CITY OF AMERICUS, GEORGIA



Rees Park Economic Development Center

2011 ADOPTED OPERATING BUDGET

2011 OPERATING BUDGET – CITY OF AMERICUS, GEORGIA

Mayor Barry Blount
Council member Lou Chase, Mayor Pro Tem, District 3
Council member Walton Grant, District 6
Council member Eloise Paschal, District 2
Council member Lorenzo Johnson, District 5
Council member Juanita Wilson, District 1
Council member Carla Cook, District 4



BUDGET PREPARATION AND PRESENTATION
Charlotte D. Cotton, Chief Administrative Officer
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CITY OF AMERICUS
2011 OPERATING BUDGET

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CITY OF AMERICUS
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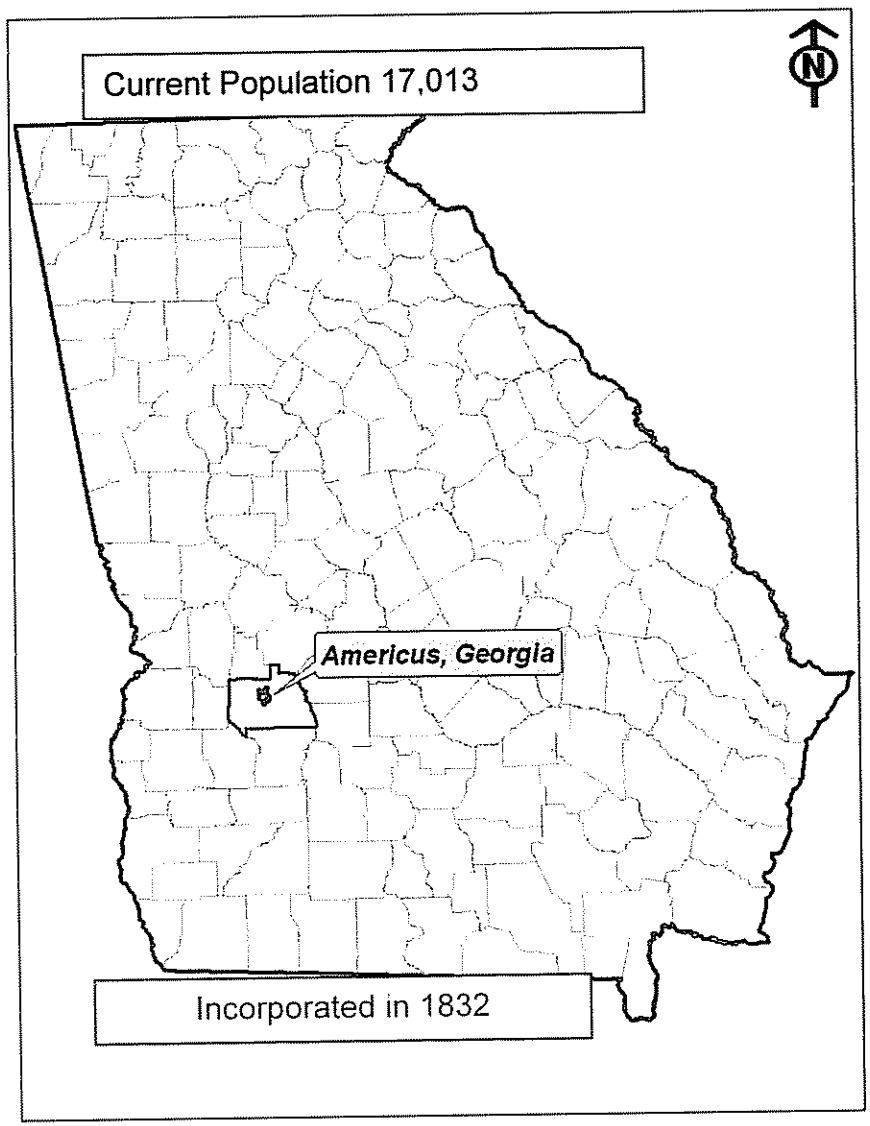
HISTORY OF AMERICUS

Americus, a Shining City on a Hill, is the hub of the eight county Middle Flint area of Southwest Georgia and the county seat of Sumter County. More than one half of the entire county population resides in Americus.

Americus was incorporated in 1832. It is thought to be named for the Western Hemisphere, not for the Italian navigator, Amerigo Vespucci. A more colorful explanation concerning the name selection suggests that the first settlers, because of their happy-go-lucky ways, were frequently referred to as "merry cusses." Thus each of them was said to be "A-meri-cus."

Sumter County was formed in 1831 and named for Thomas Sumter, a Revolutionary War General. Sumter County's most famous resident and native son is former United States President Jimmy Carter. His campaign for and election to the presidency of the United States established Americus and Sumter County as a tourism center, with many people visiting Americus, neighboring Plains and the Andersonville War Prison and National Cemetery and Civil War Village.

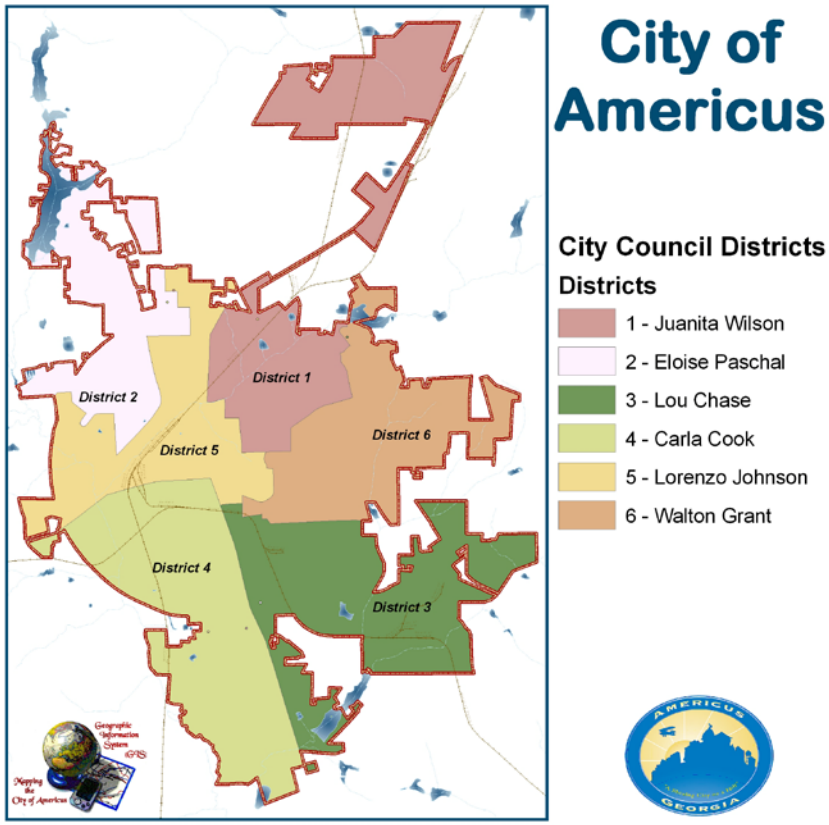
Americus has a well restored Historic District with many Antebellum and Victorian Style homes. The restoration of the magnificent Windsor Hotel, the renovation of the beautiful Rylander Theater, and other buildings in downtown Americus has drawn many visitors to this area.



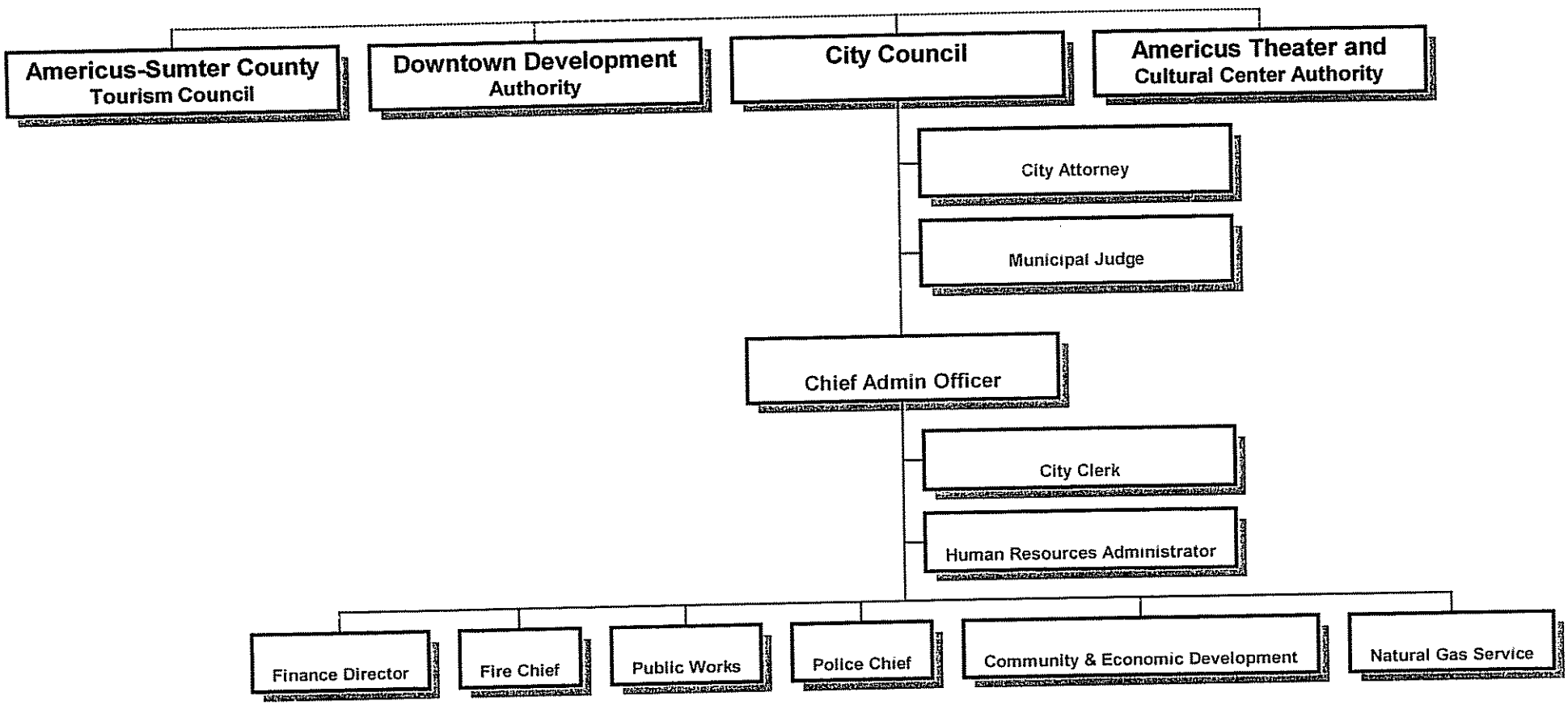
CITY OF AMERICUS
2011 OPERATING BUDGET

AMERICUS AT A GLANCE

Form of Government	Mayor-Council
Area-Square miles	11.44
Miles of streets	114
Fire Protection:	
Stations	3
Firefighters	42
Police Protection:	
Stations	1
Police Officers	44
Water System:	
Number of water customers	7,600
Average daily consumption	2,560,000
Plant capacity - gallons/day	7,000,000
Miles of water mains	138
Water storage capacity-gallons	3,100,000
Sewer system (Secondary treatment):	
Number of sewer customers	6,700
Disposal plants	1
Pumping stations	15
Miles of sewer	102
Sewer treatment capacity-gallons/day	4,400,000
Average daily treatment-gallons	2,550,000
Gas system (Source-Municipal Gas Authority of GA):	
Number of gas customers	2,500
Daily average consumption-cubic feet	2,000,000
Daily allocation from supplier-cubic feet	2,500,000
Miles of gas mains	104
Number of employees:	195



City of Americus
Budgeted 2011



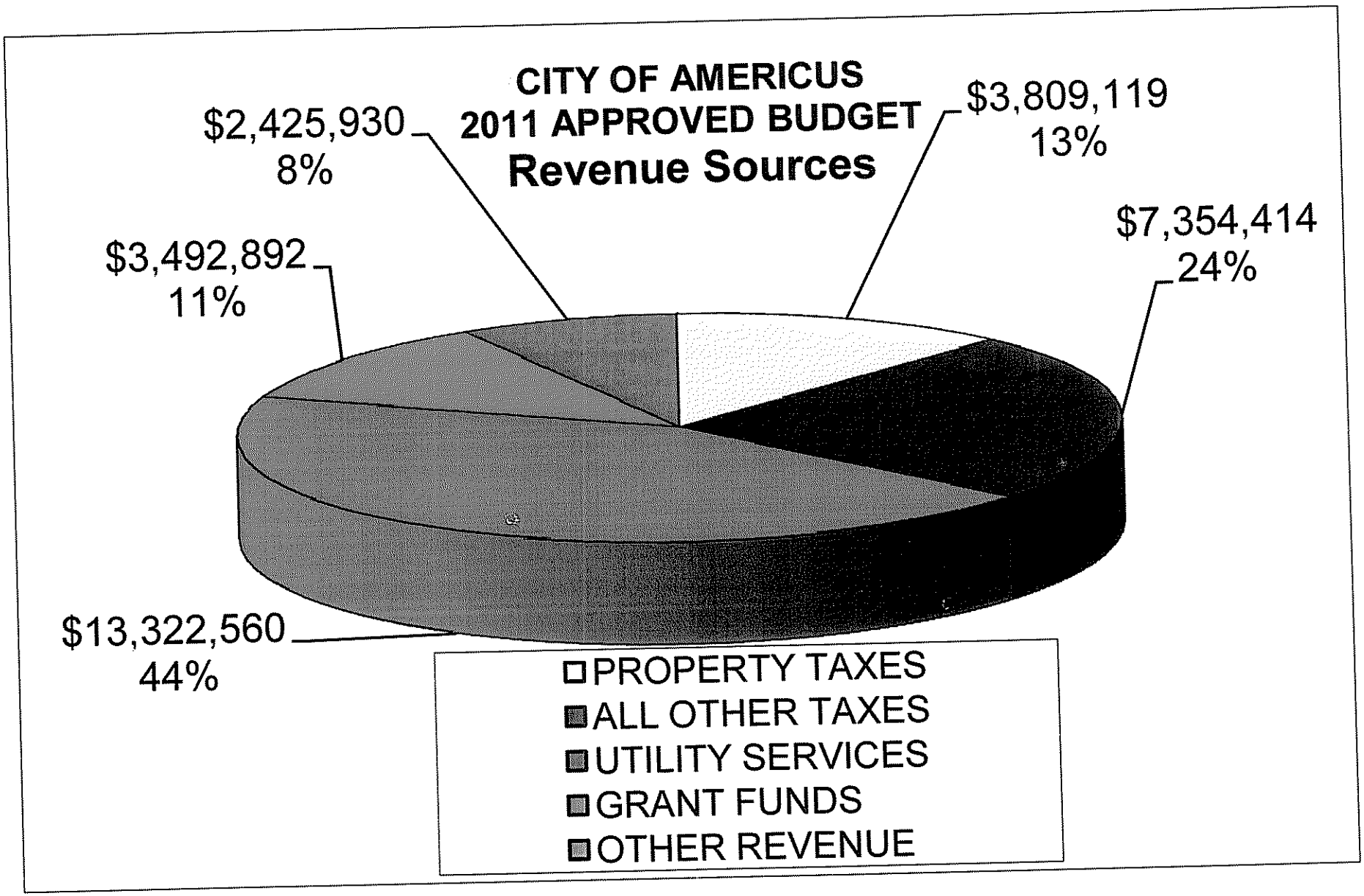
CITY OF AMERICUS

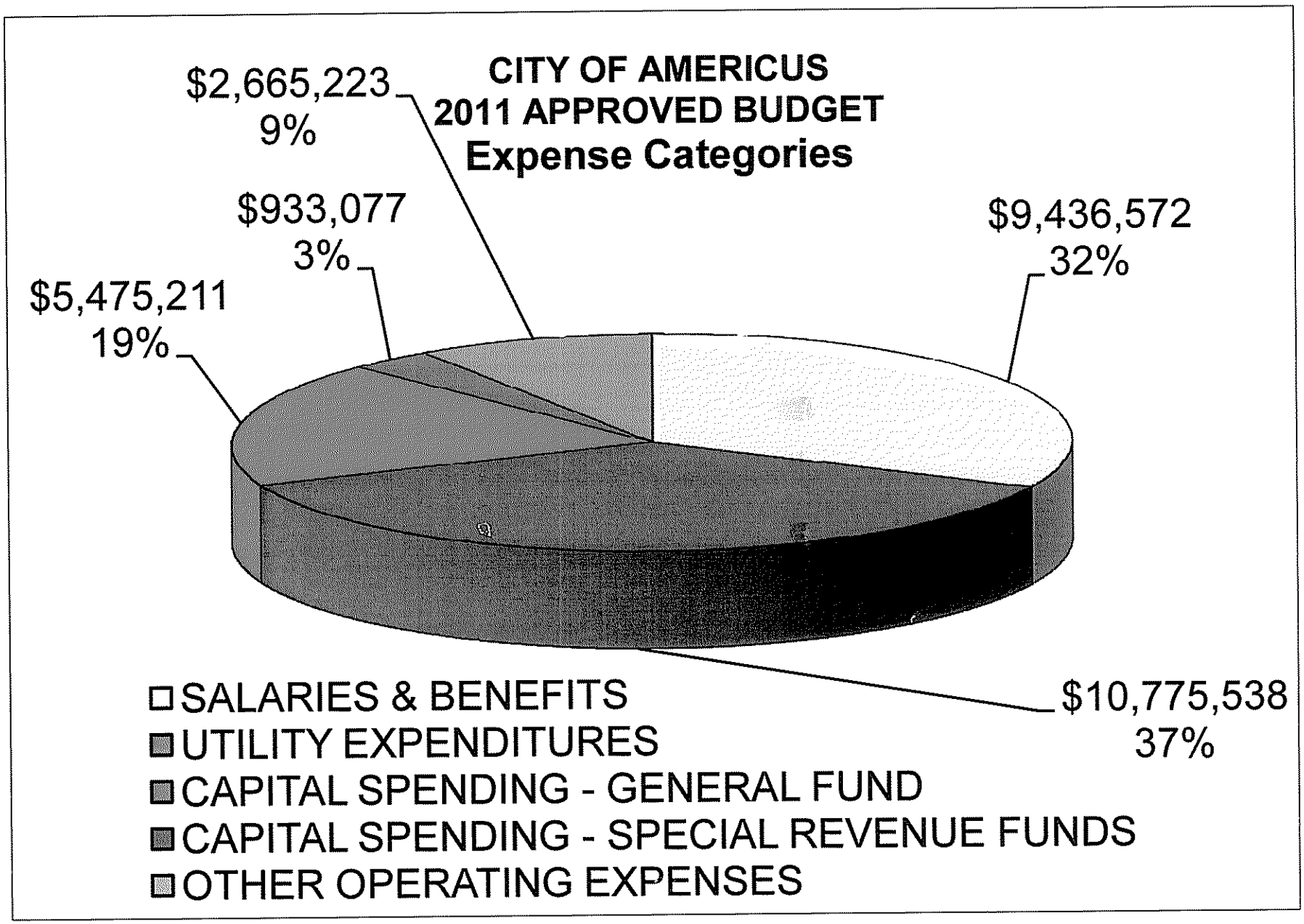
2011 OPERATING BUDGET

FIVE YEAR COMPARISON BUDGET REPORT

AMENDED BUDGETS

	2011	2010	2009	2008	2007
100 GENERAL FUND	15,374,401	11,025,911	11,723,457	11,241,642	11,269,631
202 DOWNTOWN DEVELOPMENT FUND	166,539	167,664	178,379	192,783	179,158
205 TOURISM FUND	152,000	0	0	0	0
220 COMMUNITY DEVELOPMENT	0	13,089	17,821	14,935	28,373
221 STATE REVOLVING LOAN	-14,943	-15,700	-13,600	0	-12,605
224 HOME LOAN FUND	0	0	6,000	0	-8,800
226 2001 PROGRAM INCOME	0	0	22,393	2,600	0
229 TE PROJECT-GSW GATEWAY	542,846	644	0	5,389	274,595
231 2006 TEA PROJECT	0	41,501	0	60,000	285,000
232 2007 CDBG FUND	382,031	603,426	133,056	120,000	540,000
275 HOTEL/MOTEL TAX FUND	265,000	265,000	254,500	554,856	316,000
342 2004 CHIP FUND	0	175	23,049	142,929	174,820
343 2007 CHIP FUND	0	173,030	137,558	0	300,000
505 WATER & SEWER FUND	4,810,911	5,420,698	5,254,487	5,822,125	5,551,593
515 NATURAL GAS FUND	3,591,512	3,729,350	3,455,167	4,918,757	6,514,730
540 SOLID WASTE FUND	2,913,484	2,939,061	2,765,786	2,792,276	2,619,443
555 THEATER FUND	483,360	516,957	523,419	514,091	467,765
580 STORM WATER MANAGEMENT	664,899	4,397,006	25,000	23,000	295,000
	29,332,040	29,277,812	24,506,472	26,405,383	28,794,703


CITY OF AMERICUS
2011 APPROVED BUDGET
Revenue Sources
$2,425,930
8%
$3,809,119
13%
$7,354,414
24%
$3,492,892
11%
$13,322,560
44%
PROPERTY TAXES
ALL OTHER TAXES
UTILITY SERVICES
GRANT FUNDS
OTHER REVENUE


CITY OF AMERICUS
2011 APPROVED BUDGET
Expense Categories
$2,665,223
9%
$933,077
3%
$5,475,211
19%
$9,436,572
32%
$10,775,538
37%
SALARIES & BENEFITS
UTILITY EXPENDITURES
CAPITAL SPENDING - GENERAL FUND
CAPITAL SPENDING - SPECIAL REVENUE FUNDS
OTHER OPERATING EXPENSES

CITY OF AMERICUS
2011 OPERATING BUDGET

CAO TRANSMITTAL LETTER

October 31, 2010

Honorable Mayor and Council:

This notebook contains the recommended 2011 budgets for all the funds of the City of Americus. These budgets have been developed from a program of work based on the Mission Statement and accompanying goals and objectives established by the Mayor and Council. This book contains detailed information about the proposed budgets for each of the funds.

As you know, the development of a comprehensive budget is a very time consuming task. Our department heads take the preparation of their annual budget requests very seriously. We have been working on this budget since it was distributed to us in August. The plan starts with the development of departmental goals and objectives. They then "draw" the financial picture to tell their plans to you and the citizens.

I can honestly say that this has been the most difficult budget that I have ever tried to pull together. It has been difficult for several reasons.

1. The recommended revenues for 2011 are the same or even less than the projected revenues for 2010. This is due to the slow economy and the need to be very conservative in the uncertainty about the economic turnaround.

2. The recommended expenditures for 2011 continue to increase. The price of gasoline, contracts, supplies, employee benefits, etc. continue to rise. While the CPI is only 1.3%, that is more than most revenues are projected to increase.

3. As a result of #1 and #2 above, there is a financing gap that has to be filled. To maintain the same levels of service, the millage rate will need to increase, and also the water, sewer, garbage, and gas rates will need to increase.

4. We have not set the entity budget numbers as we usually do and that has created an issue with funding levels.

I have several options that are NOT included in this budget that I will discuss with you during the budget work session. Most of these options will deal with changes to the level of service and with cost savings measures as well. I did not include them in the recommended budget because I would like you to read the budget document keeping in mind that changes need to be made. Maybe you can see something that I have not.

I would like to take this opportunity to thank all of the Department Heads and staff that worked to develop their programs of work and requested budgets. I would also like to thank the Finance Director and her staff for their invaluable assistance in compiling all the requests into a preliminary document for review. That office is then responsible for making my suggested changes. As always, I thank Paula Martin, City Clerk, for her work to make sure that the budget presented to you is

professionally presented and on time. Please contact me if you have any questions

Sincerely,

Charlotte Cotton

Charlotte Cotton
Chief Administrative Officer

CITY OF AMERICUS
2011 OPERATING BUDGET

GENERAL OVERVIEW

This book contains the recommended budget for each of the funds that report the individual programs of work and financial story for the City of Americus for 2011 On the following pages you will find details of the revenues and expenditures for each fund. In accordance with Georgia law the proposed budgets for each fund are "balanced" budgets. That means that revenue sources are identified for all expenditures.

Each fund serves a specific purpose so it does not reflect a true financial picture to attempt to add them all together into one budget. Therefore, I recommend you review each one independently.

2011 Budget Initiatives

With declining revenues and increasing expenditures and in an effort to balance the budget for 2011, the following are included in the recommended budget:

- ★ Travel and training for all departments has been put back in the 2011 budget after having been severely cut for the prior two years. It is very important that our employees remain up-to-date on the current regulations, laws, and best practices.
- ★ No merit increases are included.
- ★ There is no COLA (Cost of Living Adjustment) included.
- ★ No new full time positions are recommended in this budget. However, I am recommending a part time person in the Finance/Utility billing area and a part time person in the Transportation Department. More on these 2 part time positions will follow.
- ★ The storm water utility is implemented for the first full year.
- ★ A separate department in the general fund has been established to account for the true cost of the Municipal Court operations. Previously, these expenses have been recorded in the Police Department budget.
- ★ All capital projects previously approved by council for 2011 remain in the budget with my recommendation that we again delay spending on the majority of those projects until a mid-year analysis is done.
- ★ I am recommending that the city charge a rental fee to those entities in Rees Park Economic Development Center to help us pay the cost of maintenance and upkeep.
- ★ I am also reducing the amount of funding to the Wellness Program and to the Safety Program. I believe that these 2 programs help to save us money in the long run.
- ★ The building at 841 Elm Avenue has been used by the Americus Police Department for several years. It is owned by the Kiwanis Club. I am recommending that we turn the building back over to the Kiwanis Club since we no

longer are using the building.

- ★ I am recommending eliminating the uniform allowance paid to the top staff and CID in the Police Department.
- ★ I am recommending that we reduce the number of on-call employees to one per department.

There are several other cost savings initiatives that I have not included in the recommended budget, but will discuss with you during the budget work session on November 22, 2010. These will further reduce the expenditure budgets for several departments and funds.

Salaries and Wages

The total amount included in the recommended budget for 2011 for all funds for salaries and wages, not including overtime, is $5,916,420 compared with the projected for 2010 of $5,962,262. The decrease is $45,842 or .77%. There are no salary increases built into the recommended budget for 2011. (This includes both merit increases and Cost of Living Adjustments (COLA).)

The total recommended personnel requirements for 2011 are 191 positions. The recommended number reflects an increase of two part-time positions: one in the utility billing area and one in the Transportation department.

We received requests for the following additional positions:

- -one full time GIS/GPS Analyst (to replace 2 part time positions)
- - one part time van driver position
- - one additional correctional officer position
- - one part time person in the Utility billing department
- - one new Gas Utility installer
- - two new positions in the storm water department

Due to budget restraints, my recommended budget includes no new full time positions for 2011, does include the two part-time positions mentioned above. We will talk more about these in the individual departments.
The following table outlines the personnel requests and recommendations for 2011:

CITY OF AMERICUS
2011 OPERATING BUDGET

Department	Present Staffing Level	Requested Staffing Level	Recommended Staffing Level
Mayor and Council	7	7	7
IS/Purchasing	1	1	1
GIS Department	1 full time 2 part time	2 full time	1 full time 2 part time
Finance Department	8	8	8
Human Resources	2	2	2
CD & Econ Dev	3 full time 1 part time	3 full time 1 part time	3 full time 1 part time
Chief Admin Officer	3	3	3
Fire Department	51	51	51
Police Department	51 full time 1 part time	51 full time 1 part time	51 full time 1 part time
Building Risk Mgt	4	4	4
Municipal Court	1 full time 3 part time	1 full time 3 part time	1 full time 3 part time
Street Department	3	3	3

Cemetery Department	1 part time	1 part time	1 part time
Shop Department	5	5	5
Public Works	2	2	2
Transportation	5 full time	5 full time 1 part time	5 full time 1 part time
Grounds & Maintenance	10	11	10
W&S Maintenance	7	7	7
Utility Billing	8 full time	8 full time 1 part time	8 full time 1 part time
Natural Gas Department	7	8	7
Storm Water	6	6	4
Theater	3 full time 1 part time	3 full time 1 part time	3 full time 1 part time
Downtown Dev	1 full time 1 part time	1 full time 1 part time	1 full time 1 part time
Total	189 full time 10 part time 199	192 full time 10 part time 202	187 full time 12 part time 199

Overtime

Overtime pay which is required to be paid under the Fair Labor Standards Act (FLSA) continues to be a major expense item, especially in the Public Safety Departments. The sworn personnel in the Fire Department work 24 hour shifts and the Police Department work 12 hour shifts. While the Fair Labor Standards Act provides for the longer shifts, there is a certain amount of overtime that is automatically built into these departments' budgets. In addition, mandated training, court appearances, and community service projects result in additional overtime costs. This is in addition to overtime pay that is normally required for sick and vacation leave time to ensure that public safety functions are adequately covered. The overtime for all funds is projected to be $300,000 in 2011. This is a reduction from the $309,750 budgeted in 2010. Of the total amount of overtime being incurred, $265,000 results from the Fire and Police Departments.

Employee Benefits

Employee benefits, which includes group health and life insurance, employer's share of Social Security, retirement and Workers' Compensation Insurance are projected to be 47.9% of total projected salaries for 2011. The following is a three year comparison of employee benefits for your review.

Benefit	2011 Recommended	2010 Projected	2009 Actual	% Change from 2010 to 2011
Group Insurance	$1,194,180	$ 1,095,058	$ 1,070,815	9.1%
Dental Insurance	$27,150	$25,870	$25,882	4.9%
Social Security	$471,889	$ 485,918	$ 503,226	(2.9%)
Retirement	$915,120	$ 498,076	$ 375,359	83.7%
Workers Compensation	$372,815	$ 351,463	$ 286,326	6.1%
Total	$2,981,154	$2,456,385	$2,261,608	21.4%

Our projections for 2011 include a 10% estimated increase in the Group Insurance premium rates. In 2007, we implemented the opt-out policy where employees who have other group insurance options through a spouse or the military. We currently have 22 employees taking advantage of this. We are paying them $3,000 a year to assist with the cost of the other insurance. We are currently exploring options to lower this increase, but due to the claims history and general insurance market, this may not be possible.

There is no rate increase for Social Security anticipated for 2011. Whatever change occurs is due to the change in salaries and overtime budgeted for next year. The retirement system estimates a substantial increase in rates from 2010 to 2011. For 2010 the cost of the retirement plan was 7.6% of salaries. This represented 6.14% of the total salaries and an overall 23.0% increase. The city of Americus contributes this amount to the GMA managed retirement system. The rates are again increasing in 2011 to cover the unprecedented decline in the investment markets. Based on federal regulations, the retirement fund must be funded at a certain level. The fund has fallen below that level and all the contributors were asked to increase their contributions.

In 2010 we were originally told that our increase would be 17.24% of the total salaries, but we were able to negotiate that number down to 7.6%. In 2011, the retirement funding number is 14.8% of the total salaries and we have been unable to negotiate this year. We are looking at other retirement options, but to date have no other recommendations.

Our worker's compensation premiums are projected to increase approximately 5%.

The remainder of this book provides detailed information for estimated revenues and expenditures for each of the separate funds of the City of Americus.

GENERAL FUND

The General Fund accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. A general fund serves as the primary reporting vehicle for current government operations.

The General Fund includes Public Safety, Public Works, General Administration and other categories of expenses.

Estimated Revenues

Taxes - This category accounts for the revenues received from all types of taxes collected by the City of Americus. We

project collecting $11,490,915 in taxes in 2011 as compared to $8,271,850 in 2010. This is a 38.3% increase due to the inclusion of SPLOST funds for the renovation and expansion of the Public Safety Building in 2011 in the amount of $2,801,000. This amount was not included in the 2010 tax revenue numbers.

Without the SPLOST numbers, the actual change in tax revenues is an increase of 5.1% from $8,271,850 to $8,699,915. The following listing shows the revenue categories that are projected to increase significantly and the percentage increase associated with each one. The general government levy contained within this budget is projected to increase by 10.1%. The amount required to balance the budget for 2011 is $3,763,846. This will require a levy of 11.29 mills. This is an increase of 1.04 mills from the current millage level of 10.25 mills. This reflects a 10.1% increase in the millage rate.

There are other options, some of which may affect service delivery. We can look at these options to further reduce the millage requirements.

Licenses, Permits and Fees - This revenue category is projected to decrease by 2.1% from the 2010 actual amount collected of $373,700. The amount we anticipate collecting in 2011 is $365,940. The major revenue sources contained in this category are business licenses and alcoholic beverage licenses. Business Licenses are projected to remain the same at $265,000. Alcoholic Beverage licenses are projected to go down approximately 6%. All other revenues in this category will also experience minimum or no growth.

Intergovernmental Revenues - Intergovernmental revenue categories record revenues and grants received from other funds and other local, state and federal governments. Intergovernmental revenues are anticipated to increase from a projected actual amount collected in 2010 of $550,545 to $3,125,829 in 2011. This increase of 467.8% is a result of the increase in the grants category related to the grants for Furlow School. There is an offsetting expenditure in the Community and Economic Development Department. The shared revenue from the gas system is projected to remain the same at $300,000.

Other State and Federal grants are expected to increase by 1,741.7%. This is for a new Transportation van with the state and federal government paying 95%.

Charges for Services - This revenue category accounts for services that are offered by the City of Americus transportation services. This revenue category is expected to increase by 5.9%. The revenue line items attributing to this increase are an increase in Administrative fees from several various CD grants and an increase in cemetery lot sales.

Fines and Forfeitures - We anticipate collecting $350,000 in fines in 2011. This is the same amount as projected for 2010.

Capital Lease Proceeds - The City of Americus purchases general government equipment such as vehicles, trucks, and large machinery through a governmental lease program. We anticipate receiving $184,533 in lease funds to pay for equipment in the 2011 budget. This compares to $936,197 in 2010. The largest expenditure in 2010 was the new aerial fire truck. The list of equipment to be purchased included in the budget notes section in this book and was approved in our capital projects work session.

Other Income - This revenue category contains other miscellaneous revenues collected by the City of Americus. Examples of these revenues include donations, penalties on delinquent taxes, interest earned, telephone commissions and maps sold. We project other income to decrease by 72.7% from 2010. The major reason for the decrease is the elimination for the fund balance carryover in 2011.

Estimated Expenditures

Recommended operating expenditures for the General Fund for 2011 are projected to increase by 6.4% from the anticipated actual expenditures in 2010. Public Safety operating expenditures will increase by 6.6%. Public Works operating expenses will increase by 3.53%. Administration operating expenses will increase by 10.47%. As we have discussed, the primary reason for the operating expense increase in every department is the increase in the employee benefits category. For further details for each line item, please refer to the department budget explanations on the pages following this narrative.

Other Expenditure Classifications

Allocation to Entities - Every year the City of Americus contracts with various governmental and nonprofit agencies that provide a wide array of services for the community. The amount included in the budget for the allocation to the various entities for 2011 totals $689,924. This is a .26% decrease from the anticipated actual amount for 2010.

Transfer to Solid Waste Fund - This is to account for the General Fund's share of the costs of providing door to door collection of yard waste and other household debris classified as household garbage. This service has historically been paid for through a combination of taxes and user fees. In 1996 the Mayor and Council decided to allocate millage annually to offset the costs of providing this service. In 2010, council approved not transferring tax dollars to support this service.

Capital Outlay - The expenditures for capital outlay are projected to increase by 401.5% to $5,734,344. The large project is the Furlow School building and there is a corresponding revenue line item for grant funds. All projects over $5,000 have been initially approved by the Mayor and Council through the Capital Improvements Program. The details of each department's capital outlay costs may be found in each department's budget.

Bad Debt Expense - For 2011 the bad debt expense is projected to be $50,000 or a 71.4% decrease. The Municipal Court Judge wrote off or converted fines in 2010. We do not anticipate that amount being done in 2011.

Contingency - This line item is used to account for unforeseen emergencies and needs that may occur during the year. The $100,000 that is recommended for 2011 is the average amount needed in previous years.

Administration

Mayor and Council

This department accounts for the operation of the Mayor and Council's office and related projects. Also included in this department's listing of accounts are the expenses related to the allocation to the entities, transfers to other funds and contingency. This paragraph will focus only on the expenses related to the operation of the office and capital outlay projects. The other line item expenditures discussed above are addressed in another part of this narrative.

The operating expenses of the Mayor and Council department are expected to be $77,779 in 2011 as compared to $63,605 in 2010. This is a projected increase of 22.3%. The Mayor and Council salaries are not expected to increase in 2011. The primary reason for the increase is the increase in benefits as discussed previously.

This department has $2,809,200 allocated for capital outlay projects in 2011 for the renovation and reconstruction of the Public Safety Building with SPLOST monies.

Information Systems/Purchasing

This department serves as an internal services department for computer and purchasing operations for the entire City. An hourly rate is calculated and charged to each department for the IS/Purchasing Administrator's services. It is estimated that approximately $78,733 will be allocated to other departments in 2011. The total operating expenses after the allocation are projected to be $19,677 which is an11.9% decrease from 2010.

The capital outlay projects contained within this department include the purchase of computer equipment for $15,000 for all departments.

GIS Department

This department serves as the mapping department for the city. It also performs functions for other governments as well and charges the time back to them through a billing system in the Finance Department. The total operating expenses for this department are expected to increase from $19,862 in 2010 to $28,670 in 2011 or 44.5%. The increase is due to a change in the allocation from this department.

The requested personnel requirements were to replace the part time GIS Assistant with a full time GIS/GPS Analyst. My recommendation was to keep the two part time people that she has as long as they do not work a total of 28 hours a week.

The capital outlay projects are expected to increase from $3,875 to $4,200 in 2011.

Finance Department

Exclusive of capital outlay costs, the recommended operating costs for the Finance Department for 2011 are projected to increase by 1.3% from where they were in 2010. The main reason for the increase is the transfer of an employee from the Human Resources Department to the Finance Department.

The capital security equipment in the amount of $3,900 is also recommended for the safety of all floors of the Municipal Building.

Human Resources

The operating costs for the Human Resources Department for 2011 are projected to be $180,449. This is an 11.2% decrease from the anticipated actual amount for 2010. The major reason for the decrease is the transfer of an employee from the Human Resources Department to the Finance Department.

A portion of the Human Resources Department is allocated out to the other funds in relation to the amount of employees in each fund.

Community & Economic Development

The operating costs for the Community & Economic Development Department are anticipated to be $264,816. This does not include capital outlay costs. When compared to 2010 projected actual operating costs, this represents an increase of 41.4%. The increase is a result of the position vacancy in 2010 and the filling of that vacancy in 2011.

The Capital Expenditure amount of $2,460,000 is for grants for the renovation of Furlow School.

Chief Administrative Officer Department

The operating expenses of the Chief Administrative Officer's department are expected to be $37,355 in 2011. This is a 1.1% decrease from the anticipated actual operating expenses of $37,785 in 2010. The allocation amount of $248,915 allocates a large portion of this department to the other funds based on a formula of time spent. The allocation also includes a part of the city clerk's time spent at Rees Park ED Center and dealing with rental arrangements of the facility.

Rees Park Economic Development Center

This is a new department established in 2010. This department is to capture the costs related to the operation of the center. As a result of the March 1, 2007 tornado, this building has been entirely renovated and serves as the home for the Chamber of Commerce, Payroll Development Authority, Arts Council, and the Archway Project. This building also houses the Griffin Bell Community Room which is rented. The various expenses related to this building were charged to other departments in 2009. The allocation of expenses to this building is for the maintenance, cleaning, management, and rental management. The Expenses are projected to increase from $69,592 in 2010 to $70,126 in 2011 or .8%.

Rees Park ED Center cost of Operation	$70,126
Rentals of Griffin Bell Room	(14,130)
Leases of building	(25,000)
Amount paid from tax dollars	$30,996

Public Safety

Fire Department

The operating expenses, excluding capital outlay costs, for the Fire Department are projected to be $3,140,289. This is an increase of 9.1% from the anticipated actual expenses for 2010. The related employee benefits are projected to increase a total of 28% from 2010 to 2011.

The capital projects for 2011 are $132,211 which reflects a decrease of 86.3%. This decrease is due to the purchase of an aerial truck which was purchased in 2010.

The capital lease payments in 2011 are projected to increase by 10.3% to reflect the annual principal and interest payment on the aerial fire truck.

Police Department

The recommended operating expenses for the Police Department are projected to be $3,085,512 in 2011. This represents a .24% increase from the projected actual expenditures for 2010. Employee benefits are expected to be 22.9% more in 2011 than in 2010. Our budget projections for 2011 assume that not all positions will be filled all year. The recommended budget builds in a vacancy for four officers. This is a conservative estimate based on historical data.

The capital projects for 2011 total $142,333 compared to $23,500 in 2010. We did not purchase any new police vehicles in 2010 but plan to purchase 5 in 2011.

As a result of the purchase of the five new vehicles, the capital lease principal and interest payments are projected to increase 103.8% to $72,804 from $35,720 in 2010.

Building Risk Management

The operating costs of this department are projected to increase to $226,301 in 2011 from an anticipated actual amount spent in 2010 of $197,216. This is a 14.8% increase. The increase is a result of adding an amount for training the new building official and to resume training of the Fire Marshal and an increase in the benefits.

Municipal Court

This is a new department created this year to account for the actual cost of the municipal court operations. The court is operated as a separate unit and the budget should reflect that operation. We have moved the part time judge's salary and benefit from the Police Department to this department. We have also moved the Court Clerk's salary and benefits to this department.

The operating expenses are projected to be $111,183 in 2011. Of that amount, $85,423 is salary and benefits.

Public Works

Street Department

- Excluding capital outlay, projected operating expenses for the Street Department will be $537,337 in 2011. This is a 3.2% decrease from the anticipated actual amount for 2010. We have moved four employees from the Street Department to the Storm Water Department. Two of the employees are drivers of the street sweepers and the other two are equipment operators.

The capital outlay is projected to increase 351.0% from $3,104 to $14,000. The details of the expenditures are on the following pages.

Cemetery Department

The operating costs for the Cemetery Department are projected to increase by 7% from the 2010 anticipated actual amount. This 7% represents only $1,952. This increase is reflected in the part time employee's worker's compensation rate.

The capital expenditures in the department will decrease from $47,657 to $0 in 2011.

Maintenance Shop

In January 2009, the city took over the management of the Maintenance Shop. The 2009 budget was an estimated amount. This department operates as an internal service fund where all of the expenses are allocated out to other departments and governments based upon a per hour rate. The hourly rate plus the actual cost of parts is charged each month. As a result, the total operating expense for this department is $0.

We anticipate $138,900 being charged out to the Sumter County government and $202,878 being charged to the various city departments. The Mayor and Council just approved a new contract for maintenance services with the Middle Flint Council on Aging. They have approximately 55 vehicles that the city will be servicing. At this time, the budget does not reflect any changes as a result of the contract. We anticipate amending the budget early in January as soon as some good numbers are available. This action may result in a reduced overall billing to both the city and the county for labor if we are able to handle the work load with existing personnel.

Public Works Office

The projected operating expenses, not including capital expenditures, will be $92,273 in 2011. This is a 5.1% decrease from the projected actual amount for 2010. The reduction is a result of a large portion of the expenses being allocated to the Storm Water program.

The capital expenditures are projected to decrease 25.3% from $7,360 to $5,500.

Transportation Department

The operating expenses, excluding capital expenditures, are projected to be $244,657 in 2011 as compared to $216,683 in 2010. This is an increase of 12.9%. The main reason for the recommended increase is the increase in benefits and the addition of a part time van driver.

Capital Expenditures are expected to increase by 100% due to the purchase of a new van in the amount of $44,000. The state and federal government pay all but 5% of the total.

Transportation Operating Expenses		$244,657
Plus city portion of new van		$ 2,200
Total Expenses 2011		$246,857
Transportation Revenues		
Federal DOT Contract	$ 92,941	
Fares	$ 60,000	
Total Revenues 2011		$152,941
Amount to be subsidized by		
General Fund Tax Dollars		$ 93,916

Grounds and Maintenance

This department accounts for the expenses for routine maintenance of municipal buildings, grounds, city rights-of-way and flower plantings throughout the City. The projected operating expenses for this department for 2011 total $675,176. This is a 24.2% increase from the 2010 anticipated actual amount of $543,652.

The principal reason for the increase is the increase in the employee benefits. That category increased in 2011 over 2010 due to

vacancies in 2010 that are projected to be filled in 2011.

SPECIAL REVENUE FUNDS

Special revenue funds account for resources legally restricted for specific purposes. The Georgia law requiring all governmental entities adopt a uniform chart of accounts requires that a separate fund be established for every special revenue project over $180,000. For 2011 the City of Americus has the following special revenue funds.

Community Development Fund (220)
State Revolving Loan Fund (221)
2001 CDBG Fund (226)
2004 TE Fund (229)
2007 CDBG Fund (232)
Hotel/Motel Tax Fund (275)

Community Development Fund

The Community Development Fund is a special revenue fund that is used to report the revenues and expenses associated with activities and grants below $180,000. Below you will find a comparison of revenues to expenditures for the two projects contained in this fund for 2011.

Federal Revolving Loan Fund - This fund, made up of federal program income monies, is used to account for the monies from one of the City's revolving loan funds. This revolving loan fund was established by the Mayor and Council as a low interest loan pool to enhance economic development in the Central Business Improvement District. The interest on revolving loans for 2011 is the interest to be paid on this revolving loan. The principal on revolving loans is the principal to be paid. The other interest being earned by this fund is a result of short term investments and bank interest on the amount that is available to be loaned out. Presently there is $164,919 available in this fund to be loaned.

Rural Development Loan Fund - This is a loan fund that was created in 1998 from monies granted to the City of Americus by the United States Department of Agriculture (USDA). These monies are restricted to loans for the Central Business Improvement District. The revenue projected to be received in 2011 represents payments from the bankruptcy court on a previously written off loan. The principal projected to be received in 2011 reflects the principal payments on these same loans. There is $32,640 available in this fund to be loaned.

State Revolving Loan Fund

This special revenue fund is used to account for the monies in our State Revolving Loan Fund. This fund was established by the Mayor and Council as a low interest loan pool to enhance economic development in the City of Americus. On the revenue side it accounts for the principal and interest payments on the loans. On the expenditure side it captures the costs of new loans made.

Interest on Revolving Loans - This amount represents the interest to be received from loan payments in 2011.

Other Interest Earned - This amount represents interest earned on the bank account in short term investments. There is approximately $164,978 available for loans at this date.

Revolving Principal Payments - This amount represents the principal to be received from loan payments in 2011. Presently there are eight outstanding loans from this fund. The detail can be found on the following pages.

2001 CDBG Fund

This fund accounts for the interest revenue on CDBG loans.

Estimated Revenues

2001 CDBG Loan Principal Payments - These are the principal payments that are paid to the Community Development Department on outstanding loans. The two outstanding loans are listed in the budget document.

2001 CDBG Loan Interest - This is the interest that is paid to the Community Development Department on outstanding HOME loans.

2004 TE Project Fund

In 2005 the City of Americus applied to the Georgia Department of Transportation for a Transportation Enhancement Activity grant for $240,000. This grant award requires a local match of 20% of the total project costs. These funds were to be used to enlarge the Muckalee Park area and make pedestrian corridor improvements along the way from the park to the train depot. In 2010, the city requested that the DOT combine the two TE projects into the GSW Gateway Enhancement Project. The Department of Transportation approved this change. This fund accounts for the revenues and expenditures associated with this construction and beautification activity.

Construction on this project will begin in 2011. Engineering and design requests for proposals should go out in 2010. The amount for engineering and design has been transferred from the General Fund as the local match required. This will be used for the planning, design and engineering of the final project.

2007 CDBG Fund

The 2007 CDBG Fund grant was applied for and awarded in 2007. This grant is assisting the city in the East Lester and Peppermint area with street improvements, flood and drainage, acquisition, and housing rehabilitation.

Revenues

The City of Americus will transfer $85,000 local match for this project for storm drainage issues.

Expenditures

The following budgeted items illustrate the project costs and details.

Hotel/Motel Tax Fund

Estimated Revenues

For 2011 estimated revenues are projected to be the same amount as the projected actual revenues for 2010. This is a conservative estimate. We are hopeful the excursion train traffic and improved marketing will bring even more visitors to Sumter County in 2011 and that the economic situation will improve; however, we are not budgeting for it.

Estimated Expenditures

The amount of hotel/motel taxes collected determines the amount of the annual transfer to the General Fund for tourism related activities. This is the reason that the expenses equal the revenues. Georgia State Law requires that we spend 2% of the 7% on operating expenses for the Rylander Theater. Of the remaining 5%, we are required to spend 3% for tourism purposes.

CITY OF AMERICUS
2011 OPERATING BUDGET

ENTERPRISE FUNDS

Certain governmental services traditionally have been financed through user fees. User fees are an alternative revenue source to cover all or part of the cost of services from those citizens directly benefitting from them. The City of Americus has four Enterprise Funds: Water and Sewer, Natural Gas Services, Solid Waste Management and the Storm Water Management Fund. The rates are established in each fund to cover the expenditures. Each fund acts independently as a separate business enterprise.

Water and Sewer Fund

The Water and Sewer Fund accounts for the revenues and expenses associated with the operation of the City of Americus' water distribution system, water treatment and waste water treatment facilities. It also accounts for the expenses associated with reading meters and billing water and sewer.

Estimated Revenues

Please note that estimated total revenues are projected to increase from $4,030,007 to $5,949,294. This is an increase of 47.6%. Other revenue is expected to increase by 24.8%. Operating revenues, which include water and sewer billings and other revenues associated with these billings, are expected to increase by 48.7%.

Water and sewer rates are set to cover all operating expenses of the water and sewer system and to pay the debt of the system.

Water Billings - The net expenses associated with the water service are projected to be $2,215,750. When calculating the water and sewer rates for 2011, we discovered a calculation error in the rates for 2010. The 2010 rates were not calculated to bring in the revenue that was needed. Based on that error in calculation and in the current year's needs, the water rates will need to increase significantly. The recommended rates are listed in the following budget document.

Sewer Billings - The net expenses associated with the treatment of sewer, including debt service, are projected to be $3,424,940 in 2011. The recommended rates are listed in the following budget document and are recommended to increase.

Penalties Income - During 2011 we anticipate receiving $120,000 in penalties on delinquent bills. This penalty is assessed on the entire delinquent utility amount which includes water, sewer, gas and sanitation. We have been assessing this 5% penalty on delinquent utility bills for the past fourteen years.

Interest Income - Interest income is projected to be $24,000 in 2011.

Details of the remaining revenue categories are contained in the following pages of this book.

Estimated Expenditures

The projected expenses before debt service are $4,313,993. This is an 8.5% decrease from the anticipated actual expenses for 2010 of $4,713,608.

Detailed below you will find general comments for each department's projected expenditures for 2011. The detail for each line item expenditure is contained in the departmental budget sheets in this book.

Water and Sewer Maintenance Department - The operating expenses for the Water and Sewer Maintenance Department are expected to decrease 24.3% in 2011 from the projected actual amount in 2010. We project increases in employee benefits, but no increase in the contract with CH2MHill.

Water Plant Department - The operating expenses of the Water Plant are projected to increase in 2011 from the projected actual amount in 2010 of 2.1%. This proposed increase relates to costs associated with recent chemical, insurance and electrical price increases.

Waste Water Treatment Plant - The operating expenses for the Mill Creek Water Pollution Control Facility are expected to remain the same as in 2010.

Utility Billing Department - The operating expenses for the Utility Billing Department are expected to increase by 7.5%.

Depreciation Expense - The depreciation of the water and sewer systems, operating plants and machinery and equipment is used in the rate calculation to provide adequate funding for replacement of these items as they wear out. The depreciation expense is expected to increase from $1,029,410 in 2010 to $1,267,399 in 2011.

Contingency - Included in the expenses for the rate calculation is $15,000 for unexpected or unplanned expenses. It is wise to set aside monies for unforeseen emergencies. This is .25% of projected revenues.

Debt Service Payments - Debt service payments are expected increase from $1,419,888 in 2010 to $1,635,304 in 2011. This is

an increase of 15.2% and is due to the principal and interest on the 2010 series Revenue Bonds. A breakdown of the debt service expense is included in the notes section of the Utility Billing Department.

Natural Gas Services Fund

The Natural Gas Services Fund accounts for the revenues and expenses associated with the operation of the natural gas distribution system of the City of Americus.

Estimated Revenues

The total revenues are projected to decrease by 5.31% from 2010 to 2011. This projected reduction is due to several factors such as weather, gas usage, and number of customers.

Gas Sales - Gas sales and other operating revenues are projected to decrease by 2.73%. For 2011, the Gas Authority has advised us to project revenues conservatively. Also for 2011, we have included a $.25 increase in the margin and no increase in the base fee charged per month. The increase is projected to bring in approximately $44,000 in additional revenue. We anticipate billing the increase in May 2011 after the winter heating season is over.

Other Revenues - Other revenues are projected to decrease in 2011 by 24.32%. The decrease is due to a reduction in the amount of carryover. It should be noted here that we are using $225,000 of retained earnings to balance this year's budget. This is not a practice that I recommend every year, but we do have an excess as a result of a colder wetter winter.

Estimated Expenditures

The recommended operating expenses are expected to decrease by .08% in 2011. The expenditures are expected to be $3,287,182 in 2011 compared to $3,394,020 in 2010. Listed below you will find general comments for each type of expenditure. The detail for each line item is contained within the Natural Gas Services Fund's department budget explanations on the following pages of this book.

