

City of Cornelia Budget for 2018



Adopted October 30, 2017



City of Cornelia
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October 30, 2017

Honorable Mayor and Commissioners

Re: Budget for 2018

I am happy to be able to present to you this budget and program of services that will be provided to the citizens of Cornelia in 2018. 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 proposed 2018 General Fund Budget is slightly higher than the 2017 Budget (\$47,245). Significant purchases proposed in the General Fund include; new air packs for the Fire Department (\$150,000). Our existing air packs expire in 2018 so they must be replaced. We are applying for a USDA grant/loan to cover this expense. Last year our leaf vac truck was out of service for several weeks for repairs. The reason for the extended length for the repairs is because Chevrolet no longer makes parts for this truck. As a result we had to search junk yards for the necessary parts. This budget has funds to replace this truck (\$75,000). The General Fund also has \$40,000 allocated for a portion of the Architectural fees for the new Municipal Complex; the Water-Sewer Fund has \$40,000 allocated for this expense as well. The General Fund does rely on an inter-fund transfer of \$500,000 as well as prior fund balance of \$94,855,

The proposed 2018 Water-Sewer Fund is significantly larger than in 2017 (\$4,414,494). This increase is due in large part to some rather large capital projects. The water plant and reservoir are finally under construction, it will take \$20,000,000 to complete the project. The budget also includes the Wayside Street, Hoyt Street, and Old Cleveland Road sewer and drainage project. The cost for this project is \$2,920,000; \$750,000 of this project will be funded with a CDBG grant. The Highland/Skyland water and sewer project will cost \$1,600,000 to complete. The total cost for proposed water & sewer capital projects will be \$24,805,000.

Our proposed SPLOST projects include; the Elrod Street sidewalk project (\$45,000). We will begin Phase 2 of the Level Grove sidewalk project in 2018. We have allocated \$500,000 from SPLOST to begin this project. The timing of the project will carry it over into 2019 so the remaining funds needed will be allocated in 2019. Our proposed street paving project for 2018 will be Highland Avenue, Park Place Drive, Jones Street, and a portion of Hoyt Street. We have allocated \$200,000 for this project; the remaining \$75,000 for this project is located in the general to be paid with GDOT LMIG funds. The debt service for our Police Cars, Ladder Truck, and North Fire Station will be \$301,979. The total SPLOST expenditures in 2018 will be \$1,046,979.

The Hotel-Motel Tax Capital Improvement fund is a restricted account which means that it can only be used in accordance with the law. These funds must be used for tourism related capital improvement projects. This year's budget will be \$85,000.

Included in this budget is our annual Christmas in the Park light display (\$10,000), Phase 2 of the City Park Walking Trail widening and re-surfacing project (\$50,000), annual website maintenance (\$5,000), and our Downtown Wayfinding signs (\$20,000). With our existing fund balance and proposed revenue these expenses will still leave us with a healthy fund balance.

The Storm Water Utility Account is also restricted by the laws that govern it. The total expenses proposed from this account will be \$100,000 for drainage improvement projects. We propose to spend \$50,000 maintaining our existing storm drainage system. The proposed Capital drainage project for 2018 is the Cherokee Terrace and Arbor Gate drainage improvement project (\$50,000). With our existing fund balance and proposed revenue these expenses will still leave us with a healthy fund balance.

We continue to struggle to keep employees due to our lack of competitive wages. We are not only competing with other government agencies but now that the private sector is beginning to recover from the economic downturn we have lost several employees to the private sector as well. As a result we have budgeted for a 5% cost of living increase for all of our employees. We feel that with this and the improved health insurance that we changed to in 2017 we will be more competitive.

In order to provide better coverage to our citizens and fully staff our North Fire Station we will be making changes to the Fire Department personnel. Currently our firefighters work 24 hours on and 72 hours off. This enables us to have 2 full time firefighters around the clock. We will be changing the schedule to 24 hours on and 48 hours off. This will enable us to have 3 firefighters on duty around the clock.

While the Budget does not call for a tax increase it does call for a 2.5% increase to our Sanitation fees and a 5% increase to our Water & Sewer fees. These increases are necessary to combat the increased costs of providing these services to our customers.

The projects and daily maintenance supplied by the City's workforce will continue to keep Cornelia a community that strives to provide its citizens with the best quality of life possible. With these thoughts in mind, I present you with a Draft 2018 Program of Services for your review.

