



**City of Social Circle**  
**Program of Services**  
**Budget for**  
**July 1, 2018 – June 30, 2019**  
**Adopted June 19, 2018**



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## About Social Circle

Social Circle is a picturesque City located about 50 miles east of Atlanta along Interstate 20 in Walton and Newton Counties. The City is about 11 square miles in size and currently about 4,500 in population. The median income is \$50,000 and the median age is 37. Above the gnat line and below the snow line, the community is blessed with a comfortable climate and beautiful landscaping with colorful blooms throughout the year. Regularly rated as one of the safest communities in Georgia, the City maintains a professional, well trained, and community connected Police Department and Fire Department. A City Transit system provides transportation throughout the community. The Social Circle City Schools, an independent School District, provides primary, elementary, middle and high school campuses which are within walking distance of most neighborhoods. This highly rated School District also provides technical training in Nursing and Trades, a Jr ROTC program, and state of the art athletic facilities at the high school campus. Most high school students take dual enrollment courses in technical college classes prior to graduation.

The City was founded in 1832 and retains its historic downtown and residential districts, which still comprise the core of the City. The Great Walton Railroad extends to the center of the city and provides a connection to the CSX railway. The historic Train Depot remains adjacent to downtown and the railway is still active. The City center is a national historic district, and still boasts a pedestrian scale intriguing downtown with sidewalk dining and a mix of local owned shops, professional offices, and restaurants. City Hall is contained within a restored historic home which has charmed the City for over 100 years and served as a residence, and boarding house, and now the City Hall. Mature tree lined two lane roadways with sidewalks extend north south, and east west from the city center. Neighborhoods surround the city center and provide a range of housing sizes, architectural character, and price ranges. Golf carts frequent City streets for short trips. The City is diverse and populated with families who have lived here for generations, as well as recent residents attracted by the pleasant lifestyle, pretty scenery, and distance from the bustle of Atlanta. The Blue Willow Restaurant, renowned for its classic southern cooking and fried green tomatoes, and located in a 1917 home in the heart of the City historic district, attracts visitors and tourists from across the state, across the country and around the world.

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

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

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

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## About the Budget

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

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

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

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

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

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

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

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

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



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

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

The bases of accounting are defined below:

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

We hope you find this document informative and helpful. For additional information regarding the City of Social Circle, please see our website at [socialcirclega.gov](http://socialcirclega.gov).



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Social Circle  
Georgia**

For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Morrell*

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Social Circle, Georgia**, for its Annual Budget for the fiscal year beginning **July 1, 2017**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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# **General Information**

## Budget Resolutions

### STATE OF GEORGIA CITY OF SOCIAL CIRCLE

#### RESOLUTION NO. 2018-RES-6

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

**TO ADOPT THE FISCAL YEAR 2018-2019 BUDGET FOR EACH FUND OF THE CITY OF SOCIAL CIRCLE, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES/EXPENSES, ADOPTING THE SEVERAL ITEMS OF REVENUE ANTICIPATIONS, AND PROHIBITING EXPENDITURES OR EXPENSES FROM EXCEEDING THE ACTUAL FUNDING AVAILABLE.**

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

**WHEREAS,** the City Manager, according to Section 6.25 of the City Charter of the City of Social Circle, has prepared and submitted to the Mayor and City Council a budget for the year beginning July 1, 2018 and ending June 30, 2019, and

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

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

**WHEREAS,** the Mayor and City Council of the City of Social Circle have reviewed the proposed FY 2018-2019 budget as presented by the City Manager and provided public notice and held public hearings as required by Georgia Law; and

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

**WHEREAS,** the Mayor and City Council wishes to adopt this proposal as the Fiscal Year 2018-2019 Annual Budget, effective from July 1, 2018 to June 30, 2019.

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

**Section 1.** That the proposed Fiscal Year 2018-2019 Budget, attached hereto and incorporated herein as a part of this Resolution is hereby adopted as the Budget for the City of Social Circle, Georgia for Fiscal Year 2018-2019, which begins July 1, 2018 and ends on June 30, 2019.


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

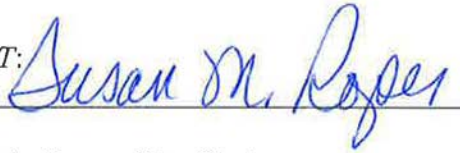
**Section 3.** That the “legal level of control” as defined in OCGA §36-81 is set at the departmental level, meaning that the City Manager in her capacity as Budget Officer is authorized to move appropriations from one line item to another within a department, but under no circumstances may expenditures or expenses exceed the amount appropriated for a department without a further budget amendment approved by the Mayor and City Council.

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

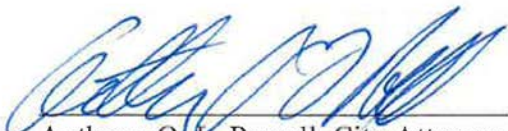
**Section 5.** That this resolution shall be and remain in full force and effect from and after its date of adoption.

**SO RESOLVED this 19<sup>TH</sup> day of JUNE, 2018.**

  
Hal W. Dally, Mayor

ATTEST:   
Susan M. Roper, City Clerk

APPROVED AS TO FORM:

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

Adopted by the City Council at a regular meeting on June 19, 2018.

  2   Council members voting in favor

  2   Council members voting against

  0   Council members abstaining

**RESOLUTION APPROVING MILLAGE RATE**

A Resolution of the Mayor and Council of the City of Social Circle (City) approving the 2018 millage rate.

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

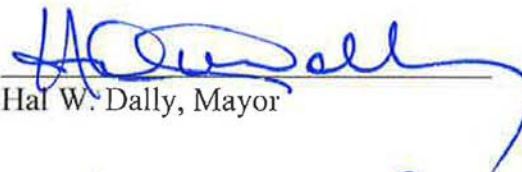
BE IT RESOLVED by the Mayor and Council of the City of Social Circle, and it is hereby resolved as follows:


The City hereby approves the proposed 2018 millage rate of 7.90. This rate applies to all personal and real property for which a value is determined, a tax assessed, and the same collected by the local government.

The rate shall apply for the 2018-2019 fiscal year. The revenue shall be used by the City as determined by the Mayor and Council and per Georgia law and the Charter. The Mayor and City Clerk are hereby directed to execute all necessary documents and take all actions reasonably necessary to operate within said millage rate.


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

**SO RESOLVED this 19<sup>TH</sup> day of JUNE, 2018.**

  
Hal W. Dally, Mayor

ATTEST:   
Susan M. Roper, City Clerk

APPROVED AS TO FORM:

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

Adopted by the City Council at a regular meeting on June 19, 2018.

  4   Council members voting in favor

  0   Council members voting against

  0   Council members abstaining



## Budget Message

July 1, 2018

The Operating Budget and Program of Services for FY2018/2019 is a document which provides annual funding levels, and explains the relationship of the requested funding to the values, goals, and vision of the City.

The challenge of every budget consideration is matching the public services provided to the community's willingness to pay for those services. In Social Circle, all City services must provide:

***Customer Service***

***Effective and Efficient Use of Resources***

***Quality of Life Across the Community***

***Appropriate Economic Growth.***

As the budget was developed, consideration was given to accomplishing the Strategic Goals for 2018-2020 adopted by the Mayor and Council in February 2018. The Comprehensive Plan, and its Short-Term Work program, were reviewed to assure progress continues towards this Vision of the Future of Social Circle. Representatives of each of the City's Boards and Commissions were invited to the Council work session to provide information on their recommended needs and priorities for City funding. Finally, Department Heads considered service needs and regulatory implications associated with their operations.

Although this Budget establishes short term funding (1 year), each annual budget has long term implications in maintaining the fiscal and physical condition of the City. Therefore, forecasting of revenue is based upon a look back at historic trends for each specific source, and a forward projection which is informed by current economic activity and adjusted by potential future impacts. Similarly, planned expenditures are based upon both historic trends, and analyses of current and emerging cost implications. In the budget preparation, your staff considers and recommends revenues and expenditures that will maintain and enhance the City's future condition.

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

The ***Capital Improvement Plan*** was presented to Council in March, with public comment in April. This plan includes a five-year horizon so that large expenditures can be planned and funded appropriately. Funding for Capital projects proposed in the first year of the Five-Year Capital Improvement Plan is been included in the adopted Budget.

The City ***Operations Budget*** is comprised of four major funds, the General Fund, the Water & Sewer Fund, the Gas Fund, and the Solid Waste Fund. In addition, the SPLOST (Special Purpose Local Option Sales Tax) provides funding for Capital Projects.

The City Budget consideration process allows for a period of public input and work sessions to enable the Mayor and Council to delve into the details of the proposed budget and identify amendments that will better conform the recommended budget to the priorities and goals of the governing body. An overview of the ***Operating Budget and Program of Services for FY2018/2019*** was presented at the April 17, 2018 Regular Council Meeting. The Operating Budget has been available online and in hard copy since May, and was the focus of evaluation, four work sessions, and four public hearings as the Mayor and Council considered the Budget, City services, Tax rates, and utility fees.

The Adopted **Operating Budget and Program of Services for FY2018/2019** reflects that detailed and transparent consideration process. In accordance with the direction of the Mayor and City Council the following amendments were made to the recommended Budget through the process:

1. The recommended millage rate advertised and adopted at the scheduled public hearings was 7.90 mills. That is the same millage rate in effect for FY2017/18.
2. A Youth Programs Coordinator position was proposed in the budget, however was not approved. This would have been a new position, thus there was no effect on current staffing. The Mayor and Council directed staff to encourage other organizations such as the Walton County Recreation Program, and the Social Circle City School System, Churches, and Civic Groups to increase youth programs and services within the City.
3. The transfer from the Gas Operating Fund to the General Fund, or Payment in Lieu of Taxes, has been increased by \$122,323. The source of these Funds will be from the Gas Fund Balance, which exceeds the balance goal established in the Adopted Financial Policies. The Mayor and Council anticipate that growth in the Net Digest will occur over the next year reducing the need for further fund balance use.
4. The proposed allocation of SPLOST funds, for the proposed 2019-2025 SPLOST continuation, has been finalized as follows:

Transportation	\$1,000,000
Public Safety	\$ 385,000
Facility Improvements	\$ 250,000
Parks & Recreation	\$ 100,000
Water & Sewer Infrastructure	\$1,160,868

Significant changes and initiatives in the Adopted **Operating Budget and Program of Services for FY2018/2019** are highlighted below.

### General Fund

**Police and Fire services** account for more than half of all the general fund expenditures. These services are highly valued by the community and serve to create a safe and secure environment. Community engagement and interaction is a priority of the Police and Fire Departments and is a signature of their operations culture. The city public safety staff are professional, well trained, and engaged with the community. Programs such as the Citizens Police Academy, and Fire Safety outreach reinforce these connections which serves to make our community safer. The Fire Department provides advanced medical trained staff on call, and is the first response to emergency medical calls within the City. This is a level of service highly valued by the community which is not replicated by most nearby departments.

Salaries of Fire and Police staff are being increased statewide, and nationwide to attract the number and caliber of individuals into the public safety field. The City Fire and Police Department leadership have built their departments with the type of staff many communities are hoping to attract. A market rate study was recently contracted for by Walton County, and County public safety staff salaries were increased in accordance with the study findings. ***This budget includes funding of market rate adjustments for Public Safety staff consistent with the Walton County study.***

**Public Works** services account for approximately 15% of the general fund expenditures. This work includes street maintenance, mowing, and cemetery and property maintenance. Weekly collection of brush and leaves or grass clippings is provided by this staff. This budget funds these services at their current level. Staff continues to improve operational efficiency of these services with scheduling and route management. In addition, through turnover, seasonal staff have been increased and permanent positions decreased to enable more staff during the high service demand periods of March through November. Significant increases in street paving were achieved in the current year by contracting with Walton County where City costs were limited to materials. This service approach is projected to continue in the recommended budget.

**Transit** services, **Main Street** program, and **Library** account for approximately 8% of the general fund expenditures. The budget maintains current services levels with no significant changes in these departments. It should be noted that the **SPLOST funded Library Expansion and Renovation project will be under construction beginning in July 2018** for the fiscal year. Library Services will remain available to the public from a temporary location during the year.

**Administration and Financial Services** account for approximately 12% of the general fund expenditures. A major financial software system upgrade was accomplished during FY2017-18. This will enable improved customer service and transparency, as well as improve accuracy and increase efficiency. **Within the adopted budget a new Director of Administration and Financial Services position is included.** Funding for this is enabled by elimination of redundant third-party accounting consultant fees and reduction of overtime for administrative staff. This position will enable a focus on using the technology upgrades to serve the customer needs better, on collecting franchise and business license revenue, and on assuring we are providing services in a business friendly and responsive manner. This position will also enable the City Clerk the time to fulfill the critical public agenda posting and advertisement, minutes documentation, and maintenance and update of official records and City Codes.

**City Council, Municipal Court, Legal, and Management** services comprise the balance of the general fund. There are no changes to current services in these functional areas.

## Water and Sewer Fund

Much work has been done during the prior year towards addressing the infrastructure challenges of the City. Mapping and system evaluation and analysis of the City's water and wastewater systems were completed. A detailed plan of water and wastewater projects was developed and prioritized to address current service issues, and provide for the City growth anticipated in the Comprehensive Plan. A financial plan was developed to identify how to make these investments in the City infrastructure with minimum impact on utility rates. **Investment of \$2m per year in infrastructure projects for the next 10 years is planned to achieve the condition, sustainability, and service levels needed to support the community and the long term planned economic growth.** The budget anticipates annual GEFA loans at 3% with a 25-year period to spread the cost of these improvements over current and future customers. Many of these projects will result in operational cost savings in future years.

## Gas Fund

Mapping of the gas system was also completed this year. **In the budget, a long range plan will be developed for the gas system** to accommodate the industrial sector growth envisioned in the City Comprehensive Plan. The current condition of the gas system is good, thus capital projects and system investments are oriented toward supporting economic growth.

## Solid Waste Fund

Curbside collection of solid waste, recycling, and bulk items are provided by the City through a third party contractor. The annual contract is subject to a rate increase based upon a specific annual consumer price index, however the increase is limited to no more than 2% per year. Therefore, collection costs are anticipated to increase 2% in the recommended budget.

## Rates and Fees

The **General Fund** revenues are projected to be stable from the current year, but without significant increase. Current projections for Property Tax revenue from the County Assessor's office indicate a 3% increase in the Tax Digest due to growth and reassessments. **The City tax rate will remain at the current rate, 7.9 mils.**

The **Water and Sewer Fund** revenues are projected to be stable from the current year, and without significant increase. **A rate increase of 2.5% for FY 2018-19 was adopted, and is necessary to fund the debt service for the recommended \$2m investment in water and sewer system improvements** in FY2018-19. Water and sewer rates were last increased four years ago. A typical residential customer in Social Circle uses 3000 gallons of water and sewer per month. A 2.5% increase will raise the typical residential customer monthly bill from \$57.04 to \$58.47.

The **Solid Waste** collection expense will increase 2% in FY2018-19 due to contract costs. ***A rate increase of 2% was adopted, and is necessary to fund this contract expense.*** Solid Waste collection fees have not been increased in the last four years. A 2% increase will raise the monthly bill from \$15.00 to \$15.30.

### Conclusion

The adopted operating budget maintains current programs, improves responsiveness and effectiveness of City services, and continues to improve the cost efficiency of how services are provided. In each department you will note an identification of objectives for the 2018-19 fiscal year.

A handwritten signature in blue ink, appearing to read 'A. Schirmer', with a long, sweeping horizontal line extending to the right.

Adele P Schirmer, City Manager



## Executive Summary

**To: Mayor & City Council**  
**From: Adele Schirmer, City Manager**  
**Date: July 1, 2018**

### Adopted FY 2018-2019 Operating Budget Overview

The purpose of a City government is to provide services to the community. The role of the budget is to fund those collective services which are identified by the elected governing body as reflecting the priorities of the community, serving the needs of the residents and land and business owners, and advancing the desired future of the community.

The City's Operating Budget is evaluated by the Mayor and Council each year, as consideration is given to the type and level of services to provide and the funding resource to support those services. It is always a balancing process as the needs and desires for government services are wide ranging, however the financing of those services touches every part of the community.

It has been stated that the best indicator of the priorities of a local government is the operating budget. Where dollars are spent tells the story of a community. In the FY2018/19 Operating Budget, we reflect the guidance of the Mayor and Council in funding the programs, services, and priorities desired by the community while respecting the values of the fiscal responsibility, effective and efficient use of resources, public safety and quality of life for residents, excellence in customer service, and encouragement of appropriate economic growth.

This FY2018-2019 Budget will implement the **Strategic Goals for 2018-2020** adopted February 20, 2018 by the Mayor and Council and the **Social Circle Comprehensive Plan** adopted June 20, 2017.

The City Budget is organized into funds which relate to source of funds and types of services.

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

The Budget is also comprised of operating expenditures, which fund expenses which are reasonably anticipated to continue from year to year, such as personnel costs and materials and supplies, and capital project expenditures, which reflect large one time or periodic expenses such as construction of a facility or infrastructure, or replacement of equipment. While the operating budget is relatively stable from year to year, the Capital improvement plan may vary significantly from year to year.

### Total Budget

	2015-2016	2016-2017	2017-2018	2018-2019	%
<b>General Fund</b>	\$3,926,082	\$4,458,382	\$4,671,470	\$4,828,705	3.37%
<b>Water &amp; Sewer Fund</b>	3,052,238	2,564,270	3,545,247	\$5,097,423*	43.8%*
<b>Gas Fund</b>	2,799,180	3,446,417	4,132,693	\$3,943,327	(4.6%)
<b>Solid Waste Fund</b>	314,088	325,472	327,920	\$335,831	2.4%
<b>SPLOST 2012-2018</b>	1,635,811	537,480	508,786	\$590,000	15.9%
<b>Confiscations</b>	43,853	15,180	65,030	\$65,000	
<b>Stanton Trust</b>	21,972	3,931	15,750	\$15,750	
	<b>\$11,792,954</b>	<b>\$11,351,132</b>	<b>\$13,266,896</b>	<b>\$14,876,036</b>	

\*Includes \$2m. in GEFA loan proceeds for Water & Sewer Capital Projects. Without the capital project loan proceeds, the Recommended FY2018-19 Budget is a 12.6% decrease from the FY2017-18 appropriation.

### General Fund

General fund revenues are projected to be stable, yet relatively flat from the current fiscal year. Property taxes make up approximately one third of the General fund revenues. Preliminary indications from the County Assessor's office are that the combination of growth and reassessments will result in a three percent increase in these revenues. Franchise fees are projected to be flat, and they have not increased over the past few years. Business licenses, recording fees, permits, and sales and alcohol taxes are reflecting modest growth associated with improving local economic conditions. The remaining third of the general fund revenues consists of payments from the City Water Fund and Gas Fund. These payments are similar to Franchise Fees for utilities and are based on a percentage of the utility revenue, which is expected to exhibit growth of approximately two percent.

**Significant changes** to the general fund services are:

**Public Safety Market Rate Adjustments:** The Mayor and Council, and community place a high value on professional, responsive, and well-trained police and fire personnel. The support of the public for these staff members is regularly reflected in the day to day expressions of appreciation for these approachable, well trained and proficient staff members. Over the last few years, the number of people willing to make public safety their career has reduced and this has led to Departments with numerous vacant positions. The City has built a public safety staff that is committed to this community, and in turn met the increasingly stringent standards of training and community connection demanded of their staff by your Police Chief and Fire Chief. This has enabled your City Police and Fire Departments to remain fully staffed with the type of skilled personnel that other agencies seek to find.

The challenges faced by agencies across the State to fill Fire and Police positions has led to aggressive salary increases by the Governor for State Police, and by a number of jurisdictions for Fire and Police. This year, the Georgia General Assembly passed a bill that mandates periodic market rate studies for Police Departments and encourages local funding of the results. Just a few months ago, Walton County approved market rate adjustments for their public safety

staff. The findings of that study were that the public safety personnel pay scales warranted significant increases. The study is recent, and relevant now to the area market for Police and Fire.

Retention of City Police and Fire personnel is critical to the provision of these valued public safety services. The Strategic Goals adopted by the Mayor and Council for 2018-2020 prioritize the expansion of public safety staff. However, before staff positions can be increased, we need to assure that we can fill current public safety positions. Therefore, it is essential that the City salary scale for Police and Fire be adjusted more closely to the market rate for equivalent positions as identified in the implemented Walton County Market Study.

The hiring ranges of each position are recommended to be adjusted. In addition, the market rate study implementation included step increases for existing staff to reflect variation between new hires and experienced personnel. Personnel with one to three years of tenure will receive one step above the minimum, four to six years will receive two steps, and seven or more years will receive three steps in the proposed market rate adjustment.

**Additional revenue** is necessary to accomplish the above General Fund service priority. The Mayor and Council decided to increase the transfer from the Gas Fund to the General Fund to achieve this priority without increasing the property tax millage rate. This transfer will be funded from the gas fund balance. The gas fund balance exceeds the amount established under the City Financial Policies even after the transfer. The Mayor and Council anticipate the current economic conditions will result in growth in the City's net property digest in the upcoming year which will forestall the need for further gas fund balance reductions.

**Continuation of current General Fund public services** includes:

**Public Safety:** Police and Fire services are provided around the clock within the community. The Police Department is full service with patrol, investigation, community policing, supervision, certification, and evidence management. The Fire Department staffs two stations within the City, with all shifts providing advanced emergency medical service capability. Significant investment in continual training in both of these departments supports the professionalism and expertise that yields the highest level of benefit from public safety services to the community. Both the Police and Fire Department are well integrated into the community providing education and outreach services and sponsoring programs which give back to the community. The level of this community connection and commitment is exhibited in every emergency and this last year, in the Hurricane Irma event and power outage afterward.

**Public Works:** The City provides mowing, brush and leaf pickup, maintenance of City streets and sidewalks, care of City properties and drainage facilities, and management of two City cemeteries. These are the crews that work all hours during floods and windstorms and ice storms to keep the streets open and to clear debris. During this last year, tools and equipment has been improved, training has been increased, and personnel have made changes to increase efficiency and allocate labor resources more closely to demand. This has enabled service levels to be increased while reducing labor costs and increasing roadway maintenance work. The public works crews this year have been focusing on their attention to detail and scheduling and alternate approaches to exceed the expectations of the community.

**Administration:** The Administrative staff are the primary contact with the community. Their success in being helpful, effective, and efficient determines how the public feels about the level of service they have received. Critical to the provision of excellent customer service is the staff's ability to take the time to listen to and assist a customer without causing a backlog in customer requests. The City has prided itself on providing administrative services with a very lean staff and had deferred upgrade of core computer systems (software and hardware) for over a decade. These two factors led to insufficient staff using outdated tools not meeting the needs of our customers. The City's core software and hardware has now been replaced with current technology, and some administrative processes are being outsourced. These savings, and elimination of consultant fees enable a Director of Administration and Financial Services position to be created to continue the transition. This organizational change and systems upgrade will enable more focus on reducing costs, increasing investment yield on City funds, and improving collection of revenues from franchises, business licenses, and fees. Effective collection of current revenues reduces the potential need for increased revenue rates. Most importantly, these administration department changes will enable a heightened emphasis on quality time dedicated to customer contacts.

**Main Street Program, Transit, Library:** The Main Street Downtown program, Transit Services, and Library services will continue to be provided at the same level. The Main Street program coordinates events, initiatives, and investments in the Downtown area. City funds allocated to this service function are more than doubled by private funds and initiatives and staff resources are multiplied by volunteers and Main Street Commission and Downtown Development Authority members who direct their relevant programs. The Transit service continues to be a variable route, scheduled pickup service available to citizens for trips within the City. Trips to Monroe area medical facilities are scheduled on a weekly basis. Funding for Transit services is provided 10% from fares, 45% from the City and 45% from Federal grants. The City will continue to allocate the same level of funding toward the operation of the Stanton Memorial Library in Social Circle. During FY2018-19 the Library will relocate temporarily to 169 Thurman Baccus Road (the former Boys and Girls Club) while the Library is expanded and renovated.

**Council, Management, Clerk, Legal, Municipal Court:** Services and expenses for the City Council, Clerk, Manager, Legal, and Municipal Court functions of the organization are generally unchanged from prior years and reflect only expense increases consistent with the general organization. However, the reporting of some expenses has been reallocated. For example, membership fees for the Walton Chamber, Newton Chamber, and Georgia Municipal Association has been allocated to the City Council budget as they are specifically authorized by Council. The City Code hosting fees are reflected in the City Clerks budget.

### **Water and Sewer Fund**

Revenues for the water and sewer fund come primarily from the metered use fees paid by water and sewer customers. These revenues are used to fund the operation of the water treatment plant, the sewer treatment plant, the water distribution system including tanks, and the sewer collection system including pump stations. Additional one-time fees, termed Capacity Recovery Charges, are charged to new customers and vary based upon meter size, or impact on system capacity. These revenues are typically allocated to capital projects which increase capacity.

Emphasis has been made over the last two years to map the water and sewer systems and to study the infrastructure of each system and identify needed improvements to address service needs and customer concerns. Although water quality and wastewater discharges continue to be compliant with regulations, irregular system pressures, less than desirable fire flows, and wastewater service issues associated with inflow and root intrusion in aged pipes continue to frustrate customers. A history of land development with wastewater system expansions overly reliant on multiple pump stations increases operation costs and mechanical repair expenses which burden current rate payers.

A master plan has been developed for the water system and for the sewer system which defines and prioritizes projects to achieve improved flows and pressures in the water system, and to replace aged and inadequate pipes in the wastewater system and eliminate pump stations by making gravity connections. The improvements identified total more than \$20m. A financial plan was developed to evaluate options for financing these improvements while minimizing impact on rate payers.

***An annual rate increase of 2.5% on water and sewer rates*** was adopted for FY2018-2019 to enable the funding of \$2m. per year to accomplish the projects identified. Financing is planned through GEFA for this annual borrowing, with a 3% interest rate, 25-year term. Repayment under this program does not begin until the completion of the project, a one-year lag.

Currently, City rates for water and wastewater are amongst the highest in the area. Reduction of these costs is a priority of the community and of the Mayor and Council. However, to achieve reductions in operation costs, capital investments must be made to fix the systems.

The rate increase is necessary for the City to finance the infrastructure improvements that are critically needed to assure reliable, sustainable, compliant, water and sewer services. The annual implementation of modest rate increases enables operational savings achieved after projects are implemented to mitigate the cumulative financing costs.



The components of the expenses in the water and sewer fund are:

**Operation of the Water Treatment Plant:** The City owns its Water Treatment Plant, and withdraws raw water from the Alcovy River. The maximum flow permitted from the plant is 1 MGD, and the plant is a conventional filter plant. The plant produced 192 MG in 2017. In addition, the City can purchase up to 0.5 mgd from Walton County. The City has completed significant rehabilitation and improvements in the plant in the last two years and additional funds are anticipated to be invested in the next 5 years which will enable continued operations into the foreseeable future. Expansion of the output of the plant is limited by the available river flow. Thus, additional water will need to be obtained through contract from adjacent systems. Plant improvements achieved will yield savings in chemical and electrical costs. Future plant improvements to replace filter media, upgrade controls, and add surface sweeps will further reduce chemical costs. The primary driver of cost is the staffing of the WTP. This plant must be manned whenever in operation, regardless of flow output, thus this cost will not change.

**Operation of the Water Distribution System:** The distribution system consists of pipes, valves, meters, hydrants, and water tanks. Planned improvements include replacement of inadequately sized lines and use of longer lived materials, and standardized higher quality hydrants and meters. These changes will reduce system leaks and waste of treated water, as well as reduce breaks and labor and repair costs to fix these breaks. In addition, the current water audit indicates that there is a 30% loss in the water system between water produced at the plant, and water metered to customers. The system improvements and tracking and elimination of these losses will reduce cost of metered water to the City's customers.

**Operation of the Wastewater Treatment Plant, Pump Stations, & Collection System:** The costs of the wastewater system are driven by the electricity use at the wastewater treatment plant and 24 pump stations, by chemical use at the treatment plant, and by mechanical failures and repairs at the pump stations. The projects proposed for funding in the first few years of the capital plan will enable the elimination of eight pump stations by connecting these sub sheds to sewer sheds which are downhill. Significant savings in power and mechanical repairs will begin as these pump stations are brought off line.

Evaluation of regional wastewater treatment options is continuing to compare the cost of services and future service reliability impact for City customers. There are no costs included in this budget for the rehabilitation or replacement of the existing City wastewater treatment plant.

## Gas Fund

The revenues for the Natural Gas Utility Fund are projected to be stable yet flat. The natural gas usage is largely supported by stable industry usage which is year-round. Approximately half of the gas sales are influenced by weather conditions. Thus, variations due to weather are to be expected and difficult to predict. The ISONOVA plant added a Regenerative Thermal Oxidizer this year which increased their gas usage significantly. That usage is expected to continue, yet not increase. In addition, the Shire plant in Stanton Springs is anticipated to begin production in the next few months. No increase in gas usage for production is projected at this time since the timing is uncertain and because Shire has paid, but not used, a guaranteed gas reservation. It is difficult to predict prior to a change in their operation whether the actual usage will exceed the prior reservation.

There are no notable changes in the expenses in the gas utility. Cost of gas projections by the Municipal Gas Authority of Georgia anticipate continued low natural gas pricing, thus no economic incentive for customers to curtail their gas usage. The cost of gas and transportation is included in the rate structure and passed through to the customer. The City margin is fixed and based upon volume usage. Because the City has a direct tap on the TRANSCO transmission main, there are no fees paid to intermediary gas distribution utilities.

## Solid Waste Fund

The revenues for the solid waste fund are fixed, per customer, billed with monthly utility bills. The City contracts weekly refuse, recycling, and bulky refuse collection with the firm of Advanced Disposal. The contract amount is based upon the number of customers, and the annual contracted cost per customer. The collection contract includes an

escalation based upon the consumer price index published for the prior year, limited to no more than 2% per year. Based upon the February 2018 CPI of 2.9%, a 2% cost escalation has been incorporated in the contract expense projection.

The solid waste fund is an enterprise fund, and thus the revenues billed for solid waste must support the solid waste collection expenses. **Therefore, a 2% customer rate increase is included in the adopted budget.**

The detailed Recommended FY2018-2019 Operating Budget Document was published on May 4, 2018 and published to the City website. Opportunities for public comment and Council discussion followed at the regular City Council meeting on May 15, 2018 and subsequent work sessions. Public Hearings were held on June 12, 2018 at noon, June 12, 2018 at 6 pm, and June 19, 2018.

The ***FY2018-2019 Operating Budget and Program of Services*** was adopted on June 19, 2018. The FY2018-2019 Operating Budget is required to be adopted by the Mayor and City Council prior to July 1, 2018 per the City Charter.

## Budget Calendar

### Fiscal Year July 1, 2018 through June 30, 2019

<b>Past Strategic Plan Review and Current Needs by Department</b>	December 2017
<b>City Council Retreat – Strategic Goals &amp; Vision</b>	January 12 & 13, 2018
<b>Input from Appointed Committees and Advisory Boards</b>	February 20, 2018
<b>Department Request for Capital Projects</b>	February 28, 2018
<b>Presentation on Financial Plan, Managers Recommended CIP Water and Sewer Project Schedules</b>	March 20, 2018
<b>Department Submission of Operating Budget Requests</b>	April 1, 2018
<b>Work Session on Operating Budget Key Issues</b>	April 17, 2018
<b>Public Comment on Capital Improvement Plan</b>	April 17, 2018
<b>Presentation on Manager's Recommended Operating Budget</b>	April 17, 2018
<b>Publication of Manager's Recommended Operating Budget</b>	May 4, 2018
<b>Public Hearing on Manager's Recommended Budget</b>	May 15, 2018
<b>Extra Budget Work Session Dates</b>	May 29 & 31, 2018
<b>Public Hearing for Proposed Millage Rate</b>	June 12, 2018 noon
<b>Public Hearing for Proposed Millage Rate</b>	June 12, 2018 6:00 pm
<b>Public Hearing for Proposed Millage Rate &amp; Adoption of Millage Rate and Operating Budget</b>	June 19, 2018 6:30 pm

## Annual Report

### City Council

- Provided policy direction and funding evaluation for the completion of the Strategic Goals adopted for FY2016-2018. These goals included development of a strategic plan for improvement of the water system and sanitary sewer system, development of a long-term strategy for City water treatment and wastewater treatment, completion of a landscaped roundabout with sidewalk connections at Alcova Drive and West Hightower in partnership with Walton County, and increase in festivals and events downtown serving all City demographics.
- Increased industrial employment in the City through support of expansion of existing industries and location of new industries in Social Circle.
- Provided oversight of City services to assure continued improvement in cost effective, responsive services to the citizens of Social Circle.
- Provided policy direction and oversight of the City financial matters to ensure adherence to adopted Financial Policies, appropriate use of public resources, and transparency in financial reporting.
- Participated in Georgia Municipal Association training programs to enhance service delivery to City residents and to maintain knowledge of State and National current and emerging issues affecting local governments.
- Selected a new Municipal Court Judge following an advertisement and interview process, to fill the vacancy due to the resignation Judge Dickenson. In addition, initiated an oversight and evaluation process for the operations of the Municipal Court.



- Participated in the Walton County 200<sup>th</sup> Anniversary Celebrations with a parade of the County flag through the City by golf cart, horseback, bus, train, and tractor.

### City Manager

- Supported the Library Board through the design development, and State funding of the Renovation and Expansion of the Stanton Memorial Library. Facilitated construction planning for a July 2018 construction start date, and one-year construction time frame. Assisted in the establishment of a temporary facility for the Library at the former Boys and Girls Club on Thurman Baccus Road to enable library services to continue offsite during the construction period.



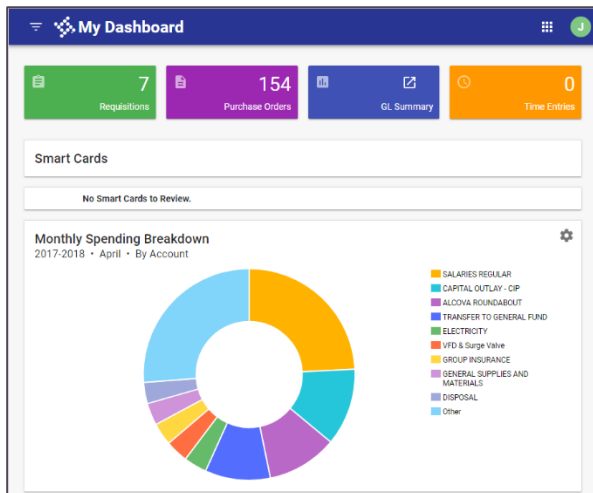
- Supported the design and construction bid of numerous capital projects to accomplish the planned infrastructure and facility improvements. These projects included the Playground development at Burks Field Park, which will be complete by July 2018.
- Managed the project team for the Enhancement Grant North Cherokee Road Sidewalk project to complete environmental assessment update, design, and land acquisition for GDOT approval. The project has been authorized for construction bid, for a summer 2018 construction.
- Coordinated with GDOT the GDOT Project to replace the Bridge on South Cherokee over the CSX track. The project has been awarded for construction, utility relocations are underway, and a January 2019 date is planned for the six month bridge removal. This project was planned and funded by GDOT and was over 20 years in the development process. It will include sidewalks and an attractive bridge railing with wrought iron fencing which is sensitive to the context of the National Historic District.
- Participated in the Georgia Municipal Association Member Advisory Council to provide feedback and suggestions for services that GMA could provide to assist small cities.
- Collaborated with Walton County and the Walton County municipalities on the Service Delivery Strategy, reduction of double taxation of City residents for Fire Services, and expansion of partnership on transportation projects to increase cost savings for the County and the City.

## City Clerk

- Completed the FYE 2017 Annual Audit and submitted to the Department of Audits in December 2017. The document was posted to the City's website for ease of viewing by the public and was also loaded onto the "TED" website as is required by law.
- Approved contract with Municode for Codification of the City's Code of Ordinances and Zoning Ordinance. The documents were sent to Municode late in 2017. We anticipate a final document in April 2018. This will enable citizens to more easily view the code of ordinances online.

## General Administration

- Completed implementation for all components of the new financial software, except permits/licenses and cemetery. Expect to be fully implemented by June 2018.



- Set up court payments to allow court customers to go on our website and make payments thereby reducing the amount of payments over the phone and in person for City Hall Staff.
- Outsourced utility billing and property tax printing which allowed for additional mailing discounts and reduced time and effort spent by City Hall Staff to get the bills mailed.
- Implemented automatic electronic posting (AMS and FISERV) which works hand in hand with our new software for credit card payments. The payment process will be more automated which will free up time for City Hall Staff. It will also give customers a new, more customer friendly online portal to make utility and tax payments. Customer will be able to see their utility and tax bills on the site.

## Police Department

- Equipped all patrol cars with in-car computers. All Officers can now complete reports, citations and access 911 information from their vehicle. This has allowed officers to remain in the field more and has reduced the time it takes to complete paperwork at the end of their shifts.
- Hosted our first Citizens Police Academy in the fall of this fiscal year. We had great participation from citizens throughout our community. This program was a huge success!



- Implemented new policy manual on July 1st. We have completed training on the new policies and are in the process of pulling proofs as a requirement for obtaining our state certification.
- Enhanced Community Relationships through dedicated work by all members of the police department. We have established a trusting relationship within the community. This was measured by the amount of thanks received in person and in thank you letters, more reports of suspicious activity and tips received on crimes that have occurred.



- Exceeded the mandated training requirement. It is very important to have a well-trained organization to effectively provide a high quality of service to the public.



## Fire Department

- Completed and implemented a confined space program with the assistance of SHIRE. All equipment has been purchased and placed in a trailer in the fire department. All staff members were trained in its use.



- Improved service delivery for medical calls by adding advanced life support capabilities to fire apparatus. These capabilities included adding a cardiac monitor, advanced airway equipment, IV fluids, and drug administration. Personnel are now able to work up to their skill level as set by the Georgia Office of EMS and Trauma.
- Added iPads and laptop computers to all fire apparatus. The improvement in technology allows fire personnel to receive updated call information and store fire pre-plans on the laptops in the fire engines to improve safety and response. The addition of the iPads enabled the firefighters to conduct fire inspections, take video and pictures for response and investigations, receive electronic signatures for patient refusals on patient care reports, and email and print hard copies of incident and fire inspection reports in the field as required by state law. All these improvements improve response and decrease liability on the city.

## Public Works – Streets

- Removed large dangerous trees throughout the city and kept the brush removal on schedule even with equipment malfunctions.
- Replaced and repaired many road signs throughout the city making it safer for the citizens.
- Maintained mowing schedule in main areas, even though our mowing crews were short staffed during much of the year.
- Maintained and upgraded the facilities at Burk Ball fields to allow for public use.
- Provided a great deal of support to all downtown functions such as festivals and events that supports the citizens and tourists.



- Continued to repair and replace drains throughout the city improving water runoff, preventing flooding on some streets and roadways, and reduced breeding grounds for mosquitos.
- Improved the Public Works Yard by grading and installing a solid gravel base that improves the overall look of the yard as a professional work area. The new base prevents standing water, eliminates potholes and is easier on equipment.
- Replaced doors, removed old wood, and improved drainage around the main public works building. The long-time flooding of the building is no longer a problem and the facility is slowly being cleaned up and organized inside making it a better place to work. Staff has taken ownership of the facility and yard and are constantly improving their work area when time permits. This is the best Public Works Staff the city has employed in many years.

## Cemetery

- Painted the operations shed at the Memorial Cemetery making it look brand new. Also, they reorganized the shed inside making it safer to store needed material for the upkeep of each cemetery.
- Cleaned out the storm water pond at the end of Memorial Cemetery that receives much of the runoff water from Memorial Drive and Lakewood Drive when it rains. The Cemetery crew took it upon themselves to clean out the pond which had been neglected for years. Not only did this improve the aesthetics of the cemetery it also improved drainage for that entire area. The residents were very happy with the outcome.
- New grass sown. The Benny Hill Cemetery received some new grass seed this fiscal period. It looks much better and the public has said that to the crew and management.
- Grass mown in timely manner. Both cemeteries appearance continues to get better and better. The staff has taken ownership of each cemetery and it shows. The grass is mowed professionally and in a timely manner allowing families to enjoy visiting their loved ones without walking through knee high grass.
- Headstone cleaning. When the staff finishes the mowing and landscaping they have taken it on themselves to clean headstones that have been neglected for years. Their efforts are improving the appearance of each cemetery making them some of the most well-maintained cemeteries in the area. This give the citizens confidence and pride in their community.

## Transit

- Worked together to ensure a continuation of service throughout the entire year. The buses operated on all City business days and has delivered 5,131 passengers safely to their destinations so far this year.



- Acquired Walton Wellness Mobile Farmacy Bus. Walton Wellness purchased a bus for their mobile farmer's market and is partnering with the City of Social Circle, who will own the bus. The bus includes a full kitchen, grill, basketball hoop and TV hook-ups. Walton Wellness will use the bus three days a week during their farmer's market season. Transit is working with Main Street to find uses for it.

## Main Street

- Increased attendance and activities in downtown events and festivals, including Taste of Social Circle, The Independence Day Celebration, Back to School Bash, Friendship Festival, Social Circle Christmas and the Live Nativity.



- Opened new businesses downtown, which include Sacred Grounds Corner Café, The Willow Boutique and Salon, The White Rabbit, Goodfellas Sports Bar and Grill and Buckeye's while Church at the Grove moved to a new location within the Downtown District.

- One downtown property owner has taken advantage of the Downtown Development Authority's Façade/Systems Grant Program.
- Expanded the Downtown Social Circle, GA Facebook page to over 1,600 followers.
- Created a new Fundraiser, Downtown Draw Down, to raise funds for Downtown improvements. Money will be used to purchase new benches, trash cans, planter boxes, hanging baskets, banners and new flag and banner hardware.

## Wastewater Treatment Plant and Sewer Collection and Disposal

- Completed a master plan for the wastewater collection system, identifying system improvements and expansions to address current service issues and provide for planned City growth. Projects were identified and prioritized for implementation through the Capital Improvement Plan.
- Completed replacement of three sewer lines (Ronthor Road, Spring Street, and Forest Lane) to address longstanding capacity and service issues. The project was advertised for construction bid and awarded to the low bidder. Construction was completed on time and within budget.
- Comprehensive sewer mapping, which was completed in 2016/17, was updated with results of continuing TV camera work and detailed investigation associated with the master plan development.
- Advertised and awarded to the low bidder a construction contract for replacement of electrical conduits at the wastewater treatment plant. This critical improvement addresses a potential hazard to operators and enables the wastewater plant to continue operations in compliance with EPD permits.
- Purchased a new 3000 psi jet machine with a lateral cleaner to facilitate maintenance of the wastewater collection system with root cutting, grease clearance, and blockage removals.





## Water Treatment Plant and Water Distribution System

- Installed flocculators which are improving water quality, energy savings, and chemical savings.



- Repaired and replaced the plants two finished water pumps with new VFD's by GWI allowing the plant to run very efficiently by allowing the plant to run longer with minimal interruptions, improved energy savings, and pressure control on the distribution system.
- Cleaned out the Raw water wet well improving pumping capacities and wear and tear on the equipment.
- Install a new surge vault and surge valve that prevents excessive pressures from the City's distribution system to peak when the plant is turned off. This has prevented water breaks in the system, damage to plant equipment, and allows the operator to control pressures throughout the system.
- Replaced filter number one influent valve at the water plant. This replacement has prevented further water loss to the plant during backwashing.
- Receive training for jar testing. This will allow the operators to make more accurate decisions when adjusting chemicals.
- Received a visit from EPD. EPD performed their annual inspection of the plant and distribution and was very impressed what has been done in the last year. They were impressed with the mapping of distribution, master plan, and the move to replace residential meters.
- Replaced numerous resident meters with the new Neptune AMR meters. This has improved accuracy and customer confidence.
- Insulated piping at the water towers to prevent freezing.
- Repaired the only major water break all year professionally and efficiently. All staff worked

together to get this break repaired and services restored to the customers.

- Located our water, sewer, and gas mains for the upcoming major project to replace the water lines on Clarke Street, North Cherokee, and Heritage Park.
- Repaired and replaced several hydrants improving safety and fire protection in those areas.



## Gas Distribution System

- Implemented of Hyper-web, a web-based work order system supplied by SRCS (Subscribed Regulatory Compliance Service) at no additional cost, to track all work done on our natural gas system.
- Installed 10 new residential services since July 1, 2017.
- Mapped entire gas system for clarity to all departments and for ease of locating per GA811 guidelines.
- Met all required training to perform basic gas technician duties. Staff have started to expand the training into more tasks not previously trained in for the City of Social Circle gas employees.
- Completed the Stanton Springs gas tie in. Completed Leak Survey of Zone 2 and the Industrial Section. Completed the additional ISONOVA service line and gas meter installation for the thermal oxidation unit. Completed 2" Gas Main extension for Arbor Glen. Completed remote read at Stanton Springs, gate station and regulator station at Transco.



- Purchased iPad Tablets in gas truck for work orders and GIS maps for Locating and marking utility lines.

## Boards & Commissions

### *Planning & Corridor Commission*

- The Planning/Corridor Commission members attended and participate in meetings to focus on adopting a Comprehensive Plan for Social Circle.
- The Commission made recommendations to Mayor and Council for the new Arbor Glen Subdivision with ideas for solving the drainage problem next door in Squirrel Woods Subdivision.