Cost of Gas - The cost of gas for 2011 is expected to decrease by 5.81% to $2,040,932. The cost of gas has been projected for the City of Americus by the Municipal Gas Authority based on market projections. Since we are anticipating a warmer, dryer winter, we will not need to purchase as much gas. In addition, we have hedged prices on winter load as we have in the past few years.

Operating Expenses - There is only one department within the Natural Gas Services Fund for the City of Americus. This is the Gas Services Department and this department is responsible for extending, servicing, and maintaining the total gas

distribution system. The operating expenses associated with this department are anticipated to increase by .56% to $1,088,377. The major reason for the increase is an increase in the depreciation expense which is a non cash line item.

Bad Debt Expense - For 2011 the bad debt expense is projected at $25,000. This is the same amount as in 2010.

Depreciation Expense - As stated before, depreciation expense is expected to increase by 28.7% from $87,718 to $112,873.

Contingency - We are recommending a funding of the contingency at the same dollar amount for 2011 as was originally budgeted for 2010. The contingency amount represents .63% of the total operating revenues.

Transfer to General Fund - Prior to 1996 the Natural Gas Services Fund operated as an independent commission. The transfer to the General Fund was calculated as 90% of the Utility Commission's annual income from the prior year. The transfer to the General Fund in 2010 was $300,000. We recommend transferring that same amount in 2011.

Solid Waste Management Fund

The Solid Waste Management Fund accounts for the revenues and expenses associated with the collection and disposal of residential and commercial garbage and residential yard waste and household debris.

Estimated Revenues

Total revenues are anticipated to increase from $2,792,442 in 2010 to $2,923,626 in 2011. This is a projected increase of 4.70%.

Sanitation Revenues - Sanitation revenues are projected to increase by 7.99% from 2010 to 2011. This will require an 11.8% increase in rates for 2011. Please review the information below:

Type of Service (per month)	Current Rate	Recommended Rate	Annual Increase
Residential Hobo	$20.66	$23.09	$29.16
Commercial Hobo	$24.19	$27.04	$34.20
Dumpster (per cubic yard, per pickup)	$ 5.44	$ 6.08	$ 7.68
Additional Hobo	$ 9.37	$10.47	$13.20

Interest Income - You will note that interest income is expected to remain the same as in 2010 at $200. This is the amount of

interest earned on short term investments and on the monthly balance in the bank account. There is very little idle cash to invest in this fund.

Estimated Expenditures

Total anticipated expenditures for the Solid Waste Management Fund for 2011 will be $2,923,626. This is a 4.7% increase from the 2010 projected actual amount of $2,792,442.

Non-contracted Expenses - Non-contracted expenses are expected to increase only 2.14%. The non contracted expenses for 2011 consist of audit fees and liability insurance expense.

The details for the categories in non-contracted expenses are contained in the budget expenditure report following this narrative.

Contracted Expenses - The contracted expenses for 2011 are projected to increase by 1.07% from 2010 due to an anticipated rate increase.

Bad Debt Expense - You will see that we project writing down $15,000 in 2011 compared with $21,800 in 2010.

Storm Water Management Fund

The Storm Water Management Fund accounts for the revenues and expenses associated with storm water projects within the city limits of Americus. Three years ago the Mayor and Council approved funding a study for the feasibility and implementation of a storm water utility program. The Storm Water Utility was implemented in 2010. 2011 is the first full year of operation.

Estimated Revenues

Anticipated Expenditures

The recommended expenditures are enumerated in the following pages. One point of interest is the Allocation of Expenses from other funds and departments. These expenditures come from a portion of the time of the Mayor and Council, CAO, Finance, Public Works, Community and Economic Development, Water and Sewer Maintenance, and Utility Billing.

Salaries and Benefits - We have moved several employees to this department for payroll purposes only. Their main function is to handle storm water issues. There are no new employees added.

Credits - Due to the change in the credit percent from 50% to 75% if the storm water drains into the county, we have had to adjust our budget for a $29,000 loss.

Component Units of the City

The City has one component unit, the Downtown Development Authority. The funding for this component is recorded in the Mayor and Council Department.

APPROVED BUDGET

The following is a recap of the changes made from the recommended budget to the approved budget. These changes were the result of a budget work session with the full Mayor and Council on November 22, 2010.

- ★ Trainings and Meetings – Remove secretary's conference in Community and Economic Development and Natural Gas - $1,050.
- ★ Remove dues for Leadership Georgia in Community and Economic Development Department - $200.
- ★ Remove Sumter News subscription in Chief Administrative Office Department - $25.
- ★ Remove Americus Times Recorder subscription in Community and Economic Development Department and Public Works - $298.
- ★ Remove dues for National Alliance Preservation in Community and Economic Development Department - $25
- ★ Remove dues for GACE in Chief Administrative Office Department due to duplication - $50.
- ★ Reduce gasoline usage in all departments to reflect an amended vehicle policy - $16,039.
- ★ Reduce capital spending in the General Fund by $257,133. As some of these items are funded by capital leases, the bottom line impact of the reduction is roughly $150,000.
- ★ Remove one "on call" cell phone in Water & Sewer Maintenance Department - $500
- ★ Reduction in Force
  - o IS/Purchasing Administer – The Information Systems administration will be outsourced for a net savings of $31,894.
  - o Eliminate Prevention Captain and replace with Prevention Specialist for a net savings of $11.083.
  - o Eliminate one Transit Driver for a savings of $17,634.
  - o Eliminate one Correction Officer position - $37,000.
  - o Eliminate Municipal Building Custodian - $34,667.
  - o Eliminate Fleet Manager and replace with an additional Automotive Mechanic - $30,864.
- ★ Remove Rental Income for Rees Park Economic Development Center - $25,000
- ★ Increase customer deposits for Water and Natural Gas from $50 to $75. (No direct bottom line impact)
- ★ Increase reconnect fees for Water and Natural Gas services from $40 to $50 - $17,750.
- ★ Eliminate GMA conference (and related door prizes) for Department Heads and Mayor and Council - $15,300.
- ★ Reduce spending on the annual planning retreat for Mayor and Council and Department Heads - $3,700.
- ★ Reduce Mayor and Council training - $3,500.

- ★ Reduce entity budget funding by 10% - $44,513.
- ★ Reduce Employee Relations Expense for service awards - $3,500.
- ★ Add Election Expense for the Sunday Alcohol Sales referendum - $1,500.
- ★ Reduce Janitorial Supplies in the Fire Department - $3,000
- ★ Eliminate benefits for the part-time Municipal Judge - $7,805.
- ★ Eliminate two holidays (Veteran's Day and Good Friday). This is a savings only in the Public Safety sector - $48,340.
- ★ Remove gravel for Rees Park walking path - $3,000.
- ★ Institute a hiring freeze for non-critical positions – Overall impact yet to be determined, but advertising in Human Resources reflects a savings of $7,000.
- ★ Delete Contingency Expense in the Water and Sewer Fund - $15,000.
- ★ Move Code Enforcement to Public Works from CAO department.
- ★ Add Tourism Fund to City financials as a component unit.
- ★ Increased contingency in the general fund to $125,000.

FINANCIAL POLICIES

This section presents the policies that the City of Americus follows in managing its financial and budgetary affairs. These policies represent longstanding principals and practices that have been successful for maintaining financial stability.

FISCAL POLICIES

* The City strives to maintain a broad revenue base to ensure equitable distribution of the burden of supporting City services.
* The City actively supports economic and industrial development, recruitment, and retention efforts to expand the revenue base.
* The City maintains timely collection systems and implements enforcement strategies to collect revenues.
* The City safeguards assets through a strong system of internal controls.
* The City prioritizes basic and essential services in regards to funding allocations.

FUND ACCOUNTING

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Americus, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Americus can be divided into two categories: governmental funds and proprietary funds. Fund financial reports provide detailed information about the City's major funds. The City uses many funds to account for a multitude of financial transactions.

GOVERNMENTAL FUNDS

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Most of the City's activities are reported in the governmental funds which are reported using an accounting method called modified accrual accounting which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general governmental operations and basic services it provides. Governmental fund information helps to determine if there are more

financial resources that can be spent in the near future to finance governmental services. The governmental funds are the General Fund, Special Revenue Funds, and Component Units.

ENTERPRISE (PROPRIETARY FUNDS)

Enterprise funds are used to account for the operation of "business like activities". These activities are usually funded by user fees, such as water and sewer rates. The accounting method incorporates the full accrual basis much like private businesses. This basis of accounting recognizes transactions and events when they occur, regardless of the time of the related cash flow. The focus of these financials is long term as opposed to governmental funds. The enterprise funds are Water and Sewer, Natural Gas, Solid Waste Management, Storm water Management, and Theater.

PURCHASING POLICY

Procurement activities are for the most part decentralized. Each department head is responsible for following the established purchasing policies as communicated in the published "Purchasing Manual". The manual addresses dollar limits, advertising and bidding requirements, local preference, etc. All aspects of source selection and approval requirements are explained in detail. All purchasing is in accordance with approved budgets. Any proposed purchase not included in the approved budget must be presented to the full Mayor and Council for its vote. Emergency purchases or repairs may be authorized by the Chief Administrative Officer; however, any purchase made under these conditions shall be presented to the Mayor and Council for approval at the next scheduled meeting. Most proposed purchases that require the bidding process are centralized through our Purchasing/IT Administrator. The intent of the purchasing policy is to provide fair and equitable treatment of all persons involved in purchasing activity, maximize use of public funds, and provide safeguards for maintaining the integrity of such transactions.

INVESTMENT POLICY

The City adheres to treasury practices permitted by the State of Georgia. The City seeks to first promote the safety of the principal and secondly to maximize the return on the investment of idle cash and maintain liquidity for operational needs. The policy provides for bidding amongst local banks and the Georgia Fund 1. As all of these investment types have virtually the same "safety" factor, the investment is made with the highest bidder. The results of the bidding process are shared with all parties.

REPORTING POLICY/AUDIT

Each fiscal year an independent firm is contracted to perform an audit of the City's financial statements. The City's fiscal year is

January 1 through December 31. Audits are performed in accordance with the Generally Accepted Audit Standards and Circular A-133 of the US Office of Management and Budget. Each year the audited "Comprehensive Annual Financial Report" (CAFR) is submitted to the GFOA for consideration for the "Certificate of Achievement for Excellence in Financial Reporting". The City of Americus has received this award for the last 22 years. Our CAFR is available for viewing on our website.

The City also produces monthly financial statements that are distributed to the Mayor and Council, Chief Administrative Officer and Department Heads. The statements compare actual amounts to approved budgets so that spending can be monitored and altered if necessary.

The City prepares an annual budget document providing basic understanding of the City's planned revenues and expenses for the fiscal year as well as historical information for various accounts. The combination of the forecasted amounts and the actual historical amounts provides for a conceptual view of various financial trends. The budget document is distributed internally to the various departments and also submitted to various external service providers and can also be viewed on our website. This year the City will submit its budget to GFOA for consideration for the "Distinguished Budget Award". See additional budget information in the "Budget Policy" section.

DEBT POLICY

The City's debt policy is defined by fund. The General Fund policy includes only short term debt, obligations of less than 1 year and which are limited by the legal debt limit of 10% of assessed property value. The calculation for the current year is based on assessed value of $336,927,569. The 2010 budget does not anticipate any General Fund debt. Capital projects are either "pay as you go" or financed using the GMA's lease pool offerings. In the Enterprise funds, if the obligation is too large to "pay as you go", then long term debt is allowed. The debt must be with state agency, such as GEFA or MGAG, or put out for bid as a "Revenue Bond" with a defined revenue stream for repayment. In either case, the full Mayor and Council must approve all long term debt. Currently, the Water and Sewer Fund is the only Enterprise Fund with debt. The details of the debt can be found in the notes section of the line item, Interest Expense, in the Utility Billing Department.

CAPITAL IMPROVEMENT POLICY

The City prepares a 5 year Capital Improvement Plan (CIP) each year to identify necessary replacements, expansions, and other capital needs. The plan is approved and updated by the Mayor and Council each September as part of the annual budget calendar. The CIP includes expenditures of $5,000 or more with a useful life of more than 1 year. The plan identifies long term needs and recommended funding sources. The CIP is published annually and provided to both internal and external parties.

EXPENDITURE CONTROL

Each department is responsible for ensuring that funds are available within a specific line item in its budget before the issuance of purchase orders. Should an overage be overlooked, we have subsequent controls that will identify any overspending. Our accounting software delivers an error message when an accounts payable voucher is entered for a line item that is insufficient for the purchase. These error messages are communicated to the Finance Director for review. Additional information is gathered to determine if the expenditure is appropriately recorded and if a budget amendment is needed. The amendment between line items within a department can be done at a Department Head's request. In other words, budgetary control is established at the department level, not by the individual line items within the department. All expenditures are approved by the Finance Director. Additionally, our monthly publication of the departmental financial statements strengthens control by adding a transparency factor to departmental spending.

BUDGET POLICY

LEGAL COMPLIANCE OF BUDGET

The City of Americus follows these procedures in establishing the budgetary data reflected in this statement.

* Prior to November 1, the finance committee submits to the Mayor and Council a proposed operating budget for the fiscal year commencing the following January. The operating budget includes proposed expenses and the means of financing them.
* A Public Hearing is conducted at the November City Council meeting to obtain citizen comments.
* Prior to January 1, the budget is legally enacted through passage of an ordinance.
* The City of Americus Department Heads are authorized to request the Finance Director to prepare a transfer of budgeted amounts between line items within a department: however, any revisions that alter the total expenses of any department or fund must be approved by the Mayor and Council. Requests for additional personnel within a department must also be approved by the Mayor and Council. All appropriations, except for capital outlay items encumbered at year end, lapse. Encumbrances for capital outlay items not lapsing at year end are re-appropriated in the ensuing year's budget as carry over. Legally adopted budgets are prepared, as described above, on a departmental basis for the General and Special Revenue Funds. Individual amendments are usually not material in relation to the appropriation as originally approved.
* Formal budgetary integration is a management control device during the year for the General Fund and the Special Revenue Funds. To insure sound financial administration, the Mayor and Council also adopt an annual operating budget for

the government's Water and Sewer Fund, Solid Waste Management Fund, Natural Gas Fund, Theater Fund, and Downtown Development Fund (a component unit of the City).

* Budgets for the General and Special Revenue Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP) and are presented in accordance with finance-related legal and contractual provisions.
* Budgeted amounts are as originally adopted at the December council meeting, or as amended by the Mayor and Council. Individual amendments are historically not material in relation to the original appropriations.

CALENDAR FOR 2011 BUDGET

Mayor, Council, and Department Head Retreat - Review and set goals for budget year 2010	January 26-29, 2010
Distribution of Capital Improvement Request forms by Finance Director to Departments	June 30, 2010
Capital Improvement Requests due to Finance Director	July 1-23, 2010
Distribute Operating Budget Work Sheets	July 28, 2010
CAO Review of CIP Requests with Department Heads	August 4-20 2010
CIP Requests Distributed to the Mayor and Council	August 27, 2010
Submit Operating Budget Work Sheets to Finance Director	August 27, 2010
Mayor and Council Review of CIP Recommendations	September 13, 2010
CAO Review of Approved CIP with Department Heads	September 17, 2010
Operating budget numbers/notes/etc. compiled and given to CAO for review	September 28, 2010
CAO Review Sessions with Department Heads – Operating Budgets	October 4-22, 2010
Operating Budget Recommendations presented to Mayor and Council	October 29, 2010
Mayor and Council Budget Review Session	November 22, 2010
Advertisement in the legal gazette	November 24, 2010
Public Hearing on Operating Budget	December 6, 2010
Adoption of 2011 Budget	December 16, 2010
Publication of Operating and Capital Improvements Budget	January 31, 2011

BUDGET AMENDMENT PROCEDURE

This procedure was adopted for the purpose of amending the original budget to allow for unplanned expenses or unanticipated receipts of revenues. The procedure provides an avenue to alter departmental budgets for emergency expenses and unanticipated factors impacted the finances of the City.

* The Department Head shall notify the Finance Director in writing prior to the actual expenditure (if possible).
* The Department Head shall fully explain the reason for the unbudgeted purchase/expense.
* The Department Head shall include the amount of money required and the account for the budget amendment to be made.
* The Finance Director shall review and respond to the request. If the request is complete, the Finance Director shall present the request to the governing body for review.
* Budget Amendments are considered by the City Council the first month following the end of a quarter for the previous quarter.
* The Mayor and City Council shall hold a first and second reading on the Budget Amendment Ordinance.
* After the second reading approval, the Finance Director shall prepare the Budget Amendment Ordinance.
* The Finance Director shall notify the Department Head of the final approval of the amendment.

BALANCED BUDGETS

The City prepares a balance budget for the General Fund and its component units. A balanced budget is one that anticipates that all expenses will funded. In the planning process, funding sources for various expenditures are identified to ensure a "balanced budget".

GLOSSARY OF FINANCIAL TERMS

* Ad Valorem Tax -Taxes levied by the City for real and personal property inside the corporate limits of the City.
* Appropriation - An authorization made by the City Council permitting the City to incur obligations and make expenses of resources.
* Assessed Value - Property values as prescribed by the Sumter County Tax Assessors office. (Taxable Value)
* Bonded Debt - Payments required on bonds sold by the City for various purposes.
* Budget - A financial plan for a specific period of time (fiscal year) which matches all anticipated revenues and planned expenses with various City services.
* Budget Calendar - The schedule of key dates which the City follows in the preparation, adoption, and administration of the annual budget.
* Budget Message - The instrument used by the Chief Administrative Officer in presenting a comprehensive financial program to the Mayor and City Council members and to the citizens. This is also known as the budget transmittal letter or CAO letter.
* Budget Ordinance - The official enactment by the Mayor and City Council of the City of Americus legally authorizing the City to obligate and expend resources.
* Budget Transfer - A transfer of budget between line items within a department.
* Budget Amendment - An amendment to the original budget for unexpected, emergency expenses or for unexpected receipts.
* Budgetary Control - The management of a governmental unit in accordance with an approved budget for the purpose of keeping expenses within the limitations of available appropriations and available revenue.
* Capital Improvement Program - This is a multi-year instrument used by the City of Americus to identify needed capital improvements and to coordinate the financial timing of such improvements in a way that maximizes the return to the public.
* Debt Service - Interest and principal payments associated with General Obligation Bonds, Revenue Bonds, and various loans for system improvements and capital purchases.
* Debt Service Requirements - The amount of money necessary for scheduled payment of outstanding debt, both principal and interest becoming due during the fiscal year, and contributions which may be required to accumulate monies for the future retirement of such debt.
* Depreciation – Line item expenditure within the Enterprise Funds to budget for replacement of capital items. The City of Americus applies the straight line method of depreciation to fixed assets in these funds only.
* Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

* Enterprise Fund – A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedule for these services is established to insure that revenues are adequate to meet all necessary expenses.
* Expenses - The outflow of funds to be pay for an asset, goods, or services obtained regardless of when the expense is actually paid.
* Fiscal Year - A twelve (12) month period between settlements of financial accounts. This fiscal year of the City of Americus is the calendar year – January 1 through December 31.
* Franchise Fee - Tax levied against the utility companies for use of City right of way and for doing business within the City.
* Fund - A fiscal and accounting entity which is comprised of a self-balancing set of accounts which reflects all assets, liabilities, equity, revenue, and expenses necessary to disclose the position and the results of operations. Funds are established as individual records for purposes of legal compliance, differing natures of the activities performed, measurement of different objectives, and to assist in the facilitation of management control.
* Fund Accounting - A method of governmental accounting where resources are allocated to and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.
* Fund Balance - The net of unrestricted monies remaining in a fund after the year's expenses and revenues have been added and subtracted.
* GEFA - Georgia Environmental Facilities Authority. This state agency provides low interest loans for Water and Sewer improvements with a 20 year pay back.
* General Fund - The General Fund is used to account for all revenues and Expenses of the City of Americus which are not accounted for in any other fund. It is an operating fund from which most of the City operations are financed.
* General Obligation Bonds - Municipal long term securities backed the City's pledge of its full faith, credit and taxing power.
* Hotel/Motel Tax - Tax levied on rooms for rent in the City of Americus. (Hotels, Motels, Bed & Breakfasts).
* Infrastructure - The basic installations and facilities on which the continuance and growth of a community depend. Examples include water and sewer improvements, roads and street paving, and public buildings.
* Insurance Premium Tax - Tax paid by insurance companies on the premiums collected inside the City of Americus
* Interfund Transfer - A planned movement of money between funds to offset expenses incurred in the receiving fund due to operation of the sending fund.
* Levy - An imposing and collecting of tax.
* Line item budget - A budget that lists each expenditure category separately along with the dollar amount budgeted for each specified category.
* Local Option Sales Tax (Lost) - Sales tax collections from local businesses for the purpose of reducing property taxes and maintaining governmental operations.
* Maintenance & Repair - Expenses resulting from the purchase of labor and materials for the repair or maintenance of City property by an outside vendor.

* Millage Rate - The Ad Valorem tax rate expressed in terms of levy per thousand dollars of taxable assessed value.
* Motor Vehicle Tax - Tax collected from ad valorem taxes for the value of the automobile. These taxes are billed and collected by the Tax Commissioner of Sumter County and remitted to the City on a monthly basis.
* Mobile Home Tax - Taxes collected from ad valorem taxes on the value of the mobile homes within the City of Americus. These taxes are billed and collected by the Sumter County Tax Commissioner and remitted to the City on a monthly basis.
* Operating Budget - The portion of the budget pertaining to daily operation and/or maintenance of City services, programs, facilities or fixed assets incurred in a fiscal year.
* Paying Agents - The agency, usually a commercial bank, where the maturing interest coupons and principal of a bond issues will be paid.
* Paying Agents Fee - The expenses incurred in the issuance and management of bond issues.
* Reserve - An account used to indicate that a portion of fund's balance is legally restricted for a specific purpose and is therefore not available for general appropriations. This term will no longer be used after 2010. The "New Fund Balance" stipulates five new components of the fund balance.
* Retained Earnings - A fund equity account which reflects accumulated net earnings or losses of proprietary funds. Retained earnings may include certain reservations of fund equity.
* Revenue - Funds that the City receives as income.
* Revenue Bonds - Bonds that require principal and interest payments from pledged revenue sources and are not legally backed by the full faith and credit of the City.
* State Revolving Loan (SRF) - The State of Georgia loan pool for monies provided for sewer improvements by local governments.
* Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the Mayor and City Council that are within the limits established by the State of Georgia.
* Training - Expenses incurred as a result of City approved instructional courses either in-house or for various certifications.
* Travel - Expenses incurred in the conduct of City business or to attend various training schools. This includes food, hotel costs, and mileage.

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100 GENERAL FUND						
100-00-0000-311000 GENERAL GOVERNMENT LEVY	3,474,616	3,424,079	3,448,972	4,435,915	3,763,646	3,418,647
100-00-0000-311101 CBID LEVY	18,146	18,629	18,285	18,285	18,285	18,285
100-00-0000-311310 AUTOMOBILE TAXES	347,418	250,000	251,775	318,000	318,000	318,000
100-00-0000-311320 MOBILE HOME TAXES	1,146	1,700	1,448	1,370	1,370	1,370
100-00-0000-311600 TRANSFER TAXES	38,729	35,000	33,332	37,000	35,000	35,000
100-00-0000-311710 FRANCHISE FEES-GA POWER	713,676	705,074	705,074	709,000	709,000	709,000
100-00-0000-311711 FRANCHISE FEES-SUMTER EMC	34,330	36,774	36,774	36,774	36,774	36,774
100-00-0000-311750 FRANCHISE FEES-MEDIACOM	202,163	210,000	208,260	210,000	210,000	210,000
100-00-0000-311760 FRANCHISE FEES-AT&T	112,065	92,000	61,271	92,000	92,000	92,000
100-00-0000-313100 1% LOCAL OPTION SALES TAX	1,663,825	1,810,000	1,857,774	1,830,000	1,840,000	1,840,000
100-00-0000-313200 SPLOST				2,801,000	2,801,000	2,801,000
100-00-0000-314200 WHISKEY TAXES	48,844	52,700	50,274	52,700	52,700	52,700
100-00-0000-314201 BEER TAXES	344,342	335,500	336,244	335,500	335,500	335,500
100-00-0000-314202 WINE TAXES	19,407	18,500	17,988	18,500	18,500	18,500
100-00-0000-314300 MIXED DRINK EXCISE TAX	18,069	19,000	18,307	19,000	19,000	19,000
100-00-0000-316200 INSURANCE PREMIUMS TAX	943,254	943,500	920,265	945,000	915,840	915,840
100-00-0000-318000 CBID SURTAX	6,210	6,000	6,499	6,500	6,500	6,500
100-00-0000-319100 PENALTY-DEL TAXES	9,261	18,000	24,021	18,000	18,000	18,000
100-00-0000-319101 INTEREST ON DEL TAXES	16,035	25,000	37,490	25,000	25,000	25,000
100-00-0000-319500 FIFAS-DELINQUENT TAXES	6,415	10,000	9,103	9,600	9,600	9,600
100-00-0000-321100 ALCOHOLIC BEV LICENSE	59,300	67,000	65,925	63,000	63,000	63,000
100-00-0000-322100 BUILDING PERMITS	21,811	30,000	29,457	25,000	25,000	25,000
100-00-0000-322130 PLUMBERS PERMITS	1,945	2,350	2,100	2,200	2,200	2,200

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-00-0000-322140 ELECTRICIANS PERMITS	3,325	3,300	6,708	4,000	4,000	4,000
100-00-0000-322160 MECHANICAL PERMITS	6,165	6,600	7,796	6,600	6,600	6,600
100-00-0000-322190 SOIL CONSERVATION PERMIT	80		240	480	240	240
100-00-0000-322210 REZONING FEES	1,500	1,000	1,100	1,500	1,500	1,500
100-00-0000-322230 SIGN PERMITS	2,950	3,200	3,248	3,200	3,200	3,200
100-00-0000-322900 SPECIAL ACTIVITY PERMITS	150	250	300	200	200	200
100-00-0000-326100 BUSINESS LICENSES	275,238	260,000	264,427	260,000	260,000	260,000
100-00-0000-333000 HOUSING AUTHORITY - PILOT	17,823	20,000	19,493	20,000	20,000	20,000
100-00-0000-334100 LOCAL,STATE & FED GOVT REIMBSMNT	44,675	47,600	46,400	44,200	44,200	2,400
100-00-0000-334110 OTHER GRANTS	34,039	23,145	12,845	2,556,629	2,556,629	2,556,629
100-00-0000-336002 SUMTER CO-FIRE PROCEEDS	618,000					
100-00-0000-338000 W&S PILOT	219,800	205,000	205,000	205,000	205,000	205,000
100-00-0000-341930 MAPS SOLD	232	250	259	250	250	250
100-00-0000-341940 ADMIN SERVICES-CBID	730	700	744	750	750	750
100-00-0000-341942 ADMIN COSTS COMMUNITY DEVELOPME	9,500	22,939	29,439	29,900	29,900	29,900
100-00-0000-342120 ACCIDENT REPORTS	296	250	266	250	250	250
100-00-0000-345510 TRANSPORTATION SERVICES	89,392	152,604	151,760	152,941	152,941	127,791
100-00-0000-349100 CEMETERY LOT SALES	26,525	20,000	32,475	29,200	25,000	25,000
100-00-0000-349300 RETURNED CHECK FEES	9,530	9,600	9,710	9,625	9,625	9,625
100-00-0000-349900 GIS SERVICES	1,293	1,000	1,656	1,000	1,000	1,000
100-00-0000-351130 POLICE COURT	378,171	350,000	371,524	350,000	350,000	350,000
100-00-0000-351203 TECHNOLOGY ADD ON FEE	12,320	12,000	12,355	12,000	12,000	12,000
100-00-0000-352200 FORFEITED PROPERTY MONEYS	6,718	5,000	1,511	5,000	5,000	5,000

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-00-0000-361000 OTHER INTEREST EARNED	46,101	21,000	963	35,000	35,000	35,000
100-00-0000-371000 DONATIONS		3,000	3,746			
100-00-0000-371004 DONATIONS - REGREENING	4,145					
100-00-0000-381001 TROLLEY FEES	4,755	5,000	3,930	5,000	5,000	5,000
100-00-0000-381003 REES PARK EDC RENTALS	11,750	14,280	12,632	14,130	14,130	14,130
100-00-0000-389000 OTHER MISC INCOME	58,471	43,000	41,716	40,000	40,000	40,000
100-00-0000-389001 INSURANCE PROCEEDS	320					
100-00-0000-389002 CASH SHORT & OVER	-32		-14			
100-00-0000-389003 CARRYOVER OF FUND BALANCE		133,190				31,100
100-00-0000-391000 TRANSF FROM HOTEL/MOTEL FND	254,354	265,000	279,360	265,000	265,000	265,000
100-00-0000-391100 SHARED REVENUE-NAT GAS FD	300,000	300,000	300,000	300,000	300,000	300,000
100-00-0000-391101 TRANSFER FROM W&S FUND	458,439					
100-00-0000-391102 TRANSFER FROM GAS FUND	7,289					
100-00-0000-391103 TRANSFER FROM SOLID WASTE	738					
100-00-0000-391107 TRANSFER FROM GO BOND	321,654					
100-00-0000-392100 SALE OF CITY PROPERTY	24,980	40,000	23,759	20,000	20,000	20,000
100-00-0000-392200 RECYCLING PROCEEDS	7,306	10,000	9,953	5,000	5,000	5,000
100-00-0000-393500 CAPITAL LEASE PROCEEDS		936,197	936,197	184,533	184,533	66,920
100-00-0000-393601 LOAN PROCEEDS	272,208					
100 GENERAL FUND	11,631,934	11,025,911	10,932,138	16,570,732	15,872,863	15,374,401

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

100 GENERAL FUND

100-00-0000-311000 GENERAL GOVERNMENT LEVY

Gen Govt Levy	
$333,468	Value of a mil in 2010
10.25	2010 current millage rate
11.29	2011 Recommended millage rate
1.04	Change in millage rate
10.14	% change
10.25	2011 Approved millage rate
0	Change in millage rate
0	% change

The following is a history of the value of a mill for the City of Americus:

1999	$246,086	
2000	$255,006	3.6%
2001	$251,114	(1.5%)
2002	$252,210	.4%
2003	$247,446	(1.9%)
2004	$280,032	1.1% *
2005	$291,576	1.0%
2006	$305,657	1.0%
2007	$313,759	1.0%
2008	$307,445	(2.0%) **
2009	$336,928	9.6%
2010	$333,468	(1.0%)
2011	$333,468	0.0% projected

*This increase was as a result of countywide reevaluation.
** The decrease in 2008 was largely due to the tornado event of March 1, 2007 combined with the closing of the Collins and Aikman plant.

100-00-0000-311101 CBID LEVY

Requested Amount: $18,285
This is the levy on the real and personal property within the Central Business Improvement District, tax District 06. The taxes have been levied at 1.0 mil for several years, but beginning in 2008, the levy changed to 1.5 mils. A signed petition for this increase was obtained in 2007. As required by law, at least 51% of the assessed tax basis signed the petition. The 2010 value of a mil in the CBID district is $12,190.

100-00-0000-311310 AUTOMOBILE TAXES

Requested Amount: $318,000
The ad valorem taxes imposed on motor vehicles is based on the FMV determined by the State and adjusted by the millage rate levied for the previous year. The requested amount is calculated by using the estimated value of automobiles from the 2009 tax digest. The calculation includes deducting a 1.75% collection fee charged by the County.

(63,161,226 x 50% x .01025 = $323,701 - $5,665 = $318,036) rounded = $318,000

Recommended Amount: $318,000
The recommended is based on 50% of the assessed value. For 2010, the County billed at 40%.

100-00-0000-311320 MOBILE HOME TAXES

Requested Amount: $1,370
The ad valorem tax imposed on the mobile homes is based on the FMV determined by the State and adjusted by the millage rate for 2009. A 1.75% collection fee is deducted by the County for collecting and remitting to the City.

($272,090 x 50% x .01025 = $1,394 - $24 = $1,370)

100-00-0000-311600 TRANSFER TAXES

Requested Amount: $37,000
The real estate transfer tax is imposed on each deed or instrument by which any real estate sold is conveyed to a purchaser. This is difficult to accurately predict from year to year. The following is a history of the transfer taxes received:

2001	$29,916		
2002	$51,112	70.8%	
2003	$51,274	0.3%	
2004	$46,757	(8.8%)	
2005	$72,979	56.1%	
2006	$48,237	(33.9%)	
2007	$46,137	(4.4%)	
2008	$40,009	(13.3%)	
2009	$38,729	(3.2%)	
2010	$35,000	(9.6%)	projected
2011	$37,000	5.7%	requested
2011	$35,000	0.0%	recommended

100-00-0000-311710 FRANCHISE FEES-GA POWER

Requested Amount: $709,000
This amount represents 4% of the gross sales of electricity by Georgia Power inside the corporate city limits of Americus. The franchise fee from Georgia Power Company is paid to the City once a year in March. The revenue in 2008 is abnormally low following two strong years of close to 10% growth. This is due to factors related to the 2007 tornado event and some business closings. The following is a history of the franchise fee collection received:

2001	$597,284	.1%	
2002	$589,323	(1.3%)	
2003	$616,366	4.6%	
2004	$585,732	(5.0%)	
2005	$606,222	3.5%	
2006	$660,144	8.9%	
2007	$725,378	9.9%	
2008	$673,908	(7.6%)	
2009	$713,676	1.1%	
2010	$705,074	(1.2%)	
2011	$709,000	.5%	recommended

100-00-0000-311711 FRANCHISE FEES-SUMTER EMC

Requested Amount: $36,774
This amount represents a percentage of revenues generated within the city limits of Americus. The tax is received by the City in March of each year. The budgeted amount is calculated by with no growth factor applied. The following is a history of the revenue received and the annual rate of change:

2001	$21,671		
2002	$22,881	5.6%	
2003	$23,266	1.4%	
2004	$25,325	8.8%	
2005	$26,258	3.7%	
2006	$28,134	7.1%	
2007	$31,027	10.3%	
2008	$33,100	6.7%	
2009	$34,330	1.0%	
2010	$36,774	7.1%	
2011	$36,774	.0%	recommended

100-00-0000-311750 FRANCHISE FEES-MEDIACOM

Requested Amount: $210,000
This amount is 5% of the local service revenues generated in Americus. The City receives the payment of this tax quarterly. The budgeted amount is calculated using the actual ytd receipts with no growth factor applied. The following is a history of the actual collections and rate of change from year to year:

2001	$152,000	6.2%	
2002	$155,239	2.0%	
2003	$154,813	.3%	
2004	$167,937	8.5%	
2005	$170,143	1.3%	
2006	$184,938	8.7%	
2007	$182,714	(1.2%)	
2008	$241,544	32.2%**	
2009	$202,163	(16.3%)	
2010	$210,000	1.0%	projected
2011	$210,000	0.0%	recommended

*This number reflects an additional amount paid for revenues not reported in previous years.
**2008 includes an accrual of the January, 2009 receipt as requested by our auditors. Changing to the accrual basis only impacts 2008.

100-00-0000-311760 FRANCHISE FEES-AT&T

Requested Amount: $92,000
This amount represents 3% of the local service revenues which AT&T receives from subscribers within the city limits of Americus. The franchise fee is received quarterly by the City. The budgeted amount is calculated using the projected receipts for 2010 and no growth. The following is a history of the actual revenues received and the rate of change from year to year:

2001	$ 99,203		
2002	$ 98,245	(.9%)	
2003	$ 92,971	(5.4%)	
2004	$ 83,470	(10.2%)	
2005	$102,499	22.8%	
2006	$109,382	6.7%	
2007	$ 99,672	(8.9%)	
2008	$100,639	1.0%	
2009	$112,065	11.4% *	
2010	$ 92,000	(17.9%)	projected
2011	$ 92,000	0.0%	recommended

*2009 includes an accrual of the February, 2010 receipt as requested by our auditors. Changing to the accrual basis only impacts 2009.

100-00-0000-313100 1% LOCAL OPTION SALES TAX

Requested Amount: $1,830,000
The local option sales tax is a tax of 1% on sales in Americus and Sumter County. The tax is remitted monthly by the 20th to the State Revenue Commissioner. The money is then disbursed back to the local governments based upon the distribution formula agreed upon by the City, County, and other towns within the county. The distribution factor is not expected to change as a result of the renegotiation process until after the 2010 census. The actual receipts for 2009 reflect a significant downturn due to prevailing economic conditions. The budgeted amount reflects a reversal of this trend showing a 2.0% growth factor. The following is a history of the sales tax collected:

2001	$1,519,704	(6.3%)	
2002	$1,574,821	3.6%	
2003	$1,543,490	(2.0%)	
2004	$1,775,277	15.0%	
2005	$1,738,851	(2.0%)	
2006	$1,866,758	7.4%	
2007	$1,990,834	6.6%	
2008	$1,969,761	(1.0%)	
2009	$1,663,825	(15.5%)	
2010	$1,810,000	8.8%	projected
2011	$1,830,000	1.1%	requested
2011	$1,840,000	1.6%	recommended

100-00-0000-313200 SPLOST

Recommended Amount: $2,801,000
$2,801,000 Public Safety Building Renovation*
*This is the amount approved in the CIP budget for 2011.

100-00-0000-314200 WHISKEY TAXES

Requested Amount: $52,700
The whiskey tax is collected from all retail dealers by the wholesale dealer and is paid to the City by the wholesale dealer on or before the 20th of each month. The tax is $.22 per liter sold for resale in Americus for distilled spirits. The budgeted amount is the same as the 2010 estimate.

100-00-0000-314201 BEER TAXES

Requested Amount: $335,500
The malt beverage/beer tax is collected by the wholesaler from the retailer. It is based on $.05 per 12 ounce container and $6.00 on each container of tap or draft beer. The report is filed and the tax paid monthly by the wholesaler by the 20th of each month. The budgeted amount is the same as the 2010 estimate.

100-00-0000-314202 WINE TAXES

Requested Amount: $18,500
The wine tax is collected from all retailers by the wholesale dealer. The wholesaler remits the report and the tax each month by the 20th. This tax is based on the number and size of the containers. The budgeted amount is the same as the 2010 projection.

100-00-0000-314300 MIXED DRINK EXCISE TAX

Requested Amount: $19,000
The excise tax on the sale of distilled spirits by the drink is charged at a rate of 3% of the purchase price of the drink. This tax is remitted to the city each month on or before the 20th. The budgeted amount is the same as the 2010 estimate.

100-00-0000-316200 INSURANCE PREMIUMS TAX

Requested Amount: $945,000
This tax is a percentage of the gross direct premiums sold. The taxes on insurance premiums are collected by the State Insurance Commissioner and distributed on the basis of population formulas. A history of the collection information is as follows:

2001	$617,981	9.7%	
2002	$678,067	7.8%	
2003	$730,796	8.4%	
2004	$791,983	7.6%	
2005	$852,070	4.6%	
2006	$891,478	4.3%	
2007	$929,912	1.0%	
2008	$952,187	(.9%)	
2009	$943,254	(2.9%)	
2010	$915,840	3.2%	requested
2011	$945,000	.0%	recommended
2011	$915,840		

100-00-0000-318000 CBID SURTAX

Requested Amount: $6,500
This is the amount of surtax billed at 50% of the business and occupation license fee. This amount plus the amount of the CBID levy plus the operating expenses of the Main Street office equal the allocation to the DDA. This is budgeted in the Mayor and Council's department.

100-00-0000-319100 PENALTY-DEL TAXES

Requested Amount: $18,000
O.C.G.A. 45-2-44 provides that municipalities may charge a penalty of 10% on taxes after they are 90 days delinquent. The budgeted amount is same as the 2010 estimate.

100-00-0000-319101 INTEREST ON DEL TAXES

Requested Amount: $25,000
The budgeted amount is the estimated interest received on delinquent property taxes. The interest is charged at a rate of 1% per month. This amount is the same as estimated for 2010.

100-00-0000-319500 FIFAS-DELINQUENT TAXES

Requested Amount: $9,600
The budgeted amount is the receipt from the property owner for recording and satisfying the fifa on delinquent property taxes filed at the courthouse. The fifa amount is $12.00 as set by OCGA-Rule 15-6-77 effective July 1, 2008. The budgeted amount represents 800 fifas.

100-00-0000-321100 ALCOHOLIC BEV LICENSE

Requested Amount: $63,000
The budgeted amount is the average of 2009 and year to date 2010.

100-00-0000-322100 BUILDING PERMITS

Requested Amount: $25,000
This revenue item has been low due to the sluggish economy. The budget is based on the average of 2009 actual and the 2010 estimate.

100-00-0000-322130 PLUMBERS PERMITS

Requested Amount: $2,200
The budgeted amount is based on the most recent two years of history averaged.

100-00-0000-322140 ELECTRICIANS PERMITS

Requested Amount: $4,000
This is the average of 2009 actual and 2010 reduced for one large permit and annualized.

100-00-0000-322160 MECHANICAL PERMITS

Requested Amount: $6,600
This is required or authorized by the Georgia State Heating and Air Conditioning Code. (Standard Mechanical Code). The budgeted amount is the same as the 2010 estimate.

100-00-0000-322190 SOIL CONSERVATION PERMIT

Requested Amount: $480
A soil erosion/conservation permit is $80 per acre. The requested budget is for 6 acres.

Recommended amount is $240.

100-00-0000-322210 REZONING FEES

Requested Amount: $1,500
The budgeted amount is the same as 2009 actual revenue. These fees accompany re-zoning requests and requests for variances.

100-00-0000-322230 SIGN PERMITS

Requested Amount: $3,200
The budgeted amount is the same as the 2010 projection.

100-00-0000-322900 SPECIAL ACTIVITY PERMITS

Requested Amount: $200
This is the revenue received for Special Activity Permits. The estimated revenue is 4 permits at $50 each.

100-00-0000-326100 BUSINESS LICENSES

Requested Amount: $260,000
Business License and Occupational tax is payable on an annual basis and is based upon the gross receipts of the business for the prior year. This revenue stream has deteriorated in recent years due to the tornado event of March 1, 2007 followed by the national recession. We do not anticipate recovery until 2012 as receipts are reported on a year lag. As a result, the budget is the same as the 2010 estimate.

100-00-0000-333000 HOUSING AUTHORITY - PILOT

Requested Amount: $20,000
This amount represents revenue paid to the City based on the net rental income. This is paid in lieu of taxes. The amount received is shared with Sumter County on a pro rata basis. The following is a history of the city's portion of the PILOT received:

2001	$ 5,292		
2002	$ 3,246	(38.7%)	
2003	$ 5,200	60.2%	
2004	$ 6,134	18.0%	
2005	$ 4,757	(22.4%)	
2006	$ 4,934	(18.9%)	
2007	$ 6,467	31.0%	
2008	$18,896	192.2%*	
2009	$17,823	(5.7%)	
2010	$20,000	12.2%	projected
2011	$20,000	0.0%	recommended

*Beginning in 2008, the revenue includes a PILOT on non-Hud rentals. This agreement was approved by the Housing Authority and the City in October 2007.

100-00-0000-334100 LOCAL,STATE & FED GOVT REIMBSMNT

Requested Amount: $44,200

$ 2,400	Sumter County proceeds for GIS system support (13)
$41,800	State and Federal Reimb for replacement van (35)
$44,200	

Approved Amount: $2,400
We will not be receiving a van due to a reduction in transit drivers.

100-00-0000-334110 OTHER GRANTS

Requested	
$2,460,000	Renovation of Furlow School (16)
$ 96,629	COPS Grant (21)
$2,556,629	

100-00-0000-336002 SUMTER CO-FIRE PROCEEDS

Requested Amount: $0

100-00-0000-338000 W&S PILOT

Requested Amount: $205,000
This is the Payment in lieu of taxes from the W&S Fund to the General Fund. This amount is calculated by taking the total value of the Water and Sewer properties inside the city limits and multiplying times the current millage rate for 2010.
(40,000,000 x 50% x .01025 = $205,000)

100-00-0000-341930 MAPS SOLD

Requested Amount: $250
The requested amount is based on an average of the last two years rounded.

100-00-0000-341940 ADMIN SERVICES-CBID

Requested Amount: $750
This is a 3% collection/administration charge retained from the collections to cover the expenses of billing surtax on the property tax bill and on the business license bill.

100-00-0000-341942 ADMIN COSTS COMMUNITY DEVELOPMENT

Requested Amount: $29,900
The requested amount is for the 2007 CDBG work. Since this is currently outsourced, a corresponding expenditure is included in Other Outside Services in the Community and Economic Development Department (16).

100-00-0000-342120 ACCIDENT REPORTS

Requested Amount: $250
The budgeted amount is the same as estimated for 2010. The Police and Fire Departments charge an average of $2.00 per copy.

100-00-0000-345510 TRANSPORTATION SERVICES

Requested Amount: $152,941

Actual 2009	Projected 2010	Approved 2011	
$ 78,977	$ 92,000	$ 74,991	Federal Contract
$ 52,564	$ 60,604	$ 52,800	Fares
$140,151	$152,604	$127,791	
$258,310	$261,202	$201,930	Transportation Department expenses
-$ 78,977	-$ 92,000	-$ 74,991	Federal Contract
-$ 52,464	-$ 60,604	-$ 52,800	Fares
-$ 42,275	-$ 40,660	$ 0	DOT funds-van
$ 84,594	$ 67,938	$ 74,139	General Revenues supplement*

The Federal Contract runs from July to June.
*The operating expenses for this department are $201,930. The state will reimburse us for 37% and fares represent 26%. General government property taxes fund the remaining 37%.

The approved amount reflects a decrease of one transit van and driver.

100-00-0000-349100 CEMETERY LOT SALES

Requested Amount: $29,200
The City currently charges the following per cemetery lot:

Resident	Non-resident	
$ 500	$ 3,000	Oak Grove
$ 500	$ 3,000	Sunset Memorial
$ 450	$ 3,000	Eastview
$6,000	$12,000	Sunset Memorial - Mausoleum
$ 600	$ 1,400	Sunset Memorial - Nitches

The approved amount is based on the following:

$28,000	35 Lots at an average rate of $800 each*
$ 1,200	2 Nitches at $600
$29,200	

*The average rate includes 7 residents for every non-resident.

Recommended Amount: $25,000
This is based on the sale of 30 lots and 1 nitch.

100-00-0000-349300 RETURNED CHECK FEES

Requested Amount: $9,625
This is the fee for returned checks due to insufficient funds or other reasons. The requested amount is based on $35 per returned check and 275 returns.

100-00-0000-349900 GIS SERVICES

Requested Amount: $1,000
This is the amount billed to Sumter County and other agencies for GIS services.

100-00-0000-351130 POLICE COURT

Requested Amount: $350,000
This number includes cash received for fines and forfeitures as well as the amount of installment fines recorded through the Municipal Court.

The following is a history of the receipts:

2001	$497,548		
2002	$382,839	(23.1%)	
2003	$532,500	39.1%	
2004	$535,957	0.0%	
2005	$389,036	(27.4%)	
2006	$433,786	11.5%	
2007	$352,813	(18.7%)	
2008	$293,167	(16.9%)	
2009	$378,171	29.0%	
2010	$350,000	7.4%	projected
2011	$350,000	0.0%	recommended

100-00-0000-351203 TECHNOLOGY ADD ON FEE

Requested Amount: $12,000
This amount will add $10.00 to certain traffic citations and is to be used for technology expense related to the police department and the court. This is the same as the 2010 estimate.

100-00-0000-352200 FORFEITED PROPERTY MONEYS

Requested Amount: $5,000
This line item is difficult to predict. The budget anticipates the same level as 2010. The following is a history of the asset forfeiture moneys received:

2001	$24,047	
2002	$ 2,631	
2003	$ 681	
2004	$ 5,606	
2005	$ 663	
2006	$ 8,256	
2007	$ 1,538	
2008	$14,399	
2009	$ 6,718	
2010	$ 5,000	projected
2011	$ 5,000	recommended

100-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $35,000
This is interest earned by the City's capital lease pool and on all general fund bank accounts. The amount of lease pool interest for the year is not available until after year end making it difficut to budget. The interest ranges from $20,000 to $45,000 depending on return on investments and borrowing/repayment activity.

100-00-0000-371000 DONATIONS

Requested Amount: $0
We do not anticipate any donations for the budget year.

100-00-0000-371004 DONATIONS - REGREENING

Requested Amount: $0
The regreening projects were completed in 2009.

100-00-0000-381001 TROLLEY FEES

Requested Amount: $5,000
This item includes payments from others for incremental trolley services such as weddings and other events. There is a corresponding expense line item in the Community/Economic Development Budget (16).

100-00-0000-381003 REES PARK EDC RENTALS

The budget request anticipates the following:

$11,250	Room rental (15 rentals @ $750)
$ 2,880	Tablecloth rental
$14,130	

Expenses related to the facility can be found in Department 19.

100-00-0000-389000 OTHER MISC INCOME

Requested Amount: $40,000
This is an estimated amount for revenue received that does not fall in any other revenue category. This is based on the current ytd amount annualized.

100-00-0000-389001 INSURANCE PROCEEDS

Requested Amount: $0
This account is generally for insurance proceeds as a result of accidents or damage to city vehicles and other property. This is difficult to estimate.

100-00-0000-389002 CASH SHORT & OVER

Requested Amount: $0

100-00-0000-389003 CARRYOVER OF FUND BALANCE

$15,100 Protective Clothing (20) 2010 carryover
$10,000 Eastview Cemetery Beautification Phase II (31) 2009 carryover
$ 6,000 Eastview Cemetery Beautification Phase II (31) 2008 carryover

$31,100

100-00-0000-391000 TRANSF FROM HOTEL/MOTEL FND

Requested Amount: $265,000
The Hotel/Motel tax is charged on occupied rooms of hotels, motels, and Bed & Breakfast establishments within the city limits of Americus. The rate is 7% of the room charge. Two percent must be expended for tourism purposes and two percent must be expended for the operating expenses of the Rylander Theater.

The tourism dollars are projected to be spent in the following manner:

$144,000 Tourism Fund
$ 75,714 Rylander Theater Operating expenses
$ 13,587 DDA Marketing
$ 6,686 Transportation for Train

$239,987

100-00-0000-391100 SHARED REVENUE-NAT GAS FD

Requested Amount: $300,000
Following the closing of Collins and Aikman and the tornado, the allocation from the Natural Gas Fund was terminated in 2007. The Gas fund cash flows have recovered somewhat and the allocation resumed in 2009. The following is a history of the shared revenue.

2001	$750,000
2002	$750,000
2003	$750,000
2004	$750,000
2005	$375,000*
2006	$ 92,500
2007	$230,000
2008	$ 0
2009	$300,000
2010	$300,000
2011	$300,000

*Collins & Aikman declared bankruptcy.

100-00-0000-391101 TRANSFER FROM W&S FUND

Requested Amount: $0

100-00-0000-391102 TRANSFER FROM GAS FUND

Requested Amount: $0

100-00-0000-391103 TRANSFER FROM SOLID WASTE

Requested Amount: $0

100-00-0000-391107 TRANSFER FROM GO BOND

Requested Amount: $0

100-00-0000-392100 SALE OF CITY PROPERTY

Requested Amount: $20,000
The budgeted amount is an estimate of the amount of surplus property the city will sell.

100-00-0000-392200 RECYCLING PROCEEDS

Requested Amount: $5,000
This is revenue obtained from recycling various metal pipes, auto parts, and other items that are no longer useful to the Public Works Department.

