CITY OF AMERICUS











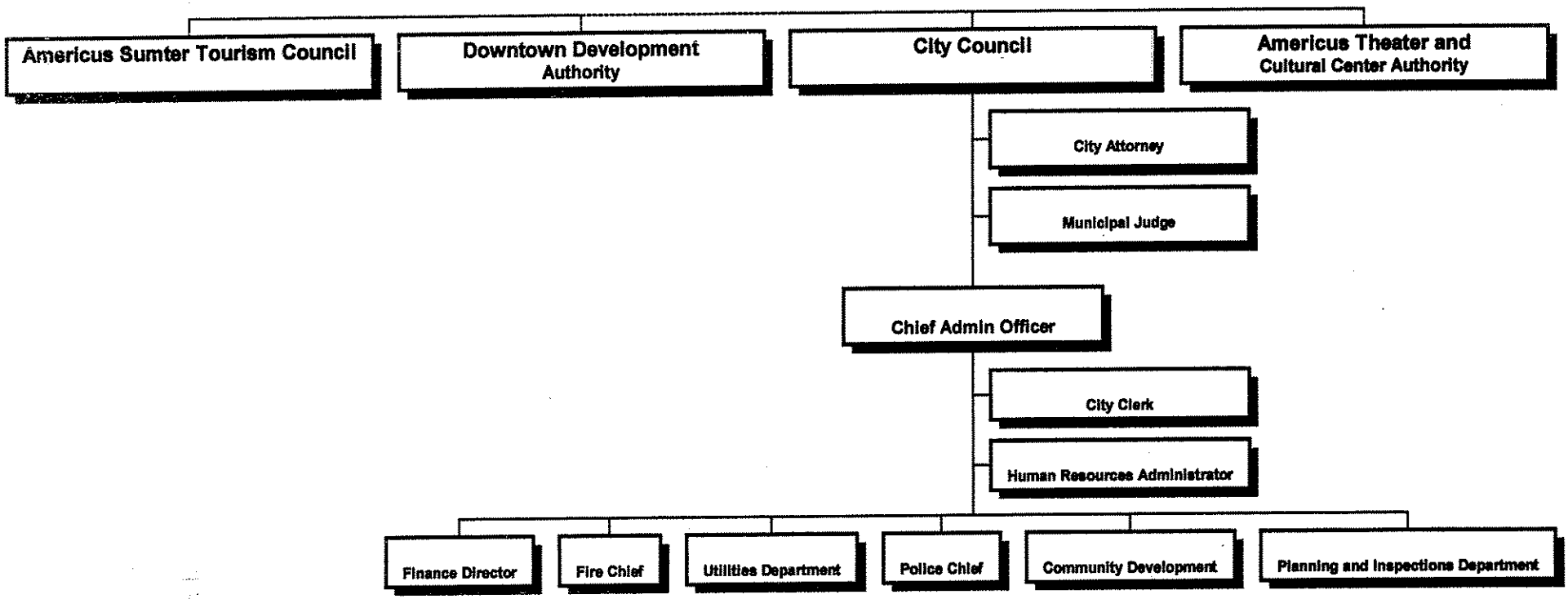
2014 ADOPTED OPERATING BUDGET

2014 OPERATING BUDGET – CITY OF AMERICUS, GEORGIA

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

BUDGET PREPARATION AND PRESENTATION
Laura Lee Bernstein, Chief Administrative Officer
Diadra W. Powell, Finance Director

City of Americus
Budgeted 2014



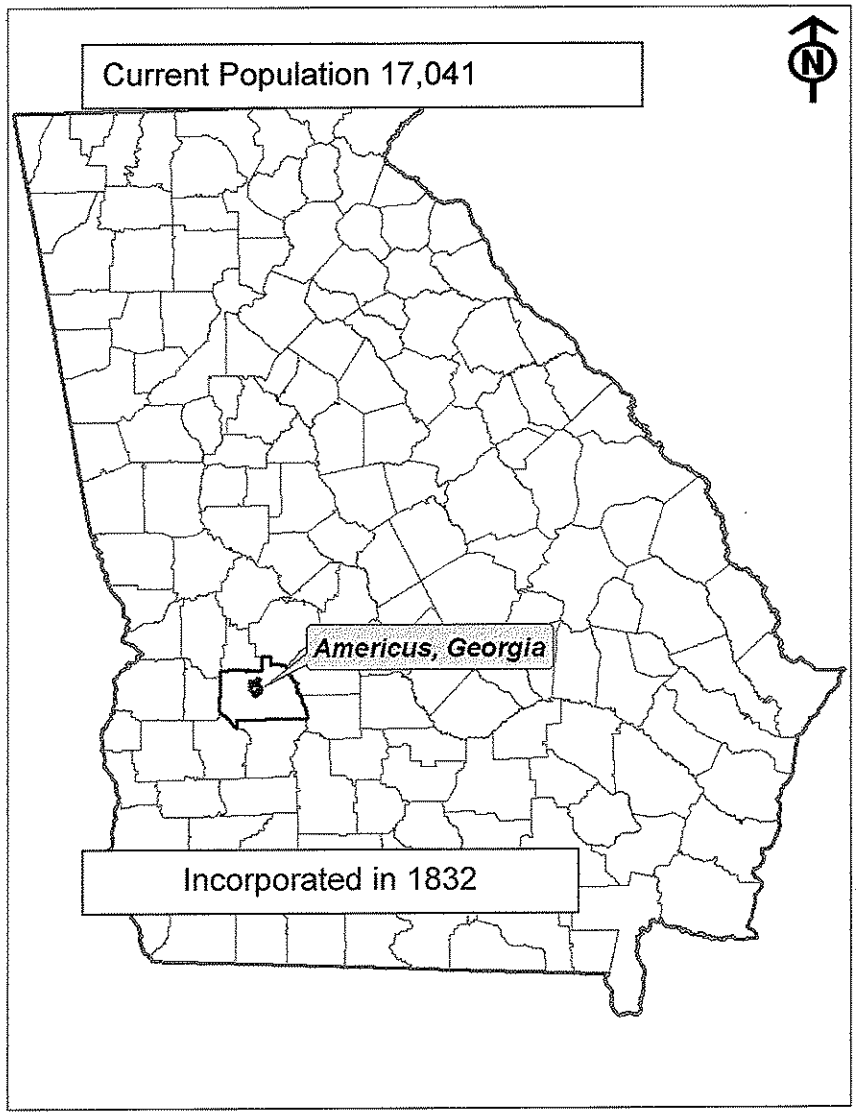
HISTORY OF AMERICUS

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."

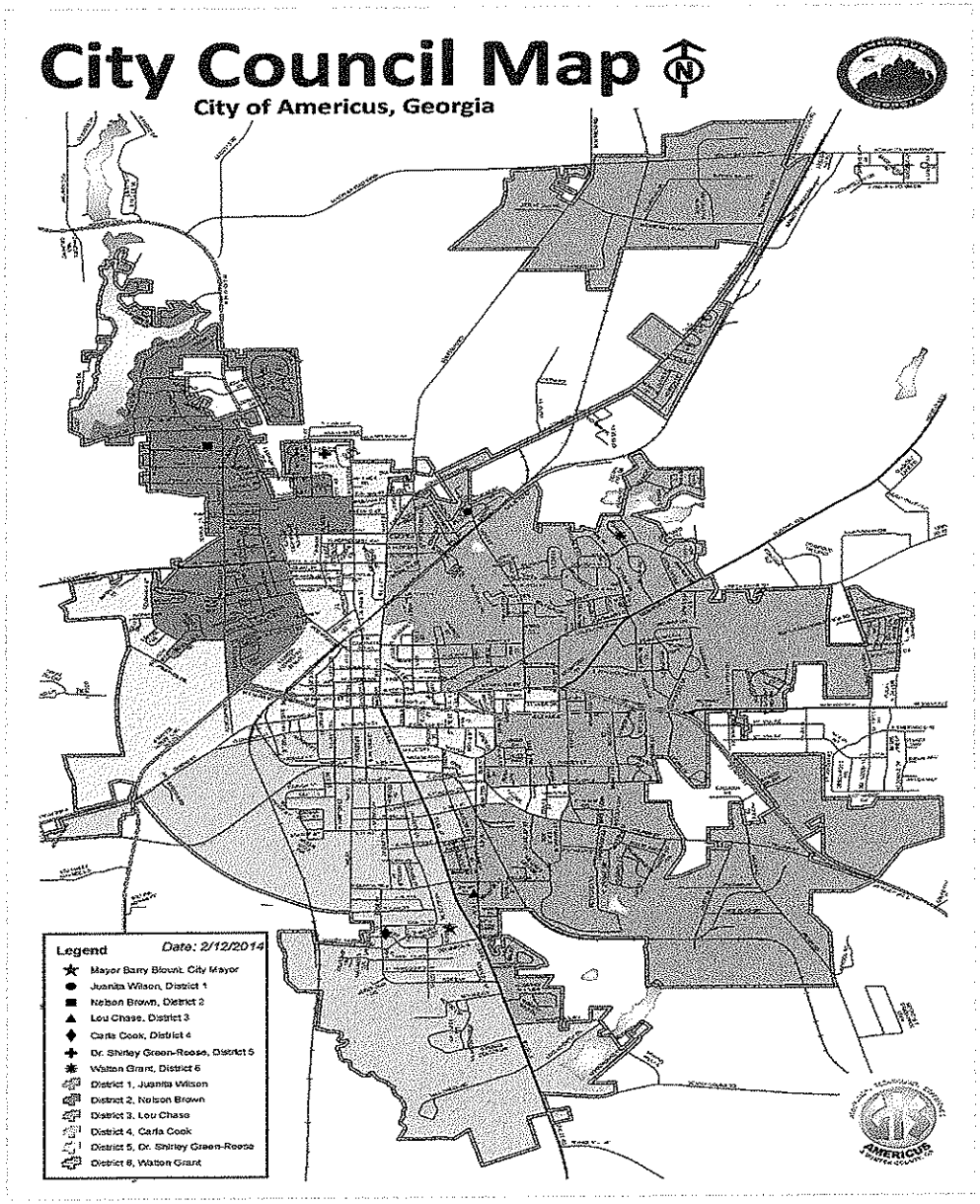
Sumter County was formed in 1831 and named for Thomas Sumter, a Revolutionary War General. Sumter County's most famous resident and native son is former United States President Jimmy Carter. His campaign for and election to the presidency of the United States established Americus and Sumter County as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



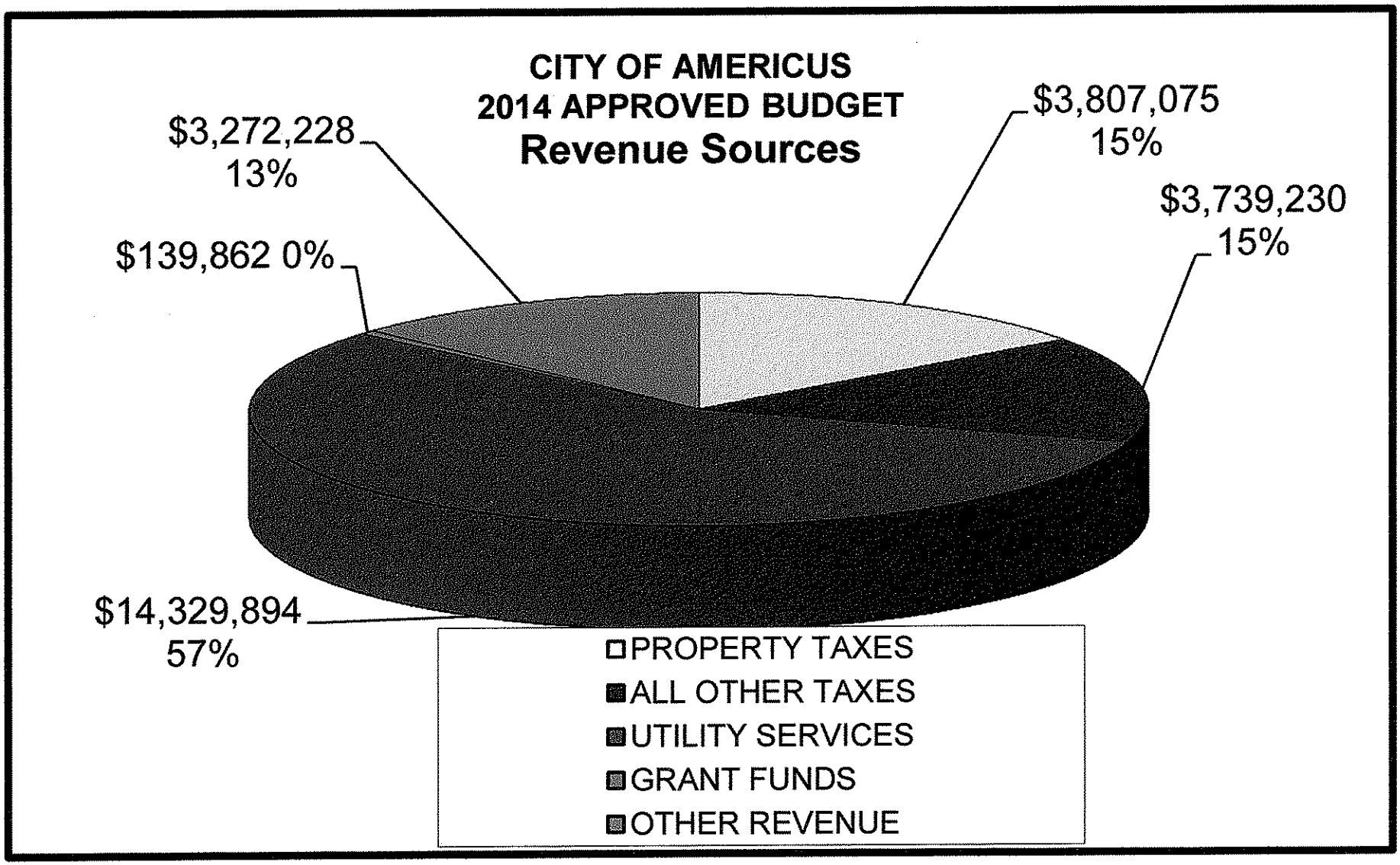
AMERICUS AT A GLANCE

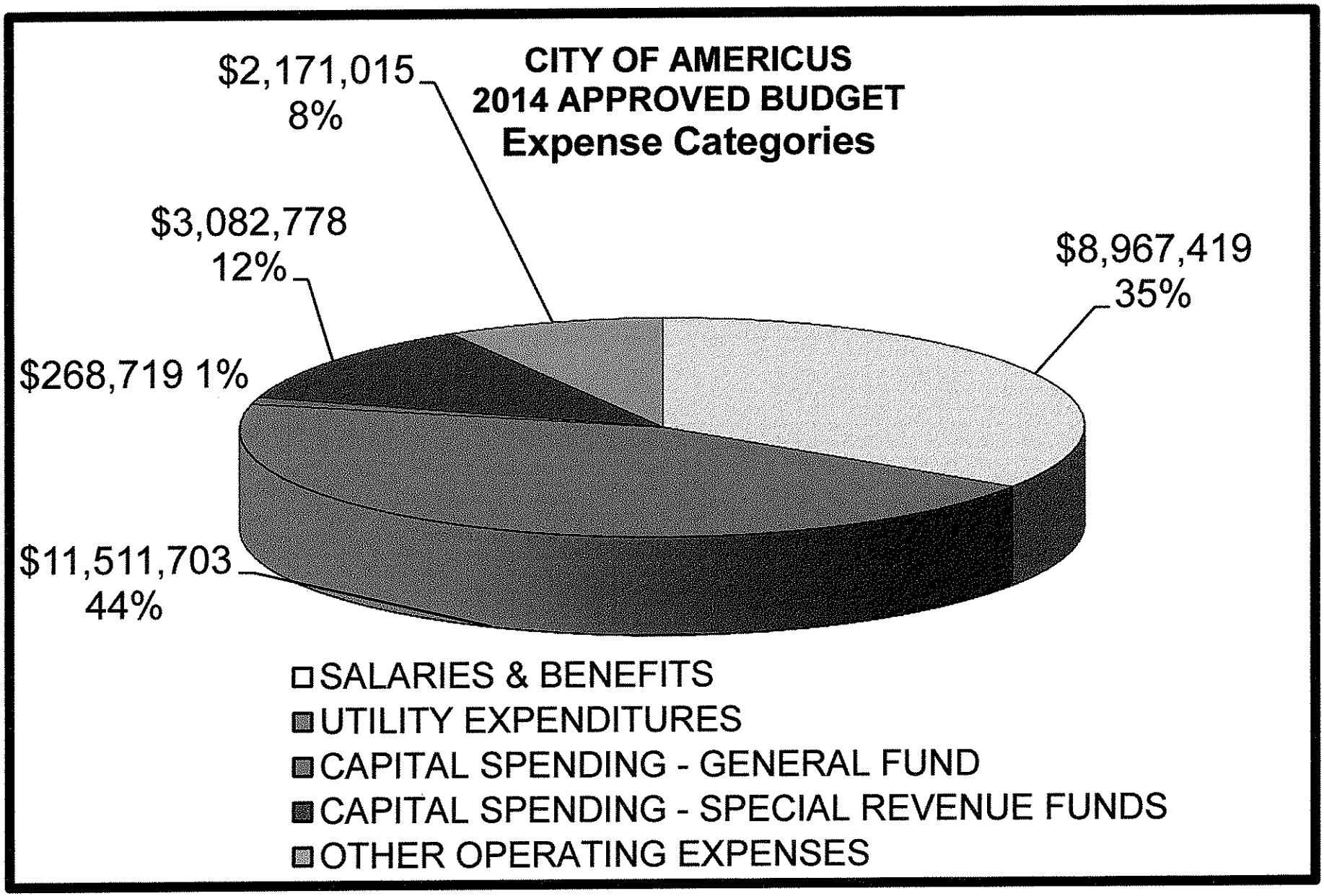
Form of Government	Mayor-Council
Area-Square miles	11.48
Miles of streets	117
Fire Protection:	
Stations	3
Firefighters	42
Police Protection:	
Stations	1
Police Officers	44
Water System:	
Number of water customers	7,600
Average daily consumption	2,560,000
Plant capacity - gallons/day	7,000,000
Miles 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:	190



CITY OF AMERICUS
2014 OPERATING BUDGET
FIVE YEAR BUDGET COMPARISON REPORT

	2014	2013	2012	2011	2010
100 GENERAL FUND	10,288,164	11,209,962	11,715,940	10,653,254	11,076,814
202 DOWNTOWN DEVELOPMENT FUND	164,574	174,787	225,172	168,539	167,664
205 TOURISM FUND	157,309	158,900	110,306	227,000	0
220 COMMUNITY DEVELOPMENT	0	0	43,500	5,500	12,264
221 STATE REVOLVING LOAN	0	-16,210	-15,555	50,557	-15,700
229 TE PROJECT-GSW GATEWAY	0	250,000	62,846	-1	644
234 2013 CDBG FUND	0	0	0	0	0
275 HOTEL/MOTEL TAX FUND	300,000	300,000	300,000	330,000	280,000
280 SPLOST	2,880,596	2,880,596	0	0	0
281 TSPLOST	216,168	241,503	0	0	0
343 2007 CHIP FUND	0	0	20	16,421	13,442
344 2012 CHIP FUND	0	0	0	0	0
505 WATER & SEWER FUND	5,209,330	5,619,248	6,129,747	5,381,473	5,037,758
515 NATURAL GAS FUND	3,124,568	3,699,421	3,258,813	3,863,776	3,824,350
540 SOLID WASTE FUND	2,790,154	2,876,165	2,776,952	2,800,949	2,932,461
555 THEATER FUND	553,248	580,016	538,011	491,968	512,588
580 STORM WATER MANAGEMENT	485,343	566,522	588,471	649,548	547,006
	26,169,454	28,540,910	25,734,223	24,638,984	24,389,291


CITY OF AMERICUS
2014 APPROVED BUDGET
Revenue Sources
$3,272,228
13%
$3,807,075
15%
$3,739,230
15%
$139,862 0%
$14,329,894
57%
PROPERTY TAXES
ALL OTHER TAXES
UTILITY SERVICES
GRANT FUNDS
OTHER REVENUE


CITY OF AMERICUS
2014 APPROVED BUDGET
Expense Categories
$2,171,015
8%
$3,082,778
12%
$268,719 1%
$11,511,703
44%
$8,967,419
35%
SALARIES & BENEFITS
UTILITY EXPENDITURES
CAPITAL SPENDING - GENERAL FUND
CAPITAL SPENDING - SPECIAL REVENUE FUNDS
OTHER OPERATING EXPENSES

CITY OF AMERICUS
2014 OPERATING BUDGET

CAO TRANSMITTAL LETTER

November 13, 2013

Dear Mayor and Council Members:

The 2014 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 Diadra Powell, 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.

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 –** The value of the mill for 2013 was lower than the projected value budgeted for 2013. Therefore, the development of the 2014 budget reflects the significant difference in the actual value of the mill versus the projected value. Additionally, the projections for 2014 revenues are 1.5% less..

→ **Balanced General Fund** - The General Fund is balanced and maintains a minimal Fund Balance. 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 no rate increases built into the budget.

→ **Staffing** – Staffing requirements have not changed from 2013 to 2014 with the exception of one position. There are no layoffs or furloughs recommended. There were several new positions requested, but one was 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 2% Cost of Living adjustment for all employees. The recommended budget does not include a merit increase for 2014.

→ **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 2014. The following charts show the progression of increases for previous years.

