

City of Social Circle



Program of Services Budget for July 1, 2016 - June 30, 2017 Adopted June 21, 2016

RESOLUTION

WHEREAS, the City Manager, according to Section 6.25 of the Charter of the City of Social Circle, has prepared and submitted to the Mayor and City Council a budget for the year beginning July 1, 2016 and ending June 30, 2017, and

WHEREAS, the Mayor and Council reviewed the budget at meetings duly called and held an advertised Public Hearing on May 17, 2016, and they have studied and proposed budget and believe the Program of Services outlined in the budget is in the best interest of the City of Social Circle.

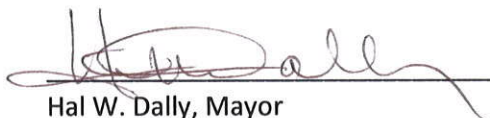
WHEREAS, the Mayor and City Council did adopt a five year Capital Improvement Plan for the period July 1, 2016 – June 30, 2022 on March 15, 2016. Whereas, funding for the Capital Projects included in the year July 1, 2016 through June 30, 2017 is included in this approved Program of Services Budget for July 1, 2016- June 30, 2017.

WHEREAS, the budget is balanced in each Fund and revenues and appropriations are duly noted in the attached document, Program of Services Budget for July 1, 2016- June 30, 2017.

THEREFORE BE IT RESOLVED by the Social Circle Mayor and Council that the Program of Services budget attached hereto for the year beginning July 1, 2016 and ending June 30, 2017 is approved.

This 21st day of June, 2016.

CITY OF SOCIAL CIRCLE



Hal W. Dally, Mayor



David L. Keener, Mayor Pro tempore



Tyson Jackson, Council Member




Steve Shelton, Council Member



Scott Simpkins, Council Member

ATTEST:



Susan M. Roper, City Clerk/Finance Director

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The City Of
SOCIAL CIRCLE

*166 North Cherokee Road • Post Office Box 310 • Social Circle, Georgia 30025
Office: 770-464-2380 • Fax: 770-464-2113*

May 17, 2016

Honorable Mayor and Council,

I am pleased to present to you this Recommended Operating Budget and program of services for the fiscal year beginning July 1, 2016 and ending June 30, 2017. Your City staff have worked to consider the Council Strategic Goals, the community needs, the infrastructure condition, and the continuing economic growth of Social Circle. In addition, we have given much thought to how we provide services and considered approaches to improve customer service, increase efficiencies, reduce waste, and make our government services more effective.

The development of this Recommended Operating Budget began in January, 2016 at the Mayor and Council Retreat during which you identified the issues most pressing for Social Circle to address. This two day work shop enabled the evaluation of the City's financial condition, and identification of trends in revenues and expenditures, which illustrated the funding capacity of the City to tackle future needs. By consensus, you prioritized Strategic Goals and encouraged the expansion of business development and activity downtown.

These strategic goals, and operational department needs, informed the development of a fiscally constrained Five Year Capital Improvement Plan FY2016-17 through FY2020-21. A Capital Improvement Plan generally identifies large, one time, expenditures for projects and facilities. The Capital Improvement Plan includes a five year horizon so that large expenditures can be planned and funded appropriately. A fiscally constrained plan is one that balances planned expenditures with projected revenues. This enables the establishment of priorities and identifies needs that must be deferred until a new or increased funding source is determined. The Capital Improvement Plan was presented in February, and adopted by the City Council in March.

Funding for Capital projects proposed in the first year of the Five Year Capital Improvement Plan have been included in this recommended Budget.

The Recommended operating budget before you was developed to maintain current programs, improve responsiveness and effectiveness of City services, and continue to improve the cost efficiency of how services are provided. In each department, you will note an identification of key achievements during the 2015-2016 fiscal year, and objectives for the 2016-17 fiscal year.

Significant items included in this recommended budget include the following:

“Georgia’s Greatest Little Town”

The City will replace our financial software system, which supports all aspects of the City operations and dates to 2003. Current software will increase efficiency significantly and enable better responsiveness to customer needs. Updated software will improve efficiency, accuracy, and analytical ability.

Utility billing schedules will be adjusted in FY2016-17 so that payment is due on the 1st day of each month. This has been a recurrent request from our citizens.

The New Fire Station, completed in May, 2016 will be staffed and operate in conjunction with the downtown Fire Station. The location of the station and increased staff will reduce emergency response times, especially to the large industries on the east side of the City. Fire Department staff training and development will continue to enable each duty group to have Advance Life Saving capability.

The Police Department will greatly expand their community policing initiatives. This program, begun in the current fiscal year, provides security to the community through building relationships and working together with our citizenry in a guardian and partnership role. Upgrading of Police training, equipment, and facility will continue as the Social Circle Police strive to be a model of the most professional, competent and community oriented department in the State.

The Water distribution system and treatment plant will receive significant improvements aimed at addressing deferred maintenance, improving system pressures, and assuring the continuation of reliable and safe drinking water. The Sanitary sewer collection system will be studied to program significant sewer lining and other inflow and infiltration corrective action where most effective to preserve the effectiveness of the sewer treatment plant. Necessary maintenance at the Sewer Treatment is funded to assure reliable and compliant operation.

Mapping and modeling of both the water and sewer system in concert with the geographic information system developed and hosted by Walton County will be accomplished under this recommended budget. This information will assure that the systems are operated in the most effective manner and that improvements are appropriately planned to achieve the greatest benefit for cost.

Significant projects will be completed with the SPLOST funding generated from the 2012-18 SPLOST. These projects have included the new fire station, purchase of new police vehicles, completion of a sidewalk on West Hightower Road, and construction of a roundabout at Alcova/West Hightower in the summer of 2016, and the planning and partial construction funding for an addition on the Stanton Memorial Library to be underway in 2018.

No rate increases are proposed for utilities or garbage collection. In addition, no tax increase is required in the general fund. The following transfers between funds are necessary as part of this recommended budget in order to achieve a balanced budget.

General Fund Balance to General Fund:	\$91,383
Gas Enterprise Fund to General Fund:	\$900,000
Water and Sewer Fund to General Fund:	\$200,000
Garbage Fund to General Fund:	<u>\$50,000</u>
Total Transfer to General Fund:	\$1,241,383

This is the equivalent of over 9 mills on the property tax. While it is appropriate for some support of the general fund by the utility funds, the City should be cautious in this regard. Over reliance on such transfers may yield budget shortfalls in future years if utility usage is not as projected. This is especially relevant to transfers from the gas fund. At this time, this level of transfer is not sustainable.

It should be noted that beginning the following fiscal year, July 2017-June 2018, our budget projections indicate that a tax rate increase will be required in order to maintain current service levels for General Fund services. This is in addition to a projected transfer from the utility funds of more than \$1.3 m. This is because the cost of providing services has increased each year yet the general fund revenue has not.

Therefore, it is my recommendation that the Mayor and Council consider raising the property tax one mill this year in order to begin reducing this reliance on utility fee transfers. An alternative may be to initiate special tax districts for specific services. I would be happy to discuss this and other options, as well as any desired amendments, with the Council at work sessions between now and Budget adoption on June 21, 2016.

This proposed budget is consistent with the City Council's adopted Financial Policies, which are included herein and maintains the City fund balance targets.

I appreciate your consideration of the Recommended FY 2016-2017 Operating Budget and Program of Services.

Sincerely,



Adele P. Schirmer, City Manager



The City Of
SOCIAL CIRCLE

166 North Cherokee Road • Post Office Box 310 • Social Circle, Georgia 30025
Office: 770-464-2380 • Fax: 770-464-2113

July 1, 2016

Honorable Mayor and Council,

Included herein is the Annual Operating Budget and Program of Services, as adopted by City Council on June 21, 2016, for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

The consideration process undertaken by the Mayor and City Council included an in depth review of the proposed document, and three budget work sessions.

The budget was presented at a regular Council meeting on May 17, 2016 and a public hearing was held.

The Mayor and Council held the first budget work session on May 24, 2016 which began with an overview of the recommended budget and discussion of the comments made during the public hearing. The accomplishments and objectives for each Department were reviewed and proposed expenditures as compared to prior years were reviewed in detail.

The Mayor and Council held a second budget work session on May 31, 2016 and discussed Cost Recovery Fees and discussed how these fee levels were established, the history of the fee, the purpose, and options. Regional fee comparisons were provided. In addition, cost allocations were discussed as related to revenue transfers between the enterprise funds and the general fund. Revenue and expenditure trends were reviewed, and regional comparisons were made for millage rates and utility fees. Level of service expectations and cost efficiencies were evaluated and discussed.

The Mayor and Council held a final budget work session on June 16, 2016 during which the fund balances of each fund were reviewed and the trend and purpose of the fund balances were considered. The preliminary tax digest provided by Walton County was reviewed, and compared with prior years and surrounding areas. The Mayor and Council also evaluated the impacts of utility rate changes and millage rate changes on a typical residential property and customer, and the relative impact of utility rate changes versus millage rate changes on residential versus commercial and industrial customer classes.

The budget was adopted as presented, with no utility rate or millage rate increases, on June 21, 2016.

In a separate action, the Mayor and Council adopted a resolution to discount the Capacity Recovery Fee for new Water and Sewer connections by 25%, for a specific time period to expire on January 31, 2017. On February 1, 2017, the Capacity Recovery Fees will revert to full cost which is \$4000 for water and \$4500 for sewer for a residential connection. It is anticipated that the 25% reduction in cost will result in a 25% increase in connections.

The final tax digest will be provided to the City of Social Circle by the Walton County Assessor's Office in July. The Mayor and Council will at that time hold public hearings and consider the millage rate to be established for the 2016-2017 fiscal year.

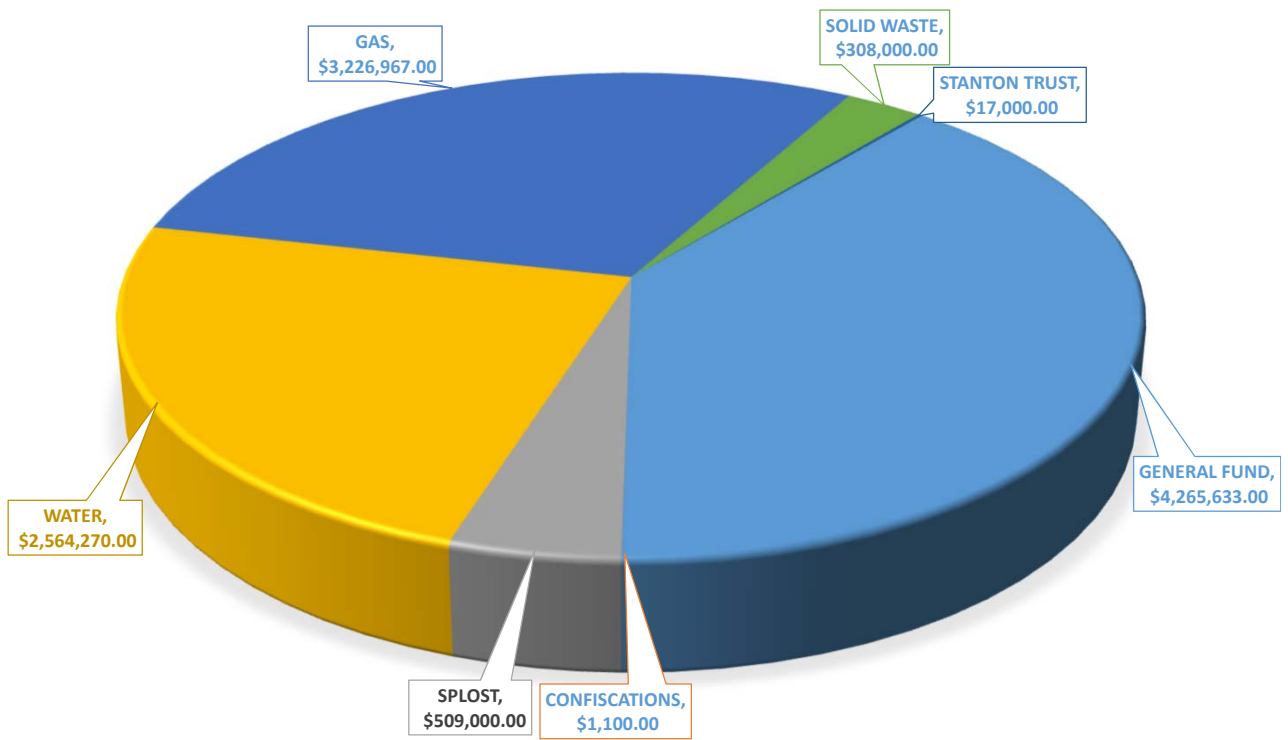
Sincerely,

A blue ink signature of Adele Schirmer, City Manager. The signature is written in a cursive style and is positioned above the name "Adele Schirmer, City Manager".

Adele Schirmer, City Manager

"Georgia's Greatest Little Town"

BUDGET TOTALS 2016-2017



Total Budget

	2012-13	2013-14	2014-15	2015-16	2016-17
General	3557043	4493767	3816698	4014712	4265633
Gas	2918701	3556194	3261794	2953981	3226967
Water	2096100	2148371	2519291	2435866	2564270
Solid Waste	252035	278026	292062	357,000	308,000
Splost	70000	500000	224120	1486000	509,000
Stanton Trust	10000	17000	10350	17000	17,000
Confiscations	1200	5700	1564	42,000	1,100
Total	\$8,905,079	10,999,058	10,125,879	11,306,559	10,891,970

BUDGET CALENDAR

FISCAL YEAR July 1, 2016 through June 30, 2017

Past Strategic Plan Review and Current Needs by Department	December 2015
City Council Retreat – Strategic Goals	January 8 & 9, 2016
Council Adoption of Strategic Goals	January 19, 2016
Department Request for Capital Projects	February, 2016
Presentation – Managers Recommended CIP	February 16, 2016
Input from Appointed Committees and Advisory Boards	February 16, 2016
Public Comment & Adoption of Capital Improvement Plan	March 15, 2016
Department Submission of Operating Budget Requests	April 1, 2016
Presentation – Manager’s Recommended Budget	May 17, 2016
Public Hearing for Budget	May 17, 2016
Adoption of Operating Budget	June 21, 2016

City of Social Circle
City Council
Strategic Goals 2016-2018

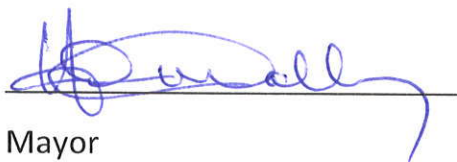
1. Improve Sanitary Sewer system through reduction of inflow and infiltration and development of a strategic plan for reduction of pump stations.
 - a. Inflow and infiltration is to be reduced in the sanitary sewer system through a) identifying sewer sheds with the greatest I&I to prioritize work, b) inspection and mapping of all lines and manholes to identify inflow locations and correction of issues found , c) TV inspection of lines to identify infiltration locations (4 sub sheds per year), d) replacement of brick manholes to reduce infiltration (20 per year), e) Annual sewer system lining program to address most critical infiltration locations found.
 - b. A strategic plan for reduction of pump stations will be created though a comparison of mapping of the City sewer system accomplished above with topography, and identifying opportunities to eliminate pump stations by connecting gravity mains between sub sheds and replacing or constructing new pump stations which allow the elimination of upstream stations.
2. Develop a long term strategy to address City wastewater treatment needs. This will include a comparison of alternatives and partnership with area or regional entities is preferred to provide this service. This evaluation will include a review of existing and future wastewater treatment demands, capacity which can be achieved through each alternative, capital and operational costs, financing options, and other factors.
3. Improve City water distribution system and through addressing deferred maintenance, implementing system controls, and optimizing system operations. The priority area for achieving water pressure improvements is downtown.

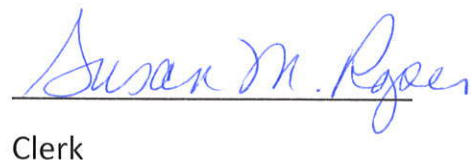
4. Develop a long term strategy to address City water treatment needs. A partnership with area or regional entities is preferred. This evaluation will include a review of existing and future water treatment demands, capacity which can be achieved through each alternative, capital and operational costs, financing options, and other factors.
5. Evaluate, confirm, and construct if desired a roundabout at the intersection of Alcovy, West Hightower in partnership with Walton County. This project should include the construction of a sidewalk on the north side of West Hightower between Alcova Road and Corby Creek.

In addition to these priority goals, the City Council encourages the continuing expansion of business development and activity downtown and supports 2016-2018 initiatives by Main Street and City staff to

1. Increase festivals and events downtown to serve a variety of interests and include all City demographics.
2. Initiate a Farmers Market use on the City parking lot across from Ace Hardware.

Adopted by City Council this 19 day of January 2016.


Mayor


Clerk

City of Social Circle
Financial Policies
Adopted August 18, 2015
Amended January 19, 2016

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.
6. **Non-Expendable Fund Balance:** The City Council will establish a Non-Expendable fund balance target in each of the funds 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 approximately the equivalent of three average months of operations and must include cash flow needs of the City. Funds in excess of the Non-Expendable fund balance may be used as revenue for subsequent budgets. On July 1st of each year, Non-Expendable Fund Balance targets shall be at least:

- | | |
|-------------------------|-----------|
| a) General Fund | \$800,000 |
| b) Water and Sewer Fund | \$550,000 |
| c) Gas Fund | \$850,000 |
| d) Solid Waste Fund | \$ 10,000 |

These balance targets may be adjusted by Resolution of the City Council in subsequent years to ensure their adequacy to protect the City's operations and responsibilities in the future.

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, and Asset Replacement Fund to the General Fund operational budget as a revenue line item when 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 or Asset Replacement Fund for specific projects, programs, or asset replacement.
- 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.

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. 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.

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/charged 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. Real property will be sold to satisfy non-payment of property taxes.
 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 five-year revenue history and prepare a two-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.
Nothing in this policy is intended to limit subgroups of employees and volunteer groups from managing traditional collections of funds for purposes of gifts and non-city sponsored activities.

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 \$500.
 - 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 \$7,500: Competition required to the extent it exists. Three written price quotes via fax, e-mail or direct.
 - \$7,501 plus: Requires competitive bids to the extent it exists and advertisement in local a newspaper or other appropriate media.
 - Utility construction projects require compliance with Georgia State law.
 - E-technology may be used for bidding when available and appropriate.
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, 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 issue purchase orders not exceeding \$500.
 - Purchase orders greater than \$500 must be approved in advance by the City Manager.
 - The City Manager may make exceptions to the \$500 limitation for specified employees.
 - Purchase order must be approved and signed by Department Head, City Manager or designee before goods or services are ordered.
 - Purchase orders must be completely filled out before handing in Accounts Payable Clerk.
12. **Petty Cash:** Petty cash is used to make small cash disbursements for those purchases that must be made quickly and without prior notice on a contingency basis.

- Petty cash is made available from and managed by the City Clerk's office.
- City Manager or designee approves petty cash used in excess of \$100. Department heads may approve use of petty cash of \$100 or less.
- Petty cash may only be issued in the form of currency.
- Petty Cash is charged to each department's appropriate budget line item.
- Appropriate receipts and invoices must support the use of petty cash.

13. 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.
- Maintaining total debt service for general obligation debt that does not exceed 10 percent (10%) of the net operating revenues.

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 City Clerk upon acceptance of any grants. Prior to the receipt or expenditure of grant revenues, the City Clerk 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 a 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 recorded within 30 calendar days after receipt and acceptance of their assets.
- A fixed asset form must be attached to the purchase order before submitting a request for payment.

- 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 personal computers were acquired simultaneously at \$2,000 each, this would not be an asset of \$6,000 consisting of three PC's. Instead it would be three separate acquisitions of \$2,000. Each PC 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 City Clerk'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 City Clerk'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 City Clerk'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 City Clerk'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 approved by the City Manager. All new vendor setup requires the approval of the Finance Officer.
- b. On a monthly basis the Accounts Payable Clerk will provide the City Manager any additions approved by the Finance Officer. The City Manager will review the list in the Accounts Payable Program for changes.

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.



HISTORICAL TRENDS AND ANALYSES

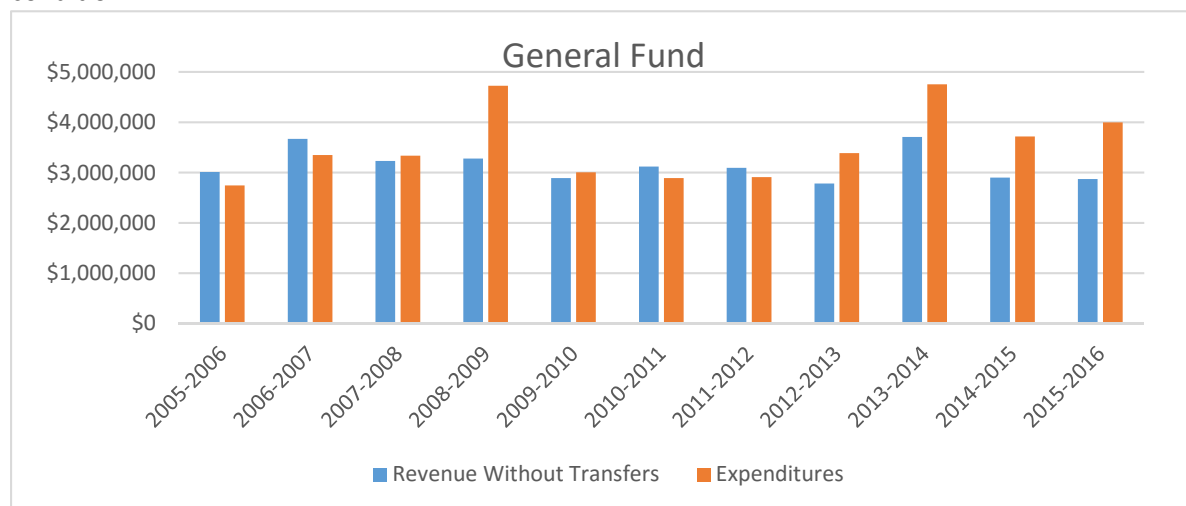
The development of the budget began with an analysis of the fiscal condition of the City. The Mayor and City Council adopted Financial Policies for the City in August of 2015. These policies set forth the budget process, identified minimum fund balances to be maintained, set forth purchasing procedures, and created a standard investment policy.

Similarly to many Cities in the Country, the recession had an impact on Social Circle. The City was able to weather the recession through reduction of operating and capital expenditures. In addition, the accounting of expenditures was changed in 2012 so as to more accurately allocate the cost of services to the appropriate fund. Transfers from the enterprise funds of water and sewer and gas to the general fund were undertaken. These transfers served to balance the budget, and to reflect the cost to the City's administrative services of accounting for the utility services and to provide a "franchise" fee payment from the Utility to support the General Fund.

The fiscal condition of the City was evaluated through a review of a 10 year history of the revenues and expenditures in each fund, the General Fund, the Water and Sewer Fund, the Gas Fund, and the Solid Waste Fund. The data for this review was obtained from the Annual Financial Report (Audit) prepared for the City from each of the prior years. The revenues and expenditures were evaluated in each fund without transfers between funds, so as to provide an accurate picture of the self-sufficiency of each fund. The fund balance of each fund was also reviewed against the minimum balance set forth in the Financial Policies.