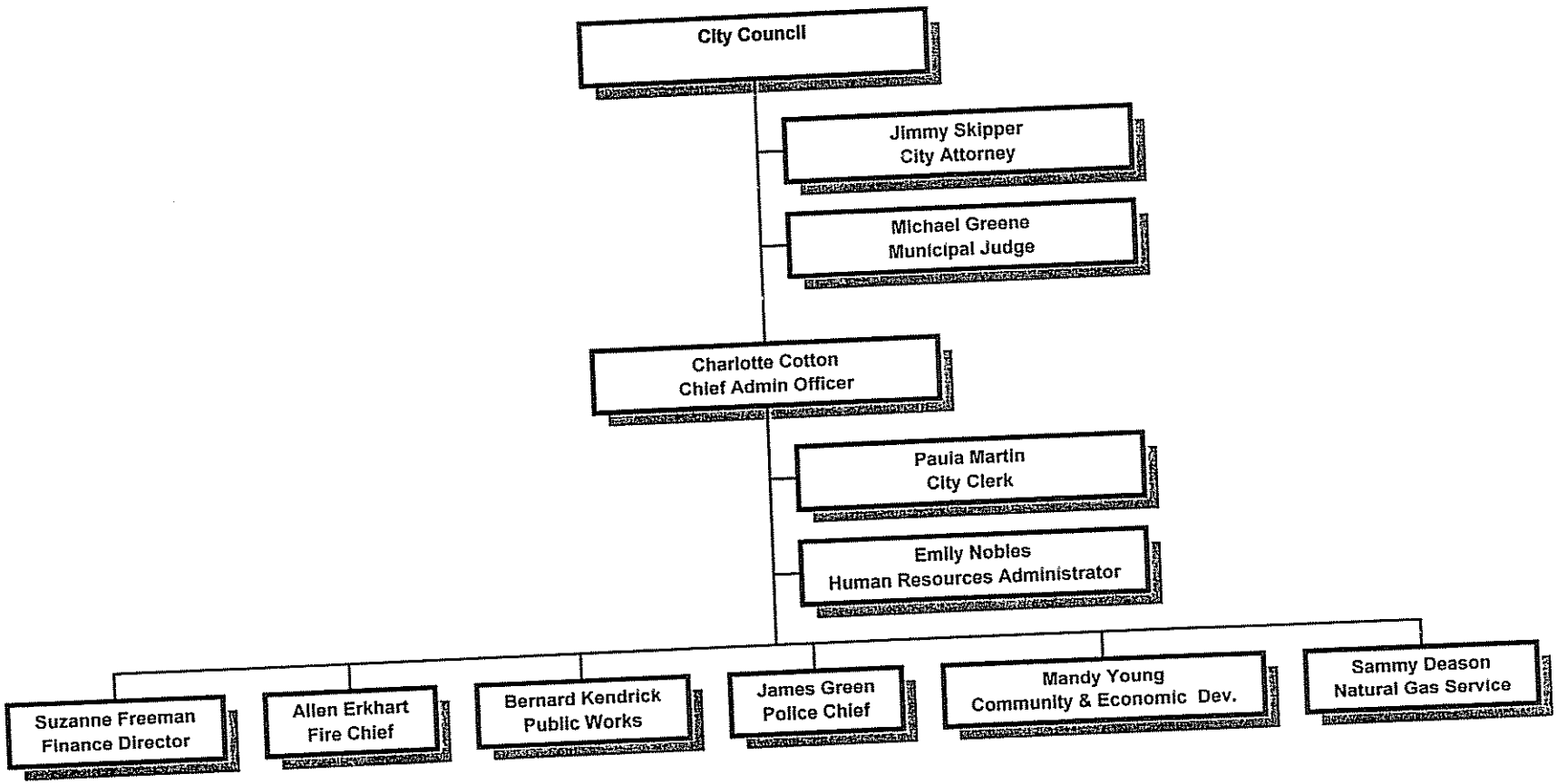
100-00-0000-393500 CAPITAL LEASE PROCEEDS

Recommended	Approved	
$ 13,000	$ 0	Copy Machine (18)
$111,533	$66,920	Vehicle Replacement (21)
$ 60,000	$ 0	Dump Truck Replacement (30)
$184,533	$66,920	

100-00-0000-393601 LOAN PROCEEDS

Requested Amount: $0

City of Americus
Budgeted 2011



MAYOR AND COUNCIL

MISSION STATEMENT/GENERAL OBJECTIVES

Americus is an innovative, clean, and safe City where our citizens enjoy a good quality of life. We are committed to creating an outstanding level of opportunities for our diverse population. We provide quality governmental services, cultivate economic development, and promote quality jobs and successful businesses.

GOALS & OBJECTIVES – 2011

City/County/PDA/ Chamber cooperation
* Develop a plan for job creation in the strategic plan
* Stay focused on the goals, action steps, etc. and evaluate as we go

Archway Project
* Work with Executive Committee and Archway Professional

Museum
* Develop master plan for museum and find suitable location

Family Recreational Opportunities
* Encourage private enterprise to construct a bowling alley
* Encourage private enterprise to construct a skating rink
* Encourage owners of the local Movie Theater to make improvements
* Encourage private enterprise to construct a miniature golf course
* Study adding more downtown activities - street dance, etc
* Encourage the owners of the local historic sites such as the Rylander and the Windsor to promote those sites
* Encourage the Recreation Department look into the construction of a Skateboard Park

Media focus
* Continue to develop a good working relationship with media

Set policies
* Set clear policies and goals for staff and employees to follow

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
10 MAYOR AND COUNCIL						
100-10-1110-511000 REGULAR PAY	55,490	58,201	56,911	58,201	58,201	58,201
100-10-1110-512100 GROUP MEDICAL INSURANCE	25,860	22,400	22,356	23,372	22,965	22,965
100-10-1110-512110 GROUP DENTAL INSURANCE	890	1,015	901	1,015	1,050	1,050
100-10-1110-512200 SOCIAL SECURITY PAYMENTS	772	786	853	786	786	786
100-10-1110-512400 RETIREMENT SYSTEM	3,024	4,423	3,780	8,614	8,614	8,614
100-10-1110-512600 UNEMPLOYMENT EXPENSES	10,938	20,000	16,554	6,800	50,000	50,000
100-10-1110-512700 WORKERS' COMPENSATION	234	270	270	287	287	287
100-10-1110-522000 OTHER OUTSIDE SERVICES	17,699	7,300	3,194	4,500	4,500	4,500
100-10-1110-523100 INSURANCE EXPENSE	47,173	42,823	57,772	47,661	47,661	47,661
100-10-1110-523200 TELEPHONE - REES PARK	4,050			0	0	0
100-10-1110-523301 ADVERTISING EXPENSE	434	3,000	1,885	3,400	3,400	3,400
100-10-1110-523700 TRAINING & MEETINGS	6,830	5,000	5,254	13,800	13,800	5,350
100-10-1110-531100 OFFICE/COMPUTER SUPPLIES	161	1,000	334	600	600	500
100-10-1110-531210 WATER, SEWER, & GARBAGE	1,852			0	0	0
100-10-1110-531230 ELECTRICITY	10,503	1,000	1,600	1,600	1,600	1,600
100-10-1110-542900 OTHER CAPITAL EXPENDITURE	279,680	12,550	12,550	2,809,200	2,809,200	2,807,200
100-10-1110-551000 ALLOCATION OF EXPENSES	-184,331	-194,067	-194,067	-193,224	-221,020	-214,950
100-10-1110-551102 CONTINGENCIES	22,025	125,000	118,880	100,000	100,000	125,000
100-10-1110-573001 TRANSFER TO THEATER	197,773	181,432	185,535	175,714	175,714	170,860
100-10-1110-573002 TRANSFR TO SOLID WASTE FND	307,445	85,000	173,100	0	0	0
100-10-1110-573003 TRANSFER TO STORMWATER FUND	96,000		59,500	0	0	0
100-10-1110-574000 BAD DEBT EXPENSE	184,975	175,000	135,263	50,000	50,000	50,000

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-10-1110-581301 PDA-DEBT SERVICE-LOWE'S	54,442	62,063	62,063	60,158	60,158	60,158
100-10-1110-582200 INTEREST EXPENSE	54,829	41,000		41,000	41,000	41,000
100-10-1110-611000 DUES & SUBSCRIPTIONS	27,555	30,030	22,168	25,035	25,035	25,035
100-10-1530-521200 CITY ATTORNEY RETAINER	7,200	7,200	7,200	7,200	7,200	7,200
100-10-1530-521201 OTHER LEGAL EXPENSES	9,081	12,000	11,895	12,000	12,100	12,100
100-10-3910-571000 SUMTER HUMANE SOCIETY	51,250	42,500	42,500	51,250	41,225	38,250
100-10-5400-571000 BOYS AND GIRLS CLUBS	25,000	23,125	23,125	30,000	22,430	22,430
100-10-6153-571000 AMERICUS ARTS COUNCIL	10,000	9,250	9,250	11,000	8,970	8,325
100-10-6500-571000 LAKE BLACKSHEAR REG LIBR	112,125	100,000	100,000	129,103	97,000	90,000
100-10-7520-571000 AIRPORT AUTHORITY	28,000	25,000	25,000	24,000	24,000	22,500
100-10-7520-572018 AMER/SUMTER CO PAYROLL DEV AUT	77,825	25,000	25,000	76,875	42,200	30,000
100-10-7540-571000 TOURISM COUNCIL	189,800	160,000	160,000	199,730	155,200	144,000
100-10-7544-571000 SAM SHORTLINE				10,000	0	0
100-10-7550-571000 DDA	125,526	118,000	118,784	123,485	115,985	109,385
100-10-7640-572000 LEAP/CIS	8,000	7,420	7,420	8,254	7,200	6,678
10 MAYOR AND COUNCIL	1,870,108	1,214,721	1,276,830	3,921,416	3,787,061	3,760,085

10 MAYOR AND COUNCIL

100-10-1110-511000 REGULAR PAY

Personnel Requirements:	
Mayor	1
Mayor Pro Tem	1
Councilmembers	5
	7

The salaries will remain the same for elected officials for 2011. The Mayor's salary is $14,200, Mayor Pro Tem is $7,800 and the Councilmembers' salaries are $7,200 each.

100-10-1110-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-10-1110-512110 GROUP DENTAL INSURANCE

This amount represents $145 per employee.

The recommended amount is $150 per employee.

100-10-1110-512200 SOCIAL SECURITY PAYMENTS

This amount is for the medicaid portion only and is based on the total salary of the department.

100-10-1110-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-10-1110-512600 UNEMPLOYMENT EXPENSES

Requested Amount: $6,800
Americus is a direct reimbursable employer for unemployment tax classifications. The City is not required to file quarterly reports and pay unemployment tax. We pay only when payments are made directly to former employees. This is an average of 2008 and 2009.

Recommended Amount: $50,000
The recommended amount will be needed only if Council approves some of staff's recommendations.

100-10-1110-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-10-1110-522000 OTHER OUTSIDE SERVICES

$4,000	Miyoshi Delegation Visit (1)
$ 500	Bee for Literacy (2)
$4,500	

(1)The request is for the costs associated for meals, activities, gifts, and transportation from Americus to Atlanta. This amount is based on actual expenses in 2010.
(2)This is for the entrance fee for the City sponsored spelling bee team.

100-10-1110-523100 INSURANCE EXPENSE

Requested Amount: $47,661
This is the General Fund allocation for property and liability insurance. This includes a projected increase of approximately 3.0%.

100-10-1110-523200 TELEPHONE - REES PARK

Requested Amount: $0
A separate department (19) has been set up for Rees Park Economic Center expenses.

100-10-1110-523301 ADVERTISING EXPENSE

Requested Amount: $3,400
This expenditure category is to capture the costs for advertising the public hearings and ordinances for the monthly Council meeting. We are required to advertise public hearings in the legal gazette. We are not required to advertise the various ordinances that will be considered.

100-10-1110-523700 TRAINING & MEETINGS

Requested	Approved	
$ 3,000	$1,850	Annual Planning workshop/Retreat*
$10,800	$ 0	GMA Annual Mtg for all Council Members
$ 0	$3,500	Miscellaneous training
$13,800	$5,350	

*The amount requested is based on actual expenses for the January, 2010 retreat.

It should be noted that the expense for meals at various meetings has been eliminated from this budget.

Training has been eliminated from the previous two budget years. Education is vital to keep up with the changing pace of governments, what laws have been passed, mandates from agencies, etc.

100-10-1110-531100 OFFICE/COMPUTER SUPPLIES

Requested	Approved	
$500	$500	Flowers, framing, and recognition plaques
$100	$ 0	Door Prizes for GMA
$600	$500	

100-10-1110-531210 WATER, SEWER, & GARBAGE

Requested Amount: $0
The the city's portion of the water, sewer, and sanitation amount for Rees Park Economic Development Center is now recorded in department 19.

100-10-1110-531230 ELECTRICITY

Requested Amount: $1,600
The requested amount is for the Christmas lights in December on the Windsor Hotel.

100-10-1110-542900 OTHER CAPITAL EXPENDITURE

Gen Fund	DDA	Other	
$ 0	$ 0	$2,801,000	Public Safety Bldg Renovation (SPLOST)*
$ 0	$ 4,200	$ 0	Christmas Decorations & Lighting*
$6,000	$ 4,000	$ 0	Facade/Sign Grants*
$6,000	$ 8,200	$2,801,000	

*This is the amount approved in the CIP budget for 2011.

100-10-1110-551000 ALLOCATION OF EXPENSES

This line item is operating expenses allocated to the Water and Sewer, Sanitation, Natural Gas, and Storm Water funds.

100-10-1110-551102 CONTINGENCIES

Requested Amount: $100,000
This category is to capture the costs for unplanned expenditures or the deductible portion of claims against the City. The amount requested is the same amount as approved in 2010.

Approved Amount: $125,000

100-10-1110-573001 TRANSFER TO THEATER

The requested amount includes the following:

$ 75,714	Hotel/Motel tax money
$ 95,146	Gen Fund monies
$170,860	

The following is a recap of recent General Fund sources for the Theater.

2004	$101,050	-	
2005	$101,050	0.0%	
2006	$106,250	5.1%	
2007	$116,000	9.2%	
2008	$119,400	2.7%	
2009	$125,100	5.0%	
2010	$105,718	(15.5%)	
2011	$100,000	(5.4%)	requested
2011	$100,000	(5.4%)	recommended
2011	$ 95,146	(10.0%)	appproved

100-10-1110-573002 TRANSFR TO SOLID WASTE FND

Requested Amount: $0

100-10-1110-573003 TRANSFER TO STORMWATER FUND

Requested Amount: $0

100-10-1110-574000 BAD DEBT EXPENSE

Requested Amount: $50,000
This includes write downs of miscellaneous accounts receivable accounts, taxes over 7 years old, uncollectible returned checks, and installment fines written off by the judge or converted to community service.

100-10-1110-581301 PDA-DEBT SERVICE-LOWE'S

Approved Amount: $60,158
This is the contractually agreed upon share of the debt incurred for the Thomas Drive Extension, detention pond, and traffic light related to Lowe's. The amount represents the third of five annual payments.

100-10-1110-582200 INTEREST EXPENSE

Requested Amount: $41,000
This is the interest expense related to our capital lease pool with GMA.

100-10-1110-611000 DUES & SUBSCRIPTIONS

The budget request includes the following:

$ 5,515	Georgia Municipal Association
$16,545	River Valley Regional Commission *
$ 2,715	Chamber of Commerce Platinum membership
$ 260	American Society of Composers
$25,035	

*The River Valley Regional Commission amount is required by state law and is based on 2008 population figures at $1.00 per capita.

100-10-1530-521200 CITY ATTORNEY RETAINER

Requested Amount: $7,200
The monthly retainer paid to Gatewood, Skipper, & Rambo is $600.

100-10-1530-521201 OTHER LEGAL EXPENSES

Requested Amount: $12,000
This is difficult to estimate because we cannot anticipate all legal matters that may occur in a year. The amount estimated for 2011 is the same as the 2010 estimate.

Recommended Amount: $12,100

100-10-3910-571000 SUMTER HUMANE SOCIETY

The following is a history of the approved allocations:

2001	$38,000		
2002	$39,500	3.9%	
2003	$40,000	1.3%	
2004	$38,000	(5.0%)	
2005	$41,800	10.0%	
2006	$45,000	7.7%	
2007	$51,300	14.0%	
2008	$50,000	(2.5%)	
2009	$51,250	2.5%	
2010	$42,500	(17.1%)	
2011	$51,250	20.6%	requested
2011	$41,225	(3.0%)	recommended
2011	$38,250	(10.0%)	approved

100-10-5400-571000 BOYS AND GIRLS CLUBS

The following is a history of the approved allocation amounts:

2001	$30,000		
2002	$30,000	0%	
2003	$30,000	0%	
2004	$28,500	(5.0%)	
2005	$31,350	10.0%	
2006	$35,000	11.6%	
2007	$35,000	0.0%	
2008	$34,125	(2.5%)	
2009	$25,000	(26.7%)	
2010	$23,125	(7.5%)	
2011	$30,000	29.7%	requested
2011	$22,430	(3.0%)	approved

100-10-6153-571000 AMERICUS ARTS COUNCIL

The following amounts are the approved allocations:

2001	$ 0		
2002	$10,000	(41.2%)	
2003	$12,000	20.0%	
2004	$11,400	(5.0%)	
2005	$12,000	5.3%	
2006	$12,000	0.0%	
2007	$12,000	0.0%	
2008	$10,000	(16.7%)	
2009	$10,000	0.0%	
2010	$ 9,250	(7.5%)	
2011	$11,000	18.9%	requested
2011	$ 8,970	(3.0%)	recommended
2011	$ 8,325	(10.0%)	approved

100-10-6500-571000 LAKE BLACKSHEAR REG LIBR

The following amounts are the approved allocations:

2001	$100,000		
2002	$100,000	0%	
2003	$100,000	0%	
2004	$ 95,000	(5.0%)	
2005	$104,500	10.0%	
2006	$112,600	7.7%	
2007	$115,000	2.1%	
2008	$112,125	(2.5%)	
2009	$112,125	0.0%	
2010	$100,000	(10.8%)	
2011	$129,103	29.1%	requested
2011	$ 97,000	(3.0%)	recommended
2011	$ 90,000	(10.0%)	approved

100-10-7520-571000 AIRPORT AUTHORITY

The following amounts are the approved allocations:

2003	$12,000		
2004	$11,400	(5.0%)	
2005	$12,540	10.0%	
2006	$22,724	81.2%	
2007	$42,000	84.8%	
2008	$28,000	(33.3%)	
2009	$28,000	0.0%	
2010	$25,000	(10.7%)	
2011	$24,000	(4.0%)	requested
2011	$24,000	(4.0%)	recommended
2011	$22,500	(10.0%)	approved

100-10-7520-572018 AMER/SUMTER CO PAYROLL DEV AUTH

The requested amount represents .23 mil of property tax inside the city limits of Americus. O.C.G.A. 48-5-350 allows a municipality to levy up to 3 mils of property tax for a development authority. The following amounts are the approved allocations:

2007	$62,500		
2008	$75,000	20.0%	
2009	$77,825	3.8%	
2010	$25,000	(67.5%)	
2011	$76,875	207.5%	requested
2011	$42,200	68.8%	recommended
2011	$30,000	20.0%	approved

100-10-7540-571000 TOURISM COUNCIL

The following amounts are approved allocations. This is typically funded with hotel/motel tax dollars.

2001	$115,000		
2002	$145,000	26.1%	
2003	$150,000	3.5%	
2004	$150,000	0%	
2005	$165,000	10.0%	
2006	$180,000	9.1%	
2007	$185,400	3.0%	
2008	$180,765	(2.5%)	
2009	$189,800	5.0%	
2010	$160,000	(15.7%)	
2011	$199,730	24.8%	requested
2011	$155,200	(3.0%)	recommended
2011	$144,000	(10.0%)	approved

Beginning in 2010, the allocation to the Tourism Council includes monies necessary to fund the Lindberg Boogie Festival.

Beginning in 2011, the accounting activities will be recorded on the City's books. See Fund # 205 for details.

100-10-7544-571000 SAM SHORTLINE

The request is to partially cover the shortfall anticipated in the 2011 budget regarding the Excursion Train.

2011	$10,000	requested
2011	$ 0	recommended

The Tourism Council will allocate monies for the shortfall.

100-10-7550-571000 DDA

Requested	Recommended	Approved	
$ 18,285	$ 18,285	$ 18,285	CBID levy (estimate)
$ 6,500	$ 6,500	$ 6,500	CBID surtax
$ 98,700	$ 91,200	$ 84,600	General Fund
$123,485	$115,985	$109,385	

The following is a history of General Fund allocation excluding the CBID levy and surtax.

2001	$ 60,300		
2002	$ 72,993	21.0%	
2003	$ 87,600	20.0%	
2004	$ 86,090	(1.7%)	
2005	$ 94,699	10.0%	
2006	$104,700	10.5%	
2007	$107,000	2.2%	
2008	$104,325	(2.5%)	
2009	$101,940	(2.3%)	
2010	$ 94,000	(7.8%)	
2011	$ 98,700	5.0%	requested
2011	$ 91,200	(3.0%)	recommended
2011	$ 84,600	(10.0%)	approved

100-10-7640-572000 LEAP/CIS

The following is a history of the allocations to LEAP:

2001	$ 8,000		
2002	$ 8,000		
2003	$ 8,000		
2004	$ 7,600	(5.0%)	
2005	$ 8,360	10.0%	
2006	$ 9,000	7.6%	
2007	$10,000	11.1%	
2008	$ 8,000	(20.0%)	
2009	$ 8,000	0.0%	
2010	$ 7,420	(7.5%)	
2011	$ 8,254	11.2%	requested
2011	$ 7,200	(3.0%)	recommended
2011	$ 6,678	(10.0%)	approved

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
12 IS/PURCHASING						
100-12-1535-511000 REGULAR PAY	47,095	47,011	48,593	47,011	47,011	0
100-12-1535-512100 GROUP MEDICAL INSURANCE	6,905	7,100	7,103	7,791	7,655	0
100-12-1535-512110 GROUP DENTAL INSURANCE	137	145	142	145	150	0
100-12-1535-512200 SOCIAL SECURITY PAYMENTS	3,425	3,596	3,645	3,596	3,596	0
100-12-1535-512400 RETIREMENT SYSTEM	2,588	3,573	3,048	6,958	6,958	0
100-12-1535-512700 WORKER'S COMPENSATION	192	219	218	231	231	0
100-12-1535-522000 OTHER OUTSIDE SERVICES	4,026	4,800	9,360	4,400	4,400	46,400
100-12-1535-522206 COMPUTER-REP AND MAINT	5,085	7,200	4,163	5,100	5,100	2,200
100-12-1535-523200 TELEPHONE	679	580	864	750	750	0
100-12-1535-531100 OFFICE/COMPUTER SUPPLIES	2,184	2,000	2,174	2,000	2,000	0
100-12-1535-531210 WATER SEWER AND GARBAGE	445	450	578	450	450	0
100-12-1535-531225 STORM WATER		24	24	42	42	0
100-12-1535-531230 ELECTRICITY	360	300	375	250	250	0
100-12-1535-542400 COMPUTER EQUIPMENT	27,468	15,000	15,119	15,000	15,000	10,000
100-12-1535-551101 COMPUTER OPER EXPENSE	4,376	6,392	6,573	4,685	4,677	2,916
100-12-1535-551102 ALLOCATION OF EXPENSES	-78,770	-76,706	-79,749	-78,864	-78,733	-48,600
100-12-1535-611000 DUES & SUBSCRIPTIONS	455	470	440	140	140	0
12 IS/PURCHASING	26,650	22,154	22,671	19,685	19,677	12,916

12 IS/PURCHASING

100-12-1535-511000 REGULAR PAY

Personnel Requirements:
I/S Purchasing Administrator 1

The requested amount includes no COLA or merit increase.

Approved Amount: $0
The computer related work will be outsourced beginning in 2011.

100-12-1535-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

Approved Amount: $0

100-12-1535-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

Approved Amount: $0

100-12-1535-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

Approved Amount: $0

100-12-1535-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

Approved Amount: $0

100-12-1535-512700 WORKER'S COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

Approved Amount: $0

100-12-1535-522000 OTHER OUTSIDE SERVICES

Requested Amount: $4,400
This amount covers the cost of the T1 line from Public Works to the Municipal Building for the year. This also includes the cost for City internet services, web and email hosting, web content filter, and Fire Station #3 internet connection for the year. Pricing is as follows:

$ 840	Mediacom
$3,540	AT&T
$4,380	rounded up to $4,400

Approved Amount: $46,400
The approved amount includes $42,000 for computer repair and upgrade services.

100-12-1535-522206 COMPUTER-REP AND MAINT

The amount includes the cost of maintenance and repair on the servers and internet connection equipment. This amount also includes any unforseen expense for the file servers within the City. Below is a recap of costs:

Requested	Approved	
$2,900	$ 0	CSI Software Maintenance
$ 800	$ 800	Capital Data - Firewall Maintenance
$1,400	$1,400	Other
$5,100	$2,200	

100-12-1535-523200 TELEPHONE

The requested amount includes the following:

$690	AT&T local
$ 60	Lightyear long distance
$750	

Approved Amount: $0

100-12-1535-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $2,000
The requested amount is the same as the budgeted amount for 2010. This is the cost of supplies used in this department for both purchasing and IS duties.

Approved Amount: $0

100-12-1535-531210 WATER SEWER AND GARBAGE

Requested Amount: $450
The request is the same as the 2010 estimate.

Approved Amount: $0

100-12-1535-531225 STORM WATER

The storm water fee amount is for an allocation of the Municipal Building expense.

Approved Amount: $0

100-12-1535-531230 ELECTRICITY

Requested Amount: $250
The request is for the allocation of the Municipal Building electricity bill.

Approved Amount: $0

100-12-1535-542400 COMPUTER EQUIPMENT

Recommended Amount: $15,000
$15,000 Computer Systems Upgrades

Approved Amount: $10,000

100-12-1535-551101 COMPUTER OPER EXPENSE

This represents the costs of computer services for projects within the department. The remaining costs are allocated to other departments. The total of these costs is included in the allocation line.

100-12-1535-551102 ALLOCATION OF EXPENSES

This is the total amount allocated to all departments and funds based on the time spent by the IS/Purchasing Administrator on projects and assistance.

100-12-1535-611000 DUES & SUBSCRIPTIONS

Requested Amount: $140
$ 35 NIGP (Purchasing) GA Chapter
$ 30 GPAG (Purchasing)
$ 75 GMIS (Info Technology)

$140

Approved Amount: $0

GIS Department
Budgeted 2011



GIS

MISSION STATEMENT/GENERAL OBJECTIVES

1. Serve all of its customers with the respect and courtesy that they deserve.
2. Continue to develop and maintain GIS information and data for all City departments, agencies and the public.
3. Add more GIS availabilities to the GIS system to help and support the everyday decisions that affect the residents of the City.

GOALS – 2011

* Continue to develop the layer that contains all the utility easements inside the City limits. This layer will benefit Public Works and the Community and Economic Development Department.
* Continue to develop a GIS Gas Webpage.
* Develop a layer of building layouts, information, and location on tax parcels.
* Continue to work with Storm Water Project with CAO, Finance Dept and Public Works.
* Continue to update and maintain all GIS layers and the GIS website
* Continue to develop cemetery data for all city owned cemeteries and eventually offer a cemetery webpage.

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
13 GIS						
100-13-1535-511000 REGULAR PAY	54,472	58,037	55,324	74,806	61,574	61,574
100-13-1535-512100 GROUP MEDICAL INSURANCE	6,910	7,100	7,109	15,581	7,655	7,655
100-13-1535-512110 GROUP DENTAL INSURANCE	137	145	137	290	150	150
100-13-1535-512200 SOCIAL SECURITY PAYMENT	4,102	4,440	4,292	5,723	4,710	4,710
100-13-1535-512400 RETIREMENT SYSTEM	2,774	4,411	3,336	11,071	9,113	9,113
100-13-1535-512700 WORKER'S COMPENSATION	3,476	4,633	4,630	6,291	5,178	5,178
100-13-1535-522000 OTHER OUTSIDE SERVICES	226	288	288	288	288	288
100-13-1535-522201 OFFICE EQUIP-REP & MAINT		250		1,000	500	500
100-13-1535-522202 AUTO & TRUCK-REP & MAINT	101	500	217	1,000	1,000	1,000
100-13-1535-522206 COMPUTER-REP AND MAINT	9,569	9,100	9,286	12,000	9,400	9,400
100-13-1535-523200 TELEPHONE	994	900	957	1,000	1,000	1,000
100-13-1535-523700 TRAINING & MEETINGS	-909		49	6,000	4,000	4,000
100-13-1535-523900 UNIFORMS				100	0	0
100-13-1535-531100 OFFICE/COMPUTER SUPPLIES	819	2,500	2,394	2,500	2,500	2,500
100-13-1535-531210 WATER SEWER AND GARBAGE	890	1,000	667	1,000	1,000	1,000
100-13-1535-531225 STORM WATER		24	24	42	42	42
100-13-1535-531230 ELECTRICITY	600	600	625	800	800	800
100-13-1535-531270 GASOLINE ALLOCATED	267	500	302	1,000	1,000	1,000
100-13-1535-542101 OFFICE EQUIPMENT	385			500	200	200
100-13-1535-542200 TRUCKS & AUTOMOBILES	16,276			0	0	0
100-13-1535-542400 COMPUTER EQUIPMENT	891	3,875	3,875	4,000	4,000	4,000
100-13-1535-551000 ALLOCATION OF EXPENSES	-53,689	-77,263	-77,263	-106,580	-83,099	-82,676

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-13-1535-551101 COMPUTER OPER EXPENSE	1,750	2,397	2,457	1,562	1,559	972
100-13-1535-581200 CAPITAL LEASE PAYMENT		3,804	3,094	3,646	3,646	3,646
100-13-1535-611000 DUES & SUBSCRIPTIONS		300		300	300	300
13 GIS	50,041	27,541	21,803	43,920	36,516	36,352

13 GIS

100-13-1535-511000 REGULAR PAY

Personnel Requirements:

	Current	Requested	Recommended
GIS Coordinator	1	1	1
GIS Assistant (part-time)	2	0	2
GIS/GPS Analyst (full-time)	0	1	0
	3	2	3

The requested amount includes the replacement of 2 part-time (temporary) GIS Assistants with a full-time (permanent) GIS Assistant. The request does not include a COLA or merit increase.

The recommended amount includes 1 full time and 2 part time assistants as long as the two assistants do not work a total of 28 hours per week.

100-13-1535-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-13-1535-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

100-13-1535-512200 SOCIAL SECURITY PAYMENT

This amount is 7.65% of the total salary of the department.

100-13-1535-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-13-1535-512700 WORKER'S COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-13-1535-522000 OTHER OUTSIDE SERVICES

Requested Amount: $288
This is for monthly GPS service on the department's vehicle.

100-13-1535-522201 OFFICE EQUIP-REP & MAINT

The request includes the following:
$ 800 Plotter repairs (11 years old)
$ 200 Incidental repairs (radios and other)

$1,000

Recommended Amount: $500
Nothing has been spent for the last 2 years in this line item. However, since the plotter is 11 years old, there may be some repairs required.

100-13-1535-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $1,000
The amount requested is for the vehicle purchased in 2008 and covers only regular preventive maintenance.

100-13-1535-522206 COMPUTER-REP AND MAINT

The requested amount includes the following:
$ 4,800 Annual software maintenance Binary Bus*
$ 4,300 ESRI contract
$ 2,900 Miscellaneous upgrades and repairs

$12,000

*Sumter County reimburses half of the Binary Bus annual maintenance. This is budgeted in account number 100-00-0000-334100 - Local, State, & Federal Reimbursement.
Recommended Amount: $9,400
$4,800 Annual software maintenance Binary Bus
$4,300 ESRI contract
$ 300 Miscellaneous upgrades and repairs

$9,400

100-13-1535-523200 TELEPHONE

Requested Amount: $1,000
This is the estimated amount to cover telephone services for the GIS Department.

100-13-1535-523700 TRAINING & MEETINGS

Requested Amount: $6,000
This amount will cover training and travel expenses for the GIS Coordinator and the GPS/GIS Analyst. The training is needed to maintain the high level of efficiency and accuracy that is required for field operations and maintaining the database. The conferences and training meetings are beneficial to the department in the form of education and networking within the state and the GIS industry. The amount also covers any GIS sponsored meeetings or luncheons. We have not had training in 2 years and the software has been upgraded 3 times.

Recommended Amount: $4,000

100-13-1535-523900 UNIFORMS

Requested Amount: $100
The requested amount includes city shirts and rain gear for department employees.

Recommended Amount: $0

100-13-1535-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $2,500
This amount is needed for printer supplies such as plotter ink cartridges, laser printer toners, and paper, as well as other miscellaneous office expenses.

100-13-1535-531210 WATER SEWER AND GARBAGE

Requested Amount: $1,000
The request is the same as the 2010 estimate.

100-13-1535-531225 STORM WATER

Requested Amount: $42
The request is for the prorata share of storm water fees for the Municipal Building.

100-13-1535-531230 ELECTRICITY

Requested Amount: $800
This is the anticipated amount for 2011.

100-13-1535-531270 GASOLINE ALLOCATED

Requested Amount: $1,000
This amount includes gasoline for one vehicle used for mapping purposes within the City limits as well as limited out of town travel for training.

100-13-1535-542101 OFFICE EQUIPMENT

Requested Amount: $500
The request includes filing cabinets and other miscellaneous office equipment.

Recommended Amount: $200
The recommended amount should be sufficient for a filing cabinet.

100-13-1535-542200 TRUCKS & AUTOMOBILES

Requested Amount: $0

100-13-1535-542400 COMPUTER EQUIPMENT

Requested Amount: $4,000
This is to replace the 5 year old laptop and to upgrade hardware and software as needed.

100-13-1535-551000 ALLOCATION OF EXPENSES

These are the operating expenses of this department allocated to each of the following funds: Water & Sewer, Natural Gas, and Stormwater.

100-13-1535-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

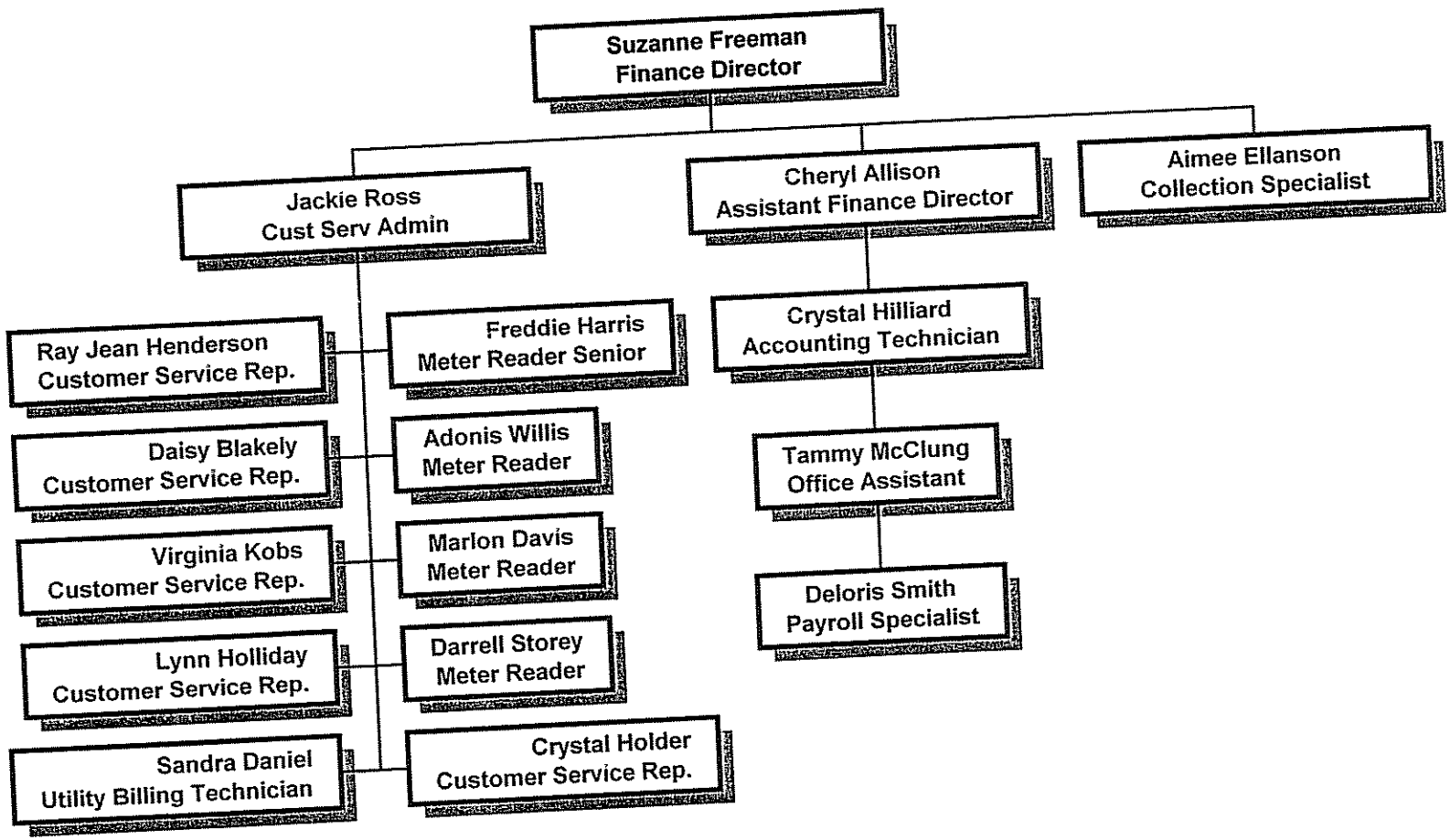
100-13-1535-581200 CAPITAL LEASE PAYMENT

This includes the principal and interest payments for the following capital lease:
$3,646 Ford Escape (2009) last payment due 11/30/13

100-13-1535-611000 DUES & SUBSCRIPTIONS

Requested Amount: $300
This amount is for the subscription fee to Georgia URISA and SERUG, books and magazines.

Finance Department
Budgeted 2011



FINANCE/UTILITY BILLING

MISSION STATEMENT/GENERAL OBJECTIVES

We envision the Finance Department to be a well informed, well trained team providing quality customer service, citizen education, excellent treasury management, and quality record keeping for the purpose of maintaining the fiscal integrity and reputation of the City of Americus.

GOALS – 2011

	Time Frame
Quality Customer Service:	
* Improve internal reporting and processes to increase employee productivity	On-going
* Develop other utility payment options (debit card /automated phone payment)	Within 12 months
* Implement Radio Read project for meter reading	Within 12 months
* Review options for improved Utility Billing Software	Within 24 months
* Cross train employees regarding customer service and utility billing duties	On-going
* Study other options for contacting delinquent utility customers	Within 12 months
Educate/Involve Citizens:	
* Educate Citizens through newspaper, radio, & television	As Needed
Treasury Management / Record Keeping:	
* Submit CAFR for Certificate of Achievement in Financial Reporting	June
* Improve collection of money through internal efforts & outside agencies	On-going
* Complete annual operating and capital budgets for all funds	December
* Sell City owned property through on-line auction	Within 3 months
* Study possible ordinance changes for calculating occupational license fees	Within 12 months
* Continue training for newly absorbed payroll function	On-going
* Administer Revenue Bond spending and related capital projects	Within 3 years

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
14 FINANCE DEPARTMENT						
100-14-1510-511000 REGULAR PAY	260,565	265,442	260,441	270,578	270,578	270,578
100-14-1510-511300 OVERTIME PAY	3,310	3,500	3,402	3,500	3,500	3,500
100-14-1510-512100 GROUP MEDICAL INSURANCE	37,575	43,000	44,061	54,534	53,585	53,585
100-14-1510-512101 OPT OUT INSURANCE PLAN	7,385	6,000	5,077	3,000	3,000	3,000
100-14-1510-512110 GROUP DENTAL INSURANCE	1,050	1,160	1,095	1,160	1,200	1,200
100-14-1510-512200 SOCIAL SECURITY PAYMENTS	20,139	20,574	20,630	20,967	20,967	20,967
100-14-1510-512400 RETIREMENT SYSTEM	14,275	20,440	16,272	40,564	40,564	40,564
100-14-1510-512700 WORKERS COMPENSATION	970	1,242	1,242	1,343	1,343	1,343
100-14-1510-521203 AUDIT FEES	7,865	8,865	8,865	8,290	8,290	8,290
100-14-1510-521205 CLERK OF COURT	5,946	11,000	9,416	10,800	10,800	10,800
100-14-1510-522000 OTHER OUTSIDE SERVICES	18,826	26,780	34,427	26,780	26,780	26,780
100-14-1510-522201 OFFICE EQUIP-REP & MAINT	2,121	3,400	2,201	3,400	2,400	2,400
100-14-1510-522202 AUTO & TRUCK-REP & MAINT	1,823	1,000	518	1,500	1,000	1,000
100-14-1510-522206 COMPUTER-REP & MAINT	7,294	8,000	7,570	10,400	7,500	7,500
100-14-1510-523100 INSURANCE EXPENSE	3,788	3,666	4,603	4,136	4,136	4,136
100-14-1510-523200 TELEPHONE	3,009	3,000	3,388	3,000	3,000	3,000
100-14-1510-523201 POSTAGE	8,026	10,000	7,546	15,000	15,000	15,000
100-14-1510-523301 ADVERTISING EXPENSE	9,663	11,000	4,308	11,000	11,000	11,000
100-14-1510-523600 TAG / TITLE EXPENSE	284	300	366	300	300	300
100-14-1510-523700 TRAINING AND MEETINGS	690	1,000	594	2,700	2,700	1,065
100-14-1510-523909 SALE FEES	395	2,500	1,782	2,000	2,000	2,000
100-14-1510-531100 OFFICE/COMPUTER SUPPLIES	8,755	8,500	11,074	9,500	8,500	8,500

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-14-1510-531210 WATER, SEWAGE & GARBAGE	3,115	3,500	4,533	3,500	3,500	3,700
100-14-1510-531220 NATURAL GAS	159	500	115	500	300	300
100-14-1510-531225 STORM WATER		200	194	350	350	370
100-14-1510-531230 ELECTRICITY	4,624	4,000	4,822	4,000	4,000	4,100
100-14-1510-531270 GASOLINE ALLOCATED	403	500	500	600	500	500
100-14-1510-542101 OFFICE EQUIPMENT	1,076			3,900	3,900	3,900
100-14-1510-551000 ALLOCATION OF EXPENSES	-337,782	-380,571	-380,571	-412,354	-405,630	-402,544
100-14-1510-551001 ALLOCATION OF EXPENSES		44,861	44,861	47,089	35,501	35,270
100-14-1510-551101 COMPUTER OPER EXPENSE	7,877	7,990	8,261	7,027	7,016	4,374
100-14-1510-573000 BANK CHARGES	63	850	577	500	500	500
100-14-1510-611000 DUES & SUBSCRIPTIONS	363	730	363	730	730	730
100-14-1530-521201 LEGAL EXPENSES	3,874	5,000	3,367	7,000	5,000	5,000
14 FINANCE DEPARTMENT	107,526	147,929	135,900	167,294	153,810	152,708

14 FINANCE DEPARTMENT

100-14-1510-511000 REGULAR PAY

Personnel Requirements:

Finance Director	1
Asst Finance Director	1
Customer Service Rep	2
Office Assistant	1
Accounting Technician	1
Collection Specialist	1
Accounting Specialist	1
	8

The requested amount includes no COLA or merit increase.

100-14-1510-511300 OVERTIME PAY

Requested Amount: $3,500
The requested budget includes normal overtime incurred during peak times such as tax, business license, and utility billing due dates as well as scheduled overtime required for manning the drive-thru.

100-14-1510-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-14-1510-512101 OPT OUT INSURANCE PLAN

This amount represents $3,000 per employee for expected Opt Out participation.

100-14-1510-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

100-14-1510-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

100-14-1510-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-14-1510-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-14-1510-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2011 includes the following:

$37,500	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$38,500	

Departmental and Fund allocation of above fees:

$ 8,290	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,700	W&S Fund
$ 6,930	Gas Fund
$ 5,390	Solid Waste Fund
$ 5,390	Storm Water Fund
$ 2,695	Theater fund
$ 770	DDA
$38,500	

100-14-1510-521205 CLERK OF COURT

Requested Amount: $10,800
This amount is based on the charge of $12.00 per Fifa for each delinquent account. The estimated amount for 2011 is 900 Fifas.

100-14-1510-522000 OTHER OUTSIDE SERVICES

$ 500	CAFR Application
$ 1,600	Printing of CAFR
$ 5,500	Interim Tax Billing (TBS)
$ 5,500	Final Tax Billing (TBS)
$ 2,500	Web-pay maintenance - Taxes (TBS)
$ 300	Matching Interim and Final Bills (TBS)
$ 5,700	User Fees for Tax Service (TBS-9 Users)
$ 1,080	Annual Browser Maintenance (New Look-9 Users)
$ 3,000	Payments to State for uncashed checks
$ 800	Softdocs - New Bank accounts (estimated 2)
$ 300	GPS service on vehicle
$26,780	

100-14-1510-522201 OFFICE EQUIP-REP & MAINT

Requested Amount: $3,400
$2,000 Postage meter and scales
$1,200 Copier Maintenance
$ 200 Miscellaneous repairs

$3,400

Recommended Amount: $2,400
$2,000 Postage meter and scales
$ 200 Copier Maintenance
$ 200 Miscellaneous repairs

$2,400

100-14-1510-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $1,500
The amount requested is for vehicle maintenance for the 1998 Ford Windstar.

Recommended Amount: $1,000

100-14-1510-522206 COMPUTER-REP & MAINT

This is the amount of maintenance on the hardware and software in the Finance Department.
$ 8,300 CSI maintenance contract
$ 1,600 Softdocs maintenance contract
$ 500 Incidental printer repairs

$10,400

Recommended Amount: $7,500
$6,500 CSI maintenance contract (actual plus 5%)
$ 500 Softdocs maintenance contract (actual rounded)
$ 500 Incidental printer repairs

$7,500

100-14-1510-523100 INSURANCE EXPENSE

Requested Amount: $4,136
This covers the Finance Director's bond and Crime and Fidelity insurance.

100-14-1510-523200 TELEPHONE

Requested Amount: $3,000
This is the same as the 2010 estimate.

100-14-1510-523201 POSTAGE

Requested Amount: $15,000
This postage is for the mail for all departments within the city. This includes all correspondence, accounts payable checks to vendors, business license mailings, delinquent tax notices, collection letters, newsletters, etc.

100-14-1510-523301 ADVERTISING EXPENSE

Requested Amount: $11,000
This amount includes newspaper and radio advertising for the following:
Delinquent tax listing
Business License reminder
Tax Levy & Tax Foreclosure
Millage Rate - Public Hearing
Budget Notice
Sale of City Property

This is the same as the 2010 estimate.

100-14-1510-523600 TAG / TITLE EXPENSE

Requested Amount: $300
This line item is to capture the expense of tags and titles for all vehicles purchased by the City in 2011.

100-14-1510-523700 TRAINING AND MEETINGS

Requested	Approved	
$ 500	$ 265	M&C/Dept Head Retreat
$1,400	$ 0	GMA Annual Meeting
$ 300	$ 300	Mauldin & Jenkins seminars
$ 300	$ 300	CSI training (each webinar is $75)
$ 200	$ 200	Miscellaneous
$2,700	$1,065	

100-14-1510-523909 SALE FEES

Requested Amount: $2,000
This is the handling charges for the sale of surplus assets through Gov.Deals.com.

100-14-1510-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $9,500
This includes miscellaneous office supplies, computer paper, ribbons, toner, various check stock, W2's, 1099's, etc.

Recommended Amount: $8,500
This is the current ytd rounded and averaged with 2009 actual.

100-14-1510-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $3,500
This is the same as the 2010 estimate.

Approved Amount: $3,700

100-14-1510-531220 NATURAL GAS

Requested Amount: $500
This is the same as the 2010 estimate.

Recommended Amount: $300
This is the last two years average plus a price increase.

100-14-1510-531225 STORM WATER

Requested Amount: $350
This is for the prorata share of fees for the Municipal Building.

Approved Amount: $370

100-14-1510-531230 ELECTRICITY

Requested Amount: $4,000
This is the department's pro-rata share of the Georgia Power bill for the Municipal Building. The amount is the same as the 2010 estimate.

Approved Amount: $4,100

100-14-1510-531270 GASOLINE ALLOCATED

Requested Amount: $600
The requested amount is for the departmental vehicle. This represents the average current cost of $50 per month for local city business only.

Recommended Amount: $500

100-14-1510-542101 OFFICE EQUIPMENT

Requested Amount: $3,900
The requested amount includes $300 for a replacement TV in the breakroom and security improvements as follows:

$2,500	DVR with 500 gb hard drive (to replace old VHS unit)
$ 450	Mini Dome Camera with Verifocal Lens (second floor)
$ 450	Mini Dome Camera with Verifocal Lens (third floor)
$ 200	Installation
$3,600	

The requested amount is for security improvements at the Municipal Building. The current VHS unit does not produce a quality image. The Police Department has advised that images could not be used in a criminal case. Additionally, there are currently no cameras on the second and third floor of the building.

100-14-1510-551000 ALLOCATION OF EXPENSES

These are the operating expenses of this department allocated to the Water & Sewer, Natural Gas, Solid Waste, and Stormwater funds.

100-14-1510-551001 ALLOCATION OF EXPENSES

These are the operating expenses allocated to the General Fund from the Utility Billing Department.

100-14-1510-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

100-14-1510-573000 BANK CHARGES

Requested Amount: $500
The request is for funds to cover stop payment charges on lost or incorrect accounts payable checks.

100-14-1510-611000 DUES & SUBSCRIPTIONS

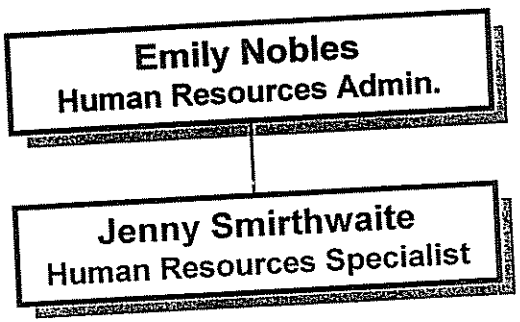
$380	GFOA (2 memberships)
$150	Times Recorder
$175	Leadership Sumter dues (1)
$ 25	Sumter News
$730	

100-14-1530-521201 LEGAL EXPENSES

Requested Amount: $7,000
This is for professional handling of collection issues arising from bankruptcies, defaulted loans,etc. This also includes legal assistance on ordinance changes, contracted services, such as audits, and tax foreclosures.

Recommended Amount: $5,000
The recommended amount does not include an increase for the previous 2 years.

Human Resources Department
Budgeted 2011



HUMAN RESOURCES

MISSON STATEMENT/GENERAL OBJECTIVES

The Human Resources Department assists the City in attaining long-term strategic goals by providing a viable workforce to deliver the quality services to our citizens. The viable workforce is attained through careful applicant screening, proper employee training, and the sound benefit/employment advice to employees in all departments.

GOALS - 2011

* Continue the process of recruiting through local and out of town job fairs, advertise through the legal gazette, Monster.Com, and other sources to hire qualified applicants for vacant positions who are interested in working in a drug free/safety environment. On an as needed basis.
* Continue to offer a comprehensive benefits package to recruit applicants, retain employees. Throughout the year.
* Update Personnel Policy changes on a quarterly basis.
* Provide a fun and interesting Orientation Program for new employees on a quarterly basis to welcome them to the workforce of the City.
* Provide training programs for all departments on the following: Throughout the year
    - Harassment
    - Drug and Alcohol training
    - Training on Personnel Policy
    - Training on all new changes to Personnel Policy
    - Defensive Driving training
    - Supervisor Training for employee evaluations
    - Due Process training for all supervisors
    - Safety training within the departments
* Provide a professional Human Resources Department that is efficient in providing quality assistance to employees and the public which meets the guidelines of the Federal and State Government. Yearly
* Continue to promote health and wellness for all employees through the Lifestyle Choices Committee.

Enhance the incentive program to entice more employees and department heads to participate in order to keep health care costs down. Also, make sure program is kept in compliance with Federal Laws. Monthly

* Enhance the Safety Program to make employees aware of the importance of being safety conscious while performing their duties. Provide safety training for all departments by using Local Government Risk Management training. Train Safety Committee for safety awareness to better serve the employees. Monthly
* Ensure that employees in the Human Resources department acquire the proper training on all State and Federal laws in order to keep up with changes that affect the public entity. Monthly
* Continue the annual recognition program to recognize employees for their accomplishments. April

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
15 HUMAN RESOURCES						
100-15-1530-521201 LEGAL EXPENSES	8,502	1,000	347	1,000	1,000	1,000
100-15-1540-511000 REGULAR PAY	117,884	106,000	101,025	90,452	90,452	90,452
100-15-1540-511300 OVERTIME PAY	145	200	139	100	100	100
100-15-1540-512100 GROUP MEDICAL INSURANCE	18,371	21,122	17,801	15,581	15,310	15,310
100-15-1540-512101 OPT OUT INSURANCE PLAN	692		231	0	0	0
100-15-1540-512110 GROUP DENTAL INSURANCE	411	435	346	290	300	300
100-15-1540-512200 SOCIAL SECURITY PAYMENTS	8,834	8,125	7,803	6,927	6,927	6,927
100-15-1540-512400 RETIREMENT SYSTEM	6,757	9,063	7,656	13,402	13,402	13,402
100-15-1540-512700 WORKERS' COMPENSATION	488	552	552	445	445	445
100-15-1540-512900 WELLNESS PROGRAM	10,900	14,550	13,019	14,600	10,000	10,000
100-15-1540-512901 EMPLOYEE RELATION EXP	13,146	7,400	7,096	7,300	7,300	3,800
100-15-1540-522000 OTHER OUTSIDE SERVICES	25,365	25,000	26,520	27,000	25,000	25,000
100-15-1540-522201 OFFICE EQUIP-REP & MAINT	1,510	1,355	1,375	255	255	255
100-15-1540-522206 COMPUTER-REPAIR & MAINT	2,945	4,594	2,893	2,000	2,000	2,000
100-15-1540-523200 TELEPHONE	1,361	1,300	1,561	1,000	1,000	1,000
100-15-1540-523301 ADVERTISING EXPENSE	22,342	22,000	25,501	22,000	15,000	8,000
100-15-1540-523700 TRAINING AND MEETINGS	1,049	2,450	2,051	4,850	4,850	4,850
100-15-1540-531100 OFFICE/COMPUTER SUPPLIES	4,860	2,500	1,653	1,500	1,500	1,500
100-15-1540-531210 WATER, SEWAGE & GARBAGE	1,335	1,500	1,733	1,500	1,500	1,500
100-15-1540-531225 STORM WATER		73	73	125	125	125
100-15-1540-531230 ELECTRICITY	3,118	3,000	3,251	3,000	3,000	3,000
100-15-1540-531402 SAFETY PROGRAM EXPENSE	10,300	10,000	650	10,000	5,000	5,000

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-15-1540-542900 OTHER CAPITAL EXPENDITURE				0	0	0
100-15-1540-551000 ALLOCATION OF EXPENSES	-44,074	-43,354	-43,354	-32,016	-29,376	-27,543
100-15-1540-551101 COMPUTER OPER EXPENSE	2,626	2,397	2,457	1,562	1,559	972
100-15-1540-611000 DUES & SUBSCRIPTIONS	1,689	2,000	3,717	3,800	3,800	3,800
15 HUMAN RESOURCES	220,557	203,262	186,095	196,673	180,449	171,195

15 HUMAN RESOURCES

100-15-1530-521201 LEGAL EXPENSES

Requested Amount: $1,000
The requested amount is for the use of the City attorney to review personnel ordinance changes, appeal process, and other challenges concerning employees.

