

City of Cornelia

Program of Services for 2015



Adopted November 4, 2014



Office of the City Manager

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October 30, 2014

Honorable Mayor and Commissioners

Re: Proposed 2015 Budget

I am happy to be able to present to you this proposed budget and program of services that will be provided to the citizens of Cornelia in 2015. As always we have strived to keep the cost of providing city services as low as possible. This proposed Budget allows us to continue to provide our citizens with a high level of services while staying within our means.

The 2015 General Fund Budget is slightly larger than the 2014 General Fund Budget by \$23,065. While we continue to do more with less we have encountered a situation within some of our departments that has caused us to lose some of our valued employees. While we have attempted to keep the costs to our citizens low by giving our employees little or no raises over the past few years, our neighbors have not. We have lost several Police Officers and Public Works employees to our neighboring cities due to a large discrepancy in our salary schedule. As a result we conducted a wage survey and determined several of our departments are considerably lower than other cities in this area. Therefore, I am recommending the implementation of a new wage schedule which is reflected in this budget. Those employees not affected by the new wage schedule will receive a 2.5% cost of living increase.

The Water and Sewer operating budget is larger than the 2014 budget by \$305,561. The operation costs associated with providing water and sewer services to our citizens continues to increase. There is several capital projects included in the Water & Sewer Budget. The largest project is the new water plant and reservoir which has been planned for many years. The plans have finally been submitted to the EPD for review so we are on schedule to be able to go out for bid in late 2014 or early 2015. Another capital project will be Phase IV of our water line replacement which will primarily be funded with CDBG funds. We will continue to work on replacing sewer lines in areas of town where we have constant problems. Beginning in 2014 we began budgeting funds each year to work on these problem areas and there are funds budgeted for next year to continue with this project.

With the failure of the SPLOST referendum in 2013, and not yet knowing the outcome of the new referendum we have been very conservative with our remaining funds. SPLOST projects planned in 2015 include Phase I of the Level Grove Sidewalk project, continued upgrades to our drainage infrastructure, and the purchase of 2 new patrol cars. These projects will consume all but \$100,000 of our SPLOST Fund balance. I recommend that we wait to allocate these funds because we cannot predict the future and this money may be needed for capital projects in the future.

The budget does not call for any increase to our water and sewer rates, or any other user fees i.e. sanitation fees, fire subscriptions, and business license fees. Likewise this budget does not call for a tax increase, by leaving the millage rate at 8.5 mills we will generate sufficient revenue to operate in 2015. The General Fund will once again rely on a transfer from the Water-Sewer fund in the amount of



WaterFirst
Committed to Caring for Our Water Resources

\$500,000. We will be increasing the money placed in the Renewal & Extension Fund from \$800,000 to \$1,000,000 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 \$600,000 increase to the Renewal & Extension Fund since 2011. The General Fund will also be utilizing \$151,568 from prior fund balance, the Water and Sewer Fund will use none of its prior fund balance. I know that each of the past few years we have relied on Prior Fund balance in order to balance the budget. I believe that this is why you work to build up a strong fund balance. I am sure that our citizens appreciate us utilizing our fund balance and not raising taxes and user fees during these tough economic times. Even with utilizing a small portion of our fund balance we are still able to maintain a strong fund balance 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 \$850,000 in grant funds and \$250,000 from our SPLOST proceeds for the completion of several Capital Projects. We will use \$50,000 from our Hotel-Motel Tax Capital Improvement 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 2015 based on current revenue projections.

Noteworthy programs and projects to improve Cornelia in 2015 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 - \$625,000
- ❖ J. Warren North Lift Station Replacement - \$130,000
- ❖ Level Grove Sidewalk Project - \$420,000

These projects and the daily maintenance supplied by the City's work force will continue to keep Cornelia 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 2015 Program of Services for your review and approval.