- Sharing a vision with our community and a commitment to achieve the vision our citizens have for Social Circle.
- The Planning/Corridor Commission would like to continue advocating for a sidewalk master plan in the future.
- The Planning/Corridor Commission recommended to Mayor and Council over 15 amendments to our prior Zoning Ordinance with up to date Zoning Ordinances that will fit with our Future Land Use plan.
- Updated the Highway Corridor Ordinance -The Planning/Corridor Commission would address all Commercial Development and the Historic Preservation Commission would address property changes to the Residential property owners. If the property is in residential district only it would only have to follow the regular Zoning Ordinance for residential. This resulted in the applicant not having to make redundant meetings with different Boards and Commissions and overlapping each other.
- The Planning Commission would like to work toward designing unique street post or blade signs to distinguish specific areas in the city for example, for the Historic District.

### *Historic Preservation Commission*

- Successfully preserved historic home at 230 S. Cherokee Rd.
- Continue to work with new subdivision development with 3 of the 14 lots in the historic district.
- Continue to work with 117 E. Hightower Tr. for complete restoration of that historic home.
- Completed Restoration of historic home at 162 N. Dogwood Ave.
- Worked with Gateways Garden Club to recognize property excellence in the historic district.
- Two of three HPC members will attend required HPC/CLG training this FY.
- Continue to work with Code Enforcement for properties in need of that attention in the historic district.
- City Council appointment of new board member Cornelia Lambert, a career historian.

### *Building Official & Code Enforcement*

- The City of Social Circle provides an Zoning Ordinance that addresses each Character Area. Each Character Area has a different Zoning Compatibility for that Neighborhood. The Zoning Ordinance will allow the city to keep the elements in place and include the correct information in development applications and hooking up to City Infrastructure.
- The City provides a Building Official to ensure all residential buildings and commercial developments, are permitted and meet the requirements for that neighborhood and the Zoning of the property itself. New Construction, remodels, deck, accessory buildings, and fences are governed by our Zoning Ordinance, City Code of Ordinance and the International Standard Codes by Reference Ordinance.
- The City of Social Circle has a Code Enforcement Inspector to help the city maintain our Property Maintenance Codes. The City residents want a strong Code Force to help keep all neighborhoods looking good and maintain their value over time.

### *Tree Board*

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- The Tree Board continued to plant Dogwood Plantings along the main traffic corridors/gateways (East & West Hightower Trail and North and South Cherokee. Within the Historic District.
- The Tree Board approved the landscape plans for our new Arbor Glen Subdivision along the main Lakewood and Forest Avenue. The Board worked with the Developers to retain as many overstory trees that were already in place.
- We partnered with civic groups on new tree plantings to help foster the community and encourage property owners to plant trees.
- We had several city employees to attend a workshop for tree planting and care and maintenance for best practices. These classes are at no cost to the city or the Tree Board.
- The Tree Board had donations from other civic groups and individuals which allowed the Tree Board to plant more trees in the city along the main corridors.
- Tree Board designed the plans of the new round about plantings the city installed on W. Hightower Trail.




## Strategic Goals

### City of Social Circle City Council Strategic Goals 2018-2020

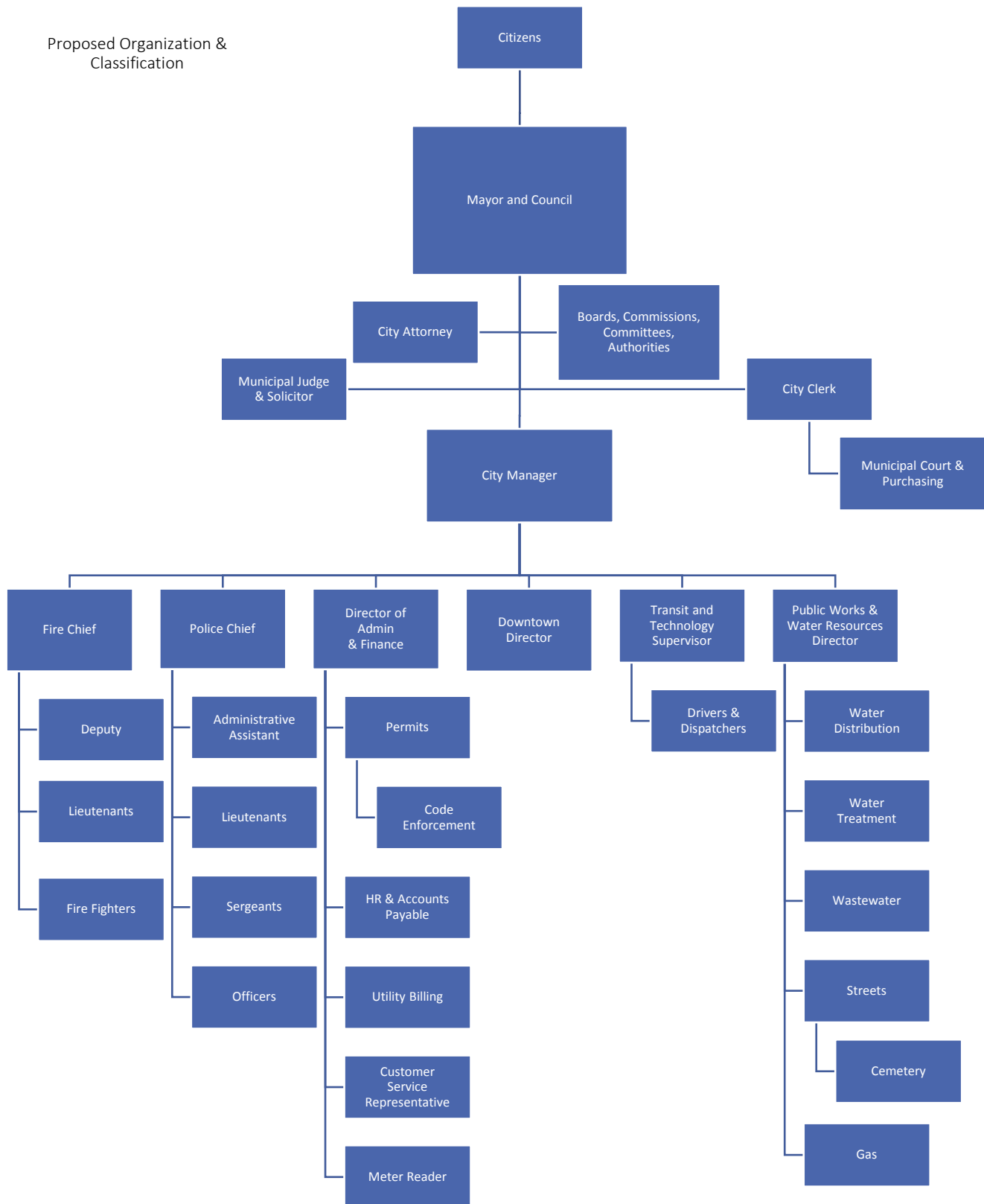
1. **Staff Expansion:** Increase administrative staff resources to enhance customer service. Improve efficiency and accuracy, and assure reliability of City services. Expand police and fire personnel one position per year.
2. **Develop Master Plans for Parks, Sidewalks and Trails:** A sidewalk network should allow safe routes between neighborhoods, schools, downtown and shopping centers. Parks and public open spaces should be located throughout the City to provide for active and passive recreation for all, especially youth. A trail network should be planned that links between parks, schools, neighborhoods and connects to the sidewalk system to allow for recreation and safe transportation with minimal road crossings. The elements of this master plan will be prioritized and serve as the basis for funding and grant applications to complete the facilities.
3. **Improve the Public Works Lot:** Provide for sheltered and organized spaces at the Public Works yard to enhance equipment maintenance, efficiency of operations and provide secure and weather protected materials storage. Assure staff spaces are safe, sanitary and promote team operations and training opportunities.
4. **Fund Youth Programs:** Investigate options for partnering with existing agencies to provide much more opportunity for youth activity in Social Circle. Increase LOCAL resources dedicated to youth, recreation and development of youth leadership.
5. **Review Codes and Charter:** Review the Charter and City Code and identify inconsistencies and out of date regulations. Prepare and act on Charter changes and ordinances necessary to address the issues identified.
6. **Continue Infrastructure Improvements:** Consider adoption of a financial long range plan to fund the water system and sewer system projects identified through the recent master plan evaluation. Adopt rate strategies that support the completion of projects and aggressively pursue grant opportunities.

Adopted by City Council this 1<sup>st</sup> day of March, 2018.

  
Hal W. Dally, Mayor

ATTEST:  
  
Susan M. Roper, City Clerk

## Organizational Chart

Proposed Organization &  
Classification



# City of Social Circle Comprehensive Plan

Adopted June 20, 2017

*Developed by the City of Social Circle*



## Acknowledgements

### Walton County Unified Comprehensive Plan Steering Committee

Kevin Little, Chairman, Walton County  
Mike Martin, Planning Director, Walton County  
Charna Parker, Assistant Planning Director,  
Walton County  
Ashley Blackstone, Mayor, Between  
Jimmy Guthrie, Mayor, Good Hope  
Randy Carithers, Mayor, Jersey  
Dan Curry, Mayor, Loganville  
Robbie Schwartz, Project Specialist,  
Loganville  
Greg Thompson, Mayor, Monroe  
Pat Kelley, Planning Director, Monroe  
Hal Dally, Mayor, Social Circle  
Adele Schirmer, Manager, Social Circle  
Lamar Lee, Mayor, Walnut Grove  
Shane Short, Executive Director, Development  
Authority of Walton County  
Mike Owens, President, Axis Risk Consulting  
Eddie Sheppard, resident  
William Malcolm, resident  
Chip Dempsey, resident

### Social Circle

Hal W. Dally, Mayor  
David Keener, Mayor Pro Tem  
Tyson Jackson, Council Member  
Scott Simpkins, Council Member  
Steve Shelton, Council Member  
Adele Schirmer, City Manager  
Susan Roper, Clerk  
Jenny Watt, Marketing Coordinator

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# Chapter 1

## Introduction & Overview

Communities with a sense of place, a shared community vision, and a commitment to achieving that vision through public and private action are those that will thrive through changing times.

A Comprehensive Plan is an organized way of determining community needs and setting goals and objectives to address them. The comprehensive plan provides guidance to orchestrate resources and events to achieve the desired vision of the community.

Under the Georgia Planning Act, 1989...

*“Coordinated and comprehensive planning by all levels of government within the State of Georgia is of vital importance to the state and its citizens. The state has an essential public interest in promoting, developing, sustaining, and assisting coordinated and comprehensive planning by all levels of government. This article is intended to provide for the coordination of planning, at the direction of the Governor, by departments, agencies, commissions, and other institutions of the state, and this article shall be liberally construed to achieve that end.”*

The Georgia Department of Community Affairs is designated to facilitate the oversight of Plans.

The adoption of a compliant Comprehensive Plan enables the City to be a qualified local government (QLG) with access to incentives such as CDBG grants and GEFA loans.

### Walton County Comprehensive Plan

Walton County, and the cities of Between, Good Hope, Jersey, Loganville, Monroe, Social Circle, and Walnut Grove joined together to complete a Comprehensive Plan in June 2007.

Under State Law, a Comprehensive Plan for these jurisdictions requires update and adoption by June 30, 2017 (Loganville’s deadline is 2018).

Walton County has contracted with the Northeast Georgia Regional Commission (NEGRC) to prepare these plan updates. Social Circle has opted to conduct its own supplemental planning activities and develop its own plan document.

### Social Circle Comprehensive Plan

The development of a City Comprehensive Plan was identified by the City as an objective in the Annual Operating Budget for FY2016/17.

### Objectives for Fiscal Year 2016--17

*“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.”*

## Process & Public Involvement

Under the Georgia standards, public participation must include

1. Identification of Stakeholders
2. Identification of Public Participation Techniques
3. Involvement with the Stakeholders with those techniques
4. Legally required public hearings

A steering committee must be used which includes elected officials and economic development professionals.

### Walton County Public Input & Steering Committee

Walton County designated a steering committee for the 2017 update of the Countywide Comprehensive Plan. The Steering Committee included from Social Circle two elected officials, and Mike Owens. The NEGRC has held three meetings with the designated steering committee towards the plan update. These meetings were held at the County Courthouse as follows:

October 27, 2016; 2:30 pm - public hearing

October 27, 2016; 3:00 pm - overview of Process and input

January 10, 2017; 2:30 pm - review of Goals/Vision/SWOT Analysis

January 26, 2017; 2:30 pm - review of Work Program

Following the second steering committee meeting, the NEGRC determined that the overall Walton County Comprehensive Plan would consist of a separate document for each community. With this approach, the individual City identities and Vision could be reflected, while also coordinating a Countywide perspective.

March 2017 -NEGRC Delivery of Draft Plans  
April 2017

-Public Hearing on  
Comprehensive Plan  
(Countywide)

April/May 2017 -Submission of Plan to DCA for  
Compliance Review

June 2017 -Adoption by each Governing  
Body

### City of Social Circle Public Input & Steering Committee

In addition to the NEGRC work on the Comprehensive Plan, a robust public input process was developed by Social Circle to gain community insight into the Plan. A summary of the public input is provided below:

Date, Time, Place	Invitees	Topics	Attendees/ Respondents
July 25, 2016 12 pm-1pm Magnolia Manor	Rotary Club	City Vision	20
December, 2016	Online Survey by UGA	Downtown	246
January 6, 2017	Mayor & Council, School Board, Sr. City Staff, School Admin	City School Collaboration; Strengths & Opportunities	25
January 7, 2017 10 am- 2 pm, Saturday Community Room	Mayor & Council, Sr. City Staff, Planning Commission, Downtown Development Auth, Main Street Board	Overview; Stakeholder Identification; Public Participation Techniques; Vision Elements; SWOT	23
January 16, 2017 Web Page	Public	Plan Process; Upcoming Meetings; Notes from Prior Meetings; Survey Opportunity	-
January, February Newsletters	Public- Mailed with Utility Bills	Plan Input Information ; Offer to Attend Group Meetings	-
January, February Facebook Blasts	Public- City of Social Circle Facebook	Notice of Meeting Schedule Input Opportunities	-
January 23, 2017 5 pm, Monday Community Room	Public, Planning Commission	General; Vision; SWOT Analysis	19
January 26, 2017 6 pm, Thursday Social Circle Community Room	Public, Tree Board, Garden Clubs	Natural Resources; Vision; SWOT Analysis	10
January 23-31, 2017	High School Student Focus Groups in Advisory Classes	Vision; SWOT Analysis	50 +/-
January 31, 2017 11 am- 1pm, Tuesday Social Circle Theater	Public, Industry Representatives and Economic Development Professionals	Economic Development Focus; Vision; SWOT Analysis	21
February 6, 2017 7 pm, Monday Social Circle Methodist Church	Boy Scout Troop	General; Vision; SWOT Analysis	17

Date, Time, Place	Invitees	Topics	Attendees/Respondents
February 9, 2017 11 am- 1 pm, Thursday Magnolia Manor	Public, SCDDA, Downtown property owners and business owners	Downtown Focus; Vision; SWOT Analysis	18
February 13, 2017 8:30 am, Monday Welcome Center	Public, MS/HS PTO	General; Vision; SWOT Analysis	6
February 13, 2017 2:00 pm, Monday City Hall	City Department Heads and Senior Staff	Infrastructure & General; Vision; SWOT Analysis	10
February 13, 2017 6:00 pm, Monday Gunter Hall	Historic Preservation Society of Social Circle, Historic Preservation Commission, Public	Historic Resources; Vision; SWOT Analysis	17
February 15, 2017 3:15 pm, Wednesday Social Circle Elementary School	Elementary School PTO	General; Vision; SWOT Analysis	7
February 18, 2017 9 am – 1pm, Saturday Welcome Center	Public- Drop In Opportunity	General; Vision; SWOT Analysis	4
February 20, 2017 7:00 pm, Monday Mars Hill Fellowship Hall	Public, Communities of Faith, Neighborhood Organizations	Neighborhoods; Vision; SWOT Analysis	18
February, 2017	Web Based Survey	Vision; SWOT Analysis	26
<b>DRAFT REVIEWS</b>			
February 27, 2017	Planning Commission	Vision & Future Land Use	
March 6, 2017	Social Circle City School Board	Vision & Future Land Use	
March 9, 2017	Downtown Development Auth	Vision & Character Area	
March 13, 2017	Historic Preservation Commission	Vision & Character Area	
March 14, 2017	Main Street Commission	Vision Review & Character Area	
March 23, 2017	Tree Board	Vision Review	
April 18, 2017	Mayor & Council	Vision Review; Land Use; Character Areas; Work Plan	

# Chapter 2

## Needs & Opportunities

The following list of needs and opportunities results from a Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis conducted from all public meetings and survey results during the months of January and February 2017, with both steering committee and public present, as well as professional analysis of relevant data and results of the online questionnaire.

*\*Italicized entries indicate high priorities*

### Gateways

#### Needs

- *The edges of the City are not apparent, and some of the approaches into the City could be much improved.*
- Community, downtown activities are not well promoted with signage.

#### Opportunities

- The city is surrounded by rural areas, which presents an opportunity to create a sense of arrival and a strong first impression which reflects the values of the community. Each roadway entrance into the City limits should be accommodated with a sign, with a consistent design motif, scaled per the roadway, and extensively landscaped and maintained like a front entry. Each gateway sign provides an opportunity for a special event banner or placard which can be changed, creating interest and attention.
- *The Exits off I-20 to Social Circle provide the strongest opportunity to create a sense of arrival and draw traffic from the interstate into the city. These gateway signs should be carefully placed to create a terminated vista, should be sized per the roadway and traffic volume, should have a consistent motif which reflects the community character, and should be well set back from the roadway with extensive and manicured landscaping. The gateway signage at the interstate exits should be the dominant visual element greeting the driver as they enter the City.*

## Infrastructure

### Needs

- *The City water treatment plant is limited in capacity to 1 MGD. Future growth in industry and population will require additional water supply.*
- *The City water distribution system is aged and the network suffers from lack of interconnection internally and to adjacent water systems. This results in areas of poor water pressure and flow.*
- *The City wastewater treatment plant is aged and limited in capacity. Future growth in industry and population will require additional treatment capacity.*
- *The City wastewater collection system is aged and constrained by an excessive number of pump stations which load the collection system. High inflow and infiltration during heavy rain events exacerbates capacity constraints.*
- Areas of the City storm water drainage system and waterways are subject to overflow and flooding during heavy rains. Erosion is apparent in some locations. Water quality measures are needed to protect the waterways within the City.
- Roadways within the City need pavement restoration. Current funding levels are inadequate to maintain pavement condition.

### Opportunities

- Walton County, the City of Monroe, and Newton County Water and Sewer Authority have excess water treatment capacity and distribution systems that are feasible for interconnection. Regional water treatment capacity is available.
- The Newton County Water and Sewer Authority has excess sewer treatment capacity available, and is located topographically downstream from the City, providing an opportunity for regional cooperation and removal of a significant number of pump stations from the City system.
- A master plan which details short and long term water and sewer system improvements with priorities will position the City well for implementation of critical improvements in a logical sequence and will maximize opportunities for state and federal grant assistance, and public private partnerships through the development process, and consideration of impact fees.
- Establishment of a storm water utility fee would provide revenue related to property impact which would enable funding of storm water improvements to address flooding and water quality treatment.
- Walton County owns and operates paving equipment. City taxes support the County labor and equipment for paving streets. A partnership between the City and County in which the City pays for paving materials, and the County provides labor and equipment would extend the amount of roadway pavement maintenance provided.

## Community Facilities, Parks & Recreation

### Needs

- There is a shortage of parks and recreational opportunities for residents. Passive parks are needed within neighborhoods and public passive parks are needed in all areas of the City.
- *An off-road trail system is needed which provides for bike, and pedestrian access throughout the City with a minimum of roadway crossings. This trail system should provide for connections between the downtown, neighborhoods, parks, schools, and employment centers to serve for recreation and non- vehicle access options.*
- *A public recreation facility is needed within the City which provides a gym, indoor exercise equipment, rooms for fitness classes, rooms for wellness and nutrition education, and other related needs.*
- The Senior Center is currently a shared space with the courtroom. A space is needed in which more services can be provided to the seniors, such as health and wellness classes, games, recreation and fitness, and activity centers.
- Recreation programming within the City is provided by Walton County, and is limited. Additional programming is needed to provide local youth an opportunity to participate in organized sports and activities without need to commute to neighboring Cities.
- *The library needs expansion to serve the current and future residents and integrate opportunity for access to technology into the facility.*
- Public meetings, including Council meetings and appointed Boards and Commissions, are held in the Community Room. Audio visual and sound equipment is needed to enhance the ability for the audience to follow presentations and discussion.



## Opportunities

- There is much open space and undeveloped land within the City which provides an opportunity for a park network to be planned, which can be implemented prior to or in conjunction with future development. This enhances public private partnership opportunities and the ability to set aside sensitive environmental areas for passive park use, and other areas for active recreation uses.
- Extensive Citizen interest in a trail network provides the opportunity to develop a trails master plan for the community. There is much open space and undeveloped land within the City which provides an opportunity for a trail network to be integrated into sensitive environmental areas such as stream corridors, and to connect to parks, schools, and neighborhoods.
- A recreation center in Social Circle would serve a regional County need, and would fulfill the past County plans for a recreation center in each City in Walton County. This project would be SPLOST eligible.
- A recreation center in Social Circle would facilitate the programming of additional recreational opportunities for youth and Seniors in the City. This would serve senior center and activity needs.
- The City and Uncle Remus Library Board have funded the local share for the Library expansion, and the site parking has been reconfigured to accommodate the building expansion. Preparation of Schematic and Design Development plans will strengthen the attainment of State funds for the expansion project.
- Rehabilitation of the community room to better serve AV needs for public meetings would also enhance the opportunity to film and broadcast public meetings.

## Community Facilities, Parks & Recreation Opportunities (Continued)

- Stephens Park is an opportunity for more community recreation and activity. The fencing, lighting and restroom and press box facilities in place provide the basic infrastructure for significant community festivals, recreation, and concerts.
- The County owned Pond site opposite the South Walton Recreation Park and Ballfields creates an opportunity for a passive park, native landscaping, an educational water feature, and an internal trail system that connects to the Citywide trail network.
- Consider a community pool or splash pad park.
- Teen activity areas are needed, such as indoor trampoline, rock climbing, gametime, skyzone, etc.

## Community Involvement

### Needs

- There is significant involvement by civic groups and volunteers in community activities, however there is less awareness of opportunities for appointment to Boards and Commissions.
- Opportunities to develop youth leadership are limited.
- Interaction relating to community issues between youth, professionals, and seniors and retirees is limited which leads to lack of understanding between generations.
- More interaction is needed between City Schools and City Government and local employers to build internship opportunities and provide for professional skill development and work ethic training.
- Local residents are not aware of local employment opportunities by businesses and industries.
- Communication from City government to residents is lacking. Website, Facebook, and monthly newsletters provide some information, but more is needed on ongoing issues.
- City Council meetings and Boards and Commissions are not broadcast, thus it is difficult for residents to stay informed.

### Opportunities

- *A community leadership program would educate citizens on Social Circle government services and provide an opportunity for citizens to apply for consideration to Board and Commission appointments.*
- *Focus groups could be created for specific issues or plans which include youth and all ages, to build leadership in the community and obtain broad input and consensus on community issues.*
- An internship and mentoring program at Social Circle City Schools by local professionals and employers could build job opportunities for graduates, and provide experience and development of critical work skills while strengthening the match between the local residents and employment needs of current employers.
- A local Facebook page or employment posting could facilitate the match of the local population with available jobs in the community. This enhance workforce development and employee retention for local industry, reduce unemployment within the City, and reduce commuter traffic.
- A periodic town hall type meeting relating to City business would be beneficial to maintain community dialogue and provide updates on ongoing programs or projects.
- Through a partnership with the Social Circle School system, or adjacent Technical Colleges, public meetings could be filmed and broadcast via YouTube and linked to the website providing the ability for those who cannot attend meetings to stay informed. A local radio show or “e-news” paper could also be created through such a partnership providing valuable experience and exposure to students.

## Economic Development

### Needs

- More activities are needed for corporate visitors after hours.
- Local industry growth rates need to be projected and communicated to the school systems so they can create the training program and capacity that will fill the need at the time needed.
- More entertainment options are needed for youth.

### Opportunities

- Walton Economic Development Authority is promoting a program for workforce development that would create a training pipeline between the public high schools, at the technical colleges and the local industry.
- There is a need by the movie and TV industry for filming locations.
- Interest in Social Circle tourism can be created through promotion of the films that have been located in Social Circle, as well as future films. For example, a baseball themed focus could link area tournaments with the filming of "42".
- A weekend, drive in theater may be an attraction for area entertainment that can be located in a rural area, separated from neighborhoods.

## Housing

### Needs

- A shortage of housing exists in the \$250,000 - \$500,000 range. Potential homebuyers are looking for housing within the City within this range and it is not available. There is ample housing in the starter home range of affordability.
- *Code enforcement is needed to address run down homes, lack of lawn and building maintenance in some neighborhoods, and zoning violations and abandoned vehicles. Citizens take pride in every neighborhood and additional enforcement support is needed to address the occasional problem property which affects the attractiveness of the neighborhood.*
- The Rental housing market is very tight, making it difficult for those who do not wish to buy to locate in the area.
- While there is housing around the downtown, there are no downtown living options.

### Opportunities

- The City is attractive to new residents due to area employers, the strong school system, and easy access to the Atlanta metropolitan area. This demand supports the provision of attractive neighborhood development, and enables property values in existing neighborhoods to be maintained.
- Citizens' desire for stronger Code enforcement indicates pride in the community and creates an opportunity to build community involvement within neighborhoods for cleanup days and neighbor assistance.
- Demand for rental housing creates an opportunity to reduce vacant homes and creates financial feasibility for investor improvement of existing housing stock.
- The demand for rental housing and desirability of downtown living for some residents supports the feasibility of developing downtown housing in the Mill area.

# Chapter 3

## Vision 2040

Social Circle is a picturesque city, which retains its Victorian charm and authentic historic downtown, within the historic Georgia Heartland. Social Circle is a rare city within commuting proximity to Atlanta that remains separated from the urban sprawl, and welcomes economic activity and growth in a manner and form that strengthens its sense of place. Social Circle is a sustainable, adaptable community with abundant natural resources nearby. It is a walkable, friendly, community that retains its small town charm and hometown feel with a high quality of life for residents.

Social Circle is a complete community with a variety of attractive neighborhoods, a highly rated independent school system, abundant recreation and activity opportunities for all ages, and a variety of commercial areas including an authentic historic downtown, with unique shops and restaurants and frequent festivals and entertainment, as well as larger commercial centers at the North end of the City, and along the Social Circle Parkway to the east, and at the I-20 interchange. The Social Circle Parkway provides convenient access via a scenic tree lined corridor through rural countryside to an Athens Technical College Campus, and an expansive industrial sector which provides a wealth of employment options and is well served with power, rail, natural gas, and water and sewer.

Surrounded by rural countryside, each gateway into the City provides a sense of arrival, and displays attractive welcoming and colorfully landscaped signage that indicates residents' pride in their community. The City enjoys clean air, clean water, protected natural water ways, and is within a short drive to the Hard Labor Creek Reservoir, Golf courses, Hard Labor Creek State Park, and Charlie Elliott Nature Center. The Georgia Department of Natural Resources is headquartered in Social Circle, and promotes and provides opportunities for citizens to enjoy Georgia nature.

The authentic historic downtown is located within the center of the City and is the heart of the community. Vibrant with activity, variety, shopping, dining and downtown living, it is an attraction to residents and tourists alike.

Spanning out from the downtown is a well preserved residential historic district in which homes predominate and Bed and Breakfast Inns are sensitively tucked providing a delightful accommodation for visitors without changing the residential character of the district. The character of the historic district is protected through preservation and restoration of all contributing buildings.

Neighborhoods radiate from the downtown in all directions, such that all are walkable to the downtown and sidewalks are continuous along the streets. Street trees line the roadways providing shade and clean air, and attractiveness. Housing of all price ranges and many styles is provided within the City, and every neighborhood is well maintained and safe and secure. A perimeter roadway extends from North Cherokee Road around the west side of the City to South Cherokee, providing access between neighborhoods.

Community parks are located throughout the City, with trail and roadway connections providing for easy access from neighborhoods. A trail and bicycle path network encircles the city adjacent to the Parkway, and connects to the downtown, school campuses, parks and recreation areas, and neighborhoods. The trail network winds through and around neighborhoods by following creeks and water ways, and minimizing roadway crossings.

A City Transit system provides service throughout the community, enabling easy access to schools, industry, shopping, and other destinations.

The independent City School system is exceptional as compared nationally and is a key attraction to the City. The school facilities are current and progressive, the curriculum is responsive to the needs of all students, and the school provides a strong foundation for college bound as well as skilled labor. There is partnership between the school and local industry and business which provides for mentoring, internships, and development of the future work force needed in the Social Circle.

The Athletic complex at the High School provides exceptional facilities for competitive sports and the School sports activities are supported by the community with high attendance and sponsorship. In addition, athletic parks are located within the city to provide for baseball, softball, soccer, and football. A recreation center serves the community and provides for basketball, volleyball and other health and wellness programs.

Youth activities abound, with opportunities for organized team sports, as well as dance, theater, hiking, biking, and more. Community focus groups promote youth involvement and develop leadership opportunities.

A commercial area is centered around the intersection of North Cherokee Road and Route 11, providing a high visibility attractive center which ample parking around the stores, and landscaped street frontage which fosters the Social Circle gateway image.

The Social Circle parkway provides a convenient route for traffic from I-20 to the thriving Industrial area located to the northeast of the City center. The Industries are clustered in this area, and are identified with high quality buildings, corridor landscaping which provides a campus like feel to the Parkway and attractive well landscaped monument signage. The industries are energy efficient and environmentally sensitive providing a clean and healthy environment for those working in and living around the industry.

Transparency and fiscal conservatism in government and a high level of volunteerism and engagement in Civic organizations characterize the community. The varied civic groups continue a strong tradition of working together to provide for the needs of the community. City services are efficient and effective and responsive to the needs and priorities of the community. Infrastructure is reliable, sustainable, and compliant and continually updated to support economic growth and environmental considerations.

# Chapter 4

## Land Use

Pursuant to the rules of the Georgia Department of Community Affairs, the following Character Areas Map and Defining Narrative provide the physical planning component of the comprehensive plan.

The DCA defines a character area as a specific district or section of the community that:

- Has unique or special characteristics to be preserved or enhanced (such as a downtown, a historic district, [an] arts district, a neighborhood, or a transportation corridor);
- Has potential to evolve into a unique area with more intentional guidance of future development through adequate planning and implementation (such as a strip commercial corridor that could be revitalized into a more attractive village development pattern); or
- Requires special attention due to unique development issues (rapid change of development patterns, economic decline, etc.)
- Character areas typically provide greater flexibility than traditional future land use maps, in which each parcel is assigned a single category such as Residential or Commercial.



The following table provides an overview of each of the character areas, including a brief description, zoning compatibility, and appropriate land uses for each:

## Character Areas Compatibility Index

CHARACTER AREA	DESCRIPTION OF CHARACTER AREA	ZONING COMPATIBILITY*	APPROPRIATE LAND USES*
<b>Agricultural &amp; Estate Single Family Residential</b>	Pasture lands and woodlands, conservation areas and open lands, cultivated agriculture, agritourism, farms, and residences associated with farms or on larger tracts of land with pastoral views and a high degree of building separation	Agricultural, Agricultural -2	Residential, Agricultural, Agritourism,
<b>Neighborhoods</b>	Existing neighborhoods and land planned for future residential development. Smaller lots, predominantly single-family residential, walkable areas with complete streets, preserved tree canopy, and neighborhood-appropriate commercial activity. Public schools, parks and recreation areas are located within or adjacent to the neighborhood character areas.	R15, R25, Residential Medium Density, Planned Unit Development	Single Family residential
<b>Village Residential</b>	Small lot and multifamily residential areas with low intensity commercial uses. These village scale areas are walkable and compact and provide for traditional neighborhood patterns and live work development patterns.	Residential Medium Density, NC, Residential High Density, Planned Unit	Residential, Neighborhood Commercial
<b>Historic Residential</b>	Predominately single family homes located within a local historic district. Sensitive commercial uses which enhance the historic character of the district and preserve the contributing buildings and property characteristics are permitted. This is a highly walkable area with mature trees and characteristic walls and fences which blends seamlessly into the downtown historic district.	R-25, R-15, NC, Residential Medium Density	Residential, Office, Commercial, Institutional

Continued on next page...

## Character Areas Compatibility Index (continued)

CHARACTER AREA	DESCRIPTION OF CHARACTER AREA	ZONING COMPATIBILITY*	APPROPRIATE LAND USES*
<b>Downtown</b>	Historic downtown district including rail depot and warehouses and mill buildings. Sidewalks are wide and shaded with street side commercial activity. The character of the area is preserved through a local historic district. The downtown hosts frequent festivals and activities and is the heart and soul of the community. Churches, parks, and theater are located downtown in a scale which does not dominate adjacent properties.	CBD, NC, PUD, RMD	Commercial, Office, Residential, Government, Recreation
<b>Commercial Institutional</b>	Larger scale commercial businesses which cannot be accommodated downtown and institutions such as College campuses define this character area. Not a strip commercial pattern, this area is marked by centralized entrances, shared parking, mature and extensive landscaping, and a coordinated architectural style.	Office/ Institutional, General Commercial, Mixed Use Business Park	Commercial, Office, Institutional, Recreation,
<b>Gateway Interchange</b>	A commercial and mixed use employment center area. The interchange character area presents prominent distinctive landscaping and a sense of arrival from the Interchange. Large scale buildings are well set back from the roadway, landscaped, and accessed through consolidated entrances.	General Commercial, Light Industrial, Heavy Industrial, Mixed Use Business Park	Commercial, Industrial, Office, Institutional
<b>Industrial</b>	Industrial uses predominate. Entrances are well signed, building entries are distinctively landscaped, a landscaped buffer with greenway trail network separates industrial areas from road frontage preserving the aesthetic character of the City.	I-1 Light Industrial, I-2 Heavy Industrial, MUB Mixed Use Business Park	Industry, Offices

*\*Note: not all zoning and land use classifications will necessarily be appropriate in all locations within a character area.*

## Character Areas Defining Narrative

### Agricultural & Estate Single Family Residential

The City of Social Circle is nestled within a rural area, and surrounded by Agricultural zoning in the adjacent unincorporated County areas. The Agricultural and Large Lot residential character area provides an opportunity for farms and estate homes to protect the rural edges of the City and provide the transition into the City center while maintaining the sense of entry into a historic community and small town atmosphere.

Within the Agricultural and Large Lot residential area homes and buildings are set back from the roadways, and off road trails may meander adjacent to the roadways but are separated from them. Farms, forests, and pastures characterize the area and livestock is common. Agritourism type businesses are encouraged in this character area which are sensitive to and reflect the rural character. Examples may include farm setting catering or wedding venues, large animal veterinary clinics, beds and breakfasts, or farm to table restaurants. The structures in this character area should be residential or rural agricultural in style and drives and parking areas sensitively placed and out of view from the adjacent roadways.

#### Compatibility

ZONING COMPATIBILITY	APPROPRIATE LAND USES
Agricultural, Agricultural -2	Residential, Agricultural, Agri-tourism,



#### Implementation Measures

- Maintain buffer areas between agriculture and residential neighborhoods
- Plan and implement an off-road trail network that spans throughout the city, connects to parks, schools, neighborhoods and the downtown.
- Create a western perimeter roadway route with a stakeholders group that will provide for connections between neighborhoods and facilitate traffic circulation
- Provide for conditional uses within the Agricultural zoning districts which allow for appropriate agri-tourism and agri-businesses.

## Neighborhoods

Neighborhoods radiate from the downtown in all directions, such that all are walkable to the downtown and sidewalks are continuous along the streets. Street trees line the roadways providing shade and clean air, and attractiveness. Housing of all price ranges and many styles is provided within the City, and every neighborhood is well maintained and safe and secure. Golf carts are a popular mode of transportation within neighborhoods and along City streets to the downtown, parks, and recreation areas.

Neighborhood residents and associations are active in looking out for each other, participating in community cleanups and improvement activities, and other volunteer and civic activities.

Properties are well maintained, trees and flowers and gardens and forests greet the eye, where civic engagement is reflected in every neighborhood.

Small neighborhood convenience stores and historic markets are located in some neighborhoods to provide for convenience and maintain the history of these micro communities, but remain small, and limited in hours and activity so as to not detract from the residential quality of life. These shops are conditional uses, such that the impact of each is evaluated individually and restricted to maintain the residential character of the area.

Paths and recreational amenities such as pools, clubhouses, and playgrounds are located within neighborhoods to foster quality of life and informal gatherings and fellowship.

A citywide trail and bicycle path network encircles the city adjacent to the Parkway, and connects to the downtown, school campuses, parks and recreation areas, and neighborhoods. The trail network winds through and around neighborhoods by following creeks and water ways, and minimizing roadway crossings.

A City library is located centrally, walkable from the City schools and most neighborhoods. The library is well supported by the community and



provides a variety of activities for families, seniors, students and youth.

Social Circle City Schools are located adjacent to neighborhoods facilitating community involvement in the schools and easy pedestrian and bicycle access by students.

### Compatibility

ZONING COMPATIBILITY	APPROPRIATE LAND USES
R15, R25, Residential Medium Density, Planned Unit Development	Single Family residential

### Implementation Measures

- Encourage development of residential neighborhoods which fill market needs and are consistent with the character of the City and provide amenities such as trails, playgrounds, and other community recreation or gathering areas.
- Develop a comprehensive trail plan to identify the future trail network so that it is implemented with development and through grant opportunities.
- Create neighborhood watch and partnership with Police to enhance safety and security in all neighborhoods.
- Use code enforcement and consider derelict property millage rate increase to facilitate the correction of code violations and derelict structures.
- Provide speed enforcement and driver education to minimize speeding traffic and enhance bike, pedestrian, and golf cart safety.
- Require storm water management facilities that are attractive and effective and are an attraction, rather than a detriment to neighborhoods, consider rehabilitation of existing facilities accordingly.
- Create a western perimeter roadway route with a stakeholders group that will provide for connections between neighborhoods and facilitate traffic circulation

## Village Residential

The Urban Village character area provides for small areas of more dense or clustered housing with micro-commercial shops. The village character area allows for live work housing where a small shop may be located below with a residence above. Within the urban village character area, buildings are close to the streets and sidewalks are provided throughout. Parking is in the rear or in alleys. Street trees are provided throughout the area, and small squares or pocket parks are interspersed. The Urban village harkens to Charleston or Savannah type row houses and traditional neighborhood patterns with a grid street network. The Urban Village character areas are small, not more than 30 acres in size, and retain architectural style and character that is consistent with the Social Circle small town feel. Individual residences may be smaller than found elsewhere in the City, however quality and detail of design is high such that these neighborhoods maintain their value over time. The walkways within the neighborhood connect to the Citywide trail system.



### Implementation Measures

- Encourage development of urban village neighborhoods which fill market needs and are consistent with the character of the City. These neighborhoods may meet the desires of young professionals and those attracted to urban living within the Social Circle area.
- Evaluate Zoning and Subdivision ordinance provisions to assure they provide for the desired character area attributes.

### Capability

ZONING COMPATIBILITY	APPROPRIATE LAND USES
Residential Medium Density, NC, Residential High Density, Planned Unit	Residential, Neighborhood Commercial



## Historic Residential

Spanning outward from the downtown is a well preserved residential historic district in which homes predominate and Bed and Breakfast Inns are sensitively tucked providing a delightful accommodation for visitors without changing the residential character of the district. The character of the historic district is protected through preservation and restoration of all contributing buildings.

The structures in the district represent the major architectural styles and periods of the time. Included are examples of Greek Revival, Plantation Plain, Gothic Revival, Second Empire, Queen Anne, American Victorian, Victorian Eclectic, Italianate, Colonial, Georgian, Neoclassical, "Half-Houses," Federal, Bungalow, Tudor, Craftsman, and Ranch.

The tree lined streets and well-kept public and private properties are reflective of the early 1900's. Sidewalks are located along all streets and are shaded with street trees. Driveway connections are narrow, and parking is typically beside or behind the homes and buildings.

The iconic Gunter Hall, an 1840's era building which has adorned three different sites within the City, is preserved by the Historic Preservation Society of Social Circle and available for rent to the public for meetings and events.

New construction, fences, landscape and driveways are sensitive to and complement the historic district character. The community history and heritage is exhibited through the beauty of the buildings and placement.

With the historic homes, are located Churches and small shops which retain the character of their construction. Noteworthy are the Methodist church and the Mill Village store. In addition, there are some structures along the main roadways which are preserved in their historic character, while used for low intensity office or commercial, as a conditional use. The scale and number of these conditional uses is small so as not to change the historic character of the corridor.



Within the historic character area, signage, streetlights, and historic information markers area located to emphasize the significant history specific to Social Circle. Two historic cemeteries are located within the district. These manicured sites, with markers dating back over 200 years, provide an attraction for tourism and reflect the generations of many families still a part of the community.

The size of the historic character area, and the level of preservation of the building fabric is unique to Social Circle and highly valued throughout the community. The local historic district zoning, overseen by the Historic Preservation Commission serves to guide activities within the district to maintain this cherished identity.

### Compatibility

ZONING COMPATIBILITY	APPROPRIATE LAND USES
R-25, R-15, NC, Residential Medium Density	Residential, Office, Commercial, Institutional

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### Implementation Measures

- Continue use of the Local Historic District to preserve existing buildings, and maintain the character of the district.
- Promote and educate the community on the rich local history to encourage rehabilitation and maintenance of structures and properties
- Expand advertisement of the historic properties and settings to promote tourism and business.
- Remove aged and dying oak trees in the right of way and plant understory trees and encourage planting of large canopy trees within front yards
- Provide sidewalks along the frontage of all streets within the historic character area, and maintain existing sidewalks to remain accessible and attractive.
- Encourage infill development, and assure the compatibility with the surrounding properties
- Use code enforcement and consider derelict property millage rate increase to facilitate the correction of code violations and maintenance of historic properties, to avoid demolition by neglect.

## Downtown

In the center of the City, the authentic historic downtown is filled with shops and restaurants and businesses that are unique and home grown. Every storefront is active and the sidewalks are full of activity and energy and people of all ages. Sidewalk cafes dot the street scape, colorful plants adorn the storefronts and hanging baskets adorn the post top streetlights. A City Square, located in the downtown, provides for a farmer's market, a gathering space for picnics and lingering in the mild climate, a venue for frequent festivals, and a stage which supports live music events in a gently sloping amphitheater.

The iconic City Well is a focal point, well landscaped and lit and seasonally decorated which reminds of the history of the City. Vehicle traffic is slow, yet steady, providing a steady stream of customers. Golf carts, bikes, strollers, and pedestrians abound due to the proximity of the downtown to neighborhoods.

Churches are dotted around the downtown and bolster the family atmosphere, the weeklong activity, and the safety and stability of the area while respecting the scale of the buildings in the district and do not dominate the adjacent properties.

The Social Circle Theater is located to the east of Downtown, providing a venue for live theater and dance and youth productions.

On the southern end of downtown, the historic depot, mill, and warehouses around the train tracks are restored and active with small businesses and downtown living. The train tracks are in active use and the locomotives, and train cars draw tourists viewing the historic cooling tower, and relics of commerce and passenger movement of the past.

The Mill area extends adjacent to a large green space with springs that provide pleasing water features and native landscaping in the shadow of the downtown.



An entrepreneurial atmosphere is apparent in the downtown where modern businesses, film industry, and marketing and service proprietors share space with arts and crafts, restaurants, clothing stores, and unique storefronts. Broadband and high speed internet service support business growth.

Parking is plentiful, but hidden in small lots throughout the area, and shared lots in the Churches and Schools adjacent to the downtown, and golf cart and horse and carriage shuttles provide practical and enjoyable shuttles between the parking and the stores.

New construction within the historic downtown is sensitive in context and design so as to complement the charm and character of the downtown and provides for loft living opportunities.

Sidewalks are wide and shaded with street side dining and information gathering spaces. The architectural character of the buildings is preserved and signage is visible, while consistent with the historic styles. A variety of displays activate the storefronts and invite shoppers.

## Compatibility

ZONING COMPATIBILITY	APPROPRIATE LAND USES
CBD, NC, PUD, RMD	Commercial, Office, Residential, Government, Recreation

## Implementation Measures

- Create an environment for business vitality downtown. Use National Main Street Program, incentives, entrepreneur development, business recruitment, shop local, festivals, decorations, and other programs to generate activity and interest downtown. Consider iconic businesses such as Blue Willow which have national identity, and support and enhance that presence through marketing.
- Identify and remove barriers to repurposing historic buildings. Facilitate the improvement of downtown buildings, and development of new and rehabilitation of vacant structures using the Downtown Development Authority, historic tax credits, and other incentive programs.
- Facilitate new business activity downtown through expedited issuance of permits, incentive programs to address code compliance (façade grants, fire and electrical upgrades,) and consider grants for A/E assistance through DDA.
- Improve the public spaces downtown to beautify the area, and to attract residents, and invite tourists and facilitate commercial activity. Recognize that small changes can have major positive impact. Walkability of the downtown should be enhanced, with sidewalk maintenance, and well-lit expansions to promote pedestrian friendliness.
- Create a square, gathering area, in the downtown to facilitate events, lunch time activities, a farmer's market, concerts, and casual enjoyment of the area.
- Create the identity of Social Circle downtown as the "home town" of the surrounding region, to build ownership and support of businesses and activities downtown.
- Implement code enforcement and blight tax rates as necessary to effect building maintenance of historic downtown structures being neglected.
- Consider a program to encourage the division of larger spaces to smaller areas to enable more business variety on a more affordable scale. Consider creating business fronts on the alleys to divide spaces and expand storefront opportunities.
- Engage the downtown property owners and business owners to update the downtown master plan to include sidewalk widening and street side cafes, parking areas, downtown square, lodging, mill area, and downtown living opportunities.