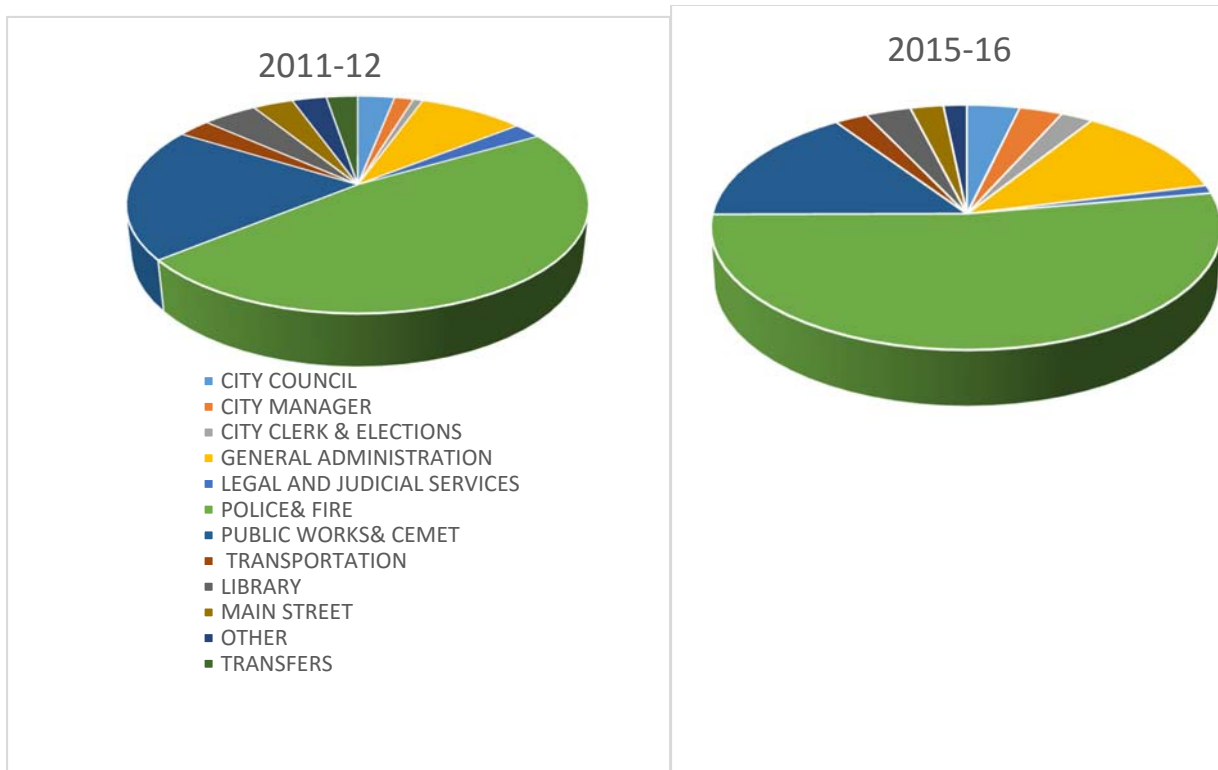
GENERAL FUND REVENUES AND EXPENDITURES

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. A review of the general fund revenues from the prior 10 years shows a stable, yet flat trend over the years since 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 yet flat economic condition.



It is clear from the analysis of the general fund that expenditures are exceeding revenues (without transfers from other funds) by an increasing margin particularly since Fiscal Year 2011-12. This is due primarily to an expansion in Police and Fire Services, and to an increase in the cost of employee healthcare benefits and insurance premiums. In addition, there was a change in accounting practices to fully allocate personnel costs to a specific fund, rather than distribute individuals across several funds.

GENERAL FUND SERVICES AS A PORTION OF TOTAL GENERAL FUND BUDGET

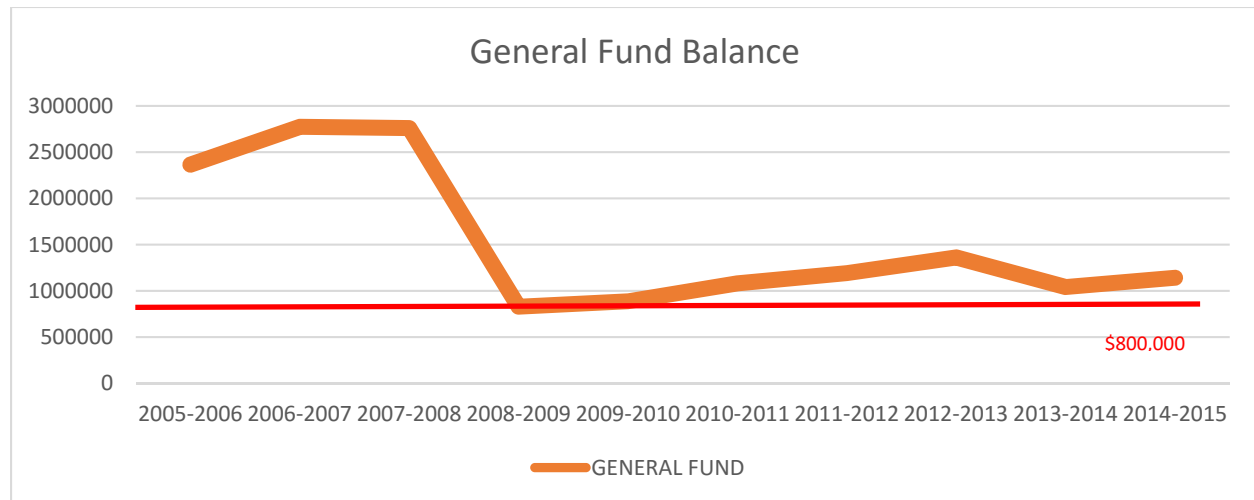


CHANGE IN GENERAL FUND SERVICE AREA EXPENDITURES FY 2011-12 TO FY 2015-16

	GF Expense Components			
	2011-12	2015-16	Increase	% Increase
CITY COUNCIL	\$91,789	\$148,202	\$56,413	
CITY MANAGER	\$46,852	\$121,519	\$74,667	
CITY CLERK & ELECTIONS	\$24,263	\$90,424	\$66,161	
GENERAL ADMINISTRATION	\$262,886	\$484,669	\$221,783	84%
LEGAL AND JUDICIAL SERVICES	\$70,631	\$43,459	-\$27,172	
POLICE & FIRE	\$1,416,959	\$2,107,289	\$690,330	49%
PUBLIC WORKS & CEMETERY	\$592,299	\$623,725	\$31,426	
TRANSPORTATION	\$82,216	\$93,426	\$11,210	
LIBRARY	\$136,334	\$127,450	-\$8,884	
MAIN STREET	\$100,333	\$92,912	-\$7,421	
OTHER	\$85,546	\$65,637	-\$19,909	
TRANSFERS	\$78,000		-\$78,000	
TOTAL	\$2,988,108	\$3,998,712	\$1,010,604	

GENERAL FUND BALANCE

A fund balance is the unallocated funding that is maintained. The purpose of fund balance is to assure cash flow, and to provide for emergency needs. 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 fund reserves equal to three months of operating expenses as the minimum. The established minimum is \$800,000 for the general fund balance. An evaluation of the fund balance history indicates a declining then stable balance in the general fund which reflects the economic downturn. The City has increased general fund revenue from transfers from the enterprise utility funds to balance the general fund and maintain the prescribed fund balance.

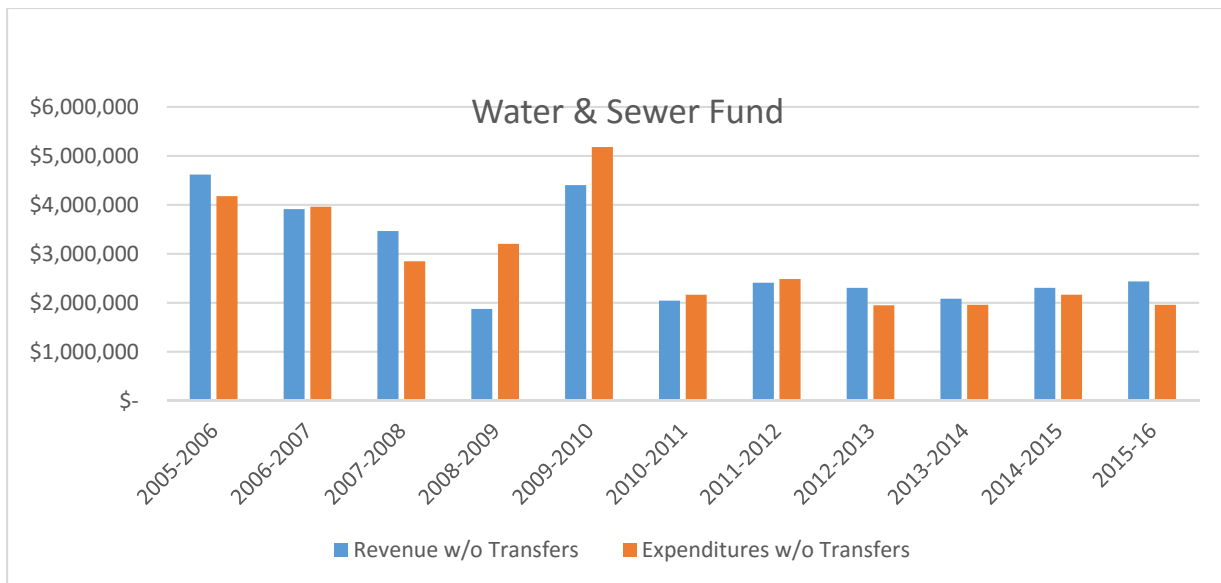


WATER AND SEWER FUND REVENUES AND EXPENDITURES

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 is reflected in the last five years of experience.

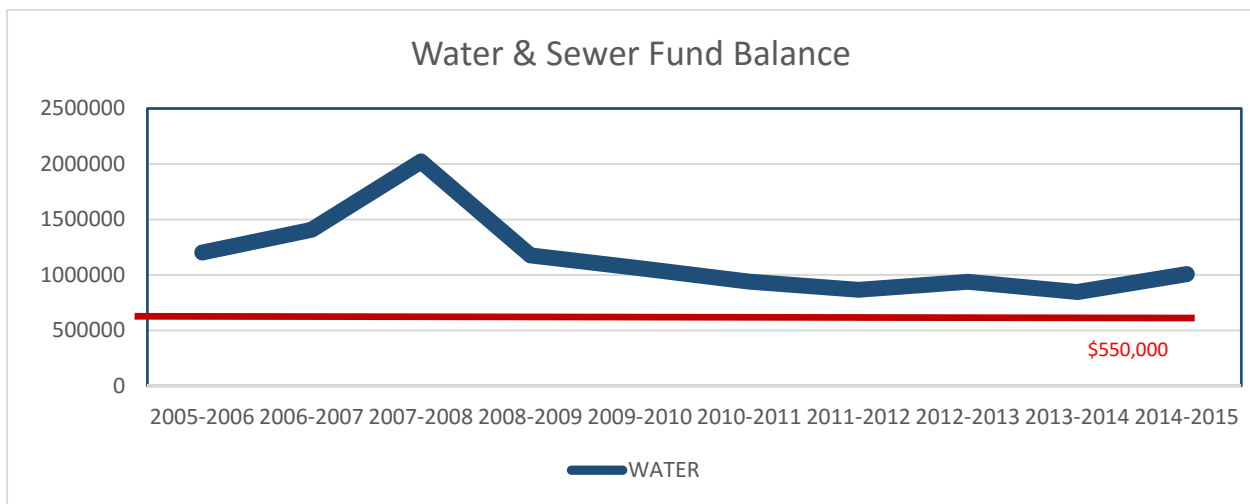
Capital Cost Recovery Fees are one time fees that are paid at the time of connection to the water and sewer system. These fees have been reduced by 50% since FY2012-13 to incentivize new construction. However the fee reduction ended in January, 2016. These fees, which vary by meter size, are established to reflect the cost to 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.

Expense increases in 2008-09 and 2009-10 reflect capital projects. Expense history since 2010-11 is directly related to operational costs. Thus the water and sewer fund history indicates that revenues are sufficient to maintain operational expenditures, however with minimal margin for investment in capital projects to increase capacity and sustain the operation of the water and sewer system in a compliant and reliable manner.



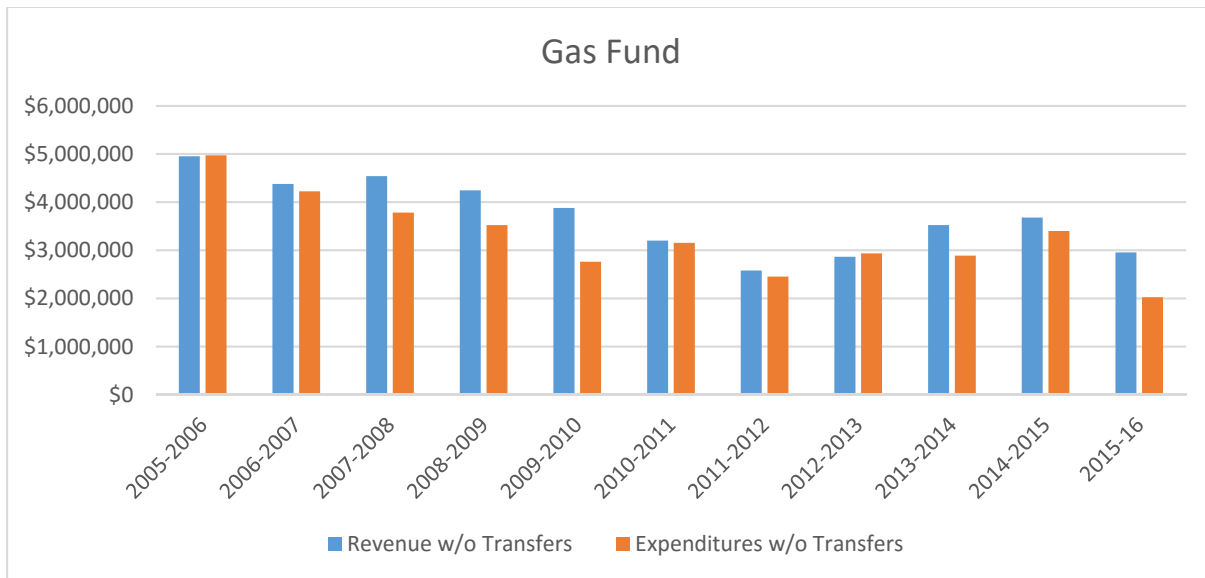
WATER AND SEWER FUND BALANCE

The City of Social Circle Financial Policy establishes a minimum \$550,000 for the water and sewer fund balance. An evaluation of the fund balance history indicates a declining then stable balance in the water and sewer fund which reflects the economic downturn. In accordance with the Financial Policy, the City has transferred funds from the water and sewer fund balance to balance the general fund as long as the prescribed fund balance of \$550,000 is maintained.



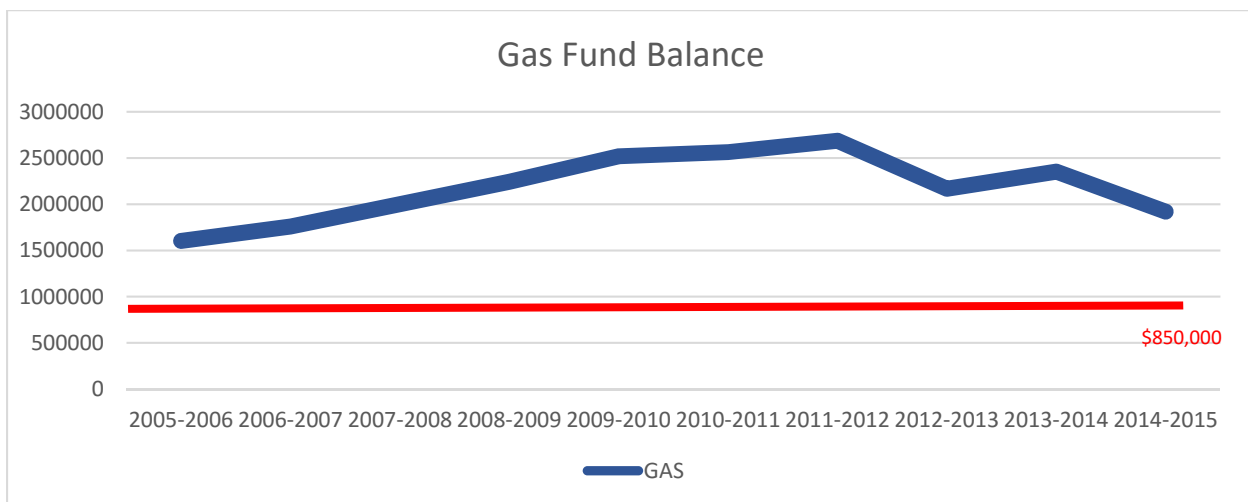
GAS FUND REVENUES AND EXPENDITURES

Gas Revenues include gas tap fees, gas charges, and other miscellaneous revenues. The history of gas revenues is related to the loss of industrial usage associated with the economic recession. Subsequent to 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. Operating costs are minimized and the most significant expense is the wholesale gas purchase. As a result, the Gas revenue is typically sufficient to support operating and capital costs of the system, and can support a significant transfer from gas to support the general fund.



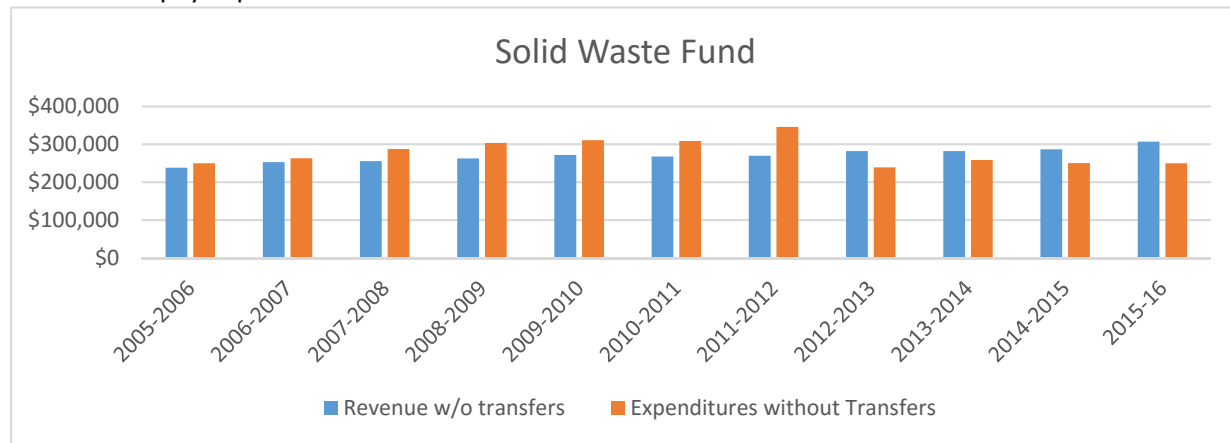
GAS FUND BALANCE

The City of Social Circle Financial Policy establishes a minimum \$850,000 for the gas fund balance. The City of Social Circle partnered with the Cities of Madison and Covington to serve gas to the Stanton Springs development, and Baxalta Shire, a \$2 billion, pharmaceutical manufacturing firm. The initial investment to extend a gas main to this site was funded from the gas fund balance. Although this did reduce the fund balance, it is a significant capital investment which will yield increased industrial revenues in the future. An evaluation of the fund balance history indicates a steady increase in the gas fund balance, a decline due to this capital project, then a transfer from the gas fund to support the general fund. In accordance with the Financial Policy, the City has transferred funds from the gas fund balance to balance the general fund as long as the prescribed fund balance of \$850,000 is maintained.



SOLID WASTE FUND REVENUES AND EXPENDITURES

Solid Waste Revenues include garbage franchise fees and garbage collection charges. The City contracts for solid waste services. A change in the service contract resulted in a reduction of expenditures in fiscal year 2012-13. The revenues and expenses have been stable in the resultant period, with revenues sufficient to pay expenses.



SOLID WASTE FUND BALANCE

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

SUMMARY

General fund services have been maintained and expanded while general fund revenue has not kept pace with expenditures in recent years. The budget has been balanced through increasing transfers of funds from the enterprise accounts to the general fund. This reflects a utility franchise fee type revenue that is not uncommon, however, the rate of increasing reliance on these transfers to balance the general fund is an unsustainable trend. At the current level of transfer, the general fund is becoming dependent on gas revenues that are dependent on unpredictable weather conditions and may be significantly affected by changes in the operation of one or two significant industrial users.

COMPARISON OF GENERAL FUND REVENUES BETWEEN FY2011-12 and FY2015-16

General Fund Revenues	2011-12	2015-16	Increase
TAXES	\$2,576,816	\$2,506,100	
LICENSES & PERMITS	\$15,729	\$15,724	
FINES & FORFEITURES	\$141,717	\$170,000	
INTERGOVERNMENTAL AGREEMENTS	\$70,561	\$14,250	
GRANTS & OTHER SOURCES	\$151,014	\$54,481	
CHARGES FOR SERVICES	\$22,881	\$23,250	
INTEREST INCOME	\$10,731	\$13,000	
MISCELLANEOUS	\$25,481	\$15,000	
TRANSFERS	\$6,114	\$1,127,500	\$1,121,386
OTHER FINANCING SOURCES	\$79,577	\$59,407	
TOTAL	\$3,100,621	\$3,998,712	

The utility funds have been stabilized through some rate increases in recent years and re-funding of bonds to lower interest rates this last year. This has enabled the operations and maintenance to be supported by the user fees. However, the investment in the capacity improvements and replacement of

worn and end of service life system components has not kept up with the need in the water and sewer funds. Therefore, future budgets should minimize transfers from the water and sewer fund and use those enterprise fund revenues to invest in the water and sewer system to ensure that these services may be provided in a sustainable, reliable, and compliant manner without need for severe rate changes.

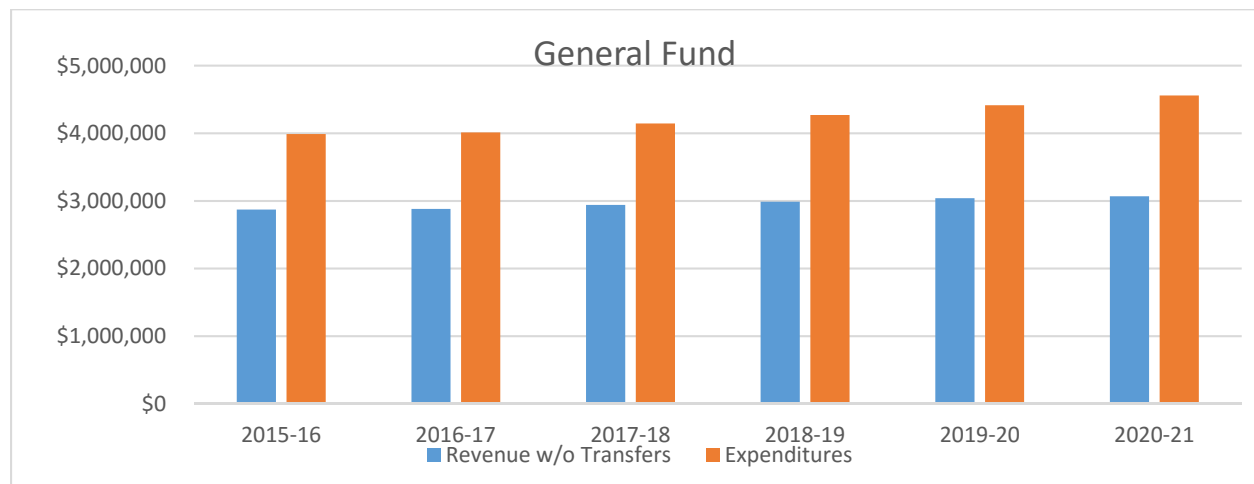
BUDGET PROJECTIONS

Five year budget projections were developed for the Council Strategic Retreat and Capital Improvement Plan development. The factors used to create the projections included the following:

- Current year to date revenues indicate modest growth in general fund revenues, which is attributable to an improving economic outlook, a modest increase in construction of new homes, and the opening of some new businesses including two restaurants in the downtown area.
- All current public services were projected to continue, with current levels of service improved as feasible through efficiencies and operations. No new programs nor personnel were included in the budget projections.
- Although economic activity is increasing, a modest 2% growth in property tax was projected per year. The real estate market value has not yet rebounded fully from recession impacts, although construction activity is increasing. In addition, programmed tax receipts were projected from recent significant industrial developments which received a 10 year graduated tax impact.
- Utility usage was conservatively projected to increase at 2% per year. This is supported by the modest growth in the residential base, and higher accuracy meter readings resulting from a large meter replacement program currently underway.
- No tax nor utility rate increases were proposed or projected.
- Employee benefit costs were projected to increase 20% per year, primarily driven by health insurance costs.
- Liability insurance rates were projected to increase 10% per year, based upon historical trends.
- The completion of a second Fire Station this year will require Fire Department staffing to increase. The increase was partially reflected in the current year budget. In addition, operational and utility costs will increase to reflect the operation of this facility.

Five year budget projections were then developed for each fund, to determine the sufficiency of revenue to support expenses, and to determine the capacity to fund Capital Projects.

