



City of Social Circle

FY 2023-2024 Budget - Adopted Budget



Adopted Version - 6/20/2023





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INTRODUCTION



About Social Circle



Social Circle is a picturesque city located about 50 miles east of Atlanta along Interstate 20 in Walton and Newton Counties. The city is about 11 square miles in size and currently about 5,000 in population. The median income is \$75,000 and the median age is 40. Above the gnat line and below the snow line, the community is blessed with a comfortable climate and beautiful landscaping with colorful blooms throughout the year. Regularly rated as one of the safest communities in Georgia, the City maintains a professional, well-trained, and community-connected Police Department and Fire Department. A City Transit system provides transportation throughout the community. The Social Circle City Schools, an independent school district, provides primary, elementary, middle, and high school campuses which are within walking distance of most neighborhoods. This highly rated School District also provides technical training in Nursing and Trades, a Jr ROTC program, and state of the art athletic facilities at the high school campus. Most high school students take dual enrollment courses in technical college classes prior to graduation.

The City was founded in 1832 and retains its historic downtown and residential districts, which still comprise the core of the City. The Great Walton Railroad extends to the center of the city and provides a connection to the CSX railway. The historic Train Depot remains adjacent to downtown, and the railway is still active. The city center is a national historic district, and still boasts a pedestrian scale intriguing downtown with sidewalk dining and a mix of locally owned shops, professional offices, and restaurants. City Hall is contained within a restored historic home which has charmed the City for over 100 years and served as a residence and boarding house, and now the City Hall. Mature trees lined two-lane roadways with sidewalks extending north-south and east-west from the city center. Neighborhoods surround the city center and provide a range of housing sizes, architectural characteristics, and price ranges. Golf carts frequent city streets for short trips. The city is diverse and populated with families who have lived here for generations, as well as recent residents attracted by the pleasant lifestyle, pretty scenery, and distance from the bustle of Atlanta. The Blue Willow Restaurant, renowned for its classic southern cooking and fried green tomatoes and located in a 1917 home in the heart of the City historic district, has served as an attraction for visitors and tourists from across the state, across the country and around the world. The iconic restaurant has been closed since the beginning of the pandemic and it is unknown when it will be reopened under new ownership. The announcement of the Rivian manufacturing facility was announced during the FY 2021-2022. Several other large industries are looking to move to the area and will bring more growth to the city. In FY2022-2023, Rivian announced their build site location to be partially within Social Circle, with Social Circle as the natural gas provider for the business.

Although close enough to Atlanta for the convenience of the airport, employment, and cultural and retail, Social Circle is not part of the suburban sprawl of the City. It is surrounded by rolling countryside. The historic downtown is the setting for monthly festivals and activities that draw the community, visitors, and tourists. The signature festival is the Friendship Festival, which occurs the first Saturday in October each year and draws thousands of visitors to the City. This street festival boasts bands, artists and vendors, food, and a parade.

Termed city with a big heart, the community is known for a high level of activity in volunteer and community service. In addition, the churches, civic groups, and volunteer agencies partner effectively and frequently to accomplish shared goals. The Back-to-School Bash brings all members of the community downtown just prior to the beginning of the school year to supply every grade school child with backpacks and supplies to start the school year, as well as haircuts, manicures, and encouragement to succeed in the upcoming year.

Social Circle is also home to a significant industrial center, and an employment base served by the interstate with a Social Circle parkway that routes truck traffic around the downtown and residential areas. The industries range from local to international corporations. The Stanton Springs Industrial Park is adjacent to the City, home to Takeda Pharmaceuticals and a new Facebook data center. This area is emerging as an employment center.



2022 GFOA Distinguished Budget Presentation Award - 6th Annual Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Social Circle
Georgia**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

2021 GFOA Annual Comprehensive Financial Report - 2nd Annual Award



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**City of Social Circle
Georgia**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO

2021 GFOA Popular Annual Financial Report - 2nd Annual Award



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

**City of Social Circle
Georgia**

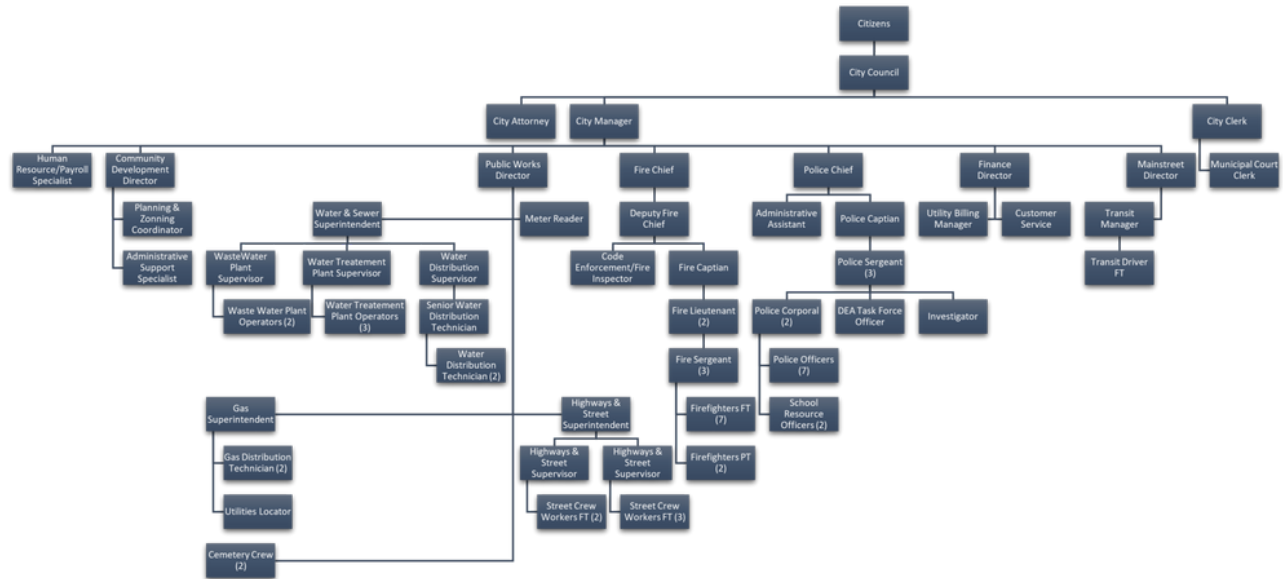
For its Annual Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO

Organization Chart



Strategic Goals
City of Social Circle
Mayor and City Council
Strategic Goals 2022-2024

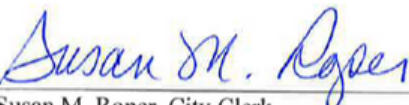
1. Provide a new 3.0 MGD Wastewater Treatment Plant to serve the city, which can be expanded for future demands.
 - a. Proceed with site selection, design, and permitting for a new Wastewater Treatment Plant.
 - b. Evaluate financing options to minimize the impact on current customers.
 - c. Accommodate expansion capability to serve Industrial Growth.
 - d. Consider Award of a construction contract by January 2023.
2. Repair and Rehabilitate Existing Sidewalks and Continue Sidewalk Extensions.
 - a. Create an index that evaluates current sidewalks to prioritize repair based on condition and safety.
 - b. Complete sidewalk extensions are currently planned with TAP grant funds on North and South Cherokee and on East Hightower. Including 20% contingency funding in each construction contract for repairs of existing sidewalks.
 - c. Program SPLOST transportation funds and seek appropriate grants to rehabilitate and improve accessibility of existing sidewalks.
 - d. Increase attention to sidewalks in annual maintenance of city streets.
3. Update the City Charter and Code to simplify and strategically:
 - a. Initiate City Charter amendments.
 - b. Simplify and Update the Alcohol Ordinance.
 - c. Define locations within the city appropriate for higher density housing and amend the zoning text and map to remove barriers.
 - d. Review RMD Zoning District regulations to enable housing construction which is in character with existing in these areas. Including consideration of setbacks, housing size, and housing type.
 - e. Consider adoption of a Redevelopment Incentive/Blight Tax Millage Rate Ordinance.
 - f. Consider Zoning and Subdivision Ordinance changes to streamline and simplify the process and remove unnecessary barriers and requirements.
 - g. Establish a schedule for completion of the overall Code Review.
4. Adopt an Economic Development Strategy for Social Circle to guide the Development Authority of Social Circle and the Walton Economic Development Authority.
 - a. Encourage transparency and open lines of communication between all parties involved while representing the nature of Economic Development negotiations.
 - b. Ensure a compatible vision between the Social Circle Development Authority and the Mayor and City Council.
 - c. Develop an Economic Development toolkit that would be appropriate to use for Economic Development initiatives.
5. Explore strategies to expand youth engagement and opportunities within the community.
6. Increase transparency of City Government and expand communication between the city and the community.
7. Develop an approach for stormwater which balances community willingness to fund new revenues with desired city service levels.
8. Develop a strategy to ensure that the growth of the Public Safety departments keeps up with the pace of development.

Adopted by City Council this 16th day of March 2022.



Adopted by City Council this 16th day of March 2022


David L. Keener, Mayor


Susan M. Roper, City Clerk

Budget Resolutions

STATE OF GEORGIA

CITY OF SOCIAL CIRCLE

RESOLUTION NO. 2023-RES-7

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF SOCIAL CIRCLE, GEORGIA

TO ADOPT THE FISCAL YEAR 2023-2024 BUDGET FOR EACH FUND OF THE CITY OF SOCIAL CIRCLE, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE.

WHEREAS, sound governmental operations require a General Fund Budget to plan the financing of service for the residents of the City of Social Circle; and

WHEREAS, the City Manager, according to Section 6.25 of the City 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, 2023 and ending June 30, 2024, and

WHEREAS, the Mayor and City Council are now required by Section 6.26 of the City Charter of the City of Social Circle to take action not later than the fourth Monday in June of each year to adopt a balanced budget for the City, and

WHEREAS, Title 36, Chapter 81, Article 1 of the Official Code of Georgia Annotated (OCGA) requires a balanced budget for the City's Fiscal Year, which runs from July 1st to June 30th of each year; and

WHEREAS, the Mayor and City Council of the City of Social Circle have reviewed the proposed FY 2023-2024 budget as presented by the City Manager and provided public notice and held public hearings as required by Georgia Law; and

WHEREAS, each of these funds is a balanced budget, so that anticipated revenues and other financial resources for each fund equal the proposed expenditures and expenses; and

WHEREAS, the Mayor and City Council wishes to adopt this proposal as the Fiscal Year 2023-2024 Annual Budget, effective from July 1, 2023 to June 30, 2024.

NOW THEREFORE BE IT RESOLVED THAT, the Mayor and Council of the City of Social Circle adopt take the following actions:

Section 1. That the proposed Fiscal Year 2023-2024 Budget, attached hereto and incorporated herein as a part of this Resolution is hereby adopted as the Budget for the City of Social Circle, Georgia for Fiscal Year 2023-2024, which begins July 1, 2023 and ends on June 30, 2024.

Section 2. That the several items of revenues, other financial resources, and sources of cash shown in the budget for each fund in the amounts shown anticipated are hereby adopted, and that the several amounts shown in the budget for each fund as proposed expenditures or expenses and uses of cash are hereby appropriated to the departments named in each fund.

Section 3. That the "legal level of control" as defined in OCGA §36-81 is set at the departmental level, meaning that the City Manager in his capacity as Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the



amount appropriated for a department without a further budget amendment approved by the Mayor and City Council.

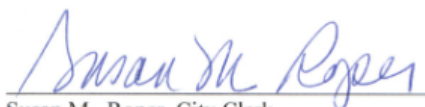
Section 4. That all appropriations shall lapse at the end of a Fiscal Year.

Section 5. That this resolution shall be and remain in full force and effect from and after its date of adoption.

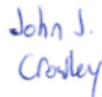
So, Resolved this 20th day of June 2023.


David L. Keener, Mayor

ATTEST:


Susan M. Roper, City Clerk

APPROVED AS TO FORM:

 
Anthony O. L. Powell, City Attorney
Webb, Tanner & Powell P.C.

Adopted by the City Council at a regular meeting on June 20, 2023.

4 Council members voting in favor

0 Council members voting against

0 Council members abstaining

Millage Rate Resolution

RESOLUTION NO. 2023-RES-

RESOLUTION APPROVING 2023 MILLAGE RATE

A Resolution of the Mayor and Council of the City of Social Circle (City) approving the 2023 millage rate.

WHEREAS, the City is authorized under Georgia law and by the City Charter to set the millage rate.

BE IT RESOLVED by the Mayor and Council of the City of Social Circle, and it is hereby resolved as follows:

The City hereby approves the proposed 2023 millage rate of 7.90. This rate applies to all personal and real property for which a value is determined, a tax assessed, and the same collected by the local government.

The rate shall apply for the 2023-2024 fiscal year. The revenue shall be used by the City as determined by the Mayor and Council and per Georgia law and the Charter. The Mayor and City Clerk are hereby directed to execute all necessary documents and take all actions reasonably necessary to operate within said millage rate.

All resolutions and parts of resolutions in conflict with this resolution are repealed. This resolution is deemed to be severable, and if any phrase, clause, sentence, paragraph or part of this resolution shall for any reason be determined invalid, such determination shall not affect, impair or invalidate the remainder of this resolution. This resolution shall become effective immediately upon passage.

Proposed Resolution up for Adoption on August 15, 2023 by Mayor & Council.



Please see the following link to access the Comprehensive Plan via the City of Social Circle website.
Comprehensive Plan Social Circle 2022-2026 [🔗](#)



Financial Policies

City of Social Circle Financial Policies Amended April 20, 2021

The City of Social Circle has a responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan for the provision of public services. The following financial policies are necessary to carry out these objectives responsibly and efficiently.

A. Budgetary

1. **Timing:** The City Manager will prepare a budget annually and present the budget to the Council at least 60 days before the beginning of the new fiscal year. The City Council will adopt an annual budget prior to the first day of the budget year.
2. **Review:** The budget review process shall include public hearings. At the time the proposed budget is transmitted to members of the City Council by the City Manager, a copy will be made available for public inspection at City Hall and advertised in a local newspaper of general circulation. At least one week prior to the meeting of the City Council at which adoption of the budget resolution will be considered, the City Council must conduct a public hearing. The notice of the time and place of the required budget hearing must be published at least one week before the hearing date. Advertisement and hearings specified by state law will be implemented as required.
3. **Department Participation:** All departments will be given an opportunity to participate in the budget process. Each department will have an opportunity to request personnel, goods, capital items and services needed to carry on its responsibility in an exemplary manner.
4. **Budget Year:** Annual fixed budgets (July 1 through June 30) are adopted for all funds except capital project funds and trust funds. Project budgets are adopted for major capital projects.
5. **Balanced Budget:** The budget must be balanced for all budgeted funds. Total anticipated revenues plus that portion of beginning fund balance in excess of the required fund balance reserve, must be equal to or greater than the total estimated expenditures for the general fund. Total estimated revenues must equal total estimated expenditures/expenses for all other funds.

Any use of fund balance must be for one-time expenditures and not for ongoing expenditures.

6. Non-Expendable Fund Balance:

- a. **General Fund:** The City Council will establish a Non-Expendable fund balance target to pay expenditures caused by unforeseen emergencies, for cash shortfalls caused by revenue declines, and to eliminate any short-term borrowing. The Non-Expendable fund balance shall be maintained at an amount which represents 25% of Total Expenditures including Debt Service.
- b. **Utility Enterprise:** The City Council will establish a Non-Expendable fund balance target to pay expenditures caused by unforeseen emergencies, for cash shortfalls caused by revenue declines, and to eliminate any short-term borrowing. The Non-Expendable Utility Enterprise Fund balance goal shall be six months of operations, or 50% of Total Expenditures including Debt Service.

Further, should the balance fall below the guideline, it shall be replenished within three fiscal years. Prior to any use of the fund balance that would cause it to fall below the guideline, the City Manager must clearly explain the budgetary actions taken by staff to address the financial need and minimize the amount required as well as the plan to replenish.



7. **Appropriations Lapse:** All appropriations lapse at fiscal year-end. Any encumbered appropriations at year-end may be re-appropriated by the City Council in the subsequent year. All unencumbered appropriations will lapse at year-end. However, the appropriation authority for major capital projects and capital assets carries forward automatically to the subsequent year. All other encumbered appropriations lapse at year-end.
8. **Contingency:** The City Council will include an amount in the each fund (Line item for contingency) for unforeseen operating expenditures. The amount of the contingency will be no more than three percent (3%) of the operating budget or \$150,000 whichever is less.
9. **Level of Budget Adoption:** The budget shall be adopted at the department total level. The expenditures may not exceed the total for any department without the governing body's approval. However, the City Manager shall have the authority to transfer appropriations within a department from one line item to another line item within the same department.
10. **Budget Categories:** The following chart of accounts categories exist for budgetary preparation and presentment:
- a. Personnel Services and Benefits
 - b. Contractual Services
 - c. Supplies and Materials
 - d. Capital Outlay
 - e. Debt Service
11. **Reports:** The City will maintain a budgetary control system to ensure adherence to the budget and will prepare timely, monthly financial reports comparing actual revenues and expenditures with budgeted amounts.
12. **Enterprise Funds:** The enterprise operations of the City are to be self-supporting; current revenues will cover current expenditures including debt service and capital improvements.
13. **Inter-fund Transfers:** Funds may be transferred from the Water & Sewer Fund, Gas Fund, Solid Waste Fund, SPLOST Fund to the General Fund operational budget as a revenue line item when all of the following conditions are met:
- When there are excess funds in the Water and Sewer Fund, Gas Fund, Solid Waste Fund, operational account.
 - When funds are budgeted from the SPLOST for specific projects..
 - When the transfer of funds will not result in reducing the cash fund balance of the Water and Sewer Fund, Gas Fund, Solid Waste Fund, below the Non-Expendable Balance
 - When the transfer is part of the budget approval or amendment process.

The long term goal is to establish a fixed PILOT (payment in lieu of taxes) payment from the enterprise funds to the general fund to increase predictability of transfer amounts.

14. **Pension Plan:** Annually the City will budget and make payments to the pension plan that will maintain the plan's actuarial soundness.
15. **Asset Maintenance:** The adopted operating budget will provide sufficient resources for the regular repair and maintenance of all of the City's capital assets. Repair and maintenance of capital assets will not be



deferred in order to balance the operating budget.

16. **Vehicle and Equipment Replacement:** The adopted operating budget shall include a schedule of the City's vehicles and equipment which records the assigned department, purchase date and planned replacement cycle, purchase price, and annual expense to be reserved per Fund for the systematic replacement per the schedule. The annual expense shall be the purchase price divided by the number of years in the planned replacement cycle, per item, per Fund. Items to be replaced shall be included in the Capital Improvement Plan. A five year projection of the equipment replacement funding reservation with the equipment replacement expense shall be updated each year with the annual budget. The schedule of vehicles and equipment shall be reconciled annually with the City Fixed Asset Schedule.
17. **Salaries:** The City will strive to pay prevailing salary and wage rates to its employees. Prevailing rates will be determined by a compensation survey of both the private and public sectors in our geographical area as determined by the City Council.
18. **Pay Go Policy:** A portion of the annual General Fund cash flow shall be used for one time capital projects. The long term goal of designating annual cash for capital is 5% of General Fund Revenues.

B. Revenues

1. **Intent:** The City will attempt to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any single revenue source.
2. **Fees and User Charges:** The City will establish fees and user charges at a level related to the total cost (i.e., operating, direct, indirect, and capital or debt service) of providing that service.
 - a. When establishing user charges the following issues must be considered:
 - Ability to pay
 - Pricing to limit or encourage demand
 - Identifiable benefits
 - Discourage waste
 - Cost of collection
 - b. When imposing new fees and/or charges, the proposed fee/charge should be examined using the following criteria:
 - Sufficiency- Fees and/or charges should recover the full cost of insurance, administration, and enforcement, recognizing that adjustments may be necessary for the benefit of the public;
 - Efficiency- Fees/charges should be designed for easy, inexpensive administration by the City and easy, inexpensive compliance by the individual/business paying the fee/charge. A minimum of the revenue raised through the collection of a fee/charge should be consumed in the process of raising it;
 - Simplicity- Fees/charges should be understood easily by the payee and the City officials, leaving as small a margin as possible for subjective interpretations.
3. **Collecting Revenues:** The City will follow an aggressive policy of collecting revenues. Utility services will be discontinued (i.e., turned off) for non-payment. Unpaid utility bills more than 90 days in arrears will be transferred to the City's agent for collection. Real property will be sold to satisfy non-payment of property taxes. Annually, the City Council will be provided a listing of uncollectible utility bills (more than 6 years old) and uncollectible tax bills (more than 7 years old) for write off.

4. **Revenue Analysis:** An understanding of the revenue source increases the reliability of the revenue system. The City will try to understand its revenue sources, and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.
5. **Revenue History and Projection:** The City will maintain a ten-year revenue history and prepare a five-year revenue projection with an annual update. This information will be used for operating budget preparation.
6. **Tax Rate:** Property tax rates shall be maintained at a rate adequate to fund necessary and appropriate service levels. Based upon taxable values, rates will be adjusted to fund this service level.
7. **Grants:** The City will aggressively seek public and private grants, contracts, and other outside sources of revenue for funding projects.
8. **Contributions and Donations:** Unless authorized by the City Council, contributions and donations to programs operated by the city shall be subject to the city's accounting and budgetary policies. The city welcomes both restricted and unrestricted contributions that are compatible with city programs and objectives.

C. Purchasing

1. **Intent:** The purpose of this policy is to provide guidance for the procurement of goods and services in compliance with the procurement provisions of the city and the State of Georgia. The goal of this policy is to establish, foster and maintain the following principles:
 - To consider the best interest of the city in all transactions.
 - To purchase without prejudice, seeking to obtain the maximum value for each dollar expended with maximum quality standards.
 - To ascribe to and work for honesty and truth in buying.
2. **Vendors:** The city will make every effort to obtain high-quality goods and services. All procurement procedures will be conducted in a fair and impartial manner with avoidance of any impropriety. All qualified vendors have access to City business. No bidder will be arbitrarily or capriciously excluded. It is the intent of the City that competition be sought to the greatest practical degree. The conditions of the contract shall be made clear in advance of the competition. Specifications shall reflect the needs of the city.
3. **Authority to purchase:**
 - Department heads authorize purchases of goods and services not to exceed \$5000.
 - City Manager authorizes purchases of all pre-budgeted goods and services as long as costs do not exceed budgeted amounts and bidding policy is followed.
 - City Council authorizes purchases of non-pre budgeted goods and services in excess of \$25,000.
4. **Bidding and price requirements:**
 - Less than \$1,000: Best available price. (Document comparisons in excess of \$150)
 - \$1,001 to \$10,000: Competition required to the extent it exists. Three written price quotes via fax, e-mail or direct.
 - \$10,001 plus: Requires competitive bids to the extent it exists and advertisement in local a newspaper or other appropriate media.



- Utility and Roadway construction projects require compliance with Georgia State law.
 - E-technology may be used for bidding when available and appropriate.
 - Professional Services consultants shall be selected based upon qualifications, and reasonable pricing rather than low bid. The City Manager shall use a request for proposal process in the selection of professional services, such that several firms may submit qualifications to be considered for specific projects or services. The selection shall be based upon the best value for the City.
5. **Award of bids:** Bids are awarded to the lowest responsive and responsible bidder. A responsive bidder is one that conforms in all material respects to the need of the city. Responsible means a bidder who has the capability to perform the requirement.
 6. **Local bidder preference:** If all other relative factors are met, the city is authorized to negotiate with and select a local vendor if a local vendor's bid is within five percent (5%) of the lowest bid.
 7. **Interest of city officials in expenditure of public funds:** No official of the City of Social Circle will be interested directly or indirectly in any transaction with, sale to, work for, or contract of the city or any department of City or service involving the expenditure of public funds. The city shall not use a vendor who is an elected official or a member of the immediate family of an elected official, City Attorney, City Manager, City Clerk, a Department Head, or Accounts Payable/Payroll Clerk. The city shall not use a vendor for goods or services in any department who is a member of the immediate family of an employee of that department.
 8. **Ineligible vendors:** Any person, firm, or corporation which is in arrears to the city for taxes, utility bills, or otherwise, will not be qualified to bid on any purchase until their lien to the city has been cleared. No purchase order will be approved for such vendors.
 9. **State contract purchasing:** The city is authorized to use state contracts in lieu of issuing bids to vendors or buying locally when it is to the economic advantage of the city or when deemed appropriate by the City Manager. The State contract price may be used to establish the maximum price for a good or service.
 10. **Backup-policy and emergency purchases:** The city should strive to decrease dependency on single-source vendors in order to achieve maximum efficiency in its purchases. In order to achieve fiscal independence, it is strongly suggested that each department have back-up vendors for each recurring and/or large purchase.
In cases of emergency, a purchase or contract may be awarded without competitive bidding but the procurement shall be made with as much competition as the circumstances allow (i.e. informal quotes). An emergency is defined as a threat to life or property or an unforeseen situation that curtails or greatly diminishes an essential service as determined by the City Manager.
 11. **Purchase Order (PO):** A purchase order cannot be issued unless sufficient funds are available in the budget. The following is the established City procedure for use of purchase orders.
 - Department heads may authorize purchase orders not exceeding \$5000.
 - Purchase orders greater than \$5000 must be approved in advance by the City Manager.
 - Purchase order must be authorized by Department Head, City Manager or designee before goods or services are ordered.
 12. **Credit Card:**
 - City credit card is managed by the Clerk's office and approval for use is granted by the City Manager.
 - City credit card is to be used for city business only.

- City credit card is to be used to purchase goods, services, or for specific expenditures incurred under approved conditions (Such as travel expenses or on-line purchases).
- The credit card user is responsible for documentation and safekeeping of the credit card during its use. The employee must obtain a receipt for each transaction when a purchase is made using the city credit card. The receipt shall be dated and a description of the service or item purchased shall be written on the back of the receipt. After use the credit card user shall immediately return the card to the Clerk's office along with documentation of use.

D. Capital Budget Policies

1. **Scope:** A capital projects plan will be developed and updated annually. A five-year Capital Improvement Program (CIP) will assist in the planning, acquisition, and financing of capital projects. A major capital project is generally defined as a non-recurring capital expenditure that has an expected useful life of more than 5 years and an estimated total cost of \$25,000 or more. Examples include park improvements, streetscapes, computer systems, trucks, loaders, and new or expansion of facilities.
2. **Control:** All capital expenditures must be approved as part of each department budget or a capital improvement budget. Before committing to a Capital Improvement Project, the City Manager or his/her designee must verify fund availability.
3. **Program Planning:** The capital budget provides annual funding for long-term capital projects identified in the Capital Improvement Program or Strategic Plan. During the annual budget process each department submits its budget request including operating and capital needs. Upon review of the request, major capital projects are placed in the capital improvements fund. Other capital outlay is placed in the department's operating budget. Capital outlay is generally defined as an individual item in excess of five thousand dollars (\$5,000) with a life expectancy of more than two years but less than 5 years.
4. **Timing:** At the beginning of the fiscal year, the City Manager or his/her designee will work with department heads to schedule the appropriate timing of capital purchases to ensure the availability of funds.
5. **Reporting:** Periodic financial reports will be provided to enable the City Manager to monitor and control the capital budget and to enable the department heads to manage their capital budgets.

E. Debt Policy

1. **Intent:** The City of Social Circle recognizes that to maintain flexibility in responding to changing service priorities, revenue inflows, and cost fluctuations, a debt management strategy is required. The city strives to balance service demands and the amount of debt incurred. The city realizes that failure to meet the demands of growth may inhibit its continued economic vitality, but also realizes that too much debt may have a detrimental effect as well.

The goal of the city's debt policy is to maintain a sound fiscal position and to protect the credit rating of the city. When the City of Social Circle utilizes debt financing, it will insure the debt is financed soundly and conservatively.

2. **Conditions for using debt:** Debt financing of capital improvements and equipment will be done only when one or more of the following four conditions exist:
 - When non-continuous projects (Those not requiring continuous annual appropriations) are desired.
 - When it can be determined that future users will receive a benefit from the improvement.
 - When it is necessary to provide basic services to residents and taxpayers.



- When total debt, including debt issued by overlapping government entities, does not constitute an unreasonable burden to residents and taxpayers.
3. **Sound financing of debt:** When the City utilizes debt financing, it will insure that the debt is soundly financed by:
- Taking a prudent and cautious stance toward debt, incurring debt only when necessary.
 - Conservatively projecting the revenue sources that will be used to pay the debt.
 - Ensuring that the terms of any long-term debt incurred by the city shall not exceed the expected useful life of the asset for which the debt is incurred and shall be limited to capital improvements only.
 - Determining that the benefits of the improvement exceed the cost, including interest costs.
 - Maintain total debt service for general obligation debt, intergovernmental Debt and leases but not including SPLOST Debt such that it does not exceed 10 % of the Operating Revenues of the General Fund.
 - The City will maintain total Tax-Supported Debt, including SPLOST Debt and Leases, as a percentage of total taxable full value of the City at a level not to exceed 3.0%.
 - The City intends to maintain its 10-year Tax Supported Debt, including SPLOST Debt and Leases, payout ratio at or above 60% at the end of the each adopted five year CIP.

F. Investment Policies

Investment earnings can be an important source of revenue. However, the overriding concern at all times is the safety and preservation of the city's investments. The ability to respond efficiently to cash flow requirements is another important consideration. Therefore, the objective of investment is to maximize interest earnings, within an environment that strongly emphasizes legal compliance and safety while providing cash flow and liquidity to meet the city's financial obligations.

1. **Scope:** This policy applies to all investments, which are the responsibility of and under the management of the City of Social Circle.
2. **Safety:** Investments shall be made with prudence, judgment and care, not for speculation but for investment considering the primary objective of safety as well as a secondary objective of obtaining competitive market rates of return.

Specifically, the city shall seek to maximize safety through the following strategies:

- All City investments shall be federally insured or fully collateralized to protect investment principal and accrued interest.
 - Market risk shall be avoided by limiting investments to a maximum one-year of maturity, except for special circumstances where an interest rate differential and certainty of ability to hold the investment to maturity would justify a longer maturity. The City Manager shall approve any exceptions to the one-year maturity limit.
 - Undue credit risk shall be avoided by monitoring the financial condition of financial institutions participating in the city's investment program.
3. **Legal Investment Instruments:** The city shall invest in only such investment instruments permitted by State of Georgia law for local governments which include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia, pooled investment programs of the State of Georgia, and no-load mutual funds of direct obligations of the United States.

4. **Competitive Investment Rates:** The City shall seek competitive investment rates within its safety criteria. Maximum opportunity shall be provided to all local financial institutions to bid and compete for City investments due to the importance of the financial institutions to the local economy.
5. **Liquidity:** Provision shall be made for adequate liquidity of investments so that the city could efficiently meet, without financial penalty, disbursements and cash flow needs, including emergency needs.
6. **Interest Allocation:** Investment earnings shall be distributed to individual funds based upon each fund's amount of participation.

G. Grants

The purpose of this policy is to provide direction in the application, acceptance and administration of funds awarded through grants to the city from other local governments, the state or federal governments, non-profit agencies, philanthropic organizations and the private sector.

1. Application and Acceptance of Grants.

The City Manager is given authority to make application for and accept grants that:

- a. are expected to be \$200,000 or less on an annual basis with no required City match; or,
- b. are expected to be \$100,000 or less on an annual basis with a required match of 20% or less; or,
- c. are expected to be \$50,000 or less on an annual basis with a required match of over 40 %.

The City Council must approve the application of and acceptance of any grants in excess of the limits established in the above.

The City will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of the intergovernmental aid without first reviewing the program and its merits as a budgetary increment. Therefore, no grant will be accepted that will incur management and reporting cost greater than the grant amount.

2. Grant Administration.

Each department must notify the Finance Director upon acceptance of any grants. Prior to the receipt or expenditure of grant revenues, the Finance Director must be provided with the following information.

- Copy of grant application
- Notification of grant award
- Financial reporting and accounting requirements including separate account codes and/or bank accounts
- Schedule of grant payment

Each department is responsible for the management of its grant funds and periodic reports.

H. Fixed Assets

A fixed asset is defined as a financial resource with all of the following criteria:

- It is tangible in nature.
- It has a useful life of greater than one year.
- It is not a repair part or supply item.

- It has an individual item value equal to, or greater than, the capitalization threshold of \$5,000.

A record of fixed assets is important for the following reasons:

- For financial statement information
- For determining insurable values
- For control and accountability
- For maintenance scheduling and cost analysis
- For estimating and accounting for depreciation for preparation of capital and operating budgets
- For debt management

1. General Policy

- Each department head is ultimately responsible for the proper recording, acquisition, transfer and disposal of all assets within their department. City property may not be acquired, transferred, or disposed of without first providing proper documentation. A fixed asset information form must accompany each step.

2. Recording of Fixed Assets

- Fixed assets must be reviewed quarterly .
- Assets will recapitalize acquisition cost, including expenses incurred in preparing the asset for use.
- Donated assets shall be recorded at fair market value as determined by the Department Head. Fair market value may be defined as, but is not limited to, an average of documented prices for equivalent items from three separate vendors.
- The city will recognize acquisition cost based on individual unit prices. Assets should not be grouped. For example, in acquiring equipment, if three mowers were acquired simultaneously at \$5,000 each, this would not be an asset of \$15,000 consisting of three PC's. Instead it would be three separate acquisitions of \$5,000. Each mower would be recorded as a separate controllable item.
- For equipment purchases, title is considered transferred the date the equipment is received. Similarly, for donated assets, title is considered transferred when the asset is available for the agency's use and when the agency assumes responsibility for maintaining the asset.
- Constructed assets are transferred from the construction in progress account to the related building, improvements other than buildings, or equipment accounts when they become operational. Constructed buildings, for example, are assumed to be operational when an authorization to occupy the building is issued, regardless of whether or not final payments have been made on all of the construction contracts.

3. Acquisition of Fixed Assets

The asset acquisition method determines the basis for valuing the asset. Fixed assets may be acquired in the following ways:

- New purchases
 - Donations
 - Transfers from other city departments
 - City surplus
 - Internal/external construction

- Lease purchases
- Trade-in
- Forfeiture or condemnation

4. **Lease Purchases**

Assets may be lease purchased through installment purchases (An agreement in which title passes to the department.) or to lease financing arrangements (An agreement in which title may or may not pass).

5. **Transfer of Fixed Assets**

An asset transferred between departments usually represents the sale of an item from one department to another and may be treated as a new purchase. A fixed asset form must be sent to the Clerk's office for all transfers.

6. **Sale of Fixed Assets**

Sale of fixed assets must be to the highest, responsible bidder and must be conducted by sealed bid or by auction. The sale must be publicized in accordance with state laws.

7. **Disposal of Fixed Assets**

When an asset is disposed of its value is removed from the financial balances reported and from inventory reports; however, the asset record, including disposal of information, remains on the master file for three years, in the Finance Director's office, after which time it is purged from the system according to general accepted accounting principles. This preserves an audit trail for disposed items, and facilitates departmental comparisons between actual or historical useful life information with useful life guidelines. Such comparisons permit a more precise definition of an assets useful life than those provided by the Internal Revenue Service or other guidelines initially used.

A disposal action is appropriate only when certain conditions occur resulting in an asset no longer in the possession of the agency. Assets no longer in use, which remains in the possession of the department, are considered surplus property and not a disposal.

Fixed assets may be disposed of in any one of six ways:

- Sale or trade-in
- Abandonment/Retirement
- Lost or stolen
- Transfer
- Cannibalization
- Casualty loss

Only when the asset is no longer in possession of the department, due to one of the six reasons listed above, is disposal action appropriate.

Assets are abandoned or retired when there is no longer any use for them in the department, they are of no use to any other city department, they cannot be repaired, transferred, cannibalized, sold, or traded-in. Thus meaning that, there is no safe and appropriate use for the abandoned goods to the city or for others.

Stolen items must be reported to Social Circle Police Department and the police report filed. A copy of this report must accompany the disposal record.

Casualty losses must be documented within 24 hours of loss and reported to the City Clerk immediately for follow-up with the city's insurance carrier.

Cannibalized items are considered surplus and are disposed of by noting cannibalization on the disposal record. Ideally, this method will allow departments to look at cannibalized items on the disposal report and assess what surplus parts may be available. Departments will send documentation of items cannibalized to the Finance Director's office, and all remaining costs and accumulated depreciation will be removed from appropriate asset accounts in the general fixed asset fund.

All assets no longer in the possession of the department, due to one of the six qualifying conditions and after submission of all appropriate documentation to the Finance Director's office, will be removed from the master departmental asset file and considered disposed.

Department management is responsible for reviewing disposal reports, evaluating causes and trends leading to disposals, and implementing procedures to more effectively manage and control disposals when the dispositions represent problems, in efficiencies, and/or the incurrence of unnecessary cost.

8. Physical Inventory

An annual physical inventory of all fixed assets will be performed under the direction of the Finance Director's office. The inventory will be conducted with the least amount of interruption possible to the department's daily operation. A full report of the results of the inventory will be sent, within 30 days of completion, to all departments for verification and acceptance.

I. Accounting, Audits, and Financial Reporting

The city shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide effective means of insuring that overall city goals and objectives are met.

1. Accounting Records and Reporting

The City will maintain its accounting records in accordance with state and federal laws and regulations and in a manner to facilitate an efficient audit process. The city will report its financial condition and results of operations in accordance with state regulations and applicable governmental accounting standards. The city's accounts shall be kept up in such a manner as to show fully the financial conditions of the city.

The city will maintain a Chart of Accounts that complies with the requirements of the State of Georgia and is in accordance with generally accepted accounting principles.

2. Auditing

An independent auditor or auditing firm will annually perform the city's financial audit. The auditor must be a certified public accountant (CPA) that can demonstrate that she or he has the capability to conduct the city's audit in accordance with generally accepted auditing standards. The auditors' opinions will be supplemented in the city's Comprehensive Annual Financial Report (CAFR). A copy of the audit will be sent to the State Auditor who will respond with comments regarding compliance. Results of the annual audit shall be provided to the City Council in a timely manner.

3. Simplified Fund Structure

The city will attempt to minimize the number of funds. Funds will be categorized in accordance with applicable state accounting requirements.

4. Financial Reporting



Internal financial reports will be prepared that are sufficient to plan, monitor, and control the city's financial affairs. Monthly accounting reports are meant to transmit information regarding the financial situation of the city. These regular reports are made available to the Mayor, City Council, City Manager, department heads, and other staff as necessary.

J. Separation of Duties

The purpose of this policy is to clearly define the separation of duties in the financial system. .

1. Accounts Payable Vendor Setup

- a. The City will maintain a list of vendors. All new vendor setup requires the approval of the Finance Officer and the City Clerk.
- b. On a monthly basis the Finance Officer will provide the City Clerk any changes/ for approval.

2. Check Signatures

All checks require at least two signatures. Neither of the signatures can be the same as the employee who originated the check.

Revision History

Adopted August 18, 2015
Amended 01/19/16, 03/21/2017, 04/16/2019
Proposed Amendment 4/20/21

BUDGET OVERVIEW



Basis of Budgeting

The purpose of the City of Social Circle Budget document is to provide information on the use of public funds to provide public services. This document provides the citizens and all interested parties with a comprehensive view of the organization of the City government, the types of revenues collected by the City, the services provided by the City and expenditures associated with those services, and the future vision for the City's growth, the goals and objectives of each City function, and an annual report of accomplishments for the prior year. In addition, key financial policies, multi-year budget forecast trends, and fund balance changes are described.

The Budget reflects a fiscal year that begins on July 1 and ends on June 30 of each year.

The Budget is adopted by the Mayor and City Council after being publicly available and subject to public hearings. The City Charter requires that the budget be balanced for all funds. Specifically, the total appropriations from any fund shall not exceed the estimated fund balance, reserves, and revenues.

The Major Funds which comprise the City Budget are described in the following table:

Name	Source of Funds	Service Type / Departments
General Fund	Property taxes, Business Licenses, Franchise Fees, Intergovernmental Funds, Permit Fees, Court Fines	Police and Fire Public Works Administration Transit, Library, Municipal Court
Water & Sewer Fund*	Water and Sewer Use Charges	Drinking Water & Wastewater Treatment
Gas Fund*	Natural Gas Use Charges	Natural Gas
Solid Waste Fund*	Solid Waste Collection Charges	Curbside Solid Waste & Recycling Collection
SPLOST 2012-2018	Special Purpose Local Option Sales Tax (2012-2018)	Defined Capital Projects
Confiscations	Confiscations from State and Federal Criminal Law Violations	Law Enforcement Equipment & Capital Projects
Stanton Trust	Interest from the Stanton Trust	Library

**The Water and Sewer Fund, Gas Fund, and Solid Waste Fund are considered Enterprise Funds. These utility services are operated like a business where the revenues paid for the utility service support the expenses.*

As part of the budget process each year, the Mayor and City Council adopt fees, service charges, and tax rates. The Mayor and Council consider each year the provision of efficient effective public services and revenue history and trends to adopt a budget that is fiscally responsible and responsive to the priorities of the community.

The budget may be amended by the Mayor and Council during the year to address circumstances that arise. An amendment to the budget must be advertised on a public Council meeting agenda and approval requires a majority vote of the Mayor and Council. Any amendment must maintain a balanced budget, revenues must be identified to support appropriations.

After each fiscal year, an audit (Financial Statement) is prepared to detail the actual revenues and expenditures. The Audit is presented to the Mayor and City Council, and available for public review before the end of December.

The basis of accounting used for each of the funds in the City's Budget and the City's Financial Statement is as follows:

Fund	Budget Basis	Financial Statement Basis
General Fund	Modified Accrual	Modified Accrual
Water & Sewer Fund	Modified Accrual	Full Accrual
Gas Fund		
Solid Waste Fund		
All Other Funds	Modified Accrual	Modified Accrual

The basis of accounting is defined below:

Basis of Accounting	Revenues	Expenditures/Expenses
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Modified Accrual	Recognized when they become both measurable and available to finance expenditures.	Generally recorded when a liability is incurred , but debt service expenditures are recognized to the extent they are due and payable .
Full Accrual	Recorded when they are earned , whether or not cash is received at the time.	Recorded when goods and services are received , whether or not cash disbursements are made at the time.

We hope you find this document informative and helpful. For additional information regarding the City of Social Circle, please see our website at socialcirclega.gov.

Budget Calendar

Budget Calendar FY2023-2024

January 17, 2023	Budget available for department entry
January 27-28, 2023	City Council Retreat—Strategic Goals & Vision
February 28, 2023	Department operating & capital budgets due for review
March 6-10, 2023	Initial budget departmental meetings regarding requests
March 13-17, 2023	Review of budget by City Manager
March 20-24, 2023	Final department meetings
March 27-31, 2023	Final review by Finance & City manager
April 18, 2023	Submittal of budget to Mayor & Council
May 4, 2023	Council Budget Work Session
May 16, 2023	First public Hearing for Proposed Millage Rate & Budget Discussion
June 1, 2023	Second public Hearing for Proposed Millage Rate & Budget Discussion—Council Budget Work Session
June 20, 2023	Adoption of Budget FY2023-2024 & Millage Rate
July 1, 2023	Beginning of FY2023-2024

Personnel Changes

Personnel Changes in Adopted Operating Budget

City services for the public are provided through staff, and our employees are the most important resource in providing excellent services. Particularly in the general fund, the largest government cost is the cost of personnel.

Therefore, emphasis on retaining City staff was included within this budget. The impact of the loss of institutional knowledge and the cost of training new staff members affects our ability to provide reliable and quality service to the public.

There are three significant approaches included in the FY 2023/24 Operating Budget related to Personnel:

Market Rate and Organizational Salary Changes to Specific Positions

No Market Rate Salary Adjustments were made for FY 2023/24

Merit Adjustments:

Included within the Adopted FY2023/24 Operating Budget is a 2% merit raise for all eligible employees.

Each step within the City salary scale represents a 2% increase from the prior step. All employees that have been with the City for at least one year, and who have received a Meets or Exceeds Standards evaluation for the prior year receive this merit increase on the first full July pay period. The budget impact of the merit award is \$76,592.

Cost of Living Adjustment (COLA):

Included within the Adopted FY2022/23 Operating Budget is a 3% cost of living adjustment to all salary scales and each employee based upon the published CPI. In the previous budget year, there was a 3% cost-of-living adjustment. The cost-of-living adjustment is applied on the first full July pay period. The budget impact of the Cost-of-Living Adjustment is \$117,186.

Other Benefits

There are no changes to any of the other current employee benefits, which include health insurance, retirement, and benefit dollars. As in the prior four years, if health insurance costs increase, the benefit dollars will decrease such that the total remains the same. With this approach, the City has been able to maintain health insurance costs for the prior seven years at no increase in cost.

Also, the city offers a 50% subsidy for employees choosing to pay for family or dependent health care premiums.

Personnel Pay Plan - Adopted June 20, 2023

Pay Plan				
Position	New SC Grade	Minimum	Maximum	
City Manager	NTS			
City Clerk	26	86775	145211	26
Finance Director	26	86775	145211	26
Fire Chief	26	86775	145211	26
Police Chief	26	86775	145211	26
Public Works Director	26	86775	145211	26
Deputy Fire Chief	23	64522	107972	23
Downtown/Mainstreet Director	23	64522	107972	23
Planning & Zoning Manager	23	64522	107972	23
Police Captain	23	64522	107972	23
Gas Superintendent	23	64522	107972	22
Highways & Street Superintendent	23	64522	107972	22
Wastewater Superintendent	23	64522	107972	23
Water Treatment Plant Supervisor	23	64522	107972	22
Fire Captian	22	58454	97817	22
Water Distribution Supervisor	22	58454	97817	22
Fire Lieutenant	21	52956	88618	21
Human Resource/Payroll Specialist	21	52956	88618	21
Police Sergeant	21	52956	88618	21
Fire Sergeant	20	47976	80283	20
Office Coordinator/Certification Manager	20	47976	80283	20
Police Corporal	20	47976	80283	20
Utility Billing Clerk	20	47976	80283	20
WTP Operator 1 (same as WWTP)	20	47976	80283	20
WWTP Operator 1	20	47976	80283	20
Police Officer	19	45664	76415	19
Public Works Supervisor	19	45664	76415	19
Task Force Officer	19	45664	76415	19
Firefighter /Firefighter PT	18	43464	72733	18
WTP Operator 2 (same as WWTP)	18	43464	72733	18
WWTP Operator 2	18	43464	72733	18
WTP Operator 3 (same as WWTP)	17	41369	69228	17
WWTP Operator 3	17	41369	69228	17
Municipal Court Clerk	16	39376	65892	16
Public Works Crew Leader	16	39376	65892	16
Utility Locator	16	39376	65892	16
Water Distribution Senior Technician	16	39376	65892	16
Administrative Support Specialist	14	35673	59695	14
Customer Service Representative	14	35673	59695	14
Meter Reader	14	35673	59695	14
Gas Technician I	13	33954	56819	13
Transit Coordinator	13	33954	56819	13
Water Distribution Technician	13	33954	56819	13
Transit Driver	11	31760	51475	11
Cemetery Worker	10	29278	48995	10
Public Works Maintenance Worker	10	29278	48995	10
Administrative Support - Seasonal	7	25246	42248	7
June 20, 2023 City of Social Circle				



FUND SUMMARIES





Summary

Approved Operating Budget and Program of Services for FY2023/2024

Explanation of Terms

The Operating Budget and Program of Services is a document which provides annual funding levels and explains the relationship of the requested funding to the values, goals, and vision of the Governing Body and the Community. The challenge of every budget preparation is matching the public services provided to the community's willingness to pay for those services.

The Budget is comprised of an **Operating Budget** that includes costs which can be expected to recur every year, such as fuel and personnel costs, and a **Capital Improvement Plan** that includes larger one-time expenditures such as new facilities, infrastructure or major equipment.

The **Capital Improvement Plan** includes a five-year horizon so that large expenditures can be planned and funded appropriately. Funding for capital projects proposed in the first year of the Five Year Capital Improvement Plan is included in the recommended Budget.

The City **Operating Budget** is comprised of four major funds; the General Fund, the Water & Sewer Fund, the Gas Fund, and the Solid Waste Fund. In addition, the SPLOST (Special Purpose Local Option Sales Tax) provides funding for capital projects. These funds are further defined in the **Basis of Budgeting** Section of this document.

Service and Funding Considerations

Each year, during the development of the annual operating budget and program of services, consideration is given to accomplishing the Mayor and Council's Strategic Goals, furthering the Comprehensive Plan vision and Short-Term Work program, addressing the priorities of the City's advisory Boards and Commissions, meeting regulatory mandates, addressing community calls for services, and supporting economic development initiatives. Further, funding plans are evaluated to emphasize that the operational services are delivered in the most cost effective, equitable, sustainable, and reliable manner. Focus is given to assuring that funding will support the provision of operations that are appropriate from a long-term perspective. We look to standards of excellence for City services that keep us attuned to current technologies, transparency, best practices, and accountability to our community. Examples of these include the City's Fire Safety ISO rating of 2, which reflects on both the Fire Department and Water Distribution (Fire Suppression) system, the State Certification of the Police Department, the Government Finance Officers Association (GFOA) Distinguished Budget Presentation award, the GFOA Annual Comprehensive Financial Report, and the GFOA Popular Annual Financial Report. Participation in these programs enhances our service delivery, employee training, and pride in the quality of services provided.

Each annual budget has long-term implications relating to the fiscal and physical condition of the city. Therefore, forecasting of revenue is based upon a look back at historical trends for each specific source, and a forward projection which is informed by current economic activity and adjusted by potential future impacts. Similarly, planned expenditures are based upon both historical trends, and analyses of current and emerging cost implications. In the budget preparation, your staff considers and recommends revenues and expenditures that will maintain and enhance the City's future condition. In addition, fund reserves are evaluated to assure the City can react to emergencies or economic downturns while maintaining financial stability for critical services.

As the city recovered from the effects of the pandemic, we continue to see major growth in our industries. During the 2021-2022 year, major industries such as Rivian have announced their intent to establish in the area. The city's main focus during the FY 2022-2023 budgeting process was to expand and replace much needed infrastructure. Our downtown continued to change and adapt while maintaining the small-town feel. Home improvements continued throughout the year and show no signs of slowing down. The net result

was that demand for city services grew during the fiscal year. Further building construction and demand for residential properties is accelerating. Expansion and construction of new industry is strengthening at rates greater than in the prior five years and the outlook for significant industrial investment is positive. The employment base in the Social Circle area is diverse with a breadth of employment in sectors which are seeing an increase in demand. The FY 2023-2024 budgeting process continues to support infrastructure needs related to EPD requirements to build a new WasteWater Treatment Plant, and make necessary repairs to the Water Treatment Plant.

Therefore, this budget is built upon projections of sales tax revenues continuing the trend of moderate increases experienced over the last four years, and stable franchise fees and charges for services. The sharp increase in building permit fees and zoning fees experienced over the last year is projected to continue for the upcoming year. Property tax revenues are projected by the County tax assessor to increase 12 percent this year reflecting a combination of new value due to construction, and increases in the value of existing property.

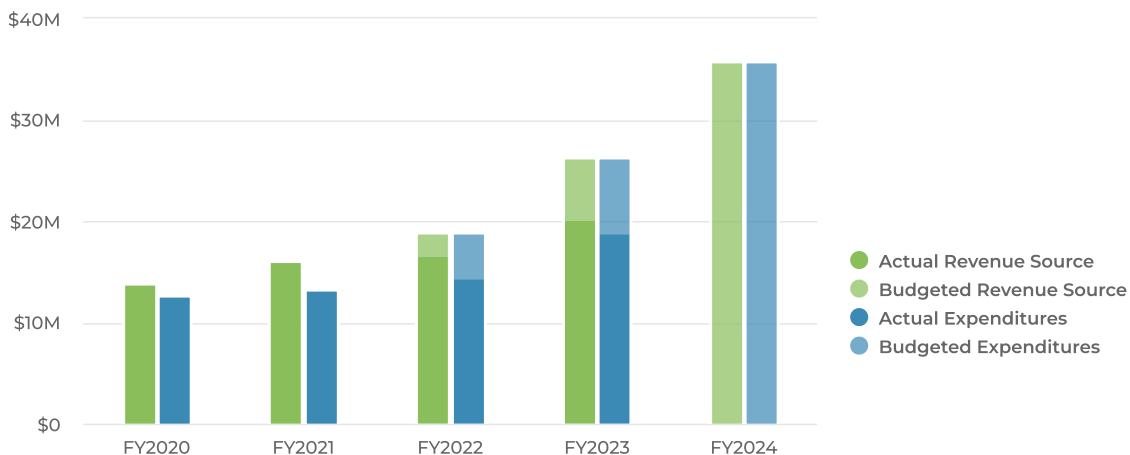
Mayor and Council Review and Public Input

The City budget consideration process allows for a period of public input and work sessions to enable the Mayor and council to delve into the details of the proposed budget and identify amendments that will better conform the recommended budget to the priorities and goals of the governing body.

The Operating Budget and Program of Services for FY2023/2024 was made available online and in hard copy by April 18, 2023 for public evaluation, Council work sessions, and public hearings as the Mayor and Council considered the budget, city services, tax rates, and utility fees.

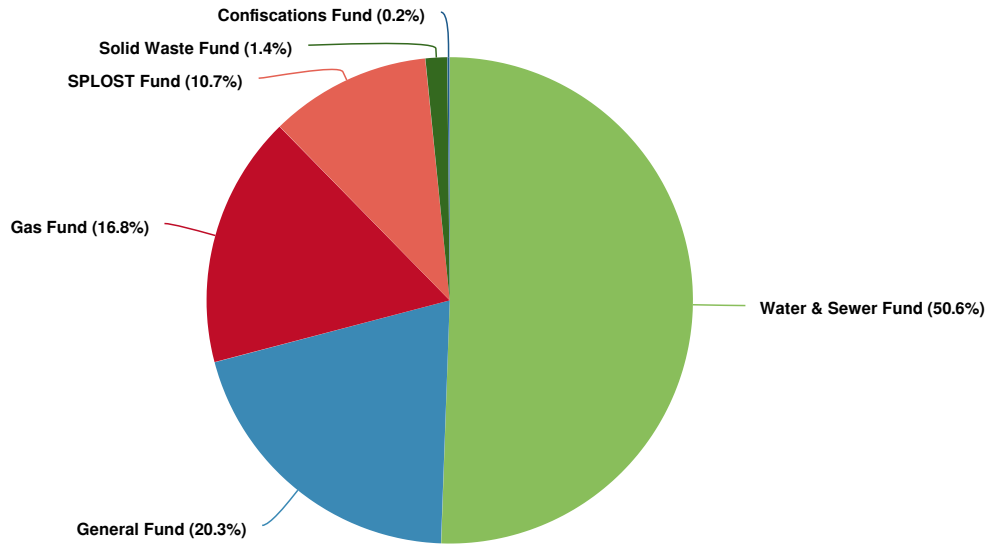
	2020-2021	2021-2022	2022-2023	2023-2024	% Change
General Fund	5,169,565	5,609,482	6,854,681	7,286,660	6.3%
Water Fund	5,287,862	7,076,918	11,923,484	18,120,806	52.0%
Gas Fund	3,759,378	4,298,790	6,244,198	6,009,050	-3.8%
Solid Waste Fund	359,153	368,475	443,595	518,625	16.9%
Confiscations	61,500	61,500	61,500	55,000	-10.6%
SPLOST 2019-2025	550,250	1,143,278	825,000	3,840,645	365.5%
Stanton Trust	6,000	0	0	0	0.0%
	15,193,708	18,558,443	26,352,458	35,830,786	36.0%

*The above chart represents budgeted numbers, not actual.



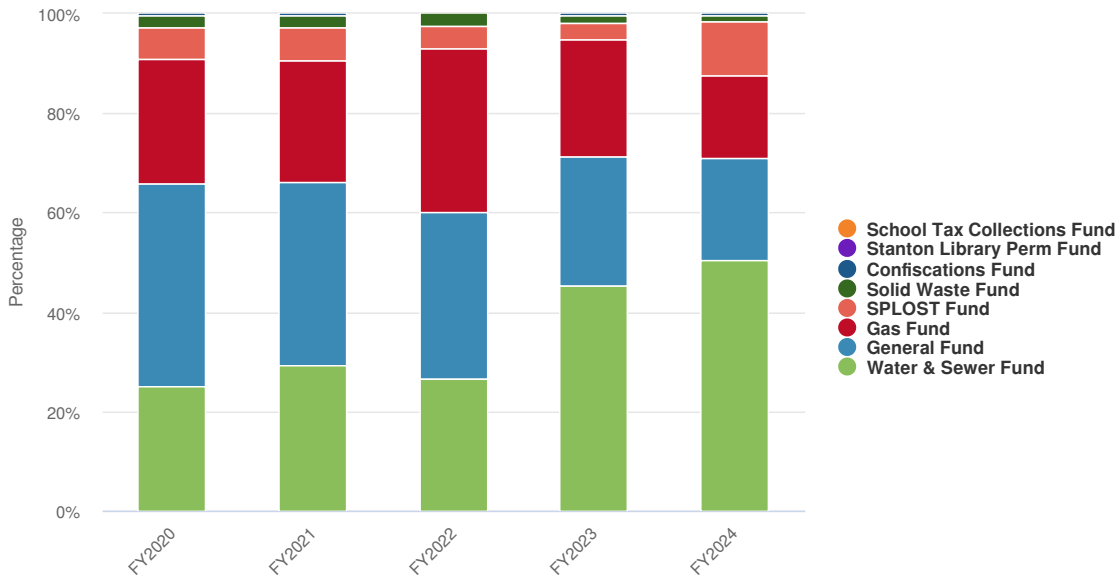
FY 2023-2024 Total Budget by Fund

FY 2023-2024 Total Budget by Fund



Significant changes in the **Adopted Operating Budget and Program of Services**, as compared to the prior year are highlighted in the following discussion.