## Commercial Institutional

The commercial and institutional character areas are planned to provide for convenient larger scale businesses which cannot be accommodated downtown. The mix of uses should be such that they do not duplicate or draw from the downtown, but provide additional larger scale stores or entertainment venues such as movie theaters.

The commercial and institutional character areas provide for larger scale commercial or institutional uses clustered together with consolidated access points and shared or connected parking. Large expanses of parking are discouraged. Buildings and parking should be arranged to create an integrated village type layout. Landscaping is provided along the road frontage and within parking areas to provide shade and aesthetic appeal. Signage at the consolidated entries is encouraged which identifies the center and the businesses within the center. Architecture which is conducive to the business, yet also reflects and enhances the small town feel of the area is encouraged.

Commercial properties are grouped together in nodes located at the north end of the City at the intersection of North Cherokee and the Social Circle Parkway (State Route 11), and clustered together adjacent to the Social Circle Parkway (State Route 11) and including the Athens Technical College Campus. Each of the two areas has a unique focus.

The northern Commercial and Institutional Character area provides the opportunity for a strong sense of entry into the city. The intersection of Rte. 11 and North Cherokee provide the setting for highly landscaped and attractive Gateway signage welcoming visitors and reinforcing the sense of place. In addition, this gateway signage should route Industrial traffic to the Parkway. The northern Commercial and Institutional character area supports medical offices and facilities as well as grocery stores and similar larger retail. Attractive signage, and Street trees and landscaping are encouraged. Trails



should be provided adjacent to the parkway and along North Cherokee that are safe and inviting for pedestrian and bicycle use.

Sidewalks provide connections within the commercial and institutional area from parking to buildings and between buildings such that it is safe and inviting for shoppers to walk from store to store within the Center.

The eastern Commercial and Institutional Character area spans both sides of the Parkway. A parkway perimeter trail is planned and trail system connections should be provided which follow natural drainageways and streams and which lead radially back to the downtown to promote connectivity and the ability for residents to walk and bike throughout the City. The parkway bridges within this character area provide opportunity for trail crossings under the parkway to provide for safety. The Athens Tech Campus is a key element of this character area. This campus feel will set the tone for the surrounding commercial and institutional development in terms of architecture, landscaping, and sensitivity to the topography of the area.



## Compatibility

<b>ZONING COMPATIBILITY</b>	<b>APPROPRIATE LAND USES</b>
Office/ Institutional, General Commercial, Mixed Use Business Park	Commercial, Office, Institutional, Recreation

## Implementation Strategies:

- Plan and provide utility service (water, sewer, gas) to support desired uses
- Consider regional storm water management plans which provide opportunity for a recreational amenity and trail route
- Develop a city-wide trail plan which identifies trail routes prior to development proposals
- Require construction of trails and sidewalks during development of sites
- Maintain current AG zoning of area and use rezoning process to assure the character area elements are in place and included in a development proposal.
- Evaluate GC and OI and MUB Zoning Regulations to assure consistency with these goals.



## Gateway Interchange

The Gateway interchange character area presents prominent distinctive well landscaped City entrance signage that greets visitors and commuters as they exit Interstate 20. The entrance signage provides a strong sense of arrival, reflects the character of Social Circle and invites and entices the visitor to continue into the City center.

This mixed-use area is appropriate for attractive uses that cater to interstate travelers near I 278, such as hotels, restaurants, well placed and attractive gas stations, and large scale retail. Like the Commercial and Institutional character area, strip development is discouraged and consolidated entries and signage are encouraged. The commercial elements have related architectural elements and parking areas are interconnected and buildings and parking is arranged to not present an expanse of asphalt apparent from the road frontage.

Also appropriate in this character area are large scale industrial uses and employment centers due to the ready access to I20 and railroad and utilities, and proximity to the Stanton Springs Industrial Park. Large scale industries should be well set back from the roadways, and present attractive façade and attractive landscaping. Prominent signage is appropriate on the industry for identification. All industrial site development, and parking areas should be well set back from I20 and screened and landscaped. Large parking areas should be landscaped or arranged on the site such that a sea of asphalt is not the prevalent view provided to I20 or I 278 traffic.



Compatibility

ZONING COMPATIBILITY	APPROPRIATE LAND USES
General Commercial, Light Industrial, Heavy Industrial, Mixed Use Business Park	commercial, industrial, office, institutional

### Implementation Measures

- Develop a plan for Gateway signage and landscaping at the interchange that can be accommodated within proposals for development.
- Facilitate water and sewer services with adequate capacity for large scale commercial and employment centers.
- Encourage location of a full-service hotel to accommodate corporate visitors, with shuttle access to downtown

## Industrial

The Industrial character area provides for large scale industries conveniently served with public utilities and rail and easily accessed with tractor trailers via the Social Circle Parkway.

Industries in Social Circle are clean and environmentally sensitive with practices and technology that protects clean air and water.

The industries are set well back from the roadway, and present an attractive front façade and obvious main entrance with a park like approach. Landscaping is prevalent along the parkway and shade trees are provided within parking areas. Loading docks and storage areas are strategically and aesthetically located to the side and rear of buildings with appropriate landscaping and fencing. Identification signage is prominent on the buildings and at the entrances.

Off road trails are provided adjacent to the parkway which connect to a Citywide trail network that follows water ways and creeks. This network provides for lunchtime recreation for employees and pedestrian and bicycle access to the downtown.

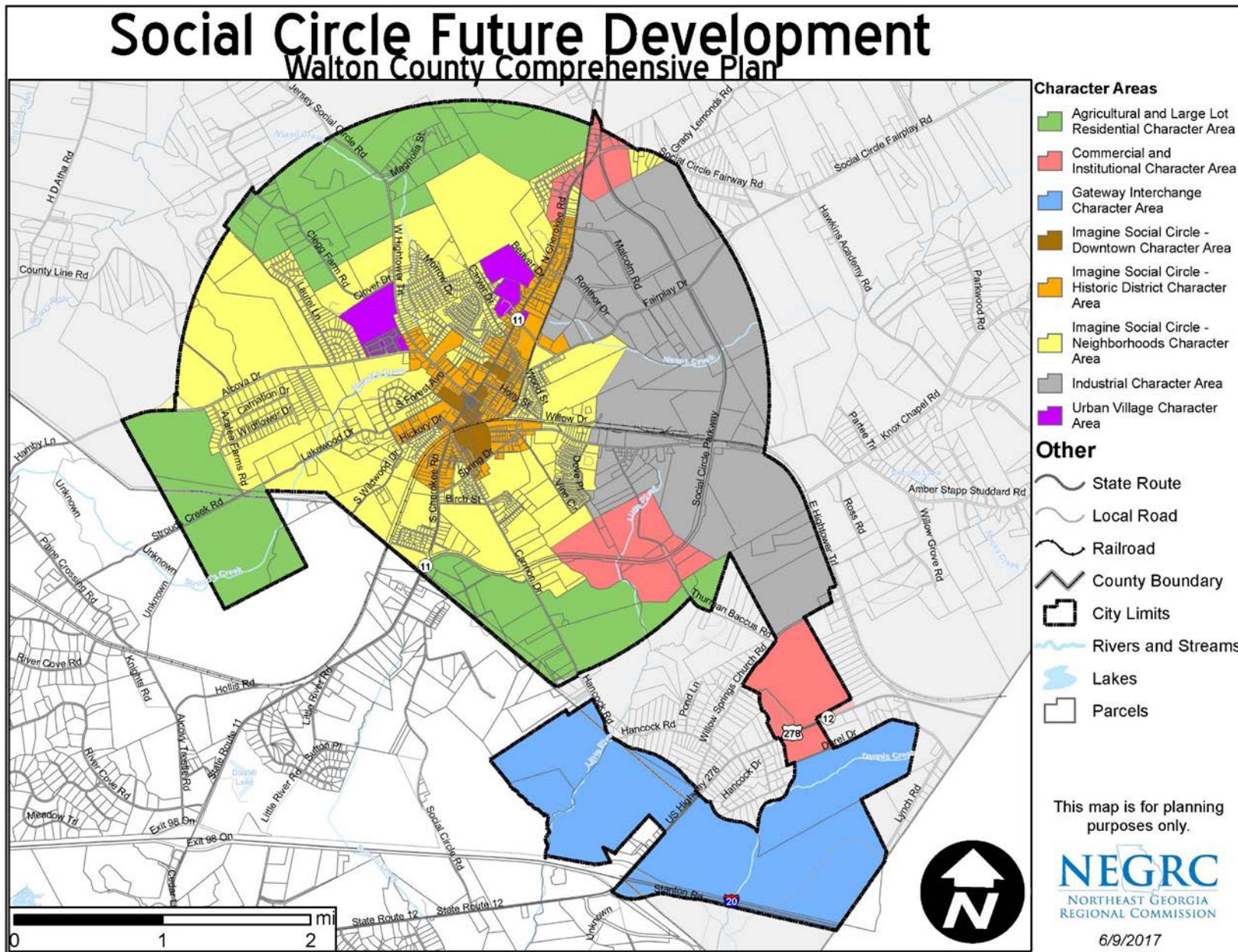
### Compatibility

ZONING COMPATIBILITY	APPROPRIATE LAND USES
I-1 Light Industrial, I-2 Heavy Industrial, MUB Mixed Use Business Park	Industry, Offices



### Implementation Measures

- Collaborate with existing industry to identify and meet their needs to support job growth and industry viability.
- Provide gateway signage at the north and south end of the Social Circle Bypass which creates a sense of entry into the “Social Circle Industrial Center”, identifies the Industries, and direct industrial traffic to remain on the parkway.
- Partner with Walton County Economic Development Authority, Social Circle Development Authority, Newton County Development Authority, and Stanton Springs Joint Development Authority to market the area for Industrial growth and new industry.
- Provide Transit commuting routes to Shire and other industries to facilitate commuting of employees from Social Circle and to provide ready access to downtown.
- Plan and provide utility service (water, sewer, gas) to support Industry growth
- Consider regional storm water management plans which provide opportunity for a recreational amenity and trail route



# Chapter 5

## Community Work Program

The Short-Term Work Program (2017-2021), updated every five years, provides a list of specific activities that the community plans to address as immediate priorities. A Report of Plan Accomplishments, which provides status commentary on the previous work plan (2012-2016), follows.



## Short-Term Work Program, 2017-2021

(\*entries with an asterisk represent carryover items from the previous STWP)

#	Activity	Timeframe	Responsible Party	Cost Estimate	Funding Source
1	Develop a pattern book of pictures the provide examples of the types of development characteristics encouraged in each character area to educate applicants and developers regarding the type of growth desired	2017-18	Planning Commission Assistant City Clerk	Minimal	City GF
2	*Fund, Design, and construct a Recreation Center in Social Circle in partnership with Walton County which provides for all ages activity needs and includes a Senior Center.	2017-18- funding plan 2023 construction	Walton County Social Circle City Manager	TBD	SPOLST- County CDBG
3	Create a pattern book of storm water management approaches such as low impact design and water feature creation and encourage use of such through the development process.	2018-19	Planning Commission City Manager	\$20,000	City GF (Grants?)
4	Study the feasibility of a storm water utility fee to fund public storm water system improvements and rehabilitation of unsightly ponds	2018-19	City Manager City Finance City PW Director	Minimal	City GF
5	*Develop a City-wide trail master plan through the use of a stakeholders group that includes youth, and other interested parties. Publish the plan.	2017-18	Planning Commission & City Manager	\$5000	City GF
6	*Study western perimeter roadway route with a stakeholders group that will provide for connections between neighborhoods traffic circulation	2017-18	Planning Commission	Minimal	City GF
7	Review the Zoning Ordinance and Subdivision Ordinance to assure the districts and regulations support the vision and character areas.	2017-18	Planning Commission	Minimal	City GF
8	Develop City Industrial growth incentive program criteria for adoption which can be offered when appropriate, rapidly.	2017-18	City Council, City Manager	Minimal	Utility Funds
9	*Complete a comprehensive wastewater collection system master plan which identifies and prioritizes system expansions and rehabilitation.	2017-18	City Wastewater Superintendent	\$100,000	City Utility Fund
10	*Design and construct wastewater collection network to serve Industrial growth areas	2018-19	City Wastewater Superintendent	Unknown	Utility Fund GEFA
11	*Partner regionally to provide for wastewater treatment to meet future wastewater needs	2017-18	City Council, City Manager	Unknown	Utility Fund
12	*Complete a comprehensive water distribution system master plan which identifies and priorities system expansions and rehabilitation.	2017-18	City PW & Water Resources Director	\$50,000	Utility Fund
13	*Partner regionally to provide for water treatment in excess of existing plant capacity to meet future water needs	2017-18	City Council, City Manager	Unknown	Utility Fund
14	Create a Geocache to attract and guide regional visitors to the rich history and things to do in Social Circle	2018-2019	City Downtown Director, Main Street	Minimal	Main Street

#	Activity	Timeframe	Responsible Party	Cost Estimate	Funding Source
15	Place uniform signs on all Downtown parking areas. Provide attractive landscaping and lighting to encourage use.	2018-19	City Downtown Director, Main Street	\$5,000	Donations
16	Designate Golf cart parking areas downtown which are convenient and close.	2018-19	Police Chief	\$1,000	City GF
17	Build small downtown parking areas which are convenient to the center, yet which do not detract from or remove historic building stock.	2019-20	City Downtown Director	Unknown	GF, SPLOST
18	Develop shared use parking agreements with churches and schools in and around the downtown to reduce need for additional pavement and assure current parking areas are used to the maximum extent possible.	2020-21	City Downtown Director	Minimal	GF
19	Complete a market study to assess the market potential and niche most appropriate for the downtown. Potential emphases may be arts, gateway to the outdoors, pub atmosphere, etc.	2018-19	DDA & City Downtown Director	\$30,000	GF, DDA, DCA Grants
20	Develop a comprehensive marketing plan for the downtown which benefits all the businesses in the area.	2017-18	City Downtown Director, consultant	Unknown	City GF, Main Street
21	Develop a plan for lodging (hotels, beds and breakfasts,) in the downtown, amend ordinances as needed to implement the plan	2018-19	Planning Commission, Assistant City Clerk	Minimal	City GF
22	Research and develop a financial incentive package which can be provided to potential business owners to facilitate and encourage development of the desired business mix in the desired locations. Provide an example pro forma for redevelopment of the Mill area.	2018-19	DDA & City Downtown Director	Minimal	DDA
23	Implement a regular late night downtown to attract shoppers who commute during the day.	2017-18	Main Street & City Downtown Director	Minimal	Main Street
24	Establish a focus group to evaluate current City Codes and ordinances to recommend streamlining and amendments to facilitate business development downtown.	2017-18	DDA, Assistant City Clerk, Fire Chief, & Building Official	Minimal	GF
25	Provide a “build a business” program to educate potential entrepreneurs on business plans, marketing, financing, and other needs to establish businesses downtown.	2017-18	DDA & City Downtown Director	Minimal	Main Street, DDA
26	Establish high speed internet downtown, and free wi-fi	2021-22	City IT Staff	Unknown	SPLOST
27	Engage the downtown property owners and business owners to update the downtown master plan to include sidewalk widening and street side cafes, parking areas, downtown square, lodging, mill area, and downtown living opportunities	2018-19	DDA & City Downtown Director	\$75,000	GF
28	Create Financial incentives to help establish downtown businesses Local crowdsource funding, DDA low interest loan pool, local bank funded	2019-20	DDA & City Downtown Director	Unknown	DDA, Private, Grants
29	Create a museum downtown with a rotating display and which is related to City history. Include children’s museum items of interest and activities	2020-21	City Downtown Director & Main Street	Unknown	Grants



#	Activity	Timeframe	Responsible Party	Cost Estimate	Funding Source
30	Create marketing materials which attract visitors to downtown, provide the marketing materials to local industries, as well as regional hotels, visitor centers, restaurants, etc.	2018-19	City Downtown Director and City Marketing Staff	Unknown	City GF
31	Evaluate downtown angled street parking to provide safer backing into traffic. Consider as part of a downtown streetscape plan.	2018-19	City PW Director	Minimal	City GF
32	Create a prominent sign or marquee or regular banner location to advertise downtown events.	2018-19	DDA & City Downtown Director	Unknown	USDA Grant
33	Establish a “kitchen creation incentive” through DDA to facilitate the location of restaurants in the downtown historic buildings.	2019-20	DDA	Unknown	Grants and Revolving Loans
34	Establish a regular transit route from industry, college campus, and employment centers to the downtown to support lunchtime restaurant traffic.	2019-20	City Transit Supervisor	Unknown	City/GDOT
35	Study the feasibility of private development of train cars as lodging to expand the train tourism draw downtown.	2020-21	DDA	Unknown	DDA, Grants
36	Develop a private “Tiny Business” village downtown	2020-21	DDA, Private	Unknown	DDA, Grants
37	Evaluate rent rates downtown and consider whether there are programs that could be implemented to incentivize startup businesses with a deferred or ramped rental rate.	2020-21	DDA	Minimal	DDA
38	Study the infrastructure downtown and create a plan to improve and separate water, sewer, and gas services to each downtown building while meeting service needs.	2020-21	City PW Director	Unknown	Utility Funds
39	Create a changing downtown decoration, seasonally, which generates interest and atmosphere.	2017-18	Main Street	Unknown	Donations
40	Create a program to advertise art, events, or history in vacant storefronts to create a sense of vibrancy and progress.	2018-19	Main Street	Minimal	Main Street
41	Design and construct a library expansion to meet current and future needs	2017-18	City Manager, Uncle Remus Library, Stanton Library Board	\$2.3 m	GPLS, SPLOST, Uncle Remus
42	Develop a shared use plan for Stephens park with SCCS which maximizes value and efficiency for the community and school system and implement improvements	2018-19	City, SCCS	Minimal	City GF, SCCS
43	Implement AV improvements in the City Community Room to facilitate effective meetings, transparency, and ADA compliance.	2020-21	City IT staff	Unknown	City GF
44	Increase Police Staffing to increase from 2 to 3 officers on all shifts	2020-2021	City Council	Unknown	City GF
45	Increase Fire Staffing to increase from 3 to 4 officers on all shifts	2020-2021	City Council	Unknown	City GF
46	Design a passive park with trails and water feature in partnership with County across from South Walton Park	2021-2022	City, County	Unknown	Grants

#	Activity	Timeframe	Responsible Party	Cost Estimate	Funding Source
47	Implement a City Leadership Academy to build awareness of City programs and involvement in boards and commissions	2018-19	City Manager	Minimal	City GF
48	Advertise annually for applicants for City Boards and Commissions	2017-18	City Clerk	Minimal	City GF
49	Host Annual Town Hall meetings for Citizens to provide input on City issues	2018-19	City Council	Minimal	City GF
50	Host a local bulletin board for City employers to post job openings	2017-18	City Marketing Staff	Minimal	City GF
51	Develop a Gateway signage plan which is scalable to all gateways and reflects the community vision and sense of place	2017-18	City Planning Commission	Unknown	GDOT Grant, CLG Grant, City GF
52	Construct Gateway Signage at north and south end of Parkway	2018-19	City PW Director, SCDA	Unknown	GDOT Grant
53	Construct Gateway signage at historic district	2019-20	City PW Director, HPC	Unknown	CLG Grant
54	Construct Gateway signage at I-20 and 278	2020-21	City PW Director, SCDA	Unknown	GDOT Grant
55	Construct Gateway signage at Alcova, E Hightower, W Hightower	2021-22	City PW Director	Unknown	City GF
56	Amend zoning ordinance for conditional uses within the Agricultural zoning districts which allow for appropriate agri-tourism and agri-businesses	2017-18	Planning Commission, Assistant City Clerk	none	City GF
57	Create a welcome packet for the City which can be updated annually which promotes City businesses and the amenities and activities of the City	2017-18	City Marketing Staff	Minimal	City GF
58	Promote establishment of Boys and Girls club in City and other after school youth activities	2019-20	City, SCCS, Civic Groups	Unknown	Private
59	Participate in Georgia initiative for Community Housing (GICH ) program	2018-19	City Staff, Housing Team	Minimal	City GF
60	Initiate a farmer's market downtown	2017-18	City Downtown Director, GFMA	Minimal	Private
61	Initiate student internship program in City Government with SCCS	2018-19	City Clerk	Unknown	City GF
62	Study opportunities to improve internet/broadband service throughout the community	2018-19	City IT Staff	Unknown	City GF
63	Create a master plan for parks throughout the City	2018-19	Planning Commission, NEGRC	Unknown	Grants
64	Implement parks plan	2019-20	City Council, City Manager	Unknown	SPLOST
65	*Fund sidewalk extensions annually, prioritizing from the downtown outward	2020-21	City Council, City Manager	Unknown	SPLOST, CDBG
66	Develop a master plan for Gas system extensions and interconnections to serve growth areas and provide redundant feeds. Implement projects annually.	2017-18	City Gas Superintendent	\$20,000/ Unknown	City Gas Fund
67	Create a Fire Training Center at the PW lot, to move training activities away from neighborhood areas.	2020-21	City Fire Chief	Unknown	SPLOST

#	Activity	Timeframe	Responsible Party	Cost Estimate	Funding Source
68	Build a sidewalk for Hightower Trail from Vine Circle to the three-way stop.	2018-2019	City Council, PW Director	\$110,000	SPLOST
69	Implement code enforcement program to address derelict properties, zoning violations, and nuisances. Adopt derelict property millage rate.	2017-2018	Assistant City Clerk, City Council	\$30,000/yr	City GF
70	Construct a downtown square on the parking lot across from Ace to host a farmer's market, festivals, and events and provide an outdoor gathering space.	2018-2019	DDA & City Downtown Director	\$600,000	USDA RD grant, private grants, DDA fundraising, City GF, in-kind

## Report of Plan Accomplishments, 2012-2016

Activity	Status	Notes
Construct the sidewalk promenade from downtown to Blue Willow	Underway	2018 completion
Construct a pocket park (Marco Estates @ Corinth)	Abandoned	Park site moved to Burks Field (2017 completion)
Create a sidewalk plan (including engineering plans) for Hightower Trail from Vine Circle to the four way stop.	Underway	2019 completion, see STWP element #68
Implement the downtown improvement plan (complete in phases)	Postponed	(Long-term completion; will not be carried over)
Construct an amphitheatre @ depot (Ware St), one way around park with angled parking on both sides	Postponed	(Long-term completion; will not be carried over)
Create a sidewalk plan for Cherokee Road from Wildwood to Great Walton RR	Postponed	(Long-term completion; will not be carried over)
Implement city's pocket park plan	Postponed	(Long-term completion; will not be carried over)
4 lane E Hightower Trail from Vine Circle to Highway 278	Postponed	(Long-term completion; will not be carried over)
Develop pass through from Dally Square to S Cherokee. Public restrooms and gas appliance store/display	Postponed	(Long-term completion; will not be carried over)
Replace F-750 dump truck	Abandoned	Fleet downsized
Develop a plan for public works facility & grounds	Underway	2017 completion
Sidewalk repair & street repair	Underway	(Ongoing; will not be carried over)
Replace 2 F-150 pickups	Underway	Ongoing fleet management program
Replace F-350 dump truck	Underway	Ongoing fleet management program
Build out on public works bldg plan	Underway	2019 completion

Activity	Status	Notes
Sidewalk repair & street repair	Underway	(Ongoing; will not be carried over; duplicate of 12)
Pave Vine Circle to wastewater treatment plant	Completed	
Replace F-700 chipper truck	Completed	
Replace leaf vac machine	Completed	
Clean sludge pond	Completed	
Replace 2 effluent filter actuators	Completed	
Repair material lift elevator repair	Completed	
Design detached chlorine room design plan	Underway	2017 completion (not detached, internal rehab.)
Replace lab equipment	Complete	
Replace chlorine dioxide system	Underway	2018 completion
Develop additional clearwater well (above ground)	Abandoned	See STWP element #13
Connect water treatment plant to county at HD Atha	Postponed	(Long-term completion; will not be carried over)
Develop offsite raw water storage	Complete	Hard Labor Creek Reservoir complete
Construct detached chlorine room	Abandoned	Existing building rehab. Preferred
Replace water under Great Walton RR @ N Cherokee	Underway	2018 completion
Replace F-250 & F-150	Underway	Ongoing fleet management program
Continue identification of inflow infiltration	Underway	(Ongoing; will not be carried over)
Repair or replace sewer main identified above	Underway	(Ongoing; will not be carried over)
Replace backhoe	Underway	Ongoing fleet management program
Generator maintenance plan	Complete	
Replace lab equipment	Complete	
Replace ADF lift station	Complete	

Activity	Status	Notes
Seal manholes	Underway	(Ongoing; will not be carried over)
Contract for generator maintenance	Complete	
Replace lab equipment	Complete	
Rehab existing treatment plant. Install return loop to water treatment	Abandoned	Alternate approach underway, see STWP element #13
Replace Edmondson & railroad lift station	Underway	See STWP element #9
Southern leg truck route utility relocation	Complete	
Replace F-150 truck	Underway	Ongoing fleet management program
Seal manholes	Underway	(Ongoing; will not be carried over)
Extend gas line out Cannon Drive to Hwy 278	Complete	
Evaluate Transco tap and/or Monroe contract	Complete	
Develop appliance store/display	Abandoned	No longer a priority
Expand gas service	Underway	(Ongoing; will not be carried over)
Replace bunker gear (2 per year)	Underway	(Ongoing; will not be carried over)
Replace 2 police cars per year	Underway	Ongoing fleet management program
Replace bunker gear (2 per year)	Underway	(Ongoing; will not be carried over; duplicate of 50)
Improve citizen warning system	Postponed	Evaluating current technology options, will not be carried over
Follow the future land use map when locating new development*	Underway	(Ongoing; will not be carried over)
Assist elderly residents with receiving government assistance to improve housing. *	Underway	(Ongoing, assigned to housing authority; will not be carried over)
Seek government funding to rehabilitate substandard housing and to construct new low-/ moderate-income housing units.*	Underway	(Ongoing; will not be carried over)



Activity	Status	Notes
Promote and encourage use of state and federal tax-incentive programs for rehabilitation of historic properties. *	Underway	2017 completion
Incorporate comprehensive plan into planning review. *	Underway	(Ongoing; will not be carried over)



# **Financial Policies**



**City of Social Circle****Financial Policies****Adopted August 18, 2015****Amended 01/19/16, 03/21/2017**

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

**A. Budgetary**

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

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

**6. Non-Expendable Fund Balance:**

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

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

7. **Appropriations Lapse:** All appropriations lapse at fiscal year-end. Any encumbered appropriations at year-end may be re-appropriated by the City Council in the subsequent year. All unencumbered appropriations will lapse at year-end. However, the appropriation authority for major capital projects and capital assets carries forward automatically to the subsequent year. All other encumbered appropriations lapse at year-end.
8. **Contingency:** The City Council will include an amount in 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 all of the following conditions are met:
  - When there are excess funds in the Water and Sewer Fund, Gas Fund, Solid Waste Fund, operational account.
  - When funds are budgeted from the SPLOST 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.

The long-term goal is to establish a fixed PILOT (payment in lieu of taxes) payment from the enterprise funds to the general fund to increase predictability of transfer amounts.
14. **Pension Plan:** Annually the City will budget and make payments to the pension plan that will maintain the plan's actuarial soundness.
15. **Asset Maintenance:** The adopted operating budget will provide sufficient resources for the regular repair and maintenance of all of the City's capital assets. Repair and maintenance of capital assets will not be deferred in order to balance the operating budget.



16. **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.
17. **Pay Go Policy:** A portion of the annual General Fund cash flow shall be used for one-time capital projects. The long-term goal of designating annual cash for capital is 5% of General Fund Revenues.

## B. Revenues

1. **Intent:** The City will attempt to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any single revenue source.
2. **Fees and User Charges:** The City will establish fees and user charges at a level related to the total cost (i.e., operating, direct, indirect, and capital or debt service) of providing that service.
  - a) When establishing user charges, the following issues must be considered:
    - Ability to pay
    - Pricing to limit or encourage demand
    - Identifiable benefits
    - Discourage waste
    - Cost of collection
  - b) When imposing new fees and/or charges, the proposed fee/charge should be examined using the following criteria:
    - Sufficiency- Fees and/or charges should recover the full cost of insurance, administration, and enforcement, recognizing that adjustments may be necessary for the benefit of the public;
    - Efficiency- Fees/charges should be designed for easy, inexpensive administration by the City and easy, inexpensive compliance by the individual/business paying the fee/charge. A minimum of the revenue raised through the collection of a fee/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.
  - Professional Services consultants shall be selected based upon qualifications, and reasonable pricing rather than low bid. The City Manager shall use a request for proposal process in the selection of professional services, such that several firms may submit qualifications to be considered for specific projects or services. The selection shall be based upon the best value for the City.
5. **Award of bids:** Bids are awarded to the lowest responsive and responsible bidder. A responsive bidder is one that conforms in all material respects to the need of the city. Responsible means a bidder who has the capability to perform the requirement.

6. **Local bidder preference:** If all other relative factors are met, the city is authorized to negotiate with and select a local vendor if a local vendor's bid is within five percent (5%) of the lowest bid.
7. **Interest of city officials in expenditure of public funds:** No official of the City of Social Circle will be interested directly or indirectly in any transaction with, sale to, work for, or contract of the city or any department of City or service involving the expenditure of public funds. The city shall not use a vendor who is an elected official or a member of the immediate family of an elected official, City Attorney, City Manager, City Clerk, a Department Head, or Accounts Payable/Payroll Clerk. The city shall not use a vendor for goods or services in any department who is a member of the immediate family of an employee of that department.
8. **Ineligible vendors:** Any person, firm, or corporation which is in arrears to the city for taxes, utility bills, or otherwise, will not be qualified to bid on any purchase until their lien to the city has been cleared. No purchase order will be approved for such vendors.
9. **State contract purchasing:** The city is authorized to use state contracts in lieu of issuing bids to vendors or buying locally when it is to the economic advantage of the city or when deemed appropriate by the City Manager. The State contract price may be used to establish the maximum price for a good or service.
10. **Backup-policy and emergency purchases:** The city should strive to decrease dependency on single-source vendors in order to achieve maximum efficiency in its purchases. In order to achieve fiscal independence, it is strongly suggested that each department have back-up vendors for each recurring and/or large purchase.

In cases of emergency, a purchase or contract may be awarded without competitive bidding but the procurement shall be made with as much competition as the circumstances allow (i.e. informal quotes). An emergency is defined as a threat to life or property or an unforeseen situation that curtails or greatly diminishes an essential service as determined by the City Manager.

11. **Purchase Order (PO):** A purchase order cannot be issued unless sufficient funds are available in the budget. The following is the established City procedure for use of purchase orders.
  - Department heads may 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.
  - Maintain total debt service for general obligation debt, intergovernmental Debt and leases but not including SPLOST Debt such that it does not exceed 10 % of the Operating Revenues of the General Fund.
  - The City will maintain total Tax-Supported Debt, including SPLOST Debt and Leases, as a percentage of total taxable full value of the City at a level not to exceed 3.0%.
  - The City intends to maintain its 10-year Tax Supported Debt, including SPLOST Debt and Leases, payout ratio at or above 60% at the end of the each adopted five year CIP.

#### F. Investment Policies

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

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

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

- All City investments shall be federally insured or fully collateralized to protect investment principal and accrued interest.

- Market risk shall be avoided by limiting investments to a maximum one-year of maturity, except for special circumstances where an interest rate differential and certainty of ability to hold the investment to maturity would justify a longer maturity. The City Manager shall approve any exceptions to the one-year maturity limit.
  - Undue credit risk shall be avoided by monitoring the financial condition of financial institutions participating in the city's investment program.
3. **Legal Investment Instruments:** The city shall invest in only such investment instruments permitted by State of Georgia law for local governments which include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia, pooled investment programs of the State of Georgia, and no-load mutual funds of direct obligations of the United States.
  4. **Competitive Investment Rates:** The City shall seek competitive investment rates within its safety criteria. Maximum opportunity shall be provided to all local financial institutions to bid and compete for City investments due to the importance of the financial institutions to the local economy.
  5. **Liquidity:** Provision shall be made for adequate liquidity of investments so that the city could efficiently meet, without financial penalty, disbursements and cash flow needs, including emergency needs.
  6. **Interest Allocation:** Investment earnings shall be distributed to individual funds based upon each fund's amount of participation.

## G. Grants

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

### 1. Application and Acceptance of Grants.

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

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

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

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

### 2. Grant Administration.

Each department must notify the 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.

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# **Financial Trends, Analyses and Projections**

## Financial Trends, Analyses and Projections

The development of the annual budget begins each year with an analysis of the fiscal condition of the City. The City has a formally adopted set of Financial Policies which are reviewed annually and amended periodically to address current conditions and long-term implications. The most recent amendment of the Financial Policies was adopted in March 2017 in accordance with the recommendations of a Financial Analyst presented to Council at their annual strategic planning retreat in January 2017. These policies set forth the budget process, establish minimum fund balances to be maintained, set forth purchasing procedures, and create a standard investment policy.

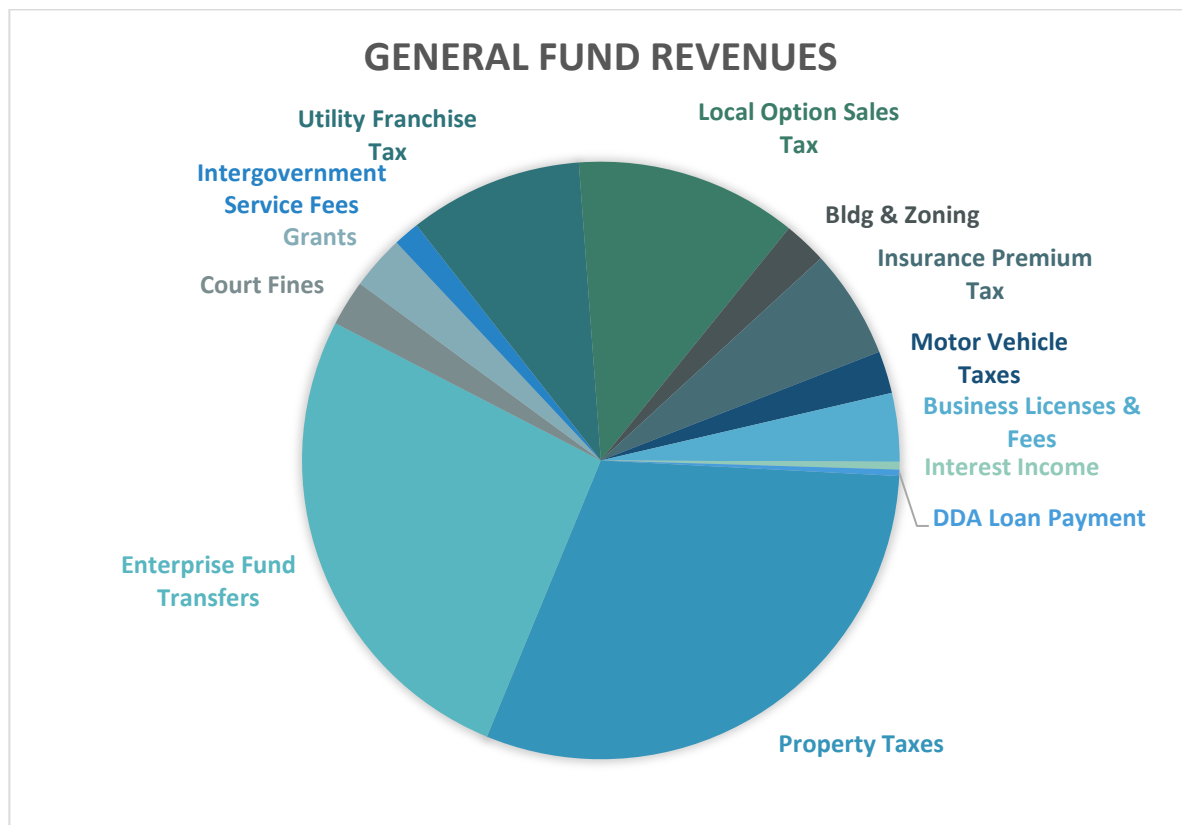
The financial trends of the City are evaluated with a review of a ten-year history of the revenues and expenditures in each fund, a consideration of current events or circumstances that would alter the past trends, and an evaluation of anticipated activities or economic conditions or regulations that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

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

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

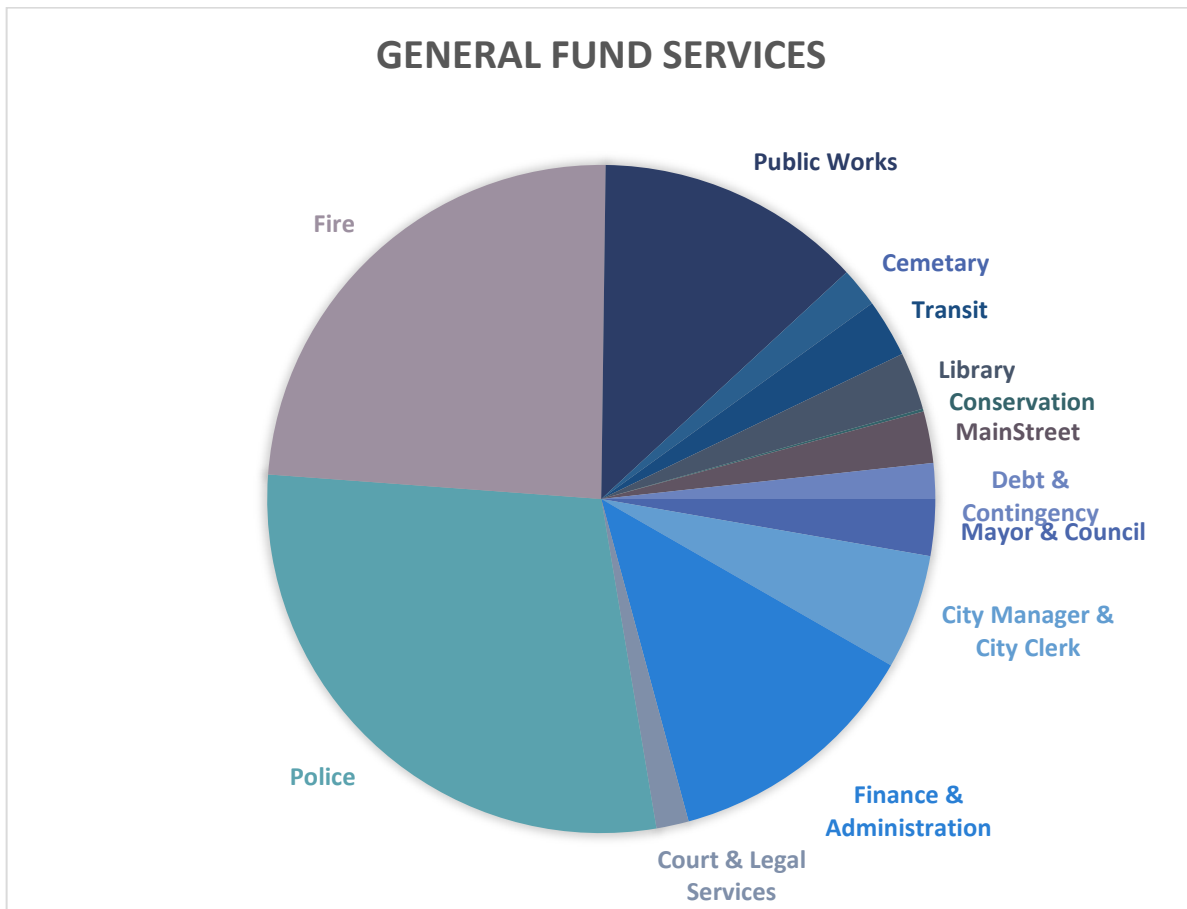
### General Fund – Revenue Sources and Services Funded

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





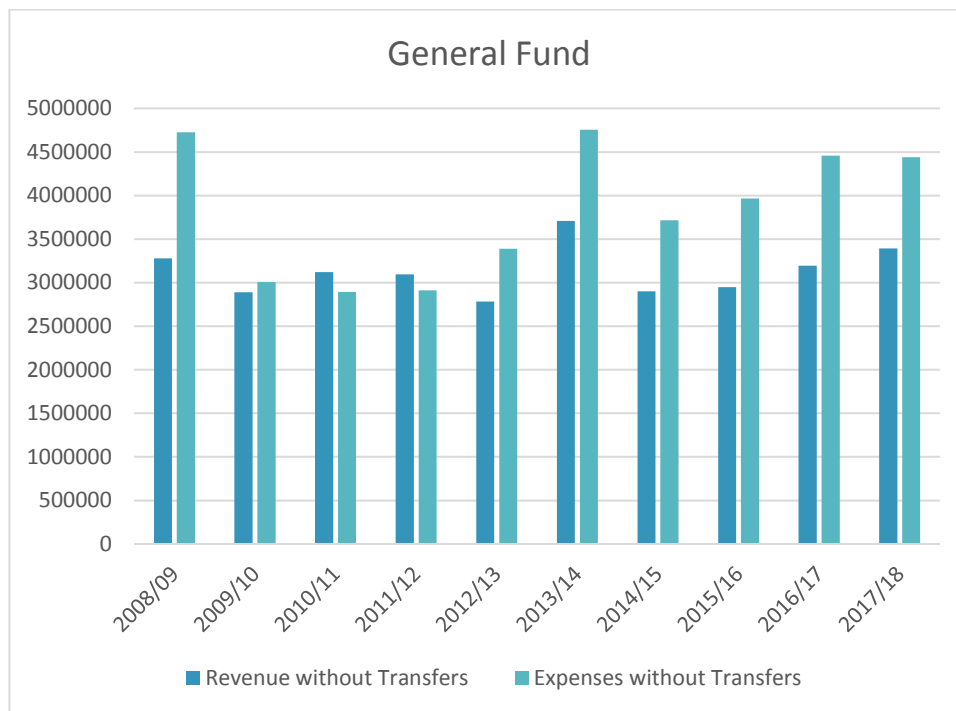
**General fund services** include management, finance and administration, police and fire services, public works, cemetery, library, transit, and main street (downtown) departments.



### General Fund Revenues and Expenditures- Historical

A review of the **general fund revenues** from the prior 10 years shows flat trend when the area property values (tax digest) and licenses and fees were affected by the recession. The increased revenue in fiscal year 2013-14 was due to proceeds from a capital lease and sale of assets. Evaluating the revenue without this one-time impact, indicates a stable economic condition. FY2016-2017 property assessments revealed the first increase in property values since the recession which began in 2008. A millage rate increase of 0.5 mils, coupled with this property value increase resulted in a decrease in the gap between general fund revenues and expenditures. FY2017-2018 property assessments reflected another 3% increase, business licenses and fees reflected increases of approximately 5%, however utility franchise fees decreased. Fiscal year 2017/18 revenues continue to reflect strengthening business license and fees revenues, declining utility franchise fee revenues, and a 3% increase in property assessments.

**General fund expenditures** fund management, finance and administration, police and fire services, public works, cemetery, library, transit, and main street (downtown) departments. The spike in expenditures in 2013/14 was related to the capital outlay associated with the separation of the public safety department into a police department and a fire department. Expenditures in the general fund increased approximately six percent per year from 2014/15 through 2016/17, driven by capital project expenses, expansion in general administration staff, and increasing costs for health insurance and general liability insurance. General fund expenses leveled off in 2017/18 due to reduced capital expenditures for paving.



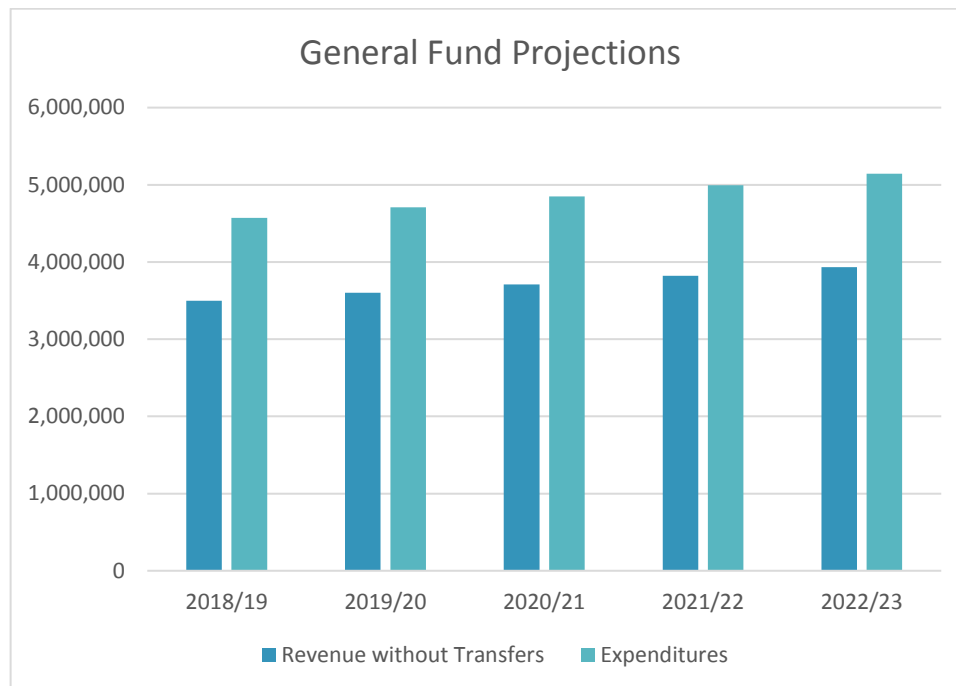
It is clear from the analysis of the general fund that expenditures are exceeding revenues (without transfers from other funds) and the margin is stable, with a slight narrowing of the gap.