Sincerely,

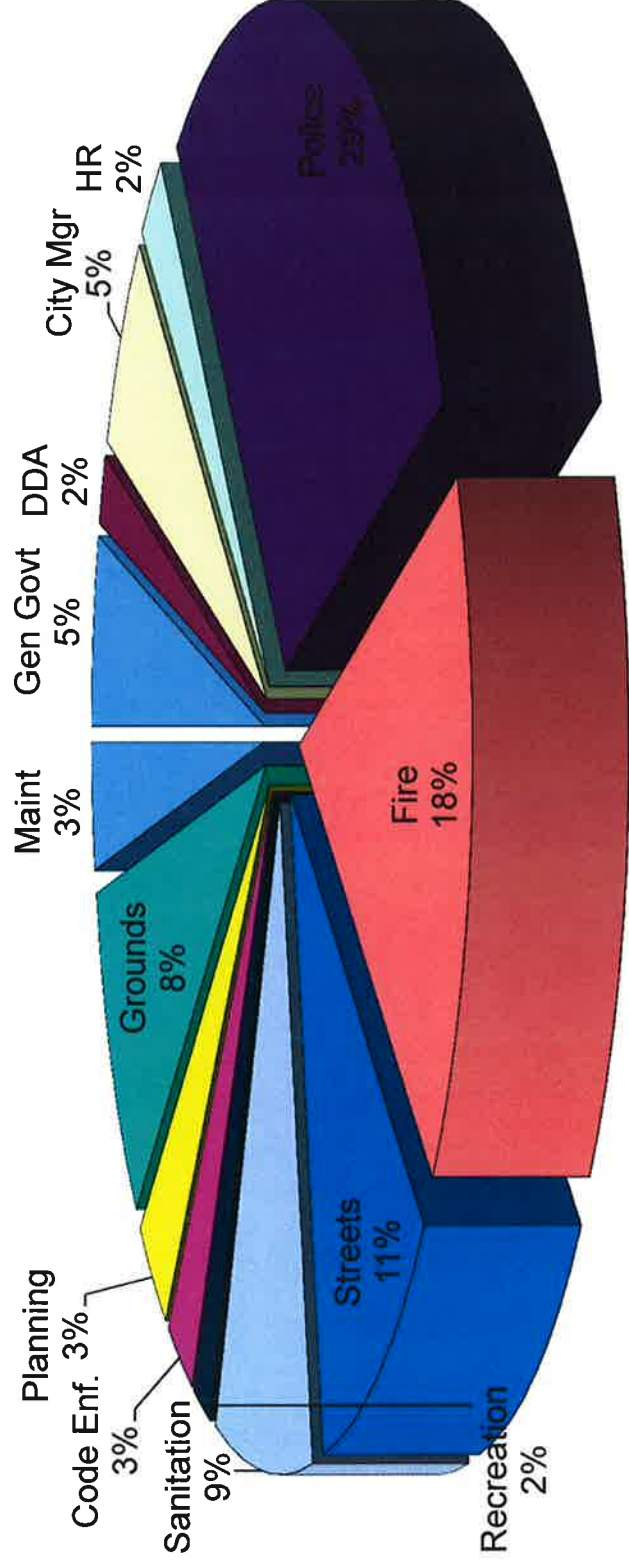


Donald Anderson
City Manager

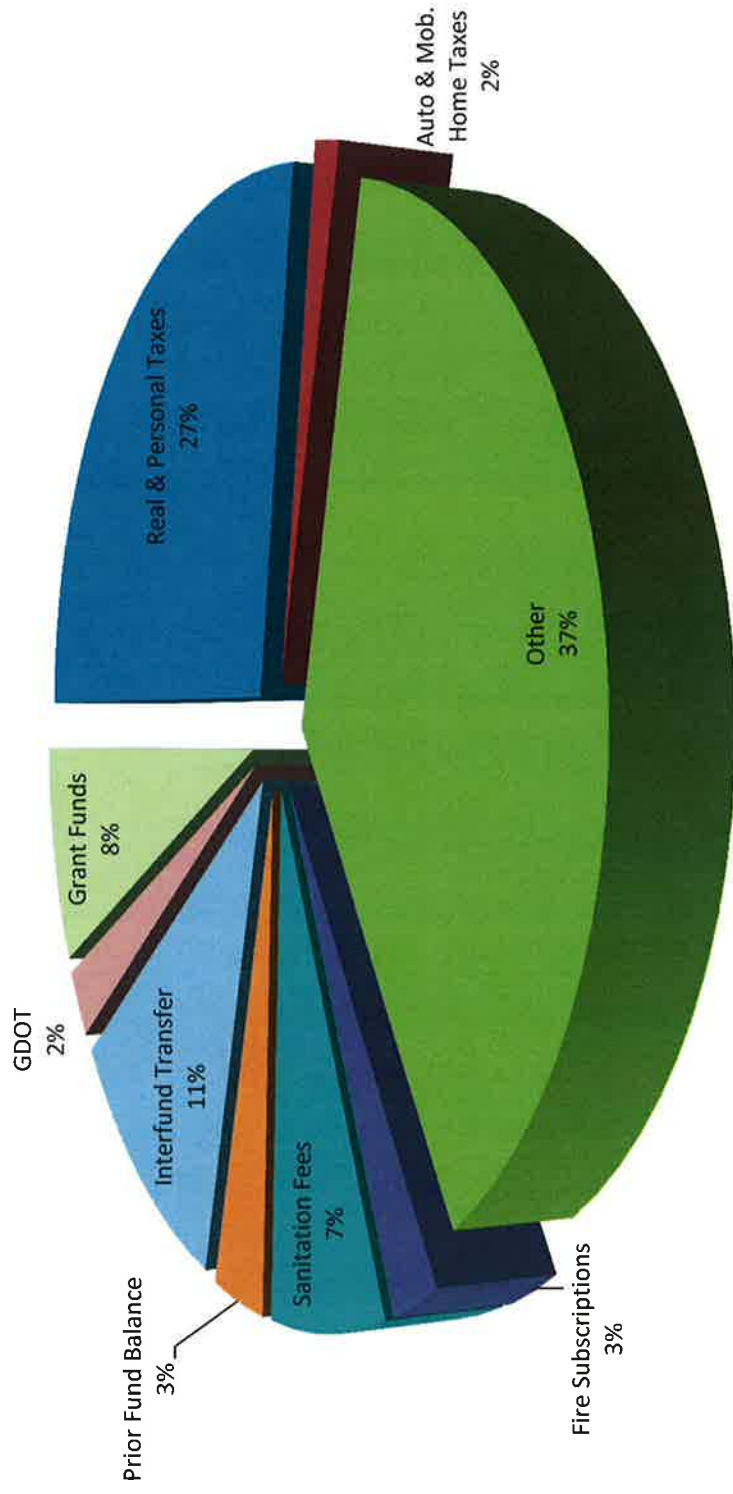
General Fund Budget

	Approved	Approved
	2014	2015
Revenues		
Real and Personal Taxes	\$1,159,327	\$1,239,599
Auto & Mob. Home Taxes	\$76,186	\$68,957
Other	\$1,654,100	\$1,691,050
Fire Subscriptions	\$120,000	\$120,000
Sanitation Fees	\$325,000	\$325,000
GDOT	\$109,800	\$109,800
Prior Fund Balance	\$208,496	\$151,568
Interfund Transfer	\$400,000	\$500,000
Grant Funds	\$480,000	\$350,000
Total	\$4,532,909	\$4,555,974
Expenses		
General Government	\$190,000	\$208,750
Main Street/DDA	\$68,498	\$77,957
City Manager	\$249,587	\$253,686
Human Resources	\$107,858	\$109,372
Police Department	\$1,297,467	\$1,334,222
Fire Department	\$749,571	\$803,032
Street Division	\$642,000	\$500,000
Sanitation Division	\$364,933	\$406,042
Recreation Division	\$86,350	\$74,700
Planning Department	\$142,899	\$146,218
Code Enforcement	\$111,828	\$117,537
Grounds & Forestry Div.	\$365,255	\$385,658
Maintenance & Mechanical Div.	\$156,663	\$138,800
Totals	\$4,532,909	\$4,555,974

General Fund Expenditures



General Fund Revenue



General Fund Revenue

G/L Account	G/L Description	Approved 2014	Approved 2015
31.1000	Tax Collection	\$1,159,327	\$1,239,599
31.1310	Automobile Tax	\$72,151	\$25,165
31.1315	Motor Vehicle Ad Valorem		\$40,000
31.1320	Mobile Home Tax	\$4,035	\$3,792
31.1325	Intangible Tax	\$3,500	\$5,000
31.1600	Real Estate Transfer Tax	\$1,000	\$1,000
31.1700	Franchise Tax	\$465,000	\$480,000
31.4100	Motel Tax	\$200,000	\$200,000
31.4200	Beer & Wine Tax	\$160,000	\$165,000
31.4210	Liquor tax	\$1,000	\$1,000
31.4230	Mixed Drink Tax	\$8,000	\$9,000
