

City of Social Circle



Program of Services Budget for July 1, 2015 - June 30, 2016 Adopted June 16, 2015

RESOLUTION

WHEREAS, the City Manager, according to Section 6.25 of the Charter of the City of Social Circle, has prepared and submitted to the Mayor and City Council a budget for the year beginning July 1, 2015 and ending June 30, 2016, and

WHEREAS, the Mayor and Council reviewed the budget at meetings duly called and held an advertised Public Hearing on June 2, 2015, and they have studied and revised the proposed budget and believe the Program of Services outlined in the budget is in the best interest of the City of Social Circle.

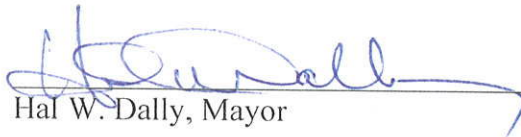
WHEREAS, the budget is balanced in each Fund and revenues and appropriations are duly noted in the attached document, Program of Services, Budget for July 1, 2015-June 30, 2016.

THEREFORE BE IT RESOLVED by the Social Circle Mayor and Council that the Program of Services budget attached hereto for the year beginning July 1, 2015 and ending June 30, 2016 is approved.

BE IT FURTHER RESOLVED, that a new fund is created entitled ASSET REPLACEMENT FUND, to be used in accordance with the Asset Replacement Program of the City of Social Circle.

This 16th day of June, 2015.

CITY OF SOCIAL CIRCLE


Hal W. Dally, Mayor


David L. Keener, Mayor Pro tempore


Angela Porter, Council Member


Steve Shelton, Council Member


Scott Simpkins, Council Member

ATTEST:


Susan M. Roper, City Clerk/Finance Officer



The City Of

SOCIAL CIRCLE

166 North Cherokee Road • Post Office Box 310 • Social Circle, Georgia 30025

Office: 770-464-2380 • Fax: 770-464-2113

June 16, 2015

Honorable Mayor and City Council,

It is exciting to present to you this budget and program of services for the fiscal year beginning July 1, 2015. Your department managers have worked closely with me and City Clerk/Finance Officer Susan Roper to prepare this Program of Services that will be provided to the citizens of Social Circle next year.

Earlier in the process we asked the Council to share with us some of their priorities that need to be addressed in this and future budgets. We have taken those concerns and attempted to fold them into this Program of Services where funds are available.

This year's budget continues all of the services provided in previous years and builds on those services in several areas. However, the stresses on your local government's financial picture continue as revenues in the General Fund only slowly heal from the recession of recent years. The Enterprise Funds will continue to provide effective service to the community, with an increase in water rates and no increase in sewer and natural gas rates.

Revenue projections for the General Fund and other funds have been carefully reviewed to insure that they are realistic with current trends. Expenditures are based on known costs and projections for changes during the year.

Enclosed is a budget that maintains the services that our community enjoys and is within the financial means available to the City. The General Fund, the fund that shoulders the lion's share of our activities, will continue to have a positive balance at year's end, assuming the income and appropriation plan suggested within is followed. Revenue estimates are not as conservative as years previous and the expenditures will need to be closely watched throughout the year by both the department managers and the City Manager.

Noteworthy programs to improve Social Circle include the following:

- ❖ Continued upgrade to the City's software and hardware in the General Administration Department
- ❖ Increased IT and security abilities of the Police Department, the addition of one new police vehicle, and one half time clerical position.
- ❖ The construction of the new fire station and addition of two new fire personnel to provide minimal staffing for the new station.
- ❖ Purchase of a new van for the city's transportation system

"Georgia's Greatest Little Town"

Honorable Mayor and Council
June 16, 2015
Page 2

- ❖ The addition of a Gateway Sign in the Main Street budget
- ❖ The development of a Watershed Assessment Plan
- ❖ Major repair of the Wastewater Plant Belt Press
- ❖ Installation of bulk chemical feeders at the Water Treatment Plant
- ❖ Installation of a new gas main on Highway 11 as the CSX bridge is rebuilt
- ❖ The construction of a sidewalk on W. Hightower Trail
- ❖ Installation of many new commercial water meters.

Although we have presented the Council with a General Fund budget that is balanced for the new fiscal year, normal revenue increases cannot keep up with the continued and increased costs of City government. Therefore, it is suggested that the Council spend some time in the near future to discuss potential revenue sources such as increasing the millage rate for more property taxes, increases to your fees for services to cover all service costs, and realigning the dependency on the enterprise funds for general fund activities.

The Program of Services before you is within the means of the city's finances, although we plan to draw on SPLOST, funds from the gas enterprise fund, fund balances from the Solid Waste Fund, and from grants to continue our services.

With these thoughts in mind, we present you with the Program of Service for 2015-16 for your review and approval.

Sincerely,

Ross G. Hubbard
City Manager

CITY OF SOCIAL CIRCLE

2015-2016 BUDGET PROPOSAL

SUMMARY TOTALS

2012-2013

2013-2014

2014-2015

2015-2016

GENERAL FUND	
WATER/SEWER	
GAS	
SOLID WASTE	
TOTAL	

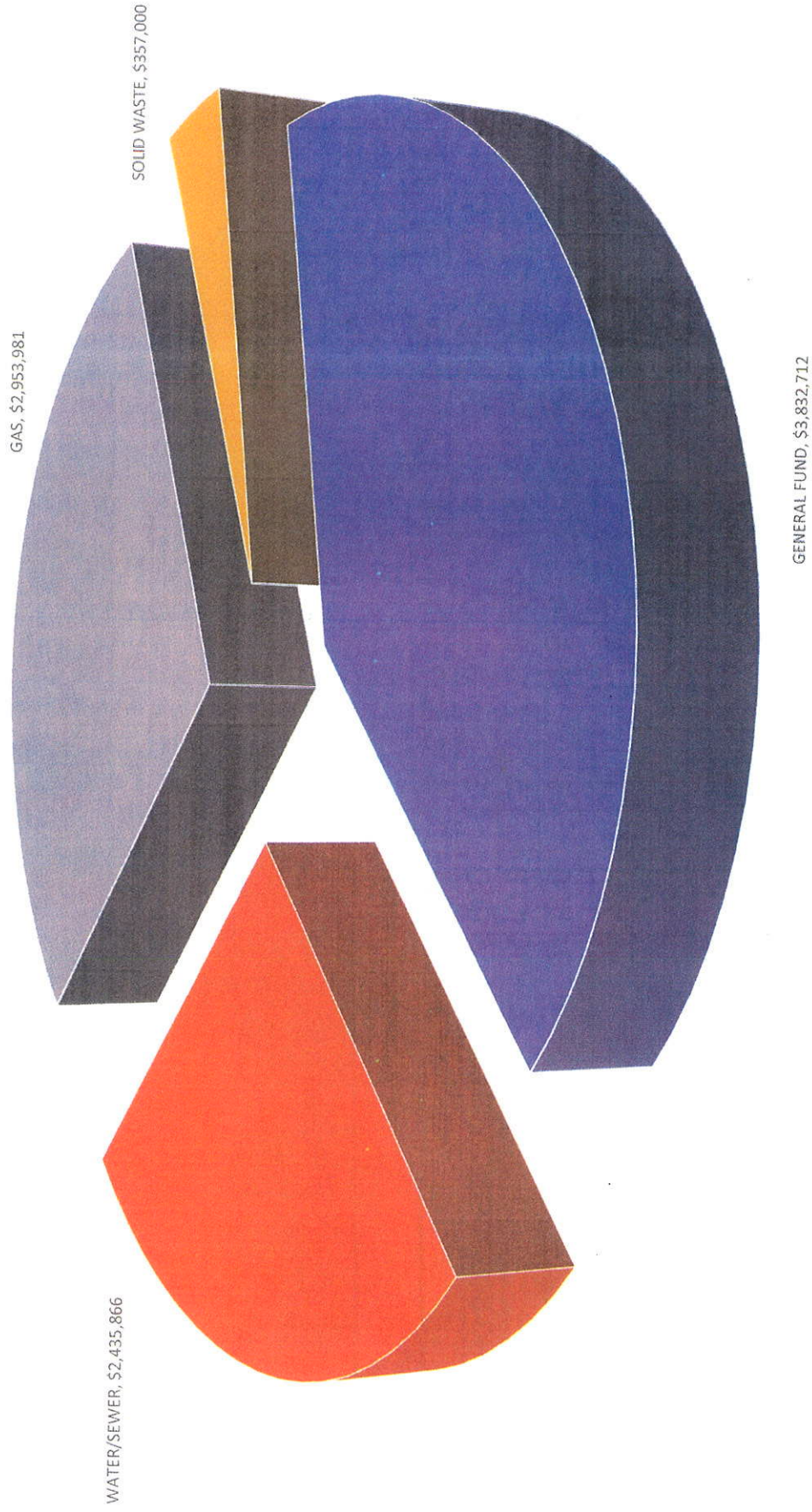
\$ 3,507,879
\$ 2,146,138
\$ 2,635,196
\$ 240,000
\$ 8,529,213

\$ 3,602,130
\$ 2,152,422
\$ 2,967,275
\$ 274,000
\$ 8,995,827

\$ 3,651,620
\$ 2,395,638
\$ 3,100,971
\$ 297,000
\$ 9,445,229

\$ 3,832,712
\$ 2,435,866
\$ 2,953,981
\$ 357,000
\$ 9,579,559

2015-2016 Total Budget



GENERAL FUND

REVENUE

2012-2013

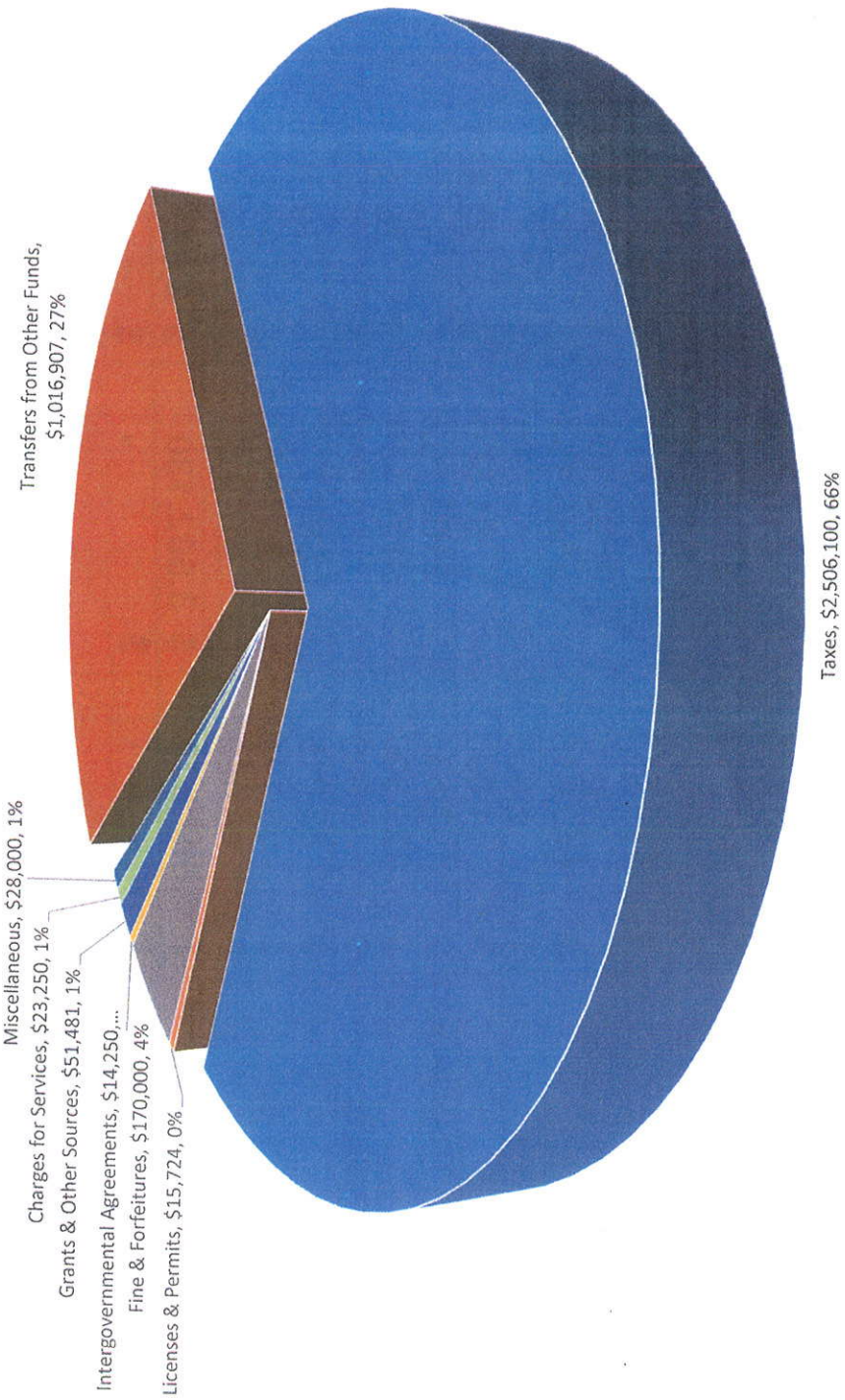
2013-2014

2014-2015

2015-2016

TAXES	\$ 2,427,700	\$ 2,448,700	\$ 2,387,900	\$ 2,506,100
LICENSES & PERMITS	\$ 15,600	\$ 16,220	\$ 16,220	\$ 15,724
FINES & FORFEITURES	\$ 200,000	\$ 175,000	\$ 150,000	\$ 170,000
INTERGOVERNMENTAL AGRMNTS	\$ 20,500	\$ 106,000	\$ 91,000	\$ 14,250
GRANTS & OTHER SOURCES	\$ 31,000	\$ 31,000	\$ 32,000	\$ 51,481
CHARGES FOR SERVICES	\$ 20,400	\$ 15,710	\$ 15,500	\$ 23,250
MISCELLANEOUS	\$ 31,500	\$ 31,500	\$ 40,000	\$ 28,000
TRANSFERS	\$ 756,179	\$ 775,000	\$ 916,000	\$ 1,016,907
OTHER FINANCING SOURCES	\$ 5,000	\$ 3,000	\$ 3,000	
TOTAL	\$ 3,507,879	\$ 3,602,130	\$ 3,651,620	\$ 3,825,712

General Fund Revenue
2015-16

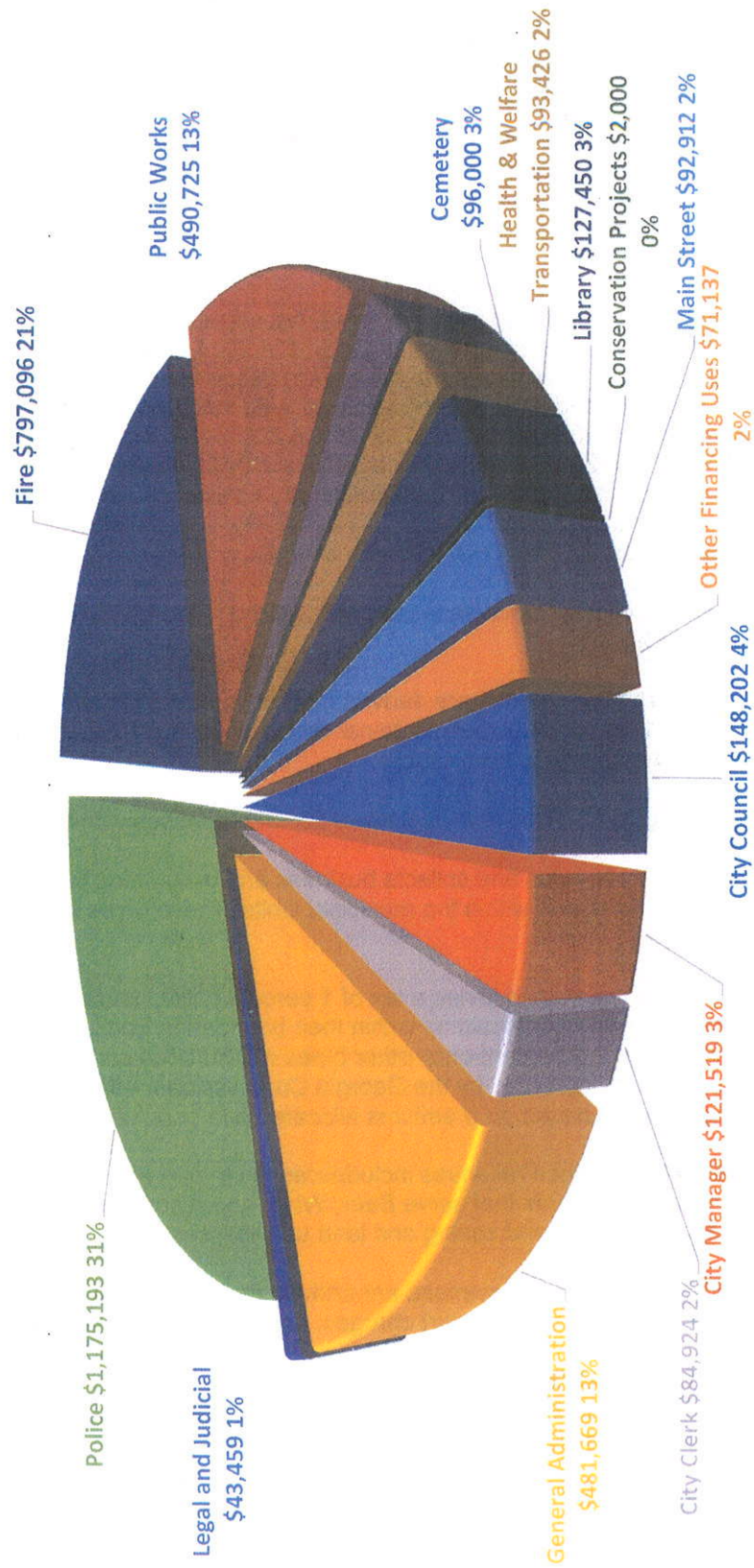


GENERAL FUND EXPENSES

2012-2013 2013-2014 2014-2015 2015-2016

CITY COUNCIL	\$ 108,838	\$ 110,610	\$ 141,483	\$ 148,202
CITY MANAGER	\$ 126,498	\$ 126,021	\$ 128,795	\$ 121,519
CITY CLERK	\$ 77,234	\$ 82,032	\$ 83,740	\$ 84,924
ELECTIONS	\$ 1,000	\$ 10,000	\$ -	\$ 5,500
GENERAL ADMINISTRATION	\$ 431,195	\$ 408,386	\$ 476,801	\$ 481,669
LEGAL AND JUDICIAL SERVICES	\$ 50,000	\$ 40,000	\$ 38,487	\$ 43,459
POLICE	\$ 1,625,548	\$ 1,149,670	\$ 1,125,006	\$ 1,175,193
FIRE		\$ 683,194	\$ 706,617	\$ 797,096
PUBLIC WORKS	\$ 660,615	\$ 585,354	\$ 492,306	\$ 490,725
STORM DRAINAGE	\$ 2,000	\$ 0	\$ -	
CEMETERY	\$ 1,000	\$ 1,500	\$ 92,830	\$ 96,000
HEALTH & WELFARE - TRANSPORTA	\$ 102,535	\$ 103,162	\$ 92,305	\$ 93,426
LIBRARY	\$ 129,300	\$ 127,150	\$ 126,400	\$ 127,450
CONSERVATION PROJECTS	\$ 3,000	\$ 3,000	\$ 2,000	\$ 2,000
MAIN STREET	\$ 83,015	\$ 87,797	\$ 79,186	\$ 92,912
OTHER FINANCING USES	\$ 58,101	\$ 47,652	\$ 61,325	\$ 61,316
BUDGET TO RESERVE	\$ 48,000	\$ 36,602	\$ 4,339	\$ 4,321
TOTAL	\$ 3,507,879	\$ 3,602,130	\$ 3,651,620	\$ 3,825,712
	\$ -	\$ -	\$ -	\$ -

GENERAL FUND EXPENSE 2015-16



General Fund Revenue

The General Fund Revenue of the City comes from various sources including taxes, fee for services, use of the City's assets, and grants. There are different Funds that are used to insure that monies collected are spent according to Governmental Accounting Standards.