100-15-1540-511000 REGULAR PAY

Personnel Requirements:

Human Resources Administrator	1
Human Resources Specialist	1
	2

The requested amount includes no COLA or merit increase.

100-15-1540-511300 OVERTIME PAY

Requested Amount: $100
The requested amount includes overtime used for Employee Recognition Program, Wellness Program, and other special projects that have a deadline that must be accomplished.

100-15-1540-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-15-1540-512101 OPT OUT INSURANCE PLAN

This amount represents $3,000 per employee for expected Opt Out participation.

100-15-1540-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

100-15-1540-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

100-15-1540-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-15-1540-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-15-1540-512900 WELLNESS PROGRAM

The budget request includes the following:

$ 9,000	Incentives for program participation
$ 3,500	Flu shots
$ 500	Health Fair/Kick off for 2011
$14,600	

The Wellness/Lifestyle Choices program is a tool to keep the cost of health insurance down as well as to decrease absenteeism due to preventable illness.

Recommended Amount: $10,000

100-15-1540-512901 EMPLOYEE RELATION EXP

Requested	Approved	
$7,000	$3,500	Employee Recognition program
$ 300	$ 300	New Employee Orientation (includes luncheon)
$7,300	$3,800	

100-15-1540-522000 OTHER OUTSIDE SERVICES

The requested amount includes the following:

$14,000	Physicals and drug tests
$ 700	DOT drug tests
$ 1,150	Health Dept - Haz Mat & Hepatitis B
$ 5,000	EAP Program
$ 1,000	Pre-employment testing (Fire)
$ 2,500	Pre-employment testing (Police)
$ 1,000	Promotional Assessment
$ 150	Shipping & postage
$ 1,500	Other
$27,000	

Recommended Amount: $25,000

100-15-1540-522201 OFFICE EQUIP-REP & MAINT

Requested Amount: $255
This is for the maintenance contract on the copier.

100-15-1540-522206 COMPUTER-REPAIR & MAINT

Requested Amount: $2,000
This includes CSI software maintenance for the Personnel Module of $1,300 and $700 for hardware repairs.

100-15-1540-523200 TELEPHONE

Requested Amount: $1,000
This reflects a reduction of one land line in this department.

100-15-1540-523301 ADVERTISING EXPENSE

Requested Amount: $22,000
The amount requested includes advertising position vacancies in order to obtain a qualified pool of applicants. This considers both expected price and volume.

Recommended Amount: $15,000

Approved Amount: $8,000
The approved amount reflects a hiring freeze.

100-15-1540-523700 TRAINING AND MEETINGS

This request includes the following:

$ 950	GLGPA Spring Conference (1 employee)
$ 950	GLGPA Fall Conference (1 employee)
$2,000	Due Process Training for Supervisors*
$ 550	Defensive Driving Workbooks
$ 400	Safety Coordinator Training (LGRM)
$4,850	

*It has been over 5 years since this training has been provided for supervisors. This training is needed to deter possible liability for the City.

100-15-1540-531100 OFFICE/COMPUTER SUPPLIES

The budget request includes the following:

$1,000	Printer Cartridges
$ 500	Other supplies
$1,500	

100-15-1540-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $1,500
This is the current ytd amount annualized.

100-15-1540-531225 STORM WATER

Requested Amount: $125
This is for the prorata share of storm water fees for the Municipal Building.

100-15-1540-531230 ELECTRICITY

Requested Amount: $3,000
The request is based the current year's actual expenditures.

100-15-1540-531402 SAFETY PROGRAM EXPENSE

The budget request includes the following:

$ 7,500	Annual employee safety incentive
$ 2,500	Annual departmental safety incentive *
$10,000	

*The department incentive is the result of department safety inspections.

Recommended Amount: $5,000

100-15-1540-542900 OTHER CAPITAL EXPENDITURE

Requested Amount: $0

100-15-1540-551000 ALLOCATION OF EXPENSES

This amount represents the allocation of the Human Resources Department's operating expenses to other departments and funds such as the Natural Gas Fund, and the Water and Sewer Fund. This amount is based on the number of employees.

100-15-1540-551101 COMPUTER OPER EXPENSE

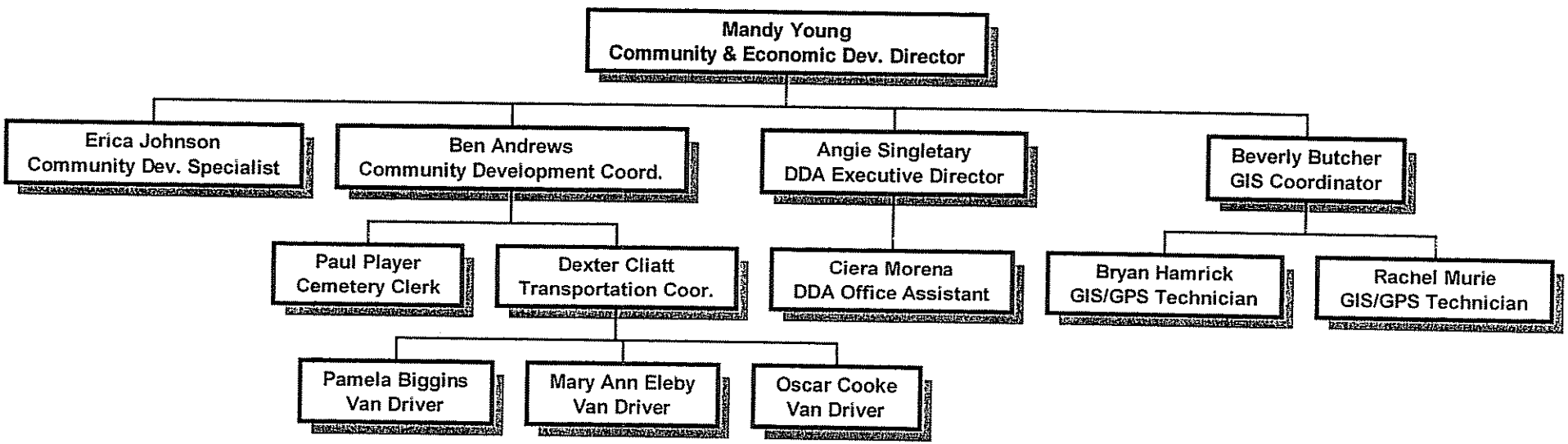
This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

100-15-1540-611000 DUES & SUBSCRIPTIONS

The request includes the following:

$ 150	GA Local Government Personnel Assoc (2)
$ 550	Fair Labor Standards Act upgrades
$ 900	National Safety Council
$ 148	Americus Times Recorder
$1,800	Cobra Administration Fee
$ 252	Unemployment Control Program Fee
$3,800	

Community & Economic Development Department
Budgeted 2011



CITY OF AMERICUS
2011 OPERATING BUDGET

COMMUNITY & ECONOMIC DEVELOPMENT

MISSION STATEMENT/GENERAL OBJECTIVES

1. Continue providing quality customer service by delivering prompt service of information regarding any Community and Economic Development Department item including: information on regulations concerning zoning, historic preservation, annexation, variance appeals and housing programs; concerns, claims, as well as economic development items such as: business recruitment and retention, special activities, events, and promotions, marketing efforts, downtown Americus/Main Street, revolving loan program, and various economic development projects.
2. Continue to serve and create opportunities for the citizens of Americus by continuing to go above and beyond our duties and responsibilities.

GOALS - 2011

* Implement identified economic development initiatives outlined in the Economic Development Action Plan
* Advertising/marketing/promotion of City of Americus, including development of City of Americus commercials targeting various groups
* Coordinate and implement activities, events and information related to GSW and SGTC & College Town theme initiatives
* Coordinate and implement community promotional/economic development events and activities
* Develop a City of Americus community brochure, business directory, tent cards, etc.
* Develop and facilitate an internship program & economic development volunteer committee
* Develop Tripp Street Corridor design/streetscape plans
* Begin implementation of Eastview Cemetery Beautification project.
* Develop plans for Furlow School
* Implement GICH plans for Americus
* Assist Phoebe-Sumter Medical Center
* Continue implementation of an Economic Development Committee comprised of Economic Development counterparts
* Maintain & update City of Americus Facebook page
* Assist in the development of a City of Americus Strategic Plan

* Develop a City of Americus Historic District Information packet to be distributed to new property owners in the historic district
* Implement new City of Americus entranceway signage
* Continue working with Archway Partnership on various projects & implementation
* Continue making loans/grants for housing improvements Citywide with Program Income funds
* Complete the 2007 CDBG drainage and housing project in the Lester Street/Peppermint Way redevelopment area
* Complete the 2007 CHIP Grant for housing improvements and down payment assistance
* Begin implementation of funds from the 2004/2006 TE grant for the newly defined GSW Gateway Enhancement Project (formally the Pedestrian Corridor project).
* Actively seek and pursue new housing rehabilitation and down-payment assistance opportunities
* Actively seek and purse other grant opportunities pertinent to various elements encompassed in the Community & Economic Development Department

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
16 COMMUNITY / ECON DEV						
100-16-1530-521201 OTHER LEGAL EXPENSES	2,001	3,500	1,756	3,500	2,500	2,500
100-16-1565-531108 BLDG REPAIRS & MAINT	8,270	4,000	281	5,500	4,000	4,000
100-16-5500-523906 TROLLEY EXPENSES	2,409	2,000	980	2,000	2,000	2,000
100-16-5500-523907 AMERICUS CAR-SAM SHORTLINE	20			2,500	2,500	2,500
100-16-5500-581301 PDA LOAN TROLLEY	11,000			0	0	0
100-16-7310-511000 REGULAR PAY	107,691	107,000	102,994	144,019	124,800	124,800
100-16-7310-511300 OVERTIME PAY	71		39	0	0	0
100-16-7310-512100 GROUP MEDICAL INSURANCE	13,995	11,000	8,912	15,581	15,310	15,310
100-16-7310-512101 OPT OUT INSURANCE PLAN	1,385	3,000	3,000	3,000	3,000	3,000
100-16-7310-512110 GROUP DENTAL INSURANCE	319	435	340	435	450	450
100-16-7310-512200 SOCIAL SECURITY PAYMENTS	8,238	8,185	8,258	11,017	9,547	9,547
100-16-7310-512400 RETIREMENT SYSTEM	6,742	10,866	8,040	21,315	18,470	18,470
100-16-7310-512700 WORKERS COMPENSATION	880	1,181	1,180	1,262	1,093	1,093
100-16-7310-522000 OTHER OUTSIDE SERVICES	16,556	10,600	17,626	43,500	41,000	41,000
100-16-7310-522201 OFFICE EQUIP-REP AND MAIN	1,432	890	1,250	890	890	890
100-16-7310-522202 AUTO & TRUCK-REP & MAINT	3,712	5,000	2,915	10,000	5,000	5,000
100-16-7310-522206 COMPUTER-REP AND MAINT	376	500	73	500	500	500
100-16-7310-523200 TELEPHONE	1,944	1,800	1,917	1,800	1,800	1,800
100-16-7310-523301 ADVERTISING EXPENSE	2,522	3,000	1,912	3,000	3,000	3,000
100-16-7310-523700 TRAINING AND MEETINGS	2,080	1,900	1,043	12,350	6,850	4,565
100-16-7310-531100 OFFICE/COMPUTER SUPPLIES	3,880	3,500	3,603	3,500	3,500	3,500
100-16-7310-531210 WATER,SEWER,AND GARBAGE	2,577	3,100	7,220	3,100	3,100	3,100

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-16-7310-531220 NATURAL GAS	-3,244	4,000	8,103	4,000	4,000	4,000
100-16-7310-531225 STORM WATER		1,501	499	2,600	2,600	2,600
100-16-7310-531230 ELECTRICITY	-598	5,000	7,702	5,000	5,000	5,000
100-16-7310-531270 GASOLINE ALLOCATED	745	900	812	900	900	900
100-16-7310-531700 OTHER SUPPLIES	225	300	142	300	300	300
100-16-7310-541200 LAND AND IMPROVEMENTS	59,928	26,248	25,730	0	0	0
100-16-7310-542200 TRUCKS AND AUTOMOBILES	-2,701		2,701	0	0	0
100-16-7310-542900 OTHER CAPITAL EXPENDITURES				2,460,000	2,460,000	2,460,000
100-16-7310-551000 ALLOCATION OF EXPENSES		-28,363	-28,363	-29,494	-20,666	-19,369
100-16-7310-551101 COMPUTER OPER EXPENSE	2,626	2,397	2,487	2,342	2,339	1,458
100-16-7310-581200 CAPITAL LEASE PAYMENTS		1,649	1,455	0	0	0
100-16-7310-611000 DUES AND SUBSCRIPTIONS	458	100	210	1,033	1,033	660
100-16-7323-541200 RE-GREENING COSTS	136,217			0	0	0
100-16-7500-523302 MARKETING & PROMOTIONS	9,365	20,000	15,196	103,300	20,000	20,000
100-16-7500-571000 TRANSFER TO OTHER FUNDS				40,000	0	0
16 COMMUNITY / ECON DEV	401,121	215,189	210,013	2,878,750	2,724,816	2,722,574

16 COMMUNITY / ECON DEV

100-16-1530-521201 OTHER LEGAL EXPENSES

Requested Amount: $3,500
This amount is for Planning & Zoning matters, review and update of ordinances, street closings, property deeds prepared, and other misc legal matters.

Recommended Amount: $2,500
This amount represents the most current ytd annualized.

100-16-1565-531108 BLDG REPAIRS & MAINT

Requested Amount: $5,500
This amount is for miscellaneous repairs at Furlow School, the Train Depot, and Eastview School.

Recommended Amount: $4,000
While there has been no spending this year, the recommended budget is $4,000 to be used for the depot and minor necessary repairs at Eastview School.

100-16-5500-523906 TROLLEY EXPENSES

Requested Amount: $2,000
This item includes expenses for reimbursable trolley services, such as weddings and other events.

100-16-5500-523907 AMERICUS CAR-SAM SHORTLINE

Requested Amount: $2,500
This is for upgrades to the Americus car (new paint, carpet, window treatments, and overall improvement of the interior).

100-16-5500-581301 PDA LOAN TROLLEY

Requested Amount: $0

100-16-7310-511000 REGULAR PAY

Personnel Requirements:	
Community and Economic Development Director	1
Community Development Coordinator	1
Community Development Specialist	1
Trolley Driver (part-time)	1
	4

The requested amount includes no COLA or merit increase.

100-16-7310-511300 OVERTIME PAY

Requested Amount: $0

100-16-7310-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-16-7310-512101 OPT OUT INSURANCE PLAN

This amount represents $3,000 per employee for expected Opt Out participation.

100-16-7310-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

100-16-7310-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

100-16-7310-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-16-7310-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-16-7310-522000 OTHER OUTSIDE SERVICES

Requested	Recommended	
$10,000	$10.000	Archway Partnership Project
$ 2,000	$ 500	Archway internships for various projects
$ 1,000	$ 0	Surveys, appraisals, credit reports, etc.
$ 600	$ 600	GPS service for vehicles
$29,900	$29,900	2007 CDBG Administration Costs
$43,500	$41,000	

100-16-7310-522201 OFFICE EQUIP-REP AND MAIN

Requested Amount: $890
This amount is for miscellaneous repairs to radios, the typewriter, fax machine, radio batteries (3@$90 each), and copier maintenace contract.

100-16-7310-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $10,000
The amount is for the CED vehicle and the Trolley.

Recommended Amount: $5,000

100-16-7310-522206 COMPUTER-REP AND MAINT

Requested Amount: $500
This is the estimated amount for incidental repairs and upgrades. The amount is the same as the 2010 estimate.

100-16-7310-523200 TELEPHONE

Requested Amount: $1,800
This is the actual current ytd amount annualized.

100-16-7310-523301 ADVERTISING EXPENSE

Requested Amount: $3,000
This amount is for all advertising necessary for public hearings in reference to rezonings, variances, HPC, and notices informing the public of changes to codes or policies.

100-16-7310-523700 TRAINING AND MEETINGS

Requested	Recommended	Approved	
$ 1,000	$ 500	$ 500	Zoning Workshops (1 P&Z)-Feb meeting
$ 1,000	$ 500	$ 500	Zoning Admin Workshops-1 mtg
$ 600	$ 600	$ 265	M & C, Department Head Retreat
$ 300	$ 300	$ 300	Local mileage for CD Coordinator
$ 1,000	$1,000	$1,000	CDBG/CHIP Workshops (Reimbursable)
$ 200	$ 200	$ 200	TEA/LEAD Workshops (Reimbursable)
$ 100	$ 100	$ 100	DOT workshop for Transportation
$ 550	$ 550	$ 0	Secretary Conference
$ 500	$ 0	$ 0	Employee relations lunches
$ 700	$ 700	$ 700	HPC member workshops
$ 4,000	$ 0	$ 0	Economic Dev. Conference
$ 1,400	$1,400	$ 0	GMA Conference
$ 1,000	$1,000	$1,000	Housing Conferences
$12,350	$6,850	$4,565	

100-16-7310-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $3,500
The budget request is for zoning books, committee handbooks, HPC guidelines, and binders as well as paper and other supplies for office operations.

100-16-7310-531210 WATER,SEWER,AND GARBAGE

Requested Amount: $3,100
This is the prorata share of the Municipal Building plus $15.2% of Eastview School utilities.

100-16-7310-531220 NATURAL GAS

Requested Amount: $4,000
This is 15.2% of the Eastview School expense.

100-16-7310-531225 STORM WATER

Requested Amount: $2,600
This is 15.2% of the Eastview School expense plus a prorata share of the Municipal Building.

100-16-7310-531230 ELECTRICITY

Requested amount: $5,000
This is for the prorata share of the Municipal Building plus 15.2% of the Eastview School expense.

100-16-7310-531270 GASOLINE ALLOCATED

Requested Amount: $900
This amount includes gasoline for the car, van, and trolley.

100-16-7310-531700 OTHER SUPPLIES

Requested Amount: $300
This is the same as the 2010 estimate.

100-16-7310-541200 LAND AND IMPROVEMENTS

Recommended Amount: $0

100-16-7310-542200 TRUCKS AND AUTOMOBILES

Recommended Amount: $0

100-16-7310-542900 OTHER CAPITAL EXPENDITURES

Recommended Amount: $2,460,000
$2,460,000 Renovation of Furlow School*
*This is the amount approved in the CIP budget for 2011. This is to be funded through other grant funds.

100-16-7310-551000 ALLOCATION OF EXPENSES

This is a percentage of the salaries and benefits of this department for managing Rees Park EDC and 5% for Storm Water activities.

100-16-7310-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

100-16-7310-581200 CAPITAL LEASE PAYMENTS

Requested Amount: $0

100-16-7310-611000 DUES AND SUBSCRIPTIONS

Requested	Approved	
$ 148	$ 0	Americus Times Recorder
$ 75	$ 75	GA Assoc. of Zoning Administrators
$ 100	$100	GA Trust for Historic Preservation
$ 25	$ 25	Arbor Day Foundation
$ 25	$ 0	National Alliance of Preservation Comm
$ 460	$460	Georgia Economic Developers Assoc
$ 200	$ 0	Leadership Georgia
$1,033	$660	

100-16-7323-541200 RE-GREENING COSTS

100-16-7500-523302 MARKETING & PROMOTIONS

This request correlates with various items as presented in the Economic Development Action Plan. Overall, the requested amount will be used for advertising to promote the City of Americus. Specific expenditures are planned as follows:

$ 15,000	Advertising with OnMedia - community wide commercials*
$ 16,500	Advertising with WALB-channel 10 (Albany)**
$ 3,500	Promotional materials such as pens, pencils, cups, bags, etc***
$ 8,700	Partner with the DDA to promote events
$ 20,600	Events with GSWU & SGTC to promote "college town theme"
$ 9,500	Community events such as Spend $20 on the 20th, etc.
$ 1,500	Community business fairs (4 per year)
$ 500	Coordination of internship program
$ 2,000	Economic Development Committee(volunteers & ambassadors)
$ 1,000	Develop a community DVD
$ 3,000	Chamber of Commerce community welcome guide
$ 5,000	Advertising in the Georgia Trend magazine
$ 5,000	Advertising in the Southwest Georgia magazine
$ 3,500	Community brochures and Welcome Packet
$ 2,500	Coordinate community co-ops
$ 2,500	Business recruitment
$ 3,000	Newsletter
$103,300	

*OnMedia commercials will include education, health care, entrepreneurship, industry, tourism, and retail information and be aired 200 times per month over various channels.
**WALB reaches 40 counties
***The promotional materials will be available to tourists, incoming students, and various local events.

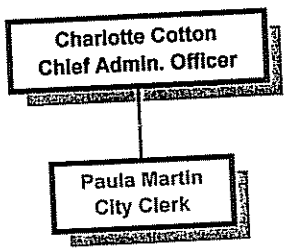
Recommended Amount: $20,000

100-16-7500-571000 TRANSFER TO OTHER FUNDS

Requested Amount: $40,000
This is for CDBG Matching Funds

Recommended Amount: $0
The CDBG project activity will not begin until 2012.

CAO
Budgeted 2011



CHIEF ADMINISTRATIVE OFFICER

MISSION STATEMENT/GENERAL OBJECTIVES

The Mission of the Chief Administrative Officer's Department is to direct the administration of all the departments and the operations of the City in accord with the policies, goals, objectives, and mission set by the Mayor and City Council of the City of Americus.

GOALS - 2011

Media Focus

* Prepare regular positive news releases

Encourage citizen involvement

* Advertise for volunteers and maintain a list of citizens who want to serve on a board or commission
* Speak to Leadership Sumter and Youth Leadership about involvement and distribute forms for application
* Be available to speak to other organizations and groups as invited

Human Resources issues

* Offer mandatory training in Drug and Alcohol
* Prepare annual schedule of training opportunities - annual calendar
* Verify current driver's licenses of all city employees who are required to have a license and the class of each license

Computer / Technology issues

* Complete contract with individual/company for the provision of technology managed services as stated in RFP
* Work within contract to prepare five year capital plan and a regular maintenance plan for all departments

Police Department

* Complete RFP for Police Department Management Analysis, make recommendation to the Mayor and Council, and work with the proposal winner to prepare a complete package for presentation to the Mayor and Council.

Retreat

* Plan successful retreat

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
18 CAO						
100-18-1320-511000 REGULAR PAY	163,607	165,372	161,254	165,372	165,372	130,407
100-18-1320-511300 OVERTIME PAY	13	200	189	200	200	0
100-18-1320-512100 GROUP MEDICAL INSURANCE	20,866	22,687	21,490	23,372	22,965	15,310
100-18-1320-512110 GROUP DENTAL INSURANCE	411	435	411	435	450	300
100-18-1320-512200 SOCIAL SECURITY PAYMENTS	12,318	12,651	12,364	12,666	12,666	9,976
100-18-1320-512400 RETIREMENT SYSTEM	9,005	12,568	10,788	24,505	24,505	19,300
100-18-1320-512700 WORKERS' COMPENSATION	2,784	3,403	3,400	3,613	3,613	1,142
100-18-1320-522000 OTHER OUTSIDE SERVICES	5,701	4,963	4,975	5,680	5,680	4,890
100-18-1320-522130 LOT CLEANING EXPENSE	-457		-90	0	0	0
100-18-1320-522201 OFFICE EQUIP-REP & MAINT	60	300	125	200	200	200
100-18-1320-522202 AUTO & TRUCK-REP & MAINT	1,116	2,382	462	700	700	400
100-18-1320-522206 COMPUTER-REP & MAINT	4,902	14,618	17,374	14,618	14,618	17,518
100-18-1320-523200 TELEPHONE	2,815	2,415	2,769	2,400	2,400	1,500
100-18-1320-523301 ADVERTISING EXPENSE	1,020	200	227	200	200	200
100-18-1320-523700 TRAINING & MEETINGS	1,587	1,600	2,093	6,400	6,400	2,630
100-18-1320-523900 UNIFORMS	144			100	100	0
100-18-1320-531100 OFFICE/COMPUTER SUPPLIES	5,678	6,000	5,247	5,800	5,800	4,800
100-18-1320-531210 WATER, SEWAGE & GARBAGE	1,335	1,400	1,733	1,400	1,400	1,400
100-18-1320-531225 STORM WATER		73	73	125	125	125
100-18-1320-531230 ELECTRICITY	2,998	2,800	3,126	2,800	2,800	2,800
100-18-1320-531270 GASOLINE ALLOCATED	872	1,000	1,161	1,400	1,400	600
100-18-1320-531700 OTHER SUPPLIES	1,313	5,000	3,879	2,300	2,300	800

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-18-1320-542101 OFFICE EQUIPMENT				13,000	13,000	0
100-18-1320-542200 TRUCKS & AUTOMOBILES	16,276			0	0	0
100-18-1320-542400 COMPUTER EQUIPMENT	12,154			0	0	0
100-18-1320-542900 OTHER CAPITAL EXPENDITURE	3,324			0	0	0
100-18-1320-551000 ALLOCATION OF EXPENSES	-215,597	-232,315	-232,315	-249,251	-248,915	-185,062
100-18-1320-551101 COMPUTER OPER EXPENSE	2,626	3,196	3,286	2,342	2,339	972
100-18-1320-581200 CAPITAL LEASE PAYMENTS		3,804	3,094	6,571	6,571	3,646
100-18-1320-611000 DUES & SUBSCRIPTIONS	485	1,337	1,145	437	437	287
100-18-1400-571000 ELECTION EXPENSE	3,287			5,000	5,000	6,500
100-18-1530-521201 LEGAL EXPENSES	2,431	4,000	3,818	3,600	3,600	3,600
100-18-4540-522111 TIRE RECYCLING EXPENSE	1,175	1,500		1,000	1,000	1,000
18 CAO	64,248	41,589	32,077	56,985	56,926	45,241

18 CAO

100-18-1320-511000 REGULAR PAY

Personnel Requirements:

	Current	Approved
Chief Administrative Officer	1	1
City Clerk	1	1
Code Enforcement Officer*	1	0
	3	2

The requested amount includes no COLA or merit increase.
*Code Enforcement Officer transferred to Public Workes (department 34)

100-18-1320-511300 OVERTIME PAY

Requested Amount: $200
The request is for a minor amount of overtime for the Code Enforcement Officer. Generally any overtime requirements are settled through built up comp-time.

Approved Amount: $0
Code Enforcement Officer transferred to Public Works (department 34)

100-18-1320-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-18-1320-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

100-18-1320-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

100-18-1320-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-18-1320-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-18-1320-522000 OTHER OUTSIDE SERVICES

Requested	Approved	
$ 500	$ 0	Litter Training and Prevention Materials *
$1,200	$1,200	Document Purging
$3,000	$3,000	Codification of Ordinances
$ 400	$ 400	Code of Ordinances-Internet
$ 580	$ 290	GPS service on vehicles
$5,680	$4,890	

*Includes "Beautiful Yard" program with signs costing $100.
The Litter Training & GPS for the Code Enforcement Officer's vehicle are tranferred to the Public Works Department.

100-18-1320-522130 LOT CLEANING EXPENSE

Requested Amount: $0
This is the clearing account for private property lot cleaning which is billed to the property owner.

100-18-1320-522201 OFFICE EQUIP-REP & MAINT

Requested Amount: $200
The requested amount is for copier and radio maintenance.

100-18-1320-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $700
This includes the CAO's vehicle which was purchased in 2006 and the Code Enforcement vehicle which was purchased in 2008.

Approved Amount: $400

100-18-1320-522206 COMPUTER-REP & MAINT

Requested Amount: $14,618
The requested amount is for computer/software maintenance in the CAO department. This amount includes the maintenance contract for the LaserFiche software which is approximately $4,500 per year and $10,118 for Legistar user fees.

Approved Amount: $17,518
The approved amount also includes $2,900 for CSI maintenance for the Inventory module.

100-18-1320-523200 TELEPHONE

The requested amount includes the following:

$1,000	CAO and Code Enforcement Officer cell phones
$1,240	Bell South
$ 160	Long distance
$2,400	

Approved Amount: $1,500
This excludes the Code Enforcement Officer's phones.

100-18-1320-523301 ADVERTISING EXPENSE

Requested Amount: $200
This includes advertising for City Holiday closings and other miscellaneous advertising required. We share the cost of closing ads with Sumter County. The requested amount also includes public relations advertisements for Code Enforcement. The request is lower than in the past as we are using PSA's and other free advertising as much as possible.

100-18-1320-523700 TRAINING & MEETINGS

Requested	Approved	
$ 700	$ 700	Municipal Clerk training (30 hours every 3 years)
$1,000	$ 530	Annual Planning Workshop (CAO & Clerk)
$3,000	$ 0	GMA Annual Conference (CAO & Clerk)
$ 500	$ 500	GCCMA Spring or Fall Meeting (CAO)
$ 300	$ 0	Peace Officer Certification (Code Enf)
$ 900	$ 900	Finance Officer Certification (Clerk)
$6,400	$2,630	

100-18-1320-523900 UNIFORMS

Requested Amount: $100
This is for replacement shirts for the Code Enforcement Officer. The Code Enforcement Officer wears uniform shirts daily. This will require four shirts per year.

Approved Amount: $0
The Code Enforcement Officer is transferred to the Public Works Department.

100-18-1320-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $5,800
The amount requested is based on the actual amount spent YTD and annualized plus $1,000 for code enforcement door hangers.

Approved Amount: $4,800
The door hangers are budgeted in Public Works.

100-18-1320-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $1,400
The amount requested is based on the actual amount spent year to date and annualized.

100-18-1320-531225 STORM WATER

The request is for $125 which is the prorata share of the Municipal Building.

100-18-1320-531230 ELECTRICITY

Requested Amount: $2,800
The amount requested is based on the actual amount spent year to date and annualized.

100-18-1320-531270 GASOLINE ALLOCATED

Requested Amount: $1,400
This is the most current ytd amount annualized.

Approved Amount: $600
The approved amount reflects a planned change in the take home vehicle policy as well as the transfer of the Code Enforcement Officer to Public Works.

100-18-1320-531700 OTHER SUPPLIES

Requested	Approved	
$ 300	$300	Meeting room supplies
$ 500	$500	Welcome packets
$1,500	$ 0	Clean Up Day, recycling, & yard debris promotion
$2,300	$800	

Clean Up Day supplies are budgeted in Public Works.

100-18-1320-542101 OFFICE EQUIPMENT

Recommended Amount: $13,000
$13,000 Copy Machine (Lease Purchase)

Approved Amount: $0

100-18-1320-542200 TRUCKS & AUTOMOBILES

Requested Amount: $0

100-18-1320-542400 COMPUTER EQUIPMENT

Recommended Amount: $0

100-18-1320-542900 OTHER CAPITAL EXPENDITURE

Recommended Amount: $0

100-18-1320-551000 ALLOCATION OF EXPENSES

The amount represents the total operating expenses allocated to other departments and funds such as Natural Gas, Water and Sewer, Solid Waste and Storm Water funds.

100-18-1320-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

100-18-1320-581200 CAPITAL LEASE PAYMENTS

This includes the principal and interest payments for the following capital leases:

Requested	Approved	
$3,646	$3,646	Ford Escape (2009) last payment due 11/30/13
$2,925	$ 0	Copy Machine (2011) assumes 6 months of payments
$6,571	$3,646	

100-18-1320-611000 DUES & SUBSCRIPTIONS

Requested	Approved	
$100	$100	GCCMA (CAO)
$ 50	$ 0	GA Assoc of Code Enforcement (transfer to dept 34)
$ 42	$ 42	GMC/FOA
$ 50	$ 0	GACE Dues
$ 20	$ 20	GA Records Assoc.
$ 25	$ 0	Sumter News
$ 25	$ 0	Keep GA Beautiful
$ 75	$ 75	American Express annual membership fee
$ 50	$ 50	Safe deposit box (off-site backup storage)
$437	$287	

100-18-1400-571000 ELECTION EXPENSE

Requested Amount: $5,000
We have elections in 2011 for council members in districts 1, 2, & 6.

Approved Amount: $6,500
The additional amount is for the Sunday sales of alcohol referrendum planned for March 15, 2011.

100-18-1530-521201 LEGAL EXPENSES

Requested Amount: $3,600
This is difficult to estimate because we cannot anticipate all legal matters that may occur in a year. The amount estimated for 2011 is the actual amount spent YTD and annualized.

100-18-4540-522111 TIRE RECYCLING EXPENSE

Requested Amount: $1,000
This represents the cost of hiring a contractor to pick up specific tires and dispose of them.

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
19 REES PARK EDC						
100-19-1530-521201 LEGAL EXPENSES		500	275	500	500	500
100-19-1565-531108 BUILDING REPAIR & MAINT		9,500	3,369	5,000	5,000	5,000
100-19-7520-522000 OTHER OUTSIDE SERVICES		1,040	1,395	750	750	750
100-19-7520-523100 INSURANCE EXPENSE		3,123	3,286	3,386	3,386	3,386
100-19-7520-523200 TELEPHONE		3,400	3,741	4,100	4,100	4,100
100-19-7520-531210 WATER, SEWAGE, & GARBAGE		2,000	1,407	1,000	1,000	1,000
100-19-7520-531225 STORM WATER		200	67	580	580	580
100-19-7520-531230 ELECTRICITY		12,000	11,166	13,000	13,000	13,000
100-19-7520-531700 OTHER SUPPLIES			14	0	0	0
100-19-7520-551000 ALLOCATION OF EXPENSES		37,829	37,829	39,281	41,810	34,661
19 REES PARK EDC	0	69,592	62,549	67,597	70,126	62,977

19 REES PARK EDC

100-19-1530-521201 LEGAL EXPENSES

Requested Amount: $500
The requested amount is a minimum amount for unplanned legal work.

100-19-1565-531108 BUILDING REPAIR & MAINT

The budget request includes the following:

$1,832	HVAC
$1,000	Elevator
$ 700	Fire Alarm
$ 220	Security System
$ 270	Pest Control
$ 978	Miscellaneous repairs/maintenance
$5,000	

100-19-7520-522000 OTHER OUTSIDE SERVICES

Requested Amount: $750
This is for the professional cleaning of the tablecloths.

100-19-7520-523100 INSURANCE EXPENSE

Requested Amount: $3,386
This is the annual premium amount for the Rees Park EDC building and contents.

100-19-7520-523200 TELEPHONE

Requested Amount: $4,100
This is the current ytd amount annualized for telephone services.

100-19-7520-531210 WATER, SEWAGE, & GARBAGE

Requested Amount: $1,000
This is the City's portion after allocations to the PDA, Chamber of Commerce, and Arts Council.

100-19-7520-531225 STORM WATER

Requested Amount: $580
This is a full year of storm water fees at $48 per month.

100-19-7520-531230 ELECTRICITY

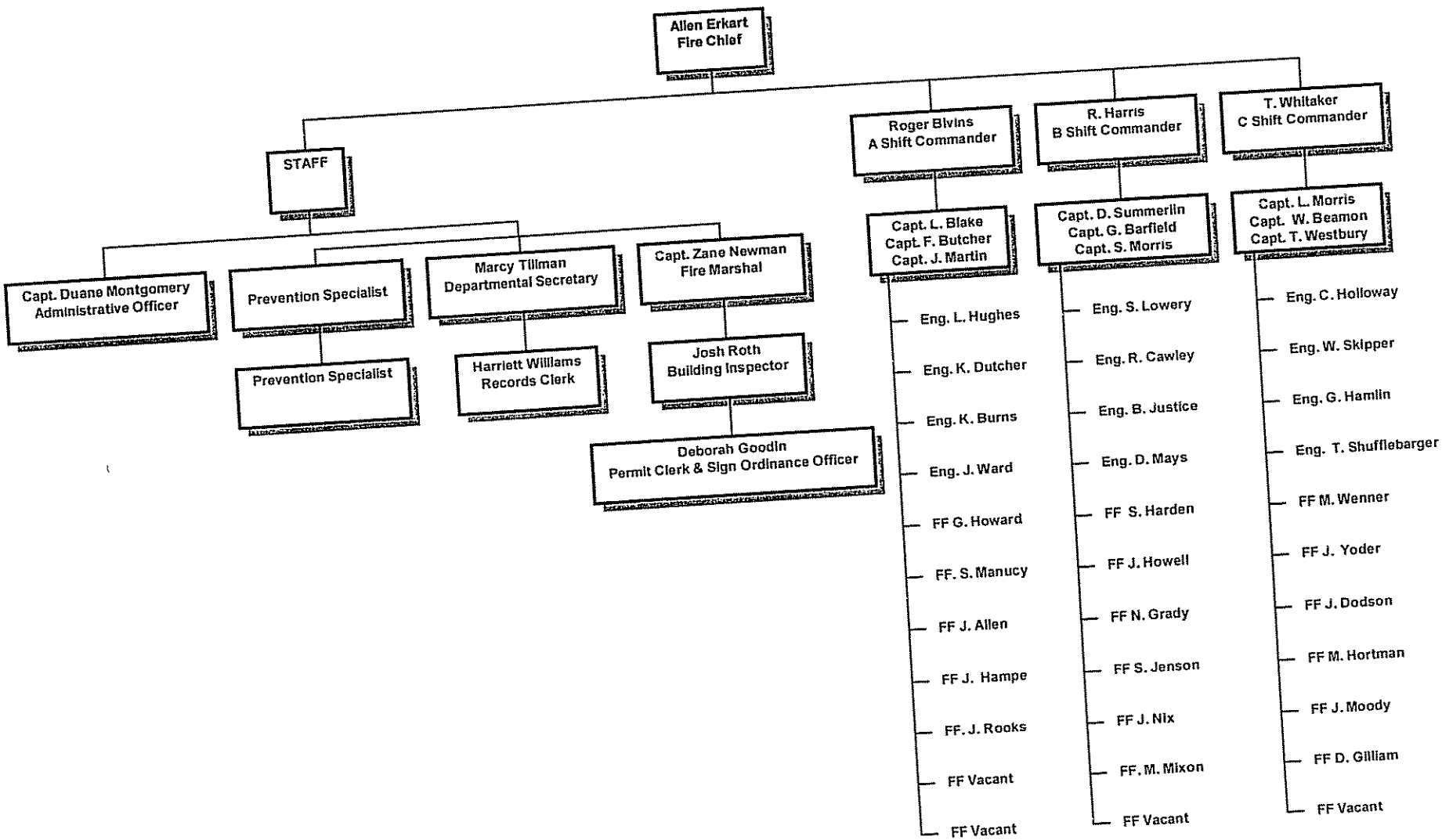
Requested Amount: $13,000
This is the City's portion after allocations to the PDA, Chamber of Commerce, and Arts Council. The amount is the current ytd amount annualized.

100-19-7520-531700 OTHER SUPPLIES

100-19-7520-551000 ALLOCATION OF EXPENSES

These are the operating expenses allocated from Community and Economic Development, CAO, and Building Risk Management (for the Custodian and Building Official).

Americus Fire Department
Budgeted 2011



FIRE & EMERGENCY SERVICES

MISSION STATEMENT/GENERAL OBJECTIVES

To provide for our citizens the most advanced, safety conscious protection of life and property from fire, accident, natural disaster, and most any other form of life and property threatening hazards. Our personnel, training, and equipment shall meet the highest possible standards. While accomplishing these goals, each and every officer and member of this department is an integral part of the decision making process. We shall further continue to enhance the service to our citizens by maintaining an adequate ISO rating providing substantial monetary savings in the form of reduced insurance premiums. We shall promote, encourage, and fully participate in the TEAM concept with all Federal or State agencies, elected officials, and City or County managers and departments. This will help us to maintain our City as a true "Shining City on a Hill".

GOALS - 2011

* The primary goal is to provide fire suppression and first responder service to the citizens of Americus. This will be done by ensuring that personnel are properly trained.
* Improve community partnerships with local industry leaders and outside agencies.
* Improve Firefighter safety by implementing new Standard Operating Guidelines and focusing on training subjects such as Firefighter survival and Rapid Intervention techniques.
* Improve training facilities and upgrade training materials
* Continue to improve Pre-fire Planning of industrial and commercial structures
* Effectively respond to agencies with Mutual Aid agreements

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
20 FIRE						
100-20-1530-521201 LEGAL EXPENSE			138	0	0	0
100-20-3500-511000 REGULAR PAY	1,764,070	1,700,000	1,644,835	1,751,344	1,751,344	1,730,568
100-20-3500-511300 OVERTIME PAY	127,323	90,000	83,271	134,500	90,000	90,000
100-20-3500-511301 BUILT IN OVERTIME	94,672	102,000	96,562	106,000	102,000	102,000
100-20-3500-512100 GROUP MEDICAL INSURANCE	276,204	310,049	302,035	358,364	352,130	352,130
100-20-3500-512101 OPT OUT INSURANCE PLAN	18,693	12,000	13,039	15,000	15,000	15,000
100-20-3500-512110 GROUP DENTAL INSURANCE	6,196	6,960	6,320	7,395	7,650	7,650
100-20-3500-512200 SOCIAL SECURITY PAYMENTS	149,857	144,800	140,184	152,376	148,666	147,076
100-20-3500-512400 RETIREMENT SYSTEM	109,528	152,587	126,912	294,793	287,615	284,540
100-20-3500-512700 WORKERS' COMPENSATION	79,646	88,505	88,505	105,247	103,459	102,315
100-20-3500-522000 OTHER OUTSIDE SERVICES	6,136	15,000	14,167	14,920	14,920	14,920
100-20-3500-522201 OFFICE EQUIP-REP & MAINT	690	500	500	700	700	700
100-20-3500-522202 AUTO & TRUCK-REP & MAINT	60,479	60,000	57,026	60,000	60,000	60,000
100-20-3500-522203 MACH & EQUIP-REP & MAINT	4,828	7,500	14,375	7,500	7,500	7,500
100-20-3500-522206 COMPUTER-REPAIR & MAINT	452		423	500	0	0
100-20-3500-523200 TELEPHONE	14,005	12,000	12,325	14,000	13,000	13,000
100-20-3500-523700 TRAINING & MEETINGS	13,566	20,000	11,113	39,000	25,000	25,000
100-20-3500-523900 UNIFORMS	22,111	21,120	17,725	31,680	20,000	20,000
100-20-3500-531100 OFFICE/COMPUTER SUPPLIES	10,219	9,000	6,293	9,000	9,000	9,000
100-20-3500-531101 JANITORIAL SUPPLIES	9,086	10,000	12,174	13,000	13,000	10,000
100-20-3500-531210 WATER, SEWAGE & GARBAGE	3,281	3,000	3,650	3,500	3,500	3,500
100-20-3500-531220 NATURAL GAS	6,268	13,300	11,443	13,300	13,300	13,300

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-20-3500-531225 STORM WATER		778	764	1,350	1,350	1,350
100-20-3500-531230 ELECTRICITY	34,055	31,500	33,846	31,500	31,500	31,500
100-20-3500-531270 GASOLINE ALLOCATED	26,074	25,800	25,564	26,000	26,000	26,000
100-20-3500-531700 OTHER SUPPLIES	5,237	5,000	5,797	5,000	5,000	5,000
100-20-3500-531740 FLAG EXPENSE				0	0	0
100-20-3500-541300 BUILDINGS	5,530			0	0	0
100-20-3500-542100 MACHINERY & EQUIPMENT	99,089	29,000	9,423	130,211	130,211	79,591
100-20-3500-542101 OFFICE EQUIPMENT		1,500	1,445	4,000	2,000	2,000
100-20-3500-542200 TRUCKS & AUTOMOBILES		936,197	936,197	0	0	0
100-20-3500-551101 COMPUTER OPER EXPENSE	8,752	7,990	8,321	8,589	8,575	5,346
100-20-3500-581200 CAPITAL LEASE PAYMENT	46,593	183,984	163,448	164,957	164,957	164,957
100-20-3500-611000 DUES & SUBSCRIPTIONS	5,486	9,210	2,890	8,155	7,580	7,580
100-20-3530-531107 FIRE PREVENTION	4,445	2,000	3,416	9,375	5,000	5,000
100-20-3570-522210 STAT #3- REPAIR & MAINT	3,926	3,000	8,265	3,000	3,000	3,000
100-20-3570-522211 STAT #2 - REPAIR & MAINT	4,578	6,500	3,638	6,500	6,500	6,500
100-20-3570-531108 PUBLIC SAFETY BLDG REP & MAINT	5,933	9,000	8,982	8,000	8,000	8,000
20 FIRE	3,027,008	4,029,780	3,875,008	3,538,756	3,437,457	3,354,023

20 FIRE

100-20-1530-521201 LEGAL EXPENSE

Requested Amount: $0

100-20-3500-511000 REGULAR PAY

Personnel Requirements:

	Current	Approved
Fire Chief	1	1
Battallion chief	3	3
Admin Assistant	1	1
Prevention Captain	1	0
Fire Captain Admin	1	1
Captain	9	9
Engineer	12	12
Firefighter	21	21
Sr Records Clerk	1	1
Prevention/Training Spec	1	2
	51	51

The requested amount includes $5,000 for education incentives, $5,000 for vacation buy backs. The requested amount includes no COLA or merit increase.

100-20-3500-511300 OVERTIME PAY

Requested Amount: $134,500
This line item is difficult to predict. We have worked diligently to keep the overtime to a minimum, but emergency situations are unpredictable in both number and intensity. The occurrence of sick leave and injury time off is difficult as well.

Recommended Amount: $90,000
This is the current year to date amount annualized plus a small increase.

100-20-3500-511301 BUILT IN OVERTIME

Requested Amount: $106,000

Recommended Amount: $102,000
The recommended amount is based on the actual amount for the last two years.

100-20-3500-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-20-3500-512101 OPT OUT INSURANCE PLAN

This amount represents $3,000 per employee for expected Opt Out participation.

100-20-3500-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

100-20-3500-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

100-20-3500-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-20-3500-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-20-3500-522000 OTHER OUTSIDE SERVICES

These items are needed to ensure that we maintain the highest level of safety for our personnel and to meet the standards as set forth by NFPA and ISO. The line item includes the following:

$ 5,100	Annual ladder testing (required annually)
$ 2,100	Air sample testing & servicing
$ 2,000	Inspection/testing - SCBA
$ 1,305	Other items (air cylinders, gas, etc.)
$ 1,300	Overhead door inspection
$ 2,800	GPS service for vehicles.
$ 315	Pest Control
$14,920	

100-20-3500-522201 OFFICE EQUIP-REP & MAINT

Requested Amount: $700
The requested amount is based actual expenses in 2009.

100-20-3500-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $60,000
The amount requested is based on the current year to date annualized plus the impact of the shop labor rate increase effective September 1, 2010.

100-20-3500-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $7,500
The account is for maintenance of all small engines, SCBA compressors, overhead electric doors, repairing of hose bed covers, radio equipment maintenance, etc. This line item total is necessary for the daily operations of the department.

100-20-3500-522206 COMPUTER-REPAIR & MAINT

Requested Amount: $500
This is for incidental repairs and minor upgrades.

Recommended Amount: $0
This is budgeted within the IS/Purchasing department.

100-20-3500-523200 TELEPHONE

Requested Amount: $14,000
The amount requested is the same as actual 2009 expenses.

Recommended Amount: $13,000
This is the most current year to date amount annualized.

100-20-3500-523700 TRAINING & MEETINGS

Requested Amount: $39,000
The requested amount includes the cost of updating training materials, video library items, and lesson plans. The items will enable the department to provide in-house training as opposed to traveling to obtain state mandated training. Specific training includes attending state training at the academy and live fire training for state certification. Grant funding is being pursued to offset these expenses.

Recommended Amount: $25,000
New firefighters are required to have 450 hours to be certified and must be recertified every two years. EMT's are required to have 72 hours of training per year and Paramedics are required to have 96 hours per year. The recommended amount should be sufficient to meet the requirements.

100-20-3500-523900 UNIFORMS

Requested Amount: $31,680
This request is for outfitting all line personnel with 3 sets of Nomex Station Wear. This will improve the safety of the employee and reduce the potential for burn injuries. This will also reduce the long term replacement and cleaning costs of the uniform. The uniforms meet the highest standard outlined in the National Fire Protection Association Standards. This amount represents $660 per employee.

Recommended Amount: $20,000
This is for 2 sets on Nomex Station Wear.

100-20-3500-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $9,000
The amount requested is the average of 2009 actual and 2010 annualized.

100-20-3500-531101 JANITORIAL SUPPLIES

Requested Amount: $13,000
This is for janitorial supplies for the Public Safety building and all fire stations. The central purchasing of supplies for all buildings has proved to be cost effective as volume purchases are more economical.

Approved Amount: $10,000

100-20-3500-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $3,500
The amount requested includes an estimate for rate increases.

100-20-3500-531220 NATURAL GAS

Requested Amount: $13,300
This is for heating the Public Safety building.

100-20-3500-531225 STORM WATER

Requested Amount: $1,350
This is for a full year of storm water fees.

100-20-3500-531230 ELECTRICITY

Requested Amount: $31,500
The budget request is an average of 2009 actual and 2010 annualized.

100-20-3500-531270 GASOLINE ALLOCATED

Requested Amount: $26,000
This is the cost of fuel for all fire department vehicles. This includes both staff vehicles as well as emergency and rescue units.

100-20-3500-531700 OTHER SUPPLIES

Requested Amount: $5,000
The amount requested is based on actual 2009 expenses.

100-20-3500-531740 FLAG EXPENSE

100-20-3500-541300 BUILDINGS

Recommended Amount: $0

100-20-3500-542100 MACHINERY & EQUIPMENT

Recommended	Approved	
$ 7,000	$ 7,000	Fire Hose*
$ 24,300	$24,300	Self Contained Breathing Apparatus*
$ 7,000	$ 7,000	Nozzels and Appliances*
$ 26,191	$26,191	Protective Clothing*
$ 31,667	$ 0	Vehicle Exhaust Removal System*
$ 34,053	$ 0	Rescue Equipment*
$ 0	$15,100	Protective Clothing (2010 carryover)
$130,211	$79,591	

*This is the amount approved in the CIP budget for 2011.

100-20-3500-542101 OFFICE EQUIPMENT

Requested Amount: $4,000
This amount allows for the continued planned replacement of worn and outdated equipment at all three Stations. Included in this request is money for the replacement of tables and chairs in the classroom.

Recommended Amount: $2,000

100-20-3500-542200 TRUCKS & AUTOMOBILES

Recommended Amount: $0

100-20-3500-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

100-20-3500-581200 CAPITAL LEASE PAYMENT

This includes the principal and interest payments for the following capital leases:

$ 6,825	Generator (2007)	last payment due 11/30/11
$ 3,653	Ford Econoline Van (2007)	last payment due 11/30/11
$ 4,358	Chief Vehicle (2007)	last payment due 11/30/11
$ 38,683	Pierce Pumper (2008)	last payment due 06/15/17
$111,438	Pierce Platform Truck (2010)	last payment due 06/15/19
$164,957		

100-20-3500-611000 DUES & SUBSCRIPTIONS

Requested	Recommended	
$ 150	$ 150	NFPA (1 @ $150)
$ 360	$ 350	GAFC (1 @ $100/4 @ $65)
$1,250	$1,250	GAFF (50 @ $25)
$ 450	$ 225	IAFC ($225 each)
$ 350	$ 0	SGFP A periodicals
$ 500	$ 500	GMAG
$ 440	$ 440	GA EMT Assoc (44 @ $10)
$1,300	$1,300	Fireprograms *
$3,355	$3,355	EMT Licensure (44 EMT's)
$8,155	$7,580	

The yearly subscriptions to update our National Fire Protection Association memberships, code developments, and Hazardous Materials updates are essential in the protection of our citizens and property. The $3,355 is for the yearly licensure of our Emergency Medical Technicians which is a job requirement. This amount equals $76.25 per employee.

*Fireprograms is a computer program fee for incident reports, training, records, etc.

100-20-3530-531107 FIRE PREVENTION

Requested Amount: $9,375
The request is for the purchase of safety materials and the upkeep of equipment for the Prevention Program. Due to economic conditions, many of the community outreach programs which have supported this program in the past, have been unable to provide funding in recent years.

Recommended Amount: $5,000
The recommended amount is based on actual 2009 spending plus a small increase.

100-20-3570-522210 STAT #3- REPAIR & MAINT

Requested Amount: $3,000
The requested amount is necessary for Station 3 building maintenance.