GENERAL FUND BUDGET PROJECTIONS

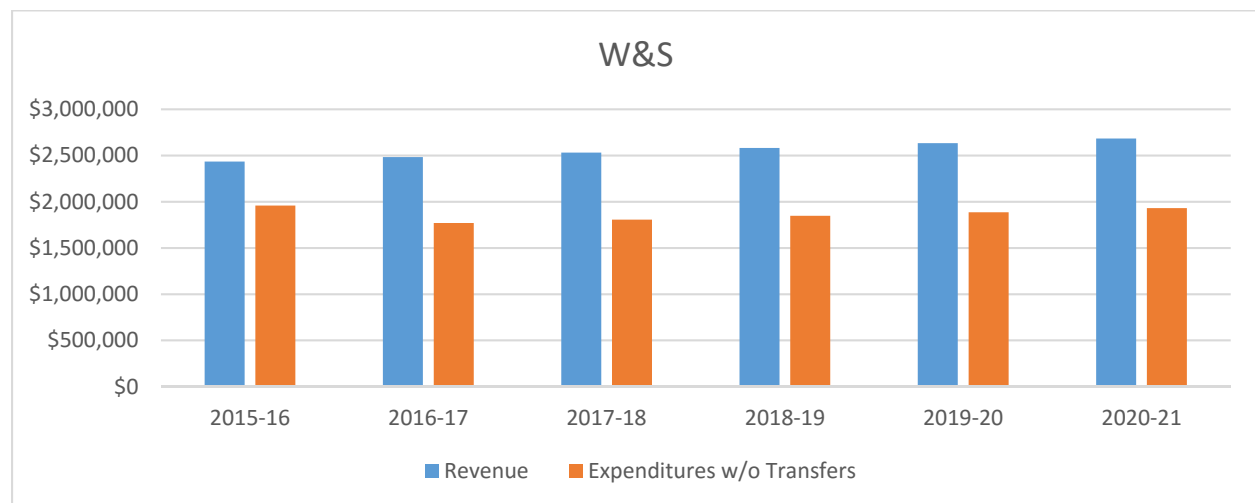


The budget projections clearly indicate a trend of expenditures exceeding revenues, with an increasing gap each year. This established the necessity of fund transfers for the proposed budget for fiscal year 2016-17, and indicated a minimal amount of funding available for capital projects. It should be noted that capital projects are significantly supported by SPLOST funds, thus need not be fully supported by the general fund.

Also, this general fund projection identified that future years will require either significant revenue increase through growth, or a tax rate increase, or reduction in services provided to balance the budget.

Fiscal Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Revenue	\$2,871,212	\$2,881,707	\$2,942,126	\$2,988,767	\$3,039,560	\$3,067,591
Expenditures	\$3,988,712	\$4,013,090	\$4,144,182	\$4,271,152	\$4,415,919	\$4,558,853
Subtotal	(\$1,117,500)	(\$1,131,383)	(\$1,202,056)	(\$1,282,385)	(\$1,376,359)	(\$1,491,262)
Transfer from Gas		\$900,000	\$950,000	\$950,000	\$1,000,000	\$1,000,000
Transfer from Water Sewer		\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Transfer from Garbage		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Use of Fund Balance		\$91,383				
Revenue Increase or Operating Cost Reduction			\$62,056	\$142,385	\$186,359	\$301,262
Net Avail for CIP		\$110,000	\$60,000	\$60,000	\$60,000	\$60,000

WATER SEWER FUND BUDGET PROJECTIONS

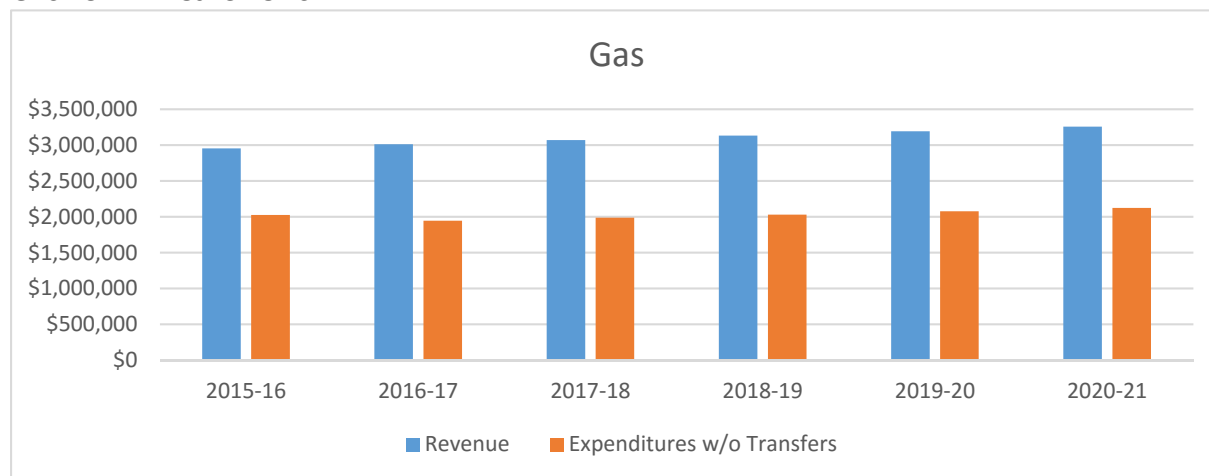


The Water and Sewer Fund projections indicate a clear trend of revenues exceeding expenditures. This is a positive indicator. However there is significant investment needed to address deferred system maintenance and capital projects. The use of fund balance in the first year, and cost recovery fees in subsequent years will be necessary to support the capital needs of the water and sewer system.

Water and Sewer Fund

Fiscal Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Revenue	\$2,435,866	\$2,483,839	\$2,532,733	\$2,582,564	\$2,633,351	\$2,685,116
Expenditures	\$1,958,883	\$1,770,603	\$1,806,263	\$1,848,651	\$1,886,646	\$1,931,643
	\$476,983	\$713,236	\$726,470	\$733,913	\$746,705	\$753,473
Transfer to GF		<u>-\$200,000</u>	<u>-\$200,000</u>	<u>-\$200,000</u>	<u>-\$200,000</u>	<u>-\$200,000</u>
Use of Fund Balance		<u>\$100,000</u>				
Cost						
Recovery Fee			<u>\$108,530</u>	<u>\$126,087</u>	<u>\$133,295</u>	<u>\$138,527</u>
Net Avail for CIP		\$613,236	\$635,000	\$660,000	\$680,000	\$692,000

GAS FUND PROJECTIONS



Gas fund projections indicate a positive revenue over expenditure trend. However, it should be noted that gas revenues are largely dependent upon weather conditions, and significant usage by a few large industries. Therefore, it is appropriate to be cautious in the dedication of this revenue to general fund.

Gas Fund

Fiscal Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Revenue	\$2,953,981	\$3,011,827	\$3,071,298	\$3,131,916	\$3,193,704	\$3,256,687
Expenditures w/o Transfers	\$2,025,352	\$1,944,727	\$1,987,363	\$2,031,225	\$2,076,375	\$2,122,882
	\$928,629	\$1,067,100	\$1,083,935	\$1,100,691	\$1,117,329	\$1,133,805
Transfer to GF		<u>-\$900,000</u>	<u>-\$950,000</u>	<u>-\$950,000</u>	<u>-\$1,000,000</u>	<u>(\$1,000,000)</u>
Net Avail for CIP		\$167,100	\$133,935	\$150,691	\$117,329	\$133,805

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) FUND

The 2012-2018 SPLOST is projected to yield a total revenue of \$3,100,000 over the six years. SPLOST funds are required to be used for Capital expenditures, rather than operating costs. The categories of Capital expenditures, and the distribution of funds into each is established at the time the SPLOST is approved. For this budget, the SPLOST allocations and expenditures were reviewed to determine available funding remaining in each category for appropriation to new capital projects. The approved and previously allocated funds are illustrated in the following table.

Use of Funds	Allocation	Projects	Committed	Remaining
Transportation	\$850,000	Det. Pond	\$94,895	
		Willow Spr. Pvg	\$74,343	
		TEA Grnt SW	\$64,000	
		W Hightower SW	\$310,000	
		LMIG Match	\$162,687	
			\$705,926	\$144,074
Water & Sewer	\$500,000	Meters & ADF PS	\$360,000	\$140,000
Public Safety	\$1,000,000	Fire Station	\$918,000	
		Police	\$82,000	
Recreation	\$250,000			\$250,000
Library	\$500,000			\$500,000

The SPLOST is a six year funding stream with two and one half years remaining. In expending these funds, we must be mindful not only of the total SPLOST funds anticipated, but also the cash flow rate since SPLOST revenues are received in monthly increments. Fund balance may be used to offset a temporary negative cash flow in this fund, however the amount of this fund balance used must be planned and monitored so as not to violate the Social Circle adopted Financial Policies.



CAPITAL IMPROVEMENT PLAN

Capital Improvements are typically one time, or not annual, expenditures which are new facilities, infrastructure improvements, or major equipment. In order for the City to deliver services which are reliable, efficient, compliant and financially sustainable capital investments must be made on a regular basis. 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 to be 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 to be 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,
- the Capital project needs are identified, and
- Funding is allocated to projects based upon 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:

Total Revenues – Annual Operating Needs = Funds for Capital Improvements

Total Revenues were defined as those revenues currently in place, such as property tax, utility fees, etc. No tax rate increases nor utility 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 January at the Annual Retreat of the Mayor and City Council. Past strategic plans were reviewed with projects identified as completed, deferred, underway, or no longer desired. A strategic plan differs from a Capital Improvement plan in that a Strategic Plan identifies City priorities, but does not match a funding source to each project. Thus, a strategic plan identifies goals and desires, but is not fiscally constrained. The Council identified their 2016-2018 Strategic Goals from this discussion, which were subsequently adopted on January 19, 2016.

In February, each department submitted Capital project requests with consideration of the Council Strategic Goals, prior Strategic plans, infrastructure needs to maintain compliance and reliability in City services, and facility needs to create and sustain the quality of life desired by the community.

A five year Capital Improvement plan was developed which proposed funding for specific projects per fund in light of these priorities. The plan was presented to the Mayor and City Council at a March work session. The same evening, representatives of each City Council appointed Board, Commission, Authority and Committee presented to the Council their needs, suggestions, and requests. The plan was made available on the City web page and at City Hall. On March 15, 2016, the Capital Improvement Plan for Fiscal Year 2016/17 through Fiscal Year 2020/21 was adopted by the Mayor and City Council.

The adopted Capital Improvement plan is included on the following pages. The projects included in the first year of the five year plan, or Fiscal Year 2016/17, are allocated funding in the Recommended Budget for 2016/17.

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. This indicates that the City revenues are not sufficient without grants, future SPLOST, or increases in tax rates or utility fees to meet these deferred needs.

The adopted Capital Improvement Plan for Fiscal Year 2016/17 through Fiscal Year 2020/21 provides for the continuation of City services in a compliant and reliable manner. Significant projects in the first year include:

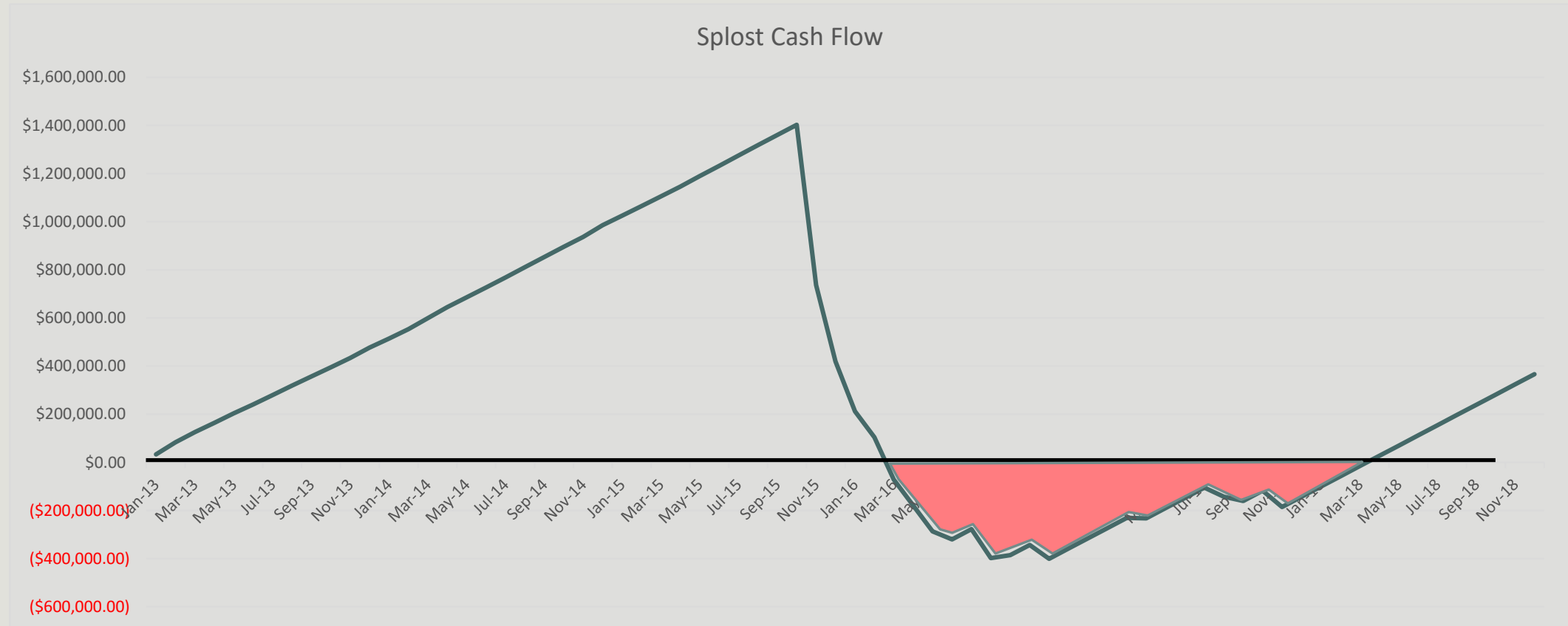
- Replacement of City Financial software which is more than 10 years old, inefficient for customer service, and no longer supported by most current hardware and network configurations.
- Purchase of a large Format printer, plotter to enable printing of maps and exhibits on demand for City meetings, community forums, and other purposes to enhance communication.
- Replacement of the City tractor used to bush hog rights of way and properties.
- Significant restoration and rehabilitation in the Water Treatment Plant which is necessary to assure continued reliable service to our customers,
- GIS Mapping and Modeling of the City water system to enable efficient system operations maximize system flows and pressures and target cost effective improvements.
- GIS Mapping and Modeling of the City sanitary sewer system to enable effective and efficient system operation and target the most cost effective improvements.
- Initiate an aggressive Inflow and Infiltration abatement program for the Sanitary Sewer system.
- Relocate gas and water utilities as necessary for the CSX Bridge Replacement project.

Detailed project listings are included on the following pages.

Approved SPLOST Projects

Category	Project	2016/17	2017/18	2018/19	2019/20	2020/21
TRANSPORTATION FUNDS REMAINING		\$ 144,074				
	Alcova Roundabout w/ sidewalk	100,000				
	N Cherokee SW- TEA Match	<u>44,074</u>				
WATER & WASTEWATER FUNDS REMAINING			\$ 140,000			
	Replace conduit across WWTP Basin		80,000			
	Replace SCADA and Alt Valves for Water Pressure		60,000			
RECREATION FUNDS REMAINING			250,000			
	Marco Estates Playground	30,000				
	East Hightower Bridge SW		110,000			
	Other Recreation			110,000		
LIBRARY EXPANSION FUNDS REMAINING			500,000			

SPLOST Cash Flow



Approved General Fund Projects

Fund	Project	2016/17	2017/18	2018/19	2019/20	2020/21
GENERAL FUND	Available Funds	\$110,000	60,000	60,000	60,000	60,000
ADMN	Financial and Utility Billing Software	50,000				
	Large Format Printer, Plotter	10,000				
STREETS	LMIG City Match		60,000	60,000	60,000	60,000
	Replace Tractor for Bush hogging	50,000		-	-	-

Deferred General Fund Projects

Fund	Project	Deferred Needs
FIRE	Replace 49 SCBA bottles	50,000
	Ford Expedition	30,000
	4x4 brush fire vehicle	20,000
	Citizen Warning System- upgrade	30,000
	Generator for Station 2	20,000
	Replace Fire protective gear 25 sets	65,000
POLICE	Replace Police Patrol Vehicles (12)	432,000
	Replace Police Admin Veh (4)& van	155,000
ADMN	Police RMS Software	50,000
	City Hall - Mntc, Pt & HVAC Repl	32,700
STREETS	Replace F150 Trucks (3)	50,000
	Replace Mowers (2)	25,000
	Salt Spreaders for F150's	<u>21,000</u>
		\$980,700

Approved Water Projects

Fund	Project	2016/17	GEFA	2017/18	2018/19	2019/20	2020/21
WATER & WASTEWATER WATER	Available Funds	613,236	2,500,000	635,000	660,000	680,000	692,000
	City Utility Relocation for CSX Bridge	100,000					
	Services to 12 " W. Hightower Main				25,000	25,000	
	Water System Map & Model	50,000					
	Replace Filter Media& Filter Beds		\$2,000,000				
	Replace Water Plant Controls		500,000				
	Replace Roof and Insulation	70,000					
	Water Plant Evaluation and CIP Plan	30,000					
	Debt Service for GEFA- Water	100,000		185,000	185,000	185,000	185,000
	Replace Panel at Baxalta Water PS	28,000					
	Insert Valves in Water System						50,000

Approved Waste Water Projects

Fund	Project	2016/17	GEFA	2017/18	2018/19	2019/20	2020/21
WASTEWATER	Wastewater Map & Model & TV	100,000					
	I&I repairs- Manholes and Lines	85,236		100,000	100,000	100,000	100,000
	Replace & Reduce PS & Add generators (Influent, RR, Walton, Edmondson, Jersey)			350,000	350,000	350,000	350,000
	Grade, Gravel Road at WWTP						
	WWTP Replacement						
	Replace stainless wall in Clarifier 2					20,000	
	Replace Shed on Belt Press Room						7,000
	Additional Clarifier with Splitter Box						
	Replace F350						
	Replace 2 F150						
	Financial and Utility Billing Software	50,000					
	Total	613,236	2,500,000	635,000	660,000	680,000	692,000

Deferred Water and Waste Water Projects

Fund	Project	Deferred Needs
WATER	Insert Valves in Water System	500,000
WASTEWATER	Grade, Gravel Road at WWTP	20,000
	WWTP Replacement	13,700,000
	Replace & Reduce PS & Add generators (Remaining System Pump Stations)	5,600,000
	I&I repairs cont.- Manholes and Lines	2,000,000
	Additional Clarifier with Splitter Box	600,000
	Replace F350	35,000
	Replace 2 F150	32,000
	Total	\$ 22,987,000

Approved Gas Fund Projects

Fund	Project	2016/17	2017/18	2018/19	2019/20	2020/21
GAS	Available Funds	\$ 167,100	133,935	150,691	117,329	\$ 133,805
	Replace F 250					\$ 20,000
	Gas relocations for CSX project	\$ 79,100				
	Replace Mini Excavator	\$ 38,000				
	Financial and Utility Billing Software	\$ 50,000				
	Gas main extensions		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Contribution to Reserves		\$ 83,935	\$ 100,691	\$ 67,329	\$ 63,805