PROPERTY TAXES – Property Tax is the historic mainstay for general revenue for the City of Social Circle. Social Circle has six significant property taxes, with Real Property tax the largest of the property taxes. The real property tax is determined by the City Council setting the millage rate annually. This rate, currently 7.411 mills, or \$0.007411, is multiplied by 40% of the assessed value of real property to determine property tax owed.

OTHER TAXES

Taxation on Motor Vehicles - Beginning March 1, 2013, the sales tax and ad valorem tax on automobiles was replaced with a one-time title tax fee of 6.5% in 2013, 6.75 in 2014, and 7% in 2015 when titling an automobile. The premise of this provision is to eliminate the ad valorem tax on vehicles and capture revenue from the casual sale of automobiles. The state and local governments will split the revenue from the title tax fee. In 2013 the local governments will receive 43% of the revenue, 45% in 2014, 45% in 2015, 46.5% in 2016, 56% in 2017, 60% in 2018, 64% in 2019, 66% in 2020, 70% in 2021 and 72% in 2022 and all subsequent years. Current owners of automobiles taxed under the old system will continue to pay ad valorem until the vehicle is re-titled.

Cities are required to account for these two methods of taxation separately.

Franchise Tax – The City collects franchise taxes from Georgia Power (5%), telephone service companies (3%), and the cable services (5%).

Alcohol Beverage Tax – These revenues are derived from beverage distributors at varying rates: Liquor = \$.22 per liter; Beer = \$.05 per 12oz. or \$6.00 per container on tap; Wine = \$.22 liter. Taxes on liquor sold by the drink is three percent (3%) of the charge to the public.

Local Option Sales Tax (LOST) – This is a local sales tax on purchases within the city.

Occupation Tax – Social Circle levies and collects business and occupation taxes on businesses and practitioners with offices or locations within the municipal limits. These taxes are based by the business type and size.

Insurance Premium Tax – Social Circle levies a tax of 1 percent on life insurance companies based on gross direct premiums on policies of persons residing within their boundaries. Each municipality may levy a gross premium tax of no more than 2.5 percent on all other types of insurance companies doing business in Georgia. Insurance premiums taxes are collected by the Georgia Commissioner of Insurance and distributed to the municipalities levying the taxes based on premiums allocated on a population ratio formula.

LICENSES AND PERMITS – These revenues include licenses to operate businesses in the city. The City also collects licenses from establishments that serve Beer, Wine, and Alcohol; Insurance business licenses, golf cart permits, building and sign permits, and zoning and land use licenses.

FINES AND FORFEITURES – These revenues are derived from traffic and parking tickets, other violations of laws enforced by the Police Department, court charges, and code enforcement fines.

REVENUE FROM OTHERS GOVERNMENT COLLECTIONS

Walton County Fire – This revenue is for service provided by agreement with Walton County to county residents by the Social Circle Fire Department in an area under served by the Walton County Fire service.

SCBOE Resource Officer – This line item was used to account for revenue generated by providing the Social Circle schools with a police officer. This contract ended last year.

Housing Authority In Lieu Taxes – These are collected from the Housing Authority in an amount equal to 10% of net rents received.

GENERAL FUND		CURRENT				RECOMMENDED	APPROVED
Account	Description	2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
							6/16/2015
REVENUES/OTHER SOURCES							
Taxes							
311100	REAL PROPERTY TAX-CITY	929,531	928,099	925,000	935,838	998,000	998,000
311200	REAL PROPERTY TAX - DEL	32,374	42,890	45,000	16,897	27,000	27,000
311310	MOTOR VEHICLE TAX- CITY	86,550	69,218	77,000	68,844	50,000	50,000
311315	TAVT TAX		53,630		6,321	43,000	43,000
311320	MOBILE HOME TAX-CITY	2,455	1,525	1,200	218	500	500
311340	INTANGIBLE TAX	17,100	26,041	15,000	9,563	12,000	12,000
311350	RAILROAD EQUIPMENT TAX	3,316	3,386	3,600	3,386	3,600	3,600
311600	REAL ESTATE TRANSFER TAX	2,409	3,711	3,100	4,590	5,000	5,000
311710	ELECTRIC FRANCHISE TAX	396,629	393,442	401,000	426,758	436,000	436,000
311750	TV CABLE FRANCHISE TAX	31,850	33,954	34,000	33,482	34,000	34,000
311760	TELEPHONE FRANCHISE TAX	10,587	9,569	15,000	9,569	10,000	10,000
313100	LOST	555,218	526,201	520,000	409,720	545,000	545,000
314200	ALCOHOLIC BEVERAGE TAX	56,478	60,827	60,000	40,038	60,000	60,000
316100	OCCUPATION TAX	22,751	16,799	21,000	22,672	23,000	23,000
316200	INSURANCE PREMIUM TAX	212,333	219,851	225,000	228,036	235,000	235,000
316300	FINANCIAL INSTITUTION TAX	9,033	9,282	10,000	8,547	9,000	9,000
319000	P&I ON DEL TAX	54,783	33,742	32,000	17,153	15,000	15,000
Taxes TOTAL		2,423,396	2,432,168	2,387,900	2,241,632	2,506,100	2,506,100
Licenses & Permits							
321100	ALCOHOLIC BEVERAGE LIC	4,587	3,000	4,500	3,000	3,000	3,000
321150	ALCOHOL SERVER PERMIT	0		100	0	100	100
321220	INSURANCE BUSINESS LIC	10,405	11,521	10,000	9,583	10,000	10,000
321290	GOLF CART PERMITS	12	24	20	24	24	24
322200	BUILDING AND SIGN PERMITS	1,510	1,985	1,000	2,570	2,000	2,000
322210	ZONING AND LAND USE LIC	750	450	600	450	600	600
Licenses & Permits TOTAL		17,263	16,980	16,220	15,627	15,724	15,724
Fines & Forfeitures							
351170	FINES AND FORFEITURES	111,303	159,322	150,000	126,813	170,000	170,000
Fines & Forfeitures TOTAL		111,303	159,322	150,000	126,813	170,000	170,000
Intergovernmental- State							
336002	WALTON COUNTY FIRE	52,000	52,000	52,000	0	0	0
	WALTON COUNTY (GATEWAY SIGN)					7,500	7,500
336005	SCBOE-RESOURCE OFFICER	16,500	16,500	35,000	0		
	SCHOOL ELECTIONS					2,750	2,750
338001	HOUSING AUTH-IN LIEU TAX	5,627	3,038	4,000	1,980	4,000	4,000
Intergovernmental-State TOTAL		74,127	71,538	91,000	1,980	14,250	14,250

GRANTS AND OTHER SOURCES – Only two sources of grants are anticipated in the 2015-16 fiscal year: A Section 18 Transportation Grant for assistance in funding the transit system, and a Georgia Municipal Association health and safety grant for staff.

FEES FOR SERVICES – These fees are collected to provide for the reimbursement of costs to provide certain services. These include: copying and faxing services, election qualifying fees, credit card fees, accident reports, cemetery, and cremorial fees.

INTEREST INCOME - This is money derived from the investment of cash that is not being used for current operating expenses.

TRANSFERS AND FUND BALANCE – Although not revenue by definition, these line items refer to funds used for operating purposes include transfers from the enterprise funds and the prior year fund balance.

Account	GENERAL FUND Description	CURRENT				RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u> 6/16/2015
Grants & Other Sources							
331111	SECTION 18 TRANS GRANT	31,260	35,996	26,000	22,507	39,481	39,481
334314	GMA SAFETY GRANT	0	8,315	6,000	10,315	12,000	12,000
334322	GRANT - WALTON FOUNDATION		78,075				
334323	ST OF GA	49,637	51,700		120,091		
335103	GA FORESTRY COMM GRANT	568					
335104	GEFA GRANT REVENUE	533					
335105	MISCELLANEOUS GRANTS	10,162	2,366		1,879		
335200	FOREST LAND PROTECTION		5,943		3,013	3,000	3,000
336007	FREDS GRANT	325			185		
Grants & Other Sources TOTAL		92,485	182,395	32,000	157,990	51,481	51,481
CHARGES FOR SERVICES							
341400	COPYING AND FAX SERVICES	543	495	500	399	500	500
341910	ELECTION QUALIFYING FEE	0	414	0	0	500	500
341911	CREDIT CARD CONV. FEE	104		0			
342120	ACCIDENT REPORTS	15	10	0	40	50	50
345510	PASSENGER FARES	5,731	5,466	5,000	5,422	7,200	7,200
349100	CEMETERY FEES	13,405	11,840	10,000	33,520	15,000	15,000
349200	CREMORIAL FEES						
CHARGES FOR SERVICES TOTAL		19,798	18,225	15,500	39,381	23,250	23,250
INTEREST INCOME							
361000	INTEREST INCOME	13,469	20,251	20,000	9,925	13,000	13,000
INTEREST INCOME		13,469	20,251	20,000	9,925	13,000	13,000
Miscellaneous Revenue							
381002	RENT-COMMUNITY CENTER	200	(50)	0	300	0	0
389001	OTHER REVENUE	17,358	15,854	20,000	16,207	15,000	15,000
Miscellaneous Revenue TOTAL		17,558	15,804	20,000	16,507	15,000	15,000
Other Financing Sources							
391102	USE OF FUND BALANCE RESERVES						39,407
391203	TRANSFER IN FROM GAS	447,500	450,000	541,000	405,750	545,000	545,000
391204	TRANSFER IN FROM WATER	287,577	300,000	325,000	243,750	325,000	325,000
391205	TRANSFER IN FROM SW	0	25,000	50,000	37,500	107,000	107,000
391206	TRANSFER IN- STANTON TRUST	1,138		3,000	404	500	500
391210	TRANSFER IN - HOTEL MOTEL	1,049	332				
391300	TRANSFER IN FROM SPLOST	35,447					
392000	CAPITAL LEASE PROCEEDS		715,834				
392100	PROCEEDS FROM SALE OF ASSETS	14,934	85,919				
Other Financing Sources TOTAL		787,644	1,577,085	919,000	687,404	977,500	1,016,907
TOTAL REVENUES/OTHER SOURCES		3,557,043	4,493,767	3,651,620	3,297,260	3,786,305	3,825,712

City Council

The City Council Expenditure Budget houses costs of the Mayor and City Council. The Mayor and Council are elected to four year staggered terms. The Mayor is elected by the voters at large, Each of the Council members is elected by the voters of the district in which they reside.

SALARIES – This line item includes the monthly salaries of the Mayor and City Council. These elected positions receive a stipend of: Mayor \$600. per month, and Council \$400. per month.

EMPLOYEE BENEFIT COSTS - Social Security, Medicare, as required by law, and Retirement Contributions which are provided the Mayor and members of the Council are included in these line items.

PROPERTY AND LIABILITY INSURANCE –Public Officials Liability Insurance is included here. We are insured through the Georgia Interlocal Risk Management Agency (GIRMA). The Association rates each member agency annually based on our previous years' experiences (losses) to provide liability rates.

DUES AND FEES – Memberships for City: Walton County Chamber, Walton Municipal Association.

TRAVEL AND TRAINING – Training money is spent to keep the Mayor and Council Members abreast of the latest trends in the governance of local government. Included is member training through the Georgia Municipal Association, workshops, and possibly new council member training as required by law.

GENERAL SUPPLIES AND MAINTENANCE – These costs are for office supplies to support the operation of the Mayor and Council.

FOOD COUNCIL – These costs are for snacks and meals when the Mayor and Council are required to work through normal meal times and meal meetings outside of City Hall.

Account	GENERAL FUND Description	CURRENT				RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
							6/16/2015
EXPENSES							
Dept1110	CITY COUNCIL						
Personnel Costs							
511100	SALRIES REGULAR	15,000	21,257	26,400	19,800	26,400	26,400
512200	SOCIAL SECURITY-FICA (COUNCIL	930	1,321	1,650	1,228	1,650	1,650
512300	MEDICARE- (COUNCIL)	218	305	400	287	400	400
512400	RETIREMENT	13,500	8,775	8,775	6,581	6,960	6,960
Personnel Costs TOTAL		29,648	31,658	37,225	27,896	35,410	35,410
Contractual Services							
523100	PROPERTY & LIABILITY INSURANCE	57,353	63,836	86,758		97,992	97,992
523500	TRAVEL & TRAINING (combined 2012-20	13,158	7,601	15,000	4,005	12,500	12,500
523600	DUES AND FEES		1,000	300	300	300	300
Contractual Services TOTAL		70,512	72,437	102,058	4,305	110,792	110,792
Supplies & Materials Costs							
531100	GENERAL SUPPLIES AND MATERIA	2,470	156	700	5	500	500
531300	FOOD-COUNCIL	1,738	1,912	1,500	877	1,500	1,500
Supplies & Materials Costs TOTAL		4,209	2,068	2,200	881	2,000	2,000
CITY COUNCIL TOTAL		104,368	106,163	141,483	33,082	148,202	148,202

City Manager

The City Manager is the Chief Executive of the City and possess all of the executive and administrative power granted to the city under the Constitution and laws of the State of Georgia and all the executive and administrative powers contained in the City Charter.

SALARIES – The salary for the City Manager is included in this line item. During 2014-2015, salaries for both the previous City Manager and Interim City Manager were paid, which inflated expense due to overlap of the two positions and paying the previous City Manager's accrued leave.

GROUP INSURANCE – Group (Health) Insurance for the employees listed above is included in this line item. These costs may differ between 2014-15 and 2015-16 as the Interim City manager did not received Group Health Insurance or Retirement.

SOCIAL SECURITY – FICA – Social Security at the rate of 6.2% is paid for the employees listed above.

MEDICARE – Medicare at the rate of 1.45% is paid for the employees listed above.

UNEMPLOYMENT – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee who has been employed by the city for 1 year. In 2014 the City amended the plan from 1.25% with a COLA of 5% to 1.45% with a COLA benefit of 2%. Any new employees are only eligible for the new plan. Existing employees had to declare in writing their choice of plans going forward.

WORKERS COMP – The City of Social Circle provides workers comp benefits for all employees.

TRAVEL – Chief Executive – The following meetings: Georgia City/County Managers, Georgia Municipal Association Conference, miscellaneous meetings based on the City Manager's participation in regional and state government organizations. Some travel may be necessary during the recruitment period for a new City Manager

DUES AND FEES – Memberships for City Manager: International City/County Management Association, Georgia Municipal Association, and other membership costs

EDUCATION AND TRAINING – Training money is spent to keep staff abreast of the latest trends in the operation of city government. Included is training through the Georgia Municipal Association, workshops through the International City/County Management Association, and other seminars or training opportunities.

CELL PHONES – Annual cost of smart cell phone for Manager through Verizon.

GENERAL SUPPLIES – These costs are for office supplies to support the City Manager.

GAS AND OIL – This is for one vehicle driven by City Manager. 2014-15 costs were higher due to Interim Manager's travel costs, which will continue into 2015-16 for a few months. A new vehicle budgeted in the Gas Department should contain these costs in the future.

GENERAL FUND		CURRENT				RECOMMENDED	APPROVED
Account	Description	2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
							6/16/2015
Dept1320 CITY MANAGER							
Personnel Costs							
511100	SALARIES REGULAR	103,380	103,598	103,500	76,731	95,000	95,500
512100	GROUP INSURANCE	8,754	6,144	6,540	5,487	5,000	5,000
512200	SOCIAL SECURITY-FICA	5,576	5,021	6,400	4,277	6,231	6,355
512300	MEDICARE	1,304	1,178	1,550	1,000	1,457	1,490
512400	RETIREMENT CONTRIBUTIONS	7,712	4,255	4,200	3,146	5,100	5,100
512700	WORKER'S COMP.	455	329	505	295	324	324
Personnel Costs TOTAL		127,181	120,524	122,695	90,936	113,112	113,769
Contractual Services							
523500	TRAVEL- CHIEF EXECUTIVE	(294)	(211)	1,000	(187)	2,000	2,000
523600	DUES & FEES			2,000	160	1,000	1,000
523700	EDUCATION & TRAINING	594	916	1,000	950	1,000	1,000
523204	CELL PHONES	519	692	600	420	750	750
Contractual Services TOTAL		820	1,398	4,600	1,343	4,750	4,750
Supplies & Materials Costs							
531100	GENERAL SUPPLIES	172	188	500	55	500	500
531270	GAS AND DIESEL	1,312	1,412	1,000	477	2,500	2,500
Supplies & Materials Costs TOTAL		1,484	1,600	1,500	532	3,000	3,000
CITY MANAGER		129,485	123,522	128,795	92,811	120,862	121,519

City Clerk

The City Clerk Expenditure Budget houses the offices of the City Clerk who is appointed by the City Council. The City Clerk is also the Finance Director for the City.