Sincerely,



Donald Anderson
City Manager

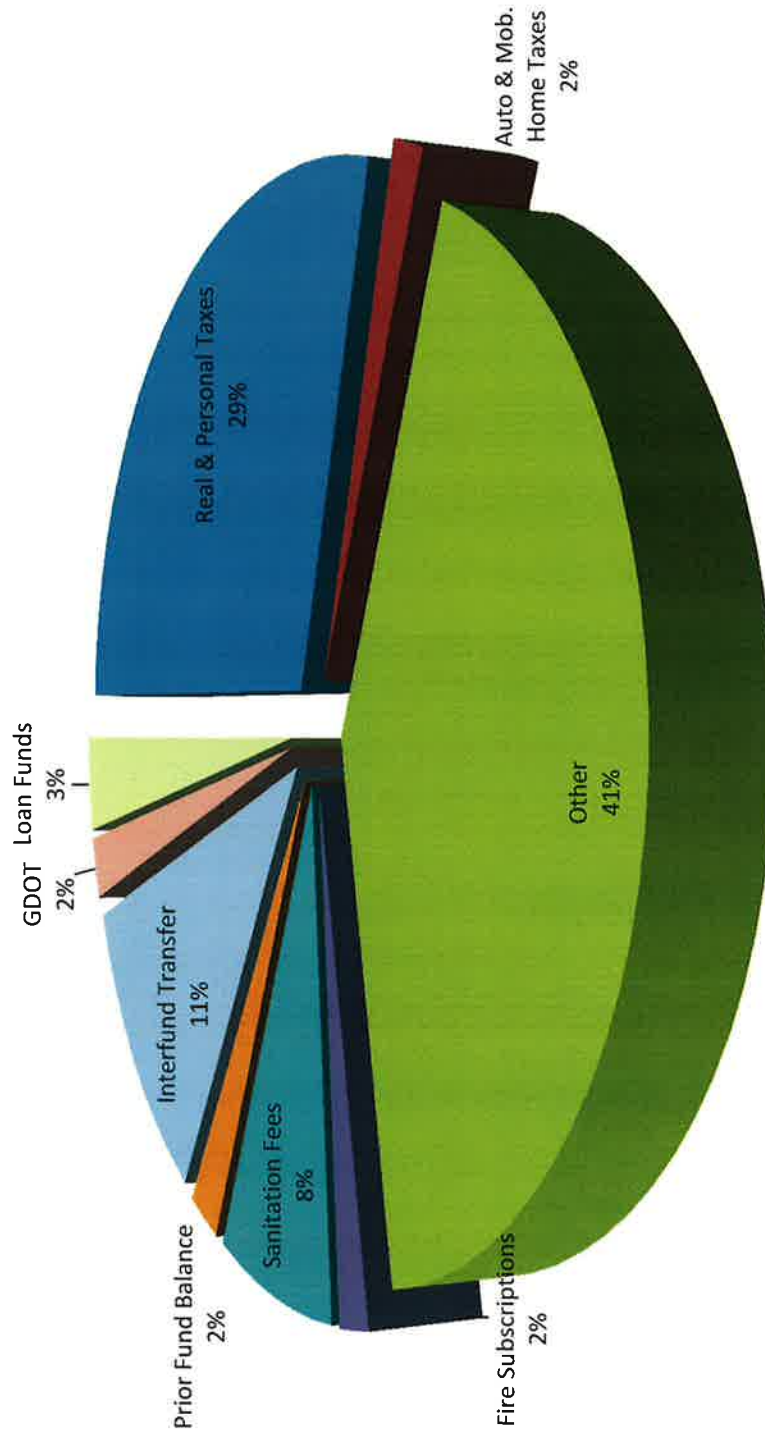
General Fund Budget

	Approved 2017	Approved 2018
Revenues		
Real and Personal Taxes	\$1,255,285	\$1,315,135
Auto & Mob. Home Taxes	\$38,462	\$80,000
Other	\$1,698,450	\$1,832,509
Fire Subscriptions	\$107,000	\$82,000
Sanitation Fees	\$323,000	\$345,000
GDOT	\$88,800	\$96,766
Prior Fund Balance	\$138,023	\$94,855
Interfund Transfer	\$500,000	\$500,000
Loan Funds	\$0	\$150,000
Grant Funds	\$300,000	\$0
Total	\$4,449,020	\$4,496,265
Expenses		
General Government	\$323,300	\$348,600
City Manager	\$296,259	\$312,292
Human Resources	\$117,186	\$142,130
Police Department	\$1,616,636	\$1,632,361
Fire Department	\$917,591	\$1,032,514
Street Division	\$608,500	\$313,000
Sanitation Division	\$398,947	\$453,621
Recreation Division	\$83,500	\$92,500
Planning Department	\$87,101	\$169,247
Totals	\$4,449,020	\$4,496,265

