



City of Harlem

2015 Budget



2015 Budget

Contents

General Fund	3
<i>General Fund Summary</i>	3
<i>Revenues</i>	4
<i>Administrative Department</i>	10
<i>Community Development Department</i>	14
<i>Police Department</i>	17
<i>Fire Department</i>	21
<i>Streets & Drains Department</i>	25
<i>Garbage</i>	28
<i>Meals on Wheels</i>	29
<i>Senior Center</i>	30
<i>Community Center</i>	32
<i>Festival</i>	34
<i>Museum</i>	35
Water and Sewer Fund	37
<i>Water and Sewer Fund Summary</i>	37
<i>Revenues</i>	38
<i>Water Department</i>	40
<i>Sewer Department</i>	44
Transportation Funds	47
<i>Transportation Projects</i>	47
2011-2016 SPLOST	49
<i>2011-2016 SPLOST Budget</i>	49
Information and Acknowledgements	52
<i>Budget Preparation Process</i>	52
<i>Special Thanks</i>	52

General Fund

The General Fund is supported by revenue items such as property taxes, Local Option Sales Tax (LOST), Title Ad Valorem Tax, franchise fees, beer and wine license fees, occupational license fees, municipal court fines, and building permit fees. It also contains funds from garbage services, insurance premium taxes, festival registrations, and memorabilia sales.

General Fund revenues fund the operations of the following departments: Administrative, Community Development, Police, Fire, and Streets and Drains. It also funds the Laurel and Hardy Museum, the Senior Center, the Community Center, and the Oliver Hardy Festival.

General Fund Summary

The following is a summary of the General Fund and shows a balanced budget as required by law. Detail on each department/category is shown later in this document.

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget	% of Total Expenses
<u>Revenues</u>						
Non-Divisional	2,413,734	2,414,923	2,394,523	(20,400)	0.80%	
Total Revenues	2,413,734	2,414,923	2,394,523	(20,400)	0.80%	
<u>Expenditures/Expenses</u>						
Administrative	477,828	483,995	524,975	40,980	-8.98%	19.80%
Community Development	147,528	n/a	n/a	n/a	n/a	6.11%
Police	920,984	1,041,380	952,211	(89,169)	-3.28%	38.16%
Fire	154,921	219,877	215,952	(3,925)	-28.26%	6.42%
Streets and Drains	333,669	311,221	326,478	15,257	2.20%	13.82%
Garbage	271,800	261,427	265,740	4,313	2.28%	11.26%
Meals on Wheels	16,957	12,341	17,000	4,659	-0.25%	0.70%
Senior Citizens Center	28,335	30,366	31,671	1,305	-10.53%	1.17%
Community Center	15,348	14,614	15,300	686	0.31%	0.64%
Festival	19,840	16,622	19,565	2,943	1.41%	0.82%
Museum	26,524	28,054	25,631	(2,423)	3.48%	1.10%
Total Expenditures/Expenses	2,413,734	2,419,896	2,394,523	(25,373)	0.80%	
Revenues Over (Under) Expenses	(0)	(4,973)	0	4,973	n/a	

Revenues

Some items of note in the 2015 General Fund Revenue Budget:

- Assumes a **Millage Rate of 7.35 – no increase over 2014** – and collections level with the 2014 Forecast
- The Motor Vehicle Title Tax line item was increased by \$19,000 over the 2014 Budget to a total of \$115,000 – consistent with the 2014 Forecast
- **LOST collections of \$672,000** – an increase of approximately \$11,000 over the 2014 projection and a \$22,000 increase from the 2014 Budget
 - o We currently receive 3.5% of the County’s LOST revenue; this will drop to 2.5% starting in January of 2018 per the Intergovernmental Agreement
- A 3% increase in the Garbage/Recycle Service revenue, reflecting the contractual increase, plus the 2014 average
- Insurance Premium Tax increased to \$150,000, a slight increase over the 2014 Forecast amount of \$143,790
- Municipal Court Fines of \$132,000, level with 2014 Budget and Forecast
- A \$240,000 amount is shown in the “Proceeds from Reserves” line item to offset the 2 annual payments for the Public Safety Building that are included in the Police Department budget. It is fully expected that these payments will be paid from SPLOST proceeds rather than from Reserves.

[The remainder of this page is intentionally left blank. The 2015 General Fund Revenue Budget begins on the following page.]

2015 General Fund Revenue Budget

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Over (Under) Budget	% Change '14 Budget - '15 Budget	% of Total Revenue (2015)
<u>Taxes</u>						
General Property Taxes						
Real Property - Current Year	360,000	361,428	346,458	14,970	3.91%	14.91%
Real Property - Prior Year	8,000	8,199	7,000	1,199	14.29%	0.33%
Motor Vehicle Tax	26,000	27,096	30,000	(2,904)	-13.33%	1.08%
Motor Vehicle Title Tax	115,000	114,634	96,000	18,634	19.79%	4.76%
Mobile Home Tax	1,000	1,182	1,000	182	0.00%	0.04%
Railroad Equipment	300	295	300	(5)	0.00%	0.01%
Real Estate Tax - Intang	2,000	2,050	1,500	550	33.33%	0.08%
Franchise Tax - Electric	105,000	101,438	102,000	(562)	2.94%	4.35%
Franchise Tax - Gas	8,000	8,017	8,000	17	0.00%	0.33%
Franchise Tax - Cable	14,400	20,788	19,000	1,788	-24.21%	0.60%
Franchise Tax - Telephone	6,000	5,444	6,000	(556)	0.00%	0.25%
Total General Property Taxes	645,700	616,322	617,258	(936)	4.61%	26.75%
General Sales & Use Taxes						
Local Option Sales Tax	672,000	660,986	650,000	10,986	3.38%	27.84%
Total Gen Sales & Use Tax	672,000	660,986	650,000	10,986	3.38%	27.84%
Selective Sales & Use Taxes						
Hotel/Motel Taxes	500	804	500	304	0.00%	0.02%
Excise Tax on Energy	2,400	2,876	0	2,876	#DIV/0!	0.10%
Total Selective Sales & Use Taxes	2,900	3,680	500	3,180	480.00%	0.12%
Business Taxes						
Insurance Premium Tax	150,000	143,790	132,000	11,790	13.64%	6.21%
Total Business Taxes	150,000	143,790	132,000	11,790	13.64%	6.21%
Total Taxes	1,470,600	1,424,778	1,399,758	25,020	5.06%	60.93%
<u>Licenses & Permits</u>						
Business Licenses						
Beer & Wine	52,000	53,998	50,000	3,998	4.00%	2.15%

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Over (Under) Budget	% Change '14 Budget - '15 Budget	% of Total Revenue (2015)
Occupational License	30,000	30,344	29,000	1,344	3.45%	1.24%
Total Business Licenses	82,000	84,342	79,000	5,342	3.80%	3.40%
Non-Business Licenses & Permits						
Zoning & Land Use Permit	3,000	1,675	3,500	(1,825)	-14.29%	0.12%
Sign Permit Fees	200	300	0	300	#DIV/0!	0.01%
Dog Tags	0	0	6	(6)	-100.00%	0.00%
Golf Cart Decals	150	140	150	(10)	0.00%	0.01%
Home Business Use Permit	300	295	0	295	#DIV/0!	
Total Non-Bus Licenses & Perm	3,650	2,410	3,656	(1,246)	-0.16%	0.15%
Regulatory Fees						
Building Permits	9,500	8,041	9,500	(1,459)	0.00%	0.39%
Other - Lot Fees (Subdiv.)	0	0	0	0	#DIV/0!	0.00%
Other - Land Disturbance	0	0	0	0	#DIV/0!	0.00%
Other - Contractor Regis.	800	880	1,000	(120)	-20.00%	0.03%
Vacant Property Fees	200	200	0	200	#DIV/0!	
Total Regulatory Fees	10,500	9,121	10,500	(1,379)	0.00%	0.44%
Pen/Int Delinquent Lic/Permits						
Business License Penalty	16	0	16	(16)	0.00%	0.00%
Total Pen/Int Del Lic/Permits	16	0	16	(16)	0.00%	0.00%
Total License & Permits	96,166	95,873	93,172	2,701	3.21%	3.98%
Intergovernmental						
Federal Government Grants						
Brownsfield Grant - EPA	0	0	0	0	#DIV/0!	0.00%
Total Federal Government Grants	0	0	0	0	#DIV/0!	0.00%
State Government Grants						
Homeland Security Grants	0	0	0	0	#DIV/0!	0.00%
CSRA RDC-MOW & Cong Meal	17,000	7,834	17,000	(9,166)	0.00%	0.70%
GMA Safety Grants	0	0	0	0	#DIV/0!	0.00%