## General Fund Revenues and Expenditure- Projections

Five-year budget projections were developed for the Capital Improvement Plan development. The factors used to create the projections included continued modest growth in general fund revenues, which is attributable to an improving economic outlook, an increase in construction of new homes and sales of existing homes, and the opening of new businesses within the City – particularly within the downtown area. In addition, industrial expansion is occurring with existing industries and new industries have committed to locations within Social Circle. Significant industrial sites in and around Social Circle are frequently visited by major Industrial prospects. Prospective residential development investigation activity has increased, and submission of new requests for residential subdivisions is anticipated. The economic outlook is bright, however revenue receipts have not yet indicated significant changes therefore the revenue projection is conservative, reflecting a continuation of modest property tax increases, declining utility franchise fees, and increase in permits, licenses, and fees.

The financial policies were amended in 2017 to establish a fixed transfer amount from the utility funds as a payment in lieu of taxes, or PILOT. This transfer amount is now established as a percentage of each utility fund revenue. This has been factored into the projections.

All current public services were projected to continue, with current levels of service improved as feasible through efficiencies and operations. No new programs were included in the budget projections for the purpose of the Capital Improvement Plan development. Overall general fund operating expenses were projected to increase 3% per year. Health insurance costs have stabilized based upon a competitive bid of the service in 2017-18, and general liability insurance costs have declined due to reduced claims.



### Projection of General Funds Available for Capital Improvement Projects

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

Fiscal Year	2018/19	2019/20	2020/21	2021/22	2022/23
Revenue without Transfers	3,496,072	3,600,954	3,708,983	3,820,252	3,934,860
Expenditures	4,571,273	4,708,412	4,849,664	4,995,154	5,145,009
Subtotal	(1,075,201)	(1,107,458)	(1,140,681)	(1,174,902)	(1,210,149)
Transfer from Water	319,343	341,936	366,128	392,031	419,766
Transfer from Gas	741,479*	716,502	690,231	662,622	633,632
Transfer from Solid Waste	31,524	32,155	32,798	33,454	36,351
Transfer from Stanton Trust	1,300	1,300	1,300	1,300	1,300
Funds Available for CIP	18,445	(15,565)	(50,224)	(85,495)	(119,100)

It is apparent from the analysis that minimal funds are available for General Fund Capital Projects in the budget year 2018/19. In addition, the projection shows that the revenues are insufficient to fund anticipated expenditures in future years. This analysis points out the need to increase general fund revenues to maintain current levels of service. Therefore, either new revenue sources or an increase in current revenue sources, such as an increase in the millage rate must be considered if the City desires to maintain current services.

\* During the budget deliberations for FY2018-2019, the Mayor and Council decided to increase the transfer from the gas fund, through a one-time use of excess gas fund balance, to increase the general fund revenues for operating needs. This enabled the property tax millage rate to be maintained at the FY2017/18 level.

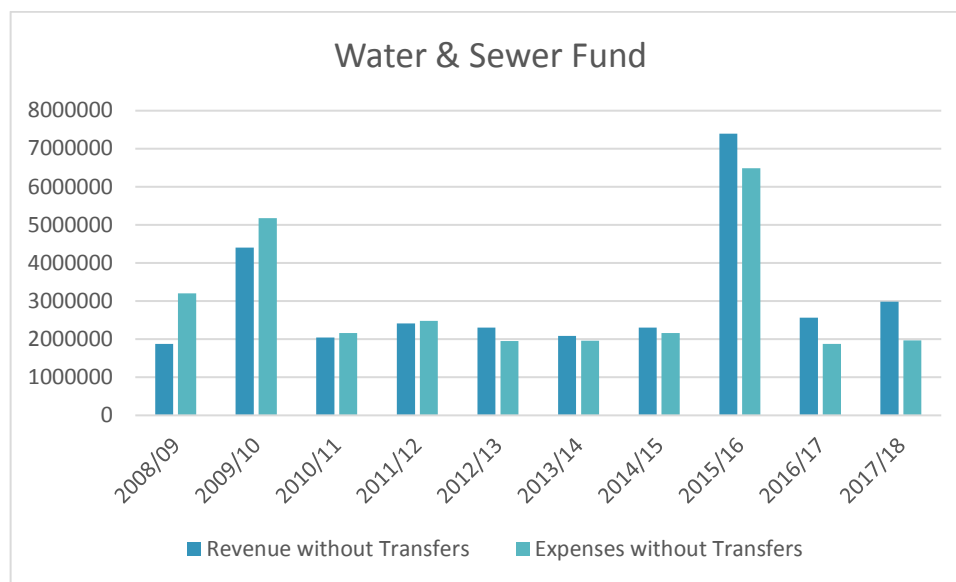
The Special Purpose Local Option Sales Tax (SPLOST) is a revenue source that has been used to support capital project funding for general fund services such as public works projects, facilities, and police and fire equipment. This analysis indicates that the continuation of such SPLOST funding is critical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

## Water and Sewer Fund Revenues and Expenditures- Historical

**Water & 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, 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. The revenues and expenses in FY2015-2016 reflect the refunding of prior bonds to reduce debt costs and the sale of new bonds to support a water main extension to improve fire flows downtown. The water and sewer fund history indicates that revenues are now sufficient to maintain operational expenditures, and that funding is available for investment in capital projects and to support additional debt to increase capacity and sustain the operation of the water and sewer system in a compliant and reliable manner.



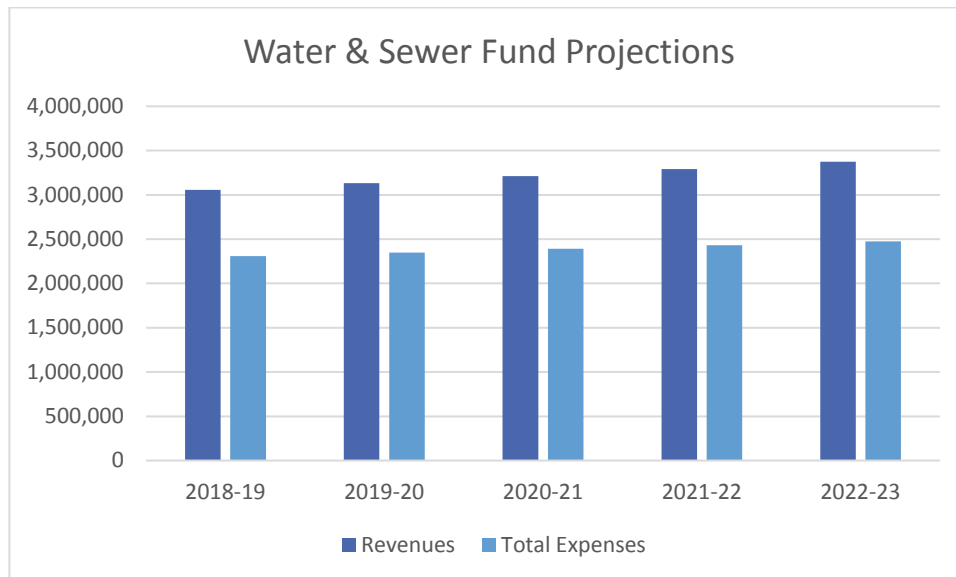
## Water & Sewer Fund Revenues and Expenditures - Projections

The revenues of the water and sewer funds were evaluated relative to current conditions. The revenue increase achieved in the last two years is flattening in the current year. Water and sewer use are affected by weather, and new fixtures are more water efficient. Economic activity is increasing in the City and the region, and significant industrial prospects are visiting the area, however this is not yet reflected in revenues. Expenditures in the water and sewer fund are projected to increase at 2% per year, due primarily to personnel and benefit costs. Improvements in unaccounted for water loss and reductions in inflow and infiltration that are achieved with the completion of capital projects will reduce power and chemical expenses associated with the water and wastewater treatment operations.

This prospective growth as envisioned in the comprehensive plan, relies upon the City's accomplishment of water and sewer system improvements.

A key goal of the Comprehensive Plan and the City Council Strategic Goals is the improvement of water and sewer infrastructure to address deferred system maintenance and provide for future growth. A need has been identified to invest approximately \$2m per year in water and sewer projects over the next ten years to meet this need. A financial plan was commissioned to evaluate how to accommodate this investment while minimizing impact on rates to current customers. Excerpts of this analysis are included in Supplemental Information.

A rate increase of 2.5% per year is included in the projections below and will enable the investment of \$2m per year in capital projects. Use of GEFA loan programs is anticipated with interest rates of 3% and terms of 25 years.





### Projection of Water & Sewer Funds Available for Capital Improvement Projects

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

#### Water & Sewer Fund Projections

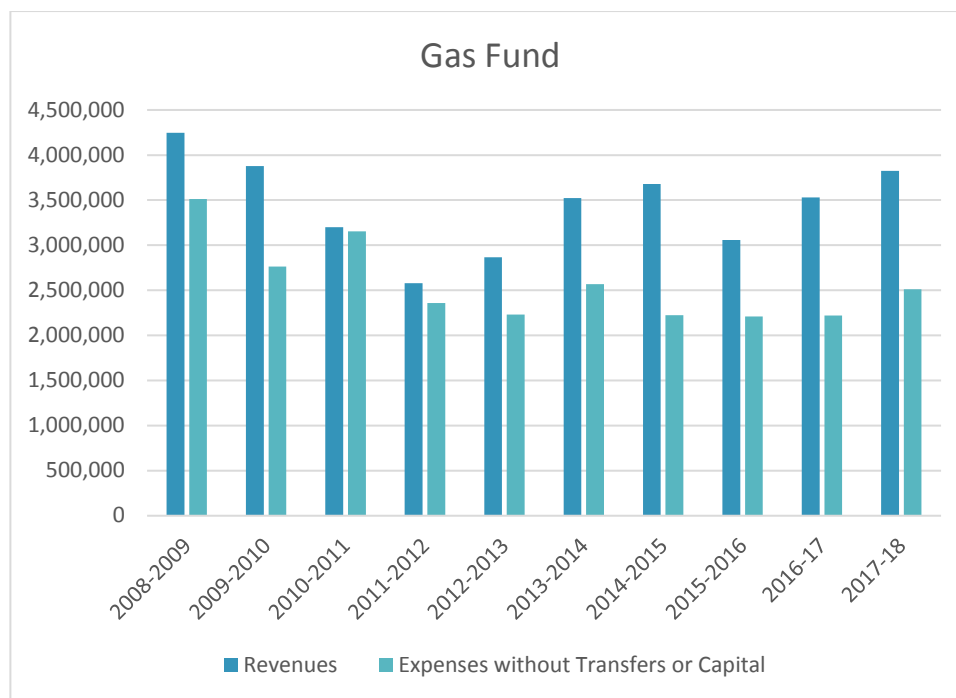
	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Revenues</b>	3,097,423	3,174,858	3,254,230	3,335,585	3,418,975
<b>Expenditures</b>	1,723,780	1,758,255	1,793,420	1,838,256	1,884,212
<b>Transfer to General Fund</b>	319,343	341,936	366,128	392,031	419,766
<b>2015 Bond Debt Service</b>	373,478	373,478	373,478	373,478	373,478
<b>Total Expenses</b>	2,416,601	2,473,669	2,533,026	2,603,765	2,677,456
<b>Projected Debt Service</b>		116,004	232,009	348,013	464,017
<b>Change in Net Position</b>	680,822	585,185	489,195	383,807	277,502
<b>Bonded Projects (GEFA)</b>	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

## Gas Fund Revenues and Expenditures - Historical

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

In 2016-17 the City began receiving gas revenues associated with the Shire Pharmaceutical plant in Stanton Springs Industrial Park, which is not within but is adjacent to the City limits. The gas system in Stanton Springs is operated through a partnership with the Cities of Covington and Madison. Revenues and expenses are shared, and the City share is 37.5%. Through the current fiscal year, Shire has not yet increased to production use, the operation has been in testing mode. Revenues in 2017-18 include the operation of a Regenerative Thermal Oxidizer at the Isonova Industrial plan which increased gas sales.

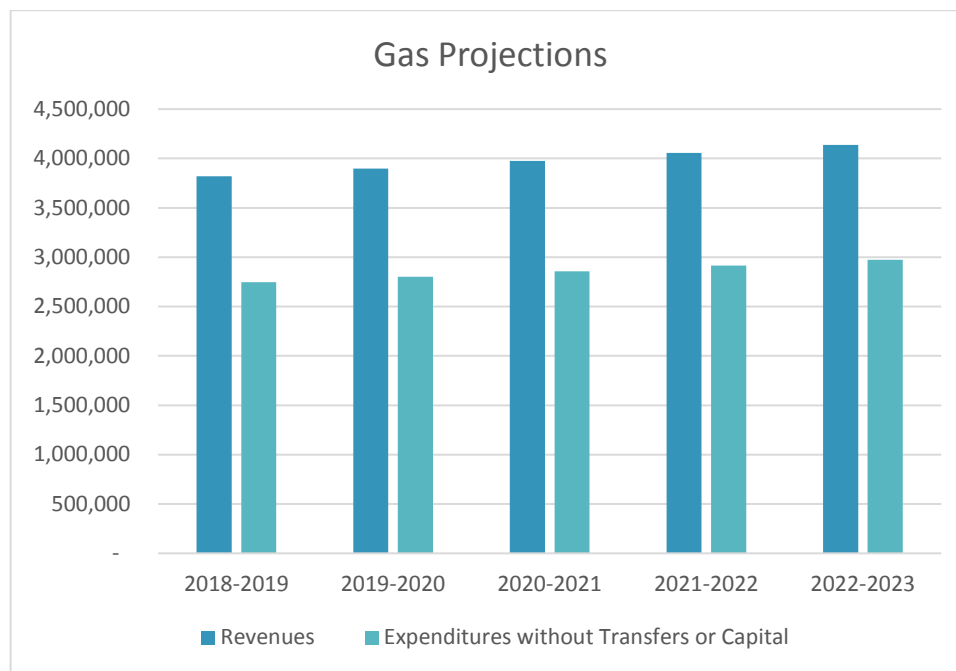
Gas operating costs are minimized and the most significant expense is the wholesale gas purchase. The Gas revenue is typically sufficient to support operating and capital costs of the system and provide fund transfers to the general fund. Transfers to the general fund increased significantly in recent years to address general fund shortfalls. The financial policies were amended in 2016-2017 to establish a PILOT payment to the general fund which is based upon gas fund revenues.



## Gas Fund Revenues and Expenditures - Projections

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

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



## Projection of Gas Funds Available for Capital Improvement Projects

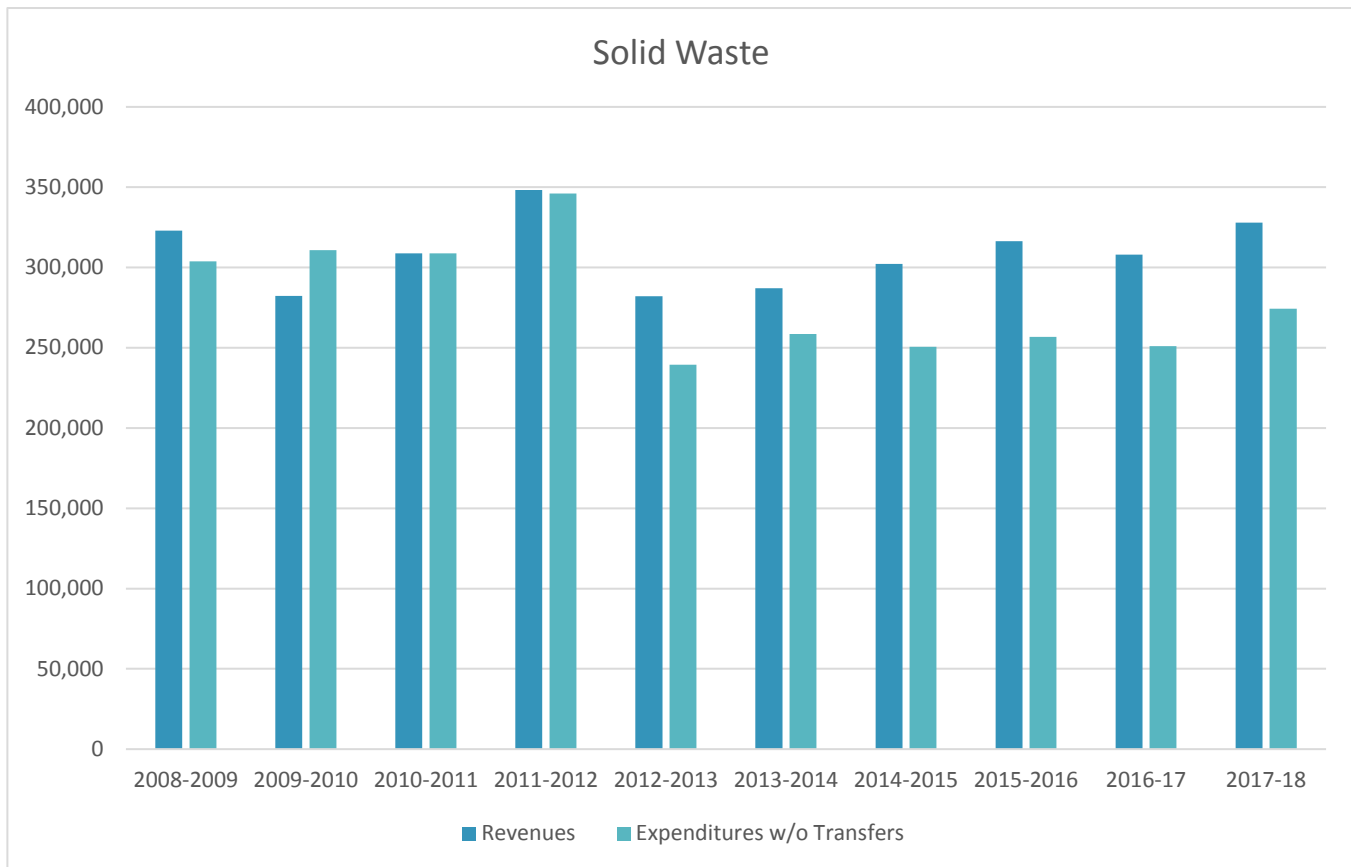
The five-year projection of revenues and expenditures was used to determine the sufficiency of revenue to support expenses and to determine the capacity to fund Capital projects. For the purposes of this projection, no rate increases were included in the assumptions and PILOT (payment in lieu of taxes)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

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Revenues	3,821,004	3,897,424	3,975,372	4,054,880	4,135,977
Expenditures without Transfers or Capital	2,776,861	2,801,798	2,857,834	2,914,990	2,973,290
PILOT to GF	800,000*	716,503	690,231	662,622	633,632
Net Available for CIP	244,143	379,123	427,307	477,268	529,055

\* During the budget deliberations for FY2018-2019, the Mayor and Council decided to increase the transfer from the gas fund, through a one-time use of excess gas fund balance, to increase the general fund revenues for operating needs. This enabled the property tax millage rate to be maintained at the FY2017/18 level.

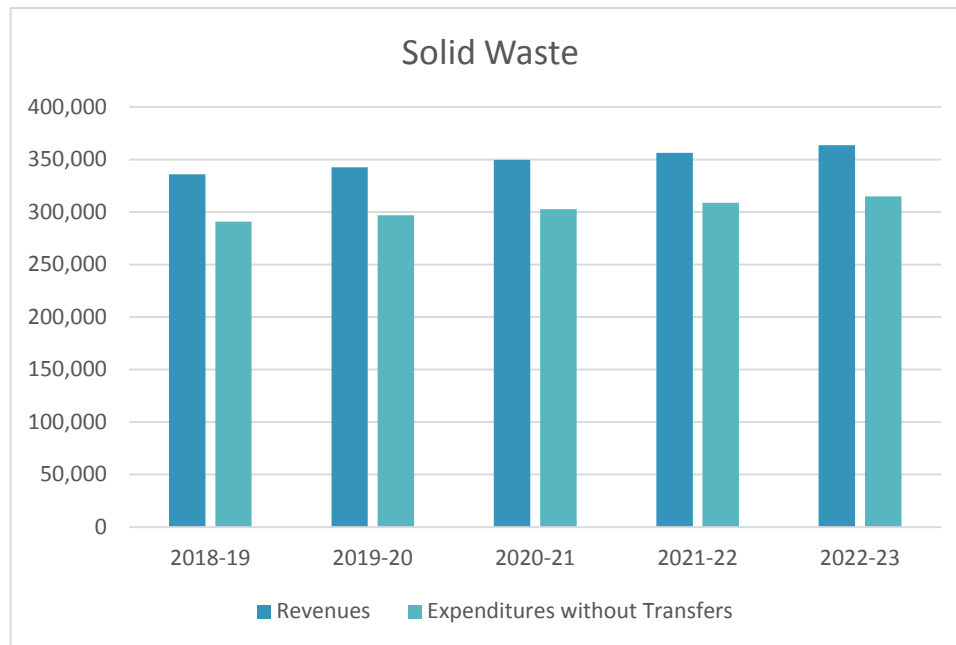
### Solid Waste Fund Revenues and Expenditures- Historical

Solid Waste Revenues include garbage franchise fees and garbage collection charges to residential customers for curbside collection of solid waste, recycling, and bulky items. The City contracts for solid waste services. A change in the service contract resulted in a reduction of expenditures in fiscal year 2012-13. The contract is based upon the number of customers and a monthly cost per customer. Annual contract escalations are based upon a consumer price index factor, limited to 2% per year. The revenues and expenses were stable in the resultant period, with revenues sufficient to pay expenses. The contract was renewed in fiscal year 2016-2017 for an additional five year term.



### Solid Waste Fund Revenues and Expenditures - Projections

Revenues are projected to be stable, reflecting a stable base of residential customers. Although there are new homes being constructed, and a positive economic outlook for additional residential development, increase in customers is less than one percent per year. The expenses of the fund are contract costs for collection. The contract was recently renewed and annual escalations are based upon the number of customers and an annual consumer price index factor, but not to exceed 2% per year. Therefore, projections for revenue and expense are based upon a 2% per year increase. Contract increases are projected to result in equal collection rate increases, 2% per year.



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

## Fund Balances

### General Fund Balance

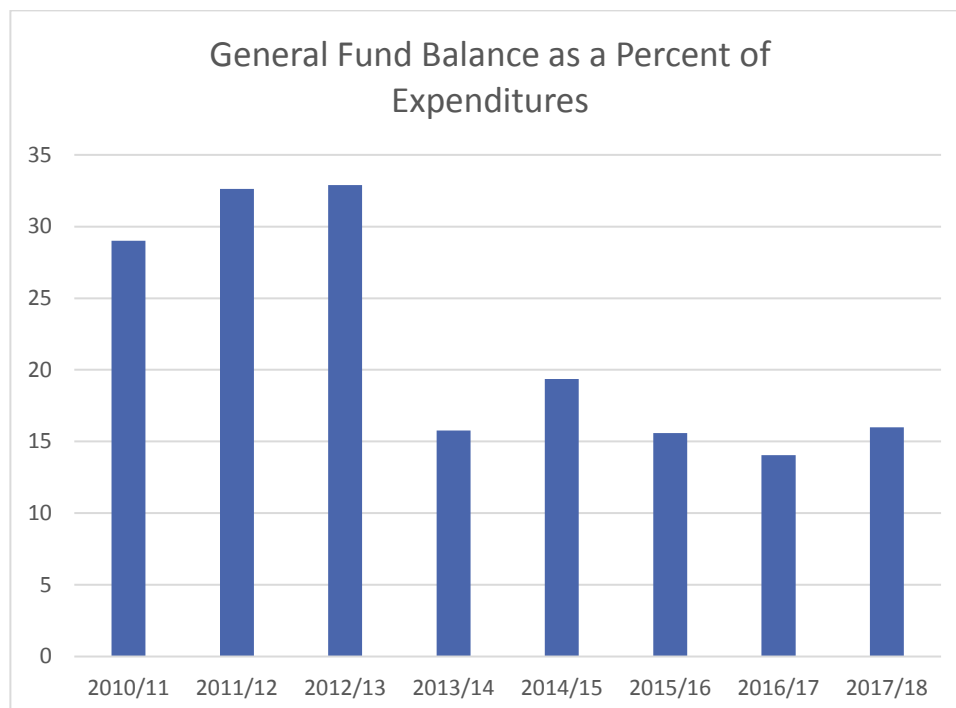
A fund balance is the unassigned/unreserved funding that is maintained. The purpose of fund balance is to assure cash flow, and to provide for emergency needs or buffer the immediate financial impacts of an economic downturn. Fund balance is one of the measures evaluated by bonding agencies when assessing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

A financial policy has been established which limits use of general fund balance to one-time expenditures, and sets a three-year period to replenish the fund balance.

Because the General Fund Balance is below the goal, no use of Fund Balance is proposed.

General Fund Balance	Fund Balance	Operating Expenditures	%	Policy
<b>2010/11</b>	839,000	2,891,753	29%	25%
<b>2011/12</b>	949,640	2,911,638	33%	25%
<b>2012/13</b>	1,114,277	3,387,438	33%	25%
<b>2013/14</b>	757,173	4,804,226	16%	25%
<b>2014/15</b>	719,481	3,717,246	19%	25%
<b>2015/16</b>	618,659	3,965,673	16%	25%
<b>2016/17</b>	625,759	4,458,382	14%	25%
<b>2017/18</b>	740,759	4,671,470	16%	25%

\*The City is anticipating FEMA reimbursement in the amount of \$115,000 for Hurricane Irma expenses. This fund balance estimation includes application of the FEMA funds to supplement the general fund balance.





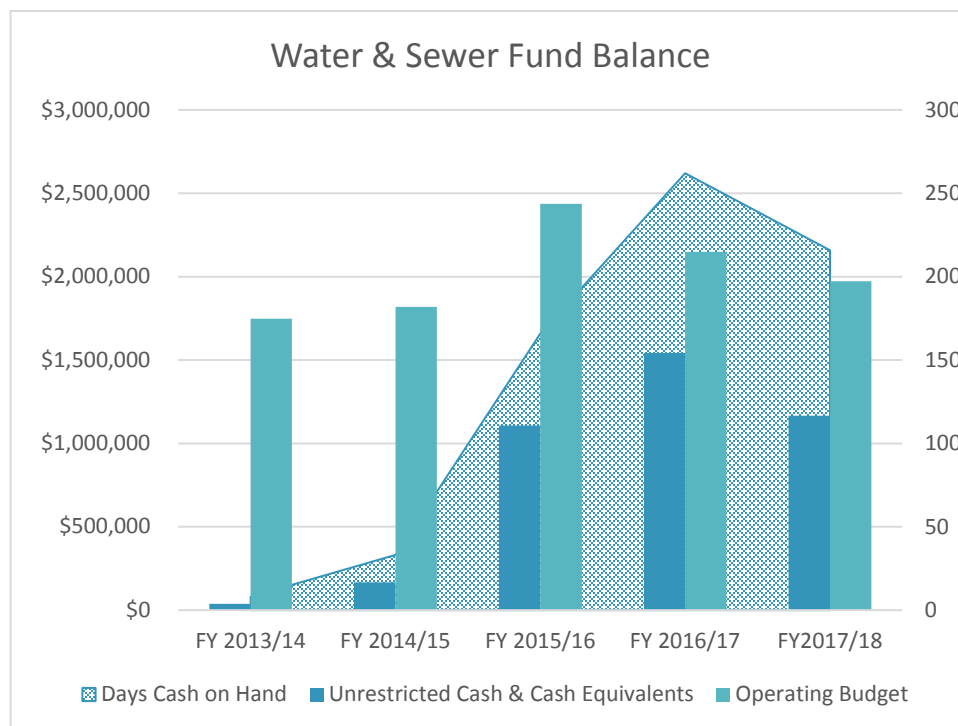
## Water & Sewer Fund Balance

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

Water & Sewer Fund Projections

	Total Cash & Cash Equivalents	Restricted Cash & Cash Equivalents	Unrestricted Cash & Cash Equivalents	Operating Budget	Days Cash on Hand	Policy
<b>FY 2013/14</b>	847,298	808,638	38,660	1,746,899	8	182
<b>FY 2014/15</b>	1,007,582	842,101	165,481	1,819,179	33	182
<b>FY 2015/16</b>	1,587,021	480,232	1,106,789	2,435,866	166	182
<b>FY 2016/17</b>	2,136,273	593,016	1,543,257	2,149,686	262	182
<b>FY2017/18</b>	1,594,810	429,016	1,165,794	1,971,641	216	

The unrestricted cash and cash equivalents are funds available for emergency use. The restricted cash and cash equivalents include bond proceeds that are committed to a specific capital project, sinking fund deposits required by bond covenants, and proceeds from Capital Cost Recovery fees that must be spent on capital projects which provide additional capacity in the water and sewer system. The reduction in Restricted Cash in FY2015/16 was associated with the re-funding of a bond series to reduce debt costs. The sinking fund required under the former bond is no longer required and was used to reduce debt during the 2015 bond refunding. The reduction in restricted cash in FY2017/18 is associated with the construction of a water main replacement on Clark Street that was funded in the 2015 bonds.



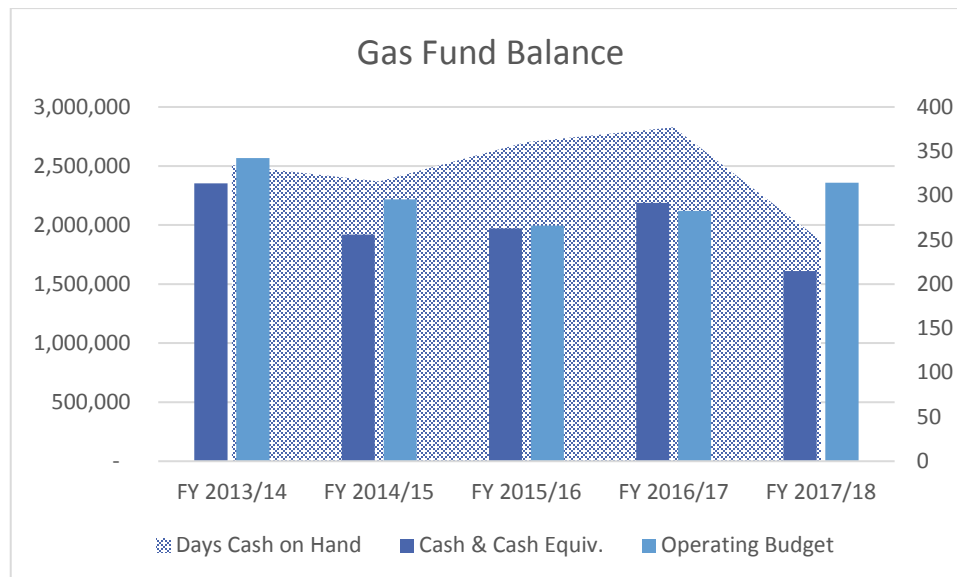
The reduction in unrestricted cash fund balance in FY2017/18 was approved to fund a capital project to replace water mains in accordance with the capital improvement plan.

## Gas Fund Balance

The City of Social Circle Financial Policy establishes a minimum six months of cash on hand, or 50% of operating expenditures for the gas fund balance. The gas fund revenues are subject to significant variations related to weather. In addition, a few significant industrial gas customers represent more than two thirds of the total gas usage. The maintenance of this fund balance protects the financial condition of the gas fund in the event of warm winters, or the reduction in production of a significant industry. It is important to note that in this measurement, the operating expenditures due not include the PILOT from the gas fund to the general fund. Thus, a healthy fund balance provides a short-term buffer for the gas fund and the general fund in the event of a significant reduction in gas fund revenues. An evaluation of the fund balance history indicates healthy and stable gas fund balance which exceeds the financial policy target.

	Cash & Cash Equiv.	Operating Budget	Days Cash on Hand	Policy
<b>FY 2013/14</b>	2,353,190	2,567,936	334	182
<b>FY 2014/15</b>	1,919,976	2,218,462	316	182
<b>FY 2015/16</b>	1,970,264	1,996,110	360	182
<b>FY 2016/17</b>	2,189,113	2,118,981	377	182
<b>FY 2017/18</b>	1,610,264	2,358,893	249	182

\* During the budget deliberations for FY2018-2019, the Mayor and Council decided to increase the transfer from the gas fund, through a one-time use of excess gas fund balance, to increase the general fund revenues for operating needs. The gas fund balance will be reduced by \$122,323 resulting in a net balance of \$1,487,941. The FY2018/19 gas operating budget, net of transfers and capital outlay, is \$2,773,861. This results in 195 days of cash on hand, which exceeds the policy of 182 days cash on hand.



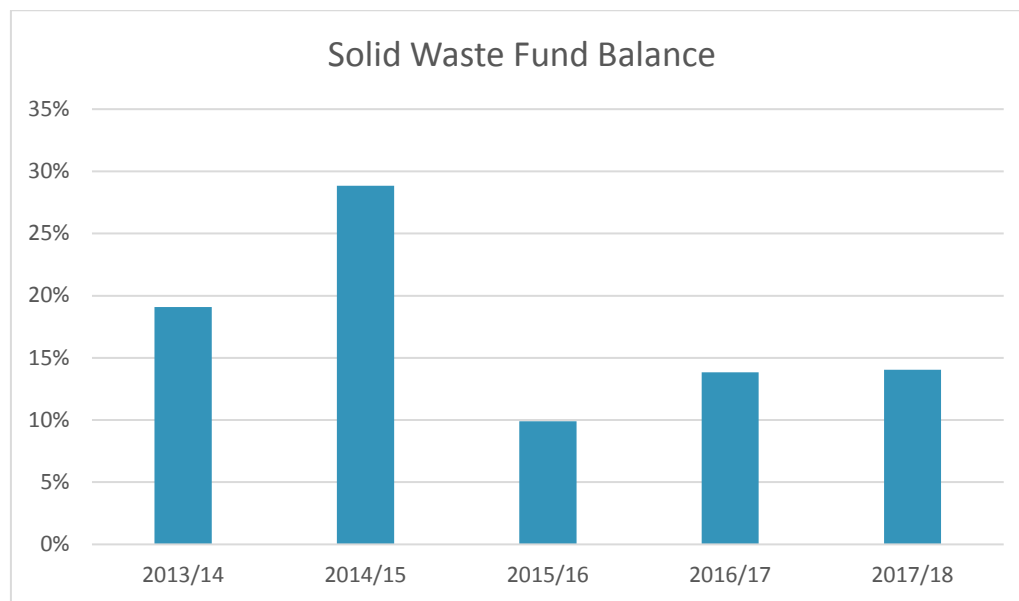
The reduction in fund balance in FY2017/18 was approved to fund a capital project, the relocation of a gas main associated with a GDOT bridge replacement.

## Solid Waste Fund Balance

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

**Solid Waste Fund Balance**

	Fund Balance	Operating Expense	%
<b>2013/14</b>	48,281	253,026	19%
<b>2014/15</b>	69,841	242,062	29%
<b>2015/16</b>	24,964	251,965	10%
<b>2016/17</b>	38,535	278,652	14%
<b>2017/18</b>	38,535	274,291	14%



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

### 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
<b>Transportation</b>	\$850,000	Detention. Pond	\$94,895	
		Willow Springs. Paving	\$74,343	
		TEA Grant SW	\$64,000	
		W Hightower SW	\$310,000	
		LMIG Match	\$162,687	
		Alcova Roundabout & Sidewalk	\$100,000	
		N Cherokee SW TEA Grant Match	\$ 44,074	
<b>Water &amp; Sewer</b>	\$500,000	Meters & ADF PS	\$360,000	
		WWTP Basin Conduit, Water Valves	\$140,000	
<b>Public Safety</b>	\$1,000,000	Fire Station	\$918,000	
		Police	\$82,000	
<b>Recreation</b>	\$250,000	Playground	\$50,000	
		E. Hightower Bridge Sidewalk	\$110,000	
		Trail Project	\$90,000	
<b>Library</b>	\$500,000	Match for State Funds for Expansion Project		\$500,000

# **Capital Improvement Plan**

## Capital Improvement Plan

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

- Equipment to be replaced before maintenance costs exceed the cost of a new vehicle,
- Service interruptions due to failing equipment or systems 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. The Council developed Strategic Goals for 2018-2020 which were adopted on March 1, 2018.

Master plans for the water system and wastewater collection system were completed that set forth a defined listing of projects and priorities to address current service issues and system expansions to support growth as envisioned in the City Comprehensive Plan. A financial plan was developed that evaluated options for funding these projects while minimizing impact on utility rates.

City Boards and Commissions were invited to a Council work session to suggest project and program funding consideration for the upcoming budget process.

In February, each department submitted Capital project requests with consideration of the Council Strategic Goals, prior Strategic plans, the prior Capital Improvement Plan, the Social Circle Comprehensive Plan -**Vision 2040** workplan, infrastructure needs to maintain compliance and reliability in City services, and 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. In addition, the Water and Sewer Fund Financial Plan was presented to the Mayor and Council for feedback. On April 17, 2018, public comment was received on the Capital Improvement Plan for Fiscal Year 2018/19 through Fiscal Year 2022/23.

The Recommended Capital Improvement plan is included on the following pages. The projects included in the first year of the five-year plan, or Fiscal Year 2018/19, are allocated funding in the Recommended Budget for 2018/19.

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 2018/19 through Fiscal Year 2022/23 provides for the continuation of City services in a compliant and reliable manner.

Detailed project listings are included on the following pages.



## 2012-2018 SPLOST Projects

Category	Project	Funds Remaining	2018 - 2019	2019 - 2020	2020 - 2021
Transportation Funds Remaining		\$ 0			
Public Safety Funds Remaining		\$ 0			
Water & Waste Water Funds Remaining		\$ 0			
Recreation Funds Remaining		\$200,000			
	East Hightower Bridge SW		110,000		
	Trail Project		90,000		
Library Expansion Funds Remaining		\$500,000			
	Library Expansion Project		500,000		

## Recommended 2019-2025 SPLOST – \$3 m.

**Transportation** **\$1,000,000**

- Signal, Paving, Marking, Sidewalks

**Public Safety** **\$385,000**

- Fire breathing apparatus, Police Wireless media upload hardware & software, police and fire vehicle replacements, Fire training center, Generator at Station 6

**Building Upgrades** **\$250,000**

- City Hall HVAC and Exterior Maintenance, Council & Court Chamber Upgrade, File room Renovation and Digitization, PW Equipment Pole Barns, Welcome Center Public Restroom Upgrade

**Parks & Recreation** **\$100,000**

- Burk Field Park Rehabilitation, Trail Construction

**Water & Sewer Infrastructure** **\$1,160,868**

- Water Treatment Plant Filter Refurbishment, Chemical Feed Replacement, Energy Upgrade, Water Extensions

## Recommended General Fund Projects

Project	2018/19	2019/20	2020/21	2021/22	2022/23
Available Funds	\$35,145				
Friendship Park (Funds from DDA)	\$16,700				
Sidewalk/Trail/Park Master Plan	\$10,000				
IT Hardware & Software	\$8,445				

## Deferred General Fund Projects

Fund	Project	Deferred Needs
Fire	Platform Ladder Truck	\$1,200,000
Police	Vehicle Replacement Schedule 3/ year	
Admin		
Streets	Electronic Gates @ Public Works Yard & Water Treatment Plant	\$60,000
	Mower Replacements	\$40,000
	Equipment Replacement Schedule	
	Vehicle Replacement Schedule	

## Recommended Water Projects

Project	2018/19	2019/20	2020/21	2021/22	2022/23
Available Funds	\$2,335,000	\$2,341,936	\$2,366,127	\$2,382,031	\$2,219,766
S. Cherokee Phase I Water Main Replacement (W Hightower to Hickory)	216,000				
E. Hightower Water Main Replacement (Cherokee to Oak)	384,000				
Oak Dr Water Main Replacement (N. Cherokee to Willow)		378,000			
Windsong/Park Place Water Main Loop			154,000		
S. Cherokee Phase II Water Main Replacement (Hickory to Spring)			448,000		
Spring St. Water Main Replacement (Hightower to S. Cherokee)				621,000	
N. Cherokee Water Main Replacement (Heritage to Ronthor)		97,140	184,024	294,836	
N. Cherokee Water Main Replacement (Ronthor to City Limits)				242,195	653,805
S Cherokee Phase III Water Main Replacement (Spring to County Line)			432,000		
N. Social Circle Parkway Phase I				449,000	
N. Social Circle Parkway Extension. Phase II					725,000
Cannon Drive Water Main Replacement (Spring to Parkway)					495,961
Newton County Emergency Interconnect		80,000			
N. Cherokee PRV	35,000				
Annual Galvanized Water Main Replacement	100,000	100,000	100,000	100,000	100,000

## Recommended Waste Water Projects

Project	2018/19	2019/20	2020/21	2021/22	2022/23
S27 – Malcolm Dr. Sewer (Industry)	\$268,000				
Little River Interceptor- Phases I-IV	\$1,300,000				
S05, S06, S07, S31 (Eliminates 3 pump stations)		\$1,646,796			
S02, S03, S04 (New pump station, Eliminates 3 pump stations)			\$923,103		
S08 (Eliminates 1 pump station)			\$125,000		
S29 Ronthor/Fairplay Sewer Rehabilitation				\$675,000	
S01 Goodyear Interceptor (Eliminates 1 pump station)					\$170,000
S09 Walton Court to Dove Landing (Eliminates 1 pump station)					\$75,000
Replace Lift Station Radios	\$32,000				
Replace 2004 Sewer Work Truck		\$40,000			
<b>Total</b>	<b>\$2,335,000</b>	<b>\$2,341,936</b>	<b>\$2,366,127</b>	<b>\$2,392,031</b>	<b>\$2,219,766</b>

## Recommended Gas Fund Projects

Project	2018/19	2019/20	2020/21	2021/22	2022/23
Available Funds	\$244,143	\$379,123	\$427,307	\$477,268	\$529,055
Gas System Master Plan	\$30,000				
Replace Gas Office & Parts Building		\$100,000			
Replace Mini Excavator, Utility Truck		\$85,000		\$59,923	
Install Cages at all Farm Taps	\$21,820				
Tractor w/ Bush hog for RW mowing	\$50,000				
Gas Extensions& Improvements	\$122,323	\$137,123	\$427,307	\$417,345	\$529,055
Install SCADA on Regulator Stations	\$20,000	\$20,000			
ATV for annual leak detection & quarterly pipeline survey		\$12,000			
Replace Air Compressor (50 hp)		\$25,000			

## Comprehensive Plan Initiatives -Deferred

- Downtown Market Study and Marketing Plan
- Update the Downtown Master Plan
- Downtown Signage – Event Marquee
- Downtown Parking Expansion
- Downtown WiFi
- Gateway Signage- All Entrances
- Revisit Mill Area Plan
- 100' Platform Fire Truck
- Full Equipment & Fleet Replacement Plan
- Full Street Repaving Schedule
- Drainage System Improvements





# **General Fund**

## 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 ensure that monies collected are spent according to Governmental Accounting Standards.

### Taxes

**Property Taxes** – Property Tax is the historic mainstay for general revenue for the City of Social Circle. Social Circle has six significant property taxes, with Real Property tax the largest of the property taxes. The real property tax is determined by the City Council setting the millage rate annually. This rate, currently 7.90 mills, or \$0.0079, is multiplied by 40% of the assessed value of real property to determine property tax owed. This revenue is estimated based upon a preliminary tax digest from Walton County Tax Assessor dated 05/29/2018 and a proposed millage rate of 7.9 mills.

**Taxation on Motor Vehicles** - Beginning March 1, 2013, the sales tax and ad valorem tax on automobiles was replaced with a one-time title tax fee of 6.5% in 2013, 6.75 in 2014, and 7% in 2015 when titling an automobile. The premise of this provision is to eliminate the ad valorem tax on vehicles and capture revenue from the casual sale of automobiles. The state and local governments will split the revenue from the title tax fee. In 2018 GA HB329 was adopted increasing the local government share from 51% to 65%. Current owners of automobiles taxed under the old system will continue to pay ad valorem until the vehicle is re-titled. Cities are required to account for these two methods of taxation separately.

**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 county.

**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 were 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.

### Intergovernmental - State

**Walton County Fire** – This revenue is for first response service by Social Circle Fire Department to Walton County residents in an area under served by the Walton County Fire service. The amount of this fee was established in 2008 and has been unchanged since.

**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 in 2015. School resource officers are now provided by the Walton County Sheriff.

