

# 2006 Budget

## Organization of the Budget

The budget to support the 2006 Work Program is organized on a “fund” basis. A fund is an accounting entity used to account for revenues of like sources. The structure of funds at ARC is as follows:

The Governmental Funds group accounts for funds received from other units of government or otherwise used in financing the routine operations of ARC. The two types of funds within this category are:

1. General Fund. The General Fund is the basic operating fund of ARC. It is used to account for all financial resources not required to be accounted for in another category.
2. Special Revenue Funds. These funds account for proceeds from specific revenue sources other than fiduciary functions and propriety functions. For ARC, grant funds are accounted for as Special Revenue funds.

The Proprietary Funds group accounts for funds received in the course of the operation of self-supporting functions, which receive their revenues from providing goods or services to internal or external customers. The two types of funds that make up this category are:

1. Enterprise Funds. Enterprise Funds account for operations carried out and financed like a business operation, usually designated to be self-supporting through fees for services and generating revenues from outside sources. ARC has several of these funds, including the Decision Resource Center, the Information Clearinghouse, Chattahoochee Corridor Reviews, the Regional Leadership Institute and various Aging services. Enterprise Funds are budgeted as separate cost centers but as integral parts of the work programs of Elements 1-9.
2. Internal Service Fund (ISF). An ISF accounts for financing goods or services provided by an organizational unit of ARC to other units of ARC, on a self-liquidating, fee-for-service basis. ARC has one ISF, for Information Systems use and support, funded in this manner.

The Fiduciary Funds group. Fiduciary Funds are those held in a trust or agency capacity, not available for ARC expenditure, but held and used in accordance with the direction of the donor party. Due to their nature, fiduciary funds do not require annual budget action. The retirement plan and LINK are ARC’s only fiduciary funds.

Many intra-fund transactions take place within the finances of ARC, resulting in monies flowing back and forth between funds. For example, ARC matching shares for grants are paid from the General Fund to Special Revenue Funds while Special Revenue Funds pay indirect charges to the General Fund and fees for services to the Internal Service Fund. These intra-fund transactions result in much “double counting” that requires aggregations of fund budgets to be adjusted for intra-fund transactions.

### Summary Budget Information

Five summary tables follow presenting the 2005 budgets for the General Fund, Special Revenue Funds, Enterprise Funds, Agency and Department Indirect, and Internal Service Fund. In addition, two sets of tables and related charts present ARC’s budget as unduplicated revenues and expenditures.

**2006 BUDGET SUMMARY  
GENERAL FUND**

<b>Beginning Balance as of 1/1/2006 - (Estimate 12/05)</b>	<b>\$5,208,477</b>
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**Revenue and Available Funds**

<i>General Fund Revenue</i>	3,910,700
Local Appropriations	3,835,700
Interest	75,000
 <i>Revenue and Transfer Subtotal</i>	 3,910,700

**Expenses and Transfers**

<i>Transfer to Special Revenue Funds</i>	
Required ARC Match	1,390,382
ARC Supplement	2,214,697
 <i>Transfer to Enterprise Funds</i>	 137,194
 <i>Expense and Transfer Subtotal</i>	 3,742,273

<b>Projected Ending Balance -12/31/2006</b>	<b>\$5,376,904</b>
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<b>Increase (Decrease) in Fund Balance</b>	<b>\$168,427</b>
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**2006 BUDGET SUMMARY  
SPECIAL REVENUE FUNDS**