Category	2010	2011	2012	2013 Projected	2014 Recommended
Health Insurance	$1,038,358	$1,119,567	$1,145,297	$1,252,688	$1,401,992
Workers Compensation	$351,394	$329,197	$186,377	$188,530	$186,427
Retirement	$423,288	$713,698	$823,417	$780,045	$771,308
Dental Insurance	$22,889	$26,500	$27,033	$32,272	$34,384
Total	$1,835,929	$2,188,962	$2,182,124	$2,253,535	$2,394,111
% Change	11.7%	19.2%	.31%	.33%	5.87

CITY OF AMERICUS
2014 OPERATING BUDGET

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

Category	2010	2011	2012	2013 Projected	2014 Recommended
Value of mil	$333,468	$338,172	$335,842	$331,479	$331,479
Millage Rate	10.25	10.11	10.32	10.32	11.59
Tax Levy	$3,418,047	$3,343,169	$3,465,889	$3,420,863	$3,810,117
%change in digest	(1.4%)	(1.4%)	(.69%)	0%	0%
%change in tax levy	(1.1%)	(2.20%)	3.67%	0%	10.22%

The tax digest in the City of Americus has decreased from $333,468,000 in 2009 to a projected $331,479,000 in 2014. This translates into a .60 reduction in the value of property within the corporate limits of Americus. Please note that the 2014 numbers are the same as the 2013 numbers for the purposes of budgeting.

Finally, the budget meeting is scheduled for Monday, November 18, 2013 at 8:00 AM at Rees Park ED Center. Please let me know if you have any questions concerning the following information.

Sincerely,

Laura Lee Bernstein

Laura Lee Bernstein
Chief Administrative Officer

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 2014 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.

2014 Budget Initiatives

With declining revenues and increasing expenditures and in an effort to balance the budget for 2014, the following are included in the recommended budget:

1. A 2% COLA (Cost of Living Adjustment is included.
2. One new full time position is recommended in this budget.
3. I am recommending that we have a Walk of Fame ceremony in 2014 and which is a part of the process of having one every other year.
4. The recommended amount for the LOST revenue (Local Option Sales Tax) has been reduced as a result of the state law granting an exemption on sales tax on energy used in the production of goods.
5. The recommended budget does not include a rate increase in the water and sewer rates and no rate increase in the storm water fees or the sanitation fees.

Salaries and Wages

The total amount included in the recommended budget for 2014 for all funds for salaries and wages, not including overtime, is $6,064,837 compared with the projected for 2013 of $6,084,485. The decrease is $19,648. There is a 2% COLA built into the recommended budget for 2014.

The total recommended personnel requirements for 2014 are 190 positions. The recommended number reflects thirteen part-time positions and 177 full time positions as shown below.

The following table outlines the personnel requests and recommendations for 2014:

Department	Present Staffing Level	Requested Staffing Level	Recommended Staffing Level
Mayor and Council	7	7	7
Finance Department	8	9	9
Human Resources	2	2	2
Community Development	6 full time 2 part time	6 full time 2 part time	6 full time 2 part time
Chief Admin Officer	3	3	3
Fire Department	49	49	49

CITY OF AMERICUS
2014 OPERATING BUDGET

Police Department	50 full time 1 part time	50 full time 1 part time	50 full time 1 part time
Planning and Inspection	6	7	6
Street Department	4	4	4
Shop	3	3	3
Public Works	1 full time	1 full time	1full time
Grounds & Maintenance	8 full time	8 full time	8 full time
W&S Maintenance	9.5	9.5	9.5
Utility Billing	5 full time	5 full time	5 full time
Natural Gas Department	7.5	7.5	7.5
Storm Water	2	2	2
Total	171 full time 3 part time 174	173 full time 3 part time 176	172 full time 3 part time 175

Above table excludes the Municipal Court, 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 $438,380 in 2014. This is a decrease from the $476,423 budgeted in 2013.

Employee Benefits

Our projections for 2014 include a 25% 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 may opt out of the City of Americus insurance. We currently have 21 employees taking advantage of this. We are paying them $3,000 a year to assist with the cost of the other insurance.

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 18, 2013.

- ★ Remove the 2% Cost of Living Adjustment for all employees
- ★ Increased the employee contribution towards health insurance from $325 annually to $650 annually
- ★ Reduce the allocation to the Airport Authority by $5,250
- ★ Reduce the allocation to the Americus Theater & Cultural Authority by $146
- ★ Reduce the allocation to the Americus/Sumter County Tourism by $2,891
- ★ Increased the allocation to the Boys & Girls Club by $5,000
- ★ Reduce the allocation to the Downtown Development Authority by $6,533
- ★ Reduced the allocation to Lake Blackshear Regional Library by $32,386

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 23 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 $331,479,000. The 2014 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 as part of the annual budget. 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.

CITY OF AMERICUS
2014 OPERATING BUDGET

CALENDAR FOR 2014 BUDGET

Mayor, Council, and Department Head Strategic Planning Retreat (5 year plan)	January 31, 2013
Distribution of Capital Improvement Request forms by Finance Director to Departments	June 29, 2013
Capital Improvement Requests due to Finance Director	July 10-26, 2013
Distribute Operating Budget Work Sheets	July 31, 2013
CAO Review of CIP Requests	August 9-23, 2013
Submit Operating Budget Work Sheets to Finance Director	August 30, 2013
Operating budget numbers/notes/etc. compiled and given to CAO for review	November 5, 2013
CAO & Finance Director Review Sessions with Department Heads – Operating Budgets	November 6-7, 2013
Operating Budget Recommendations presented to Mayor and Council	November 13, 2013
Mayor and Council Budget Review Session	November 18, 2013
Advertisement in the legal gazette	November 25, 2013
Public Hearing on Operating Budget	December 9, 2013
Adoption of 2013 Budget	December 19, 2013
Publication of Operating Budget	February 28, 2014

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
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100 GENERAL FUND						
100-00-0000-311000 GENERAL GOVERNMENT LEVY	3,372,702	3,420,863	3,425,306	3,420,863	3,420,863	3,420,863
100-00-0000-311101 CBID LEVY	18,237	18,237	18,236	18,224	18,224	18,224
100-00-0000-311310 AUTOMOBILE TAXES	314,630	390,338	468,700	319,700	342,272	342,272
100-00-0000-311320 MOBILE HOME TAXES	1,234	1,073	1,097	1,091	1,091	1,091
100-00-0000-311600 TRANSFER TAXES	33,603	25,000	34,488	24,500	24,625	24,625
100-00-0000-311710 FRANCHISE FEES-GA POWER	831,070	753,423	766,034	813,400	817,550	817,550
100-00-0000-311711 FRANCHISE FEES-SUMTER EMC	42,491	42,900	39,978	42,042	42,260	42,260
100-00-0000-311750 FRANCHISE FEES-MEDIACOM	201,822	205,000	144,650	200,900	201,925	201,925
100-00-0000-311760 FRANCHISE FEES-AT&T	66,029	68,000	30,129	66,640	66,980	66,980
100-00-0000-311770 MISC FRANCHISE FEES		1,200	1,687			
100-00-0000-313100 1% LOCAL OPTION SALES TAX	1,942,043	1,792,328	1,759,166	1,756,481	1,756,481	1,756,481
100-00-0000-314200 WHISKEY TAXES	52,179	60,000	51,295	51,940	52,205	52,205
100-00-0000-314201 BEER TAXES	329,795	358,000	316,943	318,500	320,125	320,125
100-00-0000-314202 WINE TAXES	20,325	23,000	18,950	21,854	21,965	21,965
100-00-0000-314300 MIXED DRINK EXCISE TAX	18,083	25,000	20,899	17,738	17,830	17,830
100-00-0000-316200 INSURANCE PREMIUMS TAX	848,984	800,000	879,042	784,000	825,000	825,000
100-00-0000-318000 CBID SURTAX	9,073	8,763	7,542	8,588	8,630	8,630
100-00-0000-319100 PENALTY-DEL TAXES	12,448	17,000	10,465	16,660	16,745	16,745
100-00-0000-319101 INTEREST ON DEL TAXES	21,100	20,000	19,222	19,600	19,700	19,700
100-00-0000-319500 FIFAS-DELINQUENT TAXES	7,600	9,000	6,386	8,820	8,865	8,865
100-00-0000-321100 ALCOHOLIC BEV LICENSE	65,850	80,000	83,725	67,130	67,470	67,470

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-00-0000-322100 BUILDING PERMITS	62,641	50,000	89,401	41,160	51,160	51,160
100-00-0000-322130 PLUMBERS PERMITS	12,811	10,000	6,167	9,800	12,800	12,800
100-00-0000-322140 ELECTRICIANS PERMITS	15,458	10,000	6,909	9,800	12,800	12,800
100-00-0000-322160 MECHANICAL PERMITS	15,818	13,500	21,222	13,230	16,230	16,230
100-00-0000-322190 SOIL CONSERVATION PERMIT	40	240	6,699	240	240	240
100-00-0000-322210 REZONING FEES	1,500	1,200	1,900	1,176	1,180	1,180
100-00-0000-322230 SIGN PERMITS	2,720	3,200	2,480	3,136	3,150	3,150
100-00-0000-322900 SPECIAL ACTIVITY PERMITS		200	50	200	200	200
100-00-0000-322990 CPR TRAINING REVENUES	-339	400	-581	392	392	392
100-00-0000-326100 BUSINESS LICENSES	284,149	282,931	288,423	274,400	275,800	275,800
100-00-0000-333000 HOUSING AUTHORITY - PILOT	19,122	20,000	44,853	19,600	19,600	19,600
100-00-0000-334100 LOCAL,STATE & FED GOVT REIMBSMNT	81,330	53,150		2,400	2,400	2,400
100-00-0000-334110 OTHER GRANTS	92,745	125,517	129,039			
100-00-0000-334120 LMIG GRANT		121,629	121,629	139,862	139,862	139,862
100-00-0000-338000 W&S PILOT	202,200	206,400	189,200	206,400	206,400	206,400
100-00-0000-341930 MAPS SOLD	313	300	212	294	294	294
100-00-0000-341940 ADMIN SERVICES-CBID	820	800	226	784	784	784
100-00-0000-341942 ADMIN COSTS COMMUNITY DEVELOPMENT						
100-00-0000-342120 ACCIDENT REPORTS	296	250	175	245	245	245
100-00-0000-345510 TRANSPORTATION SERVICES	129,282	158,000	140,056	154,840	154,840	154,840
100-00-0000-349100 CEMETERY LOT SALES	17,825	28,000	18,075	27,440	15,000	15,000
100-00-0000-349300 RETURNED CHECK FEES	10,515	12,000	10,440	13,720	13,790	13,790

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-00-0000-349900 GIS SERVICES	10,775	10,000	9,260	7,840	7,880	7,880
100-00-0000-351130 POLICE COURT	475,014	350,000	435,425	343,000	344,750	344,750
100-00-0000-351203 TECHNOLOGY ADD ON FEE	18,916	13,000	18,178	12,740	12,805	12,805
100-00-0000-352200 FORFEITED PROPERTY MONEYS	21,488	2,000		9,800	9,800	9,800
100-00-0000-361000 OTHER INTEREST EARNED	49,847	50,000	899	49,000	49,250	49,250
100-00-0000-371000 DONATIONS	1,131	9,700	9,873			
100-00-0000-381001 TROLLEY FEES	4,890	5,000	5,929	4,900	4,900	4,900
100-00-0000-381003 REES PARK EDC RENTALS	21,178	15,000	17,337	14,700	14,700	14,700
100-00-0000-389000 OTHER MISC INCOME	39,825	40,000	36,329	39,200	39,400	39,400
100-00-0000-389001 INSURANCE PROCEEDS	17,012	14,511	14,511			
100-00-0000-389002 CASH SHORT & OVER	-280	-270	-375			
100-00-0000-389003 CARRYOVER OF FUND BALANCE		222,144		15,500	15,500	47,320
100-00-0000-391000 TRANSF FROM HOTEL/MOTEL FND	318,419	300,000	284,754	300,000	300,000	300,000
100-00-0000-391100 SHARED REVENUE-NAT GAS FD	300,000	300,000	275,000	300,000	300,000	300,000
100-00-0000-391200 TRANSFER FROM TSPLOST		12,163		13,986	13,986	13,986
100-00-0000-392100 SALE OF CITY PROPERTY	12,808	10,000	27,300	19,600	19,600	19,600
100-00-0000-392200 RECYCLING PROCEEDS	34,416	14,872	15,672	9,800	9,800	9,800
100-00-0000-393500 CAPITAL LEASE PROCEEDS	1,109,542	625,000	800,652	547,133		136,000
100-00-0000-393601 LOAN PROCEEDS				708,914		
100 GENERAL FUND	11,593,519	11,209,962	11,131,259	11,293,903	10,120,344	10,288,164

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100 GENERAL FUND

100-00-0000-311000 GENERAL GOVERNMENT LEVY

Gen Govt Levy	
$331,479	Value of a mil in 2013
10.32	2013 current millage rate
	2014 Recommended millage rate
10.32	same as 2013 millage rate
.00	% 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	$331,479	(1.3%)
2014	$331,479	.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: $18,224
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 2013 value of a mil in the CBID district is $12,150.

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-311310 AUTOMOBILE TAXES

Requested Amount: $319,700
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 2013 tax digest. The calculation includes deducting a 1.75% collection fee charged by the County.

(63,061,276 x 50% x .01032 = $325,396 - $5,694 = $319,702) rounded = $319,700

Recommended Amount: $339,016
The recommended amount includes a slight increase as a result of HB386.

100-00-0000-311320 MOBILE HOME TAXES

Requested Amount: $1,091
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 2013. 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.

($215,210 x 50% x .01032 = $1,110 - $19 = $1,091)

100-00-0000-311600 TRANSFER TAXES

Requested Amount: $24,500
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	$33,603	18.9%	
2013	$25,000	(25.6%)	projected
2014	$24,625	(1.5%)	recommended

ACCOUNT NUMBER/DESCRIPTION

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

Requested Amount: $813,400
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	$753,423	(10.3%)	
2014	$817,550	8.5%	recommended

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

Requested Amount: $42,042
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 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	$39,978	(7.2%)	
2014	$42,260	5.7%	recommended

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-311750 FRANCHISE FEES-MEDIACOM

Requested Amount: $200,900
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	$201,822	(1.3%)	
2013	$205,000	1.6%	projected
2014	$201,925	(1.5%)	recommended

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

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

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

Requested Amount: $66,640
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	$ 66,029	(10.6%)	
2013	$ 68,000	3.0%	projected
2014	$ 66,980	(1.5%)	recommendeded

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

100-00-0000-311770 MISC FRANCHISE FEES

Requested Amount: $0

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

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

Requested Amount: $1,756,481
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. No growth factor is included. 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	$1,942,043	0.9%	
2013	$1,792,328	(8.3%)	projected
2014	$1,756,481	(2.0%)	requested

This is based on the current distribution of LOST. It should be noted that HB386 passed in 2013 has reduced this line item. The requested amount is the 2013 ytd amount annualized and reduced by 2%.

100-00-0000-314200 WHISKEY TAXES

Requested Amount: $51,940
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 2013 budgeted amount less 2%.

Recommended Amount: $52,205
The recommended amount is the 2013 budgeted amount less 1.5%.

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-314201 BEER TAXES

Requested Amount: $318,500
The malt beverage/beer tax is collected by the wholesaler from the retailer. It is based on $.05 per 12 ounce container and $6.00 on each container of tap or draft beer. The report is filed and the tax paid monthly by the wholesaler by the 20th of each month. The budgeted amount is the 2013 budgeted amount less 2%.

Recommended Amount: $320,125
The recommended amount is the 2013 budgeted amount less 1.5%.

100-00-0000-314202 WINE TAXES

Requested Amount: $21,854
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 2013 budgeted amount less 2%.

Recommended Amount: $21,965
The recommended amount is the 2013 budgeted amount less 1.5%.

100-00-0000-314300 MIXED DRINK EXCISE TAX

Requested Amount: $17,738
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 2013 budgeted amount less 2%.

Recommended Amount: $17,830
The recommended amount is the 2013 budgeted amount less 1.5%.

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-316200 INSURANCE PREMIUMS TAX

Requested Amount: $784,000
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	$848,984	6.2%	
2013	$800,000	0.0%	projected
2014	$825,000	3.13%	recommended

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

100-00-0000-318000 CBID SURTAX

Requested Amount: $8,588
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. The budgeted amount is the 2013 budgeted amount less 2%.

Recommended Amount: $8,630
The recommended amount is the 2013 budgeted amount less 1.5%.

100-00-0000-319100 PENALTY-DEL TAXES

Requested Amount: $16,660
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 the 2013 budgeted amount less 2%.

Recommended Amount: $16,745
The recommended amount is the 2013 budgeted amount less 1.5%.

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-319101 INTEREST ON DEL TAXES

Requested Amount: $19,600
The budgeted amount is the estimated interest received on delinquent property taxes. The interest is charged at a rate of 1% per month. The budgeted amount is the 2013 budgeted amount less 2%.

Recommended Amount: $19,700
The recommended amount is the 2013 budgeted amount less 1.5%.

100-00-0000-319500 FIFAS-DELINQUENT TAXES

Requested Amount: $8,820
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 735 fifas and is the 2013 budgeted amount less 2%.

Recommended Amount: $8,865
The recommended amount is the 2013 budgeted amount less 1.5%.

100-00-0000-321100 ALCOHOLIC BEV LICENSE

Requested Amount: $67,130
The budgeted amount is the 2013 budgeted amount less 2%.

Recommended Amount: $67,470
The recommended amount is the 2013 budgeted amount less 1.5%.

100-00-0000-322100 BUILDING PERMITS

Requested Amount: $41,160
This revenue item increased in 2012 due to rate increases and some additional building activity. The budgeted amount is the 2013 budgeted amount less 2%.

Recommended Amount: $51,160

100-00-0000-322130 PLUMBERS PERMITS

Requested Amount: $9,800
Plumbing permit fees increased in 2012. The budgeted amount is the 2013 budgeted amount less 2%.

Recommended Amount: $12,800

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-322140 ELECTRICIANS PERMITS

Requested Amount: $9,800
The rates for permits increased in 2012. The budgeted amount is the 2013 budgeted amount less 2%.

Recommended Amount: $12,800

100-00-0000-322160 MECHANICAL PERMITS

Requested Amount: $13,230
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 the 2013 budgeted amount less 2%.

Recommended Amount: $16,230

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: $1,176
These fees accompany re-zoning requests and requests for variances. The budgeted amount is the 2013 budgeted amount less 2%.

Recommended Amount: $1,180
The recommended amount is the 2013 budgeted amount less 1.5%.

100-00-0000-322230 SIGN PERMITS

Requested Amount: $3,136
The budgeted amount is the 2013 budgeted amount less 2%.

Recommended Amount: $3,150
The recommended amount is the 2013 budgeted amount less 1.5%.

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: $392
This is the revenue incurred for the CPR training classes conducted by the Fire Department. The budgeted amount is the 2013 budgeted amount less 2%.

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-326100 BUSINESS LICENSES

Requested Amount: $274,400
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. The budgeted amount is the 2013 budgeted amount less 2%.

Recommended Amount: $275,800
The recommended amount is the 2013 budgeted amount less 1.5%.

100-00-0000-333000 HOUSING AUTHORITY - PILOT

Requested Amount: $19,600
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	$19,122	4.6%	
2013	$20,000	4.6%	projected
2014	$19,600	(2.0%)	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 REIMBSMN

Requested Amount: $2,400
$ 2,400 Sumter County proceeds for GIS system support (13)

100-00-0000-334110 OTHER GRANTS

Requested: $0

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-334120 LMIG GRANT

Recommended Amount: $139,862
LMIG monies are used to improve transportation systems. The is the second year that GDOT is sending the funds 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 2013.
(40,000,000 x 50% x .01032 = $206,400)

100-00-0000-341930 MAPS SOLD

Requested Amount: $294
The budgeted amount is the 2013 budgeted amount less 2%.

100-00-0000-341940 ADMIN SERVICES-CBID

Requested Amount: $784
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. The budgeted amount is the 2013 budgeted amount less 2%.

100-00-0000-341942 ADMIN COSTS COMMUNITY DEVELOP!

Requested Amount: $0

100-00-0000-342120 ACCIDENT REPORTS

Requested Amount: $245
The budgeted amount is the 2013 budgeted amount less 2%. The Police and Fire Departments charge an average of $2.00 per copy.

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-345510 TRANSPORTATION SERVICES

Requested Amount: $154,840

Actual 2012	Projected 2013	Recommended 2014	
$ 66,144	$ 92,991	$ 92,991	Federal Contract
$ 63,138	$ 48,000	$ 61,849	Fares
$129,282	$140,991	$154,840	
$306,659	$270,275	$223,080	Transportation Department expenses
-$ 66,144	-$ 92,991	-$ 92,991	Federal Contract
-$ 77,490	-$ 38,475	-$ 0	DOT funds-van
$163,025	$138,809	$130,089	General Revenues supplement*

The Federal Contract runs from July to June.
*The operating expenses for this department are $223,080. The grant will reimburse us for 42% and fares represent 28%. General government property taxes fund the remaining 30%.

100-00-0000-349100 CEMETERY LOT SALES

Requested Amount: $27,440
The City currently charges the following per cemetery lot:

Resident	Non-resident	
$ 525	$ 3,300	Oak Grove
$ 475	$ 3,300	Eastview

Recommended Amount: $15,000

100-00-0000-349300 RETURNED CHECK FEES

Requested Amount: $13,720
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 343 returns. The budgeted amount is the 2013 budgeted amount less 2%.

Recommended Amount: $13,790
The recommended amount is the 2013 budgeted amount less 1.5%.

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-349900 GIS SERVICES

Requested Amount: $7,840
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. The requested amount is the 2013 budgeted amount less 2%.

Recommended Amount: $7,880
The recommended amount is the 2013 budgeted amount less 1.5%

100-00-0000-351130 POLICE COURT

Requested Amount: $343,000
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	$475,014	37.0%	
2013	$350,000	(26.3%)	projected
2014	$343,000	(.02%)	requested
2014	$344,750	(.015%)	recommended

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.

Recommended Amount: $12,805

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-352200 FORFEITED PROPERTY MONEYS

Requested Amount: $9,800
This line item is difficult to predict. The budgeted amount is the 2013 budgeted amount less 2%. 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	$21,488	
2013	$10,000	projected
2014	$ 9,800	requested

100-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $49,000
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. The budgeted amount is the 2013 budgeted amount less 2%.

Recommended: $49,250
The recommended amount is the 2013 budgeted amount less 1.5%.

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: $4,900
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). The budgeted amount is the 2013 budgeted amount less 2%.

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-381003 REES PARK EDC RENTALS

The budget request anticipates the following:
$14,700 Room rental - combination of full days & half days.
Expenses related to the facility can be found in Department 19. The budgeted amount is the 2013 budgeted amount less 2%.