SALARIES – The salary for the City Clerk is included in this line item.

GROUP INSURANCE – Group (Health) Insurance for the employees listed above is included in this line item.

SOCIAL SECURITY – FICA – Social Security at the rate of 6.2% is paid for the employees listed above.

MEDICARE – Medicare at the rate of 1.45% is paid for the employees listed above.

UNEMPLOYMENT – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee who has been employed by the city for 1 year. In 2014 the City amended the plan from 1.25% with a COLA of 5% to 1.45% with a COLA benefit of 2%. Any new employees are only eligible for the new plan. Existing employees at time had to declare in writing their choice of plans going forward.

WORKERS COMP – The City of Social Circle provides workers comp benefits for all employees.

TRAVEL – This line item includes all travel costs for the City Clerk to different training events.

- GMA Annual Convention
- Clerks Training
- Election Training

DUES & FEES – Annual Dues for the Clerks Association is paid from this line item.

EDUCATION & TRAINING- See Travel above.

CELL PHONES – This line item includes cell phone costs for the City Clerk

GENERAL SUPPLIES AND MATERIALS – These costs are for office supplies to support the operation of the City Clerk.

GENERAL FUND		CURRENT			RECOMMENDED	APPROVED
Account	Description	2012-2013	2013-2014	2014-2015	Apr-15	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>
Dept1330 CITY CLERK						
						6/16/2015
Personnel Costs						
511100	SALARY REGULAR-CLERK	59,555	65,415	65,000	48,918	65,000
512100	GROUP INSURANCE	5,159	6,145	6,540	5,487	6,650
512200	SOCIAL SECURITY- FICA	3,723	3,924	4,200	2,893	4,100
512300	MEDICARE	871	962	1,100	677	1,000
512400	RETIREMENT CONTRIBUTION	4,797	2,647	2,650	1,953	3,200
512700	WORKER'S COMP	318	202	350	295	324
Personnel Costs TOTAL		74,423	79,295	79,840	60,223	80,274
Contractual Services						
523500	TRAVEL-CLERK	1,593	176	1,000		1,000
523600	DUES & FEES			400		400
523700	EDUCATION AND TRAINING	958	1,005	1,000	648	1,000
523204	CELL PHONE		800	1,000	537	750
Contractual Services TOTAL		2,552	1,981	3,400	1,185	3,150
Supplies & Material Costs						
531100	GENERAL SUPPLIES AND MATERIAL	441	120	500	72	400
Supplies & Material Costs TOTAL		441	120	500	72	400
CITY CLERK		77,416	81,396	83,740	61,480	83,824
						84,924

ELECTIONS

The Elections Expenditure Budget houses all Municipal election and School District election expenses. During the budget year there will be an election for both City and School District positions.

CONTRACT LABOR – Compensation for Election Poll Workers is paid in this line item.

ADVERTISING – Required Public Notices regarding elections are paid in this line item.

GENERAL SUPPLIES AND MATERIALS – Expenses to hold elections are paid in this line item.

Account	GENERAL FUND Description	CURRENT				RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Dept1400 ELECTIONS							6/16/2015
Personnel Costs							
523850 CONTRACT LABOR-ELECTIONS		0	3,766	0		4,000	4,000
Personnel Costs TOTAL		0	3,766	0	0	4,000	4,000
Contractual Services							
523300 ADVERTISING		2,206	210	0	86	500	500
Contractual Services TOTAL		2,206	210	0	86	500	500
Supplies & Material Costs							
531100 GENERAL SUPPLIES AND MATERIAL		0	916	0		1,000	1,000
Supplies & Material Costs TOTAL		0	916	0	0	1,000	1,000
ELECTIONS		2,206	4,892	0	86	5,500	5,500

General Administration

The General Administration Expenditure budget houses the costs that support all of the other department and activities including payroll processing, accounts payable, planning and zoning, utility bill processing and collections, and other general administrative functions.

SALARIES – Salaries for the Assistant City Clerk, Court Clerk, Accounts Payable/Payroll Clerk, two Customer Service Representatives and an Administrative Assistant are included in this budget.

GROUP INSURANCE – Group (Health) Insurance for the employees listed above is included in this line item.

SOCIAL SECURITY – FICA – Social Security at the rate of 6.2% is paid for the employees listed above.

MEDICARE – Medicare at the rate of 1.45% is paid for the employees listed above.

UNEMPLOYMENT – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee who has been employed by the city for 1 year. In 2014 the City amended the plan from 1.25% with a COLA of 5% to 1.45% with a COLA benefit of 2%. Any new employees are only eligible for the new plan. Existing employees at time had to declare in writing their choice of plans going forward.

WORKERS COMP – The City of Social Circle provides workers comp benefits for all employees.

AUDIT/ACCOUNTING – The City of Social Circle is currently contracted with Mauldin & Jenkins to perform the annual audit. In addition Michael S. Moffitt and associates performs pre audit work to assist in preparation for the audit. The City's fiscal year runs from July 1 thru June 30 each year. Field work for the audit generally falls the last two weeks in October. The deadline to file the audit with the State Department of Audits is December 31 each year.

WALTON COUNTY CLERK – This line item includes funds to cover the costs to record and release fifa's for property taxes. These fees are paid by the taxpayer, but the costs don't usually fall in the same budget year as the receipts from the taxpayer.

SOFTWARE/HARDWARE SUPPORT – This line item includes funds to pay for software support for City Hall's government software and for payment to our IT consultants for software support.

CUSTODIAL – In 2014 we lost inmate labor who had been performing custodial services for the minimal cost of one meal a day. In the interim we have used a local person who was already working at the Library to clean City Hall. Custodial services will be bid out beginning July 2015.

REPAIRS & MAINT – BUILDING – This line item includes costs to maintain the building. Including costs for paint, pressure washing, repairs, HCAV, generator and etc.

REPAIRS & MAINT – EQUIPMENT – This line item includes costs to repair and maintain equipment in City Hall.

RENTAL OF EQUIPMENT OR VEHICLE – This line item includes service maintenance costs for copiers and printers.

INSURANCE LIABILITY – This line item includes Property and Liability insurance costs for General Liability for all other departments not otherwise specifically rated, for City Hall Building and the City Managers car.

TELEPHONE - This line item includes telephone costs for phone lines in City Hall.

ADVERTISING – These costs include official public notice advertising, help wanted ads, and other general purpose advertising as well as all advertisements for Planning & Zoning and Historic Preservation.

TRAVEL – This line item includes all travel costs for City Hall personnel to different training events including: Court Clerk – Annual Training; Payroll Clerk – GLGPA Annual Training; Records Retention – Annual Training; and Asst. Clerk Finance Officer Training.

DUES AND FEES – This line item includes payment for the following: IQM2, Acro Time, Muzak, Premier Security, WC Chamber, GA Chamber, GMA Dues, Arbor Day, Drug & Alcohol Testing for City Hall Employees, Kimley Horn costs

EDUCATION & TRAINING – See travel above

CONTRACT LABOR – These costs are for administrative work that is sent to an outside agency when necessary.

GENERAL FUND		CURRENT				RECOMMENDED	APPROVED
Account	Description	2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Dept1510 GENERAL ADMINISTRATION							6/16/2015
Personnel Costs							
511100	SALARIES REGULAR-ADMIN.	154,203	150,262	185,000	122,368	185,000	188,000
512100	GROUP INSURANCE	24,199	27,104	39,240	29,175	44,000	44,000
512200	SOCIAL SECURITY- FICA	9,222	9,352	12,000	7,278	12,000	12,400
512300	MEDICARE	2,157	2,187	2,800	1,697	2,800	2,900
512350	UNEMPLOYMENT		5,280		660		
512400	RETIREMENT CONTRIBUTION	10,830	6,343	7,000	5,214	8,400	8,400
512700	WORKER'S COMP	913	787	1,000	756	831	831
Personnel Costs TOTAL		201,524	201,315	247,040	167,148	253,031	256,531
Contractual Services							
521202	AUDIT/ACCOUNTING	35,700	34,403	35,000	25,920	34,000	34,000
521301	WALTON CO. CLERK	2,185	1,321	1,000	957	1,000	1,000
521302	SOFTWARE/HARDWARE SUPPORT	46,275	46,178	44,800	33,673	45,000	45,000
522130	CUSTODIAL	1,371	154	500	2,355	3,000	3,000
522201	REPAIRS AND MAINT.-BUILDING	3,915	8,987	3,000	6,947	5,000	5,000
522202	REPAIRS AND MAINT.- EQUIPMEN	4,438	2,556	3,000	2,967	3,000	3,000
522320	RENTAL OF EQUIPMENT OR VEHICLE	1,670	2,161	2,500	1,244	2,500	2,500
523100	INSURANCE-LIABILITY	27,922	33,476	42,361		51,638	51,638
523201	TELEPHONE	19,724	10,352	2,500	4,704	4,000	4,000
523204	CELL PHONES	1,881	983	1,000	694	0	0
523300	ADVERTISING	5,927	3,304	3,000	3,873	3,000	3,000
523500	TRAVEL- ADMIN.	328	188	1,500	155	1,500	1,500
523600	DUE AND FEES (COC, GMA)	35,976	35,283	40,100	26,561	15,000	15,000
523650	CREDIT CARD FEES	49	0				
523700	EDUCATION AND TRAINING	1,404	339	1,000	2,020	2,000	2,000
523800	CONTRACT LABOR	11,950	3,916	500		500	500
Contractual Services TOTAL		200,715	183,602	181,761	112,070	171,138	171,138

POSTAGE – This line item includes the cost of postage for mailing the property tax bills. The rest of the postage for the postage machine in City Hall and the mailing of Utility Bills is paid in the gas fund.

GENERAL SUPPLIES AND MATERIALS – These costs are for office supplies to support the operation of the City Administration.

ELECTRICITY – This line item includes the cost of electricity for City Hall.

GASOLINE/DIESEL – This line item includes the cost of fuel for the Meals on Wheels Van.

FOOD PURCHASES – This line item includes the cost of food and drinks in City Hall.

OTHER SUPPLIES – Items in this category includes supplies for cleaning of carpets at City hall

GMA HEALTH GRANT EXPENSE – This grant is to provide health education and other employee health programs during the year. It is anticipated that ergonomic chairs will be provided to staff who spent much of their time working at computers in addition to the education program.

CAPITAL OUTLAY – EQUIP/SOFTWARE – This is for computer equipment including servers used for all of the city for all of the administrative functions.

SERVER/MAINSTREET UPGRADE – This line item includes the cost of the upgrade for Server/Mainstreet in last year's budget. Not used this year.

Account	GENERAL FUND Description	CURRENT				RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
							6/16/2015
Supplies & Material Costs							
523202	POSTAGE	711	671	1,000	952	1,000	1,000
531100	GENERAL SUPPLIES AND MATERIAL	16,214	20,362	15,000	13,545	15,000	15,000
531230	ELECTRICITY	9,719	10,404	10,000	7,195	10,000	10,000
531270	GASOLINE/DIESEL	2,172	664	1,500	1,302	1,500	1,500
531300	FOOD PURCHASES	933	644	1,500	346	1,500	1,500
531700	OTHER SUPPLIES	4,270	3,289	3,000	2,411	3,000	3,000
542103	GMA HEALTH GRANT EXP				1,174	12,000	12,000
Supplies & Material Costs TOTAL		34,019	36,034	32,000	26,925	44,000	44,000
Capital Outlay							
542100	Capital Outlay - Equip/Software	0	32,898	16,000	3,314	10,000	10,000
542101	SERVER/MAINSTREET UPGRADE				6,779		
542102	FUTURE CAPITAL	0					
542500	CAPITAL OUTLAY OTHER		167,148				
549999	Capital Outlay Under Capitalization	4,131	5,717				
574000	Property Tax Bad Debt						
Capital Outlay Costs TOTAL		4,131	205,763	16,000	10,093	10,000	10,000
581301	PRINCIPAL-OTHER DEBT						
Debt Service TOTAL		0		0	0	0	0
GENERAL ADMINISTRATION		440,389	626,714	476,801	316,236	478,169	481,669

Legal

The Legal Expenditure Budget includes the cost of legal advice from the City Attorney on a contract basis and Judicial Services for the Social Circle. The City Attorney and Municipal Judge are appointment by the City Council.

LEGAL SERVICES – This is the cost of the advice from the City Attorney and Solicitor who contract with the City on an hourly basis.

SALARIES – This is for the salary for the Municipal Judge who is appointed by the City Council

EMPLOYEE BENEFIT COSTS – Social Security and Medicare are included in these line items for the City Judge.

DUES & FEES – Annual training through the Institute of Continuing Education of Georgia is provided for the Judge. If there is a need for an interpreter services in the court, fees for these services are paid through this line item.

MUNICIPAL JUDGE – This is a line item no longer used and is now shown in the salaries above.

COURT APPOINTED ATTORNEY – When the Judge finds that a citizen who is before the court and needs legal advice from an attorney but cannot afford such service, the Judge will appoint any attorney at no cost to the citizen. The City pays for these attorney fees.

PEACE OFFICER A & B FUND - The Peace Officers' Annuity & Benefit Fund of Georgia was created by Act of the General Assembly and signed into law by Governor Herman Talmadge on February 1, 1950. The stated purpose of the Act was to provide revenue and a source of revenue for the purpose of paying annuities and benefits to the peace officers of the State of Georgia. A portion of each fine collected and each bond forfeited and collected in any criminal or quasi-criminal case for violation of state statutes, county ordinances, or municipal ordinances, which case is before any court or tribunal in this state, shall be paid to the fund.

Account	GENERAL FUND Description	CURRENT				RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Dept1530 LEGAL							6/16/2015
Contractual Services							
521201 LEGAL SERVICES		23,606	39,993	25,000	27,835	25,000	25,000
Contractual Services TOTAL		23,606	39,993	25,000	27,835	25,000	25,000
TOTAL LEGAL		23,606	39,993	25,000	27,835	25,000	25,000
Dept 2650 JUDICIAL SERVICES							
511100 SALARIES - JUDGE			2,500	6,000	4,500	6,000	6,000
512200 SOCIAL SECURITY- FICA			155	400	279	372	372
512300 MEDICARE			36	87	65	87	87
512400 RETIREMENT CONTRIBUTION						1,500	1,500
523600 DUES & FEES		770	2,034	1,000	1,185	1,000	1,000
523853 MUNICIPAL JUDGE		5,000	4,500	0			
523855 COURT APPOINTED ATTORNEY			5,522		727	2,000	2,000
573001 PEACE OFFICERS A&B FUND		2,589	7,188	6,000	5,473	7,500	7,500
Contractual Services TOTAL		8,359	21,936	13,487	12,229	18,459	18,459
TOTAL JUDICIAL SERVICES		8,359	21,936	13,487	12,229	18,459	18,459

POLICE DEPARTMENT

The Social Circle 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 14 certified officers and 1 Administrative Assistant/GCIC Terminal Agency Coordinator. The sworn officers include the following: (1) Police Chief, (1) Lieutenant (3) Sergeants (there is 1 Sergeantover the Patrol Division, 1 Sergeantover the Special Operations Unit (SOU), and 1 Sergeantover Code Enforcement). There are (8) Patrol Officers in the Patrol Division, (1) Investigator in the Special Operations Unit (SOU).

GROUP INSURANCE – Group (Health) Insurance for the employees listed above is included in this line item.

SOCIAL SECURITY – FICA – Social Security at the rate of 6.2% is paid for the employees listed above.

MEDICARE – Medicare at the rate of 1.45% is paid for the employees listed above.

UNEMPLOYMENT –The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee who has been employed by the city for 1 year. In 2014 the City amended the plan from 1.25% with a COLA of 5% to 1.45% with a COLA benefit of 2%. Any new employees are only eligible for the new plan. Existing employees at time had to declare in writing their choice of plans going forward.

WORKERS COMP – The City of Social Circle provides workers comp benefits for all employees.

SOFTWARE/HARDWARE SUPPORT–Costs associated with computer software, hardware, and support for the Police Department.

CUSTODIAL – Costs associated with cleaning the Police Department's office building and the Community Room portion of the building.

REPAIRS & MAINTENANCE BUILDING –Costs that are directly related to the repair and maintenance of the Police Department's office building and grounds and the Community Room.

REPAIRS & MAINTENANCE/EQUIPMENT – Costs that are directly related to the repair and maintenance of Police Department equipment, including 16 patrol vehicles, a van, two vehicles for Chief and Lieutenant.

RENTAL OF VEHICLES OR EQUIPMENT – Costs related to the internet service for the police department.

TELEPHONES – Office telephonesused by the Police Department in its office building.

CELL PHONES – Cell telephones used by the Police Department – currently includes six (6) smart cell telephones (Chief, Lieutenant, 3 Sergeants, and the Administrative Assistant).

ADVERTISING – This cost is related to advertising expenses for advertisements in area telephone directories or other publications and for job vacancies when needed.

DUES & FEES – Costs related to dues and fees that result from professional membership fees that are related to agency and personnel association memberships. This includes employee memberships and related fees to the Georgia Crime Information Center (GCIC), Georgia Association of Chiefs of Police (GACP), FBI National Academy Association, the National Crime Enforcement Association (NCEA), the Georgia Police Accreditation Coalition (GPAC), the Regional Organized Crime Information Center (ROCIC), the Georgia Terminal Agency Coordinator's Association, and fee related to the Georgia Technology Administration.

