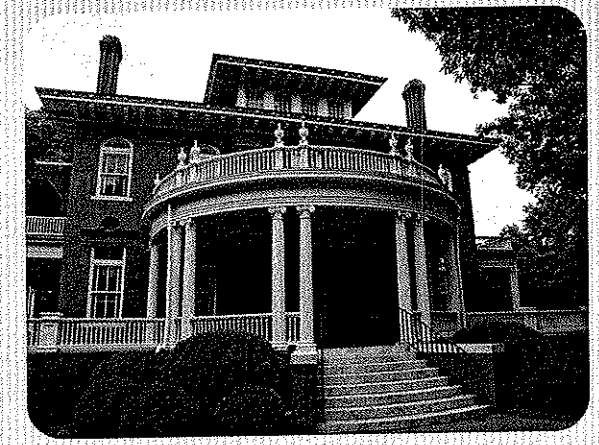
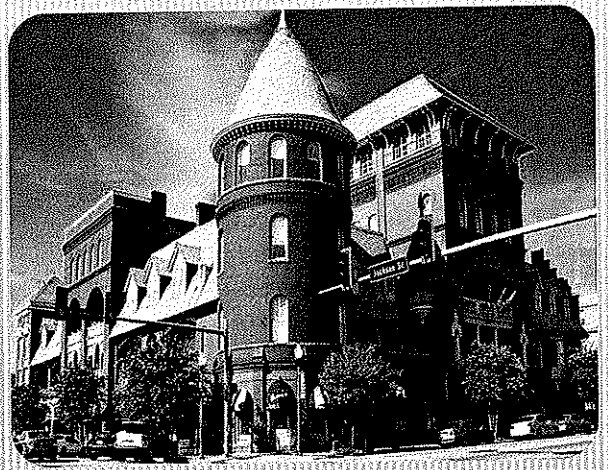
CITY OF AMERICUS







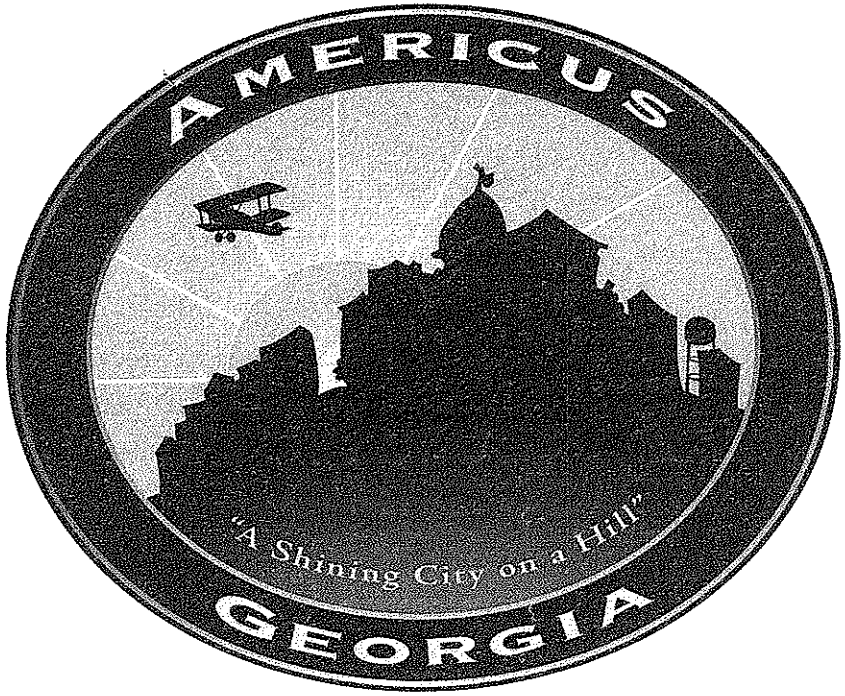




2013 ADOPTED OPERATING BUDGET

2013 OPERATING BUDGET – CITY OF AMERICUS, GEORGIA

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



BUDGET PREPARATION AND PRESENTATION
Charlotte D. Cotton, Chief Administrative Officer
Suzanne J. Freeman, Finance Director

CITY OF AMERICUS
2013 OPERATING BUDGET

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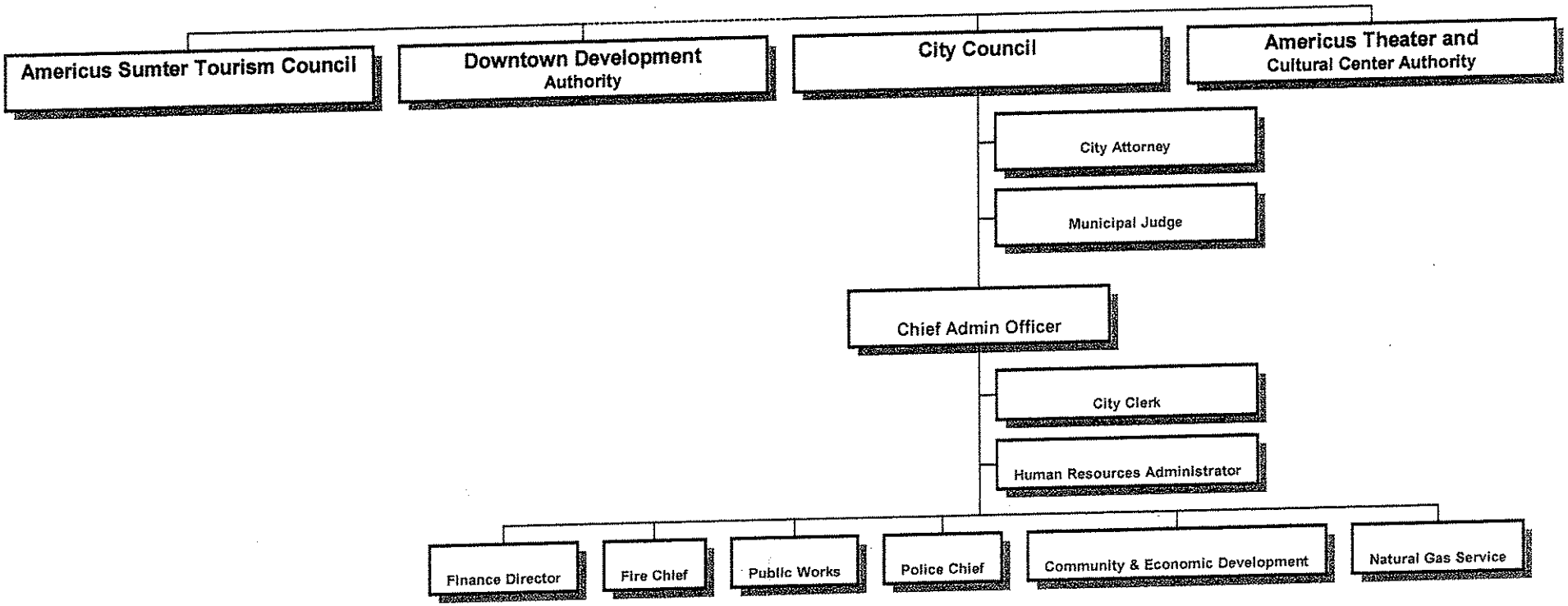
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City of Americus
Budgeted 2013



CITY OF AMERICUS
2013 OPERATING BUDGET

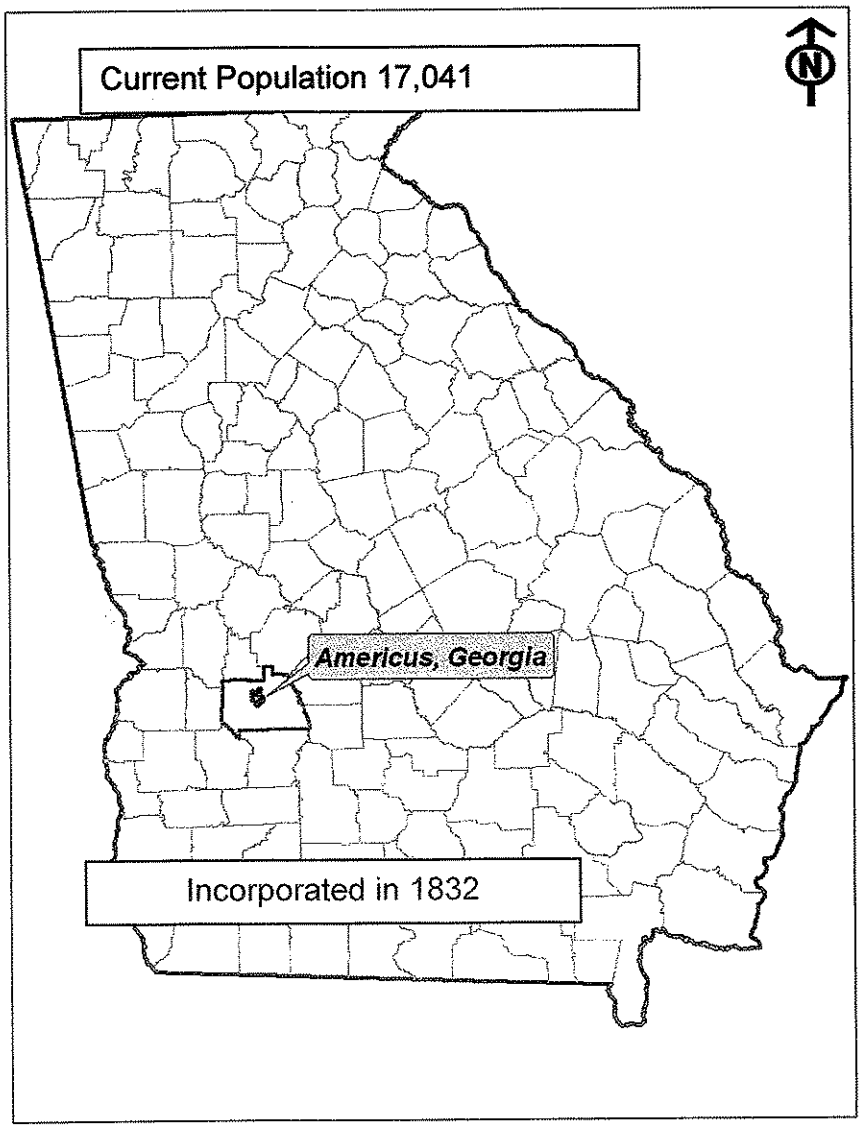
HISTORY OF AMERICUS

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."

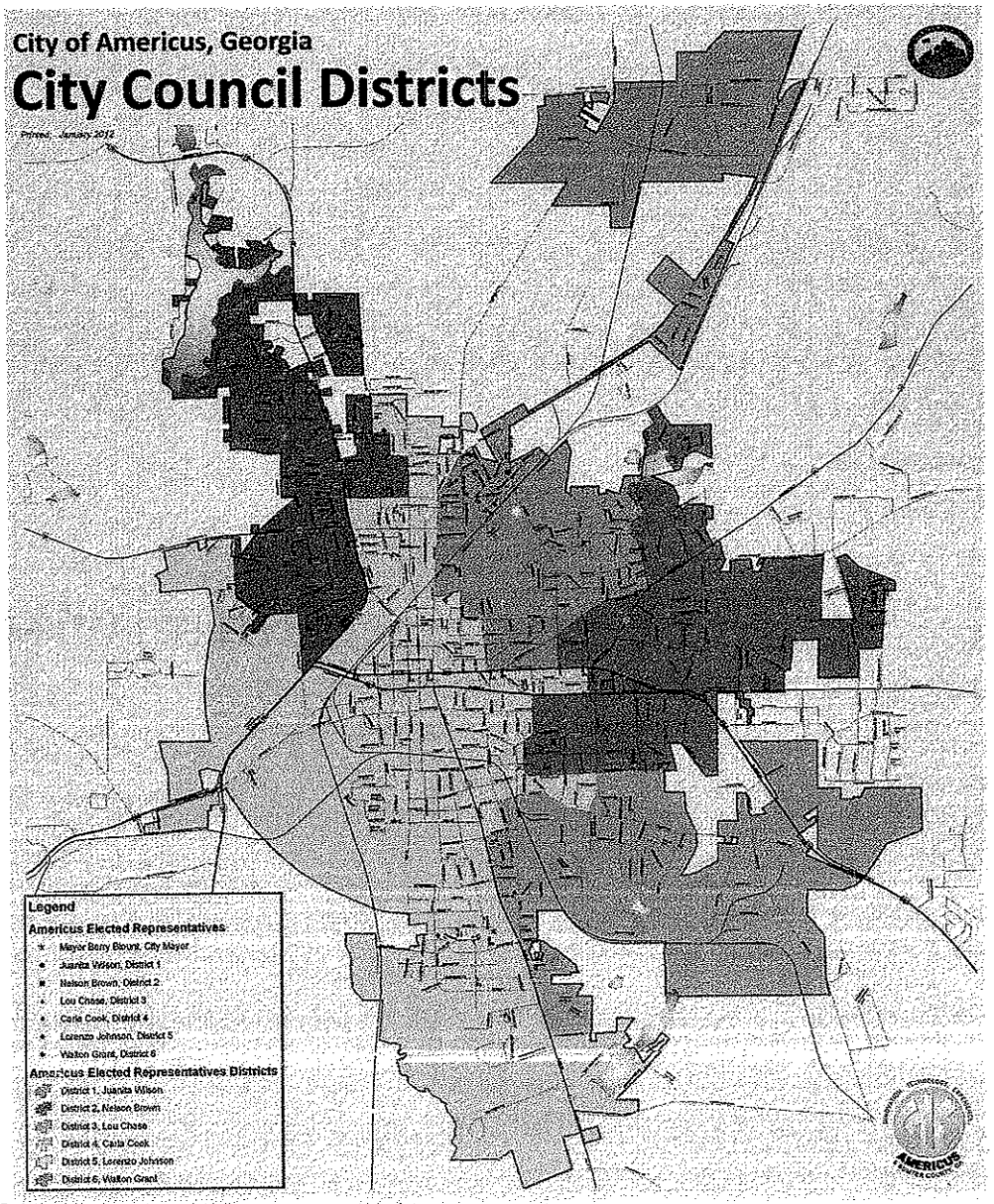
Sumter County was formed in 1831 and named for Thomas Sumter, a Revolutionary War General. Sumter County's most famous resident and native son is former United States President Jimmy Carter. His campaign for and election to the presidency of the United States established Americus and Sumter County as 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.



AMERICUS AT A GLANCE

Form of Government	Mayor-Council
Area-Square miles	11.48
Miles of streets	117
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	139
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	103
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	106
Number of employees:	196



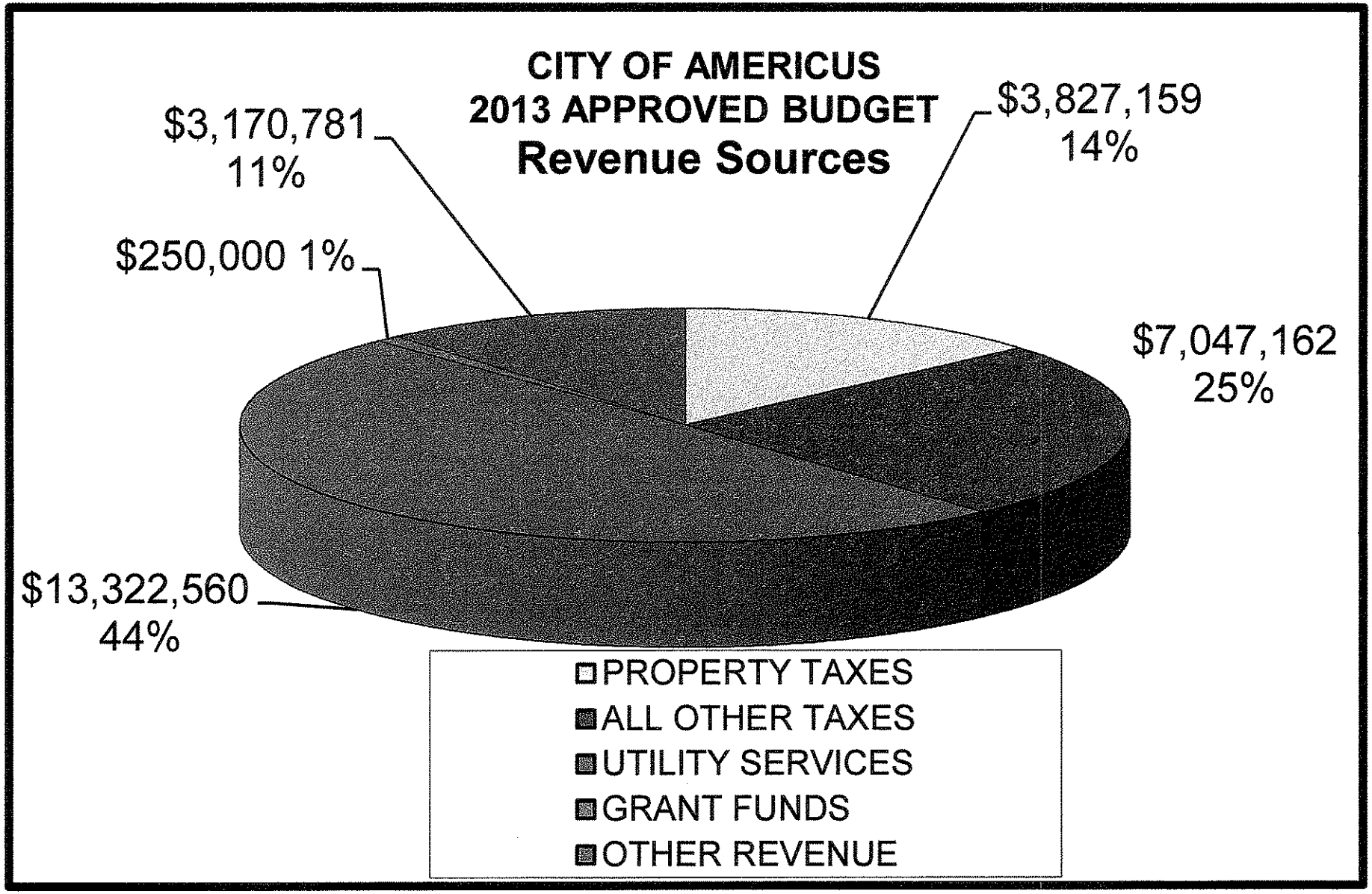
CITY OF AMERICUS

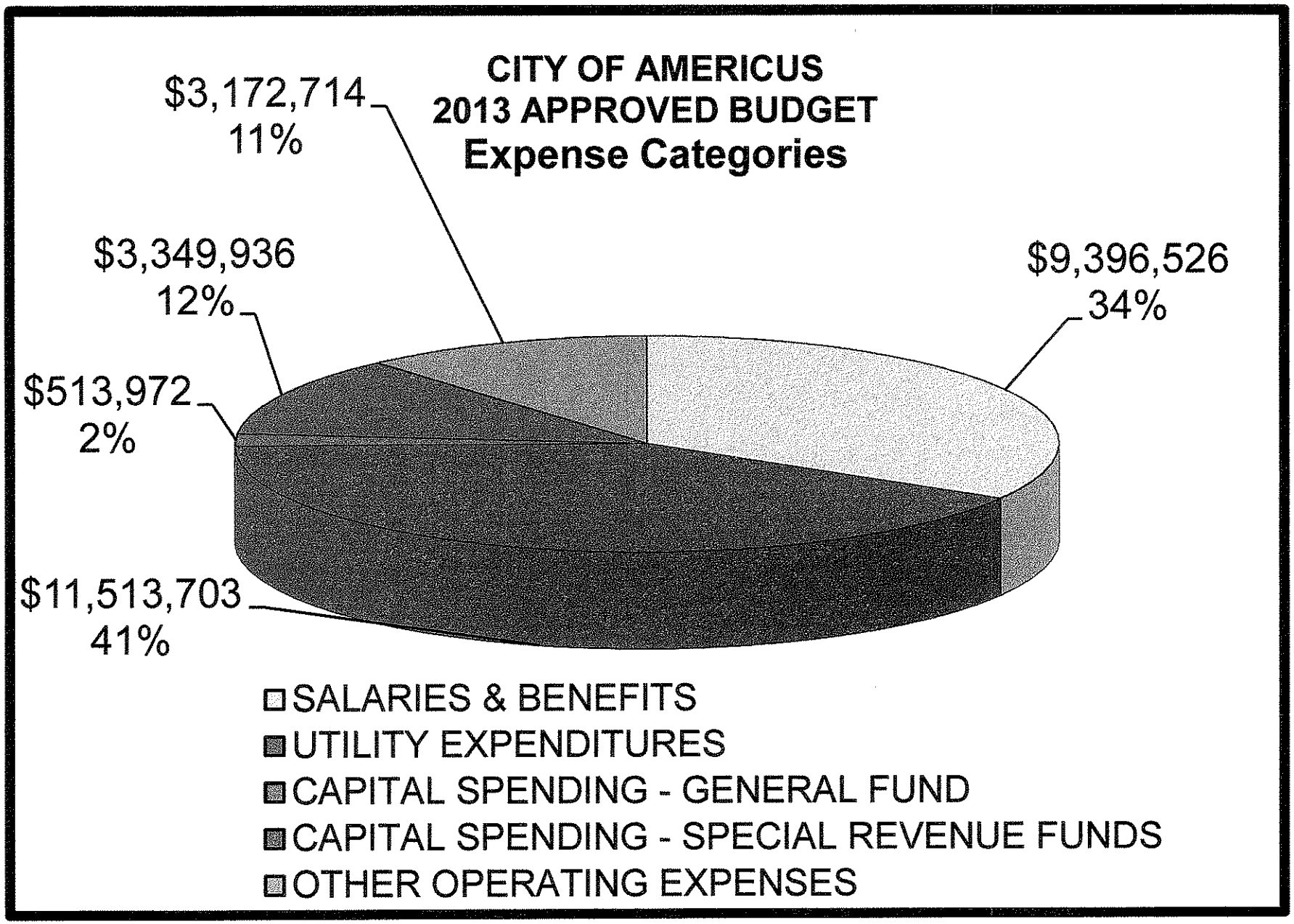
2013 OPERATING BUDGET

FIVE YEAR COMPARISON BUDGET REPORT

AMENDED BUDGETS

	2013	2012	2011	2010	2009
100 GENERAL FUND	11,358,859	12,569,873	10,653,254	11,021,208	10,870,349
202 DOWNTOWN DEVELOPMENT FUND	174,787	197,172	168,539	167,664	177,979
205 TOURISM FUND	158,900	110,306	227,000	0	0
220 COMMUNITY DEVELOPMENT	0	43,500	5,500	12,264	2,250
221 STATE REVOLVING LOAN	-16,210	-15,555	50,557	-15,700	-13,600
229 TE PROJECT-GSW GATEWAY	250,000	62,846	-1	644	0
275 HOTEL/MOTEL TAX FUND	300,000	300,000	330,000	280,000	254,500
280 SPLOST	2,880,596	0	0	0	0
281 TSPLOST	241,503	0	0	0	0
344 2012 CHIP FUND	0	0	0	0	0
505 WATER & SEWER FUND	5,605,847	5,749,362	5,381,473	5,037,758	4,760,537
515 NATURAL GAS FUND	3,699,421	3,855,430	3,863,776	3,824,350	3,453,467
540 SOLID WASTE FUND	2,876,165	2,832,011	2,800,949	2,932,461	2,756,686
555 THEATER FUND	580,016	568,894	491,968	512,588	513,709
580 STORM WATER MANAGEMENT	566,522	613,096	649,548	547,006	0
	28,676,406	26,886,935	24,622,563	24,320,243	22,775,877


CITY OF AMERICUS
2013 APPROVED BUDGET
Revenue Sources
$3,170,781
11%
$3,827,159
14%
$250,000 1%
$7,047,162
25%
$13,322,560
44%
PROPERTY TAXES
ALL OTHER TAXES
UTILITY SERVICES
GRANT FUNDS
OTHER REVENUE


CITY OF AMERICUS
2013 APPROVED BUDGET
Expense Categories
$3,172,714
11%
$3,349,936
12%
$513,972
2%
$11,513,703
41%
$9,396,526
34%
SALARIES & BENEFITS
UTILITY EXPENDITURES
CAPITAL SPENDING - GENERAL FUND
CAPITAL SPENDING - SPECIAL REVENUE FUNDS
OTHER OPERATING EXPENSES

CITY OF AMERICUS
2013 OPERATING BUDGET

CAO TRANSMITTAL LETTER

October 31, 2012

Dear Mayor and Council Members:

The 2013 Recommended budget is the culmination of significant staff input and countless hours of consideration from the employees, Department Heads, Finance Department, and me. Revenue trends and projections were provided by Suzanne Freeman, Finance Director. She also worked to verify the accuracy of expenditure data and many projections to make sure that precise financial information is the basis for the recommended budget.

Several sections highlight the important policy issues addressed in this budget, while the departmental pages are devoted to the revenue and expenditure projections on which the changes are based. Noteworthy operational items are included in the Budget overview section and the departmental overview sections specify position changes, growth rates, fee adjustments, and other changes for the department.

Key Policy Issues:
The following is a summary of the major policy issues addressed by the budget. All of these were developed in order to sustain operations and programs while containing costs.

→ **Property Tax millage rate** – As instructed by the Mayor and Council, there is no millage increase in the recommended budget.

→ **Balanced General Fund** - The General Fund is balanced and maintains a minimal Fund Balance. Fund stability is again the overarching theme of this budget. The General Fund is stabilized by closing the gap between revenues and expenditures. It is imperative that we build up the fund balance each year to provide an emergency reserve of a minimum of three months of

operating expenses. The current unassigned fund balance is $2,199,369. This is approximately 2.5 months of operating expenses.

→ **Water and Sewer Rates** - The water and sewer utilities have rate increases built into the budget to provide for sufficient revenue for operations, debt service, and depreciation.

→ **Staffing** – Staffing requirements have not changed from 2012 to 2013. There are no layoffs or furloughs recommended. There were several new positions requested, but none were recommended. There were also some pay grade adjustments made as a result of some reclassification of positions due to a shift in duties. Those are all addressed in the following pages. The recommended budget includes a 3% Cost of Living adjustment for all employees. The recommended budget does not include a merit increase for 2013.

→ **Cost Recovery** - The city's goals for recovering the cost of providing the services has been reviewed. Each Enterprise Fund is 100% self sufficient. In other words, the revenues generated by the users pay for the operational costs and debt service required to provide the service.

Issues Affecting City Stability:

The economic environment in which the city of Americus operates has a substantial effect on the organization's financial condition. Summarized below are some of the most significant internal and external factors affecting this budget.

→ **Economic Uncertainty** - The continued national economic climate is still in question as the markets fluctuate. International upheaval, high unemployment rates, and oscillating housing and retail sales continue to affect the local economy.

→ **Increased cost of employee Benefits** - As in past budgets, there are substantial increases in costs built in to the recommended budget for 2013. The following charts show the progression of increases for previous years.

CITY OF AMERICUS
2013 OPERATING BUDGET

Category	2009	2010	2011	2012 Projected	2013 Recommended
Health Insurance	$986,765	$1,038,358	$1,119,567	$1,145,297	$1,252,688
Workers Compensation	$277,109	$351,394	$329,197	$186,377	$188,530
Retirement	$358,020	$423,288	$713,698	$823,417	$780,045
Dental Insurance	$22,398	$22,889	$26,500	$27,033	$32,272
Total	$1,644,292	$1,835,929	$2,188,962	$2,182,124	$2,253,535
% Change	2.6%	11.7%	19.2%	.31%	.33%

→ Tax Digest – The following chart shows the history of the tax digest and the corresponding millage rate.

Category	2009	2010	2011	2012 Projected	2013 Recommended
Value of mil	$337,047	$333,468	$338,172	$335,842	$335,842
Millage Rate	10.25	10.25	10.11	10.32	10.32
Tax Levy	$3,454,732	$3,418,047	$3,343,169	$3,465,889	$3,465,889
% change in digest	(1.8%)	(1.4%)	(1.4%)	(.69%)	0%
% change in tax levy	(8.4%)	(1.1%)	(2.20%)	3.67%	0%

The tax digest in the city of Americus has decreased from $337,047,000 in 2009 to a projected $335,842,000 in 2013. This translates into a .36 reduction in the value of property within the corporate limits of Americus. Please note that the 2013 numbers are the same as the 2012 numbers for the purposes of budgeting.

Finally, the budget meeting is scheduled for Monday, November 17, 2012 at 8:00 AM at Rees Park ED Center. Please let me know if you have any questions concerning the following information.

Sincerely,

Charlotte Cotton
Chief Administrative Officer

CITY OF AMERICUS
2013 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 2013 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.

2013 Budget Initiatives

With declining revenues and increasing expenditures and in an effort to balance the budget for 2013, the following are included in the recommended budget:

1. A 3% COLA (Cost of Living Adjustment) is included. There are no merit increases projected.
2. No new full time positions are recommended in this budget.
3. All capital projects previously approved by council for 2013 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.
4. I am recommending that we not have a Walk of Fame ceremony in 2013 and begin the process of having one every other year.
5. I am recommending that we eliminate the two band parties from the budget for 2013.
6. I am recommending an increase of approximately 7% in the Maintenance Shop hourly rates.

7. We are currently in negotiation for the contract for jail services with the Sumter County Board of Commissioners. At this time, no rate increase is built into the budget, but I feel confident that there will be an increase.

8. The recommended amount for the LOST revenue (Local Option Sales Tax) has been reduced slightly as a result of the state law granting an exemption on sales tax on energy used in the production of goods. We do not know exactly what effect this will have, but we know it will be a decrease in sales tax receipts. At this point, we are in the middle of renegotiations for the LOST formula for the next 10 years. The outcome of that is unknown and any change, either positive or negative, will affect the budget.

9. The recommended budget includes a rate increase in the water and sewer rates and no rate increase in the stormwater fees or the sanitation fees.

Salaries and Wages

The total amount included in the recommended budget for 2013 for all funds for salaries and wages, not including overtime, is $6,084,485 compared with the projected for 2012 of $5,879,795. The increase is $204,690 or 3.48%. There is a 3 % COLA built into the recommended budget for 2013.

The total recommended personnel requirements for 2013 are 176 positions. The recommended number reflects five part-time positions and 171 full time positions as shown below.

We received requests for the following additional positions:
- -one full time GIS/GPS Analyst (to replace 1 part time position)
- - one full time van driver position
- - one additional correctional officer position
- - one Gas Utility Worker

Due to budget restraints, my recommended budget includes no new positions for 2013.

The recommended budget also includes a change in the job title of the Communications Specialist to Administrative Supervisor in the Police Department. The job description and the pay grade remains the same.

We also received a request to eliminate a Gas Utility Superintendent position and replace that position with a Gas Operations Manager position. I recommend this change. The recommended also includes several adjustments in pay grades for the following positions as a result of a review by the Archer Company who maintains our pay classification:

Title	Current pay grade	Recommended Pay Grade
Building Official	21	23
City Clerk	21	22
DDA/Tourism Director	23	25
Code Enforcement Technician	10	11
GIS/GPS Technician	10	16

The following table outlines the personnel requests and recommendations for 2013:

Department	**Present Staffing Level**	**Requested Staffing Level**	**Recommended Staffing Level**
Mayor and Council	7	7	7
GIS Department	1 full time 1 part time	2 full time	1 full time 1 part time
Finance Department	8	8	8

CITY OF AMERICUS
2013 OPERATING BUDGET

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	2	2	2
Fire Department	49	49	49
Police Department	50 full time 1 part time	50 full time 1 part time	50 full time 1 part time
Building Risk Mgt	4	4	4
Street Department	4	4	4
Cemetery Department	1 part time	1 part time	1 part time
Public Works	3 full time	3 full time 1 part time	3 full time
Transportation	4 full time 1 part time	5 full time 1 part time	4 full time 1 part time
Grounds & Maintenance	8 full time	9 full time 1 part time	8 full time
W&S Maintenance	9	9	9

CITY OF AMERICUS
2013 OPERATING BUDGET

Utility Billing	6 full time	6 full time	6 full time
Natural Gas Department	7	8	7
Storm Water	4	4	4
Total	171 full time 5 part time 176	175 full time 6 part time 181	171 full time 5 part time 176

Above table excludes the Theater, Downtown Development, and Tourism Council.

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 $476,423 in 2013. This is an increase from the $464,900 budgeted in 2012. Of the total amount of overtime being incurred, $396,283 results from the Fire and Police Departments.

Employee Benefits

Employee benefits, which include 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 2013. The following is a three year comparison of employee benefits for your review.

Benefit	2013 Recommended	2012 Projected	% Change
Group Insurance	$1,252,688	$ 1,145,297	9.4%
Dental Insurance	$32,272	$27,033	19.4%
Social Security	$498,258	$ 478,707	4.1%
Retirement	$780,045	$ 823,417	(5.3%)

Workers Compensation	$188,530	$ 186,377	1.2%
Total	$2,751,793	$2,660,831	3.3%

Our projections for 2013 include a 15% 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 23 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 2013. Whatever change occurs is due to the change in salaries and overtime budgeted for next year.

For 2010 the cost of the retirement plan was 7.6% of salaries. The city of Americus now contributes 12 % of total salaries to the GMA managed retirement system. 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 2011.

The remainder of this analysis 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 $8,507,588 in taxes in 2013 as compared to $8,471,999 in 2012. This is a .42% increase.

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 1.56%. The amount required to balance the budget for 2013 is $3,455,115. This will require a levy of 10.32 mills. The millage rate in 2012 is 10.32 mills so this reflects a 0% increase in the millage rate.

Licenses, Permits and Fees - This revenue category is projected to increase by .79% from the 2012 actual amount collected of $425,890. The amount we anticipate collecting in 2013 is $429,240. The major revenue sources contained in this category are business licenses and alcoholic beverage licenses. Business Licenses are projected to remain virtually the same with a minor increase of $2,000. Alcoholic Beverage licenses are projected to remain the same at $68,500. 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 2012 of $705,855 to $801,179 in 2013. This increase of 13.50% is a result of the addition of the LMIG funds from the Georgia Department of Transportation to be spent on road improvements. The shared revenue from the gas system is projected to remain the same at $300,000.

Charges for Services - This revenue category accounts for services that are offered by the City of Americus transportation services among other smaller revenues. This revenue category is expected to decrease by 2.30%. The revenue line items attributing to this decrease are a decrease of GIS Services of $4,000.

Fines and Forfeitures - We anticipate collecting $350,000 in fines in 2013. This is the same amount as projected for 2012.

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 $155,000 in lease funds to pay for equipment in the 2013 budget. This compares to $2,120,440 in 2012. The largest expenditures in 2012 were the capital lease for the new fire truck and the capital lease for the equipment purchased through the performance energy contract project. The list of equipment to be purchased in 2013 is 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 86.57% from 2012. The major reason for the decrease is the reduction in the capital leases as discussed in the previous paragraph.

Estimated Expenditures

Recommended operating expenditures for the General Fund for 2013 are projected to decrease by .24% from the anticipated actual expenditures in 2012. Public Safety operating expenditures will increase by 3.55%. Public Works operating expenses will decrease by 4.17%. Administration operating expenses will decrease by 23.72%. 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 2013 totals $598,208. This is a 9.60% decrease from the anticipated actual amount for 2012 of $661,736.

Capital Outlay - The expenditures for capital outlay are projected to decrease by 79.19% to $520,312. 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 2013 the bad debt expense is projected to be $120,000 which is the same amount as projected for 2012.

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 2013 is the same amount projected for 2012.

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 decreased significantly as a result of the contra-expense account to allow for energy credits for the performance energy contract. The Mayor and Council salaries are not expected to increase in 2013. This department has $226,253 allocated for Lease and Loan payments in 2013. The details can be found in the notes section of the following budget.

Data Center

This department serves as an internal services department for technology operations for all the city departments. Our current contract is with Neos Technologies. The total expenses for this department for 2013 are $75,500. Of this amount $60,000 will be charged out to the various departments of the city. The total operating expenses after the allocation are projected to be $3,500 which is the same amount as projected for 2012.

The capital outlay projects contained within this department include the purchase of computer equipment for $12,000 for all departments.

GIS Department

This department serves as the mapping department for the city and the county. 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 decrease from $29,179 in 2012 to $28,983 in 2013 or .67%.

The requested personnel is to replace the part time GIS Assistant with a full time GIS/GPS Analyst. I do not recommend making this change at this time due to financial issues.

The capital outlay projects are expected to decrease from $7,100 to $0 in 2013.

Finance Department

Exclusive of capital outlay costs, the recommended operating costs for the Finance Department for 2013 are projected to decrease by 11.59% from where they were in 2012. The main reason for the decrease is the retirement of one employee who was replaced in 2012.

There is no change recommended in the capital amount of $0 for 2013.

Human Resources

The operating costs for the Human Resources Department for 2013 are projected to be $174,988. This is a 5.92% decrease from the anticipated actual amount for 2012. The major reason for the decrease is a reduction of $3,000 in funding for the Wellness Program and the elimination of $3,500 for flu shots. Our insurance carrier covers the cost of the flu shots under the preventive medicine clause.

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

Community & Economic Development

The operating costs for the Community & Economic Development Department are anticipated to be $304,455. This does not include capital outlay costs. When compared to 2012 projected actual operating costs, this represents an increase of 29.1%. The increase is a result of the $54,000 local match requirement for the TE Project.

Chief Administrative Officer Department

The operating expenses of the Chief Administrative Officer's department are expected to be $42,909 in 2013. This is a 7.42% decrease from the anticipated actual operating expenses of $46,348 in 2012. The allocation amount 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 department captures 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, Visions for Sumter, the APD Internal Affairs office, and the Archway Project. This building also houses the Griffin Bell Community Room which is rented. The allocation of expenses to this building is for the maintenance, cleaning, management, and rental management. The Expenses are projected to decrease from $74,608 in 2012 to $65,405 in 2013 or 12.34%.

Rees Park ED Center cost of Operation	$65,405
Rentals of Griffin Bell Room	(15,000)
Leases of building	(0)
Amount paid from tax dollars	$50,405

Public Safety

Fire Department - The operating expenses, excluding capital outlay costs, for the Fire Department are projected to be $3,130,115. This is an increase of 5.48% from the anticipated actual expenses for 2012.

The capital projects for 2013 are $61,170 which reflects a decrease of 90.25%. This decrease is due to the purchase of truck which was purchased in 2012.

The capital lease payments in 2013 are projected to increase by 48.50% to reflect the annual principal and interest payment on the new fire truck.

Police Department - The recommended operating expenses for the Police Department are projected to be $3,035,912 in 2013. This represents a 1.97% increase from the projected actual expenditures for 2012. Employee benefits are expected to be 2.33% more in 2013 than in 2012. Our budget projections for 2013 assume that not all positions will be filled all year. The recommended budget builds in a vacancy for two officers. This is a conservative estimate based on historical data.

The capital projects for 2013 total $166,100 compared to $226,982 in 2012.

The capital lease principal and interest payments are projected to increase 228.73% to $135,121 from $41,104 in 2012.

Building Risk Management - The operating costs of this department are projected to increase to $210,807 in 2013 from an anticipated actual amount spent in 2012 of $210,555. This is a .12% increase.

Municipal Court - This department accounts for the actual cost of the municipal court operations. The court is operated as a separate unit and the budget reflects that operation. This includes the part time judge's salary and benefits from the Police Department and the Municipal Court Clerk.

The operating expenses are projected to be $80,477 in 2013 compared to $80,962 in 2012. Of that amount, $73,577 is salary and benefits.

Public Works

Street Department - Excluding capital outlay, projected operating expenses for the Street Department will be $609,645 in 2013. This is a 3.46% decrease from the anticipated actual amount for 2012.

The capital outlay is projected to decrease 63.5% from $366,498 in 2012 to $133,792 in 2013. The details of the expenditures are on the following pages.

Cemetery Department - The operating costs for the Cemetery Department are projected to decrease by 6.52% from the 2012 anticipated actual amount. This 6.52% represents only $2,250. There are no capital expenditures budgeted in 2013 or in 2012.

Maintenance Shop - In January 2009, the city took over the management of the Maintenance Shop. 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 $122,800 being charged out to the Sumter County government and $184,195 being charged to the various city departments. At this time, the budget reflects a rate increase as described in the following pages.

The capital expense is borne by the city at a rate of $54,000 in 2013.

Public Works Office - The projected operating expenses, not including capital expenditures are recommended to be $106,820 in 2013. This is a 7.08% decrease from the projected actual amount for 2012. 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 be $0.

The capital lease payments are projected to be $3,329 in 2013.

Transportation Department - The operating expenses, excluding capital expenditures, are projected to be $227,639 in 2013 as compared to $226,540 in 2012. This is an increase of .49%.

Capital Expenditures are expected to remain virtually the same due to the purchase of a new van in both years. The state and federal government pay all but 5% of the total.

Transportation Operating Expenses	$227,639
Plus city portion of new van	$ 0
Total Expenses 2013	$227,639
Transportation Revenues	$ 92,304
Federal DOT Contract	$ 65,696
Fares	$158,000
Total Revenues 2013	
Amount to be subsidized by General Fund Tax Dollars	$ 69,639

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 2013 total $585,652. This is a 2.95% increase from the 2012 anticipated actual amount of $568,891.

The principal reason for the increase is the increase in the salary and employee benefits as a result of the 3 % COLA.

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 2013 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)
Hotel/Motel Tax Fund (275)

SPLOST Fund (280)
TSPLOST Fund (281)

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 2013.

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 2013 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 $186,211.17 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 2013 reflects the principal payments on these same loans. There is $34,579.68 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. In the table below you will see the interest and principal payments projected for 2013.

Interest on Revolving Loans - This amount represents the interest to be received from loan payments in 2013.

Other Interest Earned - This amount represents interest earned on the bank account in short term investments. There is approximately $282,107 available for loans at this date.

Revolving Principal Payments - This amount represents the principal to be received from loan payments in 2013. Presently there are six 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. The table below reflects the amount of CDBG interest that will be repaid in 2013.

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.

TE Project Fund- GSW Gateway Project - 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. The table below indicates how much revenue is expected to be received in 2013 along with the related activities.

Construction on this project will begin in 2013. Engineering and design requests for proposals should go out in 2013. 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.

Hotel/Motel Tax Fund - For 2013 estimated revenues are projected to be the same amount as the projected actual revenues for 2012. This is a conservative estimate. We are hopeful the excursion train traffic and improved marketing will bring even more visitors to Sumter County in 2013 and that the economic situation will improve; however, we are not budgeting for it.

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.

SPLOST Fund - The Mayor and Council and Board of Commissioners of Sumter County entered into an intergovernmental agreement whereby the County will pay the city $190,000 a month from the SPLOST proceeds until the total the voters approved in paid in full. The SPLOST funds will be used by the city to complete two projects:

The Public Safety Building renovation	$2,773,996
The Municipal Building Fire suppression system	$ 106,600
Total:	$2,880,596

The first payment of $190,000 was received in September 2012.

TSPLOST Fund - In 2012, the voters of Americus and Sumter County voted to tax themselves an additional penny of sales tax. This money is to be used for transportation purposes only. The estimated revenue from this additional penny sales tax is $241,503.

The first year, we will use $12,163 of this amount as the local match for the LMIG funds received from the DOT. The remaining money will be used on paving and milling city streets.

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. Below you will find a table comparing the recommended revenues and expenditures for 2013 to the projected actual revenues and expenditures for 2012.

Estimated Revenues

Please note that estimated total revenues are projected to increase from $5,700,217 to $6,796,849. This is an increase of 19.24%. Other revenue is expected to decrease by 4.37%. Operating revenues, which include water and sewer billings and other revenues associated with these billings are expected to increase by 20.39%.

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 $2,896,872. The recommended rates needed to bring in the revenue to cover the expenses 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 $3,541,137 in 2013. The recommended rates are listed in the following budget document and are recommended to increase.

Penalties Income - During 2013 we anticipate receiving $175,000 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 sixteen years.

Interest Income - Interest income is projected to be $8,000 in 2012.

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

Estimated Expenditures

The projected expenses before debt service are $4,732,448. This is a 10.15% decrease from the anticipated actual expenses for 2012 of $5,268,783.

Detailed below you will find general comments for each department's projected expenditures for 2013. 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 62.3% in 2013 from the projected actual amount in 2012.

Water Plant Department - The operating expenses of the Water Plant are projected to increase in 2013 from the projected actual amount in 2012 of 1.6%. This proposed increase relates the increase in the contract with CH2MHill in the amount of 1.96%.

Waste Water Treatment Plant - The operating expenses for the Mill Creek Water Pollution Control Facility are expected to be $910,979 which is a decrease of .30% from the 2012 projected numbers.

Utility Billing Department - The operating expenses for the Utility Billing Department are expected to increase by 2.0%.

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 $1,260,838 in 2012 to $1,606,486 in 2013.