31.6200	Insurance Premium Tax	\$225,000	\$225,000
31.9000	Interest on Taxes	\$10,000	\$15,000
31.9500	FIFA	\$100	\$100
31.9900	Tax Collection Cost	\$500	\$500
32.1000	Business License	\$101,500	\$105,000
32.1100	Beer & Wine License	\$30,500	\$36,000
32.1200	Alcohol Bev. License	\$14,210	\$15,000
32.2220	Contract Animal Control Fees		\$7,200
32.2500	Animal Surrender Fees		\$500
33.1500	Grant Funds	\$480,000	\$350,000
33.7000	In Lieu of Taxes	\$15,000	\$12,000
34.1000	Administrative Fees	\$1,540.00	\$1,500.00
34.1120	Probation Fees		\$10,000.00
34.1300	Building Permits	\$35,000	\$35,000
34.1305	Rezoning Fees	\$1,000	\$1,000
34.2200	Fire Protection	\$90,000	\$80,000
34.2210	Contract Fire Protection	\$30,000	\$40,000
34.2350	GCIC History Fees	\$100,000	\$100,000
34.3300	GDOT Right of Way Payment	\$21,800	\$21,800
34.3910	GDOT LMIG Payment	\$88,000	\$88,000
34.4110	Residental Garbage Fees	\$316,000	\$316,000
34.4150	Trash & Garbage Fees	\$9,000	\$9,000
34.7305	Community House Rental	\$35,000	\$45,000
35.1000	Police Fines & Forfeiture	\$200,000	\$200,000
35.1005	Court Surcharge	\$20,000	\$0
35.1006	Restitution	\$200	\$200
35.1010	Code Enforcement fines	\$5,000	\$5,000
36.1000	Interest Income	\$1,000	\$1,000
38.5700	Photocopies	\$50	\$50
38.9000	Miscellaneous	\$15,000	\$15,000
38.9500	Prior year fund balance	\$208,496	\$151,568
39.1000	Interfund transfer	\$400,000	\$500,000
39.2100	Sale of Equipment	\$5,000	\$0
TOTAL		\$4,532,909	\$4,555,974

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

[illegible]

MAIN STREET/DDA DIVISION

The Main Street/DDA Division manages the Main Street 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 Main Street Manager.