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Over (Under) Budget	% Change '14 Budget - '15 Budget	% of Total Revenue (2015)
Total State Government Grants	17,000	7,834	17,000	(9,166)	0.00%	0.70%
Total Intergovernmental	17,000	7,834	17,000	(9,166)	0.00%	0.70%
<u>Charges for Services</u>						
Public Safety						
Fire Protection Subs	550	550	450	100	22.22%	0.02%
Total Public Safety	550	550	450	100	22.22%	0.02%
Utilities/Enterprise						
Garbage/Recycle Service	384,000	371,088	378,438	(7,350)	1.47%	15.91%
Total Utilities/Enterprise	384,000	371,088	378,438	(7,350)	1.47%	15.91%
Culture & Recreation						
Festival Registrations	18,000	16,945	22,500	(5,555)	-20.00%	0.75%
Memorabilia Sales	15,000	15,253	14,000	1,253	7.14%	0.62%
City/Museum Events	1,600	1,133	1,600	(467)	0.00%	0.07%
Parade Registrations	400	305	400	(95)	0.00%	0.02%
Total Exhibit & Exhibition Fees	35,000	33,636	38,500	(4,864)	-9.09%	1.45%
Other Charges for Services						
Collection Fees - GA Power	0	1,000	600	400	-100.00%	0.00%
Other - Festival	0	0	0	0	#DIV/0!	0.00%
Total Other Charges for Services	0	1,000	600	400	-100.00%	0.00%
Total Charges for Services	419,550	406,274	417,988	(11,714)	0.37%	17.38%
<u>Fines & Forfeitures</u>						
Fines & Forfeitures						
Municipal Court Fines	132,000	129,073	132,800	(3,727)	-0.60%	5.47%
Total Fines & Forfeitures	132,000	129,073	132,800	(3,727)	-0.60%	5.47%
<u>Investment Income</u>						

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Over (Under) Budget	% Change '14 Budget - '15 Budget	% of Total Revenue (2015)
Interest Revenues						
Interest Earned - Banks	540	587	500	87	8.00%	0.02%
Misc. Interest - Taxes	1,000	1,135	1,000	135	0.00%	0.04%
Total Interest Revenues	1,540	1,722	1,500	222	2.67%	0.06%
Total Investment Income						
	1,540	1,722	1,500	222	2.67%	0.06%
Contributions & Donations						
Cont & Don - Private Sources	5,500	4,867	5,500	(633)	0.00%	0.23%
City/County/CCCVB	3,000	3,000	3,000	0	0.00%	0.12%
Sponsorships-Events	7,000	8,600	7,000	1,600	0.00%	0.29%
Total Cont & Don	15,500	16,467	15,500	967	0.00%	0.64%
Miscellaneous						
Rents & Royalties						
Rent/Maint Inc - Comm Ctr	10,800	15,000	18,000	(3,000)	-40.00%	0.45%
Rent Income - Senior Center	0	0	0	0	#DIV/0!	0.00%
Total Rents & Royalties	10,800	15,000	18,000	(3,000)	-40.00%	0.45%
Other - Miscellaneous						
Misc Inc - Senior Center	0	327	0	327	#DIV/0!	0.00%
Penalty - Garbage	7,500	7,198	7,200	(2)	4.17%	0.31%
Returned Check Fees	2,400	2,319	2,400	(81)	0.00%	0.10%
Total Other - Miscellaneous	9,900	9,844	9,600	244	3.13%	0.41%
Total Miscellaneous	20,700	24,844	27,600	(2,756)	-25.00%	0.86%
Other Financing Sources						
Interfund Transfers						
OP Trfrs In-SPLOST 11-16	0	0	0	0	#DIV/0!	0.00%
OP Transfers In-Cap Proj	0	0	0	0	#DIV/0!	0.00%
Total Interfund Transfers	0	0	0	0	#DIV/0!	0.00%
Proceeds of Gen Fixed Assets						
Sale of Assets	0	18,553	18,553	0	-100.00%	0.00%

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Over (Under) Budget	% Change '14 Budget - '15 Budget #DIV/0!	% of Total Revenue (2015)
Other Financing Sources	0	0	0	0		0.00%
Total Proc of Gen Fixed Assets	0	18,553	18,553	0	-100.00%	0.00%
Proceeds from Reserves Reserves	240,678	289,505	240,000	49,505	0.28%	9.97%
Total Proceeds from Reserves	240,678	289,505	240,000	49,505	0.28%	9.97%
Total Other Financing Sources	240,678	308,058	258,553	49,505	-6.91%	9.97%
Total Revenues	2,413,734	2,414,923	2,363,871	51,052	2.11%	100.00%

[The remainder of this page intentionally left blank. The 2015 Administrative Department Budget begins on the next page.]

Administrative Department

Some items of note in the 2015 General Fund – Administrative Department budget:

- Staff included in this budget are two salaried full-time employees and one hourly full-time employee. This reflects the current staffing level, and **no additional staff** is contemplated by this budget.
 - o Please note that two positions were moved from this budget into the new Community Development Department budget.
- A **2% Cost-of-living adjustment** is factored in for all employees effective January 1, 2015, and a **2.5% merit increase** is factored in effective July 1.
- A **20% increase in Employee Insurance** is included effective June 1.
- Several items – particularly legal and other professional fees – were reduced or eliminated due to those items being included in the Community Development budget.
- In the Building Maintenance/Repairs line item, **\$20,000** is included for the **demolition of the Hoyle House**
- **\$50,000** is budgeted in the **Buildings** capital projects line item to fund **security and access improvements to the City Hall Lobby.**

2015 Administrative Department Budget

	2015 Budget Total	2014 Forecast	2014 Original Budget Total	2014 Amended Budget Total	2014 PROJECTED Under (Over) Amended Budget	% Change '14 Budget - '15 Budget
Expenditures/Expenses						
Salaries	145,243	189,834	196,151	196,151	6,317	-25.95%

Salaries - Overtime	750	576	1,000	1,000	424	-25.00%
Total Pers Svcs - Salary & Wages	145,993	190,410	197,151	197,151	6,741	-25.95%
<u>Pers Svcs - Employee Benefit</u>						
Employee Insurance	21,440	25,598	30,820	39,820	14,222	-30.43%
P/R Taxes - FICA/MEDI	11,168	15,347	15,082	15,082	(265)	-25.95%
Retirement - GMA	34,779	26,328	26,328	26,328	0	32.10%
Retirement - Met Life	0	0	0	0	0	#DIV/0!
Unemployment Insurance	150	155	190	190	35	-21.05%
Worker's Compensation	300	1,188	300	300	(888)	0.00%
Comp - Mayor & Council	19,200	19,200	19,200	19,200	0	0.00%
Comp 12.50 Cnc./Fire Crdt	756	755	756	756	1	0.00%
Wellness Benefits	1,056	1,628	2,112	2,112	484	-50.00%
Total Pers Svcs-Employee Benef	88,849	90,199	94,788	103,788	13,589	-6.27%
Total Pers Svcs & Employee Ben						
234,842	280,609	291,939	300,939	20,330	-19.56%	
<u>Purchased/Contracted Services</u>						
<u>Purchased Prof & Tech Service</u>						
Attorney's Fees	32,400	47,359	43,750	43,750	(3,609)	-25.94%
Election/Tax Assess Fees	10,500	7,000	7,000	7,000	0	50.00%
Auditor's Fees	8,000	6,710	7,000	7,620	910	14.29%
Engineering Fees	0	2,393	3,000	3,600	1,207	-100.00%
Bank & Credit Card Fees	6,000	5,370	5,400	5,400	30	11.11%
Professional Fees	11,500	15,351	18,500	18,500	3,149	-37.84%
Total Purchase Prof & Tech Svc	68,400	84,183	84,650	85,870	1,687	-19.20%
<u>Purchased Property Services</u>						
Janitorial & Supplies	2,000	1,617	2,500	2,500	883	-20.00%
Equipment Maint/Repairs	2,000	2,351	1,320	1,320	(1,031)	51.52%
Building Maint/Repairs	23,000	2,766	23,000	23,630	20,864	0.00%
Equipment Lease	2,700	2,856	2,760	2,960	104	-2.17%
Total Purchased Property Serv	29,700	9,590	29,580	30,410	20,820	0.41%
<u>Other Purchased Services</u>						
Blanket & Fleet Ins	17,412	17,019	16,650	17,800	781	4.58%
Communications - Postage	7,000	6,855	7,000	7,000	145	0.00%
Communications - Telephone	10,200	12,317	9,000	9,000	(3,317)	13.33%
Communications - Email	384	452	432	432	(20)	-11.11%
Communications - Cable	900	0	900	0	0	0.00%
Advertising	2,500	3,047	4,750	5,750	2,703	-47.37%

Meetings/Travel Expenses	10,000	10,202	12,000	12,000	1,798	-16.67%
Dues & Subscriptions	5,750	5,872	6,250	6,250	378	-8.00%
Education and Training	5,250	6,715	5,750	5,750	(965)	-8.70%
Contractual - Svc Agreemts	0	19,327	17,000	17,000	(2,327)	-100.00%
Miscellaneous	200	197	240	240	43	-16.67%
Total Other Purchased Services	59,596	82,003	79,972	81,222	(781)	-25.48%
Total Purchased/Contracted Svc	157,696	175,776	194,202	197,502	21,726	-18.80%
<u>Supplies</u>						
Supplies						
Office Supplies	2,000	506	2,750	2,750	2,244	-27.27%
Mat/Supp/Printing	9,000	7,530	10,750	12,250	4,720	-16.28%
Utilities - Natural Gas	1,600	1,449	1,582	1,582	133	1.14%
Utilities - Power	10,000	9,167	10,000	10,000	833	0.00%
Vehicle - Gasoline Only	0	0	350	0	0	-100.00%
Books	0	0	0	0	0	#DIV/0!
Small Supplies/Equipment	500	610	0		(610)	#DIV/0!
Total Supplies	23,100	19,262	25,432	26,582	7,320	-9.17%
<u>Capital Outlay</u>						
<u>Property</u>						
Buildings	50,000	0	0	0	0	#DIV/0!
Total Property	50,000	0	0	0	0	#DIV/0!
<u>Machinery & Equipment</u>						
Vehicles	0	0	1,500	0	0	-100.00%
Computers	0	0	0	0	0	#DIV/0!
Total Machinery & Equipment	0	0	1,500	0	0	-100.00%
Total Capital Outlay	50,000	0	1,500	0	0	3233.33%
<u>Other Costs</u>						
<u>Intergovernmental</u>						
Trnsfrs to Cap Proj Fund	0	0	0	0	0	#DIV/0!
Transfer Out - SPLOST 2011	0	0	0	0	0	#DIV/0!
Total Intergovernmental	0	0	0	0	0	#DIV/0!
<u>Contingencies</u>						
Contingency	439	0	152	(15,848)	(15,848)	188.82%

