

City of Cornelia

Program of Services for 2014



Adopted November 5, 2013



Office of the City Manager

PO Box 785

Cornelia, GA. 30531

Tel. 706-894-3060 Fax 706-778-2234 Email: danderson@corneliageorgia.org

October 30, 2013

Honorable Mayor and Commissioners

I am happy to be able to present to you this budget and program of services for 2014. It has once again been a challenge to prepare this Program of Services that will be provided to the citizens of Cornelia next year due to dwindling revenue sources and increased operating expenses. The 2014 General Fund Budget is smaller than the 2013 General Fund Budget by \$28,269. This is the result of once again tightening our belts to do more with less. The Water and Sewer operating budget is slightly larger than the 2013 budget by \$41,003. The operation costs associated with providing water and sewer services to our citizens continues to increase.

Once again thanks to grant and SPLOST funds we will once again be able to continue the process of upgrading our infrastructure. This will be an ongoing process and we will continue to seek outside funding in order to keep as much of this burden off of our customers.

The Water and Sewer budget as a whole is significantly larger than past years. This is due to the proposed construction of the new 4 mgd water plant and 90 million gallon reservoir. This is a multi-year project that should begin construction in early 2014. The total cost of the project will be \$20 million. The 2014 budget calls for \$15 million of this project as a large portion of the project should be completed in 2014.

This budget does allow for a 2.5% pay increase for our employees. I believe that we have no choice but to find a way to grant them this pay increase. We have very good employees who have continued to show up for work each day without any substantial increase in compensation despite the fact that the cost of living i.e. gas and groceries has sky rocketed in recent years.

The budget does call for a 1.5% increase in water and sewer rates, sanitation fees, fire subscriptions, and business license fees. This is based on the current Cost of Living Index of 1.5%. Following the 2013 budget process we discussed making it a policy that these fees would be evaluated each year and be adjusted based on the Cost of Living Index. By increasing these fees in small increments on an annual basis it will prevent the need to place the burden of a large increase on our customers as we had to do in 2013 with Sanitation fees. The budget does not call for a tax increase. The General Fund will once again rely on a transfer from the Water-Sewer fund but the amount has been reduced from \$500,000 to \$400,000. We will be increasing our money placed in the Renewal & Extension Fund from \$700,000 to \$800,000 in order to begin preparing for the future debt service which will be needed to construct the new water plant and reservoir. This represents a \$300,000 reduction on the inter-fund transfer and a \$400,000 increase to the Renewal & Extension Fund since 2011. The General Fund will also be utilizing \$208,496 from prior fund balance, the Water and Sewer Fund will use \$44,479 of its prior fund balance. This still allows us to keep a good fund balance available in both of our funds for any unforeseen costs that we may encounter while keeping the costs to our citizens as low as possible. The budget also relies on \$880,000 in grant funds and \$810,000 from our SPLOST proceeds for the completion of several Capital Projects. For the first time we will use Hotel-Motel Tax funds which have been accumulated in a special account for the purpose of tourism related capital projects. We will still maintain a substantial balance in this account at the end of 2014 based on current revenue projections.



WaterFirst
Committed to Caring for Our Water Resources

Noteworthy programs and projects to improve Cornelia in 2013 will include the following:

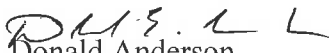
- ❖ New 4 MGD Water Plant - \$10,000,000
- ❖ New Raw Water Reservoir - \$5,000,000
- ❖ Ward 2 Water Line Replacement Project - \$800,000
- ❖ J. Warren North Lift Station Replacement - \$70,000
- ❖ Little Mud Creek Stream Bank Restoration Project - \$260,000
- ❖ Level Grove Sidewalk Project - \$500,000
- ❖ Oak Street Park Walking Trail Project- \$20,000
- ❖ Oak Street Park Playground Equipment Replacement – \$15,000
- ❖ Electric Car Charging Station Project - \$10,000

These projects and the daily maintenance supplied by the City's work force will continue to keep Cornelia as a community that strives to provide its citizens with the best quality of life possible.

The Program of Services before you is within the means of the city's finances, although we plan to draw on SPLOST, fund balances, and grants. We have remained conservative in our revenue estimates based on current economic trends and the previous year collections.

With these thoughts in mind, I present you with a proposed 2014 Program of Services for your review and approval.

Sincerely,


Donald Anderson
City Manager

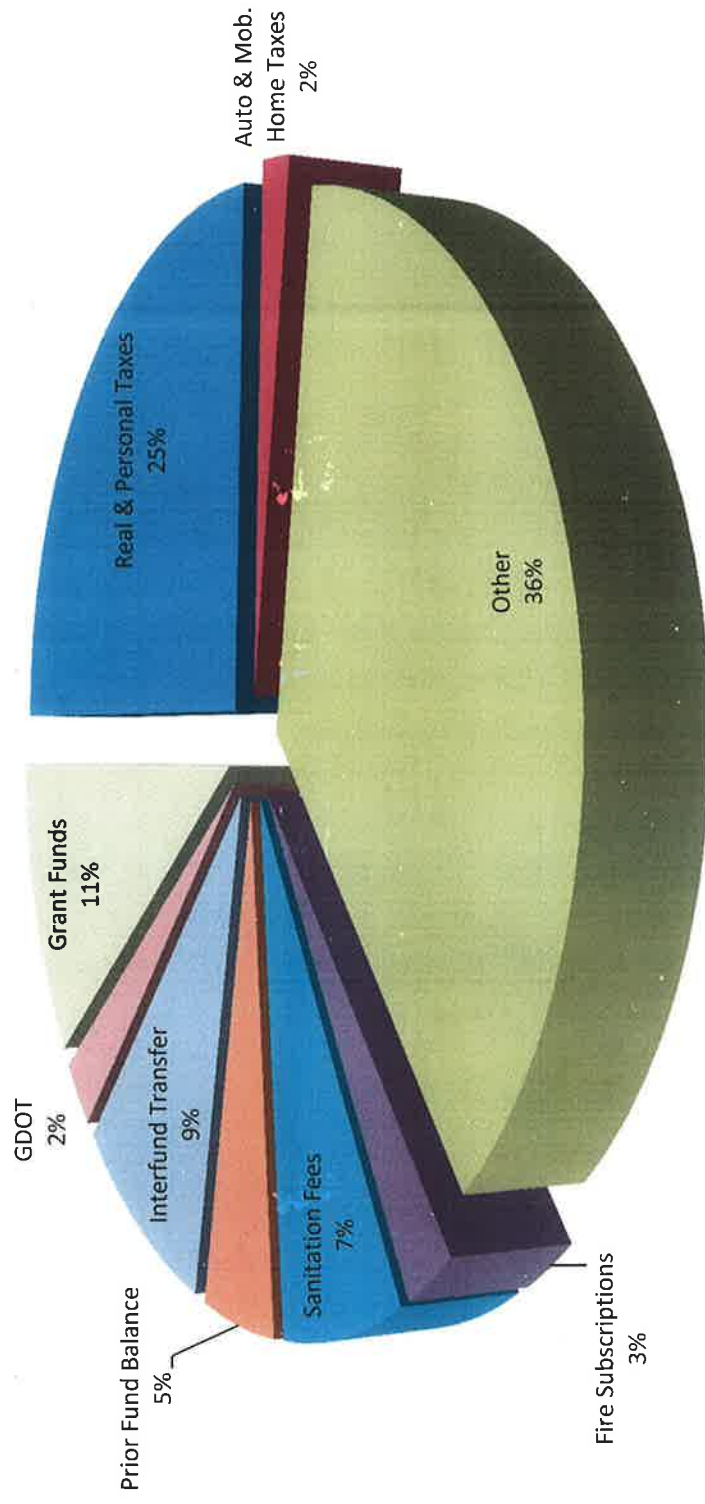
General Fund Budget

	Approved 2013	Approved 2014
Revenues		
Real and Personal Taxes	\$1,186,936	\$1,159,327
Auto & Mob. Home Taxes	\$66,875	\$76,186
Other	\$1,697,350	\$1,654,100
Fire Subscriptions	\$130,000	\$120,000
Sanitation Fees	\$325,017	\$325,000
GDOT	\$0	\$109,800
Prior Fund Balance	\$175,000	\$208,496
Interfund Transfer	\$500,000	\$400,000
Grant Funds	\$480,000	\$480,000
Total	\$4,561,178	\$4,532,909
Expenses		
General Government	\$189,600	\$190,000
Better Hometown Division	\$64,041	\$68,498
City Manager	\$246,574	\$249,587
Human Resources	\$107,069	\$107,858
Police Department	\$1,292,739	\$1,297,467
Fire Department	\$745,633	\$749,571
Street Division	\$697,967	\$642,000
Sanitation Division	\$385,370	\$364,933
Recreation Division	\$74,500	\$86,350
Planning Department	\$253,064	\$142,899
Code Enforcement		\$111,828
Grounds & Forestry Div.	\$347,476	\$365,255
Maintenance & Mechanical Div.	\$157,145	\$156,663
Totals	\$4,561,178	\$4,532,909