INSURANCE – Those portions of the General Liability Insurance attributable to the Main Street Program 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 Main Street Four Point Committees.

Main Street/DDA Budget

		Approved	Approved
G/L Account	G/L Description	2014	2015
105-51-1100	SALARIES	\$40,948	\$41,975
105-51-2110	EMPLOYEE GROUP INS.	\$65	\$85
105-51-2200	SOCIAL SECURITY	\$3,276	\$3,358
105-51-2400	GMEBS	\$4,021	\$4,277
105-51-2700	WORKER'S COMP	\$188	\$212
105-52-2210	VEHICLE MAINTENANCE	\$0	\$0
105-52-3100	GEN. LIABILITY INS.	\$200	\$200
105-52-3210	TELEPHONE	\$3,000	\$2,500
105-52-3205	POSTAGE	\$300	\$300
105-52-3300	ADVERTISING	\$750	\$500
105-52-3500	MEETINGS/TRAVEL	\$500	\$500
105-52-3600	MEMBERSHIP FEES	\$350	\$350
105-52-3615	SUBSCRIPTIONS	\$150	\$0
105-52-3700	TRAINING	\$500	\$500
105-53-1005	SUPPLIES	\$1,250	\$1,400
105-53-1230	HEAT	\$1,000	\$0
105-53-1235	LIGHTS & POWER	\$1,000	\$1,000
105-53-1270	GAS & OIL	\$0	\$0
105-60-1020	BIG RED APPLE FESTIVAL	\$0	\$0
105-61-0300	PROGRAM FUNDS	\$10,000	\$20,000
105-61-1055	BANNERS	\$1,000	\$800
TOTAL		\$68,498	\$77,957

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

		Approved	Approved
G/L Account	G/L Description	2014	2015
110-51-1100	SALARY	\$144,129	\$147,725
110-51-2110	EMPLOYEE HEALTH INS.	\$15,775	\$16,500
110-51-2200	SOCIAL SECURITY	\$11,530	\$11,818
110-51-2400	GMEBS	\$14,153	\$15,053
110-51-2700	WORKER'S COMP.	\$700	\$790
110-52-1200	PROFESSIONAL FEES	\$15,000	\$18,000
110-52-1250	SPECIAL PROJECTS	\$15,000	\$12,000
110-52-2205	EQUIPMENT MAINT.	\$800	\$650
110-52-2210	VEHICLE MAINTENANCE	\$800	\$1,000
110-52-2310	EQUIPMENT RENTAL	\$0	\$0
110-52-2415	WEBSITE	\$1,250	\$1,300
110-52-3100	LIABILITY INSURANCE	\$5,000	\$5,000
110-52-3105	VEHICLE INSURANCE	\$1,000	\$1,000
110-52-3210	TELEPHONE	\$5,000	\$4,000
110-52-3300	ADVERTISING	\$1,000	\$1,250
110-52-3500	MEETINGS/TRAVEL	\$1,500	\$1,250
110-52-3600	MEMBERSHIP FEES	\$1,500	\$1,000
110-52-3611	DUES	\$1,500	\$1,000
110-52-3615	SUBSCRIPTIONS	\$200	\$200
110-52-3700	TRAINING	\$1,500	\$1,250
110-53-1100	SUPPLIES	\$2,500	\$2,200
110-53-1270	GASOLINE	\$4,000	\$4,200
110-54-2100	NEW EQUIPMENT	\$500	\$1,000
110-54-2300	OFFICE FURNISHINGS	\$250	\$500
110-61-1005	CONTINGENCY	\$5,000	\$5,000
TOTAL		\$249,587	\$253,686

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, service awards, and employee fitness center.

Human Resources Department Budget

[illegible]

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), and 15 Patrol Officers, three of which are assigned as detectives. The department also includes the Clerk of the Court, and an Administrative Assistant.

