

**Capital Outlay/Expenditures Policy**

Policies that are utilized in making decisions regarding the time frame for and funding of Capital Outlay or Capital Projects are as follows:

- I. The approval of the Capital Outlay and Projects is subject to the availability of funds. Capital Outlay/Expenditures are currently defined as outlays which result in the acquisition of/or addition to fixed assets. They must have a cost of over \$5,000 and a life greater than one year. Available funds come from a number of sources. The primary source of funds for Capital Outlay is generated when there is an excess of operating revenues over operating expenses from prior years that increase the accumulated Fund Balance. Secondary sources of funds for Outlay are Federal and/or State Grant Funds. Capital Projects, however, are funded from long-term debt, such as the Special Purpose Local Option Sales Tax, General Obligation Debt or Lease Purchase Agreements. Federal and State Grants also serve as a secondary source of funds for Projects, while Fund Balances and Operating Revenues serve as the source of Project funds on a very limited basis.
- II. Once the availability of funds is determined, the remaining useful life of equipment on hand is given great consideration when prioritizing the possible uses of these funds. The condition of existing equipment, vehicles, safety equipment, etc. is assessed before Capital Outlay funds are appropriated for repairs or replacements to these assets. For Capital Projects, the present condition is also a determining factor. Present facilities and infrastructure are reviewed and are prioritized by the extent of the need for improvements or capacity expansion.
- III. Advancements in technology in areas that include but are not limited to computers and computer software may warrant Capital Outlay for upgrading of present systems. As requests arise in these areas the cost of the Outlay is carefully weighed against benefits to be derived, such as improved efficiency and output of employees, and enhanced efficiency and effectiveness in service to our taxpayers.
- IV. The quality of life of Douglas County residents is always a factor in the contemplation of how best to enter into a Capital Project or approve a Capital Outlay. Improvements in this area may include improved living conditions, improved air and water quality, or safety and recreational enhancements.



**Approved Capital Purchases Within Various  
Funds Other Than Capital Project Funds**

**DOUGLAS COUNTY, GEORGIA  
SCHEDULE OF BUDGETED CAPITAL ASSETS  
YEAR ENDED DECEMBER 31, 2007**

CAPITAL BUDGETING

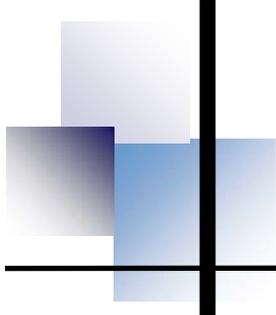
DEPARTMENT	DESCRIPTION	AMOUNT
<b>BOARD OF COMMISSIONERS</b>	Remodel County Administrator's Office	8,000
<b>BUILDING MAINTENANCE</b>	Vehicle ~ Regular Cab V8 Long Bed 4x2 Truck	15,602
<b>COURTHOUSE MAINTENANCE</b>	Reseal & Stripe Parking Lot	35,000
	New Card Access System	105,000
<b>INFORMATION SERVICES</b>	Computers @ \$150,000 & Laptops @ \$10,000	160,000
<b>MOTOR POOL</b>	Vehicle ~ 21 Passenger Bus	40,000
	Vehicle ~ Small Sport Utility	16,220
<b>RECORDS RETENTION</b>	Scanner	8,900
<b>TAX COMMISSIONER</b>	Copier	5,000
<b>TAX APPRAISAL</b>	Vehicle ~ Small Sport Utility Vehicle	13,998
	<b>GENERAL GOVERNMENT TOTAL:</b>	<b>\$ 407,720</b>
<b>STATE SOLICITOR</b>	Vehicle ~ Four Door Sedan	18,000
<b>DISTRICT ATTORNEY</b>	Upgrade Case Management Software	15,000
	<b>JUDICIAL TOTAL:</b>	<b>\$ 33,000</b>
<b>SHERIFF ENFORCEMENT</b>	Vehicles ~ Enforcement	488,000
	Weapons & Equipment	64,000
<b>SHERIFF DETENTION</b>	Main Jail Generator	65,000
<b>FIRE &amp; EMS</b>	Fire Hose	26,183
	Mount Repeater for Enhancement of Radio System	5,000
	Rope Rescue Equipment	15,000
	NFPA Compliant Level-A Hazmat Suits	5,325
	Extrication Equipment	24,570
	<b>PUBLIC SAFETY TOTAL:</b>	<b>\$ 693,078</b>
<b>D.O.T. MAINTENANCE &amp; CONSTRUCTION</b>	Equipment & Vehicle for Bridge Crew	26,000
	Vehicle ~ Herbicide Truck w/ Mounted 500 Gallon Tank	45,800
	Vehicle ~ 4/2 Supercab Truck	18,000
<b>D.O.T. TRAFFIC OPERATIONS</b>	Vehicle ~ Small Truck	10,500
	Thermoplastic Melting Pots, Tanks & Trailer	40,000
	Vehicle ~ Full Size Truck	23,000
	New Traffic Signal Installations @ County Intersections	160,000
	Two Variable Message Signs	35,000
<b>D.O.T. ADMINISTRATION</b>	Chattahoochee Hill Country Multi-Use Trail System	75,000
<b>FLEET MANAGEMENT</b>	Two Post Lifts	14,232
	<b>PUBLIC WORKS TOTAL:</b>	<b>\$ 447,532</b>