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.

Debt Service Payments – The principal portion of the debt service payments is expected to increase from $1,100,812 in 2012 to

$1,162,436 in 2012. This is an increase of 5.6% 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. Below you will find a table comparing the recommended revenues and expenditures for 2013 as compared to the anticipated actual revenues and expenditures for 2012. The table also indicates the percentage change between the two years.

Estimated Revenues

As you can see from the table, the total revenues are projected to increase by 21.08% from 2012 to 2013. This projected increase is a result of having an unseasonable warm winter in 2012.

Gas Sales - Gas sales and other operating revenues are projected to increase by 17.62%. For 2013, the Gas Authority has advised us to project revenues conservatively. Also for 2013, we have included no increase in the margin and no increase in the base fee charged per month.

Other Revenues - Other revenues are projected to increase in 2013 by 80.6%. The increase is due to the projected receipts from the sale of the peak shaving plant on Brady Road in 2013.

Estimated Expenditures

The recommended operating expenses are expected to increase by 12.14% in 2013. The expenditures are expected to be $3,399,421 in 2013 compared to $3,031,520 in 2012. 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 2013 is expected to increase by 14.78% to $1,903,411. 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 cooler winter than the winter of 2012, we will need to purchase more 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 4.05% to $1,287,316. The major reason for the increase is an increase in the depreciation expense which is a non-cash line item.

Bad Debt Expense - For 2013 the bad debt expense is projected at $25,000. This is the same amount as in 2012.

Depreciation Expense - As stated before, depreciation expense is expected to increase by 71.96% from $101,011 to $173,694.

Contingency - We are recommending a funding of the contingency at the same dollar amount for 2013 as was originally budgeted for 2012.

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 2012 was $300,000. We recommend transferring that same amount in 2013.

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.

Below you will find a table comparing the recommended revenues and expenditures for this fund for 2013 as compared to the projected actual revenues and expenditures for 2012. The table also indicates the percentage change between the two years.

Estimated Revenues

As you can see from the table, total revenues are anticipated to increase from $2,872,100 in 2012 to $2,929,100 in 2013. This is a projected increase of 1.98%.

Sanitation Revenues - Sanitation revenues are projected to increase by 1.99% from 2012 to 2013. This will not require an increase in rates for 2013. Please review the information below:

Interest Income - You will note that interest income is expected to remain the same as in 2012 at $100. 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 2013 are projected to be $2,876,165. This is a 3.73% increase from the 2012 projected actual amount of $2,772,651.

Non-contracted Expenses - Non-contracted expenses are expected to increase 10.17%. The non contracted expenses for 2013 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 2013 are projected remain the same as in 2012.

Bad Debt Expense - You will see that we project writing down $21,800 in 2013 compared with $27,000 in 2013.

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. Several 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.

Below you will find a table comparing the recommended revenues and expenditures for this fund for 2013 with the actual projected for 2012.

Estimated Revenues

As you can see from the table, total revenues are anticipated to be $883,600 in 2013 compared with $879,600 in 2012 or an increase of .45%. Of this amount, $985,000 comes from billings with $120,000 in credits.

Estimated 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.

The recommended expenditures of $317,078 reflect an 8.36% decrease from 2012.

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 19, 2012.

- ★ Remove the Chamber of Commerce Platinum dues of $2,715.
- ★ Reduce Training & Meetings in the Mayor and Council Department by $11,500
- ★ Reduce the allocation to the Sumter Humane Society by $3,825
- ★ Remove budgeted funds for the Miyoshi Delegation visit - $4,000
- ★ Remove budgeted funds for the Employee Recognition breakfast and awards - $3,550
- ★ Reduce Marketing and Promotions in the Community and Economic Development Department by $1,000
- ★ Due to the termination of the shop contract by the County, the Shop budget was adjusted to remove 1 mechanic and the $35,000 in capital expenditures.

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 City Clerk. 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 $335,842,270. The 2013 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.

FUND BALANCE POLICY

With the adoption of GASB 54, Mayor and Council have adopted a policy stating the procedures for reporting unrestricted fund balance in the General Fund and Special Revenue Funds. The specifics of the policy are as follows.

* The Chief Administrative Officer will authorize Non-spendable, Assigned, and Restricted.
* The Governing Body will formally vote on Committed Fund balance.
* The Unassigned fund balance will be maintained at a level of at least $2,000,000 in order to sufficiently cover unplanned funding requirements.

CALENDAR FOR 2013 BUDGET

Mayor, Council, and Department Head Strategic Planning Retreat (5 year plan)	January 28, 2012
Distribution of Capital Improvement Request forms by Finance Director to Departments	June 29, 2012
Capital Improvement Requests due to Finance Director	July 2-23, 2012
Distribute Operating Budget Work Sheets	July 30, 2012
CAO Review of CIP Requests with Department Heads	August 3-21, 2012
CIP Requests Distributed to the Mayor and Council	August 27, 2012
Submit Operating Budget Work Sheets to Finance Director	August 27, 2012
Mayor and Council Review of CIP Recommendations	September 10, 2012
CAO Review of Approved CIP with Department Heads	September 17, 2012
Operating budget numbers/notes/etc. compiled and given to CAO for review	October 1, 2012
CAO Review Sessions with Department Heads – Operating Budgets	October 2-22, 2012
Operating Budget Recommendations presented to Mayor and Council	October 31, 2012
Mayor and Council Budget Review Session	November 19, 2012
Advertisement in the legal gazette	November 27, 2012
Public Hearing on Operating Budget	December 10, 2012
Adoption of 2013 Budget	December 20, 2012
Publication of Operating Budget	January 31, 2013

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.
* LMIG – State DOT grant program for resurfacing roads. This replaces the LARP program.
* 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.
* TSPLOST – This is the additional 1% sales to which was adopted by the votes in the River Valley Region to assist with funding work on roads, bridges, and other transportation projects.

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100 GENERAL FUND						
100-00-0000-311000 GENERAL GOVERNMENT LEVY	3,486,049	3,466,097	3,435,448	4,564,902	3,459,749	3,469,310
100-00-0000-311101 CBID LEVY	19,039	18,337	18,237	18,237	18,237	18,237
100-00-0000-311310 AUTOMOBILE TAXES	324,487	319,900	314,630	323,100	323,100	323,100
100-00-0000-311320 MOBILE HOME TAXES	1,376	1,500	1,234	1,073	1,073	1,073
100-00-0000-311600 TRANSFER TAXES	28,253	25,000	33,603	25,000	25,000	25,000
100-00-0000-311710 FRANCHISE FEES-GA POWER	769,512	831,070	831,070	830,000	830,000	830,000
100-00-0000-311711 FRANCHISE FEES-SUMTER EMC	40,783	42,491	42,491	41,000	42,900	42,900
100-00-0000-311750 FRANCHISE FEES-MEDIACOM	204,611	205,000	152,227	205,000	205,000	205,000
100-00-0000-311760 FRANCHISE FEES-AT&T	73,080	70,300	50,325	68,000	68,000	68,000
100-00-0000-313100 1% LOCAL OPTION SALES TAX	1,923,799	1,980,000	1,951,891	1,999,800	1,966,000	1,966,000
100-00-0000-314200 WHISKEY TAXES	50,453	56,000	52,179	53,000	53,000	53,000
100-00-0000-314201 BEER TAXES	333,277	325,000	329,795	325,000	325,000	325,000
100-00-0000-314202 WINE TAXES	21,181	22,300	20,325	22,300	22,300	22,300
100-00-0000-314300 MIXED DRINK EXCISE TAX	17,263	18,100	18,083	18,100	18,100	18,100
100-00-0000-316200 INSURANCE PREMIUMS TAX	799,295	800,000	848,984	800,000	800,000	800,000
100-00-0000-318000 CBID SURTAX	7,167	7,000	9,073	8,763	8,763	8,763
100-00-0000-319100 PENALTY-DEL TAXES	14,250	18,000	12,434	17,000	17,000	17,000
100-00-0000-319101 INTEREST ON DEL TAXES	19,079	25,000	21,021	20,000	20,000	20,000
100-00-0000-319500 FIFAS-DELINQUENT TAXES	8,224	9,600	7,588	9,000	9,000	9,000
100-00-0000-321100 ALCOHOLIC BEV LICENSE	72,175	68,500	65,850	68,500	68,500	68,500
100-00-0000-322100 BUILDING PERMITS	24,283	42,000	62,385	42,000	42,000	42,000
100-00-0000-322130 PLUMBERS PERMITS	1,695	9,000	12,776	10,000	10,000	10,000
100-00-0000-322140 ELECTRICIANS PERMITS	3,455	9,500	15,458	10,000	10,000	10,000

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-00-0000-322160 MECHANICAL PERMITS	8,219	13,500	15,818	13,500	13,500	13,500
100-00-0000-322190 SOIL CONSERVATION PERMIT	108	240	40	240	240	240
100-00-0000-322210 REZONING FEES	700	1,500	1,500	1,200	1,200	1,200
100-00-0000-322230 SIGN PERMITS	2,920	3,200	2,640	3,200	3,200	3,200
100-00-0000-322900 SPECIAL ACTIVITY PERMITS	200	200		200	200	200
100-00-0000-322990 CPR TRAINING REVENUES	455	250	-339	400	400	400
100-00-0000-326100 BUSINESS LICENSES	272,904	285,453	284,190	280,000	280,000	280,000
100-00-0000-333000 HOUSING AUTHORITY - PILOT	18,272	20,000	19,122	20,000	20,000	20,000
100-00-0000-334100 LOCAL,STATE & FED GOVT REIMBSMNT	2,400	49,370	81,330	53,150	53,150	53,150
100-00-0000-334110 OTHER GRANTS	92,363	134,285	72,377	100,000	100,000	100,000
100-00-0000-334120 LMIG GRANT					121,629	121,629
100-00-0000-338000 W&S PILOT	205,000	202,200	202,200	206,400	206,400	206,400
100-00-0000-341930 MAPS SOLD	330	250	313	300	300	300
100-00-0000-341940 ADMIN SERVICES-CBID	781	785	820	800	800	800
100-00-0000-341942 ADMIN COSTS COMMUNITY DEVELOPME	42,863	24,000		9,000		
100-00-0000-342120 ACCIDENT REPORTS	305	250	296	250	250	250
100-00-0000-345510 TRANSPORTATION SERVICES	149,902	166,000	129,282	158,000	158,000	158,000
100-00-0000-349100 CEMETERY LOT SALES	27,475	23,000	17,825	23,000	28,000	28,000
100-00-0000-349300 RETURNED CHECK FEES	11,454	12,000	10,555	14,000	14,000	14,000
100-00-0000-349900 GIS SERVICES	8,378	12,000	10,775	8,000	8,000	8,000
100-00-0000-351130 POLICE COURT	346,835	350,000	474,095	350,000	350,000	350,000
100-00-0000-351203 TECHNOLOGY ADD ON FEE	15,605	12,000	18,916	13,000	13,000	13,000
100-00-0000-352200 FORFEITED PROPERTY MONEYS	5,678	8,172	21,488	7,000	10,000	10,000

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-00-0000-361000 OTHER INTEREST EARNED	52,166	50,000	501	50,000	50,000	50,000
100-00-0000-371000 DONATIONS	6,951	3,058	3,364			
100-00-0000-381001 TROLLEY FEES	2,975	5,000	4,890	5,000	5,000	5,000
100-00-0000-381003 REES PARK EDC RENTALS	9,100	16,250	21,178	15,000	15,000	15,000
100-00-0000-389000 OTHER MISC INCOME	39,653	40,000	42,151	40,000	40,000	40,000
100-00-0000-389001 INSURANCE PROCEEDS	15,404	3,197	4,197			
100-00-0000-389002 CASH SHORT & OVER	77		-125			
100-00-0000-389003 CARRYOVER OF FUND BALANCE		13,578				222,144
100-00-0000-391000 TRANSF FROM HOTEL/MOTEL FND	329,321	300,000	293,198	300,000	300,000	300,000
100-00-0000-391100 SHARED REVENUE-NAT GAS FD	300,000	300,000	300,000	300,000	300,000	300,000
100-00-0000-391200 TRANSFER FROM TSPLOST					12,163	12,163
100-00-0000-392100 SALE OF CITY PROPERTY	12,784	20,000	11,274	20,000	20,000	20,000
100-00-0000-392200 RECYCLING PROCEEDS	20,112	10,000	32,183	10,000	10,000	10,000
100-00-0000-393500 CAPITAL LEASE PROCEEDS	280,000	2,120,440	1,286,127	155,000	155,000	650,000
100 GENERAL FUND	10,524,476	12,569,873	11,669,282	11,636,415	10,632,154	11,358,859

100 GENERAL FUND

100-00-0000-311000 GENERAL GOVERNMENT LEVY

Gen Govt Levy
$335,842 Value of a mil in 2012
10.32 2012 current millage rate

10.32 2013 Recommended millage rate
0.00 Change in millage rate
0.0 % change

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

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	$338,172	1.4%
2012	$335,842	(0.6%)
2013	$335,842	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: $18,237
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 2012. As required by law, at least 51% of the assessed tax basis signed the petition. The 2012 value of a mil in the CBID district is $12,158.

100-00-0000-311310 AUTOMOBILE TAXES

Requested Amount: $323,100
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. Per HB386, starting in March of 2013, the advalorem tax will be replaced with a title tax fee. The bill contains a clause for a "trailing ad valorem", which keeps the calculation the same until title changes. As a result, the requested amount is calculated by using the estimated value of automobiles from the 2012 tax digest. The calculation includes deducting a 1.75% collection fee charged by the County.

(63,738,926 x 50% x .01032 = $328,893 - $5,756 = $323,137) rounded = $323,100

100-00-0000-311320 MOBILE HOME TAXES

Requested Amount: $1,073
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 2012. A 1.75% collection fee is deducted by the County for collecting and remitting to the City. It should be noted that HB389 becomes effective March, 2013 and will eliminate this line item over time.

($211,740 x 50% x .01032 = $1,092 - $19 = $1,073)

100-00-0000-311600 TRANSFER TAXES

Requested Amount: $25,000
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:

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	$33,332	(13.9%)	
2011	$28,253	(15.4%)	
2012	$25,000	(11.5%)	projected
2013	$25,000	0.0%	requested

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

Requested Amount: $830,000
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:

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	$769,512	9.1%	
2012	$831,070	8.0%	
2013	$830,000	(.2%)	requested

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

Requested Amount: $41,000
This amount represents a percentage of revenues generated within the city limits of Americus by Sumter Electric Membership Corp. 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:

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	$40,783	10.9%	
2012	$42,891	5.2%	
2013	$41,000	(4.4%)	requested
2013	$42,900	0.0%	recommended

100-00-0000-311750 FRANCHISE FEES-MEDIACOM

Requested Amount: $205,000
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:

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	$208,260	3.0%	
2011	$204,611	(1.8%)	
2012	$205,000	0.2%	projected
2013	$205,000	0.0%	requested

*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: $68,000
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 2012 and some deterioration as many citizens are discontinuing land lines in order to save money. The following is a history of the actual revenues received and the rate of change from year to year:

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	$ 79,821	(28.8%)	
2011	$ 73,080	(8.4%)	
2012	$ 70,300	(5.8%)	projected
2013	$ 68,000	(3.3%)	requested

*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: $1,999,800
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 1% growth factor. The following is a history of the sales tax collected:

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	$1,887,447	13.4%	
2011	$1,923,799	1.9%	
2012	$1,980,000	2.9%	projected
2013	$1,999,800	1.0%	requested
2013	$1,966,000	(.7%)	recommended

This is based on the current distribution of LOST. The distribution for 2013 and beyond is still in negotiations. It should also be noted that HB386 will reduce this line item and establish another revenue item for Title Tax Fee. As we do not know the exact impact, the budget is cast with no change.

The recommended amount assumes the distribution formula remains the same. It also assumes approximately $14,000 in in lost sales tax revenue as a result of the state law which exempts sales tax on energy for manufacturing of certain goods. No growth factor is included.

100-00-0000-314200 WHISKEY TAXES

Requested Amount: $53,000
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 average of 2011 actual and 2012 estimate.

100-00-0000-314201 BEER TAXES

Requested Amount: $325,000
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 2012 estimate.

100-00-0000-314202 WINE TAXES

Requested Amount: $22,300
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 2012 projection.

100-00-0000-314300 MIXED DRINK EXCISE TAX

Requested Amount: $18,100
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 2012 estimate.

100-00-0000-316200 INSURANCE PREMIUMS TAX

Requested Amount: $800,000
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:

2003	$730,796	7.8%	
2004	$791,983	8.4%	
2005	$852,070	7.6%	
2006	$891,478	4.6%	
2007	$929,912	4.3%	
2008	$952,187	1.0%	
2009	$943,254	(.9%)	
2010	$915,840	(2.9%)	
2011	$799,295	(12.7%)*	
2012	$800,000	0.1%	projected
2013	$800,000	0.0%	requested

*2011 showed significant decrease due to the redistribution of premiums based on the 2010 census.

100-00-0000-318000 CBID SURTAX

Requested Amount: $8,763
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: $17,000
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 2012 estimate.

100-00-0000-319101 INTEREST ON DEL TAXES

Requested Amount: $20,000
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 2012.

100-00-0000-319500 FIFAS-DELINQUENT TAXES

Requested Amount: $9,000
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 and continuing until June 30, 2014. The budgeted amount represents 750 fifas.

100-00-0000-321100 ALCOHOLIC BEV LICENSE

Requested Amount: $68,500
This is the same as the 2012 estimate.

100-00-0000-322100 BUILDING PERMITS

Requested Amount: $42,000
This revenue item increased in 2012 due to rate increases and some additional building activity. The requested amount is the same as the 2012 estimate.

100-00-0000-322130 PLUMBERS PERMITS

Requested Amount: $10,000
Plumbing permit fees increased in 2012. The budget request is based on 2012 actual reduced slightly.

100-00-0000-322140 ELECTRICIANS PERMITS

Requested Amount: $10,000
The rates for permits increased in 2012. This is based on 2012 actual reduced slightly for some larger permits.

100-00-0000-322160 MECHANICAL PERMITS

Requested Amount: $13,500
This is required or authorized by the Georgia State Heating and Air Conditioning Code. (Standard Mechanical Code). The rates for these permits increased in 2012. The budgeted amount is based on the 2012 estimate.

100-00-0000-322190 SOIL CONSERVATION PERMIT

Requested Amount: $240
A soil erosion/conservation permit is $80 per acre. The requested budget is for 3 acres.

100-00-0000-322210 REZONING FEES

Requested Amount: $1,200
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 2012 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.

100-00-0000-322990 CPR TRAINING REVENUES

Requested Amount: $400
This is the revenue incurred for the CPR training classes conducted by the Fire Department.

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

100-00-0000-326100 BUSINESS LICENSES

Requested Amount: $280,000
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 are recovering slowly and therefore a small increase is budgeted for 2013.

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:

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	$19,493	9.4%	
2011	$18,272	(6.2%)	
2012	$20,000	9.5%	projected
2013	$20,000	0.0%	requested

*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: $53,150
$ 2,400 Sumter County proceeds for GIS system support (13)
$ 8,000 Vests/Body Armor (21)
$42,750 State and Federal Reimb for replacement van (35)

$53,150

100-00-0000-334110 OTHER GRANTS

Requested: $100,000
$100,000 COPS Grant (21) (estimate for two officers plus benefits)

100-00-0000-334120 LMIG GRANT

Recommended Amount: $121,629
LMIG monies are used to improve transportation systems. The is the first year that GDOT is sending the money to the local governments.

100-00-0000-338000 W&S PILOT

Requested Amount: $206,400
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 .01032 = $206,400)

100-00-0000-341930 MAPS SOLD

Requested Amount: $300
The requested amount is based actual 2012 revenue.

100-00-0000-341940 ADMIN SERVICES-CBID

Requested Amount: $800
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: $9,000
$ 9,000 2012 CHIP (Fund 344)

This is an estimate as these projects are yet to be defined. Also, the assumption is that this administrative work would be performed by city personnel and not contracted out.

Recommended Amount: $0
We were not approved for the 2012 CHIP.

100-00-0000-342120 ACCIDENT REPORTS

Requested Amount: $250
The budgeted amount is the same as estimated for 2012. The Police and Fire Departments charge an average of $2.00 per copy.

100-00-0000-345510 TRANSPORTATION SERVICES

Requested Amount: $158,000

Actual 2011	Projected 2012	Recommended 2013	
$ 76,898	$ 92,304	$92,304	Federal Contract
$ 73,004	$ 65,000	$65,696	Fares
$149,902	$157,304	$158,000	
$217,433	$269,840	$270,389	Transportation Department expenses
-$ 76,898	-$ 92,304	-$ 92,304	Federal Contract
-$ 0	-$ 38,970	-$ 38,475	DOT funds-van
$140,535	$138,566	$139,610	General Revenues supplement*

The Federal Contract runs from July to June.
*The operating expenses for this department are $227,639. The grant will reimburse us for 41% and fares represent 29%. General government property taxes fund the remaining 30%.

100-00-0000-349100 CEMETERY LOT SALES

Requested Amount: $23,000
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 requested amount is based on the following:

$22,400	28 Lots at an average rate of $800 each
$ 600	1 Nitch at $600
$23,000	

Recommended Rates

Resident	Non-resident	
$ 525	$ 3,300	Oak Grove
$ 525	$ 3,300	Sunset Memorial
$ 475	$ 3,300	Eastview
$6,000	$12,000	Sunset Memorial - Mausoleum
$ 600	$ 1,400	Sunset Memorial - Nitches

The recommended amount is based on the following:

$28,000	28 Lots at an average rate of $1,000 each

100-00-0000-349300 RETURNED CHECK FEES

Requested Amount: $14,000
This is the fee for returned checks due to insufficient funds or other reasons. The requested amount is based on $40 per returned check and 350 returns.

100-00-0000-349900 GIS SERVICES

Requested Amount: $8,000
This is the amount billed to Sumter County and other agencies for GIS services. The 2012 level is high due to the work at the E-911 to add Talbot County and a contract with Blakely to perform GIS services. The 2013 budget is lower as the Blakely project should be complete.

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:

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	$372,438	(1.5%)	
2011	$346,835	(6.9%)	
2012	$350,000	0.9%	projected
2013	$350,000	0.0%	requested

100-00-0000-351203 TECHNOLOGY ADD ON FEE

Requested Amount: $13,000
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.

100-00-0000-352200 FORFEITED PROPERTY MONEYS

Requested Amount: $7,000
This line item is difficult to predict. The budget is based on the average of 2011 and 2012. The following is a history of the asset forfeiture moneys received:

2003	$ 681	
2004	$ 5,606	
2005	$ 663	
2006	$ 8,256	
2007	$ 1,538	
2008	$14,399	
2009	$ 6,718	
2010	$ 1,511	
2011	$ 5,678	
2012	$ 9,000	projected
2013	$ 7,000	requested
2013	$10,000	recommended

The recommended amount includes a slight increase due to the use of the drug dogs.

100-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $50,000
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 for the last 3 years has ranged from $42,000 to $52,000 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.

100-00-0000-381001 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:
$15,000 Room rental - combination of full days & half days.
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.

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

$ 1,500	Wellness Program (15) 2012 carryover
$ 3,025	Safety Program (15) 2012 carryover
$ 9,580	Thermal Imager Camera (20) 2012 carryover
$208,039	Energy Contract (10) 2012 carryover
$222,144	

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

Requested Amount: $300,000
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:

$151,200	Tourism Fund
$ 85,714	Rylander Theater Operating expenses
$ 10,000	DDA Marketing
$ 6,500	Transportation for Train
$ 10,000	Farmer's Market
$ 36,586	
$300,000	

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.

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
2012	$300,000
2013	$300,000

*Collins & Aikman declared bankruptcy.

100-00-0000-391200 TRANSFER FROM TSPLOST

Recommended Amount: $12,163
This is the 10% local match for LMIG projects.

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

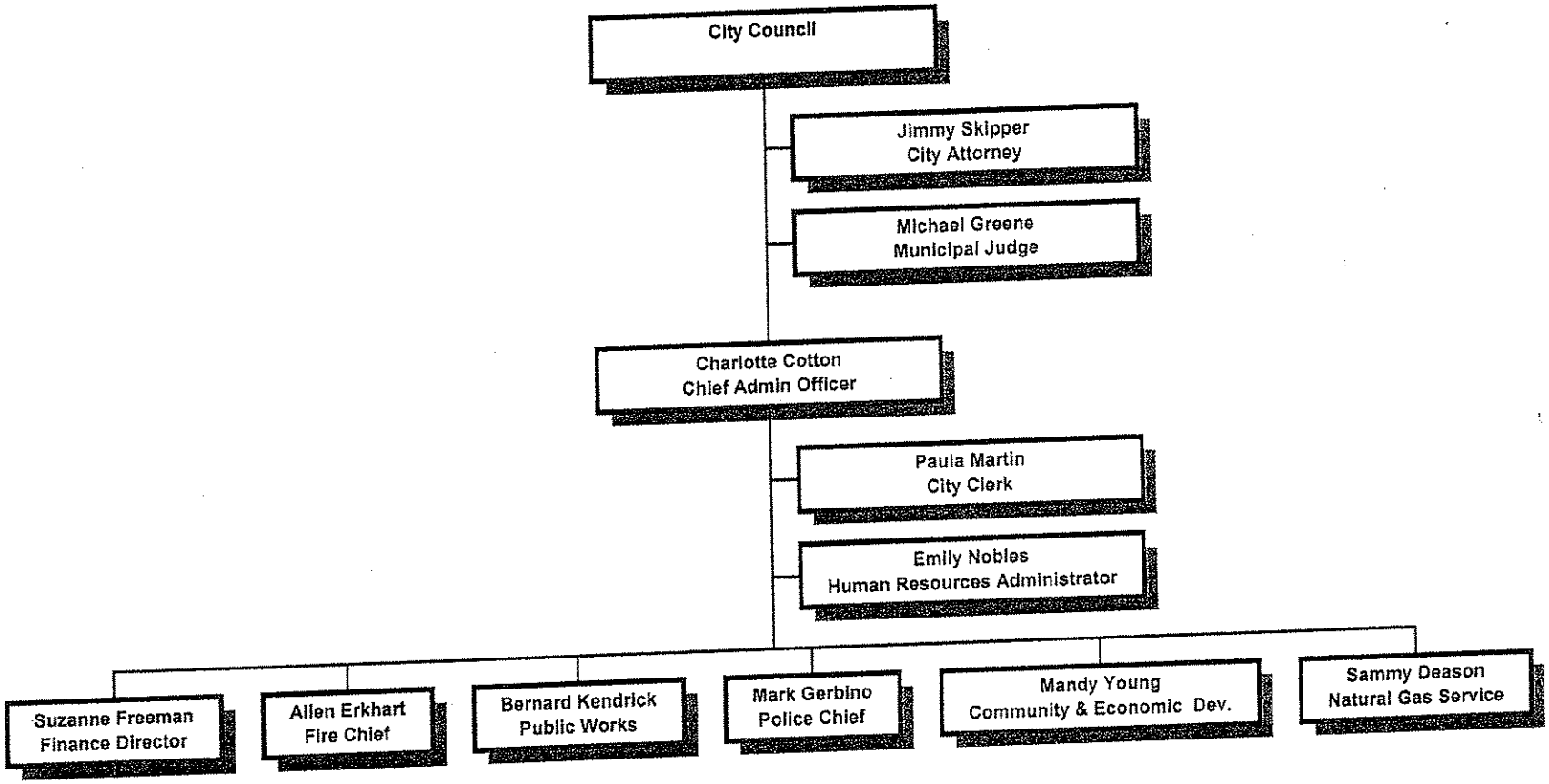
Requested Amount: $10,000
This is revenue obtained from recycling various metal pipes, auto parts, and other items that are no longer useful to the Public Works Department.

100-00-0000-393500 CAPITAL LEASE PROCEEDS

Recommended

$136,000	Vehicle Replacement (21)
$ 19,000	Service Truck Replacement (32)
$495,000	Engine 6 Replacement (20) 2012 carryover
$650,000	

City of Americus
Budgeted 2013



CITY OF AMERICUS
2013 OPERATING BUDGET

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 – 2013

The goals for the Mayor and Council are published separately in the Five Year Strategic Plan.

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
10 MAYOR AND COUNCIL						
100-10-1110-511000 REGULAR PAY	58,201	58,201	58,425	58,201	58,201	58,201
100-10-1110-512100 GROUP MEDICAL INSURANCE	17,500	17,448	19,375	24,717	24,717	24,717
100-10-1110-512110 GROUP DENTAL INSURANCE	1,011	1,071	1,039	1,260	1,260	1,260
100-10-1110-512200 SOCIAL SECURITY PAYMENTS	814	786	800	786	786	786
100-10-1110-512400 RETIREMENT SYSTEM	6,238	7,600	7,589	6,984	6,984	6,984
100-10-1110-512600 UNEMPLOYMENT EXPENSES	30,970	25,000	11,688	17,160	8,580	8,580
100-10-1110-512700 WORKERS' COMPENSATION	238	151	143	103	103	103
100-10-1110-522000 OTHER OUTSIDE SERVICES	43,110	5,500	14,687	5,000	4,000	0
100-10-1110-523100 INSURANCE EXPENSE	44,999	44,130	34,487	48,788	48,788	48,788
100-10-1110-523301 ADVERTISING EXPENSE	3,365	2,100	684	2,100	2,100	2,100
100-10-1110-523600 DUES & SUBSCRIPTIONS	24,316	25,035	26,049	25,355	25,355	22,640
100-10-1110-523700 TRAINING & MEETINGS	3,376	14,500	8,536	13,600	11,500	0
100-10-1110-531100 OFFICE/COMPUTER SUPPLIES	173	500	542	500	200	200
100-10-1110-531230 ELECTRICITY	1,250	1,300		1,300	1,300	1,300
100-10-1110-531299 ENERGY SAVINGS				0	-129,709	-129,709
100-10-1110-542750 EQUIPMENT - ENERGY CONTRA		1,109,542	901,503	0	0	208,039
100-10-1110-542900 OTHER CAPITAL EXPENDITURE	6,200	25,200	25,949	0	0	0
100-10-1110-551000 ALLOCATION OF EXPENSES	-214,950	-215,261	-215,261	-267,786	-277,303	-277,303
100-10-1110-551102 CONTINGENCIES	36,648	100,000	61,345	100,000	100,000	100,000
100-10-1110-573001 RYLANDER THEATER	189,238	180,860	185,425	194,224	180,860	180,860
100-10-1110-574000 BAD DEBT EXPENSE	139,425	120,000	137,111	120,000	120,000	120,000
100-10-1110-581300 PRINCIPAL PAYMENTS		47,459	47,466	97,311	97,311	97,311

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-10-1110-581301 PDA-DEBT SERVICE-LOWE'S	54,442	58,253	54,442	54,442	54,442	54,442
100-10-1110-582200 INTEREST EXPENSE	45,854	84,396	21,200	74,500	74,500	74,500
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	10,636	12,000	13,717	12,000	12,000	12,000
100-10-3910-571000 SUMTER HUMANE SOCIETY	38,250	38,250	38,250	70,000	42,075	38,250
100-10-5400-571000 BOYS AND GIRLS CLUBS	22,430	22,430	22,430	25,000	0	0
100-10-5440-571000 DFCS				6,000	0	0
100-10-6153-571000 AMERICUS ARTS COUNCIL	8,325	8,325	8,325	10,000	0	0
100-10-6500-571000 LAKE BLACKSHEAR REG LIBR	90,000	90,000	90,769	91,539	82,386	82,386
100-10-7520-571000 AIRPORT AUTHORITY	22,500	22,500	22,500	22,500	20,250	20,250
100-10-7520-572018 AMER/SUMTER CO PAYROLL DE	30,000	30,000	30,000	75,000	0	0
100-10-7540-571000 TOURISM COUNCIL	144,000	151,200	151,200	192,949	151,200	151,200
100-10-7550-571000 DDA	110,779	110,724	111,910	153,843	121,437	121,437
100-10-7640-572000 LEAP/CIS	6,678	6,678	6,678	6,678	0	0
10 MAYOR AND COUNCIL	983,216	2,213,078	1,906,203	1,251,254	850,523	1,036,522

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 2012. 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 $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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. Currently, only three members of Mayor and Council participate in the health insurance program.

100-10-1110-512110 GROUP DENTAL INSURANCE

This amount represents $180 per employee. All members of Council participate in this.

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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-10-1110-512600 UNEMPLOYMENT EXPENSES

Requested Amount: $17,160
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. We currently do not have charges anticipated for 2013; however, the budget includes 1 individual for an entire year at $330 per week.

Recommended Amount: $8,580
I recommend 1/2 of a full year for 1 individual.

100-10-1110-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

100-10-1110-522000 OTHER OUTSIDE SERVICES

Requested Amount: $5,000
$4,000 Miyoshi Delegation Visit (1)
$1,000 Walk of Fame plaques and ceremony

$5,000

(1)The request is for the costs associated for meals, activities, gifts, and transportation from Americus to Atlanta.

Recommended Amount: $4,000
The recommended amount eliminates the Walk of Fame for 2013 with a plan to have the ceremony every other year.

Approved amount: $0
Funding for the Miyoshi Delegation visit has also been eliminated for 2013.

100-10-1110-523100 INSURANCE EXPENSE

Requested Amount: $48,788
This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 12.5%. The projected rates will be effective May 1, 2013 resulting in an effective rate for 2013 of 8.3%.

100-10-1110-523301 ADVERTISING EXPENSE

Requested Amount: $2,100
This expenditure category is to capture the costs for advertising any ordinances for the monthly Council meeting. We are not required to advertise the various ordinances that will be considered; however, it is a way to keep our citizens informed.

100-10-1110-523600 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 (required music license)
$ 320 BMI License (required music license)

$25,355

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

Approved Amount: $22,640
The approved amount excludes the Chamber of Commerce memmbership.

100-10-1110-523700 TRAINING & MEETINGS

Requested
$ 1,000 Annual Planning workshop/Retreat
$12,600 Other Training (up to $1,800 per member)

$13,600

Education is vital to keep up with the changing pace of governments, what laws have been passed, mandates from agencies, etc.

Recommended:
$ 1,000 Annual Planning workshop/Retreat
$10,500 Other Training (up to $1,500 per member)

$11,500

Approved Amount: $0
Mayor and Council has eliminated all training for 2013 due to the current economy.

100-10-1110-531100 OFFICE/COMPUTER SUPPLIES

Amount Requested: $500
The amount requested includes the purchase of flowers, and recognition plaques.

Recommended Amount: $200
The recommended amount is based on the previous years' actual expenses.

100-10-1110-531230 ELECTRICITY

Requested Amount: $1,300
The requested amount is for the Christmas lights in December on the Windsor Hotel. The contract between the City and the Windsor Hotel will expire in December 2015.

100-10-1110-531299 ENERGY SAVINGS

Recommended Amount: ($129,709)
This is the reduction in energy costs guaranteed by our energy performance contract.
($ 97,311) Principal
($ 32,398) Interest

($129,709)

100-10-1110-542750 EQUIPMENT - ENERGY CONTRACT

Requested Amount: $0
The assumption is that this project will be completed in 2012.

Approved Amount: $208,039
This is the balance as of 12/31/12

100-10-1110-542900 OTHER CAPITAL EXPENDITURE

Gen Fund	DDA	
$ 0	$ 4,500	Christmas Decorations & Lighting*
$ 0	$ 5,000	Facade/Sign Grants*
$ 0	$ 2,500	Christmas Light Facade Bldg Grants*
$ 0	$12,000	

*This is the amount approved in the CIP budget for 2013.

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 2012 estimate.

100-10-1110-573001 RYLANDER THEATER

The requested amount includes the following:

$ 85,714	Hotel/Motel tax money
$ 95,146	Gen Fund monies (regular allocation)
$ 13,364	Gen Fund monies (debt service)
$194,224	

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	$ 95,146	(10.0%)	
2012	$ 95,146	0.0%	
2013	$108,510	14.0%	requested
2013	$ 95,146	0.0%	recommended

The recommended amount excludes the debt service request.

100-10-1110-574000 BAD DEBT EXPENSE

Requested Amount: $120,000
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.

100-10-1110-581300 PRINCIPAL PAYMENTS

Requested Amount: $97,311
This is the principal payment for the capital lease of equipment associated with the energy performance contract. This amount plus interest is to be offset by savings in energy bills.

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

Approved Amount: $54,442
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 fifth and final payment. An additional $33,938 will be budgeted for 2014 for financing related to the airport.

100-10-1110-582200 INTEREST EXPENSE

Requested Amount: $74,500
This is the interest expense related to our capital lease pool with GMA, energy contract capital lease, and contract with PDA regarding Lowe's.

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 2013 is the same as the 2012 estimate.

100-10-3910-571000 SUMTER HUMANE SOCIETY

The following is a history of the approved allocations:

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	$38,250	(10.0%)	
2012	$38,250	0.0%	
2013	$70,000	83.0%	requested
2013	$42,075	10.0%	recommended
2013	$38,250	0.0%	approved*

2013 is approved on on a month to month basis.

100-10-5400-571000 BOYS AND GIRLS CLUBS

The following is a history of the approved allocation amounts:

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	$22,430	(3.0%)	
2012	$22,430	0.0%	
2013	$25,000	11.5%	requested
2013	$ 0	(100.0%)	recommended

100-10-5440-571000 DFCS

Requested Amount: $6,000
This request is as a result of the discontinuance of support by the Sumter County.

Recommended Amount: $0

100-10-6153-571000 AMERICUS ARTS COUNCIL

The following amounts are the approved allocations:

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	$ 8,325	(10.0%)	
2012	$ 8,325	0.0%	
2013	$10,000	20.1%	requested
2013	$ 0	(100.0%)	recommended

100-10-6500-571000 LAKE BLACKSHEAR REG LIBR

The following amounts are the approved allocations:

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	$ 90,000	(10.0%)	
2012	$ 90,769	0.9%	amended
2013	$ 91,539	0.8%	requested
2013	$ 82,386	(9.25%)	recommended*

2013 is approved on a month to month basis.

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	$22,500	(10.0%)	
2012	$22,500	0.0%	
2013	$22,500	0.0%	requested
2013	$20,250	(10.0%)	recommended*

2013 is approved on a month to month basis.

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	$30,000	20.0%	
2012	$30,000	0.0%	
2013	$70,000	133.3%	requested
2013	$ 0	(100.0%)	recommended

100-10-7540-571000 TOURISM COUNCIL

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

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	$144,000	(10.0%)	
2012	$151,200	5.0%	
2013	$192,949	21.6%	requested
2013	$151,200	0%	recommended

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

100-10-7550-571000 DDA

Requested		Recommended
$ 18,337	CBID levy (estimate)	$ 18,337
$ 8,500	CBID surtax	$ 8,500
$127,006	General Fund	$ 94,600
$153,843		$121,437

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

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	$101,201	(3.0%)	
2010	$ 93,789	(7.9%)	
2011	$ 84,574	(10.9%)	
2012	$ 94,600	11.9%	
2013	$127,006	34.3%	requested
2013	$ 94,600	0.0%	recommended

100-10-7640-572000 LEAP/CIS

The following is a history of the allocations to LEAP:

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	$ 6,678	(10.0%)	
2012	$ 6,678	0.0%	
2013	$ 6,678	0.0%	requested
2013	$ 0	(100.0%)	recommended

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
12 DATA CENTER						
100-12-1535-522000 OTHER OUTSIDE SERVICES	60,172	56,000	52,342	56,000	56,000	56,000
100-12-1535-522206 COMPUTER-REP AND MAINT	5,264	2,000	4,860	4,000	4,000	4,000
100-12-1535-542400 COMPUTER EQUIPMENT	20,532	20,000	15,421	12,000	12,000	12,000
100-12-1535-551101 DATA CENTER EXPENSE	4,059	3,500	3,552	3,500	3,500	3,500
100-12-1535-551102 ALLOCATION OF EXPENSES	-65,197	-58,000	-57,204	-60,000	-60,000	-60,000
12 DATA CENTER	24,831	23,500	18,971	15,500	15,500	15,500

12 DATA CENTER

100-12-1535-522000 OTHER OUTSIDE SERVICES

The request includes the following:

$44,160	Neos Technologies (service and maintenance)
$ 1,840	Mediacom (fiber optics)
$ 3,000	AT&T (T1 lines)
$ 6,000	NEOS Technology (e-mail)
$ 1,000	Capital Data (firewall)
$56,000	

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

Requested Amount: $4,000
This is for various computer repairs and upgrades for all departments. This line item is also allocated out each month.

100-12-1535-542400 COMPUTER EQUIPMENT

The recommended amount of $12,000 covers all replacements and upgrades of computer hardware, software, printers, etc for all City departments.

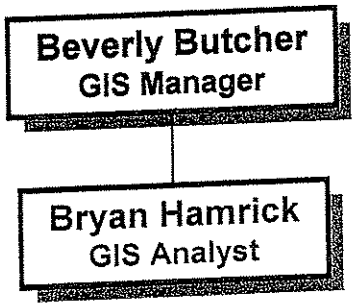
100-12-1535-551101 DATA CENTER EXPENSE

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 allocation of all computer costs except capital.

GIS Department
Budgeted 2013



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 capabilities to the GIS system and make it more available to help and support the everyday decisions that affect the residents of the city.

GOALS – 2013

1. Develop a GIS Online Community Maps through ESRI ArcGIS Online that will let public and mapping industries view and use our GIS maps. This will let us get current and correct GIS maps and data out to the community.
2. Continue to develop the tax parcel fabric layer that will tie into all other GIS information.
3. Continue working on building footprints, information, and location on tax parcels.
4. Continue to update GIS Facebook page to post new maps or changes to GIS maps.
5. Continue to work with Storm Water Project with CAO, Finance Dept and Public Works.
6. Continue to update and maintain all GIS layers and the GIS website.
7. Continue to develop cemetery data for all city owned cemeteries. Hope to one day host a cemetery webpage.
8. 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.
9. Continue to work with the E-911 Center to keep their data up to date on all 8 counties.
10. Continue to work with Sumter County as needed to keep county GIS information up to date.
11. Continue to input analog data of water, gas, and sewer systems to create a digital layer.
12. Economic Development website in conjunction with the PDA, area Realtors, and Archway Partnership is being developed, to be hosted by Binary Bus.
13. GPS data collection is ongoing for E911 addressing, Stormwater property evaluation, land and infrastructure development.
14. Continued development of type-specific layers; ie. Churches, Radio Stations and their broadcast ranges, Restaurants, Banks, Grocery Stores, etc.

15. Create USGS Stream-Gauge layer for flood-level analysis and prediction.
16. Work with private entities to GPS their campus and infrastructures – creating additional income.
17. Finalize map of Lake Blackshear for Sherriff Department.

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
13 GIS						
100-13-1535-511000 REGULAR PAY	60,642	59,000	61,091	69,976	59,564	59,564
100-13-1535-512100 GROUP MEDICAL INSURANCE	7,612	8,724	7,395	16,478	8,239	8,239
100-13-1535-512110 GROUP DENTAL INSURANCE	144	153	158	360	180	180
100-13-1535-512200 SOCIAL SECURITY PAYMENT	4,527	4,514	4,586	5,353	4,557	4,557
100-13-1535-512400 RETIREMENT SYSTEM	6,088	7,900	7,899	8,397	7,148	7,148
100-13-1535-512700 WORKER'S COMPENSATION	4,274	1,165	1,113	1,889	1,608	1,608
100-13-1535-522000 OTHER OUTSIDE SERVICES	288			3,000	3,000	3,000
100-13-1535-522201 OFFICE EQUIP-REP & MAINT		500		500	0	0
100-13-1535-522202 AUTO & TRUCK-REP & MAINT	550	500	204	500	500	500
100-13-1535-522206 COMPUTER-REP AND MAINT	11,075	10,800	12,645	11,500	10,000	10,000
100-13-1535-523200 TELEPHONE	1,295	1,500	1,821	1,500	1,500	1,500
100-13-1535-523600 DUES & SUBSCRIPTIONS				300	300	300
100-13-1535-523700 TRAINING & MEETINGS	3,409	4,000	4,377	5,000	4,000	4,000
100-13-1535-523900 UNIFORMS				100	0	0
100-13-1535-531100 OFFICE/COMPUTER SUPPLIES	3,372	2,900	1,512	3,000	3,000	3,000
100-13-1535-531210 WATER SEWER AND GARBAGE	1,392	6,351	4,599	4,000	4,000	4,000
100-13-1535-531225 STORM WATER	53	230	227	230	230	230
100-13-1535-531230 ELECTRICITY	773	2,244	3,046	2,244	2,244	2,244
100-13-1535-531270 GASOLINE ALLOCATED	771	700	1,079	800	800	800
100-13-1535-542101 OFFICE EQUIPMENT		100	1,163	200	0	0
100-13-1535-542400 COMPUTER EQUIPMENT	2,900	7,000	6,507	1,800	0	0
100-13-1535-551000 ALLOCATION OF EXPENSES	-82,676	-83,169	-83,169	-100,552	-83,087	-83,087

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

13 GIS

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-13-1535-551101 DATA CENTER EXPENSE	1,420	1,167	1,244	1,200	1,200	1,200
100-13-1535-581200 CAPITAL LEASE PAYMENT		3,487	3,116	3,329	3,329	3,329
	27,908	39,766	40,613	41,104	32,312	32,312

13 GIS

100-13-1535-511000 REGULAR PAY

Personnel Requirements:

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

The requested amount includes the replacement of 1 part-time (temporary) GIS Analyst with a full-time (permanent) GIS Analyst and a 3% COLA.