Budgeted and Historical 2024 Revenue by Fund

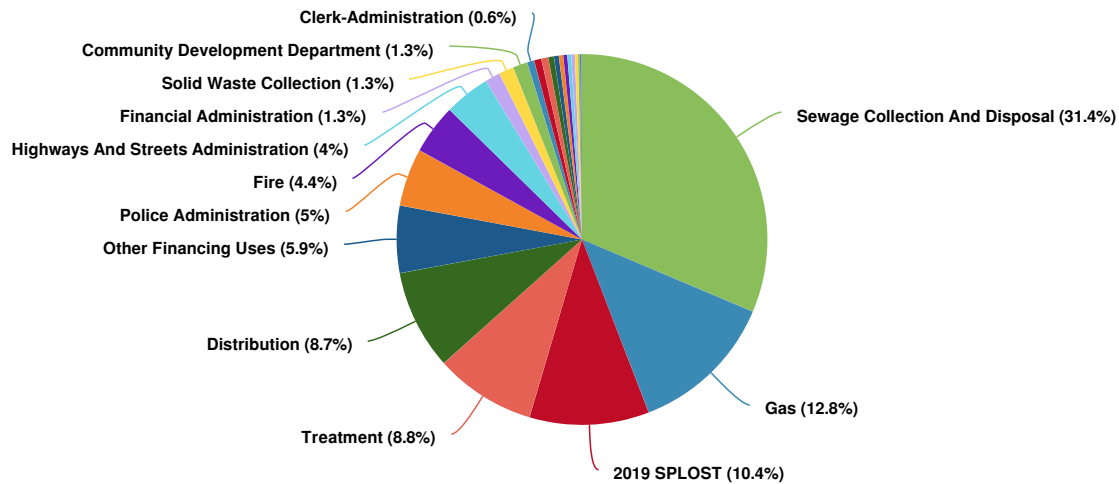


Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2022 Adopted Budget	FY2023 Amended Budget	FY2024 Adopted Budget
General Fund	\$5,869,189	\$5,692,107	\$5,927,793	\$5,986,993	\$5,632,632	\$6,854,681	\$7,286,660

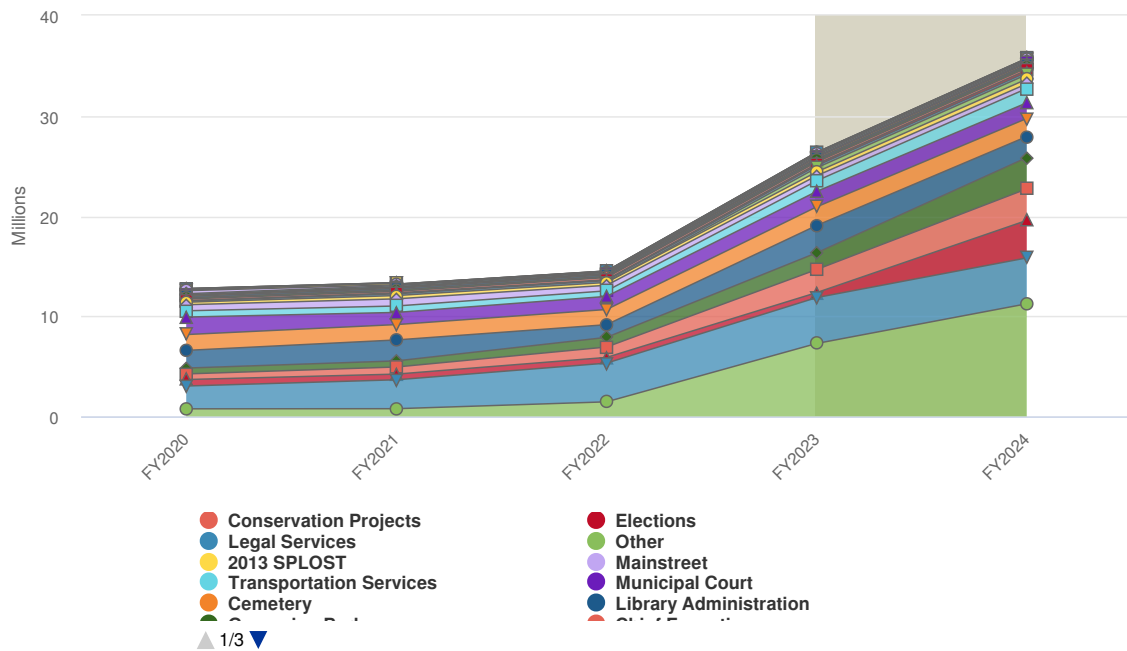
Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2022 Adopted Budget	FY2023 Amended Budget	FY2024 Adopted Budget
Confiscations Fund	\$108,725	\$50,528	\$68,890	\$29,930	\$61,500	\$61,500	\$55,000
SPLOST Fund	\$501,954	\$907,948	\$1,079,774	\$978,083	\$1,362,678	\$825,000	\$3,840,645
Water & Sewer Fund	\$4,631,407	\$3,494,356	\$4,700,320	\$3,910,318	\$7,224,821	\$11,923,474	\$18,120,806
Gas Fund	\$4,516,853	\$3,490,521	\$3,931,739	\$5,936,611	\$4,298,790	\$6,244,198	\$6,009,050
Solid Waste Fund	\$341,610	\$310,300	\$373,527	\$389,307	\$368,475	\$443,595	\$518,625
School Tax Collections Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stanton Library Perm Fund	\$7,502	\$6,405	\$351	\$977	\$0	\$0	\$0
Total:	\$15,977,241	\$13,952,166	\$16,082,394	\$17,232,219	\$18,948,896	\$26,352,448	\$35,830,786

Expenditures by Department

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Governing Body	\$122,151	\$144,276	\$142,511	\$162,236	\$178,120	9.8%
Chief Executive	\$166,619	\$160,236	\$285,430	\$208,371	\$218,356	4.8%
Clerk-Administration	\$119,117	\$172,958	\$195,117	\$218,310	\$222,764	2%
Elections	\$8,270	\$150	\$6,637	\$250	\$7,500	2,900%
Financial Administration	\$603,100	\$713,597	\$560,206	\$502,077	\$469,003	-6.6%
Legal Services	\$43,863	\$49,923	\$51,503	\$53,000	\$53,000	0%
Municipal Court	\$67,394	\$65,553	\$58,064	\$129,078	\$125,300	-2.9%
Police Administration	\$1,580,912	\$1,534,766	\$1,634,228	\$1,860,026	\$1,806,779	-2.9%
Other	\$78,929	\$7,925	\$38,938	\$61,500	\$55,000	-10.6%
Fire	\$1,748,468	\$1,212,896	\$1,392,889	\$1,560,355	\$1,560,612	0%
Highways And Streets Administration	\$624,141	\$641,264	\$619,013	\$1,063,180	\$1,431,938	34.7%
Sewage Collection And Disposal	\$754,129	\$766,665	\$1,006,545	\$7,316,104	\$11,238,176	53.6%
Treatment	\$560,333	\$710,350	\$839,457	\$2,306,935	\$3,151,182	36.6%
Distribution	\$582,434	\$607,194	\$641,803	\$1,666,578	\$3,119,894	87.2%
Solid Waste Collection	\$251,603	\$328,070	\$342,412	\$384,505	\$463,875	20.6%

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget	FY2023 Amended Budget vs. FY2024 Budgeted (% Change)
Gas	\$2,277,533	\$2,885,176	\$4,674,273	\$4,596,714	\$4,580,076	-0.4%
Cemetery	\$100,555	\$94,286	\$99,730	\$143,551	\$136,983	-4.6%
2013 SPLOST	\$76,803	\$148,916	\$0	\$0	\$100,000	N/A
2019 SPLOST	\$645,225	\$566,705	\$289,660	\$496,000	\$3,740,645	654.2%
Transportation Services	\$103,362	\$109,155	\$104,848	\$133,866	\$118,194	-11.7%
Library Administration	\$139,639	\$148,270	\$150,229	\$151,879	\$152,759	0.6%
Conservation Projects	\$3,071	\$2,860	\$14,234	\$10,000	\$5,000	-50%
Community Development Department	\$0	\$0	\$144	\$407,516	\$458,804	12.6%
Mainstreet	\$301,025	\$88,769	\$72,194	\$117,900	\$115,048	-2.4%
Debt Service	\$31,802	\$92,714	\$92,714	\$154,496	\$222,500	44%
Other Financing Uses	\$1,765,026	\$2,091,040	\$1,415,280	\$2,726,821	\$2,099,278	-23%
Total Expenditures:	\$12,755,504	\$13,343,715	\$14,728,058	\$26,431,249	\$35,830,786	35.6%

Executive Summary Continued

General Fund

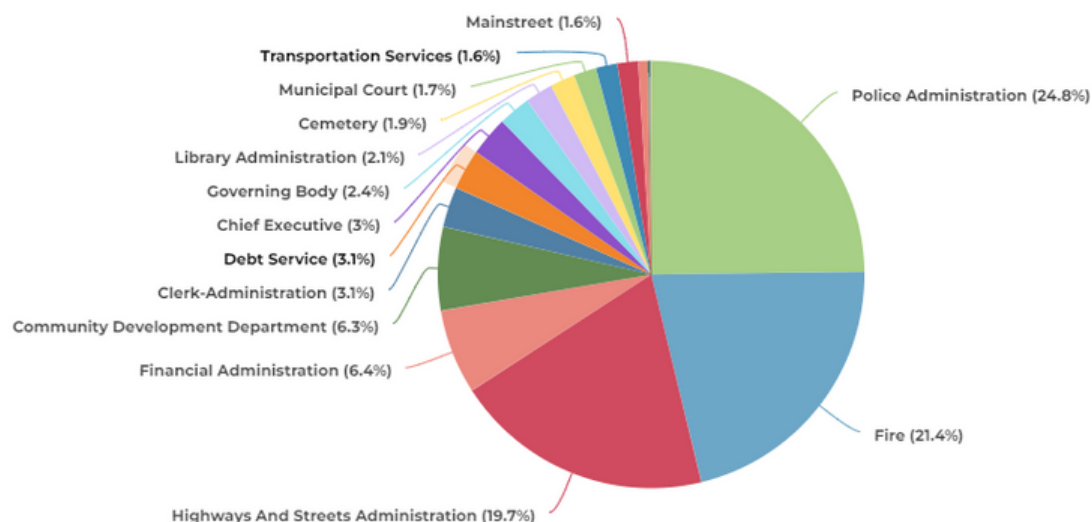
The General Fund revenues are projected to be increased from the current year approved budget by 35.6%. The reason for the significant variation from the current year to the adopted year is due to high anticipated tax assessments.

Property tax revenue supports approximately a third of the general fund. Projections for Property Tax revenue from the County Assessor's office indicate an increase in the Tax Digest of approximately 12% due to the combination of growth and reassessment. ***The City millage rate adopted by Mayor and Council for the FY2023/2024 year remains unchanged from the prior year, 7.9 mils.***

The City millage rate remains stable due in part to **Payments in Liew of Taxes (PILOT)** from the City utility services which are operated on an enterprise or business basis. The total PILOT to the general fund from the Gas, Water, and Solid Waste Funds equates to 89% of the revenue generated by the property tax, or the equivalent of an additional 7.03 mils on the property tax.

Other general fund revenues include Local Option Sales Tax, franchise fees, grants, business taxes, and permits and fines. The franchise fees, grants, business fees and fines are projected to remain stable. Local Option Sales Tax and permits have exhibited strong growth over the last 12 months, which is projected to continue into the coming budget year.

General Fund Expenses By Department



Public Works

Public Works – Streets and Cemetery services account for approximately 21.6% of the general fund expenditures. This work includes street maintenance, mowing, and cemetery and property maintenance. Weekly collection of brush and leaves and grass clippings is provided by the staff. The adopted budget includes an additional Fulltime Streets Crew employee, and a Streets & Cemetery Superintendent position. This will provide better staffing to accommodate the needs in the Public Works department. In addition, a career progression plan is included within this budget for the crew of the streets department, which enables increased pay upon the attainment of increased certifications and equipment operation skills. The tiers which staff can work through are laborer, equipment operator 1, crew leader, and supervisor. This program will reward and improve retention of those employees who take the initiative to enhance the quality and effectiveness of services provided to the community.

Public Safety

Public Safety (Police and Fire) services account for 46.2% of expenditures, and more than two thirds of the City personnel are supported by the general fund. These services are highly valued by the community and serve to create a safe and secure environment. The culture of excellence and support by the City with market rate salaries, training, up-to-date equipment, and regularly replaced vehicles has enabled the City Police and Fire Departments to remain fully staffed with talented and dedicated individuals. This supports a high level of service to the community, which is reliable and consistent. These initiatives respond to the Council's strategic goal and will benefit the city through building relationships across the community and creating a local base for recruitment of future Police Officers and Fire Fighters.

City Council, Municipal Court, Legal, Debt and Management

City Council, Municipal Court, Legal, Debt and Management comprise 10.2% of the general fund. There are no changes proposed to the services provided in these functional areas. The Municipal Court Clerk is reflected in the City Clerk's budget to reflect this supervisory responsibility, and the Assistant Clerk for Development Services is reflected in the City Manager's budget to reflect this supervisory responsibility.

Administration and Financial Services

Administration and Financial Services account for 9.5% of the general fund. Changes in this department reflect the reorganization of the part time communications manager from Downtown to Finance, and the Assistant Clerk for Development Services from Finance to the City Manager. A significant expenditure in this budget department is the contractual services payment for building permit review and inspections. This line item is highly variable depending upon applications received and is directly related to the revenue received for building permits. The budget allocation included reflects a continuation of the current rate of building permits and inspections, as the forecast outlook is anticipated to remain strong over the coming year.

Library

The Library funding accounts for 2.1% of the general fund in the recommended budget. The Stanton Memorial Library is part of the Regional Azalea Library system. The City does provide funding to support operations and provides the Library building. There is no funding change proposed for the Library in the adopted budget.

Transit

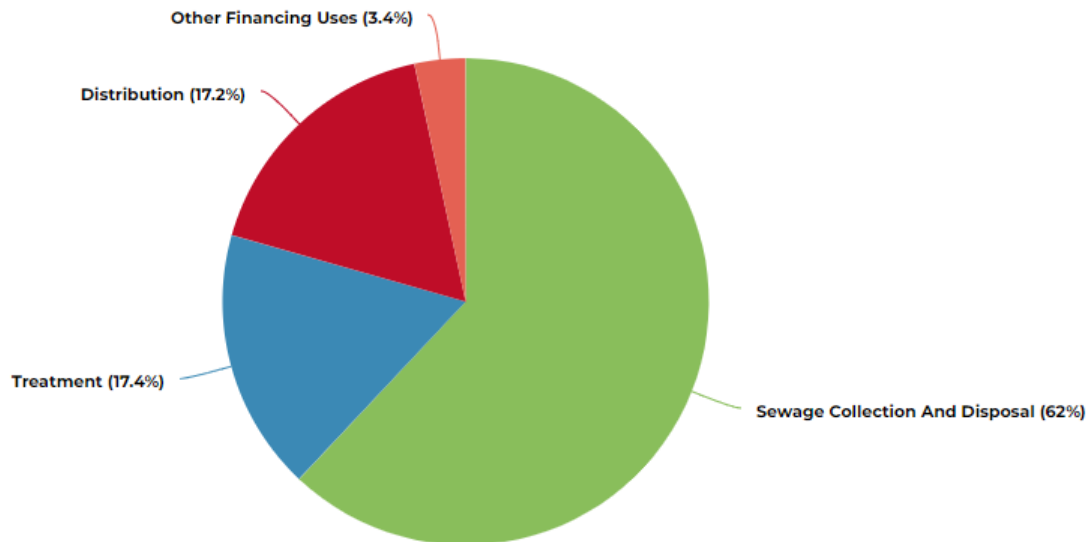
Transit service is provided in Social Circle through a federal 8311 grant administered through the Georgia Department of Transportation. This service accounts for 1.6% of the general fund. Transit service requests were significantly impacted due to the pandemic during the current year. Ridership decreased, passenger load on each van decreased and sanitizing time and expenses increased. Transit programs offer grant allocation of 45% of the reimbursable transit expenses. Services are programmed in the FY2023/24 budget to support ridership at the levels experienced prior to pandemic years.

Downtown/Main Street

The Downtown program accounts for 1.6% of the general fund expenditures, however, supports a Commission and a volunteer base that raises approximately \$80,000 in private and grant funds each year for downtown improvements, festivals, entertainment, and advertising to create a vibrant business atmosphere. The Main Street budget supports the operation of the Welcome Center downtown, Friendship Park, public restrooms, and one staff. The City has implemented minimum charges for renting of City Parks.

Water and Sewer Fund





The adopted FY2023/2024 operating budget continues a significant annual investment in replacement and extension of water and sewer system infrastructure. ***Investment of \$2 m. per year in water and sewer infrastructure projects for a period of 10 years was begun in 2018/19 to achieve the condition, sustainability, and service levels needed to support the community and long term planned economic growth. However, increased efforts are in affect to improve Water Treatment and Waste Water Treatment Facilities.***

This budget follows the financial plan for addressing the City infrastructure needs while minimizing the impact on utility rates. ***A rate increase of 2.5% on the water rate, and 2.5% on the sewer rate was approved in the adopted budget.*** This rate increase supports the funding of improvements in the water system, which are improving water service flows and pressure and fire protection; and improvements in the sewer system, which are improving capacity, condition, and reliability.

Conversion of water meter reading to radio read technology was be completed during the FY2021/22 budget year for all residential customers. Commercial customers are anticipated to be completed in the FY2022/23. This conversion will enable the increased customers and increased service area to be handled into the future without increasing meter reading staff.

Two new positions are included within the adopted budget, a Water & Sewer Supervisor, and a Waste Water Superintendent. The purpose of this additional staff is to better distribute responsibilities within the Water & Sewer departments. The staffing is also needed to maintain the continued growth of utilities throughout the city, as we continue to grow.

The water fund does support the general fund through a Payment in Liew of Taxes (PILOT) of approximately 8% of revenues, which is slightly higher than prior years.

Solid Waste Fund

Curbside collection of solid waste and recycling is provided by the City through a third-party contractor. Competitive proposals were solicited in May of 2020 and a multi-year contract (up to 5 years) awarded. During 2022, the contract was revised per the third party vendor. There were changes in the services removing the bulk item pickup options, but no changes in frequency of services in the adopted budget. Per contract, annual cost increases for these services shall increase by 3.5% per year that Consumer Price Index is nnot analyzed. Based upon this index, the ***cost of curbside collection services was increased by 3.5% in the adopted FY2023/24 budget.***

The solid waste fund does support the general fund through a Payment in Lieu of Taxes (PILOT) of approximately less than 1% of revenues.

Gas Fund

The City purchases gas wholesale and operates a distribution system through which natural gas is provided via meters to residential, commercial, and industrial customers. The components of the cost of gas paid by the customer are the wholesale cost of gas, the City meter charge, and the City distribution charge. Only the latter two components are controlled by the City and represent approximately 40 % of the total gas expense.

The City natural gas meter and distribution rates were modified in FY2021/22. Gas rates were compared with other providers locally and regionally to assess the competitiveness of City gas rates. This analysis indicated that Social Circle natural gas rates were lower than all other providers reviewed. Based upon this analysis, and to and support the master plan recommended gas system improvements, gas rate increases were approved within the adopted budget. Since FY2021/22 no changes have been made to gas rates. After that rate increase, Social Circle is still amongst the lowest cost gas providers both locally and regionally.

The gas fund does support the general fund through a payment in Lieu of Taxes (PILOT) of approximately 18% of revenues.

Conclusion

The Operating Budget and Program of Services for FY2023/24 was developed to achieve the Strategic Goals of the Mayor and Council, implement Comprehensive Plan Initiatives, enhance public safety, improve cost efficiency and effectiveness of services, enhance water system flows and pressures, and sewer system reliability, and respond to the needs of customers. Opportunities for Council discussion and public comment on this recommended budget and program of services were held at the regular May and June Council meetings, advertised public hearings, and work sessions.

Through these discussions, the Mayor and Council studied and adjusted the market rate position classification schedule, and approved a COLA & Merit increase for the entire city staff based on position.

The FY2023/24 Operating Budget was adopted at a regular meeting of the Mayor and Council on June 20, 2023. This is in accordance with the City Charter requirement that the budget be adopted by City Council prior to July 1 of each year.

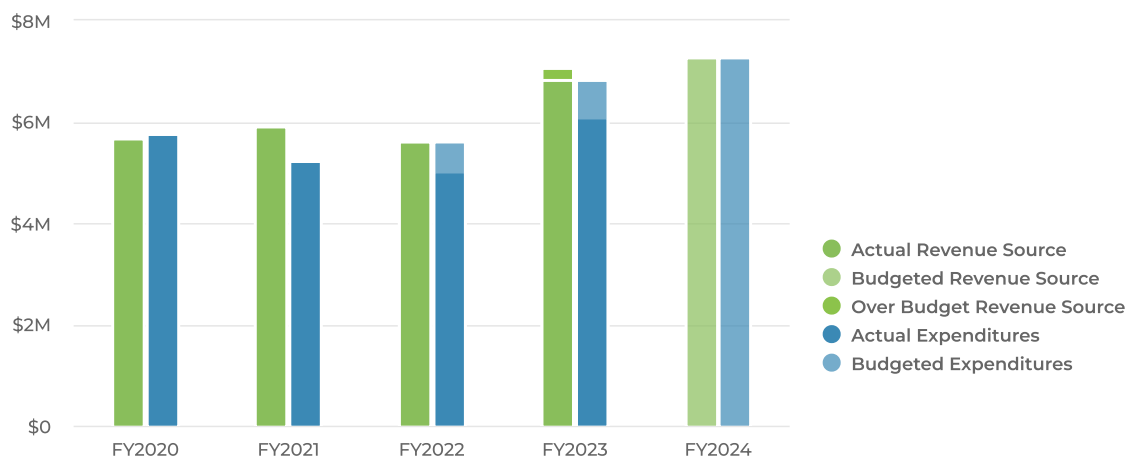


General Fund

The General Fund operates on a Modified Accrual Basis for both the Budget and the Financial Statements. Revenues are comprised of funding from Property Taxes, Business Licenses, Franchise Fees, Intergovernmental Funds, Permit Fees, Court Fines, and other revenues. The General Fund supports several departments including Governing Body (1110), Chief Executive (1320), City Clerk (1330), Elections (1400), Administration (1510), Legal Services (1530), Municipal Court (2650), Police Admin (3210), Fire (3500), Highways & Streets (4210), Cemetery (4950), Transportation (5540), Libraries (6510), Conservation (7322), Community Development (7410), Mainstreet (7540), Debt Serves (8000), and Other Financing (9000). All monies collected and spent must be qualified government purchases per GASB (Governmental Accounting Standards Board).

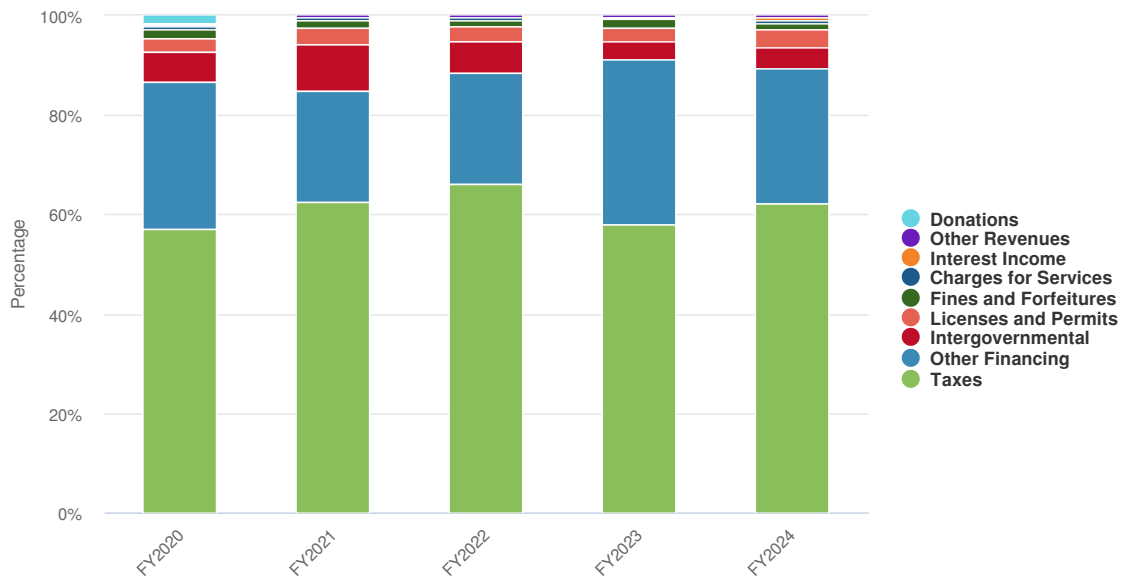
Summary

The City of Social Circle is projecting \$7,286,660 of revenue in FY2024, which represents a 6.3% increase over the prior year. Budgeted expenditures are projected to be \$7,286,660 in FY2024, an increase from prior year of \$431,979.



Revenues by Source

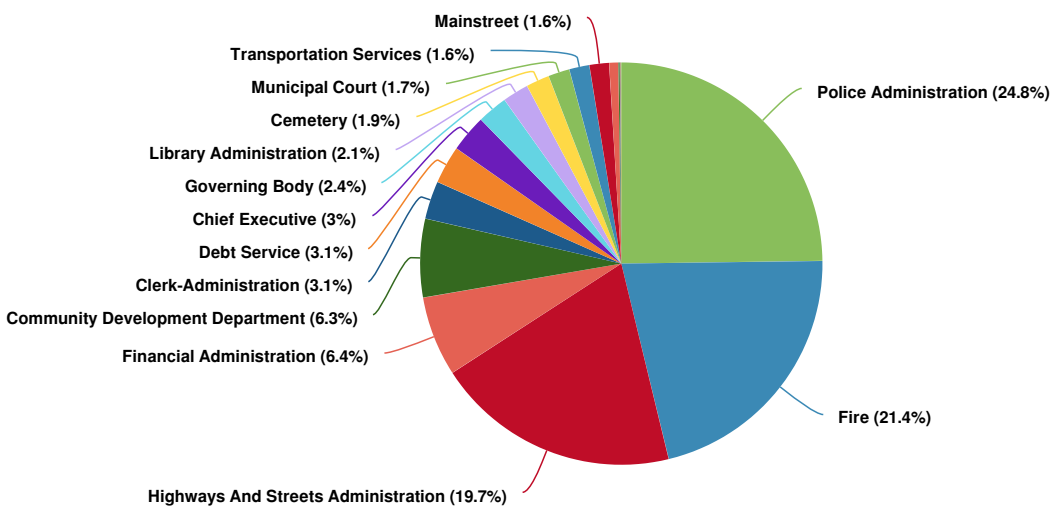
Budgeted and Historical 2024 Revenues by Source



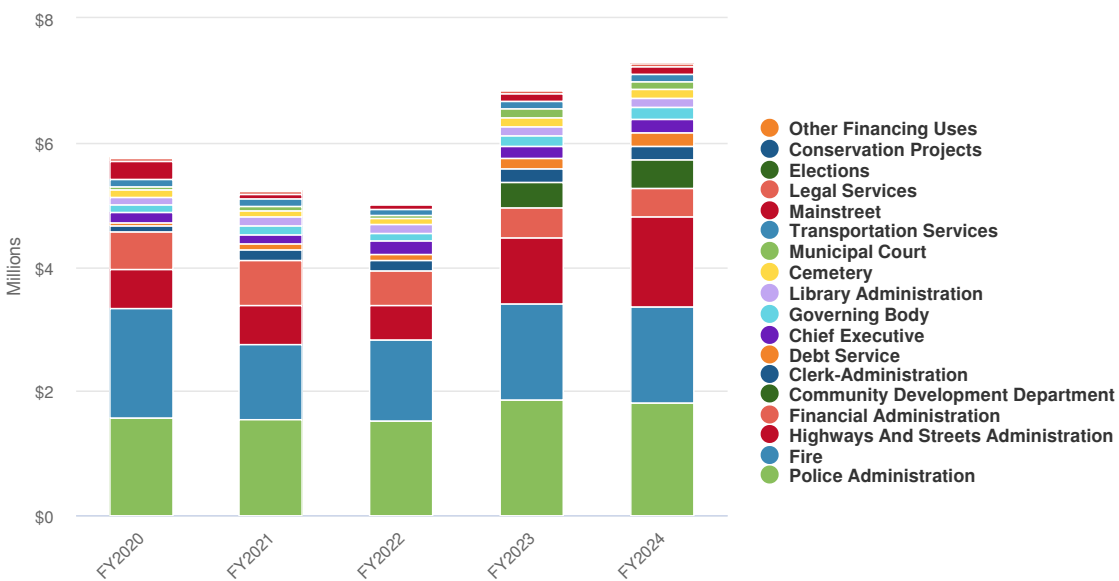
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Revenue Source					
Taxes	\$3,252,369	\$3,698,200	\$3,934,084	\$3,986,100	\$4,530,578
Licenses and Permits	\$157,033	\$210,046	\$171,101	\$181,700	\$270,250
Intergovernmental	\$341,171	\$546,865	\$370,977	\$258,600	\$297,535
Charges for Services	\$36,769	\$30,716	\$29,754	\$24,500	\$41,700
Fines and Forfeitures	\$112,375	\$87,022	\$86,220	\$115,955	\$85,000
Interest Income	\$12,136	\$1,268	\$1,972	\$500	\$38,000
Donations	\$85,881	\$147	\$3,621	\$300	\$300
Other Revenues	\$14,752	\$16,281	\$23,576	\$15,000	\$26,277
Other Financing	\$1,679,620	\$1,337,250	\$1,365,688	\$2,272,026	\$1,997,020
Total Revenue Source:	\$5,692,107	\$5,927,793	\$5,986,993	\$6,854,681	\$7,286,660

Expenditures by Function

Budgeted Expenditures by Function

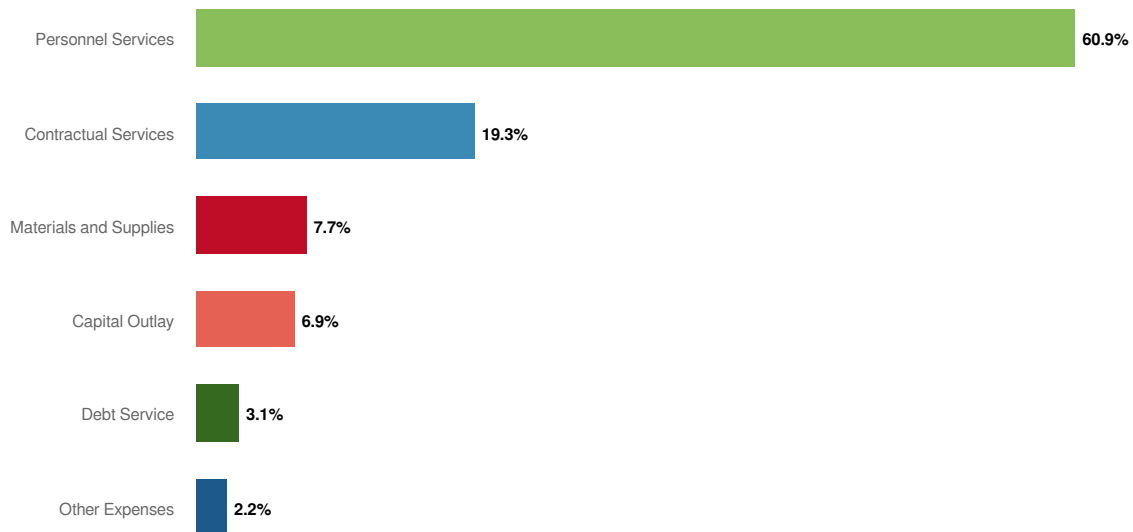


Budgeted and Historical Expenditures by Function

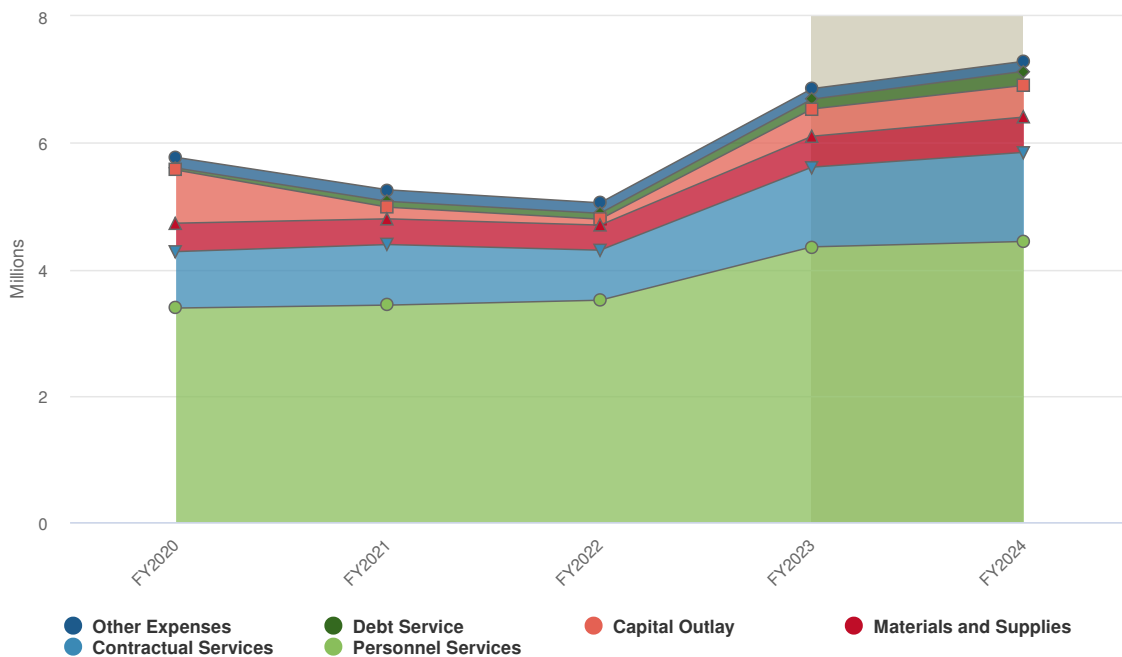


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



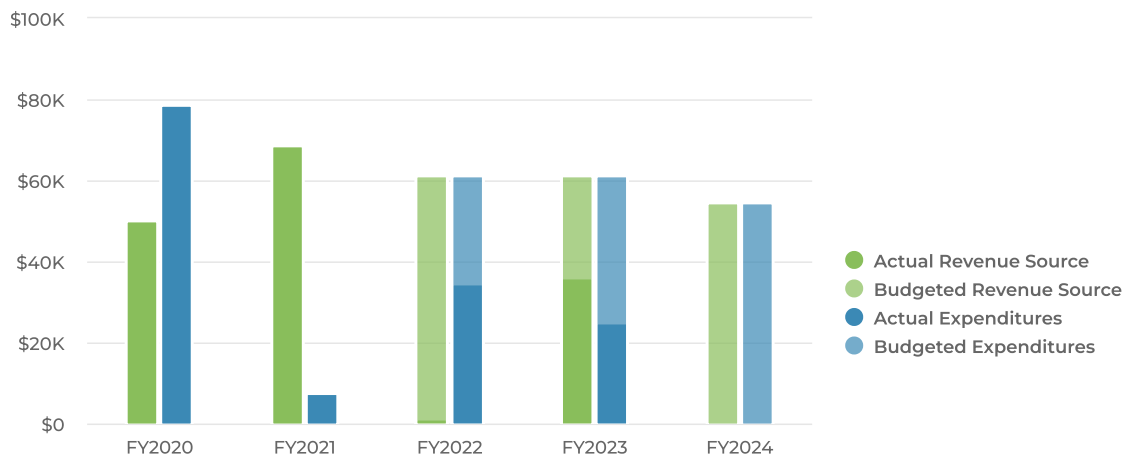
Confiscations Fund

The Confiscations Fund operates on the Modified Accrual Basis for both the Budget and Financial Statements. Revenues for this fund are received from State & Federal Criminal Law Violations. These funds must be spent on qualifying expenses which include Law Enforcement Equipment & Capital Projects/Assets,

Summary

The City of Social Circle is projecting \$55,000 of revenue in FY2024, which represents a 10.6% decrease from the prior year.

Budgeted expenditures are also projected to be \$55,000 in FY2024 since the City operates on a balanced budget.



Revenues by Source

Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Revenue Source					
Fines and Forfeitures	\$50,511	\$68,876	\$29,923	\$61,500	\$55,000
Interest Income	\$16	\$14	\$7	\$0	\$0
Total Revenue Source:	\$50,528	\$68,890	\$29,930	\$61,500	\$55,000

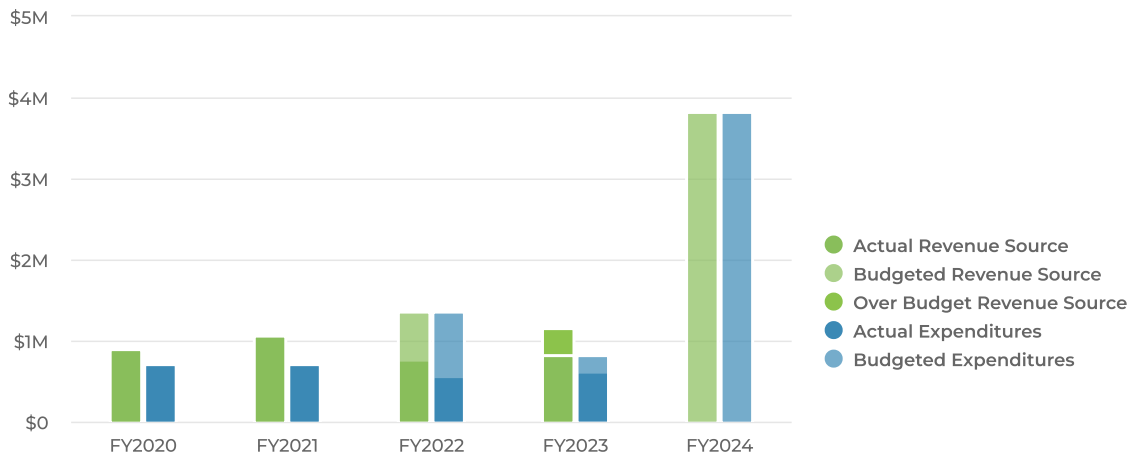


SPLOST Fund

The SPLOST (Special Local Option Sales Tax) Fund operates on the Modified Accrual Basis for both the Budget and Financial Statements. The Revenues for this Fund are received on a monthly basis funded by an optional 1% sales tax levied by any county to fund 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. It is a financing method for funding capital outlay projects in Georgia. The current SPLOST was approved by the voters in 2018 and effective January 2019 for five years.

Summary

The City of Social Circle is projecting \$3,840,645 of revenue in FY2024, which represents a 365.5% increase over the prior year. Budgeted expenditures are also projected to increase by 365.5% in FY2024. See SPLOST Schedule of Projects below for detail.



SPLOST Capital Improvement Plan

SPLOST Fund	2023-24	2024-25
Transportation:		
Sidewalk Rehabilitation	\$ 157,000	
LMIG Match	\$ 61,645	
Roadway Drainage Improvement	\$ 89,000	
Public Safety:		
Police Car Camera System Upgrades	\$ 70,000	
Police Car Replacement Funds		\$ 4,655
Building Upgrades:		
Police Department Generator Replacement	\$ 60,000	
Station 6 HVAC Replacement	\$ 20,000	
Station 6 Generator Replacement	\$ 30,000	
Recreation:		
Park Improvements	\$ 100,000	
Water & Sewer Infrastructure		
Reburbish Filters at WTP (SPLOST & GEFA)	\$ 1,150,000	
Generator at Water Treatment Plant	\$ 50,000	
Tank Altitude Valve Replacements	\$ 35,000	
Water Tank Intake Screens	\$ 18,000	
Unidentified Projects		\$ 12,910
Total:	\$ 1,840,645	\$ 17,565

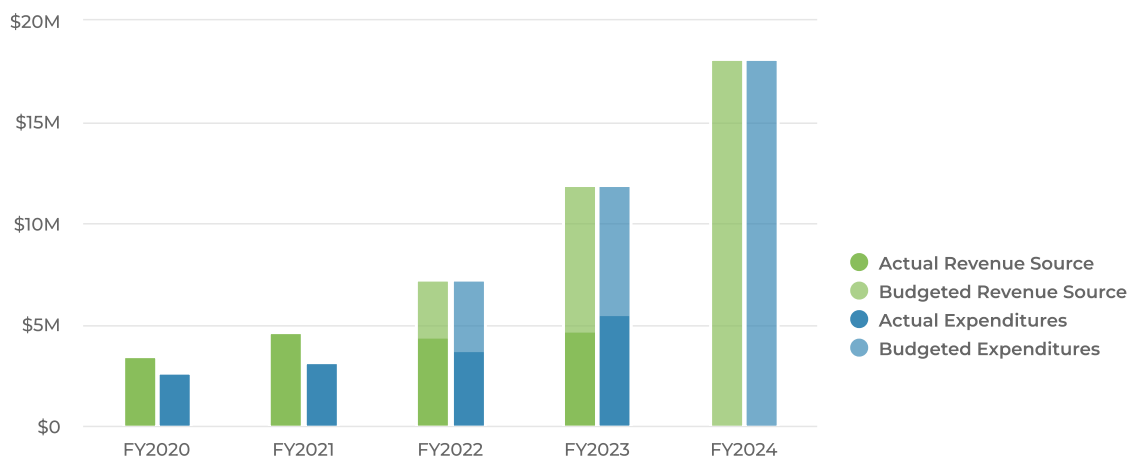


Water & Sewer Fund

The Water & Sewer Fund operates on a Modified Accrual Basis for Budgeting and the Financial Statements follow a Full Accrual Method. Revenues for the Water & Sewer Fund are generated mostly by Water & Sewer Use Charges, billed to citizens based on usage and the current rate schedule. Other sources include tap fees, and charges for delivery and removal of water and wastewater. The rate structure used for billing is designed to support the utility as a business enterprise. Expenses for this fund include expenses to maintain the drinking water and wastewater treatment necessary in order to provide the services offered. This includes Capital projects to maintain and expand services.

Summary

The City of Social Circle is projecting \$18,120,806 of revenue in FY2024, which represents a 52% increase over the prior year. Budgeted expenditures are projected to increase by 52% or \$11.9M to \$18.1M in FY2024.



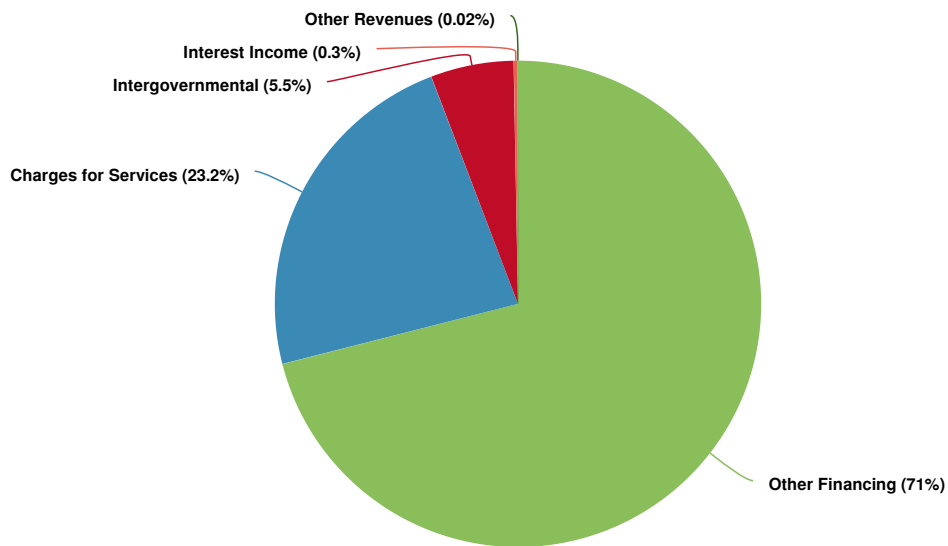
Revenue by Fund

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Water & Sewer Fund						
Intergovernmental						
American Rescue Act Grant	505-334155	\$0	\$0	\$0	\$848,447	\$0
CDBG Grant Revenue	505-334326	\$0	\$60,860	\$545,473	\$682,000	\$1,000,000
Total Intergovernmental:		\$0	\$60,860	\$545,473	\$1,530,447	\$1,000,000
Charges for Services						
Water Charges	505-344210	\$1,684,660	\$1,593,093	\$1,619,593	\$1,660,000	\$1,721,750
Capacity Recovery Charge - Water	505-344212	\$157,875	\$222,150	\$171,500	\$250,000	\$472,000

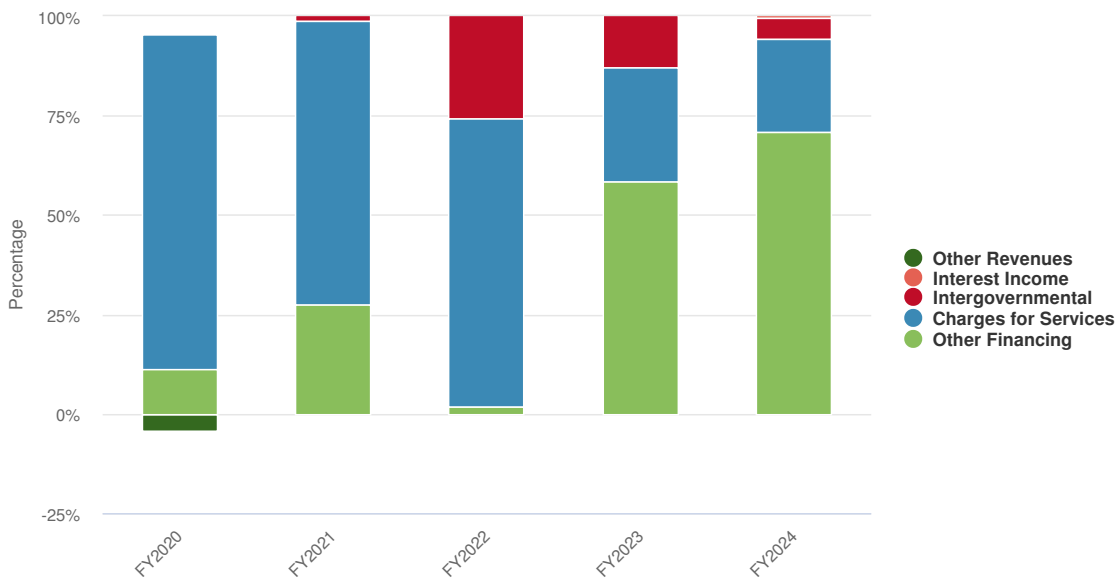
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Capacity Recovery Charge - Sewer	505-344214	\$135,000	\$225,000	\$188,750	\$200,000	\$534,000
Water Tap Fees	505-344220	\$12,098	\$20,888	\$22,732	\$25,000	\$81,000
Sewer Tap Fees	505-344221	\$0	\$13,500	\$0	\$5,000	\$5,000
Hydrant Hook Up Charge	505-344222	\$200	\$0	\$500	\$0	\$0
Sewer Charges	505-344255	\$1,136,298	\$1,183,532	\$1,214,773	\$1,215,000	\$1,306,776
Sewer CCR	505-344257	\$23,167	\$32,929	\$28,046	\$30,000	\$30,000
Penalties	505-344290	\$71,013	\$57,971	\$56,719	\$50,000	\$50,000
Bad Check Fee	505-349300	\$950	\$325	\$675	\$500	\$500
Total Charges for Services:		\$3,221,261	\$3,349,389	\$3,303,288	\$3,435,500	\$4,201,026
Interest Income						
Interest Revenue	505-361000	\$9,371	\$806	\$1,349	\$500	\$47,000
Total Interest Income:		\$9,371	\$806	\$1,349	\$500	\$47,000
Other Revenues						
Other Revenue	505-389001	\$3,812	\$3,177	\$66,223	\$3,000	\$3,000
Utilities Write Off	505-389007	-\$166,106	-\$1,255	-\$51,581	\$0	\$0
Total Other Revenues:		-\$162,294	\$1,922	\$14,642	\$3,000	\$3,000
Other Financing						
Proceeds from Sale of Assets	505-392100	\$0	\$0	\$45,565	\$0	\$0
FY 2018-2019 GEFA Loan Proceeds	505-393200	\$328,968	\$308,997	\$0	\$0	\$0
FY 2019-2020 GEFA Loan Proceeds	505-393201	\$87,734	\$832,213	\$0	\$0	\$0
GEFA Loan Proceeds - All	505-393202	\$0	\$146,132	\$0	\$6,954,027	\$12,869,780
Capital Contribution	505-393800	\$9,316	\$0	\$0	\$0	\$0
Total Other Financing:		\$426,018	\$1,287,342	\$45,565	\$6,954,027	\$12,869,780
Total Water & Sewer Fund:		\$3,494,356	\$4,700,320	\$3,910,318	\$11,923,474	\$18,120,806

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



**Footnote: Negative Revenues shown in FY 2019-2020 is due to a Comprehensive Utility Write Off process that was done for the first time in over a decade.

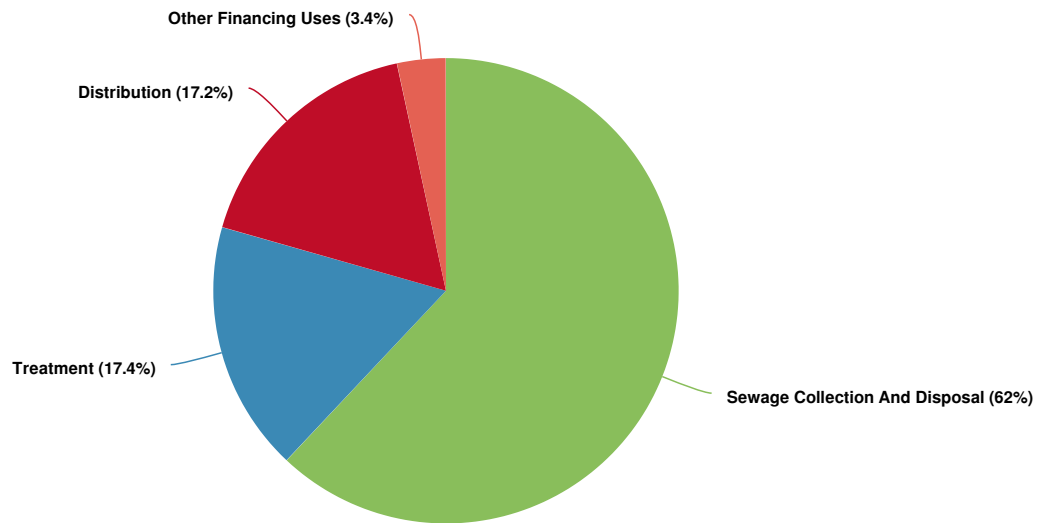
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Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Revenue Source					
Intergovernmental	\$0	\$60,860	\$545,473	\$1,530,447	\$1,000,000
Charges for Services	\$3,221,261	\$3,349,389	\$3,303,288	\$3,435,500	\$4,201,026

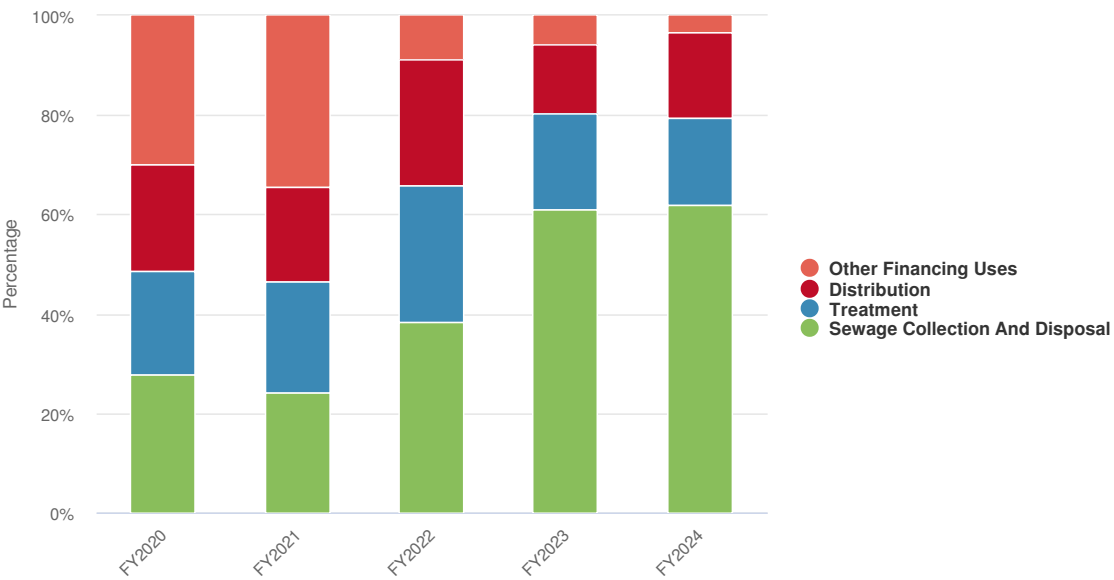
Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Interest Income	\$9,371	\$806	\$1,349	\$500	\$47,000
Other Revenues	-\$162,294	\$1,922	\$14,642	\$3,000	\$3,000
Other Financing	\$426,018	\$1,287,342	\$45,565	\$6,954,027	\$12,869,780
Total Revenue Source:	\$3,494,356	\$4,700,320	\$3,910,318	\$11,923,474	\$18,120,806

Expenditures by Function

Budgeted Expenditures by Function

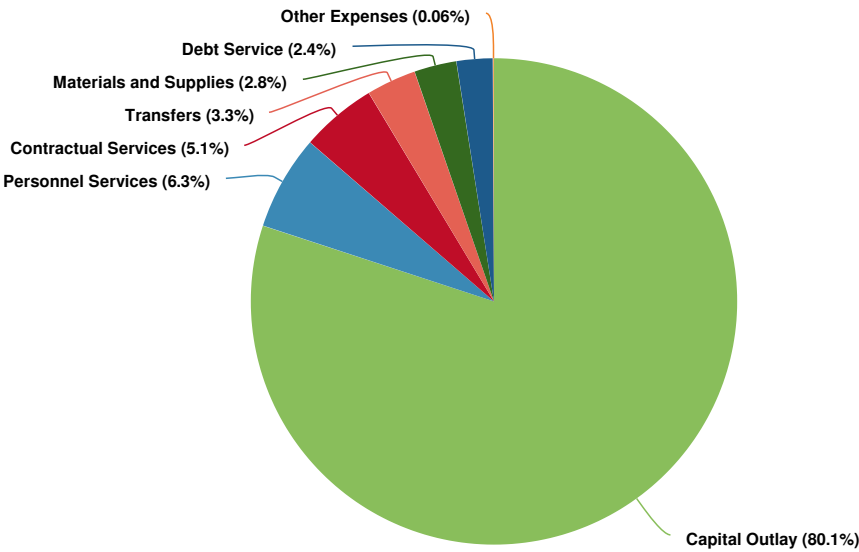


Budgeted and Historical Expenditures by Function

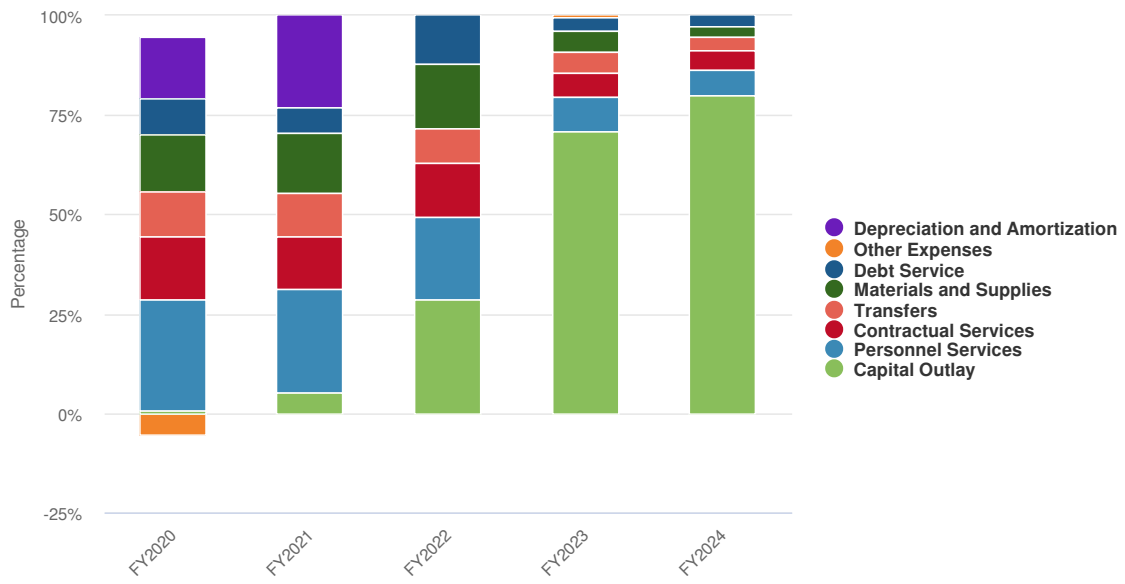


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



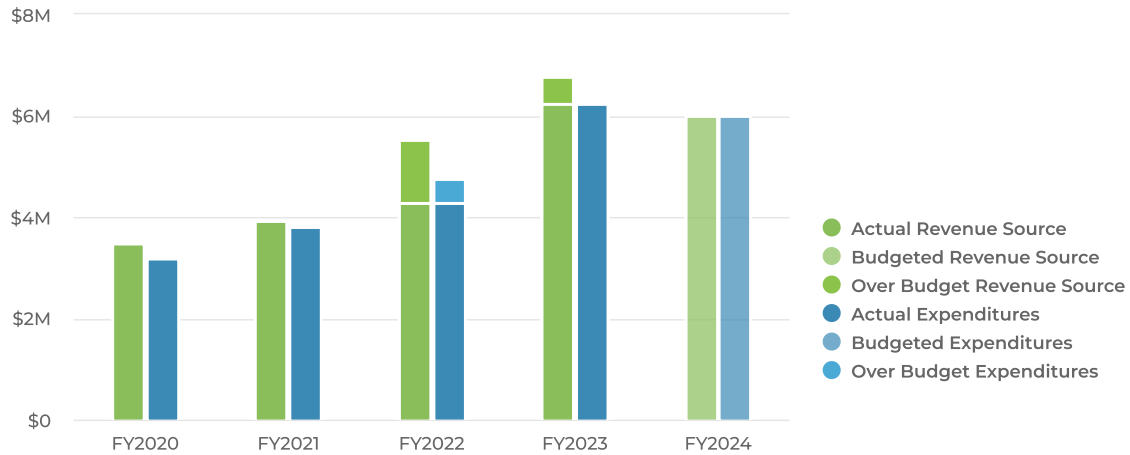


Gas Fund

The Gas Fund operates on a Modified Accrual Basis for Budgeting and the Financial Statements follow a Full Accrual Method. Revenues for the Gas Fund are generated mostly by Natural Gas Use Charges, billed to citizens based on usage and the current rate schedule. Other sources include tap fees. The rate structure used for billing is designed to support the utility as a business enterprise. Expenses for this fund include expenses to maintain the services and product provided. This includes Capital projects to maintain and expand services.

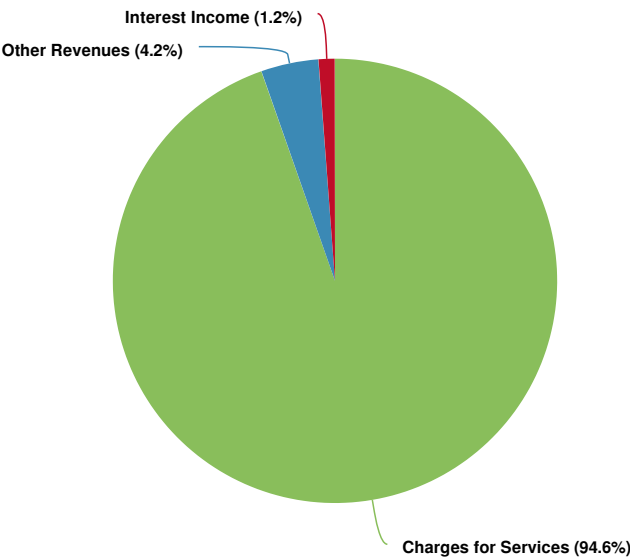
Summary

The City of Social Circle is projecting \$6,009,050 of revenue in FY2024, which represents a 3.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.8% or \$6.2M to \$6M in FY2024.