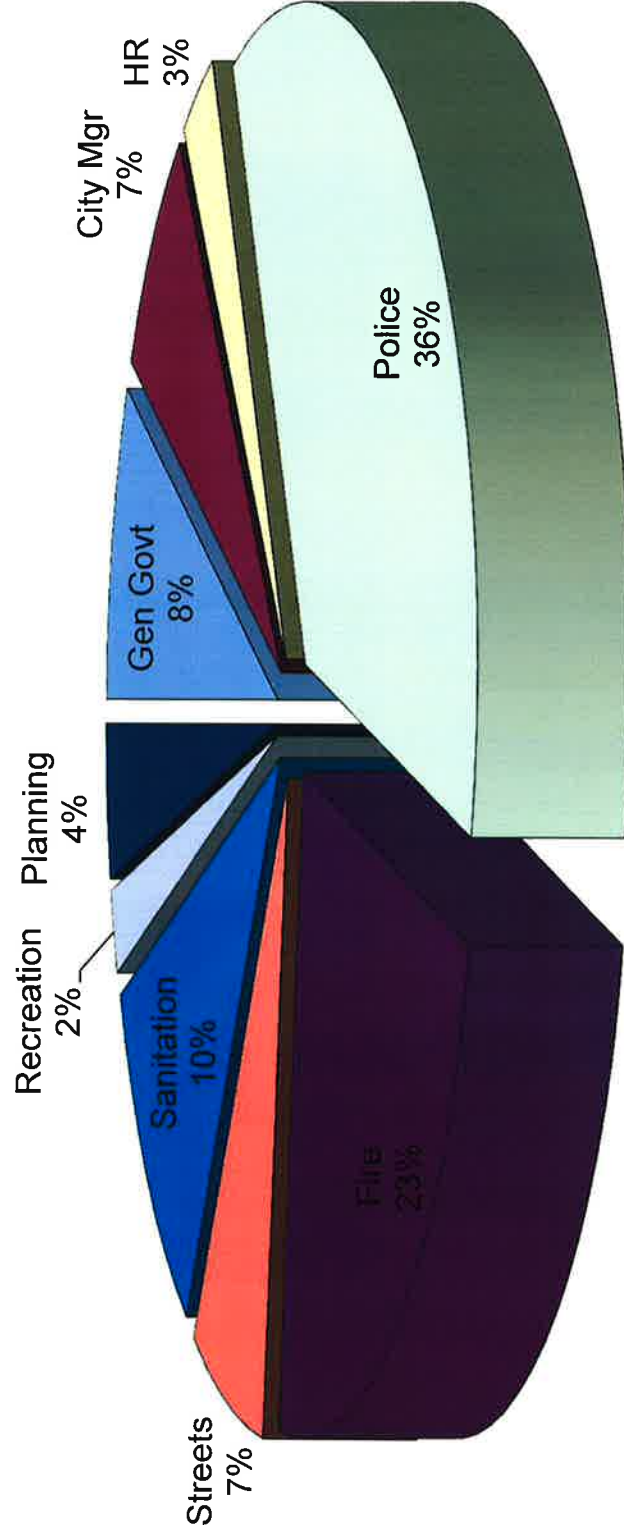
General Fund Revenue

G/L Account	G/L Description	Approved 2017	Approved 2018
31.1000	Tax Collection	\$1,255,285	\$1,315,135
31.1310	Automobile Tax	\$0	\$0
31.1315	Motor Vehicle Ad Valorum	\$35,892	\$80,000
31.1320	Mobile Home Tax	\$2,570	\$3,609
31.1325	Intangible Tax	\$5,000	\$5,000
31.1600	Real Estate Transfer Tax	\$2,000	\$1,000
31.1700	Franchise Tax	\$490,000	\$510,000
31.4100	Motel Tax	\$240,000	\$260,000
31.4200	Beer & Wine Tax	\$180,000	\$190,000
31.4210	Liquor tax	\$1,000	\$1,500
31.4230	Mixed Drink Tax	\$8,000	\$12,000
31.6200	Insurance Premium Tax	\$240,000	\$260,000
31.9000	Interest on Taxes	\$5,000	\$2,000
31.9500	FIFA	\$0	\$0
31.9900	Tax Collection Cost	\$200	\$0
32.1000	Business License	\$105,000	\$108,000
32.1100	Beer & Wine License	\$36,000	\$36,000
32.1200	Alcohol Bev. License	\$14,000	\$14,000
32.2220	Contract Animal Control Fees	\$0	\$0
32.2500	Animal Surrender Fees	\$0	\$0
33.1500	Grant Funds	\$300,000	\$0
33.7000	In Lieu of Taxes	\$12,000	\$13,000
34.1000	Administrative Fees	\$1,000.00	\$3,000.00
34.1120	Probation Fees	\$15,000.00	\$20,000.00
34.1300	Building Permits	\$45,000	\$55,000
34.1305	Rezoning Fees	\$1,000	\$1,000
34.2200	Fire Protection	\$65,000	\$82,000
34.2210	Contract Fire Protection	\$42,000	\$0
34.2350	GCIC History Fees	\$100,000	\$100,000
34.3300	GDOT Right of Way Payment	\$21,800	\$21,780
34.3910	GDOT LMIG Payment	\$67,000	\$74,986
34.4110	Residential Garbage Fees	\$316,000	\$345,000
34.4150	Trash & Garbage Fees	\$7,000	\$0
34.7305	Community House Rental	\$40,000	\$30,000
35.1000	Police Fines & Forfeiture	\$150,000	\$200,000
35.1006	Restitution	\$200	\$200
35.1010	Code Enforcement fines	\$5,000	\$5,000
36.1000	Interest Income	\$1,000	\$200
38.5700	Photocopies	\$50	\$0
38.9000	Miscellaneous	\$2,000	\$2,000
38.9200	Loan Funds	\$0	\$150,000
38.9500	Prior year fund balance	\$138,023	\$94,855
39.1000	Interfund transfer	\$500,000	\$500,000
TOTAL		\$4,449,020	\$4,496,265

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 FEES - These fees will be used to pay for the City Attorney's monthly fees, Architectural fees for the new municipal complex, and other professional services needed.

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. This line item also includes \$15,000 for membership dues to the Habersham Partnership for Growth.

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 Community Development Department.

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

DDA-DEPOT ASSOCIATION - This line item includes \$3,000 to help the Depot Association maintain the Depot Museum and \$3,000 for the Downtown Development Authority.

General Government Department Budget

[illegible]

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.

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.