The recommended amount does not include the request of a permanent full time Analyst.

100-13-1535-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

100-13-1535-512110 GROUP DENTAL INSURANCE

This amount represents $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-13-1535-512700 WORKER'S COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

100-13-1535-522000 OTHER OUTSIDE SERVICES

Requested Amount: $3,000
This is for services needed from outside sources such as GIS Analyst, Developers, or professionals to help with coding, website, software, or GIS issues that we cannot handle in house due to lack of training or lack of personnel. This will also include additions we would like to make to the GIS website. Sumter County will be billed for some share of the cost. This will also be used to build apps for iphone and ipads.

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

Requested Amount: $500
The request is for radios and GPS equipment repairs.

Recommended Amount: $0
The recommended amount equals the amount actually spent for the previous 2 years.

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

Requested Amount: $500
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*
$ 5,000	ESRI contract
$ 1,200	Miscellaneous upgrades and repairs
$11,500	

*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: $10,000

$ 4,800	Annual software maintenance Binary Bus*
$ 5,000	ESRI contract
$ 200	Miscellaneous upgrades and repairs
$10,000	

100-13-1535-523200 TELEPHONE

The requested amount includes telephone and internet as follows:

$1,200	Enterprise Billing (Mediacom)
$ 300	Bandwidth (telephone - 2 lines)
$1,500	

100-13-1535-523600 DUES & SUBSCRIPTIONS

Requested	
$ 80	URISA (Urban Regional Information System Assoc)
$220	SERUG (South Eastern Regional User Group)
$300	

100-13-1535-523700 TRAINING & MEETINGS

Requested Amount: $5,000
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 meetings or luncheons. The remaining 2012 budget will be spent before year end.

Recommended Amount: $4,000
This training includes the GIS conference, training related to software updates, and travel related to other agencies/counties.

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: $3,000
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

The request is for the pro-rata share of the Municipal Building.

100-13-1535-531225 STORM WATER

The request is for the pro-rata share of the Municipal Building.

100-13-1535-531230 ELECTRICITY

The request is for the pro-rata share of the Municipal Building.

100-13-1535-531270 GASOLINE ALLOCATED

Requested Amount: $800
This amount includes gasoline for one vehicle used for mapping purposes for the City, County, and E-911 as well as travel for training.

100-13-1535-542101 OFFICE EQUIPMENT

Requested Amount: $200
This is for miscellaneous equipment needed for department operations.

Recommended Amount: $0

100-13-1535-542400 COMPUTER EQUIPMENT

Requested Amount: $1,800
This is to upgrade and/or replace the current computer for the GIS Coordinator. This computer is 4 years old and needs to be replaced. If replaced the old computer will be assigned to the GIS/GPS Technician.

Recommended Amount: $0
This is budgeted in capital expenditures in the Data Center Department.

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.

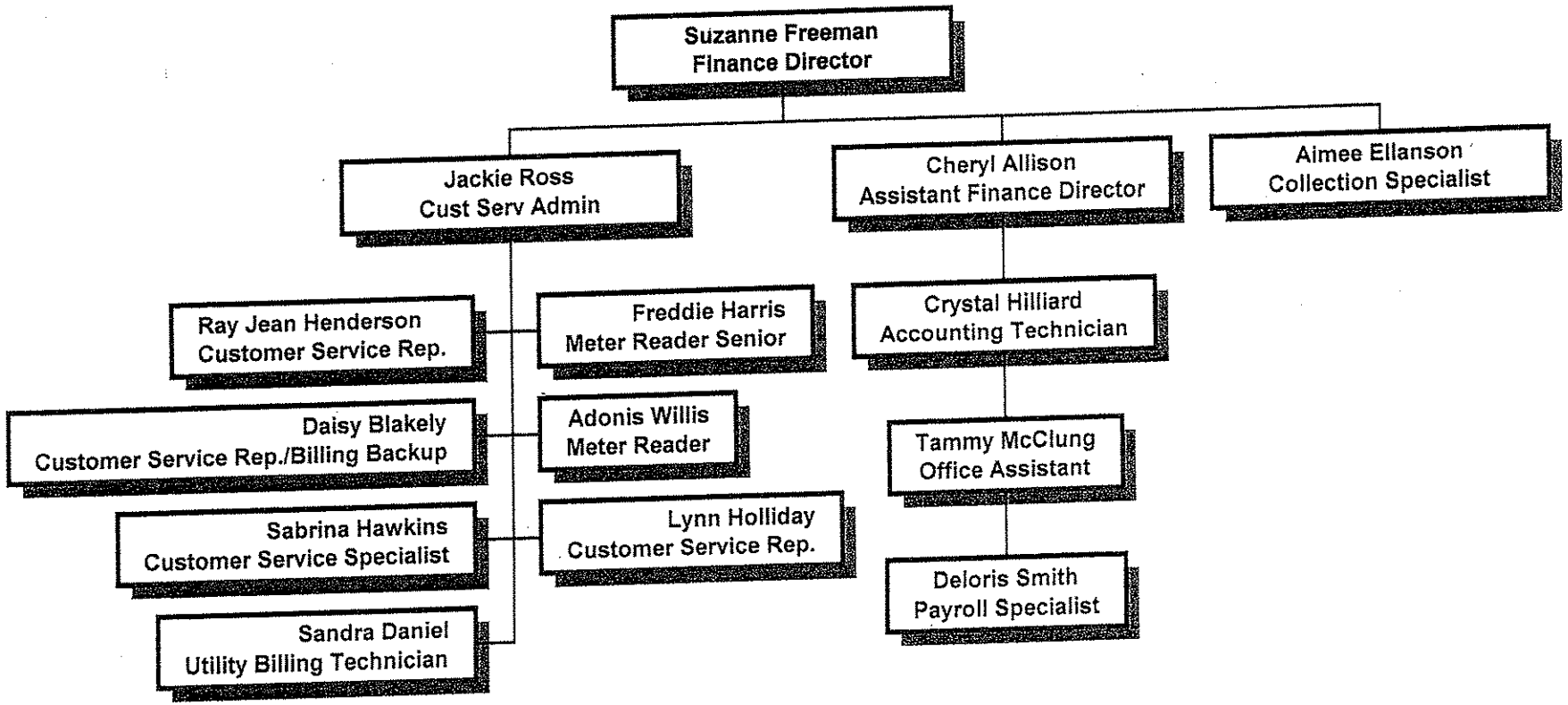
100-13-1535-551101 DATA CENTER EXPENSE

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:
$3,329 Ford Escape (2009) last payment due 11/30/13

Finance Department
Budgeted 2013



CITY OF AMERICUS
2013 OPERATING BUDGET

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 – 2013

	Time Frame
Quality Customer Service:	
* Improve internal reporting and processes to increase employee productivity	On-going
* Fine tune the Radio Read monitoring and check lists	Within 6 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 Storm Water only accounts through garnishment/court	On-going
* Complete annual operating and capital budgets for all funds	December
* Study possible ordinance changes for calculating occupational license fees	Within 12 months
* Complete administration of the Revenue Bond spending and related capital projects	Within 1 years
* Continue to work with GMA on the new Hotel/Motel Tax Management contract	On-going
* Research and establish new provider for credit checks	Within 3 months
* Continue work on E-Verify/Save Compliance	On-going

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
14 FINANCE DEPARTMENT						
100-14-1510-511000 REGULAR PAY	272,924	270,581	277,716	274,407	274,407	274,407
100-14-1510-511300 OVERTIME PAY	6,488	10,000	8,405	8,000	8,000	8,000
100-14-1510-512100 GROUP MEDICAL INSURANCE	61,023	69,792	55,567	65,912	65,912	65,912
100-14-1510-512110 GROUP DENTAL INSURANCE	1,131	1,224	1,180	1,440	1,440	1,440
100-14-1510-512200 SOCIAL SECURITY PAYMENTS	20,669	20,967	21,078	21,604	21,604	21,604
100-14-1510-512400 RETIREMENT SYSTEM	32,175	37,000	36,502	33,889	33,889	33,889
100-14-1510-512700 WORKERS COMPENSATION	1,108	771	737	495	495	495
100-14-1510-521203 AUDIT FEES	7,180	6,715	6,715	6,715	6,715	6,715
100-14-1510-521205 CLERK OF COURT	9,062	10,800	11,324	11,400	11,400	11,400
100-14-1510-522000 OTHER OUTSIDE SERVICES	25,000	27,850	35,381	32,950	32,350	32,350
100-14-1510-522201 OFFICE EQUIP-REP & MAINT	2,109	5,000	6,396	4,500	4,500	4,500
100-14-1510-522202 AUTO & TRUCK-REP & MAINT	789	1,000	335	1,000	1,000	1,000
100-14-1510-522206 COMPUTER-REP & MAINT	9,022	10,000	9,549	10,000	10,000	10,000
100-14-1510-523100 INSURANCE EXPENSE	4,848	5,710	4,440	5,942	5,942	5,942
100-14-1510-523200 TELEPHONE	6,284	7,500	7,983	6,700	6,700	6,700
100-14-1510-523201 POSTAGE	6,446	10,000	7,591	9,000	9,000	9,000
100-14-1510-523301 ADVERTISING EXPENSE	8,243	11,000	6,185	9,000	9,000	9,000
100-14-1510-523550 TAG / TITLE EXPENSE	52	300	105	300	300	300
100-14-1510-523600 DUES & SUBSCRIPTIONS	388	530	246	555	530	530
100-14-1510-523700 TRAINING AND MEETINGS	387	1,000	571	2,400	800	800
100-14-1510-523909 SALE FEES	520	2,000	816	2,000	2,000	2,000
100-14-1510-531100 OFFICE/COMPUTER SUPPLIES	8,915	8,500	9,693	9,000	9,000	9,000

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-14-1510-531210 WATER, SEWAGE & GARBAGE	11,407	800	1,083	1,000	1,000	1,000
100-14-1510-531225 STORM WATER	601	540	538	540	540	540
100-14-1510-531230 ELECTRICITY	5,963	7,700	2,396	6,000	6,000	6,000
100-14-1510-531270 GASOLINE ALLOCATED	507	600	747	960	960	960
100-14-1510-531700 OTHER SUPPLIES		6,000	4,670	2,500	2,500	2,500
100-14-1510-541300 BUILDINGS	291,580			0	0	0
100-14-1510-542101 OFFICE EQUIPMENT	15,176	4,000	3,050	0	0	0
100-14-1510-551000 ALLOCATION OF EXPENSES	-402,544	-431,915	-431,915	-441,565	-439,830	-439,830
100-14-1510-551001 ALLOCATION OF EXPENSES	35,270	29,639	29,639	30,819	30,796	30,796
100-14-1510-551101 DATA CENTER EXPENSE	6,392	5,250	5,592	5,300	5,300	5,300
100-14-1510-573000 BANK CHARGES	2,608	3,000	2,622	3,000	3,000	3,000
100-14-1510-581300 PRINCIPAL PAYMENTS	3,941	15,845	15,886	16,271	16,271	16,271
100-14-1510-582300 INTEREST EXPENSE	1,584	6,205	6,214	5,829	5,829	5,829
100-14-1530-521201 LEGAL EXPENSES	4,882	3,000	4,840	3,000	3,000	3,000
100-14-1565-531108 BUILDING REPAIR & MAINT		7,300	7,909	4,500	4,500	4,500
14 FINANCE DEPARTMENT	462,130	176,204	161,784	155,363	154,850	154,850

14 FINANCE DEPARTMENT

100-14-1510-511000 REGULAR PAY

Personnel Requirements:

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

The requested amount includes a 3% COLA.

100-14-1510-511300 OVERTIME PAY

Requested Amount: $8,000
The requested budget includes normal overtime incurred during peak times such as tax, business license, and utility billing due dates.

100-14-1510-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

100-14-1510-512110 GROUP DENTAL INSURANCE

This amount represents $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-14-1510-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

100-14-1510-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2013 includes the following:

$34,000	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$35,000	

Departmental and Fund allocation of above fees:

$ 6,715	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,000	W&S Fund
$ 6,300	Gas Fund
$ 4,900	Solid Waste Fund
$ 4,900	Storm Water Fund
$ 2,450	Theater Fund
$ 700	DDA
$ 700	Tourism
$35,000	

100-14-1510-521205 CLERK OF COURT

Requested Amount: $11,400
This amount is based on the charge of $12.00 per Fifa for each delinquent account. The estimated amount for 2013 is 950 Fifas. There is a corresponding revenue account because the fifa is paid by the taxpayer.

100-14-1510-522000 OTHER OUTSIDE SERVICES

$ 500	CAFR Application
$ 1,700	Printing of CAFR
$ 7,000	GMA hotel tax management services
$ 5,500	Interim Tax Billing (Harris)
$ 5,500	Final Tax Billing (Harris)
$ 2,500	Web-pay maintenance - Taxes (Harris)
$ 300	Matching Interim and Final Bills (Harris)
$ 5,900	User Fees for Tax Service (Harris-8 Users)
$ 650	Annual Browser Maintenance (New Look-8 Users)
$ 2,000	Payments to State for uncashed checks
$ 800	Softdocs - New Bank accounts (estimated 2)
$ 600	Equifax (one half of minimum monthly charge) - credit checks
$32,950	

Recommended Amount: $32,350
This excludes the Equifaxs charge for doing credit checks. If this service is needed, a less expensive alternative should be found.

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

Requested	
$1,000	Postage meter and scales
$3,300	Copier Maintenance
$ 200	Miscellaneous repairs
$4,500	

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

Requested Amount: $1,000
The amount requested is for vehicle maintenance for the 1998 Ford Windstar or a used replacement for this vehicle.

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

This is the amount of maintenance on the hardware and software in the Finance Department.

$ 9,000	CSI maintenance contract
$ 500	Softdocs maintenance contract
$ 500	Incidental printer repairs
$10,000	

100-14-1510-523100 INSURANCE EXPENSE

Requested Amount: $5,942
This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 12.5%. The projected rates will be effective May 1, 2013 resulting in an effective rate for 2013 of 8.3%.

100-14-1510-523200 TELEPHONE

The requested amount includes the following:

$4,200	Enterprise Billing (Mediacom)
$ 300	Bandwidth (telephone - 8 lines)
$1,200	Postage & Fax land lines
$6,700	

100-14-1510-523201 POSTAGE

Requested Amount: $9,000
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: $9,000
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

100-14-1510-523550 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 2013.

100-14-1510-523600 DUES & SUBSCRIPTIONS

The requested amount includes the following:

$380	GFOA (2 memberships)
$150	Times Recorder
$ 25	Sumter News
$555	

Recommended Amount: $530
This excludes the subscription to Sumter News.

100-14-1510-523700 TRAINING AND MEETINGS

Requested	Recommended	
$ 400	$200	M&C/Dept Head Retreat
$1,400	$ 0	GMA Annual Meeting
$ 300	$300	Webinars (GFOA & CSI)
$ 300	$300	Miscellaneous
$2,400	$800	

100-14-1510-523909 SALE FEES

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

100-14-1510-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $9,000
This includes miscellaneous office supplies, computer paper, ribbons, toner, various check stock, W2's, 1099's, etc.

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

Requested Amount: $1,000
This is based on 2012 actual.

100-14-1510-531225 STORM WATER

Requested Amount: $540
This is the storm water fees for the building and parking lot at the Customer Service Center.

100-14-1510-531230 ELECTRICITY

Requested Amount: $6,000
This is for electricity at the Customer Service Center.

100-14-1510-531270 GASOLINE ALLOCATED

Requested Amount: $960
The requested amount is for the departmental vehicle. This represents the average current cost of $80 per month for local city business only. Since moving to the Customer Service Center, we have more scheduled daily driving.

100-14-1510-531700 OTHER SUPPLIES

Requested Amount: $2,500
This is for janitorial supplies and other supplies needed to support the Customer Service Center.

100-14-1510-541300 BUILDINGS

Requested Amount: $0

100-14-1510-542101 OFFICE EQUIPMENT

Requested Amount: $0

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 DATA CENTER 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: $3,000
The request is for funds to cover stop payment charges on lost or incorrect accounts payable checks and for maintenance fees over and above interest earned on bank accounts.

100-14-1510-581300 PRINCIPAL PAYMENTS

Requested Amount: $16,271
This is the capital lease payment to the Payroll Development Authority for the Customer Service Center. The financing terms are 70% of prime over the next 15 years.

100-14-1510-582300 INTEREST EXPENSE

Requested Amount: $5,829
This is the capital lease payment to the Payroll Development Authority for the Customer Service Center. The financing terms are 70% of prime over the next 15 years.

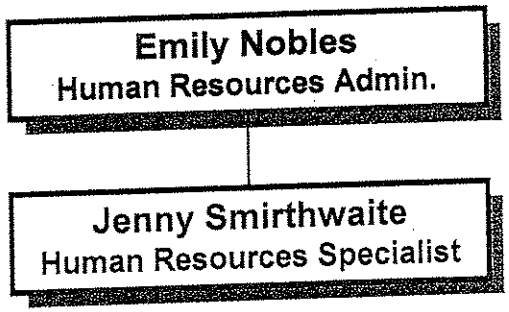
100-14-1530-521201 LEGAL EXPENSES

Requested Amount: $3,000
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.

100-14-1565-531108 BUILDING REPAIR & MAINT

Requested Amount: $4,500
This is for HVAC, plumbing, and electrical repairs at the customer service center.

Human Resources Department
Budgeted 2013



CITY OF AMERICUS
2013 OPERATING BUDGET

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 - 2013

1. Continue the process of recruiting through job fairs, and advertise through the legal gazette, Monster.com, and other sources to hire qualified applicants for vacant positions that are interested in working in a drug free/ safety environment. On an as needed basis.
2. Continue to provide a professional Human Resource Department that is efficient in providing quality assistance to employees and the public which meets the guidelines of the Federal and State Government. Yearly
3. Provide an efficient qualified department knowledgeable of all Federal and State guidelines pertaining to Public Entity. Ongoing basis
4. Provide training programs for all departments that will be beneficial to the employee performance and safety in providing the most qualified services for our citizens. All year
5. Update Personnel Policy changes on a Quarterly basis. Distribute revised ordinances to all employees and explain the changes in a department meeting. Quarterly
6. Continue to offer a comprehensive benefits package to recruit applicants and retain employees. Ongoing basis
7. Continue to promote Health and Wellness for employee awareness. Conduct an annual Health Fair for the employees; provide training through Lunch and Learns which will be held during different times of the day to be able to allow more employees to attend.
8. Continue to partnership with Phoebe Sumter Wellness Works Program to help all employees to be aware that good health makes a better working environment. Yearly

9. Provide a working Safety Committee to be knowledgeable of what needs to be promoted in our City to lower accidents and workers compensation claims with our employees. Also promote projects during the year to show appreciation to all employees for working safely during the year. Evaluate the program on a quarterly basis to provide needed training in all departments. Yearly/Quarterly/Monthly

10. Enhance the orientation program for new employees to introduce better knowledge of the departmental operations. This will include a question and answer session on personnel policies and benefits. Quarterly

11. Enhance the training program for Alcohol/Substance Abuse to add different approach to the classes for the employees. November

12. Continue to provide an annual recognition program for all employees to recognize years of service, safety and attendance. April

13. Take the responsibility to wisely use resources which include materials, equipment and hours worked to insure that the Human Resources Department is an efficient and effective department for the City of Americus. Daily

14. Continue training on updates for COBRA, Health Care Reform, FLSA, FMLA to keep abreast of all changes in the laws. Yearly

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
15 HUMAN RESOURCES						
100-15-1530-521201 LEGAL EXPENSES	72	1,000	864	1,000	1,000	1,000
100-15-1540-511000 REGULAR PAY	93,594	92,629	94,210	95,423	95,423	95,423
100-15-1540-511300 OVERTIME PAY	58	300	134	500	300	300
100-15-1540-512100 GROUP MEDICAL INSURANCE	7,679	14,400	14,187	16,478	16,478	16,478
100-15-1540-512101 OPT OUT INSURANCE PLAN	3,000	346	346	0	0	0
100-15-1540-512110 GROUP DENTAL INSURANCE	289	306	315	360	360	360
100-15-1540-512200 SOCIAL SECURITY PAYMENTS	7,988	7,094	7,040	7,338	7,338	7,338
100-15-1540-512400 RETIREMENT SYSTEM	8,570	12,605	12,605	11,511	11,511	11,511
100-15-1540-512700 WORKERS' COMPENSATION	368	262	250	169	169	169
100-15-1540-512900 WELLNESS PROGRAM	6,799	14,578	12,579	14,000	7,500	9,000
100-15-1540-512901 EMPLOYEE RELATION EXP	3,463	3,850	3,622	3,850	3,850	300
100-15-1540-522000 OTHER OUTSIDE SERVICES	32,682	30,000	33,340	28,250	28,250	28,250
100-15-1540-522201 OFFICE EQUIP-REP & MAINT	1,036	800	781	1,000	800	800
100-15-1540-522206 COMPUTER-REPAIR & MAINT	909	1,300	909	1,300	909	909
100-15-1540-523200 TELEPHONE	2,231	2,100	2,179	1,500	1,500	1,500
100-15-1540-523301 ADVERTISING EXPENSE	15,543	12,000	15,983	12,000	12,000	12,000
100-15-1540-523600 DUES & SUBSCRIPTIONS	2,150	3,750	2,538	3,750	3,750	3,750
100-15-1540-523700 TRAINING AND MEETINGS	2,440	4,950	2,366	3,900	1,900	1,900
100-15-1540-531100 OFFICE/COMPUTER SUPPLIES	1,541	1,000	1,321	2,000	1,500	1,500
100-15-1540-531210 WATER, SEWAGE & GARBAGE	2,783	3,506	2,538	2,000	2,000	2,000
100-15-1540-531225 STORM WATER	105	130	115	130	130	130
100-15-1540-531230 ELECTRICITY	4,021	3,000	1,681	3,000	3,000	3,000

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-15-1540-531402 SAFETY PROGRAM EXPENSE	4,922	5,500	2,425	5,000	5,000	8,025
100-15-1540-551000 ALLOCATION OF EXPENSES	-27,543	-30,582	-30,582	-32,349	-30,880	-30,880
100-15-1540-551101 DATA CENTER EXPENSE	1,422	1,167	1,245	1,200	1,200	1,200
15 HUMAN RESOURCES	176,123	185,991	182,991	183,310	174,988	175,963

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 a 3% COLA.

100-15-1540-511300 OVERTIME PAY

Requested Amount: $500
The requested amount includes overtime used for Employee Recognition Program, Open Enrollment, and other special projects in order to meet deadlines. Last year employee had to take comp time off. Fair Labor Standards Act allows either time off or overtime pay.

Recommended Amount: $300

100-15-1540-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

100-15-1540-512101 OPT OUT INSURANCE PLAN

Requested Amount: $0

100-15-1540-512110 GROUP DENTAL INSURANCE

This amount represents $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-15-1540-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

100-15-1540-512900 WELLNESS PROGRAM

Requested	Recommended	
$ 9,000	$6,000	Incentives for program participation*
$ 3,500	$ 0	Flu shots**
$ 1,000	$1,000	Health Fair/Kick Off for 2013
$ 500	$ 500	Gym Equipment repairs
$ 1,500	$1,500	2012 carryover
$15,500	$9,000	

*The program is working and the Gym has been a great success. The committee has been creative to partner with Phoebe Sumter for guidance on the program. The Lunch and Learn sessions are conducted by professional health care staff. The health fair is a significant event for all employees.
**Flu Shots are covered under our health insurance plan.

100-15-1540-512901 EMPLOYEE RELATION EXP

Requested	
$3,550	Employee Recognition program (includes breakfast)
$ 300	New Employee Orientation (includes luncheon)
$3,850	

Approved Amount: $300
The Employee Recognition program is eliminated for 2013.

100-15-1540-522000 OTHER OUTSIDE SERVICES

The requested amount includes the following:

$16,000	Physicals and drug tests*
$ 700	DOT drug tests
$ 2,000	Health Dept - Haz Mat & Hepatitis B
$ 4,000	EAP Program
$ 1,000	Pre-employment testing (Fire)
$ 2,000	Pre-employment testing (Police)
$ 1,000	Promotional Assessment
$ 50	Shipping & postage
$ 1,500	Other (psychologicals, fingerprints, voice stress test)
$28,250	

*Increase in physicals due to increase in age in Fire and Police Depts.

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

Requested Amount: $1,000
This is for the 1/2 of the maintenance contract on the copier. CAO dept pays the other half.

Recommended Amount: $800
The copier is new and this is 1/2 of the estimated amount.

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

Requested Amount: $1,300
This includes CSI software maintenance and upgrades for the Personnel Module.

Recommended Amount: $909
This is the amount that has been paid the last 2 years.

100-15-1540-523200 TELEPHONE

The requested amount includes telephone and internet as follows:

$1,200	Enterprise Billing (Mediacom)
$ 300	Bandwidth (telephone - 2 lines)
$1,500	

100-15-1540-523301 ADVERTISING EXPENSE

Requested Amount: $12,000
The amount requested includes advertising position vacancies in order to obtain a qualified pool of applicants. This considers both expected price and volume. All positions are advertised on the GMA website as well.

100-15-1540-523600 DUES & SUBSCRIPTIONS

The request includes the following:

$ 100	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
$3,750	

100-15-1540-523700 TRAINING AND MEETINGS

Requested	Recommended	
$ 950	$ 950	GLGPA Spring or Fall Conference
$2,000	$ 0	Harassment training for all employees
$ 750	$ 750	Defensive Driving Workbooks
$ 100	$ 100	Workers Comp Training*
$ 100	$ 100	Legal update training*
$3,900	$1,900	

*Training for HR Specialist.

100-15-1540-531100 OFFICE/COMPUTER SUPPLIES

Requested	Recommended	
$1,000	$1,000	Printer Cartridges
$ 500	$ 0	Other supplies
$ 500	$ 500	1/2 of copier supplies
$2,000	$1,500	

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

The request is for the pro-rata share of the Municipal Building.

100-15-1540-531225 STORM WATER

The request is for the pro-rata share of the Municipal Building.

100-15-1540-531230 ELECTRICITY

The request is for the pro-rata share of the Municipal Building.

100-15-1540-531402 SAFETY PROGRAM EXPENSE

Requested Amount: $5,000
This is for annual employee safety incentives and recognition.

Approved Amount: $8,025
The approved amount includes $3,025 carryover from 2012.

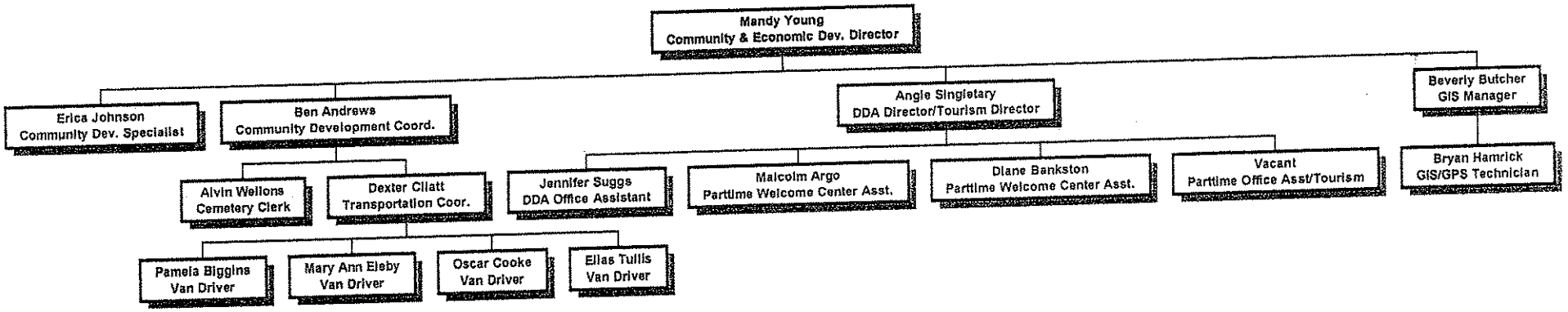
100-15-1540-551000 ALLOCATION OF EXPENSES

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 DATA CENTER EXPENSE

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

Community & Economic Development Department
Budgeted 2013



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 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 - 2013

1. Implement the Urban Redevelopment Plan
2. Submit CDBG & CHIP Grant applications and be selected as grant award recipient
3. Work with the Housing Authority to encourage the construction of single family homes
4. Work with developer regarding tax credit housing development
5. Begin construction of GSWSU Entranceway Enhancement TE Project
6. New City of Americus website
7. Develop potential plans for former Harvey's building on South Lee Street and Furlow School and actively pursue developers and/or businesses to locate
8. Implement asset inventory through GIS/Binary Bus
9. Recruit businesses needed according to Business needs analysis assessment
10. Implement co-op marketing plan
11. Continue implementation and activities/events associated with being a College Town
12. Propose the creation of an Entertainment/Hospitality District in the CBID
13. Explore opportunities to redevelop vacant buildings
14. Grow tourism industry
15. Provide efficient and effective public transportation services
16. Implement identified priority items within the Economic Development Action Plan
17. Continue facilitation of internship program
18. Continue implementation of Economic Development roundtable comprised of economic development counterparts
19. Execute good marketing & advertising efforts by utilizing the LED Digital Sign

20. Continue to foster a downtown district that is vibrant and obtains a good mixture of uses and businesses
21. Coordinate and implement Americus GICH Team initiatives
22. Actively participate in GeorgiaForward Young Gamechangers program
23. Continue working with Archway on various projects
24. Provide assistance/incentives to retain current businesses in Americus

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
16 COMMUNITY / ECON DEV						
100-16-1530-521201 OTHER LEGAL EXPENSES	464	750	531	1,800	500	500
100-16-1565-531108 BLDG REPAIRS & MAINT	366	500		5,000	3,000	3,000
100-16-5500-523906 TROLLEY EXPENSES	1,839	2,000	3,500	2,000	2,000	2,000
100-16-5500-523907 AMERICUS CAR-SAM SHORTLIN				2,500	0	0
100-16-7310-511000 REGULAR PAY	123,242	131,420	122,992	151,334	140,126	140,126
100-16-7310-511300 OVERTIME PAY	189	600	420	0	0	0
100-16-7310-512100 GROUP MEDICAL INSURANCE	23,077	26,172	22,315	24,717	24,717	24,717
100-16-7310-512110 GROUP DENTAL INSURANCE	433	459	473	540	540	540
100-16-7310-512200 SOCIAL SECURITY PAYMENTS	9,240	10,054	9,168	11,577	10,720	10,720
100-16-7310-512400 RETIREMENT SYSTEM	11,702	16,109	16,109	18,160	16,815	16,815
100-16-7310-512700 WORKERS COMPENSATION	902	391	374	450	417	417
100-16-7310-522000 OTHER OUTSIDE SERVICES	40,453	11,100	10,933	11,100	10,500	10,500
100-16-7310-522201 OFFICE EQUIP-REP AND MAIN	1,250	500	1,462	500	1,000	1,000
100-16-7310-522202 AUTO & TRUCK-REP & MAINT	2,571	8,500	5,699	7,500	7,500	7,500
100-16-7310-522206 COMPUTER-REP AND MAINT		3,000	2,579	2,680	2,580	2,580
100-16-7310-523200 TELEPHONE	2,756	2,500	2,619	2,100	2,100	2,100
100-16-7310-523301 ADVERTISING EXPENSE	1,763	1,361	1,502	2,000	2,000	2,000
100-16-7310-523600 DUES AND SUBSCRIPTIONS	135	833		958	610	610
100-16-7310-523700 TRAINING AND MEETINGS	891	3,600	1,613	10,050	2,700	2,700
100-16-7310-531100 OFFICE/COMPUTER SUPPLIES	1,928	3,500	2,027	4,000	2,000	2,000
100-16-7310-531210 WATER,SEWER,AND GARBAGE	10,454	6,351	4,599	3,000	3,000	3,000
100-16-7310-531225 STORM WATER	763	230	227	230	230	230

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-16-7310-531230 ELECTRICITY	9,570	1,500	3,021	1,500	1,500	1,500
100-16-7310-531270 GASOLINE ALLOCATED	725	900	1,057	900	900	900
100-16-7310-531700 OTHER SUPPLIES	423	200	126	200	200	200
100-16-7310-541200 LAND AND IMPROVEMENTS	1,903		26,146	1,000	1,000	1,000
100-16-7310-551000 ALLOCATION OF EXPENSES	-19,369	-18,460	-18,460	0	0	0
100-16-7310-551101 DATA CENTER EXPENSE	2,126	1,750	1,860	1,800	1,800	1,800
100-16-7500-523302 MARKETING & PROMOTIONS	16,216	20,000	16,575	64,500	12,000	11,000
100-16-7500-571000 TRANSFER TO OTHER FUNDS		94,000		54,000	54,000	54,000
16 COMMUNITY / ECON DEV	246,012	329,820	239,468	386,096	304,455	303,455

16 COMMUNITY / ECON DEV

100-16-1530-521201 OTHER LEGAL EXPENSES

Requested Amount: $1,800
This amount is for review and update of ordinances, street closings, property deeds prepared, and other misc legal matters.

Recommended Amount: $500
The recommended amount is the average amount spent in the past 2 years.

100-16-1565-531108 BLDG REPAIRS & MAINT

Requested Amount: $5,000
This amount is for miscellaneous repairs at Furlow School, the Train Depot, replacing the sign at Joyce Myers Park, and updating the sign at Rees Park Economic Development Center.

Recommended Amount: $3,000
The recommended amount represents the Joyce Myers sign, Rees Park sign, and a minor amount for the depot.

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).

Recommended Amount: $0
We will need to look at this in the future when the economy improves.

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 a 3% COLA plus an educational incentive.

100-16-7310-511300 OVERTIME PAY

Requested Amount: $0

100-16-7310-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

100-16-7310-512110 GROUP DENTAL INSURANCE

This amount represents $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-16-7310-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

100-16-7310-522000 OTHER OUTSIDE SERVICES

Requested:

$10,000	Archway Partnership Project
$ 500	Archway internships for various projects
$ 600	Equifax (one half of minimum monthly charge) - credit checks
$11,100	

Recommended:

$10,000	Archway Partnership Project
$ 500	Archway internships for various projects
$ 0	Equifax (one half of minimum monthly charge) - credit checks
$10,500	

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

Requested Amount: $500
This amount is for miscellaneous repairs to radios, the typewriter, fax machine, radio batteries (3@$90 each), and copier maintenace contract.

Recommended Amount: $1,000
This is the estimate for the past 2 years minus some 1 time expenditures.

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

Requested Amount: $7,500
The amount is for the CED vehicle, the Trolley, and the Americus Express van. Also included is $4,000 for a new air conditioning unit in the van.

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

Requested Amount: $2,680
This is for the annual CSI contract for the inventory module plus $100 for incidental repairs.

Recommended Amount: $2,580
Incidental repairs fall under another line item.

100-16-7310-523200 TELEPHONE

The requested amount includes telephone and internet as follows:

$1,800	Enterprise Billing (Mediacom)
$ 300	Bandwith (telephone - 3 lines)
$2,100	

100-16-7310-523301 ADVERTISING EXPENSE

Requested Amount: $2,000
This amount is for all advertising necessary for public hearings in reference to HPC, and notices informing the public of changes to codes or policies.

100-16-7310-523600 DUES AND SUBSCRIPTIONS

Requested	
$148	Americus Times Recorder
$100	GA Trust for Historic Preservation
$ 25	Arbor Day Foundation
$ 25	National Alliance of Preservation Comm
$460	Georgia Economic Developers Assoc
$200	Leadership Georgia
$958	

Recommended	
$ 0	Americus Times Recorder
$100	GA Trust for Historic Preservation
$ 25	Arbor Day Foundation
$ 25	National Alliance of Preservation Comm
$460	Georgia Economic Developers Assoc
$ 0	Leadership Georgia
$610	

100-16-7310-523700 TRAINING AND MEETINGS

Requested	
$ 600	M&C, Department Head Retreat
$ 1,000	CDBG/CHIP Workshops (Reimbursable)
$ 200	TEA/LEAD Workshops (Reimbursable)
$ 100	DOT workshop for Transportation
$ 550	Secretary Conference
$ 500	Employee relations lunches
$ 700	HPC member workshops
$ 4,000	GA Forward & other Tourism conferences
$ 1,400	GMA Annual Meeting
$ 1,000	Housing Conferences
$10,050	

Recommended	
$ 200	M&C, Department Head Retreat
$1,000	CDBG/CHIP Workshops (Reimbursable)
$ 200	TEA/LEAD Workshops (Reimbursable)
$ 100	DOT workshop for Transportation
$ 0	Secretary Conference
$ 0	Employee relations lunches
$ 700	HPC member workshops
$ 0	GA Forward & other Tourism conferences
$ 0	GMA Annual Meeting
$ 500	Housing Conferences
$2,700	

100-16-7310-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $4,000
The budget request is for annexation info, newcomer packets, committee handbooks, HPC guidelines, and binders as well as paper and other supplies for office operations.

Recommended Amount: $2,000
The recommended amount is the average actual for the past 2 years.

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

The request is for the pro-rata share of the Municipal Building.

100-16-7310-531225 STORM WATER

The request is for the pro-rata share of the Municipal Building.

100-16-7310-531230 ELECTRICITY

The request is for the pro-rata share of the Municipal Building.

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: $200
This is the same as the 2012 estimate.

100-16-7310-541200 LAND AND IMPROVEMENTS

Requested Amount: $1,000
This is for 1 historical marker for McCoy Hill Park.

100-16-7310-551000 ALLOCATION OF EXPENSES

Requested Amount: $0
The allocation to Rees Park (dept 19) is elimininated as the adminstration for the facility is now handled by the City Clerk.

100-16-7310-551101 DATA CENTER EXPENSE

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

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:

$20,000	Advertising On-Media
$ 3,500	Promotional materials such as pens, pencils, cups, bags, etc***
$ 5,000	Partner with the DDA to promote events
$20,000	Events with GSWU & SGTC to promote "college town theme"
$ 1,500	Community business fairs (4 per year)
$ 500	Coordination of internship program
$ 2,000	BCC Committee & events
$ 1,000	Develop a community DVD
$ 2,000	Chamber of Commerce community welcome guide
$ 5,000	Advertising in the Georgia Trend magazine
$ 1,500	Community brochures and Welcome Packet
$ 2,500	Business recruitment (hosting prospects)
$64,500	

Recommended

$10,000	Advertising On-Media
$ 0	Promotional materials such as pens, pencils, cups, bags, etc***
$ 0	Partner with the DDA to promote events
$ 0	Events with GSWU & SGTC to promote "college town theme"
$ 0	Community business fairs (4 per year)
$ 0	Coordination of internship program
$ 1,000	BCC Committee & events
$ 0	Develop a community DVD
$ 0	Chamber of Commerce community welcome guide
$ 0	Advertising in the Georgia Trend magazine
$ 0	Community brochures and Welcome Packet
$ 1,000	Business recruitment (hosting prospects)
$12,000	

The recommended amount excludes the band party next year. We need to focus more on business recruitment. Advertising/Marketing local businesses is role of DDA and Tourism.

Approved Amount: $11,000
This excludes the BCC Committee & events.

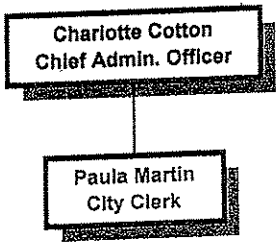
100-16-7500-571000 TRANSFER TO OTHER FUNDS

Requested Amount: $54,000

$54,000	TE Project-GSW Gateway*
$54,000	

*This is the amount approved in the CIP budget for 2013. It is the local match requirement.

CAO
Budgeted 2013



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 – 2013

Goal Category	Action
Media focus	Prepare regular positive news releases.
Encourage citizen involvement	Advertise for volunteers and maintain list of citizens who want to serve
	Redo the volunteer application
Employee Development	Providing training to all employees as needed
	Host the New Employee Orientation Program on a quarterly basis or as needed
Human Resources function	Verify current driver's licenses of all city employees who are required to have a license and the class of each license.
Audits	Perform various internal audits during the year.
Land Use Plan	Review existing Land Use Plan and develop changes,
Customer Service	Prepare "Did you know...." Article for Times Recorder
Planning	Meet on a regular basis with all Department Heads and direct reports
	Plan and coordinate successful retreat in January

	Coordinate a successful and effective strategic planning process
	Plan a Legislative Breakfast/"Meet and Greet" with state elected officials and local elected officials.
Boards, Commissions, and Authorities	Work toward improving relationships with all groups by attending meetings and working with staff.
	Serve on the Middle Flint Regional E911 Authority (appointed by the Sumter County Board of Commissioners) and the Finance Committee for that organization.
	Serve on the Board of LEAP/CIS as the Treasurer of that organization. I attend the meetings regularly and support the students at the PLC (Performance Learning Center). I also prepare the required IRS forms for the organization.
	Serve on the City of Americus Planning and Zoning Commission
	Work with the Archway Executive Committee and attend the monthly meetings
Urban Redevelopment Plan	Develop steps to begin implementation of the Urban Redevelopment plan, and urban redevelopment agency, and a land bank authority
Land Bank Authority	Work to implement the Land Bank Authority.
Walk of Fame	Improve on the Walk of Fame process and ceremony for 2014
Financial	Ensure that the Fund Balance policy is followed in the budget process.
	Work with Suzanne Freeman on the mid-year analysis and the millage rate calculation.
	Complete recommended 5 year capital improvement program.
	Closely monitor city revenues and expenditures on a regular basis to have the knowledge needed to make instant decisions and recommendations to the staff and council.

	Prepare recommended operating budget
Computer/ Technology Issues	Continue to work with NEOS for the provision of managed services as efficiently as possible.
	Work within the NEOS contract to prepare a 5 year capital plan and a regular maintenance plan for all city departments.
Sumter County	Negotiate and finalize a Jail Contract between the city and Sumter County.
	Work on LOST presentation to the Judge
	Work with County to develop a plan for county owned streets inside the city limits.
Council/Staff Relations	Work on ways to improve communication between the CAO and the Council members

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
18 CAO						
100-18-1320-511000 REGULAR PAY	131,405	130,407	130,908	134,319	134,319	134,319
100-18-1320-512100 GROUP MEDICAL INSURANCE	15,347	17,448	14,872	16,478	16,478	16,478
100-18-1320-512110 GROUP DENTAL INSURANCE	289	306	315	360	360	360
100-18-1320-512200 SOCIAL SECURITY PAYMENTS	9,774	9,976	9,688	10,275	10,275	10,275
100-18-1320-512400 RETIREMENT SYSTEM	13,993	17,152	17,152	16,118	16,118	16,118
100-18-1320-512700 WORKERS' COMPENSATION	940	394	376	399	399	399
100-18-1320-522000 OTHER OUTSIDE SERVICES	6,016	6,000	4,185	4,045	4,045	4,045
100-18-1320-522201 OFFICE EQUIP-REP & MAINT	1,001	1,000	781	900	900	900
100-18-1320-522202 AUTO & TRUCK-REP & MAINT	322	400	434	400	400	400
100-18-1320-522206 COMPUTER-REP & MAINT	17,604	9,400	9,094	14,024	14,024	14,024
100-18-1320-523200 TELEPHONE	3,202	2,700	2,708	2,850	2,850	2,850
100-18-1320-523301 ADVERTISING EXPENSE	293	500	634	200	200	200
100-18-1320-523600 DUES & SUBSCRIPTIONS	1,040	1,140	1,080	1,140	1,140	1,140
100-18-1320-523700 TRAINING & MEETINGS	4,138	5,400	3,721	6,000	1,500	1,500
100-18-1320-531100 OFFICE/COMPUTER SUPPLIES	3,980	1,500	4,757	2,000	2,000	2,000
100-18-1320-531210 WATER, SEWAGE & GARBAGE	2,783	6,434	4,657	6,000	6,000	6,000
100-18-1320-531225 STORM WATER	105	230	240	192	192	192
100-18-1320-531230 ELECTRICITY	3,665	5,000	3,086	1,772	1,772	1,772
100-18-1320-531270 GASOLINE ALLOCATED	384	600	929	566	566	566
100-18-1320-531700 OTHER SUPPLIES	137	500	320	500	0	0
100-18-1320-542101 OFFICE EQUIPMENT	673	4,848	4,848	0	0	0
100-18-1320-542400 COMPUTER EQUIPMENT		10,000	9,385	0	0	0

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-18-1320-551000 ALLOCATION OF EXPENSES	-185,062	-181,251	-181,251	-181,916	-182,929	-182,929
100-18-1320-551101 DATA CENTER EXPENSE	1,978	1,620	1,726	1,800	1,800	1,800
100-18-1400-571000 ELECTION EXPENSE				3,500	6,000	6,000
100-18-1530-521201 LEGAL EXPENSES	1,319	5,000	4,649	1,000	4,500	4,500
18 CAO	35,328	56,704	49,294	42,922	42,909	42,909

18 CAO

100-18-1320-511000 REGULAR PAY

Personnel Requirements:

	Current
Chief Administrative Officer	1
City Clerk	1
	2

The requested amount includes a 3% COLA.