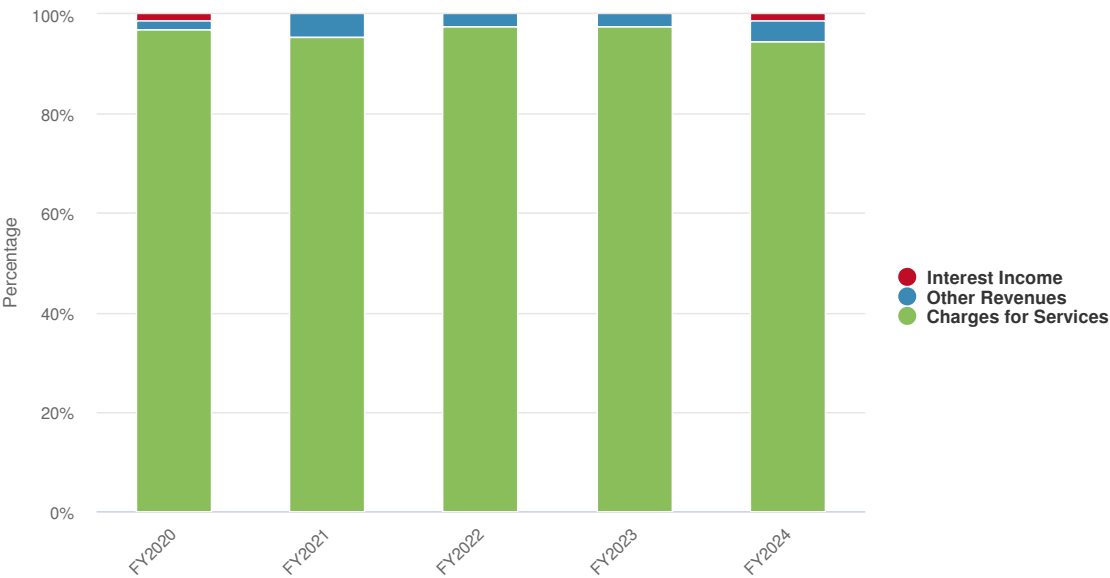


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

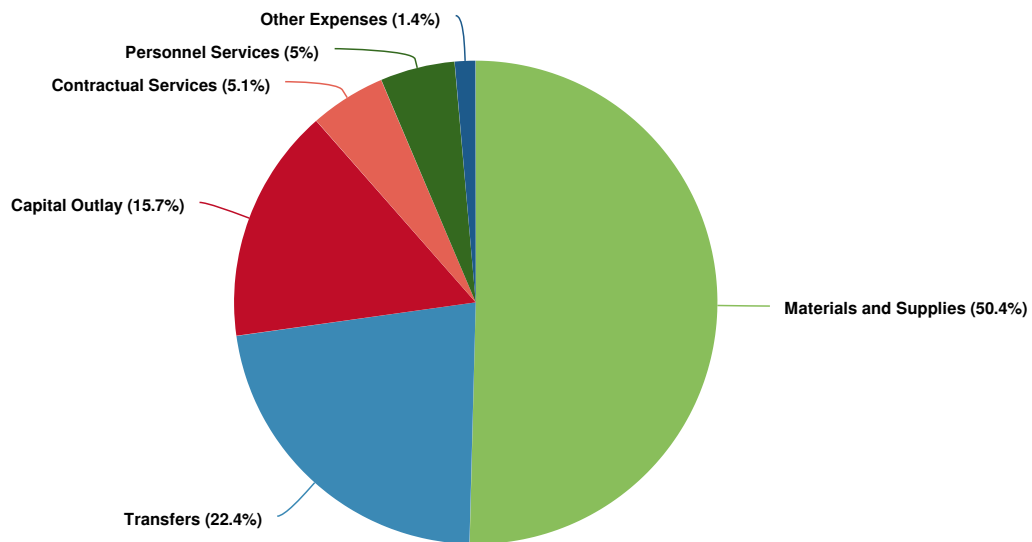


Name	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Revenue Source					
Charges for Services	\$3,381,609	\$3,751,063	\$5,828,160	\$6,090,898	\$5,686,250
Interest Income	\$42,683	\$2,596	\$5,859	\$1,500	\$71,000
Other Revenues	\$66,229	\$178,080	\$102,592	\$151,800	\$251,800
Total Revenue Source:	\$3,490,521	\$3,931,739	\$5,936,611	\$6,244,198	\$6,009,050

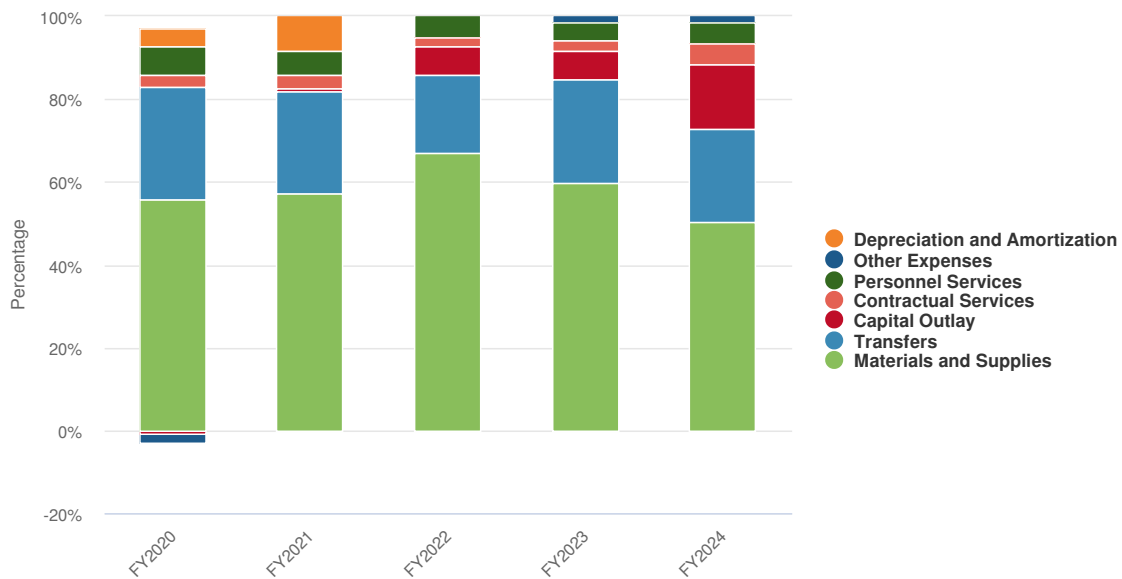


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



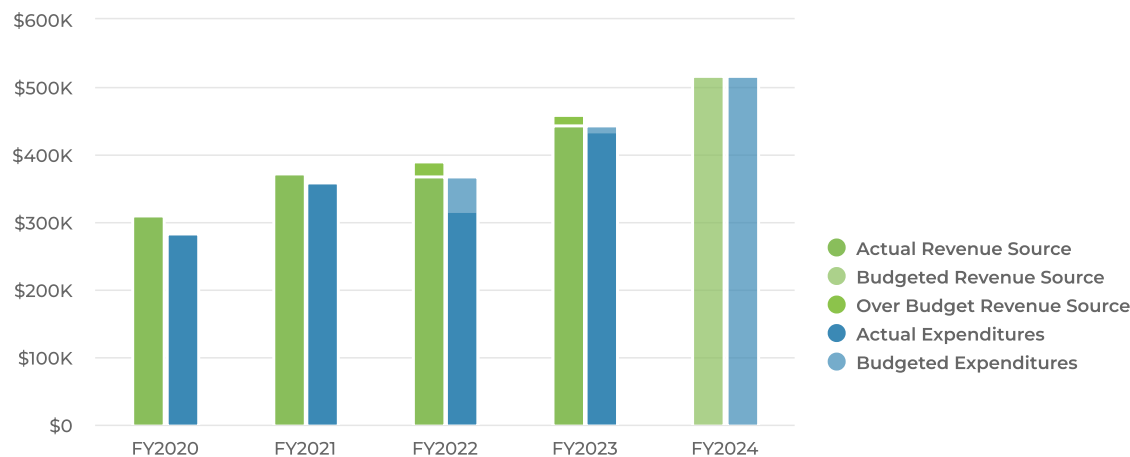


Solid Waste Fund

The Solid Waste Fund operates on a Modified Accrual Basis for Budgeting and the Financial Statements follow a Full Accrual Method. Revenues for the Solid Waste fund are generated from Solid Waste Collections Charges. The City contracts with Advanced Disposal for Garbage collection and recycle services. The City continues to handle billing and citizen contacts regarding services. Expenses for the Solid Waste fund include the contractual payments to ADS now Waste Management.

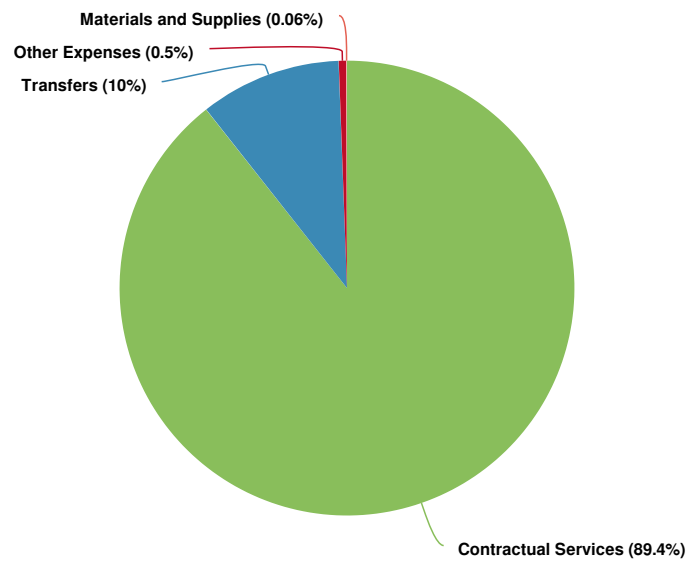
Summary

The City of Social Circle is projecting \$518,625 of revenue in FY2024, which represents a 16.9% increase over the prior year. Budgeted expenditures are projected to increase by 16.9% or \$443K to \$518K in FY2024.

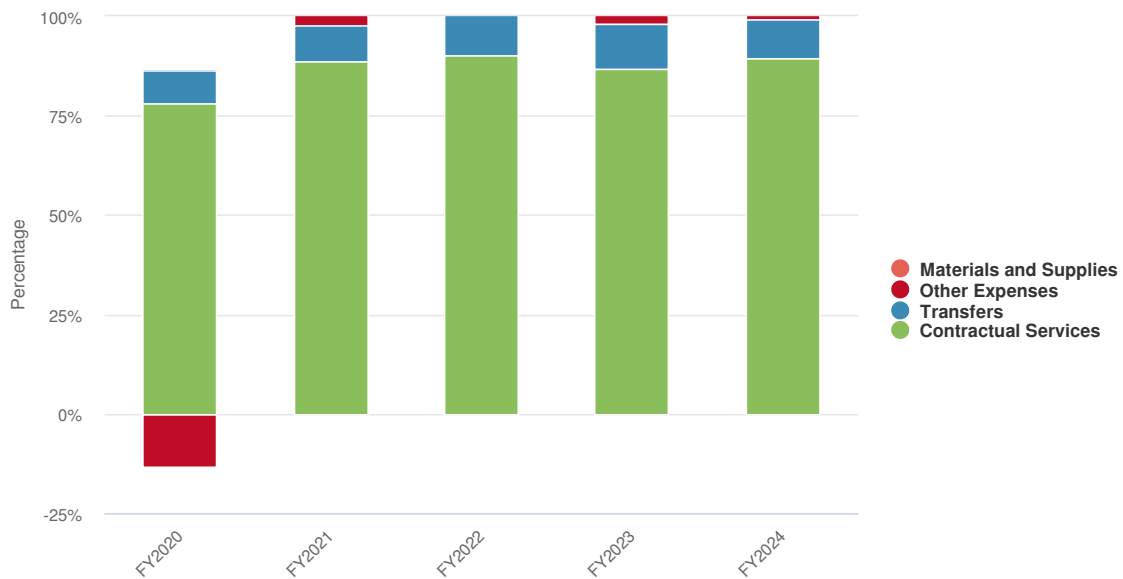


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



**Footnote: Negative Revenues shown in FY 2019-2020 is due to a Comprehensive Utility Write Off process that was done for the first time in over a decade.

*



School Tax Collections Fund

The School Tax Collections Fund operates on the Modified Accrual Basis for both the Budget and Financial Statements. Revenues for this fund are received as a portion of the Property Tax revenues. Which are then paid out to the School District for their portion.



Stanton Library Perm Fund

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 cannot be used for operations.

DEPARTMENTS

Governing Body (1110)

Mayor & Council

Mission Statement

The Mission of the Mayor and City Council is to govern the City with long term vision, respond to the needs of the citizens and business community, assure fiscal responsibility with public funds, and promote transparency of City Government.

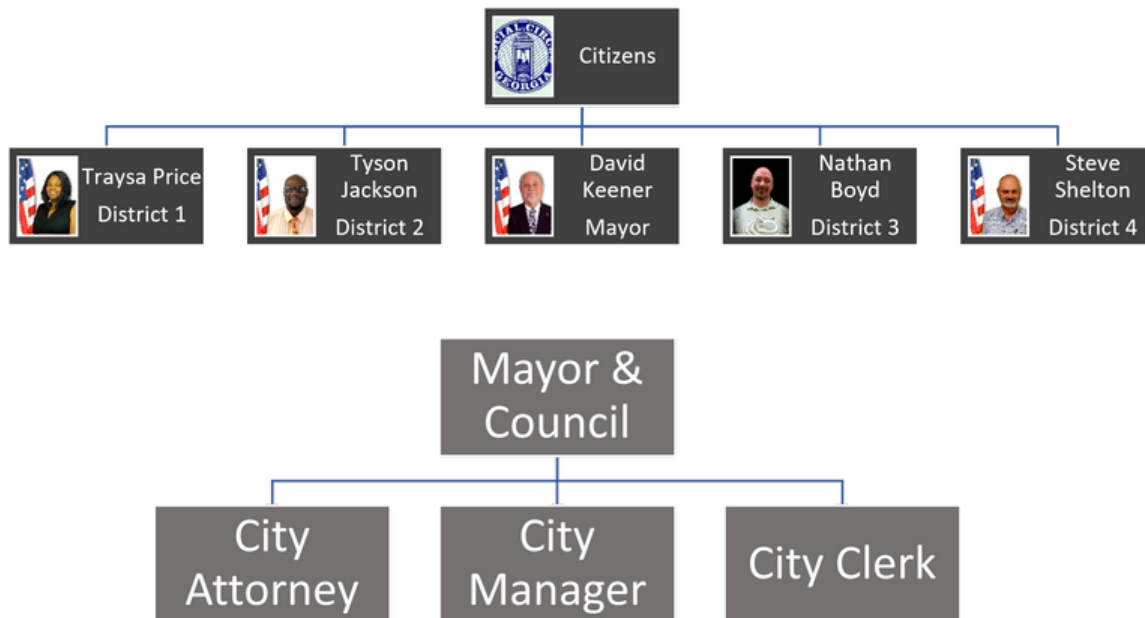
Mayor and Council

David L. Keener, Mayor
Traysa Price, Mayor Pro tempore (District 1)
Tyson Jackson, Council Member (District 2)
Nathan Boyd, Council Member (District 3)
Steve Shelton, Council Member (District 4)

Description

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.

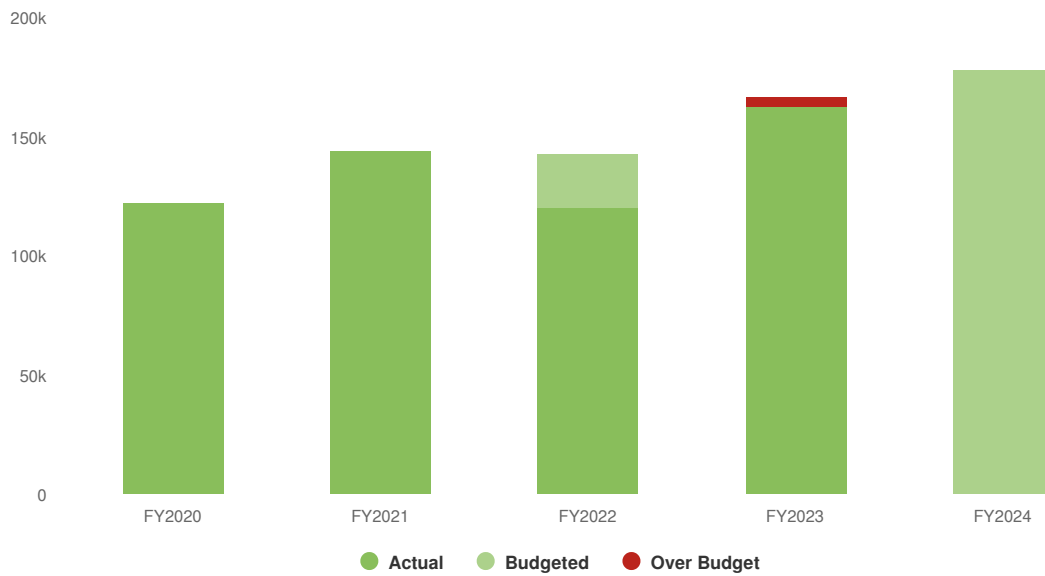
Organizational Chart



Expenditures Summary

\$178,120 **\$15,884**
(9.79% vs. prior year)

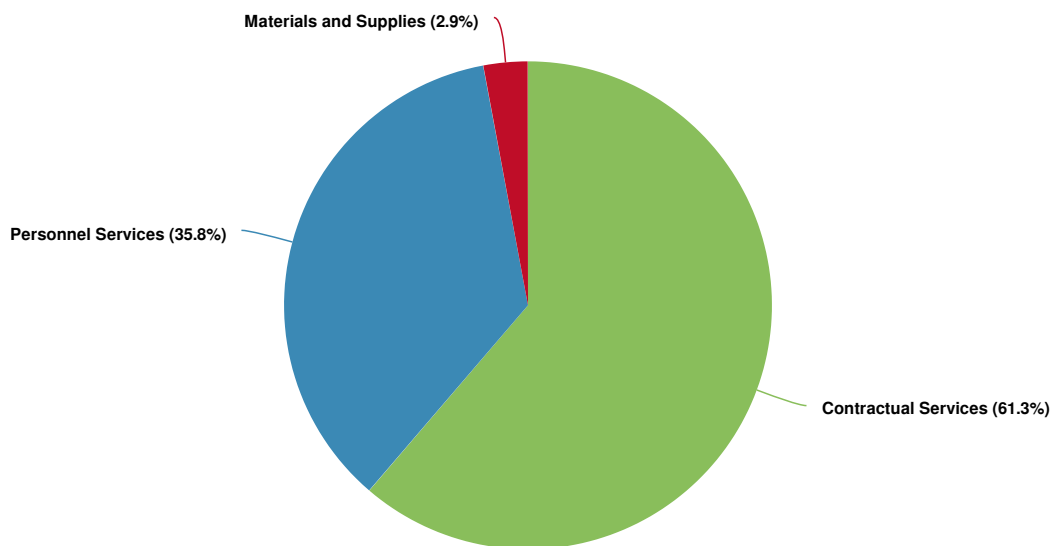
Governing Body (1110) Proposed and Historical Budget vs. Actual



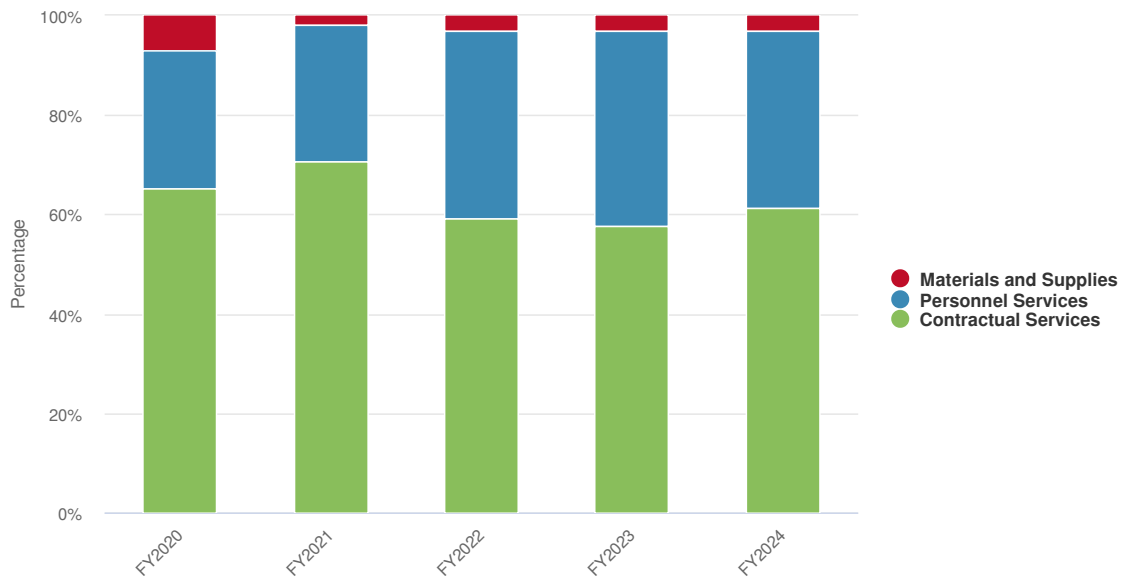
Expenditures by Fund

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						
Salaries Regular	100-1110.511100	\$22,400	\$25,200	\$33,000	\$39,600	\$39,600
Social Security - FICA	100-1110.512200	\$1,389	\$1,562	\$2,046	\$2,456	\$2,456
Medicare	100-1110.512300	\$325	\$365	\$479	\$575	\$575
Retirement Contributions	100-1110.512400	\$9,750	\$12,675	\$9,750	\$21,100	\$21,100
Total Personnel Services:		\$33,864	\$39,803	\$45,275	\$63,731	\$63,731
Contractual Services						
Software/Hardware Support	100-1110.521302	\$3,322	\$5,531	\$5,545	\$6,480	\$6,250
Corona Related Services	100-1110.522307	\$0	\$1,000	\$0	\$0	\$0
Property & Liability Insurance	100-1110.523100	\$63,013	\$64,347	\$61,023	\$59,000	\$64,514
Dues & Fees	100-1110.523600	\$7,153	\$7,322	\$7,264	\$9,100	\$9,200
Travel & Training	100-1110.523700	\$3,636	\$2,985	\$19,565	\$15,000	\$25,000
Contractual Services	100-1110.523850	\$2,710	\$20,886	\$0	\$4,200	\$4,200
Total Contractual Services:		\$79,834	\$102,070	\$93,397	\$93,780	\$109,164

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Materials and Supplies						
General Supplies & Materials	100-1110.531100	\$5,640	\$1,431	\$1,171	\$725	\$1,225
Food Purchases	100-1110.531300	\$2,813	\$972	\$2,668	\$4,000	\$4,000
Total Materials and Supplies:		\$8,454	\$2,403	\$3,839	\$4,725	\$5,225
Total Expense Objects:		\$122,151	\$144,276	\$142,511	\$162,236	\$178,120

Chief Executive (1320)



Eric Taylor
City Manager

Mission Statement

The mission of the City Manager is to facilitate the vision and policy direction established by the Mayor and City Council and lead City staff to excel in customer service, exhibit teamwork and partnership, demonstrate professionalism and respect in all interactions, and to provide quality workmanship.

Description

The City Manager is the Chief Executive of the City and possesses all 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.

Accomplishments for Fiscal Year 2022-2023

The City Manager's focus during FY 2022-2023 was geared towards improvements to infrastructure, and major capital projects.

Attainment of excellence is encouraged and promoted in each area of city services. Staff have attained increased levels of licensure and certification in their respective fields. The City received the GFOA Distinguished Budget Presentation award for the sixth year, achieved the Certificate of Excellence in Annual Comprehensive Financial Reporting Award and achieved the Popular Annual Financial Report Award for the second year.

Goals & Objectives for Fiscal Year 2023-2024

- Provide Management and Direction which supports the City Council Strategic Goals and Comprehensive Plan Vision.
- Encourage and promote attainment of excellence in each area of City services. Identify service enhancements and cost efficiencies.
- Continuously assess opportunities for partnership, collaboration and transparency in City government operations.

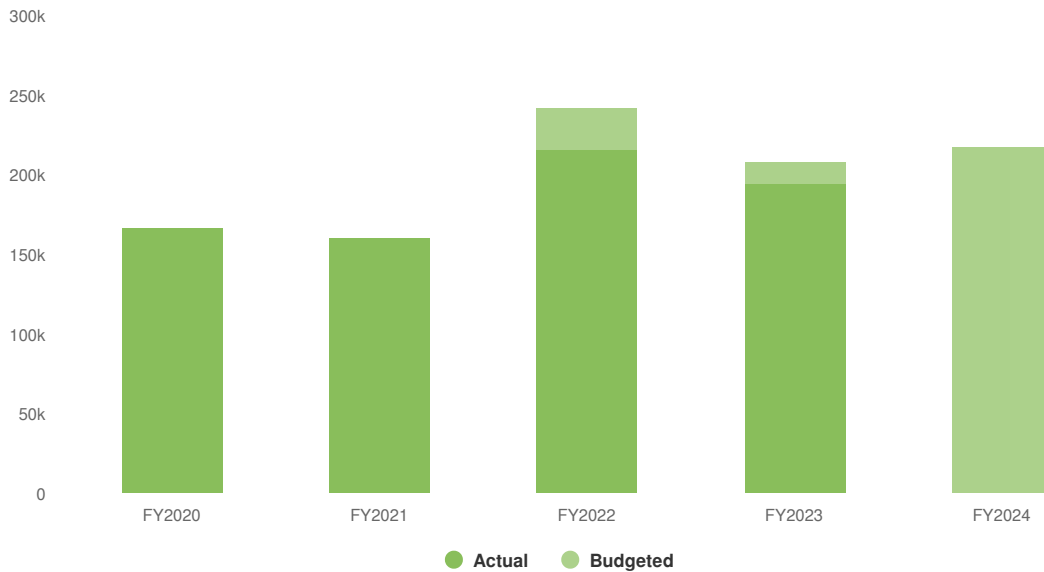
Organizational Chart



Expenditures Summary

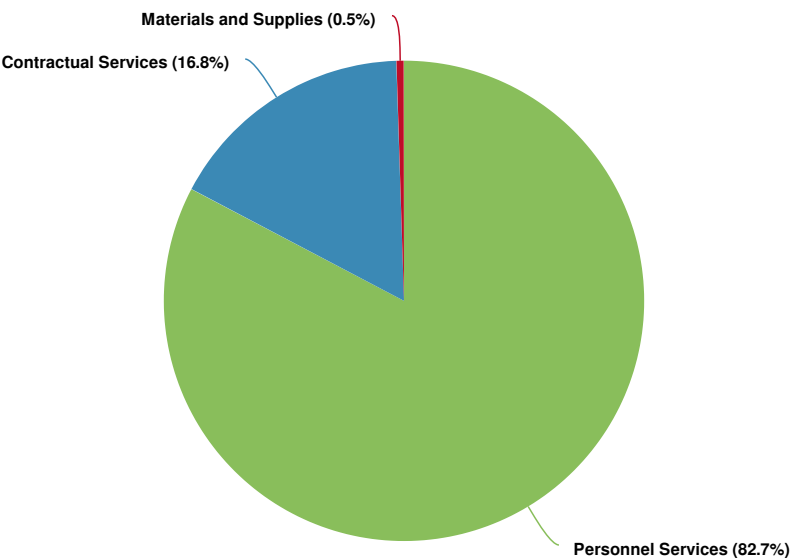
\$218,356 **\$9,985**
(4.79% vs. prior year)

Chief Executive (1320) Proposed and Historical Budget vs. Actual

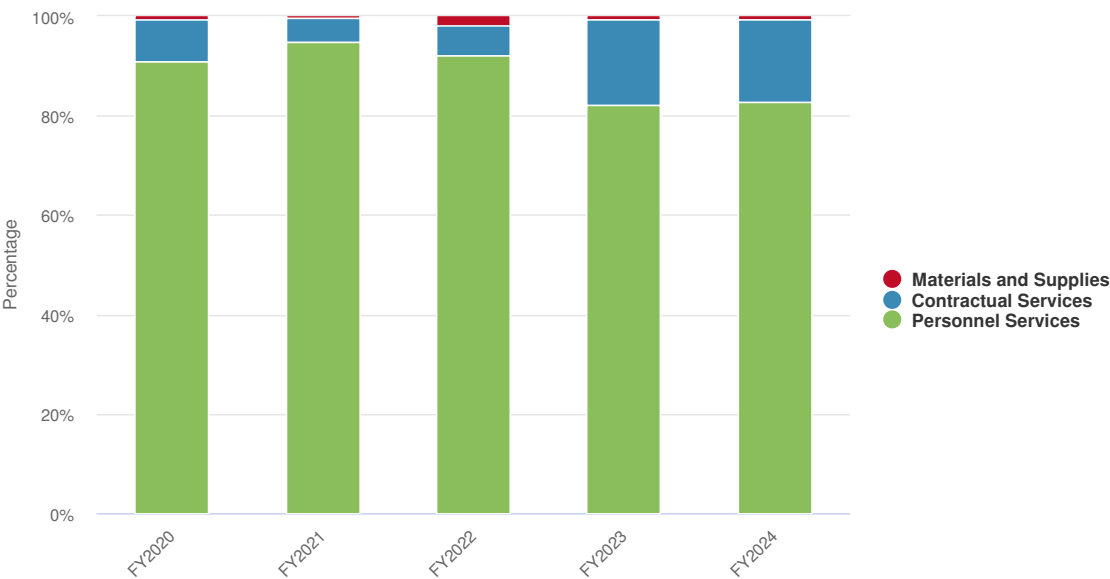


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Salaries Regular	100-1320.511100	\$131,684	\$133,822	\$218,800	\$132,250	\$137,000
Group Insurance	100-1320.512100	\$58	\$71	\$19,167	\$18,455	\$21,500
Benefit Dollars	100-1320.512190	\$2,400	\$1,304	\$4,708	\$3,000	\$3,000
Social Security - FICA	100-1320.512200	\$8,233	\$8,303	\$12,913	\$8,170	\$8,500
Medicare	100-1320.512300	\$1,925	\$2,011	\$3,021	\$2,090	\$2,000
Retirement Contributions	100-1320.512400	\$6,836	\$5,886	\$6,171	\$6,506	\$7,880
Workers' Compensation	100-1320.512700	\$526	\$517	\$860	\$667	\$714
Total Personnel Services:		\$151,662	\$151,913	\$265,639	\$171,138	\$180,594
Contractual Services						
Software/Hardware Support	100-1320.521302	\$2,719	\$2,901	\$4,053	\$3,420	\$3,750
Property & Liability Insurance	100-1320.523100	\$647	\$727	\$1,291	\$800	\$857
Telephone	100-1320.523201	\$1,003	\$999	\$984	\$996	\$1,050
Cell Phones	100-1320.523204	\$525	\$575	\$572	\$576	\$660
Travel	100-1320.523500	\$1,625	\$0	\$843	\$2,500	\$2,500
Dues & Fees	100-1320.523600	\$464	\$1,094	\$1,208	\$1,441	\$1,445
Education & Training	100-1320.523700	\$2,574	\$350	\$5,224	\$1,250	\$1,250
Contractual Services	100-1320.523850	\$4,301	\$1,100	\$1,763	\$25,150	\$25,150
Total Contractual Services:		\$13,859	\$7,746	\$15,936	\$36,133	\$36,662
Materials and Supplies						
General Supplies & Materials	100-1320.531100	\$229	\$55	\$3,450	\$500	\$500
Gas & Diesel	100-1320.531270	\$868	\$523	\$405	\$600	\$600
Total Materials and Supplies:		\$1,097	\$578	\$3,855	\$1,100	\$1,100
Total Expense Objects:		\$166,619	\$160,236	\$285,430	\$208,371	\$218,356

City Clerk (1330)



Susan Roper
City Clerk

Mission Statement

The City Clerk serves the Mayor and City Council, staff, and general public through compliance with Open Meetings and Open Records laws and providing transparency of government through easy public access to agendas, minutes, Codes, ordinances, resolutions, and official City records. In addition, the Clerk oversees Municipal Elections and Municipal Court, manages City records, and ensures proper billing and collection of property taxes.

Accomplishments for Fiscal Year 2022-2023

- The City code of ordinances, zoning ordinance and subdivision ordinance continue to be updated by Municode and are available on the City's website.
- Supported Mayor and Council for meetings, agendas, minutes and public record maintenance consistent with Georgia Law.
- Travel and training arrangements were made as needed by the Mayor and Council.
- The annual "Thank You" reception was held for Boards and Commissions members in October 2022.
- Received and responded to all requests for records from the public.
- Worked to reduce volume, re-organize and remodel the file room.
- Had structural repairs made to City Hall.
- City Hall was pressure washed and painted.

Goals & Objectives for Fiscal Year 2023-2024

- Support will be provided to Mayor and Council for meetings, agendas, minutes and public record maintenance consistent with Georgia Law.
- Travel and Training arrangements will be made as needed for Mayor and Council.
- An annual reception will be coordinated for all Mayor and Council appointed Board, Commission, Committee and Authority members for the Council to recognize the benefit these volunteers provide to the city.
- Continued work will be done in the file room to reduce volume and re-organize.
- Coordinate Community Room Upgrades.

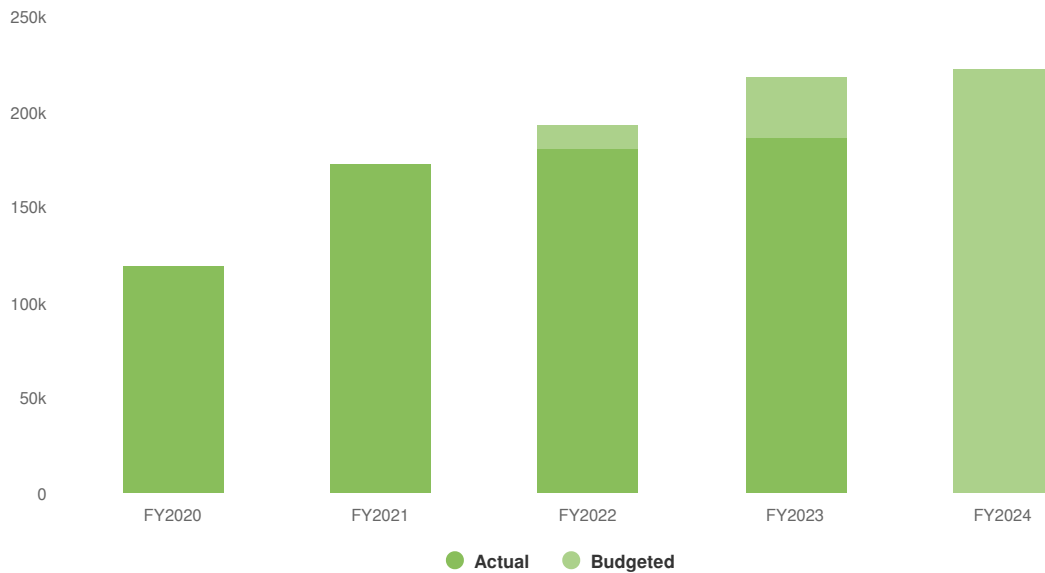
Organizational Chart



Expenditures Summary

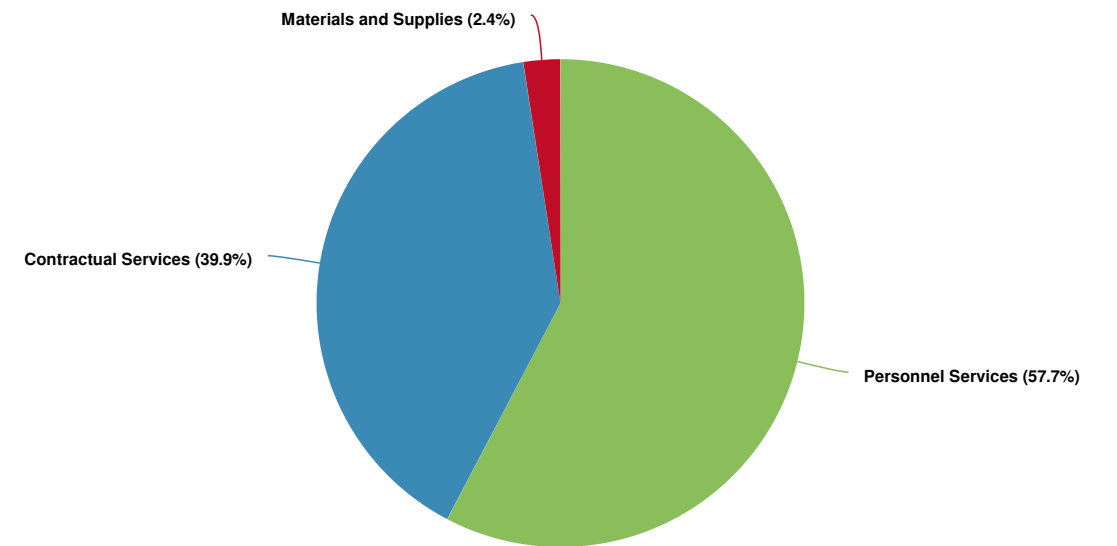
\$222,764 **\$4,454**
(2.04% vs. prior year)

City Clerk (1330) Proposed and Historical Budget vs. Actual

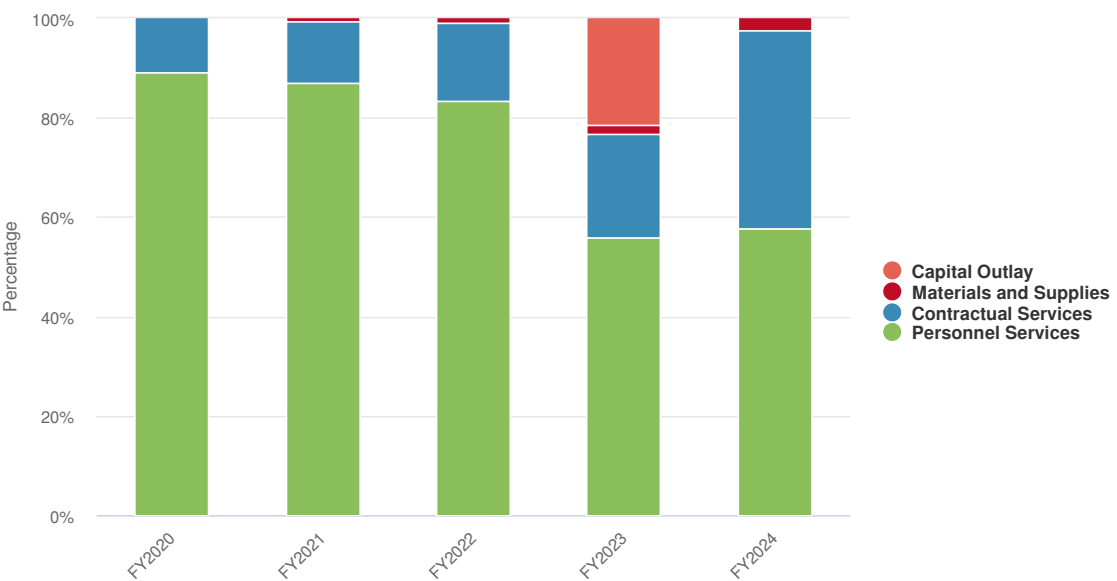


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Salaries Regular	100-1330.511100	\$86,472	\$125,239	\$133,610	\$99,655	\$104,250
Salaries Overtime	100-1330.511300	\$0	\$672	\$129	\$0	\$0
Group Insurance	100-1330.512100	\$5,516	\$6,017	\$5,978	\$6,705	\$6,705
Benefit Dollars	100-1330.512190	\$2,693	\$3,089	\$3,000	\$2,400	\$3,030
Social Security - FICA	100-1330.512200	\$5,140	\$7,426	\$7,786	\$6,150	\$6,475
Medicare	100-1330.512300	\$1,202	\$1,737	\$1,821	\$1,575	\$1,530
Retirement Contributions	100-1330.512400	\$4,552	\$5,468	\$4,117	\$4,794	\$5,807
Workers' Compensation	100-1330.512700	\$526	\$694	\$465	\$678	\$714
Total Personnel Services:		\$106,101	\$150,342	\$156,906	\$121,957	\$128,511
Contractual Services						
Software/Hardware Support	100-1330.521302	\$2,348	\$2,491	\$3,319	\$13,350	\$4,350
Custodial	100-1330.522130	\$0	\$0	\$0	\$6,240	\$6,240
Repairs & Maintenance Building	100-1330.522201	\$4,775	\$6,172	\$7,125	\$8,450	\$8,292
Corona Pandemic Response Services	100-1330.522307	\$0	\$5,800	\$12,000	\$0	\$0
Telephone	100-1330.523201	\$1,003	\$999	\$984	\$1,020	\$1,050
Cell Phones	100-1330.523204	\$698	\$668	\$632	\$636	\$720
Advertising	100-1330.523300	\$0	\$0	\$0	\$600	\$1,800
Travel	100-1330.523500	\$101	\$0	\$2,393	\$1,075	\$1,100
Dues & Fees	100-1330.523600	\$3,527	\$4,230	\$5,262	\$335	\$1,535
Education & Training	100-1330.523700	\$457	\$693	\$2,942	\$925	\$1,000
Contractual Services	100-1330.523850	\$0	\$435	\$2,079	\$12,697	\$62,716
Total Contractual Services:		\$12,909	\$21,489	\$36,736	\$45,328	\$88,803
Materials and Supplies						
General Supplies & Materials	100-1330.531100	\$106	\$1,127	\$1,475	\$4,400	\$5,450
Total Materials and Supplies:		\$106	\$1,127	\$1,475	\$4,400	\$5,450
Capital Outlay						
Capital Outlay	100-1330.542200	\$0	\$0	\$0	\$46,625	\$0



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Total Capital Outlay:		\$0	\$0	\$0	\$46,625	\$0
Total Expense Objects:		\$119,117	\$172,958	\$195,117	\$218,310	\$222,764



Elections (1400)

Description

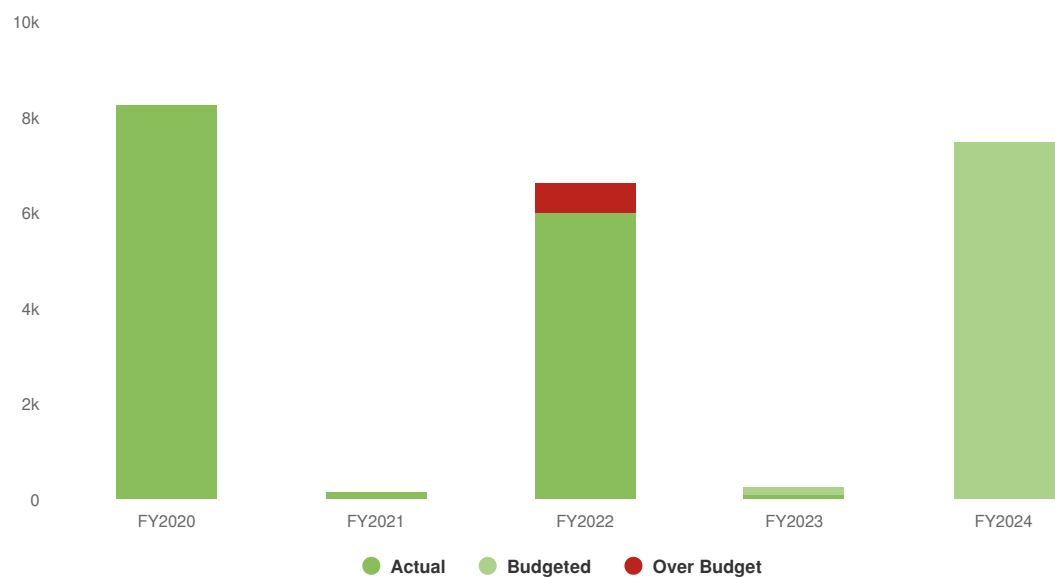
The Elections Expenditure Budget houses all Municipal election and School District election expenses. During the budget year, there will be an election for both City and School District positions.

Expenditures Summary

\$7,500

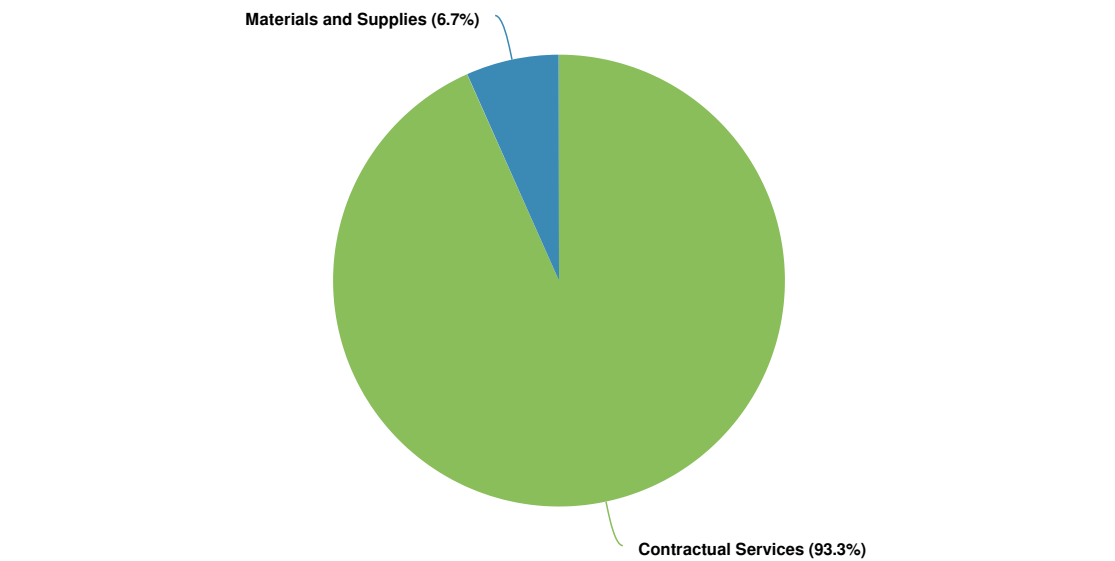
\$7,250
(2,900.00% vs. prior year)

Elections (1400) Proposed and Historical Budget vs. Actual

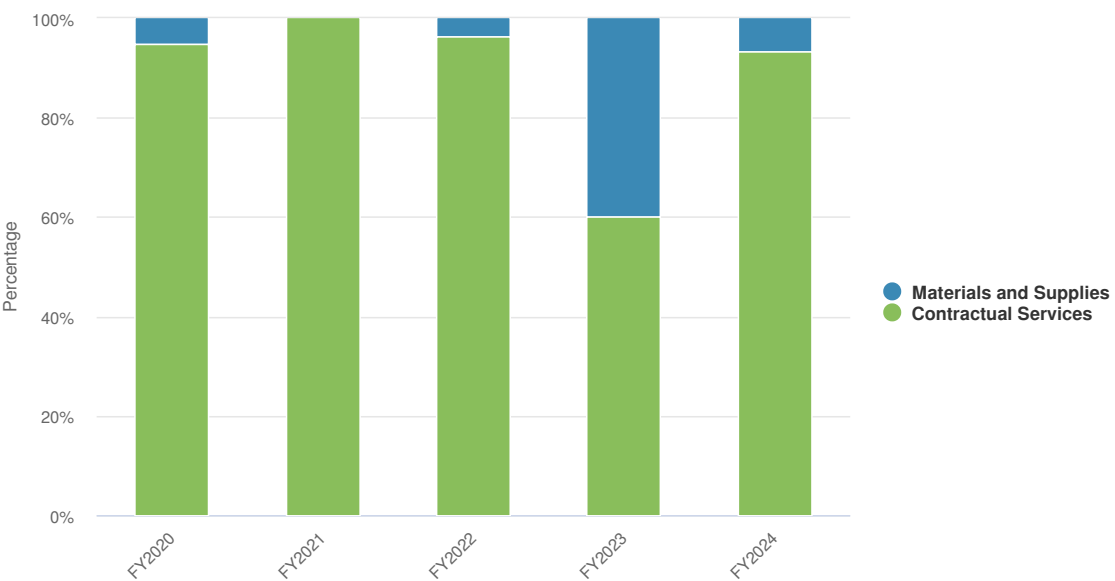


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Contractual Services						



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Advertising	100- 1400.523300	\$1,391	\$150	\$842	\$150	\$1,000
Contractual Services	100- 1400.523850	\$6,450	\$0	\$5,556	\$0	\$6,000
Total Contractual Services:		\$7,841	\$150	\$6,398	\$150	\$7,000
Materials and Supplies						
General Supplies & Materials	100- 1400.531100	\$429	\$0	\$239	\$100	\$500
Total Materials and Supplies:		\$429	\$0	\$239	\$100	\$500
Total Expense Objects:		\$8,270	\$150	\$6,637	\$250	\$7,500

Financial Administration (1510)



Jennifer Fricks
Finance Director

Mission Statement

We are a team of individuals who maintain financial information while adhering to GAAP & GASB standards. We strive to provide excellent and quality customer service. We also reach to achieve excellence on financial integrity and accuracy through teamwork and leadership.

Description

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

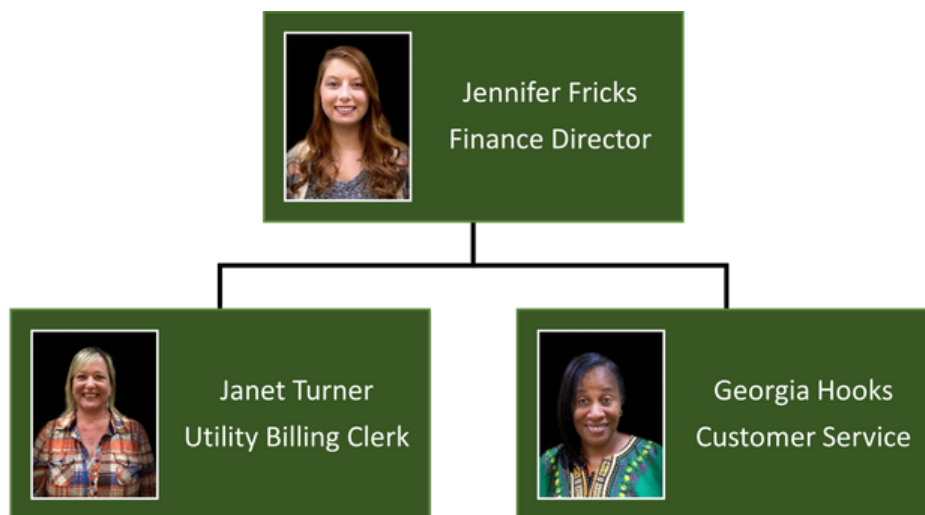
Accomplishments for Fiscal Year 2022-2023

- Achieved the Comprehensive Annual Financial Reporting Award through GFOA (Government Finance Officers Association) for their audited financial statements. The document was posted to the City's website for ease of viewing by the public and was also loaded to the "TED" website as required by law.
- Achieved the Popular Annual Financial Report based on GFOA guidelines. This was the second year the City has achieved this, and this document was posted to the City website for easy access by the public.
- Implemented new procedures for Project Accounting Management.

Goals & Objectives for Fiscal Year 2023-2024

- Work on implementation of a purchase card system for Department Heads. Purchase cards for departments would streamline the process for small purchases. This is a process that has been implemented by several municipalities already, and allows the trends of the technological advancements the city is making to continue.
- Implementation of the Text to pay system offered by our Tyler Technologies Software. This will allow customers to pay their bills by simply replying Pay via text to our notifications by using their card information that is saved in their phones. This is similar to the trending Samsung Pay and Apple Pay features that are becoming more and more popular.
- Goals have been set to revise the capital asset policy, the purchasing policy, and the travel policy to more current processes used by surrounding jurisdictions.

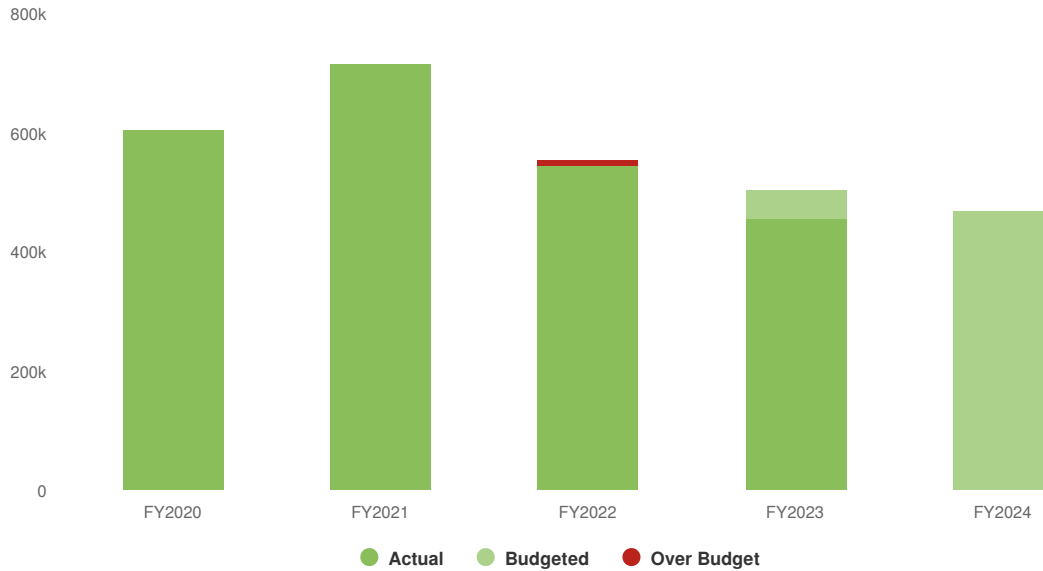
Organizational Chart



Expenditures Summary

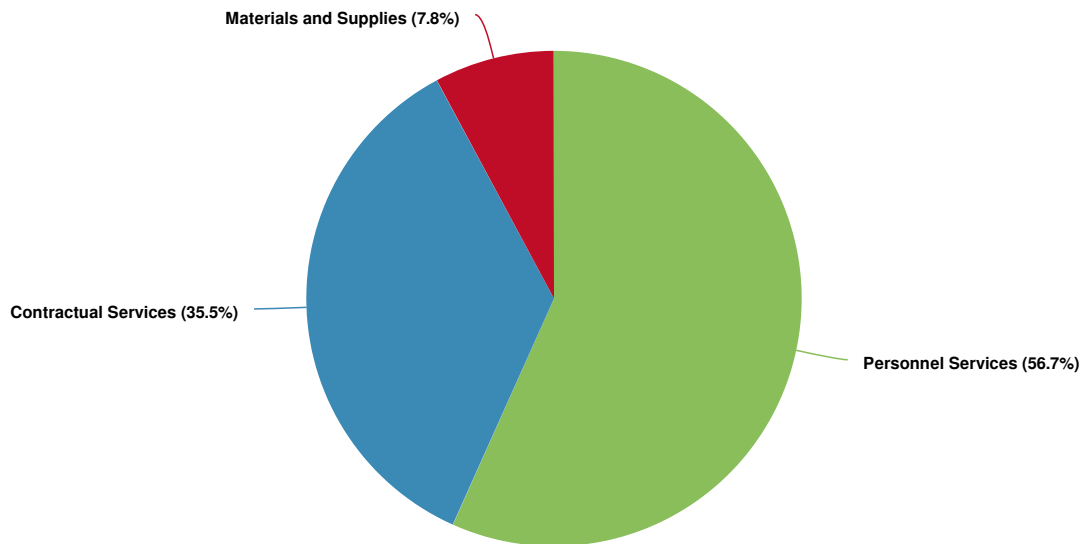
\$469,003 **-\$33,074**
(-6.59% vs. prior year)

Financial Administration (1510) Proposed and Historical Budget vs. Actual

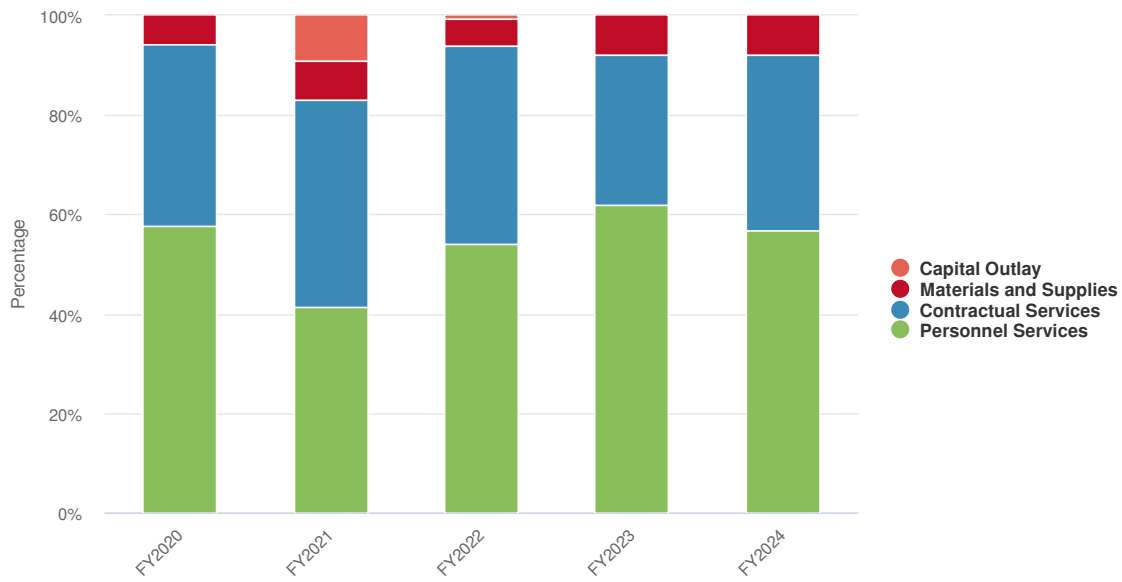


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						
Salaries Regular	100-1510.511100	\$264,398	\$227,534	\$185,197	\$222,115	\$190,500
Salary Overtime	100-1510.511300	\$4,959	\$3,203	\$5,799	\$6,000	\$6,500
Group Insurance	100-1510.512100	\$29,692	\$26,828	\$32,057	\$39,395	\$25,985
Benefit Dollars	100-1510.512190	\$16,678	\$12,042	\$9,196	\$12,500	\$13,500
Social Security - FICA	100-1510.512200	\$15,291	\$13,627	\$11,094	\$14,905	\$13,000
Medicare	100-1510.512300	\$3,576	\$3,187	\$2,595	\$3,785	\$3,050
Retirement Contributions	100-1510.512400	\$12,679	\$7,999	\$11,527	\$10,556	\$12,785
Workers' Compensation	100-1510.512700	\$1,341	\$933	\$987	\$1,081	\$639
Total Personnel Services:		\$348,613	\$295,354	\$258,452	\$310,337	\$265,959
Contractual Services						
Audit/Accounting	100-1510.521202	\$7,333	\$9,901	\$11,100	\$16,000	\$17,000
Walton County Clerk	100-1510.521301	\$791	\$1,349	\$1,232	\$1,200	\$1,200
Software/Hardware Support	100-1510.521302	\$19,342	\$28,519	\$42,241	\$40,450	\$43,550

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Custodial	100-1510.522130	\$6,335	\$6,240	\$6,110	\$0	\$0
Repairs & Maintenance Building	100-1510.522201	\$125	\$0	\$134	\$0	\$500
Repairs & Maintenance Equipment	100-1510.522202	\$2,559	\$2,466	\$1,378	\$4,000	\$0
Corona Pandemic Response Services	100-1510.522307	\$0	\$490	\$0	\$0	\$0
Rental of Equipment or Vehicles	100-1510.522320	\$11,619	\$10,113	\$9,048	\$9,200	\$10,000
Property & Liability Insurance	100-1510.523100	\$32,841	\$40,577	\$37,120	\$42,000	\$60,704
Telephone	100-1510.523201	\$4,320	\$4,516	\$4,388	\$3,600	\$2,200
Postage	100-1510.523202	\$70	\$791	\$0	\$500	\$500
Cell Phones	100-1510.523204	\$3,693	\$4,361	\$3,637	\$4,000	\$2,500
Advertising	100-1510.523300	\$4,417	\$4,016	\$3,262	\$3,800	\$3,800
Travel	100-1510.523500	\$2,908	\$414	\$969	\$2,100	\$1,900
Travel - GICH	100-1510.523510	\$4,144	\$0	\$0	\$0	\$0
Dues & Fees	100-1510.523600	\$26,686	\$30,121	\$29,093	\$15,260	\$15,260
Building Permit Fees	100-1510.523610	\$82,593	\$137,842	\$97,755	\$0	\$0
Credit Card Fees	100-1510.523650	\$444	\$0	\$0	\$6,000	\$3,000
Education & Training	100-1510.523700	\$2,992	\$1,898	\$1,516	\$2,500	\$2,500
Contractual Services	100-1510.523850	\$5,132	\$13,977	\$17,522	\$1,650	\$1,650
Contractual Services - GICH	100-1510.523851	\$2,000	\$0	\$185	\$0	\$0
Total Contractual Services:		\$220,344	\$297,591	\$266,690	\$152,260	\$166,264
Materials and Supplies						
General Supplies & Materials	100-1510.531100	\$20,280	\$20,162	\$17,086	\$21,000	\$21,000
Corona Prevention Supplies	100-1510.531107	\$5,104	\$26,965	\$6,840	\$0	\$0
Electricity	100-1510.531230	\$8,293	\$7,931	\$7,977	\$8,500	\$9,500
Gas & Diesel	100-1510.531270	\$55	\$153	\$46	\$0	\$0
Food Purchases	100-1510.531300	\$290	\$0	\$0	\$2,700	\$3,500
Small Equipment	100-1510.531600	\$211	\$0	\$0	\$6,000	\$1,500



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Other Supplies	100- 1510.531700	-\$90	\$0	\$30	\$1,280	\$1,280
Total Materials and Supplies:		\$34,143	\$55,210	\$31,979	\$39,480	\$36,780
Capital Outlay						
Corona Pandemic Response	100- 1510.549007	\$0	\$65,442	\$3,085	\$0	\$0
Total Capital Outlay:		\$0	\$65,442	\$3,085	\$0	\$0
Total Expense Objects:		\$603,100	\$713,597	\$560,206	\$502,077	\$469,003

Legal Services (1530)

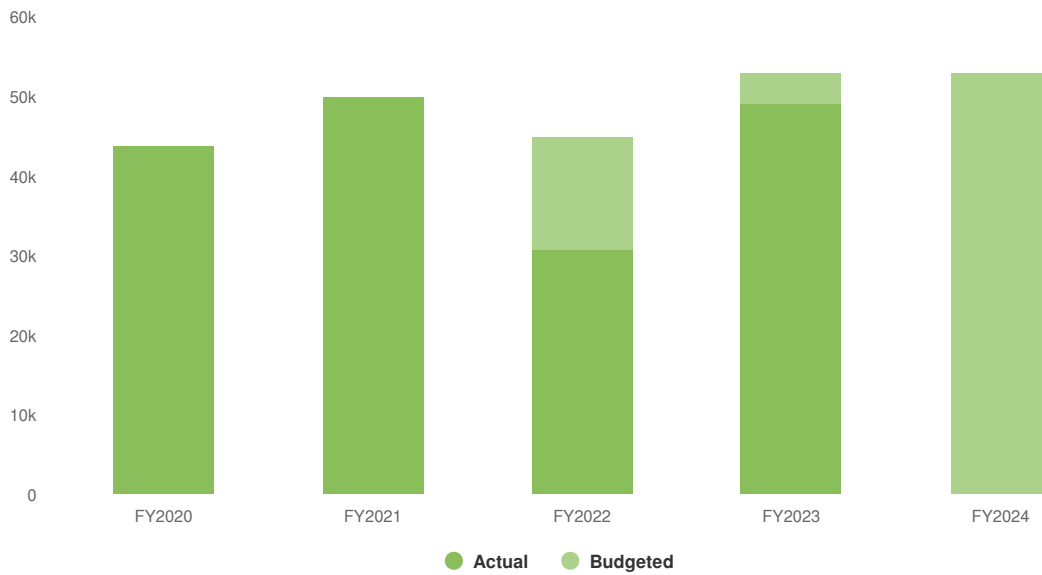
Description

The Legal Expenditure Budget includes the cost of legal advice from the City Attorney on a contract basis.

Expenditures Summary

\$53,000 **\$0**
(0.00% vs. prior year)

Legal Services (1530) Proposed and Historical Budget vs. Actual



Judicial Services (2650)



Susan Roper
City Clerk

Description

Judicial Services for Social Circle include the Solicitor and Municipal Judge who are appointed by the City Council, and associated fees.

