	0	0%
350-6120-541213	Rec - Gold Museum Prk (panning an	0	0	0	0	1,803	10,000	0	(10,000)	-100%
350-6120-541214	Rec - Gold Museum Prk (infrastruct	0	0	0	170,377	6,113	175,000	110,000	(65,000)	-37%
350-6120-541215	Rec - Gold Museum Prk (displays)	0	0	0	0	0	0	0	0	
350-6120-541216	Rec - Gold Museum Prk (exhibits)	0	0	64,084	0	224,474	0	0	0	
350-6120-541217	Rec - Gold Museum Prk (trail const)	0	0	0	0	0	2,500	15,000	12,500	500%
350-6120-542200	Rec Dept - Vehicle	18,175	0	21,656	0	20,341	20,500	40,000	19,500	95%
350-6120-542400	Rec Dept - Computers	0	1,085	0	4,868	2,644	38,000	28,000	(10,000)	-26%
350-6120-542500	Rec Dept - Equipment	13,790	22,073	28,466	9,225	12,174	36,000	45,000	9,000	25%
350-6120-579000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	0	(5,580)	(5,580)	

City of Villa Rica

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350 CAPITAL IMPROVEMENT BUDGET

Acct No.	Name	Actuals 2003-04	Actuals 2004-05	Actuals 2005-06	Actuals 2006-07	Dec YTD Actuals 2007-08	Approved Budget 2007-08	2008-09 Proposed Budget	Increase	% change
Recreation - Capital Proj Totals		31,965	23,158	114,206	337,116	286,349	302,000	507,420	205,420	68%
350-7400-542200	Planning & Zoning - Vehicle	0	0	0	0	7,000	7,000	0	(7,000)	-100%
350-7400-542300	Planning & Zoning - Furniture/Fixtu	1,204	3,201	809	0	0	200	0	(200)	-100%
350-7400-542400	Planning & Zoning - Computers	1,793	560	1,958	0	0	0	1,500	1,500	
350-7400-542500	Planning & Zoning - Equipment	971	1,150	0	0	5,388	400	0	(400)	-100%
350-7400-579000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	0	(15)	(15)	
Community Development - Capital Proj Totals		3,968	4,911	2,767	0	12,388	7,600	1,485	(6,115)	-80%
350-7550-541200	Prospector Park Site Impmts	0	0	0	3,460	0	0	0	0	
350-7550-541410	Downtown Development Enterprise	0	0	0	0	0	600	0	(600)	-100%
350-7550-542300	DDA - Furn/Fix	0	150	200	0	0	0	0	0	
350-7550-542400	DDA - Computer	0	0	0	0	0	0	2,000	2,000	
350-7550-542500	DDA - Equipment	0	0	0	0	0	0	5,000	5,000	
350-7550-579000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	0	(70)	(70)	
DDA - Capital Proj Totals		0	150	200	3,460	0	600	6,930	6,330	1055%
350-7220-542300	Bldg Inspections - Furniture/Fixture	0	0	0	0	0	800	0	(800)	-100%
350-7220-542400	Bldg Inspections - Computer	0	0	0	0	0	1,200	0	(1,200)	-100%
Bld Insp - Capital Proj Totals		0	0	0	0	0	2,000	0	(2,000)	-100%