EDUCATION AND TRAINING –Officer training from inside and outside sources will be provided to personnel for specific areas to meet state requirements and for the general education and improvement of the agency. The agency will seek out and attend training opportunities from, but not limited to the Georgia Association of Chiefs of Police (GACP) Conferences, FBI National Academy Associates (FBINAA), the National Crime Enforcement Association (NCEA), the Georgia Police Accreditation Coalition (GPAC), the Regional Organized Crime Information Center (ROCIC), and GCIC 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 and less lethal equipment qualification and training needs

CONTRACTUAL SERVICES – Reoccurring monthly, quarterly, or annual service charges associated with the Police Department building and equipment, including pest control, employee secure ID badges, WI-FI services, copier maintenance, forensic scale calibrations, radar/laser recertification, polygraph, and other professional fees.

GENERAL FUND		CURRENT				RECOMMENDED	APPROVED
Account	Description	2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Dept 3210 POLICE							6/16/2015
Personnel Costs							
511100	SALARY REGULAR	964,944	593,739	690,000	466,917	675,000	686,000
512100	GROUP INSURANCE	111,786	81,562	99,000	74,523	110,000	110,000
512200	SOCIAL SECURITY	57,992	36,128	43,000	27,811	42,000	43,500
512300	MEDICARE	13,563	8,450	10,500	6,504	9,800	10,000
512350	UNEMPLOYMENT	3,630					
512400	RETIREMENT CONTRIBUTIONS	56,318	25,000	25,000	18,372	30,000	31,000
512700	WORKERS' COMPENSATION	46,416	35,282	33,120	31,217	34,338	34,338
Personnel Costs TOTAL		1,254,648	780,160	900,620	625,343	901,138	914,838
Contractual Services							
521302	SOFTWARE/HARDWARE SUPPORT			7,000	1,781	7,000	7,000
522130	CUSTODIAL				1,985	5,000	5,000
522201	REPAIRS & MAINTENANCE BUILD	4,256	2,156	5,000	1,413	5,000	5,000
522202	REPAIRS AND MAINT./ EQUIPMENT	69,354	44,081	25,000	18,053	25,000	25,000
522320	RENTAL OF VEHICLES OR EQUIP	678	523	500	335	500	500
523201	TELEPHONE	10,804	3,856	2,000	1,900	2,500	2,500
523204	CELL PHONES	4,351	4,818	5,500	3,268	5,500	5,500
523300	ADVERTISING	427		750		750	750
523600	DUES & FEES (+GCIC)	11,802	9,847	4,000	2,197	4,000	4,000
523700	EDUCATION AND TRAINING	5,535	5,171	7,500	3,759	7,000	7,000
523850	CONTRACTUAL SERVICES	1,915	725	9,700	1,096	5,000	5,000
Contractual Services TOTAL		109,123	71,177	66,950	35,786	67,250	67,250

GENERAL SUPPLIES AND MATERIALS -These costs are for cleaning supplies and other items used by the police department to maintain the agency offices and the Community Room, which is located in the same building. Additionally, this line item includes ammunition, batteries, crime scene processing supplies, and emergency response supplies, and office supplies.

ELECTRICITY –UTILITIES – Costs heat/air conditioning and lighting police facilities, including the Community Room which is primarily used by other groups Walton County Seniors, City Council, Commission, and Boards, and the Municipal Court.

GAS AND OIL – This is for fuel for all vehicles used by the police department.

SMALL EQUIPMENT (LESS THAN \$500) – Costs related to small equipment and supplies used in daily operations of the Police Department that have a purchase price of \$500 or less.

OTHER SUPPLIES – This category is used for costs related to supplies and materials related to investigative functions.

UNIFORMS –This is the cost to supply uniforms for officers in the department. A full uniform cost is about \$1,000 new. Replacement parts include seasonal uniform shirts and pants, coats, gun belt, footwear, ballistic vests, traffic vests, and rain wear.

CAPITAL OUTLAY VEHICLES – Per the City of Social Circle's established Strategic Plan, the Police Department is scheduled to purchase two (2) vehicle every two years. This budget include the purchase and equipping one (1) new vehicle.

Account	GENERAL FUND Description	CURRENT				RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u> 6/16/2015
<hr/>							
Supplies & Material Costs							
531100	GEN SUPPLIES AND MATERIALS	51,780	22,080	23,000	9,478	20,000	20,000
531230	ELECTRICITY	21,730	12,546	14,000	10,173	13,500	13,500
531270	GASOLINE/OIL	65,409	56,807	60,000	35,505	55,000	55,000
531600	SMALL EQUIP LESS THAN \$500	0	3,239	5,000	475	4,000	4,000
531700	OTHER SUPPLIES	11,040	18,951	5,750	1,341	5,750	5,750
531701	UNIFORMS	34,567	9,101	10,000	9,378	7,500	7,500
Supplies & Material Costs TOTAL		184,526	122,725	117,750	66,351	105,750	105,750
<hr/>							
Capital Outlays							
542100	CAPITAL OUTLAY-EQUIPMENT	16,239	7,472	0	21,858	5,995	5,995
542101	WCHCF GRANT EXPENSES	9,862	5,879				
542102	FUTURE CAPITAL	0					
542200	CAPITAL OUTLAY - VEHICLES		75,588			36,000	36,000
549999	CAPITAL OUTLAY ITEMS UNDER CAP	1,696	899				
Capital Outlays TOTAL		27,797	89,838	0	21,858	41,995	41,995
<hr/>							
Debt Service							
581201	CAPITAL LEASE- VEHICLES						
Debt Service TOTAL		0		0	0	0	0
<hr/>							
INSURANCE-LIABILITY							
523100	INSURANCE LIABILITY	51,677	50,084	39,686		45,360	45,360
INSURANCE-LIABILITY TOTAL		51,677	50,084	39,686	0	45,360	45,360
PUBLIC SAFETY - POLICE		1,627,771	1,113,984	1,125,006	749,338	1,161,493	1,175,193

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 inside the incorporated city limits.

SALARIES – The request includes the current fire personnel of (1) Fire Chief, (1) Deputy Chief, (3) Lieutenant, (6) Firefighter/Drivers, (4) Part Time personnel, and (10) paid per call volunteer firefighters. Also included is the addition of three fulltime personnel to partially staff the new station for a portion of the fiscal year. This option puts minimal personnel in the station. This option would require sending a second unit from the primary station on all calls for service to not to have a firefighter on scene of an emergency by themselves. This option could be utilized for the 2015/2016 budget to initially staff the station and increase staffing in the 2016/2017 budget to fully staff the station

GROUP INSURANCE – Group (Health) Insurance for the employees listed above is included in this line item.

SOCIAL SECURITY – FICA – Social Security at the rate of 6.2% is paid for the employees listed above.

MEDICARE – Medicare at the rate of 1.45% is paid for the employees listed above.

UNEMPLOYMENT – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee who has been employed by the city for 1 year. In 2014 the City amended the plan from 1.25% with a COLA of 5% to 1.45% with a COLA benefit of 2%. Any new employees are only eligible for the new plan. Existing employees had to declare in writing their choice of plans going forward.

WORKERS COMP – The City of Social Circle provides workers comp benefits for all employees.

CUSTODIAL - This line item addresses cleaning and janitorial supplies for both stations.

REPAIRS AND MAINTENANCE BUILDINGS - Funds requested in the line item are for the repair and maintenance of both stations. These funds include pest control, repair of bay doors, general station supplies, and repair of building fixtures and equipment

REPAIRS AND MAINTENANCE EQUIPMENT - This line item addresses the cost of maintaining and operating the city's fleet of fire apparatus and administrative vehicles. Costs are associated with DEF fluid, tire repair and replacement, repairs to pumps and motors caused from mechanical failures, small engine repair, and shop repair fees from Walton County vehicle maintenance shop

TELEPHONE – Telephones used by the Fire Department.

CELL PHONES – This line item addresses the cost of twenty four hour availability for the command staff by use of cell phones from Verizon. It includes cost of a phone for the Fire Chief and reimbursement of forty dollars per month on Captain Robinson's personal phone. This line item also addresses the connectivity of the fire apparatuses computer aided dispatch system by funding of wireless hot spots for three fire department apparatus.

ADVERTISING - This is cost associated with newspaper ads and a listing in the yellow pages online.

DUES AND FEES - This line item include dues and fees to professional organizations. It includes NFPA online code access, Target Solutions, Firehouse license fee, Explorer post registration fee, International Code Council, Ga. State Firefighters Association, and Ga. Association of Fire Chiefs.

EDUCATION AND TRAINING - This line item addresses training and education of staff to fulfill professional licensing requirements. It includes Fire Safety Education materials for public outreach programs, and cost to assist the Fire Explorers with attendance at Winterfest in Gatlinburg annually. There is funds in this line item to address training manuals to stay current with updated text books, and a simulator for command and size up.

CONTRACTUAL SERVICES - Cost associated with this line item are contracted services. This line includes aerial and ground ladder testing, breathing air compressor maintenance, generator contract, functional flow testing and maintenance on self-contained breathing apparatus, annual pump certifications, IT services, Motorola radio maintenance contract, and third party hose testing.

GENERAL FUND		CURRENT				RECOMMENDED	APPROVED
Account	Description	2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Dept 3500 FIRE							6/16/2015
Personnel Costs							
511100	SALARY REGULAR		359,305	405,000	293,350	472,000	483,000
	VOLUNTEERS		2,490	5,000	2,225	5,000	5,000
512100	GROUP INSURANCE		40,170	59,000	48,576	73,000	73,000
512200	SOCIAL SECURITY		22,039	26,000	17,890	30,000	31,000
512300	MEDICARE		4,915	6,000	4,184	7,000	7,500
512350	UNEMPLOYMENT		2,640				
512400	RETIREMENT CONTRIBUTIONS		14,000	15,000	10,734	19,000	19,500
512700	WORKERS' COMPENSATION		6,414	15,000	9,115	10,026	10,026
Personnel Costs TOTAL		0	451,972	531,000	386,074	616,026	629,026
Contractual Services							
522130	CUSTODIAL		1,778	5,000	958	5,000	5,000
522201	REPAIRS & MAINTENANCE BUILD		7,775	11,700	11,293	14,214	14,214
522202	REPAIRS AND MAINT./ EQUIPMENT		24,711	27,000	9,804	23,972	23,972
523201	TELEPHONE		499	1,650	361	1,650	1,650
523204	CELL PHONES		18,359	2,300	1,391	3,480	3,480
523300	ADVERTISING		9,308	800	593	1,400	1,400
523600	DUES & FEES (+GCIC)		7,880	11,465	7,340	9,115	9,115
523700	EDUCATION AND TRAINING		840	14,460	13,254	9,399	9,399
523850	CONTRACTUAL SERVICES		1,435	23,005	14,784	21,350	21,350
Contractual Services TOTAL		0	72,584	97,380	59,777	89,580	89,580

GENERAL SUPPLIES& MATERIALS - This line item includes funds for office supplies, batteries for equipment, purchase of firefighting foam, rehab supplies for the fire ground/ station, disposable EMS supplies to maintain equipment required for licensure. It includes cost to operate for six months in the new station.

ELECTRICITY - This cost is based on the annual rate for the current station with the addition of one half the operating cost as a projection for the second station for the first six months of operation.

GASOLINE/OIL - This cost is for fuel to operate the fire departments fleet at two stations and admin vehicles. This line includes a small increase from previous budget for addition of additional station and equipment.

SMALL EQUIPMENT LESS THAN \$500 - This line item includes funding for purchase, addition or replacement of small equipment and hand held items. The increase from last year is due to addition of new station.

OTHER SUPPLIES - This line item has three options for funding dictated by the staffing plan chosen for the addition of the new station. Funds requested will be for firefighter's personal protective gear for new staff, replacement of worn protective gear for current staff, purchase of tablet computers for additional new engine for second station, Captain, and Chiefs vehicle. Funding in this line item includes volunteer incentive items. The increase from previous budget is for staffing options with protective gear and the updating and addition of tablet computers.

UNIFORMS - This line item has three options for funding depending on the staffing plan chosen for the new station. Uniformed firefighter are given a set amount of funds per employee to be used to ensure all personnel are presenting a professional image and have proper uniforms to work on shift. I have included a cost per new employee of approximately one thousand dollars to outfit staff with Class B and C duty uniforms through our current uniform provider. The increase in this line item is for addition of new staff for the second station, no increase was requested for current staff.

INSURANCE LIABILITY – Insurance for the fire department's fleet of vehicles and building.

Account	GENERAL FUND Description	CURRENT			RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>
						6/16/2015
Supplies & Material Costs						
531100	GEN SUPPLIES AND MATERIALS		14,136	13,700	8,330	13,450
531230	ELECTRICITY		9,396	12,000	7,541	13,000
531270	GASOLINE/OIL		14,710	16,000	6,800	15,000
531600	SMALL EQUIP LESS THAN \$500		3,005	3,000	562	3,000
531700	OTHER SUPPLIES		8,529	5,500	4,693	3,500
531701	UNIFORMS		7,768	6,800	5,472	11,640
Supplies & Material Costs TOTAL		0	57,544	57,000	33,398	59,590
Capital Outlays						
542100	CAPITAL OUTLAY-EQUIPMENT		789,664	0		0
542101	WCHCF GRANT EXPENSES		78,069			
542102	FUTURE CAPITAL			0		
542103			5,315			
542200	CAPITAL OUTLAY - CARS		45,511			
549999			4,273			
Capital Outlays TOTAL		0	922,834	0	0	0
Debt Service						
581201	CAPITAL LEASE- VEHICLES					
Debt Service TOTAL		0		0	0	0
INSURANCE-LIABILITY						
523100	INSURANCE LIABILITY		4,936	21,237		18,900
INSURANCE-LIABILITY TOTAL		0	4,936	21,237	0	18,900
PUBLIC SAFETY - FIRE		0	1,509,871	706,617	479,249	784,096
						797,096

PUBLIC WORKS STREET

The Public Works/Street Expenditure Budget houses the Street Department.

SALARIES – Salaries for the Street Department Superintendent, Crew Leader, and five (5) Public Works Maintenance Workers.

GROUP INSURANCE – Group (Health) Insurance for the employees listed above is included in this line item.

SOCIAL SECURITY – FICA – Social Security at the rate of 6.2% is paid for the employees listed above.

MEDICARE – Medicare at the rate of 1.45% is paid for the employees listed above.

UNEMPLOYMENT – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee who has been employed by the city for 1 year. In 2014 the City amended the plan from 1.25% with a COLA of 5% to 1.45% with a COLA benefit of 2%. Any new employees are only eligible for the new plan. Existing employees had to declare in writing their choice of plans going forward.

WORKERS COMP – The City of Social Circle provides workers comp benefits for all employees.

ENGINEERING – This line item covers the cost associated with any engineering or surveying that needs to be done in the street department.

TREE TRIMMING – This line item includes funds to pay for a tree trimming contractor should those services be needed on a project that the street department crew aren't set up to handle.

REPAIRS & MAINT – EQUIPMENT – This line item includes costs to repair and maintain equipment for the Street Department including vehicle tires, auto parts, tractor equipment,

CELL PHONES – This line item includes cell phone costs for Street Superintendent and Crew Leader.

CONTRACTUAL SERVICES – Although nothing is budgeted for this year, this line item is for contractor work that is required by the street department.

GENERAL SUPPLIES AND MATERIALS – These costs are for supplies to support the operation of the Street Department, including cleaning supplies, small tools, weed killer, mosquito spray, street signs, concrete and asphalt, dumpster, and new employee drug and alcohol testing.

ELECTRICITY – This line item includes the cost of electricity for the City yard.

GASOLINE/DIESEL – This line item includes the cost of fuel for the Street Department.

SMALL EQUIPMENT – This is for equipment costing less than \$500 that is needed in the street department.

OTHER SUPPLIES – printing, shop towel service, playground equipment parts.

UNIFORMS – Uniform costs from Cintas for department employees

INFRASTRUCTURE – PAVING – This is for paving completed by contractors. None is budgeted for this year.

INSURANCE LIABILITY – This line item includes Property and Liability insurance costs for General Liability for the Street Department.

GENERAL FUND		CURRENT				RECOMMENDED	APPROVED
Account	Description	2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Dept4210 PUBLIC WORKS STREET							6/16/2015
Personnel Costs							
511100	SALARIES-REGULAR	233,120	249,555	224,000	169,567	222,000	225,500
512100	GROUP INSURANCE	44,077	46,420	45,780	40,798	51,000	51,000
512200	SOCIAL SECURITY (FICA)	14,369	15,390	14,500	10,905	14,500	15,000
512300	MEDICARE	3,361	3,599	3,450	2,550	3,450	3,500
512350	UNEMPLOYMENT						
512400	RETIREMENT CONTRIBUTION	17,241	11,522	8,500	6,320	11,000	11,000
512700	WORKERS COMPENSATION	31,039	29,972	25,000	25,614	24,175	24,175
Personnel Costs TOTAL		343,207	356,458	321,230	255,754	326,125	330,175
Contractual Services							
521203	ENGINEERING-STREET	7,670	2,905	3,000		0	0
522140	LAWNCARE	32,375	5,450	2,000		0	0
522141	TREE TRIMMING	6,650	3,000	7,000	8,350	7,000	7,000
522202	REPAIRS & MAINTENANCE	26,541	22,409	20,000	8,884	15,000	15,000
523204	CELL PHONES	993	1,171	1,000	865	1,000	1,000
523850	CONTRACTUAL SERVICES	120		1,000		0	0
Contractual Services TOTAL		74,349	34,935	34,000	18,099	23,000	23,000
Supplies & Materials Costs							
531100	SUPPLIES	41,038	37,056	35,000	21,113	25,000	25,000
531230	ELECTRICITY	75,357	76,916	60,000	52,610	60,000	60,000
531270	GASOLINE/DIESEL	50,901	37,325	25,000	23,243	28,000	28,000
531600	SMALL EQUIP LESS THAN \$500	0		2,000		1,000	1,000
531700	OTHER SUPPLIES	3,382	8,485	1,000	7,021	4,000	4,000
531701	UNIFORMS	4,817	5,647	4,000	5,277	5,500	5,500
Supplies & Materials Costs TOTAL		175,495	165,430	127,000	109,264	123,500	123,500
Capital Outlays							
541401	INFRASTRUCTURE - PAVING	0	78,122		69,831		
542100	CAPITAL OUTLAY		9,466		9,756		
542200	CAPITAL OUTLAY-VEHICLES MAINT		56,782		2,247		
542202	STREETSCAPE PROJECT		29,577				
549999	CAPITAL OUTLAY - UNDER CAP	10,440	21,798				
Capital Outlays TOTAL		10,440	195,745	0	81,833	0	0
INSURANCE-LIABILITY							
523100	INSURANCE LIABILITY	7,760	9,394	10,076		14,050	14,050
INSURANCE-LIABILITY TOTAL		7,760	9,394	10,076	0	14,050	14,050
PUBLIC WORKS - STREET DEPARTMENT		611,250	761,961	492,306	464,950	486,675	490,725

CEMETERY

This budget houses the maintenance of the City's two cemeteries: Lakeview and Bennie Hill

SALARIES – Salaries for the Cemetery Crew Leader and one (1) Maintenance Worker are included in this budget.