		<b>Percent of Total</b>
<b>Operating Revenues including Internal Transfers</b>		
US Dept. of Labor	-	0.0%
US Dept. of Transportation	265,000	0.5%
Federal Other	212,500	0.4%
GA Dept. of Community Affairs	162,500	0.3%
GA Dept. of Human Resources	16,787,090	34.3%
GA Dept. of Labor	6,397,027	13.1%
GA Dept. of Natural Resources	-	0.0%
GA Dept. of Transportation	16,587,069	33.9%
Contracts with Local Governments	427,594	0.9%
State Other	1,148,053	2.3%
State and Local Match	2,599,676	5.3%
ARC Required Match	1,390,382	2.8%
ARC Supplemental Funding	2,214,697	4.5%
Private Sector Funding	360,225	0.7%
Enterprise Fund Income	-	0.0%
Other Revenue	368,480	0.8%
<b>Total Revenue including Transfers</b>	<b>\$48,920,293</b>	<b>100.0%</b>
<b>Expenses by Type</b>		
Salary and Benefits	9,154,476	18.7%
Contracts	5,165,926	10.6%
Equipment	132,400	0.3%
Misc. Operating	852,212	1.7%
Travel	127,060	0.3%
Rent & Related	1,015,405	2.1%
Computer Services	1,216,225	2.5%
Indirects	3,958,443	8.1%
Subgrants and Participants	27,298,146	55.8%
<b>Total Expenses</b>	<b>\$48,920,293</b>	<b>100.0%</b>

**2006 BUDGET SUMMARY  
ENTERPRISE FUNDS**

		<b>Percent of Total</b>
<b>Operating Revenues including Internal Transfers</b>		
Enterprise Income	385,733	73.8%
Private Sector Funding	-	0.0%
ARC Supplemental Funding	137,194	26.2%
<b>Total Revenues</b>	<b>\$522,927</b>	<b>100.0%</b>
<b>Expenses by Type</b>		
Salary and Benefits	194,059	37.1%
Contracts	135,000	25.8%
Equipment	-	0.0%
Misc. Operating	91,231	17.4%
Travel	4,046	0.8%
Rent & Related	5,500	1.1%
Computer Services	10,460	2.0%
Indirects	82,631	15.8%
<b>Total Expenses</b>	<b>\$522,927</b>	<b>100.0%</b>
<b>Expenses by Enterprise Activity</b>		
Chatt Corridor Reviews	139,768	26.7%
RLI Operations	85,001	16.3%
Database Project	178,003	34.0%
Local Government Enterprise	18,601	3.6%
Managment Development Prg	21,301	4.1%
Community Plng Academy	11,836	2.3%
State of the Region	67,417	12.9%
Aging Information Services	1,000	0.2%
<b>Total Expenses</b>	<b>522,927</b>	<b>100.0%</b>

**2006 BUDGET SUMMARY  
AGENCY AND DEPARTMENT INDIRECT**

<b>Operating Revenues including Internal Transfers</b>	<b>Agency</b>	<b>Department</b>
Indirect Charges	3,048,362	1,590,068
Other Revenue	-	-
<b>Total Revenues and Transfers</b>	<b>\$3,048,362</b>	<b>\$1,590,068</b>
<b>Expenses by Type</b>		
Salary and Benefits	2,522,799	829,791
Contracts	343,700	5,000
Equipment	161,892	13,100
Misc. Operating	460,968	42,661
Travel	59,100	16,250
Rent & Related	121,304	85,518
Computer Services	353,130	62,671
Indirects	-	228,193
Subgrants and Participants	-	-
<b>Total Expenses</b>	<b>\$4,022,893</b>	<b>\$1,283,184</b>

**2006 BUDGET SUMMARY  
INTERNAL SERVICE FUND**

		<b>Percent of Total</b>
<b>Operating Revenues including Internal Transfers</b>		
Internal Service Fund Charges	1,642,486	100.0%
ARC Supplemental Funding	\$0	0.0%
<b>Total Revenues and Transfers</b>	<b>\$1,642,486</b>	<b>100.0%</b>
<b>Expenses by Type</b>		
Salary and Benefits	924,857	56.3%
Contracts	34,960	2.1%
Equipment	179,098	10.9%
Misc. Operating	34,675	2.1%
Travel	3,500	0.2%
Rent & Related	96,233	5.9%
Computer Services	-	0.0%
Indirects	369,163	22.5%
<b>Total Expenses</b>	<b>\$1,642,486</b>	<b>100.0%</b>