**Approved Capital Purchases Within Various Funds Other Than Capital Project Funds**

**DOUGLAS COUNTY, GEORGIA  
SCHEDULE OF BUDGETED CAPITAL ASSETS  
YEAR ENDED DECEMBER 31, 2007**

**CAPITAL BUDGETING**

<b>DEPARTMENT</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
<b>SR. CIT. TRANSPORTATION</b>	Vehicle ~ 21 Passenger Mini-Buses	<u>40,000</u>
<b>HEALTH &amp; WELFARE TOTAL:</b>		<b>\$ <u>40,000</u></b>
<b>PARKS &amp; RECREATION</b>	Replace Lighting Systems	150,000
	Vehicle ~ 15 Passenger Van	21,000
	Vehicle ~ Truck	20,000
	Vehicle ~ Small Truck	10,500
	24' Tandem Axle Trailer	15,000
	Two Zero Turn Radius Mowers	22,000
	Two Enclosed Trailers	8,000
	Infield Machine	8,000
	Renovations to Deerlick Park Building	20,000
	Renovating Winston & Lithia Spring Parks	1,200,000
<b>BOUNDARY WATERS PARK</b>	Vehicles ~ Two Trucks	27,000
	Two Field Prep Machines	20,400
	Utility Vehicle	11,000
	6' Reel Machine	12,500
<b>DOUGLAS COUNTY LIBRARIES</b>	10 Computers	13,000
	9 Computers	<u>11,700</u>
<b>PARKS &amp; RECREATION TOTAL:</b>		<b>\$ <u>1,570,100</u></b>
<b>RIDESHARE</b>	Updates & Improvements to Transportation Center	125,500
	Vehicles ~ Vans (6 for expansion & 9 for replacement)	336,000
	Land for New Park & Ride Lot	307,570
	Security Cameras	150,000
<b>BUILDING INSPECTIONS</b>	Vehicle ~ Truck	<u>10,500</u>
<b>HOUSING &amp; DEVELOPMENT TOTAL:</b>		<b>\$ <u>929,570</u></b>
<b>GENERAL FUND TOTAL:</b>		<b>\$ <u>4,121,000</u></b>
<b>LANDFILL</b>	Roadway Improvements	<u>40,000</u>
<b>ENTERPRISE FUND TOTAL:</b>		<b>\$ <u>40,000</u></b>
<b>TOTAL CAPITAL ASSETS ALL FUNDS:</b>		<b>\$ <u>4,161,000</u></b>
<b>(EXCLUDING CAPITAL PROJECT FUNDS):</b>		



**S.P.L.O.S.T. Capital Project Fund**

CAPITAL BUDGETING

In 2002, Douglas County citizens voted a 1% Special Purpose Local Option Sales Tax (S.P.L.O.S.T.) to fund construction of roads & intersections; capital projects for public safety facilities for fire protection and emergency medical services and related capital equipment; and to renovate and expand our parks and recreation facilities.

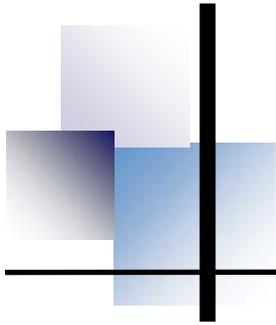
The S.P.L.O.S.T. has been used to reconstruct and pave over 177 miles of roadways since its implementation. In addition, engineering design has been completed to widen and improve intersections on Chapel Hill and Stewarts Mill Roads; Central Church Road and King’s Highway; and Georgia Highway 5 at Bright Star Road. Bridge design is underway for new bridges on Mason Creek Road, and Anneewakee Road over Anneewakee Creek. All of these road intersections and bridge improvements involve Georgia Department of Transportation supplemental funding.