Activity Fund	11,750	8,348	11,750	11,750	3,402	0.00%
Total Contingencies	12,189	8,348	11,902	(4,098)	(12,446)	2.41%
Total Other Costs	12,189	8,348	11,902	(4,098)	(12,446)	2.41%
Total Expenditures/Expenses	477,828	483,995	524,975	520,925	36,930	-8.98%

[The remainder of this page is intentionally left blank. The 2015 Community Development Department Budget begins on the following page.]

Community Development Department

Some items of note in the 2015 General Fund – Community Development Department budget:

- Please note that this is a new department for 2015, thus the lack of historical financial data in the spreadsheet that follows.
- Full-time staff contemplated by this budget consists of one salaried Community Development Director and one hourly Community Services and Events Coordinator.
 - o Note that these positions were moved from the Administrative Department and the Community Services and Events Coordinator moves from a part-time position to a full-time position.
- A 2% Cost-of-living adjustment is factored in for all employees effective January 1, 2015, and a 2.5% merit increase is factored in effective July 1.
- A 20% increase in Employee Insurance is included effective June 1.
- Funding to pay for the Urban Redevelopment Plan is included - \$17,500 – along with \$3,500 to fund a CDBG application.
- Funds for administration of our CHIP grant are also included in the amount of \$16,000 though \$6,000 of that amount is expected to come from the grant itself.
- \$1,000 is included to match the Historic Preservation grant that will be used to create the walking tour.

[The remainder of this page is intentionally left blank. The 2015 Community Development Department Budget continues on the following page.]

2015 Community Development Department Budget

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Under (Over) Amended Budget	% Change '14 Budget - '15 Budget
Expenditures/Expenses					
<u>Personal Services & Employee Benefits</u>					
<u>Personal Services - Salaries & Wages</u>					
Salaries	60,434	0	0	#REF!	#DIV/0!
Salaries - Overtime	200	0	0	#REF!	#DIV/0!
Total Pers Svcs - Salary & Wages	60,634	0	0	#REF!	#DIV/0!
<u>Pers Svcs - Employee Benefit</u>					
Employee Insurance	17,420	0	0	#REF!	#DIV/0!
P/R Taxes - FICA/MEDI	4,638	0	0	#REF!	#DIV/0!
Retirement - GMA	4,200	0	0	#REF!	#DIV/0!
Retirement - Met Life	322	0	0	#REF!	#DIV/0!
Unemployment Insurance	200	0	0	#REF!	#DIV/0!
Worker's Compensation	1,000	0	0	#REF!	#DIV/0!
Wellness Benefits	528	0	0	#REF!	#DIV/0!
Total Pers Svcs-Employee Benef	28,308	0	0	#REF!	#DIV/0!
Total Pers Svcs & Employee Ben	88,942	0	0	#REF!	#DIV/0!
<u>Purchased/Contracted Services</u>					
<u>Purchased Prof & Tech Service</u>					
Attorney's Fees	12,000	0	0	#REF!	#DIV/0!
Engineering Fees	3,500	0	0	#REF!	#DIV/0!
Professional Fees	34,100	0	0	#REF!	#DIV/0!
Total Purchase Prof & Tech Svc	49,600	0	0	#REF!	#DIV/0!
<u>Other Purchased Services</u>					
Communications - Postage	600	0	0	#REF!	#DIV/0!
Communications - Telephone	480	0	0	#REF!	#DIV/0!
Communications - Email	96	0	0	#REF!	#DIV/0!
Advertising	840	0	0	#REF!	#DIV/0!
Meetings/Travel Expenses	3,500	0	0	#REF!	#DIV/0!

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Under (Over) Amended Budget	% Change '14 Budget - '15 Budget
Dues & Subscriptions	440	0	0	#REF!	#DIV/0!
Education and Training	2,150	0	0	#REF!	#DIV/0!
Miscellaneous	100	0	0	#REF!	#DIV/0!
Total Other Purchased Services	8,206	0	0	#REF!	#DIV/0!
Total Purchased/Contracted Svc	57,806	0	0	#REF!	#DIV/0!
<u>Supplies</u>					
Supplies					
Mat/Supp/Printing	420	0	0	#REF!	#DIV/0!
Vehicle - Gasoline Only	360	0	0	#REF!	#DIV/0!
Total Supplies	780	0	0	#REF!	#DIV/0!
<u>Capital Outlay</u>					
<u>Machinery & Equipment</u>					
Vehicles	0	0	0	#REF!	#DIV/0!
Computers	0	0	0	#REF!	#DIV/0!
Total Machinery & Equipment	0	0	0	#REF!	#DIV/0!
Total Capital Outlay	0	0	0	#REF!	#DIV/0!
Total Expenditures/Expenses	147,528	0	0	#REF!	#DIV/0!

[The remainder of this page intentionally left blank. The 2015 Police Department Budget begins on the following page.]

Police Department

Some items of note in the 2015 General Fund – Police Department budget:

- Full-time staff contemplated by this budget consists of six hourly Police Officers ; four Communications Officers and one Police Chief. This staff level is consistent with the level present at the end of 2014.
- The budget contains \$4,958 for Part-Time officer shifts and \$7,495 for Part-Time dispatcher shifts (although this money could be shifted from dispatcher to officer or vice versa as needed).
- The Salaries – Overtime line item contains \$20,000, generally understood to mean \$14,735 for regular recurring Communications Officer overtime and the remaining portion for Police Officer overtime.
- A 2% Cost-of-living adjustment is factored in for all employees effective January 1, 2015, and a 2.5% merit increase is factored in effective July 1.
- A 20% increase in Employee Insurance is included effective June 1.

2015 Police Department Budget

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Under (Over) Amended Budget	% Change '14 Budget - '15 Budget
Expenditures/Expenses					
<u>Personal Svcs & Employee Ben</u>					
Personal Svcs - Salaries & Wage					
Salaries	350,433	413,018	375,048	(37,970)	-6.56%
Salaries - Overtime	20,000	36,846	22,485	(14,361)	1.34%
Total Pers Svcs - Salary & Wages	370,433	449,864	397,533	(52,331)	-6.17%

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Under (Over) Amended Budget	% Change '14 Budget - '15 Budget
Person Svcs - Employee Benefit					
Employee Insurance	64,320	59,783	59,347	(436)	6.06%
P/R Taxes - FICA/MEDI	28,338	33,662	30,201	(3,461)	-6.17%
Retirement - GMA	44,252	52,920	52,944	24	-16.42%
Retirement - Met Life	9600	8930	1500	(7,430)	#DIV/0!
Unemployment Insurance	1,200	671	1,300	629	-7.69%
Worker's Compensation	17,000	15,026	11,500	(3,526)	30.77%
Wellness Benefits	1,584	1,672	1,584	(88)	0.00%
Total Pers Svcs - Employee Benef	166,294	172,664	158,376	(14,288)	4.14%
Total Personal Svcs & Employee Ben	536,728	622,528	555,909	(66,619)	-3.20%
<u>Purchased/Contracted Services</u>					
Purchased Prof & Tech Service					
Attorney's Fees	1,000	0	1,000	1,000	0.00%
Bank & Credit Card Services	900	716	716	0	#DIV/0!
Professional Services	0	1,006	1,006	0	#DIV/0!
Total Purchased Prof & Tech Service	1,900	1,722	2,722	1,000	90.00%
Purchased Property Services					
Janitorial & Supplies	3,000	3,026	3,000	(26)	0.00%
Vehicle Maint/Repairs	10,000	10,765	9,250	(1,515)	8.11%
Equipment Maint/Repairs	10,750	9,537	10,900	1,363	26.47%
Comm - Fees & Repairs	2,500	1,695	2,000	305	25.00%
Building Maint/Repairs	3,000	2,679	3,400	721	-11.77%
Equipment Lease	2,292	2,325	2,292	(33)	
Total Purchased Property Services	31,542	30,027	30,842	815	10.90%
Other Purchased Services					
Blanket & Fleet Ins	15,308	14,317	10,200	(4,117)	21.49%
Communications - Postage	250	224	-250	(474)	0.00%
Communications - Telephone	13,000	12,844	10,100	(2,744)	35.42%
Communications - Email	960	892	1,008	116	-4.76%
Communications - Cable	900	929	1,360	431	
Advertising	500	195	-250	(445)	0.00%
Meetings/Travel Expense	3,000	2,667	3,250	583	-7.69%
Dues & Subscriptions	1,800	1,340	2,770	1,430	-10.89%