**2006 TOTAL REVENUES**  
(Excluding Internal Fund Transfers)

**Special Revenue and Enterprise Revenues**

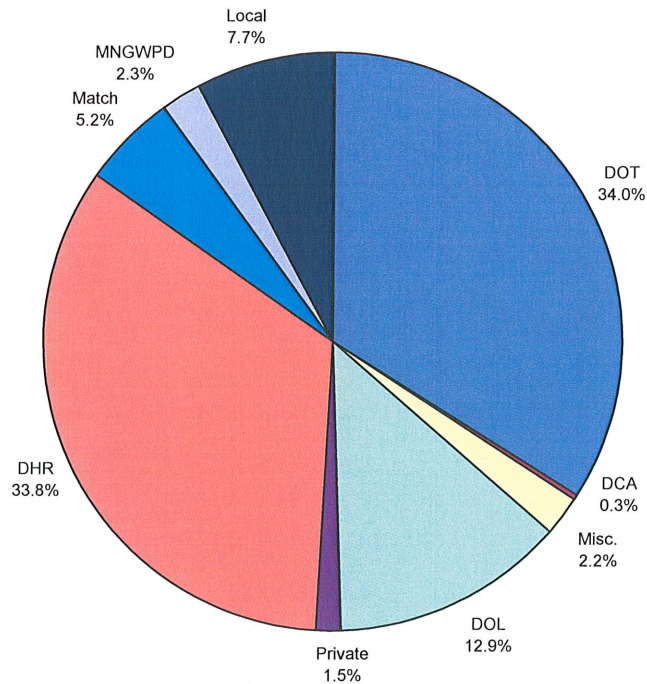
US Dept. of Transportation	DOT	265,000
US Dept. of Labor	DOL	-
Georgia Dept. of Community Affairs	DCA	162,500
Georgia Dept. of Transportation and Related Federal Grants	DOT	16,587,069
Georgia Dept. of Labor (JTPA) and Related Federal Grants	DOL	6,397,027
Georgia Dept. of Human Resources-Aging and Related Federal Grants	DHR	16,787,090
Contracts with Local Governments	Misc.	427,594
Miscellaneous Grants	Misc.	212,500
Water Board	MNGWPD	1,148,053
State and Local Match	Match	2,599,676
Enterprise Income	Private	385,733
Private Sector Funding	Private	360,225
Other Revenue	Misc.	368,480
<b>Subtotal</b>		<b>45,700,947</b>

**General Fund**

Local Appropriations	Local	3,835,700
Interest	Misc.	75,000
<b>Subtotal</b>		<b>3,910,700</b>

**TOTAL REVENUES**

**49,611,647**



**2006 TOTAL EXPENSES**  
**(By Type Excluding Computer Services and Indirect)**

	<b>TOTAL AGENCY</b>	<b>Special Revenue Funds</b>	<b>Enterprise Funds</b>	<b>Agency Indirect</b>	<b>Dept. Indirect</b>	<b>Internal Service Fund</b>
Salary and Benefits	13,625,982	9,154,476	194,059	2,522,799	829,791	924,857
Contracts	5,684,586	5,165,926	135,000	343,700	5,000	34,960
Equipment	486,490	132,400	-	161,892	13,100	179,098
Misc. Operating	1,481,747	852,212	91,231	460,968	42,661	34,675
Travel	209,956	127,060	4,046	59,100	16,250	3,500
Rent & Related	1,323,960	1,015,405	5,500	121,304	85,518	96,233
Subgrants and Participants	27,298,146	27,298,146	-	-	-	-
Over/(Under) Indirect Recovery	(667,647)	-	-	(974,531)	306,884	-
<b>TOTAL EXPENSES</b>	<b>49,443,220</b>	<b>43,745,625</b>	<b>429,836</b>	<b>2,695,232</b>	<b>1,299,204</b>	<b>1,273,323</b>