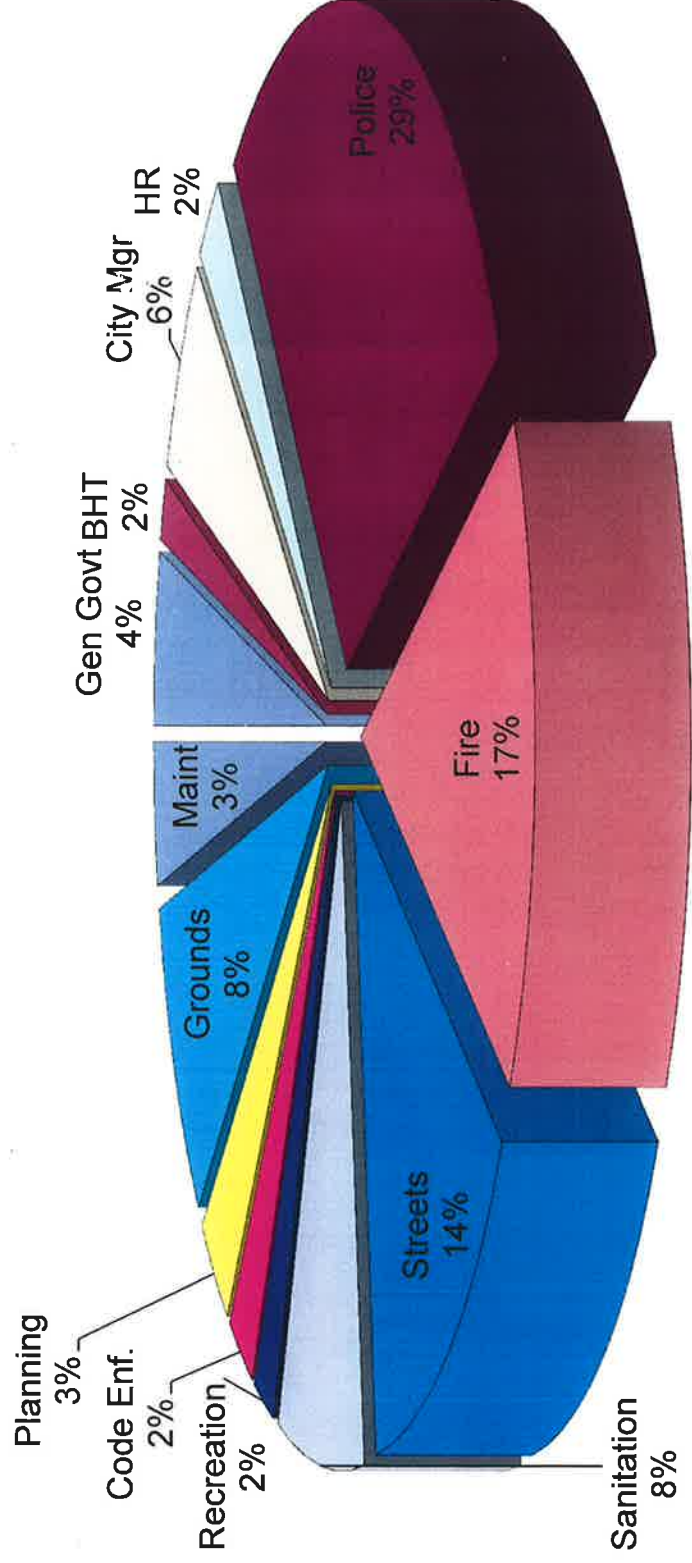
General Fund Revenue

G/L Account	G/L Description	Approved 2013	Approved 2014
31.1000	Tax Collection	\$1,186,936	\$1,159,327
31.1310	Automobile Tax	\$66,875	\$72,151
31.1320	Mobile Home Tax	\$4,450	\$4,035
31.1325	Intangible Tax	\$3,500	\$3,500
31.1600	Real Estate Transfer Tax	\$1,000	\$1,000
31.1700	Franchise Tax	\$460,000	\$465,000
31.4100	Motel Tax	\$200,000	\$200,000
31.4200	Beer & Wine Tax	\$160,000	\$160,000
31.4210	Liquor tax	\$1,000	\$1,000
31.4230	Mixed Drink Tax	\$8,000	\$8,000
31.6200	Insurance Premium Tax	\$225,000	\$225,000
31.9000	Interest on Taxes	\$12,000	\$10,000
31.9500	FIFA	\$100	\$100
31.9900	Tax Collection Cost	\$500	\$500
32.1000	Business License	\$105,000	\$101,500
32.1100	Beer & Wine License	\$30,000	\$30,500
32.1200	Alcohol Bev. License	\$14,000	\$14,210
33.1500	Grant Funds	\$480,000	\$480,000
33.5100	Homeowner tax relief Gt.	\$0	\$0
33.7000	In Lieu of Taxes	\$14,000	\$15,000
34.1000	Administrative Fees	\$1,500.00	\$1,540.00
34.1300	Building Permits	\$35,000	\$35,000
34.1305	Rezoning Fees	\$2,500	\$1,000
34.2200	Fire Protection	\$100,000	\$90,000
34.2210	Contract Fire Protection	\$30,000	\$30,000
34.2350	GCIC History Fees	\$105,000	\$100,000
34.3300	GDOT Right of Way Payment		\$21,800
34.3910	GDOT LMIG Payment		\$88,000
34.4110	Residential Garbage Fees	\$315,017	\$316,000
34.4150	Trash & Garbage Fees	\$10,000	\$9,000
34.7305	Community House Rental	\$42,000	\$35,000
34.7600	Programs	\$0	\$0
35.1000	Police Fines & Forfeiture	\$200,000	\$200,000
35.1005	Court Surcharge	\$20,000	\$20,000
35.1006	Restitution	\$200	\$200
35.1010	Code Enforcement fines	\$12,500	\$5,000
36.1000	Interest Income	\$5,000	\$1,000
38.5700	Photocopies	\$100	\$50
38.9000	Miscellaneous	\$15,000	\$15,000
38.9500	Prior year fund balance	\$175,000	\$208,496
39.1000	Interfund transfer	\$500,000	\$400,000
39.2100	Sale of Equipment	\$20,000	\$5,000
TOTAL		\$4,561,178	\$4,532,909

General Fund Revenue



General Fund Expenditures



General Government

The General Government Expenditure Budget houses the costs of the Mayor and Commission.

SALARIES – Included in the General Government budget are the salaries of the Mayor and Commissioners.

ELECTION EXPENSE – This is to cover the costs associated with an election in the event that one is needed.

PROFESSIONAL, AUDIT, CODIFICATION, RECORDING FEES – These fees will be used to pay for the City Attorney's monthly fees.

INSURANCE – Public Officials Liability Insurance are included in these line items.

MEETING AND TRAVEL – This is to cover the cost of travel for the Mayor and Commissioners to various meetings and training opportunities.

MEMBERSHIPS AND DUES – Memberships for the Georgia Municipal Association, the Georgia Mountains Regional Commission, and the Soque Watershed Association are paid for out of this line item.

TRAINING – Training money is spent to keep Commissioners abreast of the latest trends in the operation of city government. Included is Commissioner training through the Georgia Municipal Association.

MOTEL TAX – The city collects a tax on each room that is rented in the six motels in town. Our ordinance provides that 44% of the funds collected must be allocated directly for tourism, conventions, and trade shows or other similar purposes. The ordinance also states that 19% of these funds be placed into an account for a Tourism Capital Product Development. The remaining 38% is used to fund the Better Hometown Program and Community Development Department.

LIBRARY PAYMENT – The City pays for some of the operations at the Cornelia Library through this account.

General Government Department Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
100-51-1109	SALARIES-COMMISSIONERS	\$9,600	\$9,600
100-51-1110	SALARIES-MAYOR	\$4,800	\$4,800
100-51-1200	ELECTION EXPENSE	\$1,500	\$500
100-51-2200	SOCIAL SECURITY	\$1,200	\$1,200
100-52-1200	PROFESSIONAL FEES	\$20,000	\$25,000
100-52-1230	AUDIT FEES	\$10,000	\$10,000
100-52-3120	PUBLIC OFFICIALS LIABILITY	\$5,000	\$0
100-52-3300	ADVERTISING	\$1,000	\$1,000
100-52-3500	MEETINGS & TRAVEL	\$2,500	\$3,000
100-52-3611	DUES	\$4,000	\$4,500
100-52-3700	TRAINING	\$3,000	\$3,000
100-52-3930	MOTEL TAX	\$86,000	\$86,000
100-53-1100	SUPPLIES	\$500	\$500
100-53-1105	SPECIAL EVENTS/MEETINGS	\$1,000	\$1,000
100-53-1235	ELECTRICITY	\$5,000	\$2,000
100-54-2100	NEW EQUIPMENT	\$0	\$200
100-54-2300	OFFICE FURNISHINGS	\$0	\$200
100-57-2010	LIBRARY	\$33,500	\$33,500
100-61-1010	RESERVE CAPITAL IMP.	\$0	\$0
100-61-1025	DDA & DEPOT ASSOCIATION	\$1,000	\$4,000
TOTAL		\$189,600	\$190,000

BETTER HOMETOWN DIVISION

The Better Hometown Division manages the Better Hometown Program that has operated in the City of Cornelia since 2002. Guidelines for the program are set by Georgia Department of Community Affairs', Office of Downtown Development.

SALARIES – Salaries in this Division are for the Better Hometown Manager.

INSURANCE – Those portions of the General Liability Insurance attributable to BHT are included in these line items.

MEETINGS AND TRAVEL – Attendance at the following such as Main Street 101 and the Georgia Downtown Conference.

MEMBERSHIPS AND DUES -- Georgia Downtown Association and National Downtown Association dues.

PROGRAM FUNDING – This account will be used to pay for the program of the Better Hometown Four Point Committees.

Better Hometown Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
105-51-1100	SALARIES	\$39,952	\$40,948
105-51-2110	EMPLOYEE GROUP INS.	\$144	\$65
105-51-2200	SOCIAL SECURITY	\$3,196	\$3,276
105-51-2400	GMEBS	\$3,680	\$4,021
105-51-2700	WORKER'S COMP	\$169	\$188
105-52-2210	VEHICLE MAINTENANCE	\$0	\$0
105-52-3100	GEN. LIABILITY INS.	\$200	\$200
105-52-3210	TELEPHONE	\$3,000	\$3,000
105-52-3205	POSTAGE	\$300	\$300
105-52-3300	ADVERTISING	\$750	\$750
105-52-3500	MEETINGS/TRAVEL	\$500	\$500
105-52-3600	MEMBERSHIP FEES	\$250	\$350
105-52-3615	SUBSCRIPTIONS	\$0	\$150
105-52-3700	TRAINING	\$400	\$500
105-53-1005	SUPPLIES	\$1,250	\$1,250
105-53-1230	HEAT	\$0	\$1,000
105-53-1235	LIGHTS & POWER	\$0	\$1,000
105-53-1270	GAS & OIL	\$0	\$0
105-60-1020	BIG RED APPLE FESTIVAL	\$3,000	\$0
105-61-0300	PROGRAM FUNDS	\$6,000	\$10,000
105-61-1055	BANNERS	\$1,250	\$1,000
TOTAL		\$64,041	\$68,498

CITY MANAGER

The City Manager is the Chief Executive Officer for the city. He is charged with overseeing all of the day to day operations of the city. He is responsible for the actions of all of the city employees.

SALARIES –Included is the salary for the City Manager and the Special Projects Manager.

PROFESSIONAL FEES – These fees are associated with legal, engineering, and surveying services.

EQUIPMENT AND VEHICLE MAINTENANCE – This line item is used for maintenance of the City Manager's and Special Projects Coordinator's vehicles and other equipment used by them.

POSTAGE – This line item is used for postage associated with the duties of the City Manager and Special Projects Coordinator.

TELEPHONE – This line item is for the cost of the City Manager's and Special Projects Coordinator's Telephone.

ADVERTISING – This line item is used for general advertising associated with the duties of the City Manager and Special Projects Manager.

MEETING AND TRAVEL – This line item is used so that the City Manager and Special Projects Coordinator can attend meetings that are necessary to keep up with the changing trends of government operations.

MEMBERSHIPS AND DUES – Memberships for GMA, GCCMA, ICMA, and other professional organizations,

SUBSCRIPTIONS – These costs are for various periodicals used to keep up with the changing trends of government operations.

TRAINING – Training money is spent to keep the City Manager and Special Projects Manager abreast of the latest trends in the operation of city government. Included is training through GMA, GCCMA, and ICMA.

SUPPLIES – These costs are for supplies used by the City Manager and Special Projects Coordinator.