100-18-1320-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

100-18-1320-512110 GROUP DENTAL INSURANCE

This amount represents $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-18-1320-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

100-18-1320-522000 OTHER OUTSIDE SERVICES

The requested amount includes the following:

$ 850	Document Purging
$2,795	Codification of Ordinances (actual 2012 amt)
$ 400	Code of Ordinances-Internet
$4,045	

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

Requested Amount: $900
The requested amount is for copier and radio maintenance. The copier maintenance is shared equally with the Human Resources department.

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

Requested Amount: $400
This includes the CAO's vehicle which was purchased in 2006. This vehicle is used by several other departments including DDA/Tourism, but all expenses are charged here.

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

The requested amount includes the following:

$ 4,500	Laserfiche software maintenance
$ 2,900	CSI software/hardware maintenance
$ 6,624	IQM2 monthly fee
$14,024	

100-18-1320-523200 TELEPHONE

The requested amount includes the following:

$1,200	Enterprise Billing (Mediacom)
$ 450	Bandwidth (telephone)
$1,200	Fax/elevator
$2,850	

100-18-1320-523301 ADVERTISING EXPENSE

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

100-18-1320-523600 DUES & SUBSCRIPTIONS

The request includes the following:

$ 125	GCCMA (CAO)
$ 42	GMC/FOA
$ 20	GA Records Assoc.
$ 75	American Express annual membership fee
$ 135	IIMC dues
$ 678	ICMA dues
$ 35	NIGP GA Chapter dues (purchasing)
$ 30	GPAG (purchasing)
$1,140	

100-18-1320-523700 TRAINING & MEETINGS

The requested amount includes the following:

$1,600	Municipal Clerk training (30 hours every 3 years)*
$ 200	Annual Planning Workshop (CAO & Clerk)
$3,000	GMA Annual Conference (CAO & Clerk)**
$ 500	GCCMA Spring or Fall Meeting (CAO)
$ 700	Georgia Procurement Conference
$6,000	

*This is for Municipal Clerk and Management Development training.
**The request is based on the 2012 actual amount.

Recommended Amount: $1,500
The recommended amount excludes the GMA Annual Conference and Georgia Procurement Conference. The recommendation also includes $800 for Municipal Clerk training once a year.

100-18-1320-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $2,000
The amount requested is based on the actual amount spent YTD and annualized.

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

The request is for the pro-rata share of the Municipal Building.

100-18-1320-531225 STORM WATER

The request is for the pro-rata share of the Municipal Building.

100-18-1320-531230 ELECTRICITY

The request is for the pro-rata share of the Municipal Building.

100-18-1320-531270 GASOLINE ALLOCATED

Requested Amount: $566
This is the most current ytd amount annualized.

100-18-1320-531700 OTHER SUPPLIES

The request includes the following:
$300 Meeting room supplies
$200 Welcome packets

$500

Recommended Amount: $0
I recommend no longer purchasing supplies for meetings such as drinks and popcorn. The welcome packets are prepared now by the Chamber and Tourism.

100-18-1320-542101 OFFICE EQUIPMENT

Requested Amount: $0

100-18-1320-542400 COMPUTER EQUIPMENT

Requested 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. This also includes an increase in the allocation to Rees Park since that responsibility has been transferred the the City Clerk

100-18-1320-551101 DATA CENTER EXPENSE

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

100-18-1400-571000 ELECTION EXPENSE

Requested Amount: $3,500
There will be an election in 2013 for Mayor, Districts 3, 4, and 5. This is based on 2009 actual expense.

Recommended Amount: $6,000
Our contract with the Board of Elections states $1,000 per district.

100-18-1530-521201 LEGAL EXPENSES

Requested Amount: $1,000
This is difficult to estimate because we cannot anticipate all legal matters that may occur in a year. The amount estimated for 2013 is the actual amount spent YTD and annualized.

Recommended Amount: $4,500
This is the most current ytd amount annualized.

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
19 REES PARK EDC						
100-19-1530-521201 LEGAL EXPENSES				275	0	0
100-19-1565-531108 BUILDING REPAIR & MAINT	6,907	7,000	8,021	33,033	9,926	9,926
100-19-7520-522000 OTHER OUTSIDE SERVICES	3,339	750	963	860	860	860
100-19-7520-523100 INSURANCE EXPENSE	3,238	3,395	2,841	4,103	4,103	4,103
100-19-7520-523200 TELEPHONE	4,651	3,700	5,375	3,800	3,800	3,800
100-19-7520-531210 WATER, SEWAGE, & GARBAGE	1,409	500	1,403	1,409	1,409	1,409
100-19-7520-531225 STORM WATER	136	230	143	300	300	300
100-19-7520-531230 ELECTRICITY	11,531	10,816	9,766	7,756	7,756	7,756
100-19-7520-531700 OTHER SUPPLIES	308	4,245	32	625	625	625
100-19-7520-551000 ALLOCATION OF EXPENSES	34,661	43,972	43,972	37,896	36,626	36,626
19 REES PARK EDC	66,179	74,608	72,515	90,057	65,405	65,405

19 REES PARK EDC

100-19-1530-521201 LEGAL EXPENSES

Requested Amount: $275
The requested amount is a minimum amount for unplanned legal work.

Recommended Amount: $0

100-19-1565-531108 BUILDING REPAIR & MAINT

Requested	
$ 1,832	HVAC maintenance contract
$ 1,020	Elevator maintenance contract
$ 2,500	Elevator repairs not covered by contract
$ 360	Fire Alarm
$ 220	Security System
$ 270	Pest Control
$ 1,000	Miscellaneous repairs/maintenance
$12,000	Sand & restain conference room floor
$ 500	Carpet cleaning
$ 4,635	Access control system (keypad system)
$ 4,472	Replace front door and 2 side doors
$ 1,168	Awnings for side doors
$ 630	Awnings for exit door from conference room
$ 426	Awning for gym door
$ 2,000	Replace rugs on 1st floor
$33,033	

Recommended	
$1,832	HVAC maintenance contract
$1,020	Elevator maintenance contract
$2,500	Elevator repairs not covered by contract
$ 360	Fire Alarm
$ 220	Security System
$ 270	Pest Control
$1,000	Miscellaneous repairs/maintenance
$ 0	Sand & restain conference room floor
$ 500	Carpet cleaning
$ 0	Access control system (keypad system)
$ 0	Replace front door and 2 side doors
$1,168	Awnings for side doors
$ 630	Awnings for exit door from conference room
$ 426	Awning for gym door
$ 0	Replace rugs on 1st floor
$9,926	

100-19-7520-522000 OTHER OUTSIDE SERVICES

Requested Amount: $860
This is for the professional cleaning of the tablecloths.

100-19-7520-523100 INSURANCE EXPENSE

Requested Amount: $4,103
This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 12.5%. The projected rates will be effective May 1, 2013 resulting in an effective rate for 2013 of 8.3%.

100-19-7520-523200 TELEPHONE

Requested Amount: $3,800

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

Requested Amount: $1,409
This is the City's portion after allocations to the PDA, Chamber of Commerce, and Visions.

100-19-7520-531225 STORM WATER

Requested Amount: $300
This is a full year of storm water fees at $37.20 per month. A portion of this is to be billed to all renters.

100-19-7520-531230 ELECTRICITY

Requested Amount: $7,756
This is the City's portion after allocations to the PDA, Chamber of Commerce, Visions and Arts Council. The amount is the current ytd amount annualized.

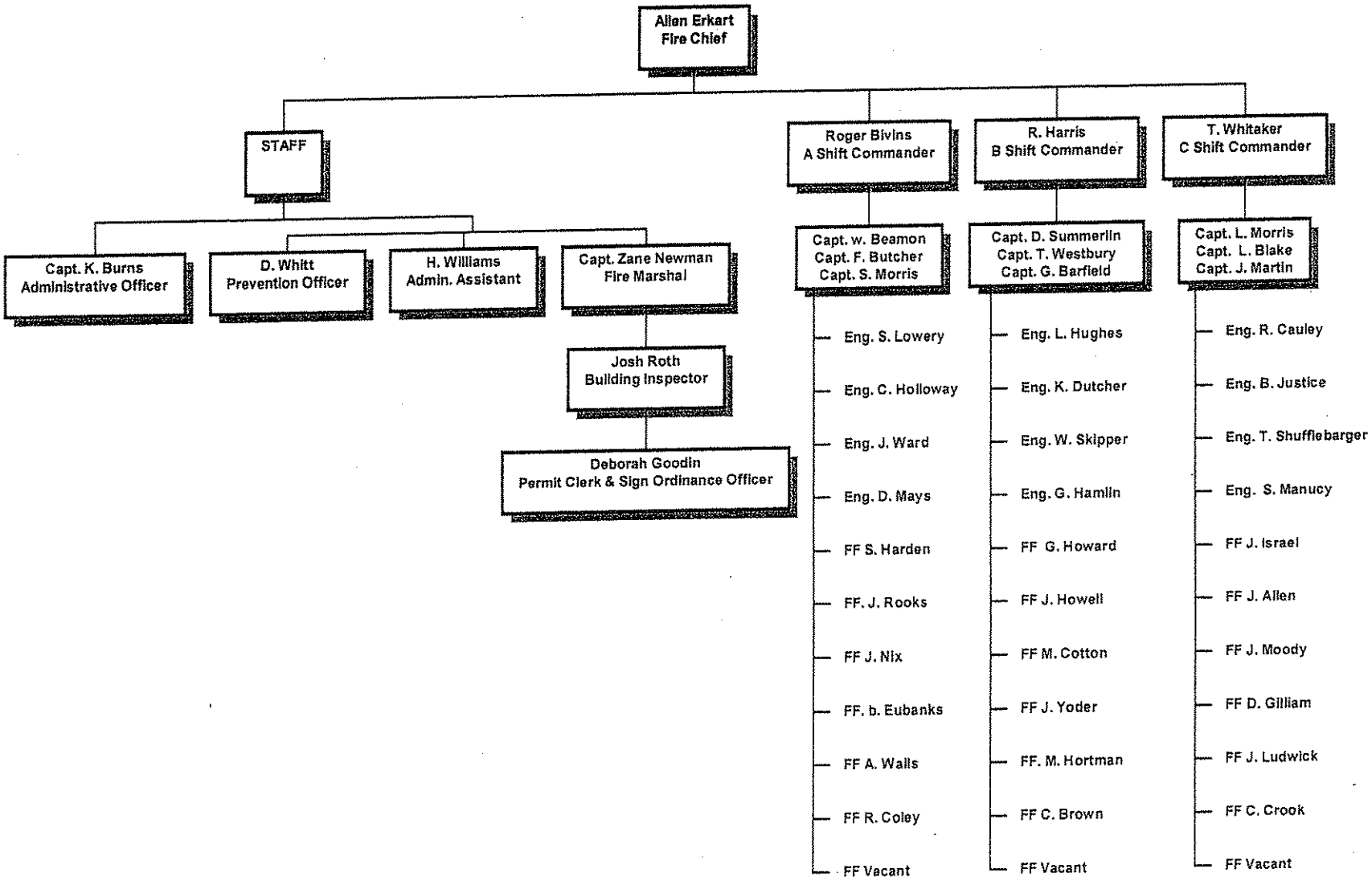
100-19-7520-531700 OTHER SUPPLIES

Requested Amount: $625
The requested amount is for the purchase of cleaning supplies.

100-19-7520-551000 ALLOCATION OF EXPENSES

These are the operating expenses allocated from CAO, and Building Risk Management.

Americus Fire Department
Budgeted 2013



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 – 2013

1. 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.
2. Improve community partnerships with local industry leaders and outside agencies.
3. Improve Firefighter safety by implementing new Standard Operating Guidelines and focusing on training subjects such as Firefighter survival and Rapid Intervention techniques.
4. Improve training facilities and upgrade training materials.
5. Continue to improve Pre-Incident Planning of industrial and commercial structures.
6. Effectively respond to agencies with Mutual Aid agreements.
7. Continue and expand our Smoke Detector program.
8. Purchase a Fire Safety House capable of teaching Fire Safety, Hazardous Weather Safety, Exit Drills, etc. to all ages.
9. Continue and expand our offering of CPR classes to the public.

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
20 FIRE						
100-20-1530-521201 LEGAL EXPENSE	96	500	254	0	0	0
100-20-3500-511000 REGULAR PAY	1,656,172	1,680,000	1,679,900	1,972,618	1,721,912	1,721,912
100-20-3500-511300 OVERTIME PAY	105,756	100,000	92,494	134,500	103,000	103,000
100-20-3500-511301 BUILT IN OVERTIME	96,655	102,000	94,005	106,000	128,283	128,283
100-20-3500-512100 GROUP MEDICAL INSURANCE	309,740	325,000	293,385	346,038	346,038	346,038
100-20-3500-512101 OPT OUT INSURANCE PLAN	18,924	21,000	21,001	21,000	21,000	21,000
100-20-3500-512110 GROUP DENTAL INSURANCE	6,753	7,497	7,168	8,820	8,820	8,820
100-20-3500-512200 SOCIAL SECURITY PAYMENTS	139,528	144,000	139,453	169,303	149,419	149,419
100-20-3500-512400 RETIREMENT SYSTEM	200,843	245,000	244,421	265,574	234,383	234,383
100-20-3500-512700 WORKERS' COMPENSATION	88,668	45,000	42,112	102,354	90,032	90,032
100-20-3500-522000 OTHER OUTSIDE SERVICES	7,726	14,120	6,570	21,920	21,920	21,920
100-20-3500-522201 OFFICE EQUIP-REP & MAINT	1,687	1,500	2,028	1,500	1,500	1,500
100-20-3500-522202 AUTO & TRUCK-REP & MAINT	36,198	50,000	58,531	60,000	60,000	60,000
100-20-3500-522203 MACH & EQUIP-REP & MAINT	2,806	7,500	11,199	7,500	6,000	6,000
100-20-3500-522206 COMPUTER-REPAIR & MAINT			3,863	0	0	0
100-20-3500-523200 TELEPHONE	15,105	16,000	18,813	15,000	15,000	15,000
100-20-3500-523600 DUES & SUBSCRIPTIONS	3,093	7,508	2,502	7,733	7,158	7,158
100-20-3500-523700 TRAINING & MEETINGS	11,893	23,000	12,984	39,000	30,000	30,000
100-20-3500-523900 UNIFORMS	15,479	20,000	17,832	32,000	20,000	20,000
100-20-3500-531100 OFFICE/COMPUTER SUPPLIES	11,607	7,000	14,152	9,000	8,000	8,000
100-20-3500-531101 JANITORIAL SUPPLIES	14,608	12,000	13,686	13,000	12,000	12,000
100-20-3500-531210 WATER, SEWAGE & GARBAGE	4,061	3,700	4,314	4,000	4,000	4,000

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-20-3500-531220 NATURAL GAS	8,778	13,000	3,338	14,000	14,000	14,000
100-20-3500-531225 STORM WATER	1,204	1,350	1,282	1,350	1,350	1,350
100-20-3500-531230 ELECTRICITY	39,079	32,000	35,704	32,000	32,000	32,000
100-20-3500-531270 GASOLINE ALLOCATED	35,161	32,000	38,813	35,000	35,000	35,000
100-20-3500-531700 OTHER SUPPLIES	4,806	10,000	14,013	15,000	12,000	12,000
100-20-3500-531740 FLAG EXPENSE	5,092	4,500	1,601	5,500	4,000	4,000
100-20-3500-542100 MACHINERY & EQUIPMENT	68,607	105,719	85,843	61,170	61,170	70,750
100-20-3500-542101 OFFICE EQUIPMENT		4,480	4,480	4,000	0	0
100-20-3500-542200 TRUCKS & AUTOMOBILES		517,000	23,176	0	0	495,000
100-20-3500-551101 DATA CENTER EXPENSE	7,813	6,417	6,833	6,500	6,500	6,500
100-20-3500-581200 CAPITAL LEASE PAYMENT	109,478	154,796	150,121	229,871	229,871	229,871
100-20-3500-582200 INTEREST EXPENSE	40,643			0	0	0
100-20-3530-531107 FIRE PREVENTION SUPPLIES	5,780	5,500	5,735	9,500	6,000	6,000
100-20-3570-522210 STAT #3- REPAIR & MAINT	7,834	8,300	6,602	8,300	8,300	8,300
100-20-3570-522211 STAT #2 - REPAIR & MAINT	6,864	7,000	7,402	10,000	10,000	10,000
100-20-3570-531108 PUBLIC SAFETY BLDG REP & I	16,127	15,000	11,347	15,000	12,500	12,500
20 FIRE	3,104,664	3,749,387	3,176,956	3,784,051	3,421,156	3,925,736

20 FIRE

100-20-1530-521201 LEGAL EXPENSE

Requested Amount: $0

100-20-3500-511000 REGULAR PAY

Personnel Requirements:

	Current
Fire Chief	1
Battallion chief	3
Admin Assistant	1
Fire Captain Admin	1
Captain	9
Engineer	12
Firefighter	21
Prevention/Training Ofc	1
	49

The requested amount includes $1,000 for education incentives, $5,000 for vacation buy backs. The requested amount includes a 3% COLA.

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: $103,000
The recommended amount is the same as 2012 plus a 3% COLA.

100-20-3500-511301 BUILT IN OVERTIME

Requested Amount: $106,000

Recommended Amount: $128,283
The recommended amount includes the 3% COLA.

100-20-3500-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

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 $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-20-3500-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

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
$10,000	Inspection/testing & repairing - SCBA
$ 1,305	Other items (air cylinders, gas, etc.)
$ 1,300	Overhead door inspection
$ 315	Pest Control
$ 1,800	Hazmat monitor testing (radiation leak & annual maintenance)
$21,920	

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

Requested Amount: $1,500
This is for annual maintenance on the copier.

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 an inflation factor for parts and labor.

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.

Recommended Amount: $6,000
Small engine repair can be made in-house per the Chief.

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

Requested Amount: $0

100-20-3500-523200 TELEPHONE

Requested Amount: $15,000
This amount represents the land lines at all 3 stations, long distance charges, and cell phones.

100-20-3500-523600 DUES & SUBSCRIPTIONS

Requested	Recommended	
$ 150	$ 150	NFPA (1 @ $150)
$ 360	$ 360	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
$ 460	$ 460	GA EMT Assoc (46 @ $10)
$ 705	$ 705	Fireprograms*
$3,508	$3,508	EMT Licensure (46 EMT's)
$7,733	$7,158	

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 $3,508 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.

100-20-3500-523700 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. 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. Firefighters must now complete Advance EMT class as the Intermediate is no longer offered.

Recommended

$25,000	Training materials (textbooks, dvd's, misc)
$ 5,000	In-house training
$30,000	

100-20-3500-523900 UNIFORMS

Requested Amount: $32,000
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 for 49 employees. The oldest sets of Nomex are three years old now and need to be replaced.

Recommended Amount: $20,000
The recommended amount represents 1 replacement set at $300 each for 47 employees plus new sets for an estimated 3 new employees.

100-20-3500-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $9,000
The amount requested should be sufficient to operate the 3 stations.

Recommended Amount: $8,000
This is the actual year to date amount 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. There has been an increase in janitorial supplies.

Recommended Amount: $12,000
This is the same as the 2012 estimate.

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

Requested Amount: $4,000
The amount requested includes an estimate for rate increases. This amount is for all three stations.

100-20-3500-531220 NATURAL GAS

Requested Amount: $14,000
This is for heating the Public Safety building and the other two stations.

100-20-3500-531225 STORM WATER

Requested Amount: $1,350
This is for half of the Public Safety building and the other two stations.

100-20-3500-531230 ELECTRICITY

Requested Amount: $32,000
The is for half of the Public Safety Building and for the two other stations.

100-20-3500-531270 GASOLINE ALLOCATED

Requested Amount: $35,000
This is the cost of fuel for all fire department vehicles. This includes both staff vehicles as well as emergency and rescue units. This is higher than 2012 as a result of continued rate increases.

100-20-3500-531700 OTHER SUPPLIES

Requested Amount: $15,000
This is comprised of batteries, towels, medical supplies, gloves, test strips, alcohol pads, oxygen bottles, etc. The cost of medical supplies has increased since last year.

Recommended	
$ 4,000	Medical supplies
$ 8,000	Other supplies
$12,000	

100-20-3500-531740 FLAG EXPENSE

Requested Amount: $5,500
This covers replacing all damaged or worn flags on all city-maintained flag poles.

Recommended Amount: $4,000
Flags are generally ordered once a year and this is the amount of a normal order.

100-20-3500-542100 MACHINERY & EQUIPMENT

Recommended

$ 8,000	Fire Hose*
$15,900	Self Contained Breathing Apparatus*
$ 7,000	Nozzles and Appliances*
$30,270	Protective Clothing*
$ 9,580	Thermal Imager Camera (2012 carryover)
$70,750	

*This is the amount approved in the CIP budget for 2013.

100-20-3500-542101 OFFICE EQUIPMENT

Requested Amount: $4,000
This is for replacement of worn out furniture at all three stations.

Recommended Amount: $0
We can review for possible purchase in 2014.

100-20-3500-542200 TRUCKS & AUTOMOBILES

Recommended Amount: $495,000

$495,000	Engine 6 Replacement (Lease Purchase) (2012 carryover)	

100-20-3500-551101 DATA CENTER 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:

$ 38,683	Pierce Pumper (2008)	last payment due 06/15/17
$111,438	Pierce Platform Truck (2010)	last payment due 06/15/19
$ 5,500	Command Vehicle (2012)	last payment due 11/30/17
$ 74,250	Engine 6 Replacement (2012)	last payment due 06/15/22
$229,871		

100-20-3500-582200 INTEREST EXPENSE

Requested Amount: $0

100-20-3530-531107 FIRE PREVENTION SUPPLIES

Requested Amount: $9,500
The request is for the purchase of safety materials and the upkeep of equipment for the Prevention Program. The amount includes new supplies and materials for education of the elderly. 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: $6,000
The recommendation is based on 2012 actual.

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

Requested Amount: $8,300
The requested amount is includes replacement carpet and tile for the hallway and bedroom.

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

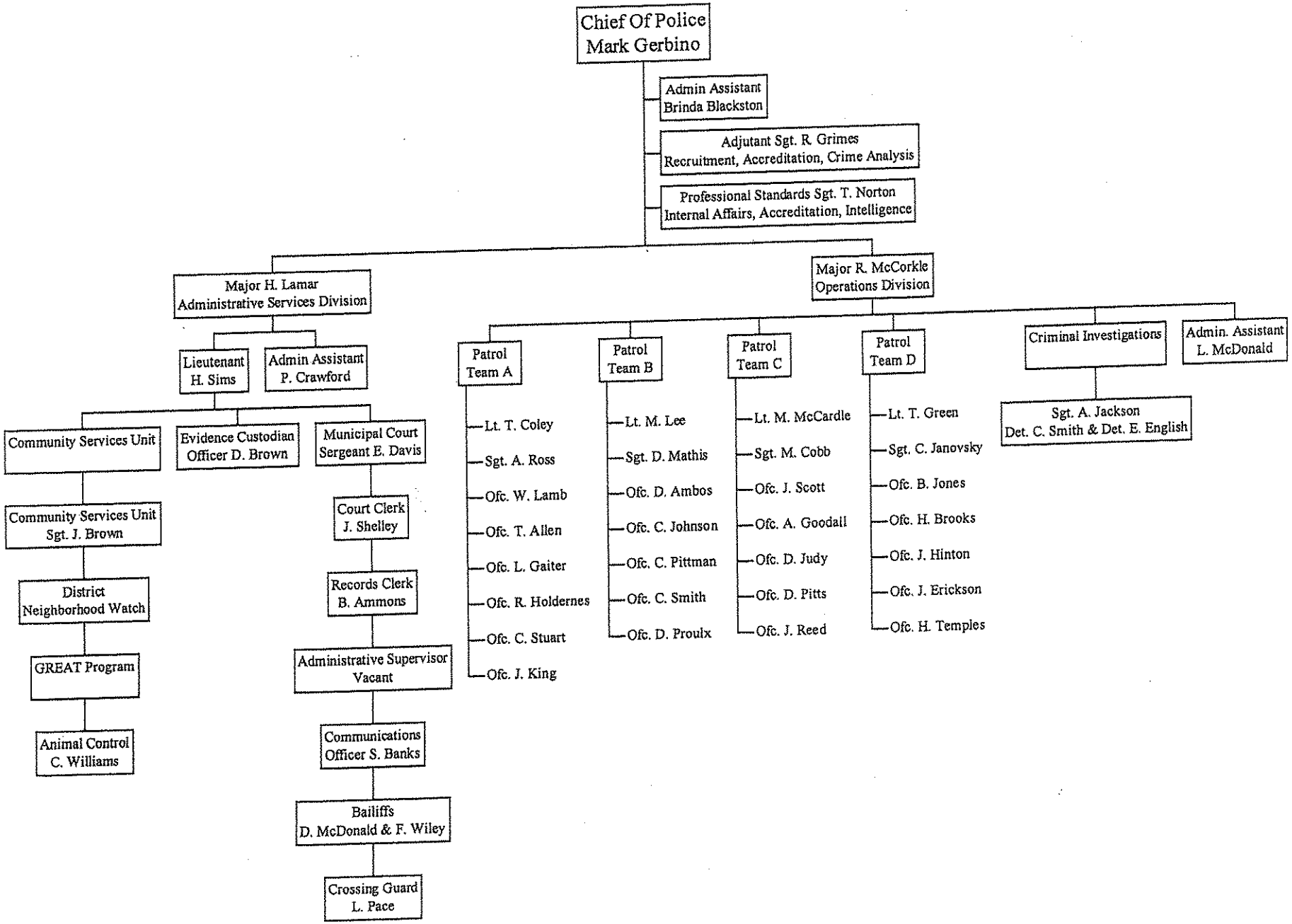
Requested Amount: $10,000
The amount requested includes improvements to the station and training tower and general maintenance. Specific improvements include the replacement of carpet and tile.

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

Requested Amount: $15,000
This amount includes repair and maintenance for both the Fire and Police portions of the building. The increase in the amount requested is due to aging of the building. This includes ac/plumbing, doors, phone, ice maker, light bulbs, filters, etc.

Recommended Amount: $12,500
This takes into consideration the replacement of HVAC in 2012.

Police Department
Budgeted 2013



POLICE DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES

The Americus Police Department will always strive to maintain an atmosphere of trust and cooperation within the community it serves. As a law enforcement agency, our primary concern is public safety. Since we depend on the community to help us prevent crime, as well as solve crimes; we must work in partnership through structured programs to maintain an optimum atmosphere of trust. Integrity will be woven into the fabric of everything we do.

GOALS – 2013

- Area Department Head Meetings - The Chief and executive staff are continuing the process of organizing monthly meetings with area department heads. It is through communication, cooperation and coordination that better relationships will be developed and inter-agency relationships improved.

- Budget – The executive staff will continue to ensure that each budget line is managed with close scrutiny. One of the keys to accountability is to ensure the manager assigned to the budget has real control over the resources that take the form of decision-making authority, information and skills. In 2013, budget will be an integral part of all managers and will be closely scrutinized by the chief of police.

- Critical Incident Management / Active Shooter Training – In 2013 APD is hosting a regional symposium on Critical Incident Management in conjunction with Southwest Georgia Technical College. Included will be Active Shooter assessment and training planning.

- Crime Prevention Program – Each District will be assigned a Crime Prevention Officer in accordance with 2012's goal of expansion. With the expansion and implementation of more community policing based programs, their responsibilities will increase; but will also be District sensitive.

- Community Outreach Response Teams - (CORT) – The 2012 Strategic Plan called for the implementation of this concept. The organizational component was to be completed and the memorandum of agreements signed by December of 2012. A shift in priorities prevented this from occurring. In 2013, after the memorandums are signed, the teams will begin to be deployed to serve the community. Following is a review of the CORT Program.

CORT is an outreach response team comprised of members of numerous organizations as well as individual volunteers all coming together to nurture the needs of the community during violent or major events major events.

Members will include but not be limited to police officers trained in crisis intervention, detectives, mental health specialists, clinical social workers, chaplains and ministers from our faith - based community, as well as numerous others. Everyone in Americus suffers at different times, and at different levels when violent or major events occur within a neighborhood; particularly those that reside close to the event. These experiences impact the emotional, physical and mental well - being of everyone. Victims, their families and friends, and members of the community need to feel safe. But, they also have a right to express their emotions and know what to expect from the future.

People that live in the neighborhood where an event occurs for example, are every bit as much a victim as those that witness the actual events. Naturally, there are varying degrees of suffering that occur but these events cause a ripple effect throughout our community that deteriorates the health and welfare of all of community members.

CORT addresses all of these factors. CORT will bring the services we offer out to the neighborhoods. We will become part of the neighborhood where an event occurs. We will let it be known that we are there to help and will be there to stay. Not only will we provide immediate support and emergency assistance to ease the emotional trauma of an event (death notification, grieving family and friends, basic needs such as food, shelter, clothing, community referrals, special concerns for children and basic crime victim services), we will also sustain the efforts to encourage a building of trust between the Police Department and the community.

Trust in a community is based most solidly on actions not words. Through the synergy of our efforts we will overcome the violence that plagues some of our neighborhoods and impacts each and every one of us. This will be accomplished through action, not idle talk.

- Computers and Laptops – Our technology plan continues in 2013. It is our goal to have the research completed by December 2013 and submit a Capital Improvements proposal for 2014 which will include in vehicle computers. This remains an incremental implementation plan.

- Crime Reduction Team (CRT) – In 2013 the CRT will be deployed on a regular basis. The test implementation of the CRT concept in 2012 was successful. CRT will be a proactive team of officers led by a supervisor and managed by the Operations Division Major. The team will respond to areas in the city that are experiencing anything from quality of life issues (noise complaints, animal issues, vandalism occurrences etc.) to burglaries, drug complaints etc...This team will also supplement patrol shortages.

  Note: The implementation of this program is dependent upon staffing. For the first time in approximately 9 years APD is at full staffing.

- Crime Scene Technicians – In 2013 we will continue training officers in basic crime scene processing. This will result in officers being able to perform duties which will result not only in savings but also in better quality cases. This will be accomplished in-house.

- Court Watch Program – In communities all over the United States it is a common complaint that citizens are not happy with the outcome of the court process. Americus is no different. The Court Watch Program is a program where citizens are recruited from neighborhood watch groups to serve on weekly or monthly basis to attend court proceedings of subjects arrested in the city. Their presence is known and serves as message to all components of the court systems. In 2013 we will implement a Court Watch Program.

  Note: Now that the Neighborhood Watch Program is progressing, we will be implementing this concept. 2012 was relatively successful in establishing a consistent approach to Neighborhood Watch.

- Drug Enforcement Responsibilities – In 2013, once the Crime Response Team (CRT) is more frequently deployed; the team will continue to work with the K-9 Drug teams to address drug complaints city-wide.

- Department Certification – Being a certified law enforcement agency is essential for any police department and the city it serves. We are moving forward with preparing the department for certification. In 2012 two executive staff members have attended the Georgia State Law enforcement Certification Manager's Course as well as the Georgia State Law Enforcement Assessor's Course. By December of 2013 APD will pass a mock assessment in preparation for its February 2014, Certification Assessment.

- Evidence and Property Custody Building - Another area preventing APD in receiving Georgia State certification was the Property Evidence function. In 2013 we will complete renovations to a separate building and move that system out of the Public Safety Building into the additional space.

- Emergency Response Plans and MOU's (Hospital, Schools, Businesses, Court House
With the purchase of two Ford SUV command vehicles each vehicle will be set up to respond and establish a command post until or if a more suitable one is needed. Utilized in such responses will be Emergency Response Plans and MOU's.

- Fitness Standards –In 2013, we will continue to require employees to be physically fit up to a level that is acceptable. We are continuing to work on of fitness standards in 2013 in conjunction with the HR Department.

- Filing Systems – Prior to August 2011, APD had no functioning filing systems relating to Training, Internal Affairs, Property and Evidence, Certification and numerous other areas. In 2012 we have implemented systems in those areas mentioned and in 2013 will continue moving forward in the remaining areas.

- Fleet Evaluation – Our fleet replacement program continues on schedule.

- General Orders and Policy Manual – The review of the General Orders and Policy Manual has been completed. The new Policy and Procedure Manual will be completed and will be issued to all employees in 2013.

  Note: In 2012 we had the Policy and Procedures Manual inspected by a Georgia State Certification / CALEA expert. The result was that the department would not have passed the assessment that had been scheduled by the prior administration.

- Ministerial Meetings – In 2013 we will continue to work with the ministerial community of Americus to join us in addressing our community outreach programs. We will continue to meet with the ministers of Americus and strengthen the relationships that must exist for us to be successful in improving and maintain the highest possible quality of life in our community.

- Payroll (Timekeeping) System – The evaluation is complete of our present system. In 2013 we will recommend a more efficient system and purchase same.

- Personnel Evaluation Software – It is our goal to have the Guardian Tracking Personnel Tracking System in place in 2013. This will enhance our training efforts as well as our employee evaluation efforts. Ms. Cotton has advised that she is including this as a capital improvements investment.

- Technology Improvements – APD continues to move forward with both temporary improvements as well as permanent solutions to our challenges in the technology arena. These include but are not limited to: individual body cameras, in – car video and audio systems, booking room technology improvements....

- Training and Employee Development- We are working with the Georgia Association of Chiefs of Police in establishing a statewide list of certified law enforcement instructors that will be accessible for all chiefs of police. This will enable APD to import instructors that are certified to train our officers with less cost to the agency.

This document is not meant to be a complete representation of our goals and objectives for 2013. To the contrary it is meant to serve as a continuing foundation for our success in achieving the status of representing the City of Americus by leading the state of Georgia's law enforcement agencies in professional development.

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
21 POLICE						
100-21-1530-521201 LEGAL EXPENSE	18,952	5,000	640	5,000	2,000	2,000
100-21-3200-511000 REGULAR PAY	1,644,466	1,587,547	1,546,485	1,639,822	1,634,452	1,634,452
100-21-3200-511300 OVERTIME PAY	151,891	175,000	174,286	175,000	165,000	165,000
100-21-3200-512100 GROUP MEDICAL INSURANCE	272,769	270,000	246,308	337,799	337,799	337,799
100-21-3200-512101 OPT OUT INSURANCE PLAN	27,038	27,000	24,977	24,000	24,000	24,000
100-21-3200-512110 GROUP DENTAL INSURANCE	6,373	7,191	6,559	8,872	8,872	8,872
100-21-3200-512200 SOCIAL SECURITY PAYMENTS	136,336	132,769	129,559	138,834	137,658	137,658
100-21-3200-512400 RETIREMENT SYSTEM	197,274	238,200	238,196	217,779	215,934	215,934
100-21-3200-512700 WORKERS' COMPENSATION	116,888	68,628	65,600	37,131	36,875	36,865
100-21-3200-522000 OTHER OUTSIDE SERVICES	64,694	11,750	7,047	11,750	6,000	6,000
100-21-3200-522201 OFFICE EQUIP-REP & MAINT	4,991	1,500	3,751	1,500	1,500	1,500
100-21-3200-522202 AUTO & TRUCK-REP & MAINT	112,701	110,000	112,025	110,000	110,000	110,000
100-21-3200-522203 MACH & EQUIP-REP & MAINT	2,686	5,000	3,724	5,000	5,000	5,000
100-21-3200-522206 COMPUTER-REP & MAINT	1,392	1,500	550	1,500	1,500	1,500
100-21-3200-523100 INSURANCE EXPENSE	39,399	41,570	33,243	48,002	48,002	48,002
100-21-3200-523200 TELEPHONE	30,320	32,000	38,558	32,000	32,000	32,000
100-21-3200-523600 DUES & SUBSCRIPTIONS	8,584	2,010	7,775	4,000	4,000	4,000
100-21-3200-523602 BUY MONEY EXPENSE	462	1,000		1,000	500	500
100-21-3200-523700 TRAINING & MEETINGS	11,987	11,000	16,844	15,000	13,000	13,000
100-21-3200-523900 UNIFORMS	20,382	20,000	19,101	20,000	17,300	17,300
100-21-3200-531100 OFFICE/COMPUTER SUPPLIES	30,339	16,000	19,664	16,000	16,000	16,000
100-21-3200-531104 AMMUNITION	8,927	3,000	2,397	4,000	4,000	4,000

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-21-3200-531210 WATER, SEWAGE & GARBAGE	1,643	1,900	2,036	2,000	2,000	2,000
100-21-3200-531220 NATURAL GAS	5,276	8,000	2,356	8,000	8,000	8,000
100-21-3200-531225 STORM WATER	693	920	823	920	920	920
100-21-3200-531230 ELECTRICITY	19,564	17,000	17,969	17,000	17,000	17,000
100-21-3200-531270 GASOLINE ALLOCATED	120,145	110,000	133,108	125,000	115,000	115,000
100-21-3200-531700 OTHER SUPPLIES	20,113	8,000	9,705	20,000	8,000	8,000
100-21-3200-531705 CANINE COSTS		4,000	806	4,000	2,000	2,000
100-21-3200-542100 MACHINERY & EQUIPMENT	3,340	87,982	40,310	30,100	30,100	30,100
100-21-3200-542200 TRUCKS & AUTOMOBILES	176,585	125,000	123,020	136,000	136,000	136,000
100-21-3200-542900 OTHER CAPITAL EXPENDITURE		14,000	14,000	0	0	0
100-21-3200-551101 DATA CENTER EXPENSE	24,530	22,750	21,471	23,600	23,600	23,600
100-21-3200-572014 PAYMENT TO POAB	17,654	18,000	21,472	18,000	18,000	18,000
100-21-3200-573001 COMMUNITY RELATIONS EXPEN:	2,874	2,000	1,708	3,000	3,000	3,000
100-21-3200-581200 CAPITAL LEASE PAYMENTS		41,104	58,166	135,121	135,121	135,121
100-21-3210-523203 TECHNOLOGY FEE	7,042	9,000	9,702	9,000	9,000	9,000
100-21-3226-523601 JAIL COST EXPENSE		6,000		6,000	6,000	6,000
100-21-3226-523602 INMATE MEDICAL COSTS	5,238	2,000		2,000	2,000	2,000
21 POLICE	3,313,549	3,245,321	3,153,938	3,393,730	3,337,133	3,337,123

21 POLICE

100-21-1530-521201 LEGAL EXPENSE

Requested Amount: $5,000
This is the cost of legal fees incurred to handle various police matters, ordinance changes, and prosecution of cases.

Recommended Amount: $2,000
This reflects the current actual year to date amount annualized.

100-21-3200-511000 REGULAR PAY

Personnel Requirements:

	Current	Requested
Police Chief	1	1
Adminstrative Secretary	1	1
Property Evidence Custodian	1	1
Secretary	2	2
Animal Control	1	1
Lieutenant	5	5
Major	2	2
Investigators	3	3
Sergeant	8	8
Officer*	23	23
Dispatcher	1	1
Communication Specialist	1	0
Administrative Supervisor	0	1
Records Clerk	1	1
Crossing Guard (part-time)	1	1
Total	51	51

*Officers include 21 enforcement and 2 COPS Grant.

The request includes a 3% COLA and also includes a vacancy factor of two officers. The request also includes a changing the title of the Communication Specialist to Administrative Supervisor.

100-21-3200-511300 OVERTIME PAY

Requested Amount: $175,000
This is the expected amount of overtime for 2013 due to being under staffed.

Recommended Amount: $165,000
This represents the actual year to date amount annualized plus 3% COLA.

100-21-3200-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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 request reflects a vacancy factor of two officers.

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 $180 per employee and a vacancy factor of two officers.

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 two officers.

100-21-3200-512400 RETIREMENT SYSTEM

This amount is 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. This line item was reduced for a vacancy factor of two officers.

100-21-3200-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates. This line item was reduced for a vacancy factor of two officers.

100-21-3200-522000 OTHER OUTSIDE SERVICES

Requested	Recommended	
$ 500	$ 500	Interpreter
$ 500	$ 300	Vehicle rentals for undercover work
$ 1,500	$ 0	Wrecker Service
$ 1,080	$ 0	Alarm Monitoring
$ 200	$ 300	Lock Service
$ 100	$ 100	Dept of Agriculture - Animal Control
$ 550	$ 500	Pest Control
$ 3,000	$ 200	The Lily Pad (physch. testing for crime victims)
$ 4,320	$2,970	Miscellaneous services
$ 0	$ 900	Lexis Nexix (data search engine)
$ 0	$ 30	Georgia Technical Authority (GCIC)
$ 0	$ 200	GBI (background checks)
$11,750	$6,000	

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: $110,000
This is to cover all repairs to the fleet which is aging due to the fact that we went a couple of years without replacing vehicles.

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

Requested	
$4,200	Radio maintenance
$ 800	Equipment calibration
$5,000	

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

Requested Amount: $1,500
This is for miscellaneous upgrades and repairs for the server, computers, and software. Since we are moving to laptops in vehicles, we need to have funds set aside for issues we may encounter.

100-21-3200-523100 INSURANCE EXPENSE

Requested Amount: $48,002
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. The request includes a projected increase of approximately 12.5%. The projected rates will be effective May 1, 2013 resulting in an effective rate for 2013 of 8.3%.

100-21-3200-523200 TELEPHONE

Requested Amount: $32,000
This is the same as the 2012 estimate.

100-21-3200-523600 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	
$ 50	GA Police Accredidation Coalition
$ 100	GA Assoc of Chiefs of Police
$ 360	National Assoc of Chiefs
$ 150	National Tactical Officers Assoc
$ 450	National Safety Council
$ 100	Thompson Publishing
$2,790	Crime Reports
$4,000	

100-21-3200-523602 BUY MONEY EXPENSE

Requested Amount: $1,000
Buy money is requested by detectives to purchase information. A financial reporting is made to the Finance Director.

Recommended Amount: $500
This is the average amount used per year.

100-21-3200-523700 TRAINING & MEETINGS

Requested Amount: $15,000
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. Also, some re-training is included to legitimize some certifications.

Recommended Amount: $13,000
This is the actual for 2011 averaged with year to date 2012 plus an additional amount for supervisory training.

100-21-3200-523900 UNIFORMS

Requested	Recommended	
$ 2,800	$ 2,800	New officers (7 @ $400)
$17,000	$14,400	Replacement uniforms (36 officers)
$ 200	$ 100	Animal control
$20,000	$17,300	

100-21-3200-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $16,000
This line item includes all printed forms (such as traffic tickets) as well as copy paper, pens, photography supplies, etc.

100-21-3200-531104 AMMUNITION

Requested Amount: $4,000
The requested amount includes ammunition for firearms training requirements, as well as normal use in the day to day operations. This represents approximately $93 per sworn officer.

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

Requested Amount: $1,900
This is based on the 2012 actual spending plus an amount for rate increases.

100-21-3200-531220 NATURAL GAS

Requested Amount: $8,000
This is the same as the 2012 estimate.

100-21-3200-531225 STORM WATER

Requested Amount: $920
This is for 1/2 of the storm water fees for the Public Safety Building and parking lot.

100-21-3200-531230 ELECTRICITY

Requested Amount: $17,000
This is the current year to date amount annualized plus an amount for rate increases.

100-21-3200-531270 GASOLINE ALLOCATED

Requested Amount: $125,000
This represents an increase due to addition patrolling in the various districts.

Recommended Amount: $115,000
This represents the current year to date amount annualized plus an allowance for increases in cost.

100-21-3200-531700 OTHER SUPPLIES

Requested Amount: $20,000
This includes fingerprint supplies, radio, intoximeters supplies, and safety supplies. This is the same as 2011 actual.

Recommended Amount: $8,000
This is the current year to date amount annualized.