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Under (Over) Amended Budget	% Change '14 Budget - '15 Budget
Education and Training	5,000	5,300	6,000	700	-16.67%
Contractual-Svc Agreemts	1,000	1,548	640	(908)	85.19%
Muni Court - Judge, Attys	10,800	10,550	10,800	250	0.00%
Jail	0	0	0	0	#DIV/0!
Miscellaneous	500	225	1,250	1,025	0.00%
Total Other Purchased Services	53,018	51,031	46,878	(4,153)	11.08%
Total Purchased/Contracted Svc	86,460	82,780	80,442	(2,338)	12.04%
Supplies					
Supplies					
Office Supplies	1,200	960	2,000	1,040	-40.00%
Mat/Supp/Printing	3,000	2,530	4,250	1,720	-29.41%
Utilities - Natural Gas	0	0	200	200	#DIV/0!
Utilities - Power	17,000	16,705	14,200	(2,505)	18.05%
Vehicle - Gasoline Only	28,417	33,923	26,250	(7,673)	8.25%
Books	0	0	0	0	#DIV/0!
Uniforms	6,500	6,159	7,000	841	-7.14%
Small Supplies & Equipment	1,000	8,057	1,000	(7,057)	-0.03%
Total Supplies	57,116	68,334	54,900	(13,434)	4.04%
Total Supplies	57,116	68,334	54,900	(13,434)	4.04%
Capital Outlay					
Property					
Buildings	0	6,400	0	(6,400)	#DIV/0!
Total Property	0	6,400	0	(6,400)	#DIV/0!
Machinery & Equipment					
Vehicles	0	0	0	0	#DIV/0!
Other Equipment	0	20,660	23,878		
Total Machinery & Equipment	0	20,660	23,878	0	-100.00%
Total Capital Outlay	0	27,060	23,878	(6,400)	-100.00%
Other Costs					

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Under (Over) Amended Budget	% Change '14 Budget - '15 Budget
Intergovernmental					
Transfers to Cap Proj Fund	0	0	-3,600	(3,600)	#DIV/0!
Total Intergovernmental	0	0	-3,600	(3,600)	#DIV/0!
Total Other Costs	0	0	-3,600	(3,600)	#DIV/0!
<u>Debt Service</u>					
Principal					
Note Payment - BB&T	110,362	105,340	105,342	2	4.77%
Total Principal	110,362	105,340	105,342	2	4.77%
Interest					
Interest Expense - BB&T	130,319	135,338	135,340	2	-3.71%
Total Interest	130,319	135,338	135,340	2	-3.71%
Total Debt Service	240,681	240,678	240,682	4	0.00%
Total Expenditures/Expenses	920,984	1,041,380	952,211	(92,387)	-3.28%

[The remainder of this page is intentionally left blank. The 2015 General Fund – Fire Department Budget begins on the following page.]

Fire Department

Some items of note in the 2015 General Fund – Fire Department budget:

- Staff included in this budget is **one full-time employee**. This is the **current staffing level** and **no increase in staff** is contemplated by this budget.
- A **2% Cost-of-living adjustment** is factored in for all employees effective January 1, 2015, and a **2.5% merit increase** is factored in effective July 1.
- A **20% increase in Employee Insurance** is included effective June 1.
- The Comp 12.50/Fire Crdt line item includes **\$18,000** to be used as **stipends** that will be paid to volunteer firefighters at a rate of **\$10 per training attended** and **\$10 per emergency call** that the volunteer responds to. Money previously paid to volunteers at Christmas is lumped into this amount.
- The Dues and Subscriptions line item includes funding for all volunteers to participate in the **state firefighters association**.
- The budget includes **\$10,000** for the purchase of needed **small supplies and equipment** and **\$7,000** for the purchase of **turnout gear**.

2015 Fire Department Budget

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Expenditures/Expenses					
<u>Person Svcs - Employee Benefit</u>					
Salaries - Regular Time	43,206	40,336	35,170	(5,166)	2.93%
Salaries - Overtime	500	0	500	500	0.00%
Employee Insurance	5,735	5,864	5,100	(764)	-28.67%
P/R Taxes - FICA/Medi	3,343	3,083	2,690	(393)	2.88%

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Retirement - GMA	8,668	8,256	7,015	(1,241)	4.99%
Retirement - Met Life	0	0	0	0	#DIV/0!
Unemployment Tax	50	27	114	87	-56.14%
Worker's Compensation	1,200	1,153	1,250	97	500.00%
Comp 12.50 CNCL/Fire Crdt	18,000	17,643	17,693	50	1.74%
Comp - Fire Chiefs	2,640	2,640	2,640	0	0.00%
Wellness Benefits	2,112	1,672		(1,672)	#DIV/0!
Total Pers Svcs - Employee Benef	85,454	80,674	72,172	(8,502)	3.37%
<u>Purchased/Contracted Services</u>					
Purchased Prof & Tech Service					
Attorney's Fees	500	0	500	500	0.00%
Professional Services	500	2,689		(2,689)	#DIV/0!
Total Purchased Prof & Tech Service	1,000	2,689	500	(2,189)	100.00%
<u>Purchased Property Services</u>					
Janitorial & Supplies	1,000	818	1,000	182	0.00%
Vehicle Maint/Repairs	4,000	3,982	4,000	18	0.00%
Equipment Maint/Repairs	3,000	2,353	5,000	2,647	-40.00%
Comm - Fees & Repairs	1,500	200	2,500	2,300	-40.00%
Building Maint/Repairs	1,250	540	1,250	710	0.00%
Building Lease	750	750	750	0	0.00%
Equipment Leases	2,292	2,292	2,292	0	
Total Purchased Property Serv.	13,792	10,935	16,792	5,857	-17.87%
<u>Other Purchased Services</u>					
Blanket & Fleet Ins	9,280	8,000	7,375	(625)	3.11%
Communications - Postage	25	25	50	25	0.00%
Communications - Telephone	1,300	1,275	1,200	(75)	8.33%
Communications - Email	144	144	144	0	0.00%
Communications - Cable	876	852	1,212	360	
Meetings/Travel Expenses	750	683	750	67	0.00%
Dues & Subscriptions	6,600	4,418	5,964	1,546	10.66%
Education and Training	1,000	1,650	1,000	(650)	0.00%
Contractual - Svc Agreements	0	0	0	0	#DIV/0!
Miscellaneous	200	262	200	(62)	0.00%

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Total Other Purchased Services	20,175	17,309	17,895	586	6.77%
Total Purchased/Contracted Svc	34,967	30,933	35,187	4,254	-3.37%
<u>Supplies</u>					
Supplies					
Mat/Supp/Printing	1,000	431	1,500	1,069	-33.33%
Software	2,500	1,740	1,740	0	43.68%
Utilities - Natural Gas	0	0	110	110	#DIV/0!
Utilities - Power	6,000	5,560	6,890	1,330	41.18%
Vehicle - Gas & Oil	3,000	2,584	3,500	916	-14.29%
Uniforms	5,000	4,829	6,000	1,171	0.00%
Small Supplies/Equipment	10,000	19,353	7,000	(12,353)	42.86%
Turnout Gear	7,000	6,730	7,000	270	0.00%
Total Supplies	34,500	41,227	33,740	(7,487)	15.04%
Total Supplies	34,500	41,227	33,740	(7,487)	15.04%
<u>Capital Outlay</u>					
Machinery & Equipment					
Machinery	0	0	0	0	#DIV/0!
Vehicles	0	0	0	0	#DIV/0!
Total Machinery & Equipment	0	0	0	0	#DIV/0!
Total Capital Outlay	0	0	0	0	#DIV/0!
<u>Debt Service</u>					
Principal					
N/P - BB&T - Principal	0	64,405	14,900	(49,505)	-100.00%
Total Principal	0	64,405	14,900	(49,505)	-100.00%
Interest					
Interest Expense	0	2,638	2,700	62	-100.00%

	2015 Budget Total	2014 Forecast	2014 Budget Total	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Total Interest	0	2,638	2,700	62	-100.00%
Total Debt Service	0	67,043	17,600	(49,443)	-100.00%
Total Expenditure/Expenses	154,921	219,877	158,699	(61,178)	-6.92%

[The remainder of this page is intentionally left blank. The 2015 General Fund – Streets & Drains Department Budget begins on the following page.]

Streets & Drains Department

Some items of note in the 2015 General Fund – Streets & Drains budget:

- The Salaries item contains funding for **four full-time hourly** employees. This is the **current staffing level** and **no increase in staff** is contemplated by this budget.
- A **2% Cost-of-living adjustment** is factored in for all employees effective January 1, 2015, and a **2.5% merit increase** is factored in effective July 1.
- A **20% increase in Employee Insurance** is included effective June 1.
- The **Vehicles** capital line item contains **\$6,300** for the purchase of a **dump trailer**.
- The **Decorating – Main Street** line item was increased to **\$3,000** to allow for the rental of a lift.