GAS AND OIL – These costs are associated with the use of city vehicles by the City Manager and Special Projects Coordinator.

WEBSITE – This line item is used to pay for the monthly maintenance fee associated with the City's website.

SPECIAL PROJECTS – This line item is used to pay for such programs as the Spay-Neuter Program, Community Garden, Walk to School Program, and any other projects that may be deemed necessary throughout the year.

City Manager Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
110-51-1100	SALARY	\$140,643	\$144,129
110-51-2110	EMPLOYEE HEALTH INS.	\$14,082	\$15,775
110-51-2200	SOCIAL SECURITY	\$11,251	\$11,530
110-51-2400	GMEBS	\$12,877	\$14,153
110-51-2700	WORKER'S COMP.	\$621	\$700
110-52-1200	PROFESSIONAL FEES	\$15,000	\$15,000
110-52-1250	SPECIAL PROJECTS	\$15,000	\$15,000
110-52-2205	EQUIPMENT MAINT.	\$400	\$800
110-52-2210	VEHICLE MAINTENANCE	\$800	\$800
110-52-2310	EQUIPMENT RENTAL	\$0	\$0
110-52-2415	WEBSITE	\$1,500	\$1,250
110-52-3100	LIABILITY INSURANCE	\$5,000	\$5,000
110-52-3105	VEHICLE INSURANCE	\$1,000	\$1,000
110-52-3210	TELEPHONE	\$5,000	\$5,000
110-52-3300	ADVERTISING	\$200	\$1,000
110-52-3500	MEETINGS/TRAVEL	\$2,000	\$1,500
110-52-3600	MEMBERSHIP FEES	\$1,000	\$1,500
110-52-3611	DUES	\$2,000	\$1,500
110-52-3615	SUBSCRIPTIONS	\$200	\$200
110-52-3700	TRAINING	\$2,000	\$1,500
110-53-1100	SUPPLIES	\$3,000	\$2,500
110-53-1270	GASOLINE	\$5,000	\$4,000
110-54-2100	NEW EQUIPMENT	\$500	\$500
110-54-2300	OFFICE FURNISHINGS	\$500	\$250
110-61-1005	CONTINGENCY	\$7,000	\$5,000
TOTAL		\$246,574	\$249,587

HUMAN RESOURCES

The Human Resources Director serves the citizens of Cornelia by providing support to all City Departments in the recruitment, selection, development, and retention of staff; design and implementation of equitable human resource management systems and ensuring compliance with applicable laws.

SALARIES – Salary for the Human Resources Director.

EMPLOYEE BENEFIT COSTS - Group (Health) Insurance, Retirement, and Worker's Compensation

MEDICAL – This line item is for costs associated with flu shots, pre-employment physicals, drug testing, Hepatitis B vaccinations, and safety supplies.

ADVERTISING – These costs are for help wanted ads, and other general purpose advertising.

EMPLOYEE INCENTIVES – These funds are used to fund a safety program. Other incentives include an employee picnic, Christmas Dinner, service awards, and employee gym.

Human Resources Department Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
115-51-1100	SALARY	\$56,422	\$57,830
115-51-2110	HEALTH INSURANCE	\$8,794	\$8,082
115-51-2200	SOCIAL SECURITY	\$4,514	\$4,626
115-51-2300	UNEMPLOYMENT COMP.	\$6,000	\$6,000
115-51-2400	GMEBS	\$5,201	\$5,679
115-51-2700	WORKER'S COMP	\$238	\$266
115-52-1200	PROFESSIONAL FEES	\$1,500	\$1,500
115-52-1205	MEDICAL	\$6,500	\$6,350
115-52-2310	EQUIPMENT RENTAL	\$6,700	\$6,725
115-52-3210	TELEPHONE	\$3,000	\$3,000
115-52-3300	ADVERTISING	\$800	\$800
115-52-3500	TRAVEL	\$800	\$500
115-52-3600	DUES/FEES	\$100	\$100
115-52-3615	SUBSCRIPTIONS	\$0	\$0
115-52-3700	TRAINING	\$800	\$800
115-53-1010	UNIFORMS	\$100	\$0
115-53-1100	SUPPLIES	\$900	\$900
115-54-2100	NEW EQUIPMENT	\$700	\$700
115-61-1035	EMPLOYEE INCENTIVES	\$4,000	\$4,000
TOTAL		\$107,069	\$107,858

POLICE DEPARTMENT

The Police Department is charged with the safety of the community. Through the City's police department functions including crime prevention, disaster preparedness, traffic safety, and other activities are undertaken in a community oriented atmosphere.

SALARIES – Salaries in this department are for 17 certified officers: Chief of Police (1), Assistant Chief of Police (1), Lieutenant (1), and 14 Patrol Officers, two of which are assigned as detectives. The department also includes the Clerk of the Court, an Administrative Assistant, and a part time GCIC clerical position

EMPLOYEE BENEFIT COSTS - These costs include employee health insurance, workman's comp, and retirement contributions.

PROFESSIONAL, COURT/RECORDER EXPENSE - These are costs for services or special projects, including the Court Recorders Expenses. Other professional fees include the cost of the Court Solicitor.

PRISONER EXPENSE – These costs are incurred for the processing and housing of those arrested and detained by city police.

VEHICLE AND LIABILITY INSURANCE – Insuring the police department's fleet of vehicles and a portion of the General Liability insurance is included here.

TELEPHONE – Telephones, pagers, and cell phones used by the Police Department.

GCIC LINK AND TELEPHONE – These links and phone are used to provide information to those that request criminal background information through the Georgia Crime Information Center.

TRAINING – Officer training from outside sources will be provided for specific areas. The Georgia Chief Conference, Clerk of the Court training and G.C. I. C workshops are required for continued certification. Training materials for in house classes will be purchased when appropriate. Ammunition and materials will be purchased for firearms qualification.

UNDERCOVER EXPENSE – These funds are used to advance police knowledge of potential or real criminal activity.

UNIFORMS – This is the cost to supply uniforms for officers in the department. A slightly higher amount has been budgeted as uniforms begin to wear out.

SUPPLIES – These costs are for cleaning supplies and other items used by a police department. Office supplies are included in another line item.

GAS AND OIL – This is for all vehicles used by the police department. The amount has been increased to account for the rise in gas and oil prices during the current year.

NEW EQUIPMENT – Costs of vests and duty equipment for new personnel are included in this line item. These costs are for officer safety and to stay in compliance with state certification requirements.

VEHICLE PURCHASE – 2 new vehicles will be purchased but will be paid for out of SPLOST funds.

GRANT MATCH – This line item includes the fourth payment of a (4) year lease that was entered into in 2008 for the purchase of 6 patrol cars. Also included in this line item is money for the first payment of the 5 year loan that was entered into in 2009 with USDA Rural Development for the purchase of 5 patrol cars.

VICTIM ASSISTANCE FUND; Habersham County Victims Assistance Fund; GEORGIA PROBATION FEES/DUI; GA BRAIN/SPINAL TRUST FUND; INDIGENT DEFENSE FUND; PEACE OFFICERS A & B

Police Department Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
120-51-1100	SALARIES	\$691,289	\$692,613
120-51-1105	OVERTIME	\$10,000	\$10,000
120-51-2110	HEALTH INSURANCE	\$131,619	\$122,946
120-51-2200	SOCIAL SECURITY	\$56,103	\$56,209
120-51-2300	UNEMPLOYMENT	\$5,000	\$5,000
120-51-2400	GMEBS	\$63,178	\$70,738
120-51-2700	WORKER'S COMP	\$42,258	\$43,169
120-52-1200	PROFESSIONAL FEES	\$8,000	\$12,000
120-52-1205	PHYSICAL EXAMS	\$0	\$250
120-52-1300	COURT/RECORDER	\$0	\$0
120-52-2110	LAUNDRY	\$6,000	\$2,500
120-52-2205	EQUIPMENT MAINT.	\$2,000	\$4,000
120-52-2210	VEHICLE MAINTENANCE	\$25,000	\$20,000
120-52-2310	EQUIPMENT RENTAL	\$6,500	\$6,500
120-52-3005	PRISONER EXPENSE	\$17,500	\$15,000
120-52-3105	VEHICLE INSURANCE	\$15,000	\$15,000
120-52-3110	POLICE LIABILITY	\$15,000	\$15,000
120-52-3205	POSTAGE	\$400	\$300
120-52-3210	TELEPHONE	\$13,500	\$12,000
120-52-3211	GCIC LINK	\$0	\$0
120-52-3214	GCIC TELEPHONE	\$2,800	\$2,600
120-52-3300	ADVERTISING	\$250	\$200
120-52-3600	MEMBERSHIP FEES	\$650	\$750
120-52-3700	TRAINING	\$6,000	\$8,000
120-52-3925	UNDERCOVER EXPENSE	\$250	\$250
120-53-1005	OFFICE SUPPLIES	\$6,000	\$5,000
120-53-1010	UNIFORMS	\$4,500	\$5,000
120-53-1020	SOFTWARE SUPPORT	\$6,000	\$5,000
120-53-1100	SUPPLIES	\$6,000	\$5,000
120-53-1150	GRANT MATCH	\$20,442	\$20,442
120-53-1235	LIGHTS & POWER	\$9,000	\$12,500
120-53-1250	HEAT	\$3,000	\$2,500
120-53-1270	GAS & OIL	\$65,000	\$60,000
120-54-2000	CAPITAL EXPENSE	\$0	\$0
120-54-2100	NEW EQUIPMENT	\$4,500	\$7,000
120-54-2200	VEHICLE PURCHASE	\$0	\$0
120-54-2300	OFFICE FURNISHINGS	\$500	\$500
120-57-2080	VICTIMS ASSISTANCE	\$1,000	\$500
120-57-2081	HAB CO VICTIMS ASSIST.	\$8,500	\$7,500
120-57-2082	GA PROBATION FEE/DUI	\$1,000	\$500
120-57-2083	GA BRAIN/SPINAL TRUST	\$2,000	\$500
120-57-2084	INDIGENT DEFENSE	\$12,000	\$14,000
120-57-2091	REFUNDS	\$1,000	\$1,000
120-57-2095	PEACE OFFICER A&B FUND	\$20,000	\$28,500
120-52-3900	CONTRACT LABOR	\$4,000	\$7,000
TOTAL		\$1,292,739	\$1,297,467

FIRE DEPARTMENT

The Fire Department is charged with the protection of people and property from damage by fire and is a first responder for accidents, medical emergencies, and other incidents of public assistance.

SALARIES - Salaries in this department are for 10 fire personnel. These include: Chief (1), Assistant Chief (1), Captains (2), Lieutenants (2), Firefighters (5) one who acts as Fire Marshall, and several part time Firefighters. We also use Part-Time Firefighters in the evenings to improve our response during the evening hours.

EQUIPMENT AND VEHICLE MAINTENANCE – Equipment maintenance for various pieces of equipment.