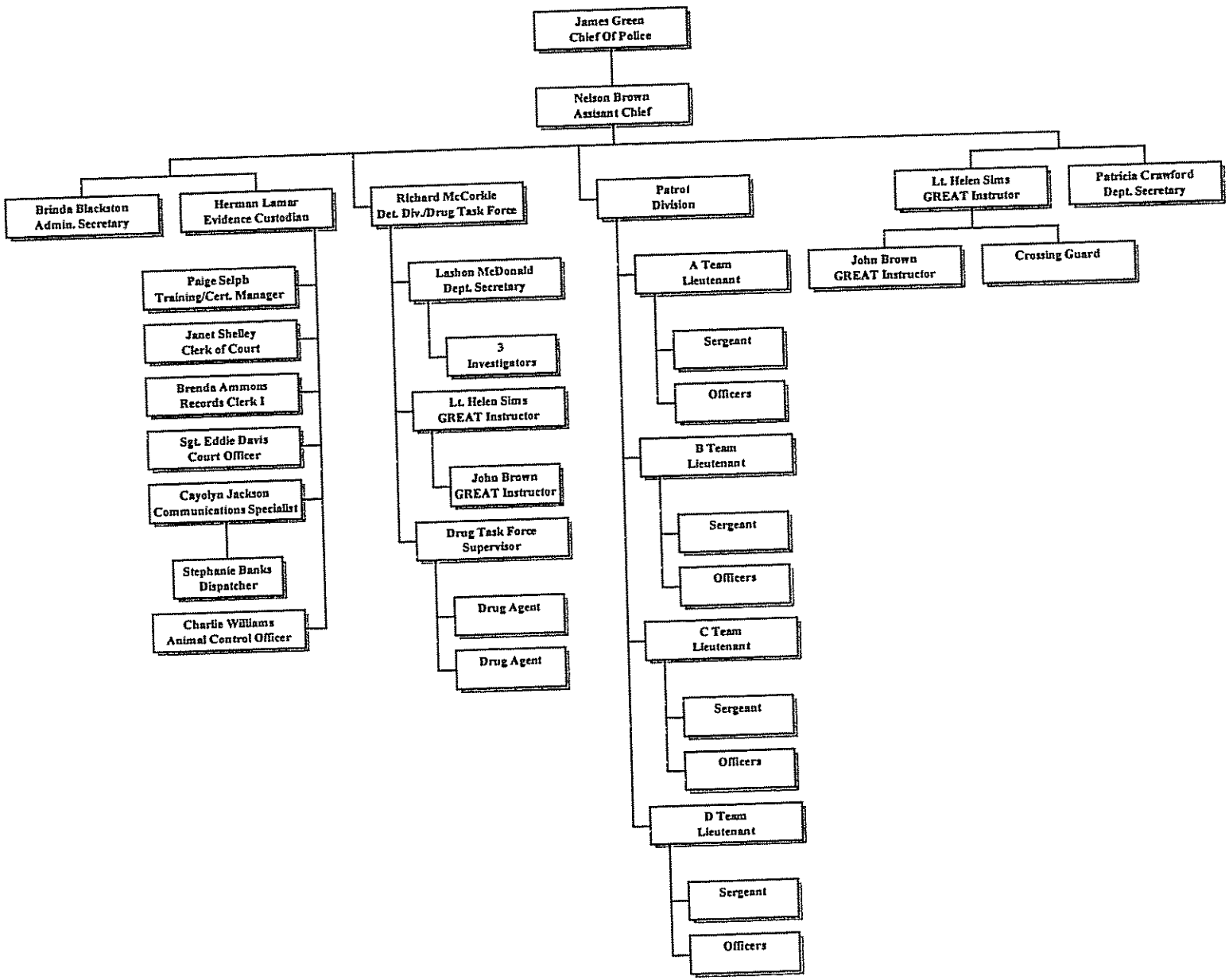
100-20-3570-522211 STAT #2 - REPAIR & MAINT

Requested Amount: $6,500
The amount requested includes improvements to the station and training tower and general maintenance.

100-20-3570-531108 PUBLIC SAFETY BLDG REP & MAINT

Requested Amount: $8,000
This amount includes repair and maintenance for both the Fire and Police portions of the building.

Police Department
2011



POLICE DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES

The Americus Police Department shall strive to provide our citizens with professional, ethical, and equitable service in a manner that respects individuals and protects our democratic ideals and system of government. We will pursue greater accountability of police, greater concern for civil rights and liberties, and strongly support our Constitution and its Amendments.

GOALS – 2011

* Our primary goal for 2011 is to improve the Municipal Court function by reducing costs and increasing the recovery of fines and community service
* Improve dispatch and response times for calls to service
* Reduce costs in all areas of operation without reducing service to the community
* Improve coordination of efforts between departments and other law enforcement agencies

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
21 POLICE						
100-21-1530-521201 LEGAL EXPENSE	18,725	15,000	13,482	15,000	5,000	5,000
100-21-2650-531102 MUNICIPAL COURT OPERATIONS	25,295	24,000	18,168	24,000	0	0
100-21-3200-511000 REGULAR PAY	1,706,530	1,640,000	1,651,812	1,667,869	1,602,641	1,591,665
100-21-3200-511300 OVERTIME PAY	216,117	185,000	178,666	196,000	175,000	175,000
100-21-3200-512100 GROUP MEDICAL INSURANCE	259,588	278,000	265,178	311,621	298,545	298,545
100-21-3200-512101 OPT OUT INSURANCE PLAN	22,043	24,000	24,723	27,000	27,000	27,000
100-21-3200-512110 GROUP DENTAL INSURANCE	5,534	6,815	5,798	7,105	7,050	7,050
100-21-3200-512200 SOCIAL SECURITY PAYMENTS	144,244	141,142	140,835	142,586	135,990	135,150
100-21-3200-512400 RETIREMENT SYSTEM	103,036	137,350	122,964	275,853	263,091	261,466
100-21-3200-512700 WORKERS' COMPENSATION	90,745	114,572	114,572	136,626	130,604	129,771
100-21-3200-522000 OTHER OUTSIDE SERVICES	43,086	33,120	33,949	32,040	27,080	27,080
100-21-3200-522201 OFFICE EQUIP-REP & MAINT	1,652	1,500	1,168	1,500	1,500	1,500
100-21-3200-522202 AUTO & TRUCK-REP & MAINT	71,504	85,000	105,661	80,000	80,000	80,000
100-21-3200-522203 MACH & EQUIP-REP & MAINT	4,107	7,000	10,662	7,000	7,000	7,000
100-21-3200-522206 COMPUTER-REP & MAINT	2,565	3,000	6,793	3,000	3,000	3,000
100-21-3200-523100 INSURANCE EXPENSE	36,987	38,080	46,682	38,609	38,609	38,609
100-21-3200-523200 TELEPHONE	26,869	25,500	27,768	25,500	25,500	25,500
100-21-3200-523602 BUY MONEY EXPENSE	565	2,000		2,000	2,000	2,000
100-21-3200-523700 TRAINING & MEETINGS	15,705	10,000	9,015	10,000	10,000	10,000
100-21-3200-523900 UNIFORMS	25,061	22,000	25,355	22,000	8,600	8,600
100-21-3200-531100 OFFICE/COMPUTER SUPPLIES	22,473	20,000	25,755	20,000	20,000	20,000
100-21-3200-531104 AMMUNITION	11,462	8,750	7,915	9,200	4,000	4,000

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-21-3200-531210 WATER, SEWAGE & GARBAGE	1,948	2,000	2,202	2,000	1,450	1,450
100-21-3200-531220 NATURAL GAS	3,793	9,000	8,633	9,000	8,920	8,920
100-21-3200-531225 STORM WATER		582	535	1,000	920	920
100-21-3200-531230 ELECTRICITY	19,008	18,000	17,634	18,000	17,200	17,200
100-21-3200-531270 GASOLINE ALLOCATED	75,794	75,000	91,386	96,000	85,000	74,167
100-21-3200-531700 OTHER SUPPLIES	9,475	10,700	11,596	10,700	8,000	8,000
100-21-3200-542100 MACHINERY & EQUIPMENT	60,049	16,000	23,476	30,800	30,800	18,000
100-21-3200-542101 OFFICE EQUIPMENT	4,200			0	0	0
100-21-3200-542200 TRUCKS & AUTOMOBILES	72,390	7,500	7,500	111,533	111,533	66,920
100-21-3200-542400 COMPUTER EQUIPMENT	18,489			0	0	0
100-21-3200-551101 COMPUTER OPER EXPENSE	28,882	23,971	26,396	30,454	30,402	18,954
100-21-3200-572014 PAYMENT TO POAB	14,577	13,000	14,962	14,000	14,000	14,000
100-21-3200-573001 COMMUNITY RELATIONS EXPENSE	5,088	4,000	6,727	4,000	5,000	5,000
100-21-3200-581200 CAPITAL LEASE PAYMENTS		35,720	29,701	72,804	72,804	56,260
100-21-3200-611000 DUES & SUBSCRIPTIONS	1,134	1,100	1,833	1,570	1,210	1,210
100-21-3210-523203 TECHNOLOGY FEE	5,880	6,000	6,246	6,000	6,000	6,000
100-21-3226-523601 JAIL COST EXPENSE		90,000	85,476	30,000	30,000	30,000
100-21-3226-523602 INMATE MEDICAL COSTS	21,165	3,000	60	5,000	5,000	5,000
21 POLICE	3,195,765	3,137,402	3,171,285	3,497,370	3,300,449	3,189,937

21 POLICE

100-21-1530-521201 LEGAL EXPENSE

Requested Amount: $15,000
This is the cost of legal fees incurred to handle various police matters, ordinance changes, and prosecution of cases. We are working to reduce costs in this area, but the volume is dependent on Municipal Judge and his use of the public defender and prosecutor.

Recommended Amount: $5,000
This is the current year to date amount annualized.

100-21-2650-531102 MUNICIPAL COURT OPERATIONS

Requested Amount: $24,000
The amount requested is for municipal court defense fees and other court costs. The fees for our public defender have increased as well as the number of prosecutions.

Recommended Amount: $0
This is moved to a separate department (23).

100-21-3200-511000 REGULAR PAY

Personnel Requirements:

Police Chief	1
Assistant Chief	1
Adminstrative Secretary	1
Secretary	2
Animal Control	1
Lieutenant	7
Major	2
Investigators	4
Sergeant	5
Officer	24*
Dispatcher	1
Communication Specialist	1
Records Clerk	1
Crossing Guard (part-time)	1
Total	52

*Officers include 19 enforcement, 2 COPS Grant, & 3 Drug Suppression.

The requested amount includes vacation buy back of $4,000,and education incentives of $3,000. The requested amount includes no COLA or merit increase. A vacancy factor of four officers is included in the budget request.

The approved amount reflects the elimination of two Holidays.

100-21-3200-511300 OVERTIME PAY

Requested Amount: $196,000
This is the expected amount of overtime for 2011.

Recommended Amount: $175,000

100-21-3200-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks. This line item was reduced for a vacancy factor of four officers.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-21-3200-512101 OPT OUT INSURANCE PLAN

This amount represents $3,000 per employee for expected Opt Out participation.

100-21-3200-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee. This line item was reduced for a vacancy factor of four officers.

The recommended amount is $150 per employee.

100-21-3200-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department. This line item was reduced for a vacancy factor of four officers.

100-21-3200-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries. This line item was reduced for a vacancy factor of four officers.

100-21-3200-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%. This line item was reduced for a vacancy factor of four officers.

100-21-3200-522000 OTHER OUTSIDE SERVICES

Requested	Recommended	
$12,700	$12,700	GPS service on vehicles
$ 4,500	$ 4,500	Southern Data Solutions (GCIC monthly access)
$ 1,900	$ 1,900	Southern Data Solutions (annual router support)
$ 1,200	$ 0	Court interpreter (move to dept 23)
$ 550	$ 550	Vet bills/Medicine
$ 2,200	$ 2,200	Wrecker Service
$ 1,080	$ 1,080	Alarm Monitoring
$ 660	$ 660	Lock Service
$ 100	$ 100	Dept of Agriculture - Animal Control
$ 450	$ 450	Pest Control
$ 200	$ 0	Credit checks for indigent cases (move to dept 23)
$ 1,500	$ 1,500	The Lily Pad (physch. testing for crime victims)
$ 5,000	$ 1,440	Miscellaneous services
$32,040	$27,080	

100-21-3200-522201 OFFICE EQUIP-REP & MAINT

Requested Amount: $1,500
This includes copier maintenance of $1,250 and $250 for incidental repairs.

100-21-3200-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $80,000
This is to cover all repairs to the fleet which is aging due to the fact that we have not purchased new vehicles the last two years.

100-21-3200-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $7,000
This is for radio and other equipment repairs.

100-21-3200-522206 COMPUTER-REP & MAINT

Requested Amount: $3,000
This is for miscellaneous upgrades and repairs for the server, computers, and software.

100-21-3200-523100 INSURANCE EXPENSE

Requested Amount: $38,609
This represents the premium amount for the Law Enforcement Liability insurance and the Police Department's share of the premium amount for the vehicle liability.

100-21-3200-523200 TELEPHONE

The requested amount includes the following:

$13,400	AT&T land lines
$ 900	Long Distance
$11,200	Verizon cell phones
$25,500	

100-21-3200-523602 BUY MONEY EXPENSE

Requested Amount: $2,000
Buy money is requested by the Drug Suppression Task Force and detectives to purchase information. A financial reporting is made to the Finance Director.

100-21-3200-523700 TRAINING & MEETINGS

Requested Amount: $10,000
This request reflects a $10,000 decrease from the 2010 estimate. We are performing more of the training in-house. Although we have reduced the amount of offsite training, we still have several certifications that require outside training. Examples include radar, intoxilyzer, and child interview training. The continued certification and training is necessary to effectively carry out the department's duties.

100-21-3200-523900 UNIFORMS

Requested	Recommended	
$ 4,200	$ 0	Uniform allowance*
$ 2,000	$ 2,000	New officers (5 @ $400)
$13,200	$ 6,600	Replacement uniforms
$ 2,400	$ 0	Office/clerical
$ 200	$ 0	Animal control
$22,000	$ 8,600	

*Uniform allowance is $150 per quarter for the Chief, A Chief, Majors, & CID.

100-21-3200-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $20,000
This line item includes all printed forms (such as traffic tickets) as well as copy paper, pens, photography supplies, etc. This is the same as the 2010 estimate.

100-21-3200-531104 AMMUNITION

Requested Amount: $9,200
The requested amount includes ammunition for firearms training requirements, as well as normal use in the day to day operations.

Recommended Amount: $4,000

100-21-3200-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $2,000
This is based on the 2010 actual spending plus an amount for rate increases.

Recommended Amount: $1,450
The recommended amount reflects the elimination of the Elm Avenue location.

100-21-3200-531220 NATURAL GAS

Requested Amount: $9,000
The requested amount is the same as the 2010 estimate.

Recommended Amount: $8,920
The recommended amount reflects the elimination of the Elm Avenue location.

100-21-3200-531225 STORM WATER

Requested Amount: $1,000
This is for 1/2 of the storm water fees for the Public Safety Building and parking lot, as well as the charges for Elm Street location.

Recommended Amount: $920
The recommended amount reflects the elimination of the Elm Avenue location.

100-21-3200-531230 ELECTRICITY

Requested Amount: $18,000
This is the current year to date amount annualized.

Recommended Amount: $17,200
The recommended amount reflects the elimination of the Elm Avenue location.

100-21-3200-531270 GASOLINE ALLOCATED

Requested Amount: $96,000
This is the current ytd amount annualized.

Recommended Amount: $85,000
This is the most current year to date amount annualized and reduced by $3,000.

Approved Amount: $74,167
The approved amount reflects a planned change in the take home vehicle policy.

100-21-3200-531700 OTHER SUPPLIES

Requested Amount: $10,700
This includes fingerprint supplies, radio, intoximeters supplies, safety supplies, and pet food.

Recommended Amount: $8,000

100-21-3200-542100 MACHINERY & EQUIPMENT

Recommended	Approved	
$ 5,000	$ 3,000	Vehicle Equipment (new vehicles)
$10,800	$ 0	Radar/Video Equipment
$15,000	$15,000	Duty Belt Replacement
$30,800	$18,000	

100-21-3200-542101 OFFICE EQUIPMENT

Requested Amount: $0

100-21-3200-542200 TRUCKS & AUTOMOBILES

Recommended Amount: $111,533
$111,533 Vehicle Replacement (Lease Purchase)*

Approved Amount: $66,920
This is for 3 vehicle rather than 5.

100-21-3200-542400 COMPUTER EQUIPMENT

Requested Amount: $0

100-21-3200-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

100-21-3200-572014 PAYMENT TO POAB

Requested Amount: $14,000
Based on State law, we are required to send a portion of each fine and/or bond forfeiture to the Peace Officer' Annuity and Benefit Fund. The amount is based on the number of cases in each level of fines. For example:

For fines from $ 4.01 - $ 25.00 the amount due on each case is $3.00
For fines from $25.01 - $ 50.00 the amount due on each case is $4.00
For fines from $50.01 - $100.00 the amount due on each case is $5.00
For fines $100.01 and over the amount due is 5% of each case.

100-21-3200-573001 COMMUNITY RELATIONS EXPENSE

Requested Amount: $4,000
This will help with Neighborhood Watch, the unfunded Great Grant program, and other programs. This corresponds to increased requests for crime prevention and community relation activities. This is money well spent in bringing positive activities to the community.

Recommended Amount: $5,000
This is the most current year to date amount annualized.

100-21-3200-581200 CAPITAL LEASE PAYMENTS

This includes the principal and interest payments for the following capital leases:

$ 7,714	(2) Ford Explorers (2007)	last payment due 11/30/11
$23,730	(3) Police cars (2009)	last payment due 11/30/11
$41,360	Police cars (2011)	assumes 9 months of payments
$72,804		

Appprved Amount: $56,260
This includes the purchase of 3 vehicles in 2010 rather than 5

100-21-3200-611000 DUES & SUBSCRIPTIONS

This reflects the base level of dues and subscriptions for department personnel. Some dues are mandated by GACP and for the Georgia Intelligence network.

Requested	Recommended	
$ 50	$ 50	GA Police Accredidation Coalition
$ 100	$ 100	GA Assoc of Chiefs of Police
$ 360	$ 360	National Assoc of Chiefs
$ 150	$ 150	National Tactical Officers Assoc
$ 450	$ 450	National Safety Council
$ 360	$ 0	Clerk of Court membership (move to dept 23)
$ 100	$ 100	Thompson Publishing
$1,570	$1,210	

100-21-3210-523203 TECHNOLOGY FEE

Requested Amount: $6,000
This amount is the $10.00 fee added to certain fines for technology improvements. This is the amount paid for technology to the software vendor.

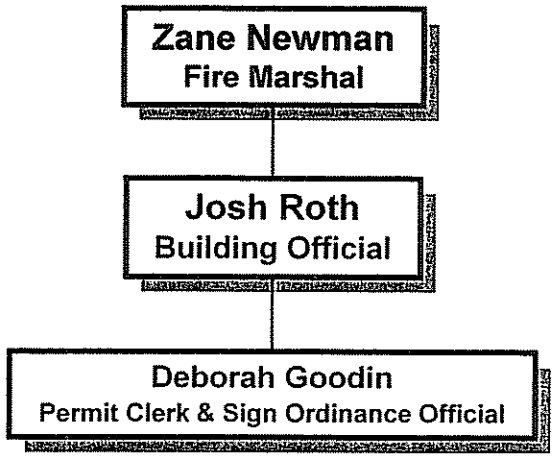
100-21-3226-523601 JAIL COST EXPENSE

Requested Amount: $30,000
This is the estimated amount due to Sumter County. The amount represents any outstanding balance remaining over and above what we pay through our normal probation reporting system. This represents a decrease from 2010 due to some procedural changes with our probation services provider.

100-21-3226-523602 INMATE MEDICAL COSTS

Requested Amount: $5,000
This is billed by Sumter County for costs related to inmates that are incarcerated on City charges. This is very difficult to predict.

Building Inspection
Budgeted 2011



BUILDING RISK MANAGEMENT

MISSION STATEMENT/GENERAL OBJECTIVES

The Fire Marshal and Building Inspection Departments of the City of Americus combined services in 1996. While different, each has similarities that allow our goals and objectives to unite for the betterment of our Citizens, Business, Industries and Visitors to our community. It is our responsibility to help protect all people in our City through both the Life Safety and International Building code compliance.

GOALS – 2011

* We will continue to treat our customers and everyone we come in contact with on a daily basis with the utmost respect and treat them as we would expect to be treated.
* We will continue to work with other agencies, licensed contractors and property owners using all applicable codes and standards. We will provide everyone who does business, resides or visits our City with the assurance that they are safe and secure.
* Through our Sign Ordinance we will continue to change the perception of our town by slowly eliminating unsightly or out of date signs that still dot the City.
* We will continue to seek educational opportunities to improve our knowledge of the codes and standards adopted by the City of Americus. We will also continue to attend training on new codes as they are adopted by the State of Georgia and any new construction techniques. This will improve our knowledge of codes and standards by attending these continuing education courses.
* The Fire Marshal will improve fire investigation techniques of him and his personnel by having them attend classes on new investigative techniques. He will also attend classes to improve his knowledge of any changes to the Life Safety Codes.

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
22 BLDG RISK MGMT						
100-22-1530-521201 LEGAL EXPENSE	8,875	2,000	1,815	2,000	2,000	2,000
100-22-1565-531108 MUNICIPAL BLDG REP & MAINT	16,892	13,000	6,429	15,000	10,000	10,000
100-22-3500-531109 ARSON INVESTIGATION	170	100	65	200	200	200
100-22-7200-511000 REGULAR PAY	168,154	136,285	141,433	136,285	136,285	115,693
100-22-7200-512100 GROUP MEDICAL INSURANCE	20,275	22,687	21,428	23,372	22,965	15,310
100-22-7200-512101 OPT OUT INSURANCE PLAN	6,116	3,000	3,000	3,000	3,000	3,000
100-22-7200-512110 GROUP DENTAL INSURANCE	685	580	548	580	600	450
100-22-7200-512200 SOCIAL SECURITY PAYMENTS	13,110	10,426	11,081	10,426	10,426	8,851
100-22-7200-512400 RETIREMENT SYSTEM	9,553	13,000	11,256	20,170	20,170	17,123
100-22-7200-512700 WORKERS COMPENSATION	9,403	9,084	9,078	9,637	9,637	8,181
100-22-7200-521303 DEMOLITION FEES	1,388			0	0	0
100-22-7200-522000 OTHER OUTSIDE SERVICES	2,226	2,063	2,493	1,741	1,741	1,741
100-22-7200-522202 AUTO & TRUCK REP & MAINT	1,592	2,450	2,551	2,450	2,450	2,450
100-22-7200-522206 COMPUTER-REP & MAINT	1,229	2,100	1,266	2,100	1,200	1,200
100-22-7200-523200 TELEPHONE	2,071	1,950	1,874	1,950	1,900	1,900
100-22-7200-523700 TRAINING & MEETINGS	3,031	2,000	2,031	3,200	3,200	3,200
100-22-7200-523900 UNIFORMS	497	400	32	500	300	300
100-22-7200-531101 JANITORIAL SUPPLIES	4,138	3,000	4,028	4,500	3,600	3,600
100-22-7200-531270 GASOLINE ALLOCATED	1,964	2,300	2,981	2,000	2,000	1,730
100-22-7200-531700 OTHER SUPPLIES	1,651	500	202	1,500	500	500
100-22-7200-551000 ALLOCATION OF EXPENSES		-34,155	-34,155	-9,912	-9,575	-8,130
100-22-7200-551101 COMPUTER OPER EXPENSE	3,501	3,196	3,286	2,342	2,339	972

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-22-7200-581200 CAPITAL LEASE PAYMENTS		3,644	2,964	3,492	3,492	3,492
100-22-7200-611000 DUES & SUBSCRIPTIONS	593	1,250	1,375	1,363	1,363	1,363
22 BLDG RISK MGMT	277,111	200,860	197,063	237,896	229,793	195,126

22 BLDG RISK MGMT

100-22-1530-521201 LEGAL EXPENSE

Requested Amount: $2,000
The requested amount is for title searches for various nuisance abatements and related legal fees. These amounts are generally billed back to the property owner in the demolition line item, but not always.

100-22-1565-531108 MUNICIPAL BLDG REP & MAINT

Requested Amount: $15,000
Due to the age of the Municipal Building, we anticipate several minor problems; however, no major projects are planned.

Recommended Amount: $10,000
This is the most current year to date amount annualized and averaged with 2009.

100-22-3500-531109 ARSON INVESTIGATION

Requested Amount: $200
This is to purchase evidence containers, tools, and other equipment used during fire investigations. Additionally, the rakes and shovels currently being used are in bad shape and need replacing.

100-22-7200-511000 REGULAR PAY

Personnel Requirements:

	Current	Approved
Fire Marshal	1	1
Building Official	1	1
Code Enforcement Technician	1	1
Municipal Building Custodian	1	0
	4	3

The requested amount includes no COLA or merit increase.

100-22-7200-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-22-7200-512101 OPT OUT INSURANCE PLAN

This amount represents $3,000 per employee for expected Opt Out participation.

100-22-7200-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

100-22-7200-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

100-22-7200-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-22-7200-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-22-7200-521303 DEMOLITION FEES

Requested Amount: $0

100-22-7200-522000 OTHER OUTSIDE SERVICES

$ 500	Service fire extinguishers
$ 325	Pest Control
$ 340	Silent alarm
$ 576	GPS service for vehicles
$1,741	

100-22-7200-522202 AUTO & TRUCK REP & MAINT

Requested Amount: $2,450
We anticipate only routine PM's on the department's vehicles in 2010.

100-22-7200-522206 COMPUTER-REP & MAINT

Requested Amount: $2,100
The amount requested includes the yearly CSI software maintenance in the amount of $1,200 plus incidental repairs.

Recommended Amount: $1,200
The recommended amount covers just the CSI software maintenance.

100-22-7200-523200 TELEPHONE

The amount requested is for long distance & cell phone usage as follows:

Requested	Recommended	
$ 975	$ 975	AT&T land lines
$ 100	$ 100	Long Distance
$ 875	$ 825	Verizon cell phones
$1,950	$1,900	

100-22-7200-523700 TRAINING & MEETINGS

Requested Amount: $3,200
All Fire Investigators and Fire Inspectors throughout the state must attend at least 24 hours continuous education to maintain their certification. The Fire Marshal is required to have training in both Fire Investigation and Building Inspection. The Building Inspector is also required to attend annual training in order to maintain certification.

100-22-7200-523900 UNIFORMS

Requested Amount: $500
The amount includes uniforms for all members of the department.

Recommended Amount: $300
This is $100 each for the Building Official, Fire Marshal, and the Technician.

100-22-7200-531101 JANITORIAL SUPPLIES

Requested Amount: $4,500
The requested amount includes the purchase of cleaning supplies and equipment for the Municipal Building.

Recommended Amount: $3,600
This is the current year to date amount annualized.

100-22-7200-531270 GASOLINE ALLOCATED

Requested Amount: $2,000
This is the amount required to operate the department's two trucks.

Approved Amount: $1,730
The approved amount reflects a planned change in the take home vehicle policy.

100-22-7200-531700 OTHER SUPPLIES

Requested Amount: $1,500
The requested amount is based on 2009 actual expenses.

Recommended Amount: $500

100-22-7200-551000 ALLOCATION OF EXPENSES

This is the allocation of expenses to Rees Park EDC for the Custodian and the Building Official.

100-22-7200-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

100-22-7200-581200 CAPITAL LEASE PAYMENTS

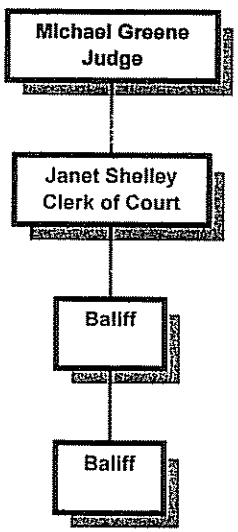
This includes the principal and interest payments for the following capital lease:
$3,492 Ford F150 (2008) last payment due 11/30/13

100-22-7200-611000 DUES & SUBSCRIPTIONS

This is for memberships in trade organizations related to the field of inspections such as the SBCCI and the NFPA whose building and fire codes were adopted by the City of Americus. The amount also includes membership dues for various state and national organizations. These organizations publish literature regarding code issues and updates. The request also covers the purchase of current code books for the department.

$ 150	NFPA
$ 30	Fire House Magazine
$ 788	National Fire Codes Subscription Serv (cost for internet use)
$ 20	Georgia Fire Inspectors Association
$ 50	Georgia Fire Investigators Association
$ 90	Fire Findings
$ 10	Southwest Georgia Fire Investigators Assoc
$ 75	International Association of Arson Investigators
$ 50	Georgia Association of Code Enforcement (2)
$ 100	International Code Congress (2)
$1,363	

Municipal Court
Budgeted 2011



CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
23 MUNICIPAL COURT						
100-23-1530-521201 LEGAL EXPENSE				0	8,000	8,000
100-23-2650-511000 REGULAR PAY				0	52,756	52,756
100-23-2650-511300 OVERTIME PAY				0	0	0
100-23-2650-512100 GROUP MEDICAL INSURANCE				0	15,310	7,655
100-23-2650-512110 GROUP DENTAL INSURANCE				0	300	150
100-23-2650-512200 SOCIAL SECURITY PAYMENTS				0	4,036	4,036
100-23-2650-512400 RETIREMENT SYSTEM				0	4,762	4,762
100-23-2650-512700 WORKERS' COMPENSATION				0	259	259
100-23-2650-522000 OTHER OUTSIDE SERVICES				0	1,400	1,400
100-23-2650-523200 TELEPHONE				0	0	0
100-23-2650-531102 MUNICIPAL COURT OPERATIONS				0	24,000	24,000
100-23-2650-611000 DUES & SUBSCRIPTIONS				0	360	360
23 MUNICIPAL COURT	0				111,183	103,378

23 MUNICIPAL COURT

100-23-1530-521201 LEGAL EXPENSE

Recommended Amount: $8,000

100-23-2650-511000 REGULAR PAY

Personnel Requirements

Municipal Judge (part-time)	1
Municipal Court Clerk	1
Bailiff (part-time)	2
	4

The recommended amount includes no COLA or merit increase.

100-23-2650-511300 OVERTIME PAY

100-23-2650-512100 GROUP MEDICAL INSURANCE

The recommended amount represents $7,655 per employee, which reflects an increase of 5.6%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

Approved Amount: $7,655
This includes coverage for the one full time person.

100-23-2650-512110 GROUP DENTAL INSURANCE

This amount represents $150 per full time employee.

100-23-2650-512200 SOCIAL SECURITY PAYMENTS

This is 7.65% of the total salaries of the department.

100-23-2650-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-23-2650-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-23-2650-522000 OTHER OUTSIDE SERVICES

Recommended amount includes the following:

$1,200	Court Interpreter
$ 200	Credit checks - indigent defense
$1,400	

100-23-2650-523200 TELEPHONE

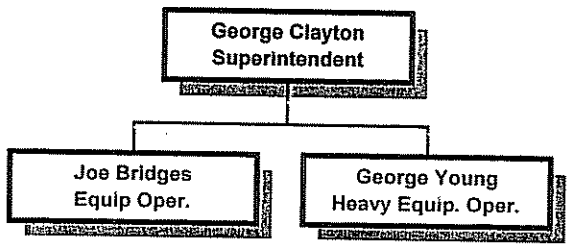
100-23-2650-531102 MUNICIPAL COURT OPERATIONS

Recommended Amount: $24,000
This is for municipal court defense fees and other court costs. The fees for our public defender have increased as well as the number of prosecutions.

100-23-2650-611000 DUES & SUBSCRIPTIONS

The recommended amount of $360 is for Clerk of Court membership.

Street Department
Budgeted 2011



STREET DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2011

* Continue to develop preventive maintenance program	6 months
* Enhance street paving and repair program	On-going

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
30 STREET						
100-30-4200-511000 REGULAR PAY	219,961	210,237	205,926	211,910	105,102	125,994
100-30-4200-511300 OVERTIME PAY	2,676	2,200	4,098	2,000	2,000	2,000
100-30-4200-512100 GROUP MEDICAL INSURANCE	30,691	37,811	33,895	38,953	7,665	15,310
100-30-4200-512101 OPT OUT INSURANCE PLAN	6,000	6,000	6,000	6,000	6,000	6,000
100-30-4200-512110 GROUP DENTAL INSURANCE	1,073	1,015	878	1,015	450	600
100-30-4200-512200 SOCIAL SECURITY PAYMENTS	17,031	16,160	16,625	16,364	8,193	9,792
100-30-4200-512400 RETIREMENT SYSTEM	11,608	16,054	12,948	31,659	15,851	18,943
100-30-4200-512700 WORKERS' COMPENSATION	23,912	27,444	27,430	29,437	14,694	17,577
100-30-4200-522000 OTHER OUTSIDE SERVICES	7,848	10,000	9,258	12,268	11,000	11,000
100-30-4200-522202 AUTO & TRUCK-REP & MAINT	35,011	28,000	37,664	33,054	19,000	19,000
100-30-4200-522203 MACH & EQUIP-REP & MAINT	1,562	2,000	4,159	2,838	2,838	2,838
100-30-4200-522211 SIDEWALK REP & MAINT	23,681	18,000	20,583	20,000	20,000	20,000
100-30-4200-523200 TELEPHONE	2,497	3,000	3,222	3,086	2,530	2,530
100-30-4200-523700 TRAINING AND MEETINGS	450	125	250	500	200	200
100-30-4200-523900 UNIFORMS	5,880	3,800	11,841	4,774	3,912	3,912
100-30-4200-531105 HAND TOOLS	2,583	1,600	2,771	1,800	1,800	1,800
100-30-4200-531230 ELECTRICITY	254,792	230,000	263,382	230,000	230,000	230,000
100-30-4200-531270 GASOLINE ALLOCATED	20,510	20,000	22,980	20,800	20,800	20,120
100-30-4200-531603 STREET SIGNS	2,473	2,500	5,140	10,000	10,000	10,000
100-30-4200-531700 OTHER SUPPLIES	9,084	10,000	10,550	12,996	9,000	9,000
100-30-4200-542100 MACHINERY & EQUIPMENT		3,104	3,104	14,000	14,000	0
100-30-4200-542900 OTHER CAPITAL EXPENDITURE		90,280	93,586	0	0	0

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-30-4200-551000 ALLOCATION OF EXPENSES		-237,591	-237,591	-119,683	-18,698	-20,477
100-30-4200-551100 SALARIES ALLOCATED	5,000			0	0	0
100-30-4200-581200 CAPITAL LEASE PAYMENTS		50,090	41,683	47,922	47,922	47,922
100-30-4221-531110 STREET-REP & MAINT	35,872	60,000	64,618	79,800	65,000	65,000
30 STREET	720,193	611,829	665,001	711,493	599,259	619,061

30 STREET

100-30-4200-511000 REGULAR PAY

Personnel Requirements:

	Requested	Recommended	Approved
Street Superintendent	1	1	1
Equipment Operator	3	1	2
Equipment Operator Senior	1	0	0
Heavy Equipment Operator	2	1	1
	7	3	4

This amount includes on-call pay of $60 per week for 52 weeks for 2 employees on call. The requested amount includes no COLA or merit increase.

The recommended amount reflects the transfer of 4 employees to the Storm Water Utility Fund.

The recommended amount includes one additional Equipment Operator.

100-30-4200-511300 OVERTIME PAY

Requested Amount: $2,000

100-30-4200-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-30-4200-512101 OPT OUT INSURANCE PLAN

This amount represents $3,000 per employee for expected Opt Out participation.

100-30-4200-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

100-30-4200-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

100-30-4200-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-30-4200-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-30-4200-522000 OTHER OUTSIDE SERVICES

Requested	Recommended	
$ 2,304	$ 2,520	GPS on Vehicles
$ 7,000	$ 5,000	Tree removal
$ 0	$ 1,000	Equipment Rental
$ 0	$ 100	Street Closing Ads
$ 0	$ 2,000	Debris Reomoval
$ 1,812	$ 380	Miscellaneous services
$12,268	$11,000	

100-30-4200-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $33,054
The amount requested is for vehicle maintenance and is based on the current ytd amount annualized.

Recommended Amount: $19,000
The two street sweepers have been moved to the Storm Water Fund.

100-30-4200-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $2,838
The amount requested includes repairs and maintenance to saws, power tools, asphalt patcher, and washer.

100-30-4200-522211 SIDEWALK REP & MAINT

Requested Amount: $20,000
This amount is for repairs to various sidewalks through out the city. The requested amount includes all materials such as boards, concrete, etc with an increase for expected cost increases.

100-30-4200-523200 TELEPHONE

Requested	Recommended	
$2,146	$2,146	AT&T land lines for traffic lights downtown
$ 940	$ 384	Verizon cell phones
$3,086	$2,630	

The requested amount includes 2 on-call phones. Since only one person will be on-call, we can eliminate one of the charges.

100-30-4200-523700 TRAINING AND MEETINGS

Requested Amount: $500
This is the expected amount for training and travel in this department.

Recommended Amount: $200

100-30-4200-523900 UNIFORMS

Requested Amount: $4,774
The requested amount includes uniforms for the 7 Street Department employees.

Recommended Amount: $3,912
The recommended amount includes uniforms for 3 employees minus the amount of $4 per pay period that the employee pays to cover cleaning.

100-30-4200-531105 HAND TOOLS

Requested Amount: $1,800
The amount is for brooms, rakes, and shovels.

100-30-4200-531230 ELECTRICITY

Requested Amount: $230,000
This amount includes electricity to operate the street lights and traffic lights throughout the city.

100-30-4200-531270 GASOLINE ALLOCATED

Requested Amount: $20,800
The requested amount is based on the expected usage and pricing.

Approved Amount: $20,120
The approved amount reflects a planned change in the take home vehicle policy.

100-30-4200-531603 STREET SIGNS

The request includes the following:
$ 2,500 Replacement signs
$ 7,500 DOT mandated changes & additions
$10,000

100-30-4200-531700 OTHER SUPPLIES

Requested Amount: $12,996
The amount requested is for the purchase of rock, safety vests, gloves, saw blades, weed killer, safety glasses, dirt, pipe, sand, etc. This is the current ytd amount annualized.

Recommended Amount: $9,000
The recommended amount is the most current year to date annualized minus some large expenditures for specific projects.

100-30-4200-542100 MACHINERY & EQUIPMENT

Recommended Amount: $14,000
$14,000 Slope Mower Attachment

Approved Amount: $0

100-30-4200-542900 OTHER CAPITAL EXPENDITURE

Recommended Amount: $0

100-30-4200-551000 ALLOCATION OF EXPENSES

These are the operating expenses of this department allocated to the Stormwater Fund.

100-30-4200-551100 SALARIES ALLOCATED

Requested Amount: $0

100-30-4200-581200 CAPITAL LEASE PAYMENTS

This includes the principal and interest payments for the following capital leases:

$14,630	Bucket Truck (2008)	last payment due 11/30/12
$28,003	Street Sweeper (2008)	last payment due 11/30/12
$ 5,289	Kubota Tractor (2009)	last payment due 11/30/13
$47,922		

100-30-4221-531110 STREET-REP & MAINT

Requested Amount: $79,800
The request includes materials to patch pot holes and repair curbs and gutters.

Recommended Amount: $65,000
The recommended amount is the most current year to date amount annualized.

Cemetery Department
Budgeted 2011

Paul Player
Cemetery Clerk

CEMETERIES

MISSION STATEMENT/GENERAL OBJECTIVES

1. Continue providing quality services to families during their time of need and grieving. Schedule funeral times so as not to interfere with other engagements.
2. Continue to keep Eastview, Oak Grove, and Sunset Memorial Gardens cemeteries clean and beautiful throughout the year.
3. Maintain accurate records of personal lot purchases and burials for all cemeteries.

GOALS – 2011

* Work with Public Works Department to complete various projects in Oak Grove.
* Complete Phase II and III of Eastview Cemetery Beautification project.
* Continue repairing grave spaces in old section of Eastview Cemetery by utilizing inmate crews.
* Complete paving of rear drive in Sunset Memorial Gardens Cemetery

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
31 CEMETERY						
100-31-4200-522206 COMPUTER-REP & MAINT		400		400	0	0
100-31-4850-511000 REGULAR PAY	12,628	12,000	12,241	12,000	12,600	12,600
100-31-4850-512200 SOCIAL SECURITY PAYMENTS	964	891	968	918	964	964
100-31-4850-512700 WORKERS' COMPENSATION	48	54	54	59	62	62
100-31-4850-522000 OTHER OUTSIDE SERVICES	381	450	264	450	264	264
100-31-4850-522200 BUILDING REP & MAINT	225	2,000	1,868	3,150	1,730	1,730
100-31-4850-523200 TELEPHONE	923	800	895	800	800	800
100-31-4850-523700 TRAINING AND MEETINGS	1,217	1,180	1,205	1,180	1,150	1,150
100-31-4850-531101 JANITORIAL SUPPLIES	38	75	17	75	50	50
100-31-4850-531210 WATER, SEWAGE & GARBAGE	5,478	6,160	8,463	6,160	7,100	7,100
100-31-4850-531225 STORM WATER		1,733	1,770	3,000	2,975	2,975
100-31-4850-531230 ELECTRICITY	1,282	1,500	1,549	1,500	1,500	1,500
100-31-4850-531700 OTHER SUPPLIES	46	500	571	500	500	500
100-31-4850-541200 LAND & IMPROVEMENTS	19,608	47,657	30,942	0	0	16,000
100-31-4850-542101 OFFICE EQUIPMENT	1,463			0	0	0
100-31-4850-611000 DUES & SUBSCRIPTIONS		40		80	40	40
31 CEMETERY	44,302	75,440	60,806	30,272	29,735	45,735

31 CEMETERY

100-31-4200-522206 COMPUTER-REP & MAINT

Requested Amount: $400
The is the software maintenance for the cemetery clerk's laptop.

Recommended Amount: $0
We have not had any charges for this line item in two years.

100-31-4850-511000 REGULAR PAY

Personnel Requirements:
Cemetery Clerk (part time) 1

This position works 1,340 hours per year. The requested amount includes no COLA or merit increase.

The recommended amount includes $50 per pay period for on-call pay.

100-31-4850-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

100-31-4850-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-31-4850-522000 OTHER OUTSIDE SERVICES

Requested Amount: $450
The request is for miscellaneous pest control, surveys, and alarm service.

Recommended Amount: $264
This covers only the cost for alarm services.

100-31-4850-522200 BUILDING REP & MAINT

Requested Amount: $3,150
The increase is for renovations to the shed at Eastview in accordance with the master plan and also for usual maintenance at the Sexton's office and shed at Oak Grove.

Recommended Amount: $1,730
This includes pest control of $130 and general maintenance of $1,600. The 2011 capital budget does not include any funding for the Eastview building.

100-31-4850-523200 TELEPHONE

The budget request includes the following:

$360	AT&T land lines
$440	Verizon cell phone
$800	

100-31-4850-523700 TRAINING AND MEETINGS

Requested Amount: $1,180
This is the amount for mileage paid to the cemetery clerk for use of personal vehicle to manage three cemeteries. This amount also includes travel expense for Cemetery Clerk to attend one Cemetery Association meeting.

Recommended Amount: $1,150
The recommendation includes only the mileage paid to the cemetery clerk.

100-31-4850-531101 JANITORIAL SUPPLIES

Requested Amount: $75

Recommended Amount: $50
This is the most current year to date amount annualized.

100-31-4850-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $6,160
This is same as the 2010 estimate.

Recommended Amount: $7,100
This is the most current year to date amount annualized.

100-31-4850-531225 STORM WATER

Requested Amount: $3,000
This is the fees for all cemeteries for a full year.

Recommended Amount: $2,975

100-31-4850-531230 ELECTRICITY

Requested Amount: $1,500
This is the same as the 2010 estimate.

100-31-4850-531700 OTHER SUPPLIES

Requested Amount: $500
The amount is for survey flags, framing for marking of graves, and section signage at all cemeteries.

100-31-4850-541200 LAND & IMPROVEMENTS

Approved Amount: $16,000
$16,000 Eastview Cemetery Beautification Phase II (2008 & 2009 carryover)*

100-31-4850-542101 OFFICE EQUIPMENT

Requested Amount: $0

CITY OF AMERICUS

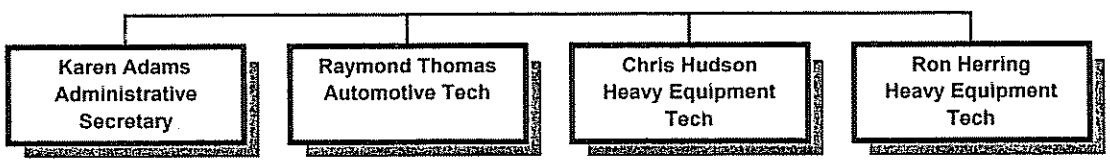
2011 OPERATING BUDGET - EXPENDITURES

100-31-4850-611000 DUES & SUBSCRIPTIONS

Requested Amount: $80
This is for GMCA dues for two employees.

Recommended Amount: $40
This is the GMCA dues for the supervisor.

City Shop Department Budgeted 2011



SHOP DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2011

* Continue to provide timely service for all City, County, and Council on Aging fleet vehicles	On-going
* Monitor productivity to ensure that the labor/overhead rate is as low as possible	On-going

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
32 SHOP						
100-32-4800-511000 REGULAR PAY	191,892	177,050	174,714	179,840	179,840	156,469
100-32-4800-511300 OVERTIME PAY	1,671	2,000	1,899	1,000	2,000	2,000
100-32-4800-512100 GROUP MEDICAL INSURANCE	31,234	30,249	28,496	38,953	38,275	38,275
100-32-4800-512101 OPT OUT INSURANCE PLAN	3,000	3,000	3,000	0	0	0
100-32-4800-512110 GROUP DENTAL INSURANCE	479	725	685	725	750	750
100-32-4800-512200 SOCIAL SECURITY EXP	14,475	14,010	14,032	13,834	13,911	12,123
100-32-4800-512400 RETIREMENT SYSTEM	8,825	13,494	11,976	26,764	26,912	23,453
100-32-4800-512700 WORKERS COMPENSATION		17,541	17,541	10,544	10,583	9,218
100-32-4800-522000 OTHER OUTSIDE SERVICES	3,220	4,300	5,243	4,152	1,152	1,152
100-32-4800-522200 BUILDING REP & MAINT	675	740	1,582	1,000	1,000	1,000
100-32-4800-522201 OFFICE EQUIP REP& MAINT	1,162	1,060	416	350	350	350
100-32-4800-522202 AUTO & TRUCK-REP & MAINT	4,648	10,000	7,719	5,500	5,500	5,500
100-32-4800-522203 MACH & EQUIP-REP & MAINT	514	1,700	1,303	1,692	1,200	1,200
100-32-4800-522206 COMPUTER-REP & MAINT	20			0	3,000	3,000
100-32-4800-523200 TELEPHONE	2,848	2,580	2,763	2,580	2,970	2,970
100-32-4800-523700 TRAINING & MEETINGS	161	200	127	500	500	500
100-32-4800-523900 UNIFORMS	4,036	3,100	4,707	2,176	3,800	3,800
100-32-4800-531100 OFFICE/COMPUTER SUPPLIES	1,331	1,000	1,303	1,176	1,176	1,176
100-32-4800-531210 WATER, SEWAGE & GARBAGE	6,381	7,000	8,412	7,042	7,042	7,042
100-32-4800-531220 NATURAL GAS	7,104	9,000	8,070	11,816	9,000	9,000
100-32-4800-531225 STORM WATER		1,271	1,271	2,180	2,180	2,180
100-32-4800-531230 ELECTRICITY	10,119	10,000	10,860	10,028	10,000	10,000

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-32-4800-531270 GASOLINE ALLOCATED	3,289	2,500	2,768	2,798	2,798	2,798
100-32-4800-531700 OTHER SUPPLIES	9,889	11,000	10,961	11,100	10,000	10,000
100-32-4800-542100 MACHINERY & EQUIPMENT	7,777	2,135	2,810	9,100	5,500	5,500
100-32-4800-542101 OFFICE EQUIPMENT	406	2,225	2,225	0	0	0
100-32-4800-542200 TRUCKS & AUTOMOBILES		3,000	3,000	0	0	0
100-32-4800-542400 COMPUTER EQUIPMENT	3,846			0	0	0
100-32-4800-551101 COMPUTER OPER EXPENSE	2,626	2,474	2,564	2,342	2,339	1,458
100-32-4800-551102 ALLOCATION TO SUMTER COUNTY	-94,524	-100,000	-104,541	-142,349	-138,900	-126,357
100-32-4800-551103 ALLOCATION TO CITY DEPTS	-127,187	-150,000	-138,057	-204,843	-202,878	-184,557
100-32-4800-551104 ALLOCATION TO COUNCIL ON AGING			-2,173	0	0	0
32 SHOP	99,917	83,354	85,679			

32 SHOP

100-32-4800-511000 REGULAR PAY

Personnel Requirements:

	Current	Approved
Fleet Maintenance Manager	1	0
Administrative Secretary	1	1
Heavy Equipment Mechanic	1	1
Automotive Mechanic	2	3
	5	5

The requested amount includes no COLA or merit increase.

100-32-4800-511300 OVERTIME PAY

Requested Amount: $1,000
This is the anticipated amount of overtime in 2011.

Recommended Amount: $2,000
This is based on the last two year's actual costs.

100-32-4800-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-32-4800-512101 OPT OUT INSURANCE PLAN

This amount represents $3,000 per employee for expected Opt Out participation.

100-32-4800-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

100-32-4800-512200 SOCIAL SECURITY EXP

This amount is 7.65% of the total salary of the department.

100-32-4800-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-32-4800-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-32-4800-522000 OTHER OUTSIDE SERVICES

The request includes the following:

$3,000	Software user fee
$1,152	GPS service on department vehicles
$4,152	

Recommended Amount: $1,152
The software user fee is budgeted in "Computer Repair & Maint"

100-32-4800-522200 BUILDING REP & MAINT

The requested amount is for repairs to the building and office as follows.

$ 270	Pest control
$ 240	Security system monitoring
$ 490	Repair fans and other incidental repairs
$1,000	

100-32-4800-522201 OFFICE EQUIP REP& MAINT

Requested Amount: $350
The requested amount is for copier maintenance.

100-32-4800-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $5,500
This is for regular maintenance for the duty vehicles at the shop.

100-32-4800-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $1,692
This is the current ytd amount annualized.

Recommended Amount: $1,200
This is the most current year to date amount annualized.

100-32-4800-522206 COMPUTER-REP & MAINT

Requested Amount: $0

Recommended Amount: $3,000
This is for software user maintenance.

100-32-4800-523200 TELEPHONE

Requested	Recommended	
$1,800	$2,400	AT&T land lines
$ 100	$ 60	Long distance
$ 680	$ 510	Verizon cell phone
$2,580	$2,970	

100-32-4800-523700 TRAINING & MEETINGS

Requested Amount: $500
This is specialized training for the mechanics.

100-32-4800-523900 UNIFORMS

Requested Amount: $2,176
This is the uniform cost expected for 2011.

Recommended Amount: $3,800
This includes uniforms for 4 employees in the amount of $4,280 minus the amount the employee pays for cleaning.

100-32-4800-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $1,176
This is based on the current year to date amount annualized.

100-32-4800-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $7,042
The requested amount is the current ytd amount annualized.

100-32-4800-531220 NATURAL GAS

Requested Amount: $11,816
This is the projected amount of natural gas for heating the office at the City Shop.

Recommended Amount: $9,000
This reflects the actual for 2009 averaged with the projected for 2010.

100-32-4800-531225 STORM WATER

Requested Amount: $2,180
The requested amount is for a full year of storm water fees.

100-32-4800-531230 ELECTRICITY

Requested Amount: $10,028
The amount is for electricity at the shop and maintenance buildings and for the security lights.

Recommended Amount: $10,000

100-32-4800-531270 GASOLINE ALLOCATED

Requested Amount: $2,798
This amount is for the service truck and the parts truck.

100-32-4800-531700 OTHER SUPPLIES

Requested Amount: $11,100
This is the purchase of supplies that are not charged to work orders. The costs include tire disposal, cleaning solutions, safety supplies, rags, etc.

Recommended	
$ 2,700	Used tire disposal
$ 2,000	Cleaning supplies
$ 1,500	Janitorial supplies
$ 1,000	Oil
$ 2,800	Miscellaneous supplies
$10,000	

100-32-4800-542100 MACHINERY & EQUIPMENT

Requested	Recommended	
$4,000	$4,000	Diagnostic equipment
$ 700	$ 700	Tire pressure monitoring system maintenance kit
$3,600	$ 0	R134 recovery machine (to repair A/C)
$ 800	$ 800	Two ton floor jack
$9,100	$5,500	

100-32-4800-542101 OFFICE EQUIPMENT

Requested Amount: $0

100-32-4800-542200 TRUCKS & AUTOMOBILES

100-32-4800-542400 COMPUTER EQUIPMENT

Requested Amount: $0

100-32-4800-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

100-32-4800-551102 ALLOCATION TO SUMTER COUNTY

The City of Americus bills Sumter County monthly for their pro rata share of the use of the City Shop. The current percentage of 41% is based on the county's share of actual labor charges in 2010. In September of 2010, we adopted a tiered labor and overhead rate program as follows:

Hourly Rate	Type of Equipment/work
$60.00	Heavy Equipment/Vehicles
$60.00	Specialized Equip (generators, vac-con truck, sweeper,etc)
$55.00	Light Duty Vehicles
$75.00	Firetrucks, Pumpers, Platforms, etc.

Preventive Maintenance (oil change, etc) rates are half of the above rates.

100-32-4800-551103 ALLOCATION TO CITY DEPTS

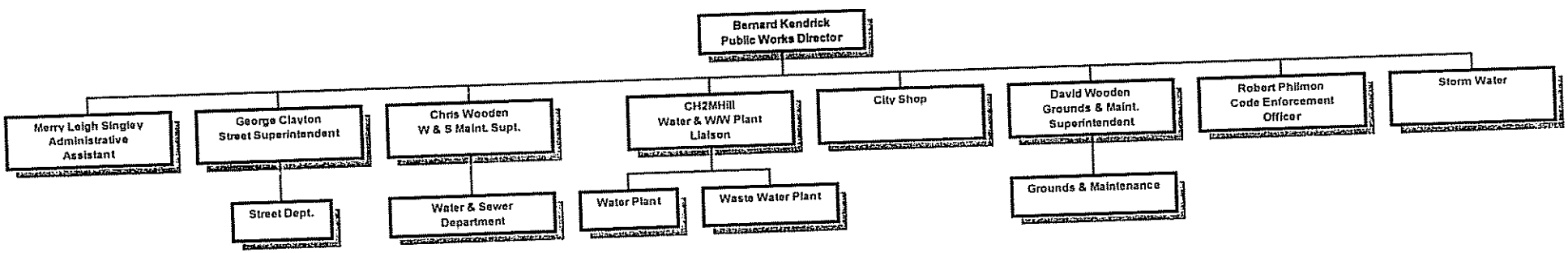
The city of Americus bills Sumter County monthly for their pro rata share of the use of the City Shop. The current percentage of 59% is based on the county's share of actual labor charges in 2010. In September of 2010, we adopted a tiered labor and overhead rate program as follows:

Hourly Rate	Type of Equipment/work
$60.00	Heavy Equipment/Vehicles
$60.00	Specialized Equip (generators, vac-con truck, sweeper,etc)
$55.00	Light Duty Vehicles
$75.00	Firetrucks, Pumpers, Platforms, etc.