100-00-0000-389000 OTHER MISC INCOME

Requested Amount: $39,200
This is an estimated amount for revenue received that does not fall in any other revenue category. The budgeted amount is the 2013 budgeted amount less 2%.

Recommended Amount: $39,400
The recommended amount is the 2013 budgeted amount less 1.5%

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

$ 7,000	Nozzels and Appliances (20) 2013 carryover
$ 24,820	Protective Clothing (20) 2013 carryover
$ 15,500	Window Repair-Municipal Bldg (22) 2013 carryover
$ 47,320	

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

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 requested amount is the same as the 2013 budgeted amount.

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

$148,309	Tourism Fund
$ 95,000	Rylander Theater Operating expenses
$ 7,249	DDA Marketing
$ 6,500	Transportation for Train
$ 42,942	
$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
2014	$300,000

*Collins & Aikman declared bankruptcy.

100-00-0000-391200 TRANSFER FROM TSPLOST

Recommended Amount: $13,986
This is the 10% local match for LMIG projects.

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-392100 SALE OF CITY PROPERTY

Requested Amount: $19,600
The budgeted amount is an estimate of the amount of surplus property the city will sell. The budgeted amount is the 2013 budgeted amount less 2%.

100-00-0000-392200 RECYCLING PROCEEDS

Requested Amount: $9,800
This is revenue obtained from recycling various metal pipes, auto parts, and other items that are no longer useful to the Public Works Department. The budgeted amount is the 2013 budgeted amount less 2%.

100-00-0000-393500 CAPITAL LEASE PROCEEDS

Requested	
$ 27,000	Vehicle Replacement (16)
$ 80,000	Trolley (16)
$ 33,133	Pickup Truck Replacement (20)
$170,000	Vehicle Replacement (21)
$110,000	Emergency Generator (22)
$ 27,000	Vehicle Replacement (22)
$ 50,000	Service Truck Replacement (30)
$ 25,000	Pickup Truck Replacement (30)
$ 25,000	Pickup Truck Replacement (36)
$547,133	

Recommended:	
$ 0	Vehicle Replacement (16)
$ 0	Trolley (16)
$ 0	Pickup Truck Replacement (20)
$ 0	Fire Safety Trailer (20)
$ 0	Vehicle Replacement (21)
$ 0	Emergency Generator (22)
$ 0	Vehicle Replacement (22)
$ 0	Service Truck Replacement (30)
$ 0	Pickup Truck Replacement (30)
$ 0	Pickup Truck Replacement (36)
$136,000	Vehicle Replacement (21) 2013 carryover
$136,000	

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

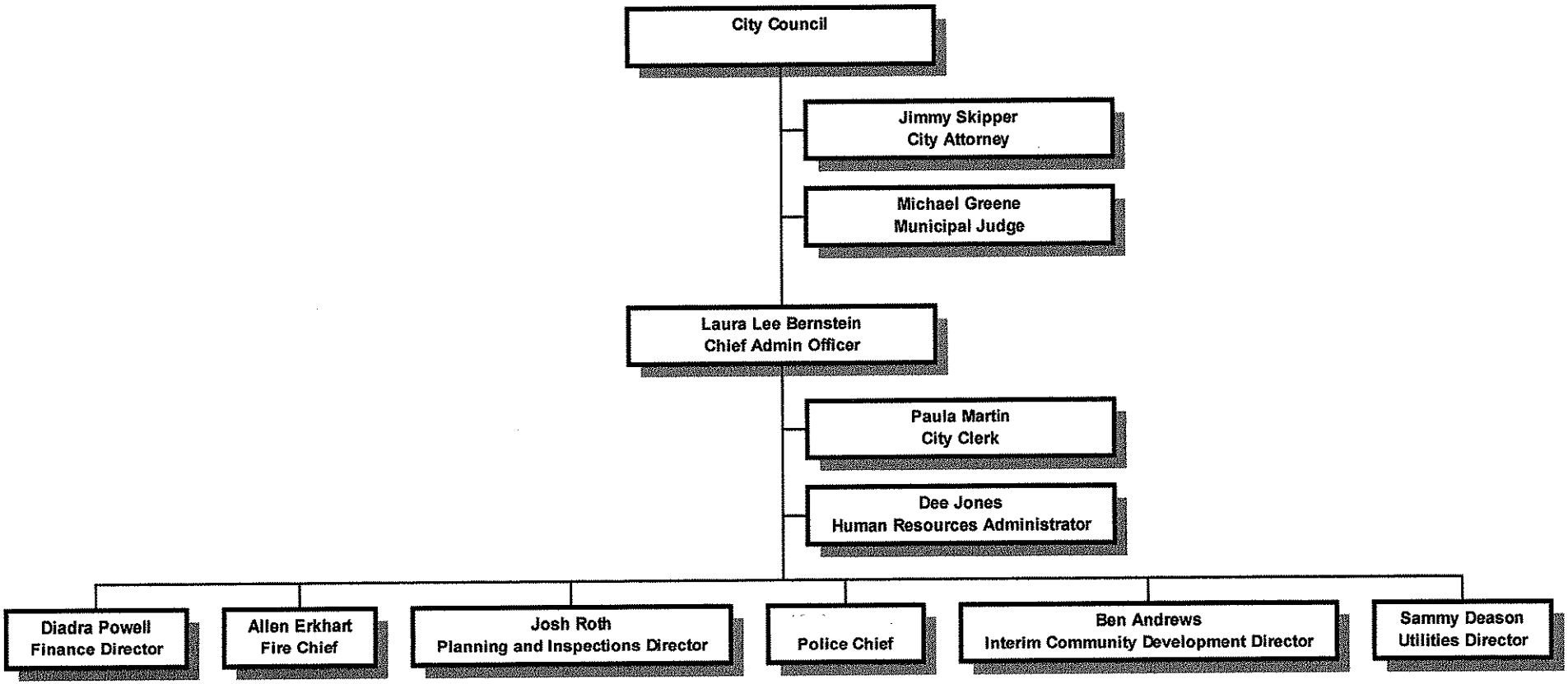
100-00-0000-393601 LOAN PROCEEDS

Requested Amount: $708,914
$708,914 Burn building & training tower (20)

Recommended Amount: $0

100 GENERAL FUND

City of Americus
Budgeted 2014



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 – 2014

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

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
10 MAYOR AND COUNCIL						
100-10-1110-511000 REGULAR PAY	58,425	58,201	56,186	58,201	58,201	58,201
100-10-1110-512100 GROUP MEDICAL INSURANCE	19,375	24,717	24,626	24,312	23,094	23,094
100-10-1110-512110 GROUP DENTAL INSURANCE	1,039	1,260	1,233	1,372	1,372	1,372
100-10-1110-512200 SOCIAL SECURITY PAYMENTS	800	786	781	786	786	786
100-10-1110-512400 RETIREMENT SYSTEM	7,589	6,984	7,151	6,984	6,984	6,984
100-10-1110-512600 UNEMPLOYMENT EXPENSES	11,688	8,580	2,970	8,580	8,580	8,580
100-10-1110-512700 WORKERS' COMPENSATION	143	103	102	128	103	103
100-10-1110-521100 PURCHASED/CONTRACTED SERVICES						
100-10-1110-522000 OTHER OUTSIDE SERVICES	15,182	4,000	4,640	3,500	2,500	2,500
100-10-1110-523100 INSURANCE EXPENSE	54,109	48,788	48,043	43,375	43,375	43,375
100-10-1110-523301 ADVERTISING EXPENSE	684	2,100	1,036	500	500	500
100-10-1110-523600 DUES & SUBSCRIPTIONS	27,460	22,640	23,061	22,640	22,640	22,640
100-10-1110-523700 TRAINING & MEETINGS	9,896	40	329	26,500	13,700	13,700
100-10-1110-531100 OFFICE/COMPUTER SUPPLIES	542	200	354	200	200	200
100-10-1110-531230 ELECTRICITY		1,300		1,300	1,300	1,300
100-10-1110-531299 ENERGY SAVINGS		-129,709	-10,421	- 129,710	- 129,710	- 129,710
100-10-1110-542750 EQUIPMENT - ENERGY CONTRACT	1,109,542	208,039				
100-10-1110-542900 OTHER CAPITAL EXPENDITURE	25,949			12,500	12,500	12,500
100-10-1110-551000 ALLOCATION OF EXPENSES	-215,261	-277,303	-277,303	- 262,090	- 166,210	- 166,210
100-10-1110-551102 CONTINGENCIES	61,345	189,178	108,058	100,000	100,000	100,000

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-10-1110-573001 RYLANDER THEATER	192,631	208,200	203,489	200,000	190,000	190,000
100-10-1110-574000 BAD DEBT EXPENSE	142,220	120,000	89,634	120,000	120,000	120,000
100-10-1110-581300 PRINCIPAL PAYMENTS	47,466	97,311	97,330	100,455	100,455	100,455
100-10-1110-581301 PDA-DEBT SERVICE-LOWE'S	54,442	54,442	54,442	33,938	33,938	33,938
100-10-1110-582200 INTEREST EXPENSE	63,557	74,500	34,285	70,255	70,255	70,255
100-10-1530-521200 CITY ATTORNEY RETAINER	7,200	7,200	6,600	7,200	7,200	7,200
100-10-1530-521201 OTHER LEGAL EXPENSES	13,717	12,000	11,185	12,000	12,000	12,000
100-10-3910-571000 SUMTER HUMANE SOCIETY	38,250	38,250	43,250	50,000	38,250	38,250
100-10-5400-571000 BOYS AND GIRLS CLUBS	22,430			10,000	5,000	5,000
100-10-5440-571000 DFCS						
100-10-6153-571000 AMERICUS ARTS COUNCIL	8,325					
100-10-6500-571000 LAKE BLACKSHEAR REG LIBR	90,769	82,386	82,386	50,000	50,000	50,000
100-10-7520-571000 AIRPORT AUTHORITY	22,500	20,250	20,250	15,000	15,000	15,000
100-10-7520-572018 AMER/SUMTER CO PAYROLL DEV AUTH	30,000					
100-10-7540-571000 TOURISM COUNCIL	151,200	143,657	138,600	186,251	148,309	148,309
100-10-7550-571000 DDA	111,910	118,817	99,432	149,924	114,074	114,074
100-10-7640-572000 LEAP/CIS	6,678					
10 MAYOR AND COUNCIL	2,191,803	1,146,917	871,729	924,101	904,396	904,396

ACCOUNT NUMBER/DESCRIPTION

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 2014. 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 $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 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 $196 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: $8,580
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 2014; however, the budget includes 1 individual for half of a year at $330 per week.

ACCOUNT NUMBER/DESCRIPTION

100-10-1110-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2013 rates.

100-10-1110-521100 PURCHASED/CONTRACTED SERVICES

Requested: $0

100-10-1110-522000 OTHER OUTSIDE SERVICES

Requested	Recommended	
$2,000	$1,000	Miyoshi Delegation Visit (1)
$1,000	$1,000	Walk of Fame plaques and ceremony (2)
$ 500	$ 500	Other gifts, retirement recognition, etc
$3,500	$2,500	

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

(2) It was recommended to have the ceremony every other year. There was not a Walk of Fame ceremony in 2013. The recommended also reduces the Miyoshi Delegation Visit to $1,000.

100-10-1110-523100 INSURANCE EXPENSE

Requested Amount: $43,375
This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 10%. The projected rates will be effective May 1, 2014 resulting in an effective rate for 2014 of 7%.

100-10-1110-523301 ADVERTISING EXPENSE

Requested Amount: $500
We have not been advertising any ordinances for the monthly Council meeting due to the decrease in the days the newspaper is published.

100-10-1110-523600 DUES & SUBSCRIPTIONS

The budget request includes the following:

$ 5,515	Georgia Municipal Association
$16,545	River Valley Regional Commission*
$ 260	American Society of Composers (required music license)
$ 320	BMI License (required music license)
$22,640	

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

ACCOUNT NUMBER/DESCRIPTION

100-10-1110-523700 TRAINING & MEETINGS

Requested	
$ 2,000	Annual Planning workshop/Retreat
$10,500	Other Training (up to $1,500 per member)*
$14,000	GMA Annual Conference
$26,500	

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

*This includes new Council Member required training if needed.

Recommended Amount: $13,700
Removes the GMA Annual Conference and adds the $1200 to Annual Planning Workshop/Retreat. ($400 Finance, $200 Community Development, $500 CAO, & $100 Public Works)

100-10-1110-531100 OFFICE/COMPUTER SUPPLIES

Amount Requested: $200
The amount requested includes the purchase of business cards.

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: ($129,710)
This is the reduction in energy costs guaranteed by our energy performance contract.

($100,455)	Principal
($ 29,255)	Interest
($129,710)	

100-10-1110-542750 EQUIPMENT - ENERGY CONTRACT

Requested Amount: $0

ACCOUNT NUMBER/DESCRIPTION

100-10-1110-542900 OTHER CAPITAL EXPENDITURE

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

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 2013 estimate.

100-10-1110-573001 RYLANDER THEATER

The requested amount includes the following:

$ 95,000	Hotel/Motel tax money
$ 95,000	Gen Fund monies (regular allocation)
$190,000	

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	$ 95,146	0.0%	
2014	$ 95,000	(.15%)	requested

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. The requested amount is the same as the 2013 budgeted amount.

ACCOUNT NUMBER/DESCRIPTION

100-10-1110-581300 PRINCIPAL PAYMENTS

Requested Amount: $100,455
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: $33,938
This is the amount due to PDA for financing related to the airport.

100-10-1110-582200 INTEREST EXPENSE

Requested Amount: $70,255
This is the interest expense related to our capital lease pool with GMA, and energy contract capital lease.

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 2014 is the same as the 2013 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	$38,250	0.0%	approved*
2014	$38,250	0.0%	recommended

*The 2013 amount was approved on on a month to month basis.

ACCOUNT NUMBER/DESCRIPTION

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	$ 0	(100.0%)	approved
2014	$ 5,000		recommended

100-10-5440-571000 DFCS

Requested 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	$ 0	(100.0%)	approved
2014	$ 0	0.0%	recommended

ACCOUNT NUMBER/DESCRIPTION

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	$ 82,386	(9.25%)	approved*
2014	$ 50,000	(39.31%)	recommended

*The 2013 amount was 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	$20,250	(10.0%)	approved*
2014	$15,000	(26.0%)	recommended

*The 2013 amount was approved on a month to month basis.

ACCOUNT NUMBER/DESCRIPTION

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

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	$ 0	(100.0%)	approved
2014	$ 0	0.0%	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	$151,200	0%	
2014	$186,251	23.2%	requested
2014	$148,309	(2%)	recommended

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

ACCOUNT NUMBER/DESCRIPTION

100-10-7550-571000 DDA

Requested		Recommended
$ 17,677	CBID levy (estimate)	$ 17,677
$ 8,330	CBID surtax	$ 8,330
$123,917	General Fund	$ 88,067
$149,924		$114,074

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	$ 94,600	0.0%	
2014	$123,917	31.0%	requested
2014	$ 88,067	(7.0%)	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	$ 0	(100.0%)	approved
2014	$ 0	0.0%	recommended

10 MAYOR AND COUNCIL

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
12 DATA CENTER						
100-12-1535-522000 OTHER OUTSIDE SERVICES	52,342	56,000	54,125	56,000	56,000	56,000
100-12-1535-522206 COMPUTER-REP AND MAINT	4,860	4,000	2,851	4,000	4,000	4,000
100-12-1535-542400 COMPUTER EQUIPMENT	15,421	12,000	28,559	20,000	20,000	20,000
100-12-1535-551101 DATA CENTER EXPENSE	3,552	3,500	3,522	3,673	3,673	3,673
100-12-1535-551102 ALLOCATION OF EXPENSES	-57,204	-60,000	-56,742	- 60,000	- 60,000	- 60,000
12 DATA CENTER	18,971	15,500	32,316	23,673	23,673	23,673

ACCOUNT NUMBER/DESCRIPTION

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 requested amount of $20,000 covers all replacements and upgrades of computer hardware, software, printers, etc for all City departments.

100-12-1535-551101 DATA CENTER EXPENSE

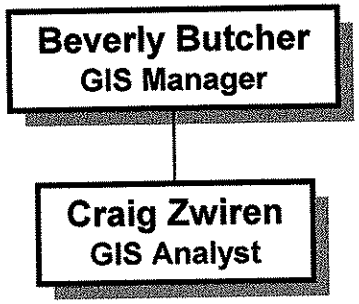
This represents the costs of computer services for projects within the department. The remaining costs are allocated to other departments. The total of these costs is included in the allocation line.

100-12-1535-551102 ALLOCATION OF EXPENSES

This is the allocation of all computer costs except capital.

12 DATA CENTER

GIS Department
Budgeted 2014



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 – 2014

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. Move toward the next level in GIS. Which means going to a GIS Server to host GIS maps, data, apps, services for our City and County departments. To do this, we need to convert our current GIS data and layers to a Geodatabase. This is very time consuming and could take several years to complete the project.
5. Continue to update GIS Facebook page to post new maps or changes to GIS maps.
6. Continue to work with Storm Water Project with CAO, Finance Dept and Public Works.
7. Continue to update and maintain all GIS layers and the GIS website.
8. Continue to develop cemetery data for all city owned cemeteries. Hope to one day host a cemetery webpage.
9. 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.
10. Continue to work with the E-911 Center to keep their data up to date on all 8 counties.
11. Continue to work with Sumter County as needed to keep county GIS information up to date.

12. Continue to input analog data of water, gas, and sewer systems to create a digital layer.
13. Economic Development website in conjunction with the PDA, area Realtors, and Archway Partnership is being developed, to be hosted by Binary Bus.
14. GPS data collection is ongoing for E911 addressing, Storm water property evaluation, land and infrastructure development.
15. Continued development of type-specific layers; i.e. Churches, Radio Stations and their broadcast ranges, Restaurants, Banks, Grocery Stores, etc.
16. Create USGS Stream-Gauge layer for flood-level analysis and prediction.
17. Work with private entities to GPS their campus and infrastructures – creating additional income.

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
13 GIS						
100-13-1535-511000 REGULAR PAY	61,091	70,000	68,282	86,767	84,240	84,240
100-13-1535-511300 OVERTIME PAY						
100-13-1535-512100 GROUP MEDICAL INSURANCE	7,395	8,239	6,710	16,208	15,396	15,396
100-13-1535-512110 GROUP DENTAL INSURANCE	158	180	176	392	392	392
100-13-1535-512200 SOCIAL SECURITY PAYMENT	4,586	5,360	5,269	6,638	6,444	6,444
100-13-1535-512400 RETIREMENT SYSTEM	7,899	7,148	7,523	10,412	10,109	10,109
100-13-1535-512700 WORKER'S COMPENSATION	1,113	1,608	1,584	2,915	2,274	2,274
100-13-1535-522000 OTHER OUTSIDE SERVICES		3,000	3,000	3,500	3,250	3,250
100-13-1535-522201 OFFICE EQUIP-REP & MAINT				500	500	500
100-13-1535-522202 AUTO & TRUCK-REP & MAINT	204	500	481	500	500	500
100-13-1535-522206 COMPUTER-REP AND MAINT	12,645	10,000	8,380	16,855	16,855	16,855
100-13-1535-523200 TELEPHONE	1,821	1,500	2,179	1,821	1,821	1,821
100-13-1535-523600 DUES & SUBSCRIPTIONS		300	80	300	300	300
100-13-1535-523700 TRAINING & MEETINGS	4,452	4,000	3,652	6,000	5,580	5,580
100-13-1535-523900 UNIFORMS				300	200	200
100-13-1535-531100 OFFICE/COMPUTER SUPPLIES	1,512	3,000	2,757	3,500	3,250	3,250
100-13-1535-531210 WATER SEWER AND GARBAGE	4,599	500	479	391	391	391
100-13-1535-531225 STORM WATER	227	230	227	227	227	227
100-13-1535-531230 ELECTRICITY	3,046	2,244	3,656	3,383	3,383	3,383
100-13-1535-531270 GASOLINE ALLOCATED	1,079	1,600	1,125	1,100	1,100	1,100

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-13-1535-542101 OFFICE EQUIPMENT	1,163			10,000	9,300	9,300
100-13-1535-542400 COMPUTER EQUIPMENT	6,507			1,000		
100-13-1535-551000 ALLOCATION OF EXPENSES	-83,169	-83,087	-83,087	- 117,312	- 113,354	- 113,354
100-13-1535-551101 DATA CENTER EXPENSE	1,244	1,200	1,233	1,224	1,224	1,224
100-13-1535-581200 CAPITAL LEASE PAYMENT		3,329	3,195			
13 GIS	37,572	40,851	36,901	56,621	53,382	53,382

ACCOUNT NUMBER/DESCRIPTION

13 GIS

100-13-1535-511000 REGULAR PAY

Personnel Requirements:

	Current
GIS Coordinator	1
GIS/GPS Analyst (full-time)	1
	2

The requested amount includes a 3% COLA.

The recommended amount does not include COLA.

100-13-1535-511300 OVERTIME PAY

100-13-1535-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

100-13-1535-512110 GROUP DENTAL INSURANCE

This amount represents $196 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 2013 rates.

ACCOUNT NUMBER/DESCRIPTION

100-13-1535-522000 OTHER OUTSIDE SERVICES

Requested Amount: $3,500
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 and for converting our current GIS data over to the new Geodatabase format before we can go to the GIS Server Software. Sumter County will be billed for some share of the cost. Some of this will also apply for the 2014 Aerial Photo if Sumter County is flown to cover the 11.48 square miles of the City of Americus.

Recommended Amount: $3250

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

Requested Amount: $500
The requested amount is for miscellaneous repairs to computers, equipment, printers, plotters, GPS equipment, radios, etc.

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

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

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

This is the anticipated amount for incidental repairs and upgrades and annual software maintenance contracts. This amount also includes the annual cost for GoTOMyPC which is the program we use to access the server from any location. Sumter County will share in some of the cost. The requested amount includes the following:

$ 4,800	Annual software maintenance Binary Bus*
$ 5,600	ESRI contract
$ 730	Trimble Positions software maintenance
$ 4,525	Autodesk AutoCAD software upgrade**
$ 1,200	Miscellaneous upgrades and repairs
$16,855	

*Sumter County reimburses half of the Binary Bus annual maintenance. This is budgeted in account number 100-00-0000-334100 - Local, State, & Federal Reimbursement.