The S.P.L.O.S.T. funds have purchased six pumper trucks, two ladder trucks, eight specialized trucks, eight ambulances, stair chairs, thermal cameras, and other much needed equipment. The Fire Department’s call volume increased almost 5% last year, and we must continuously expand our service capabilities to keep abreast of the needs of the citizens. In 2007, we will obtain land and begin the construction of a fire training facility; we will purchase an air and light truck and a heavy rescue truck; and we will continue to renovate and update our aging fire stations. A new fire station on the Westside will be under construction in 2007. This will bring better response times to the residents of that area.

The S.P.L.O.S.T. funds have and will continue to be used for major renovations in our parks at Beulah, Bill Arp, Deer Lick, Fairplay, Post Road, Winston and Mt. Carmel. New ball fields will open in April 2007 at Boundary Waters and seven miles of walking trails are already open. The skateboard park and miniature golf courses are open at Deer Lick Park and thousands of citizens are visiting our parks for recreation and fun. In 2006, we purchased sixteen acres of land in Lithia Springs on which we plan to build more ball fields and recreational facilities to replace those constantly affected by the flooding from Sweetwater Creek. This year we will begin the planning of this new park. Four new ball fields, a concession stand, walking trails, and a playground/picnic area will all start construction in 2007 at the Winston Park. This park expansion has been needed for many years. Programs continue to increase at the Woodie Fite Senior Center, and the need for a second facility has become obvious. The aquatic center is in full operation and is being used by citizens. Demand for recreational facilities and programs remain high.

The next following pages are S.P.L.O.S.T. budget summaries as well as anticipated expenditures for 2007.





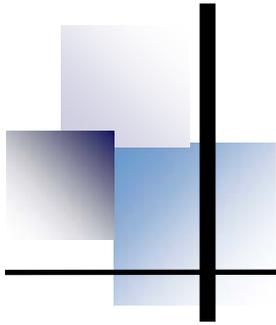
**S.P.L.O.S.T. Budget by Projects**

**DOUGLAS COUNTY, GEORGIA  
S P L O S T ~ ROAD PROJECTS**

**CAPITAL BUDGETING**

	<u>CURRENT BUDGET</u>	<u>TOTAL SPENT TO DATE (INCL. ENCUMBRANCES)</u>	<u>REMAINING BALANCE</u>
<b>Revenues:</b>			
Taxes	\$ 27,971,562		
Intergovernmental Grants	6,913,585		
Interest	478,000		
	<u>\$ 35,363,147</u>		
<b>Project File Summary - Roads</b>			
Project Manager Cost	\$ 1,671,783	\$ 1,401,248	\$ 270,535
Administrative/Professional Services	38,800	38,000	800
Transportation Modeling	370,909	38,835	332,074
Unpaved Roads	2,574,678	984,012	1,590,666
Intersection Imp. Mt Vernon & Skyview Dr	74,163	74,163	-
Sidewalk Skyview Drive	399,029	-	399,029
Intersection Impv Central Church & Kings Hwy	93,000	67,803	25,197
Intersection Impv Chapel Hill & W Chapel Hill	458,675	198,402	260,273
Intersection Impv Timber Ridge @ Presley Mill	1,319,000	-	1,319,000
Intersection Impv Chapel Hill @ Dorsett	1,218,300	60,850	1,157,450
Intersection Impv Chapel Hill @ Central Church	938,000	118,550	819,450
Intersection Impv Stewart Mill @ Yancy	1,680,000	-	1,680,000
Intersection Impv Bright Star & Douglas Blvd	98,600	98,600	-
Intersection Impv SR 5 & Bright Star	90,000	14,775	75,225
Bridge Anneewakee Creek	82,000	-	82,000
Bridge Stewarts Mill @ Reynolds	931,000	-	931,000
Bridge Post Rd @ Dog River	21,000	-	21,000
Bridge Stockmar Rd @ Mud Creek	62,104	62,104	-
Bridge Mason Creek @ Mobley	100,000	-	100,000
Bridge Tyree @ Hurricane Creek	81,046	81,046	-
Bridge Brewer @ Town Branch	165,535	165,535	-
Bridge N Sweetwater @ Mill Branch	37,104	37,104	-
Bridge Cedar Mt @ Gothards Creek	161,710	161,710	-
Bridge N Flat Rock @ Gothards Creek	213,754	213,754	-
Sidewalks on Wenona Rd SR5	38,319	-	38,319
Sidewalks on W Stewarts Mill to Wenona	32,343	-	32,343
Sidewalks Stewarts Mill - Chapel Hill - Central	550,309	-	550,309
Chapel Hill - Stewart Mill Rd Improvement	600,944	600,583	361
Unincorporated Road Projects	2,548,577	2,011,421	537,156
Resurfaced Roads & Prep & Shoulder Work (2 Projects)	16,604,915	15,541,501	1,063,414
Safety Action Project	2,016,950	1,966,741	50,209
Mt Vernon Culvert	90,600	46,882	43,718
<b>TOTAL DOUGLAS COUNTY ROAD PROJECTS</b>	<u><u>\$ 35,363,147</u></u>	<u><u>\$ 23,983,615</u></u>	<u><u>\$ 11,379,532</u></u>

Approximately \$8,000,000 worth of road/intersection/bridge improvements will be started and/or completed in 2007; which includes \$1,000,000 worth of road resurfacing.