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	2017	2018
110-51-1100	SALARY	\$167,666	\$175,938
110-51-2110	EMPLOYEE HEALTH INS.	\$21,673	\$15,736
110-51-2200	SOCIAL SECURITY	\$13,413	\$14,075
110-51-2400	GMEBS	\$14,921	\$15,800
110-51-2700	WORKER'S COMP.	\$1,143	\$1,091
110-52-1200	PROFESSIONAL FEES	\$25,000	\$27,000
110-52-1255	SPECIAL PROJECTS	\$10,000	\$15,000
110-52-2205	EQUIPMENT MAINT.	\$1,050	\$1,500
110-52-2210	VEHICLE MAINTENANCE	\$800	\$1,000
110-52-3100	LIABILITY INSURANCE	\$7,398	\$7,127
110-52-3105	VEHICLE INSURANCE	\$1,480	\$1,425
110-52-3210	TELEPHONE	\$4,515	\$4,600
110-52-3300	ADVERTISING	\$1,000	\$1,000
110-52-3500	MEETINGS/TRAVEL	\$2,500	\$2,500
110-52-3600	MEMBERSHIP FEES	\$1,000	\$2,000
110-52-3611	DUES	\$1,000	\$2,000
110-52-3615	SUBSCRIPTIONS	\$200	\$500
110-52-3700	TRAINING	\$2,500	\$3,000
110-53-1100	SUPPLIES	\$3,000	\$3,500
110-53-1270	GASOLINE	\$3,500	\$4,000
110-54-2100	NEW EQUIPMENT	\$2,000	\$3,000
110-54-2300	OFFICE FURNISHINGS	\$500	\$500
110-61-1005	CONTINGENCY	\$10,000	\$10,000
TOTAL		\$296,259	\$312,292

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 18 certified officers: Chief of Police, Assistant Chief of Police , 11 Patrol Officers, 3 detectives, and 2 Code Enforcement Officers. The department also includes the Clerk of the Court, and an Administrative Assistant as well as a Probation Officer.

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.

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.

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.

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 - Included in this line item is a new vehicle to be used for Code Enforcement.

GRANT MATCH - This line item includes lease payments for new cameras for the patrol cars as well as lease payments for new computer software and the vehicles that were purchased in 2016.

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	2017	2018
120-51-1100	SALARIES	\$762,336	\$828,241
120-51-1105	OVERTIME	\$16,000	\$16,000
120-51-2110	HEALTH INSURANCE	\$212,012	\$152,644
120-51-2200	SOCIAL SECURITY	\$62,267	\$64,559
120-51-2400	GMEBS	\$80,830	\$74,350
120-51-2700	WORKER'S COMP	\$69,272	\$49,870
120-52-1200	PROFESSIONAL FEES	\$52,000	\$52,000
120-52-2110	LAUNDRY	\$3,000	\$3,000
120-52-2205	EQUIPMENT MAINT.	\$12,000	\$12,000
120-52-2210	VEHICLE MAINTENANCE	\$20,000	\$20,000
120-52-2215	RADIO MAINTENANCE	\$9,000	\$9,000
120-52-2310	EQUIPMENT RENTAL	\$5,250	\$5,250
120-52-3005	PRISONER EXPENSE	\$4,000	\$3,000
120-52-3105	VEHICLE INSURANCE	\$24,203	\$23,315
120-52-3110	POLICE LIABILITY	\$24,316	\$23,432
120-52-3205	POSTAGE	\$500	\$500
120-52-3210	TELEPHONE	\$14,000	\$14,000
120-52-3214	GCIC TELEPHONE	\$2,600	\$2,600
120-52-3300	ADVERTISING	\$400	\$400
120-52-3600	MEMBERSHIP FEES	\$1,250	\$1,300
120-52-3700	TRAINING	\$20,000	\$20,000
120-52-3925	UNDERCOVER EXPENSE	\$250	\$250
120-53-1005	OFFICE SUPPLIES	\$8,000	\$7,500
120-53-1010	UNIFORMS	\$12,000	\$12,000
120-53-1020	SOFTWARE SUPPORT	\$14,000	\$15,000
120-53-1100	SUPPLIES	\$7,500	\$7,500
120-53-1150	GRANT MATCH	\$50,000	\$50,000
120-53-1235	LIGHTS & POWER	\$20,000	\$20,000
120-53-1250	HEAT	\$2,000	\$2,000
120-53-1270	GAS & OIL	\$50,000	\$50,000
120-54-2000	CAPITAL EXPENSE	\$0	\$0
120-54-2100	NEW EQUIPMENT	\$6,000	\$10,000
120-54-2200	VEHICLE PURCHASE	\$0	\$33,000
120-54-2300	OFFICE FURNISHINGS	\$1,000	\$1,000
120-57-2080	VICTIMS ASSISTANCE	\$250	\$250
120-57-2081	HAB CO VICTIMS ASSIST.	\$4,000	\$4,000
120-57-2082	GA PROBATION FEE/DUI	\$400	\$400
120-57-2083	GA BRAIN/SPINAL TRUST	\$500	\$500
120-57-2084	INDIGENT DEFENSE	\$10,000	\$10,000
	COUNTY JAIL FUND	\$10,000	\$9,000
120-57-2091	REFUNDS	\$500	\$500
120-57-2095	PEACE OFFICER A&B FUND	\$18,000	\$17,000
120-52-3900	CONTRACT LABOR	\$7,000	\$7,000
TOTAL		\$1,616,636	\$1,632,361

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 11 fire personnel. These include: Chief (1), Assistant Chief (1), Captain (1), Lieutenants (2), Firefighters (7) one who acts as Fire Marshall, and several part time Firefighters.