**This software has not been upgraded in 15 years and due to new computer system, out current software is no longer usable on our systems.

ACCOUNT NUMBER/DESCRIPTION

100-13-1535-523200 TELEPHONE

This is the estimated amount to cover telephone services for the GIS Department. Amount is based on cost from 2013.

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: $6,000
This amount will cover training and travel expenses for the GIS Coordinator and the GPS/GIS Analyst. The training is needed to maintain the high level of efficiency and accuracy that is required for field operations database work. 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.

Recommended Amount: $5580

100-13-1535-523900 UNIFORMS

Requested Amount: $300
The requested amount is for uniforms for department employees.

Recommended Amount: $200

100-13-1535-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $3,500
This amount is needed for printer supplies such as plotter ink cartridges, laser printer toners, and paper, as well as other miscellaneous office expenses. This will also cover various equipment if needed throughout the year.

Recommended Amount: $3250

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.

ACCOUNT NUMBER/DESCRIPTION

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: $1,100
This amount includes gasoline for one vehicle used for mapping purposes for the City, County, and E-911 work to 8 other counties. This amount also includes travel for training.

100-13-1535-542101 OFFICE EQUIPMENT

Requested Amount: $10,000
$10,000 44" Plotter/Scanner

Recommended Amount: $9300

100-13-1535-542400 COMPUTER EQUIPMENT

Requested Amount: $1,000
No foreseen computer equipment needed for 2014 but requesting funds just in case the purchase of equipment becomes necessary.

Recommended Amount: $0

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

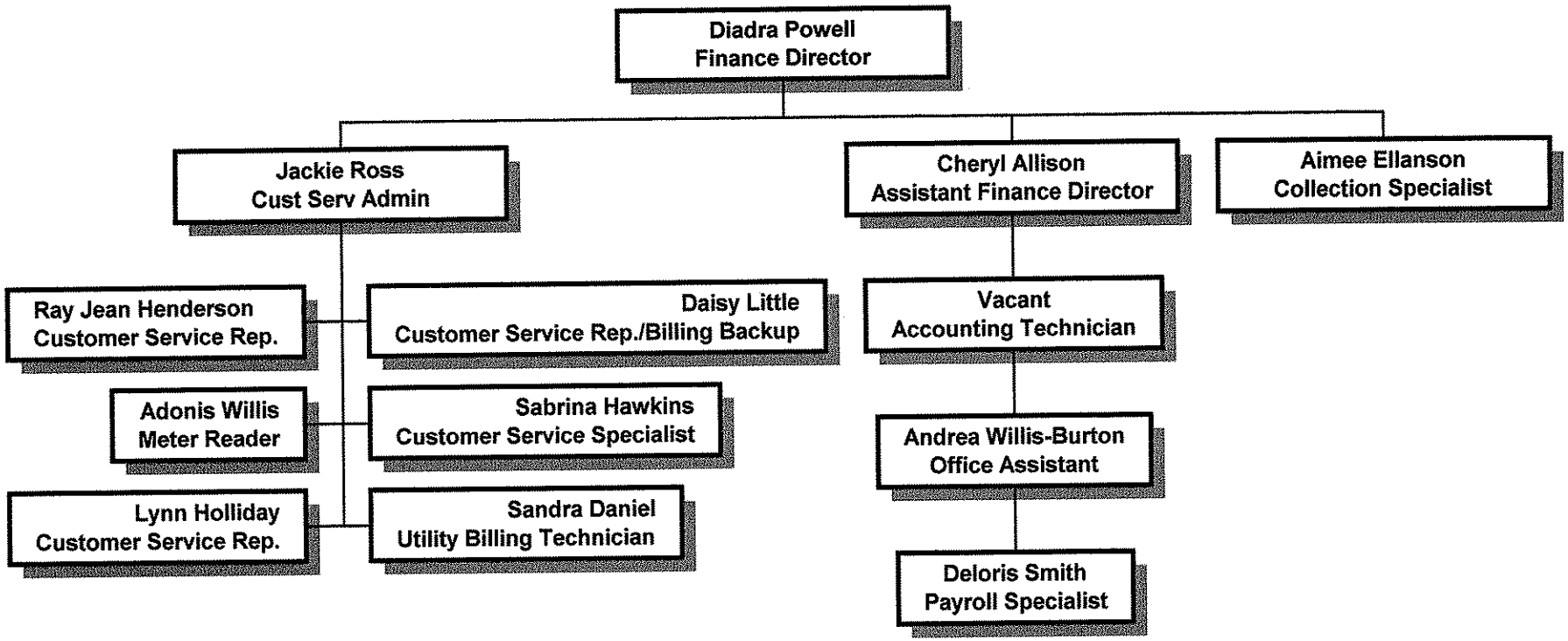
This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

100-13-1535-581200 CAPITAL LEASE PAYMENT

Requested Amount: $0

13 GIS

Finance Department
Budgeted 2014



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 – 2014

	Time Frame
Quality Customer Service:	
* Improve internal reporting and processes to increase employee productivity	On-going
* Cross train employees regarding customer service and utility billing duties	On-going
* Study other options for contacting delinquent utility customers	On-going
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
* 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
* Continue work on E-Verify/Save Compliance	On-going
* Complete annual audit	May

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
14 FINANCE DEPARTMENT						
100-14-1510-511000 REGULAR PAY	277,716	264,668	242,846	315,712	276,217	276,217
100-14-1510-511300 OVERTIME PAY	8,405	9,000	8,068	8,000	4,000	4,000
100-14-1510-512100 GROUP MEDICAL INSURANCE	55,567	58,000	47,725	64,832	53,886	53,886
100-14-1510-512101 OPT OUT INSURANCE PLAN				3,000	3,000	3,000
100-14-1510-512110 GROUP DENTAL INSURANCE	1,180	1,440	1,230	1,764	1,568	1,568
100-14-1510-512200 SOCIAL SECURITY PAYMENTS	21,078	21,037	19,288	24,764	21,437	21,437
100-14-1510-512400 RETIREMENT SYSTEM	36,502	32,990	35,003	38,845	33,626	33,626
100-14-1510-512700 WORKERS COMPENSATION	737	488	488	706	493	493
100-14-1510-521100 PURCHASED/CONTRACTED SERVICES		34,000	51,216			
100-14-1510-521203 AUDIT FEES	6,715	6,715	5,089	6,715	6,715	6,715
100-14-1510-521205 CLERK OF COURT	11,324	5,000	4,060	11,400	11,400	11,400
100-14-1510-522000 OTHER OUTSIDE SERVICES	35,381	32,350	32,669	32,950	32,950	32,950
100-14-1510-522201 OFFICE EQUIP-REP & MAINT	6,396	4,500	4,337	4,700	4,700	4,700
100-14-1510-522202 AUTO & TRUCK-REP & MAINT	335	1,000	870			
100-14-1510-522206 COMPUTER-REP & MAINT	9,549	12,000	10,590	11,300	11,300	11,300
100-14-1510-523100 INSURANCE EXPENSE	7,364	5,942	3,492	3,135	3,135	3,135
100-14-1510-523200 TELEPHONE	7,983	6,700	8,837	8,162	8,162	8,162
100-14-1510-523201 POSTAGE	7,591	9,000	8,953	9,000	9,000	9,000
100-14-1510-523301 ADVERTISING EXPENSE	8,078	5,500	5,936	5,500	5,100	5,100
100-14-1510-523550 TAG / TITLE EXPENSE	105	300	21	300	300	300

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-14-1510-523600 DUES & SUBSCRIPTIONS	246	530	579	530	530	530
100-14-1510-523700 TRAINING AND MEETINGS	571	3,000	186	5,000	4,250	4,250
100-14-1510-523909 SALE FEES	816	2,000		2,000	2,000	2,000
100-14-1510-531100 OFFICE/COMPUTER SUPPLIES	13,290	6,500	5,558	9,000	8,400	8,400
100-14-1510-531210 WATER, SEWAGE & GARBAGE	1,083	1,600	1,181	1,000	1,000	1,000
100-14-1510-531225 STORM WATER	538	540	538	540	540	540
100-14-1510-531230 ELECTRICITY	2,396	4,500	4,714	4,500	4,500	4,500
100-14-1510-531270 GASOLINE ALLOCATED	747	500	1,165			
100-14-1510-531700 OTHER SUPPLIES	4,670	2,500	1,527	3,550	2,325	2,325
100-14-1510-541300 BUILDINGS						
100-14-1510-542101 OFFICE EQUIPMENT	3,050					
100-14-1510-551000 ALLOCATION OF EXPENSES	-431,915	-439,830	-439,830	- 481,970	- 452,201	- 452,201
100-14-1510-551001 ALLOCATION OF EXPENSES	29,639	30,796	30,796	25,563	28,606	28,606
100-14-1510-551101 DATA CENTER EXPENSE	5,592	5,300	5,562	5,510	5,510	5,510
100-14-1510-573000 BANK CHARGES	2,622	3,000	4,769	4,500	4,500	4,500
100-14-1510-581300 PRINCIPAL PAYMENTS	15,886	16,271	16,273	22,100	22,100	22,100
100-14-1510-582300 INTEREST EXPENSE	6,214	5,829	5,827			
100-14-1530-521201 LEGAL EXPENSES	4,840	3,000	700	3,000	3,000	3,000
100-14-1565-531108 BUILDING REPAIR & MAINT	7,909	4,500	5,005	5,895	5,495	5,495
14 FINANCE DEPARTMENT	170,198	161,166	135,267	161,503	127,544	127,544

ACCOUNT NUMBER/DESCRIPTION

14 FINANCE DEPARTMENT

100-14-1510-511000 REGULAR PAY

Personnel Requirements:

	Current	Requested	Recommended
Finance Director	1	1	1
Asst Finance Director	1	1	1
Customer Service Rep	1	1	1
Customer Service Specialist	1	1	1
Office Assistant	1	1	1
Accounting Technician	1	2	1
Collection Specialist	1	1	1
Payroll Technician	1	1	1
	8	9	8

The requested amount includes adding an Accounting Technician position. The requested amount includes a 3% COLA.

The recommended amount does not include COLA and removes the additional Accounting Technician position.

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.

Recommended Amount: $4,000

100-14-1510-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

100-14-1510-512101 OPT OUT INSURANCE PLAN

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

ACCOUNT NUMBER/DESCRIPTION

100-14-1510-512110 GROUP DENTAL INSURANCE

This amount represents $196 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 2013 rates.

100-14-1510-521100 PURCHASED/CONTRACTED SERVICES

Requested Amount: $0

100-14-1510-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2014 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	

ACCOUNT NUMBER/DESCRIPTION

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 2014 is 950 Fifas. There is a corresponding revenue account because the fifa is paid by the taxpayer. The requested amount is the same as the 2013 budgeted amount.

100-14-1510-522000 OTHER OUTSIDE SERVICES

Requested:

$ 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	

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

Requested

$1,000	Postage meter and scales
$3,300	Copier Maintenance
$ 400	Miscellaneous repairs
$4,700	

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

Requested Amount: $0
The 1998 Ford Windstar has been moved to the Utility Billing department and is budgeted in that department.

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

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

$10,300	CSI maintenance contract
$ 500	Softdocs maintenance contract
$ 500	Incidental printer repairs
$11,300	

ACCOUNT NUMBER/DESCRIPTION

100-14-1510-523100 INSURANCE EXPENSE

Requested Amount: $3,135
This is the Finance Department allocation for property and liability insurance. The request includes a projected increase of approximately 10%. The projected rates will be effective May 1, 2014 resulting in an effective rate for 2014 of 7%.

100-14-1510-523200 TELEPHONE

The requested amount includes the following:

$4,200	Enterprise Billing (Mediacom)
$ 940	Bandwidth (telephone - 8 lines)
$2,250	AT&T Club Service
$ 40	Lightyear (long distance)
$ 732	Finance Director cell phone
$8,162	

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. The requested amount is the same as the 2013 budgeted amount.

100-14-1510-523301 ADVERTISING EXPENSE

Requested Amount: $5,500
This amount includes newspaper and radio advertising for the following:
Business License reminder
Tax Levy & Tax Foreclosure
Millage Rate - Public Hearing
Budget Notice
Sale of City Property

The requested amount is the same as the 2013 estimated amount.

Recommended Amount: $5100

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 2014. The requested amount is the same as the 2013 budgeted amount.

ACCOUNT NUMBER/DESCRIPTION

100-14-1510-523600 DUES & SUBSCRIPTIONS

The requested amount includes the following:
$380 GFOA (2 memberships)
$150 Times Recorder

$530

The requested amount is the same as the 2013 budgeted amount.

100-14-1510-523700 TRAINING AND MEETINGS

Requested Amount: $5,000
$ 400 M&C/Dept Head Retreat
$1,400 GMA Annual Meeting
$ 300 Webinars (GFOA & CSI)
$2,900 Carl Vinson Inst. of Gov't

$5,000

Recommended Amount: $4250
The Carl Vison Inst. of Gov't requested is reduced by $350. The M&C/Dept Head Retreat $400 added to Mayor/Council

100-14-1510-523909 SALE FEES

Requested Amount: $2,000
This is the handling charges for the sale of surplus assets through GovDeals.com. The requested amount is the same as the 2013 budgeted amount.

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. The requested amount is the same as the 2013 budgeted amount.

Recommended Amount: $8400

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

Requested Amount: $1,000
The requested amount is the same as the 2013 budgeted amount.

ACCOUNT NUMBER/DESCRIPTION

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. The requested amount is the same as the 2013 budgeted amount.

100-14-1510-531230 ELECTRICITY

Requested Amount: $4,500
This is for electricity at the Customer Service Center. The requested amount is the 2013 current ytd amount annualized.

100-14-1510-531270 GASOLINE ALLOCATED

Requested Amount: $0
The 1998 Ford Windstar has been moved to the Utility Billing department and is budgeted in that department.

100-14-1510-531700 OTHER SUPPLIES

Requested Amount: $3,550
This is for janitorial supplies and other supplies needed to support the Customer Service Center. The requested amount includes $1,050 to replace TV and chair/loveseat in breakroom.

Recommended Amount: $2,325
The recommended amount excludes the TV and chair/loveseat.

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.

ACCOUNT NUMBER/DESCRIPTION

100-14-1510-573000 BANK CHARGES

Requested Amount: $4,500
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. The maintenanace fees have increased during 2013.

100-14-1510-581300 PRINCIPAL PAYMENTS

Requested Amount: $22,100
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: $
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. The requested amount is the same as the 2013 budgeted amount.

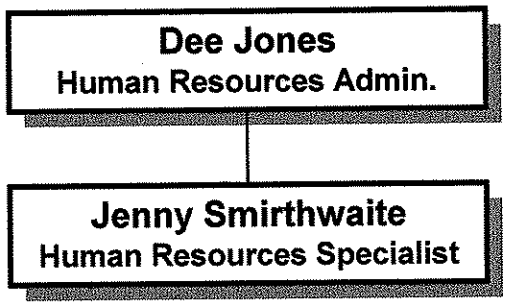
100-14-1565-531108 BUILDING REPAIR & MAINT

Requested Amount: $5,895
This is for HVAC, plumbing, electrical repairs and includes $1395 to add door lock system to the back door and replace existing keypad at the front door at the customer service center.

Recommended Amount: $5495

14 FINANCE DEPARTMENT

Human Resources Department
Budgeted 2014



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 – 2014

1. Provide an electronic application system and process for tracking applications. Continue recruiting through job fairs, and advertise through the legal gazette, government jobs.com, Monster.com, and other sources to hire qualified applicants for vacant positions that are interested in working in a drug free/ safe environment.

2. Continue to provide a professional Human Resource Department that is efficient and provides a high level of quality HR support to employees and the public while ensuring policies and procedures are enforced in compliance with Federal and State rules and regulations. Yearly

3. Provide knowledge 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 quarterly 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 and overview of personnel policies. 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. Yearly

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, and FMLA to keep abreast of all changes in the laws. Yearly

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
15 HUMAN RESOURCES						
100-15-1530-521201 LEGAL EXPENSES	864	1,000	1,526	3,000	3,000	3,000
100-15-1540-511000 REGULAR PAY	94,210	95,423	92,619	101,532	82,116	82,116
100-15-1540-511300 OVERTIME PAY	134	300	601	2,000	1,000	1,000
100-15-1540-512100 GROUP MEDICAL INSURANCE	14,187	16,478	12,662	16,208	15,396	15,396
100-15-1540-512101 OPT OUT INSURANCE PLAN	346		231			
100-15-1540-512110 GROUP DENTAL INSURANCE	315	360	352	392	392	392
100-15-1540-512200 SOCIAL SECURITY PAYMENTS	7,040	7,338	7,157	7,920	6,358	6,358
100-15-1540-512400 RETIREMENT SYSTEM	12,605	11,511	11,602	12,424	9,974	9,974
100-15-1540-512700 WORKERS' COMPENSATION	250	169	166	226	146	146
100-15-1540-512900 WELLNESS PROGRAM	12,579	9,000	6,607	14,000	6,700	6,700
100-15-1540-512901 EMPLOYEE RELATION EXP	3,622	300	72	4,400	2,400	2,400
100-15-1540-522000 OTHER OUTSIDE SERVICES	33,340	25,650	25,371	47,300	29,300	29,300
100-15-1540-522201 OFFICE EQUIP-REP & MAINT	781	800	102	1,500	1,500	1,500
100-15-1540-522206 COMPUTER-REPAIR & MAINT	909	1,200	1,091	2,000	2,000	2,000
100-15-1540-523200 TELEPHONE	2,179	1,500	2,352	2,015	2,015	2,015
100-15-1540-523301 ADVERTISING EXPENSE	15,983	12,000	20,222	17,000	13,905	13,905
100-15-1540-523600 DUES & SUBSCRIPTIONS	2,538	3,750	3,005	3,798	3,798	3,798
100-15-1540-523700 TRAINING AND MEETINGS	2,366	1,900	882	7,810	5,000	5,000
100-15-1540-531100 OFFICE/COMPUTER SUPPLIES	1,321	1,500	1,570	5,000	2,000	2,000
100-15-1540-531210 WATER, SEWAGE & GARBAGE	2,538	200	264	216	216	216

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-15-1540-531225 STORM WATER	115	130	125	125	125	125
100-15-1540-531230 ELECTRICITY	1,681	3,000	2,017	1,867	1,867	1,867
100-15-1540-531402 SAFETY PROGRAM EXPENSE	2,425	8,025	7,063	5,000	5,000	5,000
100-15-1540-551000 ALLOCATION OF EXPENSES	-30,582	-30,880	-30,880	- 38,544	- 32,015	- 32,015
100-15-1540-551101 DATA CENTER EXPENSE	1,245	1,200	1,235	1,224	1,224	1,224
15 HUMAN RESOURCES	182,991	171,854	168,014	218,413	163,417	163,417

ACCOUNT NUMBER/DESCRIPTION

15 HUMAN RESOURCES

100-15-1530-521201 LEGAL EXPENSES

Requested Amount: $3,000
The requested amount is for the use of the City attorney to review personnel ordinance changes, appeal process, and other challenges concerning employees. Increase is needed for review of personnel ordinances and employee problems or department heads.

100-15-1540-511000 REGULAR PAY

Personnel Requirements:	Current
Human Resources Administrator	1
Human Resources Specialist	1
	2

The requested amount includes a 3% COLA.

The recommended amount does not includes COLA.

100-15-1540-511300 OVERTIME PAY

Requested Amount: $2,000
The requested amount includes overtime for Open Enrollment, and other special projects in order to meet deadlines. The requested amount reflects an increase to prevent having to take overtime as comp time.

Recommended Amount: $1,000

100-15-1540-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

100-15-1540-512101 OPT OUT INSURANCE PLAN

Requested Amount: $0

100-15-1540-512110 GROUP DENTAL INSURANCE

This amount represents $196 per employee.

ACCOUNT NUMBER/DESCRIPTION

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 2013 rates.

100-15-1540-512900 WELLNESS PROGRAM

Requested	Recommended	
$ 9,000	$2,000	Incentives for program participation
$ 3,500	$3,200	Flu shots*
$ 1,000	$1,000	Health Fair/Kick Off for 2014
$ 500	$ 500	Gym Equipment repairs
$14,000	$6,700	

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.
*The flu shots have been added back into the requested amount for 2014. If our insurance company changes, the shots may not be covered.

100-15-1540-512901 EMPLOYEE RELATION EXP

Requested	Recommended	
$4,000	$2,000	Employee Recognition program (includes breakfast)
$ 400	$ 400	New Employee Orientation (includes luncheon)
$4,400	$2,400	

The requested amount includes adding back the employee recognition program for 2014. This program helps with moral and shows the employees they are appreciated for their years of service and the performance of work they do.

ACCOUNT NUMBER/DESCRIPTION

100-15-1540-522000 OTHER OUTSIDE SERVICES

The requested amount includes the following:

$17,000	Physicals and drug tests*
$ 700	DOT drug tests
$ 2,000	Health Dept - Haz Mat & Hepatitis B**
$ 4,000	EAP Program (includes yearly drug & alcohol training)
$ 4,000	Promotional Assessment***
$ 100	Shipping & postage
$ 1,500	Other (psychologicals, fingerprints, polygraphs)
$18,000	Update of City's pay plan
$47,300	

*Increase in physicals due to increase in age in Fire and Police Depts. This also includes Haz Mat state requirements to have 20 employees.
**Shots needed for compliance.
***Increase due to change in Police Dept to promote not using Chief's Association.

Recommended Amount: 29,300
This amount removes the Update to the City's pay plan in the amount of $18,000.

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

Requested Amount: $1,500
This is for the 1/2 of the maintenance contract on the copier. CAO dept pays the other half.

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

Requested Amount: $2,000
This includes CSI software maintenance and upgrades for the Personnel Module.

100-15-1540-523200 TELEPHONE

The requested amount includes telephone and internet as follows:

$1,200	Enterprise Billing (Mediacom)
$ 315	Bandwidth (telephone - 2 lines)
$ 500	AT&T Club service
$2,015	

100-15-1540-523301 ADVERTISING EXPENSE

Requested Amount: $17,000
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.