**S.P.L.O.S.T. Budget by Projects**

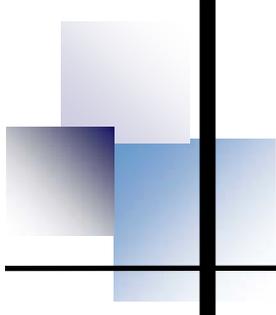
**DOUGLAS COUNTY, GEORGIA  
S P L O S T ~ FIRE PROJECTS**

**CAPITAL BUDGETING**

	<u>CURRENT BUDGET</u>	<u>CURRENT BUDGET</u>	<u>TOTAL SPENT TO DATE (INCL. ENCUMBRANCES)</u>	<u>REMAINING BALANCE</u>
<b>Revenues:</b>				
Taxes	\$ 11,749,763			
Interest	<u>265,000</u>			
	\$ 12,014,763			
 <b>Project File Summary - Fire</b>				
Training Facility	\$ 800,000	\$	-	\$ 800,000
Administrative Professional Services	11,640		11,400	240
Administrative Building	417,144		-	417,144
Equipment	2,017,577		1,157,286	860,291
Pumper Trucks	2,160,808		2,043,855	116,953
2 Ariel Trucks	1,055,612		629,855	425,757
8 Specialized Trucks	1,237,580		44,705	1,192,875
8 Ambulances	558,325		434,931	123,394
16 Administrative Units	347,620		245,197	102,423
Station 11 Dallas Hwy Renovation	115,873		-	115,873
Station 8 Westside/Mirror Lake	1,000,000		25,008	974,992
Station 5 Chapel Hill Renovation	92,699		-	92,699
Station 6 Riverside Renovation	69,524		-	69,524
Station 9 Eestside	1,000,000		-	1,000,000
Station 1 Lithia Springs Groovers Lake Road	1,130,361		1,130,361	-
	<hr/>			
<b>TOTAL DOUGLAS COUNTY FIRE PROJECTS</b>	<b>\$ 12,014,763</b>	<b>\$</b>	<b>5,722,597</b>	<b>\$ 6,292,166</b>

Fire Projects that will be started and/or completed in 2007:

Training Facility	\$ 800,000
Station 11 Dallas Hwy Renovation	115,873
Station 8 Westside/Mirror Lake	974,992
Fire Truck	400,000
Air & Light Truck	250,000
Station 6 Riverside Renovation	69,524
Equipment	<u>50,000</u>
Total:	<u><b>\$2,660,389</b></u>



**S.P.L.O.S.T. Budget by Projects**

**DOUGLAS COUNTY, GEORGIA  
S P L O S T ~ PARK PROJECTS**

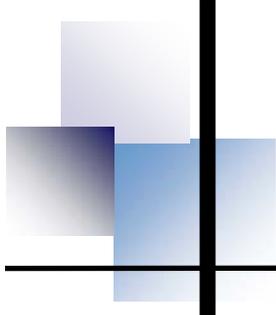
**CAPITAL BUDGETING**

<b>Revenues:</b>	<b>CURRENT BUDGET</b>
Bond Proceeds	\$ 28,383,270
Taxes	2,549,490
Interest	2,285,000
Transfer In	975,000
	<u>\$ 34,192,760</u>