Preventive Maintenance (oil change, etc) rates are half of the above rates.

100-32-4800-551104 ALLOCATION TO COUNCIL ON AGING

Public Works Department
Budgeted 2011



PUBLIC WORKS

MISSION STATEMENT/GENERAL OBJECTIVES

The Public Works Department provides for the management and maintenance of the City's infrastructure, including streets, safe drinking water, sidewalks, parks, cemeteries, rights of way, sewers and storm drains, vehicles and equipment, environmental compliance, and traffic signals for the City of Americus.

GOALS - 2011

	Time Frame
* Improve internal reporting and processes to increase productivity	On-going
* Review options for improved backflow prevention program	Within 4 months
* Implement Fats, Oils, and Grease (F.O.G.) program	Within 6 months
* Reduce Inflow/Infiltration	Immediate
* Manage and maintain the City's infrastructure to beautify our community and reduce the City's exposure to liability	Immediate
* Develop City wide sidewalk repair and replacement program	3 months
* Improve livability through clean, well maintained, and accessible street, parks, and facilities	On-going
* Implement recommendations of Water Model	Immediate
* Implement Revenue Bond projects	Immediate
* Develop municipal well replacement program	6 months
* Educate Citizens through newspaper, radio, & television	As Needed

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
34 PUBLIC WORKS						
100-34-1530-521201 LEGAL EXPENSE	554	5,000	4,821	5,000	500	500
100-34-1565-571000 BUILDING REPAIR & MAINT	1,784	3,300	1,641	4,300	4,300	4,300
100-34-4100-511000 REGULAR PAY	76,606	99,915	100,629	103,540	103,540	138,505
100-34-4100-511300 OVERTIME PAY				0	0	0
100-34-4100-512100 GROUP MEDICAL INSURANCE	7,261	7,300	7,266	7,791	7,655	15,310
100-34-4100-512101 OPT OUT INSURANCE PLAN	462	3,000	3,000	3,000	3,000	3,000
100-34-4100-512110 GROUP DENTAL INSURANCE	205	290	251	290	300	450
100-34-4100-512200 SOCIAL SECURITY PAYMENTS	5,804	8,000	8,102	7,921	7,921	10,596
100-34-4100-512400 RETIREMENT SYSTEM	5,903	7,594	6,540	15,324	15,324	20,499
100-34-4100-512700 WORKERS' COMPENSATION	3,922	5,473	5,470	6,080	6,080	8,133
100-34-4100-522000 OTHER OUTSIDE SERVICES	689	600	967	830	538	1,330
100-34-4100-522201 OFFICE EQUIP-REP AND MAIN		800	185	1,250	200	200
100-34-4100-522202 AUTO & TRUCK-REP & MAINT	1,746	3,000	2,716	1,256	1,256	1,556
100-34-4100-522203 MACH & EQUIP-REP & MAINT	381	500	200	500	500	500
100-34-4100-522206 COMPUTER-REPAIR & MAINT	6,646	6,700	6,126	9,200	8,590	8,590
100-34-4100-523200 TELEPHONE	6,654	6,620	6,179	6,620	6,620	7,520
100-34-4100-523700 TRAINING & MEETINGS	565	800	756	1,800	1,800	1,765
100-34-4100-523900 UNIFORMS	705	800	368	800	0	100
100-34-4100-531100 OFFICE/COMPUTER SUPPLIES	3,332	2,000	1,745	2,000	2,000	3,000
100-34-4100-531230 ELECTRICITY	5,315	5,300	6,148	4,656	4,656	4,656
100-34-4100-531270 GASOLINE ALLOCATED	847	1,800	1,604	1,800	1,800	2,400
100-34-4100-531700 OTHER SUPPLIES	3,358	3,000	2,606	2,000	2,000	3,500

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-34-4100-542101 OFFICE EQUIPMENT	1,942			0	0	0
100-34-4100-542200 TRUCKS & AUTOMOBILES		5,000	5,000	0	0	0
100-34-4100-542400 COMPUTER EQUIPMENT	41,199			0	0	0
100-34-4100-551000 ALLOCATION OF EXPENSES	-38,032	-76,945	-76,945	-94,155	-88,655	-133,032
100-34-4100-551101 COMPUTER OPER EXPENSE	1,750	1,598	1,658	1,562	1,559	1,458
100-34-4100-611000 DUES & SUBSCRIPTIONS	607	789	473	789	789	714
34 PUBLIC WORKS	140,207	102,234	97,506	94,154	92,273	105,550

34 PUBLIC WORKS

100-34-1530-521201 LEGAL EXPENSE

Requested Amount: $5,000
This amount should cover any minor legal expenses for the department.

Recommended Amount: $500
Most legal expenses should be charged to a capital project. This is a minor amount for ordinance changes in the General Fund.

100-34-1565-571000 BUILDING REPAIR & MAINT

The requested amount is for repairs to the existing modular building and pest control.

$ 300	Pest control
$4,000	Misc repairs
$4,300	

100-34-4100-511000 REGULAR PAY

Personnel Requirements:

	Current	Approved
Public Works Director	1	1
Administrative Assistant	1	1
Code Enforcement Officer*	0	1
	2	3

The requested amount includes no COLA or merit increase.
*Code Enforcement Officer transferred from department 18 (CAO).

100-34-4100-511300 OVERTIME PAY

Requested Amount: $0

100-34-4100-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-34-4100-512101 OPT OUT INSURANCE PLAN

This amount represents $3,000 per employee for expected Opt Out participation.

100-34-4100-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

100-34-4100-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

100-34-4100-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-34-4100-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-34-4100-522000 OTHER OUTSIDE SERVICES

Requested	Approved	
$288	$ 580	GPS for the department's vehicle
$250	$ 250	UPS/Fed Ex expenses
$292	$ 0	Misc Advertising
$ 0	$ 500	Litter Training and Prevention Materials
$830	$1,330	

The advertising should be done with PSA's which we do have a cost.

100-34-4100-522201 OFFICE EQUIP-REP AND MAIN

Requested Amount: $1,250
This is for annual copier maintenance.

Recommended Amount: $200
The actual amount in 2010 is $185.

100-34-4100-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $1,256
This is the anticipated amount for maintenance of the Public Works Director's truck.

Approved Amount: $1,556
This includes the Code Enforement Officer's vehicle.

100-34-4100-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $500
This is for the radio maintenance contract and other miscellaneous repairs.

100-34-4100-522206 COMPUTER-REPAIR & MAINT

Requested	Recommended	
$5,700	$5,700	HRG Technology
$2,500	$2,500	Update Backflow software to Windows based
$1,000	$ 390	Tokay software & other repairs.
$9,200	$8,590	

100-34-4100-523200 TELEPHONE

Requested	Approved	
$6,000	$6,330	AT&T land lines
$ 170	$ 240	Long distance
$ 450	$ 950	Verizon cell phone
$6,620	$7,520	

The approved amount includes the Code Enforcement Officer's phones.

100-34-4100-523700 TRAINING & MEETINGS

Requested	Approved	
$ 600	$ 265	Mayor, Council, Dept Head Retreat
$ 800	$ 800	GPWA/GA Rural Water
$ 400	$ 400	Other Training (APWA)
$ 0	$ 300	Peace Officer Certification (Code Enf)
$1,800	$1,765	

100-34-4100-523900 UNIFORMS

Requested Amount: $800
The amount requested includes uniforms for the Public Works Director and $75 for the secretary.

Recommended Amount: $0

Approved Amount: $100
This is for replacement shirts for the Code Enforcement Officer. The Code Enforcement Officer wears uniform shirts daily. This will require four shirts per year.

100-34-4100-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $2,000
This includes the purchase of copier paper, stationary, pens, paper, etc. This is the projected amount for 2011.

Approved Amount: $3,000
The approved amount also includes $1,000 for code enforcement door hangers.

100-34-4100-531230 ELECTRICITY

Requested Amount: $4,656
The amount requested is the current year to date amount annualized.

100-34-4100-531270 GASOLINE ALLOCATED

Requested Amount: $1,800
This amount is for the Public Works Director's vehicle. The amount is the current year to date amount annualized.

Approved Amount: $2,400
The approved amount includes gasoline for the Code Enforcement Officer's vehicle.

100-34-4100-531700 OTHER SUPPLIES

Requested Amount: $2,000
This request covers general supplies for the office, depot, and shops such as paper towels, restroom supplies, and cleaning products.

Approved Amount: $3,500
The approved amount also includes $1,500 for Clean Up Day, recycling, & yard debris promotion.

100-34-4100-542101 OFFICE EQUIPMENT

Requested Amount: $0

100-34-4100-542200 TRUCKS & AUTOMOBILES

Requested Amount: $0

100-34-4100-542400 COMPUTER EQUIPMENT

Recommended Amount: $0

100-34-4100-551000 ALLOCATION OF EXPENSES

This is the allocation of certain operating expenses to the Water and Sewer, Solid Waste, and Stormwater Funds.

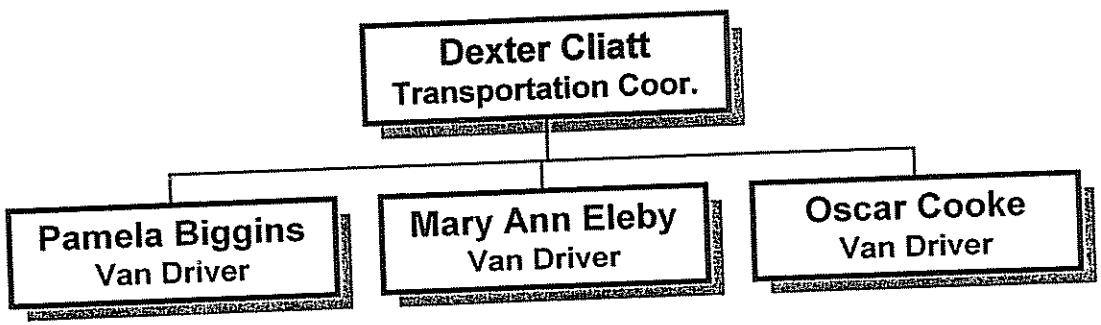
100-34-4100-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

100-34-4100-611000 DUES & SUBSCRIPTIONS

Requested	Approved	
$ 30	$ 30	GWPCA membership fee
$325	$325	GA Rural Water Assoc. membership fee
$150	$ 0	Americus Times Recorder
$284	$284	SE Storm Water Assoc.
$ 0	$ 50	GACE Dues (Code Enforcement)
$ 0	$ 25	Keep GA Beautiful
$789	$714	

Transportation
Budgeted 2011



TRANSPORTATION

MISSION STATEMENT/GENERAL OBJECTIVES

1. Provide quality services to all citizens by being responsive and accommodating to their needs to the best of our ability.
2. Stress safe driving to van drivers constantly to try to eliminate careless accidents.

GOALS - 2011

* Continue efforts in marketing and advertising our transportation services to all citizens
* Conduct at least two surveys from riders during the year to analyze our transit system – March & September 2010

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
35 TRANSPORTATION						
100-35-5500-511000 REGULAR PAY	105,478	105,000	104,417	108,888	113,888	94,003
100-35-5500-511300 OVERTIME PAY	218	300		0	0	0
100-35-5500-512100 GROUP MEDICAL INSURANCE	37,568	30,500	33,266	38,953	38,275	30,620
100-35-5500-512110 GROUP DENTAL INSURANCE	856	600	633	725	750	600
100-35-5500-512200 SOCIAL SECURITY PAYMENTS	7,810	8,055	8,026	8,330	8,712	7,191
100-35-5500-512400 RETIREMENT SYSTEM	5,386	8,352	6,948	16,115	16,855	13,912
100-35-5500-512700 WORKERS' COMPENSATION	5,251	8,369	8,364	8,804	9,209	7,601
100-35-5500-521203 AUDIT FEES	1,335	1,335	1,335	1,335	1,335	1,335
100-35-5500-522000 OTHER OUTSIDE SERVICES	1,610	2,000	3,538	2,000	1,950	1,550
100-35-5500-522201 OFFICE EQUIP-REP & MAINT	119	3,500	3,138	3,500	3,500	3,500
100-35-5500-522202 AUTO & TRUCK-REP & MAINT	15,025	13,000	12,835	13,000	13,000	9,500
100-35-5500-523100 INSURANCE EXPENSE	1,758	1,892	2,285	1,883	1,883	1,412
100-35-5500-523200 TELEPHONE	825	800	615	800	800	800
100-35-5500-523301 ADVERTISING EXPENSE		600	188	600	600	600
100-35-5500-523700 TRAINING AND MEETINGS	561	1,800	17	1,900	1,900	1,900
100-35-5500-523900 UNIFORMS	2,243	1,700	2,937	2,250	2,950	2,450
100-35-5500-531100 OFFICE/COMPUTER SUPPLIES	342	700	344	400	400	400
100-35-5500-531210 WATER,SEWER,AND GARBAGE	1,780	1,000	2,800	1,400	1,400	1,400
100-35-5500-531225 STORM WATER		121	121	210	210	210
100-35-5500-531230 ELECTRICITY	300	310	313	310	310	310
100-35-5500-531270 GASOLINE ALLOCATED	22,569	25,800	28,056	25,800	25,800	22,000
100-35-5500-542100 MACHINERY & EQUIPMENT	1,901			1,500	0	0

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-35-5500-542200 TRUCKS & AUTOMOBILES	44,500	45,200	45,200	44,000	44,000	0
100-35-5500-551101 COMPUTER OPER EXPENSE	875	799	829	781	780	486
100-35-5500-611000 DUES & SUBSCRIPTIONS		150		150	150	150
35 TRANSPORTATION	258,310	261,883	266,205	283,634	288,657	201,930

35 TRANSPORTATION

100-35-5500-511000 REGULAR PAY

Personnel Requirements:	Requested	Recommended	Approved
Transportation Coordinator	1	1	1
Van Driver	4	4	3
Van Driver - part-time	0	1	1
	5	6	5

The requested amount includes no COLA or merit increase.

The recommended amount includes the addition of 1 part-time driver to work only in the event of an absence of a full time driver.

The approved amount includes the elimination of one driver.

100-35-5500-511300 OVERTIME PAY

Requested Amount: $0

100-35-5500-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-35-5500-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

100-35-5500-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

100-35-5500-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-35-5500-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-35-5500-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2011 includes the following:

$37,500	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$38,500	

Departmental and Fund allocation of above fees:

$ 8,290	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,700	W&S Fund
$ 6,930	Gas Fund
$ 5,390	Solid Waste Fund
$ 5,390	Storm Water Fund
$ 2,695	Theater fund
$ 770	DDA
$38,500	

100-35-5500-522000 OTHER OUTSIDE SERVICES

Requested Amount: $2,000
This includes the required random drug testing for 25% of the employees in the department. This also includes $1,152 for monthly GPS service on the department's vehicles.

Recommended Amount: $1,950
This includes $1,152 for GPS and $798 for drug testing.

Approved Amount: $1,550
This reflects a reduction of one driver.

100-35-5500-522201 OFFICE EQUIP-REP & MAINT

Requested Amount: $3,500
This includes $3,000 for dispatch software maintenance and $500 for incidental radio repairs.

100-35-5500-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $13,000
This is the current estimate for vehicle repairs. The amount exceeds the DOT budgeted amount.

Approved Amount: $9,500
This reflects the elimination of one transit van.

100-35-5500-523100 INSURANCE EXPENSE

Requested Amount: $1,883
This is the amount for general liability and physical damage for the transit vans.

Approved Amount: $1,412
This reflects the elimination of one transit van.

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

100-35-5500-523200 TELEPHONE

Requested Amount: $800
This is the same as the 2010 estimate.

100-35-5500-523301 ADVERTISING EXPENSE

Requested Amount: $600
This is the amount DOT budgeted for our 2010/2011 reimbursement.

The recommendation is $600. Nothing was spent in 2009 and only $188 in 2010, but we should be using this money as budgeted by the DOT.

100-35-5500-523700 TRAINING AND MEETINGS

The budget request is for the following:

$ 450	One day workshop for 4 drivers*
$ 450	3 day workshop for dispatcher*
$1,000	Pass Training for dispatcher and 2 drivers.
$1,900	

*Workshops are required by DOT.

100-35-5500-523900 UNIFORMS

Requested Amount: $2,250
The requested amount is for uniforms for the 4 drivers. The request exceeds the the expected DOT reimbursement.

Recommended Amount: $2,950
This includes $3,365 for all 4 drivers minus a total of $416 paid by the employees for cleaning fees.

Approved Amount: $2,450
This reflects the elimination of one driver.

100-35-5500-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $400
The budget covers ink cartridges and paper. This is below the amount DOT budgeted for our 2010/2011 reimbursement.

100-35-5500-531210 WATER,SEWER,AND GARBAGE

Requested Amount: $1,400
This is within the DOT budgeted reimbursement for 2010/2011.

100-35-5500-531225 STORM WATER

Requested Amount: $210
This is the prorata share of storm water fees for the Municipal Building. The total utilities amount is below the DOT budgeted amount for 2010/2011.

100-35-5500-531230 ELECTRICITY

Requested Amount: $310
This is the same as the 2010 estimate and is within the DOT budgeted amount for total utilities.

100-35-5500-531270 GASOLINE ALLOCATED

Requested Amount: $25,800
The request is below the DOT budgeted amount for our 2010/2011 reimbursement.

Approved Amount: $22,000
This reflects the elimination of one transit van.

100-35-5500-542100 MACHINERY & EQUIPMENT

Requested Amount: $1,500
The requested amount is for a video camera for one of the transit vans. The department will add this equipment in phases with 1 per year. This is not reimbursable under DOT.

Recommended Amount: $0

100-35-5500-542200 TRUCKS & AUTOMOBILES

Recommended Amount: $44,000

Gen Fund	State	Federal	
$2,200	$2,200	$39,600	Van Replacement*

Approved Amount: 0
Due to a decrease in drivers, this van will not be needed.

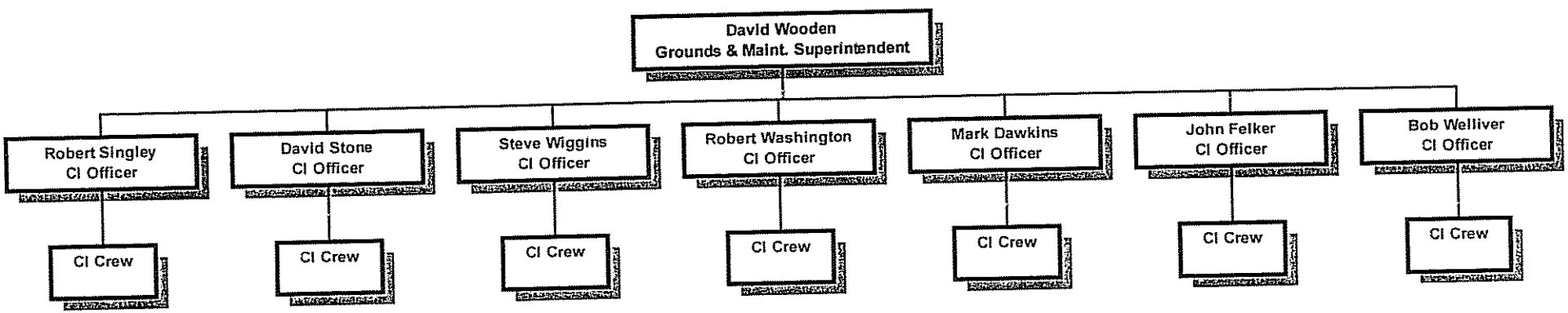
100-35-5500-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

100-35-5500-611000 DUES & SUBSCRIPTIONS

Requested Amount: $150
This is for the Georgia Transit Association.

Grounds and Maintenance
Budgeted 2011



GROUNDS & MAINTENANCE DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2011

* Continue cemetery maintenance	On-going
* Continue to maintain City's rights of way	On-going

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
36 GROUNDS/MAINTENANCE						
100-36-4340-511000 REGULAR PAY	252,670	255,000	254,100	295,006	271,170	196,104
100-36-4340-511300 OVERTIME PAY	2,407	5,000	7,341	5,000	5,000	5,000
100-36-4340-512100 GROUP MEDICAL INSURANCE	53,079	55,000	54,007	77,905	68,985	53,585
100-36-4340-512101 OPT OUT INSURANCE PLAN	3,000	3,000	3,000	3,000	3,000	3,000
100-36-4340-512110 GROUP DENTAL INSURANCE	844	1,200	1,018	1,595	1,500	1,200
100-36-4340-512200 SOCIAL SECURITY PAYMENTS	19,283	20,120	20,410	22,950	21,127	15,384
100-36-4340-512400 RETIREMENT SYSTEM	13,602	20,593	17,676	44,401	40,873	29,763
100-36-4340-512700 WORKER'S COMPENSATION	15,981	19,396	19,386	22,657	20,850	15,146
100-36-4340-522000 OTHER OUTSIDE SERVICES	5,201	7,010	8,655	7,010	7,010	7,010
100-36-4340-522202 AUTO & TRUCK- REP & MAINT	29,871	31,300	32,658	31,318	31,318	31,318
100-36-4340-522203 MACH & EQUIP-REP & MAINT	25,579	15,000	13,449	15,000	15,000	15,000
100-36-4340-523200 TELEPHONE	560	500	459	500	500	500
100-36-4340-523700 TRAINING AND MEETINGS				500	200	200
100-36-4340-523900 UNIFORMS	9,299	6,500	12,957	8,536	8,536	8,536
100-36-4340-531105 HAND TOOLS	1,207	1,800	2,718	2,000	1,500	1,500
100-36-4340-531210 WATER, SEWAGE & GARBAGE	7,841	5,900	14,059	5,000	5,000	5,000
100-36-4340-531220 NATURAL GAS		700	383	700	700	700
100-36-4340-531225 STORM WATER		89,684	88,059	153,768	153,768	153,768
100-36-4340-531230 ELECTRICITY			173	400	400	400
100-36-4340-531270 GASOLINE ALLOCATED	27,935	30,000	29,714	30,000	30,000	29,423
100-36-4340-531700 OTHER SUPPLIES	18,465	21,500	22,973	21,500	20,000	20,000
100-36-4340-541300 BUILDINGS	9,937			0	0	0

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
100-36-4340-542100 MACHINERY & EQUIPMENT	32,191	30,000	19,482	25,000	25,000	25,000
100-36-4340-542200 TRUCKS AND AUTOMOBILES	7,600	7,500		66,000	66,000	6,000
100-36-4340-551000 ALLOCATION OF EXPENSES		-47,751	-47,751	-37,409	-40,261	-30,924
100-36-4340-581200 CAPITAL LEASE PAYMENTS				13,500	13,500	0
100-36-6240-531112 PLANTS & FLOWERS	3,975	2,200	4,632	9,000	9,000	3,000
36 GROUNDS/MAINTENANCE	540,525	581,152	579,558	824,837	779,676	595,613

36 GROUNDS/MAINTENANCE

100-36-4340-511000 REGULAR PAY

Personnel Requirements:

	Requested	Recommended	Approved
Correctional Officer	10	9	7
Grounds & Maintenance Supervisor	1	1	1
	11	10	8

The requested amount includes no COLA or merit increase.

100-36-4340-511300 OVERTIME PAY

Requested Amount: $5,000

100-36-4340-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

100-36-4340-512101 OPT OUT INSURANCE PLAN

This amount represents $3,000 per employee for expected Opt Out participation.

100-36-4340-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

100-36-4340-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

100-36-4340-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

100-36-4340-512700 WORKER'S COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

100-36-4340-522000 OTHER OUTSIDE SERVICES

Requested Amount: $7,010
This includes GPS on vehicles in the amount of $3,168 and Porta Potty rental of $3,842.

100-36-4340-522202 AUTO & TRUCK- REP & MAINT

Requested Amount: $31,318
The amount requested is current year to date amount annualized.

100-36-4340-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $15,000
The request covers maintenance of mowers, weed eaters, edgers, backpack blowers, and radios, as well as an inventory of parts for these repairs.

100-36-4340-523200 TELEPHONE

Requested Amount: $500
This is for cell cost for the department supervisor.

100-36-4340-523700 TRAINING AND MEETINGS

Requested Amount: $500

Recommended Amount: $200

100-36-4340-523900 UNIFORMS

Requested Amount: $8,536
This is the current ytd amount annualized.

100-36-4340-531105 HAND TOOLS

Requested Amount: $2,000
The request is for hand tools such as rakes, brooms, and shovels for the inmate crews to use. The amount requested is the current year to date amount annualized.

Recommended Amount: $1,500
This represents the most current year to date amount annualized.

100-36-4340-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $5,000
This is for the various sprinkler systems for watering the city owned landscape. The amount requested is the current year to date amount annualized.

100-36-4340-531220 NATURAL GAS

Requested Amount: $700
This is for heating the grounds and maintenance building on Railroad Street.

100-36-4340-531225 STORM WATER

Requested Amount: $153,768
The budget request includes all storm water fees for streets, sidewalks, and parks.

100-36-4340-531230 ELECTRICITY

Requested Amount: $400
This is for the electricity for the grounds and maintenance building.

100-36-4340-531270 GASOLINE ALLOCATED

Requested Amount: $30,000
This request covers the correctional vans and all grass cutting equipment.

Approved Amount: $29,243
The approved amount reflects a planned change in the take home vehicle policy.

100-36-4340-531700 OTHER SUPPLIES

Requested Amount: $21,500
This amount is for gloves, safety vests, wasp spray, and safety glasses for inmate crews. This also includes inmate meals when working on Saturdays. The number of inmates on some crews have increased in 2010 and will continue at this level.

Recommended Amount: $21,000
This represents the most current year to date amount annualized.

100-36-4340-541300 BUILDINGS

Recommended Amount: $0

100-36-4340-542100 MACHINERY & EQUIPMENT

Recommended Amount: $25,000
$25,000 Mowers and Equipment*
*This is the amount approved in the CIP budget for 2011.

100-36-4340-542200 TRUCKS AND AUTOMOBILES

Recommended	Approved	
$ 6,000	$6,000	Van Replacement
$60,000	$ 0	Dump Truck Replacement (Lease Purchase)
$66,000	$6,000	

100-36-4340-551000 ALLOCATION OF EXPENSES

These are the operating expenses of this department allocated to the Stormwater Fund.

100-36-4340-581200 CAPITAL LEASE PAYMENTS

This includes the principal and interest payments for the following capital lease:
$13,500 Dump Truck Replacement (2011) assumes 6 months of payments

Approved Amount: $0

100-36-6240-531112 PLANTS & FLOWERS

Requested Amount: $9,000
This includes landscaping and beautification of all entranceways into the City. The request also includes $3,000 for gravel for paths in Rees Park.

Recommended Amount: $6,000
This includes gravel and plants of $3,000 each.

Approved Amount: $3,000
The approved amount excludes the gravel for Rees Park walking path.

CITY OF AMERICUS
2011 OPERATING BUDGET

DOWNTOWN DEVELOPMENT AUTHORITY

MISSION STATEMENT/GENERAL OBJECTIVES

The mission of the Americus Downtown Development Authority is to promote the economic development and encourage the historic preservation of the Americus Central Business District.

GOALS - 2011

* Concentrate on Historic Preservation and encourage the use of facade and sign grants focusing on awning replacement and building maintenance.
* Enhance and beautify alleys and parks by planting new trees and maintaining current landscaping.re board members.
* Promote and expand Farmer's Market participation by increasing awareness, promoting local/home grown and homemade items in Sumter County through clubs, growers, and citizens.
* Aggressively support existing businesses through referrals to all available programs - loan programs, design assistance, etc., through Small Business Development Center at Georgia Southwestern State University.
* Develop additional loft apartments in the Downtown CBID by assisting property owners with rehabilitation.
* Obtain Mainstreet Manager Certification through the Professional Main Street Management Institute
* Increase volunteer base by outreach to areas outside of the Downtown Central Business Improvement District to assist in projects and events throughout the year.
* Hold annual Downtown Property Owners Meeting in an effort to determine the needs and growth potential of Downtown Americus.
* Broaden quarterly newsletter to feature new and existing businesses as well as promote and encourage shop local.
* Promote and Strengthen "College Town" through merchant participation.
* Implement and Market Americus as a Bridal Destination in conjunction with the Best Western Plus Windsor Hotel.

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
202 DOWNTOWN DEVELOPMENT FUND						
202-00-0000-311102 PROPERTY TAX SURTAX REVENUE	17,571	18,069	17,736	17,736	17,736	17,736
202-00-0000-316101 BUSINESS LICENSE SURTAX REVENUE	6,024	5,760	6,304	6,304	6,304	6,304
202-00-0000-347300 TASTE OF SUMTER REVENUE	17,133	11,600	18,464	14,500	14,500	14,500
202-00-0000-382000 RENTAL INCOME	36,000	36,000	36,000	36,000	36,000	36,000
202-00-0000-389000 OTHER MISC INCOME			301			
202-00-0000-389003 CARRYOVER OF FUND BALANCE		2,235				7,399
202-00-0000-389005 CITY ALLOCATION REVENUE	101,201	94,000	94,000	98,700	91,200	84,600
202 DOWNTOWN DEVELOPMENT FUND	177,929	167,664	172,806	173,240	165,740	166,539

202 DOWNTOWN DEVELOPMENT FUND

202-00-0000-311102 PROPERTY TAX SURTAX REVENUE

Requested Amount: $17,736
This is the levy of 1.5 mils on the real and personal property within the Central Business Improvement District, tax District 06. The City charges a 3% administration fee to collect these taxes. This fee has been deducted from the tax.

202-00-0000-316101 BUSINESS LICENSE SURTAX REVENUE

Requested Amount: $6,304
This is the surtax added on business licenses in the Central Business Improvement District. The City charges a 3% administration fee for collection which has been deducted from this amount.

202-00-0000-347300 TASTE OF SUMTER REVENUE

Requested Amount: $14,500
This is the revenue from the annual Taste of Sumter event.

202-00-0000-382000 RENTAL INCOME

Requested Amount: $36,000
This represents the income from South Georgia Technical College for use of the Stein Building.

202-00-0000-389000 OTHER MISC INCOME

Requested Amount: $0

202-00-0000-389003 CARRYOVER OF FUND BALANCE

Approved Amount: $7,399
$7,399 Facade/Sign Grants 2010 carryover

202-00-0000-389005 CITY ALLOCATION REVENUE

The following is a recap of recent allocations.

2009	$101,940		
2010	$ 94,000	(7.8%)	
2011	$ 98,700	5.0%	requested
2011	$ 91,200	(3.05)	recommended
2011	$ 84,600	(10.0%)	approved

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
65 DOWNTOWN DEVELOPMENT						
202-65-1530-521201 LEGAL EXPENSES			120	500	200	200
202-65-7550-511000 REGULAR PAY	45,182	45,821	44,795	49,429	49,429	49,429
202-65-7550-512100 GROUP MEDICAL INSURANCE	6,955	7,562	5,931	7,791	7,655	7,655
202-65-7550-512101 OPT OUT INSURANCE PLAN			462	0	0	0
202-65-7550-512110 GROUP DENTAL INSURANCE	137	145	111	145	150	150
202-65-7550-512200 SOCIAL SECURITY EXP	3,407	3,504	3,460	3,781	3,781	3,781
202-65-7550-512400 RETIREMENT SYSTEM	2,712	3,650	3,408	7,315	7,315	7,315
202-65-7550-512700 WORKERS COMPENSATION	348	445	444	486	486	486
202-65-7550-521203 AUDIT FEES	680	680	680	770	770	770
202-65-7550-522000 OTHER OUTSIDE SERVICES	11,524	10,700	10,310	10,500	9,306	7,706
202-65-7550-522202 AUTO & TRUCK REP & MAINT			160	2,500	2,000	2,000
202-65-7550-522206 COMPUTER REPAIR & MAINT	121		236	150	0	0
202-65-7550-523100 INSURANCE EXPENSE	421	450	502	586	586	586
202-65-7550-523200 TELEPHONE	855	800	913	875	800	800
202-65-7550-523201 POSTAGE	1,368	1,394	1,301	1,400	1,400	1,400
202-65-7550-523301 ADVERTISING EXPENSE	26,932	21,930	19,649	21,167	18,000	13,587
202-65-7550-523700 TRAINING & MEETINGS	4,491	2,600	3,174	3,000	2,450	2,450
202-65-7550-523908 TASTE OF SUMTER EXPENSES	18,926	14,200	20,240	12,500	12,500	12,500
202-65-7550-531100 OFFICE /COMPUTER SUPPLIES	2,626	2,400	2,298	2,700	2,600	2,600
202-65-7550-531112 FLOWERS & PLANTS	556	2,000	916	1,500	1,200	1,200
202-65-7550-531210 WATER,SEWER,& GARBAGE	52	600	96	300	200	200
202-65-7550-531225 STORM WATER			622	1,100	1,100	1,100

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
202-65-7550-531230 ELECTRICITY	329	600	225	500	500	500
202-65-7550-531270 GASOLINE ALLOCATED			131	0	0	0
202-65-7550-531700 OTHER SUPPLIES	2,392	1,000	1,463	2,500	2,000	2,000
202-65-7550-542900 OTHER CAPITAL EXPENDITURE	10,902	13,435	6,036	8,200	8,200	15,599
202-65-7550-551101 COMPUTER OPER EXPENSE	1,750	1,650	1,710	1,562	1,559	972
202-65-7550-581300 PRINCIPAL PAYMENTS	23,810			0	0	0
202-65-7550-581302 DEBT SERVICE PAYMENTS		30,983	30,983	30,983	30,983	30,983
202-65-7550-582300 INTEREST EXPENSE	7,173			0	0	0
202-65-7550-611000 DUES & SUBSCRIPTIONS	935	1,115	1,728	1,000	570	570
65 DOWNTOWN DEVELOPMENT	174,585	167,664	162,104	173,240	165,740	166,539

65 DOWNTOWN DEVELOPMENT

202-65-1530-521201 LEGAL EXPENSES

Requested Amount: $500
This amount represents expenses that may incur related to the Stein Center or other DDA business.

The recommended amount is $200.

202-65-7550-511000 REGULAR PAY

Personnel Requirements:

	Current
Downtown Development Director	1
Office Assistant (part-time)	1
	2

The requested amount includes no COLA or merit increase.

202-65-7550-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

202-65-7550-512101 OPT OUT INSURANCE PLAN

202-65-7550-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

202-65-7550-512200 SOCIAL SECURITY EXP

This amount is 7.65% of the total salary of the department.

202-65-7550-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

202-65-7550-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

202-65-7550-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2011 includes the following:

$37,500	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$38,500	

Departmental and Fund allocation of above fees:

$ 8,290	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,700	W&S Fund
$ 6,930	Gas Fund
$ 5,390	Solid Waste Fund
$ 5,390	Storm Water Fund
$ 2,695	Theater fund
$ 770	DDA
$38,500	

202-65-7550-522000 OTHER OUTSIDE SERVICES

Requested Amount: $10,500
The approved amount includes approximately $8,000 for transportation for the S.A.M. Excursion Train ($40 per person each Saturday for 45 weeks). This also includes $1,480 for repairs and pest control at the Stein Center, $1,020 for Farmer's Market Port-O-Potty, and an amount for electrical repairs throughout downtown.

The recommended amount is $9,306.

Approved Amount: $7,706

202-65-7550-522202 AUTO & TRUCK REP & MAINT

Requested Amount: $2,500
This is maintenance for the newly acquired Snorkel.

The recommended amount is $2,000.

202-65-7550-522206 COMPUTER REPAIR & MAINT

Requested Amount: $150
This is for incidental repairs and upgrades.

Recommended Amount: $0

202-65-7550-523100 INSURANCE EXPENSE

Requested Amount: $586
This is property insurance on the Stein Building and for the Snorkel.

202-65-7550-523200 TELEPHONE

Requested Amount: $875
This includes both land line and cell phone service.

Recommended Amount: $800

202-65-7550-523201 POSTAGE

Requested Amount: $1,400
This amount includes costs associated with newsletters, event notices, monthly mail outs, surveys, and general mailings.

202-65-7550-523301 ADVERTISING EXPENSE

Requested Amount: $21,167
This amount incudes costs associated with , Spring Open House, Easter Bunny, Mother's and Father's Day promotions, Sidewalk Sales, Downtown Trick or Treat, Holiday Open House, Downtown Dining Brochure, Movie at the Market, Shop/Stroll/Dine Brochure, Downtown Dollars, and miscellaneous rack cards.

Approved budget includes the following.

$ 2,500	On Media Cable Commercials
$ 500	Production Charges
$ 5,500	SW GA Living Magazine & Vintage Magazine Downtown
$ 3,500	Printed Advertising for Events/Promos
$ 1,587	Radio Advertising for Events/Promos
$13.587	

202-65-7550-523700 TRAINING & MEETINGS

Requested	Recommended	
$ 200	$ 0	Quarterly Main St Regional Meetings
$2,100	$2,100	National Main St Conference/Training
$ 700	$ 350	Georgia Downtown Conference (Mgr & Bd Member)
$3,000	$2,450	

202-65-7550-523908 TASTE OF SUMTER EXPENSES

Requested Amount: $12,500
This is the cost for entertainment and other expenses associated with the annual Taste Of Sumter event.

202-65-7550-531100 OFFICE /COMPUTER SUPPLIES

Requested Amount: $2,700
This line item includes paper, pens, business cards, letterhead, envelopes, copy paper, ink cartridges, etc.

Recommended Amount: $2,600

202-65-7550-531112 FLOWERS & PLANTS

Requested Amount: $1,500
The amount is for beautification of the Rylander Park, the Farmer's Market, and the overall Downtown area. This includes lantana, trees, and shrubbery.

Recommended Amount: $1,200

202-65-7550-531210 WATER,SEWER,& GARBAGE

Requested Amount: $300
This expense is for the services at the Farmer's Market.

Recommended Amount: $200

202-65-7550-531225 STORM WATER

The requested $1,100 is for storm water fees for the Farmer's Market & the Stein Center.

202-65-7550-531230 ELECTRICITY

Requested Amount: $500
This is the expense for services at the Farmer's Market.

202-65-7550-531270 GASOLINE ALLOCATED

Requested Amount:: $0

202-65-7550-531700 OTHER SUPPLIES

Requested Amount: $2,500
This line item includes banner arms, replacement parts for trash receptacles, electrical supplies, and other miscellaneous supplies.

Recommended Amount: $2,000

202-65-7550-542900 OTHER CAPITAL EXPENDITURE

Recommended Amount: $15,599

Gen Fund	DDA	
$ 4,200	$ 4,200	Christmas Decorations & Lighting
$ 4,000	$ 4,000	Facade/Sign Grants
$ 0	$ 7,399	Facade/Sign Grants (2010 carryover)
$ 8,200	$15,599	

202-65-7550-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

202-65-7550-581300 PRINCIPAL PAYMENTS

Requested Amount: $0
This is budgeted in Debt Service Payments.

202-65-7550-581302 DEBT SERVICE PAYMENTS

Requested Amount: $30,983

$10,913	City of Americus Loans
$20,070	Citizens Bank - Stein Building
$30,983	

202-65-7550-582300 INTEREST EXPENSE

Requested Amount: $0
This is budgeted in Debt Service Payments.

202-65-7550-611000 DUES & SUBSCRIPTIONS

Requested	Recommended	
$ 285	$ 0	National Trust Membership
$ 150	$150	Presidential Pathways
$ 125	$125	Georgia Downtown Association
$ 85	$ 0	Chamber of Commerce
$ 60	$ 0	National Trust for Historic Preservation
$ 295	$295	Georgia Trust for Historic Preservation
$1,000	$570	

TOURISM COUNCIL

MISSION STATEMENT/GENERAL OBJECTIVES

The Americus Sumter County Tourism Council focuses on effective marketing/advertising efforts through strategically placing promotions in highly visible markets in order to attract tourists to the area.

GOALS - 2011

* Develop an on-line survey to conduct a conversion study to track return on investment regarding advertising.
* Develop Gateway Signage for entrances into the County.
* Implement Directional Signage within the City and County.
* Update websites through partnership with Archway.
* Due to budget constraints, no new ad campaigns will be pursued in 2011.

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
205 TOURISM FUND						
205-00-0000-341903 WELCOME CENTER SALES						8,000
205-00-0000-391000 CITY REVENUE ALLOCATION						144,000
205 TOURISM FUND	0					152,000

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

205 TOURISM FUND

205-00-0000-341903 WELCOME CENTER SALES

Approved Amount: $8,000
This is for the sale of of items at the Welcome Center.

205-00-0000-391000 CITY REVENUE ALLOCATION

The following is a recap of recent allocations.

2001	$115,000		
2002	$145,000	26.1%	
2003	$150,000	3.5%	
2004	$150,000	0%	
2005	$165,000	10.0%	
2006	$180,000	9.1%	
2007	$185,400	3.0%	
2008	$180,765	(2.5%)	
2009	$189,800	5.0%	
2010	$160,000	(15.7%)	
2011	$199,730	24.8%	requested
2011	$155,200	(3.0%)	recommended
2011	$144,000	(10.0%)	approved *

*In 2011, the City will take on all accounting activities for the Tourism Council. See fund # 205

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
17 TOURISM						
205-17-7540-511000 REGULAR PAY				0	0	60,729
205-17-7540-512100 GROUP MEDICAL INSURANCE				0	0	7,655
205-17-7540-512110 GROUP DENTAL INSURANCE				0	0	150
205-17-7540-512200 SOCIAL SECURITY PAYMENTS				0	0	4,646
205-17-7540-512400 RETIREMENT SYSTEM				0	0	8,988
205-17-7540-512700 WORKERS COMPENSATION				0	0	532
205-17-7540-522000 OTHER OUTSIDE SERVICES				0	0	0
205-17-7540-522201 OFFICE EQUIP-REP AND MAIN				0	0	2,000
205-17-7540-522310 RENT EXPENSE				0	0	14,400
205-17-7540-523100 INSURANCE EXPENSE				0	0	2,000
205-17-7540-523200 TELEPHONE				0	0	7,000
205-17-7540-523201 POSTAGE				0	0	3,000
205-17-7540-523301 MARKETING & PROMOTIONS				0	0	22,550
205-17-7540-523700 TRAINING AND MEETINGS				0	0	0
205-17-7540-531100 OFFICE/COMPUTER SUPPLIES				0	0	2,000
205-17-7540-531230 ELECTRICITY				0	0	5,000
205-17-7540-531500 WELCOME CENTER PURCHASES				0	0	4,000
205-17-7540-571000 LINDBERGH BOOGIE FESTIVAL				0	0	3,000
205-17-7540-571001 SAM SHORTLINE				0	0	2,500
205-17-7540-611000 DUES AND SUBSCRIPTIONS				0	0	1,850
17 TOURISM	0					152,000

17 TOURISM

205-17-7540-511000 REGULAR PAY

Personnel Requirements:

Tourism Director	1
Welcome Center Receptionist(part-time)	2
	3

The requested amount includes no COLA or merit increase.

205-17-7540-512100 GROUP MEDICAL INSURANCE

The approved amount is $7,655 per employee. This is a 5.6% increase over 2010 rates. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

205-17-7540-512110 GROUP DENTAL INSURANCE

The approved amount is $150 per full time employee.

205-17-7540-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

205-17-7540-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

205-17-7540-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

205-17-7540-522000 OTHER OUTSIDE SERVICES

205-17-7540-522201 OFFICE EQUIP-REP AND MAIN

Approved Amount: $2,000
This is for the postage machine and copier.

205-17-7540-522310 RENT EXPENSE

Approved Amount: $14,400
This is the annual rent for the Welcome Center.

205-17-7540-523100 INSURANCE EXPENSE

Approved Amount: $2,000
This is for the contents of the Welcome Center, general liability, and coverage for the director.

205-17-7540-523200 TELEPHONE

Approved Amount: $7,000
This is for phone and fax lines.

205-17-7540-523201 POSTAGE

Approved Amount: $3,000

205-17-7540-523301 MARKETING & PROMOTIONS

Approved Amount: $22,550
This is for all promotions, marketing, and advertising for the County.

205-17-7540-523700 TRAINING AND MEETINGS

Approved Amount: $0

205-17-7540-531100 OFFICE/COMPUTER SUPPLIES

Approved Amount: $2,000

205-17-7540-531230 ELECTRICITY

Approved Amount: $5,000
This is an estimate for the Welcome Center.

205-17-7540-531500 WELCOME CENTER PURCHASES

Approved Amount: $4,000
This is for the purchase of cookbooks other Americus promotional items sold at the Welcome Center.

205-17-7540-571000 LINDBERGH BOOGIE FESTIVAL

Approved Amount: $3,000

205-17-7540-571001 SAM SHORTLINE

Approved Amount: $2,500

205-17-7540-611000 DUES AND SUBSCRIPTIONS

The approved budget includes the following:

$ 150	Presidential Pathways
$ 175	GACVB
$ 625	National Tour Association
$ 475	American Bus Association
$ 425	Southeast Tourism Society
$1,850	

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
220 COMMUNITY DEVELOPMENT						
220-00-0000-361000 OTHER INTEREST EARNED	379	1,000	82	200	200	200
220-00-0000-361001 INTEREST ON REV LOANS	1,129	1,050	701	900	900	900
220-00-0000-361003 INT ON RURAL DEV LOAN	66	35	57			
220-00-0000-361004 INT ON 2004 HOUSING LOAN	63	44	44	25	25	25
220-00-0000-389000 OTHER MISC INCOME	2,465	2,928	3,667	2,500	2,500	2,500
220-00-0000-391104 TRANSFER FROM CHIP	14,170					
220 COMMUNITY DEVELOPMENT	18,273	5,057	4,551	3,625	3,625	3,625

220 COMMUNITY DEVELOPMENT

220-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $200
This is the interest earned on the investment of idle cash.

220-00-0000-361001 INTEREST ON REV LOANS

Requested Amount: $900
The revenue can be used to loan additional monies for business development.

Estimated Interest	Principal Balance	
2011	@ 9/30/10	
$265	$ 6,100	Downtown Development Authority
$635	$18,327	Ans-Ell, Inc.
$900	$24,427	

220-00-0000-361003 INT ON RURAL DEV LOAN

Requested Amount: $0

220-00-0000-361004 INT ON 2004 HOUSING LOAN

Requested Amount: $25
The revenue can be used to loan additonal monies for housing.

Estimated Interest	Principal Amount	
2011	@ 09/30/10	
$16	$ 2,298	Sara Slappey
$ 9	$ 1,749	Marian Fuller
$ 0	$ 8,730	Louise Hodge (no interest loan)
$25	$12,777	

220-00-0000-389000 OTHER MISC INCOME

Requested Amount: $2,500
This is receipts from the bankruptcy court for previously written off uncollectible Rural Development loans.

220-00-0000-391104 TRANSFER FROM CHIP

Requested Amount: $0

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
221 STATE REVOLVING LOAN						
221-00-0000-361000 OTHER INTEREST EARNED	326	1,000	179	500	500	500
221-00-0000-361001 REVOLVING LOAN INTEREST	7,771	10,570	6,913	10,074	10,074	10,074
221 STATE REVOLVING LOAN	8,097	11,570	7,092	10,574	10,574	10,574

221 STATE REVOLVING LOAN

221-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $500
This is the amount of interest earned on the investment of idle cash. The revenue can be used to loan additional monies for business development.

221-00-0000-361001 REVOLVING LOAN INTEREST

Requested Amount: $10,074
The revenue can be used to loan additional monies for business development.

Estimated Interest 2011	Principal Balance @9/30/10	
$ 2,425	$ 55,721	Ans-Ell, Inc.
$ 1,764	$ 40,670	DDA
$ 369	$ 9,874	John Lundy
$ 277	$ 7,138	Jennifer Abair
$ 224	$ 6,994	Patricia Maye
$ 137	$ 4.027	Johnny's Restaurant
$ 1,345	$ 28,631	Robin Chandler Morgan
$ 3,533	$ 78,448	Ans-Ell, Inc
$10,074	$231,413	

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
63 STATE REVOLVING LOAN						
221-63-7300-615500 COMM DEV LOANS	-12,536	-15,700		-14,943	-14,943	-14,943
63 STATE REVOLVING LOAN	-12,536	-15,700		-14,943	-14,943	-14,943

63 STATE REVOLVING LOAN

221-63-7300-615500 COMM DEV LOANS

Requested Amount: ($14,943)
This is the amount of principal retirement for the year for the following loans:

($ 1,462)	Patricia Maye
($ 7,725)	Downtown Development Authority
($ 3,446)	Trinity Records (John Lundy)
($ 2,310)	Jennifer Abair
($14,943)	

These loans were recorded to deferred revenue when they were set up.

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
226 2001 PROGRAM INCOME						
226-00-0000-331121 2001 CDBG PROGRAM INCOME	4,777					
226-00-0000-361002 INTEREST-CDBG PROG INCOME	86	72	61	33	33	33
226 2001 PROGRAM INCOME	4,863	72	61	33	33	33

226 2001 PROGRAM INCOME

226-00-0000-331121 2001 CDBG PROGRAM INCOME

Requested Amount: $0

226-00-0000-361002 INTEREST-CDBG PROG INCOME

Requested Amount: $33
The following loans in this fund have interest charges. The revenue can be used to loan additional monies for housing.

Estimated Interest 2011	Principal Balance @ 9/30/10	
$33	$ 4,092	Bessie Jackson
$ 0	$ 941	Josephine Simpson (will be paid off in 2010)
$ 0	$20,584	Bennie Roland (no interest loan)
$ 0	$ 1,184	Besha & Keith Terry (no interest loan)
$33	$26,801	

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
229 TE PROJECT-GSW GATEWAY				480,000	480,000	480,000
229-00-0000-331150 TE REVENUE		41,501	41,501			
229-00-0000-391107 TRANSFER FROM 2006 TEA						
229 TE PROJECT-GSW GATEWAY	0	41,501	41,501	480,000	480,000	480,000

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

229 TE PROJECT-GSW GATEWAY

229-00-0000-331150 TE REVENUE

Requested Amount: $480,000
TE Project funds have been transferred to new project - GSW Gateway Entrance Project.

229-00-0000-391107 TRANSFER FROM 2006 TEA

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
79 TE PROJECT - GSW GATEWAY				480,000	480,000	480,000
229-79-7500-541466 CONSTRUCTION		644	644	62,846	62,846	62,846
229-79-7500-541467 ENGINEERING						
79 TE PROJECT - GSW GATEWAY	0	644	644	542,846	542,846	542,846

79 TE PROJECT - GSW GATEWAY

229-79-7500-541466 CONSTRUCTION

Requested Amount: $480,000

229-79-7500-541467 ENGINEERING

Requested Amount: $62,846
This is for the design phase of the GSW Gateway project.

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
232 2007 CDBG FUND						
232-00-0000-334100 2007 CDBG FUNDS	124,297	518,426	179,874	297,031	297,031	297,031
232-00-0000-391105 TRANSFER FROM WACHOVIA	2,250	12,264	12,264			
232-00-0000-391106 TRANSFER FROM STORM WATER		85,000		85,000	85,000	85,000
232 2007 CDBG FUND	126,547	615,690	192,138	382,031	382,031	382,031

232 2007 CDBG FUND

232-00-0000-334100 2007 CDBG FUNDS

Requested Amount: $297,031
This will be the East Lester Street/Peppermint Way redevelopment project. This project will entail street improvements, flood and drainage, acquisition, and housing rehab. This project also includes another $85,000 in revenue which will be eventually funded by storm water utility revenues.

232-00-0000-391105 TRANSFER FROM WACHOVIA

Requested Amount: $0

232-00-0000-391106 TRANSFER FROM STORM WATER

Recommended Amount: $85,000
The recommended amount includes $85,000 for matching funds for E Lester/Peppermint redevelopment.

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
67 2007 CDBG PROJECT						
232-67-7300-541450 STREET IMPROVEMENTS		126,157	282	101,157	101,157	101,157
232-67-7300-541452 FLOOD AND DRAINAGE	8,900	325,353	114,925	222,878	222,878	222,878
232-67-7300-541461 ACQUISITION	10,241			0	0	0
232-67-7300-541463 GENERAL ADMINISTRATION		42,000	12,100	29,900	29,900	29,900
232-67-7300-541467 PROFESSIONAL SERVICES	2,558	33,257	7,720	28,096	28,096	28,096
232-67-7300-552200 CONTINGENCY		65,000		0	0	0
232-67-7323-541470 RECONSTRUCTION-PRIVATE PROP	109,221	11,659	74,983	0	0	0
67 2007 CDBG PROJECT	130,920	603,426	210,010	382,031	382,031	382,031

67 2007 CDBG PROJECT

232-67-7300-541450 STREET IMPROVEMENTS

Requested Amount: $101,157

232-67-7300-541452 FLOOD AND DRAINAGE

Requested Amount: $222,878

232-67-7300-541461 ACQUISITION

Requested Amount: $0

232-67-7300-541463 GENERAL ADMINISTRATION

Requested Amount: $29,900

232-67-7300-541467 PROFESSIONAL SERVICES

Requested Amount: $28,096

232-67-7300-552200 CONTINGENCY

Requested Amount: $0

232-67-7323-541470 RECONSTRUCTION-PRIVATE PROP

Requested Amout: $0

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
275 HOTEL/MOTEL TAX FUND						
275-00-0000-314100 HOTEL/MOTEL TAX FUND	254,354	265,000	279,360	265,000	265,000	265,000
275 HOTEL/MOTEL TAX FUND	254,354	265,000	279,360	265,000	265,000	265,000

275 HOTEL/MOTEL TAX FUND

275-00-0000-314100 HOTEL/MOTEL TAX FUND

Requested Amount: $265,000
The Hotel/Motel tax is charged on occupied rooms of hotels, motels, and Bed & Breakfast establishments within the city limits of Americus. The rate is 7% of the room charge. Two percent must be expended for tourism purposes and two percent must be expended for the operating expenses of the Rylander Theater. The requested amount is the current ytd amount annualized.