Recommended Amount: $13,900

ACCOUNT NUMBER/DESCRIPTION

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
$ 300	Unemployment Control Program Fee*
$3,798	

*Based on employees - cost due to increase due to the Police department.

100-15-1540-523700 TRAINING AND MEETINGS

Requested	Recommended	
$1,810	$1,810	GLGPA Spring & Fall Conference-H R Administrator
$2,000	$1,690	Harassment training for all employees
$ 500	$ 500	Defensive Driving Workbooks
$ 500	$ 500	Workers Comp Training
$ 500	$ 500	Legal update training
$2,500	$ 0	Diversity training for all employees
$7,810	$5,000	

100-15-1540-531100 OFFICE/COMPUTER SUPPLIES

Requested	Recommended	
$1,000	$1,000	Printer Cartridges
$ 500	$ 500	Other office supplies
$ 500	$ 500	1/2 of copier supplies
$3,000	$ 0	Office furniture for H R Administrator's office
$5,000	$2,000	

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.

ACCOUNT NUMBER/DESCRIPTION

100-15-1540-531402 SAFETY PROGRAM EXPENSE

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

100-15-1540-551000 ALLOCATION OF EXPENSES

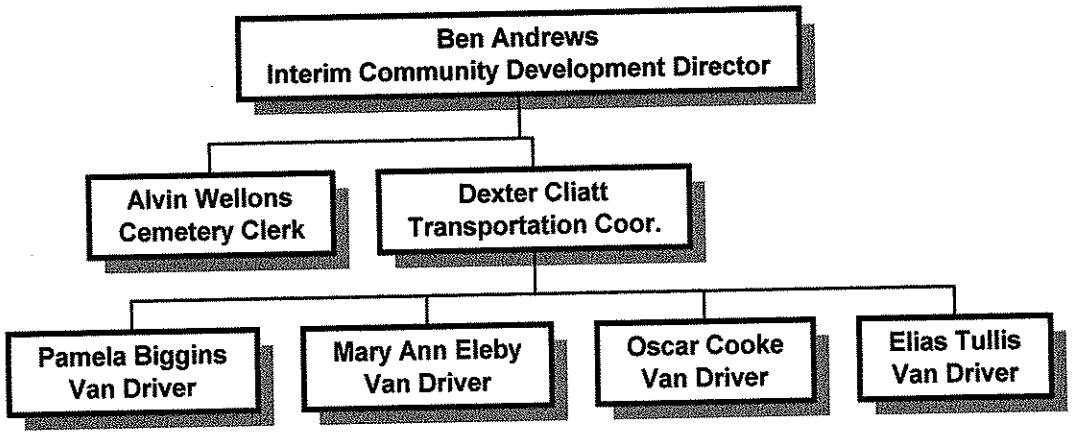
This amount represents the allocation of the Human Resources Department's operating expenses to other departments and funds such as the Natural Gas Fund, and the Water and Sewer Fund. This amount is based on the number of employees.

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.

15 HUMAN RESOURCES

Community Department
Budgeted 2014



COMMUNITY DEVELOPMENT

MISSION STATEMENT/GENERAL OBJECTIVES

1. Continue providing quality customer service by delivering prompt service of information regarding any Community 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 - 2014

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. Develop potential plans for former Harvey's building on South Lee Street and Furlow School and actively pursue developers and/or businesses to locate
6. Recruit businesses needed according to Business needs analysis assessment
7. Implement co-op marketing plan
8. Propose the creation of an Entertainment/Hospitality District in the CBID
9. Explore opportunities to redevelop vacant buildings
10. Grow tourism industry
11. Provide efficient and effective public transportation services
12. Implement identified priority items within the Economic Development Action Plan
13. Continue facilitation of internship program
14. Continue implementation of Economic Development roundtable comprised of economic development counterparts
15. Continue to foster a downtown district that is vibrant and obtains a good mixture of uses and businesses
16. Coordinate and implement Americus GICH Team Alumni initiatives
17. Actively participate in GeorgiaForward Young Gamechangers program
18. Continue working with Archway on various projects
19. Provide assistance/incentives to retain current businesses in Americus

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
16 COMMUNITY DEVELOPMENT						
100-16-1530-521201 OTHER LEGAL EXPENSES	531	500	1,334	500	500	500
100-16-1565-531108 BLDG REPAIRS & MAINT		3,000	448	3,000	1,000	1,000
100-16-5500-512200 Social Security CENTRAL DISBURSING-			5			
100-16-5500-523906 TROLLEY EXPENSES	3,500	2,000	400			
100-16-5500-523907 AMERICUS CAR-SAM SHORTLINE						
100-16-7310-511000 REGULAR PAY	122,992	90,000	78,274	139,978	135,901	135,901
100-16-7310-511300 OVERTIME PAY	420	61	207		100	100
100-16-7310-512100 GROUP MEDICAL INSURANCE	22,315	17,917	15,321	24,312	23,094	23,094
100-16-7310-512110 GROUP DENTAL INSURANCE	473	540	393	588	588	588
100-16-7310-512200 SOCIAL SECURITY PAYMENTS	9,168	7,000	6,167	10,708	10,404	10,404
100-16-7310-512400 RETIREMENT SYSTEM	16,109	11,000	15,109	16,797	16,320	16,320
100-16-7310-512700 WORKERS COMPENSATION	374	417	410	518	404	404
100-16-7310-522000 OTHER OUTSIDE SERVICES	10,933	10,500	11,261	10,500	10,000	10,000
100-16-7310-522201 OFFICE EQUIP-REP AND MAIN	1,462	1,000	209	1,000	1,000	1,000
100-16-7310-522202 AUTO & TRUCK-REP & MAINT	5,699	7,500	7,714	4,500	2,500	2,500
100-16-7310-522206 COMPUTER-REP AND MAINT	2,579	3,100	3,093	9,093		
100-16-7310-523200 TELEPHONE	2,619	2,100	3,207	2,400	2,400	2,400
100-16-7310-523301 ADVERTISING EXPENSE	1,502	2,000	938	2,000	1,860	1,860
100-16-7310-523600 DUES AND SUBSCRIPTIONS		610	20	610	610	610
100-16-7310-523700 TRAINING AND MEETINGS	1,613	2,700	2,314	4,950	4,400	4,400

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-16-7310-531100 OFFICE/COMPUTER SUPPLIES	2,027	1,300	891	3,000	3,000	3,000
100-16-7310-531210 WATER,SEWER,AND GARBAGE	4,599	500	479	391	391	391
100-16-7310-531225 STORM WATER	227	230	227	227	227	227
100-16-7310-531230 ELECTRICITY	3,042	3,200	4,090	3,383	3,383	3,383
100-16-7310-531270 GASOLINE ALLOCATED	1,057	900	1,029	900	900	900
100-16-7310-531700 OTHER SUPPLIES	126	200		200	200	200
100-16-7310-541200 LAND AND IMPROVEMENTS				1,000		
100-16-7310-542200 TRUCKS AND AUTOMOBILES				107,000		
100-16-7310-542900 OTHER CAPITAL EXPENDITURES				50,000	20,000	20,000
100-16-7310-551000 ALLOCATION OF EXPENSES	-18,460					
100-16-7310-551101 DATA CENTER EXPENSE	1,860	1,800	1,847	1,837	1,837	1,837
100-16-7310-581200 CAPITAL LEASE PAYMENTS				22,738		
100-16-7500-523302 MARKETING & PROMOTIONS	16,575	7,500	1,250			
100-16-7500-571000 TRANSFER TO OTHER FUNDS		63,000	63,000	190,000	40,000	40,000
16 COMMUNITY DEVELOPMENT	213,342	240,575	219,637	612,130	281,019	281,019

ACCOUNT NUMBER/DESCRIPTION

16 COMMUNITY DEVELOPMENT

100-16-1530-521201 OTHER LEGAL EXPENSES

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

100-16-1565-531108 BLDG REPAIRS & MAINT

Requested Amount: $3,000
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: $1,000

100-16-5500-523906 TROLLEY EXPENSES

Requested Amount: $0
This item includes expenses for reimbursable trolley services, such as weddings and other events. It is recommended to move this line item to Downtown Development Department.

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

Requested Amount: $0
This is for upgrades to the Americus car (new paint, carpet, window treatments, and overall improvement of the interior). It is recommended to move this line item to Downtown Development Department.

100-16-7310-511000 REGULAR PAY

Personnel Requirements:	
Community and Economic Development Director	1
Community Development Coordinator	1
Community Development Specialist	1
	3

The requested amount includes a 3% COLA.

The recommended amount does not includes COLA.

ACCOUNT NUMBER/DESCRIPTION

100-16-7310-511300 OVERTIME PAY

Requested Amount: $0

Recommended Amount: $100

100-16-7310-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

100-16-7310-512110 GROUP DENTAL INSURANCE

This amount represents $196 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 2013 rates.

100-16-7310-522000 OTHER OUTSIDE SERVICES

Requested:	Recommended:	
$10,000	$10,000	Archway Partnership Project
$ 500	$ 0	Archway internships for various projects
$ 0		Equifax (one half of minimum monthly chg)-credit check
$10,500	$ 10,000	

ACCOUNT NUMBER/DESCRIPTION

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

Requested Amount: $1,000
This amount is for miscellaneous repairs to radios, the typewriter, fax machine, radio batteries (3@$90 each), and copier maintenace contract.

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

Requested Amount: $4,500
The amount is for the CED vehicle, the Trolley, and the Americus Express van.

Recommended Amount: $2,500
This amount is reduced because the CED vehicle is being replaced.

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

Requested Amount: $9,093
This is for the annual CSI contract for the inventory module plus an amount for the new program.

Recommended Amount: $0
The maintenance for the new program is budgeted in the Building Risk department.

100-16-7310-523200 TELEPHONE

The requested amount includes telephone and internet as follows:

$2,000	Enterprise Billing (Mediacom)
$ 400	Bandwith (telephone - 3 lines)
$2,400	

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.

Recommended Amount: $1860

ACCOUNT NUMBER/DESCRIPTION

100-16-7310-523600 DUES AND SUBSCRIPTIONS

Requested	
$ 25	Arbor Day Foundation
$ 25	National Alliance of Preservation Comm
$400	American Planning Association
$ 60	GAZA
$100	GAAPA
$610	

100-16-7310-523700 TRAINING AND MEETINGS

Requested	
$ 200	M&C, Department Head Retreat
$1,000	CDBG/CHIP Workshops (Reimbursable)
$ 200	TEA/LEAD Workshops (Reimbursable)
$ 100	DOT workshop for Transportation
$ 350	HPC member workshops
$1,500	GMA Annual Meeting
$ 500	Housing Conferences
$ 750	Planning & Zoning Training
$4,600	

Recommended: $4,400
The M&C, Department Head Retreat $200 added to Mayor & Council.

100-16-7310-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $3,000
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.

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.

CITY OF AMERICUS

2014 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

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 2013 estimate.

100-16-7310-541200 LAND AND IMPROVEMENTS

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

Recommended Amount: $0

100-16-7310-542200 TRUCKS AND AUTOMOBILES

Requested Amount: $107,000
$ 27,000 Vehicle Replacement (lease purchase)
$ 80,000 Trolley (lease purchase)

$107,000

Recommended Amount: $27,000
$0 Vehicle Replacement (lease purchase)
$0 Trolley (lease purchase)

$0

100-16-7310-542900 OTHER CAPITAL EXPENDITURES

Requested Amount: $50,000
$50,000 Train Depot repairs

Recommended Amount: $20,000

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.

ACCOUNT NUMBER/DESCRIPTION

100-16-7310-581200 CAPITAL LEASE PAYMENTS

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

$ 5,738	Vehicle Replacement	assumes 3 months of payments
$17,000	Trolley	assumes 3 months of payments
$22,738		

Recommended Amount: $0

100-16-7500-523302 MARKETING & PROMOTIONS

Requested Amount: $0
It is recommended to move this line item to Downtown Development Department.

100-16-7500-571000 TRANSFER TO OTHER FUNDS

Requested Amount: $190,000

$150,000	TE Project-GSW Gateway
$ 40,000	CDBG funds for 2014
$190,000	

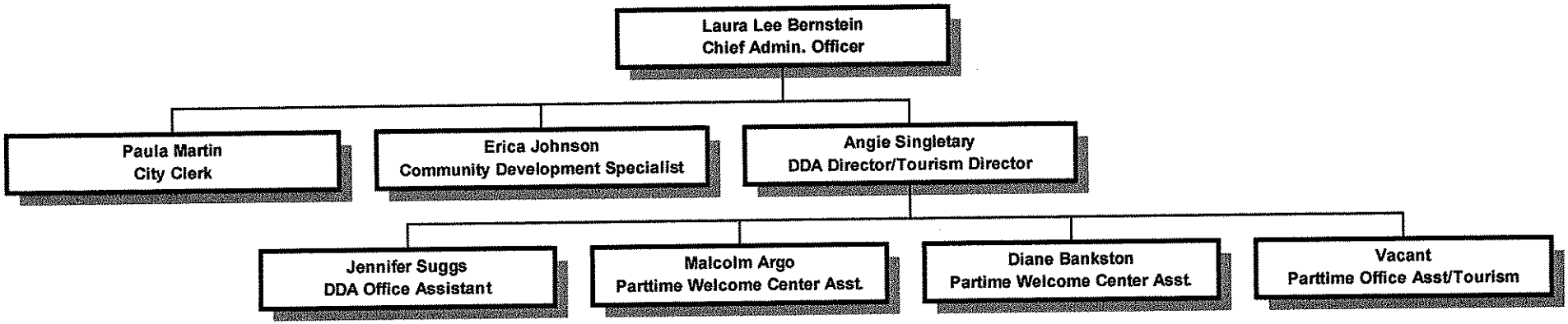
This is the local match requirements for the projects/grants.

Recommended Amount: $40,000

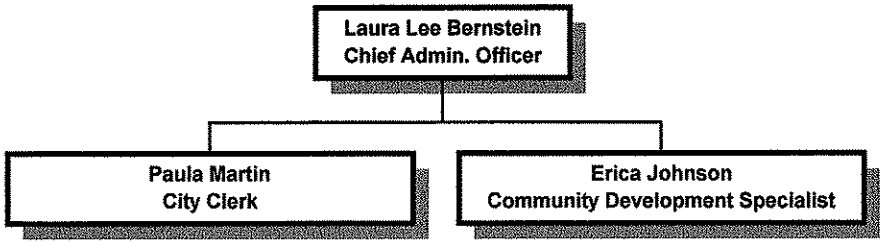
$ 0	TE Project-GSW Gateway
$40,000	CDBG funds for 2014
$40,000	

16 COMMUNITY DEVELOPMENT

CAO
Budgeted 2014



CAO
Budgeted 2014



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 – 2014

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 Diadra Powell 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
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
18 CAO						
100-18-1320-511000 REGULAR PAY	130,908	133,069	132,670	141,091	131,982	131,982
100-18-1320-512100 GROUP MEDICAL INSURANCE	14,872	16,478	13,702	16,208	15,396	15,396
100-18-1320-512110 GROUP DENTAL INSURANCE	315	360	367	392	392	392
100-18-1320-512200 SOCIAL SECURITY PAYMENTS	9,688	10,275	10,205	10,793	10,097	10,097
100-18-1320-512400 RETIREMENT SYSTEM	17,152	16,118	16,022	16,931	15,838	15,838
100-18-1320-512700 WORKERS' COMPENSATION	376	399	392	522	392	392
100-18-1320-522000 OTHER OUTSIDE SERVICES	4,185	4,045	4,450	5,150	5,150	5,150
100-18-1320-522201 OFFICE EQUIP-REP & MAINT	781	900	270	900	900	900
100-18-1320-522202 AUTO & TRUCK-REP & MAINT	434	3,000	2,524			
100-18-1320-522206 COMPUTER-REP & MAINT	9,094	14,024	11,831	14,024	14,024	14,024
100-18-1320-523200 TELEPHONE	2,708	2,850	3,666	2,850	2,850	2,850
100-18-1320-523301 ADVERTISING EXPENSE	688	1,200	1,866	750	750	750
100-18-1320-523600 DUES & SUBSCRIPTIONS	1,080	1,140	1,077	1,140	1,140	1,140
100-18-1320-523700 TRAINING & MEETINGS	3,721	3,000	3,136	12,250	10,000	10,000
100-18-1320-523900 UNIFORMS			610			
100-18-1320-531100 OFFICE/COMPUTER SUPPLIES	6,328	2,000	4,022	2,000	2,000	2,000
100-18-1320-531210 WATER, SEWAGE & GARBAGE	4,657	500	485	396	396	396
100-18-1320-531225 STORM WATER	240	192	230	230	230	230
100-18-1320-531230 ELECTRICITY	3,086	2,200	3,703	3,426	3,426	3,426
100-18-1320-531270 GASOLINE ALLOCATED	929	566	341	400	400	400

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-18-1320-531700 OTHER SUPPLIES	320	600	196			
100-18-1320-542101 OFFICE EQUIPMENT	4,848					
100-18-1320-542400 COMPUTER EQUIPMENT	9,385					
100-18-1320-542900 OTHER CAPITAL EXPENDITURE				18,000		
100-18-1320-551000 ALLOCATION OF EXPENSES	-181,251	-182,929	-182,929	- 190,493	- 179,080	- 179,080
100-18-1320-551101 DATA CENTER EXPENSE	1,726	1,800	1,737	1,224	1,224	1,224
100-18-1400-571000 ELECTION EXPENSE		10,000	265			
100-18-1530-521201 LEGAL EXPENSES	4,649	6,000	6,308	4,500	4,500	4,500
18 CAO	50,919	47,787	37,148	62,684	42,007	42,007

ACCOUNT NUMBER/DESCRIPTION

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.

The recommended amount does not includes COLA.

100-18-1320-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

100-18-1320-512110 GROUP DENTAL INSURANCE

This amount represents $196 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 2013 rates.

ACCOUNT NUMBER/DESCRIPTION

100-18-1320-522000 OTHER OUTSIDE SERVICES

The requested amount includes the following:

$ 850	Document Purging
$3,900	Codification of Ordinances (actual 2013 amt)
$ 400	Code of Ordinances-Internet
$5,150	

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: $0
The requested amount includes moving the CAO's vehicle to another department.

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: $750
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.

ACCOUNT NUMBER/DESCRIPTION

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 (CAO)
$ 35	NIGP GA Chapter dues (purchasing)
$ 30	GPAG (purchasing)
$1,140	

100-18-1320-523700 TRAINING & MEETINGS

CAO

Requested	Recommended	
$ 1,200	$1,200	GCCMA Spring & Fall Conference
$ 2,000	$2,000	GMA Annual Conference
$ 250	$ 0	Annual Planning Workshop
$ 350	$ 0	Georgia Bike Summit Workshop
$ 700	$ 0	Finance Officer Certification (3 classes)

CITY CLERK

Requested	Recommended	
$ 1,600	$1,450	Municipal Clerks Conference-Feb & Sept*
$ 250	$ 0	Annual Planning Workshop
$ 2,000	$2,000	GMA Annual Conference
$ 900	$ 900	Georgia Procurement Conference
$ 800	$ 800	Georgia Records Conference
$ 700	$ 700	Finance Officer Certification*

COMMUNITY DEVELOPMENT SPECIALIST

Requested	Recommended	
$ 700	$ 700	Finance Officer Certification (3 classes)
$ 800	$ 250	Municipal Clerks Conference (1 per year)
$12,250	$10,000	

*Required to maintain certification

100-18-1320-523900 UNIFORMS

Requested Amount: $0

ACCOUNT NUMBER/DESCRIPTION

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: $400
This is the most current ytd amount annualized.

100-18-1320-531700 OTHER SUPPLIES

Requested Amount: $0

100-18-1320-542101 OFFICE EQUIPMENT

Requested Amount: $0

100-18-1320-542400 COMPUTER EQUIPMENT

Requested Amount: $0

100-18-1320-542900 OTHER CAPITAL EXPENDITURE

Requested Amount: $18,000
$18,000 Griffen B Bell conference room floor

Recommended Amount: $0

100-18-1320-551000 ALLOCATION OF EXPENSES

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

ACCOUNT NUMBER/DESCRIPTION

100-18-1400-571000 ELECTION EXPENSE

Requested Amount: $0
There will not be an election in 2014.

100-18-1530-521201 LEGAL EXPENSES

Requested Amount: $4,500
This is difficult to estimate because we cannot anticipate all legal matters that may occur in a year. The requested amount is the same as the 2013 budgeted amount.

18 CAO

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
19 REES PARK EDC						
100-19-1530-521201 LEGAL EXPENSES	8,053	9,926	9,446	18,189	10,582	10,582
100-19-1565-531108 BUILDING REPAIR & MAINT	963	860	1,552	700	700	700
100-19-7520-522000 OTHER OUTSIDE SERVICES	3,157	4,103	5,083	4,764	4,764	4,764
100-19-7520-523100 INSURANCE EXPENSE	5,375	4,600	6,757	4,700	4,700	4,700
100-19-7520-523200 TELEPHONE	1,403	2,600	3,317	3,700	3,700	3,700
100-19-7520-531210 WATER, SEWAGE, & GARBAGE	143	300	292	300	300	300
100-19-7520-531225 STORM WATER	9,766	10,000	12,848	12,500	12,500	12,500
100-19-7520-531230 ELECTRICITY	32	200	61	500	500	500
100-19-7520-531700 OTHER SUPPLIES	43,972	36,626	36,626	39,024	37,292	37,292
100-19-7520-551000 ALLOCATION OF EXPENSES	72,863	69,215	75,983	84,377	75,038	75,038
19 REES PARK EDC						

ACCOUNT NUMBER/DESCRIPTION

19 REES PARK EDC

100-19-1530-521201 LEGAL EXPENSES

Requested Amount: $0

100-19-1565-531108 BUILDING REPAIR & MAINT

Requested	Recommended	
$ 1,832	$1,832	HVAC maintenance contract
$ 1,020	$1,020	Elevator maintenance contract
$ 2,500	$2,500	Elevator repairs not covered by contract
$ 360	$ 360	Fire Alarm
$ 220	$ 220	Security System
$ 270	$ 270	Pest Control
$ 2,000	$1,000	ADA required repairs and misc repairs/maintenance
$ 500	$ 500	Carpet cleaning
$ 4,635	$2,500	Access control system (keypad system)
$ 4,472	$ 0	Replace front door and 2 side doors
$ 380	$ 380	Annual termite inspection
$18,189	$10,582	

100-19-7520-522000 OTHER OUTSIDE SERVICES

Requested Amount: $700
This is for the professional cleaning of the tablecloths.