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

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>100 - General Fund</b>						
<b>Taxes</b>						
311100	Real Property Tax-City	1,029,698	1,216,954	1,372,218	1,339,950	1,452,594
311110	Public Utility Tax-City	-	-	-	-	-
311200	Delinquent Property Taxes	26,554	14,931	10,000	14,219	15,000
311310	Motor Vehicle Tax- City	26,397	24,205	26,591	18,166	23,000
311315	Motor Vehicle Title Tax Fee	49,174	51,379	46,000	38,159	65,000
311316	Alternative Ad Valorem Tax	1,115	667	-	2,718	2,000
311320	Mobile Home Tax-City	804	757	703	461	500
311340	Intangible Regular And Recording Tax	19,188	21,550	18,000	20,382	18,000
311350	Railroad Equipment Tax	2,171	4,184	2,100	-	2,100
311600	Real Estate Transfer Tax	6,540	10,183	8,000	10,466	10,000
311710	Electric Franchise Tax	420,262	411,951	411,951	400,279	412,000
311750	Tv Cable Franchise Tax	34,672	36,474	35,000	19,552	38,000
311760	Telephone Franchise Tax	2,951	6,474	4,140	4,823	4,000
313100	Local Option Sales And Use Tax	538,663	563,656	555,000	487,661	580,000
314200	Alcoholic Beverage Tax	61,467	58,348	65,000	48,703	65,000
316100	Business And Occupation Tax	20,745	19,750	23,000	23,245	24,000
316200	Insurance Premium Tax	243,619	263,887	265,000	280,997	285,000
316300	Financial Institution Tax	9,912	10,429	10,500	11,364	10,500
319000	Penalties And Interest On Delinquent Taxes	30,320	17,015	20,000	27,992	25,000
<b>Taxes Total</b>		<b>2,524,253</b>	<b>2,732,792</b>	<b>2,873,203</b>	<b>2,749,138</b>	<b>3,031,694</b>
<b>Licenses &amp; Permits</b>						
321100	Alcoholic Beverage License	4,525	4,275	4,000	2,000	2,000
321150	Alcohol Server Permit	60	-	100	80	100
321220	Insurance Business License	9,664	11,420	12,000	11,340	12,000
321290	Golf Cart Permit Fees	108	36	100	108	150
322200	Building And Sign Permits	50,253	51,236	50,000	51,312	65,000
322201	Building Compliance Letter	4,809	5,350	5,000	5,140	6,000
322210	Zoning And Land Use License	2,195	2,190	3,000	1,080	3,000
323190	Fire Inspection Fees	-	-	-	425	1,000
<b>Licenses &amp; Permits Total</b>		<b>71,613</b>	<b>74,507</b>	<b>74,200</b>	<b>71,485</b>	<b>89,250</b>
<b>Fines &amp; Forfeitures</b>						
351170	Fines And Forfeitures- Court	111,682	94,361	136,000	103,744	120,000
<b>Fines &amp; Forfeitures Total</b>		<b>111,682</b>	<b>94,361</b>	<b>136,000</b>	<b>103,744</b>	<b>120,000</b>
<b>Intergovernmental - State</b>						
336002	Walton County Fire	52,000	52,000	52,000	-	52,000
336005	Schoe-Resource Officer	-	-	-	-	-
336008	School Tax Collection Fee	-	-	-	-	11,000
336009	School Elections	1,818	-	2,300	-	-
338001	Housing Authority -In Lieu Of Taxes	5,173	7,566	5,200	4,878	5,200
<b>Intergovernmental-State Total</b>		<b>58,991</b>	<b>59,566</b>	<b>59,500</b>	<b>4,878</b>	<b>68,200</b>

**Grants and Other Sources**

Five sources of grants are anticipated in the 2017-18 fiscal year: A Section 18 Transportation Grant for assistance in funding the transit system, and a Georgia Municipal Association health and safety grant and LMIG Grant from GDOT for roadway paving. Forest Land Grant is issued from the Department of Revenue from Property Taxes. If additional grants are received the budget will be amended to address the grant revenue and associated expenditures.

**Charges for Services**

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

**Interest Income**

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

**Miscellaneous Revenue**

**Other Revenue** - Revenue for items not otherwise covered in another revenue line item in the budget.

**Other Financing Sources**

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

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Grants &amp; Other Sources</b>						
331111	Section 18 Transportation Grant	33,291	38,709	64,000	32,391	57,471
334314	Gma Safety Grant	-	5,200	6,000	14,555	6,000
334315	Gma Health Promotion Grant	4,000	4,000	6,000	-	6,000
334323	St Of Ga - Grant	54,344	68,826	70,000	74,182	74,000
335200	Forest Land Protection Act Grant	3,289	3,321	4,000	3,353	4,000
336007	Freds Grant	-	-	-	-	-
336105	Miscellaneous Grants	11,085	2,350	-	-	-
336322	Grant - Walton Co Health Care Foundation G	-	86,007	-	-	-
<b>Grants &amp; Other Sources Total</b>		<b>106,008</b>	<b>208,413</b>	<b>150,000</b>	<b>124,481</b>	<b>147,471</b>
<b>Charges for Services</b>						
341400	Copying And Fax Services	395	169	500	226	500
341910	Election Qualifying Fee	846	-	342	738	-
341911	Credit Card Fees	-	-	-	-	-
342120	Accident Reports	297	318	400	326	400
342121	Criminal History	566	40	-	1,380	1,200
342122	Open Records Requests	100	219	100	37	100
343902	Arbor Glen Storm Drainage Payments	-	3,317	32,000	11,387	38,000
345510	Passenger Fares	5,760	6,361	8,000	5,249	10,000
347950	Burk Park Rental Fee	-	-	-	150	1,000
<b>Charges for Services Total</b>		<b>7,964</b>	<b>10,423</b>	<b>41,342</b>	<b>19,494</b>	<b>51,200</b>
<b>Interest Income</b>						
361000	Interest Income	12,909	753	50,000	570	20,000
<b>Interest Income Total</b>		<b>12,909</b>	<b>753</b>	<b>50,000</b>	<b>570</b>	<b>20,000</b>
<b>Miscellaneous Revenue</b>						
361002	Rent-Community Center	-	-	-	-	-
389001	Other Revenue	17,365	7,161	5,000	6,240	5,000
<b>Miscellaneous Revenue Total</b>		<b>17,365</b>	<b>7,161</b>	<b>5,000</b>	<b>6,240</b>	<b>5,000</b>
<b>Other Financing Sources</b>						
391102	Use Of Fund Balnce Reserves	-	298,308	173,340	-	-
391202	Transfer From Gas (Fire Station)	-	150,000	-	-	-
391203	Transfer In From Gas	545,000	768,066	757,090	630,908	922,323
391204	Transfer In From Water	325,000	200,000	276,866	230,722	319,343
391205	Transfer In From Solid Waste	107,000	33,250	53,629	8,938	31,524
391206	Transfer In- Stanton Trust	1,357	4,218	1,300	-	-
391210	Transfer In - Hotel Motel	-	-	-	-	-
391215	Transfer In From Scdda	-	-	-	-	16,700
392000	Capital Lease Proceeds	-	-	-	-	-
392100	Proceeds From Sale Of Assets	27,104	18,462	15,000	3,797	-
<b>Other Financing Sources Total</b>		<b>1,005,461</b>	<b>1,472,304</b>	<b>1,277,225</b>	<b>874,365</b>	<b>1,289,890</b>
<b>Total Revenues/Other Sources</b>		<b>3,926,082</b>	<b>4,665,340</b>	<b>4,671,470</b>	<b>3,966,276</b>	<b>4,828,705</b>

## Mayor and Council

Hal W. Dally, Mayor

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

Traysa Price, Council Member (District 1)

Tyson Jackson, Council Member (District 2)

Steve Shelton, Council Member (District 4)



**Accomplishments for Fiscal Year 2017-2018**

- Provided policy direction and funding evaluation for the completion of the Strategic Goals adopted for FY2016-2018. These goals included development of a strategic plan for improvement of the water system and sanitary sewer system, development of a long-term strategy for City water treatment and wastewater treatment, completion of a landscaped roundabout with sidewalk connections at Alcova Drive and West Hightower in partnership with Walton County, and increase in festivals and events downtown serving all City demographics.
- Increased industrial employment in the City through support of expansion of existing industries and location of new industries in Social Circle.
- Provided oversight of City services to assure continued improvement in cost effective, responsive services to the citizens of Social Circle.
- Provided policy direction and oversight of the City financial matters to ensure adherence to adopted Financial Policies, appropriate use of public resources, and transparency in financial reporting.
- Participated in Georgia Municipal Association training programs to enhance service delivery to City residents and to maintain knowledge of State and National current and emerging issues affecting local governments.
- Selected a new Municipal Court Judge following an advertisement and interview process, to fill the vacancy due to the resignation Judge Dickenson. In addition, initiated an oversight and evaluation process for the operations of the Municipal Court.
- Participated in the Walton County 200<sup>th</sup> Anniversary Celebrations with a parade of the County flag through the City by golf cart, horseback, bus, train, and tractor.

**Objectives for Fiscal Year 2018-2019**

- Provide Policy Direction to assure the City government continues to improve customer service, provide for the effective and efficient use of resources, supports quality of life community wide, and promotes economic growth which is consistent with the Social Circle Comprehensive Plan- Vision 2040.
- Increase employment in the City through collaboration with the Walton County and Social Circle Economic Development Authorities and through promotion of a business-friendly culture and perspective.
- Facilitate the implementation of a Recreation and Community Center in Social Circle by Walton County through the 2019- 2025 SPLOST and other Grant opportunities.
- Support the Mayor & Council Strategic Goals for 2018-2020 established at the 2018 Annual Retreat.
- Govern the City with long term vision, responsiveness to the needs of the citizens and business community, fiscal responsibility, and transparency.



## 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.

### Personnel Costs

**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.

### Contractual Services

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

**Dues and Fees** - Memberships for City: Walton County Chamber, Newton County Chamber and Newton Tomorrow.

**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.

### Supplies & Maintenance Costs

**General Supplies and Maintenance** - These costs are for office supplies to support the operation of the Mayor and Council.

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

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 1110 - City Council</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	26,714	24,671	26,400	21,918	26,400
512200	Social Security-Fica	1,656	1,530	1,637	618	1,637
512300	Medicare	387	288	383	226	383
512400	Retirement Contributions	6,960	9,750	9,750	8,125	9,750
<b>Personnel Costs Total</b>		<b>35,718</b>	<b>36,239</b>	<b>38,170</b>	<b>30,887</b>	<b>38,170</b>
<b>Contractual Services</b>						
521302	Software/Hardware Support	-	295	330	235	1,788
523100	Property & Liability Insurance	86,215	70,598	70,963	32,117	59,684
523600	Dues & Fees	2,770	1,300	300	760	2,500
523700	Travel And Training	11,808	8,340	12,500	7,208	15,000
<b>Contractual Services Total</b>		<b>100,793</b>	<b>80,534</b>	<b>84,093</b>	<b>40,320</b>	<b>78,972</b>
<b>Supplies &amp; Maintenance Costs</b>						
531100	General Supplies And Materials	241	80	500	80	500
531300	Food Purchases	2,279	1,674	2,000	3,883	4,000
<b>Supplies &amp; Maintenance Costs Total</b>		<b>2,520</b>	<b>1,754</b>	<b>2,500</b>	<b>3,963</b>	<b>4,500</b>
<b>City Council Total</b>		<b>139,031</b>	<b>118,527</b>	<b>124,763</b>	<b>75,170</b>	<b>121,642</b>

## City Manager

Adele P. Schirmer, City Manager



**Accomplishments Fiscal Year 2017-2018**

- Supported the Library Board through the design development, and State funding of the Renovation and Expansion of the Stanton Memorial Library. Facilitated construction planning for a July 2018 construction start date, and one-year construction time frame. Assisted in the establishment of a temporary facility for the Library at the former Boys and Girls Club on Thurman Baccus Road to enable library services to continue offsite during the construction period.
- Supported the design and construction bid of numerous capital projects to accomplish the planned infrastructure and facility improvements. These projects included the Playground development at Burks Field Park, which will be complete by July 2018.
- Managed the project team for the Enhancement Grant North Cherokee Road Sidewalk project to complete environmental assessment update, design, and land acquisition for GDOT approval. The project has been authorized for construction bid, for a summer 2018 construction.
- Coordinated with GDOT the GDOT Project to replace the Bridge on South Cherokee over the CSX track. The project has been awarded for construction, utility relocations are underway, and a January 2019 date is planned for the six-month bridge removal. This project was planned and funded by GDOT and was over 20 years in the development process. It will include sidewalks and a attractive bride railing with wrought iron fencing which is sensitive to the context of the National Historic District.
- Participated in the Georgia Municipal Association Member Advisory Council to provide feedback and suggestions for services that GMA could provide to assist small cities.
- Collaborated with Walton County and the Walton County municipalities on the Service Delivery Strategy, reduction of double taxation of City residents for Fire Services, and expansion of partnership on transportation projects to increase cost savings for the County and the City.

**Objectives Fiscal Year 2018-2019**

- Initiate a Social Circle Citizens Academy which provides information to citizens regarding City services and opportunities to participate.
- Support the Social Circle application for participation in the Georgia Initiative for Community Housing, a three-year strategic planning program supported by Georgia DCA, UGA, and GMA to develop locally based housing and neighborhood revitalization strategies.
- Complete a master plan for City sidewalks, trails, and parks with assistance from NEGRC and with community participation. The master plan will become a blueprint for City and grant and development funding of implementation of the elements included. Collaborate with Walton County in the planning of the site for the Recreation/Community Center and the incorporation of outdoor park and trail amenities on the site and adjacent County properties for immediate and long-term community benefit.
- Support the Library Board in the completion of a construction project to expand and rehabilitate the Stanton Memorial Library.
- Oversee the completion of construction of the Enhancement Grant North Cherokee Road Sidewalk Project.
- Collaborate with Walton County and the Walton County Municipalities in the preparation of a 2019-2025 SPLOST initiative to enable continued sales tax funding of critical capital improvement project needs.
- Collaborate with Walton County and the Walton County Municipalities in the negotiation of a Service Delivery Strategy update for adoption by June 2019 which reflects current needs and conditions.
- Manage and oversee the City organization such that every staff member and department exhibits honesty and transparency, with teamwork across the organization, providing excellence in customer service, and quality in all projects and programs, while assuring all activities benefit the community.

## City Manager

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

### Personnel Costs

**Salaries** - The salary for the City Manager is included in this line item

**Group Insurance** - Group (Health) Insurance for the employees listed above is included in this line item.

**Benefit Dollars** – A cafeteria type benefit program in which employees can select the benefit that meets their needs, within a fixed monthly cost per employee. In 2017/18 the monthly benefit dollars allowance was \$250 which reflected the monthly savings per employee achieved through a re-bid and restructuring of the City health insurance program. The health insurance program will renew in October. If health insurance costs increase, the benefit dollars will decrease such that the net per employee is unchanged. The benefits that employees can select under the Benefit Dollars include health insurance premiums for spouse or family coverage, vision, life insurance, flexible spending accounts, short term disability insurance, and deferred compensation.

**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 employee listed above.

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

**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.

### Contractual Services

**Software/Hardware Support** –Funds to pay for software support for City Hall’s government software and for payment to our IT consultants for software support.

**Cell Phones** - includes cell phone costs.

**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 City County Manager 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.

### Supplies & Materials Costs

**General Supplies** - These costs are for office supplies to support the City Manager.

**Gas and Diesel** - This is for one vehicle driven by City Manager.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 1320 - City Manager</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	105,175	115,191	118,700	106,675	126,000
512100	Group Insurance	25	67	100	64	2,150
512190	Benefit Dollars	-	-	2,250	2,853	3,000
512200	Social Security-Fica	6,562	7,216	8,360	6,689	7,800
512300	Medicare	1,535	1,688	1,750	1,564	1,950
512400	Retirement Contributions	5,010	6,138	5,560	4,579	6,188
512700	Workers' Compensation	619	412	430	454	500
<b>Personnel Costs Total</b>		<b>118,927</b>	<b>130,712</b>	<b>137,150</b>	<b>122,878</b>	<b>147,588</b>
<b>Contractual Services</b>						
521302	Software/Hardware Support	-	-	-	-	2,232
523100	Property & Liability Insurance	-	89	600	268	518
523204	Cell Phones	782	636	700	426	700
523500	Travel	1,234	1,784	2,000	728	1,700
523600	Dues & Fees	9,691	2,071	1,600	1,699	1,600
523700	Education & Training	2,539	2,238	1,500	3,312	2,000
523850	Contractual Services	-	1,600	1,250	1,250	1,250
<b>Contractual Services Total</b>		<b>14,247</b>	<b>8,419</b>	<b>7,650</b>	<b>7,683</b>	<b>10,000</b>
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	269	702	250	-	250
531270	Gas And Diesel	1,547	846	1,000	686	1,000
<b>Supplies &amp; Materials Costs Total</b>		<b>1,816</b>	<b>1,548</b>	<b>1,250</b>	<b>686</b>	<b>1,250</b>
<b>City Manager Total</b>		<b>134,990</b>	<b>140,679</b>	<b>146,050</b>	<b>131,247</b>	<b>158,838</b>

## City Clerk

Susan M. Roper. City Clerk / Finance Officer



**Accomplishments Fiscal Year 2017-2018**

- **FYE 2017 Annual Audit** - The audit was completed and submitted to the Department of Audits in December 2017. The document was posted to the City's website for ease of viewing by the public and was also loaded onto the "TED" website as is required by law.
- **Municode Contract for Codification** - The Contract with Municode for Codification of the City's Code of Ordinances and Zoning Ordinance was approved. The documents were sent to Municode late in 2017. We anticipate a final document in April 2018. This will enable citizens to more easily view the code of ordinances online.
- **Annual Reception** - An annual reception was initiated for all Mayor and Council appointed Board, Commission, Committee and Authority members. This reception, which will be continued each year provided an opportunity for the Council to recognize the benefit these volunteers provide to the City and for the Boards to share with each other their accomplishments and objective.

**Objectives Fiscal Year 2018-2019**

- **Support Mayor and Council** - Support will be provided to Mayor and Council for meetings, agendas, minutes and public record maintenance consistent with Georgia Law.
- **Travel and Training** - Travel and Training arrangements will be made as needed for Mayor and Council official events.
- **Annual Reception** - 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

**Personnel Costs**

**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.

**Benefit Dollars** – A cafeteria type benefit program in which employees can select the benefit that meets their needs, within a fixed monthly cost per employee.

**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 insurance quarterly. We are billed for costs when the City becomes liable.

**Retirement** – 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.

**Contractual Services**

**Software/Hardware Support** –Funds to pay for software support for City Hall’s government software and for payment to our IT consultants for software support.

**Cell Phones** - Cell phone costs

**Travel** - 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.

**Contractual Services** - Cost for Muni Code for maintenance of the City Code.

**Supplies & Maintenance Costs**

**General Supplies and Materials** - Office supplies to support the operation of the City Clerk.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 1330 - City Clerk</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	70,549	80,303	80,729	69,793	84,000
512100	Group Insurance	7,261	8,239	7,196	5,621	5,897
512190	Benefit Dollars	-	-	2,250	4,093	3,000
512200	Social Security- Fica	4,292	4,763	5,006	4,187	5,250
512300	Medicare	889	1,114	1,190	979	1,300
512400	Retirement Contributions	3,117	4,169	3,710	3,108	4,121
512700	Workers' Compensation	370	412	430	454	500
<b>Personnel Costs Total</b>		<b>86,478</b>	<b>99,000</b>	<b>100,511</b>	<b>88,234</b>	<b>104,068</b>
<b>Contractual Services</b>						
521302	Software/Hardware Support	-	-	-	-	2,232
523204	Cell Phones	775	553	600	426	700
523500	Travel	906	1,002	1,000	-	1,000
523600	Dues & Fees	50	62	400	70	1,500
523700	Education & Training	978	693	1,000	625	1,000
523850	Contractual Services	-	-	2,000	1,500	-
<b>Contractual Services Total</b>		<b>2,708</b>	<b>2,309</b>	<b>5,000</b>	<b>2,621</b>	<b>6,432</b>
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	173	27	400	-	400
<b>Supplies &amp; Materials Costs Total</b>		<b>173</b>	<b>27</b>	<b>400</b>	<b>-</b>	<b>400</b>
<b>City Clerk Total</b>						
<b>City Clerk Total</b>		<b>89,360</b>	<b>101,336</b>	<b>105,911</b>	<b>90,855</b>	<b>110,900</b>

## 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.

### **Contractual Services**

**Advertising** - Required Public Notices regarding elections are paid in this line item.

**Contractual Services** - Compensation for Election Poll Workers is paid in this line item.

### **Supplies & Materials Costs**

**General Supplies and Materials** - Expenses to hold elections are paid in this line item.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 1400 - Elections</b>						
<b>Contractual Services</b>						
523300	Advertising	299	60	600	780	200
523850	Contractual Services	3,161	-	3,500	3,638	-
<b>Contractual Services Total</b>		<b>3,459</b>	<b>60</b>	<b>4,100</b>	<b>4,418</b>	<b>200</b>
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	177	-	500	363	-
<b>Supplies &amp; Materials Costs Total</b>		<b>177</b>	<b>-</b>	<b>500</b>	<b>363</b>	<b>-</b>
<b>Elections Total</b>						
<b>Elections Total</b>		<b>3,637</b>	<b>60</b>	<b>4,600</b>	<b>4,781</b>	<b>200</b>

## General Administration

Employee Positions by Department	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget
Director of Administration and Finance					1
Deputy City Clerk	1	1	1	1	1
Municipal Court Clerk	1	1	1	1	1
Customer Service Representatives	2	2	2	1	1
Accounting /Payroll Technician	1	1	1	1	1
Utility Billing Clerk	0	0	1	0	0
Administrative Assistant	1	1	0	0	0
Transit/IT Specialist	0	0	0	0.67	0.67
<b>SUBTOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>4.67</b>	<b>5.67</b>



**Accomplishments Fiscal Year 2017-2018**

- **Purchased new software for City Hall** - Includes utility billing, taxes, financials, payroll, accounts payable, cemetery, business licenses, permits and cash receipts. Implementation done for all components except permits/licenses and cemetery. Expect to be fully implemented by June 2018.
- **Set up Court Payments Online** - Court payments were converted during the year to allow court customers to go on our website and make payments thereby reducing the amount of payments over the phone and in person for City Hall Staff.
- **Outsource Utility Billing and Property Tax Printing** - Utility Billing and Property Tax Billing were outsourced in 2017/18 which obtained additional mailing discounts and reduced time and effort spent by City Hall Staff to get the bills mailed.
- **Automatic Electronic Posting (AMS and FISERV)** - Mayor and Council approved a new credit card company (AMS) which works hand in hand with our new software for credit card payments. The payment process will be more automated which will free up time for City Hall Staff. It will also give customers a new, more customer friendly online portal to make utility and tax payments. Customer will be able to see their utility and tax bills on the site.

FISERV is the company that produces most of the "Bill Pay" payments when customers use online banking to make payments. We currently accept paper checks, but are working to move into an electronic environment with FISERV now that we have transitioned to the new software. This approach will eliminate paper checks putting an end to issues with mail. This change should be fully implemented by the end of June 2018.

**Objectives Fiscal Year 2018-2019**

- **Outsource Phone Payments** - This option will allow customers to call into a 1-800 call center to make payments online. This tool will make the process quicker and more efficient saving the customer time. It will also free up time for City Hall Staff to handle other customer requests.
- **Set up and Organize File Room with new filing protocol** - CIP funds are available in this budget to begin the process of remodeling the file room to make it more user friendly and accessible.
- **Continue to train in and perfect use of Tyler software** - We have taken in a lot of new information in the new software over the last 12 months, but as we continue to learn the software we can take advantage of training to hone our skills and make the software even more efficient taking advantage of all of the components.

## General Administration

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

### Personnel Costs

**Salaries** – Salaries for the Finance Director, Deputy City Clerk, Court Clerk, Accounts Payable/Payroll Clerk, Customer Service Representative and 2/3 of the Transit/Technology Supervisor.

**Group Insurance** – Group (Health) Insurance for the employees listed above

**Benefit Dollars** – A cafeteria type benefit program in which employees can select the benefit that meets their needs, within a fixed monthly cost per employee.

**Social Security – FICA** – Social Security at the rate of 6.2% for the employees listed above.

**Medicare** – Medicare at the rate of 1.45% 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** – 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.

### Contractual Services

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

**Walton County Clerk** – 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** – Funds to pay for software support for City Hall's government software and for payment to our IT consultants for software support.

**Custodial** – Custodial services for public spaces in City Hall.

**Repairs & Maintenance – Building** – Costs to maintain City Hall: including costs for paint, pressure washing and repairs and HVAC repairs.

**Repairs & Maintenance – Equipment** - Costs to repair and maintain equipment in City Hall.

**Rental of Equipment or Vehicle** – Service maintenance costs for copiers and printers.

**Insurance Liability** – 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** - Telephone costs for phone lines in City Hall.

**Postage** – 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.

**Cell Phones** – Costs for cell phones and hot spots

**Advertising** – Official public notice advertising, help wanted ads, and other general-purpose advertising as well as all advertisements for Planning & Zoning and Historic Preservation.

**Travel** – Includes 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** – Includes payment for the following: IQM2, Acro Time, Premier Security, WC Chamber, GA Chamber, GMA Dues, Arbor Day, Drug & Alcohol Testing for City Hall Employees.

**Education & Training** – See travel above

**Contract Labor** – Costs for administrative work that is sent to an outside agency when necessary.

**Contractual Services** – Payment to Bureau Veritas for contracted Code Enforcement inspections including property maintenance and zoning violations.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 1510 - General Administration</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	193,873	198,209	176,495	161,672	264,084
511300	Salary Overtime	-	-	10,000	15,280	-
512100	Group Insurance	42,151	47,531	33,250	32,072	33,436
512190	Benefit Dollars	-	-	11,250	21,607	17,010
512200	Social Security- Fica	11,171	11,447	11,300	10,843	16,400
512300	Medicare	2,612	2,677	2,700	2,536	4,000
512400	Retirement Contributions	8,262	9,461	7,760	6,501	8,810
512600	Unemployment	490	-	-	-	-
512700	Workers' Compensation	932	800	801	1,075	1,100
<b>Personnel Costs Total</b>		<b>259,492</b>	<b>270,125</b>	<b>253,556</b>	<b>251,586</b>	<b>344,840</b>
<b>Contractual Services</b>						
521202	Audit/Accounting	24,163	20,479	20,000	17,660	10,000
521301	Walton Co. Clerk	2,133	2,583	1,500	1,078	1,500
521302	Software/Hardware Support	53,575	47,392	50,000	28,209	17,000
522130	Custodial	2,080	5,750	4,000	5,200	5,000
522201	Repairs & Maintenance Building	4,260	7,379	5,000	3,300	5,000
522202	Repairs & Maintenance Equipment	4,849	4,404	4,000	450	4,000
522320	Rental Of Equipment Or Vehicles	2,776	4,439	4,000	3,801	4,000
523100	Property & Liability Insurance	46,607	40,381	36,436	14,869	31,115
523201	Telephone	3,195	4,162	4,400	3,675	4,400
523202	Postage	740	706	1,000	-	1,000
523204	Cell Phones	531	2,268	2,300	2,630	1,200
523300	Advertising	6,721	6,690	6,000	5,661	6,000
523500	Travel	887	6,756	3,000	2,891	3,000
523600	Dues & Fees	32,449	23,236	20,000	15,447	20,000
523610	Building Permit Fees	34,020	50,365	34,000	23,030	45,000
523700	Education & Training	2,016	3,171	4,500	2,082	3,000
523800	Contract Labor	-	-	500	-	500
523850	Contractual Services	525	1,240	15,000	11,786	15,000
<b>Contractual Services Total</b>		<b>221,527</b>	<b>231,401</b>	<b>215,636</b>	<b>141,768</b>	<b>176,715</b>



**Supplies & Materials Costs**

**General Supplies and Materials** – Office supplies to support the operation of the City Administration. Part of the cost is shared with Water and Gas.

**Electricity** – Cost of electricity for City Hall.

**Gasoline/Diesel** –Cost of fuel for the Meals on Wheels Van.

**Food Purchases** –Cost of food and drinks for Court Staff and other food events/meetings.

**Other Supplies** –Supplies for cleaning of rugs and carpets at City hall

**Capital Outlay**

**Capital Outlay – Equip/Software** – This is for a master plan for Trails and Sidewalks and IT expenses including VOIP. More information is provided in the Capital Improvement Plan.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 1510 - General Administration</b>						
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	17,879	16,283	16,000	12,314	18,000
531230	Electricity	10,228	9,927	10,000	8,231	10,000
531270	Gas And Diesel	1,677	1,235	1,500	847	1,500
531300	Food Purchases	1,010	1,242	1,500	211	-
531700	Other Supplies	1,783	729	1,000	965	1,000
<b>Supplies &amp; Materials Costs Total</b>		<b>32,576</b>	<b>29,417</b>	<b>30,000</b>	<b>22,568</b>	<b>30,500</b>
<b>Capital Outlay</b>						
542100	Capital Outlay	-	1,046	-	-	1,000
542101	Mainstreet Upgrade Migration	-	-	-	-	-
542102	Future Capital	-	-	-	-	-
542103	Gma Health Grant Expenses	5,629	-	-	-	-
542200	Capital Outlay	-	-	6,592	6,724	-
542500	Capital Outlay-Cip	-	23,972	40,028	45,626	18,445
549999	Capital Outlay Under Capitalization	17,724	-	-	-	-
<b>Capital Outlay Costs Total</b>		<b>23,353</b>	<b>25,019</b>	<b>46,620</b>	<b>52,350</b>	<b>19,445</b>
<b>General Administration Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Legal and 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

#### Contractual Services

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

### Judicial Services

#### Contractual Service

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

**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 Officers** - The City is required to pay a percentage of fines into the Peace Officers & Annuity Fund for Police Officers Retirement.

**Solicitor** - Cost for the Solicitor for monthly Municipal Court.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 1530 - Legal</b>						
<b>Contractual Services</b>						
521201	Legal Services	43,655	99,445	41,950	48,033	45,000
<b>Contractual Services Total</b>		<b>43,655</b>	<b>99,445</b>	<b>41,950</b>	<b>48,033</b>	<b>45,000</b>
<b>Legal Total</b>		<b>43,655</b>	<b>99,445</b>	<b>41,950</b>	<b>48,033</b>	<b>45,000</b>
<b>Dept 2650 - Judicial Services</b>						
<b>Contractual Services</b>						
511101	Judge Salary	6,071	5,607	500	500	-
512200	Social Security- Fica	376	348	372	31	-
512300	Medicare	88	81	87	7	-
512400	Retirement Contributions	1,392	1,950	1,950	1,029	-
523600	Dues & Fees	2,524	720	1,000	1,113	1,000
523853	Municipal Judge	-	-	5,500	5,250	15,000
523854	Solicitor	-	-	-	4,122	8,000
523855	Court Appointed Attorney	1,590	294	1,000	-	1,000
523856	Alpr Violator Funded Lease Program	-	6,707	8,000	-	-
573001	Peace Officers	5,327	5,127	6,000	5,022	6,000
<b>Contractual Services Total</b>		<b>17,369</b>	<b>20,835</b>	<b>24,409</b>	<b>17,074</b>	<b>31,000</b>
<b>Judicial Services Total</b>		<b>17,369</b>	<b>20,835</b>	<b>24,409</b>	<b>17,074</b>	<b>31,000</b>

## Police Department

Employee Positions by Department	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget
Chief	1	1	1	1	1
Asst. Chief	1	0	0	0	0
Lieutenant	0	1	1	1	1
Sergeant	3	3	3	3	3
Police Officer	9	9	9	10	10
School Resource Officer	1	0	0	0	0
Administrative Assistant	1	1	1	1	1
Part Time	1	0	1	0	0
<b>SUBTOTAL</b>	<b>17</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>



**Accomplishments Fiscal Year 2017-2018**

- **In-car computers**- equipped in all patrol cars. All Officers are able to complete reports, citations and access 911 information from their vehicle. This has allowed officers to remain in the field more and has reduced the time it takes to complete paperwork at the end of their shifts.
- **Implementation of our Citizens Police Academy**- We hosted our first academy class in the fall of this fiscal year. We had great participation from citizens throughout our community. This program was a huge success!
- **Implemented new policy manual and application for State Certification**- Our new policy manual was implemented July 1st. We have completed training on the new policies and are in the process of pulling proofs as a requirement for obtaining our certification.
- **Enhanced Community Relationships**- Through hard dedicated work by all members of the police department, we have established a trusting relationship within the community. This was measured by the amount of thanks received in person and in thank you letters, more reports of suspicious activity and tips received on crimes that have occurred.
- **Training**- All employees of the police department far exceeded the mandated requirement of training. It is very important to have a well-trained organization to effectively provide a high quality of service to the public.

**Objectives Fiscal Year 2018-2019**

- **Continue to build a trusting relationship within the community** – Engage and sponsor more activities involving the community. i.e. Citizens Police Academy, Citizens Firearms Course, Reality Wreck, Internet Safety, Driving Safety and Police Explorers.
- **Continue to improve our training program**- Use of interactive technology training aids. This will afford the officers to have access to more high-quality training on-site.
- **Reduce property crimes** – Even though last year our property crime statistics were lower than previous years, we will continue to work to reduce the number for thefts and burglaries in the city with more concentrated patrols.
- **School Safety**- We will continue to work with all the schools in the city along with the Walton County Sheriff's Office to ensure the safety and security of everyone. We will work together as it relates to active shooter training and other safety concerns for the protection of our kids and staff.
- **Reserve Officer Program**- The program will utilize sworn law enforcement officers who are in good standing with all state mandated requirements. These officers will volunteer their hours of service and will supplement paid officers for city wide events and court security.
- **Obtain Georgia Chiefs of Police State Certification**

## 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.

### Personnel Costs

**Salaries** – Salaries in this department are for 15 certified officers and 1 Office Manager/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). There are (10) Patrol Officers in the Patrol Division, (1) Investigator in the Criminal Investigations Division (CID).

**Group Insurance** – Group (Health) Insurance for the employees listed above.

**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.

### Contractual Services

**Software/Hardware Support**–Costs associated with computer software, hardware, and support

**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 15 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 phone service for smart phones and wifi

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

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 3210 - Police Department</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	609,114	656,616	649,500	563,841	779,321
511300	Salary Overtime	-	-	49,500	40,946	61,530
512100	Group Insurance	90,119	105,656	108,250	87,506	90,606
512190	Benefit Dollars	-	-	33,750	42,846	48,000
512200	Social Security- Fica	36,119	38,931	43,350	37,628	52,065
512300	Medicare	8,447	9,175	10,300	8,800	12,000
512400	Retirement Contributions	29,146	33,108	30,000	24,860	34,434
512700	Workers' Compensation	34,415	31,603	32,000	29,754	32,000
<b>Personnel Costs Total</b>		<b>807,359</b>	<b>875,088</b>	<b>956,650</b>	<b>836,182</b>	<b>1,109,956</b>
<b>Contractual Services</b>						
521302	Software/Hardware Support	18,746	18,967	9,700	9,980	10,000
522130	Custodial	1,808	5,260	6,000	4,350	15,000
522201	Repairs & Maintenance Building	3,285	5,305	7,500	2,790	10,000
522202	Repairs & Maintenance Equipment	24,072	21,657	25,000	22,179	25,000
522320	Rental Of Vehicles Or Equipment	441	446	500	224	500
523100	Property & Liability Insurance	46,421	70,708	85,971	38,909	72,315
523201	Telephone	4,481	4,978	5,500	4,984	5,500
523204	Cell Phones	5,433	5,715	9,500	6,180	9,600
523300	Advertising	630	153	750	225	750
523600	Dues & Fees	2,972	8,649	5,000	2,565	5,000
523700	Education & Training	6,770	3,791	10,000	8,245	10,000
523850	Contractual Services	3,110	6,277	16,250	7,761	16,250
<b>Contractual Services Total</b>		<b>118,169</b>	<b>151,906</b>	<b>181,671</b>	<b>108,393</b>	<b>179,915</b>



**Supplies & Materials Costs**

**General Supplies and Materials** -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** – 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 Diesel** – 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** – Costs related to supplies and materials related to investigative functions.

**Uniforms** –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.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 3210 - Police Department</b>						
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	15,458	17,330	15,000	10,728	20,000
531230	Electricity	12,564	13,876	15,500	9,638	15,500
531270	Gas And Diesel	31,717	33,895	40,595	27,843	48,000
531600	Small Equipment	8,759	1,911	11,000	3,391	11,000
531700	Other Supplies	12,949	4,010	15,655	8,500	5,750
531701	Uniforms	15,050	11,309	8,500	6,295	8,500
<b>Supplies &amp; Materials Costs Total</b>		<b>96,497</b>	<b>82,332</b>	<b>106,250</b>	<b>66,395</b>	<b>108,750</b>
<b>Capital Outlays</b>						
542100	Capital Outlay	-	-	-	11,295	-
542101	Grant Expenses	-	-	-	-	-
542200	Capital Outlay 6 Police Vehicles	57,157	24,400	-	-	-
542500	Capital Improvement Plan	-	-	12,000	-	-
549999	Capital Outlay Items Under Capitalization	4,026	-	-	-	-
<b>Capital Outlays Total</b>		<b>61,183</b>	<b>24,400</b>	<b>12,000</b>	<b>11,295</b>	<b>-</b>
<b>Police Total</b>						
<b>Police Total</b>		<b>1,083,207</b>	<b>1,133,726</b>	<b>1,256,571</b>	<b>1,022,265</b>	<b>1,398,621</b>

## Fire Department

Employee Positions by Department	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget
Chief	1	1	1	1	1
Deputy Chief	0	1	1	1	1
Lieutenant	1	3	3	3	3
Sergeants	0	1	0	0	0
Firefighter	7	5	7	9	9
Part Time Firefighter	0.5	3.75	3.75	2.25	2.25
Paid Volunteers	10	10	10	3	
<b>SUBTOTAL</b>	<b>19.5</b>	<b>24.75</b>	<b>25.75</b>	<b>19.25</b>	<b>16.25</b>



**Accomplishments Fiscal Year 2017-2018**

- Completed and Implemented a Confined Space program with the assistance of SHIRE. All equipment has been purchased and placed in a trailer in the fire department. All staff members were trained in its use.
- Implemented improved service delivery for medical calls by adding advanced life support capabilities to fire apparatus. These capabilities included adding a cardiac monitor, advanced airway equipment, IV fluids, and drug administration. Personnel are now able to work up to their skill level as set by the Georgia Office of EMS and Trauma.
- The department improved upon one of its core values, innovation over the last year. The department has added IPAD's and laptop computers to all fire apparatus. The improvement in technology had allowed fire personnel to receive updated call information and store fire pre-plans on the laptops in the fire engines to improve safety and response. The addition of the IPAD's enable the firefighters to conduct fire inspections, take video and pictures for response and investigations, receive electronic signatures for patient refusals on patient care reports, and email and print hard copies of incident and fire inspection reports in the field as required by state law. All these improvements improve response and decrease liability on the city.

**Objectives Fiscal Year 2018-2019**

- **Administration:** Provide leadership and support to enable the department to accomplish its mission. Evolve as an organization to continually meet the needs and demands of our community, citizens and visitors. Strive to improve communication throughout the organization including internal and external customers.
- **Emergency Response and Training:** Provide the highest level of emergency response consistent with identified community needs and expectations. Provide challenging training and education that is current and effective, enabling the department to complete its mission. Provide rapid response and aggressive intervention for all emergencies to which the department is called. Provide current training and mentoring for personnel to meet growing demands of City and Fire Department. Improve EMS delivery.
- **Fire Prevention and Life Safety:** Provide for the reduction of fire related loss through increased prevention efforts. Proactively improve life safety, minimize loss and reduce risks from fire through; education, application of codes, and investigation.
- **Facilities and Equipment Management:** Through effective leadership, maximize the use of equipment and resources in our charge to ensure the safety of our personnel while being good stewards of the tax dollars spent to fund our department. Ensure that all departmental apparatus and facilities are in safe and proper working order and meet minimal State of Georgia standards for compliance of fire departments. Provide the appropriate equipment and apparatus needed to meet the increasing demands on the Fire Department.
- **Emergency Preparedness and Management:** Through preparation, education, and planning provide for effective operations during major incidents that result from inclement weather, disasters, and manmade emergencies. Provide the highest level of service possible to the Citizens of Social Circle for Emergency Preparedness by focusing on hazard mitigation and education.

## 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.

### Personnel Costs

**Salaries** – The request includes the current fire personnel of (1) Fire Chief, (1) Deputy Chief, (3) Lieutenants, (9) EMT/Firefighter/Drivers, (3) Part Time personnel, and (1) High School Intern Part Time.

**Group Insurance** – Group (Health) Insurance for the employees listed above.

**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.

### Contractual Services

**Hardware/Software Support** –IT services for network support only to VC3. It includes no hardware or hardware repairs, or local system maintenance /support.

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

**Repairs and Maintenance Buildings** - 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** - 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

**Property & Liability Insurance** – Insurance for the fire department's fleet of vehicles and buildings.

**Telephone** – Telephones used by the Fire Department.

**Cell Phones** – Cell phone service including smart phones, wifi and internet access at fire station 17.

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

**Dues and Fees** - Includes dues and fees to professional organizations, including NFPA online code access, Target Solutions, Active 911, International Code Council, Ga. State Firefighters Association, and Ga. Association of Fire Chiefs.

**Education and Training** - Training and education of staff to fulfill professional licensing requirements, including Fire Safety Education materials for public outreach programs.

**Contractual Services** - Includes aerial and ground ladder testing, breathing air compressor maintenance, generator contract, functional flow testing and maintenance on self-contained breathing apparatus, annual pump certifications, Direct TV, Comcast, Pest Control, Drug and Alcohol testing, and third-party hose testing.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 3500 - Fire Department</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	469,955	577,750	606,014	510,480	733,454
511101	Volunteer Fireman Salary	60	-	-	-	-
511300	Salary Overtime	-	-	40,000	12,539	50,412
512100	Group Insurance	67,887	88,760	77,000	55,732	67,572
512101	Firefighter Insurance	-	-	8,000	1,445	2,000
512190	Benefit Dollars	-	-	27,000	30,117	42,000
512200	Social Security- Fica	28,477	35,027	39,500	32,686	48,345
512300	Medicare	6,660	8,192	9,400	7,644	11,000
512350	Unemployment	-	-	-	-	-
512400	Retirement Contributions	18,855	24,059	22,800	19,039	29,229
512700	Workers' Compensation	10,107	13,098	14,600	24,633	25,000
<b>Personnel Costs Total</b>		<b>602,000</b>	<b>746,886</b>	<b>844,314</b>	<b>694,316</b>	<b>1,009,012</b>
<b>Contractual Services</b>						
521302	Software/Hardware Support	4,234	8,017	7,700	7,358	9,000
522130	Custodial	4,294	3,323	5,000	3,628	4,000
522201	Repairs & Maintenance Building	12,133	8,395	15,000	13,227	15,100
522202	Repairs & Maintenance Equipment	26,885	26,520	24,350	18,654	24,350
523100	Property & Liability Insurance	20,017	20,181	20,361	7,714	17,746
523201	Telephone	1,514	1,749	2,000	1,636	2,000
523204	Cell Phones	3,168	2,741	3,000	1,973	3,800
523300	Advertising	1,228	875	1,000	370	1,000
523600	Dues & Fees	9,062	6,187	7,000	3,102	6,148
523700	Education & Training	8,052	8,602	9,138	5,648	14,300
523850	Contractual Services	13,817	17,723	18,075	15,162	15,530
<b>Contractual Services Total</b>		<b>104,404</b>	<b>104,314</b>	<b>112,624</b>	<b>78,472</b>	<b>112,974</b>

**Supplies & Materials Costs**

**General Supplies & Materials** - Includes funds for office supplies, batteries for equipment, rehab supplies for the fire ground/ station, disposable EMS supplies to maintain equipment required for licensure.

**Natural Gas** – 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 run off the City of Madison gas system.

**Electricity** - Includes the annual rate for the current station and the cost from Walton EMC for the operation of fire station 17.

**Gas & Diesel** – Cost for fuel to operate the fire departments fleet at two stations and admin vehicles

**Small Equipment (less than \$500)** - Includes funding for purchase, addition or replacement of small equipment and hand-held items.

**Other Supplies** - Funding in this line item includes 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.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 3500 - Fire Department</b>						
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	15,924	13,598	13,700	8,312	16,400
531220	Natural Gas	-	642	1,500	834	1,000
531230	Electricity	10,630	13,313	13,400	8,838	13,000
531270	Gas And Diesel	10,681	12,077	15,000	9,580	15,000
531600	Small Equipment	455	2,605	4,000	2,021	6,000
531700	Other Supplies	4,032	1,405	7,600	7,221	6,000
531701	Uniforms	12,052	11,801	12,000	7,199	11,000
<b>Supplies &amp; Materials Costs Total</b>		<b>53,775</b>	<b>55,442</b>	<b>67,200</b>	<b>44,006</b>	<b>68,400</b>
<b>Capital Outlays</b>						
542100	Capital Outlay-Machinery	-	-	21,250	21,250	-
542101	Wchcf Grant Expenses	-	59,008	26,998	28,171	-
542103	Gma Safety Grant Expenses	-	23,803	-	-	-
542200	Capital Outlay- Vehicles	-	-	15,245	15,245	-
549999	Capital Outlay Under Cap Limits	47,063	-	-	-	-
<b>Capital Outlays Total</b>		<b>47,063</b>	<b>82,811</b>	<b>63,493</b>	<b>64,666</b>	<b>-</b>
<b>Fire Total</b>		<b>807,242</b>	<b>989,453</b>	<b>1,087,631</b>	<b>881,459</b>	<b>1,190,386</b>



## Public Works (Street) Department

Employee Positions by Department	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget
Streets Foreman	1	1	1	1	1
Crew Leader	1	1	1	1	1
Maintenance Worker	5	5	5	3	3
Seasonal Maintenance Worker	0	0	0	1.5	1.5
<b>SUBTOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>6.5</b>	<b>6.5</b>



## Accomplishments Fiscal Year 2017-2018

Public works staff met many challenges this budget year with minimal staff. They performed above and beyond in many instances with the most notable being the Hurricane Irma event in September 2017. Staff worked many hours overtime clearing streets and cleaning up the city. They did this in record time with minimal staff working with our partners of Loganville and Walnut Grove.