350-7450-542500	Purchase of Equipment	0	0	0	0	0	600	0	(600)	-100%
350-7450-542200	Codes - Vehicle	8,398	8,056	0	0	0	0	0	0	
350-7450-542400	Codes - Computer	0	0	0	0	0	0	0	0	
Codes - Capital Proj Totals		8,398	8,056	0	0	0	600	0	(600)	-100%
350-6500-541101	Land Acquisition for New Library	0	27,949	0	0	0	0	0	0	
350-6500-541300	Buildings - Replace Roof	0	0	0	0	0	0	14,000	14,000	
350-6500-542300	Furniture & Fixtures	0	0	0	2,624	337	5,150	0	(5,150)	-100%
350-6500-542400	Computers	0	7,309	0	0	0	4,400	13,600	9,200	209%
350-6500-542500	Equipment	2,430	4,244	737	7,310	0	500	0	(500)	-100%
350-6500-542501	PBX Telephone System	0	8,088	0	0	0	0	0	0	
350-6500-541006	New Library	0	0	0	0	0	0	0	0	
350-6500-579000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	0	(275)	(275)	
Library - Capital Proj Totals		0	0	737	9,934	337	10,050	27,325	17,275	172%
350-4210-541200	Streets - Poole Rd resurfacing	86,102	71,670	61,118	59,142	32,494	12,000	0	(12,000)	-100%
350-4210-541201	Streets - Edge Rd resurfacing	0	0	0	0	0	0	0	0	
350-4210-541202	Streets - Fleet Dr ent. resurfacing	0	0	0	0	0	0	0	0	
350-4210-541203	Streets - Andrew Way resurfacing	0	0	0	0	29,995	30,000	0	(30,000)	-100%
350-4210-541204	Streets - pave dirt roads in City	0	0	0	0	0	0	100,000	100,000	
350-4210-541205	Streets - Acq and pave PO street	0	0	0	0	0	0	0	0	
350-4210-541206	Streets - pave old Library parkg lt	86,102	0	0	0	0	0	0	0	
350-4210-541207	Streets - S Wilson Rd widening	0	0	0	0	175,223	175,250	0	(175,250)	-100%
350-4210-541208	Streets - Paving of E Wilson/S Carroll Park/parkin	0	0	0	0	0	0	75,000	75,000	
350-4210-541405	Streets - TEA /grant	0	0	0	58,859	(7,357)	60,000	50,000	(10,000)	-17%
350-4210-541406	Streets - Street Lighting	0	0	0	0	8,317	12,750	23,500	10,750	84%
350-4210-541406	Streets - Train Station Park paving	0	0	0	118,538	0	0	0	0	
350-4210-541408	Streets - Bridge & road Vplex	0	0	0	125,949	350,121	135,000	0	(135,000)	-100%
350-4210-541409	Red Light Project at S Carroll & Hwy 61	0	0	0	0	57,533	62,000	0	(62,000)	-100%
350-4210-542200	Streets - Vehicles	16,589	48,964	0	0	0	0	0	0	
350-4210-542500	Streets - Equipment	4,964	21,331	1,714	0	2,660	2,500	4,000	1,500	60%
350-4210-579000	"Mayor's Challenge" - 1% reduction	0	0	0	0	0	0	(2,525)	(2,525)	
Street Dept Capital Proj Totals		107,655	306,201	264,784	362,488	648,985	489,500	249,975	(239,525)	-49%