The tourism dollars are projected to be spent in the following manner:

$144,000	Tourism Fund
$ 75,714	Rylander Theater Operating expenses
$ 13,587	DDA Marketing
$ 6,686	Transportation for Train
$239,987	

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
37 HOTEL/MOTEL TAX						
275-37-7540-611000 TRANSFER TO GEN FUND	254,354	265,000	279,360	265,000	265,000	265,000
37 HOTEL/MOTEL TAX	254,354	265,000	279,360	265,000	265,000	265,000

37 HOTEL/MOTEL TAX

275-37-7540-611000 TRANSFER TO GEN FUND

This is the amount of hotel/motel taxes to be collected and transferred to the General Fund for promotions, marketing allocations, and other tourism functions.

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
505 WATER & SEWER FUND						
505-00-0000-334100 DOT REIMBURSEMENT	265,924					
505-00-0000-344210 WATER BILLINGS	1,721,014	2,050,192	1,951,476	2,703,048	2,215,750	2,198,041
505-00-0000-344230 SEWER BILLINGS	1,973,187	2,528,377	1,926,962	3,099,920	3,424,940	3,398,077
505-00-0000-349400 METER SALES	22,244	25,000	30,931	25,000	25,000	25,000
505-00-0000-349401 SEWER CONNECTIONS	2,809	5,000	2,325	3,000	3,000	3,000
505-00-0000-349402 WATER RECONNECT FEES	51,208	56,000	53,865	56,000	56,000	70,000
505-00-0000-349404 PENALTY	119,701	120,000	128,612	120,000	120,000	120,000
505-00-0000-361000 OTHER INTEREST EARNED	15,129	50,000	6,193	15,000	15,000	15,000
505-00-0000-361001 INTEREST ON REV BOND RESERVE	2,061	7,500	8,201	24,000	24,000	24,000
505-00-0000-381002 WATER TOWER RENTAL-VERIZON	7,927	8,103	8,164	8,184	8,184	8,184
505-00-0000-389000 OTHER MISC INCOME	1,736		519			
505-00-0000-389002 CASH SHORT AND OVER	86		-14			
505-00-0000-389004 RECOVERY OF BAD DEBT	10,014	10,000	29,400	10,000	10,000	10,000
505-00-0000-390000 CONTRIBUTIONS	114,483					
505-00-0000-391102 TRANSFER FROM GAS FUND	6,600	6,600	6,600			
505-00-0000-391103 TRANSFER FROM SOLID WASTE	6,600	6,600	6,600			
505-00-0000-391105 TRANSFER FROM STORM WATER		3,850,000	3,839,257			
505-00-0000-392110 GAIN/LOSS ON SALE OF FIXED ASSETS	828	10,000	9,421	10,000	10,000	10,000
505-00-0000-393400 PREMIUM ON BONDS SOLD				37,420	37,420	37,420
505 WATER & SEWER FUND	4,321,552	8,733,372	8,008,512	6,111,572	5,949,294	5,918,722

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

505 WATER & SEWER FUND

505-00-0000-334100 DOT REIMBURSEMENT

Recommended Amount: $0

505-00-0000-344210 WATER BILLINGS

Requested Amount: $2,703,048
This amount is necessary to meet current operating expenses and debt service payback.

Current	Requested	Approved	
$4.64	$ 8.32	$5.75	Residential/Small Comm/Industrial Base
$1.68	$ 2.43	$2.09	Operating (per 100 cu ft)
$4.18	$ 7.49	$5.18	Senior Citizens Base
$1.51	$ 2.19	$1.88	Senior Citizens Operating (per 100 cu ft)

The rates for water customers outside the city limits are twice the inside rate to recover the additional costs involved in providing the service. New water rates go into effect 01-01-11. The requested amount includes a base rate of increase of 79.3% and operating increase of 44.6%.

Recommended Amount: $2,198,041
The recommended rates reflect an 24.0% increase of $13.32 annually in the base rate and a 24% increase in the operating fee.

505-00-0000-344230 SEWER BILLINGS

Requested Amount: $3,099,920
This amount is needed to meet the operating expenses and the debt service payments of the sewer system.

Current	Requested	Approved	
$8.75	$10.52	$10.86	Residential/Small Comm/Industrial Base
$1.94	$ 2.44	$ 2.49	Operating (per 100 cu ft)

Users of the city sewer system located outside the city limits are billed at a rate twice the inside rate to recover the additional costs involved in providing the service.

Residential sewer bills are based on water consumption in February, March, and April of the current year. These usages are averaged and computed on the current rates each May. The approved rates will go into effect in May 2011. The amount includes a base rate increase of 20.2% and an operating rate increase of 25.5%.

Recommended Amount: $3,398,077
The recommended amount includes an increase in the base rate of $26.32 annually and an operating rate increase of 28%

505-00-0000-349400 METER SALES

Requested Amount: $25,000
The requested amount is the same as the 2010 estimate.

505-00-0000-349401 SEWER CONNECTIONS

Requested Amount: $3,000
The requested amount is average of 2009 actual and 2010 annualized.

505-00-0000-349402 WATER RECONNECT FEES

Requested Amount: $56,000
This amount includes 1,400 reconnect fees at $40.00 each for 2011.

Approved Amount: $70,000
The approved amount includes 1,400 reconnects at $50 each.

505-00-0000-349404 PENALTY

Requested Amount: $120,000
This amount represents the amount of penalty received as a result of the customer not paying the utility bill by the due date.

505-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $15,000
This amount is interest earned on the investment of idle cash. In 2009 and 2010, the interest rates have been nominal and idle cash has been limited due to the several construction projects. We are not anticipating improvement in 2011.

505-00-0000-361001 INTEREST ON REV BOND RESERVE

Requested Amount: $24,000
This is the interest on the Water & Sewer portion of 2010 Revenue Bond idle cash.

505-00-0000-381002 WATER TOWER RENTAL-VERIZON

Requested Amount: $8,184
This is rental income from Verizon for use of our water tower. The requested amount includes a 1% increase.

505-00-0000-389000 OTHER MISC INCOME

Requested Amount: $0

505-00-0000-389002 CASH SHORT AND OVER

Requested Amount: $0

505-00-0000-389004 RECOVERY OF BAD DEBT

Requested Amount: $10,000
This is the estimated collections on previously written off utility bills. Some of this revenue is offset by related collection cost expense in the Utility Billing Expense budget (Department 43). This is the estimate for the Water & Sewer portion.

505-00-0000-390000 CONTRIBUTIONS

Requested Amount: $0

505-00-0000-391102 TRANSFER FROM GAS FUND

Approved Amount: $0
The rental and operating cost of the Utility Billing drive thru window will be funded through the allocation of the entire Utility Billing Department.

505-00-0000-391103 TRANSFER FROM SOLID WASTE

Approved Amount: $0
The rental and operating cost of the Utility Billing drive thru window will be funded through the allocation of the entire Utility Billing Department.

505-00-0000-391105 TRANSFER FROM STORM WATER

Requested Amount: $0
In 2010, this line item included the initial recording of the revenue bond.

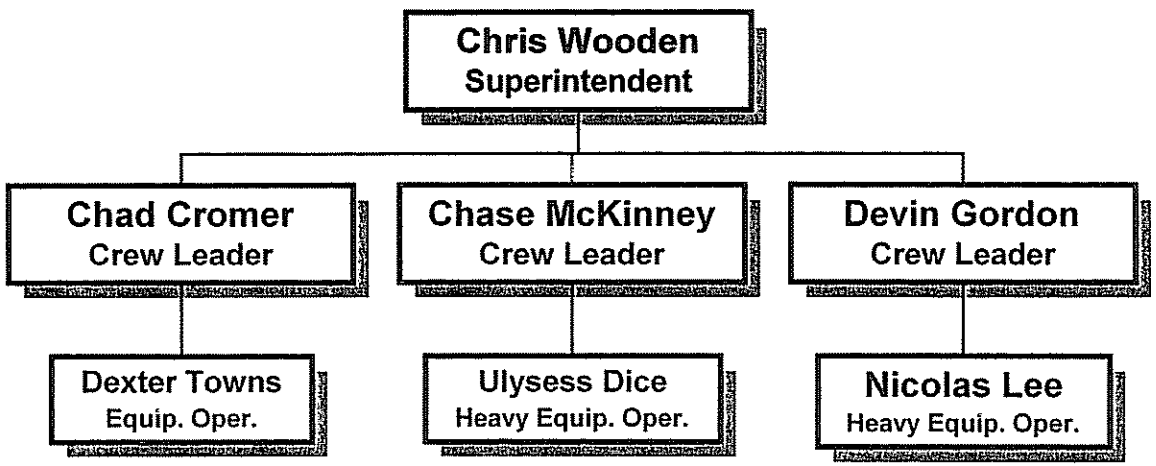
505-00-0000-392110 GAIN/LOSS ON SALE OF FIXED ASSETS

Requested Amount: $10,000
This is difficult to predict, but we will have some surplus to sell through various equipment/vehicle replacement programs.

505-00-0000-393400 PREMIUM ON BONDS SOLD

Requested Amount: $37,420
This is the bond premium amortized over the life of the revenue bonds.

Water & Sewer Maintenance
Budgeted 2011



WATER & SEWER MAINTENANCE DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2011

* Continue to develop preventive maintenance program	6 months
* Review options for improved backflow prevention program	Within 4 months
* Prepare Fats, Oils, and Grease program	Within 6 months
* Reduce Inflow/Infiltration	Within 9 months
* Continue to provide safe drinking water	On-going
* Continue to provide safe sanitary sewer services	On-going
* Continue to meet or exceed all EPD standards for all operations	On-going

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
40 W&S MAINTENANCE DEPT						
505-40-1530-521201 LEGAL FEES		500		500	0	0
505-40-4400-511000 REGULAR PAY	179,525	186,314	175,396	187,345	184,225	184,225
505-40-4400-511300 OVERTIME PAY	15,534	11,350	15,630	19,340	16,200	16,200
505-40-4400-512100 GROUP MEDICAL INSURANCE	36,140	60,497	45,737	54,534	53,655	53,585
505-40-4400-512110 GROUP DENTAL INSURANCE	742	1,160	844	1,015	1,050	1,050
505-40-4400-512200 SOCIAL SECURITY PAYMENTS	14,569	14,739	15,023	15,811	15,333	15,333
505-40-4400-512400 RETIREMENT SYSTEM	10,197	14,642	14,007	30,589	29,663	29,663
505-40-4400-512700 WORKERS' COMPENSATION	21,762	26,663	26,650	29,990	29,208	29,208
505-40-4400-522000 OTHER OUTSIDE SERVICES	251,386	145,828	165,696	54,728	36,304	36,304
505-40-4400-522202 AUTO & TRUCK-REP & MAINT	31,165	40,700	41,057	40,760	40,760	40,760
505-40-4400-522203 MACH & EQUIP-REP & MAINT	2,088	3,000	5,946	3,000	3,000	3,000
505-40-4400-522207 W & S SYSTEM-REP & MAINT	218,287	373,000	494,230	115,000	115,000	115,000
505-40-4400-523200 TELEPHONE EXPENSE	1,803	1,200	1,439	1,556	1,556	1,556
505-40-4400-523700 TRAINING & MEETINGS	767	500	1,500	1,000	1,000	1,000
505-40-4400-523900 UNIFORMS	6,769	4,600	21,320	9,700	14,000	14,000
505-40-4400-531105 HAND TOOLS	3,161	3,500	3,902	3,500	3,500	3,500
505-40-4400-531270 GASOLINE ALLOCATED	12,558	20,000	16,880	18,000	17,000	17,321
505-40-4400-531600 WATER METERS	38,530	25,000	17,479	25,000	10,000	10,000
505-40-4400-531700 OTHER SUPPLIES	11,606	14,000	19,145	14,000	12,500	12,500
505-40-4400-542100 MACHINERY & EQUIPMENT				4,000	2,000	2,000
505-40-4400-542200 AUTOS AND TRUCKS				0	0	0
505-40-4400-542900 OTHER CAPITAL EXPENDITURE				0	0	0

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
505-40-4400-551000 ALLOCATION OF EXPENSES	376,824	346,834	346,834	372,308	366,030	351,253
505-40-4400-551100 SALARIES ALLOCATED	-5,000			0	0	0
505-40-4400-611000 DUES & SUBSCRIPTIONS	325	2,600	2,339	2,600	2,600	2,600
40 W&S MAINTENANCE DEPT	1,228,737	1,296,627	1,431,055	1,004,276	954,584	940,058

40 W&S MAINTENANCE DEPT

505-40-1530-521201 LEGAL FEES

Requested Amount: $500
This is to cover cost of easement investigation for Water & Sewer work.

Recommended Amount: $0

505-40-4400-511000 REGULAR PAY

Personnel Requirements:

Water & Sewer Supt.	1
Crew Leader	3
Heavy Equipment Operator	2
Equipment Operator	1
	7

This amount includes on-call pay of $60 per week for 52 weeks for 2 employees. The requested amount includes no COLA or merit increase.

The recommended amount includes only 1 on-call employee.

505-40-4400-511300 OVERTIME PAY

Requested Amount: $19,340
The amount requested is the projected amount for 2011. This amount is for emergency call-outs and weekend standby.

Recommended Amount: $16,200
The recommended amount reflects the actual for the last two years.

505-40-4400-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

505-40-4400-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

505-40-4400-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

505-40-4400-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

505-40-4400-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

505-40-4400-522000 OTHER OUTSIDE SERVICES

Requested	Recommended	
$40,000	$20,000	Engineering not related to a specific project
$ 1,000	$ 2,000	Consumer Water Quality reports
$ 1,728	$ 2,304	GPS service on vehicles
$12,000	$12,000	Georgia Power (mow/spray water/sewer easements)
$54,728	$36,304	

505-40-4400-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $40,760
The amount requested is current year to date annualized.

505-40-4400-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $3,000
The requested amount is for the maintenance and repair to the packers, pumps, saws, and TV equipment.

505-40-4400-522207 W & S SYSTEM-REP & MAINT

Requested Amount: $115,000
The requested amount is for repairs to lift stations and general water and sewer system maintenance. This includes valve inserts for the Hydro Stop machine.

505-40-4400-523200 TELEPHONE EXPENSE

Requested Amount: $1,556
The requested amount is for cell phone charges within the department. This is the current ytd amount annualized.

505-40-4400-523700 TRAINING & MEETINGS

Requested Amount: $1,000
This is planned amount for the mileage for on-call employees. This amount also includes attending APWA; Ga Rural Water training; and Carl Vinson Institute.

505-40-4400-523900 UNIFORMS

Requested Amount: $9,700
This includes weekly rental as well as the cost for replacing damaged clothes due to nature of work performed.

505-40-4400-531105 HAND TOOLS

Requested Amount: $3,500
The amount requested includes pipe wrenches, socket wrenches, shovels, brooms, and other miscellaneous tools as required.

505-40-4400-531270 GASOLINE ALLOCATED

Requested Amount: $18,000
The amount requested includes fuel for the vehicles and equipment in this department. Increased equipment use is expected due to the addition of maintenance of the DOT right of ways and various sewer easements.

Recommended Amount: $17,000
This is the most current year to date amount annualized and rounded.

Approved Amount: $17,321

505-40-4400-531600 WATER METERS

Requested Amount: $25,000
The amount requested includes the purchase of new meters, replacements, and the repair of meters over 3 inches in size.

Recommended Amount: $10,000
The recommended amount includes only meters for new service since replacement of existing meters will be handled through the Radio Read project.

505-40-4400-531700 OTHER SUPPLIES

Requested Amount: $14,000
The amount requested includes pipe, curb stops, saddles, fire hydrants, as well as safety equipment. A recent inventory of these items has indicated a need to increase purchases in order to have materials available when needed.

Recommended Amount: $12,500

505-40-4400-542100 MACHINERY & EQUIPMENT

The requested amount includes $4,000 for 2 Upright Tamps.

Recommended Amount: $2,000
The recommended amount covers only 1 Upright Tamp for 2011.

Approved Amount: $2,000
$ 2,000 1 Upright Tamp*
$30,000 Portable Generator (2010 carryover)**

$32,000

*As this project does not qualify for capitalization and depreciation per generally accepted accounting principles, the cost is recorded here.

**As this project requires capitalization and depreciation per generally accepted accounting principles, the cost is recorded on the balance sheet.

505-40-4400-542200 AUTOS AND TRUCKS

Recommended Amount: $0

505-40-4400-542900 OTHER CAPITAL EXPENDITURE

Recommended	Approved	
$ 30,000	$ 25,000	Raising Valve Stems & Valve Exercise
$ 20,000	$ 15,000	Water Line Replacement & Extension
$ 20,000	$ 15,000	Sewer Line Replacement & Extension
$ 800,000	$ 800,000	Well #7 Replacement (Revenue Bond Funds)
$ 800,000	$ 800,000	Well #11 Replacement (Revenue Bond Funds)
$ 0	$ 20,000	Water Line Replacement & Extension (2010 carryover)
$ 0	$ 40,000	Water Line Replacement & Extension (07 & 09 carryover)
$ 0	$ 20,000	Sewer Line Replacement & Extension (2010 carryover)
$1,670,000	$1,735,000	

As these projects require capitalization and depreciation per generally accepted accounting principles, the costs are recorded on the balance sheet.

505-40-4400-551000 ALLOCATION OF EXPENSES

This amount includes operating expenses allocated from the Mayor and Council, Finance, CAO, GIS, and Human Resources Departments.

505-40-4400-551100 SALARIES ALLOCATED

Requested Amount: $0

505-40-4400-611000 DUES & SUBSCRIPTIONS

The requested amount includes the following:

$2,275	Utilities Protection Center dues (required)
$ 325	Georgia Rural Water Assoc
$2,600	

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
41 WATER PLANT						
505-41-4400-522000 OTHER OUTSIDE SERVICES	591,806	609,559	608,509	609,559	609,559	609,559
505-41-4400-522203 MACH & EQUIP-REP & MAINT	1,637	2,000		2,000	2,000	2,000
505-41-4400-522210 WATER TANK- REP & MAINT	92,158	94,482	94,483	104,290	90,000	90,000
505-41-4400-531108 BUILDING REP & MAINT	64,613	2,000	17	2,000	500	500
505-41-4400-531210 WATER, SEWAGE & GARBAGE	2,631	2,998	1,569	2,800	2,800	2,800
505-41-4400-531220 NATURAL GAS	737	1,140	653	1,000	1,000	1,000
505-41-4400-531225 STORM WATER		570	568	420	420	420
505-41-4400-541300 BUILDINGS				0	0	0
505-41-4400-542100 MACHINERY & EQUIPMENT				0	0	0
505-41-4400-561000 DEPRECIATION EXPENSE	537,343	604,429	604,429	722,007	703,267	703,267
41 WATER PLANT	1,290,924	1,317,178	1,310,229	1,444,076	1,409,546	1,409,546

41 WATER PLANT

505-41-4400-522000 OTHER OUTSIDE SERVICES

Requested Amount: $609,559
This is the contract with CH2M HILL to provide the operation of the water treatment plant.

Year	Total	Water Plant	WWTP	% change
2001	$ 953,941	$438,813	$515,128	
2002	$ 996,868	$458,559	$538,308	4.5%
2003	$1,024,282	$471,170	$553,112	2.7%
2004	$1,055,000	$485,300	$569,700	3.0%
2005	$1,076,100	$495,000	$581,100	2.0%
2006	$1,119,144	$503,615	$615,529	4.0%
2007	$1,204,298	$541,289	$663,009	7.6%
2008	$1,258,491	$566,231	$692,260	4.5%
2009	$1,315,123	$591,805	$723,318	4.5%
2010	$1,354,576	$609,559	$745,017	3.0%
2011	$1,354,576	$609,559	$745,017	0.0%

505-41-4400-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $2,000
This amount is for repairs over $2,000 each per the contract with CH2M Hill.

505-41-4400-522210 WATER TANK- REP & MAINT

Requested Amount: $104,290
This is the contract with Utility Services for inspection, cleaning, and painting of all water tanks periodically.

Recommended Amount: $90,000
Due to the financial situation, this is reduced to cover only the most critical needs. We will work with the contractor to identify these needs.

505-41-4400-531108 BUILDING REP & MAINT

Requested Amount: $2,000
The requested amount is for improved security at the plant and incidental repairs to buildings and grounds.

Recommended Amount: $500
This is the estimated amount that will be needed.

505-41-4400-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $2,800
This is the estimated expense related to the services at the water plant.

505-41-4400-531220 NATURAL GAS

Requested Amount: $1,000
This provides the natural gas to run the gas heater in the lab.

505-41-4400-531225 STORM WATER

Requested Amount: $420
This is a full year of storm water fees for the water plant.

505-41-4400-541300 BUILDINGS

Approved Amount: $43,500
$43,500 Plant 1 - Window replacement (2010 carryover)

As this project requires capitalization and depreciation per generally accepted accounting principles, the cost is recorded on the balance sheet.

505-41-4400-542100 MACHINERY & EQUIPMENT

Recommended Amount: $698,500

$ 25,500	Water System Telemetry*
$200,000	Booster Pump Station Rebuild*
$100,000	Altitude Valves*
$200,000	Asbestos Cement Pipe Replacement*
$100,000	Water Valve Replacement*
$ 73,000	Well #10 generator installation (2010 carryover)
$698,500	

*This is the amount approved in the CIP budget for 2011. These will be funded with revenue bond proceeds.

As these projects require capitalization and depreciation per generally accepted accounting principles, the costs are recorded on the balance sheet.

505-41-4400-561000 DEPRECIATION EXPENSE

This is the amount of depreciation on water related fixed assets. The depreciation is calculated by the straight line method using the GFOA suggested life.

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
42 WASTEWATER PLANT						
505-42-4300-522000 OTHER OUTSIDE SERVICES	723,318	745,017	743,967	745,017	745,017	745,017
505-42-4300-522110 SLUDGE DISPOSAL	118,396	150,000	107,269	150,000	120,000	120,000
505-42-4300-522200 BUILDING REPAIR& MAINT		4,000		4,000	500	500
505-42-4300-522203 MACH & EQUIP-REP & MAINT	292	2,000		2,000	2,000	2,000
505-42-4300-522206 COMPUTER-REP & MAINT		100		100	0	0
505-42-4300-523200 TELEPHONE EXPENSE	229	4,800	2,525	5,338	5,338	5,338
505-42-4300-531210 WATER, SEWAGE & GARBAGE	6,889	6,000	6,150	6,000	6,000	6,000
505-42-4300-531225 STORM WATER		840	942	1,450	1,450	1,450
505-42-4300-531230 ELECTRICITY	17,272	16,000	14,737	16,000	16,000	16,000
505-42-4300-541300 BUILDING				0	0	0
505-42-4300-542100 MACHINERY & EQUIPMENT				0	0	0
505-42-4300-542900 OTHER CAPITAL EXPENDITURE				0	0	0
505-42-4300-561000 DEPRECIATION EXPENSE	461,288	556,288	556,288	584,465	564,132	564,132
42 WASTEWATER PLANT	1,327,684	1,485,045	1,431,877	1,514,370	1,460,437	1,460,437

42 WASTEWATER PLANT

505-42-4300-522000 OTHER OUTSIDE SERVICES

Requested Amount: $745,017
This is the contract with CH2M HILL (OMI) to provide the operation of the waste water treatment plant.

Year	Total	Water Plant	WWTP	% change
2001	$ 953,941	$438,813	$515,128	
2002	$ 996,868	$458,559	$538,308	4.5%
2003	$1,024,282	$471,170	$553,112	2.7%
2004	$1,055,000	$485,300	$569,700	3.0%
2005	$1,076,100	$495,000	$581,100	2.0%
2006	$1,119,144	$503,615	$615,529	4.0%
2007	$1,204,298	$541,289	$663,009	7.6%
2008	$1,258,491	$566,231	$692,260	4.5%
2009	$1,315,123	$591,805	$723,318	4.5%
2010	$1,354,576	$609,559	$745,017	3.0%
2011	$1,354,576	$609,559	$745,017	0.0%

505-42-4300-522110 SLUDGE DISPOSAL

Requested Amount: $150,000
This line item is for recording the hauling and disposal of sludge from the waste water plant. The sludge is recycled into fertilizer.

Recommended Amount: $120,000
This is the most current year to date amount annualized.

505-42-4300-522200 BUILDING REPAIR& MAINT

Requested Amount: $4,000
The request includes money for improving security at the Waste Water Plant as well as minor repairs to the building and grounds.

Recommended Amount: $500

505-42-4300-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $2,000
This amount is for repairs over $2,000 each per the contract with CH2M Hill.

505-42-4300-522206 COMPUTER-REP & MAINT

Requested Amount: $100
This is for incidental repairs.

Recommended Amount: $0
We have not spent money in this line item in three years.

505-42-4300-523200 TELEPHONE EXPENSE

Requested Amount: $5,338
This is a new line item for phone lines for the lift station autodialers. This amount is for 11 lines.

505-42-4300-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $6,000
This is for the utility expenses at the Wastewater Treatment Plant.

505-42-4300-531225 STORM WATER

Requested Amount: $1,450
This is the storm water fees for the waste water plant and lift stations.

505-42-4300-531230 ELECTRICITY

Requested Amount: $16,000
The requested amount is for electricity for sewer lift stations.

505-42-4300-541300 BUILDING

Approved Amount: $47,000
$36,500 Belt Press Building Addition (2010 carryover)
$10,500 Belt Press Roof & Gutter repair (2010 carryover)

$47,000

As these projects require capitalization and depreciation per generally accepted accounting principles, the costs are recorded on the balance sheet.

505-42-4300-542100 MACHINERY & EQUIPMENT

Approved Amount: $54,600
$11,000 Muffin Monster Grinder for Belt Press (Revenue Bond Funds)*
$ 5,000 R.A.S. Flow Meter*
$ 8,000 Steam Scrubber Dish Washer - Lab*
$ 5,500 Belt Press Filter, Belt Replacement (2010 carryover)
$10,500 Belt Press Conveyor (2010 carryover)
$ 6,600 CL2 Auto Valve (2010 carryover)
$ 8,000 Sludge Pump Rebuild (2010 carryover)

$54,600
*This is the amount approved in the CIP budget for 2011.

As these projects require capitalization and depreciation per generally accepted accounting principles, the costs are recorded on the balance sheet.

505-42-4300-542900 OTHER CAPITAL EXPENDITURE

Recommended Amount: $960,091
$550,000 Wastewater Pumping & Treatment (Revenue Bond Funds)*
$410,091 Wastewater Collection Improvements (Revenue Bond Funds)*

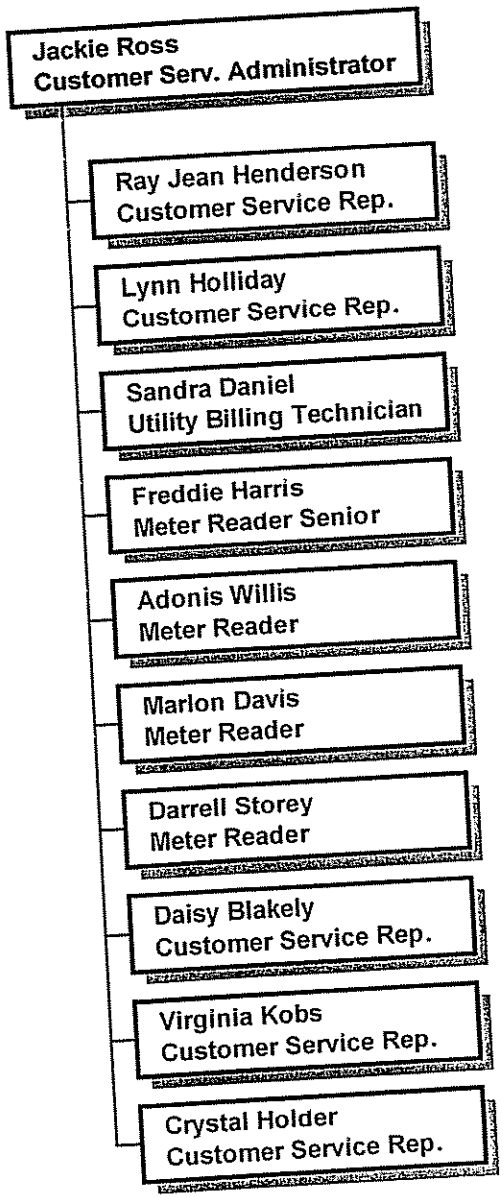
$960,091
*This is the amount approved in the CIP budget for 2011.

As these projects require capitalization and depreciation per generally accepted accounting principles, the costs are recorded on the balance sheet.

505-42-4300-561000 DEPRECIATION EXPENSE

This is the amount of depreciation expense for the sewer related fixed assets. The depreciation is calculated using the straight line method with the GFOA suggested life.

Utility Billing
Budgeted 2011



UTILITY BILLING DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Finance)

GOALS – 2011 (see Finance)

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
43 UTILITY BILLING						
505-43-1530-521201 LEGAL EXPENSE	324	500	120	500	0	0
505-43-4400-511000 REGULAR PAY	218,420	221,005	214,828	211,104	211,104	211,104
505-43-4400-511300 OVERTIME PAY	3,419	3,000	3,066	3,000	3,000	3,000
505-43-4400-512100 GROUP MEDICAL INSURANCE	51,583	60,497	56,945	54,534	53,585	53,585
505-43-4400-512110 GROUP DENTAL INSURANCE	1,004	1,160	1,095	1,015	1,050	1,050
505-43-4400-512200 SOCIAL SECURITY PAYMENTS	16,687	17,136	17,458	16,379	16,379	16,379
505-43-4400-512400 RETIREMENT SYSTEM	12,263	17,024	12,969	31,687	31,687	31,687
505-43-4400-512700 WORKERS' COMPENSATION	6,393	7,561	7,558	7,634	7,634	7,634
505-43-4400-521203 AUDIT FEES	8,500	8,500	8,500	7,700	7,700	7,700
505-43-4400-521302 COLLECTION COSTS	793	1,000	2,057	2,000	2,000	2,000
505-43-4400-522000 OTHER OUTSIDE SERVICES	1,734	1,627	2,000	1,600	1,600	1,600
505-43-4400-522202 AUTO & TRUCK-REP & MAINT	3,458	5,300	5,619	4,000	4,000	4,000
505-43-4400-522203 MACH & EQUIP-REP & MAINT	170	500	188	300	200	200
505-43-4400-522206 COMPUTER -REP & MAINT	11,859	11,900	11,720	11,900	11,900	11,900
505-43-4400-522310 RENT EXPENSE-DRIVE THRU	24,000	24,000	24,000	24,000	24,000	24,000
505-43-4400-523100 INSURANCE EXPENSE	43,282	40,706	47,732	39,037	39,037	39,037
505-43-4400-523200 TELEPHONE	2,779	2,400	3,020	2,800	2,800	2,800
505-43-4400-523201 POSTAGE	47,214	49,850	49,059	49,850	49,850	49,850
505-43-4400-523301 ADVERTISING EXPENSES	897	730	188	800	800	800
505-43-4400-523700 TRAINING & MEETING	165	200		200	200	200
505-43-4400-523900 UNIFORMS	4,061	3,800	3,157	3,800	3,800	3,800
505-43-4400-523909 SALE FEES	62	200	976	1,000	1,000	1,000

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
505-43-4400-531100 OFFICE/COMPUTER SUPPLIES	18,821	23,100	20,601	20,000	20,000	20,000
505-43-4400-531210 WATER, SEWAGE & GARBAGE	4,833	5,000	5,214	5,000	5,000	5,250
505-43-4400-531220 NATURAL GAS	159	1,000	115	500	500	500
505-43-4400-531225 STORM WATER		210	208	360	360	382
505-43-4400-531230 ELECTRICITY	2,794	3,230	2,985	3,000	3,000	3,125
505-43-4400-531270 GASOLINE ALLOCATED	5,493	5,500	6,045	4,700	4,700	4,700
505-43-4400-531700 OTHER SUPPLIES	457	1,000	250	1,000	1,000	1,000
505-43-4400-542100 MACHINERY & EQUIPMENT		23,000	18,000	0	0	0
505-43-4400-542200 TRUCKS & AUTOMOBILES				0	0	0
505-43-4400-542900 OTHER CAPITAL EXPENDITURE				0	0	0
505-43-4400-551000 ALLOCATION OF EXPENSES	-266,590	-273,653	-273,653	-306,079	-328,276	-326,144
505-43-4400-551101 COMPUTER OPER EXPENSE	7,002	6,392	6,663	7,027	7,016	4,374
505-43-4400-561001 AMORTIZATION EXPENSE	2,108	2,108	2,811	28,000	28,000	28,000
505-43-4400-571000 CONTINGENCIES	1,237	15,000	7,092	15,000	15,000	0
505-43-4400-573000 PILOT	219,800	205,000	205,000	205,000	205,000	205,000
505-43-4400-573001 BANK CHARGES				800	800	800
505-43-4400-574000 BAD DEBT EXPENSE	69,931	38,950	39,527	54,000	54,000	54,000
505-43-4400-582001 INTEREST EXPENSE	316,992	281,515	250,177	526,557	526,557	526,557
505-43-4400-611000 DUES & SUBSCRIPTIONS	360	400	360	400	0	0
505-43-4400-611001 TRANSFER TO GEN FUND	458,439			0	0	0
505-43-4400-611005 TRANSFER TO STORM WATER		505,500	437,302	0	0	0
43 UTILITY BILLING	1,300,906	1,321,848	1,200,951	1,040,105	1,015,983	1,000,870

43 UTILITY BILLING

505-43-1530-521201 LEGAL EXPENSE

Requested Amount: $500
This is to cover legal fees for ordinance changes, utility collection service contracts, and other requirements.

Recommended Amount: $0

505-43-4400-511000 REGULAR PAY

Personnel requirements:	
Customer Service Administrator	1
Customer Service Representative	2
Utility Billing Technician	1
Meter Reader Senior (all year)	1
Meter Reader (all year)	1
Meter Reader (first half of year)	2
Customer Service Representative (part-time)	1
	9

This amount includes on-call pay of $60 per week for 52 weeks for a meter reader to be on call. The request also considers the elimination of two meter readers for the last half of the year due to the Radio Read Project. The requested amount includes no COLA or merit increase.

505-43-4400-511300 OVERTIME PAY

Requested Amount: $3,000
The requested budget includes normal overtime incurred during peak times such as utility billing due dates and cutoff activities, as well as scheduled overtime for the drive-thru.

505-43-4400-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

505-43-4400-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

505-43-4400-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

505-43-4400-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

505-43-4400-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

505-43-4400-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2011 includes the following:

$37,500	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$38,500	

Departmental and Fund allocation of above fees:

$ 8,290	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,700	W&S Fund
$ 6,930	Gas Fund
$ 5,390	Solid Waste Fund
$ 5,390	Storm Water Fund
$ 2,695	Theater fund
$ 770	DDA
$38,500	

505-43-4400-521302 COLLECTION COSTS

Requested Amount: $2,000
The amount represents our expected outside agency costs. These costs are charged on a contingency basis and run from 16.5% to 19%, depending upon the age of the account.

505-43-4400-522000 OTHER OUTSIDE SERVICES

The requested amount includes the following:

$ 400	Security system for the Drive-thru
$ 75	Pager Service
$ 864	GPS service on vehicles (2 vehicles full year/2 vehicles 1/2 year)
$ 261	Other
$1,600	

505-43-4400-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $4,000
The amount requested is for vehicle maintenance for the 2 meter reader trucks for a full year and 2 for 6 months.

505-43-4400-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $300
The amount requested is primarily for our two-way radios and reflects a decrease from previous years as new radios were purchased in 2009.

Recommended Amount: $200
This is the most current year to date amount annualized.

505-43-4400-522206 COMPUTER -REP & MAINT

The requested amount includes the following:

$ 7,000	CSI Software & Hardware
$ 1,000	Maintenance for Doc e Serve
$ 1,500	Maintenance for folder/sealer
$ 500	Maintenance for Handheld Device
$ 1,400	Maintenance for Autoread Software
$ 500	Miscellaneous printer repairs
$11,900	

505-43-4400-522310 RENT EXPENSE-DRIVE THRU

Approved Amount: $24,000
This is rental for the drive thru facility located adjacent to Gammage Print Shop. The expenses for the drive-thru are funded by Water & Sewer, Storm Water, General, Gas, and Sanitation Funds through the allocation of the Utility Billing Department.

505-43-4400-523100 INSURANCE EXPENSE

Requested Amount: $39,037
This is the general liability, property, and Public Official E&O insurance allocated to the Water & Sewer Fund.

505-43-4400-523200 TELEPHONE

The requested amount includes the land lines at the Municipal Building and the Drive-thru as well as the cell phone issued to the on-call meter reader.

$2,200	AT&T land lines
$ 100	Long distance
$ 500	Verizon cell phone
$2,800	

505-43-4400-523201 POSTAGE

Requested Amount: $49,850
The requested amount is for mailing utility bills, delinquent notices, and any miscellaneous mailing for Utility Billing.

505-43-4400-523301 ADVERTISING EXPENSES

Requested Amount: $800
The amount requested is for advertising expenses for Senior Citizens Discount, Budget Billing, and Periodic Ads for the Drive-thru, credit card pay, and bank draft pay. This also includes an additional $500 related to the radio read project.

505-43-4400-523700 TRAINING & MEETING

Requested Amount: $200
The request should be sufficient to cover any training needs in 2011.

505-43-4400-523900 UNIFORMS

Requested Amount: $3,800
This amount is for uniforms for the 2 meter readers for a full year and 2 for 6 months.

505-43-4400-523909 SALE FEES

Requested Amount: $1,000
This is the handling cost for the sale of surplus assets for the Water and Sewer fund.

505-43-4400-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $20,000
The amount covers utility bills, delinquent notices, computer paper, binders, etc.

505-43-4400-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $5,000
The request includes an allocation of the Municipal Building utilities as well as the cost for the drive-thru.

Approved Amount: $5,250

505-43-4400-531220 NATURAL GAS

Requested Amount: $500
The requested amount covers the allocation of the natural gas bill for the Municipal Building.

505-43-4400-531225 STORM WATER

Requested Amount: $360
This is for the prorata share of the Municipal Building as well as the drive thru.

Approved Amount: $382

505-43-4400-531230 ELECTRICITY

Requested Amount: $3,000
The request includes an allocation of the Municipal Building utilities as well as the cost for the drive-thru.

Approved Amount: $3,125

505-43-4400-531270 GASOLINE ALLOCATED

Requested Amount: $4,700
The requested amount is the average of actual 2009 and the current year to date amount annualized less usage for 2 trucks for 6 months.

505-43-4400-531700 OTHER SUPPLIES

Requested Amount: $1,000
This amount is budgeted for locks, Gatorade(Summer months), small tools for repairing meters, gloves, insecticide, and other miscellaneous items.

505-43-4400-542100 MACHINERY & EQUIPMENT

Requested Amount: $0

505-43-4400-542200 TRUCKS & AUTOMOBILES

Recommended Amount: $0

505-43-4400-542900 OTHER CAPITAL EXPENDITURE

Recommended Amount: $3,000,000
$3,000,000 Radio Read Meter Replacement (Revenue Bond Funds)*
*This is the amount approved in the CIP budget for 2011.

As this project requires capitalization and depreciation per generally accepted accounting principles, the cost is recorded on the balance sheet.

505-43-4400-551000 ALLOCATION OF EXPENSES

This includes the allocation of utility billing operating expenses to the Gas, Water/Sewer, Sanitation, Stormwater, and General Funds.

505-43-4400-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

505-43-4400-561001 AMORTIZATION EXPENSE

Requested Amount: $28,000
This is the amortization of bond issuance costs originating in 2010.

505-43-4400-571000 CONTINGENCIES

Requested Amount: $15,000
This is the same amount as budgeted in 2010. In a normal year, this amount is sufficient to cover any unexpected expenditures in the Water and Sewer fund.

Approved Amount: $0

505-43-4400-573000 PILOT

Requested Amount: $205,000
This is the Payment in lieu of taxes from the W&S Fund to the General Fund. This amount is calculated by taking the total value of the Water and Sewer properties inside the city limits and multiplying times the current millage rate for 2010.
(40,000,000 x 50% x .01025 = $205,000)

505-43-4400-573001 BANK CHARGES

Requested Amount: $800
This is for service charges on the various Water & Sewer and Revenue Bond bank accounts.

505-43-4400-574000 BAD DEBT EXPENSE

Requested Amount: $54,000
This is the average of 2008 and 2009 actual results and decreased by 5%.

505-43-4400-582001 INTEREST EXPENSE

Requested Amount: $526,557

Interest	Principal	Total	
$ 91,562	$ 95,730	$ 187,292	GEFA 2003-L24WS (System Improv)
$133,972	$ 202,388	$ 336,360	DWSRF02-001 (System Improv)
$301,023	$ 810,628	$1,111,651	Revenue Bonds - 2010
$526,557	$1,108,746	$1,635,303	

The Principal balance due at 12/31/11 will be:

$ 2,162,233	GEFA 2003-L24WS (Payout date-Aug 1, 2027) (Rate 4.12%)
$ 4,356,324	DWSRF02-001 (Payout date-Jun 1, 2028) (Rate 3.00%)
$ 9,283,708	Revenue Bonds - 2010 (Payout-Sep 1, 2021 (Rate 2.61%)
$15,802,265	

505-43-4400-611000 DUES & SUBSCRIPTIONS

Requested Amount: $400
This amount represents the membership fee for the Credit Bureau.

Recommended Amount: $0
Since we no longer use the Credit Bureau for collections, we can discontinue paying for this membership.

505-43-4400-611001 TRANSFER TO GEN FUND

Recommended Amount: $0

505-43-4400-611005 TRANSFER TO STORM WATER

Requested Amount: $0

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
515 NATURAL GAS FUND						
515-00-0000-334100 DOT REIMBURSEMENT	9,133					
515-00-0000-341941 SALES TAX COMPENSATION	1,571	1,800	1,681	1,800	1,800	1,800
515-00-0000-344410 RESIDENTIAL GAS SALES	1,014,955	1,121,169	1,026,431	1,029,410	1,135,400	1,135,400
515-00-0000-344411 SMALL AND LARGE COMM. GAS SALES	1,277,148	1,402,576	1,303,340	1,304,568	1,318,300	1,318,300
515-00-0000-344412 INDUSTRIAL GAS SALES	39,777	81,359	43,471	39,330	39,300	39,300
515-00-0000-344413 INTERRUPTIBLE GAS SALES	447,586	540,762	614,398	646,528	640,100	640,100
515-00-0000-349402 GAS RECONNECT SALES	14,825	25,000	15,540	15,000	15,000	18,750
515-00-0000-349405 SERVICE DEPT SALES	3,392	17,000	36,791	20,000	23,000	23,000
515-00-0000-349406 SERVICE LINE SALES	3,943	8,000				
515-00-0000-361000 OTHER INTEREST EARNED	14,061	15,000	7,565	10,000	10,000	10,000
515-00-0000-389000 OTHER MISC RECEIPTS	120,042	155,000	153,867	120,000	150,000	150,000
515-00-0000-389001 INSURANCE PROCEEDS	7,059		634			
515-00-0000-389004 RECOVERY OF BAD DEBT	2,297	8,000		8,000	8,000	8,000
515-00-0000-389006 CARRYOVER OF RET EARNINGS		350,000			225,000	225,000
515-00-0000-392101 SALE OF CITY PROPERTY	-83,666	2,500	102	3,000	3,000	3,000
515 NATURAL GAS FUND	2,872,123	3,728,166	3,203,821	3,197,636	3,568,900	3,572,650

515 NATURAL GAS FUND

515-00-0000-334100 DOT REIMBURSEMENT

Requested Amount: $0

515-00-0000-341941 SALES TAX COMPENSATION

Requested Amount: $1,800
This amount represents the amount of sales tax collected and retained by the City as compensation for collecting, reporting, and remitting to the Department of Revenue on a timely basis. The requested amount is the current year to date amount annualized and rounded up.

515-00-0000-344410 RESIDENTIAL GAS SALES

Requested Amount: $1,029,410
The requested amount is based on projections by our MGAG rate analyst and an increase in the margin on May 1, 2011 of $.25 per MCF.

Recommended Amount: $1,135,400

515-00-0000-344411 SMALL AND LARGE COMM. GAS SALES

Requested Amount: $1,304,568
The requested amount is based on projections by our MGAG rate analyst and an increase in the margin on May 1, 2011 of $.25 per MCF.

Recommended Amount: $1,318,300

515-00-0000-344412 INDUSTRIAL GAS SALES

Requested Amount: $39,330
The requested amount is based on projections by our MGAG rate analyst and an increase in the margin on May 1, 2011 of $.25 per MCF.

Recommended Amount: $39,300

515-00-0000-344413 INTERRUPTIBLE GAS SALES

Requested Amount: $646,528
The requested amount is based on projections by our MGAG rate analyst and an increase in the margin on May 1, 2011 of $.25 per MCF.

Recommended Amount: $640,100
The recommended amount does not include an increase on the margin.

515-00-0000-349402 GAS RECONNECT SALES

Requested Amount: $15,000
The recommended amount includes reconnects at $40 each.

Approved Amount: $18,750
This includes 375 reconnects at $50 each.

515-00-0000-349405 SERVICE DEPT SALES

Requested Amount: $20,000
The requested amount is the current YTD amount annualized and is for the sale of gas water heaters. In an effort to increase customer service and possible load, we are promoting the sale and installation of heaters.

Recommended Amount: $23,000

515-00-0000-349406 SERVICE LINE SALES

Requested Amount: $0

515-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $10,000
The amount requested is the current year to date amount annualized and adjusted for expected levels of idle cash. This reflects no improvement in the interest rates.

515-00-0000-389000 OTHER MISC RECEIPTS

Requested Amount: $120,000
The amount requested is from MGAG projection of portfolio refunds.

Recommended Amount: $150,000

515-00-0000-389001 INSURANCE PROCEEDS

Requested Amount: $0

515-00-0000-389004 RECOVERY OF BAD DEBT

Requested Amount: $8,000
This is the estimated collections on previously written off utility bills. Some of this revenue is offset by related collection cost expense in the Water and Sewer Fund (Department 43). This is the estimate for the Natural Gas portion.

515-00-0000-389006 CARRYOVER OF RET EARNINGS

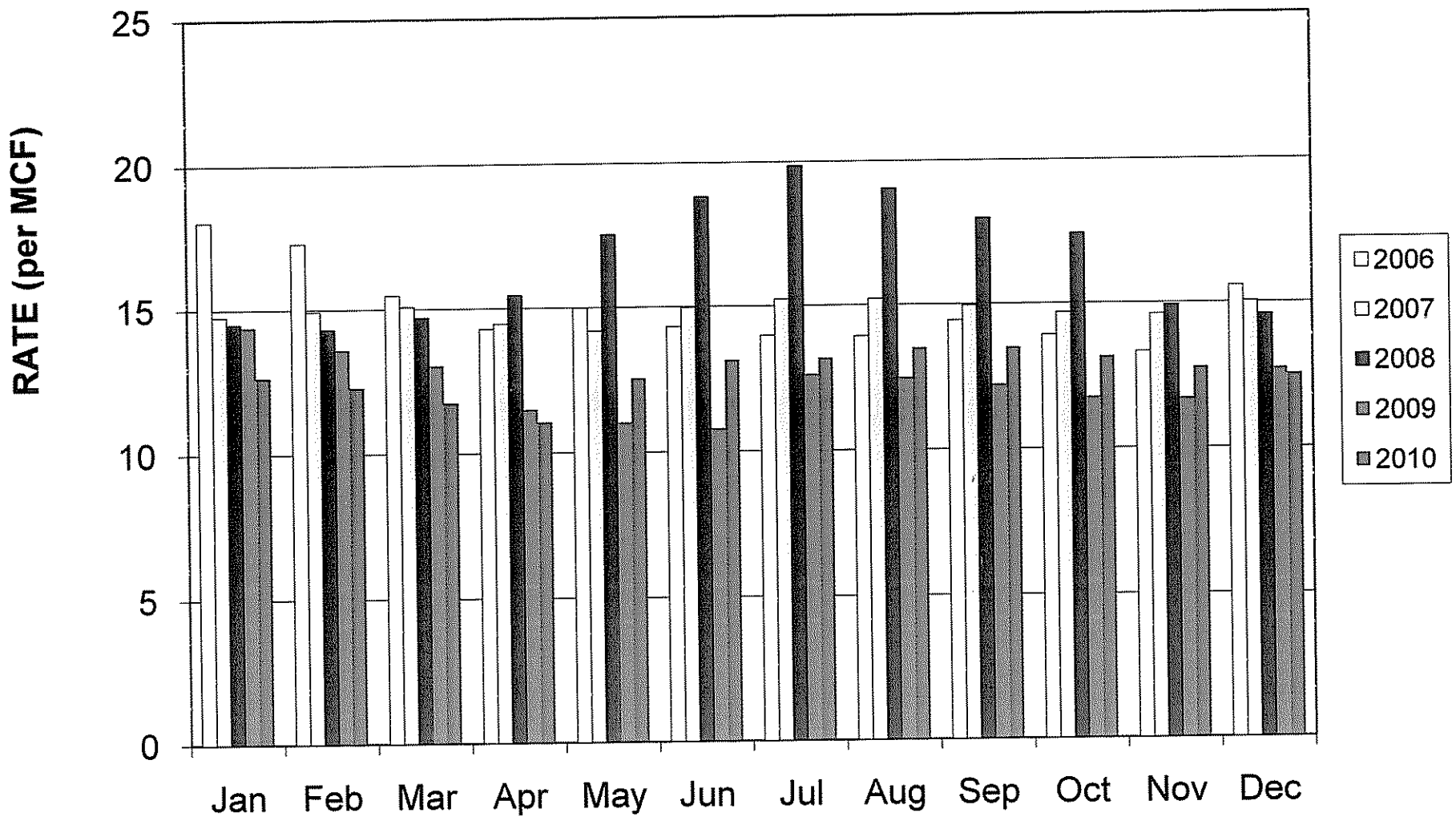
Requested Amount: $0

Recommended Amount: $225,000
The is recommended to balance the budget for this fund for 2011. Without taking this money from reserves, the Gas Fund will be short this amount. This is not a recommended practice for future years.

515-00-0000-392101 SALE OF CITY PROPERTY

Requested Amount: $3,000

CITY OF AMERICUS
2011 OPERATING BUDGET
RESIDENTIAL GAS RATES



CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
80 COST OF GAS						
515-80-4700-531500 FIRM GAS	1,458,383	1,734,063	1,621,353	1,604,100	1,604,100	1,604,100
515-80-4700-531501 INTERRUPTIBLE GAS	324,270	432,742	423,582	436,832	436,832	436,832
515-80-4700-615000 PROPANE COSTS	1,299			0	0	0
80 COST OF GAS	1,783,952	2,166,805	2,044,934	2,040,932	2,040,932	2,040,932

80 COST OF GAS

515-80-4700-531500 FIRM GAS

Requested Amount: $1,604,100
The requested amount is the projected amount prepared by MGAG.

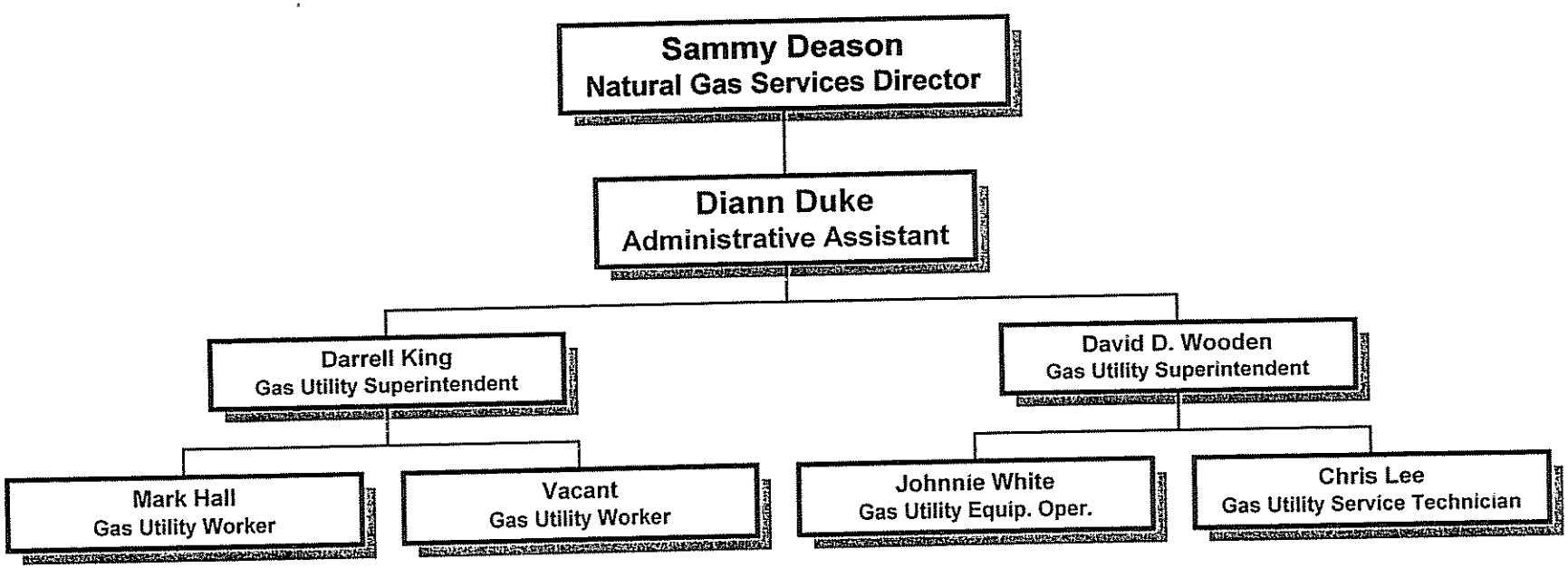
515-80-4700-531501 INTERRUPTIBLE GAS

Requested Amount: $436,832
The requested amount is the projected amount prepared by MGAG.