<b>Project File Summary - Parks</b>	<b>CURRENT BUDGET</b>	<b>TOTAL SPENT TO DATE (INCL. ENCUMBRANCES)</b>	<b>REMAINING BALANCE</b>
Bond Issuance Cost	\$ 496,438	\$ 494,939	\$ 1,499
Administrative Professional Services	46,410	45,450	960
Land	8,373,864	8,373,864	-
Multi Purpose Stadium	145,264	145,264	-
Multi Purpose Building	2,399	2,399	-
Deer Lick Skateboard Complex	297,907	297,907	-
Boundary Waters Baseball Complex	744,295	744,295	-
Boundary Waters Sports Complex	7,016,362	5,789,653	1,226,709
Boundary Waters Soccer/Football Complex	145,242	145,242	-
Senior Center	1,995,554	1,995,554	-
Aquatic Center	8,208,734	8,208,734	-
Tennis Center	231,486	231,486	-
Equipment	361,155	308,949	52,206
Woodrow Wilson Park Renovation	88,761	83,774	4,987
Lithia Springs Park Renovation	38,838	37,957	881
Deer Lick Park Renovation	800,000	775,319	24,681
Mt Carmel Park Renovation	106,375	83,952	22,423
Bill Arp Park Renovation	492,625	492,625	-
Winston Park Renovation	537,000	144,824	392,176
Post Road Park Renovation	500,000	460,287	39,713
Dog River Park Renovation	441,372	195,428	245,944
Project Manager	1,300,128	1,300,128	-
Beulah Ruritan Park Renovation	230,000	227,837	2,163
Fairplay Renovation	232,000	228,646	3,354
Clinton Estates Park Renovation	148,430	117,573	30,857
Deer Lick Dam Replacement & Drainage	681,685	668,758	12,927
Douglas County/Austell Frog Rock Park/Lithia Springs	530,436	-	530,436
<b>TOTAL DOUGLAS COUNTY PARK PROJECTS</b>	<u>\$ 34,192,760</u>	<u>\$ 31,600,844</u>	<u>\$ 2,591,916</u>

Park Projects that will be started and/or completed in 2007:

Boundary Waters Sports Complex	\$1,226,709
Winston Park Renovation	392,000
Lithia Springs Park Renovation	<u>500,000</u>
Total	<u>\$2,118,709</u>



**G.R.T.A. Capital Project Fund**

**CAPITAL BUDGETING**

Douglas County entered into an agreement with the Georgia Regional Transportation Authority (G.R.T.A.) in 2002. Douglas County committed \$1,700,000 towards the costs of the regional express bus system operated by G.R.T.A. in exchange for \$19,719,000 for arterial improvement projects that consist of:

- Lee Road/South Sweetwater Road with a total budget of \$7,284,000 (which includes professional engineering, right-of-way and construction) and will widen 2 to 4 lanes from US 78 to I-20
- Lee Road with a total budget of \$10,335,000 (which includes professional engineering, right-of-way and construction) and will widen 2 to 4 lanes from I-20 to SR 92.
- Duralee Lane Extension with a total budget of \$2,100,000 (which includes professional engineering, right-of-way and construction) and will construct a new 3 lane road from the end of Duralee Land to Dorris Road.

Below is project-to-date status for the G.R.T.A Capital Project Fund:

<u>Project</u>	<u>Budget</u>	<u>Total Spent To Date</u>	<u>Remaining Balance</u>
Lee Road/South Sweetwater Road	\$ 7,284,000	\$ 633,783	\$ 6,650,217
Lee Road	10,335,000	753,773	9,581,227
Duralee Lane Extension	<u>2,100,000</u>	<u>300,851</u>	<u>1,799,149</u>
Total:	<u>\$ 19,719,000</u>	<u>\$ 1,688,407</u>	<u>\$ 18,030,593</u>

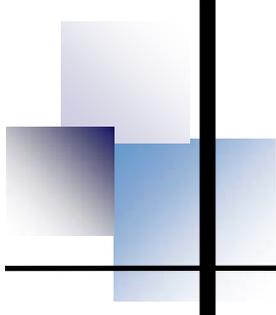


**G.R.T.A. Capital Project Fund**

**CAPITAL BUDGETING**

DOUGLAS COUNTY, GEORGIA GRTA ARTERIAL ROADS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FROM INCEPTION AND FOR THE YEAR 2007					
	PROJECT AUTHORIZATION	PRIOR YEARS	2006 ESTIMATED	2007 PROPOSED	TOTAL AT END OF 2007
<b>REVENUES:</b>					
Intergovernmental	\$ 19,719,000	\$ 704,374	\$ 166,894	\$ 2,000,000	\$ 2,871,268
Interest	-	1,754	2,000	2,000	5,754
<b>TOTAL REVENUES</b>	<b>\$ 19,719,000</b>	<b>\$ 706,128</b>	<b>\$ 168,894</b>	<b>\$ 2,002,000</b>	<b>\$ 2,877,022</b>
<b>EXPENDITURES:</b>					
Capital Outlay - Public Works	19,719,000	779,522	95,500	2,002,000	2,877,022
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,719,000</b>	<b>\$ 779,522</b>	<b>\$ 95,500</b>	<b>\$ 2,002,000</b>	<b>\$ 2,877,022</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (73,394)</b>	<b>\$ 73,394</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ -</b>	<b>\$ (73,394)</b>	<b>\$ 73,394</b>	<b>\$ -</b>	
<b>FUND BALANCE BEGINNING OF YEAR</b>		<b>\$ -</b>	<b>\$ (73,394)</b>	<b>\$ -</b>	
<b>FUND BALANCE END OF YEAR</b>		<b>\$ (73,394)</b>	<b>\$ -</b>	<b>\$ -</b>	

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# Glossary

## APPENDIX

**Accrual Basis of Accounting**— revenues are recognized when service is given and expenses are recognized when the benefit is received.