100-21-3200-531705 CANINE COSTS

Requested	Recommended	
$ 800	$ 800	Food
$1,000	$1,000	Veterinary services
$2,200	$ 200	Other
$4,000	$2,000	

100-21-3200-542100 MACHINERY & EQUIPMENT

Recommended	
$14,100	Radar/Camera Units for Patrol Cars*
$16,000	Vests/Body Armor ($8,000 gen fund: $8,000 BPV grant)*
$30,100	

*This is the amount approved in the CIP budget for 2013.

100-21-3200-542200 TRUCKS & AUTOMOBILES

Recommended Amount: $136,000

$136,000	Vehicle Replacement (Lease Purchase)*

*This is the amount approved in the CIP budget for 2013.

100-21-3200-542900 OTHER CAPITAL EXPENDITURE

Requested Amount: $0

100-21-3200-551101 DATA CENTER 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: $18,000
Based on State law, we are required to send a portion of each fine and/or bond forfeiture to the Peace Officer's 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: $2,000
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.

100-21-3200-581200 CAPITAL LEASE PAYMENTS

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

$ 64,748	Police cars (2011)	last payment due 11/30/14
$ 47,917	Police cars (2012)	last payment due 11/30/15
$ 22,456	Police Cars (2013)	assumes 9 months of payments
$135,121		

100-21-3210-523203 TECHNOLOGY FEE

Requested Amount: $9,000
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, MDS.

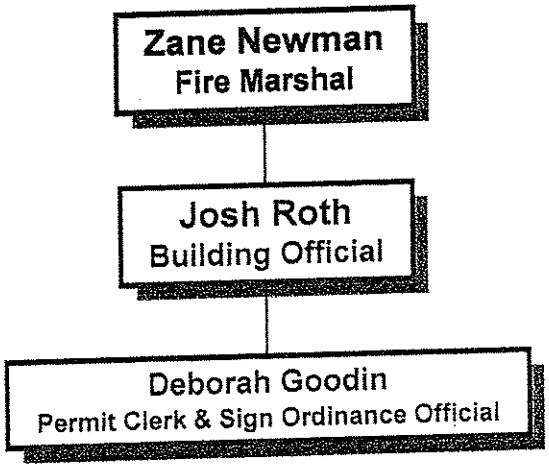
100-21-3226-523601 JAIL COST EXPENSE

Requested Amount: $6,000
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. We do not currently have an outstanding balance but we need to budget some in case the situation changes.

100-21-3226-523602 INMATE MEDICAL COSTS

Requested Amount: $2,000
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 2013



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 – 2013

* We will continue to make Americus a safer community through fire safety and building inspections to insure that work is done properly and to code.
* We will further our knowledge of the ever changing applicable codes and standards adopted by the City of Americus by attending class on code changes and updates.
* We will work with licensed contractors, architects, and engineers to ensure code compliance for Building and Life Safety.
* We will continue to work with other departments and agencies to make sure everyone is treated fairly and with respect.
* With the recent addition of zoning administration, we will streamline the processing of business license applications.
* Using new fire investigative techniques and information, the Fire Marshal will determine the cause and origin of fires.
* We will continue to seek educational opportunities to expand our knowledge and certifications. .
* Most of all, we will continue to treat every person that we come in contact with daily, with respect and assist them any way we can to help them make their contact with our department a pleasant experience.

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
22 BLDG RISK MGMT						
100-22-1530-521201 LEGAL EXPENSE	4,523	4,000	2,194	1,000	1,000	1,000
100-22-1565-531108 MUNICIPAL BLDG REP & MAIN	22,069	13,000	9,933	12,000	12,000	12,000
100-22-3500-531109 ARSON INVESTIGATION	53	100	81	200	200	200
100-22-7200-511000 REGULAR PAY	115,395	115,155	120,237	123,824	123,824	123,824
100-22-7200-512100 GROUP MEDICAL INSURANCE	22,321	26,172	22,264	24,717	24,717	24,717
100-22-7200-512110 GROUP DENTAL INSURANCE	421	459	473	540	540	540
100-22-7200-512200 SOCIAL SECURITY PAYMENTS	8,562	8,809	8,885	9,473	9,473	9,473
100-22-7200-512400 RETIREMENT SYSTEM	15,840	15,100	15,056	14,859	14,859	14,859
100-22-7200-512700 WORKERS COMPENSATION	6,752	2,275	2,175	3,532	3,532	3,532
100-22-7200-522000 OTHER OUTSIDE SERVICES	2,023	1,165	13,019	1,165	1,165	1,165
100-22-7200-522202 AUTO & TRUCK REP & MAINT	1,424	2,000	1,688	1,200	1,200	1,200
100-22-7200-522206 COMPUTER-REP & MAINT	1,149	2,000	1,149	1,200	1,200	1,200
100-22-7200-523200 TELEPHONE	3,232	3,000	4,213	3,600	3,600	3,600
100-22-7200-523600 DUES & SUBSCRIPTIONS	1,346	1,363	1,664	1,340	1,340	1,340
100-22-7200-523700 TRAINING & MEETINGS	4,343	6,000	5,576	6,000	6,000	6,000
100-22-7200-523900 UNIFORMS	280	400	398	400	400	400
100-22-7200-531101 JANITORIAL SUPPLIES	3,864	3,100	2,246	2,600	2,000	2,000
100-22-7200-531210 WATER, SEWER, & GARBAGE		6,351	4,599	4,000	4,000	4,000
100-22-7200-531225 STORM WATER		230	227	230	230	230
100-22-7200-531230 ELECTRICITY		2,244	3,046	2,244	2,244	2,244
100-22-7200-531270 GASOLINE ALLOCATED	3,356	4,000	3,982	3,500	3,500	3,500
100-22-7200-531700 OTHER SUPPLIES	754	500	246	500	500	500

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-22-7200-541300 MUNICIPAL BUILDING				15,500	15,500	15,500
100-22-7200-551000 ALLOCATION OF EXPENSES	-8,130	-8,868	-8,868	-8,941	-8,917	-8,917
100-22-7200-551101 DATA CENTER EXPENSE	1,977	2,000	1,725	2,200	2,200	2,200
100-22-7200-581200 CAPITAL LEASE PAYMENTS		3,340	2,985	3,189	3,189	3,189
22 BLDG RISK MGMT	211,554	213,895	219,192	230,072	229,496	229,496

22 BLDG RISK MGMT

100-22-1530-521201 LEGAL EXPENSE

Requested Amount: $1,000
The requested amount is for title searches for condemned properties and other nuisance abatements and associated legal fees. These costs are billed back to the property owner under the demolition line item.

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

Requested	
$ 1,440	Albany Elevator
$10,560	Plumbing & Electrical repairs
$12,000	

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
Fire Marshal	1
Building Official	1
Code Enforcement Technician	1
	3

The requested amount includes a 3% COLA.

100-22-7200-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

100-22-7200-512110 GROUP DENTAL INSURANCE

This amount represents $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-22-7200-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

100-22-7200-522000 OTHER OUTSIDE SERVICES

The requested amount includes the following:

$ 500	Service fire extinguishers
$ 325	Pest Control
$ 340	Silent alarm
$1,165	

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

Requested Amount: $1,200
We anticipate only routine PM's on the department's vehicles in 2013.

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

Requested Amount: $1,200
The amount requested includes the yearly CSI software maintenance.

100-22-7200-523200 TELEPHONE

The requested amount includes telephone and internet as follows:

$2,400	Enterprise Billing (Mediacom)
$ 300	Bandwidth (telephone - 3 lines)
$ 900	Cell phones
$3,600	

100-22-7200-523600 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
$ 855	National Fire Codes Subscription Serv (cost for internet use)
$ 20	Georgia Fire Inspectors Association
$ 50	Georgia Fire Investigators Association
$ 10	Southwest Georgia Fire Investigators Assoc
$ 75	International Association of Arson Investigators
$ 50	Georgia Association of Code Enforcement (2)
$ 100	International Code Congress (2)
$1,340	

100-22-7200-523700 TRAINING & MEETINGS

Requested Amount: $6,000
All Fire Investigators and Fire Safety Inspectors throughout the state are required to attend at least 24 hours continuing education to maintain their certification through Fire Fighters Standards and Training. The Fire Marshal is required to attend classes in both fields to maintain his certification. The Building Official is also required to attend classes to get new certifications and keep his certifications current.

The requested amount includes the following:

$ 500	Fire Safety Symposium (Fire Marshal)
$1,300	GFIA Training (Fire Marshal)
$1,200	BOAG (Building Official)
$ 600	Erosion (Building Official)
$1,200	FEMA (Building Official)
$1,000	ICC (Building Official)
$5,800	(rounded $6,000)

100-22-7200-523900 UNIFORMS

Requested Amount: $400
This is for Fire Marshal, Building Official, and Code Enforcement Technician and is the same amount as 2012.

100-22-7200-531101 JANITORIAL SUPPLIES

Requested Amount: $2,600
The requested amount includes the purchase of cleaning supplies and equipment for the Municipal Building. The request reflects a lower amount due to the move out of the Finance Department.

Recommended Amount: $2,000
This represents the most current year to date amount annualized.

100-22-7200-531210 WATER, SEWER, & GARBAGE

The request is for the pro-rata share of the Municipal Building.

100-22-7200-531225 STORM WATER

The request is for the pro-rata share of the Municipal Building.

100-22-7200-531230 ELECTRICITY

The request is for the pro-rata share of the Municipal Building.

100-22-7200-531270 GASOLINE ALLOCATED

Requested Amount: $3,500
This is the amount required to operate the department's two trucks. The Building Official is traveling more due to increased assignments (Zoning, Urban Redevelopment Plan, etc.)

100-22-7200-531700 OTHER SUPPLIES

Requested Amount: $500

100-22-7200-541300 MUNICIPAL BUILDING

Requested Amount: $15,500
$15,500 Window Repair - Municipal Building*

*This is the amount approved in the CIP budget for 2013.

100-22-7200-551000 ALLOCATION OF EXPENSES

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

100-22-7200-551101 DATA CENTER 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:
$3,189 Ford F150 (2008) last payment due 11/30/13

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
23 MUNICIPAL COURT						
100-23-1530-521201 LEGAL EXPENSE	4,093	3,600	3,921	3,600	3,600	3,600
100-23-2650-511000 REGULAR PAY	56,330	52,756	54,971	54,344	54,344	54,344
100-23-2650-511300 OVERTIME PAY	237	200	272	200	200	200
100-23-2650-512100 GROUP MEDICAL INSURANCE	9,266	8,724	7,333	8,239	8,239	8,239
100-23-2650-512110 GROUP DENTAL INSURANCE	186	153	158	180	180	180
100-23-2650-512200 SOCIAL SECURITY PAYMENTS	2,810	4,036	2,822	4,173	4,173	4,173
100-23-2650-512400 RETIREMENT SYSTEM	6,072	7,188	7,188	6,545	6,545	6,545
100-23-2650-512700 WORKERS' COMPENSATION	214	145	138	96	96	96
100-23-2650-522000 OTHER OUTSIDE SERVICES	80	200	202	200	200	200
100-23-2650-523200 TELEPHONE	168	300	164	300	300	300
100-23-2650-523600 DUES & SUBSCRIPTIONS	85	360	35	360	100	100
100-23-2650-523700 TRAINING & MEETINGS	302	300	497	600	500	500
100-23-2650-531102 MUNICIPAL COURT OPERATION:	1,205	3,000	1,635	3,000	2,000	2,000
23 MUNICIPAL COURT	81,050	80,962	79,336	81,837	80,477	80,477

23 MUNICIPAL COURT

100-23-1530-521201 LEGAL EXPENSE

Requested Amount: $3,600
The requested amount includes legal fees related to the operation of the municipal court cases.

100-23-2650-511000 REGULAR PAY

Personnel Requirements

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

The requested amount includes a 3% COLA.

100-23-2650-511300 OVERTIME PAY

100-23-2650-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

100-23-2650-512110 GROUP DENTAL INSURANCE

This amount represents $180 per 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-23-2650-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

100-23-2650-522000 OTHER OUTSIDE SERVICES

Requested Amount: $200
This is for court interpreter services.

100-23-2650-523200 TELEPHONE

Requested Amount: $300

100-23-2650-523600 DUES & SUBSCRIPTIONS

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

Recommended Amount: $100
This is what we have spent the last 2 years.

100-23-2650-523700 TRAINING & MEETINGS

Requested Amount: $600
This is for required training for the clerk and the judge.

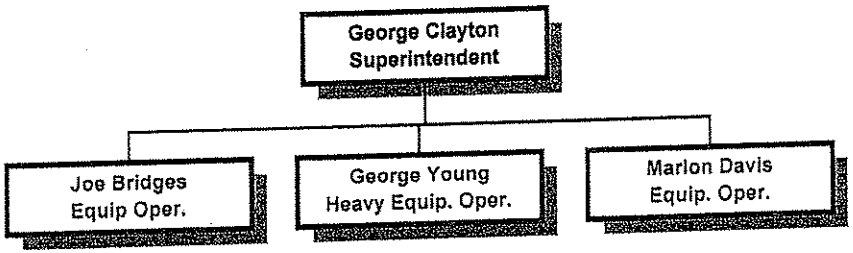
Recommended	
$175	Clerk's training
$325	Judge's training
$500	

100-23-2650-531102 MUNICIPAL COURT OPERATIONS

Requested Amount: $3,000
This is for other court costs not included elsewhere. Examples are printed forms and supplies, witness fees, and other costs of cperating the Muncipal Court.

Recommended	
$1,000	Supplies/forms
$ 200	Witness fees
$ 400	Additional judicial
$ 400	Miscellaneous
$2,000	

Street Department
Budgeted 2013



STREET DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2013

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

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
30 STREET						
100-30-4200-511000 REGULAR PAY	128,743	127,499	129,380	136,185	136,185	136,185
100-30-4200-511300 OVERTIME PAY	3,980	6,000	6,306	6,000	6,000	6,000
100-30-4200-512100 GROUP MEDICAL INSURANCE	9,005	17,448	12,345	16,478	16,478	16,478
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	468	612	580	720	720	720
100-30-4200-512200 SOCIAL SECURITY PAYMENTS	10,611	10,136	10,560	10,877	10,877	10,877
100-30-4200-512400 RETIREMENT SYSTEM	13,580	14,623	14,596	17,062	17,062	17,062
100-30-4200-512700 WORKERS' COMPENSATION	14,506	12,055	11,524	6,354	6,354	6,354
100-30-4200-522000 OTHER OUTSIDE SERVICES	10,103	9,480	6,905	12,595	7,000	7,000
100-30-4200-522202 AUTO & TRUCK-REP & MAINT	30,495	38,586	39,784	38,586	38,586	38,586
100-30-4200-522203 MACH & EQUIP-REP & MAINT	4,078	3,500	2,091	4,000	3,500	3,500
100-30-4200-522211 SIDEWALK REP & MAINT	6,556	10,000	9,038	55,000	10,000	10,000
100-30-4200-523200 TELEPHONE	3,627	4,415	4,983	4,416	4,416	4,416
100-30-4200-523700 TRAINING AND MEETINGS	1,998	1,500	971	1,942	1,000	1,000
100-30-4200-523900 UNIFORMS	6,456	7,824	6,300	7,824	3,700	3,700
100-30-4200-531105 HAND TOOLS	1,568	1,800	1,211	1,800	1,600	1,600
100-30-4200-531230 ELECTRICITY	302,165	280,000	305,668	256,192	273,000	273,000
100-30-4200-531270 GASOLINE ALLOCATED	24,714	22,300	24,029	22,300	22,300	22,300
100-30-4200-531603 STREET SIGNS	12,132	8,400	5,452	15,000	8,400	8,400
100-30-4200-531700 OTHER SUPPLIES	10,878	10,000	11,624	12,504	11,000	11,000
100-30-4200-542100 MACHINERY & EQUIPMENT		211,498	145,915	0	0	0
100-30-4200-542200 TRUCKS & AUTOMOBILES		140,000	23,176	0	0	0

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-30-4200-542900 OTHER CAPITAL EXPENDITURE		15,000		0	0	0
100-30-4200-551000 ALLOCATION OF EXPENSES	-20,477	-25,657	-25,657	-28,582	-21,233	-21,233
100-30-4200-581200 CAPITAL LEASE PAYMENTS		63,952	41,953	92,054	92,054	92,054
100-30-4221-531110 STREET-REP & MAINT	56,636	65,000	75,548	79,800	46,700	46,700
100-30-4221-541200 STREET RESURFACING				0	133,792	133,792
30 STREET	637,822	1,061,971	870,284	775,107	835,491	835,491

30 STREET

100-30-4200-511000 REGULAR PAY

Personnel Requirements:

	Current
Street Superintendent	1
Equipment Operator	2
Heavy Equipment Operator	1
	4

This amount includes on-call pay of $60 per week for 52 weeks for 2 employees on call. The requested amount includes a 3% COLA.

100-30-4200-511300 OVERTIME PAY

Requested Amount: $6,000
The request is the same as the 2012 estimate.

100-30-4200-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

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 $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-30-4200-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

100-30-4200-522000 OTHER OUTSIDE SERVICES

Requested	Recommended	
$ 7,000	$4,700	Tree removal
$ 2,500	$1,500	Equipment Rental
$ 100	$ 0	Street Closing Ads (no cost PSA's)
$ 2,000	$ 0	Debris Removal
$ 500	$ 500	Miscellaneous services
$ 495	$ 300	Downtown Clock Service
$12,595	$7,000	

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

Requested Amount: $38,586
The amount requested is for vehicle maintenance and is based on the current ytd amount annualized.

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

Requested Amount: $4,000
The amount requested includes repairs and maintenance to saws, power tools, asphalt patcher, and washer.

Recommended Amount: $3,500
This is the same as the 2012 budgeted amount.

100-30-4200-522211 SIDEWALK REP & MAINT

Requested Amount: $55,000
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. The requested amount also includes $35,000 for sidewalk trip hazard removal.

Recommended Amount: $10,000
This is the same amount as budgeted and spent in 2011 and 2012. The trip hazard removal program of $35,000 is not recommended at this time.

100-30-4200-523200 TELEPHONE

Requested	
$3,476	AT&T land lines for traffic lights downtown
$ 940	Verizon cell phones (3)
$4,416	

100-30-4200-523700 TRAINING AND MEETINGS

Requested Amount: $1,942
This is the expected amount for training and travel in this department. This amount includes additional supervisory courses.

Recommended Amount: $1,000

100-30-4200-523900 UNIFORMS

Requested Amount: $7,824
The requested amount includes uniforms for the 4 Street Department employees.

Recommended Amount: $3,700
The recommended amount is for the uniform contract we currently have with Aramark. It does not include jackets, boots, or T-shirts.

100-30-4200-531105 HAND TOOLS

Requested Amount: $1,800
The amount is for brooms, rakes, and shovels.

Recommended Amount: $1,600
The recommended amount is the average of the actual expense in 2011 and the year to date annualized in 2012.

100-30-4200-531230 ELECTRICITY

Requested Amount: $256,192
This amount includes electricity to operate the street lights and traffic lights throughout the city.

Recommended Amount: $273,000

100-30-4200-531270 GASOLINE ALLOCATED

Requested Amount: $22,300
The requested amount is based on the expected usage and pricing.

100-30-4200-531603 STREET SIGNS

Requested	Recommended	
$ 2,500	$5,000	Replacement signs with DOT mandated changes
$ 7,500	$ 0	DOT mandated changes & additions
$ 5,000	$3,400	Purchase of letters, blanks, etc
$15,000	$8,400	

100-30-4200-531700 OTHER SUPPLIES

Requested Amount: $12,504
The amount requested is for the purchase of rock, safety vests, gloves, saw blades, weed killer, safety glasses, dirt, pipe, sand, etc.

Recommended Amount: $11,000
This is the most current year to date amount annualized.

100-30-4200-542100 MACHINERY & EQUIPMENT

Requested Amount: $0

100-30-4200-542200 TRUCKS & AUTOMOBILES

Requested Amount: $0

100-30-4200-542900 OTHER CAPITAL EXPENDITURE

Requested Amount: $0

100-30-4200-551000 ALLOCATION OF EXPENSES

These are the operating expenses of this department allocated to the Stormwater Fund.

100-30-4200-581200 CAPITAL LEASE PAYMENTS

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

$ 4,829	Kubota Tractor (2009)	last payment due 11/30/13
$52,225	Street Sweeper (2012)	last payment due 11/30/17
$28,750	Dump Truck (2012)	last payment due 11/30/17
$ 6,250	Pickup Truck (2012)	last payment due 11/30/17
$92,054		

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: $46,700

100-30-4221-541200 STREET RESURFACING

Recommended	
$121,629	LMIG Resurfacing
$ 12,163	Transfer from TSPLOST
$133,792	

Cemetery Department
Budgeted 2013

Alvin Wellons
PT Cemetery Clerk

CEMETERIES

MISSION STATEMENT/GENERAL OBJECTIVES

1. Continue providing quality services to families during their time of need and grieving. Try to keep scheduling 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 – 2013

1. Work with Public Works Department to complete various projects in Oak Grove
2. Complete Phase II & III of Eastview Cemetery Beautification project.
3. Continue repairing grave spaces in old section of Eastview Cemetery
4. Complete paving of rear drive in Sunset Memorial Gardens Cemetery
5. Create comprehensive maps of all City owned cemeteries in GIS database
6. Implement new City of Americus Cemetery Policies and Procedures
7. Continue monthly funeral home visits

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
31 CEMETERY						
100-31-4850-511000 REGULAR PAY	9,905	10,764	11,222	11,541	11,541	11,541
100-31-4850-512200 SOCIAL SECURITY PAYMENTS	767	823	847	883	883	883
100-31-4850-512700 WORKERS' COMPENSATION	52	57	26	20	20	20
100-31-4850-522000 OTHER OUTSIDE SERVICES	2,341	1,000	695	1,000	1,000	1,000
100-31-4850-522200 BUILDING REP & MAINT	327	3,000	384	3,000	1,000	1,000
100-31-4850-522206 COMPUTER-REP & MAINT				1,400	0	0
100-31-4850-523200 TELEPHONE	1,037	1,100	1,338	800	800	800
100-31-4850-523600 DUES & SUBSCRIPTIONS		100		100	0	0
100-31-4850-523700 TRAINING AND MEETINGS	858	1,150	1,141	1,150	900	900
100-31-4850-531101 JANITORIAL SUPPLIES	35	50		50	50	50
100-31-4850-531210 WATER, SEWAGE & GARBAGE	12,057	11,500	8,186	11,500	11,500	11,500
100-31-4850-531225 STORM WATER	2,971	2,975	2,724	2,975	2,975	2,975
100-31-4850-531230 ELECTRICITY	1,443	1,500	1,076	1,500	1,500	1,500
100-31-4850-531700 OTHER SUPPLIES	11	500	24	500	100	100
31 CEMETERY	31,805	34,519	27,662	36,419	32,269	32,269

31 CEMETERY

100-31-4850-511000 REGULAR PAY

Personnel Requirements:
Cemetery Clerk (part time) 1

This position works 1,040 hours per year and earns $50 per pay period for on-call pay. The requested amount includes a 3% COLA.

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 2012 rates.

100-31-4850-522000 OTHER OUTSIDE SERVICES

The request includes the following:

$ 360	Alarm services
$ 110	Pest Control
$ 530	Miscellaneous
$1,000	

100-31-4850-522200 BUILDING REP & MAINT

Requested Amount: $3,000
The requested amount is maintenance at the Sexton's office and shed at Oak Grove.

Recommended Amount: $1,000
This amount represents the actual for the previous 2 years plus an inflationary adjustment.

100-31-4850-522206 COMPUTER-REP & MAINT

Requested Amount: $1,400
The is the software maintenance for the cemetery clerk's laptop and the purchase of a computer and printer for office.

Recommended Amount: $0

100-31-4850-523200 TELEPHONE

The budget request includes the following:
$360 AT&T land lines
$440 Verizon cell phone

$800

100-31-4850-523600 DUES & SUBSCRIPTIONS

Requested Amount: $100
This is for GMCA dues for two employees.

Recommended Amount: $0
This has been budgeted for the past 3 years, but nothing has been done to join this organization.

100-31-4850-523700 TRAINING AND MEETINGS

Requested Amount: $1,150
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: $900
This includes only mileage not travel to cemetery association meetings.

100-31-4850-531101 JANITORIAL SUPPLIES

Requested Amount: $50

100-31-4850-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $11,500
This is same as the 2012 estimate.

100-31-4850-531225 STORM WATER

Requested Amount: $2,975
This is the fees for all cemeteries for a full year.

100-31-4850-531230 ELECTRICITY

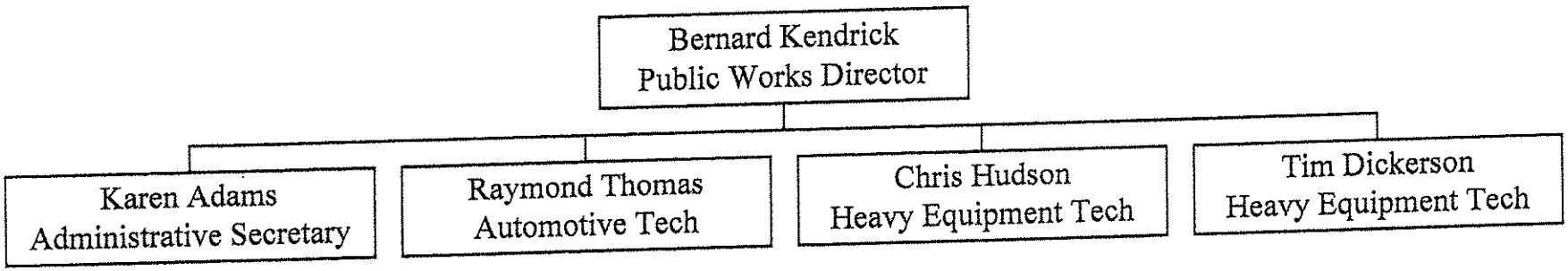
Requested Amount: $1,500
This is the same as the 2012 estimate.

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.

Recommended Amount: $100
This is the average amount for the past few years.

City Shop Department
Budgeted 2013



CITY OF AMERICUS
2013 OPERATING BUDGET

SHOP DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2013

- Continue to provide timely service for all City vehicles — On-going
- Monitor productivity to ensure that the labor/overhead rate is as low as possible — On-going
- Develop mechanic professional development program — On-going

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
32 SHOP						
100-32-4800-511000 REGULAR PAY	131,741	145,288	149,736	152,577	152,577	122,966
100-32-4800-511300 OVERTIME PAY	3,333	7,000	6,346	7,000	6,180	3,180
100-32-4800-512100 GROUP MEDICAL INSURANCE	27,720	43,620	36,905	41,195	41,195	32,956
100-32-4800-512110 GROUP DENTAL INSURANCE	529	765	788	900	900	720
100-32-4800-512200 SOCIAL SECURITY EXP	10,115	11,303	11,660	12,208	12,143	9,647
100-32-4800-512400 RETIREMENT SYSTEM	19,805	19,860	19,860	19,149	19,048	15,135
100-32-4800-512700 WORKERS COMPENSATION	7,608	4,132	3,950	4,284	4,268	3,268
100-32-4800-522000 OTHER OUTSIDE SERVICES	4,732			0	0	0
100-32-4800-522200 BUILDING REP & MAINT	827	5,000	6,276	2,500	2,500	2,500
100-32-4800-522201 OFFICE EQUIP REP& MAINT	489	500	232	500	350	350
100-32-4800-522202 AUTO & TRUCK-REP & MAINT	2,534	5,500	2,604	3,500	3,500	3,500
100-32-4800-522203 MACH & EQUIP-REP & MAINT	238	1,200	846	1,200	1,200	1,200
100-32-4800-522206 COMPUTER-REP & MAINT	2,461	2,850	3,961	1,500	970	970
100-32-4800-523200 TELEPHONE	3,400	3,500	4,218	4,000	4,020	4,020
100-32-4800-523700 TRAINING & MEETINGS		1,500		3,000	500	500
100-32-4800-523900 UNIFORMS	5,956	3,892	6,561	4,618	5,000	4,000
100-32-4800-531100 OFFICE/COMPUTER SUPPLIES	1,360	1,400	1,625	2,080	1,500	1,500
100-32-4800-531210 WATER, SEWAGE & GARBAGE	9,144	7,100	7,701	7,100	7,100	7,100
100-32-4800-531220 NATURAL GAS	8,018	8,000	4,591	8,662	8,662	8,662
100-32-4800-531225 STORM WATER	2,179	2,180	2,179	2,180	2,180	2,180
100-32-4800-531230 ELECTRICITY	11,658	10,518	10,106	10,000	10,000	10,000
100-32-4800-531270 GASOLINE ALLOCATED	3,123	2,436	3,575	3,000	2,900	2,900

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-32-4800-531700 OTHER SUPPLIES	11,865	9,500	9,997	9,674	9,500	9,500
100-32-4800-542100 MACHINERY & EQUIPMENT	3,093	23,950	11,293	35,000	35,000	0
100-32-4800-542200 TRUCKS & AUTOMOBILES				19,000	19,000	19,000
100-32-4800-542400 COMPUTER EQUIPMENT				2,660	2,660	2,660
100-32-4800-551101 DATA CENTER EXPENSE	2,126	1,750	1,860	1,800	1,800	1,800
100-32-4800-551102 ALLOCATION TO SUMTER COUN	-101,274	-100,000	-92,757	-122,800	-120,600	0
100-32-4800-551103 ALLOCATION TO CITY DEPTS	-114,944	-150,000	-138,509	-184,195	-181,761	-181,761
100-32-4800-581200 CAPITAL LEASE PAYMENT				1,708	1,708	1,708
32 SHOP	57,837	72,744	75,605	54,000	54,000	90,161

32 SHOP

100-32-4800-511000 REGULAR PAY

Personnel Requirements:

	Current
Administrative Secretary	1
Heavy Equipment Mechanic	2
Automotive Mechanic	2
	5

The requested amount includes a 3% COLA.

The budget was adjusted to remove one automotive mechanic due to the discontinuation of the contract with the County.

100-32-4800-511300 OVERTIME PAY

Requested Amount: $7,000
This is the anticipated amount of overtime in 2013.

Recommended Amount: $6,180
This is the current actual year to date annualized plus 3% COLA.

The budget was adjusted to remove one automotive mechanic due to the discontinuation of the contract with the County.

100-32-4800-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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 budget was adjusted to remove one automotive mechanic due to the discontinuation of the contract with the County.

100-32-4800-512110 GROUP DENTAL INSURANCE

This amount represents $180 per employee.

100-32-4800-512200 SOCIAL SECURITY EXP

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

The budget was adjusted to remove one automotive mechanic due to the discontinuation of the contract with the County.

100-32-4800-512400 RETIREMENT SYSTEM

This amount is 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

The budget was adjusted to remove one automotive mechanic due to the discontinuation of the contract with the County.

100-32-4800-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

The budget was adjusted to remove one automotive mechanic due to the discontinuation of the contract with the County.

100-32-4800-522000 OTHER OUTSIDE SERVICES

Requested Amount: $0

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
$ 500	Bathroom repairs
$1,000	Other building repairs
$2,500	

100-32-4800-522201 OFFICE EQUIP REP& MAINT

Requested Amount: $500
The requested amount is for copier maintenance.

Recommended Amount: $350
The copier maintenance is $29 per month.

100-32-4800-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $3,500
This is for regular maintenance for the duty vehicles at the shop.

100-32-4800-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $1,200
This is the same as the estimate for 2012.

100-32-4800-522206 COMPUTER-REP & MAINT

The requested amount includes the following:

$1,000	Software user maintenance
$ 500	Other computer or printer repairs
$1,500	

Recommended Amount: $970
This includes the user maintenance for Collective Data. All other costs are budgeted under the Data Center department.

100-32-4800-523200 TELEPHONE

Requested Amount: $4,000
This covers land lines and cell phones.

Recommended

$ 507	Verizon Wireless
$3,478	AT&T (land line)
$ 35	Lightyear (long distance)
$4,020	

100-32-4800-523700 TRAINING & MEETINGS

Requested Amount: $3,000
This is specialized training for the mechanics and mechanic recertification.

Recommended Amount: $500

100-32-4800-523900 UNIFORMS

Requested Amount: $4,618
This is the uniform cost expected for 2013.

Recommended Amount:$5,000
The recommended amount is for the contracted uniforms only. We are not funding jackets, boots, or T-shirts.

The budget was adjusted to remove one automotive mechanic due to the discontinuation of the contract with the County.

100-32-4800-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $2,080
This is based on the current year to date amount annualized.

Recommended Amount: $1,500

100-32-4800-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $7,100
The requested amount is the current ytd amount annualized.

100-32-4800-531220 NATURAL GAS

Requested Amount: $8,662
This is the projected amount of natural gas for heating the office at the City Shop.

100-32-4800-531225 STORM WATER

Requested Amount: $2,180
This is the storm water fee for the shop.

100-32-4800-531230 ELECTRICITY

Requested Amount: $10,000
The amount is for electricity at the shop and maintenance buildings and for the security lights.

100-32-4800-531270 GASOLINE ALLOCATED

Requested Amount: $3,000
This amount is for the service truck and the parts truck. The amount is based on an average of 2011 and 2012 annualized.

Recommended Amount: $2,900
This is the most current year to date amount annualized and averaged with 2011 actual.

100-32-4800-531700 OTHER SUPPLIES

Requested Amount: $9,674
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	
$1,500	Tire disposal
$3,000	Janitorial supplies
$1,000	Safety supplies
$4,000	Miscellaneous
$9,500	

100-32-4800-542100 MACHINERY & EQUIPMENT

Requested Amount: $35,000
$35,000 18,000LB Heavy Duty Lift*

$35,000
*This is the amount approved in the CIP budget for 2013.

Approved Amount: $0
The capital funding is not available due to the termination of the contract with the County.

100-32-4800-542200 TRUCKS & AUTOMOBILES

Requested Amount: $19,000
$19,000 Service Truck Replacement (lease purchase)*

*This is the amount approved in the CIP budget for 2013.

100-32-4800-542400 COMPUTER EQUIPMENT

Requested Amount: $2,660
The requested amount one Panasonic CF-195 Tough Book laptop for the shop and one 19 inch monitor for the Administrative Assistant.

100-32-4800-551101 DATA CENTER 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 40% is based on the county's share of actual labor charges in 2012. All costs are charged out except capital items.

Hourly Rate Current	Hourly Rate Proposed	Type of Equipment/work
$70.00	$75.00	Heavy Equipment/Vehicles (7% increase)
$70.00	$75.00	Specialized Equip (vac-con truck, sweeper,etc) (7% increase)
$65.00	$70.00	Light Duty Vehicles (7.7% increase)
$85.00	$90.00	Firetrucks, Pumpers, Platforms, etc. (6% increase)

Preventive Maintenance (oil change, etc) rates are half of the above rates.

Approved Amount: $0
The County terminated the contract for fleet maintenance.

100-32-4800-551103 ALLOCATION TO CITY DEPTS

This is the allocation to other city departments based on the pro rata share of the use of the City Shop. The city percentage of 60% is based on the city's share of actual labor charges in 2012. All costs are charged out except capital items.

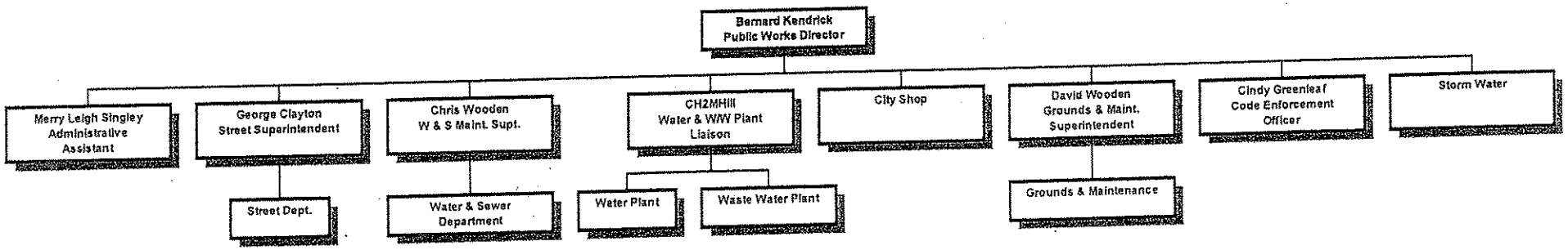
Hourly Rate Current	Hourly Rate Proposed	Type of Equipment/work
$70.00	$75.00	Heavy Equipment/Vehicles (7% increase)
$70.00	$75.00	Specialized Equip (vac-con truck, sweeper,etc) (7% increase)
$65.00	$70.00	Light Duty Vehicles (7.7% increase)
$85.00	$90.00	Firetrucks, Pumpers, Platforms, etc. (6% increase)

Preventive Maintenance (oil change, etc) rates are half of the above rates.

100-32-4800-581200 CAPITAL LEASE PAYMENT

Requested Amount: $1,708
1,708 Pick up truck (2013) assumes 3 months of payments

Public Works Department
Budgeted 2013



CITY OF AMERICUS
2013 OPERATING BUDGET

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 - 2013

	Time Frame
• Improve internal reporting and processes to increase productivity	On-going
• Backflow prevention program	On-going
• Implement Fats, Oils, and Grease (F.O.G.) program	On-going
• Reduce Inflow/Infiltration	On-going
• Manage and maintain the City's infrastructure to beautify our community and reduce the City's exposure to liability.	On-going
• Develop City wide sidewalk repair and replacement program	On-going
• Improve livability through clean, well maintained, and accessible street, parks, and facilities	On-going
• Implement recommendations of Water Model	On-going
• Develop municipal well replacement program	As needed
• Educate Citizens through newspaper, radio, & television	

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
34 PUBLIC WORKS						
100-34-1530-521201 LEGAL EXPENSE	4,291	1,000	1,050	5,000	1,000	1,000
100-34-1565-571000 BUILDING REPAIR & MAINT	2,027	5,000	9,389	6,606	4,000	4,000
100-34-4100-511000 REGULAR PAY	139,370	138,504	139,954	144,963	135,246	135,246
100-34-4100-511300 OVERTIME PAY	202		498	0	0	0
100-34-4100-512100 GROUP MEDICAL INSURANCE	15,371	17,448	11,776	16,478	16,478	16,478
100-34-4100-512101 OPT OUT INSURANCE PLAN	3,000	3,000	3,000	3,000	3,000	3,000
100-34-4100-512110 GROUP DENTAL INSURANCE	433	459	419	540	540	540
100-34-4100-512200 SOCIAL SECURITY PAYMENTS	10,829	10,596	10,862	11,090	10,346	10,346
100-34-4100-512400 RETIREMENT SYSTEM	15,046	18,604	18,604	17,396	16,230	16,230
100-34-4100-512700 WORKERS' COMPENSATION	6,712	3,585	3,426	3,914	3,651	3,651
100-34-4100-522000 OTHER OUTSIDE SERVICES	6,665	7,000	16,019	6,796	6,200	6,200
100-34-4100-522130 LOT CLEANING EXPENSE	-882		-131	0	0	0
100-34-4100-522201 OFFICE EQUIP-REP AND MAIN	649	200	243	200	125	125
100-34-4100-522202 AUTO & TRUCK-REP & MAINT	586	2,500	2,651	3,888	3,888	3,888
100-34-4100-522203 MACH & EQUIP-REP & MAINT	156	200	80	200	100	100
100-34-4100-522206 COMPUTER-REPAIR & MAINT	6,130	7,200	5,700	6,200	6,200	6,200
100-34-4100-523200 TELEPHONE	8,429	10,000	11,541	10,000	10,000	10,000
100-34-4100-523600 DUES & SUBSCRIPTIONS	1,558	1,289	1,015	1,372	1,247	1,247
100-34-4100-523700 TRAINING & MEETINGS	3,058	6,400	6,937	6,400	6,000	6,000
100-34-4100-523900 UNIFORMS	1,798	300	788	500	200	200
100-34-4100-531100 OFFICE/COMPUTER SUPPLIES	5,822	5,000	5,577	6,752	5,000	5,000
100-34-4100-531230 ELECTRICITY	7,026	4,758	6,220	4,758	4,758	4,758

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-34-4100-531270 GASOLINE ALLOCATED	2,616	2,400	2,890	3,000	3,000	3,000
100-34-4100-531700 OTHER SUPPLIES	14,222	8,000	6,686	15,000	8,000	8,000
100-34-4100-542101 OFFICE EQUIPMENT	279			5,500	0	0
100-34-4100-542200 TRUCKS & AUTOMOBILES				0	0	0
100-34-4100-551000 ALLOCATION OF EXPENSES	-133,032	-140,236	-140,236	-159,422	-140,189	-140,189
100-34-4100-551101 DATA CENTER EXPENSE	1,569	1,750	1,380	1,800	1,800	1,800
100-34-4100-581200 CAPITAL LEASE PAYMENTS		3,487	3,116	3,329	3,329	3,329
34 PUBLIC WORKS	123,931	118,444	129,454	125,260	110,149	110,149

34 PUBLIC WORKS

100-34-1530-521201 LEGAL EXPENSE

Requested Amount: $5,000
This amount should cover any minor legal expenses for the department and additional easement work.

Recommended Amount: $1,000

100-34-1565-571000 BUILDING REPAIR & MAINT

Requested	Recommended	
$ 300	$ 264	Pest control
$ 0	$ 400	Heating & AC
$6,300	$3,336	Repairs/Maint
$6,600	$4,000	

100-34-4100-511000 REGULAR PAY

Personnel Requirements:

	Current	Requested	Recommended
Public Works Director	1	1	1
Administrative Assistant	1	1	1
Code Enforcement Officer	1	1	1
Office Assistant (part-time)	0	1	0
	3	4	3

The requested part-time office assistant will support Public Works, City Shop, & Code Enforcement. The request also includes a 3% COLA.

The recommended amount does not include any additional personnel for this department.

100-34-4100-511300 OVERTIME PAY

Requested Amount: $0

100-34-4100-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

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 $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-34-4100-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

100-34-4100-522000 OTHER OUTSIDE SERVICES

Requested	Recommended	
$ 250	$ 200	UPS/Fed Ex expenses
$ 500	$ 500	Litter training and prevention materials
$6,046	$5,500	Other (includes Advanced Disposal pick ups at the yard)
$6,796	$6,200	

100-34-4100-522130 LOT CLEANING EXPENSE

Requested Amount: $0
These costs are billed to the property owner.

100-34-4100-522201 OFFICE EQUIP-REP AND MAIN

Requested Amount: $200
This is for annual copier maintenance.

Recommended Amount: $125
This is the actual amount annualized.

100-34-4100-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $3,888
This is the anticipated amount for maintenance of the department's vehicles.

100-34-4100-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $200
This is for the radio maintenance contract and other miscellaneous repairs.

Recommended Amount: $100
This is the actual amount of $8 per month.

100-34-4100-522206 COMPUTER-REPAIR & MAINT

Requested	
$5,700	HRG Technology (work order program)
$ 500	Backflow project
$6,200	

100-34-4100-523200 TELEPHONE

Requested	
$ 1,500	Verizon Wireless
$ 8,000	AT&T (land lines)
$ 500	Lightyear (long distance)
$10,000	

100-34-4100-523600 DUES & SUBSCRIPTIONS

Requested	Recommended	
$ 30	$ 30	GWPCA membership fee
$ 325	$ 350	GA Rural Water Assoc. membership fee
$ 284	$ 284	SE Storm Water Assoc.
$ 50	$ 50	GACE Dues (Code Enforcement)
$ 200	$ 0	Keep America Beautiful
$ 100	$ 100	APWA
$ 183	$ 183	Swana
$ 100	$ 100	GWP
$ 100	$ 100	GSWCC
$ 0	$ 50	GA Assoc of Flood Plain Management
$1,372	$1,247	

100-34-4100-523700 TRAINING & MEETINGS

Requested	
$ 100	Mayor, Council, Dept Head Retreat
$ 800	GPWA/GA Rural Water
$ 400	Other Training (APWA)
$ 300	Peace Officer Certification (Code Enf)
$ 300	Code Enforcement Certification
$1,000	WW Collection
$1,000	Underground storage tanks
$ 750	APWA
$ 750	Swana
$ 750	GWP
$ 250	GSWCC
$6,400	

Recommended Amount: $6,000
This should be sufficient for the training of the Public Works Director and the Code Enforcement Officer.

100-34-4100-523900 UNIFORMS

Requested Amount: $500
The amount requested includes replacement shirts for the Public Works Director and Code Enforcement Officer. This is for (5) shirts each per year.

Recommended Amount: $200
This includes $100 per employee.

100-34-4100-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $6,752
This includes the purchase of copier paper, stationary, pens, paper, etc. This amount includes $2,000 for code enforcement for door hangers. This is the projected amount for 2013.

Recommended Amount: $5,000
The recommended amount includes $3,000 for office supplies for 3 people plus $2,000 for door hangers.

100-34-4100-531230 ELECTRICITY

Requested Amount: $4,758
The amount requested is the same as the 2012 estimate.