515-80-4700-615000 PROPANE COSTS

Requested Amount: $0
This is for propane purchases at the Peak Shaving Plant. The amount needed is based on weather conditions and is used to replenish propane during and after operating due to OFO's. The last purchase we made was in 2006 for $3,070. Any account activity since then has been related to the year end adjustment of propane inventory.

Natural Gas Services Department
Budgeted 2011



NATURAL GAS SERVICES

MISSION STATEMENT/GENERAL OBJECTIVES

Our commitment is to provide the best service to our customers while growing our gas system to meet to meet future needs.

GOALS -2011

* Grow our customer base within the City of Americus and reach out to the community to serve their needs
* Hire a service installer to expand our work past the gas meter. This work includes installation of gas appliances such as water heaters, gas logs, heaters and stoves.
* Provide training to our employees in order to stay in compliance with the ever changing regulations.
* Renew our commitment to offer a safe and up to date Gas System.

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
81 SERVICE DEPT						
515-81-1530-521201 LEGAL FEES	448	1,500		1,500	500	500
515-81-4700-511000 REGULAR PAY	256,920	256,089	244,641	281,423	257,129	257,129
515-81-4700-511300 OVERTIME PAY	2,702	3,000	2,029	3,000	3,000	3,000
515-81-4700-512100 GROUP MEDICAL INSURANCE	41,037	45,373	42,899	59,324	45,930	45,930
515-81-4700-512101 OPT OUT INSURANCE PLAN	3,000	3,000	3,000	3,000	3,000	3,000
515-81-4700-512110 GROUP DENTAL INSURANCE	1,004	1,015	947	1,160	1,050	1,050
515-81-4700-512200 SOCIAL SECURITY PAYMENTS	20,080	19,820	19,657	21,758	19,900	19,900
515-81-4700-512400 RETIREMENT SYSTEM	15,076	19,691	17,160	42,095	38,499	38,499
515-81-4700-512700 WORKERS COMPENSATION	7,601	11,183	11,178	11,546	10,557	10,557
515-81-4700-521202 ENGINEERING FEES	10,812	13,600	14,052	15,000	15,000	15,000
515-81-4700-521203 AUDIT FEES	7,140	7,140	7,140	6,930	6,930	6,930
515-81-4700-522000 OTHER OUTSIDE SERVICES	3,829	5,600	5,541	10,000	4,680	4,680
515-81-4700-522200 BUILDING REP & MAINT	426	3,500	5,603	4,000	4,000	4,000
515-81-4700-522201 OFFICE EQUIP REP & MAINT	329	500	510	500	500	500
515-81-4700-522202 AUTO & TRUCK-REP & MAINT	17,711	25,000	8,287	10,000	9,000	9,000
515-81-4700-522203 MACH & EQUIP-REP & MAINT	2,151	2,500	1,070	1,500	1,500	1,500
515-81-4700-522206 COMPUTER-REP & MAINT	16	100		100	0	0
515-81-4700-522207 GAS SYSTEM-REP & MAINT	32,877	65,000	89,153	70,000	60,000	60,000
515-81-4700-523100 INSURANCE EXPENSE	27,620	24,401	29,106	23,906	23,906	23,906
515-81-4700-523200 TELEPHONE	7,696	7,900	7,487	7,500	7,500	7,500
515-81-4700-523202 FREIGHT EXPRESS	136	500	93	500	500	500
515-81-4700-523301 ADVERTISING EXPENSE	17,754	27,000	19,491	25,000	15,000	15,000

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
515-81-4700-523700 TRAINING & MEETINGS	18,688	17,400	10,771	20,000	20,000	19,500
515-81-4700-523900 UNIFORM EXPENSE	7,750	7,200	10,093	7,500	6,800	6,800
515-81-4700-523909 SALE FEES	383	500		500	500	500
515-81-4700-531100 OFFICE/COMPUTER SUPPLIES	2,362	2,200	2,974	3,500	3,200	3,200
515-81-4700-531101 JANITORIAL SUPPLIES	170	200	352	250	250	250
515-81-4700-531105 HAND TOOLS	753	1,000	1,657	1,500	1,200	1,200
515-81-4700-531210 WATER,SEWER,& GARBAGE	867	1,000	703	600	600	600
515-81-4700-531220 NATURAL GAS	2,445	3,500	2,559	3,000	3,000	3,000
515-81-4700-531225 STORM WATER			457	500	500	500
515-81-4700-531230 ELECTRICITY	11,370	9,500	9,291	9,500	9,500	9,500
515-81-4700-531270 GASOLINE ALLOCATED	11,612	14,000	14,527	15,000	14,000	14,000
515-81-4700-531601 SERVICE DEPARTMENT PARTS	10,951	30,000	99,373	30,000	38,000	38,000
515-81-4700-531700 OTHER SUPPLIES	4,023	3,100	11,304	5,000	4,000	4,000
515-81-4700-541400 GAS MAINS & VALVES				0	0	0
515-81-4700-542100 MACHINERY AND EQUIPMENT	1,677			14,000	14,000	14,000
515-81-4700-542200 TRUCKS & AUTOMOBILES				0	0	0
515-81-4700-542900 OTHER CAPITAL EXPENDITURE	2,752			0	0	0
515-81-4700-551000 ALLOCATION OF EXPENSES	456,731	458,468	458,468	477,962	452,827	444,304
515-81-4700-551101 COMPUTER OPER EXPENSE	1,750	1,598	1,658	1,562	1,559	972
515-81-4700-552200 CONTINGENCY		20,000	642	20,000	20,000	20,000
515-81-4700-561000 DEPRECIATION EXPENSE	91,976	113,812	113,812	112,873	112,873	112,873
515-81-4700-574000 BAD DEBT EXPENSE	11,633	25,000	25,000	25,000	25,000	25,000
515-81-4700-611000 DUES & SUBSCRIPTIONS	3,987	4,055	4,551	8,700	4,300	4,300

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
515-81-4700-611001 TRANSFER TO GENERAL FUND	307,289	300,000	300,000	300,000	300,000	300,000
515-81-4700-611007 TRANSFER TO W&S FUND	6,600	6,600	6,600	0	0	0
81 SERVICE DEPT	1,432,134	1,562,545	1,603,837	1,656,689	1,560,190	1,550,580

81 SERVICE DEPT

515-81-1530-521201 LEGAL FEES

Requested Amount: $1,500
This is for fees incurred in the collection of amounts due and for other legal work such as easements.

Recommended Amount: $500
Most legal costs can be capitalized in the total project cost.

515-81-4700-511000 REGULAR PAY

Personnel Requirements:

	Current	Requested	Recommended
Gas Utility Services Director	1	1	1
Gas Utility Superintendent	1	1	1
Administrative Secretary	1	1	1
Gas Utility Technician	1	1	1
Gas Utility Equip. Oper.	1	1	1
Gas Utility Worker	2	2	2
Gas Utility Installer	0	1	0
	7	8	7

The requested amount includes $3,120 for on-call pay. The request includes an additional position for installing gas water heaters, stoves, etc. The position will be funded through the revenues realized from the sale of gas appliances. The requested amount includes no COLA or merit increase.

515-81-4700-511300 OVERTIME PAY

Requested Amount: $3,000
The requested amount includes customer service after hours, holidays, weekends, and operating peak shaving plants which are driven by customer problems and weather.

515-81-4700-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

515-81-4700-512101 OPT OUT INSURANCE PLAN

This amount represents $3,000 per employee for expected Opt Out participation.

515-81-4700-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

515-81-4700-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

515-81-4700-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

515-81-4700-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

515-81-4700-521202 ENGINEERING FEES

Requested Amount: $15,000
The amount requested is for annual retainer fee for the gas consultant.

515-81-4700-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2011 includes the following:

$37,500	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$38,500	

Departmental and Fund allocation of above fees:

$ 8,290	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,700	W&S Fund
$ 6,930	Gas Fund
$ 5,390	Solid Waste Fund
$ 5,390	Storm Water Fund
$ 2,695	Theater fund
$ 770	DDA
$38,500	

515-81-4700-522000 OTHER OUTSIDE SERVICES

Requested Amount: $10,000
The amount requested is for pest control at the Natural Gas location on Valley Drive plus $2,592 for monthly GPS service on the department's vehicles.

Recommended Amount:

$2,016	GPS on vehicles
$ 264	Pest Control
$2,400	Binary Bus
$4,680	

515-81-4700-522200 BUILDING REP & MAINT

Requested Amount: $4,000
The amount requested is for roof repairs and painting and repairing the warehouse.

515-81-4700-522201 OFFICE EQUIP REP & MAINT

Requested Amount: $500
The requested amount is for the incidental repairs of office equipment and for the maintenance agreement on the copy machine.

515-81-4700-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $10,000
The amount requested is for repairs and maintenance of the vehicles in the gas department.

Recommended Amount: $9,000
This is the most current year to date amount annualized.

515-81-4700-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $1,500
The amount requested is for maintenance on the backhoe, ditch witch, air compressors, and other machinery. This amount is needed due to the aging of our current equipment and other machinery.

515-81-4700-522206 COMPUTER-REP & MAINT

Requested Amount: $100
The requested amount is to cover any repairs completed by an outside service.

Recommended Amount: $0
This falls under another line item.

515-81-4700-522207 GAS SYSTEM-REP & MAINT

Requested Amount: $70,000
The amount requested is the anticipated amount needed for repair and maintenance for the entire gas system. The cost of materials and contract labor continues to increase yearly. This amount also includes the retirement of approximately 600 meters/service lines that are currently inactive.

Recommended Amount: $60,000
This allows for the retirement of services as well as other repairs.

515-81-4700-523100 INSURANCE EXPENSE

Requested Amount: $23,906
This is the general liability, property, and public officials E&O insurance allocated to the Natural Gas Fund.

515-81-4700-523200 TELEPHONE

The request is for land lines, long distance, and cell phone service as follows:

$5,640	AT&T land lines
$1,750	Verizon cell phones
$ 110	Long distance
$7,500	

515-81-4700-523202 FREIGHT EXPRESS

Requested Amount: $500
The amount requested is for shipping costs to send electronic equipment to manufacturer for repair and calibration. The Georgia Public Service Commission has increased its requirements regarding calibration certifications.

515-81-4700-523301 ADVERTISING EXPENSE

The requested amount includes the following:

$ 2,000	APGA - Telephone Survey (Goal Program)
$ 7,200	MGAG Advertising and Marketing
$ 2,300	South GA advertising (Television)
$ 7,500	Radio/Newspaper Ads (local/in consortium with other cities)*
$ 3,000	Natural Gas Calendar
$ 3,000	Natural Gas Week (1st week in October)
$25,000	

The majority of the increase in spending is mandated by the new Federal Public Awareness Policy. Most advertising is required by the Georgia Public Service Commission.

*This amount also includes the marketing of gas appliances.

Recommended Amount: $15,000
The recommendation is more in line with what has been historical spent for advertising.

515-81-4700-523700 TRAINING & MEETINGS

Requested	Approved	
$17,400	$17,400	Regulatory Compliance Qualification Training
$ 600	$ 600	GMA Gas Section
$ 400	$ 400	Southern Natural Customer Meeting
$ 500	$ 500	Market Development Conference
$ 500	$ 0	Secretarial Development Conference
$ 600	$ 600	Georgia Underground Utilities Conference(updates)
$20,000	$19,500	

515-81-4700-523900 UNIFORM EXPENSE

Requested Amount: $7,500
This amount is needed for the department's uniforms.

Recommended Amount: $6,800
This reflects uniforms for employees minus the cleaning fee of $4 paid by the employees each pay period.

515-81-4700-523909 SALE FEES

Requested Amount: $500
This is the handling charges for the sale of surplus assets.

515-81-4700-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $3,500
The amount requested is the anticipated amount for 2011.

Recommended Amount: $3,200
The recommended amount is the most current year to date amount annualized.

515-81-4700-531101 JANITORIAL SUPPLIES

Requested Amount: $250
The amount requested is the anticipated amount for 2011.

515-81-4700-531105 HAND TOOLS

Requested Amount: $1,500
The requested amount is for both new and replacement tools.

Recommended Amount: $1,200
This is the most current year to date amount annualized.

515-81-4700-531210 WATER,SEWER,& GARBAGE

Requested Amount: $600

515-81-4700-531220 NATURAL GAS

Requested Amount: $3,000

515-81-4700-531225 STORM WATER

Requested Amount: $500
This is a full year of storm water charges for the Natural Gas properties and building.

515-81-4700-531230 ELECTRICITY

Requested Amount: $9,500
This is the same as the 2010 estimate.

515-81-4700-531270 GASOLINE ALLOCATED

Requested Amount: $15,000

Recommended Amount: $14,000
This is the most current year to date amount annualized.

515-81-4700-531601 SERVICE DEPARTMENT PARTS

Requested Amount: $30,000
The amount requested is needed for parts and materials.

Recommended Amount: $38,000
This amount includes the purchase of both tankless and regular water heaters.

515-81-4700-531700 OTHER SUPPLIES

Requested Amount: $5,000

Recommended Amount: $4,000
This is the most current year to date amount annualized.

515-81-4700-541400 GAS MAINS & VALVES

Requested	Recommended	
$ 50,000	$25,000	Valve Replacement*
$ 70,000	$35,000	Gas Mains and Valves*
$120,000	$60,000	

*This is the amount approved in the CIP budget for 2011.

As these projects require capitalization and depreciation per generally accepted accounting principles, the costs will be recorded on the balance sheet.

515-81-4700-542100 MACHINERY AND EQUIPMENT

Recommended Amount: $14,000

$10,000	Distribution Integrity Mgmt Program (DIMP)*
$ 4,000	Short locator for Cathodic Protection
$14,000	

*This is the amount approved in the CIP budget for 2011.

As these projects do not qualify for capitalization and depreciation per generally accepted accounting principles, the costs are recorded here.

515-81-4700-542200 TRUCKS & AUTOMOBILES

Recommended Amount: $0

515-81-4700-542900 OTHER CAPITAL EXPENDITURE

Requested Amount: $0

515-81-4700-551000 ALLOCATION OF EXPENSES

This amount includes operating expenses allocated from the Mayor and Council, Finance, CAO, GIS, Utility Billing, and Human Resources Departments.

515-81-4700-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

515-81-4700-552200 CONTINGENCY

Requested Amount: $20,000
The requested amount is for emergency situations.

515-81-4700-561000 DEPRECIATION EXPENSE

Requested Amount: $112,873
This is the amount of depreciation on gas related capital assets. The depreciation is calculated by the straight line method using the GFOA suggested life.

515-81-4700-574000 BAD DEBT EXPENSE

Requested Amount: $25,000
The is the anticipated exposure for 2011.

515-81-4700-611000 DUES & SUBSCRIPTIONS

Requested	Recommended	
$1,800	$1,800	American Public Gas Association
$ 600	$ 600	GMA Gas Section
$1,900	$1,900	Utilities Protection Center (One Call Dues)*
$4,400	$ 0	Other Dues, Consultants Fees
$8,700	$4,300	

These are organizations that help promote and to support natural gas research. They also lobby in Congress for support on gas prices and other legislation.

*Required to be member of one call (Utilities Protection).

515-81-4700-611001 TRANSFER TO GENERAL FUND

Requested Amount: $300,000
Following the closing of Collins and Aikman and the tornado, the allocation from the Natural Gas Fund was terminated in 2007. The Gas fund cash flows have recovered somewhat and the allocation will be resumed in 2009. The following is a history of the shared revenue.

2001	$750,000
2002	$750,000
2003	$750,000
2004	$750,000
2005	$375,000*
2006	$ 92,500
2007	$230,000
2008	$ 0
2009	$300,000
2010	$300,000
2011	$300,000

*Collins & Aikman declared bankruptcy.

515-81-4700-611007 TRANSFER TO W&S FUND

Approved Amount: $0
The rental and operating cost of the Utility Billing drive thru window will be funded through the allocation of the entire Utility Billing Department.

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
540 SOLID WASTE FUND						
540-00-0000-344110 SANITATION SERVICES	2,418,140	2,800,000	2,550,811	2,835,333	2,921,426	2,911,284
540-00-0000-344130 SALE OF RECYCLABLES		1,000				
540-00-0000-361000 OTHER INTEREST EARNED	132	200	147	200	200	200
540-00-0000-389002 CASH SHORT & OVER	-19		1			
540-00-0000-389003 CARRYOVER OF RET EARNINGS		50,861				
540-00-0000-389004 RECOVERY OF BAD DEBT	3,312	2,000		2,000	2,000	2,000
540-00-0000-391102 TRANSFER FROM GEN FUND	307,445	85,000	173,100			
540 SOLID WASTE FUND	2,729,010	2,939,061	2,724,058	2,837,533	2,923,626	2,913,484

540 SOLID WASTE FUND

540-00-0000-344110 SANITATION SERVICES

Current	Recommended	Approved	
$20.66	$23.09	$23.02	Residential Hobo
$24.19	$27.04	$26.95	Commercial Hobo
$ 5.44	$ 6.08	$ 6.06	Dumpster rate
$ 9.37	$10.47	$10.44	Additional hobo

The approved rates reflect a 11.4% increase to cover expenses. The contract with Advanced is tied to the CPI for the Southern region at January 1st of each year. For budget purposes, we are estimating an increase of 1.3%. The rates also cover the last payment on the landfill post-closure costs.

Approved Amount: $2,911.284

540-00-0000-344130 SALE OF RECYCLABLES

Requested Amount: $0
This line item is for the revenue generated from the recycle bins located in the Lowes parking lot and on City property located on Highway 30. We currently recycle cans, plastic, and paper. The market for recyclables dropped off in 2009 along with the economy. We are not budgeting any revenue for 2011.

540-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $200
This is the amount of interest earned on the monthly balance in the bank account.

540-00-0000-389002 CASH SHORT & OVER

Requested Amount: $0

540-00-0000-389003 CARRYOVER OF RET EARNINGS

Requested Amount: $0

540-00-0000-389004 RECOVERY OF BAD DEBT

Requested Amount: $2,000
This is the estimated collections from previously written off utility bills. Some of this revenue is offset by related collection cost expense in the Water and Sewer fund (Department 43). This is the estimate for the Sanitation portion.

540-00-0000-391102 TRANSFER FROM GEN FUND

Requested Amount: $0

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
33 SANITATION						
540-33-4500-521203 AUDIT FEES	5,100	5,100	5,100	5,390	5,390	5,390
540-33-4500-522000 OTHER OUTSIDE SERVICES	2,358,617	2,378,957	2,305,755	2,360,000	2,353,000	2,353,000
540-33-4500-523100 INSURANCE EXPENSE	23,372	20,435	24,596	20,248	20,248	20,248
540-33-4500-551000 ALLOCATION OF EXPENSES	306,434	316,406	316,406	335,560	435,453	425,311
540-33-4500-571000 LANDFILL PAYMENTS	212,239	196,063		94,535	94,535	94,535
540-33-4500-574000 BAD DEBT EXPENSE	22,038	15,500	15,500	21,800	15,000	15,000
540-33-4500-611000 TRANSFER TO GENERAL FUND	738			0	0	0
540-33-4500-611007 TRANSFER TO W&S FUND	6,600	6,600	6,600	0	0	0
33 SANITATION	2,935,139	2,939,061	2,673,957	2,837,533	2,923,626	2,913,484

33 SANITATION

540-33-4500-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2011 includes the following:

$37,500	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$38,500	

Departmental and Fund allocation of above fees:

$ 8,290	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,700	W&S Fund
$ 6,930	Gas Fund
$ 5,390	Solid Waste Fund
$ 5,390	Storm Water Fund
$ 2,695	Theater fund
$ 770	DDA
$38,500	

540-33-4500-522000 OTHER OUTSIDE SERVICES

Requested Amount: $2,360,000
This is the amount charged for the pick up and disposal of garbage and trash. The contract includes a rate increase based on the CPI for the South at January 1st of each year. This increase is estimated to be around 1.3%. Also included is $36,000 for tipping fees billed by Solid Waste Management.

Recommended Amount: $2,353,000
This is the most current amount annualized plus $32,000 for tipping fees for City hauled material.

540-33-4500-523100 INSURANCE EXPENSE

Requested Amount: $20,248
This is a portion of the general liability and public officials E&O insurance allocated to the Solid Waste Fund. This amount reflects a projected 3% increase.

540-33-4500-551000 ALLOCATION OF EXPENSES

This amount represents operating expenses allocated to the Solid Waste Fund from the Mayor and Council, Finance, the CAO, and the Utility Billing departments.

540-33-4500-571000 LANDFILL PAYMENTS

Requested Amount: $94,535
The following is a history of the amounts paid to Sumter County or estimated for landfill post closure costs and methane monitoring:

$ 64,795	1997	paid in 1997
$ 42,491	1998	paid in 2001
$ 25,000	1999	paid in 2002
$ 27,000	2000	paid in 2002
$ 27,800	2001	did not pay
$ 30,330	2002	paid in 2004
$ 56,871	2003	paid in 2004
$ 68,156	2004	paid in 2005
$ 0	2005	written off
$189,071	2006-2009	billed in 2010 (pay half in 2010 and half in 2011)
$ 94,536	2010	
$ 94,535	2011	

We will recieve no more billings for years after 2009 as the County is building the funding into the millage rate.

540-33-4500-574000 BAD DEBT EXPENSE

Requested Amount: $21,800
This amount represents the total projected write down of sanitation billings for the year 2011.

Recommended Amount: $15,000
The recommended amount represents .53% of billings.

540-33-4500-611000 TRANSFER TO GENERAL FUND

Requested Amount: $0

540-33-4500-611007 TRANSFER TO W&S FUND

Approved Amount: $0
The rental and operating cost of the Utility Billing drive thru window will be funded through the allocation of the entire Utility Billing Department.

RYLANDER THEATER
AMERICUS THEATER AND CULTURAL CENTER AUTHORITY

MISSION STATEMENT/GENERAL OBJECTIVES

The mission the Rylander Theater is to provide the community and area visitors a cultural center, including a Theater and meeting hall for dramatic and musical stage performances, motion pictures, and lectures. Its unique architecture, artistic legacy and social history is interpreted through tours and other educational presentations. The Rylander will encourage artistic development in our community and in the individual lives of our citizens, especially our young people. It will add greatly to the quality of life that we have worked so hard to achieve and nurture.

PURPOSES

1. The Rylander Theater will be a destination attraction and economic development tool for downtown revitalization.
2. It will be a meeting space featuring the latest tools in presentation technologies to support area conferences and businesses.
3. It will be multi-disciplinary educational resource for students from pre-K through university level from surrounding public and private schools.
4. It will enrich the quality of life for both area residents and tourists through diverse entertainment and cultural programs.
5. It will be a gathering place for the entire community to focus on social issues, entertainment and meetings.
6. It will stand as a successful example of historic preservation adaptive use to encourage continued conservation of the historic fabric of the City of Americus.

GOALS – 2011

* **Fundraising**: The Friends of the Rylander want to launch a Capital Campaign in an effort to increase the amount of financial support they give to the Rylander Theatre. Programming costs will be offset by these donations thus alleviating some strain from the budget allotted by the City of Americus. An annual fundraiser event is scheduled for January 2011.

* **Revenue Increase due to Beverage Sales**: The Rylander Theatre intends to increase revenue through the sale of beer

and wine at certain events, again alleviating some strain from the budget allotted by the City of Americus.

* **Programming**: Heather Stanley is intent on bringing in larger acts/shows to the Rylander Theatre in an effort to increase tourism to Americus and to bring the Rylander Theatre to the public's attention at a state level. By block booking with other Georgia Presenters as well as Presenters in the Southeast, better rates are obtained and more programming can be scheduled for the community.

* **Building Repair and Maintenance**: By working with the Fox Theatre Institute and their Director of Restoration it is the intent of the Rylander Theatre to repair significant exterior building deterioration in an effort to preserve the historic theatre and prevent future and more costly repairs on the interior.

* **Renovation of George's Soda Fountain**: The Rylander Theatre would like to convert the current space known as "George's Soda Fountain" to a more user friendly and appropriate space for beverage sales and a rotating exhibition space for local art enthusiasts.

* **YIPPIE**: The continued dedication to children's educational programming will not diminish. A concerted effort goes into the selection of plays/musicals for the YIPPIE program with an emphasis on curriculum based productions.

* **Georgia Southwestern State University**: Implement a yearly Rylander Summer Repertory program. Actors and technical crew will receive paid internships for the Repertory season.

* **Grants**: The Rylander Theatre is dedicated to subsidizing programming costs through the application for various grants at the regional and national level (Southern Arts Federation Grant, Community Partnership Grant, Fox Theatre Institute Theatre Advancement Grant, etc). Grant opportunities are also available for operational expenses such as building repair and maintenance. Heather Stanley will apply for appropriate grants as they become available to diversify theatre funding.

* **Marketing**: Making the Rylander Theatre a destination by increased marketing visibility; bringing our programming schedule to the forefront in a regional and statewide capacity.

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
555 THEATER FUND						
555-00-0000-334110 GRANTS RECEIVED	75,000	65,000	75,000	60,000	60,000	60,000
555-00-0000-341902 SOUVENIR SALES	564	500	282	500	500	500
555-00-0000-341920 ADVERTISING/SPONSORSHIP RECEIPTS	450	500		500	500	500
555-00-0000-341921 CONCESSION SALES	897	1,000	1,109	1,500	1,500	1,500
555-00-0000-341941 SALES TAX COMPENSATION	20		21	10	10	10
555-00-0000-347300 THEATER RECEIPTS	16,502	12,000	11,684	10,000	10,000	10,000
555-00-0000-347901 RESTORATION FEES	6,250	5,000	4,940	5,000	5,000	5,000
555-00-0000-371000 DONATIONS	10,891	1,200	5,875	1,200	1,200	1,200
555-00-0000-371002 PROGRAM SPONSORSHIPS	5,680	15,000	3,320	15,000	15,000	15,000
555-00-0000-371004 YIPPIE SPONSORSHIPS/REVENUE	5,298	13,000	2,505	10,000	10,000	10,000
555-00-0000-382000 RENTAL INCOME	28,280	25,000	28,442	20,000	20,000	20,000
555-00-0000-389000 MISCELLANEOUS REVENUE	81		4,525			
555-00-0000-389001 INSURANCE PROCEEDS		17,500	17,688			
555-00-0000-389002 CASH SHORT/OVER	-318		1			
555-00-0000-390000 CONTRIBUTIONS	37,810					
555-00-0000-391102 TRANSF FROM CITY GEN FUND	125,100	105,718	105,718	100,000	100,000	95,146
555-00-0000-391107 HOTEL/MOTEL TAX TRANSFER	72,673	75,714	79,817	75,714	75,714	75,714
555 THEATER FUND	385,177	337,132	340,926	299,424	299,424	294,570

555 THEATER FUND

555-00-0000-334110 GRANTS RECEIVED

Requested Amount: $60,000
The grant agreements specify spending as follows:

Charles L MIX Grant
$25,000 Performances

$25,000

GSWU Grant
$ 8,000 Theater Use (10 days at $800)
$ 6,200 Shared Productions (Shakespeare)
$10,800 GSWU Intern Program

$25,000

Due the state of the economy, both of the above grants have been reduced for 2011.

Mattie Marshal Grant
$10,000 This grant is earmarked for renovations to George's Soda Fountain.

555-00-0000-341902 SOUVENIR SALES

Requested Amount: $500

555-00-0000-341920 ADVERTISING/SPONSORSHIP RECEIPTS

Requested Amount: $500
This revenue is for the sale of ads in annual playbill.

555-00-0000-341921 CONCESSION SALES

Requested Amount: $1,500
Concessions are offered at various performances. This amount will increase with the sale of beer and wine. Rylander volunteers serve these out of the old George's Soda Fountain located within the Rylander Building.

555-00-0000-341941 SALES TAX COMPENSATION

Requested Amount: $10

555-00-0000-347300 THEATER RECEIPTS

Requested Amount: $10,000
This is the revenue generated through ticket sales for the events solely sponsored by the Cultural Authority. A mix of rentals and sponsored events is planned for 2011. Anticipated increase due to variety of programming.

555-00-0000-347901 RESTORATION FEES

Requested Amount: $5,000
The restoration fee is a $1 ticket add-on for the upkeep of the Rylander Building and performance area.

555-00-0000-371000 DONATIONS

Requested Amount: $1,200
The donations are from the weekly tours of the Rylander and other amounts contributed that are not specific to particularly performances.

555-00-0000-371002 PROGRAM SPONSORSHIPS

Requested Amount: $15,000
This revenue includes contributions in support of specific programming operations. The 2011 sponsorships are primarily from "The Friends of the Rylander". The "Friends" is a separate non-profit fundraising entity. Several grants have been obtained by the "Friends" which will be used to either sponsor specific performances or support the overall operations of the theater.

555-00-0000-371004 YIPPIE SPONSORSHIPS/REVENUE

Requested Amount: $10,000
The "Youth In Plays and Performances Infused in Education" (YIPPIE) program was initiated in 2008 to provide theater exposure to school age children. The theater relies on outside sponsorship for these productions. There has been an overall decrease in sponsorships over the years.

555-00-0000-382000 RENTAL INCOME

Requested Amount: $20,000
These are fees paid by others to use the theatre. This is based on the fee schedule established in 2007. The amount includes 20 rentals at $800 and Sumter Players contractual fees of $2,000 plus $3 per ticket. A mix of rentals and sponsored events is planned for 2011.

555-00-0000-389000 MISCELLANEOUS REVENUE

Requested Amount: $0

555-00-0000-389001 INSURANCE PROCEEDS

Requested Amount: $0

555-00-0000-389002 CASH SHORT/OVER

Requested Amount: $0

555-00-0000-390000 CONTRIBUTIONS

Requested Amount: $0

555-00-0000-391102 TRANSF FROM CITY GEN FUND

Requested Amount: $100,000
The requested amount represents a 5.4% decrease from the 2010 approved allocation. Other funding sources are anticipated in 2011.

Approved Amount: $95,146
This is a 10% decrease from the 2010 approved allocation.

555-00-0000-391107 HOTEL/MOTEL TAX TRANSFER

Requested Amount: $75,714
Two percent of the seven percent Hotel/Motel tax is transferred to the Cultural Authority from the General Fund. This amount of money is to be used for general operations of the Theater.

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
50 LIVE PERFORMANCES						
555-50-6160-521204 LIVE PERFORMANCES	18,080	20,000	18,545	25,000	25,000	25,000
555-50-6160-521210 RYL / GSW SHARED PROD	11,290	11,350	11,342	6,200	6,200	6,200
555-50-6160-521218 YIPPIE PRODUCTIONS	15,074	13,000	10,442	13,000	13,000	13,000
555-50-6160-523301 MARKETING EXPENSES	6,830	10,000	11,014	10,000	10,000	10,000
555-50-6160-531113 CONCESSION EXPENSE	525	500	695	1,000	1,000	1,000
555-50-6160-531500 SOUVENIR EXPENSE	1,047	1,000	1,800	1,000	1,000	1,000
50 LIVE PERFORMANCES	52,846	55,850	53,838	56,200	56,200	56,200

50 LIVE PERFORMANCES

555-50-6160-521204 LIVE PERFORMANCES

Requested Amount: $25,000
This is the cost of performances that are soley sponsored by the Theater. Anticipation of bigger/more expensive acts to draw audiences from surrounding areas.

555-50-6160-521210 RYL / GSW SHARED PROD

Requested Amount: $6,200
This is the amount allocated to GSWU for Shakespeare per the grant agreement.

555-50-6160-521218 YIPPIE PRODUCTIONS

Requested Amount: $13,000
The "Youth In Plays and Performances Infused in Education" (YIPPIE) program was initiated in 2008 to provide theater exposure to school age children. This line item includes all costs related to the program (paid performances, advertising, and lodging expenses).

555-50-6160-523301 MARKETING EXPENSES

Requested Amount: $10,000
This is for advertising locally, playbills, and other promotional items. This also includes monies for Vintage Magazine and the Georgia Guide. This amount includes multimedia ads (TV, radio, web, and print).

555-50-6160-531113 CONCESSION EXPENSE

Requested Amount: $1,000
The concession items are purchased by the Rylander and served at performances by volunteers. This amount will increase with the sale of beer and wine.

555-50-6160-531500 SOUVENIR EXPENSE

Requested Amount: $1,000
This is for the purchase of novelty items sold at performances and tours.

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
51 THEATER OPERATION						
555-51-1530-521201 LEGAL EXPENSE	2,344	200	108	400	400	400
555-51-6160-511000 REGULAR PAY	84,079	110,483	100,481	110,612	110,612	110,612
555-51-6160-511300 OVERTIME PAY	4,653	4,000	2,355	3,000	3,000	3,000
555-51-6160-512100 GROUP MEDICAL INSURANCE	4,679	15,124	13,769	15,581	15,310	15,310
555-51-6160-512101 OPT OUT INSURANCE PLAN	3,000	3,000	3,000	3,000	3,000	3,000
555-51-6160-512110 GROUP DENTAL INSURANCE	285	435	388	435	450	450
555-51-6160-512200 SOCIAL SECURITY	6,946	8,758	8,286	8,691	8,691	8,691
555-51-6160-512400 RETIREMENT SYSTEM	5,165	8,701	5,604	16,815	16,815	16,815
555-51-6160-512700 WORKERS COMPENSATION	3,072	3,673	3,672	3,965	3,965	3,965
555-51-6160-521203 AUDIT FEES	2,380	2,380	2,380	2,695	2,695	2,695
555-51-6160-522000 OTHER OUTSIDE SERVICES	9,387	13,650	12,078	8,230	8,230	8,230
555-51-6160-522201 EQUIPMENT REP & MAINT	4,343	6,000	3,159	6,000	6,000	6,000
555-51-6160-522206 COMPUTER - REP & MAINT	1,397	2,000	2,361	1,500	1,500	1,500
555-51-6160-523100 INSURANCE EXPENSE	13,635	11,293	12,984	10,564	10,564	10,564
555-51-6160-523200 TELEPHONE	4,810	6,000	5,525	5,280	5,280	5,280
555-51-6160-523201 POSTAGE	213	500	469	500	500	500
555-51-6160-523301 ADVERTISING EXPENSE	4,776		-150	0	0	0
555-51-6160-523700 TRAINING & MEETINGS	2,737	3,000	1,697	4,000	4,000	4,000
555-51-6160-523900 UNIFORMS	42	100	36	100	100	100
555-51-6160-523902 DISCOUNT FEES	1,199	1,000	801	1,000	1,000	1,000
555-51-6160-523905 TICKET/MERCHANT FEES	431	1,500	2,418	1,500	1,500	1,500
555-51-6160-531100 OFFICE/COMPUTER SUPPLIES	3,274	2,600	2,760	2,600	2,600	2,600

CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
555-51-6160-531101 JANITORIAL SUPPLIES	1,340	2,000	1,831	2,000	2,000	2,000
555-51-6160-531108 BUILDING REP& MAINT	21,452	44,850	36,370	10,000	10,000	10,000
555-51-6160-531115 PRODUCTION SUPPLIES	682	1,000	1,252	1,000	1,000	1,000
555-51-6160-531210 WATER,SEWER,GARBAGE	3,818	3,500	2,766	3,500	3,500	3,500
555-51-6160-531220 NATURAL GAS	1,373	4,500	4,303	3,500	3,500	3,500
555-51-6160-531225 STORM WATER			188	125	125	125
555-51-6160-531230 ELECTRICITY	35,538	33,000	36,186	33,000	33,000	33,000
555-51-6160-542101 OFFICE FURNITURE & EQUIP	4,274	1,000	990	500	500	500
555-51-6160-542400 COMPUTER EQUIPMENT	1,833			500	500	500
555-51-6160-542900 OTHER CAPITAL EXPENDITURE				0	0	0
555-51-6160-551101 COMPUTER OPER EXPENSE		2,269	2,390	3,123	3,116	1,944
555-51-6160-561000 DEPRECIATION EXPENSE	144,530	145,791	145,791	146,229	146,229	146,229
555-51-6160-571000 BANK CHARGES	83	100	87	0	0	0
555-51-6160-573002 PRODUCTION SUPPORT	2,183	4,500	1,425	4,500	4,500	4,500
555-51-6160-573100 INTERN PROGRAM	13,760	13,000	12,329	13,000	13,000	13,000
555-51-6160-611000 DUES AND SUBSCRIPTIONS	585	1,200	1,033	1,150	1,150	1,150
51 THEATER OPERATION	394,299	461,107	431,122	428,595	428,332	427,160

51 THEATER OPERATION

555-51-1530-521201 LEGAL EXPENSE

Requested Amount: $400
This amount is reserved for drafting of contracts or other unforeseen legal needs.

555-51-6160-511000 REGULAR PAY

Personnel Requirements:

Managing Director	1
Administrative Assistant	1
Theater Technician	1
Custodian (part-time)	1
	4

The requested amount includes no COLA or merit increase.

555-51-6160-511300 OVERTIME PAY

Requested Amount: $3,000
This is overtime worked by the Theater Technician and Administrative Assistant during peak performance periods.

555-51-6160-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

555-51-6160-512101 OPT OUT INSURANCE PLAN

Requested Amount: $3,000

555-51-6160-512110 GROUP DENTAL INSURANCE

The requested amount represents $145 per employee.

The recommended amount is $150 per employee.

555-51-6160-512200 SOCIAL SECURITY

The requested amount is 7.65% of the total salary in the department.

555-51-6160-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

555-51-6160-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

555-51-6160-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2011 includes the following:

$37,500	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$38,500	

Departmental and Fund allocation of above fees:

$ 8,290	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,700	W&S Fund
$ 6,930	Gas Fund
$ 5,390	Solid Waste Fund
$ 5,390	Storm Water Fund
$ 2,695	Theater fund
$ 770	DDA
$38,500	

555-51-6160-522000 OTHER OUTSIDE SERVICES

This includes support for theater operations, internet service, consulting services for theater operations, and physical plant concerns. Specific amounts are as follows:

$1,950	Elevator Inspection (Thyssenrupp & GA DOL)
$3,000	Rigging Inspection
$1,000	NFPA Testing (Johnson Electronic)
$ 900	Pest Control
$ 300	Fire Sprinkler System Inspection
$1,080	Web-site Maintenance (based on current contract)
$8,230	

555-51-6160-522201 EQUIPMENT REP & MAINT

Requested Amount: $6,000
This includes expenses for the physical plant machinery such as rigging, stage floor, stage electrics, etc.

555-51-6160-522206 COMPUTER - REP & MAINT

Requested Amount: $1,500
This for incidental repairs and upgrades for the 4 computers at the Theater. This amount is based on 2010 expenditures and growing technological needs of the Theater.

555-51-6160-523100 INSURANCE EXPENSE

Requested Amount: $10,564
This is the portion of the general liability, property insurance, and public officials E&O allocated to the Theater and to the Owers Building.

555-51-6160-523200 TELEPHONE

Requested Amount: $5,280
This includes the monthly service fee the land lines and a cell phone for the director. This amount is based on current phone bills.

555-51-6160-523201 POSTAGE

Requested Amount: $500
This is for mailing newsletters and other correspondence.

555-51-6160-523301 ADVERTISING EXPENSE

Requested Amount: $0
This line item is for employment advertising. We anticipate no vacancies in 2011.

555-51-6160-523700 TRAINING & MEETINGS

Requested Amount: $4,000
This expense is primarily for the Managing Director and relates to serving on several boards, increased grant training, and overall networking required to properly promote the Rylander. Requested increase is based on growing number of professional development/conference opportunities.

555-51-6160-523900 UNIFORMS

Requested Amount: $100
This is the amount for shirts and pants for the custodian.

555-51-6160-523902 DISCOUNT FEES

Requested Amount: $1,000
This is a variable amount based on the volume of credit card transactions.

555-51-6160-523905 TICKET/MERCHANT FEES

Requested Amount: $1,500
This is the amount ETIX charges for the sale of tickets.

555-51-6160-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $2,600
This amount includes the purchase of paper, ink cartridges, office supplies and stationary items. Increase based on assessment of office needs.

555-51-6160-531101 JANITORIAL SUPPLIES

Requested Amount: $2,000
This includes the purchase of such items as cleaning solutions, deodorizers, tissue paper, etc.

555-51-6160-531108 BUILDING REP& MAINT

Requested Amount: $10,000
This includes expenses for the physical plant, HVAC, and plaster and paint restoration. Increase includes building repair projects already planned for 2011 as no money left in 2010.

555-51-6160-531115 PRODUCTION SUPPLIES

Requested Amount: $1,000
This includes minor purchases for ribbon, paint for shoes, tape or line for drops, tablecloths for receptions, prop adjustments, and set modifications.

555-51-6160-531210 WATER,SEWER,GARBAGE

Requested Amount: $3,500
This is based on the current ytd amount annualized.

555-51-6160-531220 NATURAL GAS

Requested Amount: $3,500
This is the amount of gas necessary to operate the heating system in the Theater.

555-51-6160-531225 STORM WATER

Requested Amount: $125
The request is for the fees for the Rylander and Owers buildings.

555-51-6160-531230 ELECTRICITY

Requested Amount: $33,000
This is the projected total of the electric bill for the operation of the Theater.

555-51-6160-542101 OFFICE FURNITURE & EQUIP

Requested Amount: $500

555-51-6160-542400 COMPUTER EQUIPMENT

Requested Amount: $500
This amount is for the purchase and installation of wireless internet.

555-51-6160-542900 OTHER CAPITAL EXPENDITURE

Requested amount: $15,000
Renovations to George's Soda Fountain are planned for 2011. The total cost of the project is $15,000 with funding as follows:

$10,000 Mattie Marshal Grant
$ 5,000 Building Restoration Fees

As this project requires capitalization and depreciation per generally accepted accounting principles, the costs will be recorded on the balance sheet.

555-51-6160-551101 COMPUTER OPER EXPENSE

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

555-51-6160-561000 DEPRECIATION EXPENSE

Requested Amount: $146,229
This includes depreciation expense on all capital items including the building, props, lighting, sound equipment, etc.

555-51-6160-571000 BANK CHARGES

Requested Amount: $0

555-51-6160-573002 PRODUCTION SUPPORT

Requested Amount: $4,500
This is for casual labor for support of production activity. Portions of this line item are offset by volunteers and crew expense billed to users through rental agreements.

555-51-6160-573100 INTERN PROGRAM

Requested Amount: $13,000
This the contractual amount for GSWU drama students as provided by the grant agreement plus additional use of the interns as needed throughout the use.

555-51-6160-611000 DUES AND SUBSCRIPTIONS

Requested Amount: $1,150
Dues for the Managing Director are as follows:

$ 340	League of Historic American Theaters
$ 100	GACAA
$ 150	Presidential Pathways
$ 50	Georgia Music Hall of Fame
$ 148	Americus Times Recorder
$ 135	Chamber of Commerce
$ 110	Post Office - P.O. Box
$ 117	Other
$1,150	

CITY OF AMERICUS

2011 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
580 STORM WATER MANAGEMENT						
580-00-0000-344260 STORM WATER BILLINGS		561,599	568,893	973,000	985,000	985,000
580-00-0000-344265 STORM WATER CREDITS		-63,000	-68,170	- 85,000	- 108,700	- 108,700
580-00-0000-361001 INTEREST ON REV BOND RESERVE				8,500	8,500	8,500
580-00-0000-389004 RECOVERY OF BAD DEBT				5,000	19,304	19,304
580-00-0000-391102 TRANSFER FROM GEN FUND	96,000	59,500	59,500			
580-00-0000-391105 TRANSFER FROM WATER & SEWER		505,500	437,302			
580-00-0000-393400 PREMIUMS ON BONDS SOLD				13,600	13,600	13,600
580 STORM WATER MANAGEMENT	96,000	1,063,599	997,525	915,100	917,704	917,704

580 STORM WATER MANAGEMENT

580-00-0000-344260 STORM WATER BILLINGS

Requested Amount: $973,000
The rate is $4.00 per month or $48.00 per year per residential unit. The commercial units are based on actual square footage of impervious surface.

Recommended Amount: $985,000
This includes the most recently annexed properties.

580-00-0000-344265 STORM WATER CREDITS

Recommended Amount: ($85,000)
This is for the credit system that is part of the rate structure. The credits are incentives for mitigating storm water runoff.

Recommended Amount: ($108,700)
The recommended amount reflects the maximum credit of 75%.

580-00-0000-361001 INTEREST ON REV BOND RESERVE

Requested Amount: $8,500
This is the interest on the Storm Water portion of 2010 Revenue Bond idle cash.

580-00-0000-389004 RECOVERY OF BAD DEBT

Requested Amount: $5,000
This is the estimated collections on previously written off utility bills. Some of this revenue is offset by related collection cost expense in the Water and Sewer Fund (Department 43). This is the estimate for the Storm Water portion.

Recommended Amount: $19,304

580-00-0000-391102 TRANSFER FROM GEN FUND

Requested Amount: $0

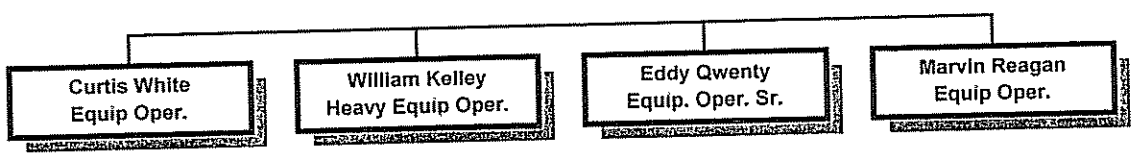
580-00-0000-391105 TRANSFER FROM WATER & SEWER

Requested Amount: $0
In 2010, this line item included the initial recording of the Revenue Bonds and related issuance costs.

580-00-0000-393400 PREMIUMS ON BONDS SOLD

Requested Amount: $13,600
This is the bond premium amortized over the life of the revenue bonds.

Storm Water Department
Budgeted 2011



CITY OF AMERICUS
2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
58 STORM WATER MGT						
580-58-1530-521201 LEGAL EXPENSES		5,000	4,269	4,300	0	0
580-58-4320-511000 REGULAR PAY				44,892	103,688	103,688
580-58-4320-511300 OVERTIME PAY				0	0	0
580-58-4320-512100 GROUP MEDICAL INSURANCE				15,581	30,620	30,620
580-58-4320-512110 GROUP DENTAL INSURANCE				290	600	600
580-58-4320-512200 SOCIAL SECURITY PAYMENTS				3,434	7,932	7,932
580-58-4320-512400 RETIREMENT SYSTEM				6,644	15,346	15,346
580-58-4320-512700 WORKERS COMPENSATION				6,197	14,314	14,314
580-58-4320-521203 AUDIT FEES				5,390	5,390	5,390
580-58-4320-522000 OTHER OUTSIDE SERVICES		30,000	-7,712	15,000	15,000	15,000
580-58-4320-522202 AUTO & TRUCK-REP & MAINT		14,000	2,034	14,000	14,000	14,000
580-58-4320-523700 TRAINING AND MEETINGS				0	0	0
580-58-4320-531116 MATERIALS	181	65,000	34,142	15,000	15,000	15,000
580-58-4320-531270 GASOLINE ALLOCATED			1,058	10,000	10,000	10,000
580-58-4320-542200 TRUCKS & AUTOMOBILES				0	0	0
580-58-4320-542900 OTHER CAPITAL EXPENDITURE	7,978			0	0	0
580-58-4320-551000 ALLOCATION OF EXPENSES		421,630	421,630	317,957	162,550	160,052
580-58-4320-561000 DEPRECIATION EXPENSE				64,058	38,643	38,643
580-58-4320-561001 AMORTIZATION EXPENSE				30,000	30,000	30,000
580-58-4320-574000 BAD DEBT EXPENSE		11,376	11,376	12,000	10,000	10,000
580-58-4320-582001 INTEREST EXPENSE				109,314	109,314	109,314
580-58-4320-611000 DUES & SUBSCRIPTIONS			284	0	0	0

CITY OF AMERICUS

2011 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2009	AMENDED BUDGET 2010	ACTUAL 2010	REQUESTED 2011	RECOMM 2011	APPROVED 2011
580-58-4320-611007 TRANSFER TO 2007 CDBG				85,000	85,000	85,000
580-58-4320-611105 TRANSFER TO WATER & SEWER		3,850,000	3,839,257	0	0	0
58 STORM WATER MGT	8,159	4,397,006	4,306,338	759,057	667,397	664,899

58 STORM WATER MGT

580-58-1530-521201 LEGAL EXPENSES

Requested Amount: $4,300
This is to cover any legal work not tied to a capital project.

Recommended Amount: $0
We do not anticipate legal fees that cannot be capitalized.

580-58-4320-511000 REGULAR PAY

Personnel Requirements

	Requested	Recommended
Heavy Equipment Operator	1	1
Equipment Operator Senior	0	1
Equipment Operator	1	2
	2	4

The request includes two new positions dedicated to storm water projects. The requested amount includes no COLA or merit increase.

Recommended includes the transfer of existing employees from the Street Department.

580-58-4320-511300 OVERTIME PAY

580-58-4320-512100 GROUP MEDICAL INSURANCE

The requested amount represents $7,791 per employee, which reflects an increase of 7.5%. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount is $7,655 per employee. This is a 5.6% increase over 2010 rates.

580-58-4320-512110 GROUP DENTAL INSURANCE

This amount represents $145 per full time employee.

The recommended amount is $150 per employee.

580-58-4320-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department.

580-58-4320-512400 RETIREMENT SYSTEM

This amount is 14.8% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised in 2010 and 2011 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. The 2011 rate reflects a 95% increase over the negotiated rate in 2010 of 7.6% of salaries.

580-58-4320-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2010 rates increased by 5%.

580-58-4320-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2011 includes the following:

$37,500	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$38,500	

Departmental and Fund allocation of above fees:

$ 8,290	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,700	W&S Fund
$ 6,930	Gas Fund
$ 5,390	Solid Waste Fund
$ 5,390	Storm Water Fund
$ 2,695	Theater fund
$ 770	DDA
$38,500	

580-58-4320-522000 OTHER OUTSIDE SERVICES

Requested Amount: $15,000
This is to cover any engineering fees and other services not tied to a capital project.

580-58-4320-522202 AUTO & TRUCK-REP & MAINT

Recommended Amount: $14,000
This is for the two street sweepers and a portion of the preventive maintenance for the new Sewer Vacuum truck.

580-58-4320-523700 TRAINING AND MEETINGS

Requested Amount: $0

580-58-4320-531116 MATERIALS

Recommended Amount: $15,000
This is for various materials and supplies needed for small non-capitalized projects that are done in-house.

580-58-4320-531270 GASOLINE ALLOCATED

Requested Amount: $10,000
This is the fuel for the dump truck, sweepers, and vac-con truck.

580-58-4320-542200 TRUCKS & AUTOMOBILES

Recommended Amount: $0

580-58-4320-542900 OTHER CAPITAL EXPENDITURE

Recommended Amount: $1,290,000
$1,290,000 Storm Water Management Program (Revenue Bond Funds)*
*This is the amount approved in the CIP budget for 2011.

580-58-4320-551000 ALLOCATION OF EXPENSES

These are the operating expenses allocated to this fund from the General Fund and Utility Billing.

580-58-4320-561000 DEPRECIATION EXPENSE

Requested Amount: $64,058
This is the amount of depreciation on storm water capital assets. The depreciation is calculated by the straight line method using the GFOA suggested life.

580-58-4320-561001 AMORTIZATION EXPENSE

Requested Amount: $30,000
This is 2010 Revenue Bond issuance cost amortized over the life of the bonds.

580-58-4320-574000 BAD DEBT EXPENSE

Recommended Amount: $12,000
This is the estimated amount for utility billing write down for the storm water utility.

Recommended Amount: $10,000

580-58-4320-582001 INTEREST EXPENSE

Requested Amount: $109,314

Interest	Principal	Total	
$109,314	$294,372	$403,686	Revenue Bonds (2010 Issuance)

The principal balance at 12/31/11 will be:
$3,371,292 Revenue Bond (payout date 9/1/2018) (Interest rate 2.61%)

580-58-4320-611000 DUES & SUBSCRIPTIONS

580-58-4320-611007 TRANSFER TO 2007 CDBG

Recommended Amount: $85,000
The recommended amount includes $85,000 for matching funds in the 2007 CDBG project (fund 232) for E Lester/Peppermint redevelopment.

580-58-4320-611105 TRANSFER TO WATER & SEWER

Requested Amount: $0