VEHICLE AND LIABILITY INSURANCE – Insurance for the fire department's fleet of vehicles and a portion of the General Liability insurance is included here.

TELEPHONE – Telephones, pagers, and cell phones used by the Fire Department.

MEETINGS AND TRAVEL – Costs to attend the Georgia and National Fire Chiefs Association Meetings, Georgia Mutual Aid Group, and the Georgia Arson Association.

TRAINING –These costs include Arson recertification, leadership classes for officers, hazardous materials classes, fire instructor classes, and fire prevention classes.

UNIFORMS –This is the cost to supply uniforms for personnel in the department.

SUPPLIES – These costs are for cleaning supplies and other items used by the fire department. Office supplies are included in another line item.

UTILITIES – Costs heat/air conditioning and lighting fire facilities

GAS AND OIL – This is for all vehicles used by the fire department. The amount has been increased to account for the rise in gas and oil prices during the current year.

NEW EQUIPMENT – These costs include normal replacement of equipment such as nozzles, helmets, boots and gloves.

Fire Department Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
140-51-1100	SALARIES	\$448,070	\$444,859
140-51-1105	OVERTIME	\$3,000	\$3,000
140-51-2110	EMPLOYEE GROUP INS.	\$69,706	\$76,690
140-51-2200	SOCIAL SECURITY	\$36,086	\$35,829
140-51-2400	GMEBS	\$35,494	\$49,604
140-51-2700	WORKER'S COMP.	\$16,477	\$17,658
140-52-2110	LAUNDRY	\$1,500	\$1,000
140-52-2205	EQUIPMENT MAINT.	\$11,000	\$10,000
140-52-2210	VEHICLE MAINTENNACE	\$11,000	\$10,000
140-52-2310	EQUIPMENT RENTAL	\$500	\$500
140-52-2311	FIRE HOSE	\$0	\$0
140-52-3100	LIABILITY INSURANCE	\$7,000	\$7,000
140-52-3105	VEHICLE INSURANCE	\$20,000	\$13,000
140-52-3210	TELEPHONES	\$6,000	\$6,000
140-52-3500	MEETINGS & TRAVEL	\$1,500	\$1,000
140-52-3600	MEMBERSHIP FEES	\$500	\$500
140-52-3611	DUES	\$500	\$500
140-52-3615	SUBSCRIPTIONS	\$300	\$300
140-52-3700	TRAINING	\$2,500	\$2,500
140-52-3920	VOLUNTEERS	\$4,500	\$3,000
140-53-1005	OFFICE SUPPLIES	\$500	\$400
140-53-1010	UNIFORMS	\$4,000	\$4,000
140-53-1100	SUPPLIES	\$6,500	\$6,000
140-53-1120	GRANTS MATCH	\$9,500	\$9,231
140-53-1235	LIGHTS & POWER	\$20,000	\$20,000
140-53-1250	HEAT	\$7,000	\$7,000
140-53-1270	GAS & OIL	\$17,500	\$15,000
140-54-2000	CAPITAL EXPENSE	\$1,000	\$0
140-54-2100	NEW EQUIPMENT	\$4,000	\$5,000
140-54-2200	VEHICLE PURCHASE	\$0	\$0
TOTAL		\$745,633	\$749,571

STREET DIVISION

The Street Division budget is used to account for the costs to repair streets, curbs, gutters, and sidewalks in the City. Costs are for materials or contracts, as there are no personnel costs in this budget.

EQUIPMENT AND VEHICLE MAINTENANCE – Equipment maintenance costs are for the street sweeper and one tractor are charged to this account.

STREET MATERIALS – Costs for street signs and other materials used to maintain streets. Also included in this line item are funds for asphalt to repair streets. In addition, the Local Assistance Road Program will continue to address some street improvement needs.

SIDEWALK REPAIRS – This will be used to replace damaged areas of sidewalk.

STREET LIGHTS – This is the cost to maintain 520 Georgia Power and 48 city street lights within the city.

GAS AND OIL – This is for all vehicles used by the Street Division. The amount has been increased to account for the increase in gas and oil prices during the current year.

DRAINAGE IMPROVEMENTS – Included in this line item is the cost to repair storm drainage structures throughout the city.

CAPITAL EXPENSE – Included in this line item is the cost to begin construction of a sidewalk on Level Grove Road.

Street Department Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
160-52-2205	EQUIPMENT MAINT.	\$8,500	\$10,000
160-52-2210	VEHICLE MAINTENANCE	\$6,000	\$6,000
160-52-2405	STREET MATERIALS	\$6,000	\$8,000
160-52-2406	STREET REPAIRS	\$5,500	\$8,000
160-52-2420	SIDEWALKS	\$5,000	\$7,000
160-53-1100	SUPPLIES	\$6,000	\$6,000
160-53-1115	STREET SIGNS	\$10,000	\$10,000
160-53-1125	INCLEMENT WEATHER SUPPLIES	\$4,500	\$8,000
160-53-1230	STREET LIGHTS	\$85,000	\$85,000
160-53-1240	TRAFFIC LIGHTS	\$3,967	\$4,000
160-53-1270	GAS & OIL	\$6,500	\$5,000
160-54-1400	STREETSCAPE PROJECT	\$0	\$0
160-54-2000	CAPITAL EXPENSE	\$300,000	\$300,000
160-54-2100	NEW EQUIPMENT	\$0	\$5,000
160-54-2200	VEHICLE PURCHASE	\$0	\$0
160-54-2500	DRAINAGE IMPROVEMENTS	\$250,000	\$180,000
160-57-2076	STREET DECORATIONS	\$1,000	\$0
TOTAL		\$697,967	\$642,000

SANITATION DIVISION

The Sanitation Division of the Public Work Department collects household and commercial garbage, brush and other yard waste from about 1,600 households and 70 businesses.

SALARIES –Salaries for four sanitation workers, and seasonal labor are included in the Sanitation Division.

LANDFILL FEES – These are the fees for use of the landfills to deposit garbage collected throughout the city. These fees should go down because the city will begin composting the yard debris that is collected instead of bringing it to the landfill

EQUIPMENT AND VEHICLE MAINTENANCE – Equipment maintenance costs for the garbage trucks, chippers, and other equipment used to collect and dispose of solid waste.

VEHICLE AND LIABILITY INSURANCE – Insuring the Sanitation Division's fleet of vehicles and a portion of the General Liability insurance is included here.

TRAINING - These are the costs for the following training opportunities: Solid Waste survey update seminars, composting and recycling workshops, Keep America Beautiful workshops, Department of Community Affairs workshops.

UTILITIES – A proportionate share of the lights, power, and heating costs of the city corporation yard is included in this budget.

GAS AND OIL – This is for all vehicles used by the Sanitation Division. The amount has been increased to account for the rise in gas and oil prices during the current year.

NEW EQUIPMENT – Budgeted here are the costs of new trash carts.

Sanitation Department Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
180-51-1100	SALARIES	\$108,074	\$109,928
180-51-1105	OVERTIME	\$7,000	\$7,000
180-51-2110	EMPLOYEE HEALTH INS.	\$27,090	\$30,354
180-51-2200	SOCIAL SECURITY	\$9,206	\$9,354
180-51-2400	GMEBS	\$8,880	\$10,351
180-51-2700	WORKER'S COMP	\$7,946	\$11,502
180-52-2105	LANDFILL FEES	\$94,000	\$70,000
180-52-2205	EQUIPMENT MAINT.	\$10,000	\$10,000
180-52-2210	VEHICLE MAINTENANCE	\$20,000	\$20,000
180-52-3100	INSURANCE-LIABILITY	\$3,000	\$3,000
180-52-3105	VEHICLE INSURANCE	\$15,000	\$10,000
180-52-3210	TELEPHONE	\$3,000	\$3,000
180-52-3700	TRAINING	\$500	\$350
180-53-1010	UNIFORMS	\$1,600	\$1,600
180-53-1100	SUPPLIES	\$7,500	\$7,000
180-53-1235	LIGHTS & POWER	\$2,800	\$3,220
180-53-1250	HEAT	\$0	\$0
180-53-1270	GAS & OIL	\$32,000	\$30,000
180-54-2100	NEW EQUIPMENT	\$7,000	\$7,500
180-54-2200	VEH. PURCHASE/LEASE	\$20,774	\$20,774
TOTAL		\$385,370	\$364,933

RECREATION DIVISION

The Recreation Division of the Public Work Department is responsible for maintenance of the city's parks and recreation facilities.

EQUIPMENT MAINTENANCE – These costs are associated with the maintenance at the parks.

UTILITIES – These costs are for the lights, power, and heat at the parks, Depot, and Community House. These activities are separated so that costs of operating the Depot and Community House can be determined.

NEW EQUIPMENT - This line item is for equipment used to maintain the parks.

CHRISTMAS IN THE PARK – Funds for the annual decoration City Park for the holiday season are within this line item.

Recreation Department Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
260-52-2205	EQUIPMENT MAINT.	\$5,000	\$10,000
260-52-2240	FURNISHINGS	\$2,000	\$1,000
260-52-3210	TELEPHONES	\$0	\$1,200
260-52-3900	CONTRACT LABOR	\$7,500	\$7,500
260-53-1100	SUPPLIES	\$6,500	\$7,500
260-53-1235	ELECTRICITY (PARKS)	\$10,500	\$12,000
260-53-1245	ELECTRICITY (DEPOT)	\$2,000	\$2,500
260-53-1251	ELECTRICITY (BALLARD)	\$0	\$0
260-53-1255	HEAT (DEPOT)	\$1,000	\$2,000
260-53-1260	HEAT (BALLARD CENTER)	\$0	\$0
260-53-1265	ELECTRICITY (COMM. HOUSE)	\$12,500	\$14,000
260-53-1275	HEAT (COMM. HOUSE)	\$11,000	\$12,650
260-54-2000	CAPITAL EXPENSE	\$0	\$0
260-54-2100	NEW EQUIPMENT	\$6,500	\$6,000
260-57-2075	CHRISTMAS IN PARK	\$10,000	\$10,000
TOTAL		\$74,500	\$86,350

PLANNING DEPARTMENT

The Planning Department is charged with promoting the orderly growth, development, redevelopment, and preservation of the City in accordance with the city's Comprehensive Plan and the policies of the City Commission.

SALARIES – Included in this budget are the salaries for the City Planner, and Building Inspector.

EMPLOYEE BENEFIT COSTS -- These costs have been moved to the Human Resources Director's budget.

PROFESSIONAL FEES – These costs included legal services, project reviews, and plan checks.

VEHICLE MAINTENANCE – Maintenance of the vehicles used by the Planner, Building Inspector, and Code Enforcement Officer.

INSURANCE – Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance are included in these line items.

ADVERTISING – These costs include official public notice advertising, help wanted and planning issues ads.

MEETING AND TRAVEL – The following meetings: Georgia Association of Code Enforcement for two (2) employees.