**Ad Valorem Property Taxes** – Taxes levied on an assessed valuation of real and/or personal property, based on a valuation as of January 1 and a millage rate set by the BOC.

**Appropriation** – An authorization made by the County Commission, which permits the County to incur obligations and to make expenditures of resources.

**Auto Ad Valorem** – Taxes levied on an assessed valuation of automobiles based on a valuation as of January 1 and a millage rate set by the County Commission.

**Balanced Budget** – A financial plan for a specific period of time that matches all planned revenues and expenditures with various County services and receipts equal expenditures.

**Budget Adjustment** – A legal procedure utilized by County staff to revise a budget appropriation. County staff has the prerogative to adjust expenditures within or between department budgets according to budget policy, but no increase in the total budget can occur without approval of the County Commission.

**Budget Document** – The instrument used by the County Manager to present a comprehensive financial plan to the County Commission.

**Budget Ordinance** – The official enactment by the County Commission legally authorizing County Officials to obligate and expend resources.

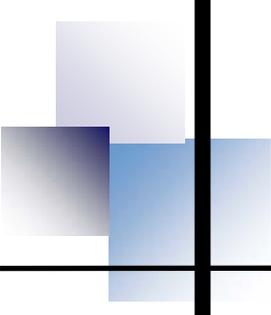
**Budgetary Control** – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Building Permits** – Revenue from businesses/individuals to erect structures.

**Capital Fund** – A fund used to account for financial resources used for the acquisition or construction of major capital facilities.

**Capital Improvement Project** – An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total capital assets of the County.

**Capital Outlay/Expenditures** – Outlays which result in the acquisition of/or addition to fixed assets and cost over \$5,000 and life is greater than 1 year.



## Glossary

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# APPENDIX

**Charges for Service** – Charges for current services exclusive of revenue of public utilities and other public enterprises.

**Component Unit** - A legally separate organization that a primary government must include as part of its financial reporting entity for fair presentation in conformity with generally accepted accounting principles (GAAP).

**Contractual Services** – Services provided by outside vendors that have contractual agreements with Douglas County to provide maintenance and other services.

**Debt Service** – The amount of money required to pay serial maturities of principal for serial bonds and interest on outstanding debt.

**Debt Service Fund** – A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Debt Service Requirement** – The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal period, and contributions which may be required to accumulate monies for the future retirement of bonds.

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

**Depreciation Expense** – Depreciation of capital assets within the various enterprise funds.

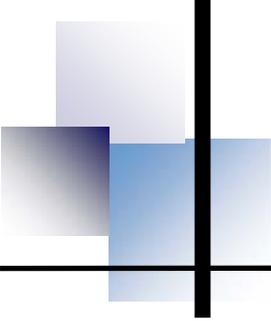
**Election Fees** – Fees levied on the qualifying candidates for the cost of the election process.

**Electrical Permit** – Revenue from business and individuals to do electrical work.

**Enterprise Fund** – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.

**Examination Fee** – Revenues to cover the cost of examination given to various contractors to see if they qualify to be licensed to do their occupation within the County.

**Expenditure** – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.



## Glossary

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# APPENDIX

**Expenses** – Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity’s ongoing major or general operations.

**Fees** – An expense incurred for outside services on a one-time recurring basis for fees charged by vendors for “as required” services.

**Financial Institutions Tax** – An annual business occupation tax upon state and national banking associations, federal savings and loan associations and state building and loan associations at a rate of .0025 times the gross receipts of said institutions.

**Fines** – Fines include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty.

**Fire & Casualty** – policies of fire and casualty insurance issued upon property and business located within the State of Georgia.

**Forfeited Property Revenue** – Monies derived from confiscated deposits held as performance guarantees.

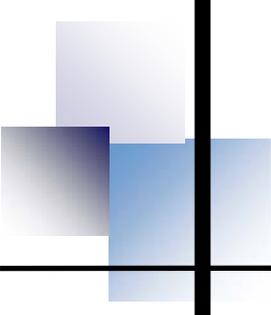
**Franchise Taxes** – Taxes levied for the privilege granted by Douglas County permitting the continuing use of public property, such as County roads.

**Fund Balance** – Refers to the excess of assets over liabilities and is therefore also known as surplus funds.

**Fund** – A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflects all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose financial position and the results of operations. Funds are established as individual entities in order to segregate financial records for the purpose of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.