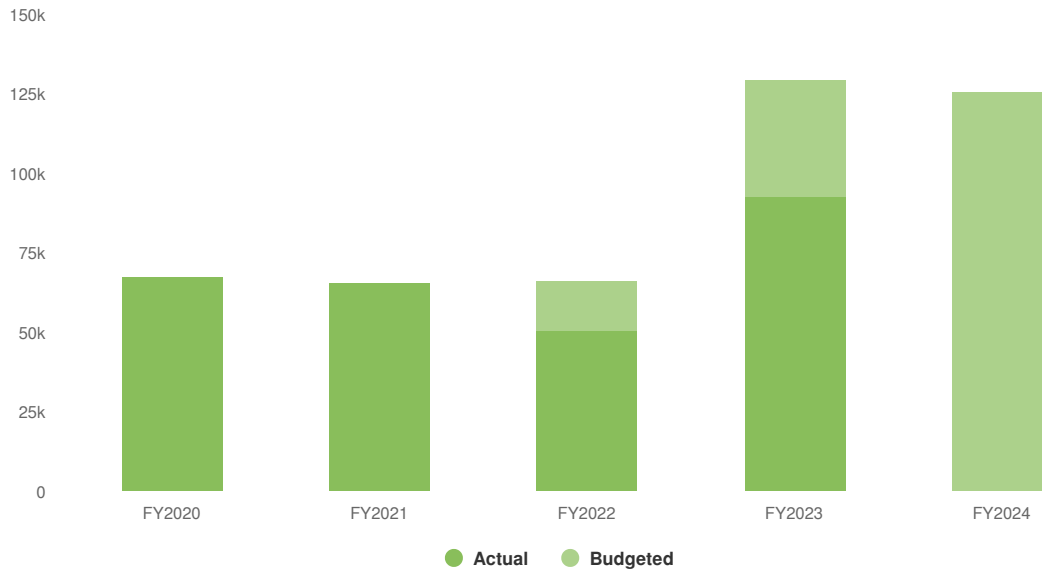
Organizational Chart



Expenditures Summary

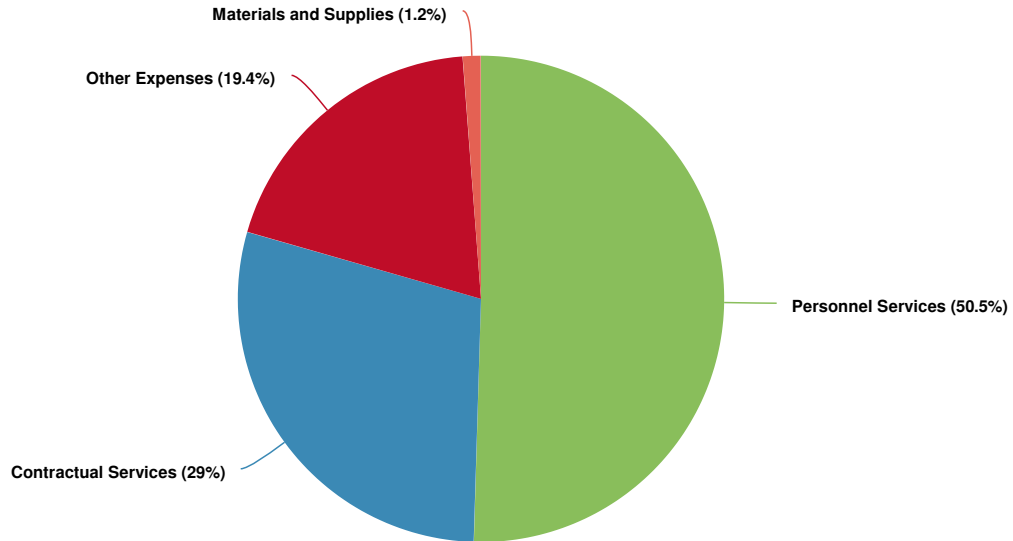
\$125,300 **-\$3,778**
(-2.93% vs. prior year)

Municipal Court (2650) Proposed and Historical Budget vs. Actual

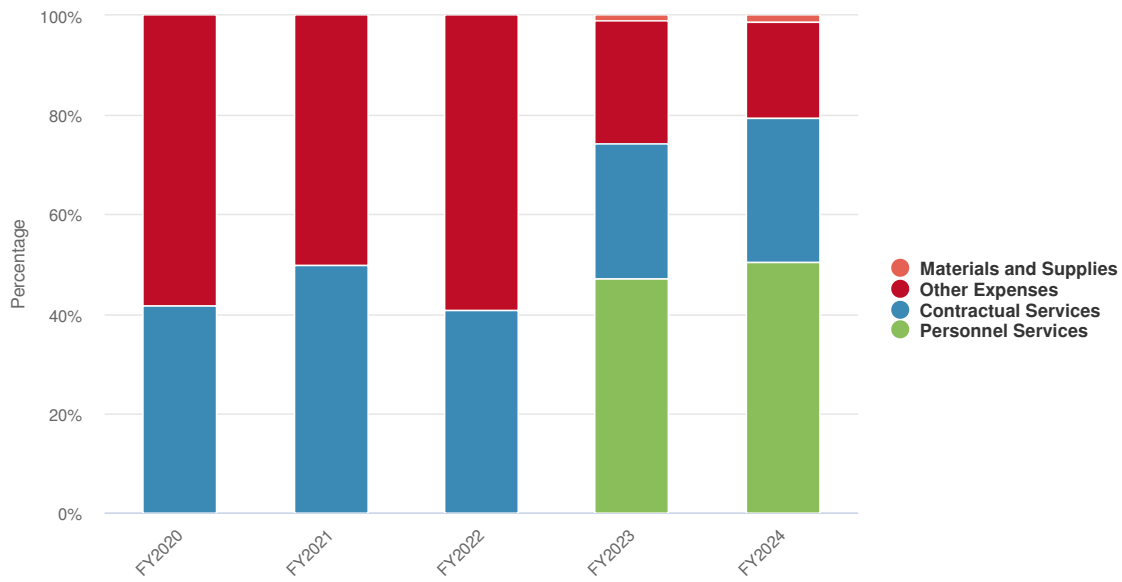


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						
Salaries Regular	100-2650.511100	\$0	\$0	\$0	\$44,030	\$46,000
Salaries - Overtime	100-2650.511300	\$0	\$0	\$0	\$1,500	\$1,500
Group Insurance	100-2650.512100	\$0	\$0	\$0	\$6,705	\$6,705
Benefit Dollars	100-2650.512190	\$0	\$0	\$0	\$2,400	\$2,400
Social Security - FICA	100-2650.512200	\$0	\$0	\$0	\$2,955	\$3,150
Medicare	100-2650.512300	\$0	\$0	\$0	\$750	\$750
Retirement Contributions	100-2650.512400	\$0	\$0	\$0	\$2,091	\$2,533
Workers' Compensation	100-2650.512700	\$0	\$0	\$0	\$206	\$213
Total Personnel Services:		\$0	\$0	\$0	\$60,637	\$63,251
Contractual Services						
Software/Hardware Support	100-2650.521302	\$0	\$0	\$0	\$3,000	\$3,750
Telephone	100-2650.523201	\$0	\$0	\$74	\$1,020	\$1,000
Advertising	100-2650.523300	\$0	\$0	\$0	\$100	\$100

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Travel	100-2650.523500	\$0	\$0	\$0	\$1,625	\$1,625
Dues & Fees	100-2650.523600	\$860	\$660	\$1,516	\$1,175	\$1,624
Education & Training	100-2650.523700	\$0	\$0	\$270	\$1,000	\$1,000
Municipal Judge	100-2650.523853	\$15,344	\$15,100	\$15,000	\$15,000	\$15,000
Solicitor	100-2650.523854	\$11,896	\$16,633	\$8,609	\$11,700	\$11,700
Court Appointed Attorney	100-2650.523855	\$0	\$360	\$0	\$500	\$500
Total Contractual Services:		\$28,100	\$32,753	\$25,469	\$35,120	\$36,299
Materials and Supplies						
General Supplies & Materials	100-2650.531100	\$0	\$0	\$0	\$1,000	\$1,500
Total Materials and Supplies:		\$0	\$0	\$0	\$1,000	\$1,500
Other Expenses						
Peace Officers	100-2650.573001	\$3,920	\$4,739	\$5,161	\$4,842	\$4,000
GSCCCA Fees	100-2650.573002	\$11,833	\$9,594	\$9,188	\$9,429	\$6,800
Local Victim Assistance	100-2650.573003	\$2,427	\$1,912	\$2,063	\$1,800	\$1,650
County Jail Fund	100-2650.573004	\$5,041	\$4,694	\$4,198	\$4,700	\$3,400
Walton County Drug Abuse & Treatment Education	100-2650.573005	\$541	\$893	\$1,295	\$500	\$500
Courtware Fees	100-2650.573006	\$15,518	\$10,952	\$10,637	\$11,000	\$7,700
Pre Trial Diversion	100-2650.573007	\$15	\$15	\$53	\$50	\$200
Total Other Expenses:		\$39,294	\$32,799	\$32,595	\$32,321	\$24,250
Total Expense Objects:		\$67,394	\$65,553	\$58,064	\$129,078	\$125,300



Police Administration (3210)



Jason Guest
Police Chief

Mission Statement

It is the mission of the Social Circle Police Department to enhance the quality of life for the people within our community by providing professional, high quality and effective police services in partnership with the community.

Description

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.

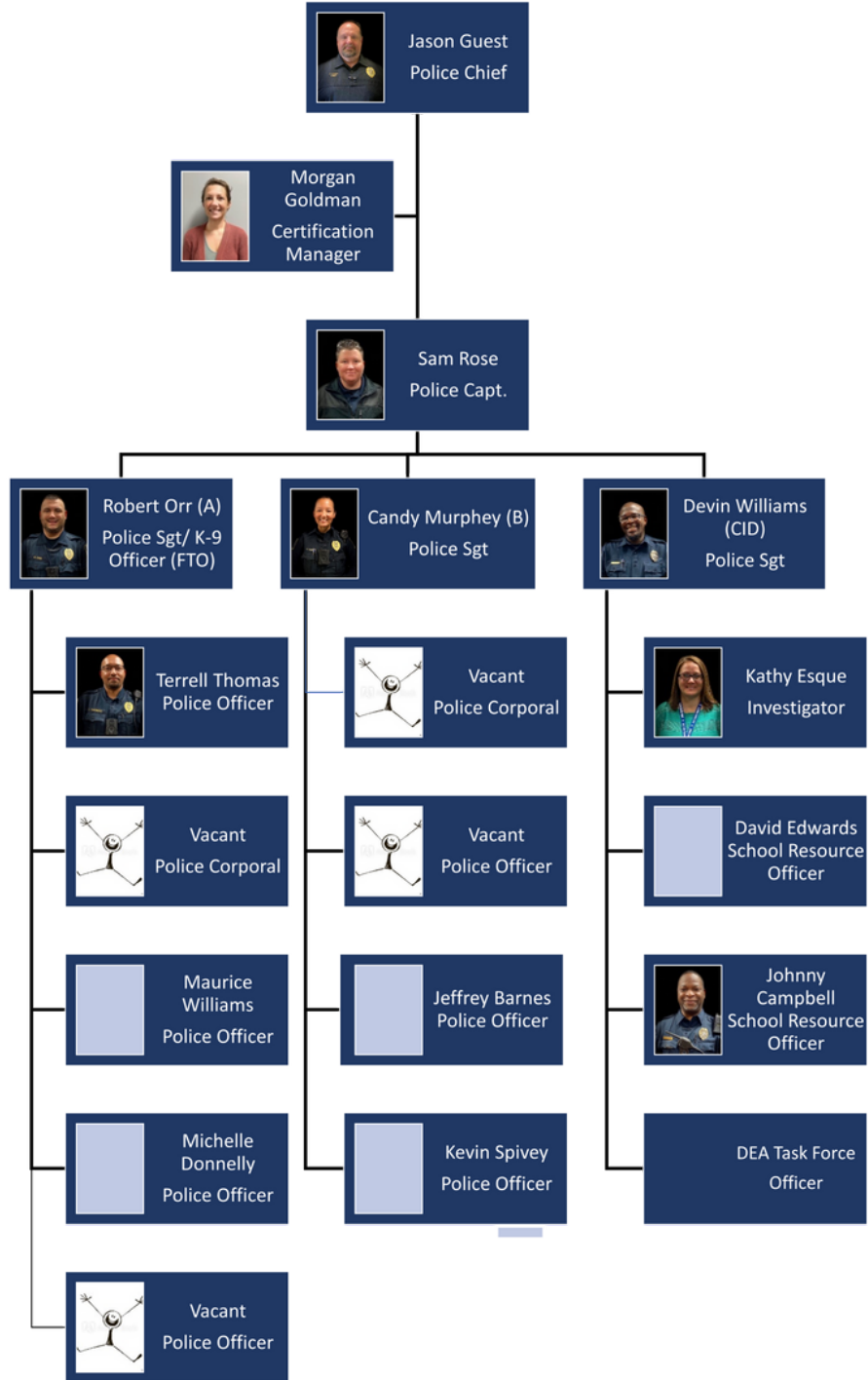
Accomplishments for Fiscal Year 2022-2023

- Re-Certified in State Certification
- Continued Succession Planning with getting supervisors to supervision level training
- Facebook Utilization as an affective communication tool
- Received new laptops to replace old and outdated units
- Created a Captain position
- Successfully submitted a full year of NIBRES reporting to the GBI for federal crime statistics
- Obtained a new speed detection trailer
- Retired K-9 Charlie

Goals & Objectives for Fiscal Year 2023-2024

- Police Department – Building Improvements
 - New Patrol Room with updated equipment and security
 - Over-haul breakroom and bathrooms
 - Improve parking lot and lobby entrance
 - Electrical System Evaluation and Generator function improvement
- Retention/Incentive Plan
 - Increase growth and retention by implementing incentive plan for a range of accomplishments, achievements, certifications, and tenor
- Career Development
 - Succession planning with the development of leadership and commands staff toolbox where leadership potential can be developed at all stages
 - Agency Re-Organization to incorporate an Administrative Lieutenant, Operations Lieutenant, and Training Coordinator Position
 - Certify all patrol officers in speed detection
- Increase Manpower and Positions
 - Request funding for FY23-24 to add an additional (4) positions

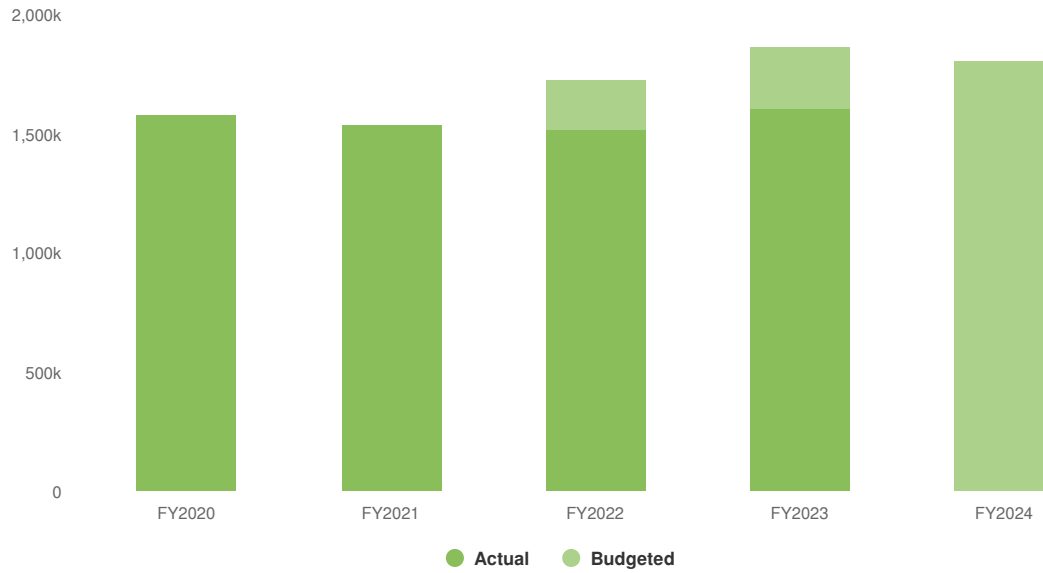
Organizational Chart



Expenditures Summary

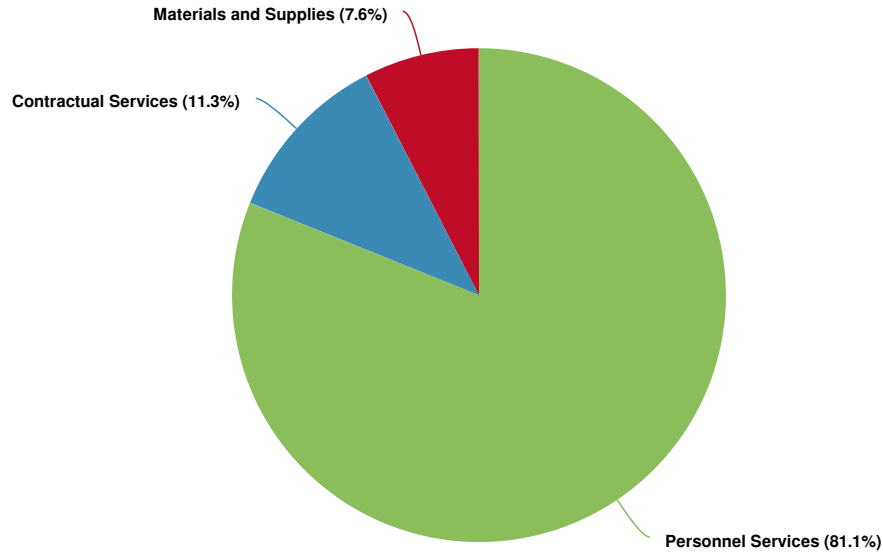
\$1,806,779 **-\$53,247**
 (-2.86% vs. prior year)

Police Administration (3210) Proposed and Historical Budget vs. Actual

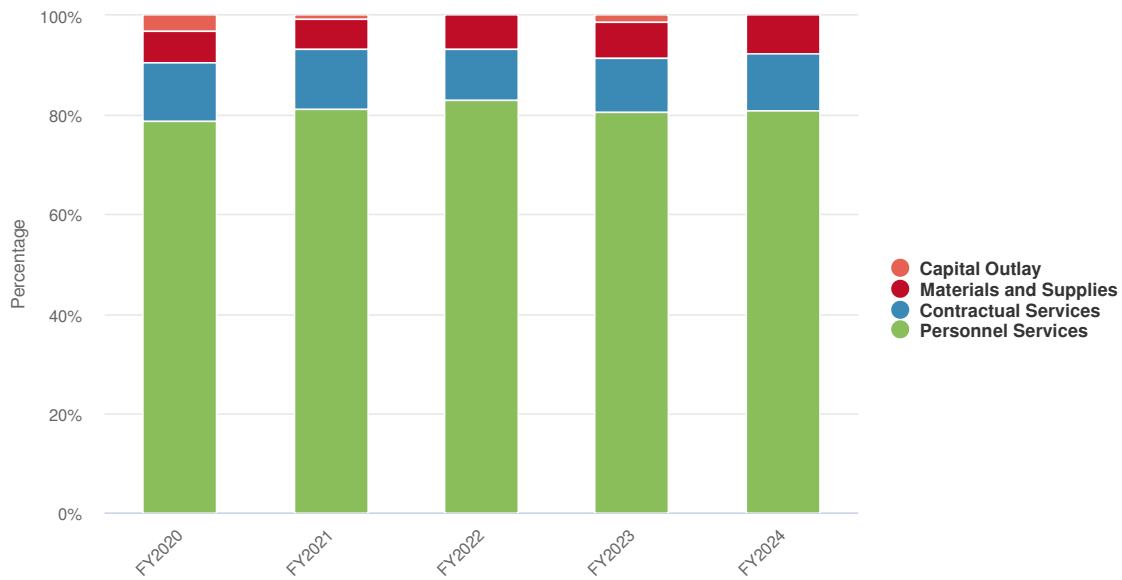


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						
Salaries Regular	100-3210.511100	\$886,210	\$887,815	\$929,755	\$1,068,280	\$1,008,720
Salary Overtime	100-3210.511300	\$58,315	\$50,512	\$46,727	\$60,000	\$66,000
Group Insurance	100-3210.512100	\$91,305	\$106,502	\$132,177	\$131,960	\$150,000
Benefit Dollars	100-3210.512190	\$39,690	\$37,542	\$30,320	\$35,000	\$31,000
Social Security - FICA	100-3210.512200	\$58,394	\$58,733	\$60,567	\$71,845	\$68,750
Medicare	100-3210.512300	\$13,657	\$13,736	\$14,165	\$18,230	\$16,450
Retirement Contributions	100-3210.512400	\$44,122	\$41,606	\$44,775	\$56,236	\$68,111
Unemployment	100-3210.512600	\$0	\$0	\$2,843	\$0	\$0
Workers' Compensation	100-3210.512700	\$54,927	\$53,026	\$57,027	\$60,105	\$56,255
Total Personnel Services:		\$1,246,620	\$1,249,474	\$1,318,357	\$1,501,656	\$1,465,286
Contractual Services						
Software/Hardware Support	100-3210.521302	\$15,570	\$21,481	\$19,868	\$21,000	\$18,720
Custodial	100-3210.522130	\$6,827	\$6,580	\$5,500	\$5,220	\$6,120

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Repairs & Maintenance Building	100-3210.522201	\$839	\$2,660	\$5,951	\$3,550	\$3,600
Repairs & Maintenance Equipment	100-3210.522202	\$31,085	\$25,411	\$27,742	\$25,000	\$32,000
Rental of Equipment or Vehicles	100-3210.522320	\$0	\$0	\$0	\$500	\$500
Property & Liability Insurance	100-3210.523100	\$79,323	\$80,061	\$84,993	\$88,000	\$83,407
Telephone	100-3210.523201	\$4,608	\$4,362	\$4,417	\$4,500	\$4,500
Cell Phones	100-3210.523204	\$15,829	\$13,995	\$13,970	\$15,000	\$15,000
Advertising	100-3210.523300	\$96	\$125	\$0	\$1,000	\$500
Travel	100-3210.523500	\$0	\$0	\$0	\$2,100	\$2,100
Dues & Fees	100-3210.523600	\$5,993	\$4,580	\$5,148	\$4,500	\$4,500
Education & Training	100-3210.523700	\$4,161	\$5,310	\$6,043	\$7,500	\$6,000
Contractual Services	100-3210.523850	\$23,887	\$21,425	\$21,391	\$25,000	\$28,000
Total Contractual Services:		\$188,219	\$185,990	\$195,023	\$202,870	\$204,947
Materials and Supplies						
General Supplies & Materials	100-3210.531100	\$9,353	\$10,919	\$9,890	\$13,500	\$13,500
Corona Prevention Supplies	100-3210.531107	\$197	\$639	\$0	\$0	\$0
GOHS Grant - Supplies	100-3210.531109	\$0	\$3,412	\$1,735	\$0	\$0
Electricity	100-3210.531230	\$10,365	\$12,398	\$11,929	\$12,500	\$14,000
Gas & Diesel	100-3210.531270	\$40,049	\$40,382	\$66,176	\$50,000	\$60,046
Small Equipment	100-3210.531600	\$7,907	\$1,945	\$9,116	\$25,500	\$20,000
Other Supplies	100-3210.531700	\$3,001	\$3,778	\$3,362	\$6,000	\$6,000
Uniforms	100-3210.531701	\$29,792	\$16,829	\$17,351	\$23,000	\$23,000
Total Materials and Supplies:		\$100,666	\$90,303	\$119,558	\$130,500	\$136,546
Capital Outlay						
Capital Outlay	100-3210.542100	\$45,408	\$9,000	\$0	\$25,000	\$0
Capital Outlay - Police Vehicles	100-3210.542200	\$0	\$0	\$1,289	\$0	\$0
Total Capital Outlay:		\$45,408	\$9,000	\$1,289	\$25,000	\$0
Total Expense Objects:		\$1,580,912	\$1,534,766	\$1,634,228	\$1,860,026	\$1,806,779



Fire Department (3500)



Ken Zaydel
Fire Chief

Mission Statement

Through professionalism, dedication, integrity and training the Social Circle Fire Department works to safeguard the lives and property and to enhance the quality of life of the people of the City of Social Circle.

Description

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.

Accomplishments for Fiscal Year 2022-2023

- Staff members completed State of Georgia EMS Refresher for licensure that expired in 2023.
- Staff proactively worked to improve life safety, minimize loss, and risks from fire through education, application of codes, and investigations.
- Upgraded air monitoring equipment to provide for improved response to emergencies involving leaks, spills, and product releases.
- Implemented fulltime Fire Inspector to improve fire prevention efforts throughout the city.
- Implemented electronic plan review software for building and fire code review to improve customer service.

Goals & Objectives for Fiscal Year 2023-2024

Administration: Provide leadership and support to enable the department to accomplish its mission.

Goal 1: Evolve as an organization to continually meet the needs and demands of our community, citizens and visitors.

Objectives:

- Develop plan to address future needs associated with growth of city
- Monitor trends within and throughout the fire service to improve efficiency and effectiveness
- Measure our performance against established standards and adjust to meet those standards

Goal 2: Strive to improve communication throughout the organization including internal and external customers.

Objectives:

- Recruit, retain, prepare, and mentor employees for future assignments within the organization (Recruit new staff)
- Improve feedback to employees through comprehensive performance appraisal evaluations specific to their job duties. (Gather data throughout year, Complete and to employee by anniversary date.)

Emergency Response and Training: Provide the highest level of emergency response consistent with identified community needs and expectations. Provide challenging training and education that is current and effective, enabling the department to complete its mission.

Goal 1: Provide rapid response and aggressive intervention for all emergencies to which the department is called.

Objectives:

- Provide for the arrival of a fire company (engine, ladder, or chief) to an emergency (medical, fire, or etc.) within four minutes on 90% of incidents. ISO Requirement
- Provide an initial full alarm assignment (effective fire force) to an emergency within eight minutes to 90% of incidents. Fire response require significantly more equipment and apparatus than medical calls. ISO Requirement

Goal 2: Provide current training and mentoring for personnel to meet growing demands of City and Fire Department.

Objectives:

- Continue to send staff members to class to obtain the Emergency Vehicle Technician certification to work on department apparatus.
- Develop and implement a career matrix for development of staff.

Goal 3: Improve EMS service delivery.

Objectives:

- Continue QA/QI process to improve compliance with standing orders of Medical Control Physician
- Encourage department EMT Basics to upgrade licensure level to advanced.
- Staff members will complete State of Georgia EMS Refresher for licenses that expire in 2024.

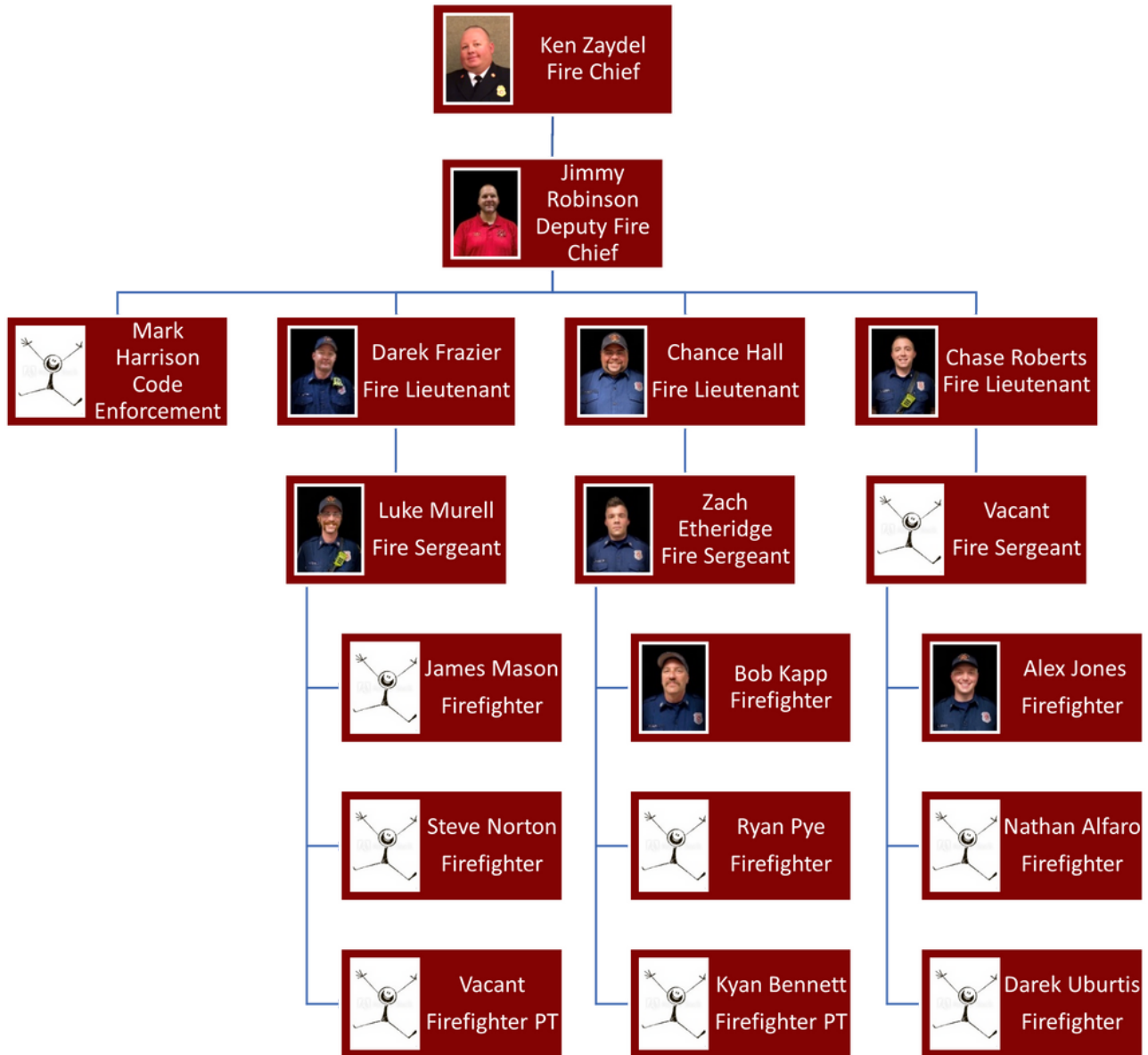
Fire Prevention and Life Safety: Provide for the reduction of fire related loss through increased prevention efforts.

Goal 1: Proactively improve life safety, minimize loss and reduce risks from fire through; education, application of codes, and investigation.

Objectives:

- Work with Bureau Veritas to bring new and existing commercial buildings into compliance with applicable fire code during construction and renovations
- Work with city staff in implement new software to maximize efficiency between building department, code enforcement, and fire department.

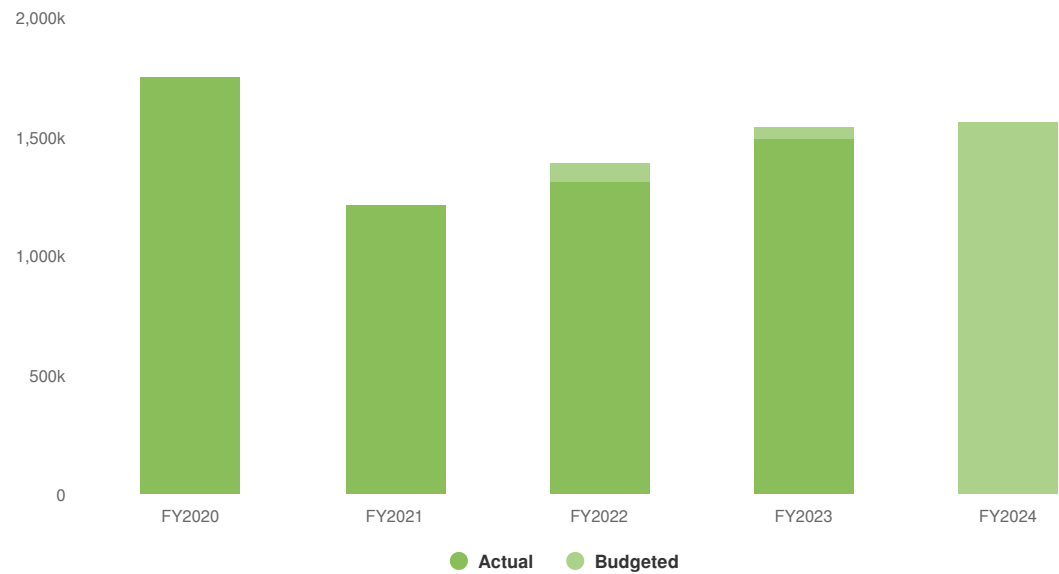
Organizational Chart



Expenditures Summary

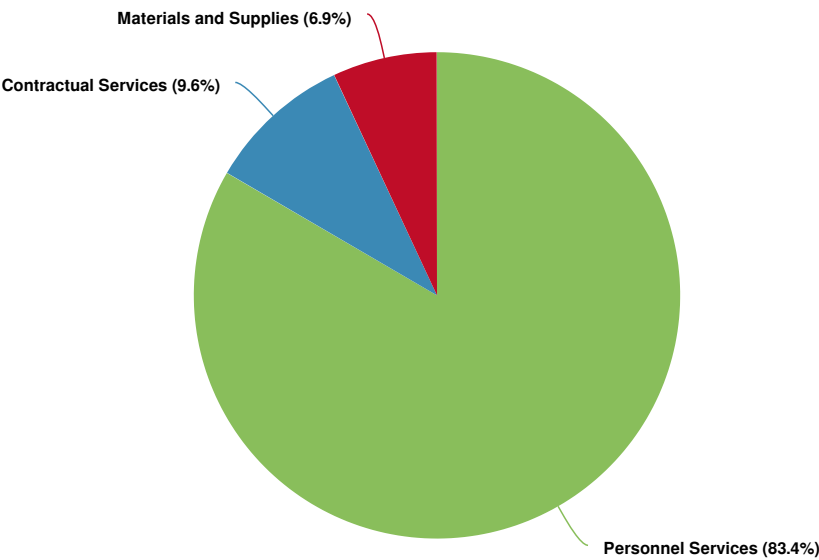
\$1,560,612 **\$21,667**
(1.41% vs. prior year)

Fire Department (3500) Proposed and Historical Budget vs. Actual

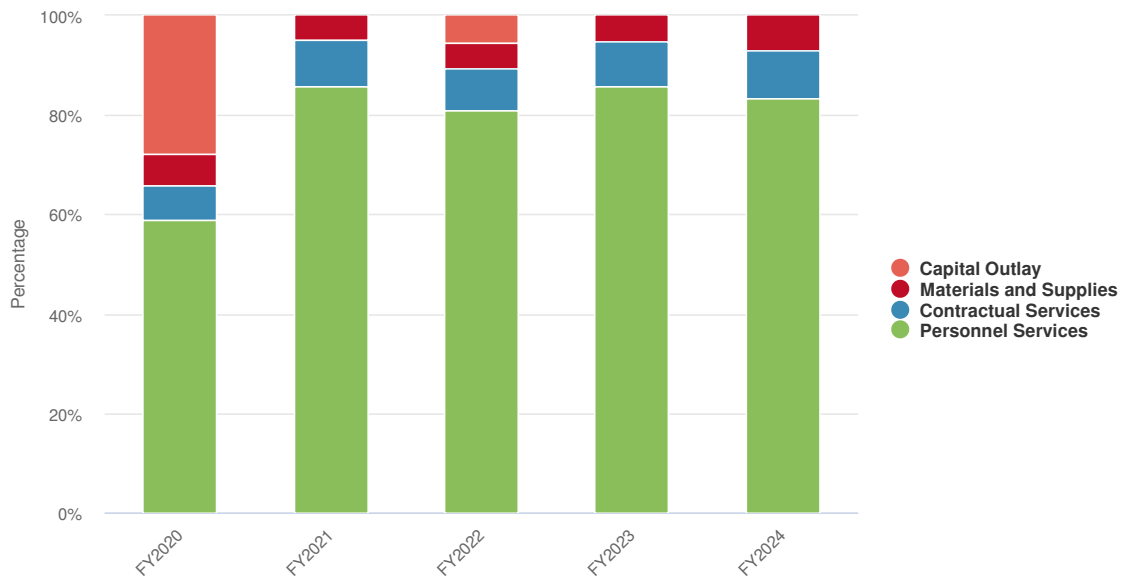


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						
Salaries Regular	100-3500.511100	\$759,780	\$787,819	\$822,145	\$951,605	\$950,320
Salary Overtime	100-3500.511300	\$43,767	\$26,322	\$44,005	\$30,000	\$57,795
Group Insurance	100-3500.512100	\$63,326	\$70,954	\$79,091	\$145,010	\$95,000
Firefighter Insurance	100-3500.512101	\$2,459	\$1,799	\$1,872	\$2,000	\$2,200
Benefit Dollars	100-3500.512190	\$34,141	\$31,016	\$26,046	\$32,000	\$28,500
Social Security - FICA	100-3500.512200	\$50,159	\$50,167	\$52,031	\$63,955	\$64,900
Medicare	100-3500.512300	\$11,731	\$11,733	\$12,169	\$16,225	\$15,040
Unemployment	100-3500.512350	\$0	\$0	\$0	\$7,300	\$5,000
Retirement Contributions	100-3500.512400	\$37,564	\$33,879	\$35,477	\$46,124	\$55,864
Unemployment	100-3500.512600	\$0	\$0	\$4,730	\$0	\$0
Workers' Compensation	100-3500.512700	\$27,934	\$25,466	\$27,751	\$28,826	\$27,047
Total Personnel Services:		\$1,030,861	\$1,039,155	\$1,105,319	\$1,323,045	\$1,301,666
Contractual Services						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Software/Hardware Support	100-3500.521302	\$9,672	\$9,122	\$9,324	\$11,575	\$12,600
Custodial	100-3500.522130	\$2,129	\$2,951	\$3,499	\$0	\$0
Repairs & Maintenance Building	100-3500.522201	\$8,662	\$8,047	\$13,019	\$14,000	\$16,155
Repairs & Maintenance Equipment	100-3500.522202	\$28,952	\$32,448	\$25,612	\$26,700	\$32,000
Property & Liability Insurance	100-3500.523100	\$16,375	\$19,007	\$21,147	\$25,000	\$23,773
Telephone	100-3500.523201	\$3,278	\$3,255	\$2,537	\$2,700	\$2,700
Cell Phones	100-3500.523204	\$4,222	\$4,830	\$6,190	\$8,040	\$5,560
Advertising	100-3500.523300	\$455	\$0	\$0	\$0	\$0
Dues & Fees	100-3500.523600	\$7,046	\$13,341	\$9,894	\$16,010	\$23,460
Education & Training	100-3500.523700	\$20,674	\$8,206	\$10,933	\$13,575	\$15,725
Contractual Services	100-3500.523850	\$16,561	\$15,261	\$18,770	\$18,900	\$18,600
Total Contractual Services:		\$118,025	\$116,467	\$120,926	\$136,500	\$150,573
Materials and Supplies						
General Supplies & Materials	100-3500.531100	\$70,021	\$14,830	\$24,944	\$29,900	\$33,479
Corona Prevention Supplies	100-3500.531107	\$1,467	\$758	\$0	\$0	\$0
Electricity	100-3500.531230	\$11,569	\$12,812	\$13,391	\$14,500	\$17,000
Gas & Diesel	100-3500.531270	\$11,342	\$11,539	\$17,780	\$13,000	\$24,000
Small Equipment	100-3500.531600	\$5,675	\$5,813	\$19,906	\$6,000	\$16,894
Other Supplies	100-3500.531700	\$5,943	\$4,664	\$5,818	\$6,000	\$6,000
Uniforms	100-3500.531701	\$8,006	\$6,857	\$10,364	\$10,000	\$11,000
Total Materials and Supplies:		\$114,023	\$57,274	\$92,204	\$79,400	\$108,373
Capital Outlay						
Capital Outlay - Machinery & Equipment	100-3500.542100	\$7,705	\$0	\$24,734	\$0	\$0
WCHCF Grant Expenses	100-3500.542101	\$0	\$0	\$8,854	\$21,410	\$0
Capital Outlay - Vehicles	100-3500.542200	\$477,854	\$0	\$40,852	\$0	\$0
Total Capital Outlay:		\$485,559	\$0	\$74,440	\$21,410	\$0
Total Expense Objects:		\$1,748,468	\$1,212,896	\$1,392,889	\$1,560,355	\$1,560,612



Highways & Streets (4210)



Vacant

Streets & Cemetery Superintendent

Mission Statement

As public servants, each employee will always strive to provide the highest customer service for each citizen of Social Circle. This means responding to all citizen requests in a timely manner no matter how small or how large. We will provide the highest quality work, appearance, and integrity when performing any task throughout the city. Each employee is dedicated in providing essential services to the citizens. Quality training is provided to each employee to perform their best for the citizens of Social Circle. Public Works is dedicated in providing a safe work environment for each employee allowing him or her to perform each task with confidence, in-turn keeping the infrastructure of the city safe, aesthetically pleasing, and functional for the citizens of Social Circle.

Description

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

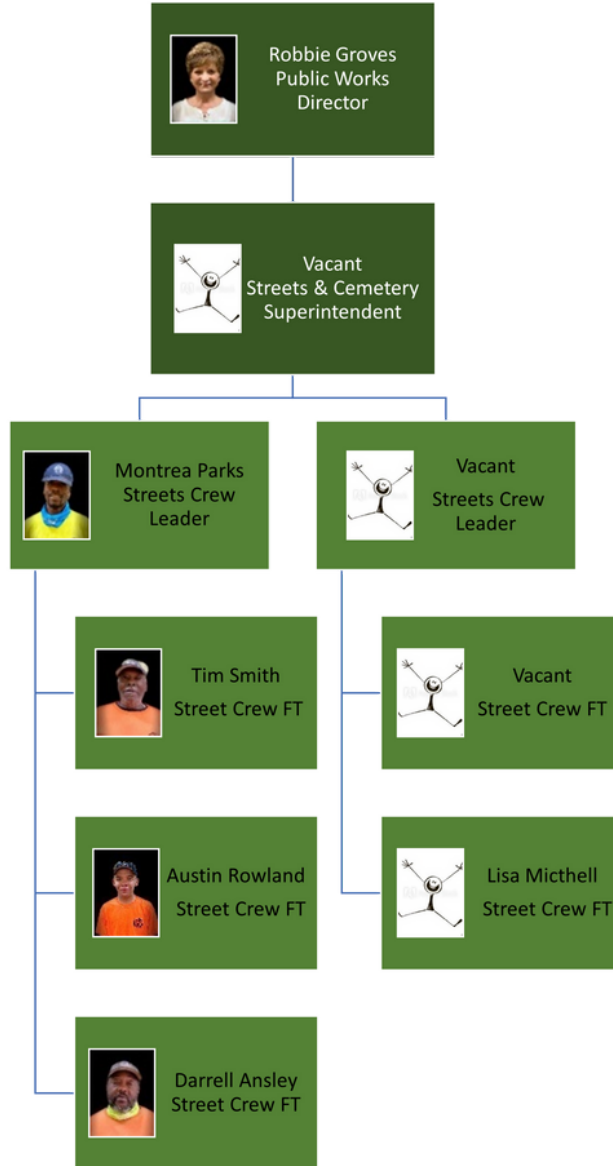
Accomplishments for Fiscal Year 2022-2023

- Purchased new equipment Leaf-Vac Truck and Grapple Truck
- Completed paving on Cannon Drive

Goals & Objectives for Fiscal Year 2023-2024

- Continue to improve City ROW's and Storm Drainage.
- Purchase new Chipper.
- Add Staff as outlined in budget.

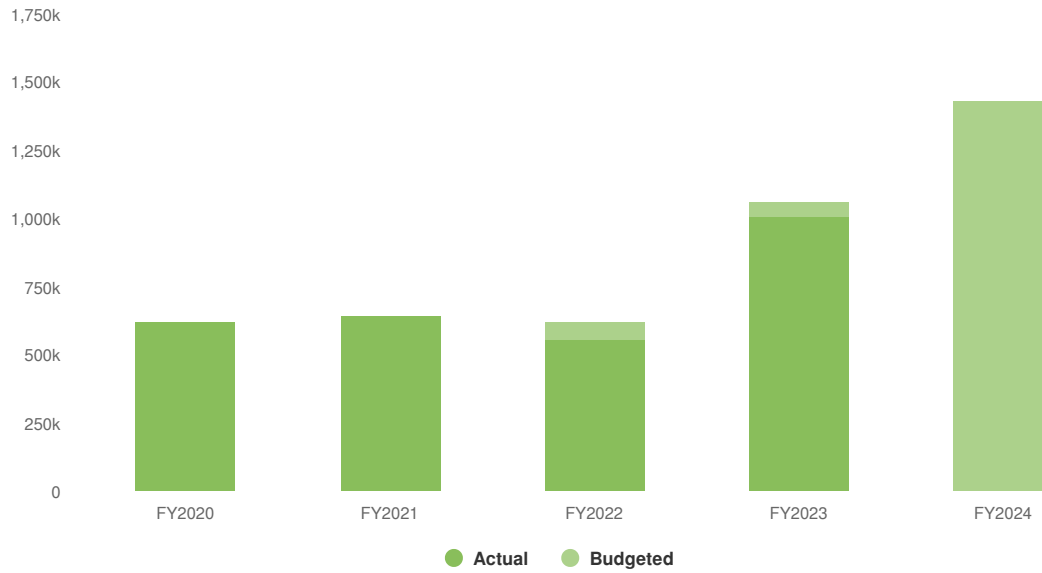
Organizational Chart



Expenditures Summary

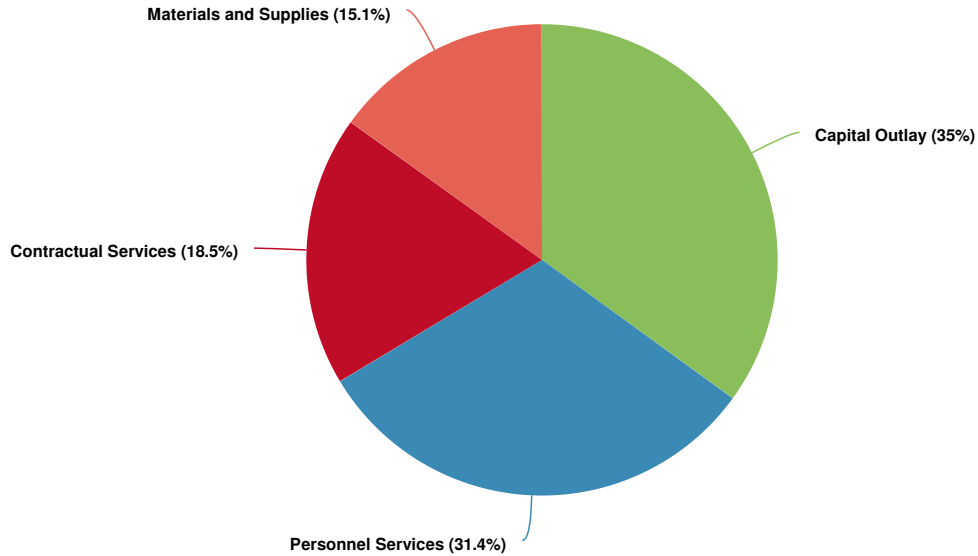
\$1,431,938 **\$368,758**
(34.68% vs. prior year)

Highways & Streets (4210) Proposed and Historical Budget vs. Actual

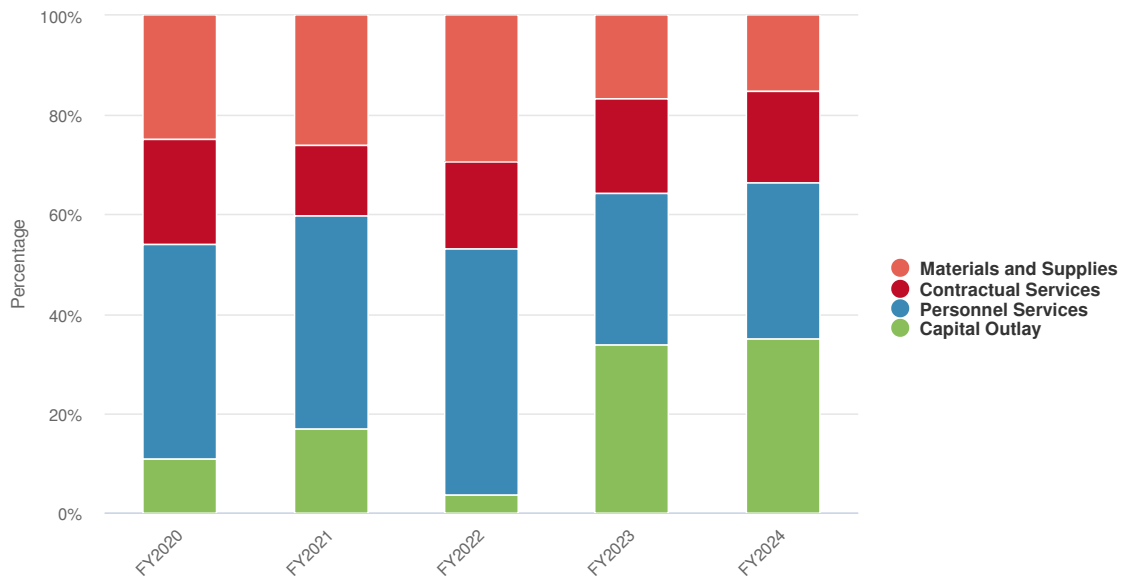


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						
Salaries Regular	100-4210.511100	\$186,409	\$199,586	\$190,425	\$211,235	\$312,750
Salary Overtime	100-4210.511300	\$6,865	\$5,024	\$15,695	\$10,000	\$10,000
Group Insurance	100-4210.512100	\$32,870	\$27,148	\$33,154	\$46,935	\$51,500
Benefit Dollars	100-4210.512190	\$10,246	\$9,137	\$9,254	\$13,000	\$18,500
Social Security - FICA	100-4210.512200	\$11,924	\$12,801	\$12,725	\$14,090	\$30,875
Medicare	100-4210.512300	\$2,789	\$2,994	\$2,976	\$3,575	\$3,420
Retirement Contributions	100-4210.512400	\$7,628	\$6,500	\$8,711	\$11,721	\$14,196
Workers' Compensation	100-4210.512700	\$10,934	\$11,108	\$13,685	\$12,284	\$8,546
Total Personnel Services:		\$269,664	\$274,298	\$286,624	\$322,840	\$449,787
Contractual Services						
Engineering - Street	100-4210.521203	\$35,551	\$14,428	\$13,581	\$15,000	\$15,000
Software/Hardware Support	100-4210.521302	\$2,593	\$2,483	\$2,561	\$2,400	\$2,900
Tree Trimming	100-4210.522141	\$15,920	\$15,400	\$15,490	\$15,400	\$50,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Repairs & Maintenance Equipment	100-4210.522202	\$32,093	\$16,520	\$18,418	\$30,000	\$30,000
Road Maintenance Contract	100-4210.522203	\$16,030	\$10,699	\$15,300	\$10,000	\$22,000
Property & Liability Insurance	100-4210.523100	\$9,319	\$8,281	\$12,264	\$10,000	\$10,371
Telephone	100-4210.523201	\$920	\$810	\$831	\$800	\$800
Cell Phones	100-4210.523204	\$3,870	\$3,648	\$3,287	\$4,000	\$4,200
Advertising	100-4210.523300	\$279	\$24	\$0	\$0	\$0
Dues & Fees	100-4210.523600	\$23	\$1,320	\$196	\$200	\$800
Education & Training	100-4210.523700	\$0	\$0	\$450	\$23,100	\$6,280
Contractual Services	100-4210.523850	\$16,078	\$16,718	\$26,035	\$92,640	\$123,100
Total Contractual Services:		\$132,675	\$90,330	\$108,414	\$203,540	\$265,451
Materials and Supplies						
General Supplies & Materials	100-4210.531100	\$48,783	\$54,185	\$69,300	\$61,000	\$66,500
Electricity	100-4210.531230	\$80,032	\$88,824	\$93,541	\$78,000	\$105,000
Gas & Diesel	100-4210.531270	\$22,681	\$21,693	\$35,143	\$24,000	\$28,800
Small Equipment	100-4210.531600	\$289	\$624	\$430	\$8,200	\$8,200
Other Supplies	100-4210.531700	\$405	\$0	\$0	\$0	\$0
Uniforms	100-4210.531701	\$1,904	\$2,131	\$86	\$5,600	\$7,200
Total Materials and Supplies:		\$154,094	\$167,457	\$198,500	\$176,800	\$215,700
Capital Outlay						
Infrastructure - Paving	100-4210.541401	\$47,358	\$87,000	\$10,000	\$10,000	\$250,000
Capital Outlay	100-4210.542100	\$0	\$0	\$15,475	\$100,000	\$0
Capital Outlay - Storm Drainage	100-4210.542102	\$0	\$0	\$0	\$250,000	\$200,000
Capital Outlay - Vehicles	100-4210.542200	\$20,349	\$22,179	\$0	\$0	\$51,000
Total Capital Outlay:		\$67,707	\$109,179	\$25,475	\$360,000	\$501,000
Total Expense Objects:		\$624,141	\$641,264	\$619,013	\$1,063,180	\$1,431,938



Cemetery (4950)



Dennis Ivey
Cemetery Crew

Mission Statement

To provide efficient, compassionate, and professional cemetery services and to preserve, protect, and maintain the historical, natural, and cultural resources of the municipal cemeteries.

Description

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

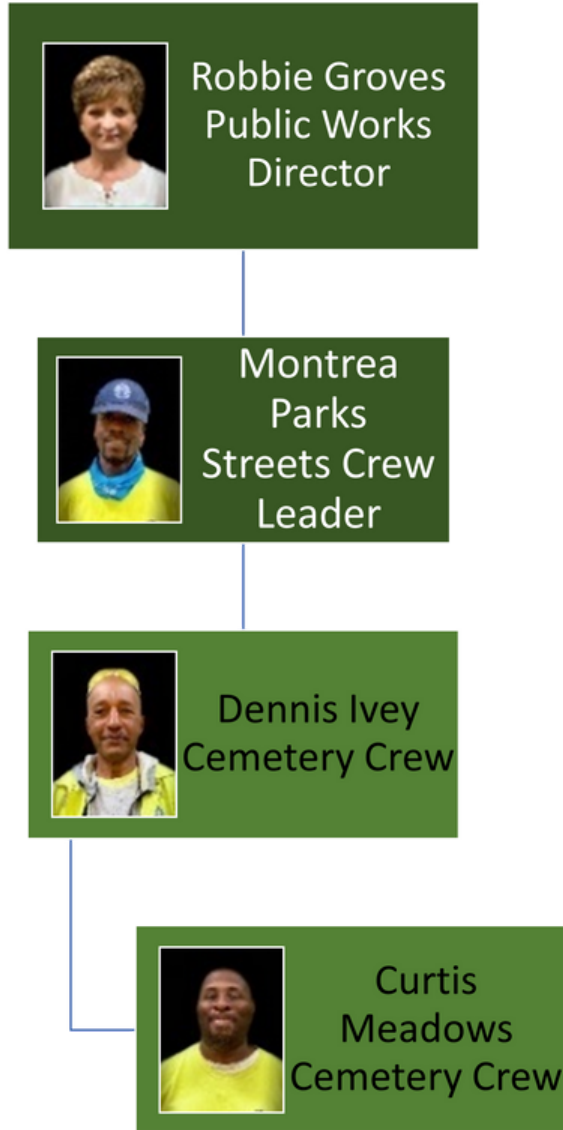
Accomplishments for Fiscal Year 2022-2023

- Worked with Omega Mapping to complete marking unmarked graves in Benny Hill Cemetery.
- Worked with Preserving our Georgia Cemeteries to repair over 40 damaged historical tombstones in Lakewood Cemetery.

Goals & Objectives for Fiscal Year 2023-2024

- Continue to work with Omega Mapping to identify unmarked graves in Lakewood Cemetery.
- Continue to Work with Preserving our Georgia Cemeteries to straighten and repair historical tombstones in both Cemeteries.
- Add gravel to cemetery roads.

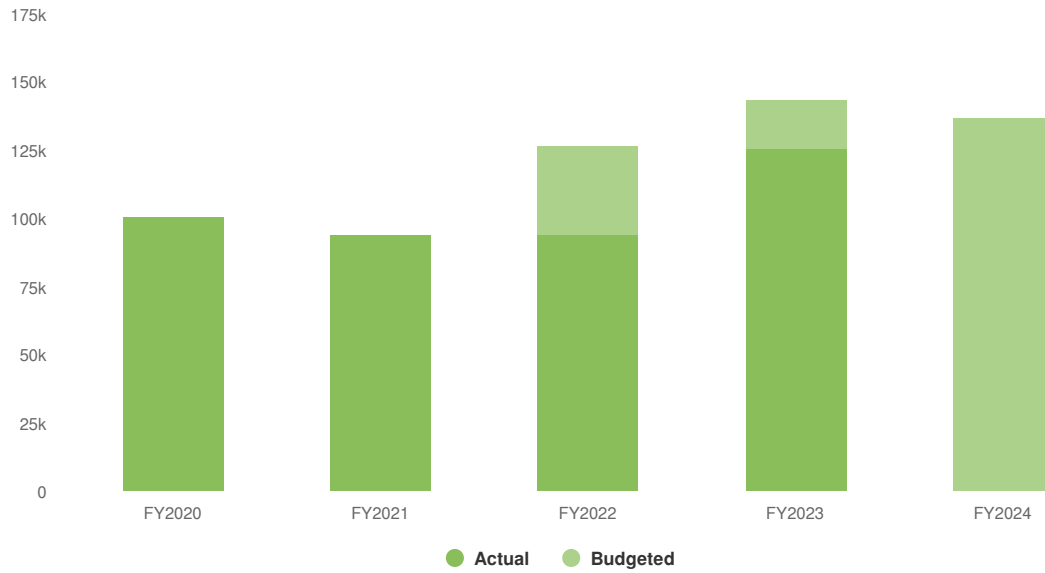
Organizational Chart



Expenditures Summary

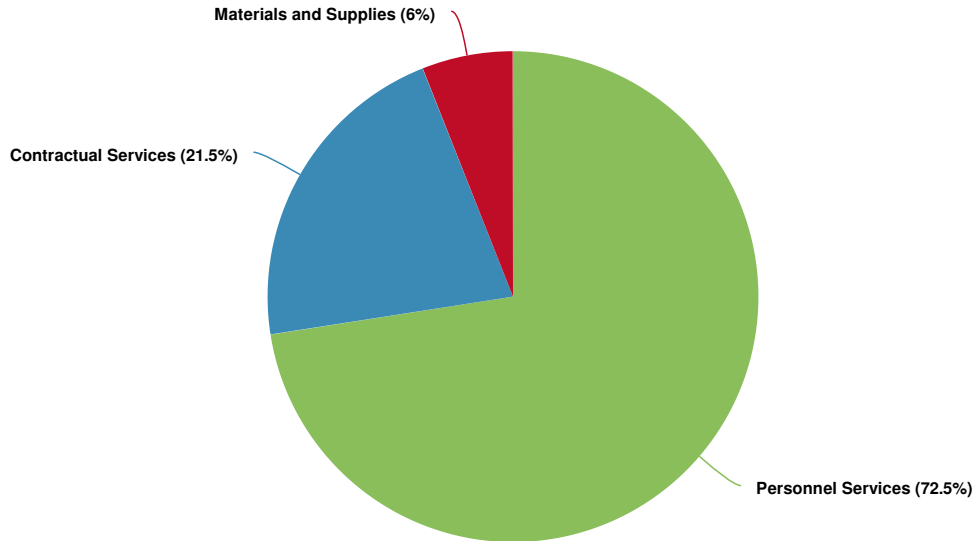
\$136,983 **-\$6,568**
(-4.58% vs. prior year)

Cemetery (4950) Proposed and Historical Budget vs. Actual

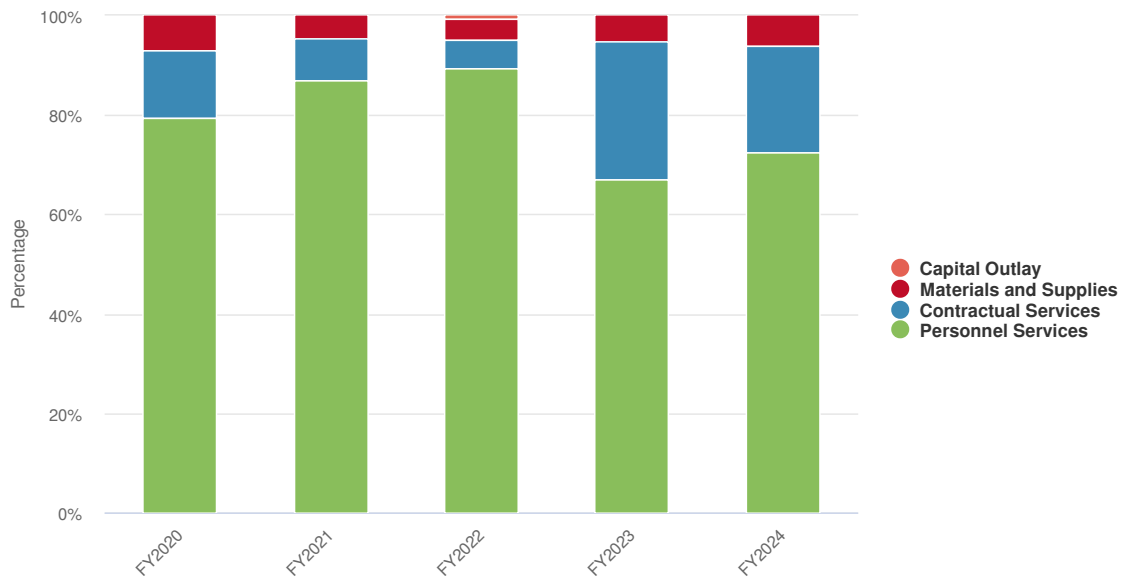


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						
Salaries Regular	100-4950.511100	\$52,692	\$53,751	\$59,237	\$64,120	\$66,350
Salary Overtime	100-4950.511300	\$136	\$24	\$657	\$2,000	\$2,000
Group Insurance	100-4950.512100	\$12,785	\$13,982	\$13,055	\$13,410	\$14,000
Benefit Dollars	100-4950.512190	\$4,800	\$4,431	\$3,929	\$4,600	\$4,500
Social Security - FICA	100-4950.512200	\$3,474	\$3,418	\$3,748	\$4,285	\$4,520
Medicare	100-4950.512300	\$813	\$799	\$877	\$1,090	\$1,100
Retirement Contributions	100-4950.512400	\$2,903	\$2,477	\$2,657	\$3,019	\$3,656
Workers' Compensation	100-4950.512700	\$2,201	\$3,214	\$2,849	\$3,727	\$3,250
Total Personnel Services:		\$79,804	\$82,097	\$87,008	\$96,251	\$99,376
Contractual Services						
Engineering	100-4950.521203	\$0	\$975	\$0	\$0	\$0
Software/Hardware Support	100-4950.521302	\$1,612	\$1,684	\$1,866	\$2,000	\$1,950
Survey - Cemetery	100-4950.522104	\$0	\$0	\$2,000	\$2,000	\$2,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Repairs & Maintenance Equipment	100- 4950.522202	\$1,610	\$700	\$389	\$30,000	\$17,500
Property & Liability Insurance	100- 4950.523100	\$1,209	\$1,289	\$1,291	\$1,000	\$857
Cell Phones	100- 4950.523204	\$525	\$575	\$566	\$600	\$600
Dues & Fees	100- 4950.523600	\$34	\$55	\$36	\$1,000	\$1,000
Education & Training	100- 4950.523700	\$1,260	\$320	\$150	\$500	\$500
Contractual Services	100- 4950.523850	\$7,490	\$2,300	\$1,320	\$3,000	\$5,000
Total Contractual Services:		\$13,741	\$7,899	\$7,617	\$40,100	\$29,407
Materials and Supplies						
General Supplies & Materials	100- 4950.531110	\$3,996	\$1,160	\$1,921	\$3,000	\$3,000
Gas & Diesel	100- 4950.531270	\$2,267	\$2,970	\$3,183	\$2,500	\$2,500
Small Equipment	100- 4950.531600	\$0	\$0	\$0	\$0	\$1,000
Uniforms	100- 4950.531701	\$748	\$160	\$0	\$1,700	\$1,700
Total Materials and Supplies:		\$7,010	\$4,289	\$5,105	\$7,200	\$8,200
Total Expense Objects:		\$100,555	\$94,286	\$99,730	\$143,551	\$136,983

Library Administration (6510)

Description

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.