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.

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

CAPITAL EXPENSE - Our existing air packs are set to expire in 2019. Included in this line item is the purchase of 39 new air packs to replace the expired ones.

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	2017	2018
140-51-1100	SALARIES	\$519,353	\$495,858
140-51-1105	OVERTIME	\$3,000	\$31,081
140-51-2110	EMPLOYEE GROUP INS.	\$116,607	\$98,536
140-51-2200	SOCIAL SECURITY	\$41,769	\$35,277
140-51-2400	GMEBS	\$68,700	\$59,340
140-51-2700	WORKER'S COMP.	\$28,190	\$19,515
140-52-1200	PROFESSIONAL FEES		\$2,000
140-52-2110	LAUNDRY	\$1,000	\$500
140-52-2205	EQUIPMENT MAINT.	\$15,000	\$15,000
140-52-2210	VEHICLE MAINTENNACE	\$12,000	\$12,000
140-52-2215	RADIO MAINTENANCE	\$6,600	\$6,600
140-52-2310	EQUIPMENT RENTAL	\$1,600	\$2,000
140-52-2311	FIRE HOSE	\$3,000	\$3,000
140-52-3100	LIABILITY INSURANCE	\$10,357	\$9,977
140-52-3105	VEHICLE INSURANCE	\$19,235	\$18,530
140-52-3210	TELEPHONES	\$5,500	\$5,500
140-52-3500	MEETINGS & TRAVEL	\$1,000	\$1,500
140-52-3600	MEMBERSHIP FEES	\$4,800	\$4,800
140-52-3611	DUES	\$500	\$500
140-52-3615	SUBSCRIPTIONS	\$1,280	\$1,000
140-52-3650	FIRE SAFETY		\$500
140-52-3700	TRAINING	\$2,500	\$2,500
140-52-3920	VOLUNTEERS	\$3,000	\$2,400
140-53-1005	OFFICE SUPPLIES	\$600	\$600
140-53-1010	UNIFORMS	\$4,000	\$4,000
140-53-1100	SUPPLIES	\$6,000	\$6,000
140-53-1120	GRANTS MATCH	\$0	\$0
140-53-1235	LIGHTS & POWER	\$20,000	\$20,000
140-53-1250	HEAT	\$7,000	\$7,000
140-53-1270	GAS & OIL	\$10,000	\$10,000
140-54-2000	CAPITAL EXPENSE	\$0	\$150,000
140-54-2100	NEW EQUIPMENT	\$5,000	\$7,000
140-54-2200	VEHICLE PURCHASE	\$0	\$0
TOTAL		\$917,591	\$1,032,514

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.

STREET REPAIRS – These funds will be used to complete the 2018 paving project which includes Highland Avenue, Jones Street, Park Place Drive, and a portion of Hoyt Street.

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.

CAPITAL EXPENSE – No capital projects are scheduled in 2018.

NEW EQUIPMENT – Included this line item is equipment used to maintain our streets and sidewalks.

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.

SALARIES –Salaries for four sanitation workers.

CONTRACT LABOR – These funds will be used to hire temporary workers to help with our annual leaf pickup program.

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 other equipment necessary to provide this service.

NEW VEHICLES – This line item includes the payment for the garbage truck that was purchased in 2016. It also includes the cost to replace our leaf vac truck which is so old Chevrolet no longer makes parts for it.

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, the Ballard Center, and Community House.

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

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 is the salary for the Building Inspector as well as an Administrative Assistant.

PROFESSIONAL FEES – These costs included legal services, project reviews, and plan checks. Also included in this line item are funds to pay our consultant for the Comprehensive Plan update.

VEHICLE MAINTENANCE – Maintenance of the vehicle used by the Building Inspector.

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 – The Building Inspector must 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 the Building Inspector.

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

Planning Department Budget

G/L Account	G/L Description	Approved 2017	Approved 2018
280-51-1100	SALARIES	\$49,427	\$92,500
280-51-2110	EMPLOYEE GROUP INS.	\$10,601	\$15,154
280-51-2200	SOCIAL SECURITY	\$4,034	\$7,447
280-51-2400	GMEBS	\$4,230	\$9,660
280-51-2700	WORKER'S COMP.	\$2,027	\$1,498
280-52-1200	PROFESSIONAL FEES	\$1,200	\$25,000
280-52-2205	EQUIPMENT MAINTENANCE	\$350	\$1,000
280-52-2210	VEHICLE MAINTENANCE	\$500	\$500
280-52-2310	EQUIPMENT RENTAL	\$1,400	\$1,500
280-52-3100	INSURANCE-GEN LIABILITY	\$625	\$1,070
280-52-3105	VEHICLE INSURANCE	\$832	\$1,093
280-52-3210	TELEPHONES	\$3,075	\$3,075
280-52-3205	POSTAGE	\$500	\$500
280-52-3300	ADVERISING	\$1,000	\$1,000
280-52-3500	MEETINGS & TRAVEL	\$1,000	\$1,500
280-52-3600	MEMBERSHIP FEES	\$800	\$1,000
280-52-3615	SUBSCRIPTIONS	\$300	\$300
280-52-3700	TRAINING	\$2,000	\$2,500
280-53-1010	UNIFORMS	\$200	\$200
280-53-1100	SUPPLIES	\$1,000	\$1,000
280-53-1270	GAS & OIL	\$750	\$750
280-54-2100	NEW EQUIPMENT	\$250	\$500
280-54-2200	NEW VEHICLES	\$0	\$0
280-60-1010	BOARD MEMBER TRAINING	\$500	\$0
280-60-1015	BOARD MEMBER STIPEND	\$500	\$500
TOTAL		\$87,101	\$169,247