**Full Accrual Basis**— Basis for Proprietary funds. Revenues are accounted in the period in which service is given; and that expenses be recorded in the period in which the benefit is received. Also used in implementing GASB 34.

**General Fund**— Fund that is the general operating fund of the County. It is used to account for all revenues and expenditures of the County, which are not accounted for in other funds.



## Glossary

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# APPENDIX

**General Obligation** – Bonds sold to raise revenue for long-term capital financing; that requires approval by referendum. In Georgia, the debt ceiling is ten percent of the assessed value of all taxable property. The cost of financing is spread over the life of the improvement so that future users help to repay the cost of the improvement.

**General Sales and Use Taxes** – Taxes imposed upon the sale or consumption of goods and/or services generally with few or limited exemptions.

**Governmental Fund Types**— Those funds in which most governmental functions are financed. The acquisition, use of balances of the County’s current financial resources and the related liabilities are accounted for through Governmental Funds.

**Grant** – Contribution by government/other organization to support a particular function.

**Grant & Major Const Dist** – A contra expense account to reclassify the grant and major construction projects from the expense accounts of the funds that capitalize their major purchases of land, buildings, and equipment.

**Gross Receipts & Business Tax** – Taxes levied in proportion to gross receipts on business activities of all or designated types of businesses.

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

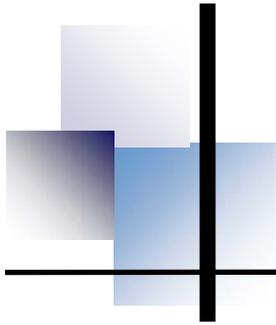
**Insurance** – Premium expense for all insurance bought by the County other than that insurance provided to employees through the payroll system.

**Insurance Premium Tax Life** – Tax on the gross direct premiums received during the preceding license year from policies upon the health of lives of persons residing within Georgia.

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

**Inter-Governmental Revenue** – Revenues from other government in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**Interest Income** – Revenue earned for the use/detention of money i.e.: Accounts Receivable for paving assessment, investment in Savings Accounts, Treasury Bills, Repurchase Agreements and Certificates of Deposit.



## Glossary

# APPENDIX

**Interfund Transfer** – Contributions and operating transfers made between funds.

**Internal Service Fund**—Funds used to account for the financing services provided by one department to other departments of the County on a cost-reimbursement basis.

**Investment** – Commitment of funds in order to gain interest or profit. All investments made by the County are secured by the full faith and credit of the United States government.

**Land & Land Improvements** – Capital expenditures for acquisition or development of land or improvements to existing County owned land would be charged to this account.

**Lease Purchase** – Method of acquiring high cost equipment or property and spreading payments over a specified period of time.

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

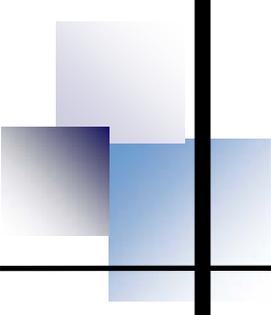
**Mechanical Permit** – Revenue from businesses and individuals for the right to install heating and air conditioning equipment.

**Millage Rate** – The ad valorem rate expressed in terms of the levy per thousand dollars of taxable assessed value.

**Miscellaneous Income** – All revenue of the General Fund that cannot be classed in one of the other categories.

**Mobile Home Tax** – Taxes levied on an assessed valuation of mobile homes based on a valuation as of January 1 and a millage rate set by the County Commissioners.

**Modified Accrual Basis** — Basis for Governmental Funds. Revenues are recognized when they are susceptible to accrual (i.e., when they are “measurable” and “available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt, which is recognized when due.



## Glossary

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# APPENDIX

**Non-Operating Revenues** – Proprietary fund revenues that are incidental to, or by-products of, the fund’s primary service activities.

**Occupational Taxes** – Revenues from businesses and occupations within the County, which are taxed, based on gross receipts.

**Operating Budget** – The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.

**Operating Revenue** – Proprietary fund revenues which are directly related to the fund’s primary service activities. They consist primarily of user charges for services.

**Other Services & Charges** – Includes expenditures/expenses for services that are required by the County for administration of its assigned functions.

**Personal Services** – Includes expenditures for salaries, wages, and related benefits provided for persons employed by Douglas County.

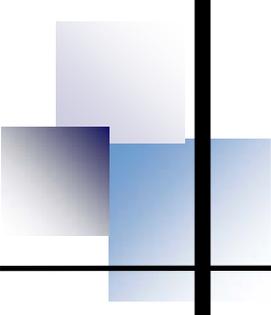
**Plans & Construction** – Revenue from the administrative review of plan and specifications on commercial building.