Expenditures Summary

\$152,759

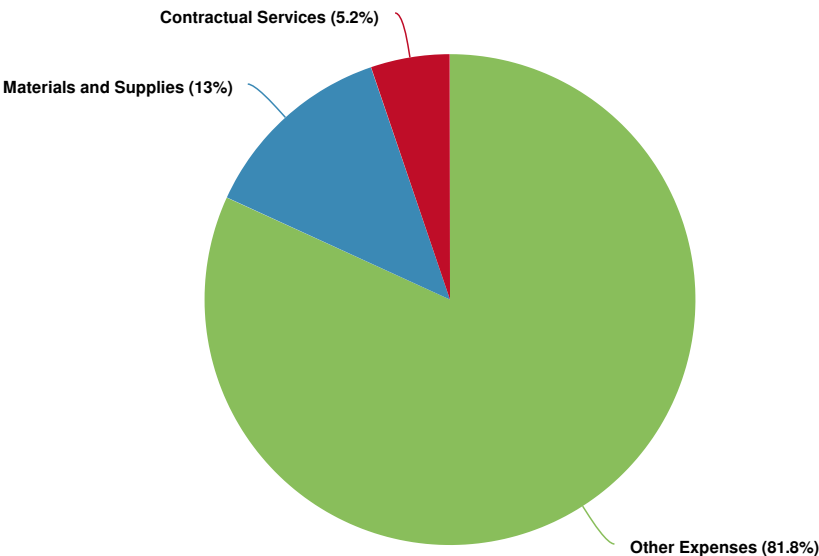
\$880
(0.58% vs. prior year)

Library Administration (6510) Proposed and Historical Budget vs. Actual

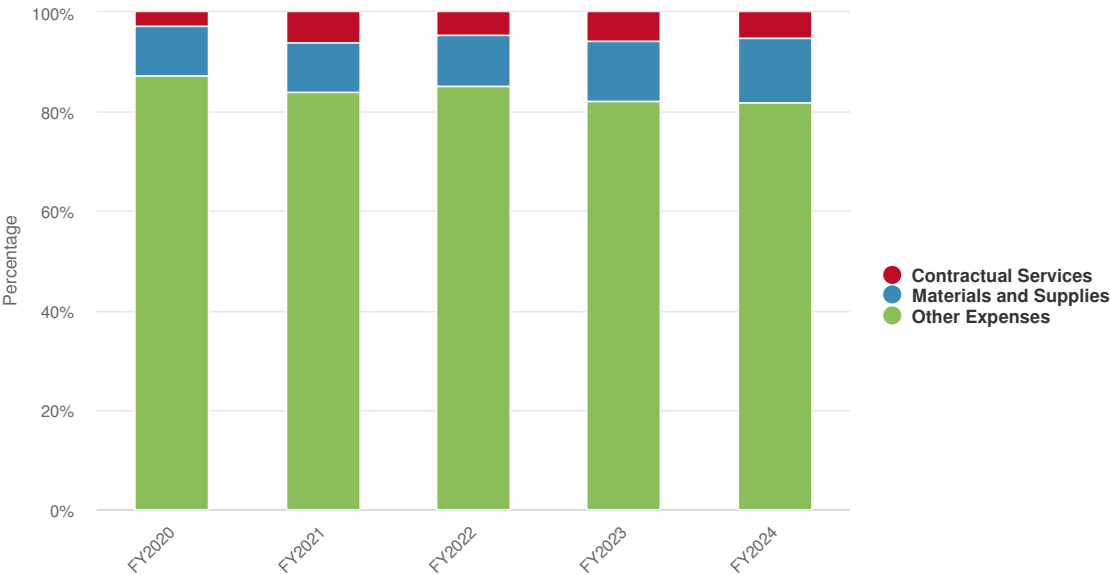


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Contractual Services						



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Repairs & Maintenance Building	100-6510.522201	\$1,122	\$932	\$2,314	\$1,809	\$1,578
Repairs & Maintenance Equipment	100-6510.522202	\$0	\$63	\$170	\$500	\$500
Property & Liability Insurance	100-6510.523100	\$563	\$6,869	\$4,977	\$5,000	\$4,691
Telephone	100-6510.523201	\$1,671	\$1,103	\$1,143	\$1,200	\$1,200
Contractual Services	100-6510.523850	\$334	\$0	\$0	\$0	\$0
Total Contractual Services:		\$3,689	\$8,968	\$8,604	\$8,509	\$7,969
Materials and Supplies						
General Supplies & Materials	100-6510.531100	\$25	\$30	\$0	\$0	\$0
Water & Sewer	100-6510.531210	\$753	\$119	\$162	\$150	\$240
Natural Gas	100-6510.531220	\$1,039	\$918	\$1,281	\$1,000	\$1,100
Electricity	100-6510.531230	\$7,931	\$11,554	\$12,489	\$13,800	\$15,000
Garbage	100-6510.531280	\$343	\$384	\$396	\$420	\$450
Books & Periodicals	100-6510.531400	\$4,000	\$2,000	\$3,000	\$3,000	\$3,000
Total Materials and Supplies:		\$14,090	\$15,005	\$17,329	\$18,370	\$19,790
Other Expenses						
Azalea Regional Library	100-6510.572002	\$121,860	\$124,297	\$124,297	\$125,000	\$125,000
Total Other Expenses:		\$121,860	\$124,297	\$124,297	\$125,000	\$125,000
Total Expense Objects:		\$139,639	\$148,270	\$150,229	\$151,879	\$152,759



Conservation Projects (7322)

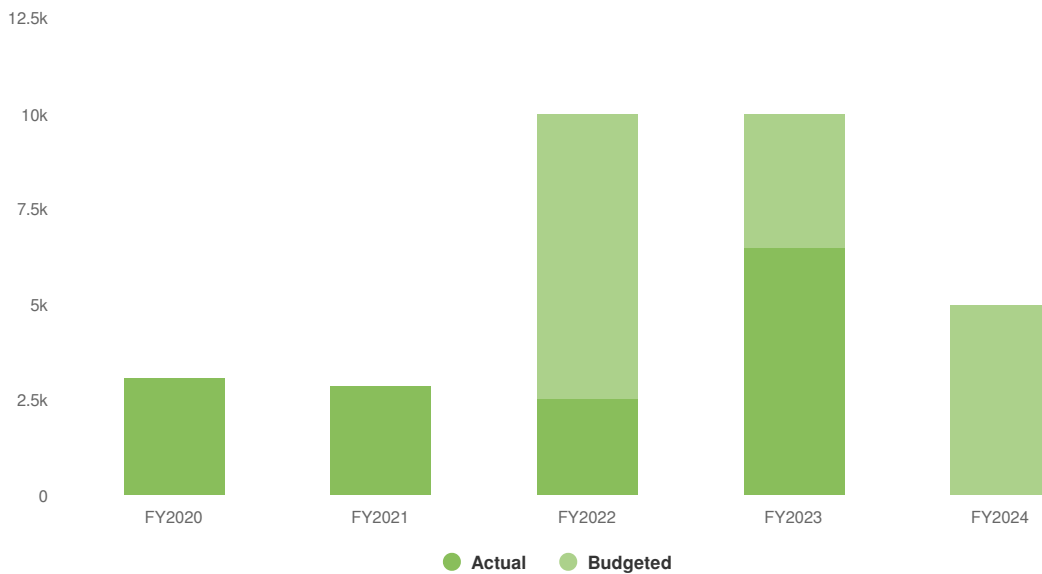
Description

This budget is for the support of the Historical Preservation Commission, the Tree Board Commission, and Downtown Development Authority of the City.

Expenditures Summary

\$5,000 **-\$5,000**
(-50.00% vs. prior year)

Conservation Projects (7322) Proposed and Historical Budget vs. Actual

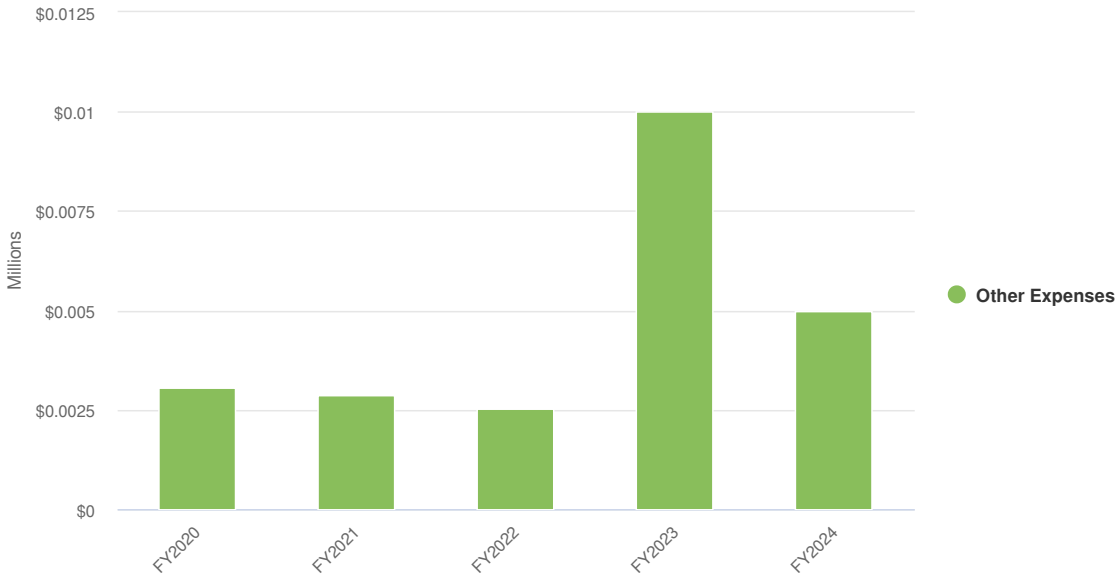


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Other Expenses						



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Historic Preservation	100- 7322.572001	\$709	\$1,150	\$11,909	\$2,000	\$2,000
Tree Board Commission	100- 7322.572002	\$2,362	\$1,710	\$1,500	\$5,000	\$2,000
Downtown Development Authority	100- 7322.572003	\$0	\$0	\$825	\$3,000	\$1,000
Total Other Expenses:		\$3,071	\$2,860	\$14,234	\$10,000	\$5,000
Total Expense Objects:		\$3,071	\$2,860	\$14,234	\$10,000	\$5,000

Transportation Services (5540)



Andria Fuesting
Transit Director

Mission Statement

Provide friendly, safe, reliable and cost-effective public transit service on a combination of flexible and fixed routes within Social Circle. Provide flexible routes to meet community needs to access commercial, employment, and school areas within the City and medical service areas within and near the City.

Description

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.

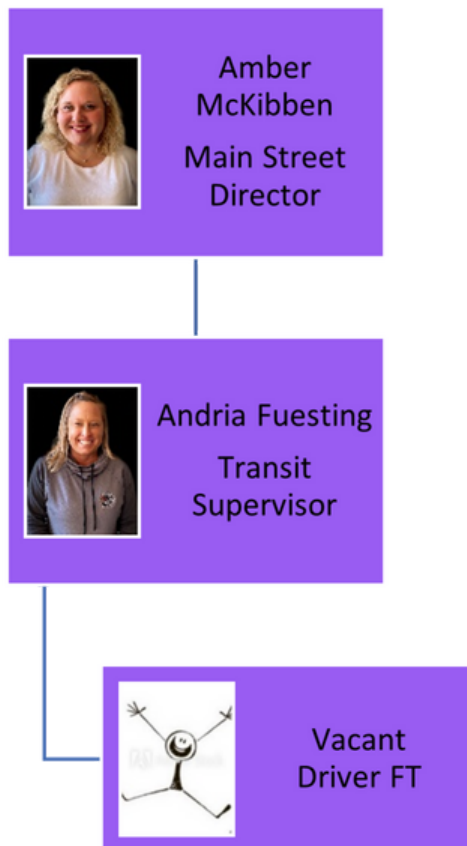
Accomplishments for Fiscal Year 2022-2023

- Maintained clean and safe transportation for our citizens.

Goals & Objectives for Fiscal Year 2023-2024

- Fill all vacant transit positions, and have full staff available at all times.
- Continue to maintain clean and safe transportation for our citizens.
- Provide transportation for citizens to our local events hosted by the city and mainstreet.

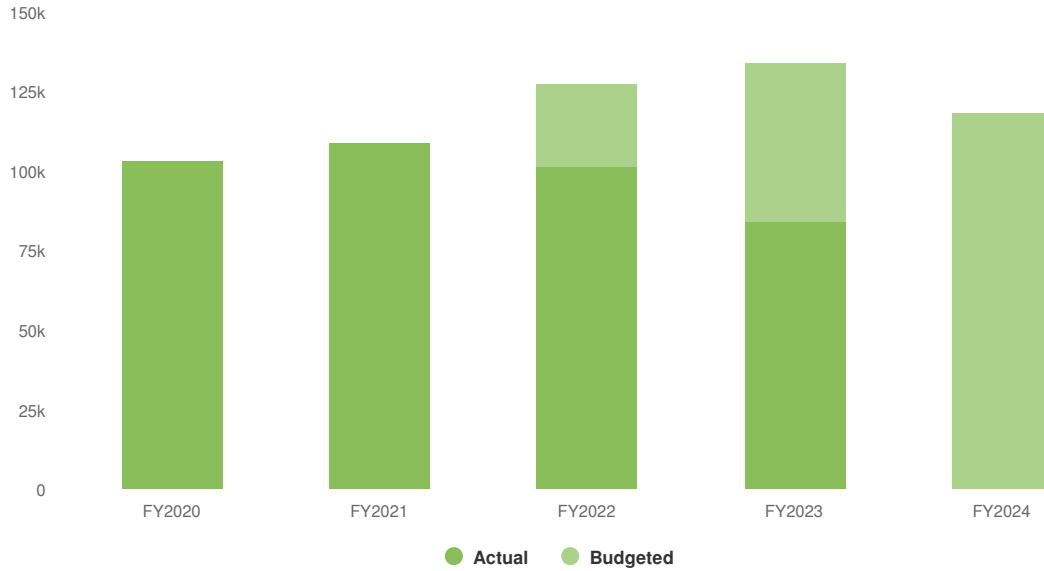
Organizational Chart



Expenditures Summary

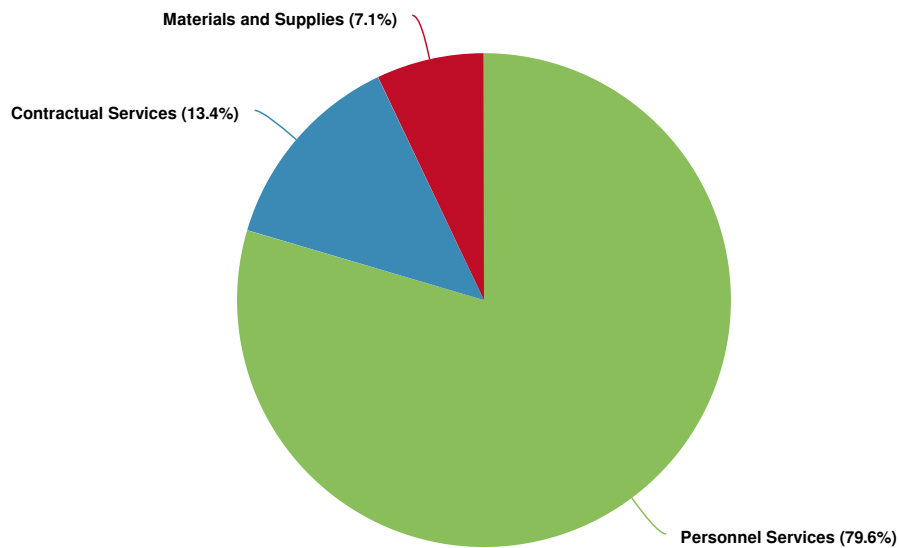
\$118,194 **-\$15,672**
(-11.71% vs. prior year)

Transportation Services (5540) Proposed and Historical Budget vs. Actual

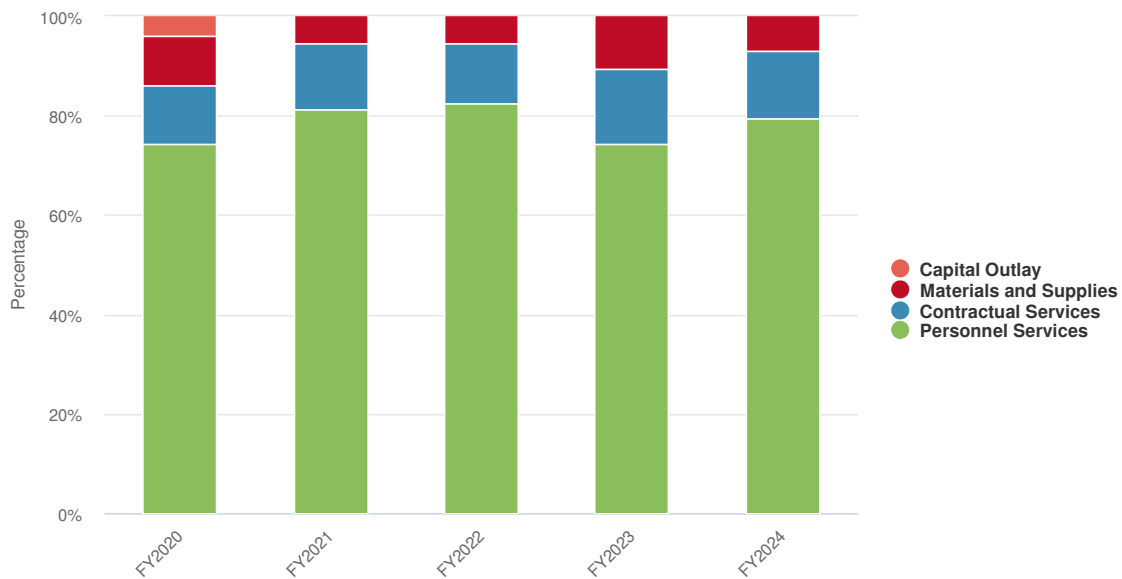


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Salaries Regular	100-5540.511100	\$57,200	\$68,448	\$64,246	\$67,650	\$65,550
Salary Overtime	100-5540.511300	\$393	\$1,641	\$380	\$2,000	\$2,000
Salaries Overtime - NON-5311	100-5540.511305	\$11	\$0	\$0	\$0	\$0
Group Insurance	100-5540.512100	\$7,786	\$6,988	\$7,516	\$13,410	\$12,000
Benefit Dollars	100-5540.512190	\$2,904	\$2,218	\$1,898	\$4,600	\$2,500
Social Security - FICA	100-5540.512200	\$3,597	\$4,394	\$3,926	\$4,525	\$4,500
Medicare	100-5540.512300	\$841	\$1,028	\$918	\$1,150	\$1,050
Retirement Contributions	100-5540.512400	\$2,107	\$1,794	\$3,554	\$3,205	\$3,881
Workers' Compensation	100-5540.512700	\$2,045	\$2,385	\$1,220	\$2,976	\$2,579
Total Personnel Services:		\$76,884	\$88,896	\$83,658	\$99,516	\$94,060
Contractual Services						
Software/Hardware Support	100-5540.521302	\$2,603	\$2,641	\$3,018	\$3,000	\$2,900
Repairs & Maintenance Equipment	100-5540.522202	\$435	\$2,211	\$1,063	\$2,000	\$2,000
Repairs & Maint. Equip. - NON-5311	100-5540.522205	\$0	\$115	\$0	\$1,000	\$1,000
Property & Liability Insurance	100-5540.523100	\$3,287	\$3,878	\$4,196	\$2,200	\$1,675
Property & Liability Insurance - NON-5311	100-5540.523105	\$0	\$0	-\$233	\$1,000	\$709
Telephone	100-5540.523201	\$1,078	\$1,039	\$1,049	\$1,200	\$1,050
Cell Phones	100-5540.523204	\$2,554	\$2,265	\$3,044	\$3,000	\$2,700
Advertising	100-5540.523300	\$106	\$158	\$30	\$3,500	\$500
Travel	100-5540.523500	\$338	\$0	\$0	\$200	\$200
Dues & Fees	100-5540.523600	\$92	\$79	\$36	\$300	\$150
Education & Training	100-5540.523700	\$0	\$950	\$0	\$500	\$500
Contractual Services	100-5540.523850	\$1,612	\$1,055	\$2,563	\$2,400	\$2,400
Total Contractual Services:		\$12,103	\$14,392	\$14,765	\$20,300	\$15,784
Materials and Supplies						
General Supplies & Materials	100-5540.531100	\$5,370	\$1,500	\$1,197	\$1,500	\$1,500



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Tires & Tubes	100- 5540.531103	\$0	\$0	\$0	\$1,300	\$1,300
Tires & Tubes - NON-5311	100- 5540.531106	\$0	\$0	\$0	\$0	\$800
Corona Prevention Supplies	100- 5540.531107	\$0	\$581	\$0	\$0	\$0
Electricity	100- 5540.531230	\$422	\$533	\$515	\$750	\$750
Gas & Diesel	100- 5540.531270	\$4,556	\$3,253	\$4,713	\$7,500	\$2,500
Gas & Diesel - NON-5311	100- 5540.531275	\$0	\$0	\$0	\$0	\$500
Small Equipment	100- 5540.531600	\$27	\$0	\$0	\$3,000	\$1,000
Total Materials and Supplies:		\$10,375	\$5,867	\$6,425	\$14,050	\$8,350
Capital Outlay						
Capital Outlay - Vehicles	100- 5540.542200	\$4,000	\$0	\$0	\$0	\$0
Total Capital Outlay:		\$4,000	\$0	\$0	\$0	\$0
Total Expense Objects:		\$103,362	\$109,155	\$104,848	\$133,866	\$118,194

Community Development (7410)



Ashley Davis
Community Development Director

Accomplishments for Fiscal Year 2022-2023

- Established Community Development Department and filled positions needed.
- Adopted Unified Development Code to modernize, streamline, and simplify several portions of the existing code.

Goals & Objectives for Fiscal Year 2023-2024

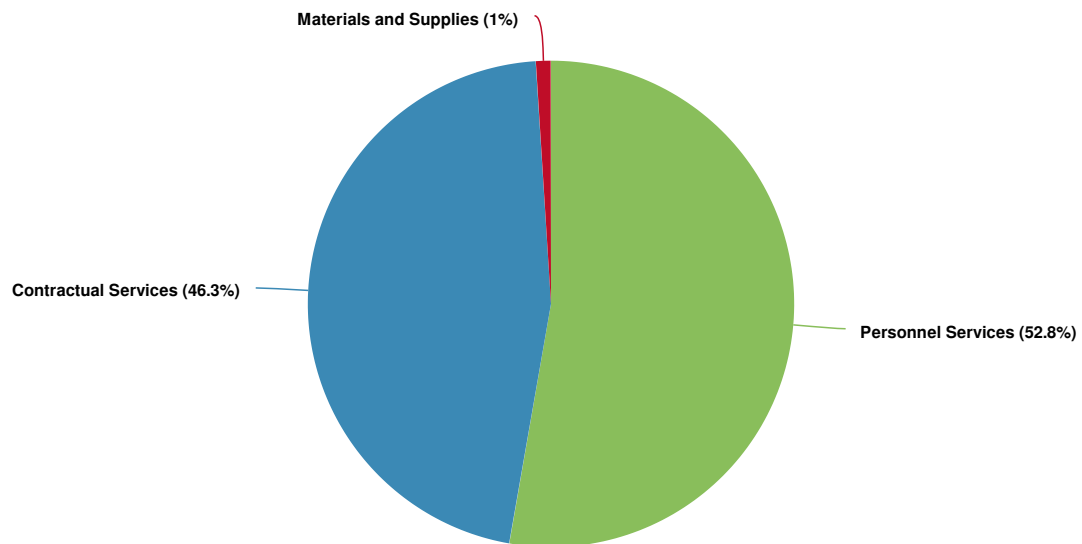
- Digitize all forms and applications relative to the Community Development Department.
- Create internal process sheets for staff.

Organizational Chart

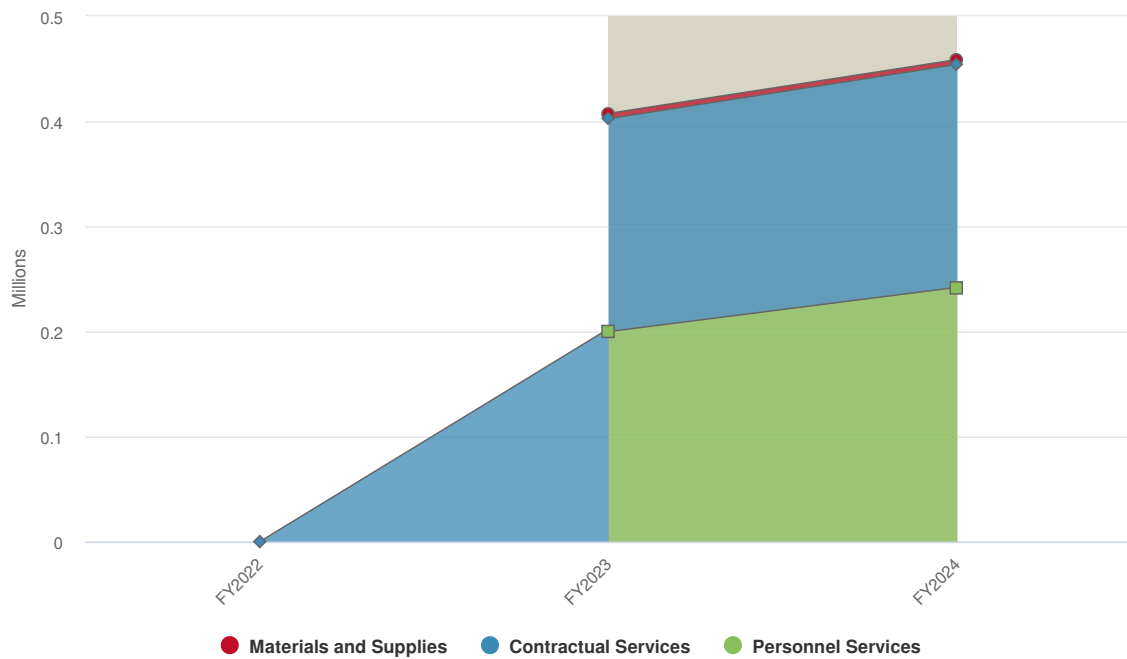


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						
Salaries Regular	100-7410.511100	\$0	\$0	\$0	\$161,960	\$200,500
Salary Overtime	100-7410.511300	\$0	\$0	\$0	\$0	\$1,000
Group Insurance	100-7410.512100	\$0	\$0	\$49	\$13,410	\$13,000
Benefit Dollars	100-7410.512190	\$0	\$0	\$0	\$4,600	\$3,000
Social Security - FICA	100-7410.512200	\$0	\$0	\$0	\$9,980	\$12,450
Medicare	100-7410.512300	\$0	\$0	\$0	\$2,555	\$2,950
Retirement Contributions	100-7410.512400	\$0	\$0	\$0	\$7,361	\$8,916
Workers' Compensation	100-7410.512700	\$0	\$0	\$0	\$0	\$213
Total Personnel Services:		\$0	\$0	\$49	\$199,866	\$242,029
Contractual Services						
Software/Hardware Support	100-7410.521302	\$0	\$0	\$0	\$15,300	\$16,525
Telephone	100-7410.523201	\$0	\$0	\$0	\$1,200	\$1,500
Postage	100-7410.523202	\$0	\$0	\$95	\$1,000	\$750
Cell Phones	100-7410.523204	\$0	\$0	\$0	\$1,700	\$1,200
Advertising	100-7410.523300	\$0	\$0	\$0	\$3,500	\$1,500
Travel	100-7410.523500	\$0	\$0	\$0	\$500	\$1,500
Travel - GICH	100-7410.523510	\$0	\$0	\$0	\$2,000	\$0
Dues & Fees	100-7410.523600	\$0	\$0	\$0	\$250	\$250
Building Permit Fees	100-7410.523610	\$0	\$0	\$0	\$105,000	\$150,000
Education & Training	100-7410.523700	\$0	\$0	\$0	\$3,000	\$3,000
Contractual Services	100-7410.523850	\$0	\$0	\$0	\$69,200	\$36,000
Total Contractual Services:		\$0	\$0	\$95	\$202,650	\$212,225
Materials and Supplies						
General Supplies & Materials	100-7410.531100	\$0	\$0	\$0	\$3,000	\$3,000



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Gas & Diesel	100- 7410.531270	\$0	\$0	\$0	\$0	\$50
Small Equipment	100- 7410.531600	\$0	\$0	\$0	\$2,000	\$1,500
Total Materials and Supplies:		\$0	\$0	\$0	\$5,000	\$4,550
Total Expense Objects:		\$0	\$0	\$144	\$407,516	\$458,804

Main Street (7540)



Amber McKibben
Main Street Director

Mission Statement

To create an environment for business vitality downtown that is ultimately family friendly, that offers services and goods to the citizens, and that encourages ownership and pride in the City. In addition, Main Street creates, encourages, and promotes events and activities downtown to support community gatherings and the business environment.

Description

The Main Street Division staffs the Downtown Development Authority and 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. The Main Street Executive Director's salary and benefits, and the operating cost for the Welcome Center, are funded by City General Funds. Downtown projects and activities are supported through sponsorships, fundraising, event revenues, grants and other sources.

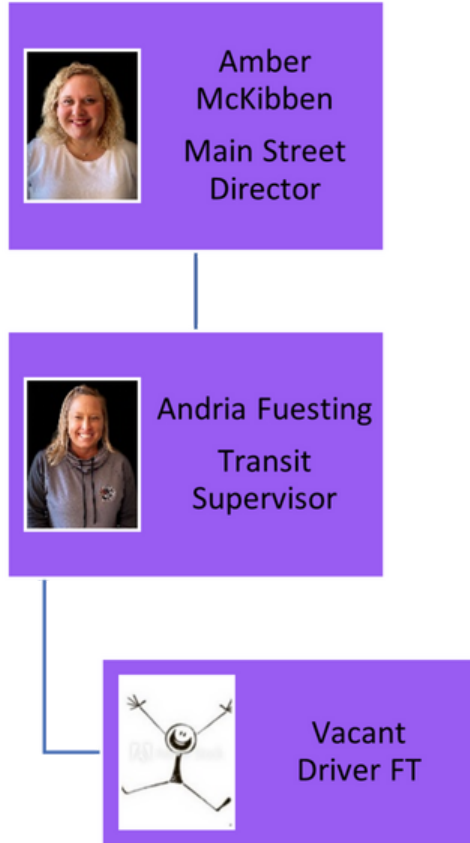
Accomplishments for Fiscal Year 2022-2023

- Recruited businesses downtown and provided promotion, support, and advertising of existing businesses through social media, activities, group advertising and merchant group meetings to discuss ideas for the betterment downtown.
- Worked with the Social Circle Downtown Development Authority to get them more involved Downtown.
- Developed a parking strategy for Downtown. Re-striped Dally Square and the lot behind the Post Office.
- Maximized the potential of the Welcome Center as the city heritage museum. There was a need to focus on preserving the history of our city.
- Promoted historic preservation through recognition, education, and demonstration projects.

Goals & Objectives for Fiscal Year 2022-2023

- Continue to recruit businesses downtown and provide promotion, support, and advertising of existing businesses through social media, activities, group advertising and merchant group meetings to discuss ideas for the betterment downtown.
- Work with the Social Circle Downtown Development Authority to get them more involved Downtown. We need to redefine the vision for Downtown and have more input from the DDA.
- Develop a plan to improve pedestrian safety and aesthetics in downtown.
- Promote historic preservation through recognition, education, and demonstration projects.
- Add and improve current signage in downtown to promote events and spotlight businesses.
- Grow our partnership with the Walton and Newton County Chamber of Commerce.
- Have a more active outreach with businesses in downtown by creating business spotlight opportunities while recruiting merchants to be more involved and engaged in activities.

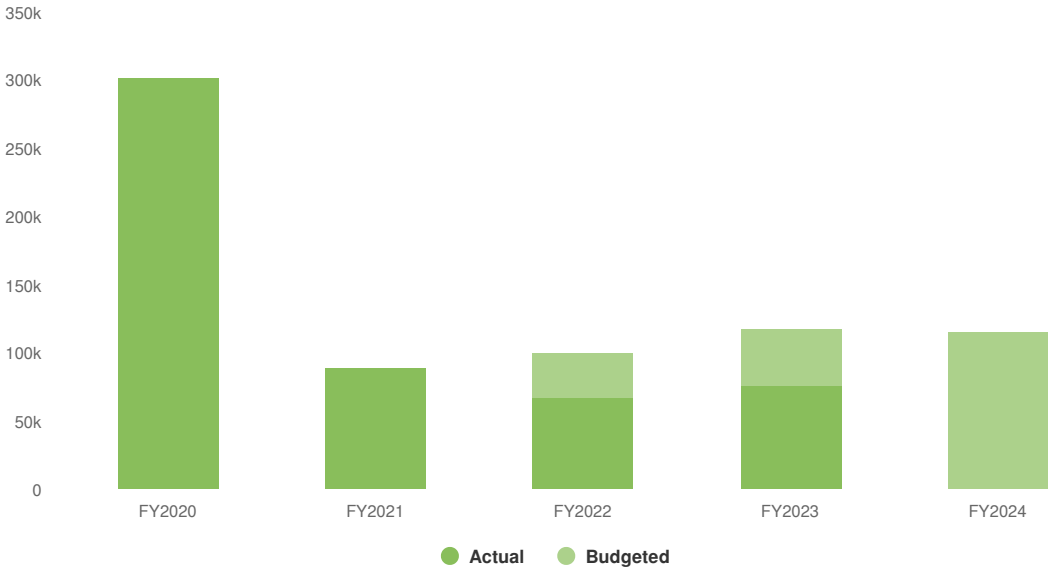
Organizational Chart



Expenditures Summary

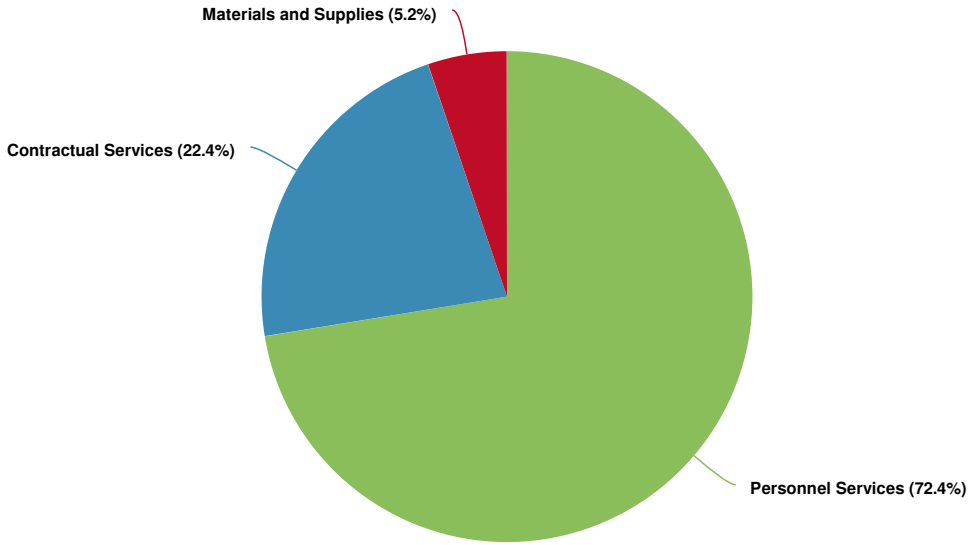
\$115,048 **-\$2,852**
(-2.42% vs. prior year)

Main Street (7540) Proposed and Historical Budget vs. Actual

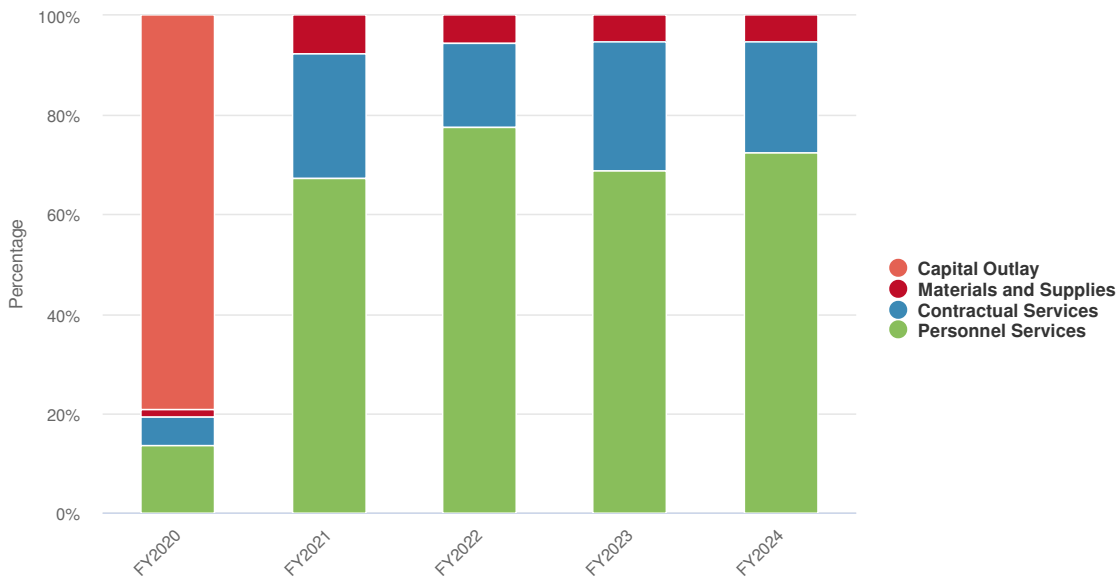


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						
Salaries Regular	100-7540.511100	\$35,907	\$53,500	\$48,055	\$64,865	\$68,000
Group Insurance	100-7540.512100	\$0	\$45	\$50	\$6,705	\$5,000
Benefit Dollars	100-7540.512190	\$0	\$562	\$675	\$1,000	\$750
Social Security - FICA	100-7540.512200	\$2,226	\$3,354	\$3,021	\$4,370	\$4,650
Medicare	100-7540.512300	\$521	\$784	\$706	\$1,110	\$1,100
Retirement Contributions	100-7540.512400	\$0	\$1,309	\$1,489	\$2,984	\$3,614
Workers' Compensation	100-7540.512700	\$1,949	\$182	\$182	\$216	\$213
Total Personnel Services:		\$40,603	\$59,736	\$54,178	\$81,250	\$83,327
Contractual Services						
Software/Hardware Support	100-7540.521302	\$4,444	\$5,001	\$3,010	\$3,500	\$3,750
Repairs & Maintenance Building	100-7540.522201	\$1,741	\$385	\$1,567	\$11,000	\$8,000
Repairs & Maintenance Equipment	100-7540.522202	\$503	\$10	\$0	\$750	\$500
Rental of Equipment or Vehicles	100-7540.522320	\$2,669	\$2,768	\$1,226	\$1,500	\$1,500

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Property & Liability Insurance	100-7540.523100	\$1,360	\$1,367	\$1,438	\$1,200	\$1,071
Telephone	100-7540.523201	\$1,276	\$1,309	\$1,293	\$1,600	\$1,300
Cell Phones	100-7540.523204	\$525	\$518	\$513	\$600	\$600
Advertising	100-7540.523300	\$1,578	\$1,565	\$998	\$2,000	\$2,000
Travel	100-7540.523500	\$509	\$0	\$0	\$1,000	\$1,000
Dues & Fees	100-7540.523600	\$407	\$85	\$531	\$1,000	\$1,000
Education & Training	100-7540.523700	\$1,378	\$3,475	\$0	\$2,000	\$2,000
Contractual Services	100-7540.523850	\$837	\$5,865	\$3,066	\$4,500	\$3,000
Total Contractual Services:		\$17,226	\$22,347	\$13,641	\$30,650	\$25,721
Materials and Supplies						
General Supplies & Materials	100-7540.531100	\$1,940	\$3,489	\$1,972	\$3,000	\$2,500
Corona Prevention Supplies	100-7540.531107	\$0	\$656	\$0	\$0	\$0
Electricity	100-7540.531230	\$2,049	\$2,541	\$2,403	\$2,500	\$2,750
Small Equipment	100-7540.531600	\$1,131	\$0	\$0	\$500	\$750
Total Materials and Supplies:		\$5,120	\$6,686	\$4,375	\$6,000	\$6,000
Capital Outlay						
Capital Outlay - Friendship Park	100-7540.549001	\$238,076	\$0	\$0	\$0	\$0
Total Capital Outlay:		\$238,076	\$0	\$0	\$0	\$0
Total Expense Objects:		\$301,025	\$88,769	\$72,194	\$117,900	\$115,048

Confiscations (3290)

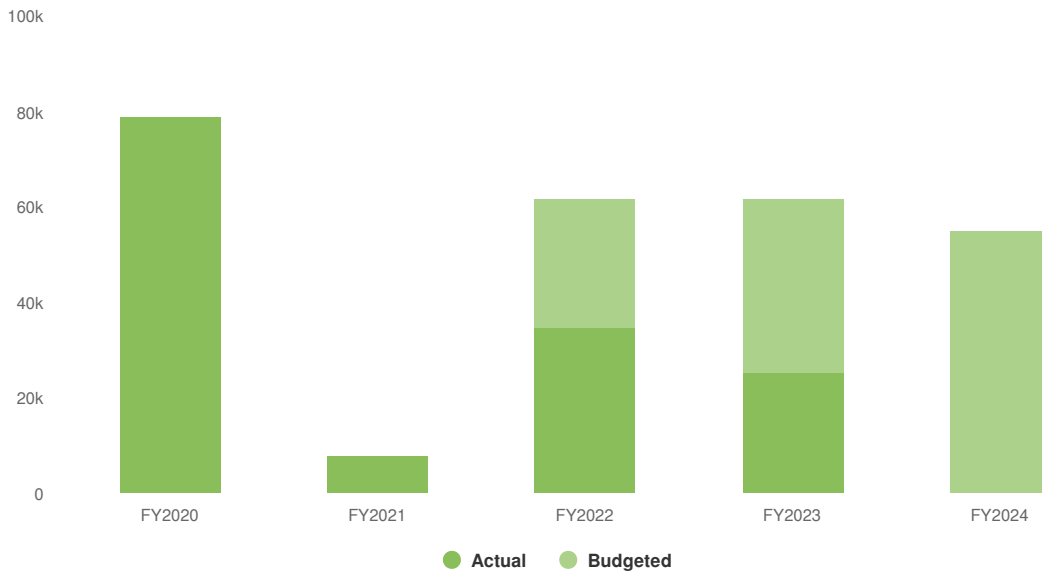
Description

Occasionally the Police Department makes certain arrests where they confiscate money and property which is eventually forfeited to the City. In addition, the Social Circle Police Department is participating with the DEA Task Force in Atlanta. Funds derived from these confiscations must be used to support police activities and equipment, but not for normal operating costs.

Expenditures Summary

\$55,000 **-\$6,500**
(-10.57% vs. prior year)

Confiscations (3290) Proposed and Historical Budget vs. Actual

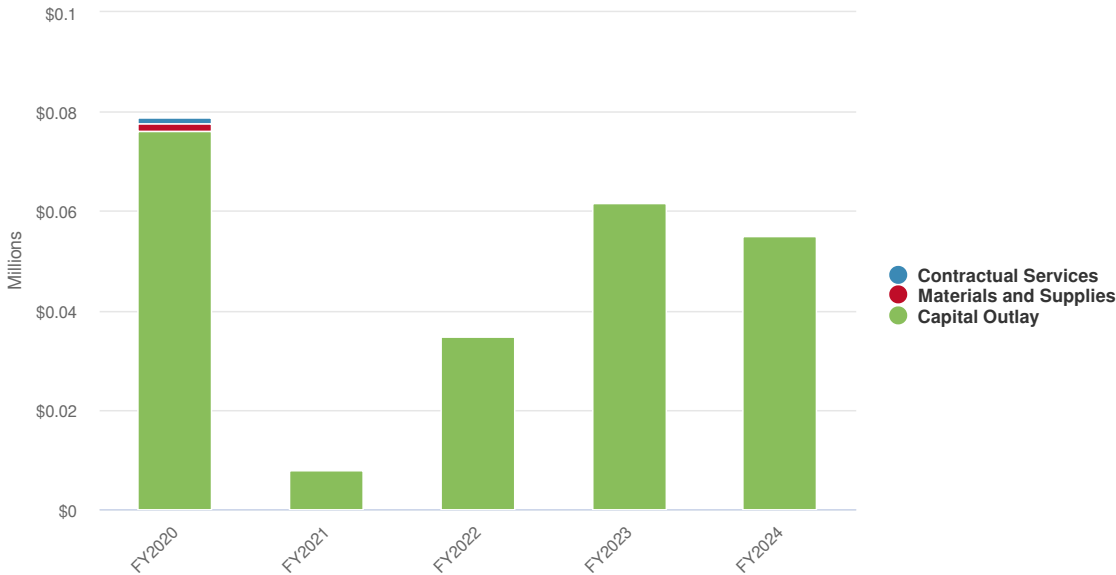


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2024 Budgeted	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects							
Contractual Services							



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2024 Budgeted	FY2023 Amended Budget	FY2024 Adopted Budget
Contractual Services	210-3290.523850	\$1,200	\$0	\$0	\$0	\$0	\$0
Total Contractual Services:		\$1,200	\$0	\$0	\$0	\$0	\$0
Materials and Supplies							
General Supplies & Materials	210-3290.531100	\$1,700	\$0	\$4,246	\$0	\$0	\$0
Total Materials and Supplies:		\$1,700	\$0	\$4,246	\$0	\$0	\$0
Capital Outlay							
Capital Outlay Equipment	210-3290.542200	\$25,891	\$0	\$0	\$0	\$0	\$0
Capital Outlay Cars	210-3290.542300	\$50,138	\$7,925	\$34,692	\$61,500	\$61,500	\$55,000
Total Capital Outlay:		\$76,029	\$7,925	\$34,692	\$61,500	\$61,500	\$55,000
Total Expense Objects:		\$78,929	\$7,925	\$38,938	\$61,500	\$61,500	\$55,000

SPLOST 2013 & 2019 (4980 & 4981)

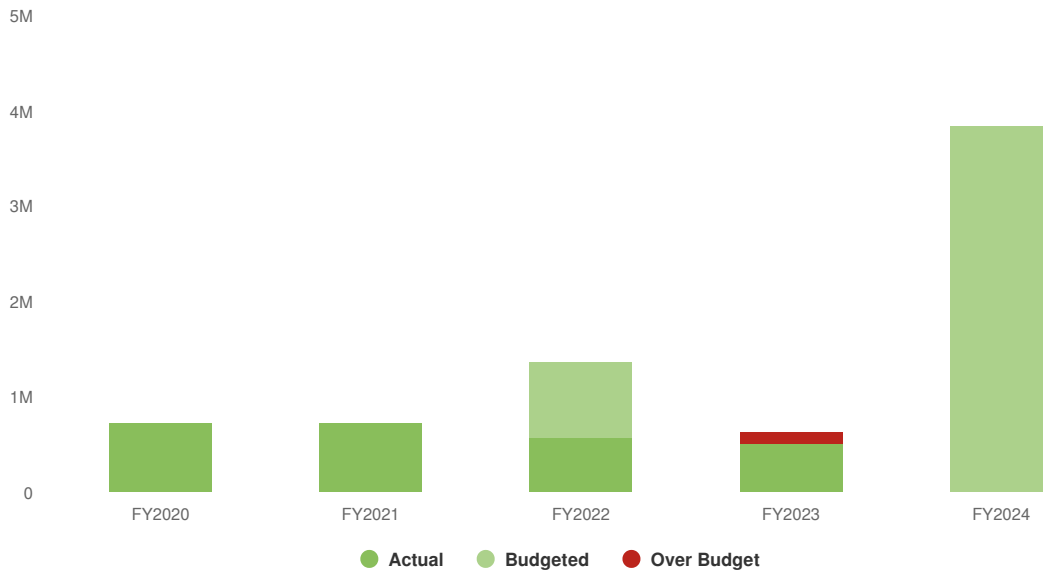
Description

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 to fund 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 2018 and effective January 2019 for five years.

Expenditures Summary

\$3,840,645 **\$3,344,645**
(674.32% vs. prior year)

SPLOST 2013 & 2019 (4980 & 4981) Proposed and Historical Budget vs. Actual

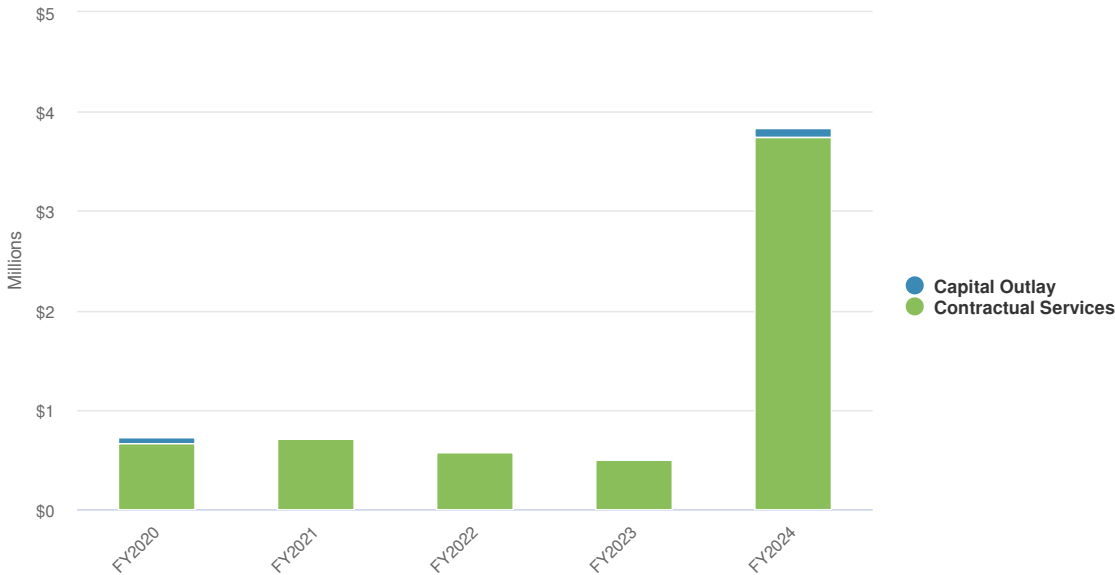


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Contractual Services						



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
East Hightower Bridge SW	320-4980.521220	\$0	\$148,916	\$0	\$0	\$0
2013 SPLOST WWTP Radios	320-4980.521228	\$9,316	\$0	\$0	\$0	\$0
2013 SPLOST LMIG SPLOST Paving Match	320-4980.521229	\$17,487	\$0	\$0	\$0	\$0
2019 SPLOST - Sidewalk Rehabilitation	320-4981.521206	\$0	\$22,624	\$0	\$145,000	\$157,000
2019 SPLOST - Police Car Replacement	320-4981.521209	\$0	\$65,352	\$35,000	\$0	\$0
2019 SPLOST - Police Car Camera System Upgrades	320-4981.521210	\$0	\$0	\$0	\$0	\$70,000
2019 LMIG Paving Match	320-4981.521229	\$115,189	\$32,000	\$20,318	\$226,000	\$61,645
2019 SPLOST Traffic Signal & Curb Returns	320-4981.521230	\$242,785	\$161,890	\$0	\$0	\$0
2019 SPLOST Expenses with TAP Grant match	320-4981.521231	\$77,258	\$149,030	\$127,998	\$0	\$2,000,000
2019 SPLOST N. Cherokee Streetlights	320-4981.521233	\$0	\$80,500	\$0	\$0	\$0
2019 SPLOST Replace Scott Air Packs	320-4981.521234	\$209,993	\$0	\$0	\$0	\$0
2019 SPLOST - City Hall Building Improvements	320-4981.521235	\$0	\$21,874	\$65,935	\$0	\$0
2019 SPLOST - PW Pole Barn	320-4981.521236	\$0	\$33,435	\$0	\$0	\$0
2019 SPLOST Roadway Drainage Improvements	320-4981.521237	\$0	\$0	\$0	\$30,000	\$89,000
2019 SPLOST Welcome Center Repairs	320-4981.521238	\$0	\$0	\$21,758	\$45,000	\$0
2019 SPLOST Sycamore St. Parking Lot Impr.	320-4981.521243	\$0	\$0	\$18,650	\$0	\$0
2019 SPLOST Community Room Upgrades	320-4981.521245	\$0	\$0	\$0	\$50,000	\$0
2019 SPLOST - Building Upgrades	320-4981.521246	\$0	\$0	\$0	\$0	\$110,000
2019 SPLOST - Water Treatment Plant Improvements	320-4981.521247	\$0	\$0	\$0	\$0	\$1,253,000
Total Contractual Services:		\$672,028	\$715,622	\$289,660	\$496,000	\$3,740,645
Capital Outlay						
SPLOST 2013 CIP Parks - Friendship Park	320-4980.549001	\$50,000	\$0	\$0	\$0	\$100,000
Total Capital Outlay:		\$50,000	\$0	\$0	\$0	\$100,000
Total Expense Objects:		\$722,028	\$715,622	\$289,660	\$496,000	\$3,840,645



Sewer & Wastewater (4330)



Jay Link

Water & Sewer Superintendent

Mission Statement

Provide collection and treatment of wastewater throughout the city that is compliant with all environmental and other regulations, cost effective, and reliable.

Description

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.

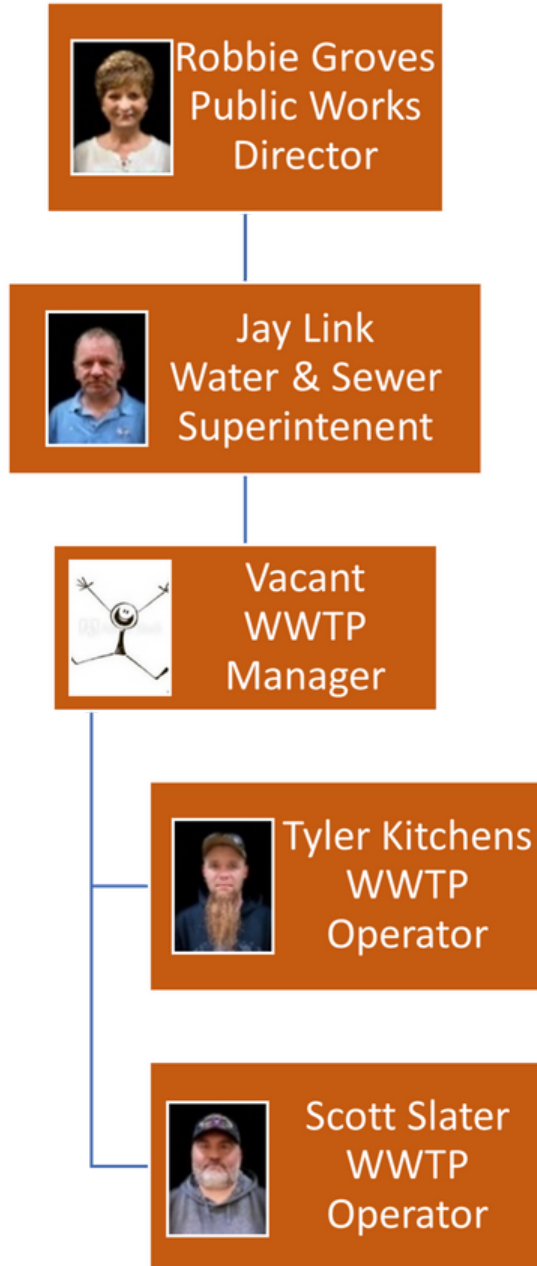
Accomplishments for Fiscal Year 2022-2023

- Received 1M for the 2022 Community Development Block Grant
- Completed the 2020 CDBG Mill Village Project
- Purchased a new sewer camera.

Goals & Objectives for Fiscal Year 2023-2024

- Begin Construction on 2022 CDBG Marco Estate Sewer Project
- Acquire property for future sewer projects and begin construction on new sewer laterals.
- Continue to design new wastewater plant with hopes to begin construction in late April 2024.
- Finish review of Sewer Master Plan and change priorities as needed.