Prior Strategic Plan Initiatives -Deferred

East Hightower Trail Sidewalk

Chemical Feed System at Water Treatment Plant

Fire Training Center

Gas & Water Main Extension along Parkway

Fire Gear Washer

Downtown WiFi

Depot Area Plan

Generator at Fire Station

Façade Grants

Mill Area Plan

100' Platform Fire Truck

Downtown Master Plan

Full Equipment & Fleet Replacement Plan Brush Truck

Full Street Repaving Schedule

Gateway Signage – North Side

Drainage System Improvements

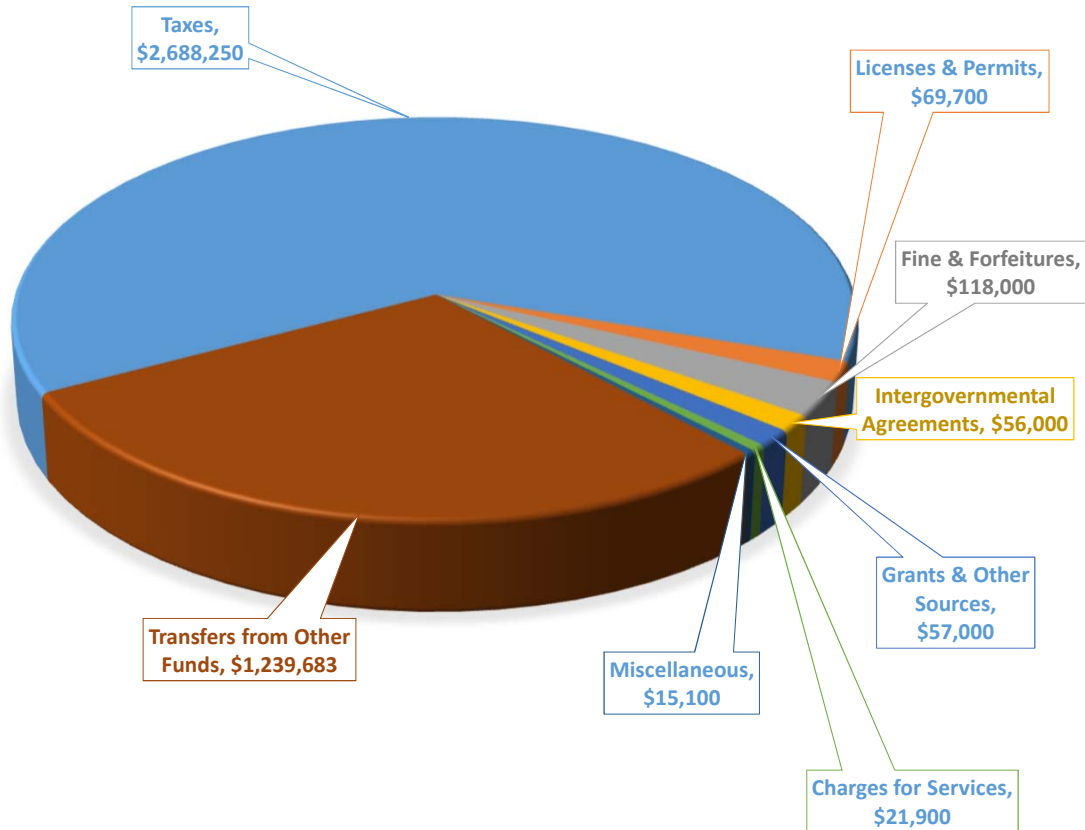
Upgraded City Phone Service

Bucket Truck

Street Sweeper

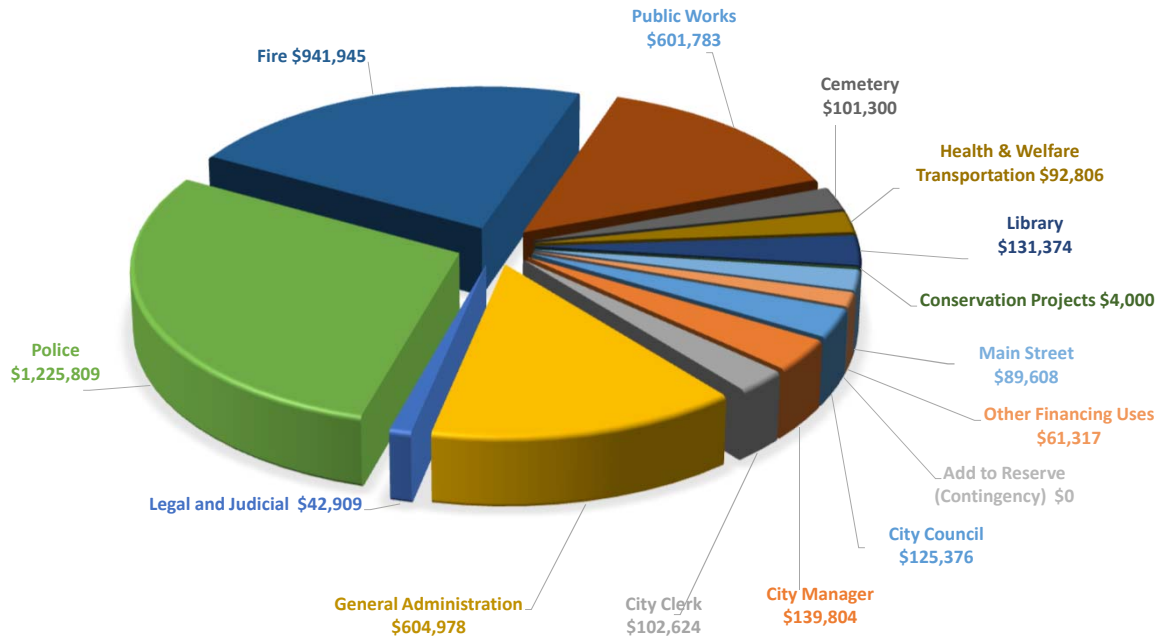
Paving Equipment

GENERAL FUND REVENUES 2016-2017



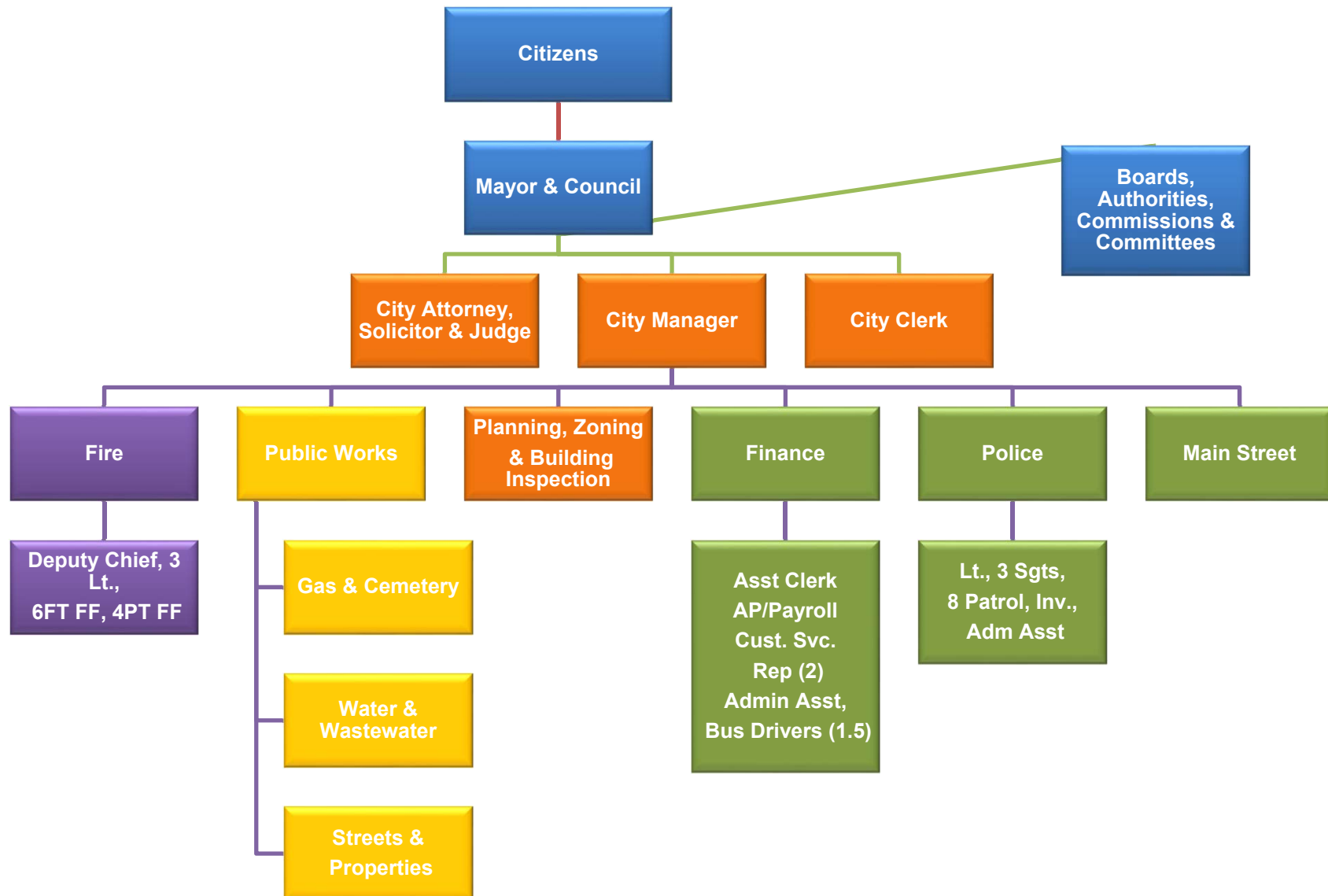
CITY OF SOCIAL CIRCLE				
2016-2017 GENERAL FUND BUDGET				
2013-2014, 2014-2015, 2015-2016, 2016-2017 COMPARISON				
GENERAL FUND				
REVENUE	2013-2014	2014-2015	2015-2016	2016-2017
	ACTUAL	ACTUAL	BUDGET	BUDGET
TAXES	\$ 2,432,168	\$ 2,416,069	\$ 2,506,100	2,688,250
LICENSES & PERMITS	\$ 16,980	\$ 16,207	\$ 45,724	69,700
FINES & FORFEITURES	\$ 159,322	\$ 161,885	\$ 170,000	118,000
INTERGOVERNMENTAL AGRMNTS	\$ 71,538	\$ 226,250	\$ 14,250	56,000
GRANTS & OTHER SOURCES	\$ 182,395	\$ -	\$ 54,481	57,000
CHARGES FOR SERVICES	\$ 18,225	\$ 42,855	\$ 23,250	21,900
INTEREST INCOME	\$ 20,251	\$ 14,782	\$ 13,000	100
MISCELLANEOUS	\$ 15,804	\$ 22,183	\$ 15,000	15,000
TRANSFERS	\$ 775,332	\$ 916,465	\$ 1,127,500	1,144,000
OTHER FINANCING SOURCES	\$ 801,753	\$ -	\$ 59,407	95,683
TOTAL	\$ 4,493,768	\$ 3,816,696	\$ 4,028,712	\$ 4,265,633

GENERAL FUND EXPENSES 2016-2017



GENERAL FUND					
EXPENSES	2013-2014	2014-2015	2015-2016	2015-2016	
	ACTUAL	ACTUAL	BUDGET	BUDGET	
CITY COUNCIL	\$106,163	\$ 128,628	\$ 148,202	\$ 125,376	
CITY MANAGER	\$122,830	\$ 142,840	\$ 121,519	\$ 139,804	
CITY CLERK	\$80,596	\$ 82,407	\$ 88,668	\$ 102,624	
ELECTIONS	\$4,892	\$ -	\$ 5,500	\$ 200	
GENERAL ADMINISTRATION	\$626,714	\$ 474,913	\$ 514,669	\$ 604,778	
LEGAL AND JUDICIAL SERVICES	\$61,929	\$ 58,818	\$ 43,459	\$ 42,909	
POLICE	\$1,113,984	\$ 1,056,285	\$ 1,160,193	\$ 1,225,809	
FIRE	\$1,509,871	\$ 688,214	\$ 947,096	\$ 941,945	
PUBLIC WORKS	\$761,961	\$ 661,527	\$ 525,725	\$ 601,783	
STORM DRAINAGE	\$0	\$ -	\$ -	\$ -	
CEMETERY	\$783	\$ 64,635	\$ 96,000	\$ 101,300	
HEALTH & WELFARE - TRANSPORTATION	\$92,020	\$ 88,827	\$ 93,426	\$ 92,806	
LIBRARY	\$127,917	\$ 129,042	\$ 127,450	\$ 131,374	
GIS & PLANNING	\$ -	\$ -	\$ -	\$ -	
CONSERVATION PROJECTS	\$3,561	\$ 1,748	\$ 2,000	\$ 4,000	
ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	
MAIN STREET	\$91,819	\$ 76,802	\$ 92,912	\$ 89,608	
OTHER FINANCING USES	\$47,650	\$ 61,315	\$ 61,316	\$ 61,317	
TRANSFERS	\$50,000	\$ -	\$ 577	\$ -	
TOTAL	\$ 4,802,690	\$ 3,716,001	\$ 4,028,712	\$ 4,265,633	
Revenues over (under) expenses	\$ (308,922)	\$ 100,695	\$ -	\$ -	

City of Social Circle



General Fund Revenue

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

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

OTHER TAXES

Taxation on Motor Vehicles - Beginning March 1, 2013, the sales tax and advalorem 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 advalorem tax on vehicles and capture revenue from the casual sale of automobiles. The state and local governments will split the revenue from the title tax fee. In 2013 the local governments will receive 43% of the revenue, 45% in 2014, 45% in 2015, 46.5% in 2016, 56% in 2017, 60% in 2018, 64% in 2019, 66% in 2020, 70% in 2021 and 72% in 2022 and all subsequent years. Current owners of automobiles taxed under the old system will continue to pay ad valorem until the vehicle is re-titled. Cities are required to account for these two methods of taxation separately.

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

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

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

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

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

LICENSES AND PERMITS – These revenues include licenses to operate businesses in the city. The City also collects licenses from establishments that serve Beer, Wine, and Alcohol; Insurance business licenses, golf cart permits and zoning and land use licenses. Beginning July 2015 building and sign permits are issued from City Hall through services with Bureau Veritas.

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

REVENUE FROM OTHERS GOVERNMENT COLLECTIONS

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

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

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
-----	-----	-----	-----	-----	-----	-----	-----
REVENUES/OTHER SOURCES							
Taxes							
311100	REAL PROPERTY TAX-CITY	929,531	928,099	935,456	998,000	1,032,547	1,150,000
311200	REAL PROPERTY TAX - DEL	32,374	42,890	16,897	27,000	26,415	17,000
311310	MOTOR VEHICLE TAX- CITY	86,550	69,218	38,446	50,000	25,266	32,000
311315	TAVT TAX		53,630	53,969	43,000	40,911	51,000
311320	MOBILE HOME TAX-CITY	2,455	1,525	574	500	503	650
311325	ALTERNATIVE AD VALOREM TAX					586	1,000
311340	INTANGIBLE TAX	17,100	26,041	11,548	12,000	14,620	18,000
311350	RAILROAD EQUIPMENT TAX	3,316	3,386	3,446	3,600	3,446	4,200
311600	REAL ESTATE TRANSFER TAX	2,409	3,711	5,515	5,000	4,480	5,400
311710	ELECTRIC FRANCHISE TAX	396,629	393,442	426,758	436,000	421,947	436,000
311750	TV CABLE FRANCHISE TAX	31,850	33,954	33,542	34,000	34,952	35,000
311760	TELEPHONE FRANCHISE TAX	10,587	9,569	5,181	10,000	6,722	10,000
313100	LOST	555,218	526,201	546,425	545,000	452,831	550,000
314200	ALCOHOLIC BEVERAGE TAX	56,478	60,827	58,632	60,000	50,049	61,000
316100	OCCUPATION TAX	22,751	16,799	25,101	23,000	18,400	23,000
316200	INSURANCE PREMIUM TAX	212,333	219,851	228,036	235,000	243,619	250,000
316300	FINANCIAL INSTITUTION TAX	9,033	9,282	8,547	9,000	9,912	9,000
319000	P&I ON DEL TAX	54,783	33,742	17,997	15,000	28,884	35,000
Taxes TOTAL		2,423,396	2,432,168	2,416,069	2,506,100	2,416,091	2,688,250
Licenses & Permits							
321100	ALCOHOLIC BEVERAGE LIC	4,587	3,000	(422)	3,000	4,525	4,000
321150	ALCOHOL SERVER PERMIT	0		100	100	0	100
321220	INSURANCE BUSINESS LIC	10,405	11,521	12,063	10,000	9,504	9,500
321290	GOLF CART PERMITS	12	24	36	24	72	100
322200	BUILDING AND SIGN PERMITS	1,510	1,985	3,980	32,000	39,822	48,000
322201	BUILDING COMPLIANCE LETTER					4,109	5,000
322210	ZONING AND LAND USE LIC	750	450	450	600	2,195	3,000
Licenses & Permits TOTAL		17,263	16,980	16,207	45,724	60,226	69,700
Fines & Forfeitures							
351170	FINES AND FORFEITURES	111,303	159,322	161,885	170,000	97,531	118,000
Fines & Forfeitures TOTAL		111,303	159,322	161,885	170,000	97,531	118,000
Intergovernmental-State							
336002	WALTON COUNTY FIRE	52,000	52,000	52,000		4,333	52,000
	WALTON COUNTY (GATEWAY SIGN)				7,500		
336005	SCBOE-RESOURCE OFFICER	16,500	16,500			0	0
	SCHOOL ELECTIONS				2,750		0
338001	HOUSING AUTH-IN LIEU TAX	5,627	3,038	3,963	4,000	3,879	4,000
Intergovernmental-State TOTAL		74,127	71,538	55,963	14,250	8,212	56,000

GRANTS AND OTHER SOURCES – Only two sources of grants are anticipated in the 2016-167 fiscal year: A Section 18 Transportation Grant for assistance in funding the transit system, and a Georgia Municipal Association health and safety grant for staff. Forest Land Grant is issued from the Department of Revenue from Property Taxes.

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

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

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
-----	-----	-----	-----	-----	-----	-----	-----
Grants & Other Sources							
331111	SECTION 18 TRANS GRANT	31,260	35,996	38,069	39,481	13,607	40,000
334314	GMA SAFETY GRANT	0	8,315	5,000	12,000		6,000
334315	GMA HEALTH PROMOTION GRANT					4,000	6,000
334322	GRANT - WALTON FOUNDATION		78,075				
334323	ST OF GA	49,637	51,700	121,441		54,344	
335103	GA FORESTRY COMM GRANT	568					
335104	GEFA GRANT REVENUE	533					
335105	MISCELLANEOUS GRANTS	10,162	2,366	1,507		1,085	1,000
335200	FOREST LAND PROTECTION		5,943		3,000		4,000
336007	FREDS GRANT	325		185			0
Grants & Other Sources TOTAL		92,485	182,395	166,202	54,481	73,035	57,000
CHARGES FOR SERVICES							
341400	COPYING AND FAX SERVICES	543	495	473	500	372	500
341910	ELECTION QUALIFYING FEE	0	414		500	846	0
341911	CREDIT CARD CONV. FEE	104				0	0
342120	ACCIDENT REPORTS	15	10	160	50	275	400
345510	PASSENGER FARES	5,731	5,466	7,743	7,200	4,865	6,000
349100	CEMETERY FEES	13,405	11,840	34,640	15,000	8,955	15,000
349200	CREMORIAL FEES						0
CHARGES FOR SERVICES TOTAL		19,798	18,225	43,015	23,250	15,313	21,900
INTEREST INCOME							
361000	INTEREST INCOME	13,469	20,251	14,782	13,000	10,527	100
INTEREST INCOME		13,469	20,251	14,782	13,000	10,527	100
Miscellaneous Revenue							
381002	RENT-COMMUNITY CENTER	200	(50)	250			0
389001	OTHER REVENUE	17,358	15,854	21,774	15,000	11,401	15,000
Miscellaneous Revenue TOTAL		17,558	15,804	22,024	15,000	11,401	15,000
Other Financing Sources							
391102	USE OF FUND BALANCE RESERVES				59,407		91,383
	USE OF FUND BALANCE RESERVES STANTON TRUST						3,000
391202	TRANSFER IN FROM GAS (FIRE STAT)				150,000		
391203	TRANSFER IN FROM GAS	447,500	450,000	541,000	545,000	454,167	887,000
391204	TRANSFER IN FROM WATER	287,577	300,000	325,000	325,000	270,833	200,000
391205	TRANSFER IN FROM SW	0	25,000	50,000	107,000	89,167	57,000
391206	TRANSFER IN- STANTON TRUST	1,138		465	500	1,274	1,300
391210	TRANSFER IN - HOTEL MOTEL	1,049	332				
391215	TRANSFER IN - SCDDA			4,085			
391300	TRANSFER IN FROM SPLOST	35,447					
392000	CAPITAL LEASE PROCEEDS		715,834				
392100	PROCEEDS FROM SALE OF ASSETS	14,934	85,919			19,148	
Other Financing Sources TOTAL		787,644	1,577,085	920,550	1,186,907	834,588	1,239,683
TOTAL REVENUES/OTHER SOURCES		3,557,043	4,493,767	3,816,698	4,014,712	3,526,924	4,265,633

Mayor and Council

Hal W. Dally, Mayor

David L. Keener, Mayor Pro tempore (District 3)

Scott D. Simpkins, Council Member (District 1)

Tyson Jackson, Council Member (District 2)

Steve Shelton, Council Member (District 4)



Accomplishments and Objectives

City Council

Fiscal Year 2015-16 Accomplishments

A Joint Retreat was held between the City of Social Circle and Social Circle City Schools at which the elected Officials and senior staff participated to promote communication and collaboration.

The Mayor and Council unanimously adopted Strategic Goals for the 2016 through 2018 period. These are the top priorities of the governing body to accomplish during the next two years, and guided the development of the Capital Improvement Plan and Operating Budget.

A fiscally constrained Five Year Capital Improvement Plan was adopted which established funding for the accomplishment of the Strategic Goals.

A joint meeting with all appointed Boards, Commissions, Committees and Authorities was hosted by the Mayor and City Council, at which spokesmen for each addressed their recommendations and requests to benefit the future of the City.

The City requested and received approval from the Georgia Department of Transportation to transfer the Route 11 designation to the Social Circle Parkway, and transfer Cherokee Road to City control.

Attractive signage was installed to direct visitors to the downtown area from the Social Circle Parkway. This signage is intended to remain throughout the duration of the CSX Bridge replacement project scheduled for 2017.

Adoption of an animal control ordinance that prohibits inappropriate tethering of dogs.

Objectives for Fiscal Year 2016-17

Accomplish the strategic goals established at the January 2016 annual Retreat.

Work with Walton County to enable construction of the Alcova/W. Hightower Roundabout to be completed.

Increase commercial and community activity downtown with support of new and existing businesses and fostering festivals and events in the historic downtown which draw residents and visitors.

Increase industrial employment in the City through collaboration with the Walton County Economic Development Authority and the Social Circle Economic Development Authority.

Achieve improved water service pressures in the City water system.

City Council

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

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

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

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

DUES AND FEES – Fees for Walton County Chamber, Walton Municipal Association and other miscellaneous.

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

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

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
		-----	-----	-----	-----	-----	-----
EXPENSES							
Dept1110	CITY COUNCIL						
Personnel Costs							
511100	SALRIES REGULAR	15,000	21,257	26,557	26,400	22,000	26,400
512200	SOCIAL SECURITY-FICA (COUNCIL	930	1,321	1,647	1,650	1,364	1,637
512300	MEDICARE- (COUNCIL)	218	305	385	400	319	383
512400	RETIREMENT	13,500	8,775	8,775	6,960	5,800	9,750
Personnel Costs TOTAL		29,648	31,658	37,364	35,410	29,483	38,170
Contractual Services							
523100	PROPERTY & LIABILITY INSURANCE	57,353	63,836	80,735	97,992	0	71,906
523500	TRAVEL & TRAINING (combined 2012-2	13,158	7,601	8,182	12,500	8,635	12,500
523600	DUES AND FEES		1,000	300	300	1,770	300
Contractual Services TOTAL		70,512	72,437	89,216	110,792	10,405	84,706
Supplies & Materials Costs							
531100	GENERAL SUPPLIES AND MATERIA	2,470	156	313	500	189	500
531300	FOOD-COUNCIL	1,738	1,912	1,735	1,500	1,964	2,000
Supplies & Materials Costs TOTAL		4,209	2,068	2,048	2,000	2,153	2,500
CITY COUNCIL TOTAL		104,368	106,163	128,628	148,202	42,041	125,376

CITY MANAGER

Adele P. Schirmer, City Manager



Accomplishments and Objectives

City Manager

Fiscal Year 2015-16 Accomplishments

The City was accepted into the Water First Program Class of the Georgia Department of Community Affairs. This program recognizes commitment to the management of water resources and provides access to special programs, loans and grants to further the protection of water resources.

The City Website, www.socialcirclega.com, was redesigned to provide broader information in a more customer friendly format, and expand the availability of online services and access to Geographic Information System data.

A City Facebook site was launched, City of Social Circle, and information is posted daily to keep our citizens apprised of activities and programs and public information.

Financial projections and budget analyses were developed which enabled the Mayor and City Council to provide policy direction and adopt a fiscally constrained Five Year Capital Improvement plan.

Construction was completed on the W. Hightower sidewalk improvement project.

Community Forums were held on the CSX Bridge Replacement project and the Alcova/ W Hightower Roundabout project at which community comment was received, and design improvements were incorporated as a result.

Merchant involvement in the Downtown programs and Main Street activities was facilitated, from which resulted significant new and continuing volunteer involvement to create a series of downtown events for the community.

Coffee with the City Manager meetings were initiated the first Wednesday of each month. This is an opportunity for anyone to drop in and meet with me on any topic without a prior appointment. It has been a great opportunity to meet the community and get familiar with concerns and ideas.

Objectives for Fiscal Year 2016-17

A City Comprehensive Plan will be developed, with extensive community input, which will add to the previously adopted Future Land Use plan a specific Vision for Social Circle. In addition, the elements of the future land use plan will be described and details of intended timing, balance of uses, type of development, and long term infrastructure elements to support the vision will be included. A Comprehensive Plan will provide additional written detail and dimension to the Future Land Use map to communicate to the public, future residents, potential industries, and commercial investors how the community desires to guide the growth of Social Circle, to preserve its character unique identity and protect its historic fabric.

Capital projects will be accomplished in accordance with the Capital Improvement Plan.

The 2016-2018 Strategic Goals of the Mayor and City Council will be pursued in accordance with the policy direction of the governing body.

An employee training program will be initiated whereby the annual employee bonus historically included in the employee benefit package will be tied to the accomplishment of a skill development or certification achievement that benefits the provision of City services to our community.

The Downtown Development Authority will be assisted in the development of a Downtown master plan, and implementation schedule which furthers the goals of historic preservation, downtown revitalization, and economic development in the heart of the community.

The Planning Commission will be assisted in the community input, review and adoption of a sign ordinance update that reflects the community character while balancing community concerns with serving the signage and information needs of the commercial and industrial sectors.

City Manager

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

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

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

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

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

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

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for the city manager.

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

TRAVEL – Chief Executive – The following meetings: Georgia City/County Managers, Georgia Municipal Association Conference, miscellaneous meetings based on the City Manager's participation in regional and state government organizations.

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

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

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

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

GAS AND OIL – This is for one vehicle driven by City Manager.

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
		-----	-----	-----	-----	-----	-----
Dept1320 CITY MANAGER							
Personnel Costs							
511100	SALARIES REGULAR	103,380	103,598	117,260	95,500	86,913	116,500
512100	GROUP INSURANCE	8,754	6,144	5,487	5,000	18	50
512200	SOCIAL SECURITY-FICA	5,576	5,021	6,750	6,355	5,424	7,174
512300	MEDICARE	1,304	1,178	1,579	1,490	1,269	1,678
512400	RETIREMENT CONTRIBUTIONS	7,712	4,255	4,195	5,100	4,175	6,100
512700	WORKER'S COMP.	455	329	2,761	324	649	700
Personnel Costs TOTAL		127,181	120,524	138,031	113,769	98,448	132,202
Contractual Services							
523100	LIABILITY INSURANCE						702
523204	CELL PHONES	519	692	564	750	683	900
523500	TRAVEL- CHIEF EXECUTIVE	(294)	(211)	275	2,000	269	2,000
523600	DUES & FEES			1,385	1,000	9,700	1,000
523700	EDUCATION & TRAINING	594	916	950	1,000	1,190	1,000
523850	CONTRACTUAL SERVICES					7	0
Contractual Services TOTAL		300	706	2,610	4,750	11,849	5,602
Supplies & Materials Costs							
531100	GENERAL SUPPLIES	172	188	761	500	243	500
531270	GAS AND DIESEL	1,312	1,412	1,438	2,500	1,187	1,500
Supplies & M Material Costs TOTAL		1,484	1,600	2,199	3,000	1,431	2,000
CITY MANAGER		128,966	122,830	142,840	121,519	111,728	139,804

CITY CLERK

Susan M. Roper, City Clerk/Finance Officer

Accomplishments and Objectives

City Clerk

Fiscal Year 2015-16 Accomplishments

Public meeting agendas, minutes, and information packages for Council and all appointed committees were transitioned to the new website, enabling broader access to this information by the public.

Election sites were staffed and operated in accordance with state regulation.

Support was provided to Mayor and Council for all meeting site preparations, Agenda development and publication, Minutes preparation, and public record posting.

Travel and Training arrangements were made for Mayor and Council attendance at the Georgia Municipal Association (GMA) Mayors Day conference, GMA Annual Meeting, and Newly Elected Official Training.

Fireproof file storage was obtained for official City Council Meeting Minutes and historic records.

Objectives for Fiscal Year 2016-17

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 official events.

An annual reception will be initiated 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.