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 lease payments for new cameras for the patrol cars as well as lease payments for new computer software. Also included in this line item is money for the final 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

		Approved	Approved
G/L Account	G/L Description	2014	2015
120-51-1100	SALARIES	\$692,613	\$664,761
120-51-1105	OVERTIME	\$10,000	\$10,000
120-51-2110	HEALTH INSURANCE	\$122,946	\$143,000
120-51-2200	SOCIAL SECURITY	\$56,209	\$53,981
120-51-2300	UNEMPLOYMENT	\$5,000	\$0
120-51-2400	GMEBS	\$70,738	\$71,027
120-51-2700	WORKER'S COMP	\$43,169	\$45,353
120-52-1200	PROFESSIONAL FEES	\$12,000	\$17,000
120-52-1205	PHYSICAL EXAMS	\$250	\$250
120-52-1300	COURT/RECORDER	\$0	\$0
120-52-2110	LAUNDRY	\$2,500	\$2,500
120-52-2205	EQUIPMENT MAINT.	\$4,000	\$7,000
120-52-2210	VEHICLE MAINTENANCE	\$20,000	\$25,000
120-52-2310	EQUIPMENT RENTAL	\$6,500	\$7,500
120-52-3005	PRISONER EXPENSE	\$15,000	\$16,000
120-52-3105	VEHICLE INSURANCE	\$15,000	\$15,000
120-52-3110	POLICE LIABILITY	\$15,000	\$15,000
120-52-3205	POSTAGE	\$300	\$300
120-52-3210	TELEPHONE	\$12,000	\$11,000
120-52-3211	GCIC LINK	\$0	\$0
120-52-3214	GCIC TELEPHONE	\$2,600	\$2,600
120-52-3300	ADVERTISING	\$200	\$250
120-52-3600	MEMBERSHIP FEES	\$750	\$750
120-52-3700	TRAINING	\$8,000	\$9,000
120-52-3925	UNDERCOVER EXPENSE	\$250	\$250
120-53-1005	OFFICE SUPPLIES	\$5,000	\$6,000
120-53-1010	UNIFORMS	\$5,000	\$5,500
120-53-1020	SOFTWARE SUPPORT	\$5,000	\$9,500
120-53-1100	SUPPLIES	\$5,000	\$5,500
120-53-1150	GRANT MATCH	\$20,442	\$50,000
120-53-1235	LIGHTS & POWER	\$12,500	\$20,000
120-53-1250	HEAT	\$2,500	\$2,000
120-53-1270	GAS & OIL	\$60,000	\$65,000
120-54-2000	CAPITAL EXPENSE	\$0	\$0
120-54-2100	NEW EQUIPMENT	\$7,000	\$5,000
120-54-2200	VEHICLE PURCHASE	\$0	\$0
120-54-2300	OFFICE FURNISHINGS	\$500	\$500
120-57-2080	VICTIMS ASSISTANCE	\$500	\$300
120-57-2081	HAB CO VICTIMS ASSIST.	\$7,500	\$5,000
120-57-2082	GA PROBATION FEE/DUI	\$500	\$400
120-57-2083	GA BRAIN/SPINAL TRUST	\$500	\$500
120-57-2084	INDIGENT DEFENSE	\$14,000	\$12,000
120-57-2091	REFUNDS	\$1,000	\$1,000
120-57-2095	PEACE OFFICER A&B FUND	\$28,500	\$20,500
120-52-3900	CONTRACT LABOR	\$7,000	\$8,000
TOTAL		\$1,297,467	\$1,334,222

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 (1), Lieutenants (2), Firefighters (6) 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

		Approved	Approved
G/L Account	G/L Description	2014	2015
140-51-1100	SALARIES	\$444,859	\$471,183
140-51-1105	OVERTIME	\$3,000	\$3,000
140-51-2110	EMPLOYEE GROUP INS.	\$76,690	\$79,450
140-51-2200	SOCIAL SECURITY	\$35,829	\$37,935
140-51-2400	GMEBS	\$49,604	\$68,776
140-51-2700	WORKER'S COMP.	\$17,658	\$20,558
140-52-2110	LAUNDRY	\$1,000	\$1,000
140-52-2205	EQUIPMENT MAINT.	\$10,000	\$10,000
140-52-2210	VEHICLE MAINTENNACE	\$10,000	\$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	\$13,000	\$13,000
140-52-3210	TELEPHONES	\$6,000	\$5,500
140-52-3500	MEETINGS & TRAVEL	\$1,000	\$1,000
140-52-3600	MEMBERSHIP FEES	\$500	\$500
140-52-3611	DUES	\$500	\$500
140-52-3615	SUBSCRIPTIONS	\$300	\$1,000
140-52-3700	TRAINING	\$2,500	\$2,500
140-52-3920	VOLUNTEERS	\$3,000	\$3,000
140-53-1005	OFFICE SUPPLIES	\$400	\$400
140-53-1010	UNIFORMS	\$4,000	\$4,000
140-53-1100	SUPPLIES	\$6,000	\$6,000
140-53-1120	GRANTS MATCH	\$9,231	\$9,230
140-53-1235	LIGHTS & POWER	\$20,000	\$20,000
140-53-1250	HEAT	\$7,000	\$7,000
140-53-1270	GAS & OIL	\$15,000	\$15,000
140-54-2000	CAPITAL EXPENSE	\$0	\$0
140-54-2100	NEW EQUIPMENT	\$5,000	\$5,000
140-54-2200	VEHICLE PURCHASE	\$0	\$0
TOTAL		\$749,571	\$803,032

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.