- **Remove trees and brush** - Crews kept the brush removal on schedule even with equipment malfunctions.
- **Repair and replace signs** - Public Works staff replaced and repaired many road signs throughout the city making it safer for the citizens.
- **Keep City Mowed** - Even though our mowing crews were short staffed during much of the year they managed to keep the city mowed in the main areas improving safety and security.
- **Maintaining Burke Ballfields** - Towards the end of 2016 the City inherited the Burke Field ballfields and related facilities. The Public Works staff have done a good job keeping it mowed and slowly upgrading the facilities for public use.
- **Support Downtown functions** - Publics works provided much support to all downtown functions such as festivals and events that supports the citizens and tourists.
- **Repair Storm drains and ditches** - Public Works have continued their effort to repair and replace drains throughout the city improving water runoff, preventing flooding on some streets and roadways. Their efforts have improved drainage and reduced breeding grounds for mosquitos.
- **Improve Public works yard** - Public Works staff have improved the Public Works Yard by grading and installing a solid gravel base that improves the overall look of the yard as a professional work area. The new base prevents standing water, eliminates potholes and is easier on equipment.
- **Improved Public Works Facilities** - Public Works Staff also replaced doors, removed old wood, improved drainage, around the main public works building. The long-time flooding of the building is no longer a problem and the facility is slowly being cleaned up and organized inside making it a better place to work. Staff has taken ownership of the facility and yard and are constantly improving their work area when time permits. This is the best Public Works Staff the city has employed in many years.

## Objectives Fiscal Year 2018-2019

- **Customer Support** - Continue to provide the best customer support possible to the Citizens and Visitors to Social Circle. Staff will always maintain a professional appearance and present a professional attitude.
- **Customer Service Training** - One of the primary objectives for all staff is to receive perpetual customer service training whether in-house or out-house. Staff should always take the high road and listen to the customer.
- **Maintain Vehicles and Equipment** - Ensure all our vehicles and equipment are checked and signed off by the responsible staff member each day. This includes a simple walk around ensuring lights, signals, etc. are in good working order. Maintenance records such as oil changes, periodic maintenance, or tires and rotation should be annotated on a vehicle inspection log kept in the vehicle. Supervisors will be responsible for staff keeping these records up to date.
- **Utilize vehicles efficiently** - Public works will always utilize their vehicles and equipment efficiently by determining if they can be utilized as multipurpose saving time and money.
- **Continue to improve** - Public Works will continue to upgrade their facilities to ensure staff and the public receive the best customer service possible. Much of this work can be accomplished with minimal funding with painting and clean-up. These facilities represent the city and tax dollars the citizens pay for.
- **Develop Master Plan** - Develop a Master Plan of all streets and city property that specifically identifies brush and leaf pick-up, mowing, and drainage and road improvements. This plan will be followed very closely allowing staff to keep accurate records of everything they do.

**Public Works Street**

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

**Personnel Costs**

**Salaries** – Salaries for the Street Foreman, Crew Leader, and three (3) Public Works Maintenance Workers and two (2) seasonal 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.

**Contractual Services**

**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 & Maintenance – Equipment** – This line item includes costs to repair and maintain equipment for the Street Department including vehicle tires, auto parts, tractor equipment,

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

**Cell Phones** – Cell phone costs

**Contractual Services** – This line item is for contractor work that is required by the street department.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 4210 - Public Works</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	226,723	221,013	221,110	142,863	178,000
511300	Salary Overtime	-	-	7,650	13,650	13,000
512100	Group Insurance	54,374	52,854	53,000	40,470	29,485
512190	Benefit Dollars	-	-	13,500	14,077	15,000
512200	Social Security- Fica	13,918	13,494	14,500	9,737	12,000
512300	Medicare	3,255	3,156	3,500	2,277	3,000
512400	Retirement Contributions	10,018	11,385	8,950	7,480	7,010
512700	Workers' Compensation	35,409	29,200	28,000	24,181	28,000
<b>Personnel Costs Total</b>		<b>343,696</b>	<b>331,103</b>	<b>350,210</b>	<b>254,735</b>	<b>285,495</b>
<b>Contractual Services</b>						
521203	Engineering-Street	-	-	3,000	2,000	3,000
521302	Software/Hardware Support	-	6	66	560	1,500
522141	Tree Trimming	-	23,055	15,000	11,850	15,000
522202	Repairs & Maintenance Equipment	37,478	36,035	21,750	13,842	25,000
522203	Road Maintenance Contract	-	10,890	-	-	15,000
523100	Property & Liability Insurance	12,361	7,361	-	3,823	8,398
523204	Cell Phones	1,270	2,795	1,300	3,237	4,000
523850	Contractual Services	-	141	4,250	141	2,000
<b>Contractual Services Total</b>		<b>51,109</b>	<b>80,283</b>	<b>45,366</b>	<b>35,453</b>	<b>73,898</b>

**Supplies & Maintenance**

**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 and all City Street lights.

**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 for department employees

**Capital Outlay**

**Infrastructure – Paving** – This is for paving completed by contractors supported by the GDOT LMIG grant and matched 30% by City funds.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 4210 - Public Works</b>						
<b>Supplies &amp; Maintenance Costs</b>						
531100	General Supplies And Materials	39,185	50,994	40,800	32,179	50,000
531115	Hurricane Irma	-	-	-	13,042	-
531230	Electricity	79,225	76,705	75,000	64,636	80,000
531270	Gas And Diesel	21,040	15,889	25,500	14,371	25,500
531600	Small Equipment Less Than \$5	-	-	1,100	-	3,000
531700	Other Supplies	211	2,581	-	(1,680)	-
531701	Uniforms	5,179	4,402	3,500	3,363	3,500
<b>Supplies &amp; Maintenance Costs Total</b>		<b>144,840</b>	<b>150,571</b>	<b>145,900</b>	<b>125,911</b>	<b>162,000</b>
<b>Capital Outlay Costs</b>						
541401	Infrastructure - Paving	-	160,322	159,997	-	106,000
542100	Capital Outlay	18,710	50,452	-	1,680	-
542102	Capital Outlay - Storm Drainage	-	50,606	47,317	57,512	-
542200	Capital Outlay-Vehicles	-	-	-	-	-
542202	Streetscape Project	-	-	-	-	-
542500	Capital Improvement Plan	-	-	11,000	9,825	-
549999	Capital Outlay - Items Under Capitalization	-	-	-	-	-
<b>Capital Outlay Costs Total</b>		<b>18,710</b>	<b>261,380</b>	<b>218,314</b>	<b>69,017</b>	<b>106,000</b>
<b>Public Works Total</b>		<b>558,354</b>	<b>823,336</b>	<b>759,790</b>	<b>485,116</b>	<b>627,393</b>

## Cemetery Department

Employee Positions by Department	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget
Crew Leader	1	1	1	1	1
Seasonal Worker	1	1	1	1	2
<b>SUBTOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>



**Accomplishments Fiscal Year 2017-2018**

- **Painted shed** – The crew painted the operations shed at the Memorial Cemetery making it look brand new. Also, they reorganized the shed inside making it safer to store needed material for the upkeep of each cemetery.
- **Storm water retention pond clean up** – At the end of Memorial Cemetery there is a storm water detention pond that receives much of the runoff water from Memorial Drive and Lakewood Drive when it rains. This pond had been neglected for years. The Cemetery crew took it upon themselves to clean out the pond and cut unnecessary brush and weeds away from the pond. Not only did this improve the aesthetics of the cemetery it also improved drainage for that entire area. The residents were very happy with the outcome.
- **New grass sown** – The Benny Hill Cemetery received some new grass seed this fiscal period. It looks much better and the public has said that to the crew and management.
- **Grass mown in timely manner** – Both cemeteries appearance continues to get better and better. The staff has taken ownership of each cemetery and it shows. The grass is mowed professionally and in a timely manner allowing families to enjoy visiting their loved ones without walking through knee high grass.
- **Headstone cleaning** – When the staff finishes their mowing and landscaping they have taken it on themselves to clean headstones that have been neglected for years. Their efforts are improving the appearance of each cemetery making them some of the most well-maintained cemeteries in the area. This give the citizens confidence and pride in their community.

**Objectives Fiscal Year 2018-2019**

- Enhance the appearance and turf of the grounds of both cemeteries through regular maintenance, mowing and trimming. Implement turf management and pest control to develop the grounds.
- Continue support of the Cemetery committee to locate and provide corner markers for unmarked graves, through use of nondestructive ground penetrating radar.
- Grade and maintain the gravel drives through the cemeteries to improve drainage and eliminate potholes and enhance their appearance.
- Support the cemetery committee in the ongoing Headstone cleaning project, with materials and methods that preserve and protect the historic headstones.



**Cemetery**

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

**Personnel Costs**

**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.

**Contractual Services**

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

**Repairs & Maintenance – Equipment** – This line item includes costs to repair and maintain equipment for the Street Department.

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

**Cell Phones** – Cell phone cost.

**Contractual Services** – None scheduled for this year

**Supplies & Materials Costs**

**Supplies & Materials** – 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.

**Uniforms** – For two employees in the cemetery division

**Small Equipment** – Small tools and equipment for use in cemeteries.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 4950 - Cemetery</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	52,619	53,018	58,200	44,843	54,500
511300	Salary Overtime	-	-	-	3,698	-
512100	Group Insurance	12,834	15,746	16,650	11,427	6,000
512190	Benefit Dollars	-	-	2,250	4,256	3,000
512200	Social Security- Fica	3,240	3,202	3,610	2,986	3,700
512300	Medicare	758	749	860	698	950
512400	Retirement Contributions	2,253	2,733	2,400	1,999	2,628
512600	Unemployment	-	-	-	-	-
512700	Workers' Compensation	2,326	356	800	4,849	5,000
<b>Personnel Costs Total</b>		<b>74,031</b>	<b>75,804</b>	<b>84,770</b>	<b>74,757</b>	<b>75,778</b>
<b>Contractual Services</b>						
521203	Engineering	2,000	200	2,000	-	2,000
521302	Software/Hardware Support	-	4	66	30	1,500
522104	Survey - Cemetery	-	-	-	-	-
522202	Repairs & Maintenance Equipment	224	325	1,000	-	1,000
523100	Property & Liability Insurance	824	598	900	398	518
523204	Cell Phones -	348	591	500	916	1,276
523600	Dues & Fees	930	765	1,000	135	1,000
523700	Education & Training	-	-	-	-	1,000
523850	Contractual Services	14	-	-	-	-
<b>Contractual Services Total</b>		<b>4,339</b>	<b>2,481</b>	<b>5,466</b>	<b>1,478</b>	<b>8,294</b>
<b>Supplies &amp; Materials Costs</b>						
531110	General Supplies And Materials	2,734	5,657	5,000	436	5,000
531270	Gas And Diesel	2,193	2,562	2,500	1,675	2,500
531701	Uniforms	1,693	1,533	1,000	997	1,000
<b>Supplies &amp; Materials Costs Total</b>		<b>6,620</b>	<b>9,752</b>	<b>8,500</b>	<b>3,107</b>	<b>8,500</b>
<b>Capital Outlay Costs</b>						
542100	Capital Outlay	-	-	-	-	-
<b>Capital Outlay Costs Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cemetery Total</b>		<b>84,989</b>	<b>88,037</b>	<b>98,736</b>	<b>79,343</b>	<b>92,572</b>

## Health and Welfare Transportation

Employee Positions by Department	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget
Transit/IT Specialist	0	0	0	0.33	0.33
Van Driver	1	1	1	1	1
Part Time Van Driver	0.5	0.5	0.5	0.5	0.5
Part Time Dispatchers	0	0	1	1	1
<b>SUBTOTAL</b>	<b>1.5</b>	<b>1.5</b>	<b>2.5</b>	<b>2.83</b>	<b>2.83</b>



**Accomplishments Fiscal Year 2017-2018**

- **Teamwork** – The entire transit staff worked together to ensure a continuation of service throughout the entire year. The buses operated on all City business days and has delivered 5,131 passengers safely to their destinations so far this year.
- **Walton Wellness** – Walton Wellness purchased a bus for their mobile farmer's market and is partnering with the City of Social Circle, who will own the bus. The bus includes a full kitchen, grill, basketball hoop and TV hook-ups. Walton Wellness will use the bus three days a week during their farmer's market season. Transit is working with Main Street to find uses for it.

**Objectives Fiscal Year 2018-2019**

- **Service Expansion** - A survey will be conducted to identify transit needs within the community. We will use the feedback to adjust service hours and route timing. We will also explore adding daily trips to Monroe and Covington
- **Improve Service** - Best practices of other transit systems will be evaluated to identify service improvements which can be implemented.
- **Work with Schools** - Transit route support will be provided to Social Circle City Schools for student transportation needs associated with ***Move on When Ready*** dual enrollment at the Monroe Campus of Athens Tech and the Newton Campus of Georgia State University.
- **New Dispatch Software** - Work with GDOT to implement new dispatching software.
- **Marketing** – Explore ways of changing the perception of the bus from a senior and disabled transportation to available to all residents to increase ridership.

## 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.

### Personnel Costs

**Salaries** – Salaries for 1/2 of Transit/IT Supervisor, one (1) full time and one (1) part time bus driver who provide on-call bus service in the City, two (2) part time dispatchers.

**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 the full-time employees referenced above.

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

### Contractual Services

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

**Software/Hardware Support** – Software and tablets in the buses allow for administrative staff to alert drivers to new passengers

**Repair and Maintenance – Equipment** –Service maintenance costs of the vehicles and computer equipment for the bus service.

**Insurance Liability** – This is for a proportionate share of liability and vehicle insurance for operation of the two buses in the program.

**Telephone** - Telephone costs for phone lines in City Hall related to the service.

**Cell Phones** – Cell phone costs.

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

**Dues and Fees** – Cost of certifying drivers.

**Education & Training** – Used for training for staff

### Supplies & Materials Costs

**General Supplies and Materials** –Office supplies to support the bus program.

**Gasoline/Diesel** –This line item includes the cost of fuel for buses.

### Capital Outlay Costs

**Capital Outlay Bus** – Program rules require the City to pay 10% of the cost of one new bus during the budget year prior to receiving the bus.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 5540 - Health &amp; Welfare Transportation</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	46,256	63,649	60,258	61,449	81,500
511300	Salary Overtime	-	-	1,625	1,952	3,700
512100	Group Insurance	6,019	8,231	7,232	8,166	7,843
512190	Benefit Dollars	-	-	2,250	2,999	3,990
512200	Social Security- Fica	2,780	3,912	3,881	3,949	5,300
512300	Medicare	650	915	920	924	1,350
512400	Retirement Contributions	1,582	1,806	1,099	1,449	1,908
512700	Workers' Compensation	1,670	1,518	1,500	1,758	1,800
<b>Personnel Costs Total</b>		<b>58,955</b>	<b>80,031</b>	<b>78,765</b>	<b>82,645</b>	<b>107,391</b>
<b>Contractual Services</b>						
521202	Audit/Accounting	1,000	1,000	1,000	1,000	1,000
521302	Software/Hardware Support	3,000	4,026	2,400	5,269	5,300
522202	Repairs & Maintenance Equipment	1,734	3,021	3,000	2,658	3,100
523100	Property & Liability Insurance	251	1,603	2,319	1,049	1,384
523201	Telephone	800	213	2,033	-	1,212
523204	Cell Phones	1,991	1,505	1,500	1,242	1,500
523300	Advertising	129	30	500	30	500
523500	Travel	158	(441)	200	-	200
523600	Dues & Fees	68	30	250	30	250
523700	Education & Training	121	350	300	-	300
523850	Contractual Services	-	-	20,585	-	-
<b>Contractual Services Total</b>		<b>9,253</b>	<b>11,338</b>	<b>34,087</b>	<b>11,278</b>	<b>14,746</b>
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	719	427	600	1,098	1,500
531270	Gas And Diesel	9,077	9,473	12,000	7,299	12,000
<b>Supplies &amp; Materials Costs Total</b>		<b>9,797</b>	<b>9,900</b>	<b>12,600</b>	<b>8,397</b>	<b>13,500</b>
<b>Capital Outlay Costs</b>						
542200	Capital Outlay-Vehicles	-	-	4,500	4,547	-
549999	Capital Outlay - Items Under Capitalization	-	-	-	-	-
<b>Capital Outlay Costs Total</b>		<b>-</b>	<b>-</b>	<b>4,500</b>	<b>4,547</b>	<b>-</b>
<b>Health &amp; Welfare Transportation Total</b>		<b>78,005</b>	<b>101,269</b>	<b>129,952</b>	<b>106,867</b>	<b>135,637</b>

## 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

### Personnel Costs

**Salaries** – There are no salaries as employees at the Library are employed by the Uncle Remus Regional Library System under contract with the City to provide services at the Library.

### Contractual Services

**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 programs supported by the city at the Library.

**Insurance Liability** – This is for a proportionate share of liability insurance for library building. 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.

**Uncle Remus Regional Library** - This is the contract cost paid to the regional library system

### Supplies & Maintenance Costs

**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.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 6510 - Library</b>						
<b>Contractual Services</b>						
522201	Repairs & Maintenance Building	296	242	400	481	400
522202	Repairs & Maintenance Equipment	1,019	4,011	800	2,478	800
523100	Property & Liability Insurance	3,573	3,652	4,110	1,860	2,889
523201	Telephone	1,446	1,414	1,600	1,238	1,600
523202	Postage	-	-	100	-	100
523852	Contract Labor	-	-	1,000	-	-
572002	Uncle Remus Regional Library	108,000	108,000	110,230	82,673	112,435
<b>Contractual Services Total</b>		<b>114,334</b>	<b>117,319</b>	<b>118,240</b>	<b>88,730</b>	<b>118,224</b>
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	2,726	-	2,200	493	2,200
531210	Water/Sewer	665	830	750	311	750
531220	Natural Gas	661	723	1,000	505	1,000
531230	Electricity	7,803	7,726	8,484	5,868	8,484
531280	Garbage	360	390	400	210	400
531400	Books & Periodicals	1,869	2,000	3,000	-	3,000
<b>Supplies &amp; Materials Costs Total</b>		<b>14,085</b>	<b>11,669</b>	<b>15,834</b>	<b>7,386</b>	<b>15,834</b>
<b>Library Total</b>						
		<b>128,419</b>	<b>128,988</b>	<b>134,074</b>	<b>96,117</b>	<b>134,058</b>



## Conservation Projects

### Historic Preservation

### Tree Board Commission

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

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
Dept 7322 - Conservation Projects						
Supplies & Materials Costs						
572001	Historic Preservation	120	1,160	2,000	-	3,000
572002	Tree Board and Planning Commissions	-	38	2,000	135	3,500
Supplies & Materials Costs Total		120	1,198	4,000	135	6,500
Conservation Projects Total						
		120	1,198	4,000	135	6,500

## Main Street

Employee Positions by Department	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget
Executive Director	1	1	1	1	1
<b>SUBTOTAL</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>



## Accomplishments Fiscal Year 2017-2018

- **Downtown Events** - Promote, facilitate and make possible downtown events and festivals that create energy, interest and bring the community together to the heart of the City. Family friendly activities included Taste of Social Circle, The Independence Day Celebration, Back to School Bash, Friendship Festival, Social Circle Christmas and the Live Nativity.
- **The 23<sup>rd</sup> Annual Friendship Festival** – This corner stone event saw a record number of over 5,000 plus in attendance which included vendors and festival goers throughout the day. Surveys were sent out following the festival to all the vendors asking how we can grow the festival, make the day effortless for vendor set up and how to attract more visitors to the Downtown area. Their feedback was encouraging and paved the way for a few changes you'll see at Friendship Festival 2018.
- **Social Circle Christmas** – This seasonal event increased its activities and welcomed an excited group of visitors to the Downtown area to light the Christmas tree, enjoy Santa, The Grinch, carriage rides, pony rides, crafts, snow, s'mores, carolers and a hayride. The Live Nativity, along with the Community Choir, presented the true meaning of Christmas and hopes to continue the tradition.
- **New Businesses** - Five new businesses opened Downtown, which include Sacred Grounds Corner Café, The Willow Boutique and Salon, The White Rabbit, Goodfellas Sports Bar and Grill and Buckeye's while Church at the Grove moved to a new location within the Downtown District. Business excitement continues with the opening of 3 Twisted Sisters, The Grillin' Station and relocation of Dolls and More.
- **Façade/Systems Grant Program** - The Downtown Development Authority encouraged property owners to take advantage of the Façade/Systems Grant Program. To date one property owner has spruced up the outward appearance of their building with promises of others following.
- **Social Media** - The Downtown Social Circle, GA Facebook page has grown to over 1,600 and is used to promote activities/events within the Downtown area, introduce the community to new businesses, promote tourism and provide up to date business promotion information to increase foot traffic.
- **USDA Rural Grant** - The DDA did not receive the USDA Rural Grant funding that would allow us to begin work on Friendship Park. We are resubmitting our application again with hopes of approval during 2018.
- **Fundraising** - A new Fundraiser, Downtown Draw Down, was put into place to raise funds for Downtown improvements. Money will be used to purchase new benches, trash cans, planter boxes, hanging baskets, banners and new flag and banner hardware.

**Objectives Fiscal Year 2018-2019**

- **Downtown Events** - Continue to promote, grow and make possible events downtown that encourage interest, excitement and spotlight our businesses. These events will include Taste of Social Circle, Independence Day Celebration, Back to School Bash, Friendship Festival, Chili Cookoff (with combined efforts of Kiwanis of Social Circle), Social Circle Christmas and Live Nativity. Continue to expand the Independence Day Celebration, Friendship Festival and Social Circle Christmas into signature events for Social Circle.
- **Restaurants** - Remain dedicated to the Social Circle restaurants as we continue to grow Taste of Social Circle into an event that brings not only the community, but the surrounding areas to sample what Social Circle has to offer.
- **Historic Preservation** - Promote historic preservation through recognition, education and demonstration projects.
- **Involvement** - Look for opportunities where Main Street along with service organizations, school groups, non-profits and the arts can work together toward a common goal to make Social Circle the best it can be. Get more involved with the Walton and Newton Chambers.
- **Welcome Center** - Give the Welcome Center a small face lift and market it to be a gathering place for the community to view art, museum pieces and local exhibits. Provide additional opportunities for visitors to learn more about the history of Social Circle.
- **Businesses** - Recruit businesses to downtown and provide promotion, support and advertisement of existing businesses through social media, activities, group advertising, coffee calls all while being responsive to their business needs.
- **Friendship Park** - Support the Downtown Development Authority in the development of Friendship Park through grants, sponsorships and partnerships.
- **Walton Wellness** - Grow the partnership with Walton Wellness to provide opportunities for usage of the mobile Pharmacy bus.
- **Coffee Call** - Explore options of evolving Coffee Call into a Merchants Lunch Link or Business After Hours
- **Youth Participation** - Brainstorm on how to involve the youth and gain youth participation in event planning, volunteering at the Welcome Center, etc.

**Main Street**

The Main Street Division staffs the Downtown Development Authority and Main Street Program that has operated in the City of Social Circle since 1998. Guidelines for the program are set by Georgia Department of Community Affairs', Office of Downtown Development. The Main Street Executive Director's salary and benefits, and the operating cost for the Welcome Center, are funded by City General Funds. Downtown projects and activities are supported through sponsorships, fundraising, event revenues, grants and other sources.

**Personnel Costs**

**Salaries**— Salaries in this Division are for the Downtown Director.

**Group Insurance** —Group (Health) Insurance plan for the Downtown Director.

**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

**Contractual Services**

**Custodial** – Cleaning services for the Welcome Center are funded through this.

**Repair & Maintenance Building** – Maintenance for the welcome center is funded in this line item.

**Rental of Equipment** - Comcast, Wi-fi, and Welcome Center copier costs.

**Insurance Liability**— Those portions of the General Liability Insurance attributable to Welcome Center & Main Street activities and offices

**Telephone** - Welcome Center phones are included in this line item.

**Cell Phones** – Cell phone service

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

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

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

**Supplies & Materials Costs**

**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

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 7540 - Main Street</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	48,693	52,854	62,000	53,323	63,500
512100	Group Insurance	248	4,980	7,250	1,611	2,150
512190	Benefit Dollars	-	-	2,250	3,119	3,000
512200	Social Security- Fica	2,993	3,252	3,844	3,286	3,950
512300	Medicare	700	760	915	769	1,000
512400	Retirement Contributions	2,365	2,647	2,850	2,382	3,097
512700	Workers' Compensation	259	232	150	121	150
<b>Personnel Costs Total</b>		<b>55,259</b>	<b>64,725</b>	<b>79,259</b>	<b>64,611</b>	<b>76,847</b>
<b>Contractual Services</b>						
521302	Software/Hardware Support	890	2,458	2,500	3,846	3,900
522130	Custodial	880	2,530	2,000	-	-
522201	Repairs & Maintenance Building	218	1,350	1,000	1,000	1,000
522202	Repairs & Maintenance Equipment	-	-	500	-	500
522320	Rental Of Vehicles Or Equipment	820	3,402	2,500	3,001	4,200
523100	Property & Liability Insurance	2,915	1,955	1,821	824	1,306
523201	Telephone	577	677	750	920	1,125
523204	Cell Phones	334	487	400	426	525
523300	Advertising	4,713	3,698	3,500	1,050	3,500
523500	Travel	119	1,672	750	261	750
523600	Dues & Fees	3,655	2,347	1,500	720	1,500
523700	Education & Training	690	2,488	1,500	648	3,500
523850	Contractual Services	774	1,220	-	376	-
<b>Contractual Services Total</b>		<b>16,585</b>	<b>24,285</b>	<b>18,721</b>	<b>13,072</b>	<b>21,806</b>
<b>Supplies &amp; Maintenance Costs</b>						
531100	General Supplies And Materials	8,350	5,311	2,000	1,103	2,500
531230	Electricity	2,665	3,242	2,700	2,395	3,000
531270	Gas And Diesel	369	-	-	-	-
<b>Supplies &amp; Maintenance Costs Total</b>		<b>11,384</b>	<b>8,553</b>	<b>4,700</b>	<b>3,498</b>	<b>5,500</b>
<b>Capital Outlay Costs</b>						
541100	Capital Outlay Parks	-	-	-	-	16,700
542200	Capital Outlay	-	-	-	-	-
549999	Capital Outlay Under Cap	6,100	-	-	-	-
<b>Capital Outlay Costs Total</b>		<b>6,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,700</b>
<b>Main Street Total</b>		<b>89,328</b>	<b>97,563</b>	<b>102,680</b>	<b>81,181</b>	<b>120,853</b>

## General Fund Debt

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.

### Other Financing Uses

**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 2017-2018.

**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 2017-18.

### Operating Transfers Out

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

**Contingency – General Fund** – This number is derived by subtracting the 2017-18 expenditures in the General Fund from the expected revenues for 2017-18.

**Operating Transfer Out** – There are no anticipated transfers out of the General Fund anticipated this year.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 8000 - Other Financing Uses</b>						
<b>Debt Service</b>						
581202	Lease Principal Fire Truck	38,867	40,153	40,153	40,153	42,339
582202	Lease Interest Fire Truck	22,449	21,162	21,163	21,162	21,265
<b>Debt Services Total</b>		<b>61,315</b>	<b>61,315</b>	<b>61,316</b>	<b>61,315</b>	<b>63,604</b>
<b>Dept 9000 - Operating Transfers Out</b>						
<b>Operating Transfers Out</b>						
573000	Hra	-	-	31,500	-	20,000
579000	Contingency-General Fund	-	-	11,725	-	-
612004	Transfers Out - Scdda	-	-	-	-	-
<b>Operating Transfers Out Total</b>		<b>-</b>	<b>-</b>	<b>43,225</b>	<b>-</b>	<b>20,000</b>
<b>Other Financing Uses Total</b>		<b>61,315</b>	<b>61,315</b>	<b>104,541</b>	<b>61,315</b>	<b>83,604</b>
<b>Total Expenses</b>		<b>3,855,968</b>	<b>4,461,726</b>	<b>4,671,470</b>	<b>3,649,230</b>	<b>4,828,705</b>
<b>Revenues over (under) Expense</b>		<b>70,114</b>	<b>203,614</b>	<b>-</b>	<b>317,046</b>	<b>-</b>



EXISTING DEBT SUMMARY										
Fund	Department	Description	Vendor	Lease/ Loan Date	Lease/ Loan Maturity	Lease/ Loan Amount	Rate	Principal Payment	Interest Payment	Outstanding Balance as of 6/30/2018
GF	FIRE	2 2013 GUARDIAN PUMPERS	SUTPHEN	8/9/2013	9/16/2028	\$715,834.00	4.02%	\$42,338.90	\$21,265.04	\$515,371.71

### Debt as a Percentage of Revenues

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

2018 Operating General Fund	\$	4,850,875.00
10% of 2018 Operating General Fund Revenue	\$	485,087.50
2018 Annual Debt Payments	\$	63,603.94

### Tax-Supported Debt as a Percentage of Full Value

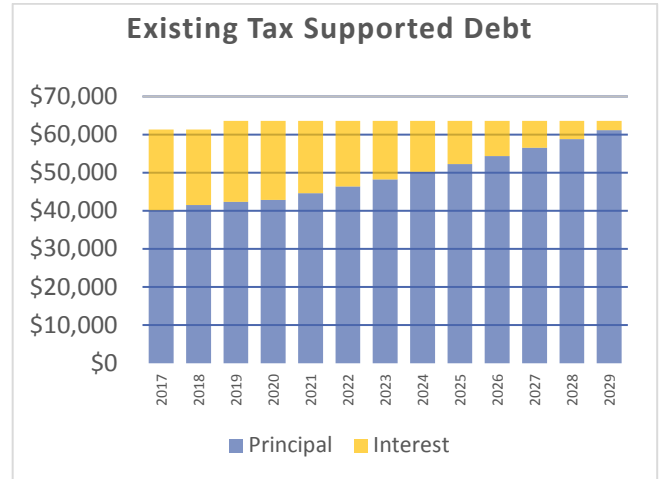
**Financial Policy**– The City will maintain total Tax-Supported Debt, including SPLOST Debt and Leases, as a percentage of total taxable full value of City at a level not to exceed 3.0%.

2018 Total Proposed Taxable Full Value	\$	180,801,337
3% of the 2018 Total Proposed Taxable Full Value	\$	5,424,040
2018 Annual GF Debt Balance	\$	515,370

### Existing Tax-Supported Debt

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

Fiscal Year	Principal	Interest	Total	Payout Ratio
2019	\$ 42,339	\$ 21,265	\$ 63,604	19.40%
2020	\$ 42,886	\$ 20,718	\$ 63,604	26.10%
2021	\$ 44,610	\$ 18,994	\$ 63,604	33.10%
2022	\$ 46,403	\$ 17,201	\$ 63,604	40.30%
2023	\$ 48,269	\$ 15,335	\$ 63,604	47.90%
2024	\$ 50,209	\$ 13,395	\$ 63,604	55.70%
2025	\$ 52,228	\$ 11,376	\$ 63,604	63.90%
2026	\$ 54,327	\$ 9,277	\$ 63,604	72.40%
2027	\$ 56,511	\$ 7,093	\$ 63,604	81.20%
2028	\$ 58,783	\$ 4,821	\$ 63,604	90.40%
2029	\$ 61,146	\$ 2,458	\$ 63,604	100.00%
<b>TOTAL</b>	<b>\$ 557,711</b>	<b>\$ 141,933</b>	<b>\$ 699,644</b>	



September 2018 interest rate increased from 3.310% to 4.020%

# **Water and Sewer Fund**

## Revenue Water and Sewer

The Water and Sewer Revenue of the City comes from various sources including, fees such as water and sewer taps and charges for delivery and removal of water and wastewater. Both funds rely on the water and sewer rate structure, which is designed to support the utility as a business enterprise.

### Charges for Services

**Water Charges** – Charges for water supplied to our customers based on water rates set by the City Council on an annual basis. As of May 1, 2018, we have 1929 active water customers. This budget is based upon the adopted 2.5% increase in rates, or \$10.00 per 1000 gallons in City limits. See Schedule of Fees in Supplemental information.

**Capacity Recovery Charge Water** – Fees charged to offset the capital cost of the water system, both the treatment plant and delivery system. The fee is based on water meter size as determined by the City per the American Water Works Association Manual M-22, converted to Equivalent Residential Unit times \$4,000. This is a one-time fee charged at initial connection to the water system.

**Capacity Recover Charge Sewer** – Fees charged to offset the capital cost of the wastewater system, both the treatment plant and collection system. The fee is based on water meter size as determined by the City per the American Water Works Association Manual M-22, converted to Equivalent Residential Unit times \$4,500. This is a one-time fee charged at initial connection to the sewer system.

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

**Sewer Tap Fees** – Fees 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** – Fees charged when a tank truck desires to purchase a load of water from a hydrant.

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

**Sewer Charges** – Charges for wastewater collected based on sewer charges set by the City Council on an annual basis. As of May 1, 2018, we have 1419 active sewer customers. This budget is based upon the adopted 2.5% increase in rates, or \$8.19 per 1000 gallons, in City Limits. See Schedule of Fees in Supplemental Information.

**Sewer CCR** – 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

**Penalties** – 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

**Interest Revenue** - Money derived from the investment of cash that is not being used for current operating expenses.

### Miscellaneous Revenue

**Other Revenue** – Revenue received that does not fit within one of the other line items.

**Bad Debt Collection** – Monies received from the collection of bad debts that have been turned over to a collection agency

### Transfers In

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

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>505 - Water &amp; Sewer</b>						
<b>Charges for Services</b>						
344210	Water Charges	1,570,873	1,545,706	1,740,983	1,309,879	1,784,508
344212	Capacity Recovery Charge-Water	56,000	55,000	60,000	32,000	60,000
344214	Capacity Recovery Charge-Sewer	51,750	57,375	50,000	27,000	50,000
344220	Water Tap Fees	8,400	8,400	6,000	3,900	6,000
344221	Sewer Tap Fees	-	-	-	-	-
344222	Hydrant Hook Up Charge	520	-	-	200	500
344223	Plant Hook Up Charge	-	-	-	-	-
344255	Sewer Charges	920,154	1,055,989	1,012,941	797,094	1,069,015
344257	Sewer Ccr	23,156	29,977	30,000	24,186	30,000
344290	Penalties	85,792	76,752	81,000	67,803	75,000
349300	Bad Check Fee	975	950	1,500	825	1,000
<b>Charges for Services Total</b>		<b>2,717,621</b>	<b>2,830,149</b>	<b>2,982,424</b>	<b>2,262,887</b>	<b>3,076,023</b>
<b>Interest Income</b>						
361000	Interest Revenue	16,422	1,429	20,000	1,283	20,000
<b>Interest Income Total</b>		<b>16,422</b>	<b>1,429</b>	<b>20,000</b>	<b>1,283</b>	<b>20,000</b>
<b>Miscellaneous Revenue</b>						
389001	Other Revenue	1,356	1,824	1,400	808	1,400
389005	Bad Debt Collection	-	-	-	-	-
<b>Miscellaneous Revenue Total</b>		<b>1,356</b>	<b>1,824</b>	<b>1,400</b>	<b>808</b>	<b>1,400</b>
<b>Transfers In</b>						
393100	2015 Bond Proceeds	-	-	-	-	-
393200	2018 Gefa Loan Proceeds	-	-	-	-	2,000,000
393800	Capital Contribution	316,681	-	-	-	-
393998	Use Of Fund Balance (Bond Co	-	-	164,000	-	-
393999	Use From Reserves	-	-	377,423	377,423	-
<b>Transfers In Total</b>		<b>316,681</b>	<b>-</b>	<b>541,423</b>	<b>377,423</b>	<b>2,000,000</b>
<b>Water &amp; Sewer Revenues Total</b>		<b>3,052,079</b>	<b>2,833,402</b>	<b>3,545,247</b>	<b>2,642,401</b>	<b>5,097,423</b>

## Sewer Collection and Disposal

Employee Positions by Department	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget
Wastewater Plant Superintendent	1	1	1	1	1
Wastewater Plant Operator	1.5	1.5	1.5	2	2
Wastewater Plant Trainee	1	1	1	0	0
Wastewater Plant Mechanic	1	1	0	0	0
Regulatory/Compliance Specialist				0.5	0.5
<b>SUBTOTAL</b>	<b>4.5</b>	<b>4.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>



**Accomplishments Fiscal Year 2017-2018**

- Implement capital projects as prioritized in the system master plan and listed in the Capital Improvement Plan for FY 2018/19 through design and construction. Upon completion of gravity sewer extensions, abandon aged pump stations and return pump station sites to attractive grassed areas.
- Oversee the bid advertisement and construction of a sewer main extension in Malcolm Road and Industrial Boulevard to serve future industrial growth. This project was approved by City Council in FY2017/18.
- Initiate a regular preventative maintenance program of jetting and root cutting sewer mains to reduce potential for backups and system interruptions.
- Complete a public awareness campaign with newsletter, Facebook and website to educate the community about the negative effects of grease on the reliable operation of the sewer collection system.

**Objectives Fiscal Year 2018-2019**

- Repair to collection system
- New gravity sewer from Industrial Boulevard to Malcom Road
- Public awareness of grease introduced into our collection 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 rules and procedures stated in state and federal law.

### Personnel Costs

**Salaries** – Salaries for Wastewater Plant Superintendent and two (2) Wastewater Plant Operators.

**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.

### Contractual Services

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

**Engineering** – This line item supports engineering studies and construction plan development. 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, reviews required reports and submits the Industrial Pretreatment Report annually to EPD, for the industrial Pretreatment Program.

**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 repair, replacement or routine maintenance of plant and pump station equipment.

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

**Cell Phones** – Cell phone service.

**Advertising** – Costs to advertise for spills or mandated occurrences

**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.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 4330 - Sewer Collection &amp; Disposal</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	125,378	148,929	152,857	117,589	182,580
511300	Salary Overtime	-	-	8,188	4,904	6,900
512100	Group Insurance	21,740	24,697	25,225	18,250	18,674
512190	Benefit Dollars	-	-	7,875	7,988	9,500
512200	Social Security- Fica	7,799	8,488	10,000	7,590	12,068
512300	Medicare	1,824	1,985	2,400	1,775	2,987
512400	Retirement Contributions	11,941	8,999	7,000	5,854	6,709
512700	Workers' Compensation	2,437	2,385	2,400	2,539	2,600
<b>Personnel Costs Total</b>		<b>171,119</b>	<b>195,483</b>	<b>215,945</b>	<b>166,490</b>	<b>242,018</b>
<b>Contractual Services</b>						
521202	Audit/Accounting	9,000	9,000	6,000	6,000	6,000
521203	Engineering	18,406	13,958	10,000	16,518	15,000
521204	Industrial Pre-Treatment	6,673	7,280	9,000	6,885	10,000
521205	Cdbg Admin Fees	-	-	-	-	-
521302	Software/Hardware Support	842	2,327	2,400	3,846	11,132
522110	Disposal	29,263	21,861	25,000	21,392	28,000
522202	Repairs & Maintenance Equipment	70,936	114,290	78,997	69,103	80,000
522320	Rental Of Equipment Or Vehicles	-	-	-	-	-
523100	Property & Liability Insurance	24,416	27,298	28,000	9,740	17,251
523201	Telephone	3,683	3,553	3,500	3,096	4,500
523202	Postage	409	513	1,000	-	1,000
523204	Cell Phones	1,125	1,258	1,300	1,334	2,400
523300	Advertising	160	70	500	145	500
523600	Dues & Fees	264	(4,579)	1,000	260	1,000
523700	Education & Training	1,097	1,162	1,665	1,665	4,000
<b>Contractual Services Total</b>		<b>166,275</b>	<b>197,991</b>	<b>168,362</b>	<b>139,983</b>	<b>180,783</b>



## Supplies & Materials

**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 24 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

## Debt Services

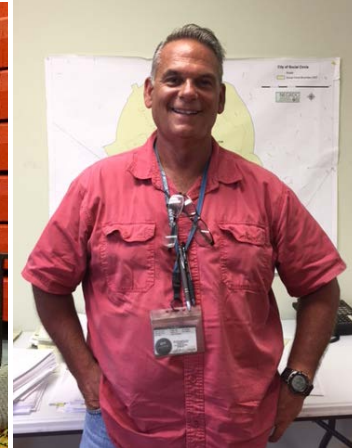
**Sewage Collection Debt Service** – Principal and Interest for Bonds

- **2010 Bonds:** \$1,900,00
  - Consolidated three GEFA loans and extended water and sewer to General Mills
- **2015 Bonds:** \$4,530,000
  - Funded wastewater plant replacement engineering costs and
  - Funded a downtown water main extension to improve fire flow and pressure.
- **2018 GEFA loan interest and fees:** The recommended budget includes borrowing of funds from the Georgia Environmental Finance Authority (GEFA) for major sewer projects in accordance with the sewer collection system master plan. A financial plan was prepared in 2018 evaluating options for achieving significant investment in the waste water and water system in a fiscally responsible manner while minimizing impact on current and future water and sewer rates. The most cost-effective approach is through GEFA loans, which offer lower interest rates and no bond issuance expenses. In addition, the GEFA loan programs offer some principal forgiveness for eligible projects. City will make application for the principal forgiveness. The proposed budget includes fees for GEFA loan application, and sets aside funds to pay interest costs. Under GEFA programs, principal repayment begins upon the completion of the project. The rate increase proposed funds the debt repayment over the anticipated 25 year term of the loan anticipated at 3% interest.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 4330 - Sewer Collection &amp; Disposal</b>						
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	20,477	30,646	26,000	17,161	28,000
531230	Electricity	126,216	118,536	120,000	89,690	130,000
531270	Gas And Diesel	4,219	3,627	5,000	4,513	5,000
531700	Other Supplies (Public Works)	-	-	-	-	-
531701	Uniforms	1,652	1,350	1,338	1,338	3,000
<b>Supplies &amp; Materials Costs Total</b>		<b>152,564</b>	<b>154,159</b>	<b>152,338</b>	<b>112,702</b>	<b>166,000</b>
<b>Capital Outlays</b>						
542100	Capital Outlay - Machinery (Public Works)	-	-	-	-	-
542300	2018 Gefa Loan	-	-	-	-	1,600,000
542500	Capital Outlay - Cip	-	-	564,921	252,944	-
<b>Capital Outlays Total</b>		<b>-</b>	<b>-</b>	<b>564,921</b>	<b>252,944</b>	<b>1,600,000</b>
<b>Debt Services</b>						
581306	Prin Jda Gefa Loan	-	-	2,896	2,896	3,033
581309	2015 Bond Principal	-	-	55,000	55,000	57,500
581310	Lease Prin - F250 4X4 Pu	-	-	-	-	-
581312	Reserve For 2018 Gefa Payments	-	-	-	-	243,022
582306	Int Jda Gefa Loan	957	830	732	732	595
582309	Int 2010 Bond	43,425	43,425	43,425	43,425	43,425
582311	2015 Bond Interest	46,119	82,600	86,500	81,500	80,400
582312	2018 Gefa Loan Int	-	-	-	-	45,000
583000	2018 Gefa Loan Fees	-	-	-	-	15,000
<b>Debt Services Total</b>		<b>90,501</b>	<b>126,855</b>	<b>188,553</b>	<b>183,552</b>	<b>487,975</b>
<b>Fines</b>						
571001	Epd - Fines	750	-	-	-	-
<b>Fines Total</b>		<b>750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sewer Collection &amp; Disposal Total</b>		<b>581,208</b>	<b>674,488</b>	<b>1,290,119</b>	<b>855,672</b>	<b>2,676,776</b>

## Water Treatment Plant

Employee Positions by Department	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget
PW & Water Resources Director	0	0	0	1	1
Water Plant Superintendent	1	1	1	0	
Senior Water Plant Operator	1	1	1	1	1
Water Plant Operator	1	1	2	3	3
Water Plant Operator Trainee	1	1	0	0	0
<b>SUBTOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>



## Accomplishments Fiscal Year 2017-2018

Water Treatment and Distribution staff have been busy this fiscal year. Many upgrades have been accomplished and the water plant housekeeping inside and grounds are much improved. The new VFD's and Surge Vault at the Water Plant has reduced leaks and water breaks considerably. Staff are really taking pride in ownership and receiving good training that will benefit them on the job. Staff at the water plant and distribution are very well qualified to perform their duties.

- **Flocculator Installation** - The much anticipated flocculators were installed by All South Constructors this fiscal year. They are operating better than expected improving water quality, energy savings, and chemical savings.
- **Finished Water Pumps** - The plants two finished water pumps were repaired and replaced with new VFD's by GWI allowing the plant to run very efficiently by allowing the plant to run longer with minimal interruptions, energy savings, and pressure control on the distribution system.
- **Wet well cleaning** - Cleaned out the Raw water wet well improving pumping capacities and wear and tear on the equipment.
- **Install Surge Vault** - A new surge vault and surge valve was installed by All South Constructors that prevents excessive pressures from the city distribution system to peak when the plant is turned off. This has prevented water breaks in the system, damage to plant equipment, and allows the operator to control pressures throughout the system.
- **Influent Valve filter** - Contractors replaced filter number one influent valve at the water plant. This replacement has prevented further water loss to the plant during backwashing.
- **Training** - Staff receive training at the plant for jar testing. This will allow the operators to make more accurate decisions when adjusting chemicals.
- **EPD Visit** - Received a visit from EPD. EPD performed their annual inspection of the plant and distribution and was very impressed what has been done in the last year. They were impressed with the mapping of distribution, Master Plan, and the move to replace residential meters.