GROUP INSURANCE – Group (Health) Insurance for the employees listed above is included in this line item.

SOCIAL SECURITY – FICA – Social Security at the rate of 6.2% is paid for the employees listed above.

MEDICARE – Medicare at the rate of 1.45% is paid for the employees listed above.

UNEMPLOYMENT – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee who has been employed by the city for 1 year. In 2014 the City amended the plan from 1.25% with a COLA of 5% to 1.45% with a COLA benefit of 2%. Any new employees are only eligible for the new plan. Existing employees had to declare in writing their choice of plans going forward.

WORKERS COMP – The City of Social Circle provides workers comp benefits for all employees.

ENGINEERING – This line item covers the cost associated with any engineering or surveying that needs to be done in the cemetery.

REPAIRS & MAINT – EQUIPMENT – This line item includes costs to repair and maintain equipment for the Street Department.

CELL PHONES – This line item includes cell phone costs for the Crew Leader.

CONTRACTUAL SERVICES – None scheduled for this year

SUPPLIES – These costs are for supplies to support the operation of the two cemeteries.

GASOLINE/DIESEL – This line item includes the cost of fuel for the vehicles used by cemetery staff.

SMALL EQUIPMENT – Small tools and equipment for use in cemeteries.

UNIFORMS – For two employees in the cemetery division

INSURANCE LIABILITY – This line item includes Property and Liability insurance costs for General Liability associated with the cemeteries and vehicles assigned to this function.

Account	GENERAL FUND Description	CURRENT			RECOMMENDED		APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Dept4950 CEMETERY							6/16/2015
Personnel Costs							
511100	SALARIES-REGULAR			52,000	27,596	56,000	57,000
512100	GROUP INSURANCE			13,080	4,382	15,000	15,000
512200	SOCIAL SECURITY (FICA)			3,300	1,020	3,500	3,600
512300	MEDICARE			850	251	800	900
512350	UNEMPLOYMENT						
512400	RETIREMENT CONTRIBUTION			1,900	1,399	2,300	2,300
512700	WORKERS COMPENSATION			4,000		4,000	4,000
Personnel Costs TOTAL		0		75,130	34,648	81,600	82,800
Contractual Services							
521203	ENGINEERING				360	1,000	1,000
522141	TREE TRIMMING						
522202	REPAIRS & MAINTENANCE			1,000	650	1,000	1,000
523204	CELL PHONES			500	124	500	500
523850	CONTRACTUAL SERVICES						
Contractual Services TOTAL		0		1,500	1,135	2,500	2,500
Supplies & Materials Costs							
531100	SUPPLIES		783	9,000	2,466	5,000	5,000
531270	GASOLINE/DIESEL			4,000		3,000	3,000
531600	SMALL EQUIP LESS THAN \$500			500		500	500
531700	OTHER SUPPLIES						
531701	UNIFORMS			1,200	1,193	1,200	1,200
Supplies & Materials Costs TOTAL		0	783	14,700	3,659	9,700	9,700
Capital Outlays							
542102	FUTURE CAPITAL	0					
542200	CAPITAL OUTLAY-VEHICLES MAINT						
	CAPITAL OUTLAY-EQUIPMENT						
549999	CAPITAL OUTLAY - UNDER CAP						
Capital Outlays TOTAL		0	0	0	0	0	0
Debt Service							
Debt Service TOTAL		0	0	0	0	0	0
INSURANCE-LIABILITY							
523100	INSURANCE OTHER THAN EMPLOYEE			1,500		1,000	1,000
INSURANCE-LIABILITY TOTAL		0	0	1,500	0	1,000	1,000
CEMETERY		0	783	92,830	39,442	94,800	96,000

Health and Welfare Transportation

The Health and Welfare Transportation Budget houses costs association with the bus service provided to city residents. This budget is supported through grants from Georgia Department of Transportation Section 18 Grant.

SALARIES – Salaries for one (1) full time and one (1) part time bus driver who provide on-call bus service in the City.

GROUP INSURANCE – Group (Health) Insurance for the full time employee listed above is included in this line item.

SOCIAL SECURITY – FICA – Social Security at the rate of 6.2% is paid for the employees listed above.

MEDICARE – Medicare at the rate of 1.45% is paid for the employees listed above.

UNEMPLOYMENT –The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee who has been employed by the city for 1 year. In 2014 the City amended the plan from 1.25% with a COLA of 5% to 1.45% with a COLA benefit of 2%. Any new employees are only eligible for the new plan. Existing employees had to declare in writing their choice of plans going forward.

WORKERS COMP – The City of Social Circle provides workers comp benefits for all employees.

AUDIT/ACCOUNTING – The City of Social Circle is currently contracted with Mauldin & Jenkins to perform the annual audit. In addition Michael S. Moffitt and associates performs pre audit work to assist in preparation for the audit. Grant funds pay for a proportionate share of this cost.

SOFTWARE/HARDWARE SUPPORT – Software and tablets in the buses allow for administrative staff to alert drivers to new passengers

REPAIR AND MAINTENANCE – EQUIPMENT – Thisline item service maintenance costs of the vehicles and computer equipment for the bus service.

TELEPHONE - This line item includes telephone costs for phone lines in City Hall related to the service.

CELL PHONES – This line item includes cell phone costs used by the bus service employees.

ADVERTISING –This is for announcement for future drivers, changes to the service program, or other expenses to make the program visible to the citizenry.

DUES AND FEES – Cost of certifying drivers.

EDUCATION & TRAINING – Used for training of drivers

GENERAL SUPPLIES AND MATERIALS – These costs are for office supplies to support the bus program.

GASOLINE/DIESEL –This line item includes the cost of fuel for buses.

CAPITAL OUTLAY BUS – Program rules require the City to pay 10% of the cost of new buses during the budgetyear prior to receiving the bus. We will pay for new buses in 2014-15 and 2015-16.

INSURANCE LIABILITY – This is for a proportionate share of liability and vehicle insurance for operation of the two buses in the program.

Account	GENERAL FUND Description	CURRENT				RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Dept5540 HEALTH AND WELFARE TRANSPORTATION							6/16/2015
Personnel Costs							
511100	SALARIES - REGULAR	50,148	53,913	53,000	32,861	50,000	51,000
512100	GROUP INSURANCE	9,222	6,126	6,540	5,471	7,400	7,400
512200	SOCIAL SECURITY (FICA)	2,861	2,949	3,400	1,900	3,200	3,200
512300	MEDICARE	669	690	900	449	800	850
512400	RETIREMENT CONTRIBUTIONS	2,586	1,015	1,350	1,005	1,700	1,700
512700	WORKERS COMPENSATION	1,527	1,551	1,400	1,387	1,526	1,526
Personnel Costs TOTAL		67,012	66,243	66,590	43,073	64,626	65,676
Contractual Services							
521202	AUDIT	0	600	1,000	1,000	1,000	1,000
521302	COMPUTER SOFTWARE MAINT	0		3,000	716	3,000	3,000
522202	REPAIRS AND MAINTENANCE EQUIP	1,421	2,721	2,000	710	1,000	1,000
523201	TELEPHONE	0		800		800	800
523204	CELL PHONES- VANS	1,242	1,172	2,000	779	2,000	2,000
523300	ADVERTISING	0	120	500		500	500
523500	TRAVEL	172	167	200	118	200	200
523600	DUES & FEES	(139)		250		250	250
523700	TRAVEL & TRAINING	225		300		300	300
Contractual Services TOTAL		2,921	4,780	10,050	3,324	9,050	9,050
Supplies & Materials Costs							
531100	GENERAL SUPPLIES AND MAINT	365	922	600	257	600	600
531270	GASOLINE/DIESEL	15,014	16,621	12,000	8,323	11,000	11,000
Supplies & Materials Costs TOTAL		15,379	17,543	12,600	8,580	11,600	11,600
542200	CAPITAL OUTLAY BUS				3,962	4,000	4,000
523100	INSURANCE LIABILITY	2,215	3,453	3,065		3,100	3,100
INSURANCE-LIABILITY/CAP OUTLAY TOTAL		2,215	3,453	3,065	3,962	7,100	7,100
HEALTH AND WELFARE TRANSPORTATION		87,527	92,020	92,305	58,939	92,376	93,426

Library

The budget covers the costs associated with operation and maintenance of the W.H. Stanton Library. The Library is operated by the Uncle Remus Regional Library System, in the city owned building on West Hightower Trail.

SALARIES – There are no salaries as employees at the Library are employed by the Uncle Remus Regional Library System who contracts with the City to provide services at the Library.

REPAIRS AND MAINTENANCE EQUIPMENT – These costs are associated with repair of equipment at the library.

REPAIRS AND MAINTENANCE BUILDING – These costs are associated with the Library building, system within the building such as heating and air conditioning, electrical issues, etc.

CONTRACT LABOR – These costs are for special program supported by the city at the Library.

UNCLE REMUS REGIONAL LIBRARY - This is the contract costs paid to the regional library system to operate the Library in Social Circle.

TELEPHONE - This line item includes telephone costs for phone lines for the Library.

POSTAGE – This line item is for postage associated with library services.

GENERAL SUPPLIES AND MATERIALS – These costs are for supplies such as custodial, restrooms restocking, and other cost to keep the Library building functioning.

UTILITIES COSTS – The cost of water/sewer, natural gas, electricity, and garbage collection are budgeted here.

BOOKS AND PERIODICALS – These costs are for the purchase of books and other items for the Library. These are usually paid through the use of the Stanton Trust, monies which can only be derived from the proceeds of the Trust's assets.

INSURANCE LIABILITY – This is for a proportionate share of liability insurance for library building.

Account	GENERAL FUND Description	CURRENT				RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Dept6510 LIBRARY							6/16/2015
Contractual Services							
522201	REPAIRS & MAINTENANCE - EQUIP	0		400		400	400
522202	REPAIR & MAINTENANCE BUILDING	220	264	800	110	800	800
523852	CONTRACT LABOR (PROGRAMS)	1,019	1,149	1,000	1,077	1,000	1,000
572002	UNCLE REMUS REG LIBRARY(REIM)	108,000	108,000	108,000	81,000	108,000	108,000
Contractual Services TOTAL		109,239	109,413	110,200	82,187	110,200	110,200
Supplies & Materials Costs							
523201	TELEPHONE	2,447	1,559	350	935	1,000	1,000
523202	POSTAGE	0		100		100	100
531100	GENERAL SUPPLIES AND MAINT	2,824	2,582	2,200	2,197	2,200	2,200
531210	WATER/SEWER	468	455	750	539	750	750
531220	NATURAL GAS	925	1,255	1,000	632	1,000	1,000
531230	ELECTRICITY	7,481	7,577	8,500	5,164	8,500	8,500
531280	GARBAGE	337	336	400	240	400	400
531400	BOOKS & PERIODICALS	0	1,981	trust			
Supplies & Materials Costs TOTAL		14,482	15,744	13,300	9,707	13,950	13,950
Capital Outlays							
542000	CAPITAL OUTLAY-MACH & EQUIP	0		0	0		
549999	CAPITAL OUTLAY UNDER CAPITAL	0			0		
Capital Outlays TOTAL		0		0	0	0	0
INSURANCE-LIABILTIY							
523100	INSURANCE LIABILITY	1,945	2,760	2,900		3,300	3,300
INSURANCE-LIABILITY TOTAL		1,945	2,760	2,900	0	3,300	3,300
LIBRARY		125,666	127,917	126,400	91,895	127,450	127,450

Historic Preservation Tree Board Commission

This budget is for the support of the Historical Preservation Commission and the Tree Board Commission of the City.

SUPPLIES AND MATERIALS -

HISTORIC PRESERVATION COMMISSION – Cost may include occasional studies required when reviewing the area within the City's historic districts. Previously, expenses have been made for training.

TREE BOARD COMMISSION – Cost here would includes studies by the Tree Board and planting of new trees within the city.

Account	GENERAL FUND Description	CURRENT				RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Dept7322	HISTORIC PRESERVATION						6/16/2015
Supplies & Material Costs							
572001	HISTORIC PRESERVATION	392	1,165	1,000	661	1,000	1,000
572002	TREE BOARD COMMISSION	2,190	2,396	1,000		1,000	1,000
Supplies & Material Costs TOTAL		2,582	3,561	2,000	661	2,000	2,000
CONSERVATION PROJECTS TOTAL		2,582	3,561	2,000	661	2,000	2,000

MAINSTREET

The Main Street Division manages the Main Street Program that has operated in the City of Social Circle since 1998. Guidelines for the program are set by Georgia Department of Community Affairs', Office of Downtown Development. With the exception of the Main Street Executive Director's salary and benefits, and the operating cost for the Welcome Center, it is expected that donations will pay for the activities of this function.

SALARIES— Salaries in this Division are for the Main Street Executive Director.

GROUP INSURANCE – The Executive Director does not participate in Group (Health) Insurance plan.

SOCIAL SECURITY – FICA – Social Security at the rate of 6.2% is paid for the employees listed above.

MEDICARE – Medicare at the rate of 1.45% is paid for the employees listed above.

UNEMPLOYMENT –The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee who has been employed by the city for 1 year. In 2014 the City amended the plan from 1.25% with a COLA of 5% to 1.45% with a COLA benefit of 2%. Any new employees are only eligible for the new plan. Existing employees had to declare in writing their choice of plans going forward.

WORKERS COMP – The City of Social Circle provides workers comp benefits for all employees

CUSTODIAL - Clean the Welcome Center

REPAIR & MAINTENANCE BUILDING - Welcome Center Rugs, plumbing and electrical as needed.

RENTAL OF EQUIPMENT – Comcast, Wi-Fi

TELEPHONE - Welcome Center and office of Main Street Program

CELL PHONES – Executive Director's cell phone

ADVERTISING –Funds used to promote city in the Georgia Connector, Walton Tribune & Covington News Newcomers Guides, Chamber of Commerce Publication, and Walton Tribune Visions

TRAINING AND TRAVEL – The Memorandum of Understanding with Department of Community Affairs requires attendance at the following: Georgia Downtown Conference, National Main Street Conference; Historic Preservation Commission conference; one regional managers meeting, and one statewide managers meeting; for a total of at least 30 hours of training annually.

DUES & FEES - Georgia Downtown Association; National Downtown Association; Treasures on 1-20; Historic Heartland; Annual Audit; Walton County Chamber dues.

GENERAL SUPPLIES & MATERIALS - Cost to operate the Welcome Center and office of Main Street Program (cost for p&z, HPC & city projects (sidewalks) support has also been included)

ELECTRICITY - Cost to operate the Welcome Center and office of Main Street Program

GAS/OIL - Generally used to cover the cost of gas for city vehicle assigned to the Mainstreet program

INSURANCE LIABILITY– Those portions of the General Liability Insurance attributable to Welcome Center & Main Street activities and offices

CAPITAL OUTLAYS– This budgeted item is for the cost of a gateway sign. We have budgeted for revenue from the County of other sources for half of this sign. If such funding is not forthcoming, the Council needs to revisit the cost noted here.

Account	GENERAL FUND Description	CURRENT				RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Dept7540 MAINSTREET							
Personnel Costs							6/16/2015
511100	SALARIES	49,063	49,161	50,000	36,481	50,000	51,000
512100	GROUP INSURANCE	331	337	400	279	400	400
512200	SOCIAL SECURITY (FICA)	3,007	3,012	3,200	2,235	3,200	3,200
512300	MEDICARE -	703	705	800	523	800	850
512400	RETIREMENT CONTRIBUTION	3,640	1,506	2,000	1,482	2,400	2,500
512700	WORKERS COMPENSATION	211	121	232	108	119	119
Personnel Costs TOTAL		56,954	54,842	56,632	41,108	56,919	58,069
Contractual Services							
522130	CUSTODIAL				0	1,000	1,000
522201	REPAIR & MAINTENANCE BUILDING	592	2,299	1,000	480	1,000	1,000
522202	REPAIRS & MAINTENANCE EQUIPMENT	39	317	500	100	500	500
522320	RENTAL OF VEHICLES OR EQUIPMENT	682	1,252	1,000	108	1,000	1,000
523201	TELEPHONE	1,078	720	1,000	439	1,000	1,000
523204	CELL PHONES	480	480	500	360	500	500
523300	ADVERTISING	3,126	3,450	3,500	3,722	1,000	1,000
523500	TRAVEL	120	805	750	900	750	750
523600	DUES & FEES	3,441	2,432	3,500	3,199	3,393	3,393
523700	TRAINING	1,096	1,250	1,000	970	750	750
523852	CONTRACT LABOR						
Contractual Services TOTAL		10,653	13,005	12,750	10,278	10,893	10,893
Supplies & Material Costs							
531100	GENERAL SUPPLIES & MATERIALS	7,988	14,539	4,500	4,280	3,450	3,450
531210	ELECTRICITY	2,694	2,715	2,750	2,120	2,750	2,750
531270	GAS/OIL	385	459	750	339	750	750
Supplies & Material Costs TOTAL		11,066	17,714	8,000	6,739	6,950	6,950
INSURANCE-LIABILITY							
523100	INSURANCE LIABILITY	1,081	1,619	1,804		2,000	2,000
INSURANCE-LIABILITY TOTAL		1,081	1,619	1,804	0	2,000	2,000
Capital Outlays							
542200	CAPITAL OUTLAY			0		15,000	15,000
549999			4,639				
Capital Outlays TOTAL			4,639	0	0	15,000	15,000
MAIN STREET		79,755	91,819	79,186	58,126	91,762	92,912

Other Financing Uses

This budget division is to account for leases, contingency funds, transfer out of the General Fund for items that are not normally budgeted for in any other department.