100-19-7520-523100 INSURANCE EXPENSE

Requested Amount: $4,764
This is the Rees Park EDC allocation for property and liability insurance. The request includes a projected increase of approximately 10%. The projected rates will be effective May 1, 2014 resulting in an effective rate for 2014 of 7%.

100-19-7520-523200 TELEPHONE

Requested Amount: $4,700
The requested amount is based on the actual 2013 mid-year cost.

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

The request is the City's portion after allocations to the PDA, Chamber of Commerce, and Visions. The requested amount is the 2013 ytd amount annualized and rounded.

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.

ACCOUNT NUMBER/DESCRIPTION

100-19-7520-531230 ELECTRICITY

The request is the City's portion after allocations to the PDA, Chamber of Commerce, Visions and Arts Council. The requested amount is the 2013 ytd amount annualized and rounded.

100-19-7520-531700 OTHER SUPPLIES

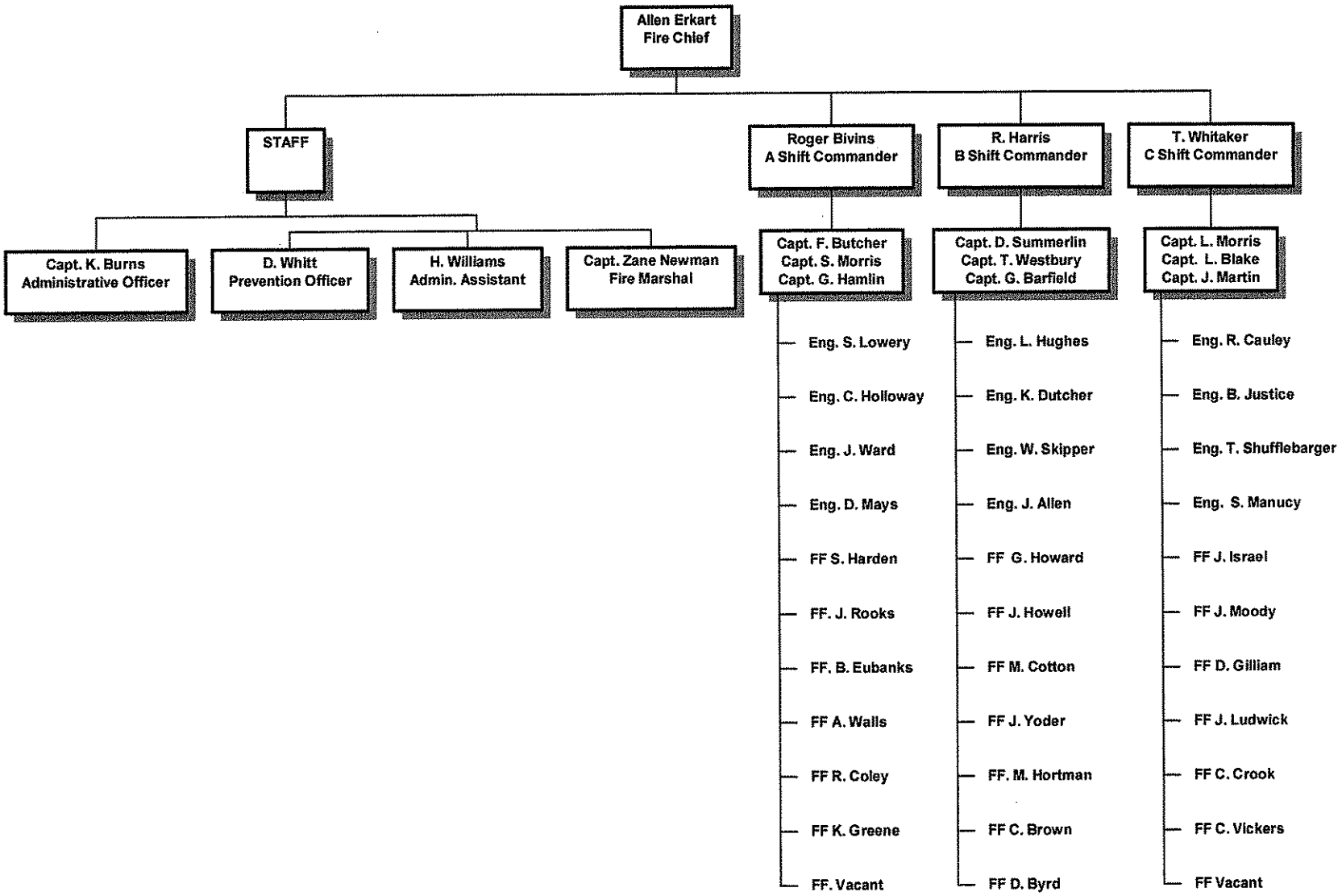
Requested Amount: $500
The requested amount is for the purchase of cleaning supplies.

100-19-7520-551000 ALLOCATION OF EXPENSES

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

19 REES PARK EDC

Americus Fire Department
Budgeted 2014



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 – 2014

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
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
20 FIRE						
100-20-1530-521201 LEGAL EXPENSE	254					
100-20-3500-511000 REGULAR PAY	1,679,900	1,720,162	1,676,406	1,747,956	1,689,885	1,689,885
100-20-3500-511300 OVERTIME PAY	92,494	103,000	81,895	113,514	103,000	103,000
100-20-3500-511301 BUILT IN OVERTIME	94,005	128,283	94,109	106,000	106,000	106,000
100-20-3500-512100 GROUP MEDICAL INSURANCE	293,385	346,038	265,264	332,264	315,618	315,618
100-20-3500-512101 OPT OUT INSURANCE PLAN	21,001	21,000	23,540	24,002	24,002	24,002
100-20-3500-512110 GROUP DENTAL INSURANCE	7,168	8,820	8,073	9,604	9,604	9,604
100-20-3500-512200 SOCIAL SECURITY PAYMENTS	139,453	149,419	146,136	150,511	145,265	145,265
100-20-3500-512400 RETIREMENT SYSTEM	244,421	234,383	230,097	236,097	227,866	227,866
100-20-3500-512700 WORKERS' COMPENSATION	42,112	90,032	91,728	113,134	87,779	87,779
100-20-3500-522000 OTHER OUTSIDE SERVICES	6,570	16,920	7,085	23,920	23,920	23,920
100-20-3500-522201 OFFICE EQUIP-REP & MAINT	2,028	1,500	1,304	1,500	1,500	1,500
100-20-3500-522202 AUTO & TRUCK-REP & MAINT	61,778	60,000	54,751	70,000	60,000	60,000
100-20-3500-522203 MACH & EQUIP-REP & MAINT	11,199	6,000	2,556	7,500	6,000	6,000
100-20-3500-522206 COMPUTER-REPAIR & MAINT	3,863		450			
100-20-3500-523200 TELEPHONE	18,813	15,000	20,838	17,000	17,000	17,000
100-20-3500-523600 DUES & SUBSCRIPTIONS	2,502	7,158	3,069	8,668	7,433	7,433
100-20-3500-523700 TRAINING & MEETINGS	12,984	30,000	23,716	39,000	36,270	36,270
100-20-3500-523900 UNIFORMS	17,832	20,000	15,341	32,000	20,000	20,000
100-20-3500-531100 OFFICE/COMPUTER SUPPLIES	17,156	12,000	13,214	12,000	8,000	8,000

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-20-3500-531101 JANITORIAL SUPPLIES	13,686	12,000	10,548	6,500	5,000	5,000
100-20-3500-531210 WATER, SEWAGE & GARBAGE	4,435	4,000	5,172	4,000	4,000	4,000
100-20-3500-531220 NATURAL GAS	3,344	10,000	6,663	14,000	14,000	14,000
100-20-3500-531225 STORM WATER	1,312	1,350	1,322	1,350	1,350	1,350
100-20-3500-531230 ELECTRICITY	35,704	32,000	28,849	32,000	32,000	32,000
100-20-3500-531270 GASOLINE ALLOCATED	38,813	35,000	37,559	37,000	37,000	37,000
100-20-3500-531700 OTHER SUPPLIES	14,013	8,000	5,787	15,000	11,150	11,150
100-20-3500-531740 FLAG EXPENSE	1,601	3,000	2,031	5,000	4,000	4,000
100-20-3500-541300 BUILDINGS				708,914		
100-20-3500-542100 MACHINERY & EQUIPMENT	85,843	70,750	37,673	133,398	59,008	90,828
100-20-3500-542101 OFFICE EQUIPMENT	4,480			12,881	4,880	4,880
100-20-3500-542200 TRUCKS & AUTOMOBILES	23,176	489,000	488,545	37,933		
100-20-3500-551101 DATA CENTER EXPENSE	6,833	6,500	6,782	6,735	6,735	6,735
100-20-3500-581200 CAPITAL LEASE PAYMENT	113,623	229,871	210,304	218,553	211,098	211,098
100-20-3500-582200 INTEREST EXPENSE	36,498					
100-20-3530-531107 FIRE PREVENTION SUPPLIES	5,735	4,000	3,197	8,000	5,580	5,580
100-20-3570-522210 STAT #3- REPAIR & MAINT	6,602	3,300	2,280	5,000		
100-20-3570-522211 STAT #2 - REPAIR & MAINT	7,402	3,300	4,144	5,000		
100-20-3570-531108 PUBLIC SAFETY BLDG REP & MAINT	11,347	22,500	22,954	7,500	7,000	7,000
100-20-3570-581301 PDA LOAN PAYMENTS				7,177		
20 FIRE	3,183,363	3,904,286	3,633,382	4,310,611	3,291,943	3,323,763

ACCOUNT NUMBER/DESCRIPTION

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.

The recommended amount does not include COLA.

100-20-3500-511300 OVERTIME PAY

Requested Amount: $113,514
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
This amount is the same as the budgeted amount for 2013

100-20-3500-511301 BUILT IN OVERTIME

Requested Amount: $106,000

ACCOUNT NUMBER/DESCRIPTION

100-20-3500-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 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 $196 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 2013 rates.

ACCOUNT NUMBER/DESCRIPTION

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
$12,000	SCBA Flow Testing & Hydro Testing*
$ 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)
$23,920	

*All bottles have to be tested every 5 years.

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: $70,000
The amount requested is based on the current year to date annualized plus an inflation factor for parts and labor.

Recommended Amount: $60,000
The recommended amount is the 2013 budgeted amount.

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
The recommended amount is the 2013 budgeted amount.

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

Requested Amount: $0

100-20-3500-523200 TELEPHONE

Requested Amount: $17,000
This amount represents the land lines at all 3 stations, long distance charges, and cell phones. The requested amount includes an increase with the addition of the Fire Marshal.

ACCOUNT NUMBER/DESCRIPTION

100-20-3500-523600 DUES & SUBSCRIPTIONS

Requested	Recommended	
$ 300	$ 150	NFPA (1 @ $150)
$ 360	$ 360	GAFC (1 @ $100/4 @ $65)
$1,300	$1,300	GAFF (52 @ $25)
$ 450	$ 450	IAFC ($225 each)
$ 500	$ 500	GMAG
$ 460	$ 460	GA EMT Assoc (46 @ $10)
$ 705	$ 705	Fireprograms*
$3,508	$3,508	EMT Licensure (46 EMT's)
$ 855	$ 0	NFPA Fire Code Subs Svc
$ 50	$ 0	GA Fire Invst Assoc
$ 20	$ 0	GA Fire Insp Assoc
$ 10	$ 0	SW GA Fire Invst Assoc
$ 75	$ 0	Intl Assoc of Arson Invst
$ 25	$ 0	GA Assoc of Code Enfcmt
$ 50	$ 0	Intl Code Congress
$8,668	$7,433	

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. This also includes the addition of training for the Fire Marshal.

Requested Amount: $36,270

ACCOUNT NUMBER/DESCRIPTION

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. This also includes the addition of the Fire Marshal.

Recommended Amount: $20,000
This is the amount is the same as the budgeted amount for 2013

100-20-3500-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $12,000
The amount requested should be sufficient to operate the 3 stations. It also includes an increase in cost of office supplies.

Recommended Amount: $8,000
The recommended amount is the 2013 budgeted amount.

100-20-3500-531101 JANITORIAL SUPPLIES

Requested Amount: $6,500
This is for janitorial supplies for the all 3 fire stations. The Police department will be purchasing their supplies separately from the Fire department in 2014.

Recommended Amount: $5,000

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.

ACCOUNT NUMBER/DESCRIPTION

100-20-3500-531270 GASOLINE ALLOCATED

Requested Amount: $37,000
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 2013 as a result of the addition of 1 engine and the Fire Marshal.

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 Amount: $11,150

100-20-3500-531740 FLAG EXPENSE

Requested Amount: $5,000
This covers replacing all damaged or worn flags on all city-maintained flag poles. The order will be placed closer to the end of the year.

Recommended Amount: $4,000
The recommended amount is the 2013 budgeted amount.

100-20-3500-541300 BUILDINGS

Requested Amount: $708,914
$708,914 Burn building & training tower (loan proceeds)

Recommended Amount: $0

100-20-3500-542100 MACHINERY & EQUIPMENT

Requested	Recommended	
$ 7,000	$ 7,000	Nozzles and Appliances
$ 27,408	$27,408	Protective Clothing
$ 24,600	$24,600	Thermal Imaging Cameras
$ 74,390	$ 0	Fire Safety Trailer
$ 0	$ 7,000	Nozzels and Appliances - 2013 carryover
$ 0	$24,820	Protective Clothing - 2013 carryover
$133,398	$90,828	

ACCOUNT NUMBER/DESCRIPTION

100-20-3500-542101 OFFICE EQUIPMENT

Requested Amount: $12,881

$ 4,000	Replacement of worn out office furniture at all three Stations
$ 8,881	Furniture upgrade and replacement in the day rooms
$12,881	

Recommended Amount: $4,880
The recommended amount excludes $4,000 for the worn out office furniture and $4,001 for furniture upgrades.

100-20-3500-542200 TRUCKS & AUTOMOBILES

Requested Amount: $37,933

$33,133	Pickup Truck Replacement (lease purchase)
$ 4,800	Equipment for new pick up truck
$37,933	

Recommended Amount: $112,323

$0	Pickup Truck Replacement (lease purchase)
$0	Equipment for new pick up truck
$0	Fire Safety Trailer (lease purchase)
$0	

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
$ 5,562	Ford F-150 (2013)	last payment due 11/30/17
$ 55,415	Pierce Pumper (2013)	last payment due 09/12/22
$ 7,455	F350 Truck Replacement	assumes 6 months of payments
$ 16,738	Fire Safety Trailer	assumes 6 months of payments
$211,098		

The recommended removes the lease payments of $7,455 for the F350 Truck Replacement and $16,738 for the Fire Safety Trailer

ACCOUNT NUMBER/DESCRIPTION

100-20-3500-582200 INTEREST EXPENSE

Requested Amount: $0

100-20-3530-531107 FIRE PREVENTION SUPPLIES

Requested Amount: $8,000
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: $5,580

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

Requested Amount: $5,000
The requested amount includes replacement carpet and tile for the hallway and bedroom.

Recommended Amount: $0

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

Requested Amount: $5,000
The amount requested includes improvements to the station and training tower and general maintenance. Specific improvements include the replacement of carpet and tile.

Recommended Amount: $0

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

Requested Amount: $7,500
This amount includes repair and maintenance for the Fire portion of the building. The increase in the amount requested is due to aging of the building. The Police department will be responsible for their portion of the building in 2014. This includes ac/plumbing, doors, phone, ice maker, light bulbs, filters, etc.

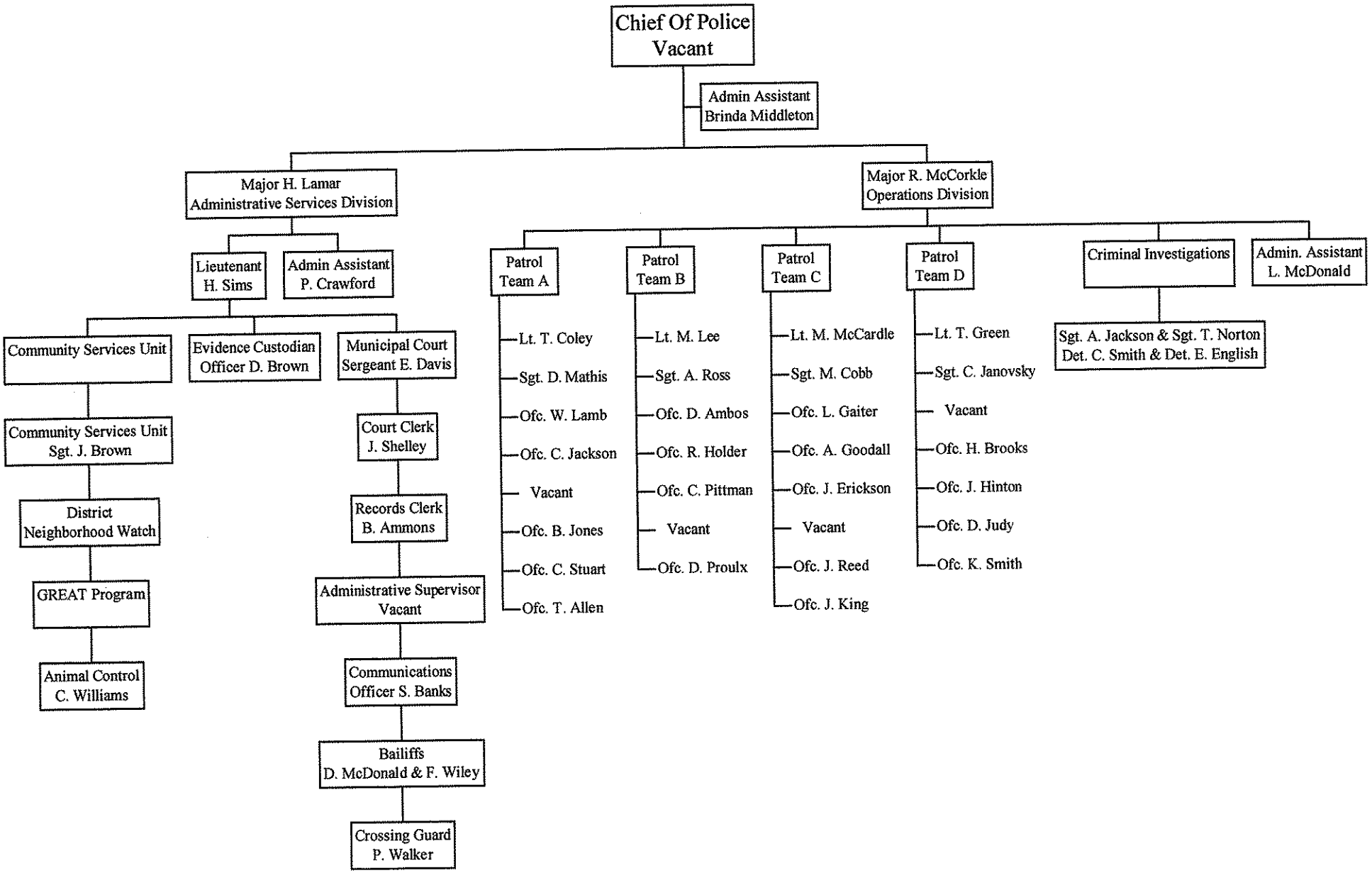
Recommended Amount: $7,000

100-20-3570-581301 PDA LOAN PAYMENTS

Requested Amount: $7,177
$7,177 Burn Bldg & Training Tower assumes 1 month payment

Recommended Amount: $0

Police Department
Budgeted 2014



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 – 2014

- 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 2014, budget will be an integral part of all managers and will be closely scrutinized.

- Critical Incident Management / Active Shooter Training – In 2014 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. 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 2014.

- Crime Reduction Team (CRT) – In 2014 the CRT will continue to 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.

- Crime Scene Technicians – In 2014 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.

  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 2014, 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.

- 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 2014, 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 2014 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 2014 will continue moving forward in the remaining areas.

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

- Ministerial Meetings – In 2014 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.