City Clerk

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

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

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

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

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

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

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

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

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

- GMA Annual Convention
- Clerks Training
- Election Training

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

EDUCATION & TRAINING- See Travel above.

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

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept1330 CITY CLERK		-----	-----	-----	-----	-----	-----
Personnel Costs							
511100	SALARY REGULAR-CLERK	59,555	65,415	65,728	69,478	59,257	78,744
512100	GROUP INSURANCE	5,159	6,145	6,592	6,650	5,946	9,480
512200	SOCIAL SECURITY- FICA	3,723	3,924	3,905	4,366	3,524	4,900
512300	MEDICARE	871	962	913	1,100	824	1,150
512400	RETIREMENT CONTRIBUTION	4,797	2,647	2,604	3,200	2,597	4,250
512700	WORKER'S COMP	318	202	268	324	400	400
Personnel Costs TOTAL		74,423	79,295	80,010	85,118	72,548	98,924
Contractual Services							
523204	CELL PHONE		800	682	1,050	675	900
523500	TRAVEL-CLERK	1,593	176	1,173	900	136	1,000
523600	DUES & FEES			50	200	50	400
523700	EDUCATION AND TRAINING	958	1,005	600	1,000		1,000
523,850	CONTRACTUAL SERVICES					7	
Contractual Services TOTAL		2,552	1,181	1,823	3,150	868	3,300
Supplies & Material Costs							
531100	GENERAL SUPPLIES AND MATERIAL	441	120	574	400	173	400
Supplies & Material Costs TOTAL		441	120	574	400	173	400
CITY CLERK		77,416	80,596	82,407	88,668	73,589	102,624

ELECTIONS

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

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

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

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept1400 ELECTIONS							
Personnel Costs							
523850	CONTRACT LABOR-ELECTIONS	0	3,766		4,000	2,100	0
Personnel Costs TOTAL		0	3,766	0	4,000	2,100	0
Contractual Services							
523300	ADVERTISING	2,206	210		500	299	200
Contractual Services TOTAL		2,206	210	0	500	299	200
Supplies & Material Costs							
531100	GENERAL SUPPLIES AND MATERIAL	0	916		1,000	0	0
Supplies & Material Costs TOTAL		0	916	0	1,000	0	0
ELECTIONS		2,206	4,892	0	5,500	2,399	200

GENERAL ADMINISTRATION

Employee Positions by Department	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
General Government					
City Manager	1	1	1	1	1
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Municipal Court Clerk	1	1	1	1	1
Customer Service Representatives	2	2	2	2	2
Accounting /Payroll Technician	1	1	1	1	1
Administrative Assistant	0	0	1	1	1
Part Time Admin	0	0.5	0	0	0
Total Employees	7	7.5	8	8	8



Accomplishments and Objectives

General Administration

Fiscal Year 2015-16 Accomplishments

The Fiscal Year 2015 Audit was completed and submitted to the State, and all recommendations were addressed. The audited financial information was then used as a basis for financial projections and budget development for the fiscally constrained Capital Improvement plan and operating budget recommendations.

City IT needs were consolidated with one support firm, and hardware and software was updated and upgraded to provide a stable and secure operating platform. Periodic, regular data backup was implemented in a secure and tested protocol.

The Affordable Care Act required an annual report to be initiated this year for all employees by March 31, 2016. This was completed on time and in compliance.

The ability for the City to receive electronic payments was improved, reducing the staff time necessary to post electronic payments. This payment method is more efficient for both the customer and the City.

An Employee Assistance Program was implemented to provide a resource for our employees to deal with critical incidents and general personal needs. Our employees are our most important resource, and their ability to think clearly on their job is their most important tool. This program supports that need.

Objectives for Fiscal Year 2016-17

A new financial software package will be purchased and implemented to support all City personnel and financial transactions. The current City system dates to 2003 and is no longer well supported by current technology. Current systems are more efficient and provide more flexibility for City and customer needs. This affects utility billing, taxes, financials, payroll, accounts payable, cemetery, business licenses and cash receipts.

Court payments will be set up so they can be processed online. Currently the only methods used for court payments are in person or on the phone.

Utility bill scheduling will be adjusted so as to make due dates consistent every month on or slightly after the 1st of the month. This addresses recurrent requests from many of our customers.

Utility billing protocol will be adjusted so that billing each month is based upon actual usage, not rounded down to the nearest 1000 gallons. The result of the current practice is that every few months a low flow customer will receive a bill which spikes in volume due to the accumulation of unbilled charges. A change in our billing protocol will eliminate this spike and enable bills to be more regular.

General Administration

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

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

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

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

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

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

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee.

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

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

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

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

CUSTODIAL – This covers custodial services for public spaces in City Hall.

REPAIRS & MAINT – BUILDING – This line item includes costs to maintain City Hall: including costs for paint, pressure washing and repairs and HVAC repairs.

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

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

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

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

CELL PHONES – Costs for ½ of City Hall Phone, ½ of Deputy Clerk and one hot spot for remote use.

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

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

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

BUILDING PERMIT FEES – This line item is used to pay Bureau Veritas for their portion of the fee for inspections on Building Permits.

EDUCATION & TRAINING – See travel above

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

Account	GENERAL FUND Description				CURRENT	PROPOSED	
		2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
		Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept1510 GENERAL ADMINISTRATION							
Personnel Costs							
511100	SALARIES REGULAR-ADMIN.	154,203	150,262	172,189	188,000	165,024	195,450
	COLA AND MERIT						
512100	GROUP INSURANCE	24,199	27,104	36,340	44,000	35,590	57,000
512200	SOCIAL SECURITY- FICA	9,222	9,352	10,270	12,400	9,494	12,500
512300	MEDICARE	2,157	2,187	2,397	2,900	2,220	2,900
512350	UNEMPLOYMENT		5,280	660		490	0
512400	RETIREMENT CONTRIBUTION	10,830	6,343	6,952	8,400	6,885	9,400
512700	WORKER'S COMP	913	787	708	831	812	1,000
Personnel Costs TOTAL		201,524	201,315	229,517	256,531	220,515	278,250
Contractual Services							
521202	AUDIT/ACCOUNTING	35,700	34,403	35,000	34,000	11,903	34,000
521301	WALTON CO. CLERK	2,185	1,321	1,453	1,000	1,979	1,000
521302	SOFTWARE/HARDWARE SUPPORT	46,275	46,178	28,880	45,000	48,428	45,000
522130	CUSTODIAL	1,371	154	2,355	3,000	520	3,000
522201	REPAIRS AND MAINT.-BUILDING	3,915	8,987	7,082	5,000	4,170	5,000
522202	REPAIRS AND MAINT.- EQUIPMEN	4,438	2,556	3,646	3,000	2,676	3,000
522320	RENTAL OF EQUIPMENT OR VEHICLE	1,670	2,161	1,662	2,500	2,034	2,500
523100	INSURANCE-LIABILITY	27,922	33,476	40,564	51,638		46,328
523201	TELEPHONE	19,724	10,352	4,793	4,000	3,322	4,200
523204	CELL PHONES	1,881	983	1,177	3,000	1,134	2,000
523300	ADVERTISING	5,927	3,304	4,561	3,000	5,704	7,000
523500	TRAVEL- ADMIN.	328	188	485	1,500	887	1,500
523600	DUE AND FEES (COC, GMA)	35,976	35,283	30,929	15,000	29,790	15,000
523610	BUILDING PERMIT FEES			581	30,000	25,274	34,000
523650	CREDIT CARD FEES	49	0				0
523700	EDUCATION AND TRAINING	1,404	339	2,539	2,000	1,662	3,000
523800	CONTRACT LABOR	11,950	3,916	0	500	566	500
523850	CONTRACTUAL SERVICES					0	
Contractual Services TOTAL		200,715	183,602	165,706	204,138	140,048	207,028

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

GENERAL SUPPLIES AND MATERIALS – These costs are for office supplies to support the operation of the City Administration. Part of the cost is shared with Water and Gas.

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

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

FOOD PURCHASES – This line item includes the cost of food and drinks for Council Meetings, Court Staff and other food events/meetings.

OTHER SUPPLIES – Items in this category include supplies for cleaning of rugs and carpets at City hall

GMA HEALTH GRANT EXPENSE – This grant is to provide health education and other employee health programs during the year.

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

SERVER/MAINSTREET UPGRADE – This line item includes \$50,000 for 1/3 of the cost to replace software and \$10,000 for a Large Format Printer/Plotter.

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Supplies & Material Costs							
523202	POSTAGE	711	671	952	1,000	740	1,000
531100	GENERAL SUPPLIES AND MATERIAL	16,214	20,362	22,581	15,000	15,641	21,000
531230	ELECTRICITY	9,719	10,404	10,929	10,000	7,972	10,000
531270	GASOLINE/DIESEL	2,172	664	1,727	1,500	1,171	1,500
531300	FOOD PURCHASES	933	644	346	1,500	961	1,500
531700	OTHER SUPPLIES	4,270	3,289	3,494	3,000	1,536	2,500
Supplies & Material Costs TOTAL		34,019	36,034	40,029	32,000	28,022	37,500
Capital Outlay							
542100	Capital Outlay - Equip/Software	0	32,898		10,000	7,218	10,000
542101	SERVER/MAINSTREET UPGRADE			26,634			
542102	FUTURE CAPITAL	0					
542103	GMA HEALTH & SAFETY GRANT EXP			1,174	12,000	4,174	12,000
542200	CAPITAL OUTLAY					2,720	
542500	CAPITAL OUTLAY OTHER		167,148				
549999	Capital Outlay Under Capitalization	4,131	5,717	11,853			
	CIP						60,000
Capital Outlay Costs TOTAL		4,131	205,763	39,661	22,000	14,113	82,000
581301	PRINCIPAL-OTHER DEBT						
Debt Service TOTAL		0		0	0	0	
GENERAL ADMINISTRATION		440,389	626,714	474,913	500,669	402,697	604,778

Legal & Judicial

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

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

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

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

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

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

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

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept1530 LEGAL		-----	-----	-----	-----	-----	-----
Contractual Services							
521201	LEGAL SERVICES	23,606	39,993	42,347	25,000	34,492	25,000
Contractual Services TOTAL		23,606	39,993	42,347	25,000	34,492	25,000
TOTAL LEGAL		23,606	39,993	42,347	25,000	34,492	25,000
Dept 2650 JUDICIAL SERVICES							
511100	SALARIES - JUDGE		2,500	6,321	6,000	5,000	6,000
512200	SOCIAL SECURITY- FICA		155	392	372	310	372
512300	MEDICARE		36	92	87	73	87
512400	RETIREMENT CONTRIBUTION			0	1,500	1,160	1,950
523600	DUES & FEES	770	2,034	1,425	1,000	2,369	1,500
523853	MUNICIPAL JUDGE	5,000	4,500			0	0
523855	COURT APPOINTED ATTORNEY		5,522	768	2,000	1,590	2,000
573001	PEACE OFFICERS A&B FUND	2,589	7,188	7,474	7,500	4,214	6,000
Contractual Services TOTAL		8,359	21,936	16,471	18,459	14,715	17,909
TOTAL JUDICIAL SERVICES		8,359	21,936	16,471	18,459	14,715	17,909
							42,909

POLICE DEPARTMENT

Employee Positions by Department	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
Police Department					
Chief	1	1	1	1	1
Asst. Chief	0	1	1	0	0
Lieutenant	0	0	0	1	1
Sergeant	3	3	3	3	3
Police Officer	6	8	9	9	9
School Resource Officer	1	1	1	0	0
Administrative Assistant	1	1	1	1	1
Part Time	0.25	1	1	0	0
Total Employees	12.25	16	17	15	15



Accomplishments and Objectives

Police Department

Fiscal Year 2015-16 Accomplishments

Chief Tyrone Oliver joined Social Circle in December 2015. His focus has been providing the leadership, training, and resources for the Department to become the most professional, well trained, transparent, and community oriented in the region.

Police Station access control, and cameras were installed to not improve security within and around the building but to also provide for monitoring of the treatment of persons in custody at all times. These improvements were funded through the use of confiscated funds.

Four new patrol vehicles were purchased in 2015-16 to replace aged and unreliable cars for which repair costs were excessive. SPLOST funding was provided for two vehicles, and other two were attained through savings in budgeted fuel and other operating costs.

All police weapons were replaced. This provided standardization with area agencies, reduced ammunition costs, and improved service and support.

A grant in the amount of \$10,000 was obtained to fully fund the placement of computers in four of the patrol vehicles.

Objectives for Fiscal Year 2016-17

Body and in car camera records will be migrated to a new server system which is better equipped for the storage needs and facilitates secure back ups to ensure data retrieval.

Patrol car replacement will continue with the replacement of one vehicle in 2016-17.

In car computers will be implemented in each vehicle to enable officers to obtain the most up to date information while responding to calls for service, and to complete their reports in their patrol car, reducing overtime.

Community oriented policing initiatives will be developed and implemented.

Part time Police Officer positions will be implemented gradually to reduce overtime needed from current staff. There is no fiscal impact for this change as the funding for the part time officer will reduce the overtime expense. All Officers will meet the same training and performance standards such that the community will see no difference between the service provided by part time or full time Police Officers.

POLICE DEPARTMENT

The Social Circle Police Department is charged with the safety of the community. Through the City's police department functions including crime prevention, disaster preparedness, traffic safety, and other activities are undertaken in a community-oriented atmosphere.

SALARIES – Salaries in this department are for 14 certified officers and 1 Administrative Assistant/GCIC Terminal Agency Coordinator. The sworn officers include the following: (1) Police Chief, (1) Lieutenant (3) Sergeants (there are 2 Sergeants over the two Patrol Division teams, 1 Sergeant over the Criminal Investigations Division (CID), and Code Enforcement). There are (8) Patrol Officers in the Patrol Division, (1) Investigator in the Criminal Investigations Division (CID).

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

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

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

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

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

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

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

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

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

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

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

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

CELL PHONES – Cell telephones used by the Police Department – currently includes five (5) smart cell telephones (Chief, Lieutenant, and 3 Sergeants).

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

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

EDUCATION AND TRAINING –Officer training from inside and outside sources will be provided to personnel for specific areas to meet state requirements and for the general education and improvement of the agency. The agency will seek out and attend training opportunities from, but not limited to the Georgia Association of Chiefs of Police (GACP) Conferences, International Association of Chiefs of Police, Georgia Law Enforcement Firearms Instructors, the Georgia Police Accreditation Coalition (GPAC), the Regional Organized Crime Information Center (ROCIC), and GCIC workshops are required for continued certification. Training materials for in house classes will be purchased when appropriate. Ammunition and materials will be purchased for firearms and less lethal equipment qualification and training needs

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept 3210 POLICE							
Personnel Costs							
511100	SALARY REGULAR	964,944	593,739	652,018	671,000	511,301	682,485
512100	GROUP INSURANCE	111,786	81,562	90,509	110,000	71,135	142,000
512200	SOCIAL SECURITY	57,992	36,128	38,681	43,500	30,193	42,500
512300	MEDICARE	13,563	8,450	9,047	10,000	7,061	9,900
512350	UNEMPLOYMENT	3,630					
512400	RETIREMENT CONTRIBUTIONS	56,318	25,000	24,496	31,000	24,288	33,000
512700	WORKERS' COMPENSATION	46,416	35,282	30,564	34,338	36,829	37,000
Personnel Costs TOTAL		1,254,648	780,160	845,314	899,838	680,807	946,885
Contractual Services							
521302	SOFTWARE/HARDWARE SUPPORT			4,475	7,000	8,011	13,000
522130	CUSTODIAL			2,160	2,843	503	5,000
522201	REPAIRS & MAINTENANCE BUILD	4,256	2,156	1,857	5,000	3,175	10,000
522202	REPAIRS AND MAINT./ EQUIPMENT	69,354	44,081	22,673	23,000	21,981	22,000
522320	RENTAL OF VEHICLES OR EQUIP	678	523	450	500	364	500
523201	TELEPHONE	10,804	3,856	2,966	2,500	3,712	4,000
523204	CELL PHONES	4,351	4,818	4,364	5,500	4,837	4,500
523300	ADVERTISING	427			750	630	750
523600	DUES & FEES (+GCIC)	11,802	9,847	2,730	4,000	2,693	5,000
523700	EDUCATION AND TRAINING	5,535	5,171	5,617	7,000	6,467	10,000
523850	CONTRACTUAL SERVICES	1,915	725	1,251	5,000	1,593	5,000
Contractual Services TOTAL		109,123	71,177	48,544	63,093	53,965	79,750

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

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

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

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

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

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

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept 3210 POLICE		-----	-----	-----	-----	-----	-----
Supplies & Material Costs							
531100	GEN SUPPLIES AND MATERIALS	51,780	22,080	16,923	15,000	13,133	20,000
531230	ELECTRICITY	21,730	12,546	12,850	11,500	9,901	13,500
531270	GASOLINE/OIL	65,409	56,807	48,759	38,000	23,632	48,000
531600	SMALL EQUIP LESS THAN \$500	0	3,239	3,179	11,000	2,279	11,000
531700	OTHER SUPPLIES	11,040	18,951	9,787	5,750	2,224	5,750
531701	UNIFORMS	34,567	9,101	11,423	7,500	5,193	7,500
Supplies & Material Costs TOTAL		184,526	122,725	102,921	88,750	56,362	105,750
Capital Outlays		-----	-----	-----	-----	-----	-----
542100	CAPITAL OUTLAY-EQUIPMENT	16,239	7,472	19,870	5,995	2,626	
542101	WCHCF GRANT EXPENSES	9,862	5,879				
542200	CAPITAL OUTLAY - VEHICLES		75,588		57,157	57,157	24,400
549999	CAPITAL OUTLAY ITEMS UNDER CAP	1,696	899	2,054			
Capital Outlays TOTAL		27,797	89,838	21,924	63,152	59,783	24,400
Debt Service							
581201	CAPITAL LEASE- VEHICLES						
Debt Service TOTAL		0		0	0	0	0
INSURANCE-LIABILITY							
523100	INSURANCE LIABILITY	51,677	50,084	37,581	45,360		69,024
INSURANCE-LIABILITY TOTAL		51,677	50,084	37,581	45,360	0	69,024
POLICE		1,627,771	1,113,984	1,056,285	1,160,193	850,917	1,225,809

FIRE DEPARTMENT

Employee Positions by Department	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
Fire Department					
Chief	0	1	1	1	1
Deputy Chief	0	0	0	1	1
Lieutenant	1	1	1	3	3
Sergeants	0	0	0	1	1
Firefighter/Driver	5	6	7	5	5
Firefighter/Driver Vacant	0	0	0	0	0
Part Time Firefighter	1.5	0.5	0.05	5	8
Paid Volunteers	10	10	10	10	10
Total Employees	17.5	18.5	19.05	26	29



Accomplishments and Objectives

Fire Department

Fiscal Year 2015-16 Accomplishments

Construction was completed on the new Fire Station on Willow Springs Church Road. The addition of this station will reduce response times, particularly in the Industrial area on the east side of the City. In addition, emergency response throughout our service area will benefit as resources most near the need are dispatched. This station was completed with **no** added construction change order costs due to the excellent project management of the Chief and his staff.

Staffing was increased to a minimum of three Fire personnel on duty at all times, this accomplished a strategic initiative established several years ago. This is achieved with a combination of Full time and Part time personnel. All personnel are certified Fire Fighters and Emergency Medical Technicians.

Records management software was changed to enable streamlined mandatory reporting while reducing staff time. The software combines the reporting of medical calls to GADHR with fire calls to the Office of the State Fire Marshall.

Objectives for Fiscal Year 2016-17

Operations of the Department will be changed to reflect a two station staff and equipment base. This will result in changes of protocol for resource deployment, tactics and strategy, and personnel management. The operational adjustments will maximize the improved service to our community achieved with the addition of the new station.

A volunteer recruitment and retention program will be developed to expand these valuable resources to the community. The student Fire Explorer program, and other outreach, training and education initiatives will be used to increase the awareness and attraction of serving the community through this service.

Fire staff will work to prepare the City for a reassessment of the ISO rating. The new Fire Station, and other operational and water system improvements underway and planned should enable the City to improve upon the current ISO rating of class four. Our goal is to achieve a rating of class three this cycle.

The fire department will continue to safeguard the lives and property of the people of Social Circle through professional excellence, community service and involvement, innovation, and integrity.

FIRE DEPARTMENT

The Fire Department is charged with the protection of people and property from damage by fire and is a first responder for accidents, medical emergencies, and other incidents of public assistance inside the incorporated city limits.

SALARIES – The request includes the current fire personnel of (1) Fire Chief, (1) Deputy Chief, (3) Lieutenants, (6) Firefighter/Drivers, (8) Part Time personnel, and (10) paid per call volunteer firefighters. Included is the addition of three part-time personnel to assist with staffing the new station. This option utilizes part time personnel to assist full time staff and maintain a 3 person minimum staffing level on duty in the city daily. These part time positions will be necessary to cover vacation, sick, Kelly days, and training while providing an effective staffing level at two fire stations. This option was discussed and the first phase was put in place in the previous budget cycle with the addition of 2 fulltime staff members. The addition of these part time positions will reduce cost associated from sending two fire apparatus for safety to emergency calls where one apparatus has only single person staffing.

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

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

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

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

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

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

HARDWARE/SOFTWARE SUPPORT – This fee is for IT services for software support only to Sophicity. It includes no hardware or hardware repairs.

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

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

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

TELEPHONE – Telephones used by the Fire Department.

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

ADVERTISING - This is cost associated with newspaper ads and general advertising.

DUES AND FEES - This line item include dues and fees to professional organizations. It includes NFPA online code access, Target Solutions, Active 911, Explorer post registration fee, International Code Council, Ga. State Firefighters Association, and Ga. Association of Fire Chiefs

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

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept 3500 FIRE							
Personnel Costs							
511100	SALARY REGULAR		359,305	404,588	483,000	384,228	585,000
	VOLUNTEERS		2,490	3,520	5,000	0	5,000
512100	GROUP INSURANCE		40,170	59,051	73,000	55,441	104,500
512200	SOCIAL SECURITY		22,039	24,632	31,000	23,251	36,500
512300	MEDICARE		4,915	5,761	7,500	5,438	8,500
512350	UNEMPLOYMENT		2,640				
512400	RETIREMENT CONTRIBUTIONS		14,000	14,312	19,500	15,712	24,000
512700	WORKERS' COMPENSATION		6,414	10,972	10,026	6,300	6,300
Personnel Costs TOTAL		0	451,972	522,836	629,026	490,369	769,800
Contractual Services							
521302	SOFTWARE/HARDWARE SUPPORT					2,141	8,564
522130	CUSTODIAL		1,778	1,341	5,000	2,459	5,000
522201	REPAIRS & MAINTENANCE BUILD		7,775	11,708	14,214	10,245	10,000
522202	REPAIRS AND MAINT./ EQUIPMENT		24,711	29,456	23,972	17,298	23,700
523201	TELEPHONE		499	765	1,650	1,229	2,000
523204	CELL PHONES		18,359	1,682	3,480	2,712	3,900
523300	ADVERTISING		9,308	816	1,400	385	1,000
523600	DUES & FEES (+GCIC)		7,880	9,731	9,115	5,567	7,415
523700	EDUCATION AND TRAINING		840	14,006	9,399	6,846	9,200
523850	CONTRACTUAL SERVICES		1,435	21,708	21,350	12,930	16,470
Contractual Services TOTAL		0	72,584	91,211	89,580	61,812	87,249

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

ELECTRICITY - This cost is based on the annual rate for the current station with the addition of the cost estimate from Walton EMC for the operation of the new fire station.

NATURAL GAS – The cost is based off an estimate from the cities gas department for the operation of the new fire station. The station operates mostly all gas appliances and is ran off the City of Madison gas system.

GASOLINE/OIL - This cost is for fuel to operate the fire departments fleet at two stations and admin vehicles.

SMALL EQUIPMENT LESS THAN \$500 - This line item includes funding for purchase, addition or replacement of small equipment and hand held items.

OTHER SUPPLIES - Funding in this line item includes volunteer incentive items and replacement of PPE.

UNIFORMS - Uniformed firefighters are given a set amount of funds per employee to be used to ensure all personnel are presenting a professional image and have proper uniforms to work on shift.