LEASE PRINCIPAL FIRE TRUCK – This lease for two (2) 2013 fire truck began in September 2014 and will run for fifteen (15) years through budget year FY 2028-29. This is the principal payment for 2015-2016.

LEASE INTEREST FIRE TRUCK - This lease for the 2013 fire truck began in September 2014 and will run for fifteen (15) years through budget year FY 2028-29. This is the interest payment for 2015-16.

CONTINGENCY – GENERAL FUND – This number is derived by subtracting the 2015-16 expenditures in the General Fund from the expected revenues for 2015-16.

OPERATING TRANSFER OUT – There are no anticipated transfers out of the General Fund anticipated this year.

		CURRENT				RECOMMENDED	APPROVED
Debt Service	GENERAL FUND	2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
Account	Description	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Dept8000 OTHER FINANCING USES							6/16/2015
581202	LEASE PRINCIPAL FIRE TRUCK(9-2013)	44,063	45,821	37,625	37,621	38,867	38,867
581207	LEASE PRIN STREET TRACTOR	10,265			0		
582202	LEASE INT FIRE TRUCK (9-2013)	3,586	1,828	23,700	23,694	22,449	22,449
582207	LEASE INT STREET TRACTOR	173					
Debt Service TOTAL		58,088	47,650	61,325	61,315	61,316	61,316
Contingency							
579000	CONTINGENCY-GENERAL FUND	0		4,339		4,321	4,321
Contingency TOTAL		0		4,339	0	4,321	4,321
Dept 9000 OPERATING TRANSFERS OUT							
611004	OPERATING TRANSFER OUT -SW				0		
611007	OPERATING TRANS. OUT-T-21 PR						
612003	TRANSFERS OUT - SCDA						
612004	TRANSFERS OUT - SCDDA	1,701	50,000				
OPERATING TRANSFERS OUT TOTAL		1,701	50,000	0	0	0	0
OTHER FINANCING USES		59,789	97,650	65,664	61,315	65,637	65,637
TOTAL EXPENSES		3,380,168	4,804,181	3,651,620	2,547,674	3,786,305	3,825,712
Revenues over (under) expenses		176,876	(310,414)	0	749,586	(0)	(0)

WATER

&

SEWER

WATER**2012-2013****2013-2014****2014-2015****2014-2015****REVENUE**

TRANSFERS IN	\$	-		\$	170,670	
GRANTS & OTHER SOURCES						
CHARGES FOR SERVICES	\$	61,500	\$94,250		\$101,256	\$105,001
INTEREST INCOME	\$	9,000	\$8,000		\$9,000	\$9,000
UTILITY REVENUE	\$	2,075,638	\$2,050,172		\$2,114,712	\$2,320,465
MISCELLANEOUS	\$	-				\$1,400
TOTAL	\$	2,146,138	\$ 2,152,422	\$	2,395,638	\$ 2,435,866

EXPENSES

SEWAGE COLLECTION & DISPOSAL	\$	753,579	\$792,424		\$920,333	\$890,156
WATER TREATMENT	\$	566,149	\$524,031		\$536,807	\$551,898
WATER DISTRIBUTION	\$	491,295	\$458,694		\$467,625	\$504,529
CONTINGENCY	\$	27,436	\$52,273		\$75,617	\$139,275
TRANSFERS	\$	307,679	\$325,000		\$395,256	\$350,008
TOTAL	\$	2,146,138	\$ 2,152,422	\$	2,395,638	\$ 2,435,866
	\$	-	-	\$	-	\$

Revenue Water and Sewer

The Water and Sewer Revenue of the City comes from various sources including, fee such as water and sewer taps and charges for delivery and removal of water and wastewater. As both of these fund rely on the water and sewer rate structure, often these funds are supported by other enterprise funds or the General Fund

CAPACITY RECOVERY CHARGE WATER – These fees are charged to offset the capital cost of the water system, both the treatment plant and delivery system. The fee is based on water meter size as determined by the City per the American Water Works Association Manual M-22, converted to Equivalent Residential Unit times \$2,000.

CAPACITY RECOVER CHARGE SEWER – These fees are charged to offset the capital cost of the wastewater system, both the treatment plant and collection system. The fee is based on water meter size as determined by the City per the American Water Works Association Manual M-22, converted to Equivalent Residential Unit times \$4,500.

WATER TAP FEES – This is the few charge when a new or existing customer wishes to secure a new water connection to the city system. The fee includes the cost of the meter and installation.

SEWER TAP FEES – This the charge when a new or existing customer wishes to secure a new sewer connection to the city system. The fee includes the cost of the connection.

HYDRANT HOOK-UP CHARGE – This is the charge when a tank truck desires to purchase a load of water from a hydrant.

WATER PLANT HOOK-UP FEE – This is the charge when a large user needs to draw water from the water plant.

PENALTIES – These are charges customers pay when they are late on, or fail to pay, their water and sewer bills.

BAD CHECK FEES – The city charges \$25 for each “bad” check we receive for water and sewer bill payments.

INTEREST INCOME - This is money derived from the investment of cash that is not being used for current operating expenses.

WATER CHARGES – These are the charges for water supplied to our customers based on water rates set by the City Council on an annual basis. As of April 1, 2015, we have 1,811 active water customers. This budget recommends a 10% increase water rates effective July 1, 2015.

SEWER CHARGES – These are the charges for wastewater collected based on sewer charges set by the City Council on an annual basis. As of April 1, 2015 we have 1,341 active sewer customers. This budget recommends a zero increase in rates.

SEWER CCR –This is Capital Cost Recovery, a charge imposed on certain users based on the sewer collection deficiencies noted in a Consent Order from the Public Services Commission

OTHER REVENUE – Miscellaneous revenue is received that does not fit within one of the other line items.

BAD DEBT COLLECTION – These are the monies received from the collection of bad debts that have been turned over to a collection agency

TRANSFERS AND FUND BALANCE – Although not revenue by definition, these line items refer to funds used for operating purposes including transfers from the gas fund and the prior year fund balance.

				CURRENT		RECOMMENDED	APPROVED
WATER & SEWER		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
Account / Description		Actual	Actual	Budget	YTD	Budget	Budget
REVENUES/OTHER SOURCES							6/16/2015
GRANTS & OTHER SOURCES							
331351	CDBG REVENUE						
335103	STAG GRANT INCOME						
335104	EDA/ARRA GRANT REVENUE	0					
GRANTS & OTHER SOURCES TOTAL				0	0	0	0
CHARGES FOR SERVICES							
344212	CAPACITY RECOVERY CHARGE-WATER	2,000	18,000	10,000	12,250	13,000	13,000
344214	CAPACITY RECOVERY CHARGE-SEWER		13,500	11,256	16,500	12,001	12,001
344220	WATER TAP FEES	300	6,730	3,000	2,400	3,000	3,000
344221	SEWER TAP FEES		2,250				
344222	HYDRANT HOOK UP CHARGE		300	500	350	500	500
344223	PLANT HOOK UP CHARGE				50		
344290	PENALTIES	73,548	76,657	75,000	60,008	75,000	75,000
349300	BAD CHECK FEE	2,212	2,004	1,500	1,026	1,500	1,500
CHARGES FOR SERVICES TOTAL		78,060	119,441	101,256	92,584	105,001	105,001
INTEREST INCOME							
361000	INTEREST REVENUE	11,075	10,347	9,000	8,354	9,000	9,000
INTEREST INCOME TOTAL		11,075	10,347	9,000	8,354	9,000	9,000
Utility Revenues							
344210	WATER CHARGES	1,155,298	1,127,952	1,238,908	967,023	1,426,559	1,426,559
344255	SEWER CHARGES	793,065	777,261	850,436	640,542	870,742	870,742
344256	SEWER SURCHARGE	20					
344257	SEWER CCR	29,023	28,045	25,368	17,373	23,164	23,164
Utility Revenues Totals		1,977,407	1,933,258	2,114,712	1,624,938	2,320,465	2,320,465
Miscellaneous Revenue							
389001	OTHER REVENUE	24,507	350	0	1,753	1,400	1,400
389006	BAD DEBT COLLECTION				742		
389010	GAIN/LOSS ON SALE OF ASSETS	5,000					
Miscellaneous Revenue Totals		29,506	350	0	2,495	1,400	1,400
Transfers In							
391203	TRANSFER IN FROM GAS		84,975				
391205	LOAN FROM GAS			170,670	170,670		
391205	TRANSFER IN FROM DDA	51					
Transfers In TOTAL		51	84,975	170,670	170,670	0	0
TOTAL REVENUES/OTHER SOURCES		2,096,100	2,148,371	2,395,638	1,899,042	2,435,866	2,435,866

SEWER COLLECTION AND DISPOSAL

The Sewer Collection and Disposal Department is responsible for collecting and processing effluent from the homes, businesses, and industries within the City's wastewater collection area according to rules and procedures stated in state and federal law.

Salaries – Salaries for Wastewater Plant Superintendent, one (1) Wastewater Plant Operators, one (1) Wastewater Plant Operator Trainee, and one (1) Wastewater Plant Mechanic, and a part time Wastewater Plant operator.

GROUP INSURANCE – Group (Health) Insurance for the employees listed above is included in this line item.

SOCIAL SECURITY – FICA – Social Security at the rate of 6.2% is paid for the employees listed above.

MEDICARE – Medicare at the rate of 1.45% is paid for the employees listed above.

UNEMPLOYMENT – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee who has been employed by the city for 1 year. In 2014 the City amended the plan from 1.25% with a COLA of 5% to 1.45% with a COLA benefit of 2%. Any new employees are only eligible for the new plan. Existing employees had to declare in writing their choice of plans going forward.

WORKERS COMP – The City of Social Circle provides workers comp benefits for all employees.

AUDIT/ACCOUNTING – The City of Social Circle is currently contracted with Mauldin & Jenkins to perform the annual audit. In addition Michael S. Moffitt and associates performs pre audit work to assist in preparation for the audit. The City's fiscal year runs from July 1 thru June 30 each year. Field work for the audit generally falls the last two weeks in October. The deadline to file the audit with the State Department of Audits is December 31 each year.

ENGINEERING – RJ Wood makes necessary changes to the system. MFB Lab Consultants checks over all our lab data that is sent to EPD in Discharge Monitoring Reports plus trains operators for new procedures.

INDUSTRIAL PRETREATMENT – J&T Environmental Services does inspections at industries, looks over their reports to the city, and submits the Industrial Pretreatment Report annually to EPD.

WATERSHED ASSESSMENT PROGRAM – During the year the City will be required to develop a Watershed Assessment Program as part of our on-going operation of wastewater and storm drainage collection and disposal.

DISPOSAL – All costs for dewatering of sewage sludge (land fill tipping fees, polymer, liners, hauling fees, and testing required by land fill). Also regular trash fee added here.

REPAIRS AND MAINTENANCE EQUIPMENT – Any fee accrued as a result of breakdown or routine maintenance of equipment. Could also be for replacement parts if deemed cheaper to replace than repair. This line item also assumes the need to repair the belt press at a cost of approximately \$25,000.

TELEPHONE – Costs for 2 land lines at wastewater plant (1 office line & 1 line for SCADA system).

CELL PHONES – Cell phone for supervisor & lead operator.

ADVERTISING – Costs to advertise for spills or mandated occurrences (example: EPD makes us advertise for upgrades).

DUES AND FEES - Costs accrued for license renewal and subscription renewals.

EDUCATION AND TRAINING – Costs accrued for continuous education points for licensed operators or training for new hires.

CONTRACT LABOR - Cost of labor to repair pumps and motors.

				CURRENT		RECOMMENDED	APPROVED
WATER & SEWER		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
Account / Description		Actual	Actual	Budget	YTD	Budget	Budget
EXPENDITURES		-----	-----	-----	-----	-----	6/16/2015
Dept4330 SEWAGE COLLECTION & DISPOSAL							
Personnel Costs							
511100	REGULAR SALARIES	131,431	130,338	156,000	92,154	159,000	165,000
512100	GROUP INSURANCE	19,842	18,108	27,000	14,081	30,000	30,000
512200	SOCIAL SECURITY	8,044	8,141	9,700	5,665	10,000	11,000
512300	MEDICARE	1,881	1,904	2,500	1,325	2,500	2,600
512400	RETIREMENT CONTRIBUTIONS	8,569	4,076	5,800	4,350	7,500	7,500
512700	WORKERS' COMPENSATION	2,423	2,672	2,500	2,138	2,352	2,352
Personnel Costs TOTAL		172,191	165,239	203,500	119,713	211,352	218,452
Contractual Services							
521202	Audit	8,000	8,000	9,000	1,702	9,000	9,000
521203	Engineering	16,099	16,690	50,000	17,809	25,000	25,000
521204	INDUSTRIAL PRE-TREATMENT	9,575	35,440	10,000	3,200	10,000	10,000
521205	Watershed Assessment Program					30,000	30,000
522110	Disposal	22,914	23,140	25,000	12,919	25,000	25,000
522140	LAWN CARE		550				
522202	Repairs and Maintenance - Equipment	52,360	57,741	75,000	37,704	100,000	100,000
523100	INSURANCE OTHER THAN EMPLOYEE	14,119	14,162	13,930		13,930	13,930
523201	TELEPHONE	2,328	2,650	2,200	2,704	3,500	3,500
523204	CELL PHONES	835	771	1,300	499	1,300	1,300
523300	ADVERTISING	524		500	152	500	500
523600	DUES AND FEES	585	117	1,000	451	1,000	1,000
523700	EDUCATION AND TRAINING	1,555	1,372	4,000		4,000	4,000
523851	CONTRACT LABOR	0		12,000		12,000	12,000
Contractual Services TOTAL		128,893	160,632	203,930	77,140	235,230	235,230

POSTAGE – Costs to send samples to lab out of state.

GENERAL SUPPLIES AND MATERIALS – Any item purchased to keep department functioning (distilled water for testing from Freshway, supplies from Social Circle Ace, lab chemicals from Fisher Scientific, Hach Chemical, or USA Bluebook, etc), chlorine and sulfur dioxide.

ELECTRICITY – Costs for electricity for wastewater plant plus 22 lift stations throughout the city.

GASOLINE/DIESEL – Gas and diesel used for the department in vehicles and diesel pumps.

UNIFORMS – Cost to supply uniforms in department

CAPITAL OUTLAY EQUIPMENT – Although this proposed budget does not anticipate any capital costs during the 2015-16 fiscal year, it is possible that the purchase of a truck with lifting capacity of 6,500 pounds will be completed in the 2014-15 budget year. Staff will request the funds from last year be added to this budget if this is the case. Council approved approximately \$72,000 at their meeting of May 4, 2015, for this purchase.

SEWERAGE COLLECTION DEBT SERVICE – Principal and Interest for

- **2004-L45WQ** Sept 1, 2008 maturity Sept 1, 2018 \$3,356,187.64
 - Trunk Line A 6350 L.F. of 16: sewer, 400 L.F. of 8" sewer
 - Trunk Line B 5700 L.F. of 16" sewer, 400 L.F. of 8" sewer, one sewage pumping station with approximately 3000 L.F. of force main
 - SCADA systems for remote monitoring of lift stations, emergency generators at lift stations.
- **2010 New Bonds.** \$1,900,00
 - Consolidated three GEFA loans and extended water and sewer to General Mills

				CURRENT		RECOMMENDED	APPROVED
WATER & SEWER		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
Account / Description		Actual	Actual	Budget	YTD	Budget	Budget
							6/16/2015
Supplies & Material Costs							
523202	POSTAGE	409	357		907	1,000	1,000
531100	GENERAL SUPPLIES AND MATERIALS	12,226	22,116	35,000	15,319	30,000	30,000
531230	ELECTRICITY	108,193	112,493	110,000	81,570	110,000	110,000
531270	GASOLINE/DIESEL	5,792	5,009	5,500	2,949	5,000	5,000
531700	OTHER SUPPLIES	258	970	1,000		1,000	1,000
531701	UNIFORMS	924	582	750	573	1,200	1,200
Supplies & Material Costs TOTAL		127,802	141,527	152,250	101,318	148,200	148,200
Capital Outlays							
541400	CAPITAL OUTLAY - INFRASTRUCTURE	0					
542102	FUTURE CAPITAL	0					
542200	CAPITAL OUTLAY - EQUIPMENT			65,000			
Capital Outlays TOTAL		0	0	65,000	0	0	0
Debt Service							
581306	PRIN JDA GEFA LOAN	585		2,521	1,880	2,641	2,641
581307	PRIN GEFA 2004L45WQ	0		139,500	103,690	145,259	145,259
582301	INTEREST - GEFA 84-023-WJ (2015)	(477)					
582306	INT JDA GEFA LOAN	1,625	1,193	1,107	841	988	988
582307	INT GEFA 2004L45WQ	119,616	114,278	109,100	82,549	103,061	103,061
581309	INT NEW BONDS	43,425	43,425	43,425	43,425	43,425	43,425
Debt Service TOTAL		164,774	158,895	295,653	232,385	295,374	295,374
574000	BAD DEBTS						
579000	CONTINGENCY						
FINES							
571001	EPD - FINES	22,715					
FINES TOTAL		22,715	0	0	0	0	0
SEWAGE COLLECTION & DISPOSAL TOTALS		616,376	626,294	920,333	530,556	890,156	897,256

WATER TREATMENT PLANT

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 Water Plant Supervisor and three operators are budgeted here.