MEMBERSHIPS AND DUES – The following memberships in the Georgia Association of Code Enforcement and the Georgia Association of Zoning Administrators are for one employee and seven board members.

TRAINING – Training opportunities for the planners and code enforcement personnel is offered through the Georgia Association of Zoning training throughout the year. The Building Inspector must also attend training in order to keep his certifications current.

SUPPLIES – These costs are for office supplies to support the operation of the department.

GAS AND OIL – This is for vehicles driven by members of the planning and code enforcement staff.

PLANNING BOARD COSTS – Members of the Planning Board \$35 per month. The City provides training opportunities for these members.

Planning Department Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
280-51-1100	SALARIES	\$147,863	\$88,534
280-51-1105	OVERTIME	\$500	\$0
280-51-2110	EMPLOYEE GROUP INS.	\$30,924	\$15,338
280-51-2200	SOCIAL SECURITY	\$11,869	\$7,083
280-51-2400	GMEBS	\$13,618	\$8,694
280-51-2700	WORKER'S COMP.	\$7,490	\$1,325
280-52-1200	PROFESSIONAL FEES	\$2,000	\$1,500
280-52-2110	LAUNDRY	\$100	\$50
280-52-2210	VEHICLE MAINTENANCE	\$1,500	\$500
280-52-2310	EQUIPMENT RENTAL		\$2,000
280-52-3100	INSURANCE-GEN LIABILITY	\$1,500	\$1,000
280-52-3210	TELEPHONES	\$5,000	\$2,500
280-52-3205	POSTAGE	\$750	\$450
280-52-3300	ADVERISING	\$1,500	\$1,000
280-52-3500	MEETINGS & TRAVEL	\$4,000	\$1,000
280-52-3600	MEMBERSHIP FEES	\$750	\$625
280-52-3615	SUBSCRIPTIONS	\$200	\$50
280-52-3700	TRAINING	\$5,000	\$2,000
280-53-1010	UNIFORMS	\$800	\$200
280-53-1100	SUPPLIES	\$4,000	\$2,500
280-53-1270	GAS & OIL	\$6,500	\$3,250
280-54-2100	NEW EQUIPMENT	\$4,000	\$1,000
280-54-2200	NEW VEHICLES	\$0	\$0
280-60-1005	PLANNING PROJECTS	\$500	\$500
280-60-1010	BOARD MEMBER TRAINING	\$1,200	\$800
280-60-1015	BOARD MEMBER STIPEND	\$1,500	\$1,000
TOTAL		\$253,064	\$142,899

CODE ENFORCEMENT

The Code Enforcement Department is charged with enforcing the city's property maintenance ordinances. They are also charged with providing Animal Control services within the city.

SALARIES – Included in this budget are the salaries for Two (2) Code Enforcement Officers.

VEHICLE MAINTENANCE – Maintenance of the vehicles used by the Code Enforcement Officers.

INSURANCE – Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance are included in these line items.

MEETING AND TRAVEL – The following meetings: Georgia Association of Code Enforcement for two (2) employees.

MEMBERSHIPS AND DUES – The following memberships in the Georgia Association of Code Enforcement and the National Animal Control Association for 2 employees.

TRAINING – Training opportunities for the code enforcement personnel is offered through the Georgia Association of Code Enforcement. The Code Enforcement Officers are also required to attend Animal Control training throughout the year.

SUPPLIES – These costs are for office supplies to support the operation of the department.

GAS AND OIL – This is for vehicles driven by members of the code enforcement staff.

Code Enforcement Budget

G/L Account	G/L Description	Approved 2014
290-51-1100	SALARY	\$57,817
290-51-1105	OVERTIME	\$700
290-51-2110	EMPLOYEE HEALTH INS.	\$15,338
290-51-2200	SOCIAL SECURITY	\$4,681
290-51-2400	GMEBS	\$5,746
290-51-2700	WORKER'S COMP.	\$2,574
290-52-1200	PROFESSIONAL FEES	\$500
290-52-1260	ANIMAL CONTROL FEES	\$1,000
290-52-2110	LAUNDRY	\$50
290-52-2205	EQUIPMENT MAINTENANCE	\$1,272
290-52-2210	VEHICLE MAINTENANCE	\$1,000
290-52-3100	LIABILITY INSURANCE	\$1,000
290-52-3105	VEHICLE INSURANCE	\$1,000
290-52-3205	POSTAGE	\$300
290-52-3210	TELEPHONE	\$2,500
290-52-3300	ADVERTISING	\$0
290-52-3500	MEETINGS/TRAVEL	\$2,500
290-52-3600	MEMBERSHIP FEES	\$625
290-52-3611	DUES	\$625
290-52-3615	SUBSCRIPTIONS	\$150
290-52-3700	TRAINING	\$2,500
290-53-1010	UNIFORMS	\$200
290-53-1100	SUPPLIES	\$1,500
290-53-1270	GASOLINE	\$5,250
290-54-2100	NEW EQUIPMENT	\$3,000
290-54-2300	OFFICE FURNISHINGS	\$0
290-60-1005	SPECIAL PROJECTS	\$0
TOTAL		\$111,828

BUILDINGS, GROUNDS & FORESTRY DIVISION

The Buildings and Grounds Division is charged with maintenance of all of the grounds owned by the city.

SALARIES –Included in this Division are the following employees: Supervisor, five (5) Laborers.

EMPLOYEE BENEFIT COSTS - These costs include employee health insurance, workman's comp, and retirement contributions.

EQUIPMENT AND VEHICLE MAINTENANCE – Maintenance of vehicles and equipment used by the employees of this division.

INSURANCE – A proportionate share of the General Liability Insurance and Vehicle Insurance are included in these line items.

MEMBERSHIPS AND DUES – The following memberships; National Arbor Day Foundation, and Upper Chattahoochee River Keepers.

TRAINING – Training opportunities for this division's employees include:, flagger certification, arborist certification classes, soil erosion and sedimentation control certification, and commercial applicators certification.

SUPPLIES – These funds are for plant material, landscape supplies, and special event needs.

UTILITIES – Costs associated with heating, gas and electricity for ½ of the Corporation Yard building.

GAS AND OIL – This is for vehicles used by this division.

NEW EQUIPMENT – This account is used for the purchase of tools used by the Buildings, Grounds, and Forestry personnel. Also in this item is necessary funding for a new lawnmower to replace a 2004 Scag Mower.

Buildings and Grounds Department Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
340-51-1100	SALARIES	\$156,672	\$166,070
340-51-1105	OVERTIME	\$7,500	\$7,500
340-51-2110	EMPLOYEE GROUP INS.	\$40,562	\$46,014
340-51-2200	SOCIAL SECURITY	\$13,134	\$13,886
340-51-2400	GMEBS	\$14,413	\$17,045
340-51-2700	WORKER'S COMP.	\$21,705	\$26,140
340-52-2205	EQUIPMENT MAINT.	\$8,400	\$5,000
340-52-2210	VEHICLE MAINTENANCE	\$9,000	\$5,000
340-52-2310	EQUIPMENT RENTAL	\$2,500	\$2,500
340-52-3100	INSURANCE-GEN. LIABILITY	\$5,000	\$5,000
340-52-3105	VEHICLE INSURANCE	\$4,000	\$4,000
340-52-3210	TELEPHONES	\$4,000	\$4,000
340-52-3700	TRAINING	\$1,000	\$800
340-52-3900	CONTRACT LABOR	\$7,000	\$8,500
340-53-1010	UNIFORMS	\$2,040	\$2,000
340-53-1100	SUPPLIES	\$10,000	\$11,000
340-53-1175	PRISON LABOR EXPENSE	\$0	\$500
340-53-1235	LIGHTS & POWER	\$3,300	\$3,300
340-53-1270	GAS & OIL	\$26,000	\$20,000
340-54-2000	CAPITAL EXPENSE	\$4,250	\$0
340-54-2100	NEW EQUIPMENT	\$7,000	\$17,000
340-54-2200	VEHICLE PURCHASE		\$0
TOTAL		\$347,476	\$365,255

MAINTENANCE AND MECHANICAL DIVISION

The Maintenance and Mechanical Division is charged with maintaining all vehicles, buildings, and equipment used by City forces. Employees of this Division also assist with permanent equipment in the Water and Sewer Systems. A similar budget Division is housed in the Water and Sewer Fund.

SALARIES –Included in this Division is one Mechanic and one Skilled Laborer.

EMPLOYEE BENEFIT COSTS – These costs include employee health insurance, workman's comp, and retirement contributions.

EQUIPMENT MAINTENANCE – Maintenance of vehicles and equipment used by the employees of this division.

BUILDING MAINTENANCE – Included in this line item are funds for general maintenance of city buildings.

INSURANCE – A proportionate share of the General Liability Insurance and Vehicle Insurance are included in these line items.

SUPPLIES – These are costs for materials used for the repair and maintenance of buildings and vehicles.

UTILITIES – Costs associated with lights, powers, and heating the City Shop.

GAS AND OIL – This is for vehicles used by this division.

NEW EQUIPMENT – New equipment for diagnosis and repair of vehicles as well as equipment used to maintain buildings is charged to this account.

Maintenance Mechanical Department GF Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
350-51-1100	SALARIES	\$75,607	\$77,585
350-51-1105	OVERTIME	\$2,500	\$2,500
350-51-2110	EMPLOYEE GROUP INS.	\$13,799	\$15,338
350-51-2200	SOCIAL SECURITY	\$6,296	\$6,407
350-51-2400	GMEBS	\$6,972	\$7,864
350-51-2700	WORKER'S COM ^p .	\$3,171	\$3,669
350-52-2205	EQUIPMENT MAINT.	\$5,000	\$5,000
350-52-2210	VEHICLE MAINTENANCE	\$2,000	\$2,500
350-52-3100	GENERAL LIABILITY INS.	\$600	\$600
350-52-3105	VEHICLE INSURANCE	\$1,000	\$1,000
350-52-3210	TELEPHONES	\$4,500	\$3,000
350-52-2410	BLDG. MAINT. & REPAIRS	\$11,500	\$12,000
350-53-1010	UNIFORMS	\$700	\$700
350-53-1100	SUPPLIES	\$10,000	\$7,500
350-53-1235	LIGHTS & POWER	\$2,000	\$0
350-53-1250	HEAT	\$2,000	\$0
350-53-1270	GAS & OIL	\$4,500	\$3,000
350-54-2000	CAPITAL EXPENSE	\$0	\$0
350-54-2100	NEW EQUIPMENT	\$5,000	\$8,000
TOTAL		\$157,145	\$156,663