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept 3500 FIRE							
Supplies & Material Costs							
531100	GEN SUPPLIES AND MATERIALS		14,136	16,186	13,450	10,337	12,700
	NATURAL GAS						4,000
531230	ELECTRICITY		9,396	9,534	13,000	7,538	17,000
531270	GASOLINE/OIL		14,710	10,788	15,000	7,125	15,000
531600	SMALL EQUIP LESS THAN \$500		3,005	4,296	3,000	72	3,000
531700	OTHER SUPPLIES		8,529	8,740	3,500	2,831	3,500
531701	UNIFORMS		7,768	6,858	11,640	7,262	11,640
Supplies & Material Costs TOTAL		0	57,544	56,401	59,590	35,165	66,840
Capital Outlays							
542100	CAPITAL OUTLAY-EQUIPMENT		789,664				
542101	WCHCF GRANT EXPENSES		78,069				
542103	FIRE STATION EQUIPMENT		5,315		150,000	39,579	
542200	CAPITAL OUTLAY - CARS		45,511				
549999			4,273				
Capital Outlays TOTAL		0	922,834	0	150,000	39,579	0
INSURANCE-LIABILITY							
523100	INSURANCE LIABILITY		4,936	17,766	18,900		18,056
INSURANCE-LIABILITY TOTAL		0	4,936	17,766	18,900	0	18,056
FIRE		0	1,452,326	631,813	947,096	626,925	941,945

PUBLIC WORKS (STREET) DEPARTMENT

Employee Positions by Department	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
Street Department					
Publics Works Supervisor	1	1	1	1	1
Crew Leader	1	1	1	1	1
Maintenance Worker	6	6	5	5	5
Total Employees	8	8	7	7	7



Accomplishments and Objectives

Public Works – Street

Fiscal Year 2015-16 Accomplishments

The public works staff provided significant storm water system maintenance this year as they responded to the severe rain storms experienced in the Fall and Winter of this year. Many culverts and ditches have been cleaned out, and some improvements to pipes and curbs and inlets were completed to correct drainage problems.

Pot holes were repaired and roadway shoulders maintained as needed, and curb repairs were completed.

Regular mowing of rights of way and City property was provided, and regular brush collection and chipping continued.

A new leaf vacuum was purchased in the Fall of 2015 due to the failure of the old machine. A preventative maintenance program was established for the new machine, and other large equipment items.

Support was provided to downtown events and festivals to enable the community to gather and enjoy the downtown and promote tourism and regional shopping traffic.

Objectives for Fiscal Year 2016-17

Regular brush collection, leaf collection, mowing, and chipping services will continue.

Public works crews will work together to maximize their efficiency of operations and expand the services that they can provide with current resources.

Tool and equipment will be improved as feasible to improve the effectiveness of staff services.

Staff training will be accomplished which expands the capabilities of the staff and increases the type of maintenance services that the staff can provide, reducing contract costs.

The large tractor used for bush hogging rights of way and large City properties will be replaced. This will improve the reliability of the equipment and enable more efficiency in operations.

PUBLIC WORKS STREET

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

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

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

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

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

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

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

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

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

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

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

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

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

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

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

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

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

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

UNIFORMS – Uniform costs from Cintas for department employees

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

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept4210 PUBLIC WORKS STREET		-----	-----	-----	-----	-----	-----
Personnel Costs							
511100	SALARIES-REGULAR	233,120	249,555	222,482	225,500	189,629	232,075
512100	GROUP INSURANCE	44,077	46,420	44,819	51,000	43,920	66,500
512200	SOCIAL SECURITY (FICA)	14,369	15,390	14,085	15,000	11,637	14,500
512300	MEDICARE	3,361	3,599	3,294	3,500	2,722	3,400
512350	UNEMPLOYMENT						
512400	RETIREMENT CONTRIBUTION	17,241	11,522	8,427	11,000	8,348	12,000
512700	WORKERS COMPENSATION	31,039	29,972	24,943	24,175	38,599	35,000
Personnel Costs TOTAL		343,207	356,458	318,050	330,175	294,854	363,475
Contractual Services							
521203	ENGINEERING-STREET	7,670	2,905				
522140	LAWNCARE	32,375	5,450				
522141	TREE TRIMMING	6,650	3,000	8,910	7,000		5,000
522202	REPAIRS & MAINTENANCE	26,541	22,409	106,658	15,000	31,527	20,000
523204	CELL PHONES	993	1,171	1,185	1,000	1,088	1,000
523850	CONTRACTUAL SERVICES	120		977		48	
Contractual Services TOTAL		74,349	34,935	117,730	23,000	32,664	26,000
Supplies & Materials Costs		-----			-----	-----	
531100	SUPPLIES	41,038	37,056	26,642	25,000	26,783	40,000
531230	ELECTRICITY	75,357	76,916	79,344	77,000	60,519	80,000
531270	GASOLINE/DIESEL	50,901	37,325	27,056	28,000	14,815	25,000
531600	SMALL EQUIP LESS THAN \$500	0			1,000		1,000
531700	OTHER SUPPLIES	3,382	8,485	7,591	4,000	198	4,000
531701	UNIFORMS	4,817	5,647	6,758	5,500	4,187	5,000
Supplies & Materials Costs TOTAL		175,495	165,430	147,392	140,500	106,503	155,000
Capital Outlays							
541401	INFRASTRUCTURE - PAVING	0	78,122				
542100	CAPITAL OUTLAY		9,466	50,046		0	
542200	CAPITAL OUTLAY-EQUIP		56,782	16,287	18,000	18,710	
542202	STREETSCAPE PROJECT		29,577				
	CIP						50,000
549999	CAPITAL OUTLAY - UNDER CAP	10,440	21,798	2,247			
Capital Outlays TOTAL		10,440	195,745	68,580	18,000	18,710	50,000
INSURANCE-LIABILITY							
523100	INSURANCE LIABILITY	7,760	9,394	9,776	14,050		7,308
INSURANCE-LIABILITY TOTAL		7,760	9,394	9,776	14,050	0	7,308
PUBLIC WORKS - STREET DEPARTMENT		611,250	761,961	661,527	525,725	452,731	601,783

CEMETERY DEPARTMENT

Employee Positions by Department	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
Cemetery					
Lead Maintenance Man	0	0	1	1	1
Maintenance Worker	0	0	1	1	1
Total Employees	0	0	2	2	2



Accomplishments and Objectives

Cemetery

Fiscal Year 2015-16 Accomplishments

Flagpoles will be installed in each Cemetery, funded by the American Legion.

The Cemetery Committee has studied the issue of allowing cremains in grave sites and provided recommendations to the City Council. This addresses an increasing number of requests.

Ground penetrating radar services were attained for a small area in each cemetery to begin the marking of previously unmarked graves.

Objectives for Fiscal Year 2016-17

Ground penetrating radar services will be continued to survey a section of each cemetery each year and mark the grave sites that are not otherwise marked. In such historic cemeteries, this is a very helpful method to assure prior burials are honored and not disturbed.

Regular cemetery mowing and maintenance will be continued to assure an attractive and well kept appearance to respect those buried and their descendants.

The Cemetery Committee will initiate cleaning of a section of historic markers each year with an appropriate cleaner that does not degrade the stone markers. The cleaning is necessary to preserve the markers as it removes acid rain residue that will damage the markers.

CEMETERY

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

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

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

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

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

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

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

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

ENGINEERING – This line item covers the cost associated with any engineering or surveying that needs to be done in the cemetery and includes ground penetrating radar services of \$2000 each year to locate and mark historic unmarked graves.

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

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

CONTRACTUAL SERVICES – None scheduled for this year

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

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

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

UNIFORMS – For two employees in the cemetery division

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept4950 CEMETERY		-----	-----	-----	-----	-----	-----
Personnel Costs							
511100	SALARIES-REGULAR			34,283	57,000	43,187	57,500
512100	GROUP INSURANCE			6,534	15,000	10,210	19,000
512200	SOCIAL SECURITY (FICA)			1,495	3,600	2,664	3,600
512300	MEDICARE			362	900	623	900
512350	UNEMPLOYMENT			980			
512400	RETIREMENT CONTRIBUTION			1,865	2,300	1,878	3,000
512700	WORKERS COMPENSATION			2,600	4,000	500	2,000
Personnel Costs TOTAL		0	0	48,119	82,800	59,062	86,000
Contractual Services							
521203	ENGINEERING			0	2,000		3,500
522104	SURVEY - CEMETARY			360			
522141	TREE TRIMMING						
522202	REPAIRS & MAINTENANCE			1,774	1,000	224	1,000
523204	CELL PHONES			208	500	290	500
523600	DUES AND FEES			1,000		721	
523850	CONTRACTUAL SERVICES					14	
Contractual Services TOTAL		0	0	3,342	3,500	1,248	5,000
Supplies & Materials Costs							
531100	SUPPLIES		783	6,899	5,000	2,079	5,000
531270	GASOLINE/DIESEL			3,774	2,000	1,777	2,500
531600	SMALL EQUIP LESS THAN \$500				500		
531700	OTHER SUPPLIES						
531701	UNIFORMS			1,785	1,200	1,295	1,800
Supplies & Materials Costs TOTAL		0	783	12,457	8,700	5,151	9,300
Capital Outlays							
542102	FUTURE CAPITAL	0					
542200	CAPITAL OUTLAY-VEHICLES MAINT						
	CAPITAL OUTLAY-EQUIPMENT						
549999	CAPITAL OUTLAY - UNDER CAP						
Capital Outlays TOTAL		0	0		0	0	
Debt Service							
Debt Service TOTAL		0	0		0	0	
INSURANCE-LIABILITY							
523100	INSURANCE OTHER THAN EMPLOYEE			718	1,000		1,000
INSURANCE-LIABILITY TOTAL		0	0	718	1,000	0	1,000
CEMETERY		0	783	64,635	96,000	65,461	101,300

Health and Welfare Transportation

Employee Positions by Department	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
Transportation Department					
Van Driver	1	1	1	1	1
Part Time Van Driver	0.5	0.5	0.5	0.5	0.5
Substitute Driver					0.25
Total Employees	1.5	1.5	1.5	1.5	1.5



Health and Welfare Transportation

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

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

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

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

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

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

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

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

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

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

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

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

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

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

DUES AND FEES – Cost of certifying drivers and includes compliance with drug and alcohol testing.

EDUCATION & TRAINING – Used for training of drivers

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

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

CAPITAL OUTLAY BUS – Program rules require the City to pay 10% of the cost of new buses during the budget year prior to receiving the bus.

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept5540 HEALTH AND WELFARE TRANSPORTATION							
Personnel Costs							
511100	SALARIES - REGULAR	50,148	53,913	45,119	51,000	38,125	51,800
512100	GROUP INSURANCE	9,222	6,126	6,574	7,400	4,706	9,500
512200	SOCIAL SECURITY (FICA)	2,861	2,949	2,478	3,200	2,281	3,250
512300	MEDICARE	669	690	585	850	534	800
512400	RETIREMENT CONTRIBUTIONS	2,586	1,015	1,340	1,700	1,318	1,800
512700	WORKERS COMPENSATION	1,527	1,551	1,486	1,526	1,958	2,000
Personnel Costs TOTAL		67,012	66,243	57,580	65,676	48,922	69,150
Contractual Services							
521202	AUDIT	0	600	1,000	1,000	1,000	1,000
521302	COMPUTER SOFTWARE MAINT	0		1,348	3,000	1,422	4,000
522202	REPAIRS AND MAINTENANCE EQUIP	1,421	2,721	2,710	1,000	1,539	2,000
523201	TELEPHONE	0		800	800	0	800
523204	CELL PHONES- VANS	1,242	1,172	1,088	2,000	955	1,500
523300	ADVERTISING	0	120	230	500	129	500
523500	TRAVEL	172	167	118	200	166	200
523600	DUES & FEES	(139)		102	250	68	250
523700	TRAVEL & TRAINING	225			300	121	300
523850	CONTRACTUAL SERVICES					14	
Contractual Services TOTAL		2,921	4,780	7,397	9,050	5,414	10,550
Supplies & Materials Costs							
531100	GENERAL SUPPLIES AND MAINT	365	922	637	600	518	600
531270	GASOLINE/DIESEL	15,014	16,621	12,040	11,000	6,402	11,000
Supplies & Materials Costs TOTAL		15,379	17,543	12,677	11,600	6,920	11,600
542200	CAPITAL OUTLAY BUS				4,000		0
549999	CAPITAL OUTLAY - UNDER CAP			7,962			0
523100	INSURANCE LIABILITY	2,215	3,453	3,210	3,100	0	1,506
INSURANCE-LIABILITY/CAP OUTLAY TOTAL		2,215	3,453	11,172	7,100	0	1,506
HEALTH AND WELFARE TRANSPORTATION		87,527	92,020	88,827	93,426	61,256	92,806

Library

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

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

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

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

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

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

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

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

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

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

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

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept6510 LIBRARY							
Contractual Services							
522201	REPAIRS & MAINTENANCE - EQUIP	0		265	400	252	400
522202	REPAIR & MAINTENANCE BUILDING	220	264	2,080	800	1,019	800
523852	CONTRACT LABOR (PROGRAMS)	1,019	1,149		1,000		1,000
572002	UNCLE REMUS REG LIBRARY(REIM)	108,000	108,000	108,000	108,000	81,000	108,000
Contractual Services TOTAL		109,239	109,413	110,345	110,200	82,272	110,200
Supplies & Materials Costs							
523201	TELEPHONE	2,447	1,559	1,253	1,000	1,234	1,600
523202	POSTAGE	0			100		100
531100	GENERAL SUPPLIES AND MAINT	2,824	2,582	2,804	2,200	1,899	2,200
531210	WATER/SEWER	468	455	753	750	569	750
531220	NATURAL GAS	925	1,255	885	1,000	611	1,000
531230	ELECTRICITY	7,481	7,577	7,443	8,500	6,006	8,484
531280	GARBAGE	337	336	330	400	300	400
531400	BOOKS & PERIODICALS	0	1,981	1,979		1,869	3,000
Supplies & Materials Costs TOTAL		14,482	15,744	15,446	13,950	12,488	17,534
Capital Outlays							
542000	CAPITAL OUTLAY-MACH & EQUIP	0					
549999	CAPITAL OUTLAY UNDER CAPITAL	0					
Capital Outlays TOTAL		0			0	0	0
INSURANCE-LIABILTY							
523100	INSURANCE LIABILITY	1,945	2,760	3,251	3,300		3,640
INSURANCE-LIABILITY TOTAL		1,945	2,760	3,251	3,300	0	3,640
LIBRARY		125,666	127,917	129,042	127,450	94,759	131,374

Historic Preservation Tree Board Commission

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

SUPPLIES AND MATERIALS -

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

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
Dept7322	HISTORIC PRESERVATION	-----			-----	-----	-----
	Supplies & Material Costs						
572001	HISTORIC PRESERVATION	392	1,165	1,185	1,000	120	2,000
572002	TREE BOARD COMMISSION	2,190	2,396	563	1,000		2,000
	Supplies & Material Costs TOTAL	2,582	3,561	1,748	2,000	120	4,000
	CONSERVATION PROJECTS TOTAL	2,582	3,561	1,748	2,000	120	4,000

MAINSTREET

Employee Positions by Department	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
Mainstreet					
Executive Director	1	1	1	1	1
Total Employees	1	1	1	1	1

Accomplishments and Objectives

Main Street

Fiscal Year 2015-16 Accomplishments

The core mission of the Main Street program is Economic Development, Historic Preservation, and Revitalization of the traditional downtown area of a City. The Social Circle Main Street program was re-accredited by the Georgia Department of Community Affairs for 2015.

New businesses were opened downtown which included the Social Circle Grocery, and the Sycamore Grill.

The Friendship Festival was held in October, bringing thousands of visitors to the City.

Buildings were improved downtown, including the Sycamore Grill, Social Circle Grocery, Wiley's General Store, and the MHB Paving Office.

Downtown Merchant involvement in Main Street programs increased bringing new ideas and additional volunteers to join the well appreciated continuing programs and seasoned volunteers in supporting activity in the downtown area and maintaining a Welcome Center for visitors and tourists.

Events were developed and advertised to bring more community activity and visitors to the downtown. Advertisements included a post card mailer to the more than 6000 addresses in the Social Circle zip code, as well as newspaper, magazine, webpage, banner, and facebook methods.

Objectives for Fiscal Year 2016-17

Expand Welcome Center staffing and hours through recruitment of additional volunteers and junior ambassador involvement.

Continue and maintain the successful programs well supported by volunteers and the community, such as City wide Cleanups, Community Egg Hunt, Merchant Coffees, and the City Wide yard sale.

Promote, facilitate and enable downtown events and festivals which create energy, interest, and community in the heart of the City. These include but are not limited to the Circle of Lights, Taste of Social Circle, Independence Day Celebration, Drive In Movie, and Chili Cookoff.

Promote historic preservation through recognition, education, and demonstration projects.

Expand and enhance the Friendship Festival as the signature Festival for the City to draw more visitors and tourism. Continue to close Cherokee Road for the Festival to enhance the atmosphere of the Festival.

Recruit businesses to the downtown and provide support to existing businesses through opportunity zone tax credits and other assistance programs.

Complete the detailed design of a Gateway Monument sign at the south end of Town and obtain grant funding from GDOT (50%) to facilitate the construction of the sign by the completion of the CSX Bridge Replacement project.

Support Downtown Development Authority activities downtown such as Façade Grants, Business Assistance, and redevelopment.

Seek funding from a variety of sources that will facilitate desired downtown development.

Support the Downtown Development Authority in the development of a Master Plan and Vision for the downtown. Assist in the implementation of the plan.

MAINSTREET

The Main Street Division manages the Main Street Program of the Downtown Development Authority. Focus is Economic Development of Historic Preservation and Downtown Revitalization.

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

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

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

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

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

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

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

CUSTODIAL - Clean the Welcome Center

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

RENTAL OF EQUIPMENT – Comcast, Wi-Fi

TELEPHONE - Welcome Center and office of Main Street Program

CELL PHONES – Executive Director's cell phone

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

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

DUES & FEES - Georgia Downtown Association; National Downtown Association; Annual Audit.

GENERAL SUPPLIES & MATERIALS - Cost to operate the Welcome Center and office of Main Street Program

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

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

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

					CURRENT		PROPOSED
	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept7540 MAINSTREET							
Personnel Costs							
511100	SALARIES	49,063	49,161	49,454	51,000	44,129	51,000
512100	GROUP INSURANCE	331	337	334	400	276	9,500
512200	SOCIAL SECURITY (FICA)	3,007	3,012	3,030	3,200	2,709	3,200
512300	MEDICARE -	703	705	709	850	634	800
512400	RETIREMENT CONTRIBUTION	3,640	1,506	1,976	2,500	1,971	2,700
512700	WORKERS COMPENSATION	211	121	175	119	369	400
Personnel Costs TOTAL		56,954	54,842	55,677	58,069	50,088	67,600
Contractual Services							
521302	SOFTWARE/HARDWARE SUPPORT					421	1,700
522130	CUSTODIAL			480	1,000	0	2,640
522201	REPAIR & MAINTENANCE BUILDING	592	2,299	100	1,000	218	1,000
522202	REPAIRS & MAINTENANCE EQUIPMENT	39	317	0	0	0	500
522320	RENTAL OF EQUIPMENT	682	1,252	108	1,000	414	2,200
523201	TELEPHONE	1,078	720	583	1,000	481	1,000
523204	CELL PHONES	480	480	480	500	334	500
523300	ADVERTISING	3,126	3,450	3,847	2,600	2,722	1,000
523500	TRAVEL	120	805	979	750	119	750
523600	DUES & FEES	3,441	2,432	3,269	2,593	2,635	1,000
523700	TRAINING	1,096	1,250	992	750	690	750
523850	CONTRACTUAL SERVICES					7	
Contractual Services TOTAL		10,653	13,005	10,837	11,193	8,041	13,040
Supplies & Material Costs							
531100	GENERAL SUPPLIES & MATERIALS	7,988	14,539	4,795	3,450	6,858	3,450
531210	ELECTRICITY	2,694	2,715	2,863	2,750	2,106	2,750
531270	GAS/OIL	385	459	392	450	369	750
Supplies & Material Costs TOTAL		11,066	17,714	8,049	6,650	9,333	6,950
INSURANCE-LIABILITY							
523100	INSURANCE LIABILITY	1,081	1,619	2,238	2,000	574	2,018
INSURANCE-LIABILITY TOTAL		1,081	1,619	2,238	2,000	574	2,018
Capital Outlays							
542200	CAPITAL OUTLAY				15,000	0	
549999			4,639				
Capital Outlays TOTAL			4,639	0	15,000	0	0
MAIN STREET		79,755	91,819	76,802	92,912	68,036	89,608

Other Financing Uses

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

LEASE PRINCIPAL FIRE TRUCK – This lease for two (2) 2013 fire truck began in September 2014 and will run for fifteen (15) years through budget year FY 2028-29. This is the principal payment for 2016-2017.

LEASE INTEREST FIRE TRUCK - This lease for the 2013 fire truck began in September 2014 and will run for fifteen (15) years through budget year FY 2028-29. This is the interest payment for 2016-17.

CONTINGENCY – GENERAL FUND – This number is derived by subtracting the 2016-17 expenditures in the General Fund from the expected revenues for 2016-17.

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

					CURRENT		PROPOSED
Debt Service	GENERAL FUND	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
Account	Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept8000 OTHER FINANCING USES							
581202	LEASE PRINCIPAL FIRE TRUCK(9-2013)	44,063	45,821	37,621	38,867	38,867	41,483
581207	LEASE PRIN STREET TRACTOR	10,265					
582202	LEASE INT FIRE TRUCK (9-2013)	3,586	1,828	23,694	22,449	22,449	19,834
582207	LEASE INT STREET TRACTOR	173					
Debt Service TOTAL		58,088	47,650	61,315	61,316	61,315	61,317
Contingency							
579000	CONTINGENCY-GENERAL FUND	0			577		0
Contingency TOTAL		0			577	0	0
Dept 9000	OPERATING TRANSFERS OUT						
611004	OPERATING TRANSFER OUT -SW					0	
611007	OPERATING TRANS. OUT-T-21 PR						
612003	TRANSFERS OUT - SCDA						
612004	TRANSFERS OUT - SCDDA	1,701	50,000				
OPERATING TRANSFERS OUT TOTAL		1,701	50,000	0	0	0	
OTHER FINANCING USES		59,789	97,650	61,315	61,893	61,315	61,317
							0
TOTAL EXPENSES		3,379,648	4,802,689	3,716,002	4,014,712	2,963,182	4,265,633
Revenues over (under) expenses		177,395	(308,922)	100,696	0	563,743	0

CONFISCATIONS

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

REVENUE

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

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

EXPENSE

SUPPLIES – Supplies for the Police Department not otherwise found in the regular budget line items.

	CONFISCATIONS				CURRENT		PROPOSED
		2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-17
	<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
	REVENUES/OTHER SOURCES						
351320	CASH CONFISCATIONS - STATE				40,000	42,040	1,000
351321	CASH CONFISCATIONS - FEDERAL				1,500		
CONFISCATIONS REVENUE TOTAL		0	0		41,500	42,040	1,000
INTEREST INCOME							
361000	INTEREST REVENUE	200	700	649	500	1,047	100
INTEREST INCOME TOTAL		200	700	649	500	1,047	100
MISCELLANEOUS REVENUE							
389001	OTHER REVENUE	1,000	5,000	5			
INTEREST INCOME TOTAL		1,000	5,000	5	0	0	0
TOTAL REVENUES/OTHER SOURCES		1,200	5,700	654	42,000	43,087	1,100
	CONFISCATIONS				CURRENT		PROPOSED
		2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-17
	<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
	EXPENDITURES						
DEPARTMENT 3290							
CONTRACTUAL SERVICES							
523500	FED CONF FORF TRAVEL		500	1,564	1,000		
523850	CONTRACTUAL SERVICES	100					
CONTRACTUAL SERVICES TOTAL		100	500	1,564	1,000	0	0
SUPPLIES & MATERIAL COSTS							
531100	SUPPLIES	1,100	200		4,000	3,745	1,100
SUPPLIES & MATERIAL COSTS TOTAL		1,100	200	0	4,000	3,745	1,100
CAPITAL OUTLAYS							
542200	CAPITAL OUTLAY EQUIPMENT				37,000	36,522	
549999	CAPITAL OUTLAY UNDER CAP LIMIT		5,000				
CAPITAL OUTLAYS TOTAL		0	5,000	0	37,000	36,522	0
TOTAL EXPENDITURES CONFISCATIONS		1,200	5,700	1,564	42,000	40,267	1,100
Revenues over (under) Expenditures		0	0	(910)	0	2,820	0

SPLOST

A special-purpose local-option sales tax (SPLOST) is a financing method for funding capital outlay projects in Georgia. It is an optional 1% sales tax levied by any county for the purpose of funding the building of parks, schools, roads, and other public facilities. The revenue generated cannot be used towards operating expenses or most maintenance projects. Cities within a county reach an agreement

REVENUE

2013 SPLOST – Revenue received monthly from Walton County.

FUND BALANCE – Revenue used from reserves to complete the projects listed.