2015 Streets & Drains Department Budget

	2015 Budget Total	2014 Forecast	2014 Budget	2014 Projected Under (Over) Amended Budget	% Change '14 Budget - '15 Budget
Expenditures/Expenses					
<u>Personal Svcs & Employee Ben</u>					
Person Svcs - Salaries & Wages					
Salaries	101,465	100,347	97,044	(3,303)	4.56%
Salaries - Overtime	3,000	4,788	3,000	(1,788)	0.00%
Total Pers Svcs - Salary & Wages	104,465	105,135	100,044	-5,091	4.42%
Person Svcs - Employee Benefit					
Employee Insurance	16,080	16,291	20,703	4,412	-22.33%
P/R Taxes - FICA/MEDI	7,992	7,753	7,653	(100)	4.42%

	2015 Budget Total	2014 Forecast	2014 Budget	2014 Projected Under (Over) Amended Budget	% Change '14 Budget - '15 Budget
Retirement - GMA	15,502	15,600	15,600	0	-0.63%
Retirement - Met Life	1,200	593	1,360	767	81.82%
Unemployment Insurance	260	202	190	(12)	36.84%
Worker's Compensation	13,000	11,332	13,900	2,568	18.18%
Wellness Benefits	0	4		(4)	-100.00%
Total Pers Svcs - Employee Benef	54,034	51,775	59,406	7,631	-4.08%
Total Pers Svcs & Employee Ben	158,499	156,910	159,450	2,540	1.36%
<u>Purchased/Contracted Services</u>					
Purchased Prof & Tech Service					
Engineering Fees	3,000	0	3,000	3,000	0.00%
Professional Services	0	761	0	(761)	#DIV/0!
Total Purchased Prof & Tech Service	3,000	761	3,000	2,239	0.00%
Purchased Property Services					
Landfill	9,250	16,077	12,450	(3,627)	0.00%
Landscaping Mat/Supplies	3,000	2,873	3,500	627	-14.29%
Vehicle Maint/Repairs	10,000	8,489	10,000	1,511	0.00%
Maint/Repairs - Equipment	200	553	200	(353)	0.00%
Comm - Fees & Repairs	200	40	500	460	-60.00%
Maint/Repairs - Streets and Signs	10,000	9,805	10,000	195	0.00%
Maint/Repairs - Ditches	10,000	487	10,000	9,513	0.00%
Total Purchased Property Serv	42,650	38,324	46,650	8,326	-1.84%
Other Purchased Services					
Blanket & Fleet Ins	7,520	7,107	7,100	(7)	-6.00%
Meetings/Travel Expenses	700	0	674	674	7.69%
Education and Training	800	0	876	876	33.33%
Miscellaneous	200	110	200	90	0.00%
Decorating - Main Street	3,000	700	700	0	328.57%
Total Other Purchased Services	12,220	7,917	9,550	1,633	20.39%
Total Purchased/Contracted Services	57,870	47,002	59,200	12,198	2.24%

	2015 Budget Total	2014 Forecast	2014 Budget	2014 Projected Under (Over) Amended Budget	% Change '14 Budget - '15 Budget
<u>Supplies</u>					
Supplies					
Utilities - Power	78,000	74,880	78,000	3,120	0.00%
Vehicle - Gasoline Only	19,000	16,878	23,200	6,322	-19.15%
Lawn Mower Gas, Oil, Rprs	6,500	6,067	6,500	433	0.00%
Uniforms	3,500	2,934	3,000	66	16.67%
Small Supplies/Equipment	4,000	3,050	2,500	(550)	60.00%
Total Supplies	111,000	103,809	113,200	9,391	-2.20%
Machinery & Equipment					
Machinery	0	0	0	0	#DIV/0!
Vehicles	6,300	3,500	0	(3,500)	#DIV/0!
Total Machinery & Equipment	6,300	3,500	0	-3,500	#DIV/0!
Total Capital Outlay	6,300	3,500	0	-3,500	#DIV/0!
Total Expenditures/Expenses	333,669	311,221	331,850	20,629	2.20%

[The remainder of this page is intentionally left blank. The 2015 General Fund – Garbage Budget begins on the following page.]

Garbage

Some items of note in the 2014 General Fund – Garbage budget:

- Garbage service is provided to Harlem residents through a contract with Advanced Disposal.
- A **3% annual increase** is built into the contract with the service provider, and that increase is reflected in this budget.

2015 Garbage Budget

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Expenditures/Expenses					
Purchased Property Services					
Contractual - Garbage	271,800	261,427	265,740	4,313	3.97%
Total Purchased Property Services	271,800	261,427	265,740	4,313	3.97%

[The remainder of this page is intentionally left blank. The 2015 General Fund – Meals on Wheels Budget begins on the following page.]

Meals on Wheels

Meals are provided to seniors by a grant program that is administered through the Harlem Senior Center. The program includes both meals served at the Senior Center (“Congregate Meals”) and those delivered to home bound individuals (“Meals on Wheels”).

2015 Meals on Wheels Budget

	2015 Budget	2014 Forecast	2014 Original Budget	2014 Amended Budget	2014 PROJECTED Under(Over) Amended Budget	% Change '14 Budget - '15 Budget
Expenditures/Expenses						
Supplies						
Meals on Wheels	1,157	1,200	600	-1,700	(2,900)	92.83%
Congregate Meals	15,800	11,141	16,400	18,700	7,559	-3.66%
Total Supplies	16,957	12,341	17,000	17,000	4,659	-0.25%

[The remainder of this page is intentionally left blank. The 2015 General Fund – Senior Center Budget begins on the following page.]

Senior Center

A few items of note in the 2015 Senior Center budget:

- The Salaries line item contains funding for one part-time position.
- A 2% Cost-of-living adjustment is factored in for all employees effective January 1, 2015, and a 2.5% merit increase is factored in effective July 1.

2015 Senior Center Budget

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under(Over) Amended Budget	% Change '14 Budget - '15 Budget
Expenditures/Expenses					
<u>Personal Services & Employee Benefits</u>					
<u>Personal Services - Salaries & Wages</u>					
Salaries	10,153	9,087	9,493	406	6.95%
Salaries - Overtime	0	0	0	0	#DIV/0!
Total Pers Svcs - Salary & Wages	10,153	9,087	9,493	406	6.95%
<u>Pers Svcs - Employee Benefit</u>					
Employee Insurance	0	0	0	0	#DIV/0!
P/R Taxes - FICA/MEDI	777	701	726	25	6.98%
Retirement - Met Life	0	0	38	38	-100.00%
Unemployment Insurance	25	27	75	48	-66.67%
Worker's Compensation	25	5	0	(5)	#DIV/0!
Wellness Benefits	528	176	0	(176)	#DIV/0!
Total Pers Svcs-Employee Benef	1,355	909	839	(70)	61.46%
Total Pers Svcs & Employee Ben	11,507	9,996	10,332	336	11.38%
<u>Purchased Property Services</u>					
Maint/Repairs - Vehicles	750	150	2,650	2,500	-71.70%
Maint/Repairs - Buildings	1,250	1,029	1,000	(29)	25.00%

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under(Over) Amended Budget	% Change '14 Budget - '15 Budget
Total Purchased Property Serv	2,000	1,179	3,650	2,471	-45.21%
Other Purchased Services					
Blanket & Fleet Ins	3,180	2,944	2,900	(44)	9.66%
Communications - Telephone	900	5,906	4,200	(1,706)	-78.57%
Communications - Email	48	72	48	(24)	0.00%
Meetings/Travel Expenses	150	160	0		#DIV/0!
Education and Training	150	130	300	170	-50.00%
Total Other Purchased Services	4,428	9,212	7,448	(1,764)	-40.55%
Total Purchased/Contracted Svc	6,428	10,391	11,098	707	-42.08%
Supplies					
Mat/Supp/Printing	1,200	673	1,500	827	-20.00%
Utilities - Wtr/Swr/Grbg	1,500	1,817	1,341	(476)	11.86%
Utilities - Natural Gas	600	589	600	11	0.00%
Utilities - Power	6,800	6,760	6,800	40	0.00%
Vehicle - Gas & Oil	300	140	0	(140)	#DIV/0!
Total Supplies	10,400	9,979	10,241	262	1.55%
Total Expenditures/Expenses	28,335	30,366	31,671	1,305	89.47%

[The remainder of this page intentionally left blank. The 2015 General Fund – Community Center Budget begins on the next page.]

Community Center

The Community Center is a facility that was constructed with CDBG funds to house the Columbia County Community Connections program and the local Head Start program.

Some items to note in the 2015 Community Center budget:

- Community Connections has moved to a larger facility, so the building is partially empty.
- A maintenance agreement is still in place with Head Start, and we anticipate their continued use of the facility.

2015 Community Center Budget

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Expenditures/Expenses					
<u>Purchased/Contracted Svc</u>					
Purchased Property Svcs					
Building Maint/Supplies	1,200	1,226	1,200	(26)	0.00%
Total Purchased Property Svcs	1,200	1,226	1,200	(26)	0.00%
Other Purchased Services					
Blanket & Fleet Ins	2,500	2,396	2,500	104	0.00%
Total Other Purchased Services	2,500	2,396	2,500	104	0.00%
Total Purchased/Contracted Svc	3,700	3,622	3,700	78	0.00%
<u>Supplies</u>					
Utilities - Wtr/Swr/Grbg	1,647	1,427	1,600	173	2.96%
Utilities - Power	10,000	9,565	10,000	435	0.00%
Total Supplies	11,648	10,992	11,600	608	0.41%

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Total Expenditures/Expenses	15,348	14,614	15,300	686	0.31%

[The remainder of this page intentionally left blank. The 2015 General Fund – Festival Budget begins on the next page.]