100-34-4100-531270 GASOLINE ALLOCATED

Requested Amount: $3,000
This amount is for gasoline for the department's vehicles and is based on the 2012 amount annualized.

100-34-4100-531700 OTHER SUPPLIES

Requested Amount: $15,000
This request covers general supplies for the Public Works office, City Shop, depot, and shops such as paper towels, restroom supplies, and cleaning products. This amount also includes $2,500 for Clean Up Day and $1,000 for recycling.

Recommended	
$5,500	Janitorial supplies
$ 500	Recycling supplies
$2,000	Clean Up Day supplies
$8,000	

100-34-4100-542101 OFFICE EQUIPMENT

Requested Amount: $5,500
The requested amount includes the purchase of one desk, two chairs for $1,000 and $4,500 for upgrading the telephone system.

Recommended Amount: $0

100-34-4100-542200 TRUCKS & AUTOMOBILES

Requested 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 DATA CENTER EXPENSE

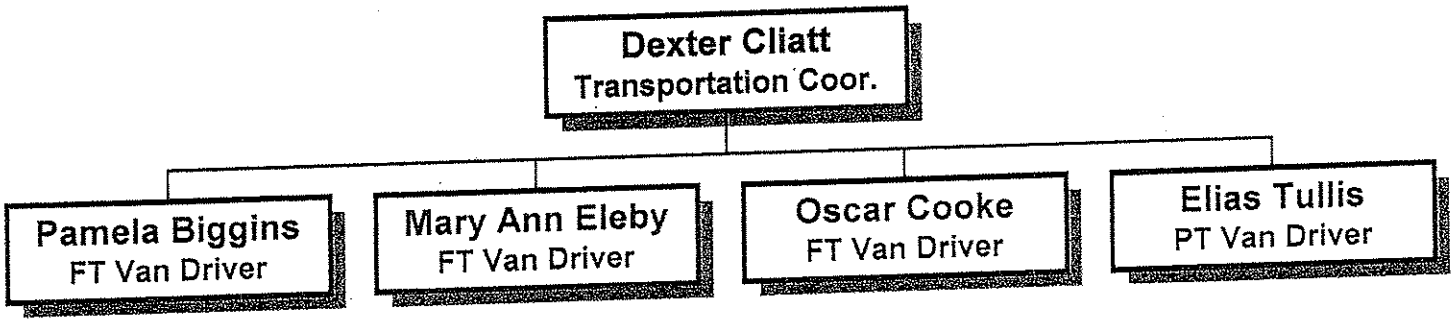
This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

100-34-4100-581200 CAPITAL LEASE PAYMENTS

Approved Amount: $3,329

$3,329	Ford Escape (2009) last payment due 11/30/13

Transportation
Budgeted 2013



TRANSPORTATION

MISSION STATEMENT/GENERAL OBJECTIVES

1. Continue the quality of 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.
3. To provide clean, safe transportation to all citizens in need.

GOALS - 2013

1. Continue efforts in marketing and advertising transportation services to all citizens
2. Conduct at least two surveys from riders during the year to analyze our transit system – March & September 2013
3. To increase ridership by implementing new and modern advertising techniques
4. Implement a successful system for transporting riders to the new Phoebe Sumter Medical Center and complete Medical Campus
5. Maintain the provision of transportation services during lunch hours
6. Create a viable form of obtaining feedback from Americus Transit customers
7. Increase community awareness regarding the availability of transit services
8. Implement Creekview Commons route stop
9. Consider feasibility of one fixed route for Americus transit

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
35 TRANSPORTATION						
100-35-5500-511000 REGULAR PAY	98,606	100,000	103,592	123,381	102,900	102,900
100-35-5500-512100 GROUP MEDICAL INSURANCE	30,474	34,896	29,610	41,195	33,316	33,316
100-35-5500-512110 GROUP DENTAL INSURANCE	577	612	630	900	720	720
100-35-5500-512200 SOCIAL SECURITY PAYMENTS	7,356	7,746	7,701	9,439	7,872	7,872
100-35-5500-512400 RETIREMENT SYSTEM	8,834	12,876	12,876	14,806	12,348	12,348
100-35-5500-512700 WORKERS' COMPENSATION	6,274	2,875	2,749	5,155	4,299	4,299
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	1,560	700	290	700	0	0
100-35-5500-522201 OFFICE EQUIP-REP & MAINT	3,000	3,500	2,035	3,500	3,500	3,500
100-35-5500-522202 AUTO & TRUCK-REP & MAINT	10,046	10,000	9,445	10,000	10,000	10,000
100-35-5500-523100 INSURANCE EXPENSE	1,850	1,442	1,371	1,980	1,980	1,980
100-35-5500-523200 TELEPHONE	725	650	298	375	375	375
100-35-5500-523301 ADVERTISING EXPENSE	306	500		500	100	100
100-35-5500-523600 DUES & SUBSCRIPTIONS		150		150	0	0
100-35-5500-523700 TRAINING AND MEETINGS	594	1,900	1,445	1,900	1,900	1,900
100-35-5500-523900 UNIFORMS	1,128	1,550	1,117	1,550	1,330	1,330
100-35-5500-531100 OFFICE/COMPUTER SUPPLIES	534	400	373	400	300	300
100-35-5500-531210 WATER,SEWER,AND GARBAGE	5,567	6,351	4,599	6,400	6,400	6,400
100-35-5500-531225 STORM WATER	211	230	227	120	120	120
100-35-5500-531230 ELECTRICITY	387	2,244	3,044	2,244	2,244	2,244
100-35-5500-531270 GASOLINE ALLOCATED	37,361	36,000	36,430	36,000	36,000	36,000
100-35-5500-542200 TRUCKS & AUTOMOBILES		43,300	86,100	42,750	42,750	42,750

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-35-5500-551101 DATA CENTER EXPENSE	709	583	615	600	600	600
35 TRANSPORTATION	217,433	269,840	305,884	305,380	270,389	270,389

35 TRANSPORTATION

100-35-5500-511000 REGULAR PAY

Personnel Requirements:

	Current	Requested	Recommended
Transportation Coordinator	1	1	1
Van Driver	3	4	3
Van Driver - part-time	1	1	1
	5	6	5

The requested amount includes an additional van driver. Our transit numbers have increased and there is demand for 4 drivers. GSW is considering contracting with us as well for approximately 200 vouchers every month for GSW students.

The requested amount includes a 3% COLA.

The recommended amount does not include the addition of a full time driver.

100-35-5500-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

100-35-5500-512110 GROUP DENTAL INSURANCE

This amount represents $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-35-5500-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

100-35-5500-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2012 includes the following:

$34,000	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$35,000	

Departmental and Fund allocation of above fees:

$ 6,715	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,000	W&S Fund
$ 6,300	Gas Fund
$ 4,900	Solid Waste Fund
$ 4,900	Storm Water Fund
$ 2,450	Theater fund
$ 700	DDA
$ 700	Tourism
$35,000	

100-35-5500-522000 OTHER OUTSIDE SERVICES

Requested Amount: $700
This includes the required random drug testing for 25% of the employees in the department.

Recommended Amount: $0
The GDOT drug tests are coordinated and paid for out of the Human Resources budget.

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: $10,000
This is the current estimate for vehicle repairs. The amount exceeds the DOT budgeted amount.

100-35-5500-523100 INSURANCE EXPENSE

Requested Amount: $1,980
This is the amount for general liability and physical damage for the transit vans. The request includes a projected increase of approximately 12.5%. The projected rates will be effective May 1, 2013 resulting in an effective rate for 2013 of 8.3%.

CITY OF AMERICUS

2013 OPERATING BUDGET - EXPENDITURES

100-35-5500-523200 TELEPHONE

The requested amount includes the following:
$300 Enterprise Billing (Mediacom)
$ 75 Bandwidth (telephone - 2 lines)

$375

100-35-5500-523301 ADVERTISING EXPENSE

Requested Amount: $500
This is the amount DOT budgeted for our 2012/2013 reimbursement.

Recommended Amount: $100
We have not spent any thus far in 2012. This should be sufficient to cover any advertising.

100-35-5500-523600 DUES & SUBSCRIPTIONS

Requested Amount: $150
This is for the Georgia Transit Association.

Recommended Amount: $0
This has been budgeted for the last 4 years and we have never joined.

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: $1,550
The requested amount is for uniforms for the 4 drivers. The request exceeds the the expected DOT reimbursement.

Recommended Amount: $1,330
This represents the current actual year to date amount annualized.

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 2012/2013 reimbursement.

Recommended Amount: $300
This is the current actual year to date amount annualized..

100-35-5500-531210 WATER,SEWER,AND GARBAGE

The request is for the pro-rata share of the Municipal Building.

100-35-5500-531225 STORM WATER

The request is for the pro-rata share of the Municipal Building.

100-35-5500-531230 ELECTRICITY

The request is for the pro-rata share of the Municipal Building.

100-35-5500-531270 GASOLINE ALLOCATED

Requested Amount: $36,000
This is the same as the 2012 estimate.

100-35-5500-542200 TRUCKS & AUTOMOBILES

Recommended Amount: $42,750

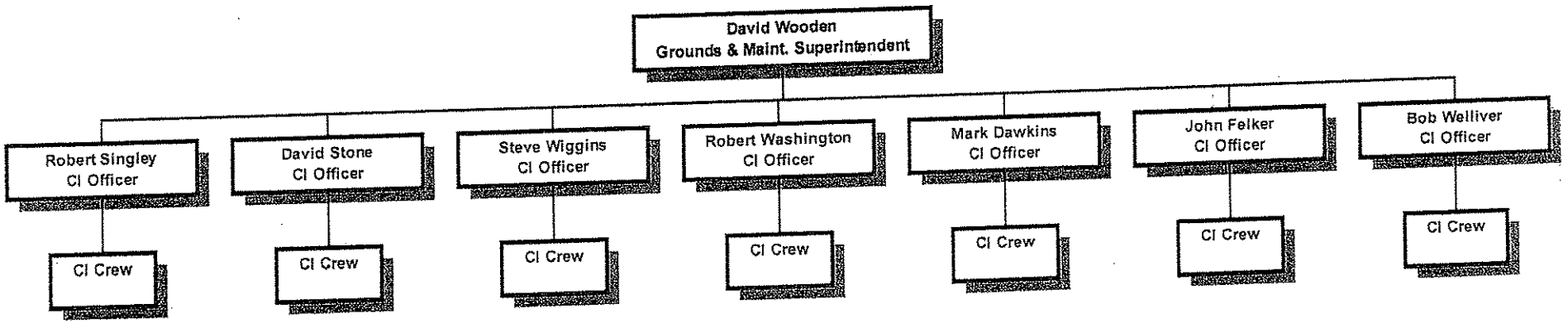
Gen Fund	State	Federal	
$ 0	$4,750	$38,000	Van Replacement*

*This is the amount approved in the CIP budget for 2013.

100-35-5500-551101 DATA CENTER EXPENSE

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

Grounds and Maintenance
Budgeted 2013



GROUNDS & MAINTENANCE DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2013

	TIME-FRAME
• Continue cemetery maintenance	On-going
• Continue to maintain City's rights of way	On-going
• Continue to maintain City's buildings	On-going

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
36 GROUNDS/MAINTENANCE						
100-36-4340-511000 REGULAR PAY	211,276	213,075	214,522	260,393	223,731	223,731
100-36-4340-511300 OVERTIME PAY	19,076	25,000	31,718	22,000	22,660	22,660
100-36-4340-512100 GROUP MEDICAL INSURANCE	59,703	61,068	55,045	65,912	57,673	57,673
100-36-4340-512101 OPT OUT INSURANCE PLAN		2,250	2,194	3,000	3,000	3,000
100-36-4340-512110 GROUP DENTAL INSURANCE	1,121	1,224	1,260	1,620	1,440	1,440
100-36-4340-512200 SOCIAL SECURITY PAYMENTS	17,233	18,138	18,484	21,603	18,849	18,849
100-36-4340-512400 RETIREMENT SYSTEM	30,226	30,103	30,103	33,887	29,567	29,567
100-36-4340-512700 WORKER'S COMPENSATION	12,500	8,983	8,587	5,814	5,053	5,053
100-36-4340-522000 OTHER OUTSIDE SERVICES	12,791	10,000	32,421	6,120	6,120	6,120
100-36-4340-522202 AUTO & TRUCK- REP & MAINT	15,495	25,000	21,314	24,808	24,808	24,808
100-36-4340-522203 MACH & EQUIP-REP & MAINT	17,861	20,000	14,261	25,000	20,000	20,000
100-36-4340-523200 TELEPHONE	461	500	464	510	525	525
100-36-4340-523700 TRAINING AND MEETINGS	284	200	1,208	200	300	300
100-36-4340-523900 UNIFORMS	12,070	8,000	10,920	8,000	7,000	7,000
100-36-4340-531105 HAND TOOLS	711	1,000	367	2,000	6,000	6,000
100-36-4340-531210 WATER, SEWAGE & GARBAGE	9,343	5,000	15,389	5,600	5,600	5,600
100-36-4340-531220 NATURAL GAS	168	700	100	700	700	700
100-36-4340-531225 STORM WATER	150,798	150,000	151,931	150,000	150,000	150,000
100-36-4340-531230 ELECTRICITY	462	500	554	500	500	500
100-36-4340-531270 GASOLINE ALLOCATED	38,732	35,000	42,108	34,670	34,670	34,670
100-36-4340-531700 OTHER SUPPLIES	19,343	20,000	24,656	20,000	9,500	9,500
100-36-4340-542100 MACHINERY & EQUIPMENT	11,433	20,000	18,495	20,000	20,000	20,000

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
100-36-4340-542200 TRUCKS AND AUTOMOBILES	7,200			5,000	5,000	5,000
100-36-4340-551000 ALLOCATION OF EXPENSES	-30,924	-34,122	-34,122	-38,384	-33,544	-33,544
100-36-6240-531112 PLANTS & FLOWERS	3,527	1,500	1,311	6,000	1,500	1,500
36 GROUNDS/MAINTENANCE	620,891	623,119	663,291	684,953	620,652	620,652

36 GROUNDS/MAINTENANCE

100-36-4340-511000 REGULAR PAY

Personnel Requirements:

	Current	Requested	Recommended
Correctional Officer	7	8	7
Grounds & Maintenance Supervisor	1	1	1
Custodian (part-time)	0	1	0
	8	10	8

The requested amount includes a 3% COLA.

The recommended amount does not include an additional correctional officer, nor the part-time custodian.

100-36-4340-511300 OVERTIME PAY

Requested Amount: $22,000

Recommende Amounr: $22,660
This includes the 3% COLA.

100-36-4340-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

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 $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-36-4340-512700 WORKER'S COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

100-36-4340-522000 OTHER OUTSIDE SERVICES

The request is for the following:
$6,120 Porta Potty rental (6 @ $85 per month)

100-36-4340-522202 AUTO & TRUCK- REP & MAINT

Requested Amount: $24,808

100-36-4340-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $25,000
The request covers maintenance of mowers, weed eaters, edgers, backpack blowers, and radios, as well as an inventory of parts for these repairs.

Recommended Amount: $20.000
This is the same as the 2012 budget which should cover necessary repairs.

100-36-4340-523200 TELEPHONE

Requested Amount: $510
This is for cell cost for the department supervisor.

Recommended Amount: $525
This is the most current year to date amount annualized.

100-36-4340-523700 TRAINING AND MEETINGS

Requested Amount: $200
This is for classes on flagging, work zone safety, and chainsaw safety for 9 employees.

Recommended Amount: $300
This amount more accurately represents what has been spent for the last 2 years.

100-36-4340-523900 UNIFORMS

Requested Amount: $8,000

Recommended Amount: $7,000
The recommended amount is for the contracted uniform service. It does not include the purchase of T-shirts, boots, or jackets.

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.

Recommended	
$3,000	Saws
$1,000	Compressor
$1,000	Hedger attachment
$1,000	Miscellaneous
$6,000	

100-36-4340-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $5,600
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: $150,000
The budget request includes all storm water fees for streets, sidewalks, and parks.

100-36-4340-531230 ELECTRICITY

Requested Amount: $500
This is for the electricity for the grounds and maintenance building.

100-36-4340-531270 GASOLINE ALLOCATED

Requested Amount: $34,670
This request covers the correctional vans and all grass cutting equipment.

100-36-4340-531700 OTHER SUPPLIES

Requested Amount: $20,000
This amount is for gloves, safety vests, wasp spray, and safety glasses for inmate crews. This also includes inmate meals when working on Saturdays.

Recommended	
$5,000	Inmate meals (Saturday)
$ 500	Safety vests
$ 500	Trash bags
$3,000	Pesticides
$ 500	Gloves
$9,500	

100-36-4340-542100 MACHINERY & EQUIPMENT

Recommended Amount: $20,000
$20,000 Mowers and Equipment*

*This is the amount approved in the CIP budget for 2013.

100-36-4340-542200 TRUCKS AND AUTOMOBILES

Requested Amount: $5,000
$5,000 Van Replacement*

$5,000

*This is the amount approved in the CIP budget for 2013.

100-36-4340-551000 ALLOCATION OF EXPENSES

These are the operating expenses of this department allocated to the Stormwater Fund.

100-36-6240-531112 PLANTS & FLOWERS

Requested Amount: $6,000
This includes landscaping and beautification of all entranceways into the City. The request also includes maintenance at the Farmer's Market.

Recommended Amount: $1,500
The plants for the Farmer's Market are budgeted in the DDA budget for 2013.

CITY OF AMERICUS
2013 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 - 2013

1. Increase volunteer base and support for the Americus Main Street Program by reaching out to organizations such as Kiwanis, Rotary, Junior Service League, and boy scouts.

2. Show appreciation and offer assistance to new businesses downtown by implementing a new business package to include a newspaper article, a ribbon cutting with a "go green" ribbon, and a basket from downtown merchants.

3. Recognize business of the month in Downtown Americus.

4. Establish an Annual Memorial Day Music Festival showcasing local talent.

5. Establish an annual Victorian Chocolate Festival.

6. Partner with Archway and establish a brand identity for the downtown to be used as the framework for improving communication, and promoting the assets of the historic downtown district.

7. Develop a farmer's market website.

8. Reestablish relationship with SAM Shortline Excursion train and promote train days to downtown merchants.

9. Develop walking brochure and utilize social media with QR Codes to promote downtown businesses and points of interest.

10. Develop target list of vacant buildings and work with property owners one on one to recruit tenants.

11. Work closely with Payroll Development Authority, Chamber of Commerce, and CEDD Director with the City of Americus to develop a more aggressive plan to recruit new business to downtown Americus.

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
202 DOWNTOWN DEVELOPMENT FUND						
202-00-0000-311102 PROPERTY TAX SURTAX REVENUE	18,467	18,452	17,690	18,337	18,337	18,337
202-00-0000-316101 BUSINESS LICENSE SURTAX REVENUE	6,957	7,100	8,800	8,500	8,500	8,500
202-00-0000-334110 OTHER GRANTS			10,000			
202-00-0000-347300 TASTE OF SUMTER REVENUE	16,579	14,500	15,601	14,500	14,500	14,500
202-00-0000-371000 DONATIONS		36,020	36,020			
202-00-0000-382000 RENTAL INCOME	18,000	36,000	54,000	36,000	36,000	36,000
202-00-0000-389000 OTHER MISC INCOME	606	500	166			
202-00-0000-389003 CARRYOVER OF FUND BALANCE						2,850
202-00-0000-389005 CITY ALLOCATION REVENUE	84,574	84,600	84,600	127,006	94,600	94,600
202-00-0000-392100 SALE OF DDA PROPERTY			3,496			
202 DOWNTOWN DEVELOPMENT FUND	145,183	197,172	230,373	204,343	171,937	174,787

202 DOWNTOWN DEVELOPMENT FUND

202-00-0000-311102 PROPERTY TAX SURTAX REVENUE

Requested Amount: $18,337
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: $8,500
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.

202-00-0000-334110 OTHER GRANTS

Requested Amount: $0

202-00-0000-347300 TASTE OF SUMTER REVENUE

Requested Amount: $14,500
This is the revenue from the annual Taste of Sumter event.

202-00-0000-371000 DONATIONS

Requested Amount: $0

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

Requested Amount: $2,850
Rylander Park/Lenny's Market project. 2012 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	$ 84,600	(10.0%)	
2012	$ 84,600	0.0%	
2013	$127,006	50.1%	requested
2013	$ 94,600	11.8%	recommended

202-00-0000-392100 SALE OF DDA PROPERTY

Requested amount: $0

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
65 DOWNTOWN DEVELOPMENT						
202-65-1530-521201 LEGAL EXPENSES		200	168	0	0	0
202-65-7550-511000 REGULAR PAY	48,515	51,639	51,686	42,428	42,428	42,428
202-65-7550-512100 GROUP MEDICAL INSURANCE	70		69	0	0	0
202-65-7550-512101 OPT OUT INSURANCE PLAN	3,000	3,000	3,000	1,500	1,500	1,500
202-65-7550-512110 GROUP DENTAL INSURANCE	190	153	158	90	90	90
202-65-7550-512200 SOCIAL SECURITY EXP	3,873	3,950	4,097	3,246	3,246	3,246
202-65-7550-512400 RETIREMENT SYSTEM	4,943	6,197	7,956	3,155	3,155	3,155
202-65-7550-512700 WORKERS COMPENSATION	400	286	149	126	126	126
202-65-7550-521203 AUDIT FEES	770	700	700	700	700	700
202-65-7550-522000 OTHER OUTSIDE SERVICES	5,886	7,000	9,723	18,460	12,860	12,860
202-65-7550-522201 OFFICE EQUIP REP & MAINT				250	250	250
202-65-7550-522206 COMPUTER REPAIR & MAINT	60	150		400	400	400
202-65-7550-523100 INSURANCE EXPENSE	417	412	341	498	498	498
202-65-7550-523200 TELEPHONE	1,254	800	1,444	1,500	1,500	1,500
202-65-7550-523201 POSTAGE	838	1,000	734	1,200	1,200	1,200
202-65-7550-523301 ADVERTISING EXPENSE	20,176	11,097	14,943	44,922	24,100	24,100
202-65-7550-523600 DUES & SUBSCRIPTIONS	689	940	385	960	960	960
202-65-7550-523700 TRAINING & MEETINGS	1,865	2,400	3,042	6,100	4,600	4,600
202-65-7550-523908 TASTE OF SUMTER EXPENSES	17,710	16,500	16,599	16,500	16,500	16,500
202-65-7550-531100 OFFICE /COMPUTER SUPPLIES	5,585	3,000	2,087	3,450	3,450	3,450
202-65-7550-531112 FLOWERS & PLANTS	650	2,500	2,435	6,500	4,500	4,500
202-65-7550-531210 WATER,SEWER,& GARBAGE	193	1,114	778	1,115	1,115	1,115

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
202-65-7550-531220 NATURAL GAS		200	112	200	200	200
202-65-7550-531225 STORM WATER	988	867	1,137	1,100	1,100	1,100
202-65-7550-531230 ELECTRICITY	287	1,447	720	950	950	950
202-65-7550-531270 GASOLINE ALLOCATED	288	250	294	450	450	450
202-65-7550-531700 OTHER SUPPLIES	907	3,000	3,531	4,360	3,876	3,876
202-65-7550-542900 OTHER CAPITAL EXPENDITURE	16,017	46,220	43,370	12,000	10,000	12,850
202-65-7550-551101 DATA CENTER EXPENSE	1,419	1,167	1,244	1,200	1,200	1,200
202-65-7550-581300 PRINCIPAL PAYMENTS	27,444			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	3,539			0	0	0
65 DOWNTOWN DEVELOPMENT	167,972	197,172	201,885	204,343	171,937	174,787

65 DOWNTOWN DEVELOPMENT

202-65-1530-521201 LEGAL EXPENSES

Requested Amount: $0

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

Requested Amount: $0

202-65-7550-512101 OPT OUT INSURANCE PLAN

Requested Amount: $1,500
This is for one half of the cost for the Director. The other half is being funded by the Tourism Council.

202-65-7550-512110 GROUP DENTAL INSURANCE

This amount represents $180 per employee. This is for one of half ot the total. The other half is being funded by the Tourism Council.

202-65-7550-512200 SOCIAL SECURITY EXP

This amount is 7.65% of the total salary of the department. This includes one half of the cost for the Director. The other half is being funded by the Tourism Council.

202-65-7550-512400 RETIREMENT SYSTEM

This amount is 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets. This includes one half of the costs for the Director. The other half is being funded by the Tourism Council.

202-65-7550-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

202-65-7550-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2013 includes the following:

$34,000	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$35,000	

Departmental and Fund allocation of above fees:

$ 6,715	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,000	W&S Fund
$ 6,300	Gas Fund
$ 4,900	Solid Waste Fund
$ 4,900	Storm Water Fund
$ 2,450	Theater fund
$ 700	DDA
$ 700	Tourism
$35,000	

202-65-7550-522000 OTHER OUTSIDE SERVICES

Requested	Recommended	
$ 6,000	$ 6,500	Transportation for S.A.M ($40 per person x 30 weeks)
$ 4,600	$ 0	Asphalting parking lot behind the Municipal Bldg
$ 3,860	$ 3,860	Stein Center building repairs and pest control
$ 4,000	$ 2,500	Services for Rylander Park, Lenny's Market, & Lawn Clock
$18,460	$12,860	

202-65-7550-522201 OFFICE EQUIP REP & MAINT

Requested Amount: $250
This is for half of the maintenance on the new copier. The other half is funded by the Tourism Council.

202-65-7550-522206 COMPUTER REPAIR & MAINT

Requested Amount: $150
This is for incidental repairs and upgrades.

202-65-7550-523100 INSURANCE EXPENSE

Requested Amount: $498
This is property insurance on the Stein Building. The request includes a projected increase of approximately 12.5%. The projected rates will be effective May 1, 2013 resulting in an effective rate for 2013 of 8.3%.

202-65-7550-523200 TELEPHONE

The requested amount includes telephone and internet as follows:

$1,200	Enterprise Billing (Mediacom)
$ 300	Bandwidth (telephone - 2 lines)
$1,500	

202-65-7550-523201 POSTAGE

Requested Amount: $1,200
This amount includes costs associated with newsletters, event notices, monthly mail outs, surveys, and general mailings.

202-65-7550-523301 ADVERTISING EXPENSE

Requested	Recommended	
$11,800	$ 9,400	Radio, television, & printed advertising
$ 8,200	$ 7,000	Brochures & rack cards (dining, Lenny's, Movie, etc.)
$ 1,700	$ 1,700	Community & Business Development (promo items, gift bags)
$ 6,000	$ 6,000	Events & Education (Christmas open house, trick or treat)
$ 1,200	$ 0	Downtown Business of the month promo
$ 3,500	$ 0	Annual Victorian Chocolate Festival
$ 7,500	$ 0	Annual Memorial Day Music Festival
$ 3,500	$ 0	Lenny's Market website
$ 1,522	$ 0	Other promotional opportunities
$44,922	$24,100	

202-65-7550-523600 DUES & SUBSCRIPTIONS

Requested	
$250	National Trust Membership
$150	Presidential Pathways
$125	Georgia Downtown Association
$ 85	Chamber of Commerce
$295	Georgia Trust for Historic Preservation
$ 55	Secretary of State registration
$960	

202-65-7550-523700 TRAINING & MEETINGS

Requested	Recommended	
$2,700	$2,700	National Main St Conference/Training *
$1,950	$ 975	Georgia Downtown Conference (Mgr & Council Member) *
$ 400	$ 475	DDA board member training
$ 450	$ 450	Quarterly Main Street regional meetings
$ 600	$ 0	Miscellaneous training & travel
$6,100	$4,600	

* Required for Main Street Certification

202-65-7550-523908 TASTE OF SUMTER EXPENSES

Requested Amount: $16,500
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: $3,450
This includes one half of the cost of a copier for the first floor of the Municipal Building ($950) The other half is funded by the Tourism Council. The remaining $2,500 is for normal supplies needed to run the office. (paper, pens, business cards, letterhead, envelopes, copy paper, ink cartridges, etc.)

202-65-7550-531112 FLOWERS & PLANTS

Requested Amount: $6,500
The amount is for maintenance of Rylander Park, the Farmer's Market, and the entire Central Business Improvement District. The request is for lantana, trees, pine straw and shrubbery as well as pots and plants for Rylander Park and downtown store fronts.

Recommended Amount: $4,500

202-65-7550-531210 WATER,SEWER,& GARBAGE

Requested Amount: $1,115
The request is for the pro-rata share of the Municipal Building plus $200 for the Lenny's Market.

202-65-7550-531220 NATURAL GAS

The request is for $200 for the pro-rata share of the Municipal Building.

202-65-7550-531225 STORM WATER

The requested amount includes the following:

$ 180	Lenny's Market
$ 880	Stein Building
$ 40	Pro-rata share of Municipal Building
$1,100	

202-65-7550-531230 ELECTRICITY

The request is for the pro-rata share of the Municipal Building plus $500 for the Lenny's Market.

202-65-7550-531270 GASOLINE ALLOCATED

Requested Amount: $450
This is for miscellaneous travel in City vehicles.

202-65-7550-531700 OTHER SUPPLIES

Requested Amount: $4,360
This line item includes banner arms, replacement parts for banner arms, smoker's receptacles, electrical supplies, ribbons for City holidays, awards for downtown recognition banquet, and other miscellaneous supplies.

Recommended Amount: $3,876

202-65-7550-542900 OTHER CAPITAL EXPENDITURE

Recommended Amount: $12,000

Gen Fund	DDA	
$ 0	$ 4,500	Christmas Decorations & Lighting*
$ 0	$ 5,000	Facade/Sign Grants*
$ 0	$ 2,500	Christmas Lights Facade Bldg Grants*
$ 0	$12,000	

*This is the amount approved in the CIP budget for 2013.

Recommended

DDA	
$ 5,000	Christmas Decorations & Lighting
$ 5,000	Facade/Sign Grants
$ 2,850	Rylander Park/Lenny's Market (2012 carryover)
$12,850	

202-65-7550-551101 DATA CENTER 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.

CITY OF AMERICUS
2013 OPERATING BUDGET

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 - 2013

Communication and Education

1. Host "Be A Tourist In Your Own Town Day" in the Spring, to promote local awareness of our tourist attractions
2. Training of front-line employees – Become "Tourism Ready"
3. Identify and utilize existing communication opportunities to raise awareness of the benefits and value of tourism and inform stakeholders of the progress.
4. Provide a tourism voice to the community about what visitor's value and feature in related articles at least once quarterly in local newspaper, including area happenings.
5. Enhance the Visitor Center with the addition of Souther Field and Lindberg exhibit; expand the civil rights exhibit; and add local historic photographs
6. Create Saturday Kid's Workshops during the Summer at the Visitor Center

Advertising/Marketing

1. Create billboard signage on I -75, North and South
2. Group solicitation through GA Bus Tour Trade Shows by making direct contact with bus tour operators
3. Create area video for promoting to groups
4. Partner with the Rylander Theatre and promote the Smithsonian exhibit that is planning on coming to Americus and Sumter County in July of 2013
5. Partner with the Andersonville National Historic Site to promote their 150th Anniversary through advertising to attract tourist from all over the United States
6. Create travel packages designed to appeal to diversified tourist groups to include a passport; walk of fame brochure, 1,2, & 3 day trip brochure
7. Create trolley tours of historic district, cemetery, and African American Heritage tours on Saturdays during June, July, August

8. Establish a new type of social media tourism by implementing QR Codes at all tourist attractions that will allow visitors to use their I Phone apps to learn about our community.

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
205 TOURISM FUND						
205-00-0000-341903 WELCOME CENTER SALES	5,328	6,500	6,340	6,000	6,000	6,000
205-00-0000-389000 MISCELLANEOUS INCOME	2,291		482	1,700	1,700	1,700
205-00-0000-389002 CASH SHORT & OVER			2			
205-00-0000-391000 HOTEL/MOTEL TAX	144,000	151,200	151,200	192,949	151,200	151,200
205 TOURISM FUND	151,619	157,700	158,024	200,649	158,900	158,900

205 TOURISM FUND

205-00-0000-341903 WELCOME CENTER SALES

Requested Amount: $6,000
This is for the sale of of items at the Welcome Center.

205-00-0000-389000 MISCELLANEOUS INCOME

Requested Amount: $1,700
This represents income from tours. The plan is to include tours of cemeteries, the historic district, and African Heritage all using the trolley.

205-00-0000-389002 CASH SHORT & OVER

Requested Amount: $0

205-00-0000-391000 HOTEL/MOTEL TAX

The following is a recap of recent allocations.

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	$144,000	(10.0%)	
2012	$151,200	5.0%	
2013	$192,949	27.6%	requested
2013	$151,200	0.0%	recommended (all from hotel/motel tax)

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
17 TOURISM						
205-17-7540-511000 REGULAR PAY	55,289	32,171	28,976	64,436	59,321	59,321
205-17-7540-512100 GROUP MEDICAL INSURANCE	3,054			0	0	0
205-17-7540-512101 OPT OUT INSURANCE PLAN				1,500	1,500	1,500
205-17-7540-512110 GROUP DENTAL INSURANCE	59			90	90	90
205-17-7540-512200 SOCIAL SECURITY PAYMENTS	3,863	2,461	2,191	4,929	4,538	4,538
205-17-7540-512400 RETIREMENT SYSTEM	6,341			3,155	3,155	3,155
205-17-7540-512700 WORKERS COMPENSATION	438	169	85	114	105	105
205-17-7540-521203 AUDIT FEES	2,000	700	700	700	700	700
205-17-7540-522000 OTHER OUTSIDE SERVICES	3,549		2,953	2,512	2,512	2,512
205-17-7540-522201 OFFICE EQUIP-REP AND MAIN	411	1,920	785	2,135	1,995	1,995
205-17-7540-522206 COMPUTER-REP AND MAINT		2,700	2,674	0	0	0
205-17-7540-522310 RENT EXPENSE	11,100		1,800	0	0	0
205-17-7540-523100 INSURANCE EXPENSE	1,935	1,935	1,985	2,005	2,005	2,005
205-17-7540-523200 TELEPHONE	5,292	800	1,910	1,500	1,500	1,500
205-17-7540-523201 POSTAGE	866	3,000	817	1,500	1,500	1,500
205-17-7540-523301 MARKETING & PROMOTIONS	94,568	33,116	10,180	66,010	52,100	52,100
205-17-7540-523600 DUES AND SUBSCRIPTIONS	1,469	1,850	1,404	690	690	690
205-17-7540-523700 TRAINING AND MEETINGS	349	6,500	2,751	3,500	3,500	3,500
205-17-7540-523905 MERCHANT FEES			357	419	419	419
205-17-7540-531100 OFFICE/COMPUTER SUPPLIES	957	2,000	2,145	3,350	4,100	4,100
205-17-7540-531210 WATER,SEWER,AND GARBAGE		3,169	2,295	2,500	2,500	2,500
205-17-7540-531220 NATURAL GAS		200	112	225	225	225

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
205-17-7540-531225 STORM WATER		310	114	120	120	120
205-17-7540-531230 ELECTRICITY	3,558	5,805	1,912	2,000	2,000	2,000
205-17-7540-531500 WELCOME CENTER PURCHASES	5,660	4,000	7,738	4,000	4,000	4,000
205-17-7540-531700 OTHER SUPPLIES	58	7,500	13,227	2,600	1,400	1,400
205-17-7540-542101 OFFICE EQUIPMENT				950	950	950
205-17-7540-542400 COMPUTER EQUIPMENT				1,975	1,975	1,975
205-17-7540-551101 DATA CENTER EXPENSE				1,000	1,000	1,000
205-17-7540-571000 LINDBERGH BOOGIE FESTIVAL	3,000			0	0	0
205-17-7540-571001 SAM SHORTLINE	2,500			5,000	5,000	5,000
205-17-7540-573000 BANK CHARGES	90			0	0	0
17 TOURISM	206,408	110,306	87,109	178,915	158,900	158,900

17 TOURISM

205-17-7540-511000 REGULAR PAY

Personnel Requirements:

DDA & Tourism Director (1/2 salary)	1	
Welcome Center Host (part-time)	2	
Tourism Office Assistant (part-time)	1	(new position)
	4	

The requested amount includes a 3% COLA.

205-17-7540-512100 GROUP MEDICAL INSURANCE

Requested Amount: $0

205-17-7540-512101 OPT OUT INSURANCE PLAN

Requested Amount: $1,500
This is for one half of the Director's cost. The other half is being funded by the Downdown Development Authority.

205-17-7540-512110 GROUP DENTAL INSURANCE

This amount represents $180 per employee. This is half of the cost of the Executive Director. The other half is funded by the Downtown Development Authority.

205-17-7540-512200 SOCIAL SECURITY PAYMENTS

This amount is 7.65% of the total salary of the department excluding one half of the Director's cost which is being funded by the Downtown Development Authority.

205-17-7540-512400 RETIREMENT SYSTEM

Requested Amount: $3,000
This is for one half of the Director's cost. The other half is being funded by the Downtown Development Authority.

205-17-7540-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

205-17-7540-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2013 includes the following:

$34,000	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$35,000	

Departmental and Fund allocation of above fees:

$ 6,715	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,000	W&S Fund
$ 6,300	Gas Fund
$ 4,900	Solid Waste Fund
$ 4,900	Storm Water Fund
$ 2,450	Theater fund
$ 700	DDA
$ 700	Tourism
$35,000	

205-17-7540-522000 OTHER OUTSIDE SERVICES

Requested Amount: $2,512
The request is for the cost of e-mail hosting as well as hosting for the 2 websites the Tourism Council owns.

205-17-7540-522201 OFFICE EQUIP-REP AND MAIN

Approved Amount: $2,135
This includes paying off the existing postage machine and $250 for the maintenance on the new copier that will be purchased jointly by the Tourism Council and Downtown Development Authority.

Recommended Amount: $1,995

205-17-7540-522206 COMPUTER-REP AND MAINT

Requested Amount: $0

205-17-7540-522310 RENT EXPENSE

Requested Amount: $0
With the Welcome Center moving to the first floor of the Municipal Building, the Tourism Council will no longer have to pay rent.

205-17-7540-523100 INSURANCE EXPENSE

Approved Amount: $2,005
This is for Welcome Center content coverage, general liability, and Board of Directors insurance.

205-17-7540-523200 TELEPHONE

The requested amount includes telephone and internet as follows:

$1,200	Enterprise Billing (Mediacom)
$ 300	Bandwith (telephone - 2 lines)
$1,500	

205-17-7540-523201 POSTAGE

Requested Amount: $1,500

205-17-7540-523301 MARKETING & PROMOTIONS

Requested	Recommended	
$11,000	$ 0	Billboards (North & South of exit 101)
$ 1,500	$ 1,500	Cal Duke Publications
$ 2,350	$ 0	Georgia Travel Guide Listing
$ 4,350	$ 4,350	1/6 page ad
$ 3,000	$ 3,000	Russell Johns Civil War Magazine
$ 260	$ 260	Yellow Pages
$18,600	$18,600	Brochures & Rack Cards (various)
5,200	$ 5,200	Community & Business Development (promotional items)
$19,750	$19,190	Events & Education (trolley tours,comm video, displays)
$66,010	$52,100	

The old debt for this line item was paid off in 2012.

205-17-7540-523600 DUES AND SUBSCRIPTIONS

The requested budget includes the following:

$150	Presidential Pathways
$350	GACVB
$135	Chamber of Commerce
$ 55	Secretary of State annual registrations
$690	

205-17-7540-523700 TRAINING AND MEETINGS

The requested amount includes the following:

$ 975	Georgia Governor's Conference on Tourism (Atlanta)
$ 650	Monthly and Regional meetings
$ 850	Regional GACVB Conference
$ 625	Georgia Bus Tour Conference
$ 400	Miscellaneous
$3,500	

205-17-7540-523905 MERCHANT FEES

Requested Amount: $419
This is for the merchant fees related to credit card purchases at the Welcome Center.

205-17-7540-531100 OFFICE/COMPUTER SUPPLIES

Requested	Recommended	
$ 0	$ 475	Software for new employee
$ 375	$ 375	Brochure racks
$2,500	$2,500	Ink cartridges, paper, etc.
$ 475	$ 750	Gift store bags for merchandise
$3,350	$4,100	

205-17-7540-531210 WATER,SEWER,AND GARBAGE

The request is for the pro-rata share of the Municipal Building.

205-17-7540-531220 NATURAL GAS

The request is for the pro-rata share of the Municipal Building.

205-17-7540-531225 STORM WATER

The request is for the pro-rata share of the Municipal Building.

205-17-7540-531230 ELECTRICITY

The request is for the pro-rata share of the Municipal Building.

205-17-7540-531500 WELCOME CENTER PURCHASES

Requested Amount: $4,000
This is for the purchase of cookbooks, books and memorabilia and other Americus promotional items sold at the Welcome Center.

205-17-7540-531700 OTHER SUPPLIES

Requested Amount: $2,600
This includes adding items to the "Sumter County History" area of the Welcome Center to include a video monitor and footage from the Americus - Sumter movement. The line item also includes money to complete the area crop photographs in the front lobby of the Municipal Building.

Recommended Amount: $1,440
We have already completed the crop photographs.

205-17-7540-542101 OFFICE EQUIPMENT

Requested Amount: $950
This is for one half of the cost for a new copier for the first floor of the Municipal Building. The other half is being funded by the Downtown Development Authority.

205-17-7540-542400 COMPUTER EQUIPMENT

Requested Amount: $1,975
This includes $1,500 for a new computer and $475 for Microsoft package.

205-17-7540-551101 DATA CENTER EXPENSE

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

205-17-7540-571000 LINDBERGH BOOGIE FESTIVAL

Requested Amount: $0

205-17-7540-571001 SAM SHORTLINE

Requested Amount: $5,000
This amount will be designated to the S.A.M. Shortline Excursion Train to help market and promote Americus and Sumter County through the train.

205-17-7540-573000 BANK CHARGES

Requested Amount: $0

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
220 COMMUNITY DEVELOPMENT						
220-00-0000-361001 INTEREST ON REV LOANS	265	205	110	138	138	138
220-00-0000-361004 INT ON 2004 HOUSING LOAN	11		1			
220 COMMUNITY DEVELOPMENT	276	205	111	138	138	138

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

220 COMMUNITY DEVELOPMENT

220-00-0000-361001 INTEREST ON REV LOANS

Requested Amount: $138
The revenue can be used to loan additional monies for business development.

Estimated Interest 2013	Principal Balance @ 9/30/12	
$138	$ 3,650	Downtown Development Authority

220-00-0000-361004 INT ON 2004 HOUSING LOAN

Requested Amount: $0

Estimated Interest 2013	Principal Amount @ 9/30/12	
$0	$6,330	Louise Hodge (no interest loan)

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
221 STATE REVOLVING LOAN						
221-00-0000-361000 OTHER INTEREST EARNED	95	100	124	100	100	100
221-00-0000-361001 REVOLVING LOAN INTEREST	4,026	10,261	1,768	2,351	2,351	2,351
221 STATE REVOLVING LOAN	4,122	10,361	1,892	2,451	2,451	2,451

221 STATE REVOLVING LOAN

221-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $100
This is the interest earned on the bank balance.

221-00-0000-361001 REVOLVING LOAN INTEREST

Requested Amount: $2,351
The revenue can be used to loan additional monies for business development.

Estimated Interest 2013	Principal Balance @9/30/12	
$ 918	$24,334	DDA
$ 208	$ 5,797	John Lundy
$ 79	$ 3,304	Jennifer Abair
$ 128	$ 3,912	Patricia Maye
$ 63	$ 2,216	Johnny's Restaurant
$ 955	$23,401	Robin Chandler Morgan
$2,351	$62,964	

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
63 STATE REVOLVING LOAN						
221-63-7300-615500 COMM DEV LOANS	50,432	-15,555		-16,210	-16,210	-16,210
63 STATE REVOLVING LOAN	50,432	-15,555		-16,210	-16,210	-16,210

63 STATE REVOLVING LOAN

221-63-7300-615500 COMM DEV LOANS

Requested Amount: ($15,555)
This is the amount of principal retirement for the year for the following loans:

($ 1,573)	Patricia Maye
($ 8,571)	Downtown Development Authority
($ 3,608)	Trinity Records (John Lundy)
($ 2,458)	Jennifer Abair
($16,210)	

These loans were recorded to deferred revenue when they were set up.

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
226 2001 PROGRAM INCOME						
226-00-0000-361002 INTEREST-CDBG PROG INCOME	45	22	13	13	13	13
226 2001 PROGRAM INCOME	45	22	13	13	13	13

226 2001 PROGRAM INCOME

226-00-0000-361002 INTEREST-CDBG PROG INCOME

Requested Amount: $13

The following loans in this fund have interest charges. The revenue can be used to loan additional monies for housing.