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

EXPENSE

FIRE STATION– Expenses for the new fire station located on Willow Springs Road.

DOWNTOWN SIDEWALK PROJECT

ALCOVA ROUNDABOUT W/SIDEWALK

	SPLOST				CURRENT		PROPOSED
		2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-17
	<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
	REVENUES/OTHER SOURCES						
337100	SPLOST 2007						
337101	SPLOST REVENUE BRIDGE						
337102	SPLOST 2013	70,000	495,000	505,017	492,000	378,123	508,000
	SPLOST REVENUE TOTAL	70,000	495,000	505,017	492,000	378,123	508,000
	TRANSFERS IN						
391201	FUND BALANCE	0			994,000	861,982	
	TRANSFERS IN TOTAL	0	0	0	994,000	861,982	0
	INTEREST INCOME						
361000	INTEREST REVENUE		5,000	13,858		9,367	1,000
	INTEREST INCOME TOTAL	0	5,000	13,858	0	9,367	1,000
	MISCELLANEOUS REVENUE						
389001	OTHER REVENUE					0	
	TOTAL REVENUES/OTHER SOURCES	70,000	500,000	518,875	1,486,000	1,249,472	509,000
	SPLOST				CURRENT		PROPOSED
		2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-17
	<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
	EXPENDITURES						
	DEPARTMENT 4980 SPLOST 2013						
	CONTRACTUAL SERVICES						
523600	SPLOST 2013 DUES & FEES	1,000	5,000	150		0	
	CONTRACTUAL SERVICES TOTAL	1,000	5,000	150	0	0	0
	CAPITAL OUTLAYS						
521203	2013 SPLOST ADF LIFT STATIO	16,000	300,000	10,050	360,000	277,225	
521204	2013 SPLOST WILLOW SPRINGS		75,000	74,343			
521205	2013 SPLOST CITY HALL DETENTION POND		95,000	94,829			
521206	2013 SPLOST SIDEWALK W HIC	0	25,000	11,285	250,000	264,256	
521207	INDUSTRIAL WATER METERS					42,743	
521208	2013 SPLOST FIRE STATION			33,464	800,000	641,485	238,883
521209	2 POLICE VEHICLES				76,000		0
521210	DOWNTOWN SIDEWALK PROJECT					22,353	44,074
	ALCOVY ROUNDABOUT W/ SIDEWALK					1,410	100,000
	MARCO ESTATES PLAYGROUND						30,000
549999	UNDER CAPITALIZATION LIMIT	3,000					
	CAPITAL OUTLAYS TOTAL	19,000	495,000	223,970	1,486,000	1,249,472	412,957
	FUND BALANCE						96,043
612002	TRANSFER OUT TO GF	50,000					
	TOTAL EXPENDITURES SPLOST	70,000	500,000	224,120	1,486,000	1,249,472	509,000
	Revenues over (under) Expenditures	0	0	294,754	0	0	0

Revenue Water and Sewer

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

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

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

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

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

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

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

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

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

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

WATER CHARGES – These are the charges for water supplied to our customers based on water rates set by the City Council on an annual basis. As of April 1, 2016, we have 1847 active water customers. This budget recommends a zero increase in rates.

SEWER CHARGES – These are the charges for wastewater collected based on sewer charges set by the City Council on an annual basis. As of April 1, 2016 we have 1364 active sewer customers. This budget recommends a zero increase in rates.

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

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

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

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

					CURRENT		PROPOSED
	WATER & SEWER	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
	Account / Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
REVENUES/OTHER SOURCES		-----	-----	-----	-----	-----	
GRANTS & OTHER SOURCES							
331351	CDBG REVENUE						
335103	STAG GRANT INCOME						
335104	EDA/ARRA GRANT REVENUE	0					
GRANTS & OTHER SOURCES TOTAL				0	0	0	0
CHARGES FOR SERVICES							
344212	CAPACITY RECOVERY CHARGE-WA	2,000	18,000	14,250	13,000	44,000	60,000
344214	CAPACITY RECOVERY CHARGE-SEWER		13,500	18,750	12,001	38,250	50,000
344220	WATER TAP FEES	300	6,730	3,300	3,000	6,900	6,000
344221	SEWER TAP FEES		2,250				0
344222	HYDRANT HOOK UP CHARGE		300	450	500	520	500
344223	PLANT HOOK UP CHARGE			50			
344290	PENALTIES	73,548	76,657	82,841	75,000	65,980	75,000
349300	BAD CHECK FEE	2,212	2,004	1,476	1,500	775	1,500
CHARGES FOR SERVICES TOTAL		78,060	119,441	121,117	105,001	156,425	193,000
INTEREST INCOME							
361000	INTEREST REVENUE	11,075	10,347	10,819	9,000	12,703	0
INTEREST INCOME TOTAL		11,075	10,347	10,819	9,000	12,703	0
Utility Revenues		-----	-----	-----	-----	-----	
344210	WATER CHARGES	1,155,298	1,127,952	1,322,299	1,426,559	1,240,086	1,437,878
344255	SEWER CHARGES	793,065	777,261	858,067	870,742	752,744	908,828
344256	SEWER SURCHARGE	20					
344257	SEWER CCR	29,023	28,045	28,046	23,164	19,295	23,164
Utility Revenues Totals		1,977,407	1,933,258	2,208,412	2,320,465	2,012,125	2,369,870
Miscellaneous Revenue							
389001	OTHER REVENUE	24,507	350	1,756	1,400	1,101	1,400
389006	BAD DEBT COLLECTION			6,517		158	
389010	GAIN/LOSS ON SALE OF ASSETS	5,000					
Miscellaneous Revenue Totals		29,506	350	8,273	1,400	1,259	1,400
Transfers In							
391203	TRANSFER IN FROM GAS		84,975	170,670			
391205	LOAN FROM GAS				-		
391205	TRANSFER IN FROM DDA	51					
Transfers In TOTAL		51	84,975	170,670	0	0	
393100	2015 BOND PROCEEDS					493,575	
TOTAL REVENUES/OTHER SOURCES		2,096,100	2,148,371	2,519,291	2,435,866	2,676,088	2,564,270

WASTEWATER TREATMENT PLANT

Employee Positions by Department	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
Wastewater Treatment Plant					
Wastewater Plant Superintendent	1	1	1	1	1
Wastewater Plant Operator	1.5	1.5	1.5	1.5	1.5
Wastewater Plant Trainee	1	1	1	1	1
Wastewater Plant Mechanic	0	0	1	1	0
Total Employees	3.5	3.5	4.5	4.5	3.5



Accomplishments and Objectives

Wastewater Treatment Plant and Sewer Collection and Disposal

Fiscal Year 2015-16 Accomplishments

A watershed assessment plan was developed and approved by the GA EPD.

The ADF pump station was replaced, providing improved capacity and reliable service to the industrial area.

Significant maintenance was accomplished at the Jersey Road lift station and the Carver Drive lift station to replace suction lines and worn service pipes to improve station functionality.

Segments of the sanitary sewer system were TV'd to identify failed pipe segments, root intrusion, and inflow and infiltration sources.

A plan for addressing severe sanitary sewer flow volume increases during rain events was developed. Significant funding for these corrective activities is included in the adopted Capital Improvement Plan.

Objectives for Fiscal Year 2016-17

Update mapping and develop a GIS layer of the sanitary sewer system. This data will be used to model the sewer system.

Complete a master plan for the elimination of pump stations through consolidating upstream sewer sheds as downstream pump stations are replaced.

Investigate regional wastewater treatment options to replacing the City wastewater treatment plant at its current location to plan for future City wastewater treatment needs.

Implement flow measurement through pump station records and flow monitoring to prioritize sewer sheds for infiltration abatement.

Implement capital improvement projects to line sewers and replace manholes in critical areas to reduce mitigate inflow and infiltration in the sewer system.

SEWER COLLECTION AND DISPOSAL

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

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

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

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

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

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

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

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

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

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

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

WATERSHED ASSESSMENT PROGRAM – During the year the City will be required to develop a Watershed Assessment Program as part of our on-going operation of wastewater and storm drainage collection and disposal. J&T Environmental also does the Watershed Assessment testing / reporting.

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

REPAIRS AND MAINTENANCE EQUIPMENT – Any fee accrued as a result of breakdown or routine maintenance of equipment. Could also be for replacement parts if deemed cheaper to replace than repair.

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

CELL PHONES – Cell phone for supervisor & lead operator.

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

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

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

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

					CURRENT		PROPOSED
	WATER & SEWER	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
	<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
EXPENDITURES		-----	-----	-----	-----	-----	
Dept4330 SEWAGE COLLECTION & DISPOSAL							
Personnel Costs							
511100	REGULAR SALARIES	131,431	130,338	126,129	165,000	108,862	130,330
512100	GROUP INSURANCE	19,842	18,108	16,289	30,000	17,803	28,400
512200	SOCIAL SECURITY	8,044	8,141	7,551	11,000	6,594	8,100
512300	MEDICARE	1,881	1,904	1,766	2,600	1,542	1,950
512400	RETIREMENT CONTRIBUTIONS	8,569	4,076	7,990	7,500	5,809	6,400
512700	WORKERS' COMPENSATION	2,423	2,672	2,307	2,352	2,677	2,700
Personnel Costs TOTAL		172,191	165,239	162,032	218,452	143,287	177,880
Contractual Services							
521202	Audit	8,000	8,000	1,702	9,000	9,000	9,000
521203	Engineering	16,099	16,690	27,794	25,000	14,945	24,000
521204	INDUSTRIAL PRE-TREATMENT	9,575	35,440	8,957	10,000	5,473	9,000
521205	Watershed Assessment Program				30,000	0	0
521302	SOFTWARE/HARDWARE SUPPORT					421	1,700
522110	Disposal	22,914	23,140	24,977	25,000	17,184	25,000
522140	LAWNCARE		550				
522202	Repairs and Maintenance - Equipment	52,360	57,741	47,553	100,000	58,263	85,000
523100	INSURANCE OTHER THAN EMPLOYEE	14,119	14,162	13,886	13,930		21,545
523201	TELEPHONE	2,328	2,650	3,677	3,500	3,065	3,500
523204	CELL PHONES	835	771	670	1,300	968	1,300
523300	ADVERTISING	524		172	500	160	500
523600	DUES AND FEES	585	117	643	1,000	162	1,000
523700	EDUCATION AND TRAINING	1,555	1,372	18	4,000	155	4,000
523851	CONTRACT LABOR	0			12,000	21	10,000
Contractual Services TOTAL		128,893	160,632	130,048	235,230	109,816	195,545

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

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

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

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

UNIFORMS – Cost to supply uniforms in department

CIP – Wastewater Map & Model & TV \$100,000, I&I repairs 0 Manholes and Lines \$85,236.

SEWERAGE COLLECTION DEBT SERVICE – Principal and Interest for

- **2010 Bonds.** \$1,900,00
 - Consolidated three GEFA loans and extended water and sewer to General Mills
- **2015 Bonds** \$4,530,000
 - Consolidated two GEFA loans and provided \$465,000 in new money for water projects.

					CURRENT		PROPOSED
	WATER & SEWER	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
	<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
				-----	-----	-----	
Supplies & Material Costs							
523202	POSTAGE	409	357	1,558	1,000		1,000
531100	GENERAL SUPPLIES AND MATERIAL	12,226	22,116	24,196	30,000	17,476	30,000
531230	ELECTRICITY	108,193	112,493	124,581	110,000	96,635	120,000
531270	GASOLINE/DIESEL	5,792	5,009	4,470	5,000	3,335	5,000
531700	OTHER SUPPLIES	258	970		1,000		1,000
531701	UNIFORMS	924	582	1,028	1,200	1,364	1,200
Supplies & Material Costs TOTAL		127,802	141,527	155,834	148,200	118,809	158,200
Capital Outlays							
541400	CAPITAL OUTLAY - INFRASTRUCTURE	0					
542102	FUTURE CAPITAL	0					
	CIP				0		185,236
Capital Outlays TOTAL		0	0	0	0	0	185,236
Debt Service		-----	-----	-----	-----	-----	-----
581306	PRIN JDA GEFA LOAN	585			2,641	2,640	2,896
581307	PRIN GEFA 2004L45WQ	0			145,259	65,387	0
581310	PRIN 2015 BONDS						55,000
582301	INTEREST - GEFA 84-023-WJ (2015)	(477)					0
582306	INT JDA GEFA LOAN	1,625	1,193	1,078	988	988	732
582307	INT GEFA 2004L45WQ	119,616	114,278	109,019	103,061	58,773	0
	2015 BONDS					12,161	82,600
582309	2010 BONDS	43,425	43,425	43,425	43,425	43,425	43,425
Debt Service TOTAL		164,774	158,895	153,522	295,374	183,373	184,653
574000	BAD DEBTS						
579000	CONTINGENCY						
FINES							
571001	EPD - FINES	22,715				750	
FINES TOTAL		22,715	0	0	0	750	0
SEWAGE COLLECTION & DISPOSAL TOTALS		616,376	626,294	601,435	897,256	556,035	901,514

WATER TREATMENT PLANT AND WATER DISTRIBUTION

Employee Positions by Department	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
Water Treatment Plant					
Water Plant Superintendent	0	1	1	1	1
Senior Water Plant Operator	0	1	1	1	1
Water Plant Operator	0	1	1	1	1
Water Plant Operator Trainee	0	1	1	1	1
Total Employees	0	4	4	4	4
Water Distribution					
Senior Water Distribution Technician	1	1	1	1	1
Water Distribution Technician	1	1	1	1	1
Meter Reader	0.5	0.5	0.5	0.5	0.5
Total Employees	2.5	2.5	2.5	2.5	2.5



Accomplishments and Objectives

Water Treatment Plant and Water Distribution System

Fiscal Year 2015-16 Accomplishments

Correction of Sanitary Survey deficiencies identified in the last Plant inspection is underway.

The 2015 Water Audit was completed and submitted and a Water Loss Mitigation plan has been developed. The Consumer Confidence Report (CCR) for 2015 was completed and reflected compliance of City water with regulations. The report was advertised and is available on the City website.

Significant plant equipment maintenance was initiated this year and will continue.

New SCADA equipment was installed on one water tank which allows remote and web based monitoring.

Water meters have been replaced at a portion of the large industrial customers to improve accuracy of water use metering.

Objectives for Fiscal Year 2016-17

A water treatment plant rehabilitation plan will be developed to define the scope of work necessary to address major maintenance items that are constraining the plant output and which do not meet current safety or regulatory standards. Identified elements include but are not limited to replacement of the elevator, replacement of the facility roof, rebuild or replacement of pump motors and flocculators.

Altitude valves will be repaired or replaced on each water tank and SCADA equipment installed which enables remote and web based level monitoring.

A GEFA loan will be applied for to fund these corrections as planned in the Capital Improvement Plan, and work will be initiated accordingly.

Increasing the water treatment plant output to its rated production of 1 million gallons per day and increasing water levels in the City water tanks will improve pressures throughout the system.

Complete replacement of Industrial water meters to improve accuracy of flow metering.

Update mapping and develop a GIS layer of the water system. This data will be used to model the water distribution system.

Complete a master plan for the elimination of parallel lines through interconnecting water lines and transferring services to the newer, larger water mains.

Investigate regional water treatment options to plan for future City drinking water needs.

Construct a water line connection as provided for in the 2015 Bond to improve fire flow and water pressures in the downtown area between E. Hightower and Clay Street.

WATER TREATMENT PLANT

The Water Plant Division of the Public Works Department is responsible for collecting and processing excellent quality water in sufficient quantities to the citizens and industries within the City's water distribution area according rules and procedures stated in state and federal law

SALARIES – Salaries for Water Plant Supervisor and three operators are budgeted here.

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

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

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

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

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

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

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

REPAIRS & MAINTENANCE WATER – Included in this account are: back-up motors for lime feeders, Chlorine regulation rebuilding, filter and seed basin valve maintenance and other plumbing and electrical systems maintenance as well as the cost to maintain the Water Plant vehicle.

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

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

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

TELEPHONE – Two Landlines at the water Plant.

CELL PHONES – Yearly cost for Cell phone use.

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

EDUCATION AND TRAINING – Training for four operators.

CONTRACT LABOR – N/A

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

ELECTRICITY – Costs for Electricity for the Water Plant

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

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

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

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

CAPITAL EXPENSE – Replace roof and insulation \$70,000, Water Plant Evaluation and CIP Plan \$30,000, \$100,000 GEFA debt service for Replacing Filter Media & Beds and Water Plant Controls

					CURRENT		PROPOSED
	WATER & SEWER	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
	Account / Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
Dept4430 WATER TREATMENT DEPARTMENT							
Personnel Costs							
511100	REGULAR SALARIES		155,385	162,556	164,000	139,109	167,500
512100	GROUP INSURANCE		22,111	26,299	30,000	21,619	38,000
512200	SOCIAL SECURITY		9,117	9,313	11,000	8,005	11,000
512300	MEDICARE		2,132	2,178	2,500	1,872	2,550
512400	RETIREMENT CONTRIBUTIONS		5,845	8,403	7,500	6,092	8,200
512700	WORKERS' COMPENSATION		1,500	5,168	8,068	24,056	24,000
Personnel Costs TOTAL		0	196,090	213,917	223,068	200,752	251,250
Contractual Services							
521202	AUDIT	5,000	5,000	6,000	6,000	6,000	6,000
521203	ENGINEERING	3,011		4,860	4,000	1,953	1,953
521302	SOFTWARE/HARDWARE SUPPORT					421	1,700
522140	LAWNCARE		660				
522201	REPAIRS AND MAINTENANCE - WAT	31,129	7,907	9,049	10,000	4,352	10,000
522202	REPAIRS AND MAINTENANCE -EQUI	5,799	11,234	17,888	20,000	30,137	20,000
522204	REPAIRS AND MAINTENANCE - TANI	54,128	27,064	54,825	60,000	54,825	60,000
523100	INSURANCE OTHER THAN EMPLOYE	5,486	11,333	11,391	10,730		22,743
523201	TELEPHONE	2,613	2,642	2,009	2,000	1,817	2,000
523204	CELL PHONES	0	480	480	700	280	700
523600	DUES AND FEES	50	447	796	7,400	7,732	7,400
523700	EDUCATION & TRAINING			7,735	1,000	473	1,000
523851	CONTRACT LABOR (Southwest Water	280,800		3,320	0		0
523850	CONTRACTUAL SERVICES					4,321	
Contractual Services TOTAL		388,016	66,767	118,353	121,830	112,311	133,496
Supplies & Material Costs							
531100	GENERAL SUPPLIES AND MATERIAL	113,506	106,813	99,966	92,600	77,661	92,600
531230	ELECTRICITY	38,646	39,859	40,341	44,000	29,286	44,000
531270	GASOLINE		4,206	4,330	5,000	1,955	5,000
531510	WATER PURCHASED FOR RESALE	31,951	27,686	31,029	28,000	26,187	32,528
531700	OTHER SUPPLIES	0	774	1,180	1,000	1,056	1,000
531701	UNIFORMS		606		500	180	500
Supplies & Material Costs TOTAL		184,103	179,944	176,847	171,100	136,324	175,628
Capital Outlays							
	CAPITAL OUTLAY CHEMICAL FEEDER PAD				40,000		
	CAPITAL OUTLAY - EQUIPMENT	0		6,080	0		
	CIP						200,000
Capital Outlays TOTAL		0	0	6,080	40,000	0	200,000
Debt Service							
574000	BAD DEBTS	13,300	25,612				
582301	LEASE INT - CHEMICALFEEDERS	946	491	(44)			
Debt Service TOTAL		14,246	26,103	(44)	0	0	
WATER TREATMENT TOTALS		586,365	468,904	515,152	555,998	449,386	760,374

WATER DISTRIBUTION

The Water Plan Division of the Public Works Department is responsible for collecting and processing excellent quality water in sufficient quantities to the citizens and industries within the City's water distribution area according rules and procedures stated in state and federal law

SALARIES – Salaries for a portion of the Meter Reader, a Senior Water Distribution Technician, and a Water Distribution Technician.

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

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

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

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

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

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

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

ENGINEERING – Costs associated with the replacement of parts of the system or new water lines and costs for rate analysis..

REPAIRS & MAINTENANCE EQUIPMENT – This is for repairs of vehicles, tractors, water meters, and other related equipment and their maintenance.

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

TELEPHONE – This is Water Department share of phones

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

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

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

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

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

GASOLINE/DIESEL – Costs for fuel for department vehicles.

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

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

					CURRENT		PROPOSED
	WATER & SEWER	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
	<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
Dept4440 WATER DISTRIBUTION		-----	-----	-----	-----	-----	-----
Personnel Costs							
511100	SALARY REGULAR	107,177	105,830	105,719	104,000	88,435	107,500
512100	GROUP INSURANCE	19,091	15,314	16,434	19,000	14,829	24,000
512200	SOCIAL SECURITY	6,718	6,469	6,131	6,500	5,223	6,700
512300	MEDICARE	1,568	1,513	1,434	1,600	1,222	1,600
512400	RETIREMENT CONTRIBUTIONS	6,910	4,403	5,097	4,600	3,731	5,200
512700	WORKERS' COMPENSATION	6,877	5,400	6,381	4,034	5,930	6,000
Personnel Costs TOTAL		148,340	138,928	141,196	139,734	119,370	151,000
Contractual Services							
521202	AUDIT	5,000	5,000	6,000	6,000	6,000	6,000
521203	ENGINEERING	9,838	6,767	18,852	7,000	6,470	5,000
521302	SOFTWARE/HARDWARE SUPPORT					421	1,700
522202	REPAIRS AND MAINTENANCE - EQU	6,480	4,409	28,936	10,000	3,241	7,000
523100	INSURANCE OTHER THAN EMPLOYE	11,194	14,659	16,892	20,000		7,089
523201	TELEPHONE		1,061	1,671	1,500	1,595	1,500
523204	CELL PHONES	1,267	991	978	1,100	967	1,100
523600	DUES AND FEES	2,505	1,712	8,516	4,000	3,139	2,500
523700	EDUCATION AND TRAINING	1,018	1,282	1,251	1,000	831	1,000
823850	CONTRACTUAL SERVICES					14	
523851	CONTRACT LABOR	11,619	1,762	3,945	5,000	37,243	10,000
Contractual Services TOTAL		48,920	37,642	87,040	55,600	59,921	42,889
Supplies & Material Costs							
531100	GENERAL SUPPLIES AND MATERIA	33,875	87,152	67,986	39,400	83,341	40,000
531270	GASOLINE/DIESEL	10,921	8,510	7,269	8,000	4,527	7,000
531600	EQUIPMENT LESS THAN \$500.00	0		86	500	99	500
531700	OTHER SUPPLIES	1,891	3,133	3,001	600	182	0
531701	UNIFORMS	1,248	1,825	1,921	1,500	1,469	1,500
Supplies & Material Costs TOTAL		47,935	100,619	80,264	50,000	89,618	49,000

CIP – 1/3 of cost for Financial and Utility Billing Software \$50,000, City Utility Relocation for CSX Bridge \$100,000, Water System Map & Model \$50,000 and Replace Panel at Baxalta Water PS \$28,000.

WATER DISTRIBUTION DEBT SERVICE – Principal and Interest for

- **2010 Bonds.** \$1,900,00
 - Consolidated three GEFA loans and extended water and sewer to General Mills
- **2015 Bonds** \$4,530,000
 - Consolidated two GEFA loans and provided \$465,000 in new money for water projects.

TRANSFERS – Transfer to General Fund to cover costs associated with the Water Fund but paid out of the General Fund.