GROUP INSURANCE – Group (Health) Insurance for the employees listed above is included in this line item.

SOCIAL SECURITY – FICA – Social Security at the rate of 6.2% is paid for the employees listed above.

MEDICARE – Medicare at the rate of 1.45% is paid for the employees listed above.

UNEMPLOYMENT – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee who has been employed by the city for 1 year. In 2014 the City amended the plan from 1.25% with a COLA of 5% to 1.45% with a COLA benefit of 2%. Any new employees are only eligible for the new plan. Existing employees had to declare in writing their choice of plans going forward.

WORKERS COMP – The City of Social Circle provides workers comp benefits for all employees

AUDIT/ACCOUNTING – The City of Social Circle is currently contracted with Mauldin & Jenkins to perform the annual audit. In addition Michael S. Moffitt and associates performs pre audit work to assist in preparation for the audit. The City's fiscal year runs from July 1 thru June 30 each year. Field work for the audit generally falls the last two weeks in October. The deadline to file the audit with the State Department of Audits is December 31 each year. Each department pays for a proportionate share of total audit costs.

REPAIRS & MAINTENANCE WATER – 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.

REPAIRS & MAINTENANCE EQUIPMENT – Costs for repairs on equipment and the water treatment facility

REPAIRS & MAINTENANCE TANKS – Costs for cleaning and maintaining the cities four elevated storage tanks

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

TELEPHONE – Two Landlines at the water Plant.

CELL PHONES – Yearly cost for Cell phone use.

DUES AND FEES – Dues for License Renewal and Payment for State Sampling

EDUCATION AND TRAINING – Training for four operators.

CONTRACT LABOR – N/A

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

ELECTRICITY – Costs for Electricity for the Water Plant

GASOLINE – Costs for Gasoline for the Truck used by the Water Plant.

WATER PURCHASED FOR RESALE – Water Purchased from Walton County for Consumption

OTHER SUPPLIES – Cleaning or office supplies that may be needed by the water plant facility

UNIFORMS – Yearly Costs for supplying new uniforms for four water Plant operators

CAPITAL EXPENSE – Capital Outlay at the Water Treatment Plant includes the development of a location for the placement of foundation for future tanks that hold chemical used to treat our water supply. The tanks would eliminate the need to haul bulk chemicals into the second floor of the plant through an automatic system. The foundation will be placed so accommodate future expansion of the plant.

				CURRENT		RECOMMENDED	APPROVED
	WATER & SEWER	2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
	Account / Description	Actual	Actual	Budget	YTD	Budget	Budget
Dept4430	WATER TREATMENT DEPARTMENT						6/16/2015
Personnel Costs							
511100	REGULAR SALARIES		155,385	161,000	118,288	161,000	164,000
512100	GROUP INSURANCE		22,111	26,500	21,886	30,000	30,000
512200	SOCIAL SECURITY		9,117	10,000	6,834	10,000	11,000
512300	MEDICARE		2,132	2,400	1,598	2,400	2,500
512400	RETIREMENT CONTRIBUTIONS		5,845	6,100	4,575	7,500	7,500
512700	WORKERS' COMPENSATION		1,500	5,000	7,335	8,068	8,068
Personnel Costs TOTAL		0	196,090	211,000	160,517	218,968	223,068
Contractual Services							
521202	AUDIT	5,000	5,000	6,000	6,000	6,000	6,000
521203	ENGINEERING	3,011			4,860	4,000	4,000
522140	LAWN CARE		660				
522201	REPAIRS AND MAINTENANCE - WAT	31,129	7,907	10,000	4,509	10,000	10,000
522202	REPAIRS AND MAINTENANCE - EQUIPMENT	5,799	11,234	28,000	5,034	20,000	20,000
522204	REPAIRS AND MAINTENANCE - TANKS	54,128	27,064	59,000	54,825	60,000	60,000
523100	INSURANCE OTHER THAN EMPLOYEE	5,486	11,333	10,730		10,730	10,730
523201	TELEPHONE	2,613	2,642	2,000	1,229	2,000	2,000
523204	CELL PHONES	0	480	480	360	700	700
523600	DUES AND FEES	50	447	7,400	90	1,000	1,000
523700	EDUCATION & TRAINING				180	1,000	1,000
523851	CONTRACT LABOR (Southwest Water)	280,800		16,000			
Contractual Services TOTAL		388,016	66,767	139,610	77,087	115,430	115,430
Supplies & Material Costs							
531100	GENERAL SUPPLIES AND MATERIALS	113,506	106,813	98,000	77,236	99,000	99,000
531230	ELECTRICITY	38,646	39,859	44,000	26,930	44,000	44,000
531270	GASOLINE		4,206	4,000	3,314	5,000	5,000
531510	WATER PURCHASED FOR RESALE	31,951	27,686	28,197	16,441	28,000	28,000
531700	OTHER SUPPLIES	0	774	1,000	836	1,000	1,000
531701	UNIFORMS		606	500		500	500
Supplies & Material Costs TOTAL		184,103	179,944	175,697	124,756	177,500	177,500
Capital Outlays							
542103	FUTURE CAPITAL	0					
	CAPITAL OUTLAY CHEMICAL FEEDER PAD					40,000	40,000
	CAPITAL OUTLAY - EQUIPMENT	0		10,500	6,080	0	0
Capital Outlays TOTAL		0	0	10,500	6,080	40,000	40,000
Debt Service							
574000	BAD DEBTS	13,300	25,612				
581301	LEASE - CHEMICAL FEEDERS	0			6,399		
582301	LEASE INT - CHEMICAL FEEDERS	946	491		86		
Debt Service TOTAL		14,246	26,103	0	6,484	0	0
WATER TREATMENT TOTALS		586,365	468,904	536,807	374,924	551,898	555,998

WATER DISTRIBUTION

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 a portion of the Superintendent and Meter Reader, a Senior Water Distribution Technician, and a Water Distribution Technician.

GROUP INSURANCE – Group (Health) Insurance for the employees listed above is included in this line item.

SOCIAL SECURITY – FICA – Social Security at the rate of 6.2% is paid for the employees listed above.

MEDICARE – Medicare at the rate of 1.45% is paid for the employees listed above.

UNEMPLOYMENT – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee who has been employed by the city for 1 year. In 2014 the City amended the plan from 1.25% with a COLA of 5% to 1.45% with a COLA benefit of 2%. Any new employees are only eligible for the new plan. Existing employees had to declare in writing their choice of plans going forward.

WORKERS COMP – The City of Social Circle provides workers comp benefits for all employees.

AUDIT/ACCOUNTING – The City of Social Circle is currently contracted with Mauldin & Jenkins to perform the annual audit. In addition Michael S. Moffitt and associates performs pre audit work to assist in preparation for the audit. The City's fiscal year runs from July 1 thru June 30 each year. Field work for the audit generally falls the last two weeks in October. The deadline to file the audit with the State Department of Audits is December 31 each year. Each department pays for a proportionate share of total audit costs.

ENGINEERING – Costs associated with the replacement of parts of the system or new water lines.

REPAIRS & MAINTENANCE EQUIPMENT – This is for repairs of vehicles, tractors, water meters, and water tank inspections and maintenance.

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

TELEPHONE – This is Water Department share phones

CELL PHONES – Yearly cell phone costs for meter reader and two water distribution employees

DUES AND FEES – CSX annual fee for pipeline crossing, Georgia Rural Water Association Utility Solutions fee, fees paid when distribution system fails causing damage to private property.

EDUCATION AND TRAINING – Cost of training for license certification for three employees.

CONTRACT LABOR – This line items is to hire contractors for the jobs that the City does not have the personnel or equipment to do such as running video through sections of the line.

GENERAL SUPPLIES AND MATERIALS – Pipe fittings, office supplies, cleaning supplies, meters, small hardware, valves.

GASOLINE/DIESEL – Costs for fuel for department vehicles.

OTHER SUPPLIES – Shop towels and other supplies used in the department.

UNIFORMS – Yearly Costs for supplying new uniforms for three employees.

CAPITAL EXPENSE – BYPASS A water line on to Athens Technical College will need to be installed along the Bypass when the college is built.

CAPITAL EXPENSE – INFRASTRUCTURE – Funds to complete the water line under the railroad at N Cherokee.

SEWERAGE COLLECTION DEBT SERVICE – Principal and Interest for

2004-L07WS April 1, 2008 maturity April 1, 2028 \$2,540,622.98

- 1.0MG Elevated tank at Alcova Road
- 12000 L.F. of 12" water lines on Alcova Road and Hightower Road
- 0.5 MG Elevated tank at Highway 11/Bypass

				CURRENT		RECOMMENDED	APPROVED
	WATER & SEWER	2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
	<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Capital Outlays							6/16/2015
541400	CAPITAL OUTLAY UTILITY BYPASS				20,417	10,000	10,000
	CAPITAL OUTLAY - INFRASTRUCTURE					25,000	25,000
542103	FUTURE CAPITAL	0					
542200	CAPITAL OUTLAY - NEW INDUSTRIAL METERS					SPLOST	SPLOST
Capital Outlays TOTAL		0	0	0	20,417	35,000	35,000
Debt Service							
581307	LEASE PRIN GEFA 2004L07WS			109,500	81,312	113,342	113,342
582307	LEASE INT GEFA 2004L07WS	80,255	76,420	73,000	55,090	68,528	68,528
	NEW BONDS	43,425	43,425	43,425	43,425	43,425	43,425
Debt Service TOTAL		123,680	119,845	225,925	179,827	225,295	225,295
WATER DISTRIBUTION TOTALS		368,875	397,035	467,625	411,024	504,529	505,629
Dept9000 OTHER FINANCING USES							
Contingency					0		
561000	DEPRECIATION	385,347	387,197				
563000	AMORTIZE BOND DISCOUNT	1,860	1,860				
579000	CONTINGENCY			75,617		139,275	126,975
Contingency TOTAL		387,207	389,057	75,617	0	139,275	126,975
616001	TRANSFER TO SINKING FUND			25,000		25,008	25,008
	TRANSFER TO GENERAL FUND	285,077	300,000	325,000	243,750	325,000	325,000
	REPAY LOAN TO GAS			45,256			
OTHER FINANCING USES TOTAL		672,284	689,057	470,873	243,750	489,283	476,983
574000	BAD DEBTS						
TOTAL WATER SEWER EXPENDITURES		2,243,900	2,181,290	2,395,638	1,560,254	2,435,866	2,435,866
Revenues over (under) Expenditures		(147,800)	(32,919)	0	338,788	0	0

GAS

GAS		2012-2013		2013-2014		2014-2015		2014-2015	
REVENUE									
CHARGES FOR SERVICES		\$	500	\$	500	\$	500	\$	600
INTEREST INCOME		\$	35,000	\$	35,000	\$	37,500	\$	33,000
UTILITY REVENUE		\$	2,499,696	\$	2,831,775	\$	2,969,971	\$	2,833,791
MISCELLANEOUS		\$	100,000	\$	100,000	\$	93,000	\$	86,590
TOTAL			2,635,196		2,967,275		3,100,971		2,953,981
EXPENSES									
GAS		\$	2,033,016	\$	2,390,766	\$	2,369,932	\$	2,023,152
CONTINGENCY		\$	152,180	\$	126,509	\$	190,039	\$	385,829
TRANSFERS		\$	450,000	\$	450,000	\$	541,000	\$	545,000
TOTAL		\$	2,635,196	\$	2,967,275	\$	3,100,971	\$	2,953,981
Revenues over (under) expenses		\$	-	\$	-	\$	-	\$	-

Revenue Gas

The Gas Revenue of the City comes from various sources including fees for connections and the sale of natural gas to our 1,148 customers. This Fund relies on the sales of natural gas, at rates approved by the City Council on an annual basis.

GAS TAP FEES – This is the charge when a new or existing customer wishes to secure a new gas connection to the city system. The fee includes the cost of the meter and installation.

INTEREST INCOME - This is money derived from the investment of cash that is not being used for current operating expenses.

GAS CHARGES – These are the charges for natural gas supplied to our customers based on gas rates set by the City Council on an annual basis. As of April 1, 2015, we have 1,148 active gas customers. This budget recommends a zero increase gas rates effective July 1, 2015.

SALES TAX COLLECTED – By law, we collect sales tax on the sale of natural gas and relay that to the state.

PENALTIES - GAS – These are charges customers pay when they are late on, or fail to pay, their gas bills.

BAD CHECK FEES – The city charges \$25. for each “bad” check we receive for water and sewer bill payments.

TRANSCO REFUNDS –Income from our investments in the gas system of the Municipal Gas Authority of Georgia provide a returns on an annual basis. Projected returns are affected by the price of natural gas and crude oil, interest rates on the portfolio reserve funds, prices and market volatility that effect seasonal price spreads, and weather driven load changes.

MISCELLANEOUS REVENUE – During the year we will receive minor amounts of revenue from various sources including our billing administrative charges, customer installation charges, and the sale of assets.

GAS FUND				APPROVED		RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<u>REVENUES/OTHER SOURCES</u>							6/16/2015
CHARGES FOR SERVICES							
344420 TAP FEES -GAS	225	400	500	550	600	600	
CHARGES FOR SERVICES TOTAL	225	400	500	550	600	600	
INTEREST INCOME							
361000 INTEREST INCOME	51,285	38,365	37,500	24,351	33,000	33,000	
INTEREST INCOME TOTAL	51,285	38,365	37,500	24,351	33,000	33,000	
Utility Revenues							
344410 GAS CHARGES	2,739,929	3,368,952	2,948,471	2,445,103	2,812,291	2,812,291	
344419 SALES TAX COLLECTED	1,763	1,530	1,500	1,197	1,500	1,500	
344490 PENALTIES -gas	27,365	34,631	20,000	29,122	20,000	20,000	
389002 CONVERSION GAS SALES							
Utility Revenues TOTAL	2,769,057	3,405,113	2,969,971	2,475,422	2,833,791	2,833,791	
Miscellaneous Revenue							
389001 OTHER REVENUE	4,227	1,121	0	7,362			
389003 TRANSCO REFUNDS	83,822	108,641	93,000		85,000	85,000	
389004 ON BILL FINANCING ADMIN CHG	9	108		72	90	90	
389005 CUSTOMER INSTALL CHARGE	1,280	1,920		1,440	1,500	1,500	
389010 GAIN/LOSS ON SALE OF ASSETS	8,521			430			
389999 OVER (SHORT) ACCOUNT	275	526		(104)			
Miscellaneous Revenue TOTAL	98,134	112,316	93,000	9,201	86,590	86,590	
TOTAL REVENUES/OTHER SOURCES	2,918,701	3,556,194	3,100,971	2,509,523	2,953,981	2,953,981	

GAS OPERATIONS

The Gas Operation of the Utilities Department is responsible for safely delivering quality natural gas in sufficient quantities to the citizens and industries within the City's distribution area according rules and procedures stated in state and federal law

SALARIES – Salaries for Utilities Director, Gas Supervisor, two (2) Gas Distribution Technicians , a portion of the Meter Reader.

GROUP INSURANCE – Group (Health) Insurance for the employees listed above is included in this line item.

SOCIAL SECURITY – FICA – Social Security at the rate of 6.2% is paid for the employees listed above.

MEDICARE – Medicare at the rate of 1.45% is paid for the employees listed above.

UNEMPLOYMENT – The City of Social Circle is a reimbursable employer which means that we do not pay unemployment insurance quarterly. We are billed for costs when the City becomes liable.

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WORKERS COMP – The City of Social Circle provides workers comp benefits for all employees.

AUDIT/ACCOUNTING – The City of Social Circle is currently contracted with Mauldin & Jenkins to perform the annual audit. In addition Michael S. Moffitt and associates performs pre audit work to assist in preparation for the audit. The City's fiscal year runs from July 1 thru June 30 each year. Field work for the audit generally falls the last two weeks in October. The deadline to file the audit with the State Department of Audits is December 31 each year. Each department pays for a proportionate share of total audit costs.

ENGINEERING – Cost of engineering services for minor projects in the gas operations and rate analysis work.

REPAIRS & MAINTENANCE BUILDING – Repairs and maintenance of the Gas Department's portion of City Hall

REPAIRS & MAINTENANCE EQUIPMENT – This is for the equipment, including vehicles, used by the Gas Department

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

TELEPHONE – Cost of Gas portion of City hall phone system.

CELL PHONES – yearly cost for Cell phone use for Utilities Director, Gas Supervisor, and two (2) Gas Technicians and half of meter reader.

TRAVEL – Mileage and meal expenses for travel to gas conferences and training.

DUES AND FEES – CSX Annual fee for pipeline crossing

EDUCATION AND TRAINING – Training for gas department personnel, and GMA Gas Section training.

PUBLIC AWARENESS – This is a program required by law and Public Service Commission regulations to inform the public about the safety

CONTRACT LABOR – Quarterly meter testing, leak survey, cathodic protection, and other inspections required to maintain the gas system.

GENERAL SUPPLIES AND MATERIALS – Costs for small fittings, riser pipe and regulators, meters, leak soap, small hardware items, and other supplies used by the gas department.

ELECTRICITY – Cost of power to operate the gas system from Georgia Power and Walton EMC.

GASOLINE/DIESEL – Costs for fuel for department vehicles.

GAS PURCHASED FOR RESALE – Cost of purchasing Natural Gas from Municipal Gas Authority of Georgia for resale to our customer.

OTHER SUPPLIES – Cost of shops towels and other supplies used by the gas department.