NEW EQUIPMENT – Included this line item are funds for Crack Sealing Trailer.

Street Department Budget

[illegible]

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 and a new brush chipping machine.

Sanitation Department Budget

[illegible]

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

[illegible]

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, and planning issue ads.

MEETING AND TRAVEL – The following meetings: Georgia Association of Zoning Administrators.

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 meeting. The City provides training opportunities for these members.

Planning Department Budget

		Approved	Approved
G/L Account	G/L Description	2014	2015
280-51-1100	SALARIES	\$88,534	\$90,742
280-51-2110	EMPLOYEE GROUP INS.	\$15,338	\$15,900
280-51-2200	SOCIAL SECURITY	\$7,083	\$7,260
280-51-2400	GMEBS	\$8,694	\$9,247
280-51-2700	WORKER'S COMP.	\$1,325	\$1,494
280-52-1200	PROFESSIONAL FEES	\$1,500	\$1,500
280-52-2205	EQUIPMENT MAINTENANCE		\$200
280-52-2110	LAUNDRY	\$50	\$50
280-52-2210	VEHICLE MAINTENANCE	\$500	\$750
280-52-2310	EQUIPMENT RENTAL	\$2,000	\$2,000
280-52-3100	INSURANCE-GEN LIABILITY	\$1,000	\$1,000
280-52-3210	TELEPHONES	\$2,500	\$2,200
280-52-3205	POSTAGE	\$450	\$500
280-52-3300	ADVERTISING	\$1,000	\$1,000
280-52-3500	MEETINGS & TRAVEL	\$1,000	\$1,000
280-52-3600	MEMBERSHIP FEES	\$625	\$625
280-52-3615	SUBSCRIPTIONS	\$50	\$50
280-52-3700	TRAINING	\$2,000	\$1,500
280-53-1010	UNIFORMS	\$200	\$200
280-53-1100	SUPPLIES	\$2,500	\$2,500
280-53-1270	GAS & OIL	\$3,250	\$3,000
280-54-2100	NEW EQUIPMENT	\$1,000	\$500
280-54-2200	NEW VEHICLES	\$0	\$0
280-60-1005	PLANNING PROJECTS	\$500	\$1,000
280-60-1010	BOARD MEMBER TRAINING	\$800	\$1,000
280-60-1015	BOARD MEMBER STIPEND	\$1,000	\$1,000
TOTAL		\$142,899	\$146,218

CODE ENFORCEMENT

Code Enforcement is charge with assuring the citizen's quality of life through the enforcement of the City's Code of Ordinances. They are also charged with providing Animal Control Services for the citizens.

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

PROFESSIONAL FEES – These costs included legal services, and other fees necessary to enforce the City's Code of Ordinances.

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 as well as Animal Control training.

MEMBERSHIPS AND DUES – The following memberships in the Georgia Association of Code Enforcement.

SUPPLIES – These costs are for office supplies.

GAS AND OIL – This is for vehicles driven by the Code Enforcement Officers.

Code Enforcement Budget

[illegible]

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 if 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.

Buildings and Grounds Department Budget

[illegible]

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 2 Skilled Laborers.

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.