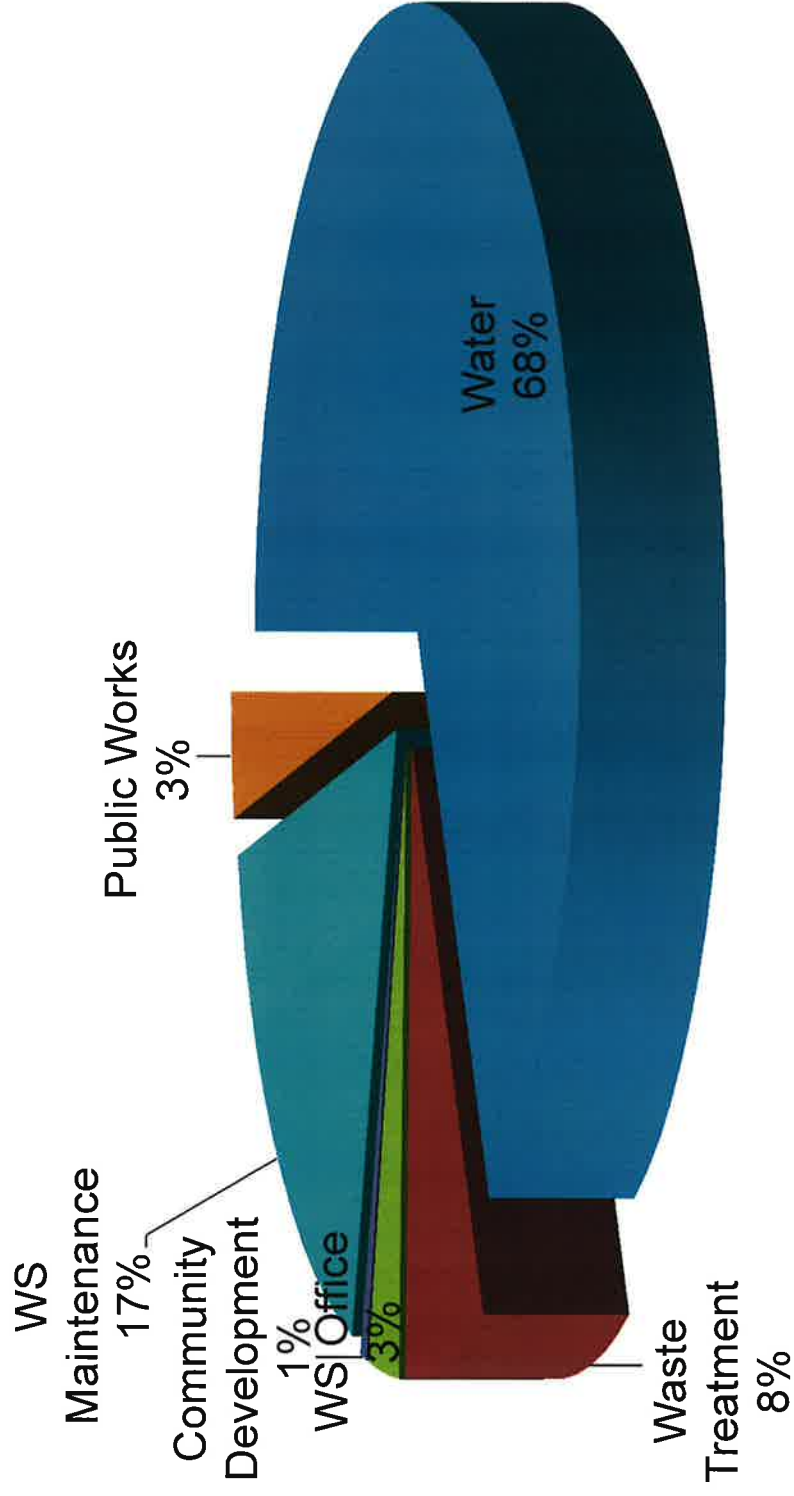
Water and Sewer Utility Budget

[illegible]