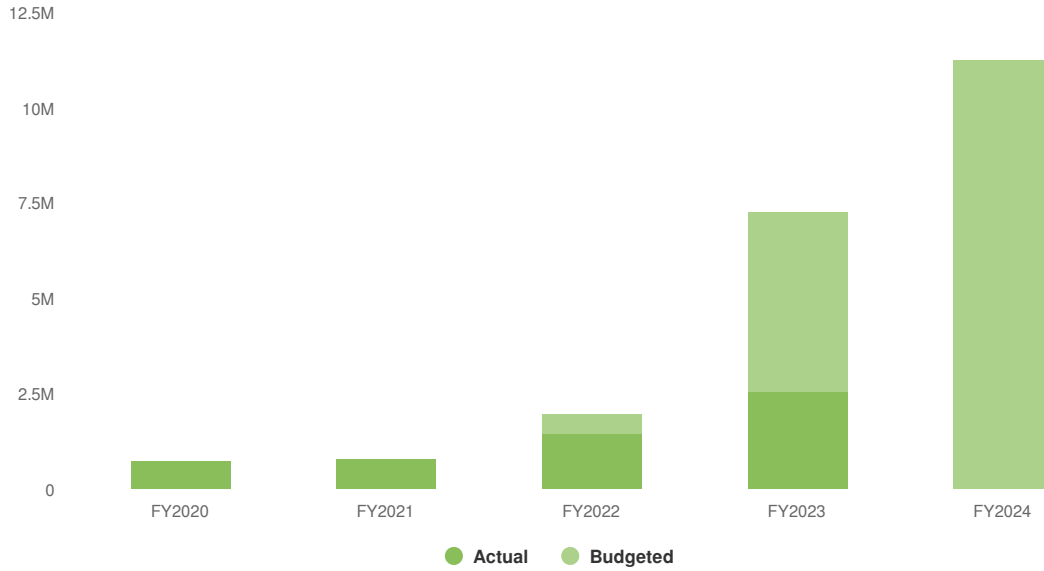
Organizational Chart



Expenditures Summary

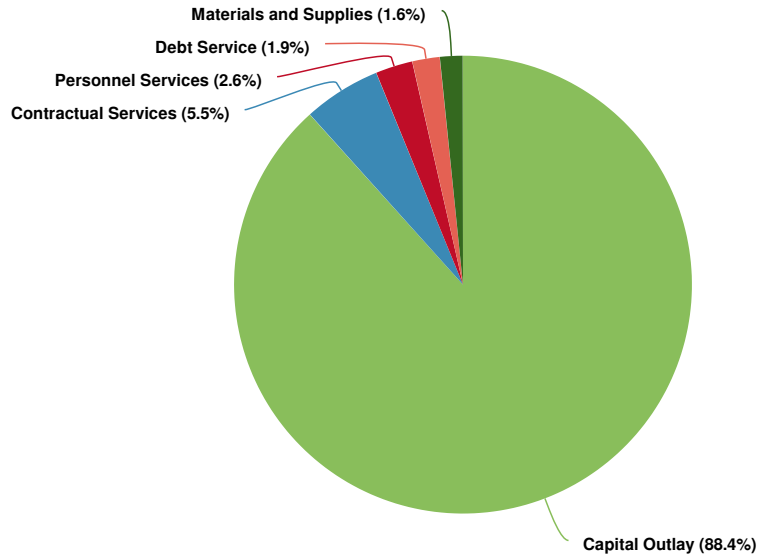
\$11,238,176 **\$3,960,555**
(54.42% vs. prior year)

Sewer & Wastewater (4330) Proposed and Historical Budget vs. Actual

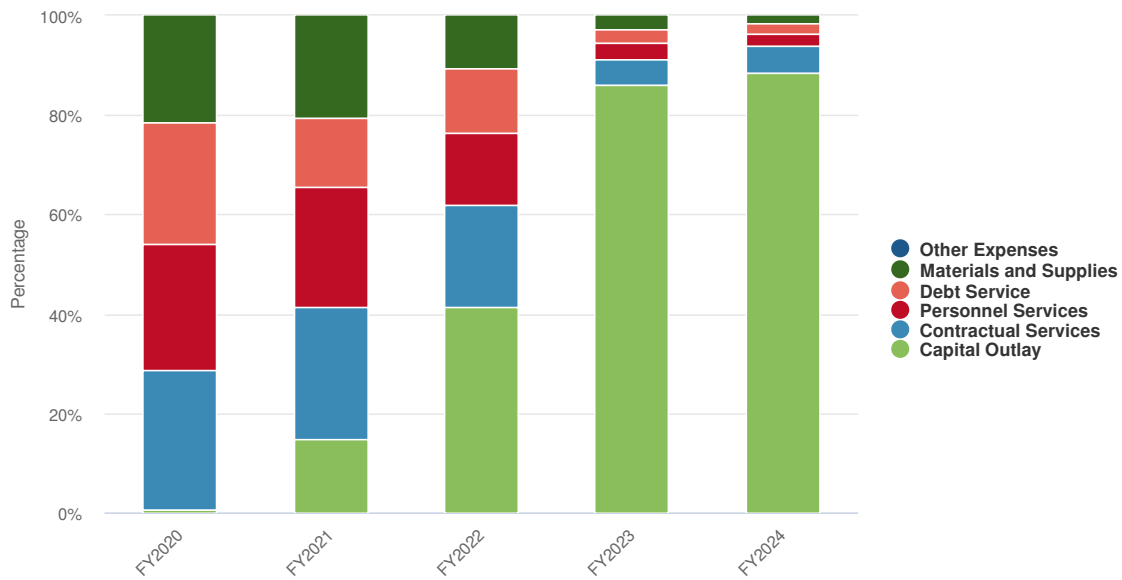


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						
Salaries Regular	505-4330.511100	\$147,247	\$154,705	\$164,597	\$171,660	\$213,500
Salary Overtime	505-4330.511300	\$6,876	\$5,573	\$8,088	\$6,000	\$15,000
Group Insurance	505-4330.512100	\$14,049	\$13,742	\$18,602	\$20,115	\$28,000
Benefit Dollars	505-4330.512190	\$9,243	\$6,248	\$5,400	\$7,200	\$6,000
Social Security - FICA	505-4330.512200	\$9,666	\$10,086	\$10,637	\$11,550	\$15,200
Medicare	505-4330.512300	\$2,261	\$2,359	\$2,488	\$2,935	\$3,600
Retirement Contributions	505-4330.512400	\$854	-\$8,871	\$89,033	\$8,411	\$10,186
Workers' Compensation	505-4330.512700	\$2,426	\$2,525	\$3,837	\$2,802	\$3,271
Total Personnel Services:		\$192,621	\$186,367	\$302,683	\$230,673	\$294,757
Contractual Services						
Audit/Accounting	505-4330.521202	\$5,900	\$5,899	\$10,100	\$12,335	\$20,000
Engineering	505-4330.521203	\$17,835	\$30,201	\$48,149	\$48,000	\$230,000
Industrial Pre-Treatment	505-4330.521204	\$9,458	\$12,320	\$16,754	\$12,000	\$30,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
CDBG Admin Fees	505-4330.521205	\$0	\$0	\$0	\$10,000	\$45,000
Software/Hardware Support	505-4330.521302	\$8,940	\$6,615	\$7,097	\$10,500	\$8,340
Disposal	505-4330.522110	\$21,945	\$20,916	\$27,487	\$49,150	\$49,700
Repairs & Maintenance Equipment	505-4330.522202	\$122,060	\$103,630	\$193,712	\$187,184	\$150,000
Rental of Equipment or Vehicles	505-4330.522320	\$0	\$0	\$497	\$0	\$0
Property & Liability Insurance	505-4330.523100	\$18,566	\$18,226	\$21,390	\$25,000	\$23,386
Telephone	505-4330.523201	\$2,900	\$2,954	\$3,281	\$3,000	\$4,900
Postage	505-4330.523202	\$48	\$0	\$0	\$1,000	\$1,000
Cell Phones	505-4330.523204	\$1,264	\$1,359	\$1,353	\$3,950	\$4,000
Advertising	505-4330.523300	\$315	\$40	\$315	\$500	\$500
Dues & Fees	505-4330.523600	\$671	\$149	\$302	\$1,000	\$1,300
Education & Training	505-4330.523700	\$1,144	\$1,764	\$1,160	\$5,000	\$7,600
Contractual Services	505-4330.523850	\$60	\$0	\$43,909	\$40,800	\$39,500
Total Contractual Services:		\$211,105	\$204,074	\$375,506	\$409,418	\$615,226
Materials and Supplies						
General Supplies & Materials	505-4330.531100	\$32,029	\$29,546	\$36,845	\$50,000	\$50,000
Corona Prevention Supplies	505-4330.531107	\$0	\$581	\$0	\$0	\$0
Electricity	505-4330.531230	\$124,468	\$123,428	\$132,206	\$130,000	\$122,000
Gas & Diesel	505-4330.531270	\$3,201	\$3,533	\$9,011	\$6,000	\$9,000
Other Supplies	505-4330.531700	\$48	\$0	\$0	\$0	\$0
Uniforms	505-4330.531701	\$1,017	\$614	\$100	\$3,000	\$0
Total Materials and Supplies:		\$160,762	\$157,702	\$178,162	\$189,000	\$181,000
Capital Outlay						
Capital Outlay - Machinery	505-4330.542100	\$0	\$0	\$0	\$72,000	\$0
Capital Outlay - Vehicles	505-4330.542200	\$5,000	\$0	\$0	\$0	\$0
Capital Outlay from GEFA Loan	505-4330.542301	\$0	\$25,023	\$0	\$5,522,027	\$8,746,055

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Capital Outlay - CIP	505-4330.542500	\$0	\$25,464	\$27,381	\$0	\$183,000
CDBG Match	505-4330.542510	\$0	\$62,600	\$3,477	\$0	\$1,000,000
Mill Village - CDBG Match	505-4330.542515	\$0	\$0	\$0	\$682,000	\$0
Total Capital Outlay:		\$5,000	\$113,087	\$30,858	\$6,276,027	\$9,929,055
Other Expenses						
EPD - Fines	505-4330.571001	\$0	\$0	\$0	\$3,000	\$0
Bad Debts	505-4330.574000	\$0	\$0	\$1,344	\$0	\$0
Total Other Expenses:		\$0	\$0	\$1,344	\$3,000	\$0
Debt Service						
Principal JDA GEFA Loan	505-4330.581306	\$0	\$0	\$0	\$900	\$0
2015 Bond Principal	505-4330.581309	\$57,500	\$0	\$0	\$65,000	\$67,500
Reserve for 2018 GEFA Payments	505-4330.581312	\$0	\$9,880	\$0	\$0	\$0
2020 Bond Principal	505-4330.581313	\$0	\$0	\$0	\$5,000	\$5,000
JDA GEFA Loan Interest	505-4330.582306	\$416	\$301	\$103	\$11	\$0
2010 Bond Interest	505-4330.582309	\$43,425	\$0	\$0	\$0	\$0
2015 Bond Interest	505-4330.582311	\$78,675	\$76,950	\$73,619	\$73,275	\$71,325
GEFA Loan Interest/Principal	505-4330.582312	\$0	-\$7,878	\$0	\$37,206	\$47,853
2020 Bond Interest	505-4330.582313	\$0	\$26,182	\$27,671	\$26,594	\$26,460
GEFA Loan Fees	505-4330.583001	\$4,625	\$0	\$16,600	\$0	\$0
Total Debt Service:		\$184,641	\$105,435	\$117,993	\$207,986	\$218,138
Total Expense Objects:		\$754,129	\$766,665	\$1,006,545	\$7,316,104	\$11,238,176

Water Treatment (4430)



Jay Link
Water & Sewer Superintendent

Mission Statement

The Social Circle Water Plant is dedicated in providing the best palatable and potable water for its citizens. The plant is operated by a highly professional staff of state certified licensed water operators. The city ensures each operator has the tools and the training to provide a very safe drinking water to the public 24 hours a day. In addition, plant operators are dedicated in providing the flow and pressures needed for fire protection.

Description

The Water Plant Division of the Public Works Department is responsible for treating drinking 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

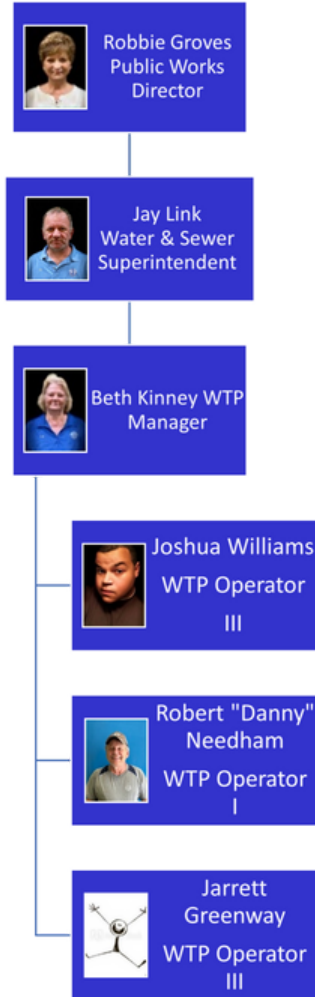
Accomplishments for Fiscal Year 2022-2023

- Full Staffing

Goals & Objectives for Fiscal Year 2023-2024

- Complete emergency repairs
- Award bid for upgrades as outlined in the CIP

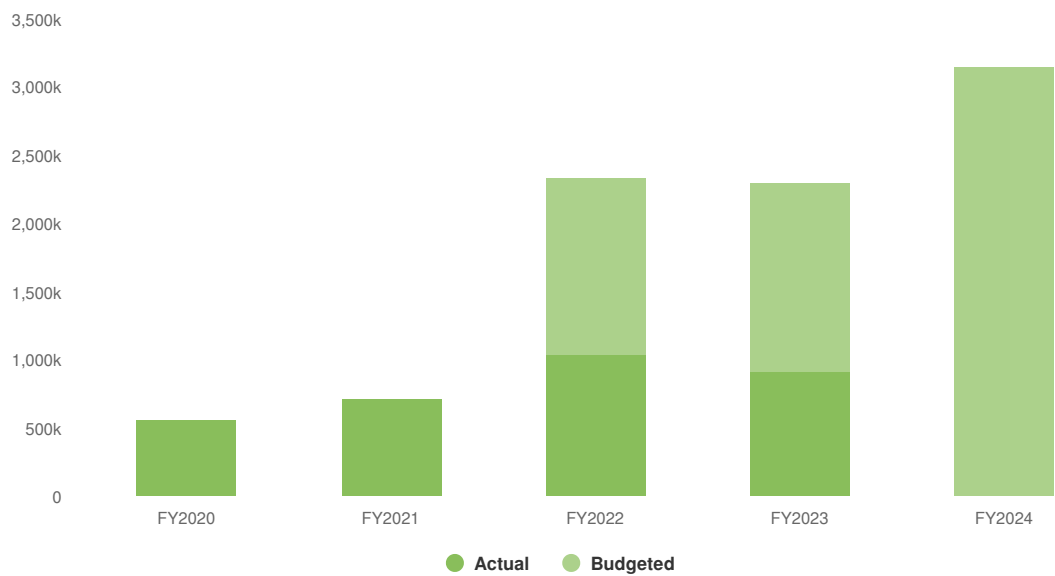
Organizational Chart



Expenditures Summary

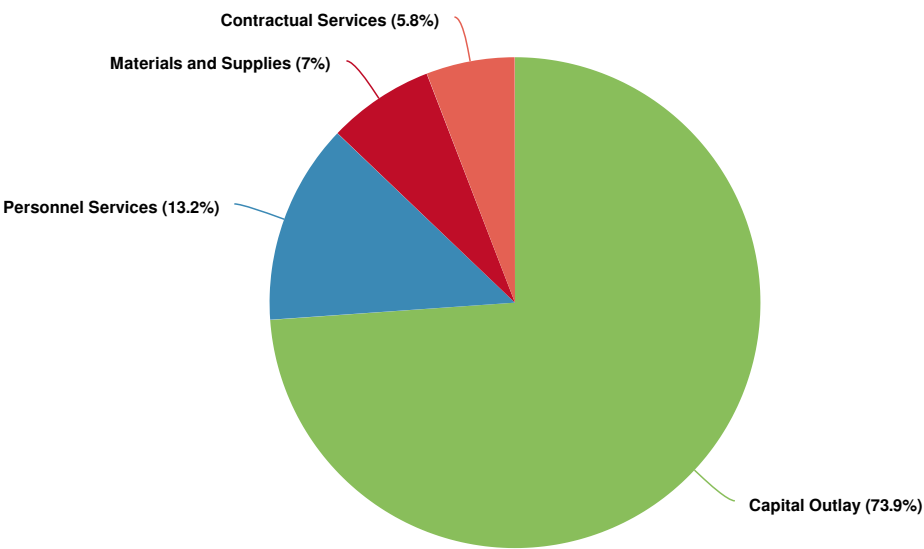
\$3,151,182 **\$846,347**
(36.72% vs. prior year)

Water Treatment (4430) Proposed and Historical Budget vs. Actual

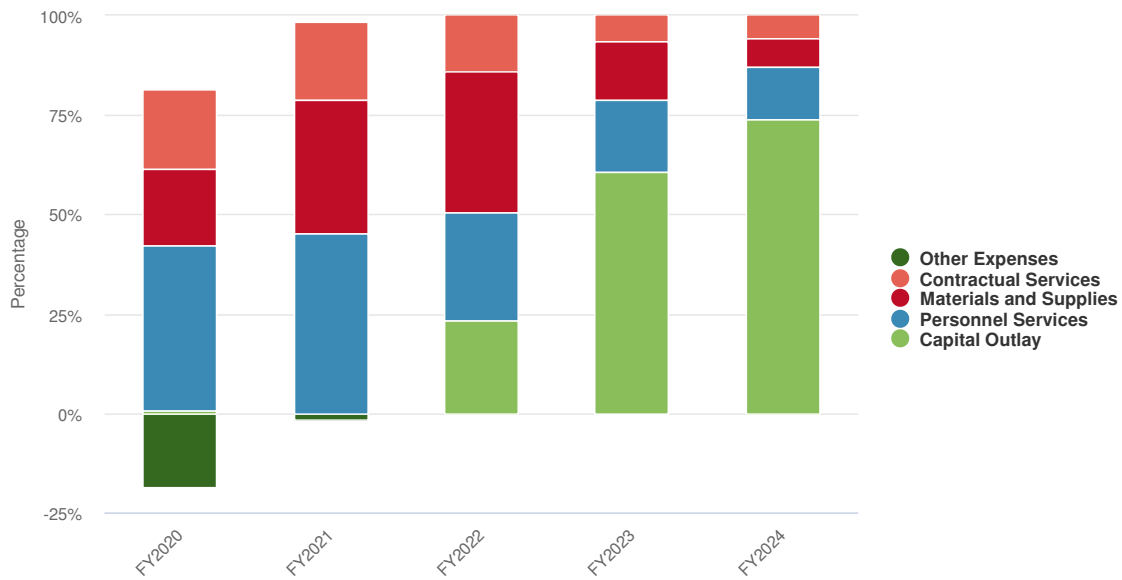


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



**Footnote: Negative expenses shown in FY 2019-2020 is due to a Comprehensive Utility Write Off process that was done for the first time in over a decade, causing a large negative entry to bad debt expense categories.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						
Salaries Regular	505-4430.511100	\$249,946	\$232,054	\$198,189	\$307,095	\$310,500
Salary Overtime	505-4430.511300	\$20,944	\$10,504	\$9,865	\$10,000	\$10,000
Group Insurance	505-4430.512100	\$29,002	\$25,160	\$21,806	\$29,995	\$26,000
Benefit Dollars	505-4430.512190	\$10,079	\$11,060	\$7,688	\$12,000	\$11,000
Social Security - FICA	505-4430.512200	\$16,611	\$14,568	\$12,219	\$20,670	\$21,500
Medicare	505-4430.512300	\$3,885	\$3,407	\$2,858	\$5,250	\$5,000
Retirement Contributions	505-4430.512400	\$14,026	\$11,542	\$12,330	\$10,032	\$12,150
Workers' Compensation	505-4430.512700	\$25,780	\$22,408	\$22,542	\$27,126	\$21,039
Total Personnel Services:		\$370,273	\$330,703	\$287,498	\$422,168	\$417,189
Contractual Services						
Audit/Accounting	505-4430.521202	\$5,900	\$5,899	\$10,100	\$12,535	\$20,200
Engineering	505-4430.521203	\$31,240	\$28,915	\$20,000	\$5,000	\$30,000

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Software/Hardware Support	505-4430.521302	\$9,718	\$7,542	\$7,378	\$10,800	\$11,950
Repairs & Maintenance Building	505-4430.522201	\$12,130	\$8,995	\$1,729	\$2,500	\$3,000
Repairs & Maintenance Equipment	505-4430.522202	\$32,358	\$5,142	\$17,834	\$5,000	\$5,000
Repairs & Maintenance - Tanks	505-4430.522204	\$55,388	\$54,825	\$54,825	\$60,000	\$60,000
Property & Liability Insurance	505-4430.523100	\$12,988	\$12,325	\$13,128	\$16,000	\$16,083
Telephone	505-4430.523201	\$1,119	\$1,079	\$1,044	\$2,200	\$1,200
Cell Phones	505-4430.523204	\$2,718	\$2,948	\$2,110	\$2,000	\$2,300
Travel	505-4430.523500	\$440	\$0	\$0	\$2,000	\$4,800
Dues & Fees	505-4430.523600	\$7,758	\$756	\$7,957	\$8,500	\$8,515
Education & Training	505-4430.523700	\$2,264	\$2,268	\$225	\$5,000	\$5,000
Contractual Services	505-4430.523850	\$4,891	\$12,694	\$13,262	\$12,632	\$16,220
Total Contractual Services:		\$178,912	\$143,387	\$149,593	\$144,167	\$184,268
Materials and Supplies						
General Supplies & Materials	505-4430.531100	\$24,110	\$20,890	\$18,058	\$24,000	\$30,000
Corona Prevention Supplies	505-4430.531107	\$0	\$639	\$0	\$0	\$0
Treatment Chemicals	505-4430.531108	\$70,163	\$54,350	\$21,127	\$85,000	\$50,000
Electricity	505-4430.531230	\$35,756	\$38,836	\$33,932	\$35,000	\$37,000
Gas & Diesel	505-4430.531270	\$164	\$866	\$766	\$1,500	\$2,000
Water Purchased for Resale	505-4430.531510	\$37,348	\$129,774	\$339,709	\$190,000	\$100,000
Other Supplies	505-4430.531700	\$1,146	\$882	\$0	\$1,500	\$0
Uniforms	505-4430.531701	\$661	\$1,059	\$0	\$1,500	\$2,000
Total Materials and Supplies:		\$169,348	\$247,296	\$413,593	\$338,500	\$221,000
Capital Outlay						
Capital Outlay - Vehicles (Water Treatment)	505-4430.542200	\$5,000	\$0	\$0	\$0	\$0
Capital Outlay - CIP	505-4430.542500	\$0	\$0	\$0	\$1,402,100	\$2,328,725
Total Capital Outlay:		\$5,000	\$0	\$0	\$1,402,100	\$2,328,725
Other Expenses						



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Bad Debts	505- 4430.574000	-\$163,201	-\$11,035	-\$11,227	\$0	\$0
Total Other Expenses:		-\$163,201	-\$11,035	-\$11,227	\$0	\$0
Total Expense Objects:		\$560,333	\$710,350	\$839,457	\$2,306,935	\$3,151,182

Water Distribution (4440)



Jay Link

Water & Sewer Superintendent

Mission Statement

The City is dedicated in delivering the highest quality of service by maintaining over 2000 residential water meters, over 300 fire hydrants, over 2000 valves, 4 elevated water storage tanks, and over 55 miles of water distribution mains. Our staff is dedicated in ensuring the water is safe and meets the highest quality drinking water standards for the citizens of Social Circle.

Description

The Water Distribution Division of the Public Works Department is responsible for the distribution of drinking water and fire flows in sufficient quantities and pressures to the citizens and industries within the City's water distribution area according to rules and procedures stated in state and federal law.

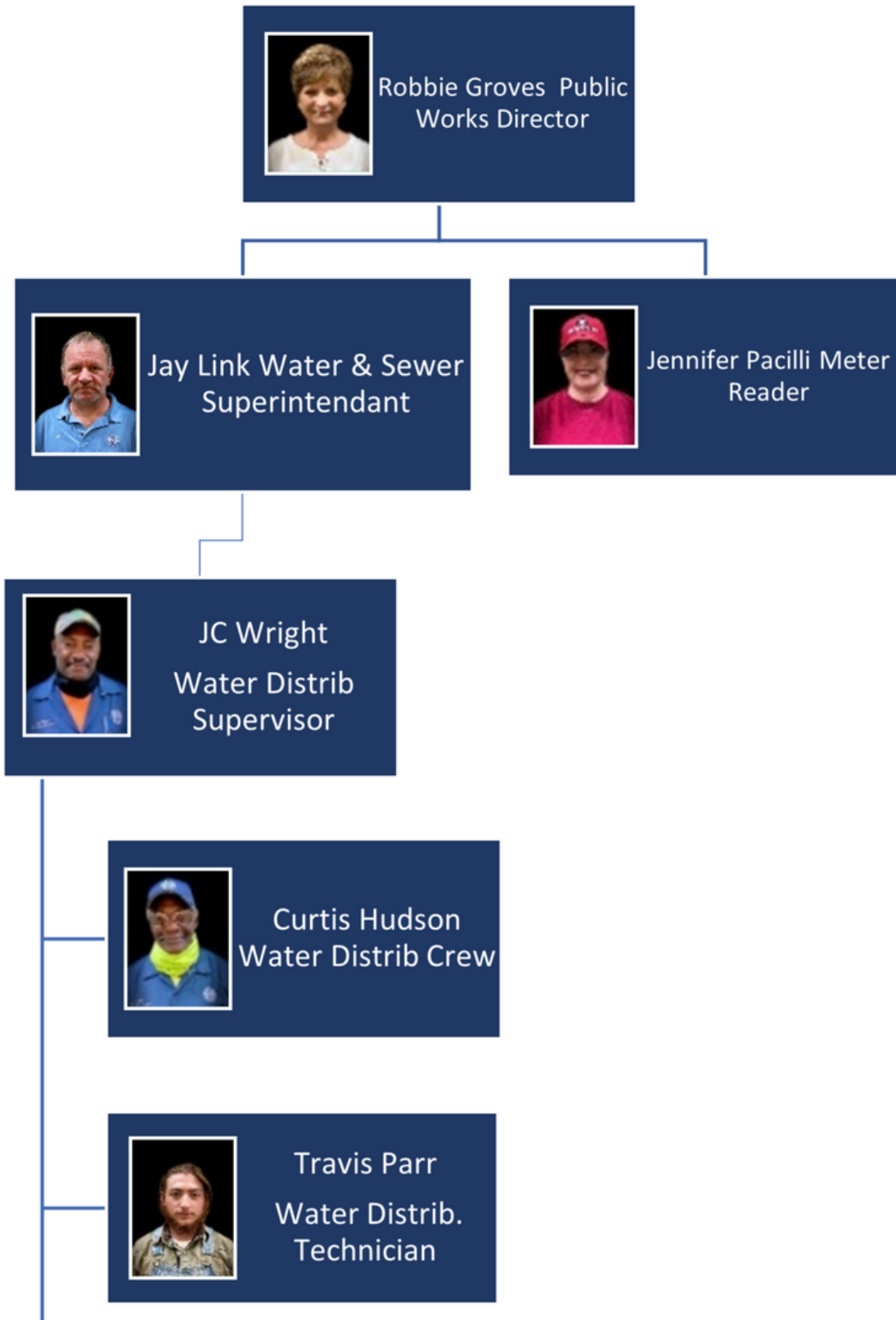
Accomplishments for Fiscal Year 2022-2023

- Continued to work water main breaks as needed.
- Finished the installation of Radio Read sensors on residential water meters.
- Added an employee to department.
- Purchased new truck for Water Distribution.

Goals & Objectives for Fiscal Year 2023-2024

- Finish and implement the radio reads on all residential and industrial water meters.
- Continue to install new water mains as outlined in the Water Mater Plan.
- Install a new water line on Thurman Baccus to Parkway and continue the main down to Cannon Drive.
- Install meters for new Subdivisions.

Organizational Chart



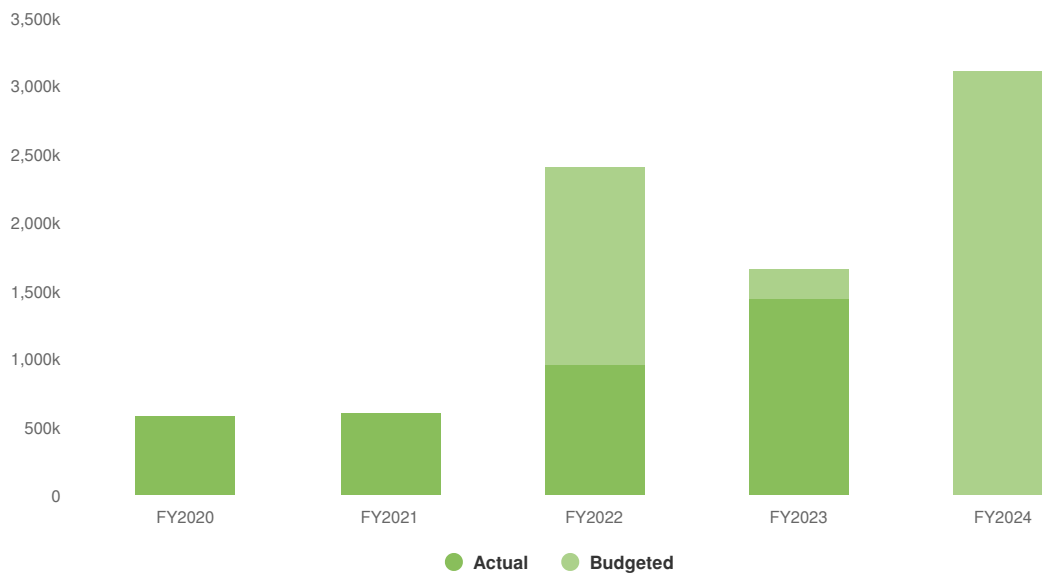


Shawn Giddens
Water Distrib.
Technician

Expenditures Summary

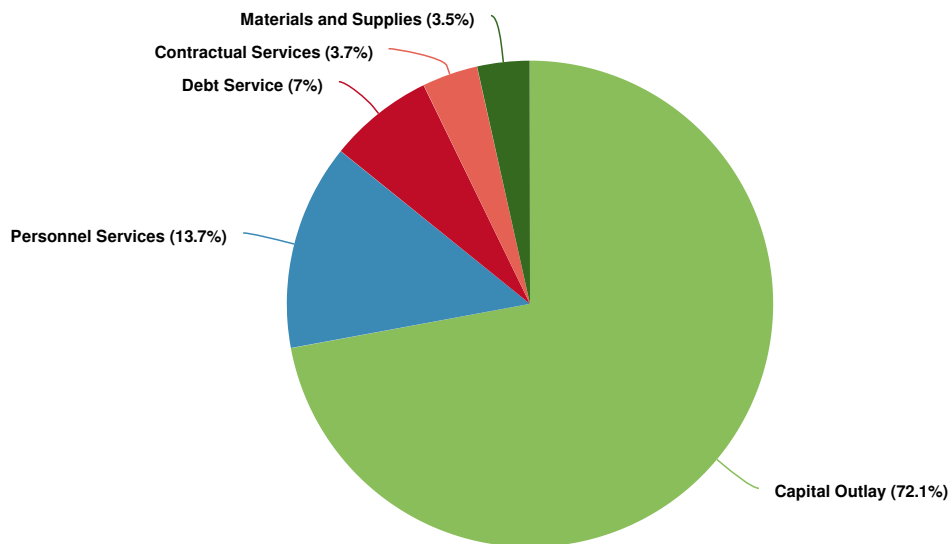
\$3,119,894 **\$1,453,316**
(87.20% vs. prior year)

Water Distribution (4440) Proposed and Historical Budget vs. Actual

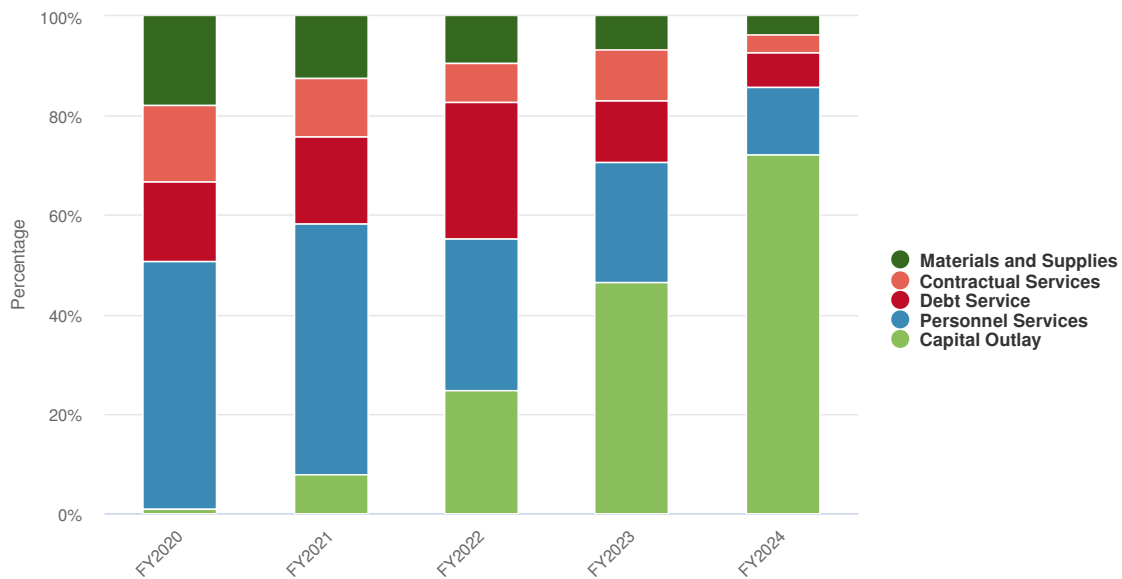


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Salaries Regular	505-4440.511100	\$204,458	\$221,499	\$218,457	\$274,100	\$305,500
Salary Overtime	505-4440.511300	\$16,344	\$10,723	\$13,491	\$10,000	\$17,500
Group Insurance	505-4440.512100	\$16,898	\$27,067	\$32,720	\$49,635	\$37,000
Benefit Dollars	505-4440.512190	\$9,706	\$10,241	\$7,741	\$14,400	\$12,000
Social Security - FICA	505-4440.512200	\$13,413	\$14,232	\$13,989	\$18,400	\$20,900
Medicare	505-4440.512300	\$3,137	\$3,329	\$3,272	\$4,670	\$5,000
Retirement Contributions	505-4440.512400	\$10,951	\$9,203	\$12,042	\$17,034	\$20,631
Workers' Compensation	505-4440.512700	\$15,365	\$11,225	\$10,688	\$13,579	\$9,017
Total Personnel Services:		\$290,273	\$307,519	\$312,400	\$401,818	\$427,548
Contractual Services						
Audit/Accounting	505-4440.521202	\$13,208	\$14,025	\$11,100	\$12,535	\$20,200
Engineering	505-4440.521203	\$17,785	\$8,701	\$27,776	\$9,000	\$9,000
Software/Hardware Support	505-4440.521302	\$16,116	\$16,554	\$15,744	\$18,200	\$15,500
Repairs & Maintenance Equipment	505-4440.522202	\$8,072	\$1,005	\$8,500	\$13,000	\$13,000
Property & Liability Insurance	505-4440.523100	\$19,092	\$20,312	\$21,212	\$28,000	\$26,798
Telephone	505-4440.523201	\$1,250	\$1,249	\$1,253	\$2,000	\$1,500
Cell Phones	505-4440.523204	\$2,831	\$3,738	\$3,788	\$2,700	\$4,500
Dues & Fees	505-4440.523600	\$2,724	\$3,759	\$4,522	\$10,000	\$10,460
Education & Training	505-4440.523700	\$304	\$2,015	\$3,120	\$3,000	\$5,500
Contractual Services	505-4440.523850	\$2,189	\$0	\$3,430	\$75,550	\$7,650
Contract Labor	505-4440.523851	\$5,125	\$0	\$1,000	\$1,500	\$1,500
Total Contractual Services:		\$88,697	\$71,357	\$101,445	\$175,485	\$115,608
Materials and Supplies						
General Supplies & Materials	505-4440.531100	\$96,926	\$69,411	\$81,189	\$95,000	\$95,500
Corona Prevention Supplies	505-4440.531107	\$62	\$581	\$0	\$0	\$0
Gas & Diesel	505-4440.531270	\$4,654	\$3,230	\$7,649	\$6,500	\$7,200

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Small Equipment	505-4440.531600	\$1,066	\$0	\$8,450	\$3,000	\$3,000
Meter Equipment	505-4440.531605	\$0	\$1,805	\$0	\$0	\$0
Other Supplies	505-4440.531700	\$116	\$65	\$0	\$0	\$0
Uniforms	505-4440.531701	\$1,229	\$687	\$344	\$3,200	\$3,400
Total Materials and Supplies:		\$104,052	\$75,779	\$97,632	\$107,700	\$109,100
Capital Outlay						
Capital Outlay - Vehicles	505-4440.542200	\$5,000	\$0	\$0	\$137,500	\$90,000
Capital Outlay from GEFA Loan	505-4440.542301	\$0	\$0	\$0	\$32,000	\$1,877,000
Capital Outlay - CIP	505-4440.542500	\$0	\$47,405	\$0	\$380,000	\$232,500
CIP from CRC Funds	505-4440.542502	\$0	\$0	\$0	\$225,000	\$50,000
Total Capital Outlay:		\$5,000	\$47,405	\$0	\$774,500	\$2,249,500
Debt Service						
2015 Bond Principal	505-4440.581311	-\$57,500	\$0	\$0	\$65,000	\$67,500
2020 Bond Principal	505-4440.581313	\$0	\$0	\$0	\$5,000	\$5,000
2010 Bond Interest	505-4440.582309	-\$5,520	\$0	\$0	\$0	\$0
2015 Bond Interest	505-4440.582311	\$78,675	\$76,950	\$73,619	\$73,275	\$71,325
GEFA Loan Interest/Principal	505-4440.582312	\$11,260	\$2,002	\$12,436	\$37,206	\$47,853
2020 Bond Interest	505-4440.582313	-\$7,128	\$26,182	\$27,671	\$26,594	\$26,460
GEFA Loan Fees	505-4440.583001	\$4,625	\$0	\$16,600	\$0	\$0
2020 Bond Cost of Issuance	505-4440.583002	\$70,000	\$0	\$0	\$0	\$0
Total Debt Service:		\$94,412	\$105,135	\$130,326	\$207,075	\$218,138
Total Expense Objects:		\$582,434	\$607,194	\$641,803	\$1,666,578	\$3,119,894

Gas Department (4700)



Paul Schlageter
Gas Manager

Mission Statement

The City of Social Circle provides consistent reliable gas service to over 1400 customers. The Gas Department is responsible for maintaining over 57 miles of gas distribution mains and 16 regulator stations delivering a very safe quality service to their customers. Social Circle's Gas Department staff are dedicated to deliver a very reliable and economical source of heat and services for citizens and major industries in the local area. Social Circle Gas Technicians are very well-trained and are current on all of Georgia's gas safety regulations.

Description

The Gas Revenue of the City comes from various sources including fees for connections and the sale of natural gas to our over 1200 customers. This Fund relies on the sales of natural gas, at rates approved by the City Council on an annual basis.

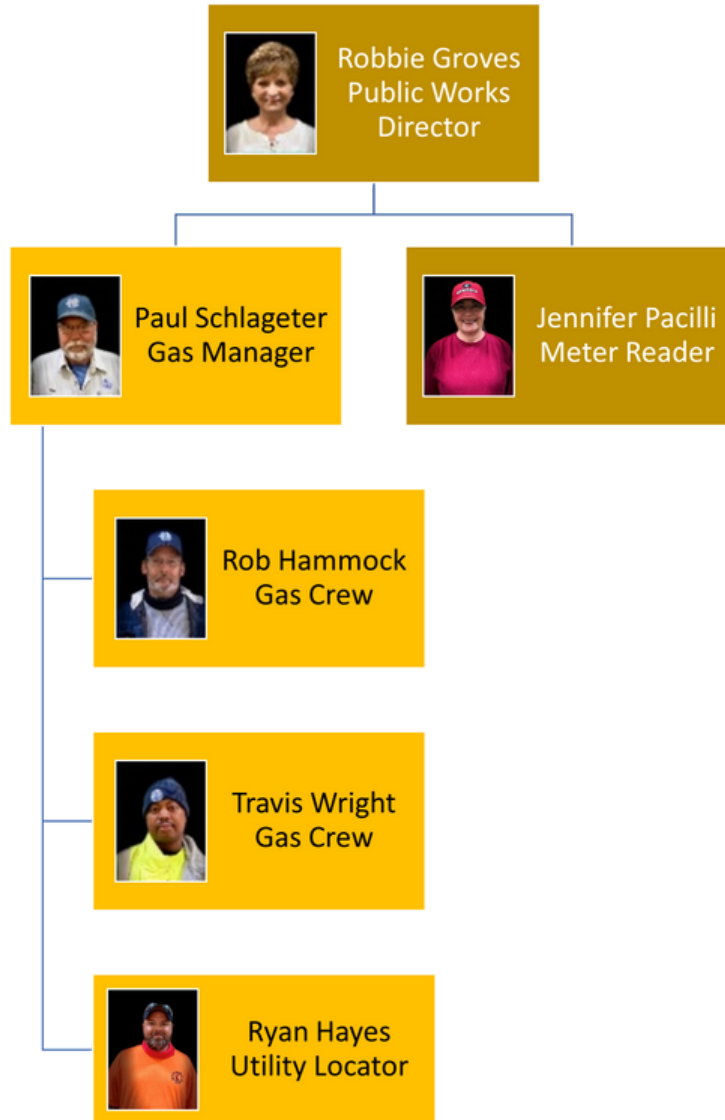
Accomplishments for Fiscal Year 2022-2023

- Purchased new Gas Truck
- Installed new residential gas mains and meters for new subdivisions.

Goals & Objectives for Fiscal Year 2023-2024

- Respond in a timely manner to all locates.
- Work on Improvements outline in the Gas Master Plan
 - Design and Implement West Hightower pressure improvements.
- Install new gas line to Water Treatment Plant
- Make repairs as determined by the annual leak survey.
- Install new residential and Industrial gas mains and meters as needed.
- Meet all regulatory requirements as set forth by the Public Service Commission.
- Complete the inter-connection with the City of Covington at Stanton Springs
- Finish and implement the radio reads on all residential and industrial gas meters.

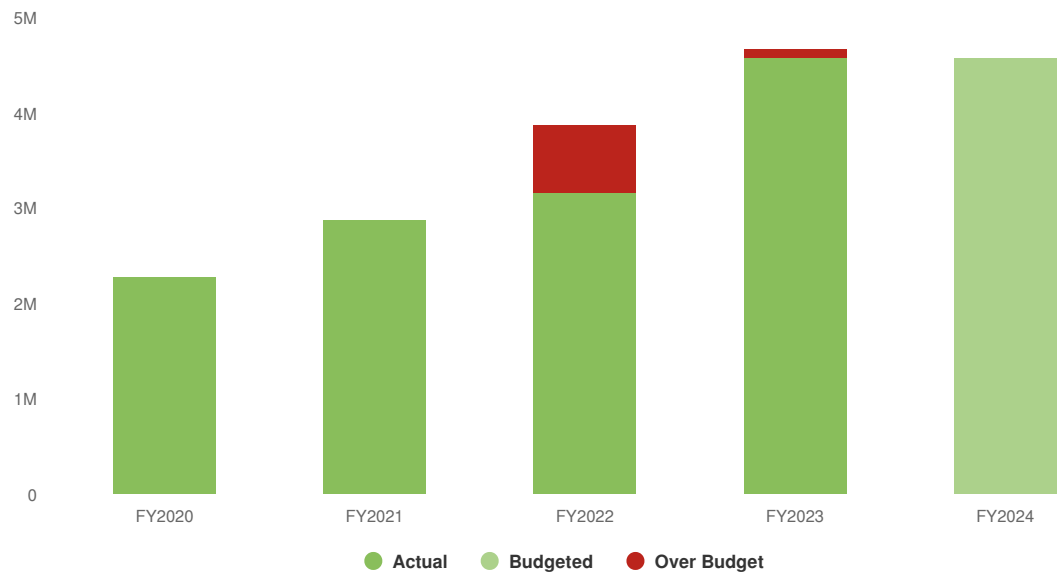
Organizational Chart



Expenditures Summary

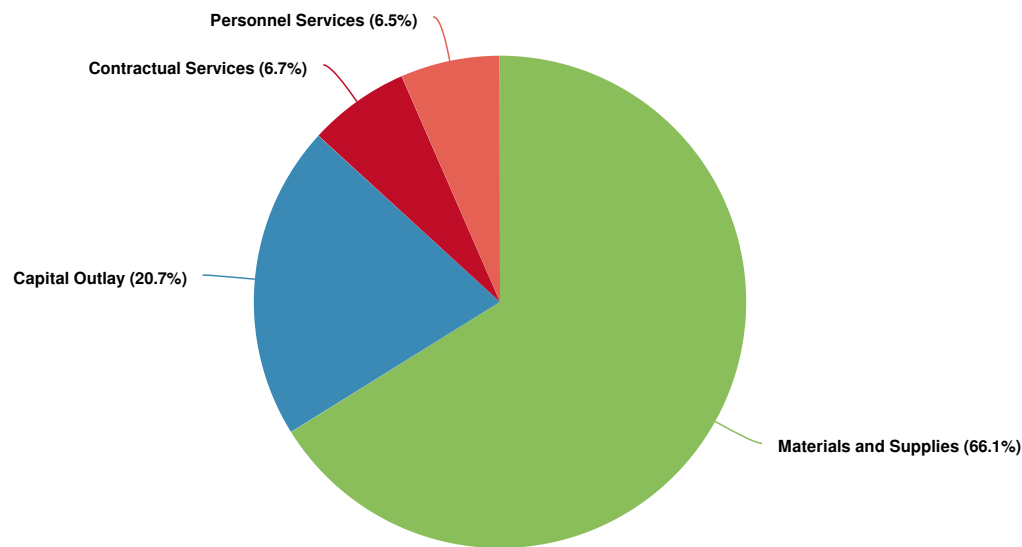
\$4,580,076 **\$169**
(0.00% vs. prior year)

Gas Department (4700) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



**Footnote: Negative expenses shown in FY 2019-2020 is due to a Comprehensive Utility Write Off process that was done for the first time in over a decade, causing a large negative entry to bad debt expense categories.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Personnel Services						
Salaries Regular	515-4700.511100	\$161,464	\$166,744	\$177,117	\$202,400	\$215,500
Salary Overtime	515-4700.511300	\$7,998	\$3,260	\$5,176	\$5,000	\$6,500
Group Insurance	515-4700.512100	\$24,407	\$21,513	\$22,581	\$29,995	\$23,000
Benefit Dollars	515-4700.512190	\$9,681	\$9,859	\$8,428	\$9,600	\$9,000
Social Security - FICA	515-4700.512200	\$10,340	\$10,529	\$10,588	\$13,565	\$21,500
Medicare	515-4700.512300	\$2,418	\$2,462	\$2,476	\$3,440	\$2,600
Retirement Contributions	515-4700.512400	\$5,958	\$1,864	\$26,691	\$11,618	\$14,071
Workers' Compensation	515-4700.512700	\$4,318	\$5,818	\$7,180	\$6,790	\$7,332
Total Personnel Services:		\$226,584	\$222,049	\$260,238	\$282,408	\$299,503
Contractual Services						
Audit/Accounting	515-4700.521202	\$7,333	\$9,901	\$11,100	\$16,000	\$21,000
Engineering	515-4700.521203	\$1,160	\$4,757	\$4,193	\$5,300	\$5,500

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Software/Hardware Support	515-4700.521302	\$30,526	\$28,695	\$28,088	\$29,100	\$32,275
Repairs & Maintenance Building	515-4700.522201	\$930	\$935	\$2,443	\$3,500	\$4,000
Repairs & Maintenance Equipment	515-4700.522202	\$8,328	\$6,816	\$11,879	\$8,000	\$8,000
Property & Liability Insurance	515-4700.523100	\$7,760	\$8,457	\$9,033	\$9,000	\$7,988
Telephone	515-4700.523201	\$1,097	\$1,059	\$1,054	\$2,060	\$1,200
Postage	515-4700.523202	\$14,221	\$13,929	\$15,203	\$13,525	\$14,000
Cell Phones	515-4700.523204	\$2,773	\$2,785	\$3,235	\$3,804	\$3,600
Advertising	515-4700.523300	\$10	\$315	\$325	\$200	\$800
Travel	515-4700.523500	\$778	\$444	\$1,540	\$3,200	\$4,000
Dues & Fees	515-4700.523600	\$3,385	\$3,438	\$4,025	\$3,000	\$3,460
Education & Training	515-4700.523700	\$4,384	\$5,013	\$7,510	\$8,150	\$9,450
Public Awareness	515-4700.523840	\$32	\$0	\$1,690	\$3,500	\$3,500
Contractual Services	515-4700.523850	\$15,172	\$16,031	\$13,249	\$22,900	\$28,500
Contract Labor	515-4700.523851	\$5,056	\$26,127	\$14,396	\$20,000	\$158,000
Total Contractual Services:		\$102,946	\$128,702	\$128,964	\$151,239	\$305,273
Materials and Supplies						
General Supplies & Materials	515-4700.531100	\$40,014	\$47,292	\$43,287	\$45,000	\$50,000
Corona Prevention Supplies	515-4700.531107	\$0	\$1,161	-\$581	\$0	\$0
Electricity	515-4700.531230	\$617	\$537	\$384	\$1,100	\$1,100
Gas & Diesel	515-4700.531270	\$7,271	\$6,340	\$12,627	\$8,000	\$12,000
Gas Purchased for Resale	515-4700.531520	\$1,834,081	\$2,125,498	\$3,943,595	\$3,654,260	\$2,955,000
Small Equipment	515-4700.531600	\$5,016	\$3,561	\$3,243	\$5,708	\$5,400
Meter Equipment	515-4700.531605	\$1,096	\$3,772	\$0	\$0	\$0
Other Supplies	515-4700.531700	\$2,013	\$345	\$2,268	\$1,800	\$1,800
Uniforms	515-4700.531701	\$1,163	\$1,264	\$2,420	\$3,200	\$4,000
Total Materials and Supplies:		\$1,891,272	\$2,189,771	\$4,007,243	\$3,719,068	\$3,029,300



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Capital Outlay						
Capital Outlay - Machinery & Equipment	515-4700.542100	\$0	\$0	\$0	\$47,500	\$0
Capital Outlay - Vehicles	515-4700.542200	\$4,587	\$0	\$0	\$90,000	\$0
Capital Outlay - CIP	515-4700.542500	-\$35,306	\$33,152	\$0	\$306,499	\$946,000
Total Capital Outlay:		-\$30,719	\$33,152	\$0	\$443,999	\$946,000
Depreciation and Amortization						
Depreciation	515-4700.561000	\$151,155	\$313,152	\$281,331	\$0	\$0
Total Depreciation and Amortization:		\$151,155	\$313,152	\$281,331	\$0	\$0
Other Expenses						
Bad Debts	515-4700.574000	-\$63,706	-\$1,649	-\$3,504	\$0	\$0
Total Other Expenses:		-\$63,706	-\$1,649	-\$3,504	\$0	\$0
Total Expense Objects:		\$2,277,533	\$2,885,176	\$4,674,273	\$4,596,714	\$4,580,076

Solid Waste (4520)

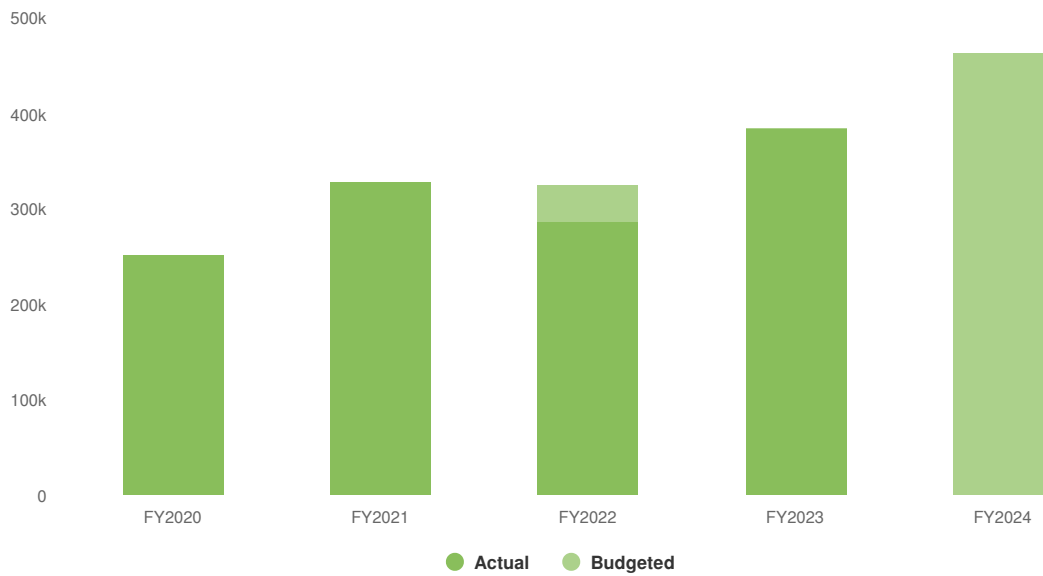
Description

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

Expenditures Summary

\$463,875 **\$79,370**
(20.64% vs. prior year)

Solid Waste (4520) Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



**Footnote: Negative expenses shown in FY 2019-2020 is due to a Comprehensive Utility Write Off process that was done for the first time in over a decade, causing a large negative entry to bad debt expense categories.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Contractual Services						
Disposal	540-4520.522110	\$301,393	\$317,610	\$345,349	\$381,205	\$460,575
Landfill Trash	540-4520.522111	\$2,178	\$1,907	\$0	\$3,000	\$3,000
Total Contractual Services:		\$303,571	\$319,517	\$345,349	\$384,205	\$463,575
Materials and Supplies						
General Supplies & Materials	540-4520.531100	\$207	\$111	\$118	\$300	\$300
Total Materials and Supplies:		\$207	\$111	\$118	\$300	\$300
Other Expenses						
Bad Debts	540-4520.574000	-\$52,174	\$8,441	-\$3,055	\$0	\$0
Total Other Expenses:		-\$52,174	\$8,441	-\$3,055	\$0	\$0
Total Expense Objects:		\$251,603	\$328,070	\$342,412	\$384,505	\$463,875

Debt Services (8000)

Description

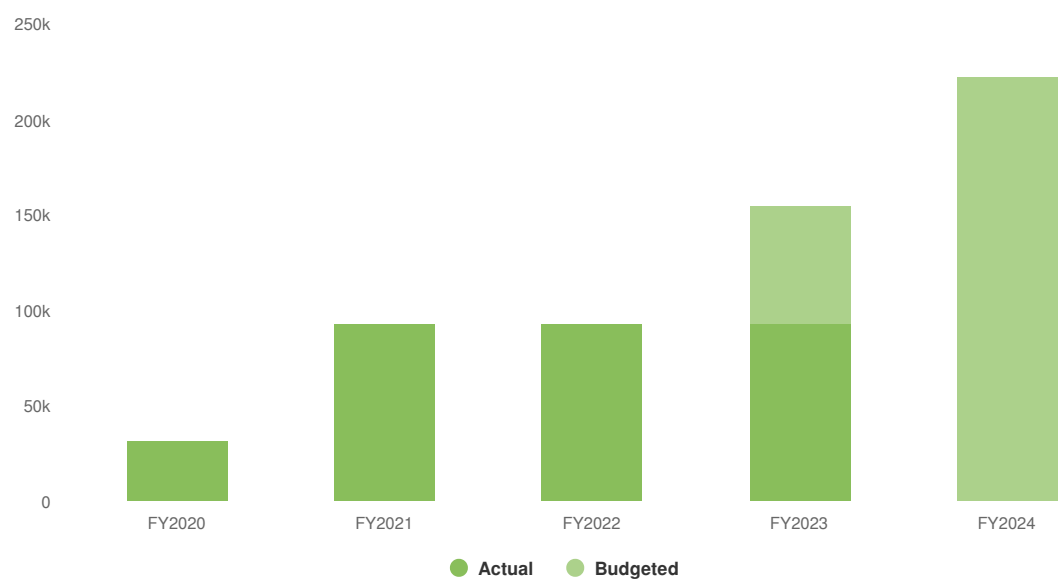
This budget division is to account for leases, contingency funds, transfer out of the General Fund for items that are not normally budgeted for in any other department.