## Objectives Fiscal Year 2018-2019

- **Upgrade the filters at the water plant** - The gravity sand filters are the heart of the plant and need attention such as new control panels, media, and most importantly air scouring or surface sweeps mandated by EPD. These filters are the last stop in treatment before the water is sent to the public for drinking.
- **Lab equipment** - Upgrade lab equipment such as Chlorite testing and PH monitoring
- **Training** - Continue training staff according to EPD guidelines and rules
- **Preventative Maintenance** - Develop a Preventative Maintenance program for Water and Distribution
- **Educate Public** - Expand and update a collaborative and colloquial relationship with the schools and public to educate them about water treatment and distribution

## Water Treatment Plant

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

### Personnel Costs

**Salaries** – Salaries for Public Works and Water Resources Director, four (4) water treatment plant operators and half of the Regulatory/Compliance Specialist.

**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

### Contractual Services

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

**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 City's 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** – Cell phone service.

**Dues and Fees** – Dues for License Renewal and Payment for State Sampling

**Education and Training** – Training for four operators.

**Contractual Services** – This expense is for electricians and other professionals to provide repair and maintenance services to water plant equipment.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 4430 - Water Treatment</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	158,789	247,666	237,205	206,111	250,000
511300	Salary Overtime	-	-	13,645	13,917	14,000
512100	Group Insurance	25,556	32,407	29,300	33,676	30,468
512190	Benefit Dollars	-	-	18,000	12,125	15,500
512200	Social Security- Fica	9,215	15,083	15,600	13,569	16,400
512300	Medicare	2,155	3,528	3,700	3,173	4,100
512400	Retirement Contributions	7,310	8,283	10,850	9,089	12,789
512700	Workers' Compensation	25,996	11,874	12,000	12,642	12,800
<b>Personnel Costs Total</b>		<b>229,020</b>	<b>318,840</b>	<b>340,300</b>	<b>304,302</b>	<b>356,057</b>
<b>Contractual Services</b>						
521202	Audit/Accounting	6,000	6,000	4,000	4,000	8,000
521203	Engineering	3,696	12,704	3,268	3,074	15,000
521302	Software/Hardware Support	406	2,580	3,300	4,482	12,100
522201	Repairs & Maintenance Building	5,814	15,490	15,000	13,211	15,000
522202	Repairs & Maintenance Equipment	42,213	25,553	35,000	34,903	35,000
522204	Repairs And Maintenance - Tanks	54,825	220,131	60,000	27,413	60,000
523100	Property & Liability Insurance	17,806	23,292	25,000	11,106	12,658
523201	Telephone	2,262	2,443	2,200	1,270	2,200
523204	Cell Phones	280	719	300	1,709	2,000
523500	Travel	-	1,018	-	125	2,000
523600	Dues & Fees	7,836	13,761	8,500	446	8,500
523700	Education & Training	2,087	4,306	2,500	1,914	5,000
523850	Contractual Services	13,785	10,665	10,000	8,570	10,000
<b>Contractual Services Total</b>		<b>157,010</b>	<b>338,661</b>	<b>169,068</b>	<b>112,222</b>	<b>187,458</b>

**Supplies & Materials**

**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 when needed due to plant interruptions or high demand periods.

**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

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 4430 - Water Treatment</b>						
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	113,373	103,329	100,000	84,422	20,000
531108	Treatment Chemicals	-	-	-	-	80,000
531230	Electricity	38,309	37,233	40,000	28,870	40,000
531270	Gas And Diesel	1,993	574	1,000	1,044	1,500
531510	Water Purchased For Resale	35,698	56,998	35,000	31,990	30,000
531700	Other Supplies	1,429	2,053	1,500	1,619	1,500
531701	Uniforms	388	-	2,200	1,459	1,000
<b>Supplies &amp; Materials Costs Total</b>		<b>191,190</b>	<b>200,187</b>	<b>179,700</b>	<b>149,404</b>	<b>174,000</b>
<b>Capital Outlay Costs</b>						
542200	Capital Outlay - Vehicles (Water Treatment)	-	-	-	-	-
542500	Capital Outlay - Cip	-	31,690	131,730	174,654	-
<b>Capital Outlay Costs Total</b>		<b>-</b>	<b>31,690</b>	<b>131,730</b>	<b>174,654</b>	<b>-</b>
<b>Debt Service</b>						
574000	Bad Debts	30,785	2,174	-	-	-
<b>Capital Outlay Costs Total</b>		<b>30,785</b>	<b>2,174</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Water Treatment Department Total</b>		<b>608,005</b>	<b>891,553</b>	<b>820,798</b>	<b>740,582</b>	<b>717,515</b>



## Water Distribution

Employee Positions by Department	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget
Water Distribution Supervisor					1
Senior Water Distribution Technician	1	1	1	1	1
Water Distribution Technician	1	1	1	1	1
Utility Technician	0	0	0	1	
Utility Billing Clerk	0	0	0	1	1
Meter Reader	0.5	0.5	0.5	0.5	0.5
<b>SUBTOTAL</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>4.5</b>	<b>4.5</b>



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**Accomplishments Fiscal Year 2017-2018**

- **New Meters** - Distribution superintendent and staff has replaced numerous resident meters with the new Neptune AMR meters. This has improved accuracy and customer confidence.
- **Pipe insulation** - Distribution crew has done a great job insulating piping at the water towers to prevent freezing.
- **Only one Major Leak** - One major break was repaired professionally and efficiently. All staff worked together to get this break repaired and services restored to the customers.
- **Working together** - Distribution and Sewer staff and our Locators from the Gas Department did a great job locating our water, sewer, and gas mains for the upcoming major project to replace the water lines on Clarke Street, North Cherokee, and Heritage Park.
- **Fire Hydrants** - Repaired and replaced several hydrants improving safety and fire protection in those areas.

**Objectives Fiscal Year 2018-2019**

- **Eliminate galvanized lines** – Continue to abandon old galvanized mains and connect service lines to the 6” mains on Hickory and Cannon.
- **Replace Meters** – Continue to replace residential water meters with the new Neptune AMR meters
- **Replace Hydrants** – Replace old and broken hydrants with new M&H hydrants and perform maintenance on those that do not need replaced. Replace by attrition with M&H hydrants
- **Replace Valves**– Continue to identify and replace faulty mainline valves in the distribution system concentrating on the most critical first. Identify the need for insertion valves in key areas of the distribution system.
- **Capital Improvement Plan** – All water staff will need to focus on new pipeline construction as contracts are let and money is available to replace many of our aging infrastructure. Everyone needs to be diligent of what, where, when, and how these new systems are installed to ensure the city and the citizens are getting a high-quality water distribution system that will last many years to come

## Water Distribution

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

**Personnel Costs**

**Salaries** – Salaries for Water Distribution Supervisor, Senior Water Distribution Technician, Water Distribution Technician, Utility Billing Technician and half 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.

**Contractual Services**

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

**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 water tank inspections and maintenance.

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

**Telephone** – This is Water Department share of phones

**Cell Phones** – Yearly cell phone costs for meter reader and two water distribution employees

**Dues & 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 & Training** – Cost of training for license certification for three employees.

**General Supplies & 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.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 4440 - Water Distribution</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	102,850	135,876	163,566	123,863	176,500
511300	Salary Overtime	-	-	12,234	11,424	10,000
512100	Group Insurance	18,110	20,576	32,475	20,147	24,571
512190	Benefit Dollars	-	-	10,125	9,343	12,500
512200	Social Security- Fica	6,073	8,010	8,700	8,244	11,600
512300	Medicare	1,420	1,873	2,100	1,928	2,900
512400	Retirement Contributions	4,477	5,111	7,300	6,059	9,100
512700	Workers' Compensation	6,900	6,163	6,400	7,421	7,500
<b>Personnel Costs Total</b>		<b>139,830</b>	<b>177,610</b>	<b>242,900</b>	<b>188,430</b>	<b>254,671</b>
<b>Contractual Services</b>						
521202	Audit/Accounting	6,000	8,000	4,000	4,000	8,000
521203	Engineering	7,807	10,945	5,200	1,250	5,500
521302	Software/Hardware Support	380	1,135	11,100	5,359	11,100
522202	Repairs & Maintenance Equipment	3,241	17,689	8,500	3,079	9,000
523100	Property & Liability Insurance	7,587	6,900	6,700	2,989	15,308
523201	Telephone	1,915	1,794	1,500	1,661	2,000
523204	Cell Phones	1,133	1,797	1,900	2,505	2,500
523600	Dues & Fees	3,210	2,798	3,500	2,853	3,500
523700	Education & Training	1,123	3,395	2,000	187	2,500
523850	Contractual Services	-	-	-	819	1,000
523851	Contract Labor	25,161	2,500	-	-	-
<b>Contractual Services Total</b>		<b>57,557</b>	<b>56,952</b>	<b>44,400</b>	<b>24,702</b>	<b>60,408</b>
<b>Supplies &amp; Material Cost</b>						
531100	General Supplies And Materials	91,121	85,567	75,000	69,355	80,000
531270	Gas And Diesel	5,704	3,871	7,500	2,760	5,000
531600	Small Equipment	99	-	1,000	-	2,000
531700	Other Supplies	196	53	-	2	-
531701	Uniforms	1,825	1,416	1,650	2,287	2,500
<b>Supplies &amp; Material Cost Total</b>		<b>98,944</b>	<b>90,907</b>	<b>85,150</b>	<b>74,404</b>	<b>89,500</b>

## Capital Outlays

Water Distribution Debt Service – Principal and Interest for

## Debt Services

**Water 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**
  - Funded wastewater plant replacement engineering costs and
  - Funded a downtown water main extension to improve fire flow and pressure.
- **2018 GEFA loan interest and fees:** The recommended budget includes borrowing of funds from the Georgia Environmental Finance Authority (GEFA) for major sewer projects in accordance with the sewer collection system master plan. A financial plan was prepared in 2018 evaluating options for achieving significant investment in the waste water and water system in a fiscally responsible manner while minimizing impact on current and future water and sewer rates. The most cost-effective approach is through GEFA loans, which offer lower interest rates and no bond issuance expenses. In addition, the GEFA loan programs offer some principal forgiveness for eligible projects. City will make application for the principal forgiveness. The proposed budget includes fees for GEFA loan application, and sets aside funds to pay interest costs. Under GEFA programs, principal repayment begins upon the completion of the project. The rate increase proposed funds the debt repayment over the anticipated 25 year term of the loan anticipated at 3% interest.

## Other Financing Uses

### Other Costs

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

## Transfers

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

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 4400 - Water Distribution</b>						
<b>Capital Outlays</b>						
541400	Capital Outlay-Utility Bypass Relocation	8,742	-	-	-	-
542300	2018 Gefa Loan	-	-	-	-	400,000
542500	Capital Outlay - Cip	-	8,527	413,106	66,657	335,000
542501	Capital Improvement Bond Con	-	-	164,000	-	-
<b>Capital Outlays Total</b>		<b>8,742</b>	<b>8,527</b>	<b>577,106</b>	<b>66,657</b>	<b>735,000</b>
<b>Debt Services</b>						
581311	2015 Bond Principal	-	-	55,000	55,000	57,500
582309	Int 2010 Bond	43,425	43,423	43,425	43,425	43,425
582311	2015 Bond Interest	46,119	82,600	86,500	81,500	80,400
582312	2018 Gefa Loan Int	-	-	-	-	15,000
583000	2018 Gefa Loan Fees	-	-	-	-	5,000
<b>Debt Services Total</b>		<b>89,544</b>	<b>126,023</b>	<b>184,925</b>	<b>179,925</b>	<b>201,325</b>
<b>Water Distribution Total</b>		<b>394,617</b>	<b>460,019</b>	<b>1,134,481</b>	<b>534,117</b>	<b>1,340,904</b>
<b>Dept 9000 - Other Financing Uses</b>						
<b>Depreciation &amp; Amortization</b>						
561000	Depreciation	399,106	390,392	-	-	-
562000	Amortize Bond Closing	164,770	-	-	-	-
563000	Amortize Bond Discount	619	(5,740)	-	-	-
<b>Depreciation &amp; Amortization Total</b>		<b>564,495</b>	<b>384,652</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Costs</b>						
573000	Hra	-	-	9,750	-	7,000
579000	Contingency	-	-	13,233	-	35,885
<b>Other Costs Total</b>		<b>-</b>	<b>-</b>	<b>22,983</b>	<b>-</b>	<b>42,885</b>
<b>Transfers</b>						
611003	Transfer To General Fund	325,000	200,000	276,866	230,722	319,343
<b>Transfers Total</b>		<b>325,000</b>	<b>200,000</b>	<b>276,866</b>	<b>230,722</b>	<b>319,343</b>
<b>Other Financing Uses Total</b>		<b>889,495</b>	<b>584,652</b>	<b>299,849</b>	<b>230,722</b>	<b>362,228</b>
<b>Total Water &amp; Sewer Expenditures</b>		<b>2,473,326</b>	<b>2,610,712</b>	<b>3,545,247</b>	<b>2,361,093</b>	<b>5,097,423</b>
<b>Revenues over (under) Expenditures</b>		<b>578,754</b>	<b>222,690</b>	<b>-</b>	<b>281,307</b>	<b>-</b>

## Utility Fund Debt

Existing Debt Summary										
Fund	Department	Description	Vendor	Lease/ Loan Date	Lease/ Loan Maturity	Lease/ Loan Amount	Rate	Principal Payment	Interest Payment	Outstanding Balance as of 6/30/2018
WATER	SEWER	JDA	GEFA	7/1/2007	7/1/2022	\$ 54,416.08		\$ 3,033.01	\$ 594.75	\$ 10,883.76
WATER		2010 BONDS	SERIES 2010	3/2/2010	2/1/2032	\$ 1,930,000.00	4.50%		\$ 86,850.00	\$ 1,930,000.00
WATER		2015 BONDS	SERIES 2015	12/1/2015	2/1/2045	\$ 4,530,000.00		\$ 115,000.00	\$ 160,800.00	\$ 4,195,000.00
<b>Total</b>								<b>\$ 118,033.01</b>	<b>\$ 248,244.75</b>	<b>\$ 6,179,164.76</b>
Proposed Debt Summary										
Fund	Department	Description	Vendor	Lease/ Loan Date	Lease/ Loan Maturity	Lease/ Loan Amount	Rate	Principal Payment	Interest Payment	Outstanding Balance as of 6/30/2018
WATER	SEWER	SEWER IMPROVEMENTS	GEFA	2018	TBD	\$ 1,600,000.00	2.75%		\$ 45,000.00	\$ 1,600,000.00
WATER	WATER	WATER IMPROVEMENTS	GEFA	2018	TBD	\$ 400,000.00	2.75%		\$ 15,000.00	\$ 400,000.00
<b>Total</b>								<b>\$ -</b>	<b>\$ 60,000.00</b>	<b>\$ 2,000,000.00</b>

**Debt Service Coverage Ratio (Legal Rate Covenant)**

Provide Net Revenues, net of any receipts of the City that are not included in the Revenue Fund and that are legally available to pay debt service on the Bonds, including without limitation, any federal interest subsidy payments, which are at least equal to 1.10 times the amount required to be paid into the Debt service account in the then current sinking fund year. FY 2019 debt service coverage ratio for Water is 3.22.

# Gas Fund



## Revenue Gas

The Gas Revenue of the City comes from various sources including fees for connections and the sale of natural gas to our 1214 customers. This Fund relies on the sales of natural gas, at rates approved by the City Council on an annual basis.

### Charges for Services

**Gas charges** – Charges for natural gas supplied to our customers based on gas rates set by the City Council on an annual basis. As of May 1, 2018, we have 1214 active gas customers. This budget recommends a zero increase gas rates effective July 1, 2018.

**Stanton Springs** - Revenue from Gas Sales at Stanton Springs. (Social Circle portion is 37.5%).

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

**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.

**Penalties - Gas** – These are charges customers pay when they are late on, or fail to pay, their gas bills.

### Interest Income

**Interest Income** - Money derived from the investment of cash that is not being used for current operating expenses.

### Miscellaneous Revenues

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

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

### Transfers In

**Use from Reserves** - This was a transfer from gas fund balance to the operating budget in FY2017/18 to fund the relocation costs associated with the gas main under N. Cherokee Bridge over the CSX Railroad. The bridge is being replaced and the City must remove, then reinstall that gas main.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>515 - Gas</b>						
<b>Charges for Services</b>						
344410	Gas Charges	2,643,633	2,713,531	3,317,743	2,466,476	3,318,709
344412	Stanton Springs Gas	-	702,724	386,338	294,738	369,156
344419	Sales Tax Collected	1,310	1,266	1,500	1,087	1,000
344420	Tap Fees -Gas	875	400	600	333	600
344490	Penalties -Gas	30,461	20,481	18,000	19,948	18,000
<b>Charges for Services Total</b>		<b>2,676,278</b>	<b>3,438,402</b>	<b>3,724,181</b>	<b>2,782,582</b>	<b>3,707,465</b>
<b>Interest Income</b>						
361000	Interest Income	33,705	5,361	-	1,426	20,000
<b>Interest Income Total</b>		<b>33,705</b>	<b>5,361</b>	<b>-</b>	<b>1,426</b>	<b>20,000</b>
<b>Miscellaneous Revenue</b>						
389001	Other Revenue	9,017	1,598	1,000	268	1,000
389003	Transco Refunds	78,496	90,592	105,000	90,120	91,000
389004	On Bill Financing Administrative Fee	39	39	50	51	39
389005	Customer Installation Charge	1,920	2,080	1,500	1,609	1,500
389006	Bad Debt Collection	-	-	-	-	-
389999	Over (Short) Account	(277)	89	-	75	-
<b>Miscellaneous Revenue Total</b>		<b>89,196</b>	<b>94,399</b>	<b>107,550</b>	<b>92,124</b>	<b>93,539</b>
<b>Transfers In</b>						
399999	Use From Reserves	-	-	300,962	300,962	122,323
<b>Transfers In Total</b>		<b>-</b>	<b>-</b>	<b>300,962</b>	<b>300,962</b>	<b>122,323</b>
<b>Gas Revenues Total</b>		<b>2,799,179</b>	<b>3,538,161</b>	<b>4,132,693</b>	<b>3,177,094</b>	<b>3,943,327</b>

## Gas Department

Employee Positions by Department	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget
Utilities Director	1	1	1	0	0
Gas Supervisor	1	1	1	1	1
Gas Distribution Technician	2	2	2	2	2
Regulatory/Compliance Specialist	0	0	0	0.5	0.5
Meter Reader	0.5	0.5	0.5	0.5	0.5
<b>SUBTOTAL</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4</b>	<b>4</b>



## Gas Distribution System

### Accomplishments Fiscal Year 2017-2018

- **Implementation of Hyper-web-** A web based work order system supplied by SRCS (Subscribed Regulatory Compliance Service) at no additional cost, to track all work done on our natural gas system.
- **New services-** Installed 10 new residential services since July 1, 2017.
- **GIS Gas Mapping** - Mapped entire gas system for clarity to all departments and for ease of locating per GA811 guidelines.
- **Training-** All gas employees have met all required training to perform basic gas technician duties and have started to expand the training into more tasks not previously trained in for the City of Social Circle gas employees.
- **Completed Projects** - Completed the Stanton Springs gas tie in. Completed Leak Survey of Zone 2 and the Industrial Section. Completed the additional ISONOVA service line and gas meter installation for the thermal oxidation unit. Purchased and utilizing iPad Tablets in gas truck for work orders and GIS maps for Locating and marking utility lines. Completed 2" Gas Main extension for Arbor Glen. Completed remote read at Stanton Springs, gate station and regulator station at Transco.

### Objectives Fiscal Year 2018-2019

- **Complete Leak Survey work orders**– Complete leak survey work orders in sequence of priority.
- **Continue to improve our training program** – Use iPads to help facilitate classroom training and expand number of qualified task that the techs are qualified to perform.
- **Cross train for other departments** – Implement a cross training program in phases to Cross train at least one employee into the gas department and one gas person in water. First phase is to find two qualified employees (one from water and one from gas) and set up class room training. Phase two will be to start OJT in a controlled manner.
- **Remote reads at all regulator stations (13 locations)** - Implement remote read at all regulator stations. First, quantify cost and second install hardware.
- **Quality of work improvement** – Improve our dig sites to leave in as good if not better condition than when we arrived on scene. Results will be quantified through appearance and complaints logged by customer.

## 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

### Personnel Costs

**Salaries** – Salaries for Gas Supervisor, two (2) Gas Distribution Technicians, half of the Meter Reader and half of the Regulatory Compliance Specialist.

**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.

### Contractual Services

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

**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** – Portions of the General Liability Insurance, and Vehicle Insurance allocated to the Gas Department.

**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 gas system safety

**Contract Labor** – Quarterly meter testing, leak survey, cathodic protection, and other inspections required to maintain the gas system.

### Supplies & Materials Costs

**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

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 4700 - Gas</b>						
<b>Personnel Costs</b>						
511100	Salaries Regular	193,706	146,519	165,237	110,844	183,000
511300	Salary Overtime	-	-	10,800	29,137	12,000
512100	Group Insurance	25,199	23,202	29,000	20,946	26,537
512190	Benefit Dollars	-	-	9,000	10,089	13,500
512200	Social Security- Fica	11,798	8,717	10,950	8,614	12,100
512300	Medicare	2,506	2,039	2,600	2,014	2,900
512400	Retirement Contributions	10,869	11,654	7,600	6,325	8,167
512700	Workers' Compensation	6,058	5,528	6,100	4,193	6,100
<b>Personnel Costs Total</b>		<b>250,137</b>	<b>197,660</b>	<b>241,287</b>	<b>192,163</b>	<b>264,304</b>
<b>Contractual Services</b>						
521202	Audit/Accounting	35,000	27,824	25,000	25,000	10,000
521203	Engineering	6,815	10,445	5,500	0	5,000
521302	Software/Hardware Support	842	2,558	9,600	5,414	28,348
522201	Repairs & Maintenance Building	217	3,933	1,000	-	3,000
522202	Repairs & Maintenance Equipment	15,334	8,361	7,000	3,686	7,500
523100	Property & Liability Insurance	12,318	9,945	9,000	4,009	8,736
523201	Telephone	1,915	1,792	1,942	1,661	1,980
523202	Postage	14,245	13,986	13,000	11,483	13,000
523204	Cell Phones	2,077	2,610	2,400	2,909	3,600
523300	Advertising	45	309	412	-	400
523500	Travel	1,826	576	600	586	3,000
523600	Dues & Fees	2,694	2,519	2,800	2,008	2,800
523700	Education & Training	607	6,336	10,000	3,432	5,000
523840	Public Awareness	-	3,084	6,000	-	4,000
523850	Contractual Services	2,126	-	-	-	6,000
523851	Contract Labor	22,780	26,918	23,400	8,216	19,000
<b>Contractual Services Total</b>		<b>118,840</b>	<b>121,197</b>	<b>117,654</b>	<b>68,405</b>	<b>121,364</b>
<b>Supplies &amp; Material Cost</b>						
531100	General Supplies And Materials	65,457	50,817	40,800	35,318	41,413
531230	Electricity	1,081	737	1,530	446	1,105
531270	Gas And Diesel	7,524	6,652	5,493	5,924	6,410
531520	Gas Purchased For Resale	1,541,710	1,744,876	2,459,935	1,279,171	2,315,155
531524	Gas Rebates	-	-	-	-	-
531600	Small Equipment (<\$500)	-	-	-	-	20,000
531700	Other Supplies	203	1,411	1,530	1,336	1,560
531701	Uniforms	2,395	2,553	2,500	2,048	2,550
534100	Capital Outlay - Ng Fueling Station	-	-	-	-	-
<b>Supplies &amp; Material Cost Total</b>		<b>1,618,370</b>	<b>1,807,046</b>	<b>2,511,788</b>	<b>1,324,242</b>	<b>2,388,193</b>

**Capital Outlays****Utility Bypass Relocation****Machinery & Equipment****CIP****Contingency**

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

**Contingency** - Funds held in reserve to meet the deductible difference for employees in 2018-19.

**Transfers**

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

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Proposed Budget
<b>Dept 4700 - Gas Operations</b>						
<b>Capital Outlays</b>						
541400	Capital Outlay - Utility Bypass Relocation	-	-	5,000	-	-
542100	Capital Outlay-Machinery & Equipment	-	(441)	-	-	50,000
542500	Capital Outlay - Cip	-	2,691	397,574	97,382	71,820
<b>Capital Outlays Total</b>		-	2,250	402,574	97,382	121,820
<b>Depreciation &amp; Amortization</b>						
561000	Depreciation	101,246	101,746	-	-	-
<b>Depreciation &amp; Amortization Total</b>		101,246	101,746	-	-	-
<b>Other Costs</b>						
574000	Bad Debts	8,762	(9,172)	-	-	-
<b>Other Costs Total</b>		8,762	(9,172)	-	-	-
<b>Gas Total</b>		2,097,356	2,220,726	3,273,303	2,087,601	3,018,004
<b>Dept 9000 - Other Financing Uses</b>						
<b>Contingency</b>						
573000	Hra	-	-	3,000	-	3,000
579000	Contingency	-	-	99,300	-	-
<b>Contingency Total</b>		-	-	102,300	-	3,000
<b>Transfers</b>						
611002	Transfer To Water Fund	-	-	-	-	-
611003	Transfer To General Fund	545,000	918,066	757,090	630,908	922,323
<b>Transfers Total</b>		545,000	918,066	757,090	630,908	922,323
<b>Other Financing Uses Total</b>		545,000	918,066	859,390	630,908	925,323
<b>Total Gas Expenditures</b>		2,642,356	3,138,792	4,132,693	2,718,509	3,943,327
<b>Revenues over (under) Expenditures</b>		156,823	399,369	-	458,585	-





# **Solid Waste Fund**

## Revenue Solid Waste

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

### Franchise Fees

**Garbage Franchise Fees** – Fees 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.

### Charges for Services

**Garbage Collection Charges** – Fees collected by the city for removal of garbage and recycling. The fee is \$15.30 per standard container, with a senior rate of \$13.77.

**Penalties Trash** – These are charges customers pay when they are late on, or fail to pay, their garbage bills.

### Revenue Other Sources

**Interest Revenue** - Money derived from the investment of cash that is not being used for current operating expenses.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>540 - Solid Waste</b>						
<b>Franchise Fees</b>						
311790	Garbage Franchise Fee	13,743	10,396	13,344	10,309	13,611
<b>Franchise Total</b>		<b>13,743</b>	<b>10,396</b>	<b>13,344</b>	<b>10,309</b>	<b>13,611</b>
<b>Charges for Services</b>						
344110	Garbage Collection Charges	289,312	304,032	303,168	251,553	312,120
344490	Penalties-Trash	10,781	10,811	11,208	8,870	10,000
<b>Charge for Services Total</b>		<b>300,093</b>	<b>314,843</b>	<b>314,376</b>	<b>260,423</b>	<b>322,120</b>
<b>Revenues Other Sources</b>						
361000	Interest Revenue	4	4	-	2	100
389001	Other Revenue	175	230	200	-	-
389006	Bad Debt Collection	73	-	-	-	-
<b>Revenues Other Sources Total</b>		<b>253</b>	<b>234</b>	<b>200</b>	<b>2</b>	<b>100</b>
<b>Solid Waste Total</b>		<b>314,088</b>	<b>325,472</b>	<b>327,920</b>	<b>270,734</b>	<b>335,831</b>

## Solid Waste

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

### Contractual Services

**Disposal** – These are the contract costs with Advanced Disposal for the collection and removal of solid waste. Recycling costs are included in this contract.

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

### Contingency

#### Contingency

### Transfers

**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.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 4520 - Solid Waste and Recycling</b>						
<b>Contractual Services</b>						
522110	Disposal	237,879	269,610	268,191	229,035	285,902
522111	Landfill Trash	7,188	6,733	6,100	(19,963)	5,000
<b>Contractual Services Total</b>		<b>245,067</b>	<b>276,343</b>	<b>274,291</b>	<b>209,072</b>	<b>290,902</b>
<b>Other Costs</b>						
574000	Bad Debts	6,898	2,309	-	-	-
<b>Other Costs Total</b>		<b>6,898</b>	<b>2,309</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Solid Waste and Recycling Total</b>		<b>251,965</b>	<b>278,652</b>	<b>274,291</b>	<b>209,072</b>	<b>290,902</b>
<b>Dept 9000 - Other Financing Uses</b>						
<b>Contingency</b>						
579000	Contingency	-	-	-	-	13,405
<b>Contingency Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,405</b>
<b>Transfers</b>						
611003	Transfer To General Fund	107,000	33,250	53,629	8,938	31,524
<b>Transfers Total</b>		<b>107,000</b>	<b>33,250</b>	<b>53,629</b>	<b>8,938</b>	<b>31,524</b>
<b>Other Financing Uses Total</b>		<b>107,000</b>	<b>33,250</b>	<b>53,629</b>	<b>8,938</b>	<b>44,929</b>
<b>Total Solid Waste Expenditures</b>		<b>358,965</b>	<b>311,902</b>	<b>327,920</b>	<b>218,010</b>	<b>335,831</b>
<b>Total Solid Waste Revenues</b>		<b>314,088</b>	<b>325,472</b>	<b>327,920</b>	<b>270,734</b>	<b>335,831</b>
<b>Revenues over (under) Expenditures</b>		<b>(44,877)</b>	<b>13,570</b>	<b>-</b>	<b>52,724</b>	<b>-</b>



# **Other Funds**



## Confiscations

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

### Revenue

**Cash Confiscations** – Monies derived from confiscations by the Police Department and our association with the DEA Task Force in Atlanta.

**Interest Income** – Interest earned on the balance in the Confiscations account.

### Expenses

**Capital Outlays** - Due to our participation in the DEA task Force in Atlanta, the Department is expected to receive Federal Confiscations funds in the coming year. The funds will be used for Capital Improvements within the Police Department to include police car replacement, capital equipment needs and building repairs.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>210 - Confiscations</b>						
<b>Revenues Other Sources</b>						
351320	Cash Confiscation	42,684	15,155	5,000	1,045	5,000
351321	Cash Confiscations - Federal Funds	-	-	60,000	215,029	60,000
<b>Revenues Other Sources Total</b>		<b>42,684</b>	<b>15,155</b>	<b>65,000</b>	<b>216,075</b>	<b>65,000</b>
<b>Interest Income</b>						
361000	Interest Revenue	1,169	25	30	13	-
<b>Interest Income Total</b>		<b>1,169</b>	<b>25</b>	<b>30</b>	<b>13</b>	<b>-</b>
<b>Miscellaneous Revenue</b>						
389001	Other Revenue	-	-	-	2,220	-
<b>Miscellaneous Revenue Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,220</b>	<b>-</b>
<b>Confiscations Revenues Total</b>		<b>43,854</b>	<b>15,180</b>	<b>65,030</b>	<b>218,308</b>	<b>65,000</b>
Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 3290 - Confiscations</b>						
<b>Contractual Services</b>						
523500	Travel	-	-	-	-	-
523850	Contractual Services	-	350	-	155	-
<b>Contractual Services Total</b>		<b>-</b>	<b>350</b>	<b>-</b>	<b>155</b>	<b>-</b>
<b>Supplies &amp; Materials Costs</b>						
531100	General Supplies And Materials	3,987	10,786	-	1,199	-
<b>Supplies &amp; Materials Total</b>		<b>3,987</b>	<b>10,786</b>	<b>-</b>	<b>1,199</b>	<b>-</b>
<b>Capital Outlays Costs</b>						
542200	Capital Outlay Equip	22,173	-	20,000	43,775	30,000
542300	Capital Outlay Cars	-	-	30,000	56,444	20,000
542400	Capital Outlay Buidling Impr	-	-	15,030	-	15,000
549999	Capital Outlay Under Cap Limit	21,693	-	-	-	-
<b>Capital Outlays Costs Total</b>		<b>43,865</b>	<b>-</b>	<b>65,030</b>	<b>100,219</b>	<b>65,000</b>
<b>Confiscations Total</b>		<b>47,852</b>	<b>11,136</b>	<b>65,030</b>	<b>101,573</b>	<b>65,000</b>
<b>Total Confiscation Expenditures</b>		<b>47,852</b>	<b>11,136</b>	<b>65,030</b>	<b>101,658</b>	<b>65,000</b>
<b>Revenues over (under) Expenditures</b>		<b>(3,999)</b>	<b>4,045</b>	<b>-</b>	<b>116,650</b>	<b>-</b>

## 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 to fund the building of parks, schools, roads, and other public facilities. The revenue generated cannot be used towards operating expenses or most maintenance projects. Cities within a county reach an agreement on the sharing of these revenues prior to adding a SPLOST plan to the ballot. The current SPLOST was approved by the voters in 2012 and effective January 2013 for five years.

### SPLOST Spent (April 2018)

Activity	SPLOST Allocation	Previously Spent		Projects in Allocation	Remainder of Allocation
Roads	850,000	826,585		City Hall Pond, Road Paving, Alcova Roundabout, W. Hightower SW, N Cherokee Match	23,415
Library	500,000	-			500,000
Water/Sewer	500,000	398,704		ADF Lift Station Engineering	101,296
Recreation	250,000	1,000			249,000
Public Safety	1,000,000	994,450		Fire Station planning	5,550
<b>Total</b>	<b>3,100,000</b>	<b>2,220,739</b>			<b>879,261</b>

### Proposed to be Spent 2018-2019

Activity	SPLOST Allocation	Previously Spent	Proposed 2018-2019	Projects in Allocation	Remainder of Allocation
Roads	\$ 850,000	\$ 826,585	\$ 23,415	N Cherokee Sidewalk	\$ -
Library	\$ 500,000	\$ -	\$ 500,000	Library Renovation Project	\$ -
Water/Sewer	\$ 500,000	\$ 398,704	\$ 101,296	WWTP & SCADA	\$ -
Recreation	\$ 250,000	\$ 1,000	\$ 249,000	Playground Burks Park/Parks	\$ -
Public Safety	\$ 1,000,000	\$ 994,450	\$ 5,550	Police Equipment	\$ -
<b>Total</b>	<b>3,100,000</b>	<b>2,220,739</b>	<b>2,220,739</b>		<b>-</b>

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>320 - SPLOST</b>						
<b>Revenues Other Sources</b>						
337102	Splost 2013	499,683	518,549	508,736	404,117	252,000
<b>Revenues Other Sources Total</b>		<b>499,683</b>	<b>518,549</b>	<b>508,736</b>	<b>404,117</b>	<b>252,000</b>
<b>Transfers In</b>						
391201	Use Of Fund Balance Reserves	-	-	-	-	338,000
<b>Transfers In Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>338,000</b>
<b>Interest Income</b>						
361000	Interest Revenue	9,490	56	50	196	-
<b>Interest Income Total</b>		<b>9,490</b>	<b>56</b>	<b>50</b>	<b>196</b>	<b>-</b>
<b>Miscellaneous Revenue</b>						
389001	Other Revenue	18	-	-	-	-
<b>Miscellaneous Revenue Total</b>		<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SPLOST Revenues Total</b>		<b>509,191</b>	<b>518,604</b>	<b>508,786</b>	<b>494,663</b>	<b>518,604</b>

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>Dept 4980 - SPLOST 2013</b>						
<b>Contractual Services</b>						
521203	2013 Splost Adf Lift Station	292,131	-	-	-	-
521204	Splost 2013 Willow Springs Church Road Pa	-	-	-	-	-
521205	Splost 2013 City Hall Detention Pond	-	1,997	-	-	-
521206	Splost - Sidewalk W Hightower Trail	302,657	150	-	-	-
521207	Industrial Water Meter Replacement Project	50,103	-	-	-	-
521208	2013 Splost Fire Station	884,986	-	-	-	-
521209	2013 Splost Police It Equipment	76,001	-	-	-	-
521210	Splost Downtown Sidewalk Project	25,953	46,520	15,993	21,343	-
521211	2013 Splost Fire Station Furnishings	-	-	-	-	-
521212	Alcova Roundabout	3,980	6,448	93,553	8,218	-
521213	Playground	-	1,000	49,000	-	-
521214	Fairplay Drive Paving	-	29,320	-	-	-
521215	W Hightower Paving	-	68,783	-	-	-
521217	Replace Conduit Wwtp Basin	-	-	66,906	-	-
521218	Upgrade Pumps & Impellers Ww	-	-	30,000	-	-
521219	Replace Alt Valves For Press	-	-	-	-	-
521220	East Hightower Bride Sw	-	-	110,000	-	-
521221	Police Department	-	-	5,550	-	-
521222	Vfd & Surge Valve	-	-	30,000	-	-
521223	Fairplay Culvert Project	-	-	32,000	31,150	-
521224	Trail Project	-	-	-	-	90,000
521225	Library Expansion Project	-	-	-	-	500,000
523600	Dues & Fees	-	-	-	-	-
<b>Contractual Services Total</b>		<b>1,635,811</b>	<b>154,217</b>	<b>433,002</b>	<b>60,711</b>	<b>590,000</b>
<b>SPLOST 2013 Total</b>		<b>1,635,811</b>	<b>154,217</b>	<b>434,002</b>	<b>192,073</b>	<b>590,000</b>
<b>Dept 9000 - Other Financing Uses</b>						
<b>Contingency</b>						
579000	Contingency	-	-	75,784	-	-
<b>Contingency Total</b>		<b>-</b>	<b>-</b>	<b>75,784</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses Total</b>		<b>-</b>	<b>-</b>	<b>74,784</b>	<b>-</b>	<b>-</b>
<b>Total SPLOST Expenditures</b>		<b>1,635,811</b>	<b>154,217</b>	<b>508,786</b>	<b>192,073</b>	<b>590,000</b>
<b>Revenues over (under) Expenditures</b>		<b>(1,126,620)</b>	<b>364,388</b>	<b>-</b>	<b>302,590</b>	<b>(71,396)</b>



## 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 cannot be used for operations.

### Revenue

**Interest Income** - This is an amount earned on the base amount in the account. The funds are invested in a Georgia Fund 1 account.

### Expense

**Transfer** - All interest earned will be transferred to the Stanton Trust Checking account which is booked in the General Fund.

Account	Description	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity (Jul-Apr)	2018-2019 Adopted Budget
<b>790 - Stanton Trust</b>						
<b>Interest Income</b>						
361000	Interest Revenue	-	-	15,750	-	4,800
362000	Securities	17,515	8,003	-	-	-
363000	Unrealized Gain Or Loss On Investment	4,457	(4,072)	-	-	-
<b>Interest Income Total</b>		<b>4,457</b>	<b>(4,072)</b>	<b>-</b>	<b>-</b>	<b>4,800</b>
<b>Stanton Trust Revenues Total</b>		<b>21,972</b>	<b>3,931</b>	<b>15,750</b>	<b>9,697</b>	<b>4,800</b>
<b>Dept 6500 - Stanton Trust</b>						
<b>Contractual Services</b>						
523600	Dues & Fees	10,350	10,350	-	-	-
<b>Contractual Services Total</b>		<b>10,350</b>	<b>10,350</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>						
611000	Operating Transfer Out-General	1,357	4,218	-	-	-
611001	Transfer To Stanton Trust Account	-	-	15,750	-	4,800
<b>Transfers Total</b>		<b>-</b>	<b>-</b>	<b>15,750</b>	<b>-</b>	<b>4,800</b>
<b>Total Stanton Trust Expenditures</b>		<b>11,707</b>	<b>14,568</b>	<b>15,750</b>	<b>-</b>	<b>4,800</b>
<b>Revenues over (under) Expenditures</b>		<b>10,265</b>	<b>(10,636)</b>	<b>-</b>	<b>9,697</b>	<b>-</b>





# **Supplemental Information**

## Employee Positions by Department

FTE Employee Positions by Department		FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget
<b>Management</b>						
	City Manager	1	1	1	1	1
	City Clerk	1	1	1	1	1
		2	2	2	2	2
<b>Administration</b>						
	Director of Administration and Finance					1
	Deputy City Clerk	1	1	1	1	1
	Municipal Court Clerk	1	1	1	1	1
	Customer Service Representatives	2	2	2	1	1
	Accounting /Payroll Technician	1	1	1	1	1
	Utility Billing Clerk	0	0	1	0	0
	Administrative Assistant	1	1	0	0	0
	Transit/IT Specialist	0	0	0	0.67	0.67
	<b>SUBTOTAL</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>4.67</b>	<b>5.67</b>
<b>Police Department</b>						
	Chief	1	1	1	1	1
	Asst. Chief	1	0	0	0	0
	Lieutenant	0	1	1	1	1
	Sergeant	3	3	3	3	3
	Police Officer	9	9	9	10	10
	School Resource Officer	1	0	0	0	0
	Administrative Assistant	1	1	1	1	1
	Part Time	1	0	1	0	0
	<b>SUBTOTAL</b>	<b>17</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>16</b>
<b>Fire Department</b>						
	Chief	1	1	1	1	1
	Deputy Chief	0	1	1	1	1
	Lieutenant	1	3	3	3	3
	Sergeants	0	1	0	0	0
	Firefighter	7	5	7	9	9
	Part Time Firefighter	0.5	3.75	3.75	2.25	2.25
	Paid Volunteers	10	10	10	3	
	<b>*(Subtotal excludes Paid Volunteers)</b>					
	<b>SUBTOTAL</b>	<b>9.5</b>	<b>14.75</b>	<b>15.75</b>	<b>16.25</b>	<b>16.25</b>
<b>Cemetery</b>						
	Lead Maintenance Worker	1	1	1	1	1
	Maintenance Worker	1	1	1	1	2
	<b>SUBTOTAL</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>Street Department</b>						
	Streets Foreman	1	1	1	1	1
	Crew Leader	1	1	1	1	1
	Maintenance Worker	5	5	5	3	3
	Seasonal Maintenance Worker	0	0	0	1.5	1.5
	<b>SUBTOTAL</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>6.5</b>	<b>6.5</b>
<b>Transportation Department</b>						
	Transit/IT Specialist	0	0	0	0.33	0.33
	Van Driver	1	1	1	1	1
	Part Time Van Driver	0.5	0.5	0.5	0.5	0.5
	Part Time Dispatchers	0	0	1	1	1
	<b>SUBTOTAL</b>	<b>1.5</b>	<b>1.5</b>	<b>2.5</b>	<b>2.83</b>	<b>2.83</b>
<b>Mainstreet</b>						
	<b>Executive Director</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

<b>FTE Employee Positions by Department</b>	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Actual</b>	<b>FY2018 Actual</b>	<b>FY2019 Budget</b>
<b>Water Treatment Plant</b>					
PW & Water Resources Director	0	0	0	1	1
Water Plant Superintendent	1	1	1	0	
Senior Water Plant Operator	1	1	1	1	1
Water Plant Operator	1	1	2	3	3
Water Plant Operator Trainee	1	1	0	0	0
<b>SUBTOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>
<b>Wastewater Treatment Plant</b>					
Wastewater Plant Superintendent	1	1	1	1	1
Wastewater Plant Operator	1.5	1.5	1.5	2	2
Wastewater Plant Trainee	1	1	1	0	0
Wastewater Plant Mechanic	1	1	0	0	0
Regulatory/Compliance Specialist				0.5	0.5
<b>SUBTOTAL</b>	<b>4.5</b>	<b>4.5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>
<b>Water Distribution</b>					
Water Distribution Supervisor					1
Senior Water Distribution Technician	1	1	1	1	1
Water Distribution Technician	1	1	1	1	1
Utility Technician	0	0	0	1	
Utility Billing Clerk	0	0	0	1	1
Meter Reader	0.5	0.5	0.5	0.5	0.5
<b>SUBTOTAL</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>4.5</b>	<b>4.5</b>
<b>Gas Operations</b>					
Utilities Director	1	1	1	0	0
Gas Supervisor	1	1	1	1	1
Gas Distribution Technician	2	2	2	2	2
Regulatory/Compliance Specialist	0	0	0	0.5	0.5
Meter Reader	0.5	0.5	0.5	0.5	0.5
<b>SUBTOTAL</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4</b>	<b>4</b>
<b>Total Employees</b>	<b>61.5</b>	<b>64.75</b>	<b>66.75</b>	<b>68.25</b>	<b>70.25</b>

## Schedule of Fees

### 2018-2019

#### **City Taxes**

Millage Rate	7.90
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#### **Alcohol Sales Permits**

Malt beverage & wine (retail)	\$	500.00
Beer & wine pouring license	\$	500.00
Beer, wine & distilled spirits	\$	500.00

#### **Licenses and Permits**

Business license	\$	100.00 + \$4.50 for each employee/year
Yard sale permit (four per year)	no fee	
Assembly, parades & sp. Events	\$	10.00
Signs (not requiring a building permit)	\$	5.00

#### **Zoning Administration Fee (In addition to building permit fee)**

New construction	\$	100.00
Existing Buildings	\$	75.00
Remodel & Miscellaneous (includes signs)	\$	50.00
Electrical, HVAC, plumbing	\$	25.00

#### **Plan Review Fees**

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

**Permit Fees****Total Valuation\***

\$1,000.00 and Less  
\$1,001.00 to \$50,000

\$50,001.00 to \$100,000.00

\$100,001.00 to \$500,000.00

\$500,001.00 and up

**Fee**

Minimum fee of \$100  
\$15 for first \$1,000 plus \$5 for each additional thousand or fraction thereof, to and including \$50,000.00, minimum fee of \$100  
\$260.00 for the first \$50,000.00 plus \$4.00 for each additional thousand or fraction thereof, to and including \$100,000.00  
\$460.00 for the first \$100,000.00 plus \$3.00 for each additional thousand or fraction thereof, to and including \$500,000.00  
\$1,660.00 for the first \$500,000.00 plus \$2.00 for each additional thousand or fraction thereof

*\*Building Valuation is based on the current Building Valuation Data from the International Code Council as recommended by the Georgia Department of Community Affairs. Building Valuation Data can be found at [iccsafe.org](http://iccsafe.org).*

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

New single family detached, condo, or townhome	\$	100.00
New Commercial	\$	100.00
New or renovated commercial tenant space	\$	100.00

**Trade Permits (Mechanical, Electrical, Plumbing)**

Permit Fee	Use permit fee table- minimum \$75 (calculated by building official)
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**Signs Requiring a Building Permit**

Banner/ Window / Temporary	\$	75.00
Wall mounted	\$	100.00
Monument/ Free Standing	\$	200.00

**Demolition**

Single family residential house	\$	150.00
Commercial building	\$	150.00

**Permit Extensions**

Subsequent extension	\$	100.00/ 3 months
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**Re-Inspections**

For each added trip	\$	75.00
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**Other**

Transfer of Permit/change of contractor	\$	100.00
Structure move/relocate	\$	300.00
Siding or Deck Repair/ Replacement	\$	100.00
Fence Permit	\$	150.00
Inspections outside of normal business hours	\$	125.00 per hour (\$250 minimum)
Replacement of permits, CO's, etc.	\$	25.00
Swimming Pool Permit (includes electrical and fence)	\$	300.00
Fee for work done without a permit		200% of original permit fee
Temporary Construction Trailer (not including electric permit)	\$	100.00

**Planning Applications**

Rezone	\$	150.00
Variance	\$	150.00
Conditional use	\$	150.00
Development permit	\$	700.00(minimum) + engineering review cost
Land Disturbance Fee	\$	90.00 (per lot)

**Fire Department****Plan Review**

Site Plan	\$	100.00
Building < 5000 Sq. Ft. 50%,80%, and 100% with 1 follow up for non-compliance	\$	100.00
Building > 5000 Sq. Ft. 50%,80%, and 100% with 1 follow up for non-compliance	\$	0.03 per sq. ft.
2 <sup>nd</sup> Re Inspection	\$	50.00
3 <sup>rd</sup> Re Inspection and any additional Inspections	\$	100.00
Fire Alarm < 10,000 sq. ft.	\$	150.00
> 10,000 sq. ft.	\$	200.00
Fire Sprinkler <5000 sq. ft.	\$	100.00
> 5000 sq. ft.	\$	150.00
Hood Extinguishing Systems	\$	100.00
Paint Booth Suppression Systems	\$	100.00

**Inspections**

Annual	No Charge
1 <sup>st</sup> Follow Up	No Charge
2 <sup>nd</sup> Follow Up	\$ 50.00
3 <sup>rd</sup> Follow Up and any additional follow ups	\$ 75.00
After Hours	\$ 30.00 per hour/ 2-hour min.
Tank Installation/Removal	\$ 100.00
Change of Occupancy (New Tenant/Business License)	\$ 150.00
Certificate of Occupancy	\$ 150.00
Certificate of Occupancy (Replacement Copy)	\$ 25.00
Fire Watch	\$ 50.00 per hour/per person
	\$ 150.00 per hour/Apparatus

**Permits****Operational Permits Required (IFC2012 [A] Section 105.6)**

Hazardous Materials Storage/Use (2012 IFC 105.6.20)	\$	100.00
Explosives (2012 IFC 105.6.14)	\$	100.00
Construction Burning (30 Days 2012 IFC 105.6.30)	\$	100.00
Tent Permit (up to 30 days) (2012 IFC 105.6.43)	\$	50.00

**Reports**

Incident Reports	\$	5.00 per copy
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**Public Safety**

Golf cart registration	\$	12.00 (5 years)
Criminal history	\$	20.00
Alcohol serving permit	\$	20.00
Accident reports	\$	5.00
Record restriction	\$	25.00
Incident report		no charge if you are the involved party of the incident. Third party requests fall under the GA Open Records Act.