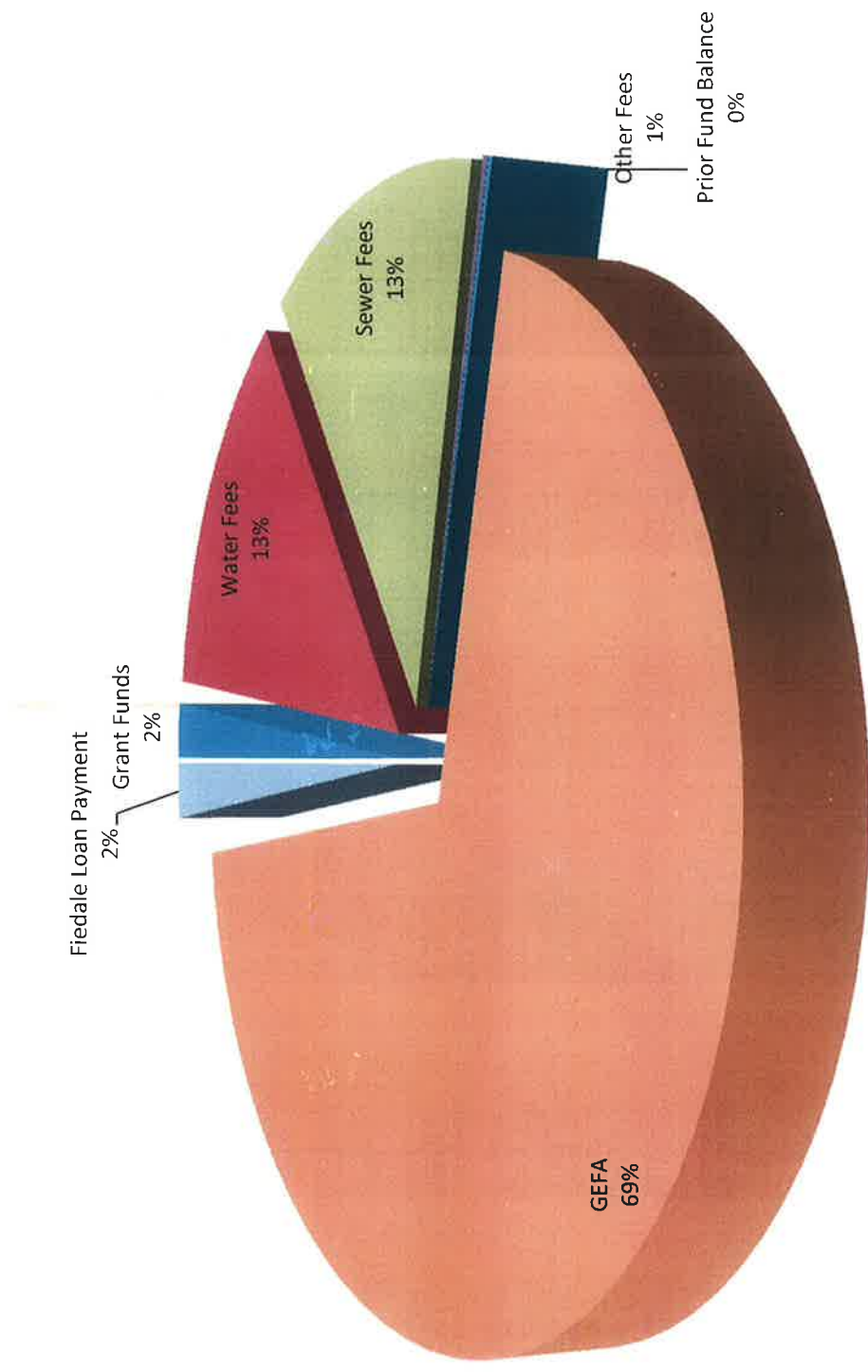
Water and Sewer Utility Budget

	Approved 2013	Approved 2014
Revenues		
Water Fees	\$2,800,000	\$2,877,525
Sewer Fees	\$2,700,000	\$2,872,450
Other Fees	\$91,451	\$68,000
GEFA	\$0	\$15,000,000
Grant Funds	\$500,000	\$400,000
Fieldale Loan Payment	\$402,800	\$402,800
Prior Fund Balance	\$0	\$44,479
Total	\$6,494,251	\$21,665,254
Expenses		
Water Treatment Plant	\$1,392,235	\$16,586,086
Waste Treatment Plant	\$2,484,366	\$2,490,278
Water & Sewer Office	\$880,778	\$778,564
Economic Development	\$80,800	\$81,968
Maintenance & Mechanical	\$485,669	\$503,693
Water & Sewer System Maintenance Division	\$1,170,403	\$1,224,665
Total	\$6,494,251	\$21,665,254

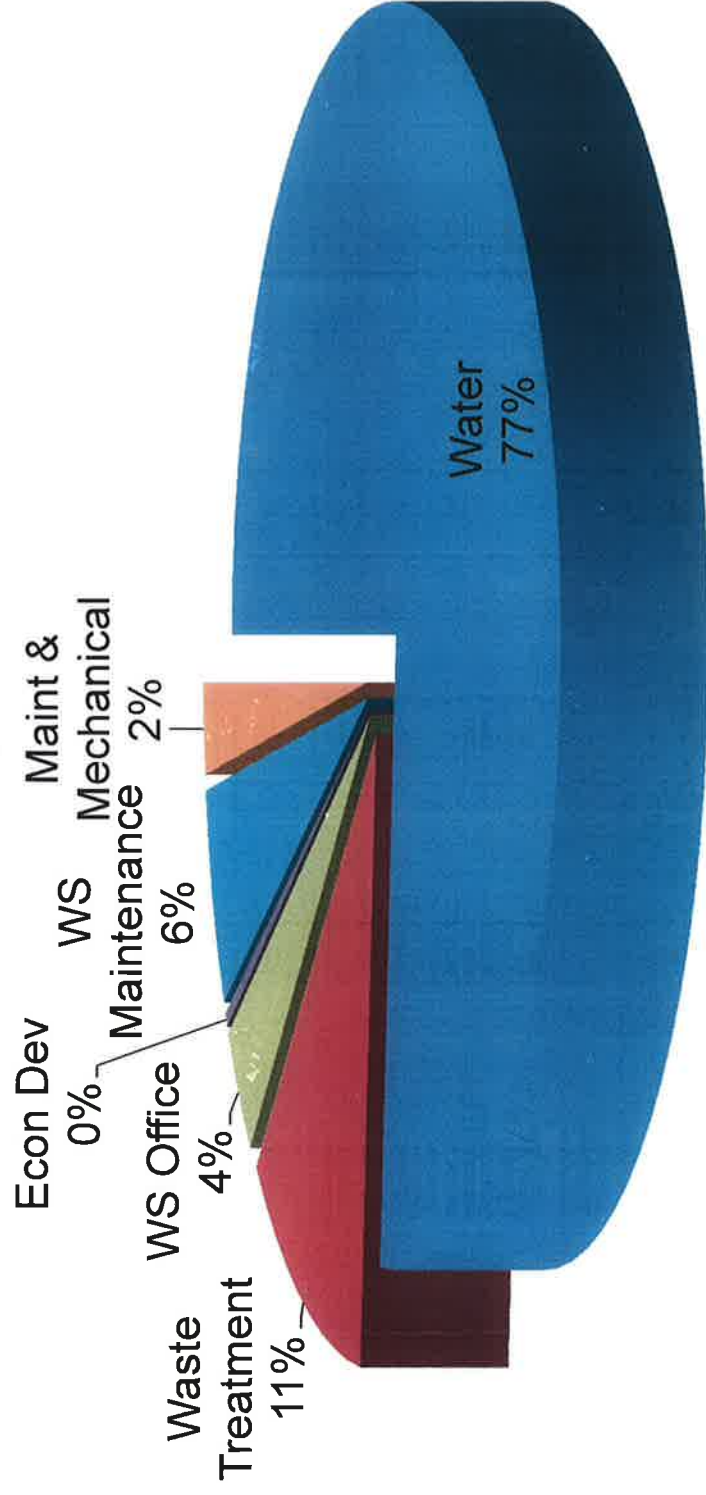
Water and Sewer Revenues

Revenues		Approved 2013	Approved 2014
33.1400	Grant Funds	\$500,000	\$400,000
34.4210	Water Fees	\$2,800,000	\$2,877,525
34.4220	Sewer Fees	\$2,700,000	\$2,872,450
34.4225	Sewer Taps	\$30,000	\$30,000
34.4230	Water Taps	\$30,000	\$30,000
34.4235	Septic Tank Haulage	\$0	\$0
34.4240	Sewer Surcharge and Fines	\$8,000	\$2,500
36.1000	Interest Income	\$1,000	\$1,000
38.8000	Miscellaneous	\$20,451	\$1,000
38.8500	Convenience Fees	\$2,000	\$2,500
38.9000	Fieldale WWTP Upgrade Payment	\$402,800	\$402,800
38.9200	GEFA Loan	\$0	\$15,000,000
38.9500	Prior fund balance	\$0	\$44,479
39.2000	Sale of Equipment	\$0	\$1,000
Total		\$6,494,251	\$21,665,254

Water and Sewer Revenue



Water and Sewer Fund Expenditures



WATER PLANT DIVISION

The Water Plan Division of the Public Works Department is responsible for collecting and processing excellent quality water in sufficient quantities to the citizens and industries within the City's water distribution area according rules and procedures stated in state and federal law

SALARIES – Salaries for the Public Utilities Director, five (5) operators.

PROFESSIONAL FEES - These are costs for engineering services, and legal services.

TRANSFER TO THE R/E FUND – Annually funds are transferred to the Renewal and Extension Fund for future capital improvements to the water system.

LAB FEES - These costs are to check water quality and to provide certification to regulating agencies.

EQUIPMENT AND VEHICLE MAINTENANCE – Included in this account are: filter and seed basin valve maintenance and other plumbing and electrical systems maintenance as well as the cost to maintain the Water Plant vehicle.

INSURANCE – Those portions of the General Liability Insurance, and Vehicle Insurance allocated to the Water Plant are shown here.

ADVERTISING – These costs include official public notice of water quality, help wanted ads, and other general purpose advertising.

DUES AND LICENSES – License renewal for operators and license upgrades for operators.

TRAINING – This includes course fees, lodging and meals for required courses for water certification.

CHEMICALS – These major costs is for Alum, pre-lime, KMnO_4 , Fluoride, Chlorine, Phosphate, post lime. It is anticipated that these cost will increase this year.

SUPPLIES AND LAB SUPPLIES – Costs for cleaning supplies, offices supplies, log books, reagents, glassware, and sampling bottles

CAPITAL EXPENSE – Included in this line item is the cost to construct a new 4mgd water plant as well as a new 90 million gallon reservoir.