- 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 2014. 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
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
21 POLICE						
100-21-1530-521201 LEGAL EXPENSE	640	2,000	444	5,000	2,000	2,000
100-21-3200-511000 REGULAR PAY	1,546,485	1,573,780	1,530,502	1,674,676	1,591,348	1,591,348
100-21-3200-511300 OVERTIME PAY	174,286	180,000	171,405	165,000	165,000	165,000
100-21-3200-512100 GROUP MEDICAL INSURANCE	246,367	337,799	243,036	348,472	331,014	331,014
100-21-3200-512101 OPT OUT INSURANCE PLAN	24,977	24,000	24,017	21,001	21,001	21,001
100-21-3200-512110 GROUP DENTAL INSURANCE	6,559	8,872	7,676	9,492	9,492	9,492
100-21-3200-512200 SOCIAL SECURITY PAYMENTS	129,559	137,658	134,621	140,735	134,360	134,360
100-21-3200-512400 RETIREMENT SYSTEM	238,196	215,934	212,632	220,761	210,761	210,761
100-21-3200-512700 WORKERS' COMPENSATION	65,600	39,384	39,384	46,952	35,964	35,964
100-21-3200-522000 OTHER OUTSIDE SERVICES	7,047	6,000	5,210	7,000	6,000	6,000
100-21-3200-522201 OFFICE EQUIP-REP & MAINT	3,751	8,000	2,453	1,500	1,250	1,250
100-21-3200-522202 AUTO & TRUCK-REP & MAINT	114,034	110,000	116,837	110,000	90,000	90,000
100-21-3200-522203 MACH & EQUIP-REP & MAINT	3,724	5,000	6,538	5,000	5,000	5,000
100-21-3200-522206 COMPUTER-REP & MAINT	550	7,000	6,968	10,000	7,000	7,000
100-21-3200-523100 INSURANCE EXPENSE	50,390	48,002	51,393	47,086	47,086	47,086
100-21-3200-523200 TELEPHONE	38,558	32,000	40,227	37,000	37,000	37,000
100-21-3200-523600 DUES & SUBSCRIPTIONS	7,775	4,000	4,677	4,000	2,490	2,490
100-21-3200-523602 BUY MONEY EXPENSE	47	500		1,000	1,000	1,000
100-21-3200-523700 TRAINING & MEETINGS	16,844	13,000	11,159	15,000	13,950	13,950
100-21-3200-523900 UNIFORMS	19,101	17,300	16,840	15,000	13,200	13,200

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-21-3200-531100 OFFICE/COMPUTER SUPPLIES	23,023	16,000	18,240	16,000	10,000	10,000
100-21-3200-531104 AMMUNITION	2,397	2,000	1,758	2,000	2,000	2,000
100-21-3200-531210 WATER, SEWAGE & GARBAGE	2,036	3,000	2,631	2,000	2,000	2,000
100-21-3200-531220 NATURAL GAS	2,362	3,500	3,411	3,500	3,500	3,500
100-21-3200-531225 STORM WATER	823	920	823	920	920	920
100-21-3200-531230 ELECTRICITY	18,022	12,000	12,920	12,000	12,000	12,000
100-21-3200-531270 GASOLINE ALLOCATED	133,108	115,000	148,612	125,000	125,000	125,000
100-21-3200-531700 OTHER SUPPLIES	9,705	30,000	16,889	12,000	8,000	8,000
100-21-3200-531705 CANINE COSTS	806	2,000	1,493	2,000	2,000	2,000
100-21-3200-542100 MACHINERY & EQUIPMENT	40,310	10,000	13,162			
100-21-3200-542200 TRUCKS & AUTOMOBILES	123,020	136,000		170,000		136,000
100-21-3200-542900 OTHER CAPITAL EXPENDITURE	14,000					
100-21-3200-551101 DATA CENTER EXPENSE	21,471	23,600	21,293	23,878	23,878	23,878
100-21-3200-572014 PAYMENT TO POAB	21,472	18,000	20,444	18,000	18,000	18,000
100-21-3200-573001 COMMUNITY RELATIONS EXPENSE	1,708	3,000	1,808	3,000	3,000	3,000
100-21-3200-581200 CAPITAL LEASE PAYMENTS		112,665	100,900	220,018	158,393	158,393
100-21-3210-523203 TECHNOLOGY FEE	9,702	9,000	9,662	9,000	9,000	9,000
100-21-3226-523601 JAIL COST EXPENSE		12,000	25,455	12,000	12,000	12,000
100-21-3226-523602 INMATE MEDICAL COSTS		2,000		2,000	2,000	2,000
21 POLICE	3,118,452	3,280,914	3,025,522	3,517,991	3,116,607	3,252,607

ACCOUNT NUMBER/DESCRIPTION

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

100-21-3200-511000 REGULAR PAY

Personnel Requirements:

	Current
Police Chief	1
Adminstrative Secretary	1
Property Evidence Custodian	1
Secretary	2
Animal Control	1
Lieutenant	5
Major	2
Investigators	3
Sergeant	8
Officer*	24
Dispatcher	1
Records Clerk	1
Crossing Guard (part-time)	1
Total	51

*Officers include 22 enforcement and 2 COPS Grant.

The request includes a 3% COLA and also includes a vacancy factor of two officers.

The recommended amount does not include COLA and includes a vacancy factor of three officers.

100-21-3200-511300 OVERTIME PAY

Requested Amount: $165,000
This is the expected amount of overtime for 2014 due to being under staffed.

ACCOUNT NUMBER/DESCRIPTION

100-21-3200-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

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 $196 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 2013 rates. This line item was reduced for a vacancy factor of two officers.

ACCOUNT NUMBER/DESCRIPTION

100-21-3200-522000 OTHER OUTSIDE SERVICES

Requested	
$ 700	Interpreter
$ 300	Vehicle rentals for undercover work
$ 300	Wrecker Service
$1,000	Alarm Monitoring
$ 300	Lock Service
$ 100	Dept of Agriculture - Animal Control
$ 500	Pest Control
$ 200	The Lily Pad (physch. testing for crime victims)
$2,170	Miscellaneous services
$ 900	Lexis Nexix (data search engine)
$ 30	Georgia Technical Authority (GCIC)
$ 200	GBI (background checks)
$ 300	Rite Weight Weight (calibration of drug scale)
$7,000	

Recommended Amount: $6,000
The recommended amount is the 2013 budgeted amount.

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

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

Recommended Amount: $1,250

The recommended excludes the $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.

Recommended Amount: $90,000

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

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

ACCOUNT NUMBER/DESCRIPTION

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

Requested Amount: $10,000
This is for miscellaneous upgrades and repairs for the server, computers, and software. The amount requested includes $3,600 for Alen Inc. for laptop maintenance and updates. Also included is $3,000 for Live Scan maintenance and updates.

Recommended Amount: $7,000

100-21-3200-523100 INSURANCE EXPENSE

Requested Amount: $47,086
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 10%. The projected rates will be effective May 1, 2014 resulting in an effective rate for 2014 of 7%.

100-21-3200-523200 TELEPHONE

Requested Amount: $37,000
The requested amount includes an increase of $4,700 for monthly service on aircards for the in car laptops.

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	Recommended	
$ 50	$ 50	GA Police Accredidation Coalition
$ 100	$ 100	GA Assoc of Chiefs of Police
$ 360	$ 0	National Assoc of Chiefs
$ 150	$ 0	National Tactical Officers Assoc
$ 450	$ 450	National Safety Council
$ 100	$ 100	Thompson Publishing
$2,790	$1,790	Miscellaneous dues unknown
$4,000	$2,490	

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.

ACCOUNT NUMBER/DESCRIPTION

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, child interview training, and officer specialization requests. Also, some re-training is included to legitimize some certifications.

Recommended Amount: $13,950

100-21-3200-523900 UNIFORMS

Requested	Recommended	
$ 2,800	$ 2,000	New officers (7)
$12,100	$11,100	Replacement uniforms (36 officers)*
$ 100	$ 100	Animal control
$15,000	$13,200	

*The requested amount is for uniforms for department employees. educed amount due to a surplus of new uniforms on hand.

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.

Recommended Amount: $10,000

100-21-3200-531104 AMMUNITION

Requested Amount: $2,000
The requested amount includes ammunition for firearms training requirements, as well as normal use in the day to day operations.

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

Requested Amount: $2,000
The amount requested includes an amount for rate increases.

100-21-3200-531220 NATURAL GAS

Requested Amount: $3,500
The amount requested is the same as the estimated amount for 2013.

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.

ACCOUNT NUMBER/DESCRIPTION

100-21-3200-531230 ELECTRICITY

Requested Amount: $12,000
The amount requested is the same as the estimated amount for 2013.

100-21-3200-531270 GASOLINE ALLOCATED

Requested Amount: $125,000
This represents an increase due to the instability in gas rates.

100-21-3200-531700 OTHER SUPPLIES

Requested Amount: $12,000
This includes fingerprint supplies, radio, intoximeters supplies, and safety supplies.

Recommended Amount: $8,000
The recommended amount is the 2013 budgeted amount.

100-21-3200-531705 CANINE COSTS

Requested Amount: $2,000

$ 800	Food
$1,000	Veterinary services
$ 200	Other
$2,000	

100-21-3200-542100 MACHINERY & EQUIPMENT

Requested Amount: $0

100-21-3200-542200 TRUCKS & AUTOMOBILES

Requested Amount: $170,000

$170,000	Vehicle Replacement (Lease Purchase)

Recommended Amount: $136,000

$136,000	Vehicle Replacement (Lease Purchase) - 2013 carryover

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.

ACCOUNT NUMBER/DESCRIPTION

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: $3,000
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:

$ 61,805	Police cars (2012)	last payment due 11/30/14
$ 44,455	Police cars (2013)	last payment due 11/30/15
$ 52,133	Police Cars (2013)	assumes 12 months of payments
$ 61,625	Police Cars (2014)	assumes 7 months of payments
$220,018		

Recommended:

$ 61,805	Police cars (2012)	last payment due 11/30/14
$ 44,455	Police cars (2013)	last payment due 11/30/15
$ 52,133	Police Cars (2013)	assumes 12 months of payments
$ 0	Police Cars (2014)	assumes 7 months of payments
$158,393		

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: $12,000
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. The amount requested is the same as the estimated amount for 2013.

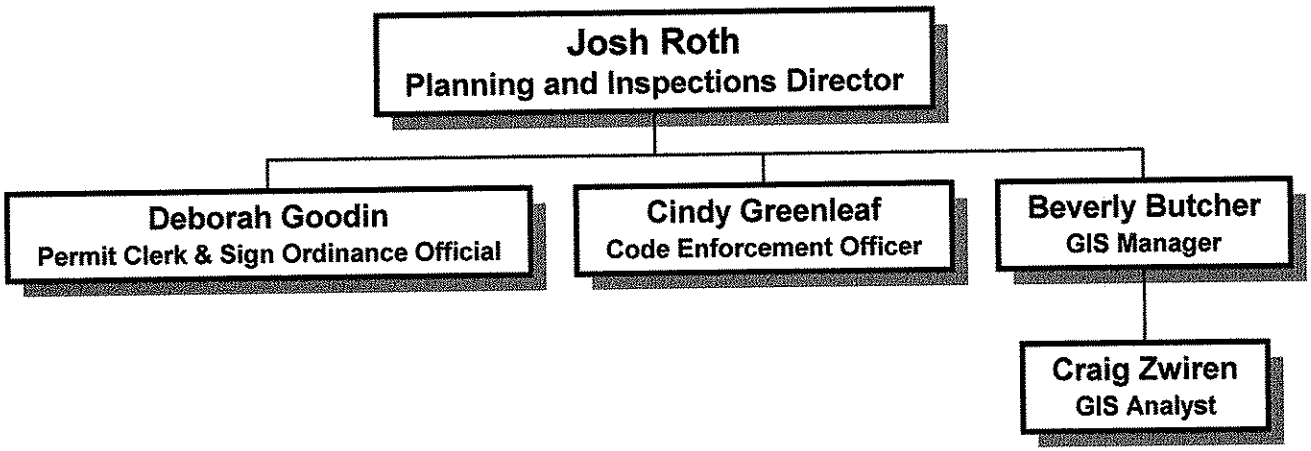
ACCOUNT NUMBER/DESCRIPTION

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.

21 POLICE

Planning and Inspection
Budgeted 2014



PLANNING AND INSPECTIONS

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 – 2014

* 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

2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
22 PLANNING AND INSPECTIONS						
100-22-1530-521201 LEGAL EXPENSE	2,194	1,000	778	1,500	1,500	1,500
100-22-1565-531108 MUNICIPAL BLDG REP & MAINT	9,933	12,000	8,870	13,000	10,000	10,000
100-22-3500-531109 ARSON INVESTIGATION	81	200	60	200	200	200
100-22-7200-511000 REGULAR PAY	120,237	123,824	125,887	131,724	127,887	127,887
100-22-7200-512100 GROUP MEDICAL INSURANCE	22,264	24,717	20,181	24,312	23,094	23,094
100-22-7200-512110 GROUP DENTAL INSURANCE	473	540	528	588	588	588
100-22-7200-512200 SOCIAL SECURITY PAYMENTS	8,885	9,473	9,697	10,077	9,783	9,783
100-22-7200-512400 RETIREMENT SYSTEM	15,056	14,859	14,697	15,807	15,346	15,346
100-22-7200-512700 WORKERS COMPENSATION	2,175	3,532	3,478	4,676	3,648	3,648
100-22-7200-522000 OTHER OUTSIDE SERVICES	13,019	10,000	44,980	1,500	1,165	1,165
100-22-7200-522202 AUTO & TRUCK REP & MAINT	1,688	1,200	1,657	1,200	1,100	1,100
100-22-7200-522206 COMPUTER-REP & MAINT	1,149	1,200	1,407	1,500		
100-22-7200-523200 TELEPHONE	4,213	3,600	4,556	3,600	3,600	3,600
100-22-7200-523600 DUES & SUBSCRIPTIONS	1,664	1,500	1,576	1,500	1,500	1,500
100-22-7200-523700 TRAINING & MEETINGS	5,576	6,000	5,881	6,000	5,400	5,400
100-22-7200-523900 UNIFORMS	398	400	392	400	400	400
100-22-7200-531101 JANITORIAL SUPPLIES	2,246	1,800	1,719	1,500	1,400	1,400
100-22-7200-531210 WATER, SEWER, & GARBAGE	4,599	500	479	391	391	391
100-22-7200-531225 STORM WATER	227	230	227	227	227	227
100-22-7200-531230 ELECTRICITY	3,046	3,000	3,656	3,383	3,383	3,383

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-22-7200-531270 GASOLINE ALLOCATED	3,982	3,500	3,179	3,500	3,500	3,500
100-22-7200-531700 OTHER SUPPLIES	246	500	2,234	500	500	500
100-22-7200-541300 MUNICIPAL BUILDING		15,500		15,500	15,500	15,500
100-22-7200-542100 MACHINERY & EQUIPMENT				110,000		
100-22-7200-542200 TRUCKS & AUTOMOBILES				27,000		
100-22-7200-551000 ALLOCATION OF EXPENSES	-8,868	-8,917	-8,917	- 10,310	- 8,633	- 8,633
100-22-7200-551101 DATA CENTER EXPENSE	1,725	2,200	1,788	1,225	1,225	1,225
100-22-7200-581200 CAPITAL LEASE PAYMENTS		3,189	3,060	29,450		
22 PLANNING AND INSPECTIONS	216,207	235,547	252,052	399,950	222,704	222,704

ACCOUNT NUMBER/DESCRIPTION

22 PLANNING AND INSPECTIONS

100-22-1530-521201 LEGAL EXPENSE

Requested Amount: $1,500
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	Recommended	
$ 1,440	$ 1,440	Albany Elevator
$10,560	$ 7,560	Plumbing & Electrical repairs
$ 1,000	$ 1,000	ADA
$13,000	$10,000	

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.

The recommended amount does not include COLA.

ACCOUNT NUMBER/DESCRIPTION

100-22-7200-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

100-22-7200-512110 GROUP DENTAL INSURANCE

This amount represents $196 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 2013 rates.

100-22-7200-522000 OTHER OUTSIDE SERVICES

The requested amount includes the following:

$ 500	Service fire extinguishers
$ 325	Pest Control
$ 340	Silent alarm
$ 335	Miscellaneous services
$1,500	

Recommended Amount: $1165
This amount removes the $335 for micellaneous services.

ACCOUNT NUMBER/DESCRIPTION

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

Requested Amount: $1,200
We anticipate only routine PM's on the department's vehicles in 2014.

Recommended Amount: $1,100

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

Requested Amount: $1,500
The amount requested includes the yearly CSI software maintenance.

Recommended Amount: $0

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)
$ 160	Miscellaneous dues and subscriptions
$1,500	

ACCOUNT NUMBER/DESCRIPTION

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)

Recommended Amount: $5,400
This amount reduces BOAG, EERosion, FEMA, and ICAA and removes the $200 in rounding.

100-22-7200-523900 UNIFORMS

Requested Amount: $400
The requested amount is for uniforms for department employees and is the same amount as 2013.

100-22-7200-531101 JANITORIAL SUPPLIES

Requested Amount: $1,500
The requested amount includes the purchase of cleaning supplies and equipment for the Municipal Building.

Recommended Amount: $1,400

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.

ACCOUNT NUMBER/DESCRIPTION

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 (2013 carryover)

100-22-7200-542100 MACHINERY & EQUIPMENT

Requested Amount: $110,000
$110,000 Emergency Generator (lease purchase)

Recommended Amount: $0

100-22-7200-542200 TRUCKS & AUTOMOBILES

Requested Amount: $27,000
$27,000 New Vehicle (lease purchase)

Recommended Amount: $0

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:

$23,375	Emergency Generator (2014)	assumes 3 months of payments
$ 6,075	New Vehicle (2014)	assumes 6 months of payments
$29,450		

Recommended Amount: $0

22 PLANNING AND INSPECTIONS

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
23 MUNICIPAL COURT						
100-23-1530-521201 LEGAL EXPENSE	3,921	3,600	2,677	3,600	3,600	3,600
100-23-2650-511000 REGULAR PAY	54,971	54,344	54,430	55,423	53,803	53,803
100-23-2650-511300 OVERTIME PAY	272	200	194	200	200	200
100-23-2650-512100 GROUP MEDICAL INSURANCE	7,333	8,239	5,940	8,104	7,698	7,698
100-23-2650-512110 GROUP DENTAL INSURANCE	158	180	176	196	196	196
100-23-2650-512200 SOCIAL SECURITY PAYMENTS	2,822	4,173	3,286	4,255	4,131	4,131
100-23-2650-512400 RETIREMENT SYSTEM	7,188	6,545	6,762	6,675	6,480	6,480
100-23-2650-512700 WORKERS' COMPENSATION	138	96	114	122	95	95
100-23-2650-522000 OTHER OUTSIDE SERVICES	202	200	60	200	200	200
100-23-2650-523200 TELEPHONE	164	300		300	300	300
100-23-2650-523600 DUES & SUBSCRIPTIONS	35	100	72	100	100	100
100-23-2650-523700 TRAINING & MEETINGS	497	500	813	500	500	500
100-23-2650-531102 MUNICIPAL COURT OPERATIONS	1,635	4,000	6,801	2,000	2,000	2,000
23 MUNICIPAL COURT	79,336	82,477	81,325	81,675	79,303	79,303

ACCOUNT NUMBER/DESCRIPTION

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.

The recommended amount does not include COLA.

100-23-2650-511300 OVERTIME PAY

Requested Amount: $200

100-23-2650-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

100-23-2650-512110 GROUP DENTAL INSURANCE

This amount represents $196 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.

ACCOUNT NUMBER/DESCRIPTION

100-23-2650-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2013 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

Requested Amount: $100

100-23-2650-523700 TRAINING & MEETINGS

Requested Amount: $500

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

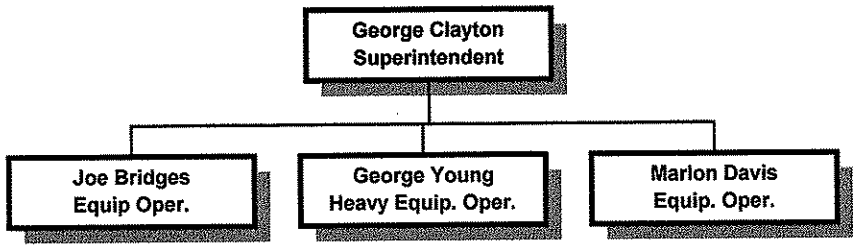
100-23-2650-531102 MUNICIPAL COURT OPERATIONS

Requested Amount: $2,000
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.

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

23 MUNICIPAL COURT

Street Department
Budgeted 2014



STREET DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2014

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

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
30 STREET						
100-30-4200-511000 REGULAR PAY	129,380	130,000	124,613	136,790	132,813	132,813
100-30-4200-511300 OVERTIME PAY	6,306	6,000	1,292	6,000	6,000	6,000
100-30-4200-512100 GROUP MEDICAL INSURANCE	12,345	16,478	10,934	16,208	15,396	15,396
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	580	720	651	784	784	784
100-30-4200-512200 SOCIAL SECURITY PAYMENTS	10,560	10,400	10,231	10,923	10,619	10,619
100-30-4200-512400 RETIREMENT SYSTEM	14,596	17,062	19,544	17,135	16,658	16,658
100-30-4200-512700 WORKERS' COMPENSATION	11,524	6,256	6,256	7,942	6,201	6,201
100-30-4200-522000 OTHER OUTSIDE SERVICES	6,905	7,000	6,803	12,595	6,745	6,745
100-30-4200-522202 AUTO & TRUCK-REP & MAINT	39,784	30,000	28,455	32,000	29,760	29,760
100-30-4200-522203 MACH & EQUIP-REP & MAINT	2,091	3,500	2,407	4,500	3,720	3,720
100-30-4200-522211 SIDEWALK REP & MAINT	9,038	8,000	8,040	20,000	10,000	10,000
100-30-4200-523200 TELEPHONE	4,983	6,500	8,219	5,446	5,446	5,446
100-30-4200-523700 TRAINING AND MEETINGS	971	1,000	663	1,000	1,000	1,000
100-30-4200-523900 UNIFORMS	6,300	3,700	5,071	3,964	3,964	3,964
100-30-4200-531105 HAND TOOLS	1,211	600	357	1,800	800	800
100-30-4200-531230 ELECTRICITY	305,774	273,000	309,225	256,194	256,194	256,194
100-30-4200-531270 GASOLINE ALLOCATED	24,029	24,000	28,730	27,670	27,670	27,670
100-30-4200-531603 STREET SIGNS	5,452	5,200	4,532	10,000	7,800	7,800
100-30-4200-531700 OTHER SUPPLIES	11,638	11,000	12,491	12,000	7,800	7,800

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-30-4200-542100 MACHINERY & EQUIPMENT	145,915	1,200	1,035	1,000	1,000	1,000
100-30-4200-542200 TRUCKS & AUTOMOBILES	23,176			75,000		
100-30-4200-542900 OTHER CAPITAL EXPENDITURE						
100-30-4200-551000 ALLOCATION OF EXPENSES	-25,657	-21,233	-21,233	- 27,028	- 19,114	- 19,114
100-30-4200-581200 CAPITAL LEASE PAYMENTS		92,054	39,038	56,808	40,245	40,245
100-30-4221-531110 STREET-REP & MAINT	75,548	35,000	33,738	75,000	41,850	41,850
100-30-4221-541200 STREET RESURFACING		133,792	64,385	140,000	153,848	153,848
30 STREET	828,451	807,229	711,475	909,731	773,199	773,199

ACCOUNT NUMBER/DESCRIPTION

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.

The recommended amount does not include COLA.

100-30-4200-511300 OVERTIME PAY

Requested Amount: $6,000
The request is the same as the 2013 estimate.