Estimated Interest 2013	Principal Balance @ 9/30/12	
$13	$ 1,928	Bessie Jackson
$ 0	$18,792	Bennie Roland (no interest loan)
$ 0	$ 230	Besha & Keith Terry (no interest loan)
$22	$20,950	

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
229 TE PROJECT-GSW GATEWAY						
229-00-0000-331150 TE REVENUE				196,000	196,000	196,000
229-00-0000-391102 TRANSFER FROM GENERAL FUND				54,000	54,000	54,000
229-00-0000-391105 TRANSFER FROM WACHOVIA		40,000	40,000			
229 TE PROJECT-GSW GATEWAY	0	40,000	40,000	250,000	250,000	250,000

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

229 TE PROJECT-GSW GATEWAY

229-00-0000-331150 TE REVENUE

Requested Amount: $196,000
These TE funds will be used for the GSW Entranceway Enhancement project.

229-00-0000-391102 TRANSFER FROM GENERAL FUND

Approved Amount: $54,000
This is portion of the required match money.

229-00-0000-391105 TRANSFER FROM WACHOVIA

Requested Amount: $0

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
79 TE PROJECT - GSW GATEWAY						
229-79-7500-541466 CONSTRUCTION				144,846	144,846	144,846
229-79-7500-541467 ENGINEERING	-1	62,846	58,139	105,154	105,154	105,154
79 TE PROJECT - GSW GATEWAY	-1	62,846	58,139	250,000	250,000	250,000

CITY OF AMERICUS

2013 OPERATING BUDGET - EXPENDITURES

79 TE PROJECT - GSW GATEWAY

229-79-7500-541466 CONSTRUCTION

Requested Amount: $144,846

229-79-7500-541467 ENGINEERING

Requested Amount: $105,154
This is for the design phase of the GSW Gateway project.

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
275 HOTEL/MOTEL TAX FUND						
275-00-0000-314100 HOTEL/MOTEL TAX FUND	329,321	300,000	293,198	300,000	300,000	300,000
275 HOTEL/MOTEL TAX FUND	329,321	300,000	293,198	300,000	300,000	300,000

275 HOTEL/MOTEL TAX FUND

275-00-0000-314100 HOTEL/MOTEL TAX FUND

Requested Amount: $300,000
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:

$151,200	Tourism Fund
$ 85,714	Rylander Theater Operating expenses
$ 20,000	DDA Marketing (Downtown & Farmer's Market)
$ 6,500	Transportation for Train
$ 36,586	General Fund
$300,000	

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
37 HOTEL/MOTEL TAX						
275-37-7540-611000 TRANSFER TO GEN FUND	329,321	300,000	293,198	300,000	300,000	300,000
37 HOTEL/MOTEL TAX	329,321	300,000	293,198	300,000	300,000	300,000

CITY OF AMERICUS

2013 OPERATING BUDGET - EXPENDITURES

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

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
280 SPLOST						
280-00-0000-313200 SPLOST REVENUE					2,120,596	2,120,596
280 SPLOST	0				2,120,596	2,120,596

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

280 SPLOST

280-00-0000-313200 SPLOST REVENUE

Recommended Amount: $2,120,596
This represents $190,000 paid to the City each month by Sumter County as a result of an intergovernmental contract.
This is SPLOST revenue committed to the renovation of the Public Safety Building and the fire system in the
Municipal Building. The first payment was received in September, 2012. The funds will be used as follows:

$2,773,996	Public Safety Building
$ 106,600	Municipal Building
$2,880,596	

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
39 SPLOST - PUBLIC SAFETY						
280-39-1110-542900 MUNICIPAL BLDG FIRE SUPR				0	106,600	106,600
280-39-3200-542900 PUBLIC SAFETY BUILDING				0	2,773,996	2,773,996
39 SPLOST - PUBLIC SAFETY	0				2,880,596	2,880,596

39 SPLOST - PUBLIC SAFETY

280-39-1110-542900 MUNICIPAL BLDG FIRE SUPR

Recommended Amount: $106,600

280-39-3200-542900 PUBLIC SAFETY BUILDING

Recommended Amount: $2,773,996
We will begin the design phase of this project in the summer of 2013.

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
281 TSPLOST						
281-00-0000-313201 TSPLOST REVENUE				241,503	241,503	241,503
281 TSPLOST	0			241,503	241,503	241,503

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

281 TSPLOST

281-00-0000-313201 TSPLOST REVENUE

Requested Amount: $241,503
This is the amount approved in the CIP budget for 2013.

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
48 TSPLOST				265,653	253,490	229,340
281-48-4200-541466 STREET IMPROVEMENTS				0	12,163	12,163
281-48-4200-611000 TRANSFER TO GENERAL FUND						
48 TSPLOST	0			265,653	265,653	241,503

CITY OF AMERICUS

2013 OPERATING BUDGET - EXPENDITURES

48 TSPLOST

281-48-4200-541466 STREET IMPROVEMENTS

Requested Amount: $265,653
This is the amount approved in the CIP budget for 2013.

Approved Amount: $229,340
This is the amount remaining after the transfer to the general fund for LMIG.

281-48-4200-611000 TRANSFER TO GENERAL FUND

Recommended Amount: $12,163
We will use this for the 10% match for LMIG projects.

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
505 WATER & SEWER FUND						
505-00-0000-315901 FOG REVENUE & SURCHARGES		23,520	8,350	9,750	9,750	9,750
505-00-0000-344210 WATER BILLINGS	2,691,914	2,777,097	2,651,869	3,014,762	2,900,420	2,900,420
505-00-0000-344230 SEWER BILLINGS	2,433,638	3,306,322	2,702,937	3,385,241	3,566,576	3,566,576
505-00-0000-349400 METER SALES	18,696	20,000	13,218	10,000	10,000	10,000
505-00-0000-349401 SEWER CONNECTIONS	1,200	3,000	800	2,000	2,000	2,000
505-00-0000-349402 WATER RECONNECT FEES	62,165	70,000	57,970	65,000	65,000	65,000
505-00-0000-349404 PENALTY	158,631	175,000	187,389	175,000	175,000	175,000
505-00-0000-349900 WEB PAY CONVENIENCE FEES			3,846	5,000	5,000	5,000
505-00-0000-361000 OTHER INTEREST EARNED	179	2,000	163	500	500	500
505-00-0000-361001 INTEREST ON REV BOND RESERVE	5,409	8,000	7,357	1,500	1,500	1,500
505-00-0000-381002 WATER TOWER RENTAL-VERIZON	8,425	8,266	8,662	8,683	8,683	8,683
505-00-0000-389000 OTHER MISC INCOME	284	10,000	19,683	1,000	1,000	1,000
505-00-0000-389002 CASH SHORT AND OVER	-300		58			
505-00-0000-389004 RECOVERY OF BAD DEBT	5,435	10,000	12,822	9,000	9,000	9,000
505-00-0000-390000 CONTRIBUTIONS			78,750			
505-00-0000-392110 GAIN/LOSS - SALE OF CAPITAL ASSETS	1,089	5,000	-636,024	5,000	5,000	5,000
505-00-0000-392200 RECYCLING PROCEEDS	17,000	1,200	1,104			
505-00-0000-393400 PREMIUM ON BONDS SOLD	37,418	37,420		37,420	37,420	37,420
505 WATER & SEWER FUND	5,441,183	6,456,825	5,118,954	6,729,856	6,796,849	6,796,849

505 WATER & SEWER FUND

505-00-0000-315901 FOG REVENUE & SURCHARGES

Requested Amount: $9,750
This is for FOG (fats, oils, greases) fees paid by businesses that create a level of hazard in the waste water system. High level is $250 and low level is $75.

$2,250	FOG - Low Hazard surcharge (30)
$7,500	FOG - High Hazard surcharge (30)
$9,750	

505-00-0000-344210 WATER BILLINGS

Requested Amount: $3,014,762
This amount is necessary to meet current operating expenses and debt service payback.

Current	Requested	Recommended	
$6.75	$7.38	$7.10	Residential/Small Comm/Industrial Base
$2.10	$2.42	$2.32	Operating (per 100 cu ft)
$6.08	$6.64	$6.39	Senior Citizens Base
$1.89	$2.18	$2.09	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 01-01-13. The requested amount includes a base rate of increase of 9.3% and operating increase of 15.2%.

Recommended Amount: $2,900,420
The recommended includes a base rate increase of 1.8% and an operating increase of 10.5%.

505-00-0000-344230 SEWER BILLINGS

Requested Amount: $3,385,241
This amount is needed to meet the operating expenses and the debt service payments of the sewer system.

Current	Requested	Recommended	
$11.15	$12.72	$12.50	Residential/Small Comm/Industrial Base
$ 2.58	$ 2.89	$ 2.95	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, 2013. The amount includes a base rate increase of 14% and an operating rate increase of 12%.

Recommended Amount: $3,566,576
The recommended amount includes a 12% increase in the base rate and a 14% increase in the operating rate.

505-00-0000-349400 METER SALES

Requested Amount: $10,000
This is for new meter installations not replacements.

505-00-0000-349401 SEWER CONNECTIONS

Requested Amount: $2,000
The requested amount is for new sewer connections.

505-00-0000-349402 WATER RECONNECT FEES

Requested Amount: $65,000
This amount is for 1,300 reconnects at $50 each.

505-00-0000-349404 PENALTY

Requested Amount: $175,000
This amount represents the amount of penalty received as a result of the customer not paying the utility bill by the due date.

505-00-0000-349900 WEB PAY CONVENIENCE FEES

Requested Amount: $5,000
The request covers the reimbursement of web pay fees by the customer. The offsetting expense is in department 43 in the line item "Merchant Fees"

505-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $500
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. The revenue bond convenants require a 90 day reserve of cash which has tied up $1,000,0000. We are expecting some improvement in 2013.

505-00-0000-361001 INTEREST ON REV BOND RESERVE

Requested Amount: $1,500
This is the interest on the 2010 Revenue Bond idle cash.

505-00-0000-381002 WATER TOWER RENTAL-VERIZON

Requested Amount: $8,683
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: $1,000
This is revenue that is not specific to a separate line item.

505-00-0000-389002 CASH SHORT AND OVER

Requested Amount: $0

505-00-0000-389004 RECOVERY OF BAD DEBT

Requested Amount: $9,000
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

505-00-0000-392110 GAIN/LOSS - SALE OF CAPITAL ASSETS

Requested Amount: $5,000
This is difficult to predict, but we will have some surplus to sell through various equipment/vehicle replacement programs.

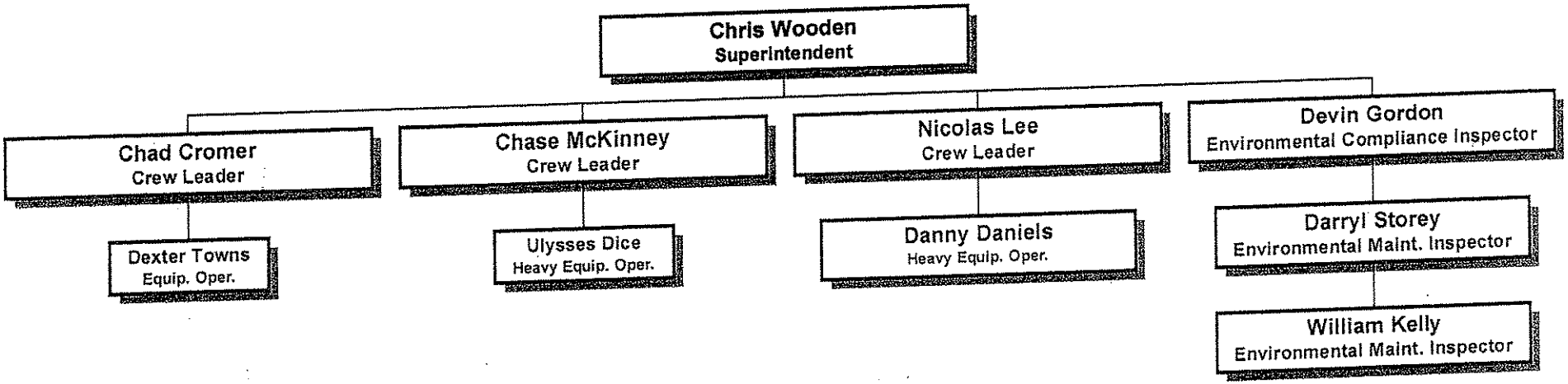
505-00-0000-392200 RECYCLING PROCEEDS

Requested Amount: $0

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 2013



WATER & SEWER MAINTENANCE DEPARTMENT

GOALS – 2013

	TIME-FRAME
• Continue to develop preventive maintenance program	On-going
• Review options for improved backflow prevention program	On-going
• Prepare Fats, Oils, and Grease program	On-going
• Reduce Inflow/Infiltration	On-going
• 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
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
40 W&S MAINTENANCE DEPT						
505-40-1565-531108 BUILDING REPAIR & MAINT			550	0	0	0
505-40-4400-511000 REGULAR PAY	194,921	245,738	244,267	271,491	246,767	246,767
505-40-4400-511300 OVERTIME PAY	32,306	30,000	40,572	20,000	20,000	20,000
505-40-4400-512100 GROUP MEDICAL INSURANCE	51,591	78,516	62,720	82,390	74,151	74,151
505-40-4400-512110 GROUP DENTAL INSURANCE	1,011	1,377	1,368	1,800	1,620	1,620
505-40-4400-512200 SOCIAL SECURITY PAYMENTS	16,686	21,094	21,132	22,299	20,408	20,408
505-40-4400-512400 RETIREMENT SYSTEM	19,784	33,089	34,734	34,979	32,012	32,012
505-40-4400-512700 WORKERS' COMPENSATION	28,340	9,317	8,837	15,154	13,839	13,839
505-40-4400-522000 OTHER OUTSIDE SERVICES	604,357	100,000	139,154	66,000	56,900	56,900
505-40-4400-522009 CONTRACTED MAINTENANCE PR	7,579	450,000	496,378	235,000	147,000	147,000
505-40-4400-522202 AUTO & TRUCK-REP & MAINT	19,985	25,000	25,099	27,746	27,746	27,746
505-40-4400-522203 MACH & EQUIP-REP & MAINT	2,185	3,000	3,162	5,558	4,000	4,000
505-40-4400-522207 W & S SYSTEM-REP & MAINT	179,689	200,000	231,525	303,022	225,000	225,000
505-40-4400-523200 TELEPHONE EXPENSE	1,161	1,500	1,672	1,500	1,500	1,500
505-40-4400-523600 DUES & SUBSCRIPTIONS	2,262	2,600	2,317	2,983	2,375	2,375
505-40-4400-523700 TRAINING & MEETINGS	5,068	10,000	10,691	14,644	10,000	10,000
505-40-4400-523900 UNIFORMS	26,598	15,000	25,694	19,984	15,625	15,625
505-40-4400-531105 HAND TOOLS	5,071	6,000	1,660	8,000	3,000	3,000
505-40-4400-531270 GASOLINE ALLOCATED	21,955	25,000	32,891	30,000	30,000	30,000
505-40-4400-531600 WATER METERS	3,120	7,000		7,000	5,000	5,000
505-40-4400-531700 OTHER SUPPLIES	15,369	18,000	27,744	28,500	20,000	20,000
505-40-4400-542100 MACHINERY & EQUIPMENT				0	0	0

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
505-40-4400-542200 AUTOS AND TRUCKS				0	0	0
505-40-4400-542900 OTHER CAPITAL EXPENDITURE				0	0	0
505-40-4400-551000 ALLOCATION OF EXPENSES	351,253	356,748	356,748	389,572	378,762	378,762
40 W&S MAINTENANCE DEPT	1,590,292	1,638,979	1,768,914	1,587,622	1,335,705	1,335,705

40 W&S MAINTENANCE DEPT

505-40-1565-531108 BUILDING REPAIR & MAINT

505-40-4400-511000 REGULAR PAY

Personnel Requirements:

	Current	Requested	Recommended
Water & Sewer Supt.	1	1	1
Crew Leader	3	3	3
Heavy Equipment Operator	2	2	2
Equipment Operator	1	1	0
Environmental Inspectors	2	2	2
Environmental Compliance Insp	0	1	1
	9	10	9

This amount includes on-call pay of $60 per week for 52 weeks for 2 employees. The requested amount includes a 3% COLA and the addition of 1 new position, Environmental Compliance Inspector.

The recommended amount does not include the additional employee.

505-40-4400-511300 OVERTIME PAY

Requested Amount: $20,000
The amount requested is the projected amount for 2013. This amount is for emergency call-outs and weekend standby.

505-40-4400-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

505-40-4400-512110 GROUP DENTAL INSURANCE

This amount represents $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

505-40-4400-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

505-40-4400-522000 OTHER OUTSIDE SERVICES

Requested	Recommended	
$25,000	$40,000	Engineering not related to a specific project
$ 1,000	$ 4,000	Consumer Water Quality reports
$40,000	$ 0	FOG, backflow, water audit, and water model support
$ 0	$ 1,000	Surveying
$ 0	$ 2,500	Equipment rental
$ 0	$ 600	Miscellaneous ads
$ 0	$ 600	Postage/shipping
$ 0	$ 2,200	Water model updates
$ 0	$ 200	Railroad permits
$ 0	$ 2,300	FOG Program
$ 0	$ 3,500	Water audit
$66.000	$56,900	

505-40-4400-522009 CONTRACTED MAINTENANCE PROGRAMS

Requested	Recommended	
$ 5,000	$ 5,000	Raising valve stem covers
$ 22,000	$ 20,000	Raising and exercising valves
$ 30,000	$ 30,000	Water main exercise program
$ 10,000	$ 10,000	Rehab manholes
$ 60,000	$ 40,000	Sewer line cleaning
$ 18,000	$ 12,000	Easement cleaning (Georgia Power)
$ 30,000	$ 30,000	Watershed Protection (Stantec)
$ 60,000	$ 0	Critical Main Evaluation
$235,000	$147,000	

505-40-4400-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $27,946

505-40-4400-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $5,558
The requested amount is for the maintenance and repair to the packers, pumps, saws, etc.

Recommended Amount: $4,000
This is the current year to date amount annualized and averaged with 2011.

505-40-4400-522207 W & S SYSTEM-REP & MAINT

Requested Amount: $303,022
The requested amount is for repairs to lift stations and general water and sewer system maintenance. This includes valve inserts for the Hydra Stop machine.

Recommended	
$ 25,000	Lift station repairs
$ 50,000	Hydra Stop inserts
$150,000	Other repairs
$225,000	

505-40-4400-523200 TELEPHONE EXPENSE

Requested Amount: $1,500
The requested amount is for cell phone charges within the department.

505-40-4400-523600 DUES & SUBSCRIPTIONS

Requested	Recommended	
$2,275	$2,275	Utilities Protection Center dues (required)
$ 325	$ 0	Georgia Rural Water Assoc
$ 100	$ 0	APWA
$ 100	$ 100	Georgia FOG Alliance
$ 183	$ 0	SWANA
$2,983	$2,375	

505-40-4400-523700 TRAINING & MEETINGS

Requested Amount: $14,644
This is planned amount for the mileage for on-call employees. This amount also includes attending APWA; Ga Rural Water training; Carl Vinson Institute; WW collection certification; FOG training; and Backflow certification.

Recommended	
$ 200	On-call mileage
$ 1,300	APWA
$ 1,100	Backflow
$ 800	GA FOG Alliance
$ 3,000	GRWA
$ 3,600	Miscellaneous
$10,000	

505-40-4400-523900 UNIFORMS

Requested Amount: $19,984
This includes weekly rental as well as the cost for replacing damaged clothes due to nature of work performed.

Recommended Amount: $15,625
The recommended amount includes only the contracted uniform service. It does not include T-shirts, jackets, boots, etc.

505-40-4400-531105 HAND TOOLS

Requested Amount: $8,000
The amount requested includes pipe wrenches, socket wrenches, shovels, brooms, and other miscellaneous tools as required.

Recommended Amount: $3,000

505-40-4400-531270 GASOLINE ALLOCATED

Requested Amount: $30,000
The amount requested includes fuel for the vehicles and equipment in this department.

505-40-4400-531600 WATER METERS

Requested Amount: $7,000
The amount requested includes the purchase of new meters and the repair work not covered by warranty.

505-40-4400-531700 OTHER SUPPLIES

Requested Amount: $28,500
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. Also included is $1,500 for a laptop for the water and sewer employees.

Recommended	
$11,000	Pipe/fittings
$ 500	Safety gear
$ 2,500	Fire hydrants
$ 1,000	Harnesses
$ 1,500	Gas detector
$ 2,000	Curb stops
$ 1,500	Saddles
$20,000	

505-40-4400-542100 MACHINERY & EQUIPMENT

Requested Amount: $0
$6,500 Boring Tool Kit*

$6,500

*As this project requires capitalization and depreciation per generally accepted accounting principles, the costs are recorded on the balance sheet. This is the amount approved in the CIP budget for 2013.

505-40-4400-542200 AUTOS AND TRUCKS

Requested Amount: $0
$19,000 Truck Replacement*

*As this project requires capitalization and depreciation per generally accepted accounting principles, the cost is recorded on the balance sheet. This is the amount approved in the CIP budget for 2013.

505-40-4400-542900 OTHER CAPITAL EXPENDITURE

Recommended
$20,000 Water Line Replacement & Extension
$20,000 Sewer Line Replacement & Extension

$40,000

As these projects require capitalization and depreciation per generally accepted accounting principles, the costs are recorded on the balance sheet. This is the amount approved in the CIP budget for 2013.

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.

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
41 WATER PLANT						
505-41-4400-522000 OTHER OUTSIDE SERVICES	609,559	624,798	624,738	637,294	637,294	637,294
505-41-4400-522201 OFFICE EQUIP-REP & MAINT	450			0	0	0
505-41-4400-522203 MACH & EQUIP-REP & MAINT		2,000	450	2,000	2,000	2,000
505-41-4400-522210 WATER TANK- REP & MAINT	104,290	161,648	104,290	161,648	161,648	161,648
505-41-4400-531108 BUILDING REP & MAINT		100		0	0	0
505-41-4400-531210 WATER, SEWAGE & GARBAGE	4,565	3,454	3,683	4,500	4,500	4,500
505-41-4400-531220 NATURAL GAS	908	1,000	398	1,000	1,000	1,000
505-41-4400-531225 STORM WATER	1,056	812	893	974	974	974
505-41-4400-541300 BUILDINGS				0	0	0
505-41-4400-561000 DEPRECIATION EXPENSE	569,309	751,872	751,872	871,136	871,136	871,136
41 WATER PLANT	1,290,137	1,545,684	1,486,325	1,678,552	1,678,552	1,678,552

41 WATER PLANT

505-41-4400-522000 OTHER OUTSIDE SERVICES

Requested Amount: $637,294
This is the contract with CH2M HILL to provide the operation of the water treatment plant.

Year	Total	Water Plant	WWTP	% change
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%
2012	$1,388,440	$624,798	$763,642	2.5%
2013	$1,416,209	$637,294	$778,915	2.0%

505-41-4400-522201 OFFICE EQUIP-REP & MAINT

Requested Amount: $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: $161,648
This is the contract with Utility Services for inspection, cleaning, and painting of all water tanks periodically.

505-41-4400-531108 BUILDING REP & MAINT

Requested Amount: $0

505-41-4400-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $4,500
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: $974
This is for storm water fees for the water plant.

505-41-4400-541300 BUILDINGS

Approved Amount: $0
$25,600 Pump Room Rehabilitation

As this project requires capitalization and depreciation per generally accepted accounting principles, the cost is recorded on the balance sheet. This is the amount approved in the CIP budget for 2013.

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
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
42 WASTEWATER PLANT						
505-42-4300-522000 OTHER OUTSIDE SERVICES	745,017	763,642	763,702	778,915	778,915	778,915
505-42-4300-522110 SLUDGE DISPOSAL	94,148	97,662	89,340	97,270	97,270	97,270
505-42-4300-522200 BUILDING REPAIR& MAINT		100		100	100	100
505-42-4300-522201 OFFICE EQUIP-REP & MAINT	150			0	0	0
505-42-4300-522203 MACH & EQUIP-REP & MAINT	1,690	2,000	150	2,000	2,000	2,000
505-42-4300-523200 TELEPHONE EXPENSE	3,627	2,794	4,789	4,500	4,500	4,500
505-42-4300-531210 WATER, SEWAGE & GARBAGE	16,625	15,934	17,354	16,000	16,000	16,000
505-42-4300-531225 STORM WATER	1,552	1,194	1,297	1,194	1,194	1,194
505-42-4300-531230 ELECTRICITY	12,935	10,916	14,603	11,000	11,000	11,000
505-42-4300-531700 OTHER SUPPLIES		17,600	1,564	10,000	0	0
505-42-4300-541300 BUILDING				0	0	0
505-42-4300-542100 MACHINERY & EQUIPMENT				0	0	0
505-42-4300-542200 TRUCKS & AUTOMOBILES				0	0	0
505-42-4300-561000 DEPRECIATION EXPENSE	498,316	681,337	681,337	735,350	735,350	735,350
42 WASTEWATER PLANT	1,374,061	1,593,179	1,574,135	1,656,329	1,646,329	1,646,329

42 WASTEWATER PLANT

505-42-4300-522000 OTHER OUTSIDE SERVICES

Requested Amount: $778,915
This is the contract with CH2M HILL to provide the operation of the waste water treatment plant.

Year	Total	Water Plant	WWTP	% change
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%
2012	$1,388,440	$624,798	$763,642	2.5%
2013	$1,416,209	$637,294	$778,915	2.0%

505-42-4300-522110 SLUDGE DISPOSAL

Requested Amount: $97,270
This line item is for recording the hauling and disposal of sludge from the waste water plant. The sludge is recycled into fertilizer.

505-42-4300-522200 BUILDING REPAIR& MAINT

Requested Amount: $100
The request includes money for minor repairs to the building and grounds.

505-42-4300-522201 OFFICE EQUIP-REP & MAINT

Requested Amount: $0

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.

505-42-4300-523200 TELEPHONE EXPENSE

Requested Amount: $4,500
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: $16,000
This is for the utility expenses at the Wastewater Treatment Plant.

505-42-4300-531225 STORM WATER

Requested Amount: $1,194
This is the storm water fees for the waste water plant and lift stations.

505-42-4300-531230 ELECTRICITY

Requested Amount: $11,000
The requested amount is for electricity for sewer lift stations.

505-42-4300-531700 OTHER SUPPLIES

Requested Amount: $10,000
The request is for small machinery that does not qualify for capitalization.

Recommended Amount: $0
We have not spent anything in this line item in the past 3 years.

505-42-4300-541300 BUILDING

Requested Amount: $0

505-42-4300-542100 MACHINERY & EQUIPMENT

Requested Amount: $0
$ 8,800 RAS Pump Rebuild/Two Pumps*
$ 8,600 RAS Pump Rebuild/Two Pumps (2012 carryover)

$17,400

*As this project requires capitalization and depreciation per generally accepted accounting principles, the costs are recorded on the balance sheet. This is the amount approved in the CIP budget for 2013.

505-42-4300-542200 TRUCKS & AUTOMOBILES

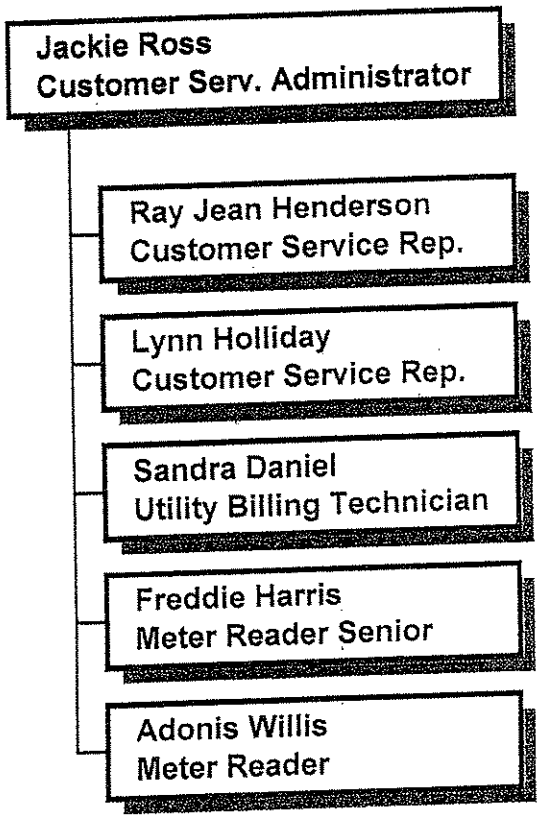
Requested Amount: $0
$25,000 Semi Yard Truck*

*As this project requires capitalization and depreciation per generally accepted accounting principles, the costs are recorded on the balance sheet. This is the amount approved in the CIP budget for 2013.

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 2013



CITY OF AMERICUS
2013 OPERATING BUDGET

UTILITY BILLING DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Finance)

GOALS – 2013 (see Finance)

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
43 UTILITY BILLING						
505-43-1530-521201 LEGAL EXPENSE	24	500	446	500	500	500
505-43-4400-511000 REGULAR PAY	227,903	189,360	184,658	186,888	186,888	186,888
505-43-4400-511300 OVERTIME PAY	8,226	8,000	7,218	6,000	6,000	6,000
505-43-4400-512100 GROUP MEDICAL INSURANCE	60,951	52,344	44,448	49,434	49,434	49,434
505-43-4400-512110 GROUP DENTAL INSURANCE	1,156	918	945	1,080	1,080	1,080
505-43-4400-512200 SOCIAL SECURITY PAYMENTS	17,810	14,104	14,309	14,756	14,756	14,756
505-43-4400-512400 RETIREMENT SYSTEM	24,846	22,123	25,393	23,147	23,147	23,147
505-43-4400-512700 WORKERS' COMPENSATION	6,300	9,206	8,776	2,485	2,485	2,485
505-43-4400-521203 AUDIT FEES	7,700	7,000	7,000	7,000	7,000	7,000
505-43-4400-521302 COLLECTION COSTS	2,762	3,000	1,346	3,000	3,000	3,000
505-43-4400-522000 OTHER OUTSIDE SERVICES	2,683	275	185	0	0	0
505-43-4400-522202 AUTO & TRUCK-REP & MAINT	2,097	2,000	1,427	2,000	2,000	2,000
505-43-4400-522203 MACH & EQUIP-REP & MAINT	88	200	378	200	200	200
505-43-4400-522206 COMPUTER -REP & MAINT	8,123	11,000	19,879	20,400	20,400	20,400
505-43-4400-523100 INSURANCE EXPENSE	38,809	35,102	27,399	39,563	39,563	39,563
505-43-4400-523200 TELEPHONE	7,213	4,600	6,311	7,680	7,680	7,680
505-43-4400-523201 POSTAGE	45,479	49,850	51,243	50,847	50,847	50,847
505-43-4400-523301 ADVERTISING EXPENSES	484	500	349	500	500	500
505-43-4400-523700 TRAINING & MEETING	64	200	272	400	400	400
505-43-4400-523900 UNIFORMS	5,132	2,000	3,551	3,000	2,700	2,700
505-43-4400-523905 MERCHANT FEES			2,926	5,000	5,000	5,000
505-43-4400-523909 SALE FEES	234	1,000	209	1,000	1,000	1,000

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
505-43-4400-531100 OFFICE/COMPUTER SUPPLIES	14,815	17,000	22,596	17,000	17,000	17,000
505-43-4400-531270 GASOLINE ALLOCATED	8,296	6,000	6,839	6,000	6,000	6,000
505-43-4400-531700 OTHER SUPPLIES	168	500	455	500	500	500
505-43-4400-551000 ALLOCATION OF EXPENSES	-326,144	-274,071	-274,071	-284,981	-284,772	-284,772
505-43-4400-551101 DATA CENTER EXPENSE	6,391	5,250	5,592	5,300	5,300	5,300
505-43-4400-561001 AMORTIZATION EXPENSE	28,372	28,000		28,000	28,000	28,000
505-43-4400-571000 CONTINGENCIES	15,373	19,000	2,353	15,000	15,000	15,000
505-43-4400-573000 PILOT	205,000	202,200	202,200	206,400	206,400	206,400
505-43-4400-574000 BAD DEBT EXPENSE	66,776	54,000	54,000	54,000	54,000	54,000
505-43-4400-582001 INTEREST EXPENSE	224,975	499,359	499,394	472,253	472,253	472,253
505-43-4400-583000 PAYING AGENT FEES	1,000	1,000	1,000	1,000	1,000	1,000
43 UTILITY BILLING	713,105	971,520	929,025	945,352	945,261	945,261

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.

505-43-4400-511000 REGULAR PAY

Personnel requirements:	Requested
Customer Service Administrator	1
Customer Service Representative	2
Utility Billing Technician	1
Meter Reader Senior	1
Meter Reader	1
	6

This amount includes on-call pay of $60 per week for 52 weeks for a meter reader to be on call. The requested amount includes a 3% COLA.

505-43-4400-511300 OVERTIME PAY

Requested Amount: $6,000
The requested budget includes normal overtime incurred during peak times such as utility billing due dates and cutoff activities.

505-43-4400-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

505-43-4400-512110 GROUP DENTAL INSURANCE

This amount represents $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

505-43-4400-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

505-43-4400-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2013 includes the following:

$34,000	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$35,000	

Departmental and Fund allocation of above fees:

$ 6,715	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,000	W&S Fund
$ 6,300	Gas Fund
$ 4,900	Solid Waste Fund
$ 4,900	Storm Water Fund
$ 2,450	Theater fund
$ 700	DDA
$ 700	Tourism
$35,000	

505-43-4400-521302 COLLECTION COSTS

Requested Amount: $3,000
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

Requested Amount: $0

505-43-4400-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $2,000
The amount requested is for vehicle maintenance for the 2 meter reader trucks.

505-43-4400-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $200
The amount requested is primarily for our two-way radios and reflects a decrease from previous years as new radios were purchased in 2010.

505-43-4400-522206 COMPUTER -REP & MAINT

The requested amount includes the following:

$ 6,000	CSI Software & Hardware
$ 1,000	Maintenance for Doc e Serve
$ 1,600	Maintenance for folder/sealer
$ 500	Maintenance for Handheld Device
$10,000	Flexnet (radio read) maintenance contract
$ 500	Miscellaneous printer repairs
$ 800	Utility Billing Software program changes (1 per year)
$20,400	

505-43-4400-523100 INSURANCE EXPENSE

Requested Amount: $39,563
This is the general liability, property, and Public Official E&O insurance allocated to the Water & Sewer Fund. The request includes a projected increase of approximately 12.5%. The projected rates will be effective May 1, 2013 resulting in an effective rate for 2013 of 8.3%.

505-43-4400-523200 TELEPHONE

The requested amount includes the following:

$3,000	Enterprise Billing (Mediacom)
$1,920	Bandwith (telephone - 5 lines)
$2,280	Peppermint Way & Grand Ave tower (radio read)
$ 480	on-call cell phone
$7,680	

505-43-4400-523201 POSTAGE

Requested Amount: $50,847
The requested amount is for mailing utility bills, delinquent notices, and any miscellaneous mailing for Utility Billing. The postal rates have not been announced for 2013, but a 2% increase is included.

505-43-4400-523301 ADVERTISING EXPENSES

Requested Amount: $500
The amount requested is for advertising expenses for Senior Citizens Discount, Budget Billing, and Periodic Ads for payment options.

505-43-4400-523700 TRAINING & MEETING

Requested Amount: $400
The request includes CSI webinars at $75 each and outside training for Excel and other software.

505-43-4400-523900 UNIFORMS

Requested Amount: $3,000
This amount is for uniforms for the 2 meter readers.

Recommended Amount: $2,700
This includes only the contracted uniform service, not jackets or boots.

505-43-4400-523905 MERCHANT FEES

Requested Amount: $5,000
This is the merchant fees and CSI fees for the utility billing payment website. These costs are recovered from the customer. The revenue is recorded in the "Web Pay - Convenience Fees" line item.

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: $17,000
The amount covers utility bills, delinquent notices, computer paper, binders, etc.

505-43-4400-531270 GASOLINE ALLOCATED

Requested Amount: $6,000
The requested amount is for 2 Meter Reader trucks.

505-43-4400-531700 OTHER SUPPLIES

Requested Amount: $500
This amount is budgeted for locks, Gatorade(Summer months), small tools for repairing meters, gloves, insecticide, and other miscellaneous items.

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 DATA CENTER 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 amount is sufficient to cover any unexpected expenditures in the Water and Sewer fund. Generally this is for sewer backups not covered by insurance.

505-43-4400-573000 PILOT

Requested Amount: $206,400
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 2012.
(40,000,000 x 50% x .01032 = $206,400)

505-43-4400-574000 BAD DEBT EXPENSE

Requested Amount: $54,000
This is the same as the 2012 estimate.

505-43-4400-582001 INTEREST EXPENSE

Requested Amount: $472,253

Interest	Principal	Total	
$ 83,383	$ 103,909	$ 187,292	GEFA 2003-L24WS (System Improv)
$121,473	$ 214,887	$ 336,360	DWSRF02-001 (System Improv)
$267,397	$ 843,640	$1,111,037	Revenue Bonds - 2010
$472,253	$1,162,436	$1,634,689	

The Principal balance due at 12/31/13 will be:

$ 1,958,588	GEFA 2003-L24WS (Payout date-Aug 1, 2027) (Rate 4.12%)
$ 3,932,904	DWSRF02-001 (Payout date-Jun 1, 2028) (Rate 3.00%)
$ 7,611,100	Revenue Bonds - 2010 (Payout-Sep 1, 2021 (Rate 2.61%)
$13,502,592	

505-43-4400-583000 PAYING AGENT FEES

Requested Amount: $1,000
This is for the 2010 Revenue Bond.

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
515 NATURAL GAS FUND						
515-00-0000-334110 OTHER GRANTS	1,116					
515-00-0000-341941 SALES TAX COMPENSATION	1,711	1,700	1,526	1,700	1,200	1,200
515-00-0000-344410 RESIDENTIAL GAS SALES	930,638	1,107,505	659,546	1,003,831	1,003,831	1,003,831
515-00-0000-344411 SMALL AND LARGE COMM. GAS SALES	1,053,939	1,298,932	912,385	1,164,518	1,164,518	1,164,518
515-00-0000-344412 INDUSTRIAL GAS SALES	37,523	43,636	39,778	45,000	45,000	45,000
515-00-0000-344413 INTERRUPTIBLE GAS SALES	603,828	779,907	445,244	695,069	695,069	695,069
515-00-0000-349402 GAS RECONNECT SALES	15,700	17,000	13,850	20,000	13,000	13,000
515-00-0000-349405 SERVICE DEPT SALES	254,827	200,000	247,169	220,000	210,500	210,500
515-00-0000-349406 SERVICE LINE SALES		2,000	4,063	2,500		
515-00-0000-361000 OTHER INTEREST EARNED	1,369	1,500	824	1,000	1,000	1,000
515-00-0000-389000 OTHER MISC RECEIPTS	144,608	140,000	138,654	118,000	118,000	118,000
515-00-0000-389004 RECOVERY OF BAD DEBT	4,180	8,000		5,000	5,000	5,000
515-00-0000-389006 CARRYOVER OF RET EARNINGS						
515-00-0000-392101 SALE OF CITY PROPERTY	1,900	3,600	3,510	154,000	154,000	154,000
515-00-0000-393601 LOAN PROCEEDS						
515 NATURAL GAS FUND	3,051,338	3,603,780	2,466,549	3,430,618	3,411,118	3,411,118

515 NATURAL GAS FUND

515-00-0000-334110 OTHER GRANTS

Requested Amount: $0

515-00-0000-341941 SALES TAX COMPENSATION

Requested Amount: $1,700
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.

Recommended Amount: $1,200
This is reduced for the impact of the tax exemption on gas for manufacturing purposes.

515-00-0000-344410 RESIDENTIAL GAS SALES

Requested Amount: $1,003,831
The requested amount is based on projections by our MGAG rate analyst.

515-00-0000-344411 SMALL AND LARGE COMM. GAS SALES

Requested Amount: $1164,518
The requested amount is based on projections by our MGAG rate analyst.

515-00-0000-344412 INDUSTRIAL GAS SALES

Requested Amount: $45,000
The requested amount is based on projections by our MGAG rate analyst.

515-00-0000-344413 INTERRUPTIBLE GAS SALES

Requested Amount: $695,069
The requested amount is based on projections by our MGAG rate analyst.

515-00-0000-349402 GAS RECONNECT SALES

Requested Amount: $20,000
The requested amount includes 400 reconnects at $50 each.

Recommended Amount: $13,000
The recommended amount represents the current year to date amount annualized or 260 reconnects.

515-00-0000-349405 SERVICE DEPT SALES

Requested Amount: $220,000
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: $210,500
The recommended amount is the most current year to date amount annualized. It represents sales of $17,500 per month.

515-00-0000-349406 SERVICE LINE SALES

Requested Amount: $2,500

Recommended Amount: $0
No revenue is anticipated in 2013.

515-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $1,000
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.

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

515-00-0000-389000 OTHER MISC RECEIPTS

Requested Amount: $118,000
The amount requested is from MGAG projection of portfolio refunds.

515-00-0000-389004 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 Natural Gas portion.

515-00-0000-389006 CARRYOVER OF RET EARNINGS

Requested Amount: $0

515-00-0000-392101 SALE OF CITY PROPERTY

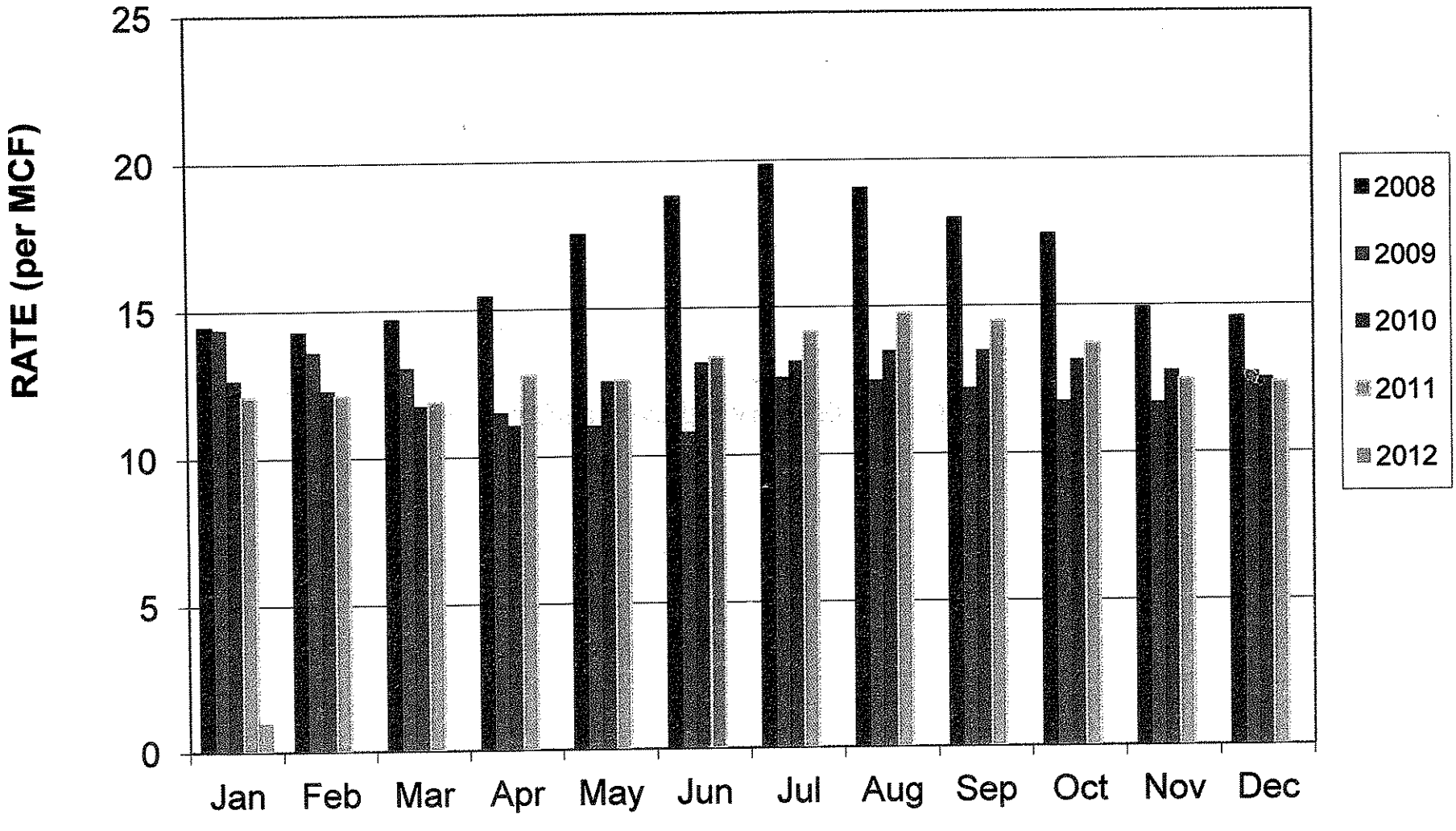
Requested Amount: $154,000
This is for the sale of the Peak Shaving Plant on Brady Rd.