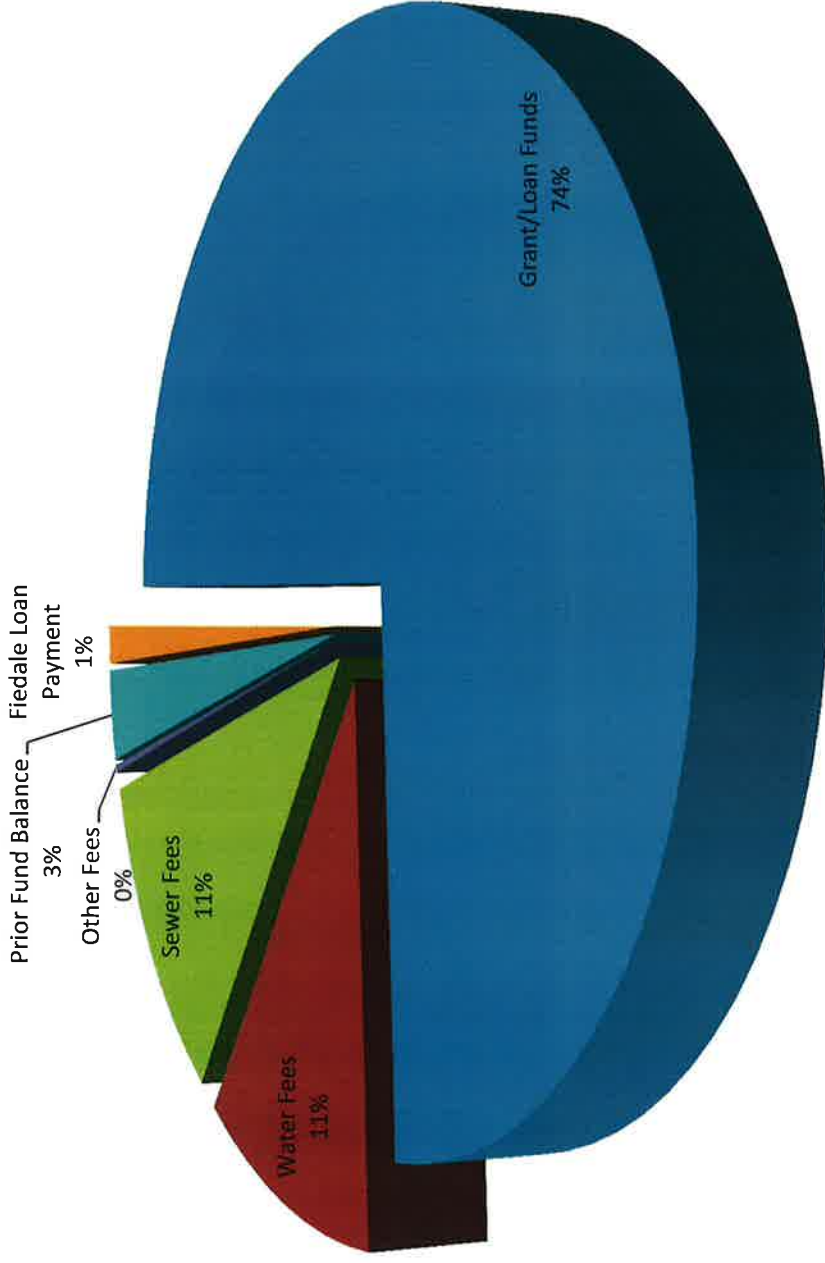
Water and Sewer Revenues

		Approved	Approved
	Revenues	2017	2018
33.1400	Grant Funds	\$400,000	\$750,000
34.4210	Water Fees	\$3,400,000	\$3,400,000
34.4220	Sewer Fees	\$3,500,000	\$3,500,000
34.4225	Sewer Taps	\$15,000	\$15,000
34.4230	Water Taps	\$15,000	\$15,000
34.4240	Sewer Surcharge and Fines	\$5,000	\$5,000
	Late Fees/Penalties	\$12,000	\$30,000
36.1000	Interest Income	\$500	\$400
38.8000	Miscellaneous	\$8,000	\$12,000
38.8500	Convenience Fees	\$2,000	\$2,000
38.9000	Fieldale WWTP Upgrade Paym	\$402,800	\$402,800
38.9200	GEFA Loan	\$19,500,000	\$23,000,000
38.9500	Prior fund balance	\$390,484	\$933,078
Total		\$27,650,784	\$32,065,278

Water and Sewer Fund Expenditures



Water and Sewer Revenue



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, one (1) supervisor, five (5) operators, and one (1) maintenance worker.

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. These projects are being funded with GEFA funds.

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, two (2) accounting clerks, and a full time cashier are included in this budget.

PROFESSIONAL, AUDIT, and CODIFICATION, RECORDING FEES - These are costs for professional services. Professional fees for various studies, grant application development, a portion of the architectural fees for the new municipal complex, and legal services are charged here, as well as the city's annual audit. 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.