Festival

The Festival budget contains various line items related to the planning, marketing and execution of the City's annual Oliver Hardy Festival.

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change - '14 Budget - '15 Budget
Other Purchased Services					
Advertising	6,000	4,525	6,000	1,475	0.00%
Miscellaneous Expenses	4,500	4,542	4,300	(242)	4.65%
Craft Booth Expenses	150	36	150	114	0.00%
Coloring Contest Expense	200	200	150	(50)	33.33%
Raffle/Silent Auct Exp	0	0	100	100	-100.00%
Parade Expenses	150	150	75	(75)	100.00%
Entertainment Expenses	4,500	3,830	4,500	670	0.00%
Reception Expense	2,500	1,608	2,500	892	0.00%
Golf Cart Expense	500	425	500	75	0.00%
Memorabilia Expense	1,300	1,266	1,250	(16)	4.00%
Total Other Purchased Services	19,800	16,582	19,525	2,943	1.41%
Supplies					
Supplies					
Utilities - Electricity	40	40	40	0	0.00%
Total Supplies	40	40	40	0	0.00%
Total Expenditures/Expenses (Festival)	19,840	16,622	19,565	2,943	1.41%

[The remainder of this page is intentionally left blank. The 2015 General Fund – Museum Budget begins on the following page.]

Museum

The Museum budget contains funds for the operation of the City's Laurel and Hardy Museum of Harlem, Georgia. The Museum pays tribute to one of the all-time great comedy duos, and is free to the public. The annual Oliver Hardy Festival generates revenue that helps offset the cost of operating the Museum.

2015 Museum Budget

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Amended Budget	% Change '14 Budget - '15 Budget
<u>Personal Svcs & Employee Ben</u>					
Person Svcs - Employee Benefits					
Workers Compensation	100	63	330	267	-16.67%
Total Person Svcs - Emp Benefits	100	63	330	267	-16.67%
<u>Purchased/Contracted Services</u>					
Purchased Prof/Tech Services					
Bank & Credit Card Svcs	900	756	780	24	36.36%
Professional Services	0	168	0	(168)	#DIV/0!
Total Purchased Prof/Tech Services	900	924	780	(144)	36.36%
<u>Purchased Property Services</u>					
Janitorial & Supplies	800	833	867	34	#DIV/0!
Equipment Maintenance	900	0	0	0	#DIV/0!
Building Maintenance	1,000	2,964	750	(2,214)	0.00%
Equipment Leases	0	0	0	0	#DIV/0!
Total Purchased Property Svcs	2,700	2,964	750	(2,214)	170.00%
<u>Other Purchased Services</u>					
Blanket & Fleet Insur	1,776	1,736	1,650	(86)	18.40%
Communications - Postage	50	59	50	(9)	0.00%
Communications - Phone/Int	3,600	3,685	3,650	(35)	44.00%
Communications - Email	48	48	0	(48)	#DIV/0!
Advertising	1,700	1,175	1,856	681	-15.00%

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Amended Budget	% Change '14 Budget - '15 Budget
Meetings/Travel Expenses	0	0	0	0	#DIV/0!
Dues & Subscriptions	700	450	700	250	-44.00%
Education & Training	0	0	0	0	#DIV/0!
Contractual Agreements	0	0	0	0	#DIV/0!
Miscellaneous Expenses	50	0	50	50	-50.00%
Memorabilia Expense	5,500	4,000	4,000	0	37.50%
City/Museum Event Exp	3,400	1,340	3,270	1,930	-45.16%
Total Other Purchased Services	16,824	12,493	15,226	2,733	-4.41%
Total Purch/Contracted Svcs	20,424	16,381	16,756	375	6.04%
Supplies					
Supplies					
Supplies - Office/Prntng	400	240	750	510	-60.00%
Supplies - Software	0	900	948	48	-100.00%
Utilities - Wtr/Swr/Grbg	600	451	480	29	27.39%
Utilities - Natural Gas	1,500	1,460	1,500	40	19.05%
Utilities-Electricity	3,500	3,579	4,000	421	-23.92%
Small Supplies & Equipment	0	0	0	0	#DIV/0!
Total Supplies	6,000	6,630	7,678	1,649	-27.53%
Capital Outlay					
Machinery & Equipment					
Machinery	0	4,980	0	(4,980)	#DIV/0!
Total Capital Outlay	0	4,980	0	(4,980)	#DIV/0!
Total Expenditures/Expenses (Museum)	26,524	28,054	24,764	(395)	-4.10%

[The remainder of this page is intentionally left blank. The 2015 Water and Sewer Fund Budget begins on the following page.]

Water and Sewer Fund

The Water and Sewer enterprise fund is supported primarily by water and sewer user fees, tap fees, and water tank rents from cell phone companies. Money from these sources is used to fund the operations and maintenance of our water and sewer system.

The water system extends well beyond the City Limits, and those customers are charged under a different rate structure. Currently, sewer service is only offered inside the City Limits with the exception of the I-20 Rest Areas.

Water and Sewer Fund Summary

The following is a summary of the 2015 Water and Sewer Fund Budget. Detail on each department is shown later in this document.

	2015 Budget Total	2014 Forecast	2014 Budget	2014 Projected Under(Over) Budget	% Change - '14 Budget - '15 Budget
<u>Revenues</u>					
Non-Divisional	1,395,398	1,415,511	1,296,260	(119,251)	7.65%
Total Revenues	1,395,398	1,415,511	1,296,260	(119,251)	7.65%
<u>Expenditures/Expenses</u>					
Water Department	838,033	752,244	793,549	41,305	5.61%
Sewer Department	557,365	488,870	502,711	13,841	10.87%
Total Expenditures/Expenses	1,395,398	1,241,114	1,296,260	55,146	7.65%
Revenue Over (Under) Expenses	0	174,397	0	(174,397)	

Revenues

Water revenues are comprised primarily of charges for water and sewer service. Tap fees, water tower rent fees, and account set-up fees also account for a substantial amount of water and sewer fund revenue.

2015 Water – Sewer Revenue Budget

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget	% of Total Revenue
Revenues						
<u>Intergovernmental</u>						
State Government Grants						
Grant Income - GEFA	0	0	0	0	#DIV/0!	0.00%
Total State Government Grants	0	0	0	0	#DIV/0!	0.00%
Total Intergovernmental	0	0	0	0	#DIV/0!	0.00%
<u>Charges for Services</u>						
Utilities/Enterprise						
Water Taps	19,000	19,210	18,000	(1,210)	5.56%	1.36%
Water-In	383,160	384,167	357,500	(26,667)	7.18%	27.46%
Water-Out	568,078	567,591	532,500	(35,091)	6.68%	40.71%
Sewer Taps	12,000	10,421	12,000	1,579	0.00%	0.86%
Sewer Fees	336,600	338,098	317,500	(20,598)	6.02%	24.12%
Total Utilities/Enterprise	1,318,838	1,319,487	1,237,500	(81,987)	6.57%	94.51%
Other Charges for Services						
Account Set Up Fees	12,000	0	0	0	#DIV/0!	0.86%
Convenience Fees-MC/VS	5,400	5,000	4,800	(200)	12.50%	0.39%
Total Oth Charges for Services	17,400	5,000	4,800	(200)	262.50%	1.25%
Total Charges for Services	1,336,238	1,324,487	1,242,300	(82,187)	7.56%	95.76%
<u>Investment Income</u>						
Interest Revenues						
Interest Earned - Banks	360	338	360	22	0.00%	0.03%

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget	% of Total Revenue
Total Interest Revenues	360	338	360	22	0.00%	0.03%
Total Investment Income	360	338	360	22	0.00%	0.03%
<u>Miscellaneous</u>						
Rents & Royalties						
Water Tower Rent - Sprint	0	8,400	0	(8,400)	#DIV/0!	0.00%
Water Tower Rent - Verizon	21,600	21,600	21,600	0	0.00%	1.55%
Total Rents & Royalties	21,600	30,000	21,600	(8,400)	0.00%	1.55%
Other-Miscellaneous						
Reimb-Damaged Property	0	22,773	22,773	0	-100.00%	0.00%
Water Cut Off Penalties	12,000	12,104	9,000	(3,104)	33.33%	0.86%
10% Penalty Water Bills	25,200	25,809	23,000	(2,809)	9.57%	1.81%
Total Other-Miscellaneous	37,200	60,686	32,000	(28,686)	16.25%	2.67%
Total Miscellaneous	58,800	90,686	53,600	(37,086)	9.70%	4.21%
<u>Other Financing Sources</u>						
Interfund Transfers						
OP Transfers In-Cap Proj	0	0	0	0	#DIV/0!	0.00%
OP Transfers In-SPLOST	0	0	0	0	#DIV/0!	0.00%
Total Interfund Transfers	0	0	0	0	#DIV/0!	0.00%
Total Other Financing Sources	0	0	0	0	#DIV/0!	0.00%
Total Revenues	1,395,398	1,415,511	1,296,260	(119,251)	7.65%	

[The remainder of this page intentionally left blank. The 2015 Water Department Budget begins on the next page.]