515-00-0000-393601 LOAN PROCEEDS

Recommended Amount: $0
$422,000 High Pressure Line Addition (81)

$422,000
This loan will be recorded on the balance sheet.

CITY OF AMERICUS
2013 OPERATING BUDGET
RESIDENTIAL GAS RATES



CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
80 COST OF GAS						
515-80-4700-531500 FIRM GAS	1,354,624	1,543,873	1,137,642	1,301,213	1,301,213	1,301,213
515-80-4700-531501 INTERRUPTIBLE GAS	437,694	603,033	311,358	602,198	602,198	602,198
515-80-4700-615000 PROPANE COSTS	398			0	0	0
80 COST OF GAS	1,792,716	2,146,906	1,449,000	1,903,411	1,903,411	1,903,411

80 COST OF GAS

515-80-4700-531500 FIRM GAS

Requested Amount: $1,301,213
The requested amount is the projected amount prepared by MGAG.

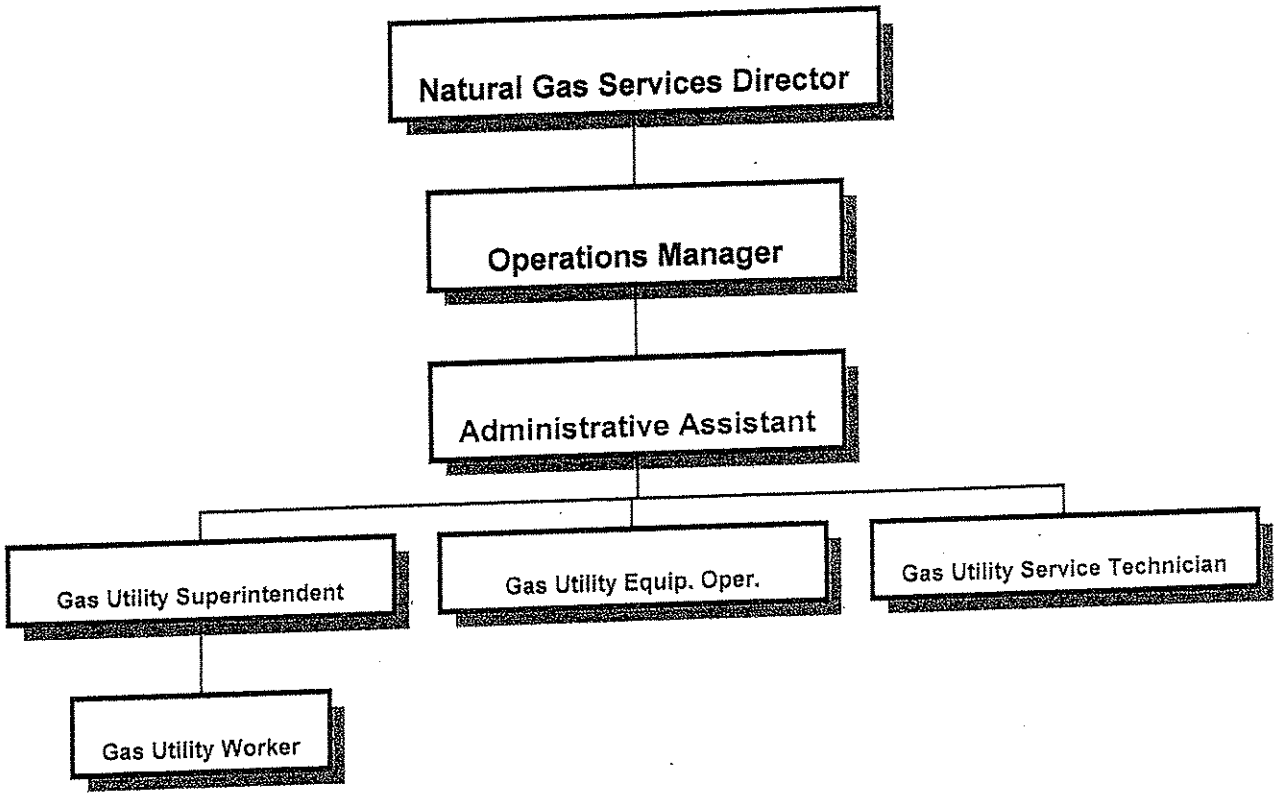
515-80-4700-531501 INTERRUPTIBLE GAS

Requested Amount: $602,198
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. This plant has not been run since 1998. We plan to sell the plant in 2013.

Natural Gas Services Department
Budgeted 2013



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 -2013

- Provide Natural Gas to our customer at the lowest price that we can.
- Provide training for our employees that they may serve our customers to the best of their ability.
- We are committed to operate a safe and up to date Gas System.
- Grow our customer base within the City of Americus and reach out to the community to serve their needs either it be with regular hot water heaters, tank less water heaters, vent less space heaters or gas logs. We want to expand and serve all of our customer needs both inside the City Limits and out.
- Look for ways to grow our gas systems load with customer incentives to use natural gas.

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
81 SERVICE DEPT						
515-81-1530-521201 LEGAL FEES	60	500		1,000	500	500
515-81-4700-511000 REGULAR PAY	257,045	257,129	259,799	296,288	268,360	268,360
515-81-4700-511300 OVERTIME PAY	1,422	2,000	2,852	3,000	2,000	2,000
515-81-4700-512100 GROUP MEDICAL INSURANCE	45,892	44,344	39,733	49,434	41,195	41,195
515-81-4700-512101 OPT OUT INSURANCE PLAN	3,000	5,250	5,193	6,000	6,000	6,000
515-81-4700-512110 GROUP DENTAL INSURANCE	1,011	1,071	1,103	1,440	1,260	1,260
515-81-4700-512200 SOCIAL SECURITY PAYMENTS	19,577	19,823	19,915	22,896	20,683	20,683
515-81-4700-512400 RETIREMENT SYSTEM	28,104	34,095	34,222	35,915	32,443	32,443
515-81-4700-512700 WORKERS COMPENSATION	8,712	4,922	4,811	8,389	7,585	7,585
515-81-4700-521202 ENGINEERING FEES	14,381	15,000	11,647	15,000	9,600	9,600
515-81-4700-521203 AUDIT FEES	6,930	6,300	6,950	6,300	6,300	6,300
515-81-4700-522000 OTHER OUTSIDE SERVICES	13,021	7,384	5,669	5,000	300	300
515-81-4700-522009 CONTRACTED MAINTENANCE PR		5,000	595	20,000	20,000	20,000
515-81-4700-522200 BUILDING REP & MAINT	3,749	2,000	2,101	2,000	2,000	2,000
515-81-4700-522201 OFFICE EQUIP REP & MAINT	510	500	390	500	500	500
515-81-4700-522202 AUTO & TRUCK-REP & MAINT	6,721	9,000	11,288	11,000	11,000	11,000
515-81-4700-522203 MACH & EQUIP-REP & MAINT	4,929	3,000	4,601	3,000	3,000	3,000
515-81-4700-522206 COMPUTER-REP & MAINT	518			500	0	0
515-81-4700-522207 GAS SYSTEM-REP & MAINT	84,800	50,000	69,190	50,000	50,000	50,000
515-81-4700-523100 INSURANCE EXPENSE	23,548	19,918	14,643	21,146	21,146	21,146
515-81-4700-523200 TELEPHONE	9,242	7,500	12,307	12,000	12,000	12,000
515-81-4700-523202 FREIGHT EXPRESS	204	400	356	500	200	200

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
515-81-4700-523301 ADVERTISING EXPENSE	33,561	23,000	42,340	25,000	25,000	25,000
515-81-4700-523600 DUES & SUBSCRIPTIONS	1,842	6,300	3,745	8,000	8,000	8,000
515-81-4700-523700 TRAINING & MEETINGS	4,810	19,500	16,378	21,400	21,400	21,400
515-81-4700-523900 UNIFORM EXPENSE	12,445	6,800	10,004	8,000	8,000	8,000
515-81-4700-523909 SALE FEES	143	500	263	500	500	500
515-81-4700-531100 OFFICE/COMPUTER SUPPLIES	1,801	2,500	2,060	2,000	2,000	2,000
515-81-4700-531101 JANITORIAL SUPPLIES	386	300	299	200	300	300
515-81-4700-531105 HAND TOOLS	638	800	2,169	1,200	1,000	1,000
515-81-4700-531210 WATER,SEWER,& GARBAGE	1,381	800	980	800	800	800
515-81-4700-531220 NATURAL GAS	1,658	3,000	557	1,500	1,500	1,500
515-81-4700-531225 STORM WATER	831	700	764	700	700	700
515-81-4700-531230 ELECTRICITY	14,735	11,000	11,310	11,000	11,000	11,000
515-81-4700-531270 GASOLINE ALLOCATED	19,412	20,000	21,516	20,000	20,000	20,000
515-81-4700-531601 SERVICE DEPARTMENT PARTS	307,291	200,000	279,069	220,000	200,000	200,000
515-81-4700-531700 OTHER SUPPLIES	8,174	8,000	10,588	14,000	2,000	2,000
515-81-4700-541400 GAS MAINS & VALVES				0	0	0
515-81-4700-542200 TRUCKS & AUTOMOBILES				0	0	0
515-81-4700-551000 ALLOCATION OF EXPENSES	444,304	430,868	430,868	461,741	457,465	457,465
515-81-4700-551101 DATA CENTER EXPENSE	1,446	1,165	1,265	1,200	1,200	1,200
515-81-4700-552200 CONTINGENCY	305	10,000	1,342	10,000	10,000	10,000
515-81-4700-561000 DEPRECIATION EXPENSE	101,679	143,155	143,155	173,694	173,694	173,694
515-81-4700-574000 BAD DEBT EXPENSE	28,035	25,000	25,000	25,000	25,000	25,000
515-81-4700-582001 INTEREST EXPENSE				10,379	10,379	10,379

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
515-81-4700-611001 TRANSFER TO GENERAL FUND	300,000	300,000	300,000	300,000	300,000	300,000
515-81-4700-611007 TRANSFER TO W&S FUND				0	0	0
81 SERVICE DEPT	1,818,254	1,708,524	1,811,037	1,887,622	1,796,010	1,796,010

81 SERVICE DEPT

515-81-1530-521201 LEGAL FEES

Requested Amount: $1,000
This is for fees incurred in the collection of amounts due and for other legal work such as easements.

Recommended Amount: $500
The recommended amount is a minimum amount for legal expenses that cannot be capitalized.

515-81-4700-511000 REGULAR PAY

Personnel Requirements:

	Current	Requested	Recommended
Gas Utility Services Director	1	1	1
Gas Utility Superintendent	2	1	1
Administrative Secretary	1	1	1
Gas Utility Technician	2	2	2
Gas Utility Equip. Oper.	1	1	1
Gas Utility Worker	0	1	0
Gas Operations Manager	0	1	1
	7	8	7

The requested amount includes $3,120 for on-call pay, the additon of one Gas Utility Worker, the deletion of one Gas Superintendent, and the addition of one Operations Manager. The requested amount includes a 3% COLA.

The recommended amount does not include the addition of the Gas Utility Worker.

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.

Recommended Amount: $2,000
This represents the actual for the 2 previous years plus a 3% COLA.

515-81-4700-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

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 $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

515-81-4700-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

515-81-4700-521202 ENGINEERING FEES

Requested Amount: $15,000
The amount requested is for annual retainer fee for the gas consultant.

Recommended Amount: $9,600
The retainer for Harp and Associates is $800 per month.

515-81-4700-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2013 includes the following:

$34,000	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$35,000	

Departmental and Fund allocation of above fees:

$ 6,715	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,000	W&S Fund
$ 6,300	Gas Fund
$ 4,900	Solid Waste Fund
$ 4,900	Storm Water Fund
$ 2,450	Theater fund
$ 700	DDA
$ 700	Tourism
$35,000	

515-81-4700-522000 OTHER OUTSIDE SERVICES

Requested Amount: $5,000
The requested includes pest control, Binary Bus charges, & other external assistance.

Recommended Amount: $300
This only includes the pest control.

515-81-4700-522009 CONTRACTED MAINTENANCE PROGRAMS

Requested Amount: $20,000
This covers costs related to DIMP compliance. The increase is due to mandated changes by GA PSC. We will replace 50 galvanized service lines per year. We currently have 1,000 galvanized service lines that need to be replaced.

515-81-4700-522200 BUILDING REP & MAINT

Requested Amount: $2,000
The amount requested is for general repairs and painting 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: $11,000
The amount requested is for repairs and maintenance of the vehicles in the gas department.

515-81-4700-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $3,000
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: $500
The requested amount is to cover any repairs other than provided by Neos.

Recommended Amount: $0
There should be no other charges except from Neos.

515-81-4700-522207 GAS SYSTEM-REP & MAINT

Requested Amount: $50,000
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.

515-81-4700-523100 INSURANCE EXPENSE

Requested Amount: $21,146
This is the general liability, property, and public officials E&O insurance allocated to the Natural Gas Fund. The request includes a projected increase of approximately 12.5%. The projected rates will be effective May 1, 2013 resulting in an effective rate for 2013 of 8.3%.

515-81-4700-523200 TELEPHONE

The request is for land lines, long distance, and cell phone service as follows:

$ 9,890	AT&T land lines
$ 2,000	Verizon cell phones (2 additional)
$ 110	Long distance
$12,000	

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.

Recommended Amount: $200
This is the actual amount in 2011. Nothing has been spent thus far in 2012.

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.

515-81-4700-523600 DUES & SUBSCRIPTIONS

Requested	
$1,900	American Public Gas Association
$ 800	GMA Gas Section
$2,300	Utilities Protection Center (One Call Dues)*
$1,000	Other Dues
$2,000	Gold program public awareness plan
$8,000	

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).

515-81-4700-523700 TRAINING & MEETINGS

Requested	
$17,400	Regulatory Compliance Qualification Training
$ 1,000	GMA Gas Section
$ 800	Southern Natural Customer Meeting (2 employees)
$ 1,000	Market Development Conference (2 employees)
$ 1,200	Georgia Underground Utilities Conference(updates) (3 employees)
$21,400	

515-81-4700-523900 UNIFORM EXPENSE

Requested Amount: $8,000
This only includes the contracted uniform service. It does not include the purchase of boots, jackets, and T-shirts.

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: $2,000
The amount requested is the anticipated amount for 2013.

515-81-4700-531101 JANITORIAL SUPPLIES

Requested Amount: $200
The amount requested is the anticipated amount for 2013.

Recommended Amount: $300
This is the most current year to date amount annualized.

515-81-4700-531105 HAND TOOLS

Requested Amount: $1,200
The requested amount is for both new and replacement tools.

Recommended Amount: $1,000
This amount should suffice for hand tools.

515-81-4700-531210 WATER,SEWER,& GARBAGE

Requested Amount: $800

515-81-4700-531220 NATURAL GAS

Requested Amount: $1,500

515-81-4700-531225 STORM WATER

Requested Amount: $700
This is storm water charges for the Natural Gas properties and building.

515-81-4700-531230 ELECTRICITY

Requested Amount: $11,000
This is the same as the 2012 estimate.

515-81-4700-531270 GASOLINE ALLOCATED

Requested Amount: $20,000

515-81-4700-531601 SERVICE DEPARTMENT PARTS

Requested Amount: $220,000
The amount requested is needed for parts and materials.

Recommended Amount: $200,000
This includes the cost of water heaters, gas logs, etc. There is a corresponding revenue account for the sale of these items.

515-81-4700-531700 OTHER SUPPLIES

Requested	Recommended	
$ 5,900	$ 0	Flame Pack
$ 5,000	$ 0	Boring Tool
$ 2,000	$2,000	Combustible gas indicator
$ 1,100	$ 0	Other
$14,000	$2,000	

515-81-4700-541400 GAS MAINS & VALVES

Requested	
$ 50,000	Valve Replacement*
$ 20,000	New Mains and Maintenance*
$422,000	High Pressure Line Addition (Loan Funds)*
$212,000	High Pressure Line Addition (2012 carryover)
$704,000	

*As these projects require capitalization and depreciation per generally accepted accounting principles, the costs will be recorded on the balance sheet. This is the amount approved in the CIP budget for 2013.

515-81-4700-542200 TRUCKS & AUTOMOBILES

Recommended Amount: $50,000

$25,000	Truck Replacement*
$25,000	Truck Replacement (2012 carryover)
$50,000	

*As this project requires capitalization and depreciation per generally accepted accounting principles, the cost will be recorded on the balance sheet. This is the amount approved in the CIP budget for 2013.

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 DATA CENTER 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: $10,000
The requested amount is for emergency situations.

515-81-4700-561000 DEPRECIATION EXPENSE

This is the amount of depreciation on gas system 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 2013.

515-81-4700-582001 INTEREST EXPENSE

Requested Amount: $10,379
The requested amount includes the interest payments on the loan for the high pressure line addition approved in the CIP budget for 2013. The assumption is 6 payments in 2013 on the first draw.

2013 Draw	Principal Payment	Balance @12/31/13
$422,000	$16,477	$405,523

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 was resumed in 2009. The following is a history of the shared revenue.

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
2012	$300,000
2013	$300,000

*Collins & Aikman declared bankruptcy.

515-81-4700-611007 TRANSFER TO W&S FUND

Approved Amount: $0

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
540 SOLID WASTE FUND						
540-00-0000-344110 SANITATION SERVICES	2,871,639	2,934,000	2,846,660	2,927,000	2,927,000	2,927,000
540-00-0000-361000 OTHER INTEREST EARNED	80	100	70	100	100	100
540-00-0000-389002 CASH SHORT & OVER						
540-00-0000-389004 RECOVERY OF BAD DEBT	3,483	2,000		2,000	2,000	2,000
540 SOLID WASTE FUND	2,875,202	2,936,100	2,846,730	2,929,100	2,929,100	2,929,100

540 SOLID WASTE FUND

540-00-0000-344110 SANITATION SERVICES

Request Amount: $2,927,000
The requested amount reflects the current rates with no anticipated increase for 2013. The rates are as follows:

$23.02	Residential Hobo
$26.95	Commercial Hobo
$ 6.06	Dumpster rate
$10.44	Additional hobo

540-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $100
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

540-00-0000-389004 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.

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
33 SANITATION						
540-33-1530-521201 LEGAL EXPENSE	192		408	300	300	300
540-33-4500-521203 AUDIT FEES	5,390	4,900	4,250	4,900	4,900	4,900
540-33-4500-522000 OTHER OUTSIDE SERVICES	2,308,096	2,375,210	2,304,803	2,325,000	2,325,000	2,325,000
540-33-4500-523100 INSURANCE EXPENSE	19,937	16,385	12,525	18,084	18,084	18,084
540-33-4500-551000 ALLOCATION OF EXPENSES	425,311	413,716	413,716	437,501	433,617	433,617
540-33-4500-571000 LANDFILL PAYMENTS				67,264	67,264	67,264
540-33-4500-574000 BAD DEBT EXPENSE	58,184	21,800	21,800	27,000	27,000	27,000
33 SANITATION	2,817,110	2,832,011	2,757,502	2,880,049	2,876,165	2,876,165

33 SANITATION

540-33-1530-521201 LEGAL EXPENSE

Requested Amount: $300
This is for legal work on our contract with Advanced Disposal and Crisp County Solid Waste Management.

540-33-4500-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2013 includes the following:

$34,000	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$35,000	

Departmental and Fund allocation of above fees:

$ 6,715	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,000	W&S Fund
$ 6,300	Gas Fund
$ 4,900	Solid Waste Fund
$ 4,900	Storm Water Fund
$ 2,450	Theater fund
$ 700	DDA
$ 700	Tourism
$35,000	

540-33-4500-522000 OTHER OUTSIDE SERVICES

Requested Amount: $2,325,000
This is the amount charged by our contractor 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; however, the contract was modified for 2013 to include no rate increase. Also included is $20,000 for tipping fees billed by Solid Waste Management.

540-33-4500-523100 INSURANCE EXPENSE

Requested Amount: $18,084
This is a portion of the general liability and public officials E&O insurance allocated to the Solid Waste Fund. The request includes a projected increase of approximately 12.5%. The projected rates will be effective May 1, 2013 resulting in an effective rate for 2013 of 8.3%.

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: $67,264
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 (paid $100,000 in 2011 and balance in 2012)
$ 46,489	2010	To be paid in 2013
$ 20,775	2011	To be paid in 2013
$ 38,128	2012	No Grant applied to this figure. Pay in 2014.

540-33-4500-574000 BAD DEBT EXPENSE

Requested Amount: $27,000
This amount represents the total projected write down of sanitation billings for the year 2013. This is based on the 2012 actual write off.

CITY OF AMERICUS
2013 OPERATING BUDGET

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 – 2013

Fundraising: The Friends of the Rylander will launch a Capital Campaign in an effort to increase the amount of financial support they give to the Rylander Theatre. Corporate sponsorships are being pursued to offset programming costs. These donations seek to alleviate some strain from the budget allotted by the City of Americus. An annual fundraiser event is scheduled for January 2013.

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.

Strategic Plan: The Americus Theatre and Cultural Authority will update its Strategic Plan to reflect current concerns and goals for 2013 and the future. This will once again be facilitated by the Fox Theatre Institute. The previous Strategic Planning session resulted in successful formation of subcommittees to address the needs of Building Repair, Finance, and Publicity.

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 interior and exterior building deterioration in an effort to preserve the historic theatre and prevent future and more costly repairs on the interior.

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 (South Arts Grant, Community Partnership Grant, Fox Theatre Institute Block Booking 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.

New Harmonies: The Roots Music in Georgia: This traveling Smithsonian exhibit will be hosted by the Rylander Theatre in July—August 2013. There is a statewide marketing campaign promoting this exhibition as well as the host sites. The exhibit is in partnership with the Georgia Humanities Council and Atlanta Symphony Orchestra. It is anticipated the exhibit will attract visitors from outside of the area to Americus.

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
555 THEATER FUND						
555-00-0000-334110 GRANTS RECEIVED	36,300	58,200	50,700	72,000	72,000	72,000
555-00-0000-341902 SOUVENIR SALES	357	1,500	1,978	1,500	1,500	1,500
555-00-0000-341920 ADVERTISING/SPONSORSHIP RECEIPTS		500				
555-00-0000-341921 CONCESSION SALES	2,299	2,500	2,815	3,500	3,500	3,500
555-00-0000-341941 SALES TAX COMPENSATION	36	50	36	50	50	50
555-00-0000-347300 THEATER RECEIPTS	8,764	14,000	8,132	16,000	16,000	16,000
555-00-0000-347901 RESTORATION FEES	5,109	5,000	4,293	5,000	5,000	5,000
555-00-0000-371000 DONATIONS	298	3,700	3,344	5,000	5,000	5,000
555-00-0000-371002 PROGRAM SPONSORSHIPS	10,035	15,000	6,100	15,000	15,000	15,000
555-00-0000-371004 YIPPIE SPONSORSHIPS/REVENUE	2,412	5,000	603	5,000	5,000	5,000
555-00-0000-382000 RENTAL INCOME	23,580	22,500	23,440	23,500	23,500	23,500
555-00-0000-389001 INSURANCE PROCEEDS	685	38,635	38,635			
555-00-0000-391102 TRANSF FROM CITY GEN FUND	95,146	95,146	95,146	108,510	95,146	95,146
555-00-0000-391107 HOTEL/MOTEL TAX TRANSFER	94,092	85,714	83,771	85,714	85,714	85,714
555-00-0000-393601 LOAN PROCEEDS				90,000	90,000	90,000
555 THEATER FUND	279,113	347,445	318,992	430,774	417,410	417,410

555 THEATER FUND

555-00-0000-334110 GRANTS RECEIVED

Requested Amount: $72,000
The grant agreements specify spending as follows:

Charles L MIX Grant
$35,000 Performances (return to normal funding level)

$35,000

GSWU Grant
$ 4,000 Theater Use (5 days at $800)
$ 8,000 Shared Productions (Shakespeare)
$13,000 GSWU Intern Program

$25,000

Due to the state of the economy both of these have been at a reduced level the last couple years and budgeted accordingly.

Mattie Marshal Grant
$10,000 This grant is earmarked for HVAC Unit replacement and new removable dance flooring known as "Marley" flooring.

$2,000 New Harmonies Grant

555-00-0000-341902 SOUVENIR SALES

Requested Amount: $1,500
Rylander souvenirs are also being sold at the Welcome center.

555-00-0000-341920 ADVERTISING/SPONSORSHIP RECEIPTS

Requested Amount: $0
This revenue is for the sale of ads in annual playbill.

555-00-0000-341921 CONCESSION SALES

Requested Amount: $3,500
Concessions are offered at various performances. This amount has increased due to the sale of beer and wine. Rylander volunteers serve these out of George's Soda Fountain located within the Rylander Building.

555-00-0000-341941 SALES TAX COMPENSATION

Requested Amount: $50

555-00-0000-347300 THEATER RECEIPTS

Requested Amount: $16,000
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 2013. Anticipated increase due to variety of programming and the hosting of Smithsonian Exhibition, New Harmonies.

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.

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

555-00-0000-371000 DONATIONS

Requested Amount: $5,000
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 2013 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: $5,000
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: $23,500
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 2013, but a reduced number due to construction constraints and the 6 week Smithsonian Exhibit.

555-00-0000-389001 INSURANCE PROCEEDS

Requested Amount: $0

555-00-0000-391102 TRANSF FROM CITY GEN FUND

The request includes the following:

$ 95,146	Allocation is the same as 2012
$ 13,364	Debt Service
$108,510	

Recommended Amount: $95,146
This does not include the Debt Service.

555-00-0000-391107 HOTEL/MOTEL TAX TRANSFER

Requested Amount: $85,714
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.

555-00-0000-393601 LOAN PROCEEDS

Requested Amount: $90,000
This is draws off of the credit line at Citizens Bank to repair the building (balcony, basement, gutters).

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
50 LIVE PERFORMANCES						
555-50-6160-521204 LIVE PERFORMANCES	19,900	25,000	14,779	10,000	10,000	10,000
555-50-6160-521210 RYL / GSW SHARED PROD		6,200	6,501	8,000	8,000	8,000
555-50-6160-521218 YIPPIE PRODUCTIONS	8,344	10,000	8,187	8,000	8,000	8,000
555-50-6160-523301 MARKETING EXPENSES	12,490	10,000	9,146	10,000	10,000	10,000
555-50-6160-531113 CONCESSION EXPENSE	1,768	2,000	2,085	2,000	2,000	2,000
555-50-6160-531500 SOUVENIR EXPENSE	1,220	1,800	1,786	1,000	1,000	1,000
50 LIVE PERFORMANCES	43,721	55,000	42,484	39,000	39,000	39,000

50 LIVE PERFORMANCES

555-50-6160-521204 LIVE PERFORMANCES

Requested Amount: $10,000
This is the cost of performances that are soley sponsored by the Theater. The plan inclueds bigger/more expensive acts to draw audiences from surrounding areas.

555-50-6160-521210 RYL / GSW SHARED PROD

Requested Amount: $8,000
This is the amount allocated to GSWU for Shakespeare per the grant agreement.

555-50-6160-521218 YIPPIE PRODUCTIONS

Requested Amount: $8,000
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 Southwest Georgia Living amd Americus Times Recorder, as well as multimedia ads (TV, radio, web, and print).

555-50-6160-531113 CONCESSION EXPENSE

Requested Amount: $2,000
The concession items are purchased by the Rylander and served at performances by volunteers. This amount is increasing due to the sales 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, the Welcome Center, and tours. With the scheduled Smithsonian Exhibit, we are expecting higher expenses and related sales.

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
51 THEATER OPERATION						
555-51-1530-521201 LEGAL EXPENSE		1,400	1,595	0	0	0
555-51-6160-511000 REGULAR PAY	110,519	118,932	120,829	124,251	124,251	124,251
555-51-6160-511300 OVERTIME PAY	1,987	3,000	3,075	3,000	3,000	3,000
555-51-6160-512100 GROUP MEDICAL INSURANCE	15,354	9,448	14,858	16,478	16,478	16,478
555-51-6160-512101 OPT OUT INSURANCE PLAN	3,000	5,250	3,000	3,000	3,000	3,000
555-51-6160-512110 GROUP DENTAL INSURANCE	433	459	473	540	540	540
555-51-6160-512200 SOCIAL SECURITY	8,610	9,328	9,563	9,735	9,735	9,735
555-51-6160-512400 RETIREMENT SYSTEM	11,645	14,632	14,836	15,270	15,270	15,270
555-51-6160-512700 WORKERS COMPENSATION	3,272	1,753	1,712	2,415	2,415	2,415
555-51-6160-521203 AUDIT FEES	2,695	2,450	2,450	2,450	2,450	2,450
555-51-6160-522000 OTHER OUTSIDE SERVICES	9,608	21,000	10,429	8,680	8,680	8,680
555-51-6160-522201 EQUIPMENT REP & MAINT	2,233	6,000	3,267	5,000	5,000	5,000
555-51-6160-522206 COMPUTER - REP & MAINT	1,725	3,000	919	2,000	2,000	2,000
555-51-6160-523100 INSURANCE EXPENSE	10,849	10,135	8,316	12,008	12,008	12,008
555-51-6160-523200 TELEPHONE	6,098	5,400	5,349	5,400	5,400	5,400
555-51-6160-523201 POSTAGE	450	500	259	500	500	500
555-51-6160-523600 DUES AND SUBSCRIPTIONS	1,092	1,650	1,634	1,588	1,588	1,588
555-51-6160-523700 TRAINING & MEETINGS	3,485	5,000	4,509	4,000	4,000	4,000
555-51-6160-523900 UNIFORMS	100	100		100	100	100
555-51-6160-523905 TICKET/MERCHANT FEES	7,581	10,000	9,906	8,900	8,900	8,900
555-51-6160-531100 OFFICE/COMPUTER SUPPLIES	2,443	3,900	2,612	3,000	3,000	3,000
555-51-6160-531101 JANITORIAL SUPPLIES	1,981	2,000	2,636	2,000	2,000	2,000

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
555-51-6160-531108 BUILDING REP& MAINT	11,230	63,635	66,972	90,000	90,000	90,000
555-51-6160-531115 PRODUCTION SUPPLIES	1,066	1,000	1,229	1,500	1,500	1,500
555-51-6160-531210 WATER,SEWER,GARBAGE	2,494	3,500	2,239	3,500	3,500	3,500
555-51-6160-531220 NATURAL GAS	2,889	3,500	270	3,500	3,500	3,500
555-51-6160-531225 STORM WATER	332	322	303	322	322	322
555-51-6160-531230 ELECTRICITY	41,576	45,000	34,909	45,000	45,000	45,000
555-51-6160-531700 OTHER SUPPLIES		600	658	600	600	600
555-51-6160-542400 COMPUTER EQUIPMENT	500			0	0	0
555-51-6160-561000 DEPRECIATION EXPENSE	145,729	145,000	145,000	145,218	145,218	145,218
555-51-6160-573002 PRODUCTION SUPPORT	13,714	3,000	3,872	3,000	3,000	3,000
555-51-6160-573100 INTERN PROGRAM	3,461	13,000	14,123	13,000	13,000	13,000
555-51-6160-582300 INTEREST EXPENSE			69	5,061	5,061	5,061
51 THEATER OPERATION	428,151	513,894	491,873	541,016	541,016	541,016

51 THEATER OPERATION

555-51-1530-521201 LEGAL EXPENSE

Requested Amount: $0
We are not expecting legal expense in 2013.

555-51-6160-511000 REGULAR PAY

Personnel Requirements:

Managing Director	1
Administrative Assistant	1
Theater Technician	1
Box Office (part-time)	1
Custodian (part-time)	1
	5

The requested amount includes a 3% COLA.

555-51-6160-511300 OVERTIME PAY

Requested Amount: $3,000
This is overtime worked by the Theater Technician, Administrative Assistant,and Box Office Assistant during peak performance periods.

555-51-6160-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

555-51-6160-512101 OPT OUT INSURANCE PLAN

Requested Amount: $3,000

555-51-6160-512110 GROUP DENTAL INSURANCE

This amount represents $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

555-51-6160-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

555-51-6160-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2012 includes the following:

$34,000	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$35,000	

Departmental and Fund allocation of above fees:

$ 6,715	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,000	W&S Fund
$ 6,300	Gas Fund
$ 4,900	Solid Waste Fund
$ 4,900	Storm Water Fund
$ 2,450	Theater fund
$ 700	DDA
$ 700	Tourism
$35,000	

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)
$ 300	Gutter cleaning
$ 150	Bat Inspection/Maintenance
$8,680	

555-51-6160-522201 EQUIPMENT REP & MAINT

Requested Amount: $5,000
This includes expenses for the physical plant machinery such as rigging, stage floor, stage electrics, etc. Outdated lighting and sound systems need increased servicing and/or replacement. Many of our current systems are no longer supported and upgrades are required.

555-51-6160-522206 COMPUTER - REP & MAINT

Requested Amount: $2,000
This for incidental repairs and upgrades for the 4 computers at the Theater.

555-51-6160-523100 INSURANCE EXPENSE

Requested Amount: $12,008
This is the portion of the general liability, property insurance, and public officials E&O allocated to the Theater and to the Owers Building. The request includes a projected increase of approximately 12.5%. The projected rates will be effective May 1, 2013 resulting in an effective rate for 2013 of 8.3%.

555-51-6160-523200 TELEPHONE

Requested Amount: $5,400
This includes the monthly service fee the land lines and a cell phone for the director. The request is based on 2012 actual costs.

555-51-6160-523201 POSTAGE

Requested Amount: $500
This is for mailing newsletters and other correspondence.

555-51-6160-523600 DUES AND SUBSCRIPTIONS

Requested Amount: $1,588
Dues for the Managing Director are as follows:

$ 340	League of Historic American Theaters
$ 100	Georgia Arts Network
$ 150	Presidential Pathways
$ 148	Americus Times Recorder
$ 135	Americus/Sumter County Chamber of Commerce
$ 270	Albany Area Chamber of Commerce
$ 168	Lee County Chamber of Commerce
$ 110	Post Office - P.O. Box
$ 167	Other
$1,588	

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.

555-51-6160-523905 TICKET/MERCHANT FEES

Requested Amount: $8,900
This is the amount for Vendini charges for the sale of tickets.

555-51-6160-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $3,000
This is forpaper, ink cartridges, office supplies and stationary items, as well as two new computers for the, one for the Technical Director and an additional computer for the Box Office.

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: $90,000
This includes expenses for the physical plant, HVAC, and plaster and paint restoration. Structural issues with the balcony are to be corrected so that the balcony can stay open for seating. The increase also reflects replacement of HVAC units that are at the end of the useful lives. We anticipate having to replace two units per year. Additionally, the basement needs to be waterproofed to prevent further damage to equipment located there. Gutter replacement on the south end of the building is necessary to begin brick and mortar repair needed to prevent further interior plaster and paint deterioration on stage (Proscenium) wall.

555-51-6160-531115 PRODUCTION SUPPLIES

Requested Amount: $1,500
This includes minor purchases for batteris, seating rope, paint, tape or tie-line for drops, tablecloths for receptions, prop adjustments, and set modifications. The increase reflects supplies necessary for the Smithsonian Exhibit "New Harmonies" as per Smithsonian guidelines.

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: $322
The request is for the fees for the Rylander and Owers buildings.

555-51-6160-531230 ELECTRICITY

Requested Amount: $45,000
This is the projected total of the electric bill for the operation of the Theater.

555-51-6160-531700 OTHER SUPPLIES

Requested Amount: $600
This includes all supplies that are not included in other line items, such as expenses to participate in Downtown Trick or Treat and Holiday Open House.

555-51-6160-542400 COMPUTER EQUIPMENT

Requested Amount: $0

555-51-6160-561000 DEPRECIATION EXPENSE

Requested Amount: $145,218
This includes depreciation expense on all capital items including the building, props, lighting, sound equipment, etc.

555-51-6160-573002 PRODUCTION SUPPORT

Requested Amount: $3,000
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.

CITY OF AMERICUS

2013 OPERATING BUDGET - EXPENDITURES

555-51-6160-582300 INTEREST EXPENSE

Requested Amount: $5,061
This is the interest on the $150,000 credit line from Citizens Bank. The assumption is that we will have spent $105,000. The terms of the loan are 5% over 10 years. Debt service for 2013 is below.

$ 8,303	Principal
$ 5,061	Interest
$13,364	

CITY OF AMERICUS

2013 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
580 STORM WATER MANAGEMENT						
580-00-0000-344260 STORM WATER BILLINGS	979,161	985,000	993,378	985,000	985,000	985,000
580-00-0000-344265 STORM WATER CREDITS	-119,767	-120,000	-122,745	- 120,000	- 120,000	- 120,000
580-00-0000-389004 RECOVERY OF BAD DEBT	836	5,000		5,000	5,000	5,000
580-00-0000-393400 PREMIUMS ON BONDS SOLD	13,590	13,600		13,600	13,600	13,600
580 STORM WATER MANAGEMENT	873,821	883,600	870,632	883,600	883,600	883,600

580 STORM WATER MANAGEMENT

580-00-0000-344260 STORM WATER BILLINGS

Requested Amount: $985,000
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. This includes an increase for annexations.

580-00-0000-344265 STORM WATER CREDITS

Recommended Amount: ($120,000)
This is for the credit system that is part of the rate structure. The credits are incentives for mitigating storm water runoff.

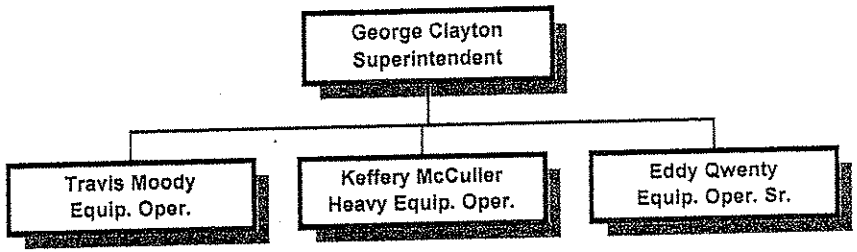
580-00-0000-389004 RECOVERY OF BAD DEBT

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.

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 2013



CITY OF AMERICUS
2013 OPERATING BUDGET

STORM WATER DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2013

* Continue to develop preventive maintenance program	On-going
* Continue to implement identified replacement projects	On-going

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
58 STORM WATER MGT						
580-58-1530-521201 LEGAL EXPENSES	72	344	317	0	0	0
580-58-4320-511000 REGULAR PAY	78,139	103,688	71,457	77,215	97,718	97,718
580-58-4320-511300 OVERTIME PAY	3,264	5,800	8,287	5,800	5,800	5,800
580-58-4320-512100 GROUP MEDICAL INSURANCE	29,938	26,896	20,046	24,717	32,956	32,956
580-58-4320-512110 GROUP DENTAL INSURANCE	566	612	420	540	720	720
580-58-4320-512200 SOCIAL SECURITY PAYMENTS	5,787	8,238	6,054	6,351	7,919	7,919
580-58-4320-512400 RETIREMENT SYSTEM	10,474	12,923	11,690	9,962	12,422	12,422
580-58-4320-512700 WORKERS COMPENSATION	11,809	9,855	9,358	3,675	4,604	4,604
580-58-4320-521203 AUDIT FEES	4,000	4,900	3,900	4,900	4,900	4,900
580-58-4320-521302 COLLECTION COSTS		1,000	951	1,000	1,000	1,000
580-58-4320-522000 OTHER OUTSIDE SERVICES	14,673	1,500	1,450	2,900	1,500	1,500
580-58-4320-522202 AUTO & TRUCK-REP & MAINT	4,479	8,000	6,556	4,000	4,000	4,000
580-58-4320-523100 INSURANCE EXPENSE		16,767	12,855	18,562	18,562	18,562
580-58-4320-523700 TRAINING AND MEETINGS	115	300	222	1,000	1,000	1,000
580-58-4320-523900 UNIFORMS	3,760	3,000	2,718	2,600	2,400	2,400
580-58-4320-531116 MATERIALS	5,191	12,000	5,896	6,000	5,000	5,000
580-58-4320-531270 GASOLINE ALLOCATED	4,967	8,000	5,095	5,000	5,000	5,000
580-58-4320-531700 OTHER SUPPLIES		7,500	7,892	7,500	7,500	7,500
580-58-4320-551000 ALLOCATION OF EXPENSES	160,052	168,650	168,650	186,950	165,418	165,418
580-58-4320-561000 DEPRECIATION EXPENSE	26,189	70,000	70,000	51,000	51,000	51,000
580-58-4320-561001 AMORTIZATION EXPENSE	26,292	30,000		30,000	30,000	30,000
580-58-4320-574000 BAD DEBT EXPENSE	18,585	10,000	10,000	10,000	10,000	10,000

CITY OF AMERICUS
2013 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2011	AMENDED BUDGET 2012	ACTUAL 2012	REQUESTED 2013	RECOMM 2013	APPROVED 2013
580-58-4320-582001 INTEREST EXPENSE		103,123	101,117	97,103	97,103	97,103
580-58-4320-611007 TRANSFER TO 2007 CDBG	85,000			0	0	0
58 STORM WATER MGT	493,352	613,096	524,929	556,775	566,522	566,522

58 STORM WATER MGT

580-58-1530-521201 LEGAL EXPENSES

Requested Amount: $0

580-58-4320-511000 REGULAR PAY

Personnel Requirements

	Current
Heavy Equipment Operator	1
Equipment Operator Senior	1
Equipment Operator	2
	4

The requested amount includes a 3% COLA.

580-58-4320-511300 OVERTIME PAY

Requested Amount: $5,800
This is the same as the 2012 estimate.

580-58-4320-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,239 per employee, which reflects an increase of 15% on April 1, 2013 and an effective rate for 2013 of 11.25%. 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.

580-58-4320-512110 GROUP DENTAL INSURANCE

This amount represents $180 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 12.0% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

580-58-4320-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2012 rates.

580-58-4320-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2012 includes the following:

$34,000	Audit
$ 1,000	Revenue Bond Disclosure or Misc research
$35,000	

Departmental and Fund allocation of above fees:

$ 6,715	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 7,000	W&S Fund
$ 6,300	Gas Fund
$ 4,900	Solid Waste Fund
$ 4,900	Storm Water Fund
$ 2,450	Theater fund
$ 700	DDA
$ 700	Tourism
$35,000	

580-58-4320-521302 COLLECTION COSTS

Requested Amount: $1,000
This is for Magistrate Court fees for storm water only accounts.

580-58-4320-522000 OTHER OUTSIDE SERVICES

Requested Amount: $2,900
This is to cover any engineering fees and other services not tied to a capital project.

Recommended Amount: $1,500

580-58-4320-522202 AUTO & TRUCK-REP & MAINT

Recommended Amount: $4,000
This is for the two street sweepers and a portion of the preventive maintenance for the Sewer Vacuum truck.

580-58-4320-523100 INSURANCE EXPENSE

requested Amount: $18,562
This is the portion of the general liability, property insurance, and public officials E&O allocated to the the Storm Water Fund. The request includes a projected increase of approximately 12.5%. The projected rates will be effective May 1, 2013 resulting in an effective rate for 2013 of 8.3%.

580-58-4320-523700 TRAINING AND MEETINGS

Requested Amount: $1,000

580-58-4320-523900 UNIFORMS

Requested Amount: $2,600
The requested amount is for uniforms for (4) employees.

Recommended Amount: $2,400
The recommended amount is for the contracted uniform service only. It does not include shoes, jackets, or T-shirts.

580-58-4320-531116 MATERIALS

Requested Amount: $6,000
This is for various materials and supplies needed for small non-capitalized projects that are done in-house.

Recommended Amount: $5,000

580-58-4320-531270 GASOLINE ALLOCATED

Requested Amount: $5,000
This is the fuel for the dump truck, vac-con truck and excavator.

580-58-4320-531700 OTHER SUPPLIES

Requested Amount: $7,500
This is for small equipment that does not qualify for capitalization.

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

This is the amount of depreciation on storm water related 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: $10,000
This is the estimated amount for utility billing write down for the storm water utility.

580-58-4320-582001 INTEREST EXPENSE

Requested Amount: $97,103

Interest	Principal	Total	
$97,103	$306,360	$403,463	Revenue Bonds (2010 Issuance)

The principal balance at 12/31/13 will be:
$2,763,900 Revenue Bond (payout date 9/1/2018) (Interest rate 2.61%)

580-58-4320-611007 TRANSFER TO 2007 CDBG

Requested Amount: $0