Expenditures Summary

\$222,500

\$68,004
(44.02% vs. prior year)

Debt Services (8000) Proposed and Historical Budget vs. Actual

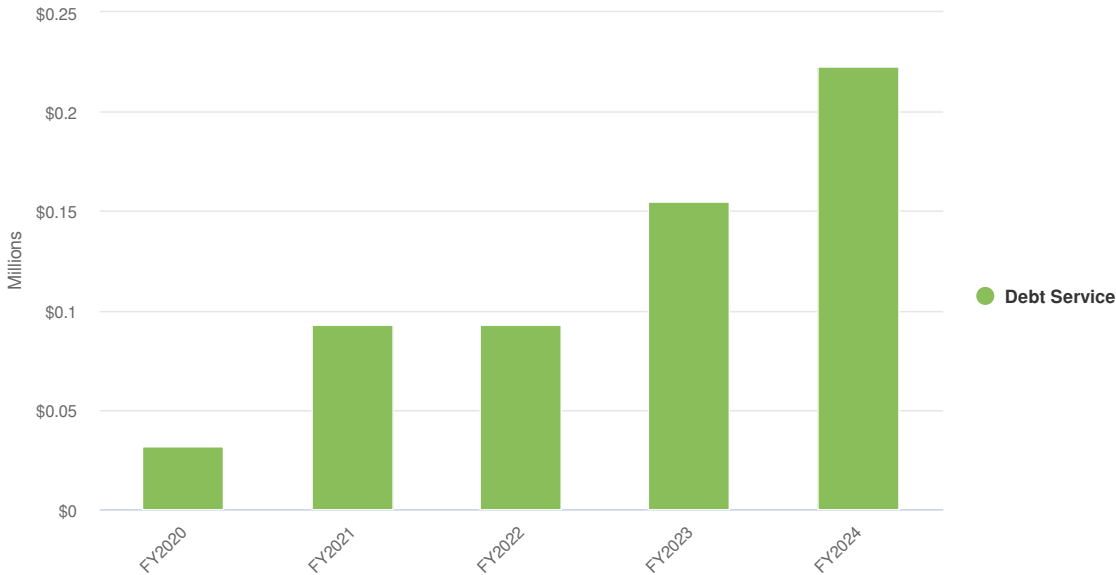


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Debt Service						



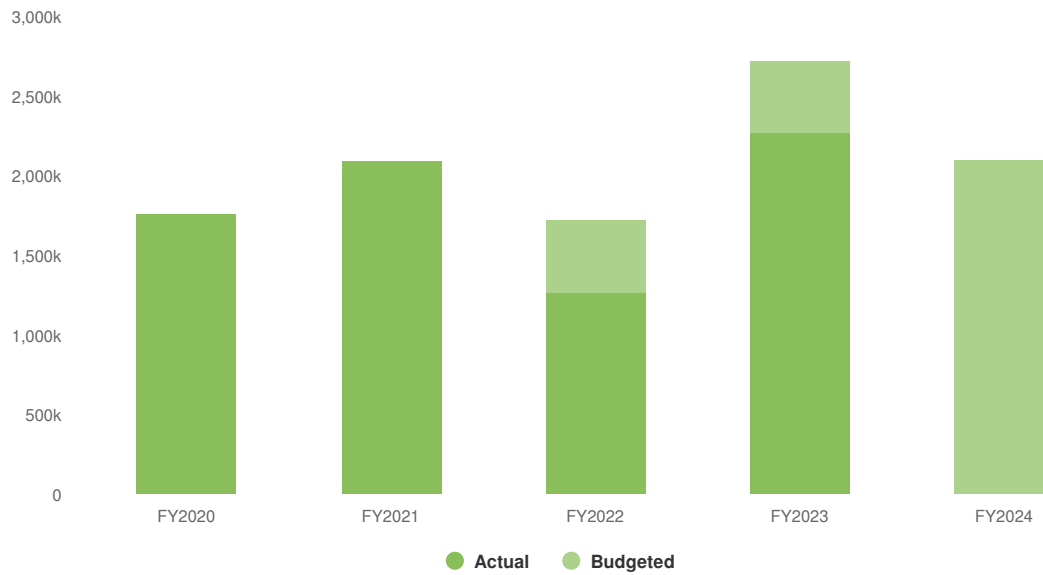
Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Lease Principal Fire Truck	100-8000.581202	\$21,443	\$73,165	\$75,389	\$75,856	\$80,500
GMA Lease Principal	100-8000.581203	\$0	\$0	\$0	\$59,922	\$111,000
Lease Interest Fire Truck	100-8000.582202	\$10,359	\$19,549	\$17,325	\$16,863	\$13,000
GMA Lease Interest	100-8000.582203	\$0	\$0	\$0	\$1,855	\$18,000
Total Debt Service:		\$31,802	\$92,714	\$92,714	\$154,496	\$222,500
Total Expense Objects:		\$31,802	\$92,714	\$92,714	\$154,496	\$222,500

Other Financing Uses (9000)

Expenditures Summary

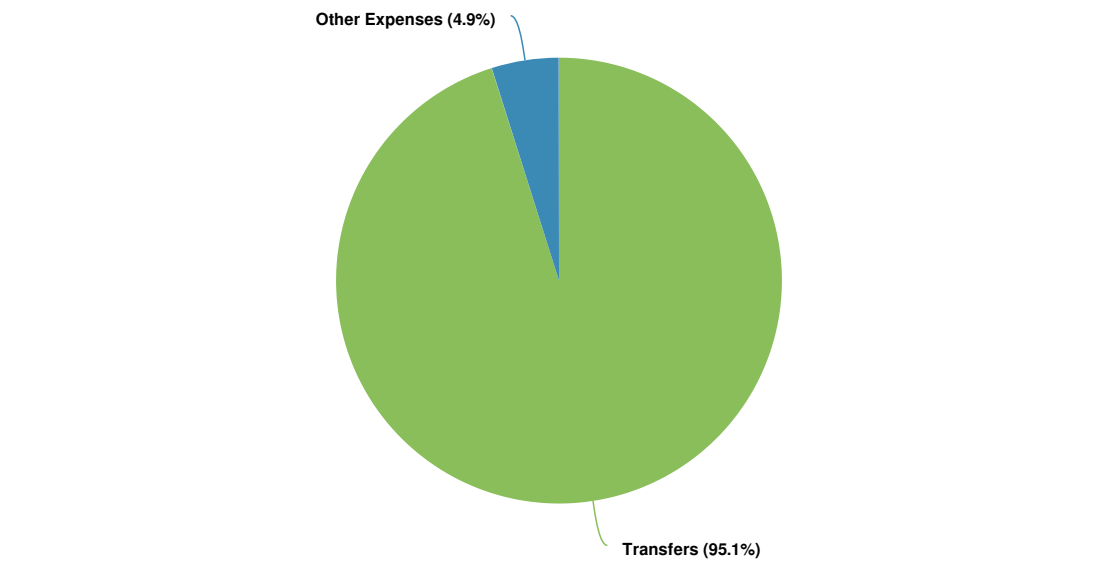
\$2,099,278 **-\$627,543**
(-23.01% vs. prior year)

Other Financing Uses (9000) Proposed and Historical Budget vs. Actual

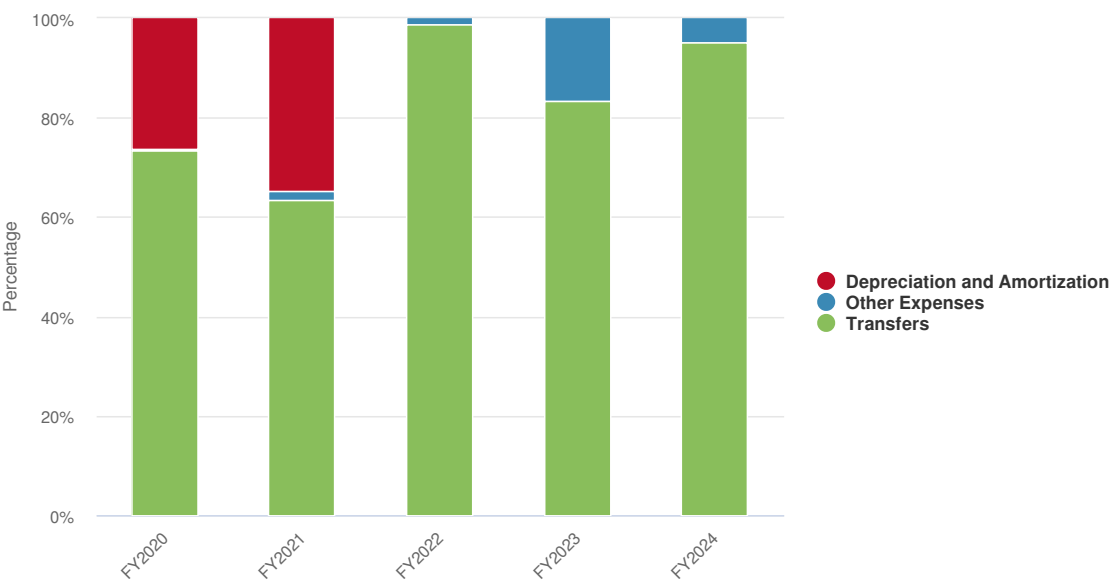


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Expense Objects						
Depreciation and Amortization						



Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Amended Budget	FY2024 Adopted Budget
Depreciation	505-9000.561000	\$469,740	\$730,131	\$624,644	\$0	\$0
Amortize Bond Discount	505-9000.563000	-\$4,916	-\$2,563	-\$2,394	\$0	\$0
Total Depreciation and Amortization:		\$464,824	\$727,567	\$622,250	\$0	\$0
Other Expenses						
HRA	100-9000.573000	\$4,236	\$10,882	\$11,299	\$0	\$4,000
Contingency - General Fund	100-9000.579000	\$0	\$11,400	\$0	\$0	\$0
Contingency	320-9000.579000	\$0	\$0	\$0	\$329,000	\$0
HRA	505-9000.573000	\$1,323	\$3,284	\$2,129	\$0	\$2,000
Contingency	505-9000.579000	\$0	\$10,523	\$0	\$31,684	\$9,554
HRA	515-9000.573000	\$369	\$752	\$2,530	\$0	\$1,000
Contingency	515-9000.579000	\$0	\$0	\$0	\$87,041	\$82,974
Contingency	540-9000.579000	\$0	\$0	\$0	\$7,070	\$2,730
Total Other Expenses:		\$5,928	\$36,842	\$15,958	\$454,795	\$102,258
Transfers						
Transfer to General	505-9000.611003	\$339,796	\$348,290	\$355,634	\$642,756	\$600,000
Transfer from SPLOST	505-9000.611004	\$0	\$0	-\$588,617		\$0
Transfer to General	515-9000.611003	\$922,323	\$945,381	\$975,381	\$1,577,250	\$1,345,000
Transfer to General	540-9000.611003	\$32,155	\$32,960	\$34,673	\$52,020	\$52,020
Total Transfers:		\$1,294,274	\$1,326,631	\$777,071	\$2,272,026	\$1,997,020
Total Expense Objects:		\$1,765,026	\$2,091,040	\$1,415,280	\$2,726,821	\$2,099,278



CAPITAL IMPROVEMENTS



Capital Improvement Plan

Capital Improvements are typically one-time, or not annual, expenditures, which are new facilities, infrastructure improvements, or major equipment. Capital investments must be made on a regular basis for the City to deliver services that are reliable, efficient, compliant, and financially sustainable. Adequate capital project funding enables

- Equipment to be replaced before maintenance costs exceed the cost of a new vehicle,
- Service interruptions due to failing equipment or systems are avoided,
- Infrastructure improvements to be planned prior to demand so that desired growth and economic development can be accommodated,
- Public Safety services to be timely by appropriate location of facilities, and
- Public facilities and amenities are provided to create and sustain the quality of life desired by the community.

The development of a Capital Improvement Plan is a three-stage process, whereby

- The amount of funds available for capital projects is projected,
- Capital project needs are identified, and
- Funding is allocated to projects based on priority.

The City of Social Circle Capital Improvement plan is a five-year plan. Since capital projects are typically large expenditures that do not recur every year, a time frame longer than one year is necessary to determine funding trends and create a plan that is fiscally constrained. This means that the five-year plan is one that can be reasonably predicted to be accomplished within the financial means of the City.

The amount of funds determined to be available for capital projects was determined as follows:

$$\text{Total Revenues} - \text{Annual Operating Needs} = \text{Funds for Capital Improvements}$$

Total revenues are defined as those revenues currently in place, such as property tax, utility fees, etc. No tax rate increases were included in the total revenue projection.

Annual operating needs are defined as expenditures which are repeated annually to provide City services. These include personnel costs, fuel, supplies for typical services, electricity, etc.

This year, the plan development began in February as each department submitted capital project requests with consideration of the Council Strategic Goals, prior Strategic plans, the prior Capital Improvement Plan, the Social Circle Comprehensive Plan - **Vision 2040** workplan, infrastructure needs to maintain compliance and reliability in City services, and development needs to create and sustain the quality of life desired by the community.

The Mayor and Council held a council retreat in February to discuss key budget concerns among city staff. The Council reviewed their Strategic Goals for 2022-2026 which were adopted on June 21, 2022, and considered key issues facing the City.

Continued investment in the water and sewer system was identified as a priority to address current service issues and system expansions to support growth as envisioned in the City Comprehensive Plan. Several large projects were identified within the Water & Sewer departments that will be funded through GEFA loans and CDBG Grants. The 2018 financial plan recommendation of 2.5% water and sewer rate increases per year to support this investment is included in this recommended budget. As these improvements are accomplished, cost of volume rates will decrease due to fewer main breaks and pump station failures, less water loss, and increased energy efficiency.

A significant portion of the FY2023/24 through FY2027/28 capital improvement plan development is the intent of performing large projects using GEFA funding.

A five-year Capital Improvement plan was developed which proposed funding for specific projects per fund. The plan was presented to the Mayor and City Council at a March work session.

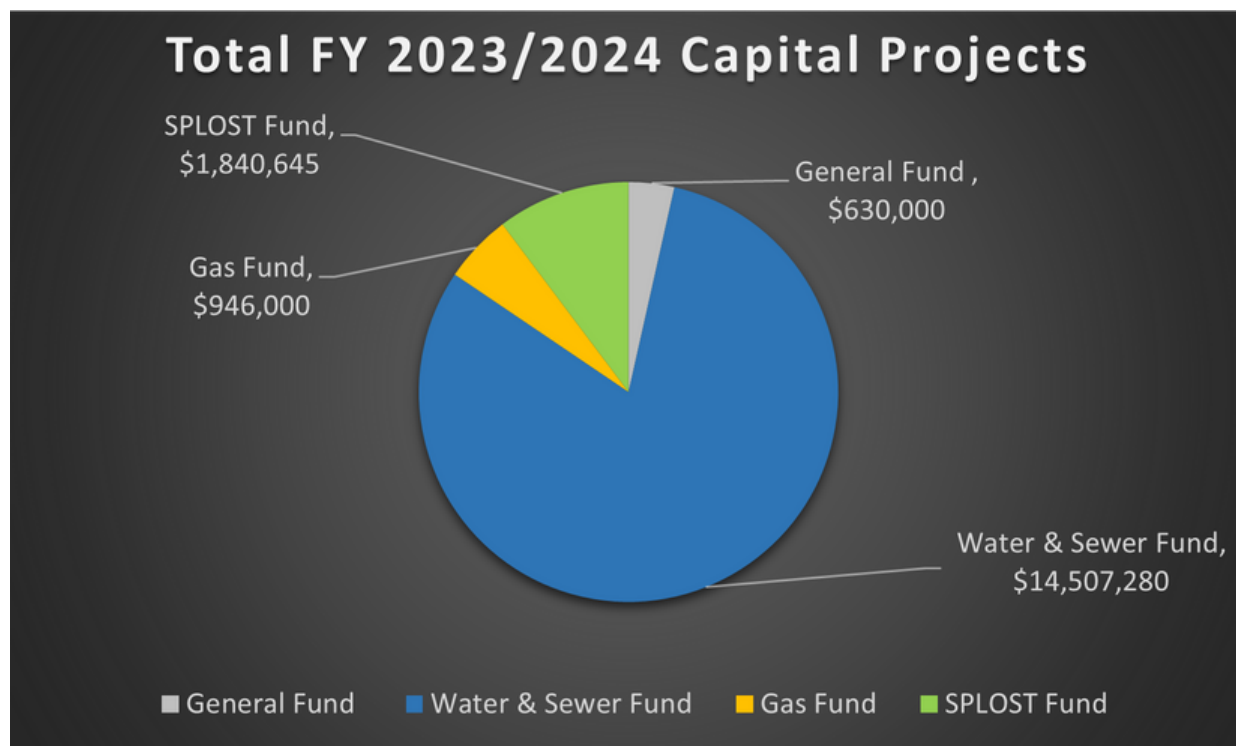
The Recommended Capital Improvement plan is included on the following pages. The projects included in the first year of the five-year plan, or Fiscal Year 2023/24, are allocated funding in the Recommended Budget for 2023/24.

It should be noted that there were significant Capital Project needs that were not able to be funded in this fiscally constrained five-year plan. These projects are listed as deferred projects. This indicates that the City's revenues are not sufficient without grants, future SPLOST, or increases in tax rates or utility fees to meet these deferred needs and program desires.



The adopted Capital Improvement Plan for Fiscal Year 2023/24 through Fiscal Year 2027/28 provides for the continuation of City services in a compliant and reliable manner.

Detailed project listings are included on the following pages.



2019-2025 SPLOST Available Funds

Use of Funds	Allocation	Expended or Committed (through FY 23-24)	Remaining
Transportation	\$ 1,000,000	\$ 1,654,068	\$ (654,068)
Public Safety	\$ 385,000	\$ 310,346	\$ 74,654
Building Upgrades	\$ 250,000	\$ 165,926	\$ 84,074
Parks & Recreation	\$ 100,000	\$ -	\$ 100,000
Water & Sewer Infrastructure	\$ 1,160,868	\$ 335,958	\$ 824,910
Total:	\$ 2,895,868	\$ 2,466,298	\$ 429,570

SPLOST Projects

SPLOST Fund	2023-24	2024-25
Transportation:		
Sidewalk Rehabilitation	\$ 157,000	
LMIG Match	\$ 61,645	
Roadway Drainage Improvement	\$ 89,000	
Public Safety:		
Police Car Camera System Upgrades	\$ 70,000	
Police Car Replacement Funds		\$ 4,655
Building Upgrades:		
Police Department Generator Replacement	\$ 60,000	
Station 6 HVAC Replacement	\$ 20,000	
Station 6 Generator Replacement	\$ 30,000	
Recreation:		
Park Improvements	\$ 100,000	
Water & Sewer Infrastructure		
Reburbish Filters at WTP (SPLOST & GEFA)	\$ 1,150,000	
Generator at Water Treatment Plant	\$ 50,000	
Tank Altitude Valve Replacements	\$ 35,000	
Water Tank Intake Screens	\$ 18,000	
Unidentified Projects		\$ 12,910
Total:	\$ 1,840,645	\$ 17,565

General Fund Projects

General Fund	2023-24	2024-25	2025-26	2026-27	2026-27
City Manager:					
City Manager Vehicle - Replace 2016 Ford Explorer			\$ 40,000		
City Clerk:					
Total:	\$ -	\$ -	\$ -	\$ -	\$ -
Finance:					
Tyler Technologies - Human Resource Management Software		\$ 15,000			
Total:	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Police Department:					
Interior upgrades for Police Department					
2023 Ford Explorer		\$ 55,000			
Police Patrol k-9 Vehicle - Replace 2018 Ford Explorer		\$ 45,000			
Police Patrol Vehicle - Replace 2018 Chevrolet Colorado		\$ 40,000			
Police Patrol Vehicle - Replace 2018 Dodge Charger			\$ 40,000		
Police Patrol Vehicle - Replace 2018 Dodge Charger			\$ 40,000		
Replace Police Patrol Vehicle - TBD				\$ 45,000	
Replace Police Patrol Vehicle - TBD				\$ 45,000	
Replace Police Patrol Vehicle - TBD					\$ 50,000
Replace Police Patrol Vehicle - TBD					\$ 50,000
Total:	\$ -	\$ 140,000	\$ 80,000	\$ 90,000	\$ 100,000

General Fund Projects Continued

Fire Department:					
Replacement of broken ice machine Station 17		\$ 5,000			
Replace 2013 Ford Expedition - Fire Chief's vehicle		\$ 60,000			
Replacement of Thermal Imaging Camera		\$ 40,000			
Replace 2010 F-150		\$ 50,000			
Replace Air Monitoring Equipment		\$ 31,000			
Training Center Upgrade		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Replace 2013 Sutphen Fire Engine - Engine 17			\$ 675,000		
Replace Ladder Truck - Price may change - Approval from M&C underway			\$ 1,650,000		
Replace 2003 E1 75 ft Ladder Truck				\$ 850,000	
Replace 2013 F-250 Brush Truck				\$ 50,000	
Total:	\$ -	\$ 191,000	\$ 2,335,000	\$ 860,000	\$ 10,000
Highways & Streets:					
Drainage Projects	\$ 200,000				
Infrastructure Paving Repairs	\$ 250,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Vemeer Chipper - Diesel	\$ 51,000				
Skid Steer - Split between WD, WWTP, Gas & Street		\$ 25,000			
F-150 - Groundskeeper		\$ 40,000			
Flashing light w/ sensor - Memorial & S. Cherokee		\$ 25,000			
Street Sweeper		\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
Grapple Truck - GMA Lease (5 Year 2023-2028)	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000
Leaf Vacuum Truck - GMA Lease (5 Year 2023-2028)	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000	\$ 86,000
F-250 Trash Pickup/pulling trailers		\$ 55,000			
Total:	\$ 630,000	\$ 331,000	\$ 186,000	\$ 186,000	\$ 186,000
Cemetery:					
Cemetery Truck F-250		\$ 85,000			
Cemetery Gate		\$ 25,000			
Total:	\$ -	\$ 110,000	\$ -	\$ -	\$ -
Grand Total:	\$ 630,000	\$ 787,000	\$ 2,601,000	\$ 1,136,000	\$ 296,000

Deferred General Fund Projects

Fund	Project	Deferred Needs
GENERAL	Wayfinding Signage, City Welcome Signage & Landscaping	\$150,000
	Roadway Widening Paving, Marking, & Drainage Improvements	\$1,250,000
	Heritage Park Well Building Replacement	5,000
	Roundabouts at Social Circle Parkway	TBD
	Watershed & Storm System Mapping & Master Plan	\$100,000
	Sidewalk Rehabilitation and Expansions and trails & greenways	tbd
	City Hall and PD Parking Area Repaving & Remarking	Tbd
	Park Development and Playground Expansions	tbd
FIRE	Platform Ladder Truck	\$1,400,000
	Fire Training Center	50,000
	Replacement of Stabilization Struts, Thermal Imaging Cameras, Air Monitoring Equip, Lucas Device, Station 6 HVAC	220,000
POLICE	Police Department Expansion Feasibility Study	\$30,000
	Flashing Crosswalk Lighting (3 sites)	\$75,000
DWTWN	Downtown Parking Area Construction & Expansions	250,000
	Phase III Friendship Park, Overhead Banner Display, Downtown WiFi	tbd
	Downtown Benches, Trash Cans, Trees, Street Lights, Dally Square	\$150,000
PW	Electronic Gates @ PW Yard & WTP	\$60,000

Water Projects

Water/Sewer	2023-24	2024-25	2025-26	2026-27	2027-2028
WasteWater Projects:					
Marco Estates 2022 CDBG (GEFA & CDBG)	\$ 1,431,900				
Oak Street Sewer	\$ 108,000				
Juniper St, N. Forest, & Willow Man Holes	\$ 75,000				
Replace WWTP SCADA Cellular (GEFA)	\$ 118,000				
Alley Sewer (Dogwood, Adams, Sycamore, Memorial & Hickory) (GEFA)	\$ 1,169,350				
Bypass Regional Pump Station & Force Main (GEFA & City Funds)	\$ 2,224,356	750000			
Pump Station - Railroad & Edmondson (GEFA)	\$ 2,688,530				
WPCP Inluent Sewer and Outflow (GEFA)	\$ 2,113,919	\$ 31,898,150			
2024 CDBG Ronther, Fairplay, N. Tower Rd. (GEFA & CDBG)		\$ 1,714,969			
Sewer Crew Truck Replacement - F-250		\$ 85,000			
Crane Truck		\$ 225,000			
Skid Steer - Split between WD, WWTP, Gas & Street		\$ 25,000			
Isonova Interceptor Sewer					\$ 429,295
Dart Interceptor Sewer FM PS Abandonment					\$ 2,022,691
Fairplay Interceptor Sewer FM PS Abandonment					\$ 1,689,455
North Bypass Interceptor, North Bypass PS Abandonment					\$ 1,918,362
Pump Station Elimination: Carver					\$ 688,966
Pump Station Elimination: Jersey, Windsong					\$ 2,562,912
Pump Station Elimination: Brookstone					\$ 435,653
New Hawkins Academy PS & FM					\$ 1,731,133
Rose Lane to Goodyear Sewer 6" to 8"					\$ 811,492
Total:	\$ 9,929,055	\$ 34,673,119	\$ -	\$ -	\$ 12,289,959

Water & Sewer Fund Projects Continued

Water Treatment Plant:					
Water Treatment Plant Heat Replacement	\$ 22,000				
Water Treatment Plant Window Replacement	\$ 60,000				
Water Plant Filter Rehabilitation (GEFA & SPLOST)	\$ 977,600				
Water Plant Electrical Upgrades (GEFA)	\$ 822,500				
Water Plant FWPS Improvements (GEFA)	\$ 446,625				
Riding Lawn Mower		\$ 8,500			
Water Plant Electric Gates		\$ 24,000			
Water Plant SCADA/Instrumental (GEFA)		\$ 312,500			
Water Plant Major Modifications (GEFA)		\$ 5,625,000			
Total:	\$ 2,328,725	\$ 345,000	\$ -	\$ -	\$ -

Water Projects Continued

Water Distribution Projects:										
Water Distribution Utility Truck Replacement	\$	90,000								
Weslyn Park - Alcova Drive Water Meters Complete	\$	7,500	\$	7,500						
Town Park Water Meters Complete	\$	20,000	\$	10,000						
Conner Springs Water Meter Replace	\$	35,000	\$	35,000						
Future Growth - Water Meters Complete	\$	20,000								
Brookestone Valve Replacement (GEFA)	\$	40,000								
S. Cherokee to Spring St Tank 12" Water Main Replacement (GEFA)	\$	562,000								
Social Circle Parkway South (GEFA)	\$	1,275,000								
N. Cherokee PC Valve at Walton Interconnect			\$	230,000						
Skid Steer - Split between WD, WWTP, Gas & Street			\$	25,000						
Lakewood Drive Water Main Replacement (GEFA)			\$	1,562,500						
Social Circle Parkway North Industrial Drive Loop (GEFA)			\$	1,280,000						
Water Main Replacement Heritage to Ronthor Drive (GEFA)					\$	450,000	\$	500,000		
East Hightower Loop CSX to Standridge Tank (GEFA)							\$	400,000	\$	525,000
North Cherokee Phase III - Ronther to City Limit (GEFA)									\$	750,000
Fire Hydrant Replacements/Repair (CRC)	\$	50,000	\$	50,000	\$	50,000	\$	50,000		
Annual Water Main Gaulvinized Replacement Program	\$	150,000	\$	150,000	\$	200,000	\$	250,000		
Spring Street Water Main Loop (CRC)									\$	837,500
Total:	\$	2,249,500	\$	3,350,000	\$	700,000	\$	1,200,000	\$	1,275,000
Total Water & Sewer:	\$	14,507,280	\$	38,368,119	\$	700,000	\$	1,200,000	\$	13,564,959

Gas Fund Projects

Gas Fund	2023-24	2024-25	2025-26	2026-27	2027-28
Gas Line Extension to Water Treatment Plant	\$ 175,000				
Alcova Drive - Capacity Increase	\$ 130,000	\$ 150,000			
East Hightower Trail - Capacity Increase	\$ 100,000				
Townpark New Services	\$ 80,000				
Conner Springs New Gas Services	\$ 231,000	\$ 140,000			
Weslyn/Alcova New Subdivision Gas Service	\$ 110,000	\$ 40,000		\$ 100,000	
Finish ERT's for readio reads	\$ 75,000				
Enhance Valve Program	\$ 30,000				
Remote read for regulator station pressures	\$ 15,000				
Skid Steer - Split between WD, WWTP, Gas & Street		\$ 25,000			
Directional Boring Rig		\$ 250,000			
F-150 Locator Truck		\$ 50,000			
Gas System Extensions & Improvements - TBD		\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Ditchwitch Replacement				\$ 50,000	
Total:	\$ 946,000	\$ 1,055,000	\$ 400,000	\$ 500,000	\$ 400,000

DEBT

EXISTING DEBT SUMMARY

EXISTING DEBT SUMMARY										BALANCE
				LEASE/LOAN	LEASE/LOAN	LEASE/LOAN	RATE	PRIN	INT	OUTSTANDING
FUND	DEPT	DESCRIPTION	VENDOR	DATE	MATURITY	AMOUNT		PAY	PAY	6/30/2024
GF	FIRE	2013 GUARDIAN PUMPER	SUTPHEN	2/26/2019	9/16/2028	\$ 257,691.33	4.020%	\$ 25,105.12	\$ 6,697.53	\$ 141,500.20
GF	FIRE	E ONE 2000 GPM PUMPER	E ONE	2/18/2020	2/18/2027	\$ 385,138.27	2.610%	\$ 54,946.77	\$ 5,964.96	\$ 173,595.68

Debt as a Percentage of Revenues

Financial Policy – Maintain total debt service for general obligation debt, intergovernmental Debt and leases but not including SPLOST Debt such that it does not exceed 10% of the Operating Revenues of the General Fund.

2023 Operating General Fund	\$7,286,660
10% of 2023 Operative General Fund Revenue	\$728,666
2023 Annual Debt Payments	\$78,682

Tax-Supported Debt as a Percentage of Full Value

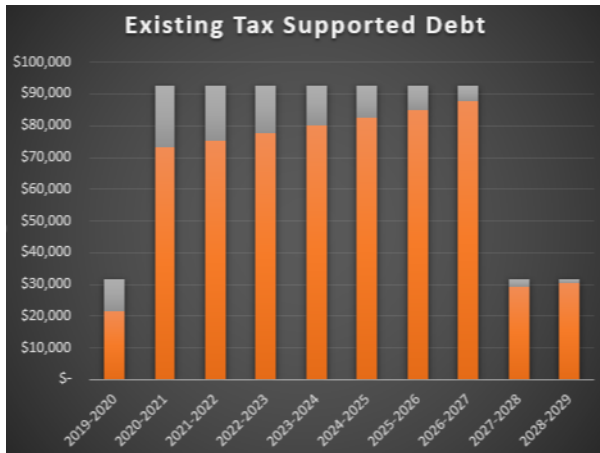
Financial Policy – The City will maintain total Tax-Supported Debt, including SPLOST Debt and Leases, as a percentage of total taxable full value of City at a level not to exceed 3.0%.

2023 total Proposed Taxable Full Value	\$303,670,015
3% of the 2023 Total Proposed Taxable Full Value	\$9,110,100
2023 Annual GF Debt Balance	\$395,147

Existing Tax-Supported Debt

Financial Policy- The City intends to maintain it's 10-year Tax Supported Debt, including SPLOST Debt and Leases, Payout ratio at or above 60% at the end of the each adopted five years.

General Fund Debt Charts



Fiscal Year	Principal	Interest	Total	Payout Ratio
2019-2020	\$ 21,444	\$ 10,359	\$ 31,803	\$ 621,383 4.9%
2020-2021	\$ 73,162	\$ 19,549	\$ 92,711	\$ 548,221 19.4%
2021-2022	\$ 75,389	\$ 17,325	\$ 92,714	\$ 472,832 33.8%
2022-2023	\$ 77,684	\$ 15,030	\$ 92,714	\$ 395,148 48.2%
2023-2024	\$ 80,052	\$ 12,662	\$ 92,714	\$ 315,096 62.6%
2024-2025	\$ 82,495	\$ 10,219	\$ 92,714	\$ 232,601 77.1%
2025-2026	\$ 85,017	\$ 7,698	\$ 92,714	\$ 147,584 91.5%
2026-2027	\$ 87,619	\$ 5,096	\$ 92,714	\$ 59,966 105.9%
2027-2028	\$ 29,392	\$ 2,411	\$ 31,803	\$ 30,574 110.9%
2028-2029	\$ 30,574	\$ 1,229	\$ 31,803	\$ 0 115.8%
TOTAL	\$ 642,827	\$ 101,579	\$ 744,406	

Utility Fund Debt

EXISTING DEBT SUMMARY									BALANCE
FUND	DESCRIPTION	VENDOR	LEASE/LOAN	LEASE/LOAN	LEASE/LOAN	RATE	PRIN	INT	OUTSTANDING
			DATE	MATURITY	AMOUNT		PAY	PAY	6/30/2024
WATER	2020 BONDS	SERIES 2020	2/1/2020	2/1/2035	\$ 2,029,000.00	2.670%	\$ 10,000.00	\$ 52,919.40	\$ 1,972,000.00
WATER	2015 BONDS	SERIES 2015	12/1/2015	2/1/2045	\$ 4,530,000.00	3.000%	\$ 135,000.00	\$ 142,650.00	\$ 3,575,000.00
WATER	GEFA	GEFA20180056	1/2019	5/1/2029	\$ 411,049.47	1.06%	\$ 40,688.86	\$ 2,651.30	\$ 228,048.60
WATER	GEFA	DW2019014	04/01/19	4/1/2039	\$ 854,114.20	0.94%	\$ 39,679.15	\$ 7,183.25	\$ 742,651.24
WATER	GEFA	CW2019007	01/25/21	TBD	\$ 365,219.53	0.73%	\$2,828.50	\$ 2,669.52	\$362,391.03
							\$ 228,196.51	\$ 208,073.47	\$ 6,880,090.87

Debt Service Coverage Ratio (Legal Rate Covenant)

Provide Net Revenues, net of any receipts of the City that are not included in the Revenue Fund and that are legally available to pay debt service on the Bonds, including without limitation, any federal interest subsidy payments, which are at least equal to 1.10 times the amount required to be paid into the Debt service account in the then current sinking fund year. FY 2023 debt service coverage ratio for Water is 4.3, to exclude GEFA Loan Revenue consideration.

SUPPLEMENTAL INFORMATION



Employee Positions by Department

FTE Employee Positions by Department		FY2019/20	FY2020/21	FY2021/22	FY2022/23	FY2023/24
		Actual	Budget	Budget	Budget	Budget
Management						
	City Manager	1	1	1	1	1
	City Clerk	1	1	1	1	1
	Municipal Court Clerk	0	1	1	1	1
	Community Development Director	0	0	0	1	1
	Planning & Zoning Manager	0	0	1	1	1
	SUBTOTAL	2	3	4	5	5
Administration						
	Finance Director	1	1	1	1	1
	Deputy City Clerk	1	1	0	0	0
	Municipal Court Clerk	1	0	0	0	0
	Customer Service Representatives	1	1	1	1	1
	Human Resource/Payroll Specialist	1	1	1	1	1
	Administrative Support Specialist	0	0	0	1	1
	Transit /IT	0.67	0	0	0	0
	Communication Specialist	0	0	0.67	0	0
	SUBTOTAL	5.67	4	3.67	4	4
Police Department						
	Chief	1	1	1	1	1
	Asst. Chief	0	0	0	0	0
	Lieutenant	1	1	1	1	1
	Sergeant	4	4	4	4	4
	Police Officer	10	10	10	10	10
	School Resource Officer	2	2	2	2	2
	Certification Manager	1	1	1	1	1
	Administrative Assistant	0	0	0	0	0
	Part Time	0	0	0	0	0
	SUBTOTAL	19	19	19	19	19
Fire Department						
	Chief	1	1	1	1	1
	Deputy Chief	1	1	1	1	1
	Lieutenant	3	3	3	3	3
	Sergeants	0	0	3	3	3
	Firefighter	10	10	7	7	7
	Part Time Firefighter	1	1.5	1.5	1.5	1.5
	Paid Volunteers	0	0	0	0	0
	Code Enforcement	0	0	0.5	1	1
	SUBTOTAL	16	16.5	17	17.5	17.5
	*(Subtotal excludes Paid Volunteers)					
Cemetery						
	Lead Maintenance Worker	1	1	1	1	1
	Cemetery Worker	1	1	1	1	1
	Seasonal Cemetery Worker	0	0	0	0	0
	SUBTOTAL	2	2	2	2	2
Street Department						
	Streets Supervisor	0	0	0.5	0	1
	Streets Foreman	1	1	0	0	0
	Crew Leader	1	1	1	1	2
	Maintenance Worker	3	3	3	4	5
	Seasonal Maintenance Worker	1.5	1.5	1.5	0	0



	SUBTOTAL	6.5	6.5	6	5	8
FTE Employee Positions by Department						
Transportation Department						
Downtown Director	0	0.25	0	0	0	
Transit Supervisor	0	0.5	1	1	1	
Transit/IT Specialist	0.33	0	0	0	0	
Van Driver	1	1	0	1	1	
Part Time Van Drivers	0.5	0.5	1	0	0	
Part Time Dispatchers	1	0.25	0	0	0	
SUBTOTAL	2.83	2.5	2	2	2	
Mainstreet						
Executive Director	0.75	0.75	1	1	1	
Communications/Transit Dispatcher	0	0.5	0	0	0	
SUBTOTAL	0.75	1.25	1	1	1	
Water Treatment Plant						
PW & Water Resources Director	1	1	1	1	1	
Water Plant Superintendent	0	0	1	1	1	
Senior Water Plant Operator	1	1	0	0	0	
Water Plant Operator	3	3	3	3	3	
Water Plant Operator Trainee	0	0	0	0	0	
SUBTOTAL	5	5	5	5	5	
Wastewater Treatment Plant						
Wastewater Plant Superintendent	1	1	1	1	0	
Wastewater Plant Operator	2	2	2	2	3	
Wastewater Plant Trainee	0	0	0	0	0	
Wastewater Plant Mechanic	0	0	0	0	0	
Regulatory/Compliance Specialist	0.5	0.5	0.5	0	0	
SUBTOTAL	3.5	3.5	3.5	3	3	
Water Distribution						
Water & Sewer Supervisor	0	0	0	0	1	
Right Of Way Manager	0	0	0.5	0	0	
Water Distribution Supervisor	1	1	1	1	1	
Senior Water Distribution Technician	1	1	1	1	1	
Water Distribution Technician	1	1	1	3	3	
Utility Technician	0	0	0	0	0	
Utility Billing Clerk	1	1	1	1	1	
Meter Reader	0.5	0.5	0.5	0.5	0.5	
Utility Locator	0	0	0.5	0	0	
SUBTOTAL	4.5	4.5	5.5	6.5	6.5	
Gas Operations						
Utilities Director	0	0	0	0	0	
Gas Supervisor	1	1	1	1	1	
Gas Distribution Technician	2	2	2	2	2	
Regulatory/Compliance Specialist	0.5	0.5	0.5	0	0	
Meter Reader	0.5	0.5	0.5	0.5	0.5	
Utility Locator	0	0	0.5	1	1	
SUBTOTAL	4	4	4.5	4.5	4.5	
Total Employees	71.75	71.75	73.17	74.5	77.5	



Schedule of Fees

City Taxes

Millage Rate	7.9
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Alcohol Sales Permits

Malt beverage & wine (retail)	\$ 500
Beer & wine pouring license	\$ 500
Beer, wine & distilled spirits pouring license	\$ 500 + advertising costs
Downtown Amenity License for Non-Eating Establishments	\$ 150
Special Event Alcohol Permit	\$ 50

Licenses and Permits

Business license	\$ 150 + \$10 for each employee/yr
Yard sale permit (four per year)	no fee
Assembly, Parades & Special Events	\$ 10
Signs (not requiring a building permit)	\$ 5
Peddlers License	\$ 100

Zoning Administration Fee (In addition to building permit fee)

New construction	\$ 100
Existing Buildings	\$ 75
Remodel & Miscellaneous (includes signs)	\$ 50
Electrical, HVAC, plumbing	\$ 25

Plan Review Fees

New Single-Family Residential Review	Additional 50% of permit fee
Residential renovations/ additions	Additional 25% of permit fee
All Commercial/Industrial Plan Reviews	Additional 50% of permit fee

Permit Fees

Total Valuation*

\$1,000.00 and Less

\$1,001.00 to \$50,000

\$50,001.00 to \$100,000.00

\$100,001.00 to \$500,000.00

\$500,001.00 and up

Fee

Minimum fee of \$100

\$15 for first \$1,000 plus \$5 for each additional thousand or fraction thereof, to and including \$50,000.00, minimum fee of \$100

\$260.00 for the first \$50,000.00 plus \$4.00 for each additional thousand or fraction thereof, to and including \$100,000.00

\$460.00 for the first \$100,000.00 plus \$3.00 for each additional thousand or fraction thereof, to and including \$500,000.00

\$1,660.00 for the first \$500,000.00 plus \$2.00 for each additional thousand or fraction thereof

**Building Valuation is based on the current Building Valuation Data from the International Code Council as recommended by the Georgia Department of Community Affairs. Building Valuation Data can be found at iccsafe.org.*

Certificate of Occupancy or Completion (C/O or C/C)

New single family detached, condo, or townhome	\$ 100
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New Commercial	\$	100
New or renovated commercial tenant space	\$	100

Trade Permits (Mechanical, Electrical, Plumbing)

Permit Fee	Use permit fee table- minimum \$100 (calculated by building official)	
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Signs Requiring a Building Permit

Banner/Window/Temporary	\$	75
Wall mounted	\$	100
Monument/Free Standing	\$	200

Demolition

Single Family Residential House	\$	75
Commercial building	\$	200

Permit Extensions

Subsequent extension	\$	100/ 3 months
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Re-Inspections

For each added trip		75
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Other

Transfer of Permit/Change of Contractor	\$	100
Structure Move/Relocate	\$	300
Siding or Deck Repair/ Replacement	\$	100
Fence Permit	\$	150
Inspections outside of normal business hours	\$	125.00 per hour (\$250 minimum)
Replacement of permits, CO's, etc.	\$	25
Inground Pool (includes electrical and fence)	\$	300
Aboveground Swimming Pool (Includes electrical):	\$	100
Elevated Pool Deck with Barrier:	\$	100

Permit not required for above ground pools less than 2 feet deep or Seasonal temporary above ground pools 44" or less in height with no fence, no deck, and no permanent power.

Fee for work done without a permit		200% of original permit fee
Temporary Construction Trailer (not including electric permit)	\$	100
Driveway Permit	\$	50
Certificate of Appropriateness - HPC	\$	50

GIS Fees

Printed Maps:		
Street Map (36 x 48)	\$	50
Council District Map (36 x 48)	\$	50
Zoning Maps (36 x 48)	\$	75
Custom Map:		
8 x 11	\$	20
11 x 17	\$	20
22 x 36	\$	40
36 x 48	\$	50
Map Book	\$	100
Digital Files (.shp format)	\$	100 each

Planning Applications

Rezone	\$	300
Variance	\$	100
Conditional use	\$	150
Development permit	\$	700 (minimum) + engineering review cost



Land Disturbance Fee	\$	90 (per lot)
Minor Subdivision	\$	25 (per new lot)
Recombination	\$	25
Preliminary Plat	\$	150 & additional \$10 per lot over 5 lots
Final Plat	\$	100 & additional \$5 per lot over 5 lots

Fire Department

Plan Review

Site Plan	\$	150
Building 50%,80%, and 100% with 1 follow up for non-compliance	\$	200.00 +0.02 per sq. ft. over 10,000 sq. ft.
Building Multiple Stories- Fee per additional story	\$	150
2 nd Re Inspection	\$	75
3 rd Re Inspection and any additional Inspections	\$	100
Tenant Remodels Floor Area Single level	\$	200.00 +0.02 per sq. ft. over 10,000 sq. ft.
Multiple Stories- Fee per additional story	\$	150
New Fire Alarm < 10,000 sq. ft.	\$	200
≥10,000 sq. ft.	\$	300
Fire Alarm (Multiple Stories-Fee per additional story)	\$	150
Existing Fire Alarm Modification	\$	100
New Fire Sprinkler <10,000 sq. ft. (Per Riser)	\$	200
≥10,000 sq. ft. (Per Riser)	\$	300
Fire Sprinkler (Multiple Stories-Fee per additional story)	\$	150
Existing Sprinkler System Modification: < 30 heads	\$	100
Existing Sprinkler System Modification: ≥ 30 heads	\$	200
Fire Suppression Standby Tank	\$	200
Review of Underground Piping and/or Private Hydrants NFPA24	\$	200
Mechanical Only Permit (HVAC) per system	\$	100
Note: HVAC Refers to smoke duck detection, stair pressurizations, smoke management systems. Normal HVAC systems are reviewed by Building Department.		
Commodity Assessment/Racking Review	\$	200
Special Extinguishing Systems (Fire Pump, Standpipe Systems, Clean Agent, Dry Chemical, Carbon Dioxide, Water-Foam, Water Mist, Etc.)	\$	300
NFPA 96 Hood Systems	\$	150
NFPA 33 Spray Booths	\$	150
Tanks (Flammable, Combustible Liquid, LPG, Chemical, Cryogenic)	\$	200
IFC 510 Emergency Responder Radio System per Radio System (Active BDA/DAS fee per amplifier)	\$	200
Review of Engineering Reports, Engineering Judgements, Performance Based Designs or Equivalencies	\$	200
Miscellaneous reviews not identified in the Fee Schedule	\$	200
Revisions to previously approved plans	\$	50
Work performed prior to issuance of a permit 2018 IFC 106.3		DOUBLE PERMIT FEE

Inspections

Annual / Change of Occupancy		No Charge
1 st Follow Up		No Charge
2 nd Follow Up	\$	50
3 rd Follow Up and any additional follow ups	\$	75
After Hours	\$	30 per hour/ 2-hour min.
Change of Occupancy (New Tenant/Business License)	\$	75
Certificate of Occupancy	\$	75



Certificate of Completion	\$	75
Certificate of Occupancy/Completion (Replacement Copy)	\$	25
Fire Watch	\$	50 per hour/per person
	\$	150 per hour/Apparatus
Off-Duty Firefighter	\$	50 per hour

Permits

Operational Permits Required (IFC2012 [A] Section 105.6)

Hazardous Materials Storage/Use (2012 IFC 105.6.20)	\$	100
Explosives (2012 IFC 105.6.14)	\$	100
Construction Burning (30 Days 2012 IFC 105.6.30)	\$	100
Tent Permit (up to 30 days) (2012 IFC 105.6.43)	\$	50
Mobile Food Preparation Vehicles (2018 IFC 105.6.30 (Annual)	\$	75
Temporary Consumer Fireworks Retail Sales Stand O.C.G.A. 25-10	\$	500

Reports

Incident Reports	\$	5 per copy
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Off duty Fire Fighter **\$ 50/hour**

Public Safety

Golf cart registration	\$	12 (5 years)
Criminal history	\$	20
Alcohol serving permit	\$	20
Record restriction	\$	25
Incident & accident report		No charge if you are the involved party of the incident. Third party requests fall under the GA Open Records Act.
Finger printing (non-criminal)	\$	41
Off-duty officer	\$	50 / hour Adopted

Cemetery

Cemetery lots	\$	800 (living inside city limits)
	\$	2000 (living outside city limits)
Crematorium spaces	\$	700 (per niche living inside city limits)
	\$	1750 (per niche living outside city limits)
Burial Permit Fee	\$	5 -Open Grave
	\$	75 - Administration (Marker Fee)
Exhumation Permit Fee	\$	5 - Open Grave
	\$	75 - Administration (Marker Fee)

Transit Fees

Local trip one way	\$	1
Monroe or Covington trip round trip	\$	5

Miscellaneous Fees

Credit card convenience fee	\$	2.95% - \$2 minimum
Fax	\$	2.50
Copies	\$	0.25 each
Large map copies	\$	50 each
Medium map copies	\$	35 each
Return check fee	\$	25

Utilities Fees

Utilities Service Inspection - Required after 90 days disconnected	\$	100
Utility Permit Fee (for work within the City Right of Ways)	\$	50 (No more than 1000 If per permit)

Gas



Gas deposit	\$	200
Gas tap	\$	200 (low pressure, inside city limits – Can zero out with 3 gas appliances)(Up to 150 feet, long is additional \$2/ft)
Gas excessive flow valve	\$	1750 (High Pressure)
Gas admin/reconnect fee	\$	275 (includes installation)
Gas rate	\$	20
Residential	\$9.00	meter fee per month
	\$3.80	MCF Distribution Rate* plus Market Wholesale Rate*
Commercial	\$15.00	meter Fee per month
	\$3.80	MCF Distribution Rate* plus Market Wholesale Rate*
Industrial	\$50.00	meter Fee per month
	\$3.21	MCF Distribution Rate * plus Market Wholesale Rate*
Large Industrial	\$281.65	meter fee per month
	\$2.50	MCF Distribution Rate* plus Market Wholesale Rate*
Very Large Industrial	\$1,615.40	meter fee per month
	\$2.25	MCF Distribution Rate* plus Market Wholesale Rate*

* Market Rate varies monthly and is charged by the City's provider, MGAG

Water

Water deposit	\$	100
Portable water meter deposit	\$	1200
Water admin/reconnect fee	\$	20
After hours return of service	\$	100
Hydrant hook-up fee	\$	100 (water usage rate same as inside city rate)
Water tap	\$	300
Irrigation meter tap	\$	300
Irrigation meter reconnect	\$	20
Water capital cost recovery (fees for larger meters calculated on request)	\$	4000 (5/8" meter)
Tanker w/ Back-Flow		
Plant hookup fee	\$	50 (water usage rate same as inside city rate)
Water rate (inside city limits)		
Meter fee per month	\$	1.72
each 1,000 gallons	\$	11.04
Water rate (outside city limits)		
Meter fee per month	\$	2.58
each 1,000 gallons	\$	16.53

Sewer

Sewer tap		calculated based on pipe size
Sewer capital cost recovery (fees for larger meters calculated on request)	\$	4500 (5/8" meter)
Sewer rate (inside city limits)		
each 1,000 gallons	\$	10.44
Sewer rate (outside city limits)		
each 1,000 gallons	\$	15.66



Garbage/Trash Rates

Sanitation fee	\$	<i>19.40 per month per cart</i>
Seniors discount w/application	\$	<i>17.49 per month per cart</i>
Trash overflow	\$	35.00 per load (currently not offered)
Limbs and leaves overflow	\$	35.00 per load (currently not offered)
Special pickup	\$	35.00 per load (currently not offered)



Financial Trends, Analysis & Projections

FINANCIAL TRENDS ANALYSES AND PROJECTIONS

The development of the annual budget begins each year with an analysis of the fiscal condition of the City. The City has a formally adopted set of Financial Policies which are reviewed annually and amended periodically to address current conditions and long-term implications. The most recent evaluation of the Financial Policies by City Council was in April 2022 in conjunction with the annual operating budget review. These policies set forth the budget process, establish minimum fund balances to be maintained, set forth purchasing procedures, and create a standard investment policy.

The financial trends of the City are evaluated with a review of a ten-year history of the revenues and expenditures in each fund, consideration of current events or circumstances that would alter the past trends, and an evaluation of anticipated activities or economic conditions or regulations that would affect future projections. The data for these historical revenues and expenditures were obtained from the Annual Financial Report (Audit) prepared for the City for each of the prior years.

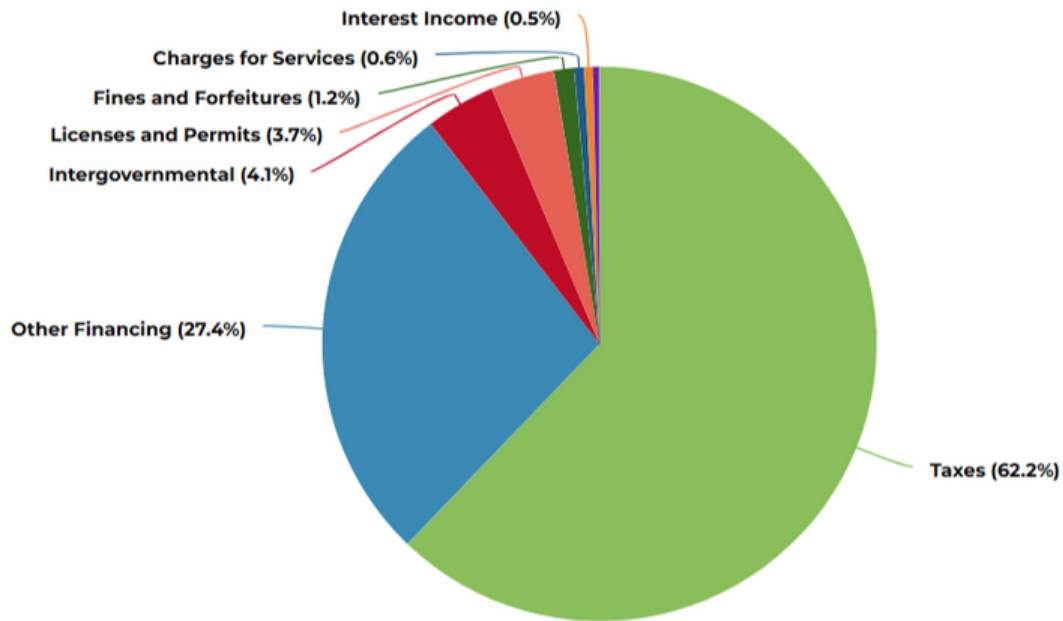
The consideration of current circumstances includes a review of the year-to-date revenues and expenses for the current fiscal year, an evaluation of construction activity, industrial production, and business license changes, and a determination of operations impacts that can be predicted to result from the completion of capital projects which are underway. The evaluation of future implications for the historic trends includes consideration of regional economic activity, changes in regulation or law, and longer-term development patterns.

The revenues and expenditures are evaluated in each fund without transfers between funds, to provide an accurate picture of the self-sufficiency of each fund. The fund balance of each fund is also reviewed against the minimum balance set forth in the Financial Policies.

GENERAL FUND – Revenue Sources and Services Funded

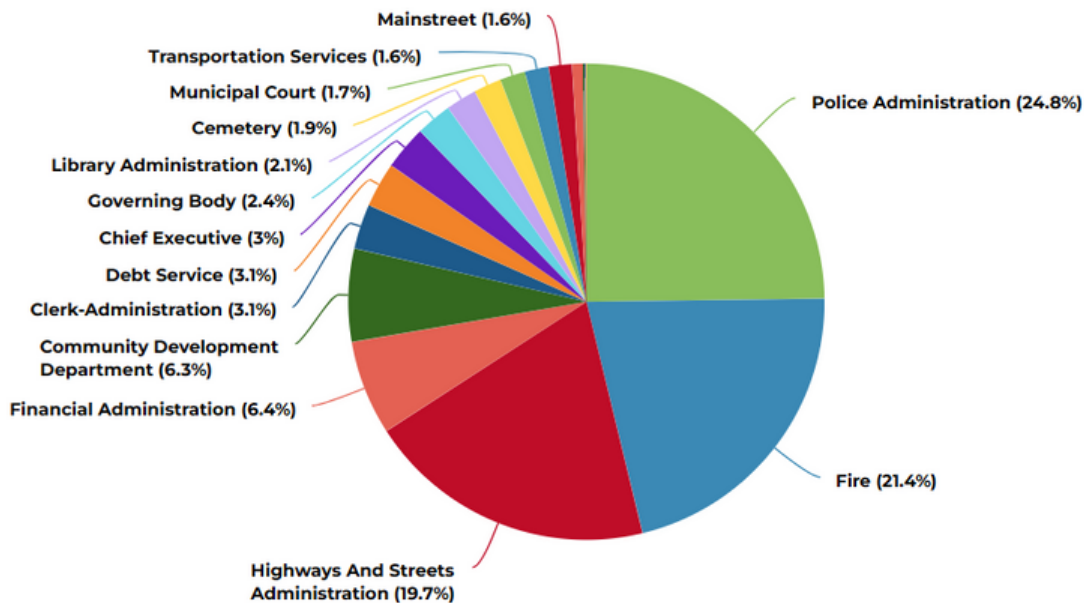
General Fund Revenues include property taxes, other taxes, licenses and permits, fines and forfeitures, revenue from other government collections, grants, fees for services and interest income.

Projected 2024 Revenues by Source



General fund services include management, finance and administration, police and fire services, public works, cemetery, library, transit, community development, and main street (downtown) departments.

Budgeted Expenditures by Department



GENERAL FUND REVENUES AND EXPENDITURES- HISTORICAL

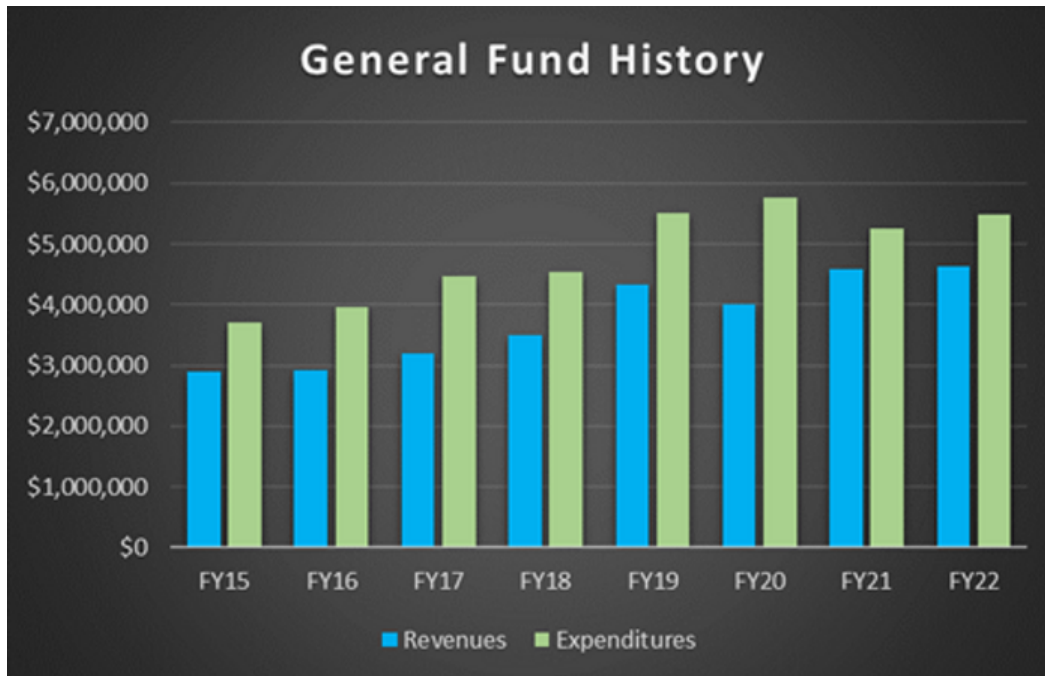
A review of the **general fund revenues** from the prior 10 years shows flat trend when the area property values (tax digest) and licenses and fees were affected by the recession. The increased revenue in fiscal year 2013-14 was due to proceeds from a capital lease and sale of assets. Evaluating the revenue without this onetime impact, indicates a stable economic condition. FY2016-2017 property assessments revealed the first increase in property values since the recession which began in 2008. A millage rate increase of 0.5 mills, coupled with this property value increase resulted in a decrease in the gap between general fund revenues and expenditures. FY2017-2018 property assessments reflected another 3% increase, business licenses and fees reflected increases of approximately 5%, however utility franchise fees decreased. Fiscal year 2018-2019 revenues reflected strengthening business license and fees revenues, stable utility franchise fee revenues, a 3% increase in property assessments, and revenue from a TEA grant. The FY 2019-20 took off with increasing economic growth that lasted a majority of the fiscal year. This was seen by an increase in building permit applications and expansion of new industries and existing industries. During the third quarter of the 2020 fiscal year, the COVID-19 pandemic affected the City as a whole, due to the Shelter in Place orders, and health concerns of residents. However, local industries continued to operate and increases in demand for some were the result. In addition, new industries in the City started construction during the last quarter of 2019-20. While the affects of the pandemic continued to alter operations for the City Government, revenues increased during the FY 2020-2021 due to strong sales taxes, continued industrial operations, and a strengthening housing demand. A large increase in the tax digest showed growth in General fund revenues in FY 2021-2022. This same growth can be seen in 2022-2023 FY, as well as increases in permits revenue as more housing comes to the area.

General fund expenditures fund management, finance and administration, police and fire services, public works, cemetery, library, community development, transit, and main street (downtown) departments. The spike in expenditures in 2013/14 was related to the capital outlay associated with the separation of the public safety department into a police department and a fire department. Expenditures in the general fund increased approximately six percent per year from 2014/15 through 2016/17, driven by capital project expenses, expansion in general administration staff, and increasing costs for health insurance and general liability insurance. General fund expenses leveled off in 2017/18 due to reduced capital expenditures for paving. The increase in expenses in 2018/19 reflects the completion of a capital project funded through a TEA grant, and the impact of market rate adjustments for public safety staff. During the years 2020/21 the city expenditures were restricted due to the pandemic. During FY 2021/22 and FY 2022/23 expenses across all funds were geared with a focus on infrastructure and capital needs.

It is clear from the analysis of the general fund that expenditures are exceeding revenues (without transfers from other funds) and the gap in funding is supported by transfers from the enterprise funds, termed Payments in Lieu of Taxes (PILOT). The City is experiencing growth, reflected in a modest increase in revenues. However, the increase in cost of

services is supported by the enterprise fund PILOT. While the COVID-19 pandemic during FY 2019/20 increased expenditures to ensure the safety of our staff and the public. Expenditures have been tracked for COVID-19 impacts and records kept for FEMA purposes. Precautions to continue operations while staying mindful of COVID are still in place. During FY2020/21, expenditures for City Services remained steady as all functions continued, with a pivot towards more remote, drive-thru, or socially distant methods. Federal CARES Act grant funds were passed through the state as a one-time contribution to support the city's pandemic response. Equipment and software upgrades were invested in to better support customer needs. Needs regarding infrastructure and capital needs were the main focus during FY 2022/23. Lease programs were used to purchase a new leaf vacuum truck, and a grapple truck to better serve the citizens.

General Fund History



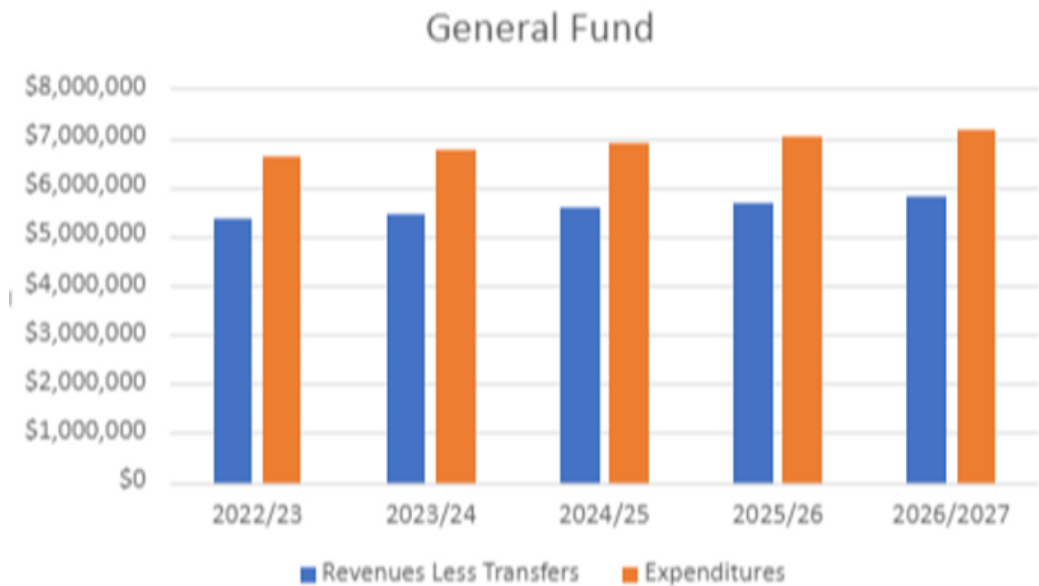
GENERAL FUND REVENUES AND EXPENDITURE- PROJECTIONS

Five-year budget projections were developed for the Capital Improvement Plan development. The factors used to create the projections included continued modest growth in general fund revenues, which is attributable to an improving economic outlook, an increase in construction of new homes and sales of existing homes, and the opening of new businesses within the City – particularly within the downtown area. In addition, industrial business expansion is occurring with existing industries within the City and new industries are located adjacent to the City in the Stanton Springs Industrial Park. Vacancies in the downtown district are reduced and new restaurants are opening in the northern commercial area. Residential single family home development has increased and building permit applications are increasing. The economic outlook is positive, and prior to the COVID 19 pandemic, increases in Local Option Sales Tax, the City Net Digest, and business taxes were apparent. In addition, utility franchise tax receipts reflect a modest increase. Projections reflected stabilizing of these trends and a drop in sales tax related revenues in 2020/21, followed by conservative rates of increase. However, that decrease was not as anticipated and General Fund revenues continued at a slightly less than average increase. Revenues for FY 2021/22 continued to increase, while expenses have decreased from the prior year. During FY 2022/23 revenues as well as expenses began to climb back to normal with modest increases in both from prior year. Future years are anticipated to continue the mild increase as seen in the historical information.

The financial policies were amended in 2017 to establish a fixed transfer amount from the utility funds as a payment in lieu of taxes, or PILOT. This transfer amount is now established as a percentage of each utility fund's revenue. PILOT is approximately 3% of Water and Sewer Fund revenues including antipater GEFA loans, and approximately 22% of Gas Fund revenues. This has been factored into the projections.

All current public services are projected to continue, with current levels of service improved as feasible through efficiencies and operations. No new programs were included in the budget projections for the purpose of the Capital Improvement Plan development. Overall, general fund operating expenses were projected to increase 6.3% per year. Health insurance costs have stabilized based upon a competitive bid for the service in 2017-18, and the establishment of a health insurance and benefits allowance combination in which increases in employer health insurance costs are offset by reductions in the benefits allowance. FY 2019/20 has had an impact on revenue due to the COVID-19 restrictions. With a Shelter in Place issued, many utility customers had trouble paying their utility bills. A special payment agreement was put in place to assist those customers during the pandemic. During FY2019/20 Mayor & Council did vote to allow a couple of months without utility cutoffs due to the pandemic. Impacts were less than anticipated for revenue and resulted in minimal decline. However, FY2020/21 proved to be more stable than anticipated. During FY2021/22 operations stabilized from the effects of the pandemic and revenues have seen growth. During 2022/23 Fiscal Year housing and industrial growth has taken off.