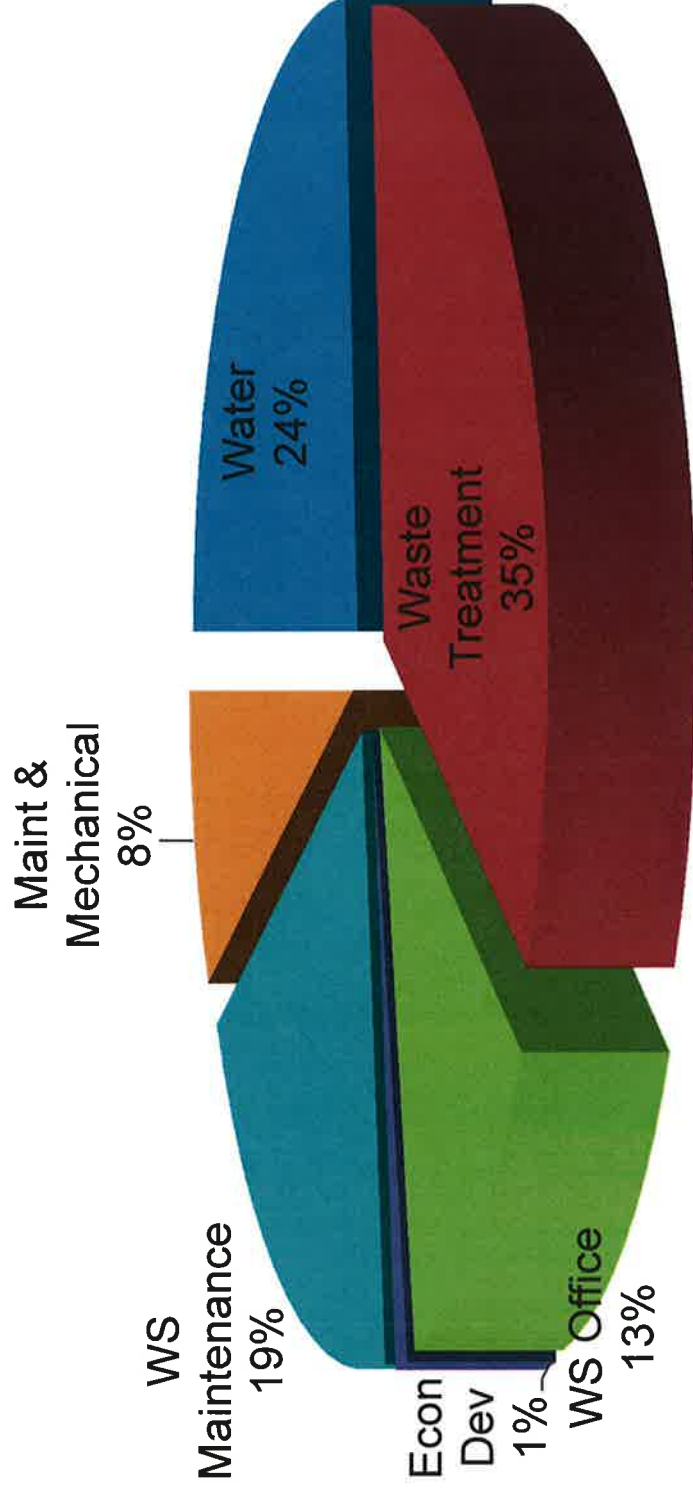
Maintenance Mechanical Department GF Budget

[illegible]