**Plumbing Permit** – Revenue from businesses and individuals to secure the approval to perform plumbing work.

**Professional Services** – Expenditures incurred by the County to obtain the services of recognized licensed professionals such as Doctors, Engineers, Certified Public Accountants, etc. These accounts are not used for fee payments.

**Property Transfer Tax** – Tax paid on the transfer of real property. The tax is applied to the principal of the new loan plus any cash transferred for the real property.

**Proprietary Fund Types**—Funds that accounted for on a cost of service or “capital maintenance” measurement focus where determination of net income is important. The measurement focus is upon determination of net income, financial position and cash flows.



## Glossary

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# APPENDIX

**Public Utilities** – Tax levied on the property of the public utilities based on the values given by the tax assessors’ office.

**Public Utility Services** – Cost of electricity, natural gas, water and sewer, and communication services purchased for County buildings and facilities.

**Railroad Equipment Tax** – Tax levied on railroad equipment located within Douglas County.

**Recreation Fee** – Charges for current services by the Recreation Department.

**Rentals and Leases** – Expenditures incurred in the renting or leasing of real estate, etc.

**Reserve** – An account used to indicate that a portion of a fund’s balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Retained Earnings** – A fund equity account which reflects accumulated net earnings (or losses) of a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

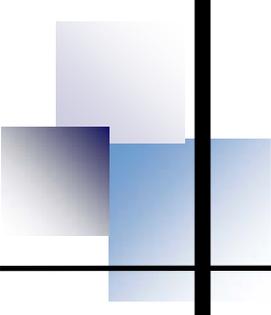
**Revenue** – Funds that the County receives as income. These receipts include such items as taxes, licenses fees, user fees, service charges, fines and penalties, and grants.

**Sales Taxes** – Local option 1% sales taxes collected in Douglas County and distributed by the State of Georgia to the local governments within Douglas County.

**Selective Sales & Use Taxes** – Taxes imposed upon the sale/use of selected goods or services.

**Special Assessments** – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Purpose Sales Tax** – Special sales and use tax imposed by Douglas County for a specific period of time not to exceed five (5) years. The tax imposed is at a one-percent rate and is subject to referendum approval.



## Glossary

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**Special Revenue Funds**— Funds that are generally used to account for certain specific revenue sources, including special services district, grants, and similar funds, which are legally restricted to expenditures for specific purposes.

**Supplies** – Includes articles and commodities purchased by the County to aid the departments in accomplishing its mission and which are consumed or materially altered when used.

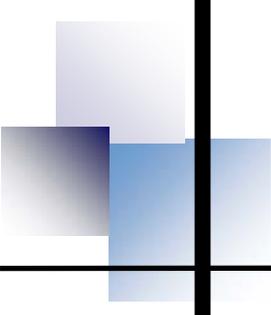
**Tax Cost** – Revenue from penalties/interest assessed and collected on delinquent taxes owed.

**Taxes** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by Douglas County are approved by the County Commission and are within limits determined by the State.

**Tax Not on Digest** – Property located or identified after the digest is approved by Douglas County for submission to the State.

**Working Reserve**—Fund balance less any reserves of fund balance such as reserves for encumbrances, capital outlay, debt service, prepaid items, etc. Also known as unreserved/undesignated fund balance.

**Zero-Based Budgeting**— A budget approach that requires each department to submit a budget request and justify all expenditures rather than justifying only the expenditures with proposed changes from the prior year budget.



## Acronyms

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# APPENDIX

**A.R.C.**—Atlanta Regional Commission

**B.I.R.**—Budget Improvement Request

**B.O.C.**—Board of Commissioners

**C.A.R.E.**—Combined Accident Reduction Effort

**D.A.R.E.**—Drug Abuse Resistance Education

**D.O.T.**—Department Of Transportation

**F.I.C.A.**—Federal Insurance Contribution Act

**G.A.A.P.**—Generally Accepted Accounting Principles

**G.A.S.B.**—Governmental Accounting Standards Board

**G.F.O.A.**—Government Finance Officers Association

**G.R.T.A.**—Georgia Regional Transportation Authority

**L.O.S.T.**—Local Option Sales Tax

**N.P.D.E.S. II**—National Pollutant Discharge Elimination System

**O.C.G.A.**—Official Code of Georgia Annotated

**S.H.A.R.E. House**—Someone Helping Another through Resources and Education House is a private, non-profit, grass roots organization in Douglas County, Georgia with a satellite office in Paulding County. They provide services and shelter for battered and homeless women and children.

**S.P.L.O.S.T.**—Special Local Option Sales Tax



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