**Cemetery**

Cemetery lots	\$	800.00	(living inside city limits)
	\$	2000.00	(living outside city limits)
Crematorium spaces	\$	700.00	(per niche living inside city limits)
	\$	1750.00	(per niche living outside city limits)
Burial Permit Fee	\$	5.00	Open Grave
	\$	75.00	Administration (Marker Fee)
Exhumation Permit Fee	\$	5.00	Open Grave
	\$	75.00	Administration (Marker Fee)

**Transit Fees**

Local trip one way	\$	1.00
Monroe trip round trip	\$	3.00

**Miscellaneous Fees**

Credit card convenience fee	\$	3.95
Credit card fee property taxes		2.49% of the total amount due
Fax	\$	2.50
Copies	\$	0.25 each
Large map copies	\$	50.00 each
Medium map copies	\$	35.00 each
Return check fee	\$	25.00

**Utilities Fees****Gas**

Gas deposit		\$	200.00	
Gas tap		\$	200.00	(low pressure, inside city limits –Can zero out with 3 gas appliances)
		\$	1750.00	(High Pressure)
Gas excessive flow valve		\$	275.00	(includes installation)
Gas admin/reconnect fee		\$	20.00	
Gas rate	Residential	\$	4.90	meter fee per month
		\$	3.58	MCF Distribution Rate*
				plus Market Wholesale Rate*
	Commercial	\$	9.10	meter Fee per month
		\$	3.58	MCF Distribution Rate*
				plus Market Wholesale Rate*
	Industrial	\$	38.65	meter Fee per month
		\$	3.21	MCF Distribution Rate *
				plus Market Wholesale Rate*
	Large Industrial	\$	281.65	meter fee per month
		\$	2.112	MCF Distribution Rate*
				plus Market Wholesale Rate*
	Very Large Industrial	\$	1615.40	meter fee per month
		\$	1.8574	MCF Distribution Rate*
				plus Market Wholesale Rate*

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

**Water**

Water deposit	\$	50.00	
Portable water meter deposit	\$	1200.00	
Water admin/reconnect fee	\$	20.00	
Hydrant hook-up fee	\$	100.00	(water usage rate same as inside city rate)
Water tap	\$	300.00	
Irrigation meter tap	\$	300.00	
Water capital cost recovery	\$	4000.00	(5/8" meter) (fees for larger meters calculated on request)
Tanker w/ Back-Flow			
Plant hookup fee	\$	50.00	(water usage rate same as inside city rate)
Water rate (inside city limits)			
0 – 2,000 gallons	\$	20.40	
each additional 1,000 gallons	\$	10.00	
Water rate (outside city limits)			
0 – 2,000 gallons	\$	30.60	
each additional 1,000 gallons	\$	14.99	

**Sewer**

Sewer tap			calculated based on pipe size
Sewer capital cost recovery	\$	4,500.00	(5/8" meter) (fees for larger meters calculated on request)
Sewer rate (inside city limits)			
0 – 2,000 gallons	\$	19.89	
each additional 1,000 gallons	\$	8.19	
Sewer rate (outside city limits)			
0 – 2,000 gallons	\$	29.88	
each additional 1,000 gallons	\$	12.29	

**Garbage/Trash Rates**

Sanitation fee	\$	15.30 per month per cart
Seniors discount w/application	\$	13.26 per month per cart
Trash overflow	\$	35.00 per load
Limbs and leaves overflow	\$	35.00 per load
Special pickup	\$	35.00 per load

## Glossary

CID:	Criminal Investigation Division
CIP:	Capital Improvement Program
FICA:	Federal Insurance Contributions Act
FTE:	Full-Time Equivalent
GCIC:	Georgia Crime Information Center
GDOT:	Georgia Department of Transportation
GMA:	Georgia Municipal Association
GMEBS:	Georgia Municipal Employee Benefit System
HTRG:	Homeowners Tax Relief Grant
PILOT:	Payment in Lieu of Taxes
SPLOST:	Special Purpose Local Option Sales Tax

# City of Social Circle, Georgia

## Utility System Review & Capital Needs Analysis



March 20, 2018



# Background / Overview

City of Social Circle, Georgia



# Overview

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## Purpose

- To discuss a Water & Sewer Enterprise Fund Revenue and Expenditure model that has been created to show the revenue increases necessary to provide for growing expenditures and capital spending for the City's system.

## Background

- Council last increased water & sewer consumption rates in 2015 and 2014, respectively.
- Council has historically increased rates in conjunction with bond issuances.

## Objectives

- Continue operating the Water & Sewer Enterprise Fund as a self-supporting operation .
- Complete the necessary capital projects while minimizing the potential impact on user rates.
- Remain in compliance with all financial policy guidelines and legal covenants for existing debt.



# Historic Operating Results

City of Social Circle, Georgia



# Rating History



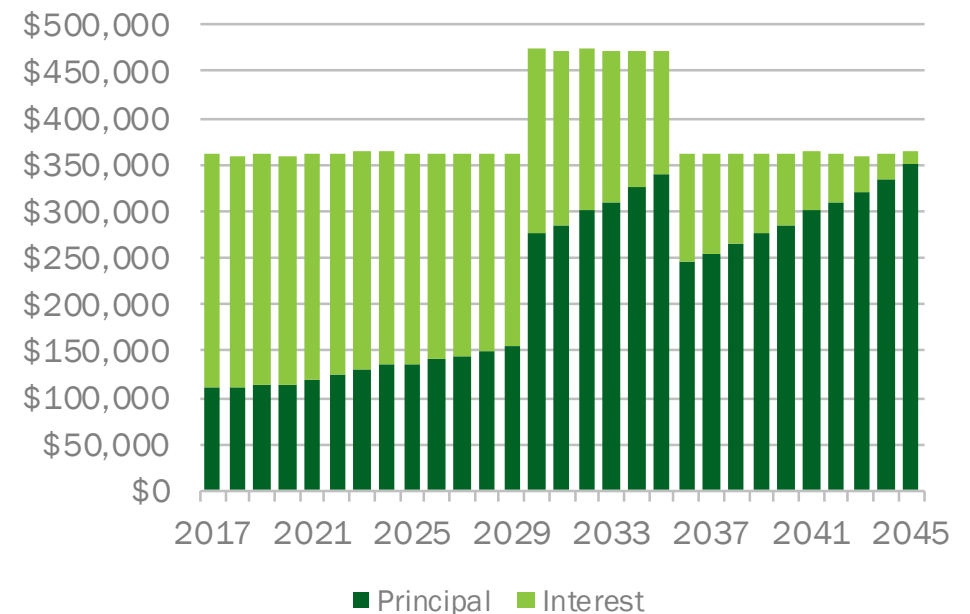
Social Circle, Georgia		
S&P		
AAA	Top Tier "Highest Possible Rating"	
AA+		(Highest)
AA	2nd Tier "Very Strong"	(Middle)
AA-		(Lowest)
A+	Since 2010	(Highest)
A	3rd Tier "Strong"	(Middle)
A-		(Lowest)
BBB+	4th Tier "Adequate Capacity to Repay"	(Highest)
BBB		(Middle)
BBB-		(Lowest)
BB, B, CCC, CC, C, D	5th - 10th Tiers "Below Investment Grade"	
	Current Rating	



# Existing Enterprise Fund Debt

Enterprise Fund Supported				
Fiscal Year	Principal	Interest	Total	Payout Ratio
2017	\$110,000	\$252,050	\$362,050	1.7%
2018	110,000	249,850	359,850	3.4%
2019	115,000	247,650	362,650	5.2%
2020	115,000	244,200	359,200	7.0%
2021	120,000	240,750	360,750	8.8%
2022	125,000	237,150	362,150	10.8%
2023	130,000	233,400	363,400	12.8%
2024	135,000	229,500	364,500	14.9%
2025	135,000	225,450	360,450	17.0%
2026	140,000	221,063	361,063	19.1%
2027	145,000	216,513	361,513	21.4%
2028	150,000	211,800	361,800	23.7%
2029	155,000	206,550	361,550	26.1%
2030	275,000	200,175	475,175	30.3%
2031	285,000	187,800	472,800	34.8%
2032	300,000	174,975	474,975	39.4%
2033	310,000	161,475	471,475	44.2%
2034	325,000	147,525	472,525	49.2%
2035	340,000	132,900	472,900	54.5%
2036	245,000	117,600	362,600	58.3%
2037	255,000	107,800	362,800	62.2%
2038	265,000	97,600	362,600	66.3%
2039	275,000	87,000	362,000	70.6%
2040	285,000	76,000	361,000	75.0%
2041	300,000	64,600	364,600	79.6%
2042	310,000	52,600	362,600	84.4%
2043	320,000	40,200	360,200	89.4%
2044	335,000	27,400	362,400	94.6%
2045	350,000	14,000	364,000	100.0%
<b>Total</b>	<b>\$6,460,000</b>	<b>\$4,705,575</b>	<b>\$11,165,575</b>	

Existing Enterprise Fund Supported Debt



Enterprise Fund Debt is excluded from all key debt ratios due to the self supporting nature of the system.



# Debt Service Coverage – Water & Sewer & Natural Gas

Debt Service Coverage - Combined Enterprise Funds					
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Total Operating Revenues	\$4,910,135	\$5,569,407	\$5,565,440	\$5,474,236	\$6,361,569
Total Operating Expenses (Net of Depreciation)	\$3,512,498	\$3,735,636	\$3,510,490	\$3,399,896	\$3,893,992
Operating Revenue Less Operating Expenses	1,397,637	1,833,771	2,054,950	2,074,340	2,467,577
Total Non-Operating Revenue (Expense)	91,144	50,183	44,974	60,500	7,839
Revenues Available for Debt Service	1,488,781	1,883,954	2,099,924	2,134,840	2,475,416
Total Debt Service	<u>534,802</u>	<u>533,897</u>	<u>527,151</u>	<u>520,667</u>	<u>365,675</u>
Operating Coverage	2.78	3.53	3.98	4.10	6.77
Transfers In/(Out)	(735,077)	(750,000)	(1,036,670)	(870,000)	(1,118,066)
Revenues Available After Transfers	753,704	1,133,954	1,063,254	1,264,840	1,357,350
Total Coverage including Transfers	1.41	2.12	2.02	2.43	3.71

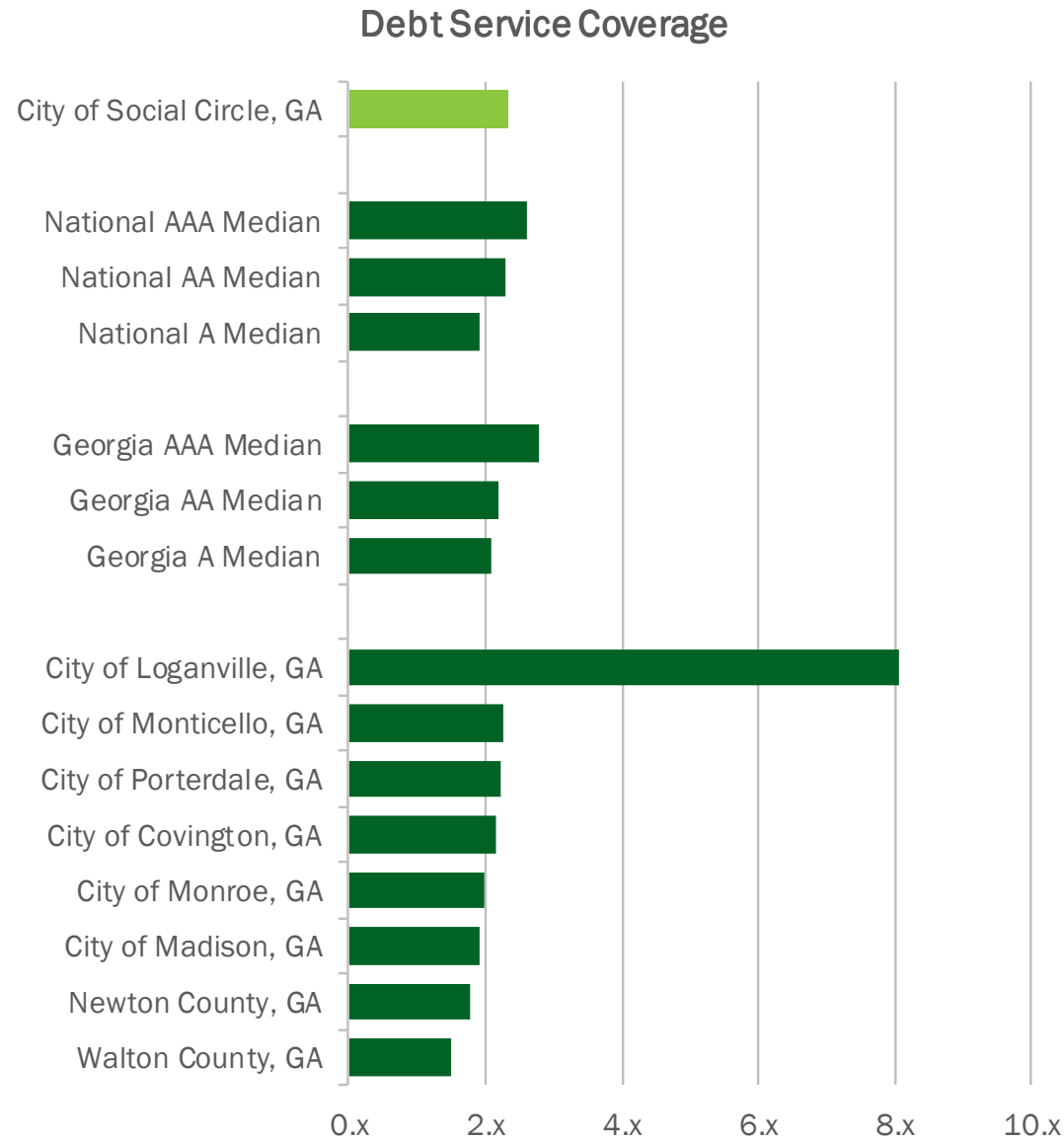
Based on Davenport's research, all debt is related to Water & Sewer but currently the Water and Sewer and Gas system revenues are pledged.



# Debt Service Coverage – Water & Sewer Only

Debt Service Coverage - Water and Sewer Fund					
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Total Operating Revenues	\$2,055,467	\$2,052,699	\$2,336,046	\$2,717,779	\$2,830,367
Total Operating Expenses (Net of Depreciation)	\$1,270,505	\$1,213,002	\$1,292,028	\$1,403,786	\$1,775,011
Operating Revenue Less Operating Expenses	784,962	839,697	1,044,018	1,313,993	1,055,356
Total Non-Operating Revenue (Expense)	40,632	10,697	12,574	17,778	3,253
<b>Revenues Available for Debt Service</b>	<b>825,594</b>	<b>850,394</b>	<b>1,056,592</b>	<b>1,331,771</b>	<b>1,058,609</b>
Total Debt Service	<u>534,802</u>	<u>533,897</u>	<u>527,151</u>	<u>520,667</u>	<u>365,675</u>
<b>Operating Coverage</b>	<b>1.54</b>	<b>1.59</b>	<b>2.00</b>	<b>2.56</b>	<b>2.89</b>
Transfers In/(Out)	(285,077)	(300,000)	(154,330)	(8,319)	(200,000)
<b>Revenues Available After Transfers</b>	<b>540,517</b>	<b>550,394</b>	<b>902,262</b>	<b>1,323,452</b>	<b>858,609</b>
<b>Total Coverage including Transfers</b>	<b>1.01</b>	<b>1.03</b>	<b>1.71</b>	<b>2.54</b>	<b>2.35</b>

# Debt Service Coverage Comparison



Source: Moody's Financial Ratio Analysis, Social Circle 2017 Audit and most recent individual audits for localities listed.



# Revised Methodology - Debt Service Coverage

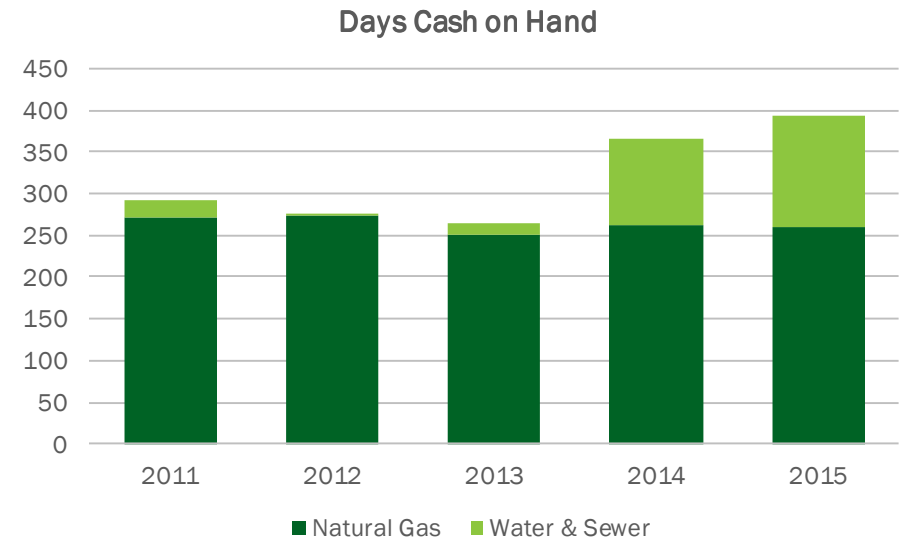
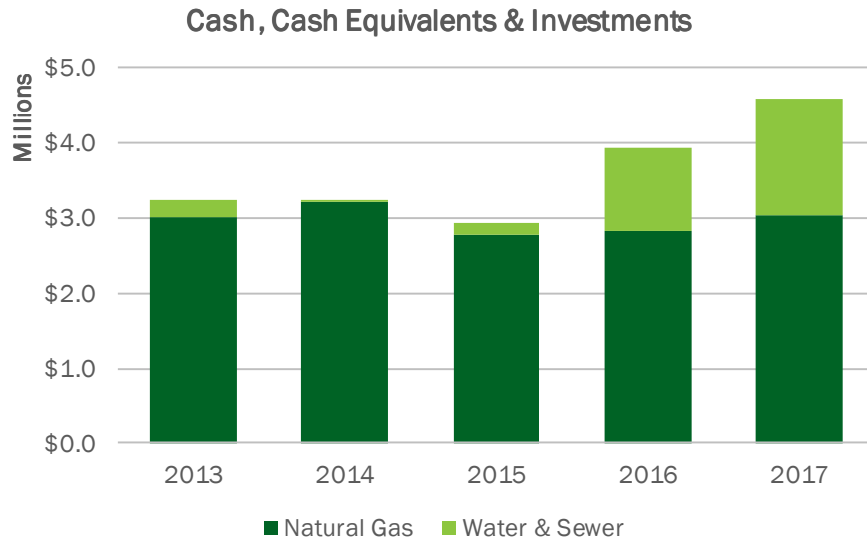
Moody's Debt Service Coverage Rating Criteria						
	Aaa	Aa	A	Baa	Ba	B and Below
Annual Debt Service Coverage (15%)	> 2.00x	2.00x - 1.70x	1.70x - 1.25x	1.25x - 1.00x	1.00x - 0.70x	< 0.70x

Standard and Poor's Assessment of All-In-Coverage	
Initial Assessment	All-In-Coverage
1	> 1.60x
2	1.60x - 1.40x
3	1.40x - 1.20x
4	1.20x - 1.10x
5	1.10x - 1.00x
6	< 1.00x

The City's Debt Service Coverage Ratio, when including Gas has been in excess of 2.0x in all but one of the last five years. Without Gas it has been only two of the last five years.



# Days Cash on Hand – Combined

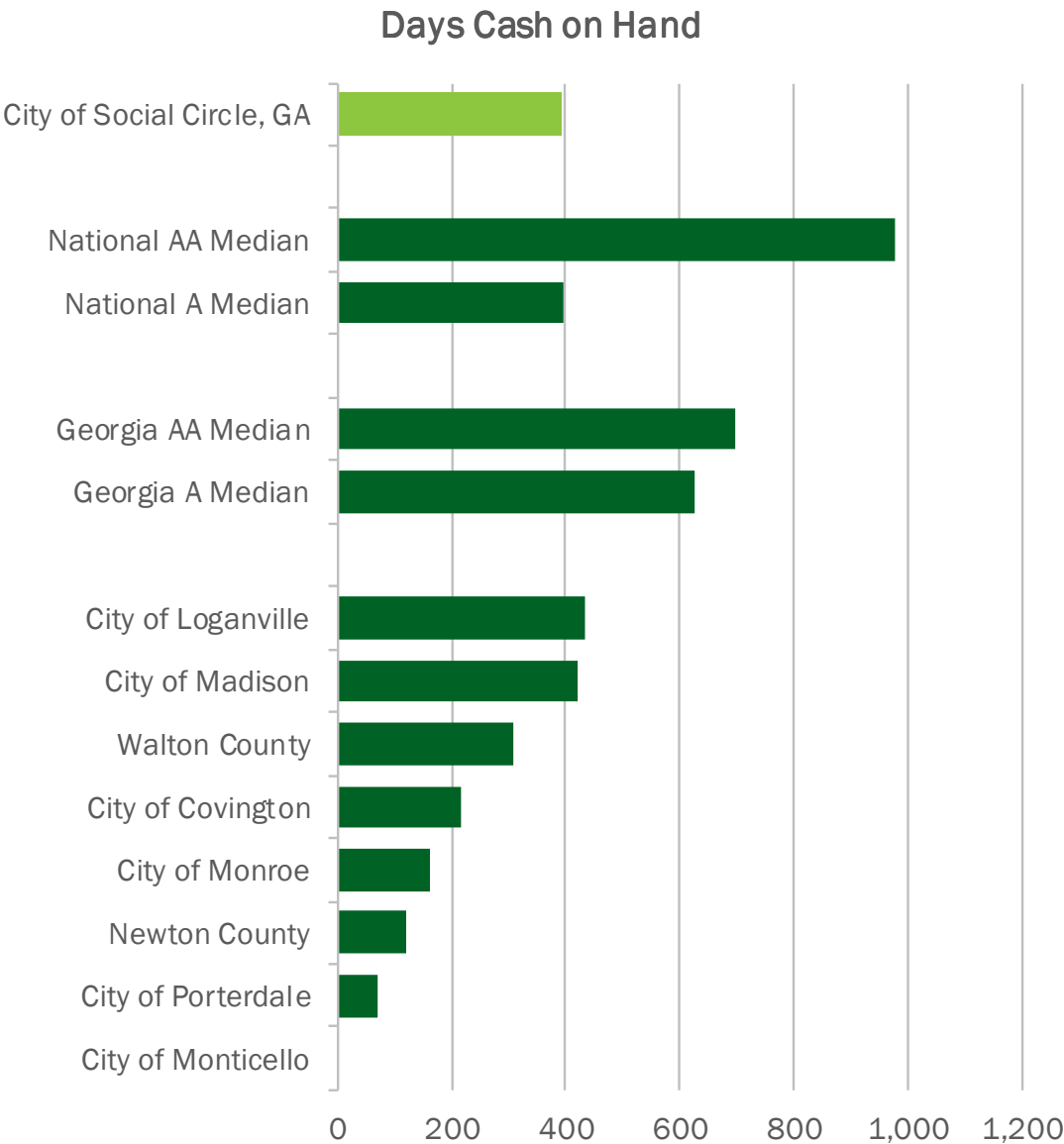


FY	Water & Sewer Cash / Investments	Natural Gas Cash / Investments	Total	Operating Expenditures & Debt Service	Total Days Cash on Hand
2013	\$226,551	\$3,014,344	\$3,240,895	\$4,047,300	292
2014	38,660	3,198,806	3,237,466	4,269,533	277
2015	165,481	2,767,093	2,932,574	4,037,641	265
2016	1,106,789	2,818,242	3,925,031	3,920,563	365
2017	1,543,257	3,039,796	4,583,053	4,259,667	393

The City's aggregate cash position is strong; however, the vast majority of it is attributable to the Natural Gas Fund rather than the Water Fund, which has historically been weaker. Does not include restricted funds that may be legally available in the case of an emergency.



# Days Cash on Hand Comparison



The City’s Days Cash on Hand metric is on par with its peer group. However, this is taking into account liquidity from the Water & Sewer and the Natural Gas Funds. When considering only the liquidity of the Water & Sewer Fund, Days Cash on Hand have historically been weaker.

Source: Moody’s Financial Ratio Analysis, Social Circle 2017 Audit and most recent individual audits for localities listed.

Note: Monticello does not have any cash.





# Revised Methodology - Days Cash on Hand

Moody's Days Cash on Hand Rating Criteria						
	Aaa	Aa	A	Baa	Ba	B and Below
Days Cash on Hand (15%)	> 250	250 - 150	150 - 35	35 -15	15 - 7	< 7

Standard and Poor's Liquidity and Reserves Preliminary Evaluation		
Preliminary Assessment	Days Cash	Actual Cash
1	Greater than 150	More than \$75 million
2	90 to 150	\$20 million to \$75 million
3	60 to 90	\$5 million to \$20 million
4	30 to 60	\$1 million to \$5 million
5	15 to 30	\$500,00 to \$1 million
6	Less than 15	Less than \$500,000

Standard and Poor's Liquidity and Reserves Assessment							
Days' Cash Ratio, Preliminary Evaluation		Actual Cash on Hand, Preliminary Evaluation					
		1	2	3	4	5	6
1	1	1	1	2	2	3	4
2	1	1	2	2	3	3	4
3	2	2	2	3	4	4	5
4	2	3	3	4	4	5	5
5	3	3	4	4	5	5	6
6	4	4	4	5	5	6	6

The City currently has roughly \$4.6 Million in cash, or 393 Days Cash on Hand. It has been above 250 for the last five years. This includes cash from the Natural Gas Fund. These metrics have historically been weaker if only the Water & Sewer Fund is considered.



# Historic Rates

City of Social Circle, Georgia



# Historic Water Rates

Historic Water Rates - Per Thousand Gallons										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Inside City										
Base Fee (First 2,000)	\$11.80	\$13.00	\$14.55	\$16.35	\$16.35	\$16.35	\$18.05	\$19.90	\$19.90	\$19.90
Each Additional 1,000	3.55	4.97	7.10	8.04	8.04	8.04	8.86	9.75	9.75	9.75
Average Bill (3,000 Gallon User)	15.35	17.97	21.65	24.39	24.39	24.39	26.91	29.65	29.65	29.65
Percent Increase	0.0%	10.2%	11.9%	12.4%	0.0%	0.0%	10.4%	10.2%	0.0%	0.0%
Percent Increase	0.0%	40.0%	42.9%	13.2%	0.0%	0.0%	10.2%	10.0%	0.0%	0.0%
Percent Increase	0.0%	17.1%	20.5%	12.7%	0.0%	0.0%	10.3%	10.2%	0.0%	0.0%
Average Annual Change										
										5.5%
										11.6%
										7.1%
Outside City										
Base Fee (First 2,000)	\$17.55	\$19.55	\$21.85	\$24.55	\$24.55	\$24.55	\$27.10	\$29.85	\$29.85	\$29.85
Each Additional 1,000	5.32	7.45	10.65	12.06	12.06	12.06	13.29	14.62	14.62	14.62
Average Bill (3,000 Gallon User)	22.87	27.00	32.50	36.61	36.61	36.61	40.39	44.47	44.47	44.47
Percent Increase	0.0%	11.4%	11.8%	12.4%	0.0%	0.0%	10.4%	10.1%	0.0%	0.0%
Percent Increase	0.0%	40.0%	43.0%	13.2%	0.0%	0.0%	10.2%	10.0%	0.0%	0.0%
Percent Increase	0.0%	18.1%	20.4%	12.6%	0.0%	0.0%	10.3%	10.1%	0.0%	0.0%
Average Annual Change										
										5.6%
										11.6%
										7.2%



# Historic Sewer Rates

Historic Sewer Rates - Per Thousand Gallons										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Inside City										
Base Fee (First 2,000)	\$13.25	\$14.60	\$15.45	\$16.65	\$16.65	\$17.70	\$19.40	\$19.40	\$19.40	\$19.40
Each Additional 1,000	4.52	4.97	6.39	6.98	6.98	7.30	7.99	7.99	7.99	7.99
Average Bill (3,000 Gallon User)	17.77	19.57	21.84	23.63	23.63	25.00	27.39	27.39	27.39	27.39
Percent Increase	0.0%	10.2%	5.8%	7.8%	0.0%	6.3%	9.6%	0.0%	0.0%	0.0%
Percent Increase	0.0%	10.0%	28.6%	9.2%	0.0%	4.6%	9.5%	0.0%	0.0%	0.0%
Percent Increase	0.0%	10.1%	11.6%	8.2%	0.0%	5.8%	9.6%	0.0%	0.0%	0.0%
Average Annual Change										
										4.0%
										6.2%
										4.5%
Outside City										
Base Fee (First 2,000)	\$13.25	\$14.60	\$23.20	\$25.00	\$25.00	\$26.60	\$29.15	\$29.15	\$29.15	\$29.15
Each Additional 1,000	4.52	4.97	9.59	10.47	10.47	10.95	11.99	11.99	11.99	11.99
Average Bill (3,000 Gallon User)	17.77	19.57	32.79	35.47	35.47	37.55	41.14	41.14	41.14	41.14
Percent Increase	0.0%	10.2%	58.9%	7.8%	0.0%	6.4%	9.6%	0.0%	0.0%	0.0%
Percent Increase	0.0%	10.0%	93.0%	9.2%	0.0%	4.6%	9.5%	0.0%	0.0%	0.0%
Percent Increase	0.0%	10.1%	67.6%	8.2%	0.0%	5.9%	9.6%	0.0%	0.0%	0.0%
Average Annual Change										
										9.3%
										12.6%
										10.1%



# Capital Plan

City of Social Circle, Georgia



# Key Observations / Assumptions

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- The City has historically maintained solid operations, debt service coverage ratio, cash levels and, in fact, is able to make a payment in lieu of taxes to the General Fund.
  
- As part of the recently completed its Water and Sewer Master Plans, approximately \$20 million of capital needs have been identified over the next decade.
  - The goal is to fund approximately \$2 million of these projects annually.
  
  - The City's next SPLOST is 2018-2024. The City projects receiving roughly \$3.5 million in total, but will dedicate about \$2 million towards Water & Sewer Capital Projects.
  
- The City's Fiscal Year 2018 Budget includes approximately \$850,000 for pay-go capital projects in the water and sewer fund.



# Financial Policy Guidelines

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## Fund Balance - Days Cash on Hand

- The City Council will establish a Non-Expendable fund balance target to pay expenditures caused by unforeseen emergencies, for cash shortfalls caused by revenue declines, and to eliminate any short-term borrowing. The Non-Expendable fund balance shall be maintained at an amount which represents 50% of Total Expenditures including Debt Service.

## Debt Service Coverage Ratio (Legal Rate Covenant)

- Provide Net Revenues, net of any receipts of the City that are not included in the Revenue Fund and that are legally available to pay debt service on the Bonds, including without limitation, any federal interest subsidy payments, which are at least equal to **1.10 times** the amount required to be paid into the Debt service account in the then current sinking fund year.



# Additional Bonds Test

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## Additional Bonds Test (Legal Requirement)

- In order for the City to issue additional Bonds under the current indenture that have a Parity Lien, the City must meet certain financial requirements before diluting the current bond holders existing lien on the revenues.
  - Net Revenues of the Combined System for a period of 12 consecutive months out of the 18 months immediately preceding the month of adopting of proceedings authorizing the issuance of such proposed Parity Bonds have been equal to at least **1.20 times** the highest annual debt service in any succeeding Sinking Fund Year on all Bonds then outstanding and on the Parity Bonds proposed to be issued.
  - If a new schedule of rates, fees and charges for the services, facilities and commodities furnished by the Combined System shall have been adopted, that had such new rate schedule been in effect during the period of 12 consecutive months out of the 18 months immediately preceding the month of adoption of proceeds authorizing the issuance of such proposed Parity Bonds, the Net Revenues of the Combined System would have at least equaled **1.25 times** the highest annual debt service in any succeeding Sinking Fund Year on all Bonds then outstanding and on the Parity Bonds proposed to be issued.



	Budget 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
Water		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	3.32%	5.36%
Sewer		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	3.32%	5.36%
Other revenue		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	3.32%	5.36%
Personnel Costs		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Contractual services		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Supplies & Materials		2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Projected Water Rates										
Inside City										
Base Fee (First 2,000)	\$19.90	\$20.40	\$20.91	\$21.43	\$21.97	\$22.52	\$23.08	\$23.65	\$24.44	\$25.75
Each Additional 1,000	9.75	9.99	10.24	10.50	10.76	11.03	11.31	11.59	11.97	12.62
<b>Average Bill (3,000 Gallon User)</b>	<b>\$29.65</b>	<b>\$30.39</b>	<b>\$31.15</b>	<b>\$31.93</b>	<b>\$32.73</b>	<b>\$33.55</b>	<b>\$34.38</b>	<b>\$35.24</b>	<b>\$36.42</b>	<b>\$38.37</b>

Outside City										
Base Fee (First 2,000)	\$29.85	\$30.60	\$31.36	\$32.15	\$32.95	\$33.77	\$34.62	\$35.48	\$36.66	\$38.63
Each Additional 1,000	14.62	14.99	15.36	15.74	16.14	16.54	16.95	17.38	17.96	18.92
<b>Average Bill (3,000 Gallon User)</b>	<b>\$44.47</b>	<b>\$45.58</b>	<b>\$46.72</b>	<b>\$47.89</b>	<b>\$49.09</b>	<b>\$50.31</b>	<b>\$51.57</b>	<b>\$52.86</b>	<b>\$54.62</b>	<b>\$57.54</b>

Projected Sewer Rates										
Inside City										
Base Fee (First 2,000)	\$19.40	\$19.89	\$20.38	\$20.89	\$21.41	\$21.95	\$22.50	\$23.06	\$23.83	\$25.10
Each Additional 1,000	7.99	8.19	8.39	8.60	8.82	9.04	9.27	9.50	9.81	10.34
<b>Average Bill (3,000 Gallon User)</b>	<b>\$27.39</b>	<b>\$28.07</b>	<b>\$28.78</b>	<b>\$29.50</b>	<b>\$30.23</b>	<b>\$30.99</b>	<b>\$31.76</b>	<b>\$32.56</b>	<b>\$33.64</b>	<b>\$35.44</b>

Outside City										
Base Fee (First 2,000)	\$29.15	\$29.88	\$30.63	\$31.39	\$32.18	\$32.98	\$33.81	\$34.65	\$35.80	\$37.72
Each Additional 1,000	11.99	12.29	12.60	12.91	13.23	13.57	13.90	14.25	14.73	15.52
<b>Average Bill (3,000 Gallon User)</b>	<b>\$41.14</b>	<b>\$42.17</b>	<b>\$43.22</b>	<b>\$44.30</b>	<b>\$45.41</b>	<b>\$46.55</b>	<b>\$47.71</b>	<b>\$48.90</b>	<b>\$50.53</b>	<b>\$53.24</b>

	Budget 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027
<b>Operating Revenues</b>										
Charges for services:										
Water	\$ 1,740,983	\$ 1,784,508	\$ 1,829,120	\$ 1,874,848	\$ 1,921,719	\$ 1,969,762	\$ 2,019,007	\$ 2,069,482	\$ 2,138,265	\$ 2,252,845
Sewer	1,042,941	1,069,015	1,095,740	1,123,133	1,151,212	1,179,992	1,209,492	1,239,729	1,280,934	1,349,574
Other revenue	198,500	203,463	208,549	213,763	219,107	224,585	230,199	235,954	243,797	256,861
<b>Total Operating Revenues</b>	<b>\$ 2,982,424</b>	<b>\$ 3,056,985</b>	<b>\$ 3,133,409</b>	<b>\$ 3,211,744</b>	<b>\$ 3,292,038</b>	<b>\$ 3,374,339</b>	<b>\$ 3,458,697</b>	<b>\$ 3,545,165</b>	<b>\$ 3,662,996</b>	<b>\$ 3,859,280</b>
<b>Operating Expenditures</b>										
Personnel Costs	\$ 799,145	\$ 815,128	\$ 831,430	\$ 848,059	\$ 865,020	\$ 882,321	\$ 899,967	\$ 917,966	\$ 936,326	\$ 955,052
Contractual services	374,168	381,651	389,284	397,070	405,011	413,112	421,374	429,801	438,397	447,165
Supplies & Materials	424,850	433,347	442,014	450,854	459,871	469,069	478,450	488,019	497,779	507,735
<b>Total Operating Expenditures</b>	<b>\$ 1,598,163</b>	<b>\$ 1,630,126</b>	<b>\$ 1,662,729</b>	<b>\$ 1,695,983</b>	<b>\$ 1,729,903</b>	<b>\$ 1,764,501</b>	<b>\$ 1,799,791</b>	<b>\$ 1,835,787</b>	<b>\$ 1,872,503</b>	<b>\$ 1,909,953</b>
<b>Operating income (loss)</b>	<b>\$ 1,384,261</b>	<b>\$ 1,426,858</b>	<b>\$ 1,470,680</b>	<b>\$ 1,515,761</b>	<b>\$ 1,562,135</b>	<b>\$ 1,609,838</b>	<b>\$ 1,658,906</b>	<b>\$ 1,709,378</b>	<b>\$ 1,790,493</b>	<b>\$ 1,949,327</b>
<b>Nonoperating Revenues (Expenses)</b>										
Interest revenue	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Miscellaneous revenue	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
Use of Fund Balance	100,000	-	-	-	-	-	-	-	-	-
Use of Bond Proceeds	164,000	-	-	-	-	-	-	-	-	-
Capital Outlay	(996,334)	-	-	-	-	-	-	-	-	-
Contingency	(22,984)	(22,984)	(22,984)	(22,984)	(22,984)	(22,984)	(22,984)	(22,984)	(22,984)	(22,984)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>\$ (733,918)</b>	<b>\$ (1,584)</b>	<b>\$ (1,584)</b>	<b>\$ (1,584)</b>	<b>\$ (1,584)</b>	<b>\$ (1,584)</b>	<b>\$ (1,584)</b>	<b>\$ (1,584)</b>	<b>\$ (1,584)</b>	<b>\$ (1,584)</b>
<b>Income (loss) before transfers</b>	<b>\$ 650,343</b>	<b>\$ 1,425,274</b>	<b>\$ 1,469,096</b>	<b>\$ 1,514,177</b>	<b>\$ 1,560,551</b>	<b>\$ 1,608,254</b>	<b>\$ 1,657,322</b>	<b>\$ 1,707,794</b>	<b>\$ 1,788,909</b>	<b>\$ 1,947,743</b>
Transfers Out	\$ (276,866)	\$ (305,698)	\$ (313,341)	\$ (321,174)	\$ (329,204)	\$ (337,434)	\$ (345,870)	\$ (354,516)	\$ (366,300)	\$ (385,928)
<b>Income (loss) After transfers</b>	<b>\$ 373,477</b>	<b>\$ 1,119,576</b>	<b>\$ 1,155,756</b>	<b>\$ 1,193,003</b>	<b>\$ 1,231,347</b>	<b>\$ 1,270,820</b>	<b>\$ 1,311,453</b>	<b>\$ 1,353,277</b>	<b>\$ 1,422,610</b>	<b>\$ 1,561,815</b>
Existing Debt Service	\$ (373,478)	\$ (373,478)	\$ (373,478)	\$ (373,478)	\$ (373,478)	\$ (373,478)	\$ (373,478)	\$ (373,478)	\$ (373,478)	\$ (373,478)
Projected Debt Service	\$ -	\$ -	\$ (116,004)	\$ (232,009)	\$ (348,013)	\$ (464,017)	\$ (580,021)	\$ (696,026)	\$ (812,030)	\$ (928,034)
<b>Total Debt Service</b>	<b>\$ (373,478)</b>	<b>\$ (373,478)</b>	<b>\$ (489,482)</b>	<b>\$ (605,487)</b>	<b>\$ (721,491)</b>	<b>\$ (837,495)</b>	<b>\$ (953,499)</b>	<b>\$ (1,069,504)</b>	<b>\$ (1,185,508)</b>	<b>\$ (1,301,512)</b>
<b>Change in net position</b>	<b>\$ (1)</b>	<b>\$ 746,098</b>	<b>\$ 666,273</b>	<b>\$ 587,516</b>	<b>\$ 509,856</b>	<b>\$ 433,325</b>	<b>\$ 357,953</b>	<b>\$ 283,774</b>	<b>\$ 237,102</b>	<b>\$ 260,302</b>
<b>Operating Coverage</b>	<b>3.71</b>	<b>3.82</b>	<b>3.00</b>	<b>2.50</b>	<b>2.17</b>	<b>1.92</b>	<b>1.74</b>	<b>1.60</b>	<b>1.51</b>	<b>1.50</b>
<b>Coverage After Transfers/Capital</b>	<b>1.00</b>	<b>3.00</b>	<b>2.36</b>	<b>1.97</b>	<b>1.71</b>	<b>1.52</b>	<b>1.38</b>	<b>1.27</b>	<b>1.20</b>	<b>1.20</b>