					CURRENT		PROPOSED
	WATER & SEWER	2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-2017
	<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
Capital Outlays							
541400	CAPITAL OUTLAY UTILITY BYPASS			20,417	10,000		0
	CAPITAL OUTLAY - INFRASTRUCTURE				25,000		0
542103	FUTURE CAPITAL	0					
	CIP						228,000
542200	CAPITAL OUTLAY - NEW INDUSTRIAL METERS				SPLOST		
Capital Outlays TOTAL		0	0	20,417	35,000	0	228,000
Debt Service							
581307	LEASE PRIN GEFA 2004L07WS				113,342	56,091	
581310	PRIN 2015 BONDS						55,000
582307	LEASE INT GEFA 2004L07WS	80,255	76,420	72,311	68,528	34,844	
	INT 2015 BONDS					12,161	82,600
	INT 2010 BONDS	43,425	43,425	43,425	43,425	43,425	43,425
Debt Service TOTAL		123,680	119,845	115,736	225,295	146,520	181,025
WATER DISTRIBUTION TOTALS		368,875	397,035	444,653	505,629	415,430	651,914
Dept9000 OTHER FINANCING USES							
Contingency						0	
561000	DEPRECIATION	385,347	387,197	382,310			
563000	AMORTIZE BOND DISCOUNT	1,860	1,860	1,860			
579000	CONTINGENCY				126,975		50,468
Contingency TOTAL		387,207	389,057	384,170	126,975	0	50,468
616001	TRANSFER TO SINKING FUND (BOND REPAY)				25,008		
	TRANSFER TO GENERAL FUND	285,077	300,000	325,000	325,000	270,833	200,000
	REPAY LOAN TO GAS				0		
OTHER FINANCING USES TOTAL		672,284	689,057	709,170	476,983	270,833	250,468
574000	john difference						
TOTAL WATER SEWER EXPENDITURES		2,243,900	2,181,290	2,270,411	2,435,866	1,691,684	2,564,270
Revenues over (under) Expenditures		(147,800)	(32,919)	248,879	0	984,404	0

GAS DEPARTMENT

Employee Positions by Department	FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
Gas Operations					
Utilities Director	1	1	1	1	1
Gas Supervisor	1	1	1	1	1
Gas Distrubtion Technician	2	2	2	2	2
Meter Reader	0.5	0.5	0.5	0.5	0.5
Total Employees	4.5	4.5	4.5	4.5	4.5



Accomplishments and Objectives

Gas Distribution System

Fiscal Year 2015-16 Accomplishments

A gas main was extended down 278 and across I 20 to the Stanton Springs development. The City of Social Circle, in partnership with Madison and Covington, together provide gas to this area which is the site of Baxalta Shires.

Objectives for Fiscal Year 2016-17

An aged F250 truck and Mini Excavator will be replaced this year as maintenance costs on these have increased significantly and reliability is diminished.

Gas system relocations necessary for the CSX bridge replacement project will be accomplished in conjunction with that GDOT project.

Revenue Gas

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

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

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

GAS CHARGES – These are the charges for natural gas supplied to our customers based on gas rates set by the City Council on an annual basis. As of April 1, 2016, we have 1167 active gas customers. This budget recommends a zero increase gas rates effective July 1, 2016.

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

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

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

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

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

	GAS FUND				CURRENT		PROPOSED
		2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-17
	<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
REVENUES/OTHER SOURCES							
CHARGES FOR SERVICES							
	344420 TAP FEES -GAS	225	400	1,330	600	875	600
	CHARGES FOR SERVICES TOTAL	225	400	1,330	600	875	600
INTEREST INCOME							
	361000 INTEREST INCOME	51,285	38,365	32,002	33,000	27,131	0
	INTEREST INCOME TOTAL	51,285	38,365	32,002	33,000	27,131	0
Utility Revenues							
	344410 GAS CHARGES	2,739,929	3,368,952	3,083,272	2,812,291	2,268,260	3,118,367
	344419 SALES TAX COLLECTED	1,763	1,530	1,552	1,500	1,115	1,500
	344490 PENALTIES -gas	27,365	34,631	46,562	20,000	16,342	20,000
	389002						
	Utility Revenues TOTAL	2,769,057	3,405,113	3,131,386	2,833,791	2,285,716	3,139,867
Miscellaneous Revenue							
	389001 OTHER REVENUE	4,227	1,121	398		3,163	
	389003 TRANSCO REFUNDS	83,822	108,641	88,806	85,000	78,496	85,000
	389004 ON BILL FINANCING ADMIN CHG	9	108	90	90	33	
	389005 CUSTOMER INSTALL CHARGE	1,280	1,920	1,920	1,500	1,600	1,500
	389006 BAD DEBT COLLECTION			5,786			
	389010 GAIN/LOSS ON SALE OF ASSET	8,521					
	389999 OVER (SHORT) ACCOUNT	275	526	75		(279)	
	Miscellaneous Revenue TOTAL	98,134	112,316	97,075	86,590	83,014	86,500
	TOTAL REVENUES/OTHER SOURCES	2,918,701	3,556,194	3,261,794	2,953,981	2,396,736	3,226,967

GAS OPERATIONS

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

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

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

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

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

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

RETIREMENT – The City of Social Circle pays 100% of the premium for a defined benefit retirement plan for each employee referenced above.

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

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

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

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

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

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

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

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

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

DUES AND FEES – CSX Annual fee for pipeline crossing

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

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

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

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

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

GASOLINE/DIESEL – Costs for fuel for department vehicles.

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

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

UNIFORMS – Yearly Costs for supplying new uniforms for four employees

	<u>GAS FUND</u>				CURRENT		PROPOSED
		2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-17
	Account / Description	Actual	Actual	Actual	Amended Budget	YTD	Budget
EXPENDITURES							
Dept4700 GAS							
Personnel Costs							
511100	SALARY REGULAR (GAS)	180,097	187,794		187,000	165,598	192,850
512100	GROUP INSURANCE	23,182	27,557		32,000	20,603	42,600
512200	SOCIAL SECURITY	11,137	11,067		12,500	9,851	12,500
512300	MEDICARE	2,608	2,588		3,200	2,304	3,300
512400	RETIREMENT CONTRIBUTIONS	13,034	6,322		8,700	7,123	9,600
512700	WORKERS' COMPENSATION	2,881	4,091		4,889	5,755	6,000
Personnel Costs TOTAL		232,939	239,420	0	248,289	211,233	266,850
Contractual Services							
521202	AUDIT	27,000	33,000		35,000	35,000	38,000
521203	ENGINEERING	7,419	14,701		5,000	2,839	5,000
521302	SOFTWARE/HARDWARE SUPPORT					421	1,700
522201	REPAIR AND MAINTENANCE - E	611	325		1,000	217	1,000
522202	REPAIRS & MAINT.-EQUIPMENT	11,726	20,215		14,000	10,426	7,000
523100	INSURANCE OTHER THAN EMP	13,122	6,226		7,600		10,745
523201	TELEPHONE	837	1,367		1,500	1,595	1,500
523202	POSTAGE	12,852	14,245		12,000	11,728	13,000
523204	CELL PHONES	1,787	1,880		1,500	1,710	1,500
523300	ADVERTISING	360	202		500	45	300
523500	TRAVEL	890	317		1,000	1,826	1,500
523600	DUES & FEES	9,210	10,008		6,000	1,210	4,000
523700	EDUCATION AND TRAINING	1,558	1,171		500	315	500
523840	PUBLIC AWARENESS				10,000		9,000
523850	CONTRACTUAL SERVICES					34	
523851	CONTRACT LABOR	154,916	18,138		20,000	25,232	20,000
Contractual Services TOTAL		242,288	121,793	0	115,600	92,598	114,745
Supplies & Material Costs							
531100	GENERAL SUPPLIES AND MAT	77,228	34,018		40,000	41,357	40,000
531200	ELECTRICITY	1,159	1,111		1,500	1,014	1,500
531270	GASOLINE/DIESEL	12,605	15,712		10,000	5,680	7,000
531520	GAS PURCHASED FOR RESALE	1,662,738	2,093,242		1,480,463	1,343,478	1,711,445
531600	SMALL EQUIPMENT (<\$500)	0	1,819		500		500
531700	OTHER SUPPLIES	1,613	1,901		2,000	190	1,500
531701	UNIFORMS	3,129	3,243		2,000	1,914	2,000
Supplies & Material Costs TOTAL		1,758,472	2,151,047	0	1,536,463	1,393,632	1,763,945

CIP – Gas relocations for CSX Project \$79,100, Replace Mini Excavator \$38,000 and 1/3 of the cost for replacement of the Financial and Utility Billing Software \$50,000.

TRANSFERS TO OTHER FUNDS – One transfer will be made from the Gas Fund to the General Fund in the amount of \$887,000.

	<u>GAS FUND</u>				CURRENT		PROPOSED
		<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>Apr-16</u>	<u>2016-17</u>
	<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
Capital Outlays							
541100	CAPITAL OUTLAY -NG FUELING						
541400	CAPITAL OUTLAY - BYPASS RELOCATE						
542100	CAPITAL OUTLAY - CM VEHICLE				25,000	27,388	
	GAS LINE HWY 11 BRIDGE				100,000		
	CIP	0					167,100
Capital Outlays TOTAL		0		0	125,000	27,388	167,100
Debt Service							
582203	INTEREST						
582204	INTEREST -	0					
Debt Service TOTAL		0		0	0	0	0
Contingency							
611002	TRANSFER TO WATER		84,975				
611003	TRANSFER TO GENERAL FUND	450,000	450,000		695,000	454,167	887,000
531524	GAS REBATES	400	400				
561000	DEPRECIATION	69,425	64,946				
574000	BAD DEBTS	7,896	9,974				
579000	CONTINGENCY	0			233,629		27,327
Contingency TOTAL		527,721	610,295	0	928,629	454,167	914,327
GAS DEPARTMENT EXPENDITURES TOT		2,761,420	3,122,554	0	2,953,981	2,179,018	3,226,967
Revenues over (under) Expenditures		157,281	433,640	3,261,794	0	217,718	0

Solid Waste Revenue

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

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

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

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

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

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

	SOLID WASTE				CURRENT		PROPOSED
		2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-17
	<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
	REVENUES/OTHER SOURCES						
	FRANCHISE FEES						
311720	GARBAGE FRANCHISE FEE	6,042	6,551	14,235	12,000	10,712	13,000
	TRANSFERS IN	6,042	6,551	14,235	12,000	10,712	13,000
391201	OPERATING TRANSFER IN GF	0					
	USE OF FUND BALANCE RESERVES				50,000		0
	TRANSFERS IN TOTAL	0	0	0	50,000	0	0
	CHARGES FOR SERVICES						
344110	GARBAGE COLLECTION CHARGE	263,463	264,415	285,165	285,000	240,263	285,000
344490	PENALTIES-TRASH	9,995	9,816	11,013	10,000	8,844	10,000
389001	OTHER REVENUE	(740)					
	CHARGES FOR SERVICES TOTAL	272,719	274,231	296,178	295,000	249,107	295,000
361000	INTEREST INCOME		6	6		4	
389006	BAD DEBT COLLECTION			3,203		73	
	TOTAL REVENUES/OTHER SOURCES	278,761	280,788	313,622	357,000	259,897	308,000

Solid Waste Expense

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

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

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

TRANSFER TO GENERAL FUND – These funds are used in the General Fund for community clean-up and road maintenance due to the heavy trucks on the streets and roads.

	SOLID WASTE				CURRENT		PROPOSED
		2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-17
	<u>Account / Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
	EXPENDITURES						
	DEPARTMENT 4520 SOLID WASTE AND RECYCLING						
	CONTRACTUAL SERVICES						
522110	DISPOSAL	243,941	242,664	235,198	244,000	175,256	245,000
522111	LANDFILL TRASH	4,694	4,831	6,865	6,000	5,896	6,000
523100	INSURANCE OTHER THAN EMPLOYEE						
	CONTRACTUAL SERVICES TOTAL	248,635	247,495	242,062	250,000	181,152	251,000
	OTHER COST						
561000	DEPRECIATION						
574000	BAD DEBTS	3,400	5,531				
611003	TRANSFER TO GF	0	25,000	50,000	107,000	89,167	57,000
	Contingency Total	3,400	30,531	50,000	107,000	89,167	57,000
	TOTAL EXPENDITURES SOLID WASTE	252,035	278,026	292,062	357,000	270,319	308,000
	Revenues over (under) Expenditures	26,726	2,762	21,560	0	(10,422)	0

STANTON TRUST

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

REVENUE

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

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

EXPENSE

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

STANTON TRUST					CURRENT		PROPOSED
		2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-17
<u>Account / Description</u>		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
REVENUES/OTHER SOURCES							
INTEREST INCOME							
361000	INTEREST REVENUE		0				
362000	SECURITIES	10,000	15,000	8,144	15,000		15,000
363000	UNREALIZED GAIN OR LOSS ON I		2,000	(4,131)	2,000		2,000
INTEREST INCOME TOTAL		10,000	17,000	4,013	17,000	0	17,000
Other Financing Sources							
611000	OPERATING TRANSFER OUT-GENER			(465)		0	
OTHER FINANCING SOURCES TOTAL		0	0	(465)	0	0	0
TOTAL REVENUES/OTHER SOURCES		10,000	17,000	3,549	17,000	0	17,000
STANTON TRUST				CURRENT	CURRENT		PROPOSED
		2012-2013	2013-2014	2014-2015	2015-2016	Apr-16	2016-17
<u>Account / Description</u>		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Amended Budget</u>	<u>YTD</u>	<u>Budget</u>
EXPENDITURES							
DEPARTMENT 6500							
CONTRACTUAL SERVICES							
523600	ADMINISTRATION FEES	10,000	17,000	10,350	17,000		17,000
583000	FISCAL AGENT'S FEES						
CONTRACTUAL SERVICES TOTAL		10,000	17,000	10,350	17,000	0	17,000
TOTAL EXPENDITURES STANTON TRUS		10,000	17,000	10,350	17,000	0	17,000
Revenues over (under) Expenditures		0	0	(6,801)	0	0	0

Employee Positions by Department		FY2013 Budget	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget
General Government						
	City Manager	1	1	1	1	1
	City Clerk	1	1	1	1	1
	Deputy City Clerk	1	1	1	1	1
	Municipal Court Clerk	1	1	1	1	1
	Customer Service Representatives	2	2	2	2	2
	Accounting /Payroll Technician	1	1	1	1	1
	Administrative Assistant	0	0	1	1	1
	Part Time Admin	0	0.5	0	0	0
Police Department						
	Chief	1	1	1	1	1
	Asst. Chief	0	1	1	0	0
	Lieutenant	0	0	0	1	1
	Sergeant	3	3	3	3	3
	Police Officer	6	8	9	9	9
	School Resource Officer	1	1	1	0	0
	Administrative Assistant	1	1	1	1	1
	Part Time	0.25	1	1	0	2
Fire Department						
	Chief	0	1	1	1	1
	Deputy Chief	0	0	0	1	1
	Lieutenant	1	1	1	3	3
	Sergeants	0	0	0	1	0
	Firefighter/Driver	5	6	7	5	4
	Firefighter/Driver Vacant	0	0	0	0	2
	Part Time Firefighter	1.5	0.5	0.05	5	5
	Paid Volunteers	10	10	10	10	10
Cemetery						
	Lead Maintenance Man	0	0	1	1	1
	Maintenance Worker	0	0	1	1	1
Street Department						
	Publics Works Supervisor	1	1	1	1	1
	Crew Leader	1	1	1	1	1
	Maintenance Worker	6	6	5	5	5
Transportation Department						
	Van Driver	1	1	1	1	1
	Part Time Van Driver	0.5	0.5	0.5	0.5	0.5
Mainstreet						
	Executive Director	1	1	1	1	1
Water Treatment Plant						
	Water Plant Superintendent	0	1	1	1	1
	Senior Water Plant Operator	0	1	1	1	1
	Water Plant Operator	0	1	1	1	1
	Water Plant Operator Trainee	0	1	1	1	1
Wastewater Treatment Plant						
	Wastewater Plant Superintendent	1	1	1	1	1
	Wastewater Plant Operator	1.5	1.5	1.5	1.5	1.5
	Wastewater Plant Trainee	1	1	1	1	1
	Wastewater Plant Mechanic	0	0	1	1	0
Water Distribution						
	Senior Water Distribution Technician	1	1	1	1	1
	Water Distribution Technician	1	1	1	1	1
	Meter Reader	0.5	0.5	0.5	0.5	0.5
Gas Operations						
	Utilities Director	1	1	1	1	1
	Gas Supervisor	1	1	1	1	1
	Gas Distrubtion Technician	2	2	2	2	2
	Meter Reader	0.5	0.5	0.5	0.5	0.5
	Total Employees	57.75	67	71.05	76	77

FY 2016-2017 DEBT SUMMARY

BALANCE

FUND	DEPT	DESCRIPTION	VENDOR	LEASE/LOAN DATE	LEASE/LOAN MATURITY	LEASE/LOAN AMOUNT	RATE	MONTHLY PAYMENT	QUARTERLY PAYMENT	SEMI ANNUAL PAYMENTS	ANNUAL PAYMENTS	PRIN PAY	INT PAY	OUTSTANDING 6/30/2017
GF	FIRE	2 2013 GUARDIAN PUMPERS	SUTPHEN	8/9/2013	9/16/2028	\$ 715,834.00	3.310%				\$ 61,315.49	\$ 40,153.14	\$ 21,162.35	\$ 599,192.82
WATER	SEWER	JDA	GEFA	7/1/2007	7/1/2022	\$ 54,416.08			\$ 906.94			\$ 2,765.13	\$ 862.63	\$ 16,812.74
WATER	SEWER	2010BONDS		3/2/2010	2/1/2032	\$ 1,930,000.00	4.500%			\$ 43,425.00	\$ -		\$ 86,850.00	\$ 1,930,000.00
WATER	SEWER	2015 BONDS		12/1/2015	2/1/2045	\$ 4,530,000.00	3.562%			\$ 275,200.00		\$ 110,000.00	\$ 165,200.00	\$ 4,420,000.00
								\$ -	\$ 906.94	\$ 318,625.00	\$ 61,315.49	\$ 152,918.27	\$ 274,074.98	\$ 6,966,005.56

Projected Unallocated Fund Balances

Fund Name	Financial Policy Non Expendable Reserves	Fund Balance FYE June 30, 2015	Amended Budget Revenue 2015-2016	Total Dollars Available	Amended Budget Expenditures 2015-2016	Amended Budget Project Expense	Projected non-committed Fund Balance 6/30/2016
General Fund	\$ 800,000.00	\$ 1,042,646.00	\$ 4,014,712.00	\$ 5,057,358.00	\$ 3,846,712.00	\$ 168,000.00	\$ 1,042,646.00
Water*	\$ 550,000.00	\$ 1,007,582.00	\$ 2,435,866.00	\$ 3,443,448.00	\$ 2,360,866.00	\$ 75,000.00	\$ 1,007,582.00
Gas	\$ 850,000.00	\$ 1,919,976.00	\$ 2,953,981.00	\$ 4,873,957.00	\$ 2,828,981.00	\$ 125,000.00	\$ 1,919,976.00
Solid Waste	\$ 10,000.00	\$ 50,012.00	\$ 357,000.00	\$ 407,012.00	\$ 357,000.00		\$ 50,012.00
Asset Replacement Fund		\$ -		\$ -			\$ -
	\$ 2,210,000.00	\$ 4,020,216.00	\$ 9,761,559.00	\$ 13,781,775.00	\$ 9,393,559.00	\$ 368,000.00	\$ 4,020,216.00

Fund Name	Financial Policy Non Expendable Reserves	Projected Fund Balance 7/1/2016	Projected Revenue 2016-2017	Total Dollars Available	Projected Expenditures 2016-2017	Committed Project Expense	Projected non-committed Fund Balance 6/30/2017
General Fund**	\$ 800,000.00	\$ 1,042,646.00	\$ 4,265,633.00	\$ 5,308,279.00	\$ 4,200,616.00	\$ 156,400.00	\$ 951,263.00
Water*	\$ 550,000.00	\$ 1,007,582.00	\$ 2,564,270.00	\$ 3,571,852.00	\$ 1,951,034.00	\$ 613,236.00	\$ 1,007,582.00
Gas	\$ 850,000.00	\$ 1,919,976.00	\$ 3,226,967.00	\$ 5,146,943.00	\$ 3,059,867.00	\$ 167,100.00	\$ 1,919,976.00
Solid Waste	\$ 10,000.00	\$ 50,012.00	\$ 308,000.00	\$ 358,012.00	\$ 308,000.00		\$ 50,012.00
Asset Replacement Fund		\$ -		\$ -			\$ -
	\$ 2,210,000.00	\$ 4,020,216.00	\$ 10,364,870.00	\$ 14,385,086.00	\$ 9,519,517.00	\$ 936,736.00	\$ 3,928,833.00

* Water and Sewer Fund Balance includes Cost Recovery Funds of \$479,544 which are for the purpose of funding new capacity.

** General Fund Use of \$91,383 in Fund Balance for Capital Projects is included in Approved FY2016-2017 Budget.

THE CITY OF SOCIAL CIRCLE SCHEDULE OF FEES

CITY TAXES

MILLAGE RATE	7.411 for 2015
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LICENSES AND PERMITS

BUSINESS LICENSE	\$100.00 + \$4.50 FOR EACH EMPLOYEE
YARD SALE PERMIT (four per year)	NO FEE
ASSEMBLY, PARADES & SP. EVENTS	\$10.00
SIGN/BANNER PERMITS	\$5.00
MONUMENTAL SIGN PERMIT	FEE SCHEDULE

ALCOHOL SALES PERMITS

RETAIL	
MALT BEVERAGE & WINE	\$500.00
RESTAURANT	
BEER & WINE POURING LICENSE	\$500.00
BEER, WINE & DISTILLED SPRITS	
POURING LICENSE	\$500.00

PLANNING AND DEVELOPMENT

BUILDING PERMITS	FEE SCHEDULE
ALL OTHER PERMITS	
(Electrical, plumbing, HAVC, <i>etc.</i>)	FEE SCHEDULE
PLANNING COMM. APPLICATION	\$150.00

COMPLAINCE LETTER/ADMIN FEE

NEW CONSTRUCTION	\$100.00
REMODEL & MISC.	\$50.00
ELECTRICIAL, HAVC, PLUMBING	\$25.00

PUBLIC SAFETY

GOLF CART FEE	\$12.00 (5 years)
CRIMINAL HISTORY	\$20.00
ALCOHOL SERVING PERMIT	\$20.00
ACCIDENT REPORTS	\$3.00

PUBLIC UTILITIES

WATER RATE (Inside City Limits)	0 – 2,000 gallons \$19.90 Each additional 1,000 gallons \$9.75
WATER RATE (Outside City Limits)	0 – 2,000 gallons \$29.85 Each additional 1,000 gallons \$14.62
SEWER RATE (Inside City Limits)	0 – 2,000 gallons \$19.40 Each additional 1,000 gallons \$7.99
SEWER RATE (Outside City Limits)	0 – 2,000 gallons \$29.15 Each additional 1,000 gallons \$11.99
SANITATION FEE	\$15.00
SENIORS DISCOUNT W/APPLICATION	\$13.00
TRASH OVERFLOW	\$35.00 per load
LIMBS AND LEAVES OVERFLOW	\$35.00 per load
GAS DEPOSIT	\$200.00
GAS RECONNECT FEE	\$20.00
WATER DEPOSIT	\$50.00
WATER RECONNECT FEE	\$20.00
WATER TAP	\$300.00
IRRIGATION METER TAP	\$300.00
GAS TAP	\$200.00
(Can zero out with 3 gas appliances)	
WATER CRC FEE	\$4000.00 (<u>REDUCED TO \$3000.00</u>) Reduced June 21, 2016 until Jan. 31, 2017 (SUBJECT TO CHANGE PER MAYOR AND COUNCIL)
SEWER CRC FEE	\$4500.00 (<u>REDUCED TO \$3375.00</u>) Reduced June 21, 2016 until Jan 31, 2017 (SUBJECT TO CHANGE PER MAYOR AND COUNCIL)
SEWER TAP	<u>PLEASE REFER TO CITY ORDINANCE</u>
PORTABLE WATER METER DEPOSIT	\$1200.00
HYDRANT HOOK-UP FEE	\$100.00
(Water usage rate same as inside city rate)	

TANKER W/BACK-FLOW
PLANT HOOKUP FEE \$50.00
(Water usage rate same as inside city rate)

MISC. FEES

CREDIT CARD CONVIENCE FEE \$3.95
CREDIT CARD FEE PROPERTY TAXES 2.49% of the total amount due
FAX \$2.50
COPIES \$0.25 EACH COPY
LARGE MAP COPIES \$50.00 EACH
MEDIUM MAP COPIES \$35.00 EACH
RETURN CHECK FEE \$25.00

CEMETERY

CEMETERY LOTS \$2000.00 (LIVING OUTSIDE CITY LIMITS)

\$800.00 (LIVING INSIDE CITY LIMITS)

CREMORIUM SPACES \$1750.00
(PER NICHE LIVING OUTSIDE CITY LIMITS)
\$700.00
(PER NICHE LIVING INSIDE CITY LIMITS)