Water Plant Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
220-51-1100	SALARIES	\$273,969	\$303,429
220-51-1105	OVERTIME	\$26,000	\$25,000
220-51-2100	HEALTH INSURANCE	\$54,919	\$53,730
220-51-2200	SOCIAL SECURITY	\$23,998	\$26,274
220-51-2400	GMEBS	\$25,236	\$32,252
220-51-2700	WORKER'S COMP.	\$19,692	\$26,816
220-52-1200	PROFESSIONAL FEES	\$10,000	\$15,000
220-52-1265	TRANSFER TO R/E FUND	\$350,000	\$400,000
220-52-1270	COMMERCIAL LAB FEES	\$1,500	\$1,215
220-52-1275	STATE LAB FEES	\$7,000	\$7,000
220-52-2200	EQUIPMENT MAINT.	\$40,000	\$25,000
220-52-2205	EQUIPMENT REPAIRS	\$3,000	\$1,400
220-52-2250	CALIBRATION	\$18,000	\$20,000
220-52-2410	REPAIRS & MAINT. BUILDING	\$7,500	\$5,000
220-52-3100	GEN. LIABILITY INSURANCE	\$51,930	\$30,000
220-52-3105	VEHICLE INSURANCE	\$2,250	\$2,250
220-52-3205	POSTAGE	\$1,200	\$1,200
220-52-3210	TELEPHONES	\$7,000	\$7,000
220-52-3300	ADVERTISING	\$2,000	\$2,730
220-52-3605	DUES & LICENSES	\$1,500	\$2,250
220-52-3700	TRAINING	\$3,500	\$4,500
220-52-3900	CONTRACT SERVICES	\$10,000	\$10,000
220-53-1010	UNIFORMS	\$3,040	\$3,040
220-53-1025	CHEMICALS	\$150,000	\$140,000
220-53-1100	SUPPLIES	\$4,000	\$5,000
220-53-1230	LIGHTS & POWER	\$260,000	\$260,000
220-53-1250	HEAT	\$3,000	\$3,000
220-53-1270	GAS & OIL	\$5,001	\$5,000
220-53-1700	MATERIALS	\$0	\$0
220-53-1720	PIPE & FITTINGS	\$0	\$0
220-53-1725	VALVES	\$5,000	\$5,000
220-53-2250	LAB SUPPLIES	\$12,000	\$13,000
220-54-1305	SLUDGE DISPOSAL	\$0	\$0
220-54-2000	CAPITAL EXPENSE	\$0	\$15,000,000
220-54-2010	NEW EQUIPMENT	\$10,000	\$5,000
220-54-2200	NEW VEHICLE	\$0	\$15,000
220-58-1000	GEFA PAYMENT	\$0	\$130,000
TOTAL		\$1,392,235	\$16,586,086

WASTEWATER PLANT DIVISION

The Wastewater Plan Division of the Public Works Department is responsible for collecting and processing effluent from the homes, businesses, and industries within the City's wastewater collection area according rules and procedures stated in state and federal law.

SALARIES – Salaries for Wastewater Plant Supervisor, and (4) operators.

EMPLOYEE BENEFIT COSTS - Group (Health) Insurance, Social Security, Retirement, and Worker's Compensation are included in these line items.

PROFESSIONAL FEES - These are costs for services or special projects. Professional fees are for engineering, calibration of equipment, and analysis of wastewater.

TRANSFER TO THE R/E FUND – Annually funds are transferred to the Renewal and Extension Fund for future capital improvements to the water system.

LAB FEES - These costs are to check water quality and to provide certification to regulating agencies including the costs of pre-treatment analysis at Fieldale and Ethicon.

LANDFILL FEES – These are the cost of deposit sludge in the landfill.

EQUIPMENT AND VEHICLE MAINTENANCE – Included in this account are: back-up motors for lime feeders, Chlorine regulation rebuilding, filter and seed basin valve maintenance and other plumbing and electrical systems maintenance as well as the cost to maintain the Water Plant vehicle.

INSURANCE – Those portions of the General Liability Insurance, and Vehicle Insurance allocated to the Water Plant are shown here.

ADVERTISING – These costs include official public notice of water quality, and other general purpose advertising.

DUES AND LICENSES – License renewal for operators and renewal of CDL licenses are budgeted here.

TRAINING – This includes course fees, lodging and meals required for courses for wastewater certification.

CHEMICALS – These major costs are for lime, chlorine, calcium hypochlorite, and other chemicals used in wastewater treatment.

NEW EQUIPMENT – This line item includes the cost for 4 submersible pond pumps, 2 new chemical pumps, and 2 new primary sludge pumps.

CAPITAL EXPENSE – This line item includes the cost a SCADA and Storage Building as well as some new SCADA equipment.

Waste Water Plant Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
222-51-1100	SALARIES	\$209,757	\$213,898
222-51-1105	OVERTIME	\$2,500	\$2,500
222-51-2100	HEALTH INSURANCE	\$38,002	\$38,345
222-51-2200	SOCIAL SECURITY	\$16,981	\$17,312
222-51-2400	GMEBS	\$18,261	\$20,119
222-51-2700	WORKER'S COMP.	\$4,184	\$4,723
222-52-1200	PROFESSIONAL FEES	\$30,000	\$20,000
222-52-1265	TRANSFER TO R/E FUND	\$350,000	\$400,000
222-52-1270	COMMERCIAL LAB FEES	\$16,000	\$16,000
222-52-2105	LANDFILL FEES	\$70,000	\$70,000
222-52-2106	BELT PRESS	\$0	\$0
222-52-2200	EQUIPMENT MAINT.	\$50,000	\$50,000
222-52-2205	VEHICLE MAINTENANCE	\$5,000	\$5,000
222-52-2310	EQUIPMENT RENTAL	\$10,000	\$5,000
222-52-2320	MACHINE HIRE	\$5,000	\$3,000
222-52-2410	BUILDING MAINTENANCE	\$1,000	\$1,000
222-52-3100	GEN. LIABILITY INS.	\$32,000	\$32,000
222-52-3105	VEHICLE INSURANCE	\$1,000	\$1,500
222-52-3205	POSTAGE	\$500	\$500
222-52-3210	TELEPHONES	\$4,500	\$4,500
222-52-3212	RENT	\$908,381	\$908,381
222-52-3605	DUES & LICENSES	\$1,500	\$500
222-52-3700	TRAINING	\$3,000	\$4,000
222-52-3900	CONTRACT SERVICES	\$45,000	\$40,000
222-53-1010	UNIFORMS	\$2,300	\$2,500
222-53-1025	CHEMICALS	\$200,000	\$160,000
222-53-1100	SUPPLIES	\$28,500	\$28,500
222-53-1230	LIGHTS & POWER	\$325,000	\$275,000
222-53-1270	GAS & OIL	\$17,500	\$15,000
222-53-1735	SAND	\$8,000	\$8,000
222-54-1410	EPD UPGRADE PROJECTS	\$5,000	\$2,500
222-54-2000	CAPITAL EXPENSE	\$0	\$75,000
222-54-2010	NEW EQUIPMENT	\$75,000	\$65,000
222-54-2200	NEW VEHICLE	\$0	\$0
222-54-2300	FURNITURE	\$500	\$500
222-58-1000	GEFA PAYMENT	\$0	\$0
TOTAL		\$2,484,366	\$2,490,278

WATER AND SEWER OFFICE

The Water and Sewer Office Budget houses the offices of the City Clerk, and administrative staff functions that are attributable to functions of the Water and Sewer services of the city.

SALARIES –Salaries for the City Clerk, the Deputy City Clerk, one accounting clerk, and an administrative secretary are included in this budget.

PROFESSIONAL, AUDIT, and CODIFICATION, RECORDING FEES - These are costs for services or special projects. Professional fees for various studies, grant application development, and legal services are charged here, as well as the city's annual audit. A project to codify the city ordinances is underway and will continue for the next year. Recording of legal documents by the city is charged here. These are the proportionate share for the Water and Sewer functions.

EQUIPMENT AND VEHICLE MAINTENANCE AND RENTALS – Equipment maintenance such as automatic doors to city hall, maintenance of two vehicles, pest control, and copier lease costs are included in these line items.

INSURANCE – Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance for water and sewer functions are included in these line items.

POSTAGE – General correspondence, public notices, water bills, and mailing of newsletters.

TELEPHONE – Cost of City Hall phones.

ADVERTISING – These costs include official public notice advertising, and other general purpose advertising.

MEETINGS AND TRAVEL – Meetings similar to those in the General Government budget that are attributable to the water and sewer functions are budgeted here.

TRAINING – Training money is spent to staff abreast of the latest trends in the operation of city government. Included are seminars through the Georgia Municipal Clerks and Finance Officers Association.

SUPPLIES – These costs are for office supplies to support the operation of the water and sewer functions.

GAS AND OIL – This is for a vehicle driven by other members of staff.

NEW EQUIPMENT – These costs include equipment used for water and sewer administrative duties.

Water and Sewer Office Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
224-51-1100	SALARIES	\$183,234	\$168,339
224-51-1105	OVERTIME	\$6,000	\$5,000
224-51-2100	HEALTH INSURANCE	\$27,540	\$30,676
224-51-2200	SOCIAL SECURITY	\$15,139	\$13,867
224-51-2400	GMEBS	\$16,885	\$22,520
224-51-2700	WORKER'S COMP.	\$830	\$762
224-52-1200	PROFESSIONAL FEES	\$30,000	\$30,000
224-52-1210	UTILITY BILLS	\$18,000	\$18,000
224-52-1230	AUDIT FEES	\$12,500	\$12,500
224-52-1250	TRANSFER SEWER FEES	\$250,000	\$200,000
224-52-1260	TRANSFER WATER FEES	\$250,000	\$200,000
224-52-1275	CODIFICATION PROJECT	\$7,500	\$7,500
224-52-2210	EQUIP./VEHICLE MAINT.	\$1,000	\$1,000
224-52-2215	OFFICE MACH. RRP & MAINT.	\$2,000	\$2,000
224-52-2310	EQUIPMENT RENTAL	\$10,000	\$10,000
224-52-3100	GEN. LIABILITY INS.	\$4,000	\$4,000
224-52-3105	VEHICLE INSURANCE	\$500	\$500
224-52-3120	PUBLIC OFFICIALS LIAB.	\$5,000	\$10,000
224-52-3205	POSTAGE	\$3,000	\$3,500
224-52-3210	TELEPHONES	\$8,000	\$8,000
224-52-3300	ADVERTISING	\$1,000	\$1,000
224-52-3500	MEETINGS & TRAVEL	\$2,000	\$2,000
224-52-3615	SUBSCRIPTIONS	\$250	\$0
224-52-3700	TRAINING	\$4,000	\$4,000
224-53-1010	UNIFORMS	\$400	\$400
224-53-1100	SUPPLIES	\$10,000	\$10,000
224-53-1230	LIGHTS & POWER	\$2,500	\$3,000
224-53-1250	HEAT	\$3,000	\$3,000
224-53-1270	GAS & OIL	\$500	\$1,000
224-54-2000	CAPITAL EXPENSE	\$4,000	\$4,000
224-54-2010	NEW EQUIPMENT	\$2,000	\$2,000
224-54-2300	FURNITURE	\$0	\$0
224-54-2400	OFFICE FURNISHINGS	\$0	\$0
224-58-1000	LOAN PAYMENT	\$0	\$0
TOTAL		\$880,778	\$778,564

Economic Development Division

The Community Development Division is charged with promoting the orderly growth, economic development, redevelopment, and preservation of the City in accordance with the city's Comprehensive Plan and the policies of the City Commission.