Water Department

A few items of note in the 2015 Water and Sewer Fund – Water Department budget:

- The Salaries line item contains funding for **five full-time hourly** positions and **one full-time salaried** position. This reflects the current staffing level.
- A **2% Cost-of-living adjustment** is factored in for all employees effective January 1, 2015, and a **2.5% merit increase** is factored in effective July 1.
- A **20% increase in Employee Insurance** is included effective June 1.
- The Engineering Fees line item includes funds for work associated with the Haverhill Pressure Reduction project, the Lone Oak water line extension, and the Rate Study.
- Included Capital items are a **Valve Exercising Tool**, a **Utility Locator**, and a **new truck with a utility body**.

2015 Water Department Budget

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Expenditures/Expenses					
<u>Personal Svcs & Employee Ben</u>					
Person Svcs - Salaries & Wage					
Salaries	174,205	145,505	175,341	29,836	-0.65%
Salaries - Overtime	11,000	10,227	11,000	773	0.00%
Total Person Svcs - Salaries & Wage	185,205	155,732	186,341	30,609	-0.61%
Person Svcs - Employee Benefit					
Life & Health Insurance	32,160	27,844	37,131	9,287	-13.39%
P/R Taxes - FICA/MEDI	14,168	11,111	14,255	3,144	-0.61%
Retirement - GMA	27,951	35,460	35,460	0	-21.18%
Retirement - Met Life	1,200	0	0	0	#DIV/0!

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Unemployment Insurance	260	233	266	33	-2.26%
Worker's Compensation	6,500	6,185	4,500	(1,685)	44.44%
Wellness Benefits	1,056	1,056	1,584	528	-33.33%
Total Person Svcs - Employee Benefit	83,295	81,889	93,196	11,307	-10.62%
Total Person Svcs & Employee Ben	268,500	237,621	279,537	41,916	-3.95%
<u>Purchased/Contracted Services</u>					
Purchased Prof & Tech Service					
Legal Fees	1,000	0	1,000	1,000	0.00%
Auditor's Fees	4,500	4,290	4,500	210	0.00%
Engineering Fees	12,000	10,961	6,000	(4,961)	100.00%
Bank & Credit Card Svcs	13,200	12,361	10,800	(1,561)	22.22%
Grant Writing/Architect	0	0	0	0	#DIV/0!
Technical Fees - Testing	11,500	9,760	11,500	1,740	0.00%
Total Purchase Prof & Tech Svc	42,200	37,372	33,800	(3,572)	24.85%
Purchased Property Serv					
Vehicle Repairs	6,000	5,669	6,000	331	0.00%
Maintenance & Repairs	64,000	76,872	63,600	(13,272)	0.63%
Building Maintenance	6,000	2,121	5,500	3,379	9.09%
Equipment Leases	2,292	2,292	2,292	0	0.00%
Total Purchased Property Serv	78,292	86,954	77,392	(9,562)	1.16%
Other Purchased Services					
Blanket & Fleet Ins	13,636	11,492	12,000	508	13.63%
Postage	6,000	5,569	6,120	551	-1.96%
Communications - Telephone	3,300	3,081	3,600	519	-8.33%
Communications - Email	144	144	144	0	0.00%
Advertising	600	673	1,200	527	-50.00%
Meetings/Travel Expenses	1,500	1,095	600	(495)	150.00%
Dues & Subscriptions	1,700	1,319	1,675	356	1.49%
Education & Training	1,000	560	1,000	440	0.00%
Contractual Agreements	4,300	4,266	4,300	34	0.00%
Miscellaneous Expense	120	74	120	46	0.00%

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Total Other Purchased Services	32,300	28,273	30,759	2,486	5.01%
Total Purchased/Contracted Svc	152,792	152,599	141,951	(10,648)	7.64%
<u>Supplies</u>					
Supplies					
Office Supplies	8,000	7,011	8,200	1,189	-2.44%
Utilities - Natural Gas	2,500	2,240	2,500	260	0.00%
Utilities - Power	22,500	15,895	28,000	12,105	-19.64%
Vehicle Exp - Gasoline Only	12,000	11,364	12,000	636	0.00%
Water Purchases - Col Co	221,400	209,971	205,000	(4,971)	8.00%
Water Purchases - City of Thomson	70,000	72,978	70,000	(2,978)	0.00%
Uniforms	3,600	2,727	3,000	273	20.00%
Small Supplies/Equip	2,727	1,757	2,000	243	36.35%
Chemicals	3,000	2,419	4,400	1,981	-31.82%
Water Meters, Taps, Supplies	20,000	19,162	20,000	838	0.00%
Total Supplies	365,727	345,524	355,100	9,576	2.99%
Total Supplies	365,727	345,524	355,100	9,576	2.99%
<u>Capital Outlay</u>					
Machinery	0	16,500	16,500	0	-100.00%
Equipment	10,657	0	0	0	#DIV/0!
Vehicles	30,000	0	0	0	#DIV/0!
Total Capital Outlay	40,657	16,500	16,500	0	146.41%
<u>Depreciation</u>					
Depreciation	0	0	0	0	#DIV/0!
Total Depreciation	0	0	0	0	#DIV/0!
<u>Other Costs</u>					
Intergovernmental					
Tfrs Out to Cap Proj Acc	0	0	0	0	#DIV/0!
Tfrs Out to General Fund	0	0	0	0	#DIV/0!
Total Intergovernmental	0	0	0	0	#DIV/0!

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Contingencies					
Contingency	10,357	0	461	461	2146.64%
Total Contingencies	10,357	0	461	461	2146.64%
Total Other Costs	10,357	0	461	461	2146.64%
<u>Debt Service</u>					
Interest					
Int Exp - GEFA - 2000 - L63WS	0	0	0	0	#DIV/0!
Total Interest	0	0	0	0	#DIV/0!
Total Debt Service	0	0	0	0	#DIV/0!
Total Expenditures/Expenses	838,033	752,244	793,549	41,305	5.61%

[The remainder of this page is intentionally left blank. The 2015 Sewer Department Budget begins on the following page.]

Sewer Department

A few items of note in the 2015 Water and Sewer Fund – Sewer Department budget:

- The Salaries line item contains funding for **three full-time hourly** positions and **one full-time salaried** position. This is the current staffing level, and no increase in staff is planned for 2015.
- A **2% Cost-of-living adjustment** is factored in for all employees effective January 1, 2015, and a **2.5% merit increase** is factored in effective July 1.
- A **20% increase in Employee Insurance** is included effective June 1.
- The Capital Outlay line items contain **\$5,000** for the purchase and installation of **three Mission RTU units** to enable remote monitoring of sewer lift stations.
- One final capital item that is included is **\$7,000** for a **new mower** for the sewer treatment plant.

2015 Sewer Department Budget

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Expenditures/Expenses					
<u>Personal Svcs & Employee Ben</u>					
Person Svcs - Salaries & Wage					
Salaries	143,182	123,637	135,966	12,329	5.31%
Salaries - Overtime	6,000	5,516	6,000	484	0.00%
Total Person Svcs - Salaries & Wage	149,182	129,153	141,966	12,813	5.08%
Person Svcs - Employee Benefit					
Life & Health Insurance	10,720	10,336	17,018	6,682	-37.01%
P/R Taxes - FICA/MEDI	11,412	9,912	10,860	948	5.09%
Retirement - GMA	21,653	23,880	23,880	0	-9.33%
Retirement - Met Life	1,440	411	0	(411)	#DIV/0!

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Unemployment Insurance	140	102	152	50	-7.89%
Worker's Compensation	2,600	2,433	2,000	(433)	30.00%
Wellness Benefits	1,056	748	528	(220)	100.00%
Total Person Svcs - Employee Benefit	49,021	47,822	54,438	6,616	-9.95%
Total Person Svcs & Employee Ben	198,204	176,975	196,404	19,429	0.92%
<u>Purchased/Contracted Services</u>					
Purchased Prof & Tech Service					
Legal Fees	80,000	62,343	45,000	(17,343)	77.78%
Engineering Fees	7,000	4,624	7,000	2,376	0.00%
Grant Writing/Architect	0	0	0	0	#DIV/0!
Technical Fees - Testing	500	1,000	500	(500)	0.00%
Total Purchase Prof & Tech Svc	87,500	67,967	52,500	(15,467)	66.67%
Purchased Property Serv					
Landfill - Sludge Removal	23,000	18,751	23,000	4,249	0.00%
Vehicle Maint/Repairs	2,500	1,986	3,000	1,014	-16.67%
Equipment Maint/Repairs	37,500	41,647	30,000	(11,647)	25.00%
Building Maint/Repairs	1,000	470	1,000	530	0.00%
Equipment Leases	1,140	1,140	0	(1,140)	#DIV/0!
Total Purchased Property Serv	65,140	63,994	57,000	(6,994)	14.28%
Other Purchased Services					
Blanket & Fleet Ins	16,000	10,881	8,000	(2,881)	100.00%
Postage	100	64	100	36	0.00%
Communications - Telephone	3,600	3,733	3,600	(133)	0.00%
Communications - Email	144	176	192	16	-25.00%
Advertising	500	0	500	500	0.00%
Meetings/Travel Expenses	1,600	1,594	1,000	(594)	60.00%
Dues & Subscriptions	500	225	500	275	0.00%
Education & Training	2,000	1,915	1,700	(215)	17.65%
Contractual Agreements	250	0	250	250	0.00%
Miscellaneous Expense	100	0	100	100	0.00%
Total Other Purchased Services	24,794	18,588	15,942	(2,646)	55.53%