City of Villa Rica

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350 CAPITAL IMPROVEMENT BUDGET

Acct No.	Name	Actuals 2003-04	Actuals 2004-05	Actuals 2005-06	Actuals 2006-07	Dec YTD Actuals 2007-08	Approved Budget 2007-08	2008-09 Proposed Budget	Increase	% change
100 General Fund Total		400,498	478,929	440,849	1,853,925	1,053,472	966,949	919,971	(46,978)	-5%
Enterprise Fund Capital Projects										
350-4320-542500	Purchase of Equipment	0	0	0	0	0	0	0	0	
350-4320-542200	Codes - Vehicle	0	0	0	0	0	0	28,000	28,000	
350-4320-542400	Codes - Computer	0	0	0	0	0	0	1,200	1,200	
Stomwater - Capital Proj Totals		0	0	0	0	0	0	29,200	29,200	
350-4330-541100	WWTP - Land	0	0	0	0	1,273,204	1,500,000	0	(1,500,000)	-100%
350-4330-541210	Capital Project - liquid lime system	0	0	214,601	0	146,900	173,000	24,000	(149,000)	-86%
350-4330-541212	Edge Rd Lift Station Project	40,957	0	0	0	0	0	0	0	
350-4330-541220	Safety Project	0	0	15,585	4,176	0	0	0	0	
350-4330-541230	WWTP - Diversion/Package Plt/WS.	0	0	0	0	0	0	0	0	
350-4330-541240	Generator Project	0	0	0	122,245	449,424	600,000	0	(600,000)	-100%
350-4330-541301	Building for belt presses	0	0	0	0	0	0	0	0	
350-4330-541302	Waterford Home & Lift Station Proj	0	0	0	110,085	15,100	25,000	10,000	(15,000)	-60%
350-4330-541310	WWTP West Plant Expansion	0	0	0	0	671,792	800,000	10,000,000	9,200,000	1150%
350-4330-541401	Belt Press for N & W Plant	0	0	0	0	0	0	0	0	
350-4330-541403	WWP Engineering Project	0	0	3,324	0	0	0	0	0	
350-4330-542200	WWTP - Vehicle	0	0	0	0	38,726	106,000	34,000	(72,000)	-68%
350-4330-542400	WWTP - Computers	0	0	1,167	0	480	1,300	1,300	0	0%
350-4330-542401	Water/Wastewater sewer model	0	0	0	0	0	3,500	3,500	0	0%
350-4330-542500	WWTP - Equipment	3,309	0	0	0	9,501	13,500	4,000	(9,500)	-70%
Waste Water - Capital Proj Totals		44,266	0	234,677	236,506	2,605,127	3,222,300	10,076,800	6,854,500	213%
350-4420-541200	Wtr Plant - Lake Paradise Dam Repairs	0	0	0	0	0	0	250,000	250,000	
350-4420-541210	Wtr Plant - storage bldg and restroom	0	0	0	0	4,683	8,000	1,500	(6,500)	-81%
350-4420-541211	Wtr Plant - pump station from Cowens Lake	0	0	0	0	0	400,000	400,000	0	0%
350-4420-541409	Wtr Plant - Production Well Project	0	0	0	0	0	85,000	85,000	0	0%
350-4420-542510	Wtr Plant - Equipment Upgrades	0	0	0	0	20,900	21,000	5,624	(15,376)	-73%
Water Supply - Capital Proj Totals		0	0	0	0	25,583	514,000	742,124	243,500	44%
350-4440-541210	Wtr Dist - V Plex booster pump stati	0	25,000	35,070	475	2,610	1,000,000	1,500,000	500,000	50%
350-4440-541211	Wtr Dist - ML booster pump station	0	0	0	0	0	120,000	120,000	0	0%
350-4440-541214	Wtr Dist - replace drainline on Wal-Mart tank	0	0	0	0	0	10,000	10,000	0	
350-4440-541410	Meters, Wtr/Swr Line Improvements	14,391	206,977	252,162	505,620	399,537	500,000	0	(500,000)	-100%
350-4440-541415	Infrastructure Replacement-Water/St	0	0	0	0	0	100,000	100,000	0	0%
350-4440-541413	Wtr/Swr line Dwnn Rep Project	0	0	0	34,258	0	0	0	0	
350-4440-541414	Parker Street Wtr Ln Replacement	0	0	0	16,235	0	0	0	0	
350-4440-541480	Hydrant Replacement	0	0	3,380	0	0	6,000	0	(6,000)	-100%
350-4440-542300	Furniture & Fixtures	0	0	0	0	228	0	0	0	
350-4440-542200	Purchase of Vehicles	7,292	95	55,590	14,066	0	0	0	0	
350-4440-542400	Purchase of Computer	0	0	2,361	1,995	1,573	2,500	9,700	7,200	288%
350-4440-542402	Water Distribution - Fin Software	0	0	0	0	31,452	50,000	25,000	(25,000)	-50%
350-4440-542500	Purchase of Equipment	1,939	5,503	40,101	33,265	7,245	25,000	5,000	(20,000)	-80%
Water Distribution - Capital Proj Totals		23,622	237,575	388,664	605,913	442,645	1,813,500	1,769,700	(43,800)	-2%
Water & Sewer Total		67,888	237,575	623,341	842,420	3,073,356	5,549,800	12,617,824	7,068,024	127%
350-4500-542402	Solid Waste - Fin Software	0	0	0	0	0	5,000	0	(5,000)	-100%
Solid Waste - Capital Projects Total		0	0	0	0	0	5,000	0	(5,000)	-100%
Total Capital Projects:		468,386	716,504	1,064,190	2,696,345	4,126,828	6,521,749	13,537,795	7,016,046	108%