UNIFORMS – Yearly Costs for supplying new uniforms for four employees

GAS FUND				APPROVED		RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
Account / Description		Actual	Actual	Budget	YTD	Budget	Budget
EXPENDITURES							6/16/2015
Dept4700 GAS							
Personnel Costs							
511100	SALARY REGULAR (GAS)	180,097	187,794	183,000	146,568	185,000	187,000
512100	GROUP INSURANCE	23,182	27,557	30,000	24,622	32,000	32,000
512200	SOCIAL SECURITY	11,137	11,067	12,000	8,742	12,500	12,500
512300	MEDICARE	2,608	2,588	3,000	2,044	3,000	3,200
512400	RETIREMENT CONTRIBUTIONS	13,034	6,322	7,000	5,250	8,700	8,700
512700	WORKERS' COMPENSATION	2,881	4,091	5,000	4,444	4,889	4,889
Personnel Costs TOTAL		232,939	239,420	240,000	191,670	246,089	248,289
Contractual Services							
521202	AUDIT	27,000	33,000	35,000	35,000	35,000	35,000
521203	ENGINEERING	7,419	14,701	10,000	3,627	5,000	5,000
522201	REPAIR AND MAINTENANCE - BLD	611	325	2,000	160	1,000	1,000
522202	REPAIRS & MAINT -EQUIPMENT	11,726	20,215	6,000	13,195	14,000	14,000
523100	INSURANCE OTHER THAN EMPLOYEE	13,122	6,226	7,600		7,600	7,600
523201	TELEPHONE	837	1,367	1,500	1,196	1,500	1,500
523202	POSTAGE	12,852	14,245	12,000	10,300	12,000	12,000
523204	CELL PHONES	1,787	1,880	1,500	1,306	1,500	1,500
523300	ADVERTISING	360	202	1,500		500	500
523500	TRAVEL	890	317	2,000	734	1,000	1,000
523600	DUES & FEES	9,210	10,008	3,000	5,776	6,000	6,000
523700	EDUCATION AND TRAINING	1,558	1,171	1,000		500	500
523850	PUBLIC AWARENESS			10,000		10,000	10,000
523851	CONTRACT LABOR	154,916	18,138	30,000	11,077	20,000	20,000
Contractual Services TOTAL		242,288	121,793	123,100	82,371	115,600	115,600
Supplies & Material Costs							
531100	GENERAL SUPPLIES AND MATERIALS	77,228	34,018	50,000	44,276	40,000	40,000
531200	ELECTRICITY	1,159	1,111	1,500	776	1,500	1,500
531270	GASOLINE/DIESEL	12,605	15,712	15,000	7,850	10,000	10,000
531520	GAS PURCHASED FOR RESALE	1,662,738	2,093,242	1,936,832	1,408,119	1,480,463	1,480,463
531600	SMALL EQUIPMENT (<\$500)	0	1,819	500		500	500
531700	OTHER SUPPLIES	1,613	1,901	1,000	1,881	2,000	2,000
531701	UNIFORMS	3,129	3,243	2,000	2,118	2,000	2,000
Supplies & Material Costs TOTAL		1,758,472	2,151,047	2,006,832	1,465,020	1,536,463	1,536,463

CAPITAL EXPENSE – Two items are scheduled for capital outlay in the Gas Department: (1) A new vehicle for the city manager (\$25,000) to replace the 2008 Expedition; and (2) replacing the Gas line when Highway 11 Bridge over CSX railroad right of way is removed and rebuilt (\$100,000).

TRANSFERS TO OTHER FUNDS – One transfer will be made from the Gas Fund to the General Fund in the amount of \$545,000. This is \$4,000 more than the current fiscal year.

<u>GAS FUND</u>				APPROVED		RECOMMENDED	APPROVED
		<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>Apr-15</u>	<u>2015-2016</u>	<u>2015-2016</u>
<u>Account / Description</u>		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
Capital Outlays							6/16/2015
541100	CAPITAL OUTLAY -NG FUELING				8,141		
541400	CAPITAL OUTLAY - BYPASS RELOCATE				5,244		
542100	CAPITAL OUTLAY - CM VEHICLE					25,000	25,000
	GAS LINE HWY 11 BRIDGE					100,000	100,000
542103	FUTURE CAPITAL	0					
Capital Outlays TOTAL		0		0	13,385	125,000	125,000
Debt Service							
582203	INTEREST						
582204	INTEREST -	0					
Debt Service TOTAL		0		0	0	0	0
Contingency							
611002	TRANSFER TO WATER		84,975	170,670	170,670		
611003	TRANSFER TO GENERAL FUND	450,000	450,000	541,000	405,750	545,000	545,000
531524	GAS REBATES	400	400				
561000	DEPRECIATION	69,425	64,946				
574000	BAD DEBTS	7,896	9,974				
579000	CONTINGENCY	0		19,369		385,829	383,629
Contingency TOTAL		527,721	610,295	731,039	576,420	930,829	928,629
GAS DEPARTMENT EXPENDITURES TOTAL		2,761,420	3,122,554	3,100,971	2,328,866	2,953,981	2,953,981
Revenues over (under) Expenditures		157,281	433,640	0	180,657	0	0

SOLID WASTE

SOLID WASTE

2012-2013 2013-2014 2014-2015 2015-2016

REVENUE

GARBAGE FRANCHISE FEE	\$	1,000	\$	5,000	\$	7,000	\$	12,000
USE OF FUND BALANCE RESERVES	\$	-	\$	-	\$	-	\$	50,000
CHARGES FOR SERVICE	\$	239,000	\$	269,000	\$	290,000	\$	295,000
TOTAL	\$	240,000	\$	274,000	\$	297,000	\$	357,000

EXPENSES

SOLID WASTE	\$	216,000	\$	249,000	\$	247,000	\$	250,000
TRANSFERS	\$	24,000	\$	25,000	\$	50,000	\$	107,000
TOTAL	\$	240,000	\$	274,000	\$	297,000	\$	357,000
Revenues over (under) expenses	\$	-	\$	-	\$	-	\$	-

Solid Waste Revenue

The City contracts with Advanced Disposal for garbage collection and recycling services. The City continues to handle billing and citizen contacts about the service.

GARBAGE FRANCHISE FEES – This fee is paid by the contractor, Advanced Disposal, for the right to operate within the City of Social Circle. The amount is five per cent (5%) of revenue Advanced Disposal derives from their operations within the City, based on the August 2013 renewal of the franchise.

GARBAGE COLLECTION CHARGES – These are the fees collected by the city for removal of garbage and recycling. The fee is \$15 per standard container, with a senior rate of \$13.50

PENALTIES TRASH – These are charges customers pay when they are late on, or fail to pay, their garbage bills.

INTEREST INCOME - This is money derived from the investment of cash that is not being used for current operating expenses.

BAD DEBT COLLECTION – These are the monies received from the collection of bad debts that have been turned over to a collection agency

SOLID WASTE		2012-2013	2013-2014	CURRENT		RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
<u>Account / Description</u>		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
REVENUES/OTHER SOURCES							6/16/2015
FRANCHISE FEES							
311720	GARBAGE FRANCHISE FEE	6,042	6,551	7,000	3,440	12,000	12,000
TRANSFERS IN		6,042	6,551	7,000	3,440	12,000	12,000
391201	OPERATING TRANSFER IN GF	0					
	USE OF FUND BALANCE RESERVES					50,000	50,000
TRANSFERS IN TOTAL		0	0	0	0	50,000	50,000
CHARGES FOR SERVICES							
344110	GARBAGE COLLECTION CHARGES	263,463	264,415	280,000	211,376	285,000	285,000
344490	PENALTIES-TRASH	9,995	9,816	10,000	8,170	10,000	10,000
389001	OTHER REVENUE	(740)					
CHARGES FOR SERVICES TOTAL		272,719	274,231	290,000	219,546	295,000	295,000
361000	INTEREST INCOME		6		5		
389006	BAD DEBT COLLECTION				172		
TOTAL REVENUES/OTHER SOURCES		278,761	280,788	297,000	223,163	357,000	357,000

Solid Waste Expense

The City contracts with Advanced Disposal for garbage collection and recycling services. The City continues to handles billing and handle citizen contacts about the service.

DISPOSAL – These are the contract costs with Advanced Disposal for the collection and removal of solid waste. Recycling costs are included in this contract. The current contract runs through August 2016 and will need to be renegotiated prior to that date.

LANDFILL TRASH – This is the cost of disposal of debris collected by City staff and transportation to the landfill.

TRANSFER TO GENERAL FUND – These funds are used in the General Fund for community clean-up and road maintenance due to the heavy trucks on the streets and roads. The transfer in 2015-16 is larger than usual (\$107,000) as the Solid Waste Fund has accumulated revenue in excess of normal contingency needs. Normal transfers have been in the range of \$50,000 to \$57,000 annually.

SOLID WASTE			CURRENT		RECOMMENDED	APPROVED
	2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
Account / Description	Actual	Actual	Budget	YTD	Budget	Budget
EXPENDITURES						6/16/2015
DEPARTMENT 4700 SOLID WASTE AND RECYCLING						
CONTRACTUAL SERVICES						
522110 DISPOSAL	243,941	242,664	242,000	157,265	245,000	245,000
522111 LANDFILL TRASH	4,694	4,831	5,000		5,000	5,000
523100 INSURANCE OTHER THAN EMPLOYEE						
CONTRACTUAL SERVICES TOTAL	248,635	247,495	247,000	157,265	250,000	250,000
OTHER COST						
561000 DEPRECIATION						
574000 BAD DEBTS	3,400	5,531				
611003 TRANSFER TO GF	0	25,000	50,000	37,500	107,000	107,000
Contingency Total	3,400	30,531	50,000	37,500	107,000	107,000
TOTAL EXPENDITURES SOLID WASTE	252,035	278,026	297,000	194,765	357,000	357,000
Revenues over (under) Expenditures	26,726	2,762	0		0	0

SPLOST

A special-purpose local-option sales tax (SPLOST) is a financing method for funding capital outlay projects in Georgia. It is an optional 1% sales tax levied by any county for the purpose of funding the building of parks, schools, roads, and other public facilities. The revenue generated cannot be used towards operating expenses or most maintenance projects. Cities within a county reach an agreement on the sharing of these revenues prior to adding a SPLOST plan to the ballot. The current SPLOST was approved by the voters in 2012 and effective January 2013 for five years.

SPLOST Spent (May 1, 2015)

Activity	SPLOST Allocation	Previously Spent	Projects in Allocation	Remainder of Allocation
Roads	\$ 850,000	\$ 181,117	City Hall Pond, Crack Seal, Willow Springs Church Rd, W. Hightower Trail engineer.	\$ 668,883
Library	\$ 500,000	\$ -		\$ 500,000
Water/Sewer	\$ 500,000	\$ 21,725	ADF Lift Station Engineering	\$ 478,275
Recreation	\$ 250,000	\$ -		\$ 250,000
Public Safety	\$ 1,000,000	\$ 20,175	Fire Station planning	\$ 979,825
Total	\$	\$ 223,017		

Proposed to be Spent 2015-2016

Activity	SPLOST Allocation	Previously Spent	Proposed 2015-2016	Projects in Allocation	Remainder of Allocation
Roads	\$ 850,000	\$ 181,117	\$ 250,000	W. Hightower Trail sidewalk	\$ 418,883
Library	\$ 500,000	\$ -			\$ 500,000
Water/Sewer	\$ 500,000	\$ 21,725	\$ 361,000	ADF Lift Station/Water Meters	\$ 117,275
Recreation	\$ 250,000	\$ -			\$ 250,000
Public Safety	\$ 1,000,000	\$ 20,175	\$ 875,000	Fire Station, Police IT/Security upgrades	\$ 104,825
Total	\$ 3,100,000	\$ 223,017	\$ 1,486,000		\$ 1,390,983

SPLOST				CURRENT		RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
<u>Account / Description</u>		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
REVENUES/OTHER SOURCES							6/16/2015
337100	SPLOST 2007						
337101	SPLOST REVENUE BRIDGE						
337102	SPLOST 2013	70,000	495,000	568,000	378,714	492,000	492,000
SPLOST REVENUE TOTAL		70,000	495,000	568,000	378,714	492,000	492,000
TRANSFERS IN							
391201	FUND BALANCE	0				994,000	994,000
TRANSFERS IN TOTAL		0	0	0	0	994,000	994,000
INTEREST INCOME							
361000	INTEREST REVENUE		5,000	11,000	9,945		
INTEREST INCOME TOTAL		0	5,000	11,000	9,945	0	0
MISCELLANEOUS REVENUE							
389001	OTHER REVENUE				0		
TOTAL REVENUES/OTHER SOURCES		70,000	500,000	579,000	388,658	1,486,000	1,486,000
SPLOST				CURRENT		RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
<u>Account / Description</u>		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
EXPENDITURES							6/16/2015
DEPARTMENT 4980 SPLOST 2013							
CONTRACTUAL SERVICES							
523600	SPLOST 2013 DUES & FEES	1,000	5,000				
CONTRACTUAL SERVICES TOTAL		1,000	5,000	0	0	0	0
CAPITAL OUTLAYS							
521203	2013 SPLOST ADF LIFT STATION	16,000	300,000	300,000	6,755	361,000	361,000
521204	2013 SPLOST WILLOW SPRINGS		75,000	75,000	74,343		
521205	2013 SPLOST CITY HALL DETENTION POND		95,000	95,000	94,829		
521206	2013 SPLOST SIDEWALK W HIGHTOWE	0	25,000	109,000	9,650	250,000	250,000
	2013 SPLOST FIRE STATION			50,000		875,000	800,000
	2013 POLICE IT EQUIPMENT						75,000
549999	UNDER CAPITALIZATION LIMIT	3,000					
CAPITAL OUTLAYS TOTAL		19,000	495,000	579,000	185,577	1,486,000	1,486,000
612002	TRANSFER OUT TO GF	50,000					
TOTAL EXPENDITURES SPLOST		70,000	500,000	579,000	185,577	1,486,000	1,486,000
Revenues over (under) Expenditures		0	0	0	203,081	0	0

CONFISCATIONS

Occasionally the Police Department makes certain arrests where they confiscate money and property which is eventually forfeited to the City. Funds derived from these confiscations must be used to support police activities and equipment, but not for normal operating costs.

REVENUE

CASH CONFISCATIONS – These are the monies derived from confiscation by the police department.

INTEREST INCOME – This is interest earned on the balance in the Confiscations account.

EXPENSE

FED CONFERENCE TRAVEL – Members of the Police Department are provided training on criminal activity that is subject to confiscation laws, and uses of the money collected.

CONFISCATIONS				CURRENT		RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
<u>Account / Description</u>		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
REVENUES/OTHER SOURCES							6/16/2015
351320	CASH CONFISCATIONS - STATE						
351321	CASH CONFISCATIONS - FEDERAL			1,500		1,500	1,500
CONFISCATIONS REVENUE TOTAL		0	0	1,500	0	1,500	1,500
INTEREST INCOME							
361000	INTEREST REVENUE	200	700	500	416	500	500
INTEREST INCOME TOTAL		200	700	500	416	500	500
MISCELLANEOUS REVENUE							
389001	OTHER REVENUE	1,000	5,000		5		
INTEREST INCOME TOTAL		1,000	5,000	0	5	0	0
TOTAL REVENUES/OTHER SOURCES		1,200	5,700	2,000	422	2,000	2,000
CONFISCATIONS				CURRENT		RECOMMENDED	APPROVED
		2012-2013	2013-2014	2014-2015	Apr-15	2015-2016	2015-2016
<u>Account / Description</u>		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
EXPENDITURES							6/16/2015
DEPARTMENT 3290							
CONTRACTUAL SERVICES							
523500	FED CONF FORF TRAVEL		500	2,000	1,564	2,000	2,000
523850	CONTRACTUAL SERVICES	100					
CONTRACTUAL SERVICES TOTAL		100	500	2,000	1,564	2,000	2,000
SUPPLIES & MATERIAL COSTS							
531100	SUPPLIES	1,100	200		0		
SUPPLIES & MATERIAL COSTS TOTAL		1,100	200	0	0	0	0
CAPITAL OUTLAYS							
542200	CAPITAL OUTLAY EQUIPMENT				0		
549999	CAPITAL OUTLAY UNDER CAP LIMIT		5,000		0		
CAPITAL OUTLAYS TOTAL		0	5,000	0	0	0	0
TOTAL EXPENDITURES CONFISCATIONS		1,200	5,700	2,000	1,564	2,000	2,000
Revenues over (under) Expenditures		0	0	0	(1,142)	0	0

STANTON TRUST

The Walthour Fund was left to the City in Trust for use at the Stanton Memorial Library. Only the income from assets of the Trust can be used for support of the Library. The original principle amount of \$350,000 must be kept intact. The funds can not be used for operations.

REVENUE

SECURITIES – This is an amount earned on the assets in the Trust

UNREALIZED GAIN OR LOSS – This is an amount received based on the change in the value of the assets in the Trust

EXPENSE

ADMINISTRATION FEES – These are the fees that are charged by administrators of the Trust. At this time, the fees equal the income realized from the Trust.

STANTON TRUST		2012-2013	2013-2014	CURRENT		RECOMMENDED	APPROVED
<u>Account / Description</u>		<u>Actual</u>	<u>Actual</u>	2014-2015	Apr-15	2015-2016	2015-2016
REVENUES/OTHER SOURCES				<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
INTEREST INCOME							6/16/2015
361000	INTEREST REVENUE		0				
362000	SECURITIES	10,000	15,000	15,000		15,000	15,000
363000	UNREALIZED GAIN OR LOSS ON I		2,000	2,000		2,000	2,000
INTEREST INCOME TOTAL		10,000	17,000	17,000	0	17,000	17,000
Other Financing Sources							
611000	OPERATING TRANSFER OUT-GENER				0		
OTHER FINANCING SOURCES TOTAL		0	0	0	0	0	0
TOTAL REVENUES/OTHER SOURCES		10,000	17,000	17,000	0	17,000	17,000
STANTON TRUST							
<u>Account / Description</u>		2012-2013	2013-2014	CURRENT		RECOMMENDED	APPROVED
<u>EXPENDITURES</u>		<u>Actual</u>	<u>Actual</u>	2014-2015	Apr-15	2015-2016	2015-2016
				<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget</u>
DEPARTMENT 6500							6/16/2015
CONTRACTUAL SERVICES							
523600	ADMINISTRATION FEES	10,000	17,000	17,000		17,000	17,000
583000	FISCAL AGENT'S FEES						
CONTRACTUAL SERVICES TOTAL		10,000	17,000	17,000	0	17,000	17,000
TOTAL EXPENDITURES STANTON TRUST		10,000	17,000	17,000	0	17,000	17,000
Revenues over (under) Expenditures		0	0	0	0	0	0