	2015 Budget Total	2014 Forecast	2014 Budget	2014 PROJECTED Under (Over) Budget	% Change '14 Budget - '15 Budget
Total Purchased/Contracted Svc	177,434	150,549	125,442	(25,107)	41.45%
<u>Supplies</u>					
Supplies					
Office Supplies	750	122	750	628	0.00%
Utilities - Power	62,000	60,392	62,000	1,608	0.00%
Vehicle Exp - Gasoline Only	6,000	5,274	7,000	1,726	-14.29%
Lawnmower - Gas/Oil/Repair	2,000	221	3,000	2,779	-33.33%
Uniforms	2,200	2,101	2,000	(101)	10.00%
Small Supplies/Equip	4,000	2,049	4,000	1,951	0.00%
Chemicals	30,000	22,166	30,000	7,834	0.00%
Taps, Pipe Fittings - Sewer	1,200	0	1,500	1,500	-20.00%
Total Supplies	108,150	92,325	110,250	17,925	-1.90%
Total Supplies	108,150	92,325	110,250	17,925	-1.90%
Capital Outlay					
Machinery	5,000	4,702	6,600	1,898	-24.24%
Equipment	7,000	0	0	0	#DIV/0!
Vehicles	0	0	0	0	#DIV/0!
Total Capital Outlay	12,000	4,702	6,600	1,898	81.82%
<u>Contingencies</u>					
Contingency	0	0	0	0	#DIV/0!
Total Contingencies	0	0	0	0	#DIV/0!
<u>Debt Service</u>					
Interest					
Int Exp - GEFA - 2005 - L02WQ	61,577	64,319	64,015	(304)	-3.81%
Total Interest	61,577	64,319	64,015	(304)	-3.81%
Total Debt Service	61,577	64,319	64,015	(304)	-3.81%
Total Expenditures/Expenses	557,365	488,870	502,711	13,841	10.87%

Transportation Funds

The following budget contains funds from Transportation Investment Act (TIA – formerly known as T-SPLOST) local share funds and Georgia Department of Transportation Local Maintenance Improvement Grant (LMIG) funds. TIA funds are the City's share of the regional penny sales tax to fund transportation projects that was approved by voters in 2012. LMIG funds are awarded to the City each year based on center-line road miles and other factors.

Although these funds are accounted for independent of one another, this budget sheet will serve as a useful tool for planning transportation-related projects as these funds may be used together to fund various projects. Please note that this budget is very sensitive to cash flow issues – certainly more so than General Fund or Water and Sewer Fund – and the timing of projects is subject to change based on the availability of funding.

Transportation Projects

Some items of note in the 2015 Transportation Projects Budget:

- The resurfacing of North Hicks Street, West Forrest Street, and East Trippe Street is planned for 2015 at a cost of \$160,000
 - o It is anticipated that we will have sufficient funds to perform this work in March of 2015.
- Funds on hand at the beginning of 2015 are estimated to be in the \$164,000 range; funds on hand at the end of the year - \$74,000.

2015 Transportation Projects Budget

	2015 Budget Total	2014 Forecast
<u>Revenues</u>		
TIA/TSPLOST Revenue	44,000	95,421
LMIG Revenue	26,000	25,439
Total Revenues	70,000	120,860
<u>Expenditures/Expenses</u>		
<u>Purchased/Contracted Services</u>		
<u>Purchased Prof & Tech Service</u>		
Engineering Fees	0	0
Professional Services	0	0
Total Purchased Prof & Tech Service	0	
<u>Purchased Property Services</u>		
Landscaping Mat/Supplies	0	0
Vehicle Maint/Repairs	0	0
Maint/Repairs - Equipment	0	0
Maint/Repairs - Streets and Signs	0	0
Maint/Repairs - Stormwater	0	0
Total Purchased Property Serv	0	0
<u>Capital Outlay</u>		
Machinery	0	0
Equipment	0	0
Vehicles	0	0
Major Projects	160,000	0
Total Capital Outlay	160,000	0
Total Expenses	160,000	0
Revenues Over (Under) Expenses	(90,000)	120,860

2011-2016 SPLOST

In 2008, Columbia County voters approved a one-penny Special Purpose Local Option Sales Tax (SPLOST) to fund a variety of projects that are outlined in a 2008 intergovernmental agreement between the City of Harlem and Columbia County. The agreement was amended in 2014 to allow a greater portion of the City's share to go towards the "Buildings" category.

Please note that this budget – similar to the Transportation budget above – is highly sensitive to cash flow issues. Due to payments associated with a Columbia County Bond Issue, no funds are received until approximately May or June of each year. Projects may be delayed until sufficient funds are available. The budget below outlines the projects and purchases planned for 2015.

2011-2016 SPLOST Budget

Some items of note in the 2015 SPLOST Budget:

- Funds to service the debt on the Public Safety Building project in the amount of \$240,678
 - o Payments due in February and August
- \$150,000 to replace or repair fire hydrants and make related water line improvements
 - o Planned for February through July with estimated payments of \$25,000 per month
- "Recreation" category funds totaling \$110,000 to be used for the construction of the Sandy Run Creek Trail

- Planned for October through December
- All or part of this may serve as matching for either a Transportation Enhancement grant previously received or a recently-applied-for Recreational Trails Grant
- **“Transportation”** category funds totaling **\$75,000** to be used for the construction of the **Sandy Run Creek Trail**
 - Planned for October through December
 - Again, all or part of these funds may serve as matching for either a Transportation Enhancement grant previously received or a recently-applied-for Recreational Trails Grant
- **\$35,000** for the purchase of a **new truck** to be used by the **Public Works Department**
 - Planned for October

2015 “2011-2016 SPLOST” Budget

	2015 Budget Total	2014 Forecast
<u>Revenue</u>		
SPLOST Revenue	389,724	382,082
Total Revenue	389,724	382,082
<u>Expenditures/Expenses</u>		

Capital Outlay		
Leaf Truck - Reimb Gen Fund	0	0
Laundromat/Parking Lot/New St. Building Purchases	0	0
Public Safety Building & Fire Station - Debt Service	240,678	240,678
Sandy Run Creek Trail - Recreation	110,000	2,890
Sandy Run Creek Trail - Transportation	75,000	0
Fire Hydrant Project	150,000	0
City Hall Air Conditioner Upgrades	0	0
Narrowband/Digital Radio Purchase - Police, Fire & PW	0	0
Misc 2017 - Infrastructure, Transportation OR Recreation	0	0
IT Equipment	0	0
2 Patrol Cars	0	0
Skid & Equipment to Create Brush Truck	0	0
Scott Thermal Imaging Camera	0	0
Turnout Gear	0	0
Hoyle House Purchase - Reimburse General Fund	0	0
Fire Rescue Truck	0	0
Public Works Vehicles - Round 1	35,000	0
Public Works Vehicles - Round 2	0	0
City Hall Sidewalk (Clock Patio Project)	0	0
Total Capital Outlay	610,678	243,568
Other Costs		
Intergovernmental		
Tfrs Out to Cap Proj Acc	0	0
Tfrs Out to General Fund	0	0
Total Intergovernmental	0	0
Total Other Costs	0	0
Debt Service		
Interest		
Int Exp - GEFA - 2000 - L63WS	0	0
Total Interest	0	0
Total Debt Service	0	0
Total Expenditures/Expenses	610,678	243,568

Information and Acknowledgements

Budget Preparation Process

The budget process begins in late Summer, with the first step being meeting with representatives of each department to forecast the remaining months of the year. Next, a meeting is held with each City Council Committee to review the appropriate department's requests for the coming year. After receiving feedback from the Committee and making any necessary adjustments, the department request amounts are placed into the budget sheet. This is what is known as the "Department Request Budget". This version is not a balanced budget.

The City Manager, with the assistance of the City Clerk, then formulates the "Administration Recommendation" budget by making any needed or suggested adjustments and produces a balanced budget. This budget is reviewed with City Council at the annual Budget and Planning Retreat. Department Heads and Council Members are given an opportunity to advocate for adjustments. After making adjustments in accordance with City Council feedback, the Final Version of the budget is created. This document is available for public review at a Hearing held in early December and is voted on by City Council at the December City Council Meeting.

Special Thanks

Producing a budget is certainly a team effort. I would like to offer very special thanks to City Clerk Debra Moore for her wise counsel and tireless efforts throughout the process. I would also like to thank Administrative Assistant Renee Martin for her work inputting months of historical financial data. Last but certainly not least, I would like to thank the following department representatives for their work in preparing the budget: Police Chief Gary Jones, Public Works Director Robert Fields, Fire Chief Tripp Lonergan, Captain Kevin Stokes, Community Development Director Will Butler, and Community Services and Events Coordinator Stacie Hart. The work of each of these individuals is very much appreciated.

Respectfully Submitted,

Jason Rizner
City Manager