SALARIES – Included in this budget is the salary for the Community Development Director.

PROFESSIONAL FEES – These costs included legal services, inspections, surveying, and Engineering needed to assess properties to be redeveloped.

VEHICLE MAINTENANCE – Maintenance of the vehicle used by the Community Development Director.

INSURANCE – Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance are included in these line items.

MEETING AND TRAVEL – The following meetings: Georgia Association of Economic Development, and the Community Development Block Grant workshops.

MEMBERSHIPS AND DUES – The following memberships in the Georgia Association of Economic Development, GCCMA, and Georgia Initiative for Community Housing.

SUPPLIES – These costs are for office supplies.

GAS AND OIL – This is for vehicle driven by the Community Development Director.

Economic Development Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
227-51-1100	SALARY	\$47,766	\$48,958
227-51-2110	EMPLOYEE HEALTH INS.	\$6,808	\$7,669
227-51-2200	SOCIAL SECURITY	\$3,821	\$3,917
227-51-2400	GMEBS	\$4,402	\$4,808
227-51-2700	WORKER'S COMP.	\$203	\$216
227-52-1200	PROFESSIONAL FEES	\$4,000	\$3,000
227-52-2205	EQUIPMENT MAINT.	\$4,000	\$2,000
227-52-2210	VEHICLE MAINTENANCE	\$500	\$500
227-52-2310	EQUIPMENT RENTAL	\$0	\$2,400
227-52-3100	LIABILITY INSURANCE	\$500	\$500
227-52-3105	VEHICLE INSURANCE	\$500	\$500
227-52-3210	TELEPHONE	\$3,000	\$3,000
227-52-3300	ADVERTISING	\$500	\$500
227-52-3500	MEETINGS/TRAVEL	\$1,500	\$1,000
227-52-3600	MEMBERSHIP FEES	\$500	\$500
227-52-3611	DUES	\$0	\$0
227-52-3615	SUBSCRIPTIONS	\$200	\$200
227-52-3700	TRAINING	\$1,000	\$1,000
227-53-1010	UNIFORMS	\$100	\$100
227-53-1100	SUPPLIES	\$200	\$200
227-53-1270	GASOLINE	\$900	\$600
227-54-2100	NEW EQUIPMENT	\$200	\$200
227-54-2300	OFFICE FURNISHINGS	\$200	\$200
TOTAL		\$80,800	\$81,968

MAINTENANCE AND MECHANICAL (W/S) DIVISION

The Maintenance and Mechanical Division is charged with maintaining all buildings, vehicles and equipment owned by the City.

SALARIES –Included in this Division is 1 supervisor, and 5 Skilled Laborers

EQUIPMENT AND VEHICLE MAINTENANCE – Maintenance of vehicles and equipment used by the employees of this division.

EQUIPMENT RPR & MAINTENANCE – These funds are used for necessary maintenance to city buildings and equipment. Included in this budget are repairs needed to the Fire Station, Courtroom, Community House, and Depot.

INSURANCE – A proportionate share of the General Liability Insurance and Vehicle Insurance are included in these line items.

SUPPLIES – These are costs for material used in the City Shop that are not charged to specific departments. Also in this line item are supplies needed to maintain city buildings.

UTILITIES – Costs associated with lights, powers, and heating the City Shop.

GAS AND OIL – This is for vehicles used by this division.

NEW EQUIPMENT – This line item is for equipment needed for the Maintenance and Mechanical Division. Included in this line item is a 4 wheel drive tractor which will be used to bush hog our many water and sewer easements.

Maintenance Mechanical Department WS Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
228-51-1100	SALARIES	\$220,723	\$200,233
228-51-1105	OVERTIME	\$8,000	\$7,500
228-51-2100	HEALTH INSURANCE	\$40,987	\$46,256
228-51-2200	SOCIAL SECURITY	\$18,298	\$16,619
228-51-2400	GMEBS	\$19,075	\$35,532
228-51-2700	WORKER'S COMP.	\$12,940	\$13,387
228-52-2205	EQUIP/VEHICLE REPAIRS	\$10,000	\$10,000
228-52-2220	EQUIP. RPR & MAINT.	\$20,000	\$15,000
228-52-2410	BUILDING MAINTENANCE	\$60,000	\$20,000
228-52-3100	GEN. LIABILITY INS.	\$3,000	\$3,000
228-52-3105	VEHICLE INSURANCE	\$3,500	\$3,500
228-52-3210	TELEPHONES	\$4,500	\$4,500
228-52-3700	TRAINING	\$1,000	\$5,000
228-53-1010	UNIFORMS	\$2,080	\$2,100
228-53-1100	SUPPLIES	\$10,000	\$10,000
228-53-1235	LIGHTS & POWER		\$3,000
228-53-1250	HEAT		\$2,500
228-53-1270	GAS & OIL	\$6,500	\$7,000
228-54-2000	CAPITAL EXPENSE	\$15,000	\$15,000
228-54-2010	NEW EQUIPMENT	\$21,500	\$75,000
228-54-2200	NEW VEHICLES	\$8,566	\$8,566
TOTAL		\$485,669	\$503,693

WATER AND SEWER SYSTEM MAINTENANCE

The Water and Sewer System Maintenance Division is charged with maintenance of the water distribution system and the wastewater (sewer) collection system including a series of values, pump, lift stations, and other parts of the two systems that are not part of the Water and Wastewater Plants. In the past these were three separate budget divisions that have been combined into a single Division for both clarity and accountability.

SALARIES – Salaries included are for (1) supervisor and (6) laborers.

PROFESSIONAL FEES – Costs for engineering, inspection, and legal services for water and sewer system maintenance.

EQUIPMENT AND VEHICLE MAINTENANCE AND RENTALS - These costs are for maintenance of the vehicles used by the system maintenance crews.

MACHINE HIRE – Cost of rental equipment that is not owned by the City.

INSURANCE – Those portions of the General Liability Insurance, Vehicle Insurance, and Public Officials Liability Insurance for water and sewer functions are included in these line items.

POSTAGE – General correspondence, public notices, and mailing.

TELEPHONE – Cost of office phones and cell phones.

TRAINING – Training for certification for system maintenance employees.

CONTRACT SERVICES – This line item includes services that must be contracted. In this item is money to enter into an annual maintenance agreement for a private contractor to maintain all of the city's water tanks.

SUPPLIES – These costs are for supplies to support the operation of the water and sewer functions.

GAS AND OIL – This is for vehicles and equipment used by maintenance employees

WATER AND SEWER LINE MATERIALS – These costs are associated with the materials used for water and sewer line repair and replacement, including pipe, fittings, valves, gravel, etc.

CAPITAL EXPENSE – These funds will be used for the waterline replacement project in the Ward 2 area to be funded through a Community Development Block Grant and SPLOST funds. Also, included in this line item are funds to replace the J. Warren North sewer lift station.

NEW EQUIPMENT – These costs include equipment used for water and sewer maintenance activities. Included in this line item is the purchase of a new sewer camera.

VEHICLE PURCHASE LEASE – No new vehicles will be purchased this year.

METER AND READING EQUIPMENT – This item is the purchase of new meters for new and replacement installations.

Water and Sewer System Maintenance Department Budget

G/L Account	G/L Description	Approved 2013	Approved 2014
229-51-1100	SALARIES	\$199,818	\$192,773
229-51-1105	OVERTIME	\$16,000	\$16,000
229-51-2100	HEALTH INSURANCE	\$55,099	\$46,061
229-51-2200	SOCIAL SECURITY	\$17,265	\$16,702
229-51-2300	UNEMPLOYMENT	\$0	\$4,000
229-51-2400	GMEBS	\$18,379	\$20,502
229-51-2700	WORKER'S COMP.	\$15,243	\$15,952
229-52-1200	PROFESSIONAL FEES	\$5,000	\$10,000
229-52-2205	EQUIP./VEHICLE REPAIRS	\$21,000	\$26,000
229-52-2210	SYSTEM MAINTENANCE	\$15,000	\$20,000
229-52-2310	EQUIPMENT RENTAL	\$500	\$500
229-52-2320	MACHINE HIRE	\$500	\$500
229-52-3100	GEN LIABILITY INS.	\$19,860	\$20,000
229-52-1305	VEHICLE INSURANCE	\$7,500	\$7,500
229-52-3210	TELEPHONES	\$6,000	\$5,000
229-52-3212	RENT	\$7,200	\$7,200
229-52-3700	TRAINING	\$3,000	\$3,000
229-52-3900	CONTRACT SERVICES	\$5,000	\$5,000
229-53-1010	UNIFORMS	\$2,422	\$2,275
229-53-1100	SUPPLIES	\$10,000	\$18,000
229-53-1230	LIGHTS & POWER	\$5,000	\$5,000
229-53-1250	HEAT	\$2,617	\$2,700
229-53-1270	GAS & OIL	\$23,000	\$23,000
229-53-1720	WATER/SEWER LINE MAT.	\$65,000	\$70,000
229-53-1730	METERS & READING EQUIP.	\$20,000	\$50,000
229-54-2000	CAPITAL EXPENSE	\$600,000	\$600,000
229-54-2010	NEW EQUIPMENT	\$30,000	\$37,000
229-54-2200	NEW VEHICLES	\$0	\$0
229-58-1000	GEFA PAYMENT	\$0	\$0
TOTAL		\$1,170,403	\$1,224,665

SPLOST Fund Budget

		Approved 2013	Approved 2014
Revenues			
Fund Balance		\$745,567	\$813,400
Current Year Income		\$340,000	\$80,000
Interest Earned		\$450	\$600
Total		\$1,086,017	\$894,000
Expenses			
Water Projects	300-320-54-1300	\$300,000	\$300,000
Sewer Projects	300-320-54-1305	\$0	\$0
Public Safety Projects	300-320-54-1410	\$50,000	\$90,000
Road & Bridge Projects	300-320-54-1415	\$320,000	\$320,000
Public Facilities Projects	300-320-54-1420	\$25,000	\$100,000
Recreation Projects	300-320-54-1425	\$150,000	\$0
Totals		\$845,000	\$810,000

Hotel-Motel Tax Capital Improvement Fund Budget

		Approved 2014
Revenues		
Fund Balance		\$160,000
Current Year Income		\$54,587
Interest Earned		\$70
Total		\$214,657
Expenses		
Christmas in the Park		\$15,000
Oak Street Walking Trail		\$20,000
Oak Street Park Playground Equipment		\$15,000
Electric Car Charging Stations		\$10,000
Jim Smith Park Fence		\$8,000
Totals		\$68,000