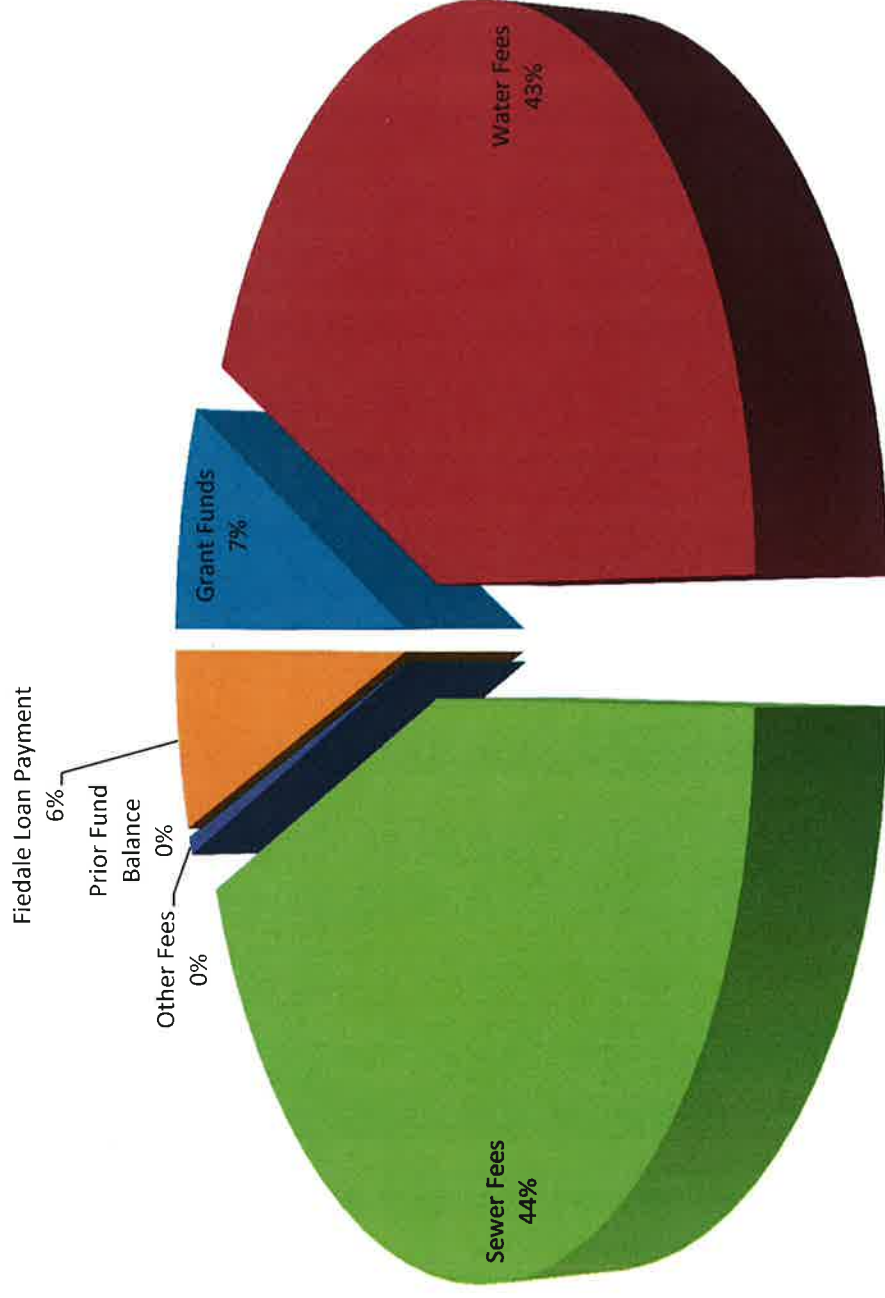
Water and Sewer Utility Budget

[illegible]

Water and Sewer Fund Expenditures



Water and Sewer Revenue



Water and Sewer Revenues

		Approved	Approved
	Revenues	2014	2015
33.1400	Grant Funds	\$400,000	\$500,000
34.4210	Water Fees	\$2,877,525	\$2,980,821
34.4220	Sewer Fees	\$2,872,450	\$3,039,694
34.4225	Sewer Taps	\$30,000	\$10,000
34.4230	Water Taps	\$30,000	\$10,000
34.4235	Septic Tank Haulage	\$0	\$0
34.4240	Sewer Surcharge and Fines	\$2,500	\$20,000
36.1000	Interest Income	\$1,000	\$1,000
38.8000	Miscellaneous	\$1,000	\$1,000
38.8500	Convenience Fees	\$2,500	\$2,500
38.9000	Fieldale WWTP Upgrade Payment	\$402,800	\$402,800
38.9200	GEFA Loan	\$15,000,000	\$15,000,000
38.9500	Prior fund balance	\$44,479	
39.2000	Sale of Equipment	\$1,000	\$3,000
Total		\$21,665,254	\$21,970,815

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

[illegible]

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 equipment needed to run the Waste Water Plant.

Waste Water Plant Budget

[illegible]

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. Also included in this line item are funds for an update to our Computer System.

Water and Sewer Office Budget

		Approved	Approved
G/L Account	G/L Description	2014	2015
224-51-1100	SALARIES	\$168,339	\$171,389
224-51-1105	OVERTIME	\$5,000	\$5,000
224-51-2100	HEALTH INSURANCE	\$30,676	\$31,800
224-51-2200	SOCIAL SECURITY	\$13,867	\$14,111
224-51-2400	GMEBS	\$22,520	\$34,640
224-51-2700	WORKER'S COMP.	\$762	\$853
224-52-1200	PROFESSIONAL FEES	\$30,000	\$32,000
224-52-1210	UTILITY BILLS	\$18,000	\$18,000
224-52-1230	AUDIT FEES	\$12,500	\$12,500
224-52-1250	TRANSFER SEWER FEES	\$200,000	\$250,000
224-52-1260	TRANSFER WATER FEES	\$200,000	\$250,000
224-52-1275	CODIFICATION PROJECT	\$7,500	\$5,000
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.	\$10,000	\$10,000
224-52-3205	POSTAGE	\$3,500	\$2,500
224-52-3210	TELEPHONES	\$8,000	\$7,500
224-52-3300	ADVERTISING	\$1,000	\$1,000
224-52-3500	MEETINGS & TRAVEL	\$2,000	\$2,000
224-52-3615	SUBSCRIPTIONS	\$0	\$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	\$3,000	\$3,000
224-53-1250	HEAT	\$3,000	\$3,000
224-53-1270	GAS & OIL	\$1,000	\$500
224-54-2000	CAPITAL EXPENSE	\$4,000	\$12,000
224-54-2010	NEW EQUIPMENT	\$2,000	\$15,000
224-54-2300	FURNITURE	\$0	\$0
224-54-2400	OFFICE FURNISHINGS	\$0	\$0
224-58-1000	LOAN PAYMENT	\$0	\$0
TOTAL		\$778,564	\$913,693

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

[illegible]

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, 1 mechanic, and 4 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.

Maintenance Mechanical Department WS Budget

[illegible]

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 valves, 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. Also, included in this line item are funds to replace several water mains within the city.

NEW EQUIPMENT – These costs include equipment used for water and sewer maintenance activities.

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

[illegible]

Hotel-Motel Tax Capital Improvement Fund Budget

[illegible]

SPLOST Fund Budget

[illegible]