General Fund Projections



PROJECTION OF GENERAL FUNDS AVAILABLE FOR CAPITAL IMPROVEMENT PROJECTS

The five-year projection of revenues and expenditures was used to determine the sufficiency of revenue to support expenses and to determine the capacity to fund Capital projects. For the purposes of the General Fund projection, the current millage rate of 7.9 mils was included in the assumptions.



It is apparent from the analysis, funds are not available for General Fund Capital Projects from general operating revenues. In addition, the projection shows that the revenues are insufficient to fund anticipated expenditures in future years. This analysis points out the need to increase general fund revenues to maintain current levels of service.

The Special Purpose Local Option Sales Tax (SPLOST) is an effective revenue source used for capital project funding for general fund services such as public works projects, facilities, and police and fire equipment. This analysis indicates that the continuation of such SPLOST funding is critical to providing for the capital project needs, or significant tax increases will be necessary.

WATER AND SEWER FUND REVENUES AND EXPENDITURES- HISTORICAL

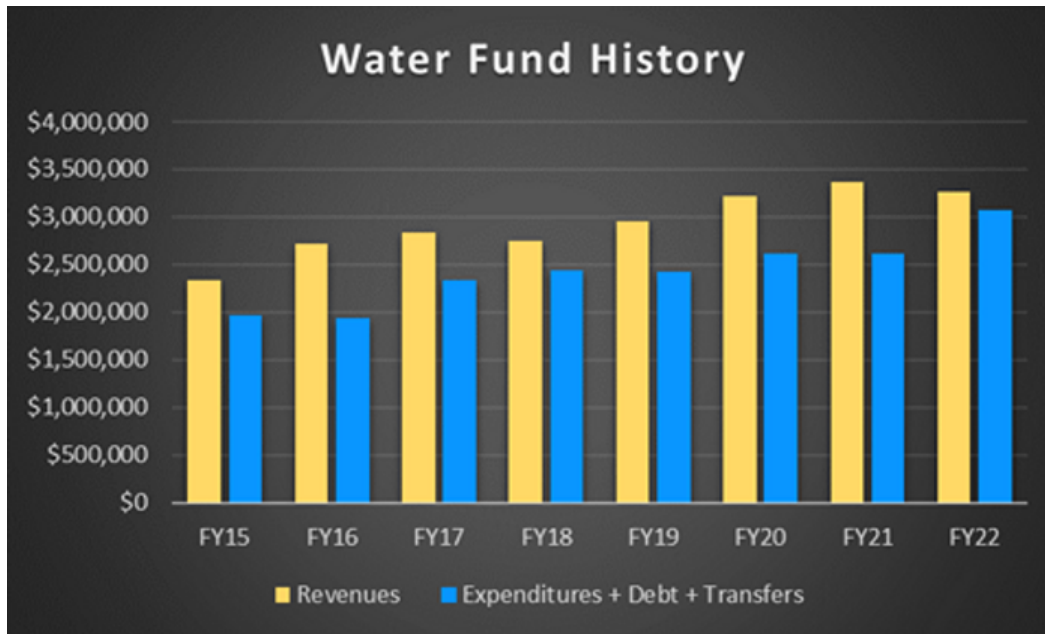
Water and Sewer Fund Revenues include water and sewer utility bill proceeds, fees for services, grants and bond proceeds, and capital recovery charges. A review of the water and sewer fund revenues from the prior 10 years reflects a significant reduction in industrial water use revenues attributable to plant closings and change in product line, followed by stabilized and gradually increasing revenues. Prior year rate increases, and the re-funding of bonds for lower interest rates has been reflected in the last five years of experience.

Capital Cost Recovery Fees are one-time fees that are paid at the time of connection to the water and sewer system. These fees, which vary by meter size, are established to reflect the cost of the system of serving the new customer. The revenues from these fees are not to support operations of the utility system, but to support the capital construction which provides system capacity.

The revenues and expenses in FY2015/16 reflect the refunding of prior bonds to reduce debt costs and the sale of new bonds to support a water main extension to improve fire flows downtown. The water fund history indicates that revenues are sufficient to maintain operational expenditures. However, funding has been unavailable for investment in capital projects to increase capacity for economic growth and to address service issues associated with system age and deferred maintenance. An increase in Water Fund Debt in FY 2020/21 was due to GEFA Loans for Capital Project, and payments towards the loans, and the refinancing of the 2015 bond to become the 2020 bond. The FY2021/22 budget did not carry as many GEFA funding needs as anticipated. Capital projects within the Water & Sewer funds continued to grow in FY2022/23, with even larger infrastructure needs in FY 2023/24.

Comprehensive master plans were accomplished for the water and sewer system in 2017 to assess the condition and capacity of the system, anticipate infrastructure needs associated with the City Comprehensive Plan for economic growth, and prioritize projects and define costs. A ten-year plan of investment of \$2 m per year in infrastructure was defined. In addition to this bonded investment, establishment of a 10% allocation from total revenues for pay as you go projects was recommended. A financial plan was then developed in 2018 to set forth a multiyear rate plan to support this rehabilitation system. A 2.5% increase per year was selected to support this rehabilitation system and prepare to serve the desired economic growth. Major projects for infrastructure appeared and were funded in FY2022/23. In FY 2023/24 capital needs in the Water fund include Water Treatment Plant improvements and upgrades, and a new Waste Water Treatment Plant facility.

Water Fund History

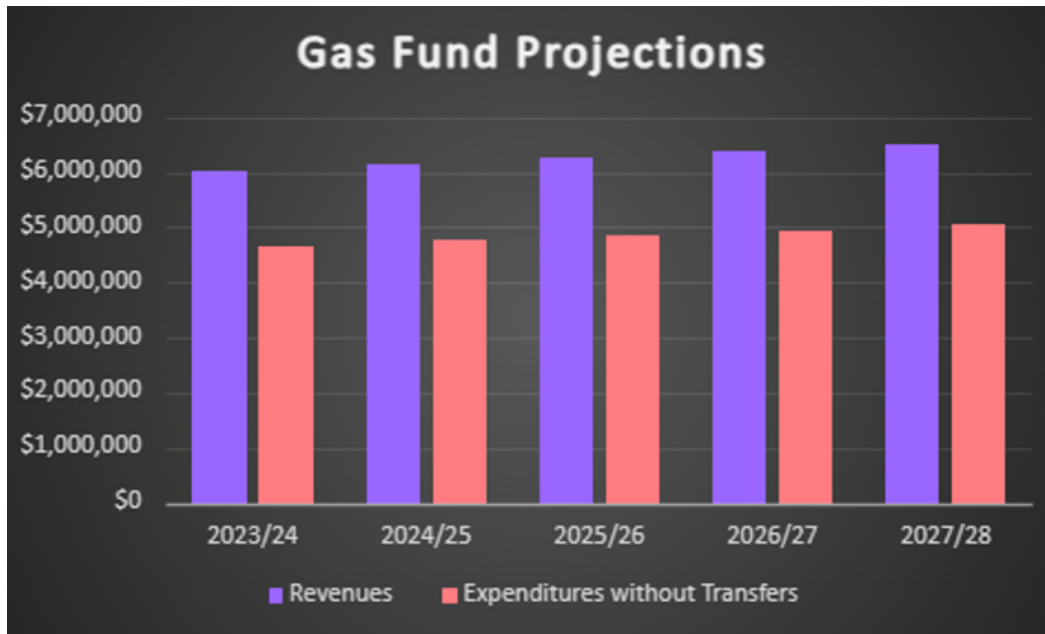


WATER & SEWER FUND REVENUES AND EXPENDITURES- PROJECTIONS

The revenues of the water and sewer funds were evaluated relative to current conditions. The revenue increase achieved in the last two years is continuing in the current year with the planned 2.5% rate increase and stable usage. Expenditures in the water and sewer fund are projected to increase at 2% per year, due to personnel and benefit costs. A large increase in FY 2022/23 budgeting is contributed to anticipated GEFA projects. Again, in FY 2023/24 large increases are due to loans for the Water Treatment Plant improvements and the new Waste Water Treatment Plant facility project to begin.

Improvements achieved with completion of capital projects yield a reduction in unaccounted for water loss and reduced pipe breaks, and reductions in power and chemical costs for treatment. These efficiencies reduce the effect of debt service on operation costs.

Water Fund Projections



PROJECTION OF WATER & SEWER FUNDS AVAILABLE FOR CAPITAL IMPROVEMENT PROJECTS

The five-year projection of revenues and expenditures was used to determine the sufficiency of revenue to support expenses to meet bond covenants and debt coverage ratios and to determine the capacity to fund Capital projects. For the purposes of the Water & Sewer fund projection, a rate increase of 2.5% was included in the assumptions and PILOT (payment in lieu of taxes) to the general fund were included in accordance with the Financial Policies.

In future years the Water & Sewer funds will see funding that it has not had in Prior years. This includes the Community Development Block Grant (CDBG) Program is a federally funded block grant to states that focuses on benefiting low- to moderate-income people by providing resources for livable neighborhoods, economic empowerment, and decent housing. This grant will be used for sewer improvements in the Mill Village area. Another funding source includes the American Rescue Plan funds. These funds will be awarded to assist with specific CIP projects to aid in stabilizing the economy after the COVID pandemic impacts.

	2023/24	2024/25	2025/26	2026/27	2027/28
Revenues W/O GEFA or Grants or Use of CRC FB	\$3,245,026	\$3,326,152	\$3,409,305	\$3,494,538	\$3,581,902
Expenditures less Transfers or Capital	\$3,013,526	\$3,088,864	\$3,166,086	\$3,245,238	\$3,326,369
PILOT to GF	\$600,000	\$615,000	\$630,375	\$646,134	\$662,288
Funds Available for Capital	-\$231,500	-\$237,288	-\$243,220	-\$249,300	-\$255,533
Bond Funded Capital Projects	\$13,865,780	\$14,212,425	\$14,567,735	\$14,931,928	\$15,305,227
Grants	\$1,000,000	\$1,025,000	\$1,050,625	\$1,076,891	\$1,103,813
Use of CRC Funds	\$0	\$400,000	\$410,000	\$420,250	\$430,756
Total Capital Funds Including Grants	\$14,634,280	\$15,000,137	\$15,375,140	\$15,759,519	\$16,153,507

GAS FUND REVENUES AND EXPENDITURES- HISTORICAL

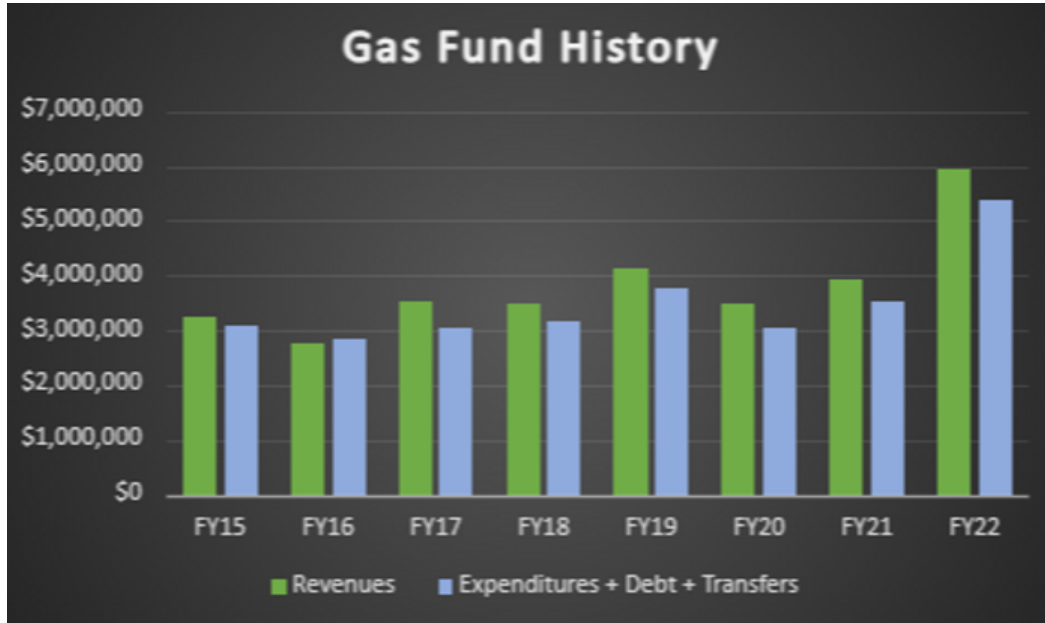
Gas revenues include gas tap fees, gas charges, and other miscellaneous revenues. The City Gas utility provides service to residential, commercial and industrial customers. Most of the usage is industrial. The history of gas revenues reflects the loss of industrial usage associated with the economic recession. After FY2010-11, revenue and expense variations are strongly related to winter weather severity. The City established a direct tap onto the TRANSCO gas main, enabling Social Circle gas customers to benefit from amongst the lowest retail gas rate in the region due to the elimination of distribution costs to other carriers.

In 2016-17, the City began receiving gas revenue associated with the Shire (now Takeda) Pharmaceutical plant in Stanton Springs Industrial Park, which is not within but is adjacent to the City limits. The gas system in Stanton Springs is operated through a partnership with the Cities of Covington and Madison. Revenues and expenses are shared, and the City share is 37.5%. In the current fiscal year, gas usage by the Takeda plant has increased, reflecting the initiation of production. Prior to 2018/19, the operation was in testing mode. Revenue increases in 2017-18 reflected the operation of a new regenerative thermal oxidizer at the Isonova Industrial plant which increased gas sales.

Gas operating costs are minimized and the most significant expense is the wholesale gas purchase. The steep increase in expense in 2018/19 was associated with a capital project to relocate gas mains in conflict with a roadway project. Industries continue to move into the City and increase revenue in FY 2019/20 & FY 2020/21. In FY2021/22 Rivian announced their site location, and services for gas were granted to the City. In FY 2022/23 Gas fund continued to be the strongest utility fund within the city. Anticipated growth will be huge, but may take several years during construction.

The gas revenue is typically sufficient to support the operating and capital costs of the system and provide fund transfers (Payment in Lieu of Taxes- PILOT) to the general fund. Transfers to the general fund have increased significantly in recent years to address general fund shortfalls. The financial policies were amended in 2016-2017 to establish a PILOT payment to the general fund which is based upon a steady percentage of gas fund revenues.

Gas Fund History

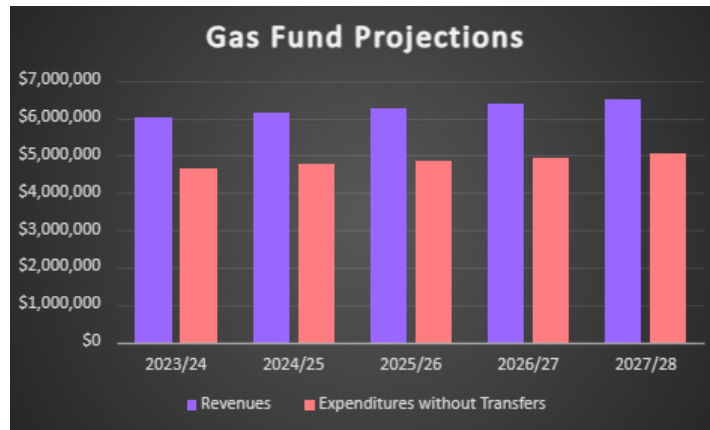


GAS FUND REVENUES AND EXPENDITURES- PROJECTIONS

The gas fund revenue projections reflect a two percent per year growth from the current usage. This projection may be overly conservative as the Takeda Pharmaceutical plant has begun production. However, their usage has been consistently lower than anticipated from the initial design. The highest gas user is Isonova, which accounts for more than 40% of the total gas sales. Their use is consistent, and based upon demand for their product- protein for dog treats- which has been increasing over the last two years. The balance of the gas system customers, both industry and residential are greatly influenced by the weather. Due to these variables, a conservative 2% growth in revenue is projected. As stated above, the economic outlook for the gas system is bright with high interest from new industries in the area. A diversification of demand would further strengthen the gas system outlook, so the stability of the fund is not so heavily influenced by one customer. Industry continues to come to the area and increase future gas sales potential.

The gas fund expense projections also reflect a two percent per year growth. Operational costs are minimal as the primary expense is wholesale gas.

Gas Fund Projections



PROJECTION OF GAS FUNDS AVAILABLE FOR CAPITAL IMPROVEMENT PROJECTS

The five year projection of revenues and expenditures was used to determine the sufficiency of revenue to support expenses and to determine the capacity to fund Capital projects. For the purposes of this projection, no rate increases were included in the assumptions and PILOT (payment in lieu of taxes) to the general fund were included in accordance with the Financial Policies.

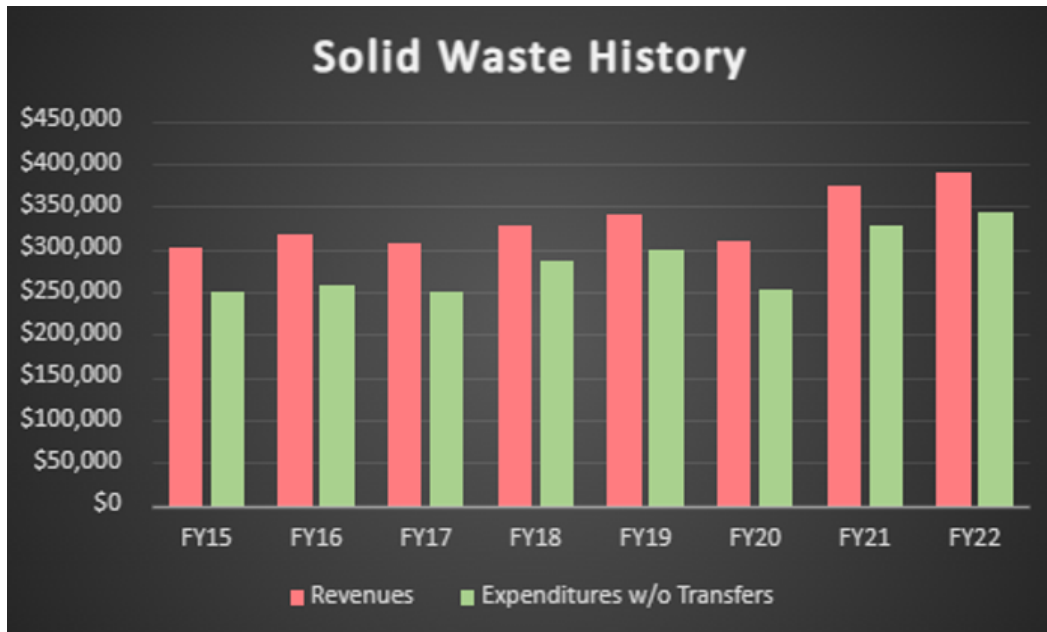
Gas Fund Projections - Chart

	2023/24	2024/25	2025/26	2026/27	2027/28
Revenues	\$6,009,050	\$6,129,231	\$6,251,816	\$6,376,852	\$6,504,389
Expenditures without Transfers	\$4,664,050	\$4,757,331	\$4,852,478	\$4,949,527	\$5,048,518
PILOT to GF (25%)	\$1,345,000	\$1,371,900	\$1,399,338	\$1,427,325	\$1,455,871
Net Available for CIP	\$946,000	\$964,920	\$984,218	\$1,003,903	\$1,023,981

SOLID WASTE FUND REVENUES AND EXPENDITURES- HISTORICAL

Solid Waste Revenues include garbage franchise fees and garbage collection charges to residential customers for curbside collection of solid waste, recycling, and bulky items. The City contracts for solid waste services. The contract is based upon the number of customers and a monthly cost per customer. Annual contract escalations are based upon a consumer price index factor. The revenues and expenses have been stable with revenues sufficient to pay expenses. The contract was renewed in fiscal year 2016-2017 for an additional three-year term. The contract was rebid in October 2020 to continue services with Advanced Disposal, now Waste Management. Rates increased again in July 2021, and July 2022 for trash customers. A contract amended was made in FY2021/22 for services provided. The rates in FY2022/23 were affected by the amendment.

Solid Waste History



SOLID WASTE FUND REVENUES AND EXPENDITURES- PROJECTIONS

Revenues are projected to be stable, reflecting a stable base of residential customers. Although there are new homes being constructed, and a positive economic outlook for additional residential development, increase in customers is less than one percent per year. The expenses of the fund are contract costs for collection. The contract was rebid in 2020. Annual escalations are projected based upon the number of customers and an annual consumer price index factor. Therefore, projections for revenue and expense are based upon a 3% per year increase. Contract increases are projected to result in equal collection rate increases, 3.5% per year.

Solid Waste Projections



The solid waste fund analysis indicates revenues will continue to be sufficient to pay expenses, with the pass through of contract cost increases to customer rates. The fund will maintain a PILOT to the general fund in accordance with the financial policies which represents 10% of the revenues. There are no Capital Projects associated with the Solid Waste Fund.

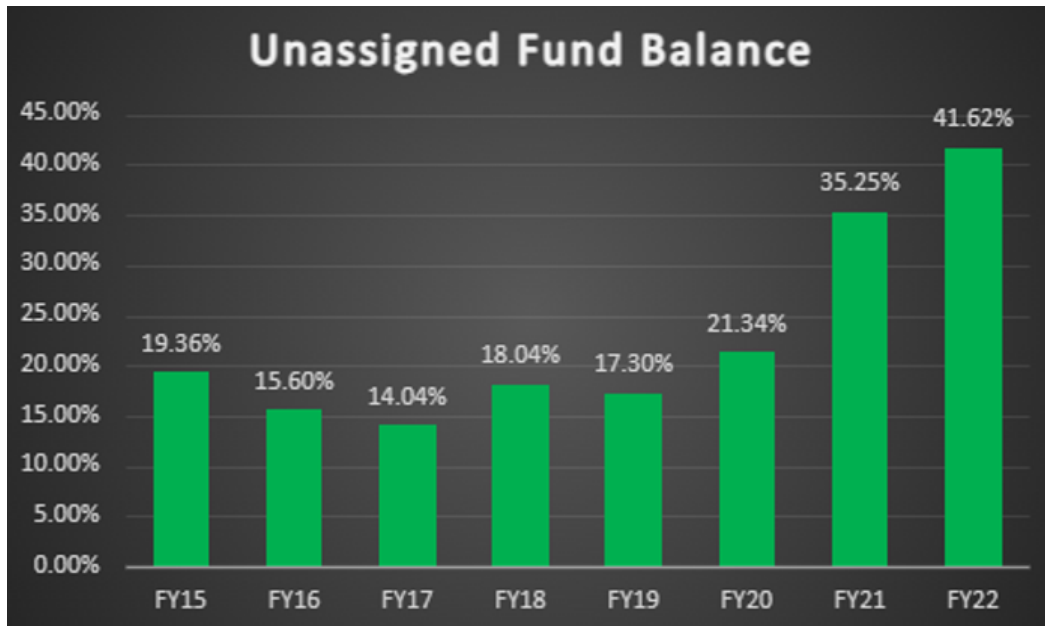
FUND BALANCES

GENERAL FUND BALANCE

A fund balance is the unassigned/unreserved funding that is maintained. The purpose of fund balance is to assure cash flow, and to provide for emergency needs or buffer the immediate financial impacts of an economic downturn. Fund balance is one of the measures evaluated by bonding agencies when assessing the fiscal condition of the City, and issuing a bond rating. The bond rating establishes the interest rates that will be charged to the City for debt. The City of Social Circle Financial Policy establishes a goal of fund reserves equal to three months or 25% of operating expenses. An evaluation of the fund balance history indicates a declining then stable balance in the general fund which reflected impacts of the economic downturn. In the prior year, fund balance is building towards the reserve goal.

A financial policy has been established which limits use of general fund balance to one time expenditures, and sets a three year period to replenish the fund balance. Because the General Fund Balance is below the goal, no use of Fund Balance is proposed.

Unassigned Fund Balance



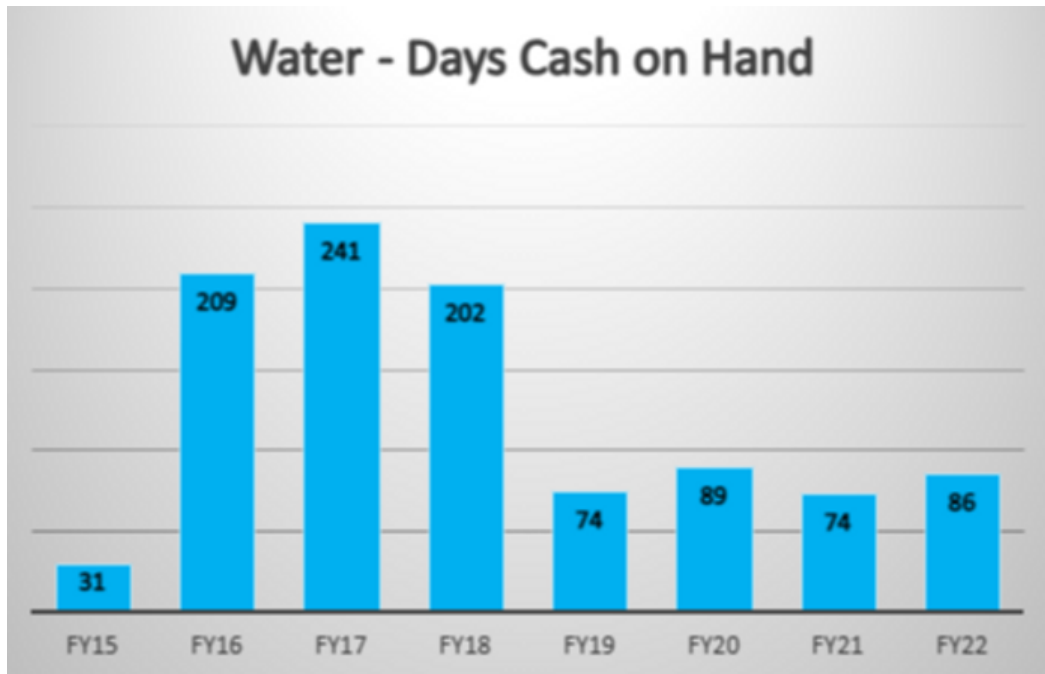
WATER AND SEWER FUND BALANCE

The City of Social Circle Financial Policy establishes a goal of six months of unrestricted cash on hand, or 50% of the operating expenses for the water and sewer fund balance. An evaluation of the fund balance history indicates a stable balance in the water and sewer fund which meets financial policy goals.

The unrestricted cash and cash equivalents are funds available for emergency use. The restricted cash and cash equivalents are proceeds from Capital Cost Recovery fees that by policy are to be spent on capital projects which provide additional capacity in the water and sewer system. The reduction in Restricted Cash in FY2015/16 was associated with the re-funding of a bond series to reduce debt costs. The reduction in restricted cash in FY2017/18 is associated with the construction of a water main replacement on Clark Street that was funded in the 2015 bonds. The reduction in unrestricted cash fund balance in FY2017/18 was approved to fund a capital project to replace water mains in accordance with the capital improvement plan.

It should be noted that in FY 2021/22, in addition to unrestricted cash and cash equivalents of \$722,435 reflected in the chart below, the City held \$466,260 in cash and cash equivalents in the Capital Cost recovery fund and has a budgeted contingency of \$31,684. The total of these cash resources reflected an availability of 86 days of cash on hand. During FY 2020/21, the city held in unrestricted cash and cash equivalents of \$529,184. The total of these cash resources reflected an availability of 74 days of cash on hand. This shows an increase of Day's cash on Hand of 12 days. The City currently does not hold the Policy of 180 days cash on hand.

Water - Days Cash on Hand



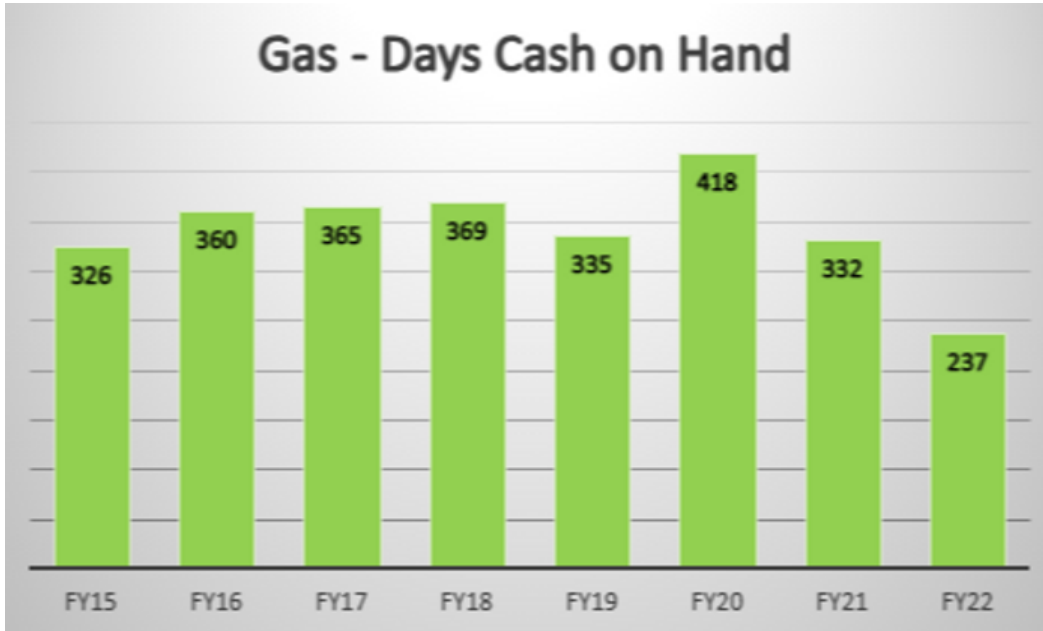
GAS FUND BALANCE

The City of Social Circle Financial Policy establishes a minimum six months of cash on hand, or 50% of operating expenditures for the gas fund balance. The gas fund revenues are subject to significant variations related to weather. In addition, a few significant industrial gas customers represent more than two thirds of the total gas usage. The maintenance of this fund balance protects the financial condition of the gas fund in the event of warm winters, or the reduction in production of a significant industry.

It is important to note that in this measurement, the operating expenditures **do not include** the PILOT from the gas fund to the general fund. Thus, a healthy fund balance provides a short term buffer for the gas fund and the general fund in the event of a significant reduction in gas fund revenues.

An evaluation of the fund balance history indicates healthy and stable gas fund balance which exceeds the financial policy target.

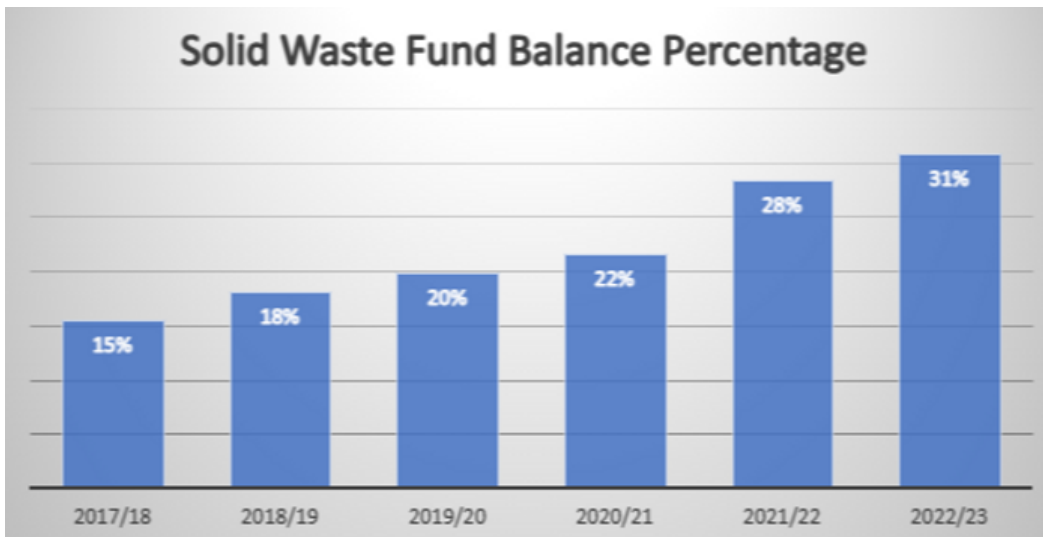
Gas - Days Cash on Hand



SOLID WASTE FUND BALANCE

The City of Social Circle Financial Policy establishes a minimum \$10,000 for the solid waste fund balance.

Solid Waste Fund Balance Percentage



The solid waste fund balance is compliant with the financial policy.

Demographics

Date of Incorporation:	1832
Governing Body:	Mayor elected at Large Four Council Members Elected by District
School System:	Independent City School System- Social Circle City School System (www.socialcircleschools.com) Board of Education – Chairman elected at Large, Four Board Members elected by District
Area:	12 square miles
Total Estimated Population:	5,265 (2022 US Census Bureau)
Total Households:	1554 (2021 US Census Bureau)
Owner Occupied Dwellings	76.6%
Renter Occupied Dwellings	23.4%
Registered voters:	3432 (2020 US Census Bureau)
Median Population Age:	41 years (2020 US Census Bureau)
Median Household Income:	\$76,185 (2020 US Census Bureau)
2021 Taxable valuation:	\$303,670,015 (real and personal) Gross Digest
Net bonded Debt Per capita:	No General Obligation Bonded Debt.
Tax supported Debt:	\$395,147 maturing in 2029 (Outstanding Principal Lease)
Ratio of Net Tax Supported Debt to Assessed Value:	0.13% (Tax Debt/Gross Digest)
Tax Supported Debt Service as a Percentage of Operating Revenue:	7.0%
City Bond Rating:	The City has not been rated for General Obligation Debt: S&P rated the 2015 Utility Revenue Bond of \$6,460,000 at A+.
Major Employers:	
Standridge Color Corporation:	395
Social Circle City Schools:	265
Goodyear Tire & Rubber:	240
General Mills Distribution; Excel:	209
IMMEC:	152
Dart Enterprises:	73
City of Social Circle	72
Farm & Home Supply Inc (Ace)	69
Masterack:	64
Certainfeed	60
Diversified Plastics	42
Number of Full-Time City Employees:	72
Fire Protection:	
Number of Stations:	2
Number of Employees (FTE):	17
Number of Engines:	3 + 1 Reserve
Number of Ladder Trucks:	1
ISO Classification:	2
Police Protection:	
Number of Stations:	1
Number of Sworn Officers:	18
Number of Police Vehicles:	22
Miles of Streets:	50
Miles of Watermain:	54
Number of Water Storage Tanks:	4
Water Treatment Plant:	1; 1 mgd capacity
Number of Water Customers:	2,129
Miles of Sewer main:	30
Miles of Sewer Force main:	14
Number of Manholes:	641
Number of Pump Stations:	18
Wastewater Treatment Plant:	1; 650,000 gpd capacity
Number of Sewer Customers:	1,572



Miles of Gas Main:	66.27
Gas Pressure:	210-310 psi High pressure mains, 28-45 psi low pressure mains
Number of Gas Customers:	1,402



Population Overview



TOTAL POPULATION

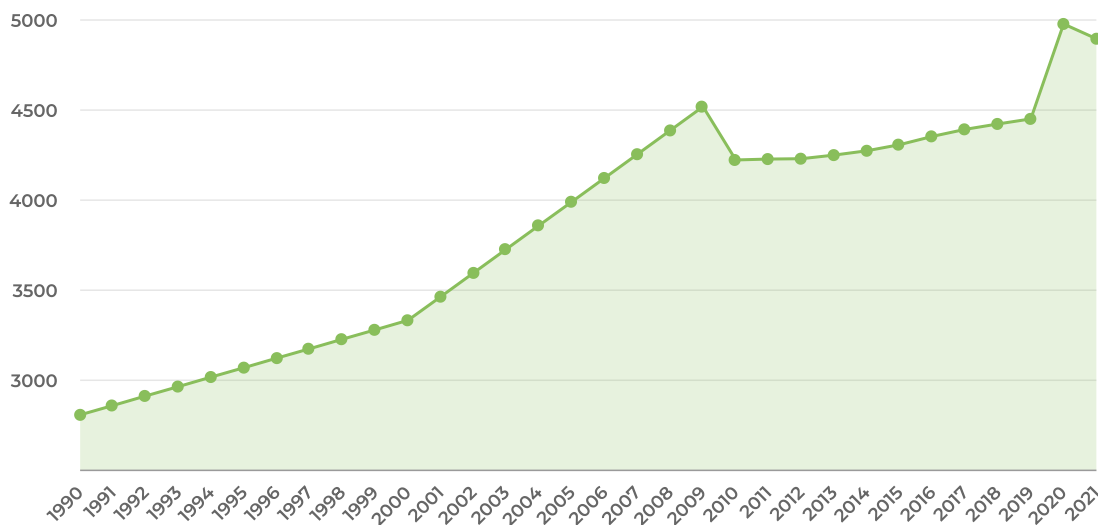
4,892

▼ **1.6%**
vs. 2020

GROWTH RANK

396 out of **538**

Municipalities in Georgia



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



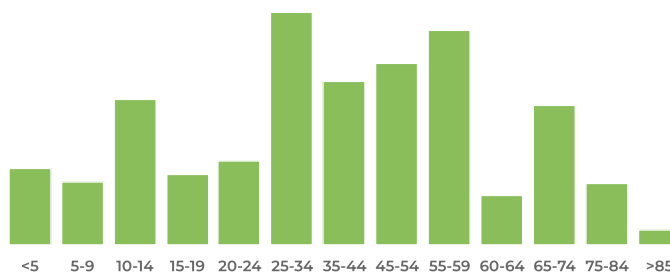
DAYTIME POPULATION

5,236

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

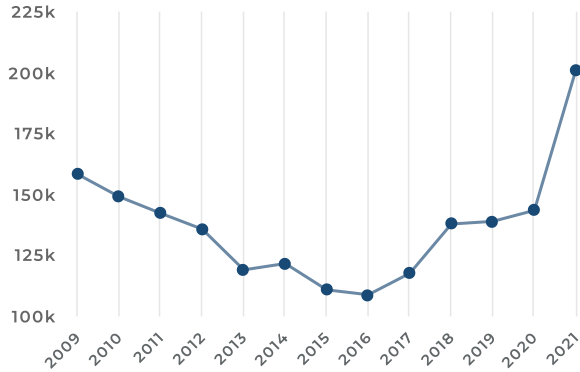
* Data Source: American Community Survey 5-year estimates

Housing Overview



2021 MEDIAN HOME VALUE

\$201,100

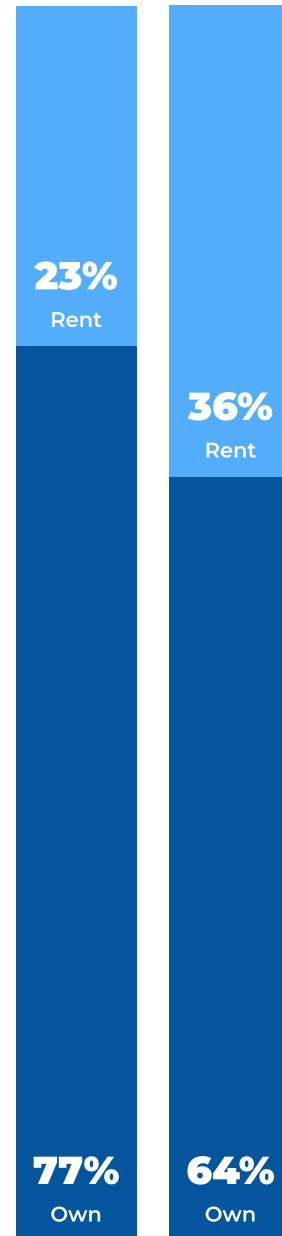


* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

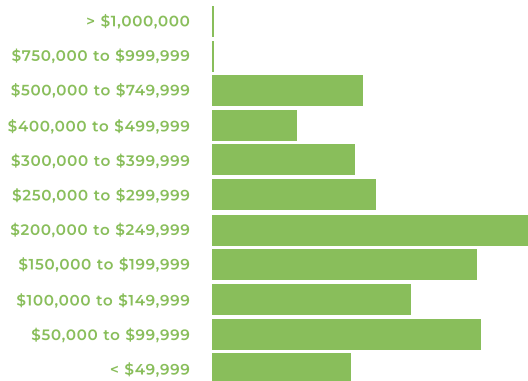
HOME OWNERS VS RENTERS

Social Circle

State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

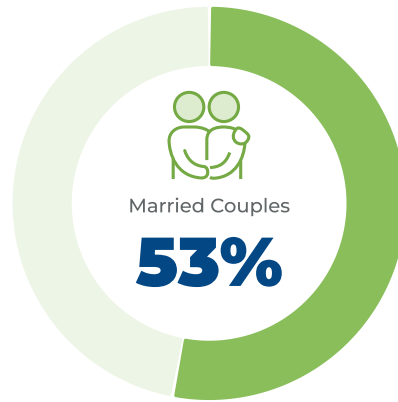
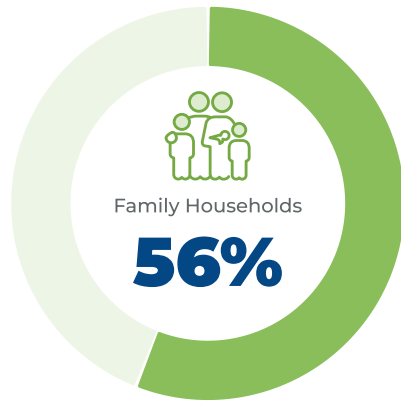
* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Household Analysis

TOTAL HOUSEHOLDS

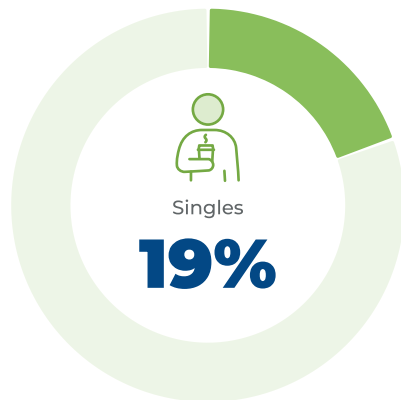
1,554

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 11%

higher than state average



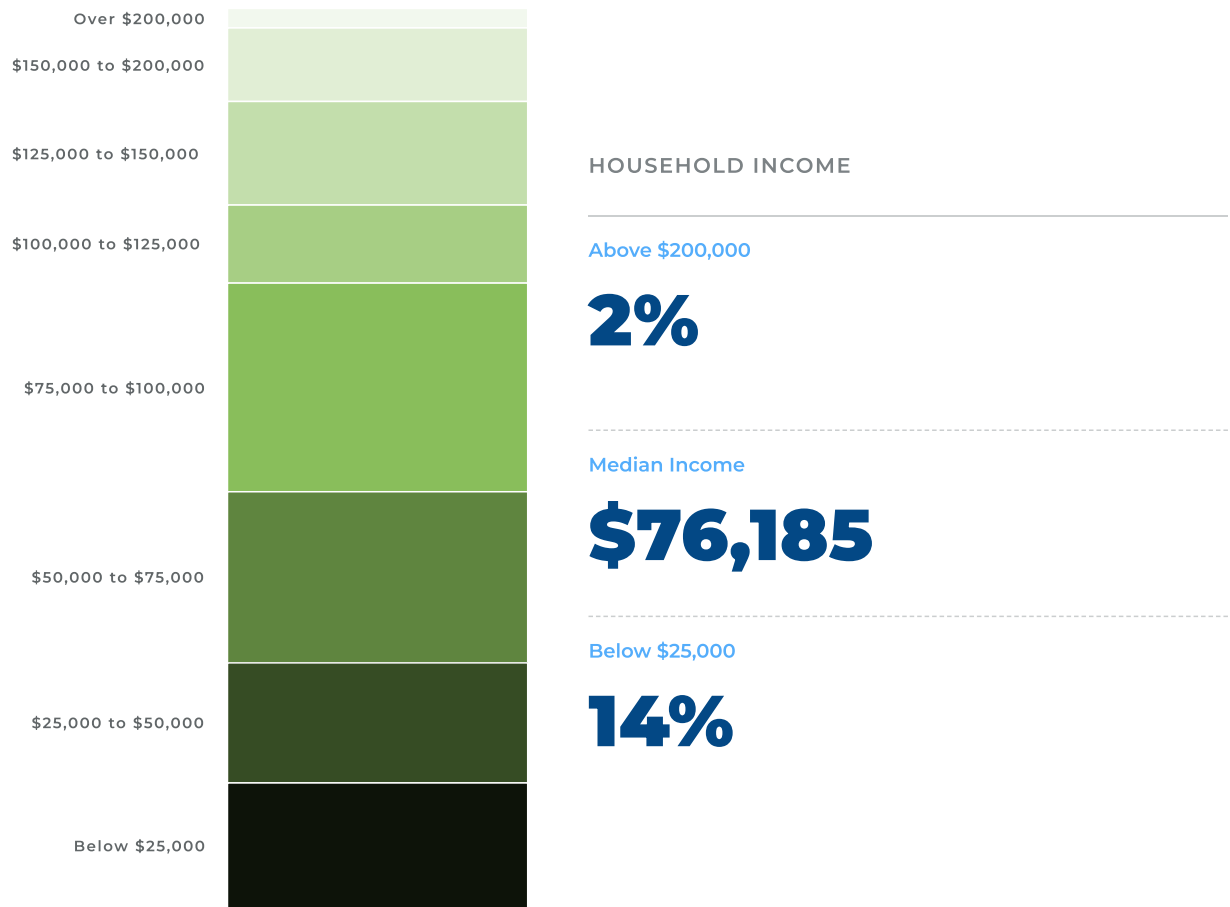
▼ 29%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



** Data Source: American Community Survey 5-year estimates*

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Advertising – Required Public and legal Notices are paid in this line item, as are City promotions placed in area publications.

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.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: An authorization granted by Council to a specified unit of the City government to fund expenditures and to incur obligations for specific purposes. It is limited in amount and as to the time when it may be spent, usually expiring at the end of the fiscal year.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessment: The official valuation of property by the county tax assessors at 100 percent of the market value.

Assessment Ratio: The ratio which an assessed value of a taxed item bears to market value of that item. In the City of Social Circle, real estate is assessed by Walton County assessors at 100 percent of market value.

Assets: Resources which have monetary value, and are owned or held by a government

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit/Accounting – The City of Social Circle currently contracts with an audit firm to perform the annual audit. The cost for the annual audit is shared equally by the General fund, Water and Sewer Fund, and Gas Fund.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Azalea Regional Library – This is the contract cost paid by the City to the regional library system for the staffing and operation of the Stanton Memorial Library in Social Circle. This library is governed by a Board with members appointed by the City and County. The Library Board Chair serves on the Azalea Regional Library Board.

Balanced Budget: a situation in financial planning or the budgeting process where total revenues are equal to or greater than total expenses.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Beginning Balance: Unexpended funds from the previous fiscal year, which may be used to fund payments, during the current fiscal year. This is also referred to as a carry-over balance.

Benefits: The benefit expenditures included in the budget are the City's share of an employee's benefits. Benefits provided by the City of Social Circle include: FICA and Medicare taxes (Social Security), health and dental insurance, benefit dollars, life insurance, retirement, unemployment insurance, and worker's compensation insurance.

Benefit Dollars: A monthly benefit allowance for each full time employee which the employee can allocate to their selection of supplemental benefits. The benefit dollars in 2021/22 are budgeted at \$200 per month per employee. This amount reflects the savings achieved in City provided health insurance premiums when a competitive provider selection process was initiated in 2018. The supplemental benefits which employees can allocate this allowance to include dependent health care premiums, flexible savings accounts for health care or child care,

increased life insurance coverage, short or long term disability insurance programs, and deferred compensation. The health insurance program will renew in October. If health insurance costs increase, the benefit dollars will decrease such that the net per employee is unchanged.

Bond: A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. In the budget document, these payments are identified as debt service. Bonds may be used as an alternative to tax receipts to secure revenue for long-term capital improvements. General Obligation Bonds are debt approved by City Council to which the full faith and credit of the City are pledged. The State Constitution mandates taxes on real property sufficient to pay the principal and interest of such bonds.

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

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.

Budget: A plan for the acquisition and allocation of resources to accomplish specific purposes. The term may be used to describe special purpose fiscal plans or parts of a fiscal plan, such as “the budget of the Police Department or Capital Budget” or may relate to a fiscal plan for an entire jurisdiction, such as “the budget of the City of Social Circle.”

Calendar Year: Twelve months beginning January 1 and ending December 31.

Capacity Recover Charge, Sewer – Fees 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. This is a one-time fee charged at initial connection to the sewer system.

Capacity Recovery Charge, Water – Fees 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 \$4,000. This is a one-time fee charged at initial connection to the water system.

Capital Assets: assets of a long-term character (beyond the current year) that are intended to continue to be held or used, such as land, buildings, vehicles, machinery, furniture, and other equipment. Defined as an item that individually cost \$5000 or more with a life expectancy of more than 2 years but less than 5 years.

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Expenditures: money spent by an organization on acquiring or maintaining fixed assets, such as land, buildings, and equipment. For the City this is an item with an expected useful life of 5 years or more and an estimated total cost of \$25,000 or more.

Capital Improvement Program: A five-year plan for public facilities which results in construction or acquisition of fixed assets, primarily buildings and infrastructure needs, such as street improvements. The program also includes funding for parks, sewers, sidewalks, major equipment, etc. and major items of capital equipment related to new facilities.

Capital Outlay: Capital assets, such as automobiles, machinery, furniture, equipment, etc., which have a life expectancy of more than one year and a value of at least five thousand dollars.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: A conscious effort to manage cash flows in such a way that interest and penalties paid are minimized and interest earned is maximized. Checks received are deposited on the same day, bills are paid no sooner than the due date unless discounts can be obtained by paying earlier, future needs for cash are determined with exactness and cash on hand not needed immediately is invested in short-term, interest-bearing investments.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Charges 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, bad check fees, and cemetery fees. In the water and gas funds, charges for services include tap fees and Capacity Recovery Charges, and metered water, sewer, and gas usage.

CID: Criminal Investigation Division, Police Department

CIP: Capital Improvement Program

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Commodities: Expendable items that are consumable or have a short life span. Examples include office supplies, fuel, minor equipment, and asphalt.

Comprehensive Annual Financial Report (CAFR): Official annual financial report of a government. It is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Government Accounting Standards Board (GASB).

Confiscations Fund - Due to the City's participation in the DEA task Force in Atlanta, the Police Department receives a share of Federal Confiscations funds from time to time. The funds are used for Capital Improvements within the Police Department to include police car replacement, capital equipment needs and building repairs.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contingency – HRA – This line item funds a health reimbursement account established to pay the second \$1500 of an employee's deductible under the health insurance plan. The employee is responsible for the first \$1500 of the deductible. The balance in the HRA account is owned by the City and unused funds roll forward into the following year's HRA. The establishment of this HRA was part of the City restructuring of the health insurance plan to reduce costs without reducing employee benefits.

Contractual Services: Services rendered to a government by private firms, individuals, or other governmental agencies for items such as maintenance agreements, professional consulting services, audit services, etc. Compensation for Election Poll Workers is paid in this line item. 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, Direct TV, Comcast, Pest Control, Drug and Alcohol testing, and third-party hose testing. Includes Recurring 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. Includes quarterly meter testing, leak survey, cathodic protection, and other inspections required to maintain the gas system.

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.

Cost of Living Adjustment (COLA): An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service Funds: Funds, defined by the State Auditor of Public Accounts, to finance and account for the annual payment of principal and interest on bonds.

Department: A separate functional and accounting entity within a certain fund type.

Disbursement: A cash payment to an outside party, or a transfer of funds to another accounting entity within the Town's financial system.

Donations – This is money that is being donated through the utility bill round-up program. The money is split between the Fire Department's Secret Santa program and Main Street's Back to School Bash.

Dues and Fees – These expenses include memberships in professional associations and for the City in Walton County Chamber, Newton County Chamber and Newton Tomorrow. 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. Professional and operator Licenses and certifications are paid through this line item. This line item also pays – CSX Annual fee for pipeline crossings.

Education & Training – Cost of training for license certification for employees, for continuing education, to meet state requirements, for the general education and improvement of the agency, and to keep staff abreast of the latest trends in the operation of city government or services. .

Encumbrance: A reservation of funds for an anticipated expenditure prior to actual payment for an item. Funds usually are reserved or encumbered once a contracted obligation has been entered into for an item, but prior to the cash payment actually being dispersed.

Engineering – This line item covers the cost associated with surveying, engineering studies, and construction plan development that are generally not associated with a Capital project. Capital project engineering costs are included in the Capital project funding.

Enterprise Funds: Funds to account for operations that are financed and operated in a manner similar to private business enterprises. Costs of providing goods or services are financed or recovered, at least in part, through user charges.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditures: government purchases or expenses which can be financed by revenue and/or government borrowing, i.e. bonds, tax anticipation, notes, etc.

FICA: Federal Insurance Contributions Act

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

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.

Fiscal Year: In Social Circle, the twelve months beginning July 1 and ending the following June 30.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Franchise Tax – The City collects franchise taxes from Georgia Power (4%), telephone service companies (3%), and the cable services (5%).

FTE: Full Time Equivalent, generally referring to part time employment positions, as compared as a total to full time positions.

Full Faith and Credit: A pledge of a government's taxing power to repay debt obligations.

Fund: A fiscal and accounting entity with a self-balancing set of accounts which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: The excess of the assets of a fund over its liabilities.

GAAP: Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB: Governmental Accounting Standards Board. It is the source of GAAP used by state and local governments in the U.S. It is the independent organization that establishes and improves standards of accounting and financial reporting for the U.S. state and local governments.

GCIC: Georgia Crime Information Center.

GDOT: Georgia Department of Transportation

Garbage Collection Charges – Fees collected by the city for removal of garbage and recycling.

Garbage Franchise Fees – Fees paid by the contractor for the right to operate within the City of Social Circle. The amount is five per cent (5%) of revenue derived from their operations within the City.

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.

General Fund: a fund used to account for the ordinary operations of the County government that are financed from taxes and other general revenue.

General Supplies & Materials – Pipe fittings, office supplies, cleaning supplies, meters, small hardware, valves. Gasoline/Diesel – Costs for fuel for department vehicles.

Group Insurance: The City pays 100% of the insurance premium for full time employees for a basic plan.

GFOA: Government Finance Officers Association. It represents public finance officials throughout the U.S. and Canada. It enhances and promotes the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies for the public benefit.

GMA: Georgia Municipal Association

GMEBS: Georgia Municipal Employment Benefit System. Grants and Other Sources – Sources of grants are anticipated in the 2020-21 fiscal year: A Section 18 Transportation Grant for assistance in funding the transit system, and LMIG Grant from GDOT for roadway paving. Forest Land Grant is issued from the Department of Revenue from Property Taxes. If additional grants are received the budget will be amended to address the grant revenue and associated expenditures.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Hardware/Software Support – Funds to pay for software support for government software and for payment to our IT consultants for software support and network support

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.

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

HTRG: Homeowners Tax Relief Grant

Hydrant Hook-Up Charge – Fees charged when a tank truck desires to purchase a load of water from a hydrant.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Industrial Pretreatment – J&T Environmental Services does inspections at industries, reviews required reports and submits the Industrial Pretreatment Report annually to EPD, for the industrial Pretreatment Program. This program regulates the discharge into the City sanitary sewer system to assure compliance with City Code.

Inflation: A general increase in prices and the resulting fall in the purchasing value of money. 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

Insurance – These costs include Public Officials Liability and Property, General Liability Insurance, and Vehicle Insurance. The City is 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.

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.

Intergovernmental Revenues: Revenues from other governments, such as the State and Federal governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Income – This is money derived from the investment of cash that is not being used for current operating expenses. This reflects investment of City funds in the Georgia Fund 1 administered by the State for public funds.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

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

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

Liabilities: future spending of revenue as a result of past transactions and other past events. Liabilities are reported on a balance sheet and are divided into two categories: current liabilities & long-term liabilities.

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 and zoning and land use licenses. Beginning July 2015 building and sign permits were issued from City Hall through contracted inspection services with Bureau Veritas.

Line Item: A specific expenditure category within a department budget, e.g., travel, postage, printing or office supplies.

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

Major Fund: A fund is considered major if it meets certain financial ratio criteria or if governmental officials designate a fund to be a major fund. The General Fund is always considered to be a major fund. This designation as “major” requires certain financial statement reporting whereby users can more easily assess accountability.

Materials and Supplies: Expendable materials and operating supplies necessary to conduct departmental operations.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Millage Rate: The amount per \$1,000 used to calculate taxes on property. Millage rates are most often found in personal property taxes where the expressed millage rate is multiplied by the total taxable value of the property to arrive at the property taxes due.

Miscellaneous Revenues – Other 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.

Modified Accrual Basis: A basis of accounting where revenue is recorded when measurable and available and expenditures are recorded when made.

Municipal(s): (As used in the bond trade) “Municipal” refers to any state or subordinate governmental unit. “Municipals” (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Municipal Judge – Costs for the Municipal Judge who is appointed by the City Council.

Nominal Dollars: The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Non-Expendable Fund Balance: refers to the portion of fund revenue over expenditures that is available to be invested but not spent. 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.

Note: A short-term loan, typically with a maturity date of a year or less.

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Expenditures: Expenditures for current services including personnel and related benefit costs, supplies, and contractual services. It does not include debt service or capital improvements.

Other Financing Sources – Transfers and Fund Balances – Payment in lieu of taxes (PILOT) are transferred from the enterprise funds to the General Fund to appropriate a share of general administrative expenses to these utilities. As provided in the Financial Policies, these PILOT payments are based upon a percentage of revenues from the enterprise utility funds.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Peace Officers – The City is required to pay a percentage of Municipal Court fines collected into the Peace Officers & Annuity Fund for Police Officers Retirement.

Penalties – Charges customers pay when they are late on, or fail to pay, their water and sewer, gas, or trash bills.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Personnel Services: A category of expenditures which primarily covers wages, salaries, overtime, and benefit costs paid to or on behalf of City Employees.

PILOT: Payment in Lieu of Taxes

Position: A group of duties and responsibilities, as prescribed by and office or agency, to be performed by a person on a full-time, part-time, or seasonal basis.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

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 7.90 mills, or \$0.0079, is multiplied by 40% of the assessed value of real property to determine property tax owed. This revenue is estimated based upon a preliminary tax digest from Walton County Tax Assessor dated 4/16/2020 and a proposed millage rate of 7.9 mills.

Public Awareness – This is a program required by law and Public Service Commission regulations to inform the public about the gas system safety

Purchased Services: The cost of services that are provided by a vendor.

Real-Property: Real estate, including land and improvements (buildings, fences, pavement, etc.) classified for purposes of assessment.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Repairs & Maintenance Tanks – Costs for cleaning and maintaining the City's four elevated storage tanks

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future project.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Retirement – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for full time employees.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue: financial resources other than from interfund transfers and debt issue proceeds. Social Circle receives Revenue through property taxes, sales and other taxes, licenses and permits, grants, fines and forfeitures, charges for service, administration fees, investment income, and miscellaneous sources. Revenue – Cash Confiscations – Monies derived from confiscations by the Police Department and our association with the DEA Task Force in Atlanta.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Sales Tax Collected – By law, we collect sales tax on the sale of natural gas and relay that to the state.

SCBOE Resource Officer – This line item is used to account for revenue from the Social Circle Board of Education for two police officers to be assigned as school resource officers. This contract was reinstated in Spring 2019.

Sewer CCR – Sewer 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

Small Equipment – This line item is for equipment costing less than \$500.

Solicitor – Cost for the Solicitor for monthly Municipal Court.

Special Revenue Fund: A fund type used where legal or contractual requirements restrict the use of resources to specific purposes.

SPLOST: Special Purpose Local Option Sales Tax.

Supplemental Appropriation: An additional appropriation made by the governing body after the budget year has started.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

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 2018 GA HB329 was adopted increasing the local government share from 51% to 65%. 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.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transco Refunds –Income from our investments in the gas system of the Municipal Gas Authority of Georgia provide 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.

Transfer: A movement of money from one fund or department to another.

Transfers In – Transfers and Fund Balance – Although not revenue by definition, these refer to funds used for operating purposes including transfers from the gas fund and the prior year fund balance.



Transfers to General Fund – Payment in lieu of taxes (PILOT) are transferred from the enterprise funds to the General Fund to a share of general administrative expenses to these utilities. As provided in the Financial Policies, these PILOT payments are based upon a percentage of revenues from the enterprise utility funds.

Tree Board Commission and Planning Commission – Board member training and trees planted by tree board, city staff, and volunteers

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.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Unassigned Fund Balance: The portion of a fund's balance that is a reserve for unanticipated emergencies.

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

User Charges: The payment of a fee for direct receipt of a public service by the party who benefitted from the service.

Water Plant Hook-Up Fee – Fees charged when a large user needs to draw water from the water plant.

Water Purchased for Resale – Water Purchased from Walton County for Consumption when needed due to plant interruptions or high demand periods.

Water Tap Fees – Fees charged when a new or existing customer wishes to secure a new water connection to the city system. Includes the cost of the meter and installation.

Workers Compensation – The City of Social Circle provides workers comp benefits for all employees.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.