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 2017	Approved 2018
224-51-1100	SALARIES	\$168,151	\$181,272
224-51-1105	OVERTIME	\$500	\$1,430
224-51-2100	HEALTH INSURANCE	\$42,402	\$30,529
224-51-2200	SOCIAL SECURITY	\$13,492	\$14,616
224-51-2400	GMEBS	\$24,337	\$24,150
224-51-2700	WORKER'S COMP.	\$944	\$671
224-52-1200	PROFESSIONAL FEES	\$33,000	\$80,000
224-52-1210	UTILITY BILLS	\$22,000	\$22,000
224-52-1220	SOFTWARE SUPPORT	\$22,000	\$15,000
224-52-1230	AUDIT FEES	\$12,500	\$15,000
224-52-1250	TRANSFER SEWER FEES	\$250,000	\$250,000
224-52-1260	TRANSFER WATER FEES	\$250,000	\$250,000
224-52-1275	CODIFICATION PROJECT	\$4,000	\$5,000
224-52-2210	EQUIP./VEHICLE MAINT.	\$1,900	\$2,000
224-52-2215	OFFICE MACH. RRP & MAINT.	\$2,000	\$0
224-52-2310	EQUIPMENT RENTAL	\$10,000	\$10,000
224-52-3100	GEN. LIABILITY INS.	\$5,918	\$5,701
224-52-3105	VEHICLE INSURANCE	\$740	\$713
224-52-3120	PUBLIC OFFICIALS LIAB.	\$10,000	\$10,000
224-52-3205	POSTAGE	\$2,500	\$2,500
224-52-3210	TELEPHONES	\$10,000	\$10,000
224-52-3300	ADVERTISING	\$1,000	\$1,000
224-52-3500	MEETINGS & TRAVEL	\$2,000	\$3,000
224-52-3615	SUBSCRIPTIONS	\$0	\$0
224-52-3700	TRAINING	\$4,000	\$4,000
224-52-3900	CONTRACT LABOR	\$5,000	\$5,000
224-53-1010	UNIFORMS	\$400	\$400
224-53-1100	SUPPLIES	\$8,000	\$8,000
224-53-1230	LIGHTS & POWER	\$3,200	\$3,200
224-53-1250	HEAT	\$2,500	\$2,500
224-53-1270	GAS & OIL	\$500	\$750
224-54-2000	CAPITAL EXPENSE	\$10,000	\$10,000
224-54-2010	NEW EQUIPMENT	\$15,000	\$15,000
224-54-2300	FURNITURE	\$0	\$0
224-54-2400	OFFICE FURNISHINGS	\$0	\$0
TOTAL		\$937,984	\$983,432

Community Development Department

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 and the Depot Museum Curator.

PROFESSIONAL FEES - These costs included legal services, inspections, surveying, and Engineering needed to assess properties to be redeveloped. Also included in this is the cost to develop an Economic Redevelopment Plan for downtown.

PROGRAM FUNDS - These funds are used to support the four (4) point approach of the Main Street Program.

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: Main Street 101 and Downtown Development Training.

MEMBERSHIPS AND DUES - The following memberships in the Georgia Association of Economic Development, and Main Street 101.

SUPPLIES - These costs are for office supplies.

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

Community Development Budget

[illegible]

Public Works

The Public Works Department is charged with maintaining all buildings, parks, rights of ways, and equipment owned by the City.

SALARIES –Included in this Division is 1 supervisor, 2 Foremen, 1 mechanic, and 9 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.

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 if for vehicles used by this division.

NEW EQUIPMENT – This line item is for equipment needed for the Maintenance and Mechanical Division.

Public Works 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 (1) crew leader, and (5) 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.

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.

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 CDBG Sewer and Drainage project. Also, included in this line item are funds to replace water and sewer lines on Skyland, Highland, and Chenocetah. Other projects include phase 3 of our fiber optic project to run fiber to our sewer lift stations. The cost to drain and inspect the inside of our water tanks is included in this line item as well.

NEW EQUIPMENT – These funds will be used to purchase a wheel loader.

VEHICLE PURCHASE – These funds will be used to purchase a new truck to be used by the Department.

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]

Special Revenue Accounts

Special Revenue Accounts are funds that have a specific purpose and can only be used in accordance with the laws governing their use..

Our Special Revenue Accounts are SPLOST, Hotel-Motel Tax Capital Improvement Fund and Storm Water Utility Fund. The use of these funds is restricted by law and can only be used for specific purposes.

SPLOST

SPLOST funds are used to complete capital projects identified in the SPLOST Referendum.

Public Safety Projects – These funds will be used to pay our debt service for our Police Cars, the Ladder Truck, and the North Fire Station.

Roads & Bridges – These funds will be used for our matching portion of our LMIG grant to pave Highland Avenue, Jones Street, Park Place Drive, and a portion of Hoyt Street (\$200,000). The budget includes funds to begin Phase 2 of the Level Grove Sidewalk Project (\$500,000). We will also be replacing the sidewalk on Elrod Street between Farlinger Street and Sugar Creek subdivision (\$45,000).

SPLOST VI Fund Budget

[illegible]

Hotel-Motel Tax Capital Improvement Fund

These funds are used to complete capital projects related to the promotion of tourism in the city.

Christmas in the Park – this is the cost for the annual Christmas light display at City Park.

Park Maintenance – this line item includes the cost to widen and re-surface phase 2 of the walking trail. Also included in this line item is the cost to treat the wooden bridges on the walking trail with water seal.

Website Maintenance – these are the costs associated with maintaining the city's website.

Way Finding Signage – this is the cost for the new directional signs that will be placed throughout the city.

Hotel-Motel Tax Capital Improvement Fund Budget

[illegible]

Storm Water Utility Fund

These funds are used to maintain and improve the city's drainage system.

Storm Drainage Maintenance – These are the costs associated with maintaining the city's existing drainage system.

Hoyt Street Culvert Replacement – This is one of the capital projects identified by Carter & Sloope in the Storm Water Utility Plan.

Cherokee Terrace Drainage Project - This is one of the capital projects identified by Carter & Sloope in the Storm Water Utility Plan.

STORM WATER UTILITY BUDGET

[illegible]