100-30-4200-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 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 $196 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.

ACCOUNT NUMBER/DESCRIPTION

100-30-4200-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2013 rates.

100-30-4200-522000 OTHER OUTSIDE SERVICES

Requested	Recommended	
$ 7,000	$3,500	Tree removal
$ 2,500	$1,250	Equipment Rental
$ 100	$ 0	Street Closing Ads (no cost PSA's)
$ 2,000	$1,500	Debris Removal
$ 500	$ 0	Miscellaneous services
$ 495	$ 495	Downtown Clock Service (annual maintenance fee)
$12,595	$6,745	

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

Requested Amount: $32,000
The amount requested is for vehicle maintenance and is based on the current ytd amount annualized.

Recommended Amount: $29,760

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

Requested Amount: $4,500
The amount requested includes repairs and maintenance to saws, power tools, asphalt patcher, and washer.

Recommended Amount: $3,720

100-30-4200-522211 SIDEWALK REP & MAINT

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

Recommended Amount: $10,000

100-30-4200-523200 TELEPHONE

Requested	
$5,086	AT&T land lines for traffic lights downtown
$ 360	Verizon cell phones (2)
$5,446	

ACCOUNT NUMBER/DESCRIPTION

100-30-4200-523700 TRAINING AND MEETINGS

Requested Amount: $1,000
This is the expected amount for training and travel in this department.

100-30-4200-523900 UNIFORMS

Requested Amount: $3,964
The requested amount is for uniforms for department employees.

100-30-4200-531105 HAND TOOLS

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

Recommended Amount: $800

100-30-4200-531230 ELECTRICITY

Requested Amount: $256,194
This amount includes electricity to operate the street lights and traffic lights throughout the city.

100-30-4200-531270 GASOLINE ALLOCATED

Requested Amount: $27,670
The requested amount is based on the expected usage and pricing.

100-30-4200-531603 STREET SIGNS

Requested	
$ 5,000	Replacement signs with DOT mandated changes
$ 5,000	Purchase of letters, blanks, etc
$10,000	

Recommended Amount: $7,800

100-30-4200-531700 OTHER SUPPLIES

Requested Amount: $12,000
The amount requested is for the purchase of rock, safety vests, gloves, saw blades, weed killer, safety glasses, dirt, pipe, sand, etc.

Recommended Amount: $7,800

100-30-4200-542100 MACHINERY & EQUIPMENT

Requested Amount: $1,000
The requested amount is for (2) chop saws at $500 each.

ACCOUNT NUMBER/DESCRIPTION

100-30-4200-542200 TRUCKS & AUTOMOBILES

Requested Amount: $75,000

$50,000	Service Truck Replacement (lease purchase)
$25,000	Pickup Truck Replacement (lease purchase)
$75,000	

Recommended 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:

$34,683	Street Sweeper (2013)	last payment due 11/30/17
$ 5,562	Pickup Truck (2013)	last payment due 11/30/17
$ 5,313	Pickup Truck (2014)	assumes 3 months of payments
$11,250	Service Truck (2014)	assumes 6 months of payments
$56,808		

Recommended Amount: $40,245
The recommended amount excludes the 2014 pickup and service trucks.

100-30-4221-531110 STREET-REP & MAINT

Requested Amount: $75,000
The request includes materials to patch pot holes and repair curbs and gutters.

Recommended Amount: $41,850

100-30-4221-541200 STREET RESURFACING

Recommended

$139,862	LMIG Resurfacing
$ 13,986	Transfer from TSPLOST
$153,848	

30 STREET

Cemetery Department
Budgeted 2014

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 – 2014

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
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
31 CEMETERY						
100-31-4850-511000 REGULAR PAY	11,222	11,541	10,824	11,848	11,541	11,541
100-31-4850-512200 SOCIAL SECURITY PAYMENTS	847	883	858	906	883	883
100-31-4850-512700 WORKERS' COMPENSATION	26	20	20	26	20	20
100-31-4850-522000 OTHER OUTSIDE SERVICES	695	600	301	1,000	1,000	1,000
100-31-4850-522200 BUILDING REP & MAINT	384	1,000	312	4,000	500	500
100-31-4850-522206 COMPUTER-REP & MAINT						
100-31-4850-523200 TELEPHONE	1,338	1,200	1,467	1,500	1,500	1,500
100-31-4850-523600 DUES & SUBSCRIPTIONS				100	100	100
100-31-4850-523700 TRAINING AND MEETINGS	1,141	900	1,004	900	900	900
100-31-4850-531101 JANITORIAL SUPPLIES		50		50	50	50
100-31-4850-531210 WATER, SEWAGE & GARBAGE	8,917	6,000	10,379	8,000	8,000	8,000
100-31-4850-531225 STORM WATER	3,219	2,975	1,486	2,975	2,975	2,975
100-31-4850-531230 ELECTRICITY	1,169	1,500	1,513	1,500	1,500	1,500
100-31-4850-531700 OTHER SUPPLIES	24	100		100	100	100
100-31-4850-541200 LAND & IMPROVEMENTS				15,000	7,500	7,500
31 CEMETERY	28,981	26,769	28,163	47,905	36,569	36,569

ACCOUNT NUMBER/DESCRIPTION

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.

The recommended amount does not include 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 2013 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: $4,000
The requested amount is maintenance at the Sexton's office and shed at Oak Grove. The request includes $3,000 for replacement of air conditioning unit at the Sexton's office.

Recommended Amount: $500

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

Requested Amount: $0

100-31-4850-523200 TELEPHONE

The requested amount includes the following:

$	360	AT&T land lines
$	440	Verizon cell phone
$	700	Internet access
	$1,500	

ACCOUNT NUMBER/DESCRIPTION

100-31-4850-523600 DUES & SUBSCRIPTIONS

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

100-31-4850-523700 TRAINING AND MEETINGS

Requested Amount: $900
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.

100-31-4850-531101 JANITORIAL SUPPLIES

Requested Amount: $50

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

Requested Amount: $8,000

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 2013 estimate.

100-31-4850-531700 OTHER SUPPLIES

Requested Amount: $100
The amount is for survey flags, framing for marking of graves, and section signage at all cemeteries.

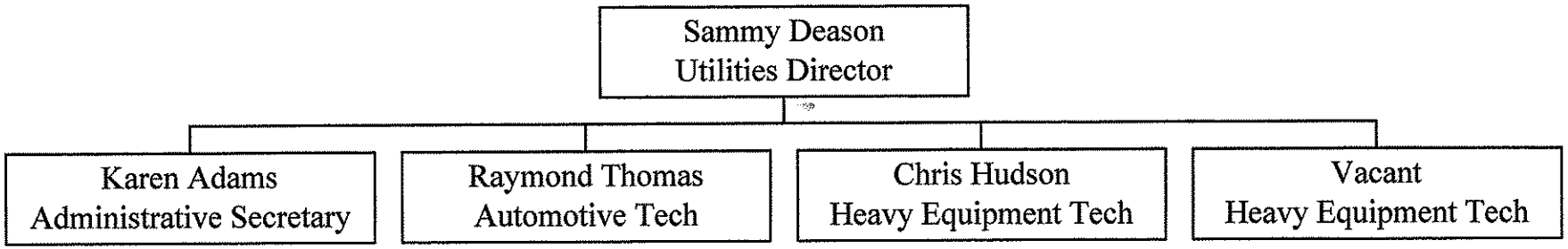
100-31-4850-541200 LAND & IMPROVEMENTS

Requested Amount: $15,000
$15,000 Eastview Cemetery Beautification - Phase II

Recommended Amount: $7,500

31 CEMETERY

City Shop Department
Budgeted 2014



SHOP DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2014

- 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
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
32 SHOP						
100-32-4800-511000 REGULAR PAY	149,736	112,000	108,281	97,478	94,458	94,458
100-32-4800-511300 OVERTIME PAY	6,346	2,000	2,222	6,180	6,180	6,180
100-32-4800-512100 GROUP MEDICAL INSURANCE	36,905	30,000	24,111	24,312	23,094	23,094
100-32-4800-512110 GROUP DENTAL INSURANCE	788	720	629	588	588	588
100-32-4800-512200 SOCIAL SECURITY EXP	11,660	9,000	8,948	7,930	7,699	7,699
100-32-4800-512400 RETIREMENT SYSTEM	19,860	14,000	19,095	12,439	12,077	12,077
100-32-4800-512700 WORKERS COMPENSATION	3,950	4,202	4,202	3,445	2,686	2,686
100-32-4800-522000 OTHER OUTSIDE SERVICES						
100-32-4800-522200 BUILDING REP & MAINT	6,276	1,000	633	2,500	1,200	1,200
100-32-4800-522201 OFFICE EQUIP REP& MAINT	232	350	290	350	350	350
100-32-4800-522202 AUTO & TRUCK-REP & MAINT	2,604	2,500	3,152	4,314	2,300	2,300
100-32-4800-522203 MACH & EQUIP-REP & MAINT	846	100	179	1,200	1,000	1,000
100-32-4800-522206 COMPUTER-REP & MAINT	3,961	1,200	2,461	1,500	1,300	1,300
100-32-4800-523200 TELEPHONE	4,218	4,020	4,899	4,130	4,130	4,130
100-32-4800-523700 TRAINING & MEETINGS						
100-32-4800-523900 UNIFORMS	6,561	2,000	2,845	2,448	2,000	2,000
100-32-4800-531100 OFFICE/COMPUTER SUPPLIES	1,730	500	279	1,500	500	500
100-32-4800-531210 WATER, SEWAGE & GARBAGE	7,701	8,000	16,038	9,382	9,382	9,382
100-32-4800-531220 NATURAL GAS	4,591	3,000	3,968	2,836	2,000	2,000
100-32-4800-531225 STORM WATER	2,179	2,180	2,183	1,816	1,816	1,816

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-32-4800-531230 ELECTRICITY	10,106	8,000	9,511	7,564	7,564	7,564
100-32-4800-531270 GASOLINE ALLOCATED	3,575	1,500	1,180	1,016	1,016	1,016
100-32-4800-531700 OTHER SUPPLIES	9,997	7,500	9,734	9,500	8,300	8,300
100-32-4800-542100 MACHINERY & EQUIPMENT	11,293					
100-32-4800-542200 TRUCKS & AUTOMOBILES						
100-32-4800-542400 COMPUTER EQUIPMENT						
100-32-4800-551101 DATA CENTER EXPENSE	1,860	1,800	1,845	1,837	1,837	1,837
100-32-4800-551102 ALLOCATION TO SUMTER COUNTY	-92,757					
100-32-4800-551103 ALLOCATION TO CITY DEPTS	-138,509	-181,761	-111,682	- 122,122	- 122,122	- 122,122
100-32-4800-581200 CAPITAL LEASE PAYMENT						
32 SHOP	75,710	33,811	115,004	82,143	69,355	69,355

ACCOUNT NUMBER/DESCRIPTION

32 SHOP

100-32-4800-511000 REGULAR PAY

Personnel Requirements:

	Current
Administrative Secretary	1
Automotive Mechanic	2
	3

The requested amount includes a 3% COLA.

The recommended amount does not include COLA.

100-32-4800-511300 OVERTIME PAY

Requested Amount: $6,180
This is the anticipated amount of overtime in 2014.

100-32-4800-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

100-32-4800-512110 GROUP DENTAL INSURANCE

This amount represents $196 per employee.

100-32-4800-512200 SOCIAL SECURITY EXP

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

100-32-4800-512400 RETIREMENT SYSTEM

This amount is 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.

100-32-4800-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2013 rates.

ACCOUNT NUMBER/DESCRIPTION

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	

Recommended Amount: $1,200

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

Requested Amount: $350
The requested amount is for copier maintenance at $29 per month.

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

Requested Amount: $4,314
This is for regular maintenance for the duty vehicles at the shop.

Recommended Amount: $2,300

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

Requested Amount: $1,200

Recommended Amount: $1,000

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: $1,300
This amount reduces other computer or printer repairs by $200.

100-32-4800-523200 TELEPHONE

Requested Amount: $4,130
This covers land lines and cell phones.

ACCOUNT NUMBER/DESCRIPTION

100-32-4800-523700 TRAINING & MEETINGS
Requested Amount: $0

100-32-4800-523900 UNIFORMS
Requested Amount: $2,448
The requested amount is for uniforms for department employees.

Recommended Amount: $2,000

100-32-4800-531100 OFFICE/COMPUTER SUPPLIES
Requested Amount: $1,500

Recommended Amount: $500

100-32-4800-531210 WATER, SEWAGE & GARBAGE
Requested Amount: $9,382
The requested amount is the current ytd amount annualized.

100-32-4800-531220 NATURAL GAS
Requested Amount: $2,836
This is the projected amount of natural gas for heating the office at the City Shop.

Recommended Amount: $2000

100-32-4800-531225 STORM WATER
Requested Amount: $1,816
This is the storm water fee for the shop.

100-32-4800-531230 ELECTRICITY
Requested Amount: $7,564
The amount is for electricity at the shop and maintenance buildings and for the security lights.

100-32-4800-531270 GASOLINE ALLOCATED
Requested Amount: $1,016
This amount is for the service truck and the parts truck.

100-32-4800-531700 OTHER SUPPLIES
Requested Amount: $9,500
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 Amount: $8,300

ACCOUNT NUMBER/DESCRIPTION

100-32-4800-542100 MACHINERY & EQUIPMENT
Requested Amount: $0

100-32-4800-542200 TRUCKS & AUTOMOBILES
Requested Amount: $0

100-32-4800-542400 COMPUTER EQUIPMENT
Requested Amount: $0

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
Requested 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. All costs are charged out except capital items.

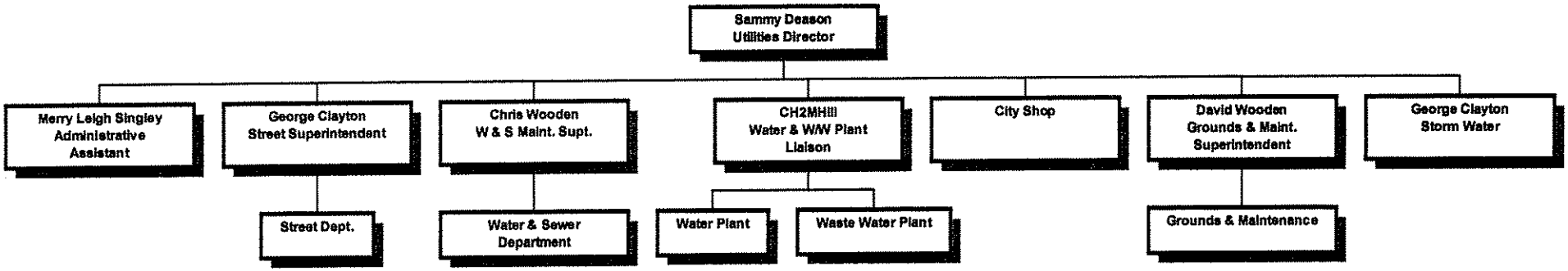
Hourly Rate Current	Type of Equipment/work
$70.00	Heavy Equipment/Vehicles
$70.00	Specialized Equip (vac-con truck, sweeper,etc)
$65.00	Light Duty Vehicles
$85.00	Firetrucks, Pumpers, Platforms, etc.

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

100-32-4800-581200 CAPITAL LEASE PAYMENT
Requested Amount: $0

32 SHOP

Utilities Department - Public Works
Budgeted 2014



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 - 2014

	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	On-going
• Educate Citizens through newspaper, radio, & television	As needed

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
34 PUBLIC WORKS						
100-34-1530-521201 LEGAL EXPENSE	1,050	1,000	216	1,000	1,000	1,000
100-34-1565-571000 BUILDING REPAIR & MAINT	9,389	8,503	8,968	6,000	4,650	4,650
100-34-4100-511000 REGULAR PAY	139,954	87,308	85,040	60,020	58,272	58,272
100-34-4100-511300 OVERTIME PAY	498		173			
100-34-4100-512100 GROUP MEDICAL INSURANCE	11,776	16,478	14,114	16,208	15,396	15,396
100-34-4100-512101 OPT OUT INSURANCE PLAN	3,000	1,154	1,154			
100-34-4100-512110 GROUP DENTAL INSURANCE	419	540	482	392	392	392
100-34-4100-512200 SOCIAL SECURITY PAYMENTS	10,862	6,680	6,855	4,592	4,458	4,458
100-34-4100-512400 RETIREMENT SYSTEM	18,604	10,500	17,255	7,202	6,993	6,993
100-34-4100-512700 WORKERS' COMPENSATION	3,426	3,596	3,596	2,017	1,573	1,573
100-34-4100-522000 OTHER OUTSIDE SERVICES	15,989	20,000	30,775	8,000	6,000	6,000
100-34-4100-522130 LOT CLEANING EXPENSE	-131	3,500	2,115	10,000	8,000	8,000
100-34-4100-522201 OFFICE EQUIP-REP AND MAIN	243	200	171	348	348	348
100-34-4100-522202 AUTO & TRUCK-REP & MAINT	2,651	1,200	1,299	1,814	1,814	1,814
100-34-4100-522203 MACH & EQUIP-REP & MAINT	80	200	386	500	500	500
100-34-4100-522206 COMPUTER-REPAIR & MAINT	5,700	6,200	5,918	5,700	5,700	5,700
100-34-4100-523200 TELEPHONE	11,541	11,000	12,281	10,000	10,000	10,000
100-34-4100-523600 DUES & SUBSCRIPTIONS	1,015	1,400	1,473	1,422	1,422	1,422
100-34-4100-523700 TRAINING & MEETINGS	6,937	4,000	2,786	6,400	6,300	6,300
100-34-4100-523900 UNIFORMS	788	500	1,066	500		

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-34-4100-531100 OFFICE/COMPUTER SUPPLIES	5,863	1,800	1,079	6,000	4,180	4,180
100-34-4100-531230 ELECTRICITY	6,220	4,758	5,648	4,414	4,414	4,414
100-34-4100-531270 GASOLINE ALLOCATED	2,890	1,500	2,179	3,000	2,000	2,000
100-34-4100-531700 OTHER SUPPLIES	6,686	10,000	9,952	8,000	8,000	8,000
100-34-4100-541300 BUILDINGS				145,000		
100-34-4100-542101 OFFICE EQUIPMENT				3,900		
100-34-4100-542200 TRUCKS & AUTOMOBILES						
100-34-4100-551000 ALLOCATION OF EXPENSES	-140,236	-140,189	-140,189	- 92,605	- 85,819	- 85,819
100-34-4100-551101 DATA CENTER EXPENSE	1,380	1,800	1,365	1,837	1,837	1,837
100-34-4100-581200 CAPITAL LEASE PAYMENTS		3,329	3,294			
34 PUBLIC WORKS	126,593	66,957	79,449	221,661	67,430	67,430

ACCOUNT NUMBER/DESCRIPTION

34 PUBLIC WORKS

100-34-1530-521201 LEGAL EXPENSE

Requested Amount: $1,000
This amount should cover any minor legal expenses for the department and additional easement work.

100-34-1565-571000 BUILDING REPAIR & MAINT

Requested	Recommended	
$ 300	$ 300	Pest control
$5,700	$4,350	Repairs/Maint
$6,000	$4,650	

100-34-4100-511000 REGULAR PAY

Personnel Requirements:

	Current
Administrative Assistant	1
Code Enforcement Officer	1
	2

The requested amount includes a 3% COLA.

The recommended amount does not include COLA.

100-34-4100-511300 OVERTIME PAY

Requested Amount: $0

100-34-4100-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

100-34-4100-512101 OPT OUT INSURANCE PLAN

Requested Amount: $0

ACCOUNT NUMBER/DESCRIPTION

100-34-4100-512110 GROUP DENTAL INSURANCE

This amount represents $196 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 2013 rates.

100-34-4100-522000 OTHER OUTSIDE SERVICES

Requested Amount: $8,000
The requested amount includes UPS/FedEx expenses, litter training and prevention materials, Advanced Disposal pick ups at the yard, and other miscellaneous services.

Recommended Amount: $6,000

100-34-4100-522130 LOT CLEANING EXPENSE

Requested Amount: $10,000
Although these costs are billed to the property owner; the City has to pay for the lots to be cleaned. Often the City is not reimbursed by the property owner. A lien is placed on the property for the cleaning.

Recommended Amount: $8,000

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

Requested Amount: $348
This is for annual copier maintenance at $29 per month.

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

Requested Amount: $1,814
This is the anticipated amount for maintenance of the department's vehicles.

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

Requested Amount: $500
This is for the radio maintenance contract and other miscellaneous repairs.

ACCOUNT NUMBER/DESCRIPTION

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

Requested	
$5,700	HRG Technology (work order program)

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	
$ 30	GWPCA membership fee
$ 325	GA Rural Water Assoc. membership fee
$ 284	SE Storm Water Assoc.
$ 50	GACE Dues (Code Enforcement)
$ 200	Keep America Beautiful
$ 100	APWA
$ 183	Swana
$ 100	GWP
$ 100	GSWCC
$ 50	GA Assoc of Flood Plain Management
$1,422	

ACCOUNT NUMBER/DESCRIPTION

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: $6,300
The M&C, Department Head Retreat $100 added to Mayor & Council.

100-34-4100-523900 UNIFORMS

Requested Amount: $500
The requested amount is for uniforms for department employees.
Recommended Amount: $0

100-34-4100-531100 OFFICE/COMPUTER SUPPLIES

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

Recommended Amount: $4,180

100-34-4100-531230 ELECTRICITY

Requested Amount: $4,414

100-34-4100-531270 GASOLINE ALLOCATED

Requested Amount: $3,000
This amount is for gasoline for the department's vehicles.

Recommended Amount: $2,000

ACCOUNT NUMBER/DESCRIPTION

100-34-4100-531700 OTHER SUPPLIES

Requested Amount: $8,000
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, $1,000 for recycling, and $100 for cleaning supplies for Rees Park School.

100-34-4100-541300 BUILDINGS

Requested Amount: $145,000
$145,000 Office Building

Recommended Amount: $0

100-34-4100-542101 OFFICE EQUIPMENT

Requested Amount: $3,900
The requested amount includes the purchase of one desk, two chairs for $1,500 and the purchase of 3 laptops for $2,400.

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

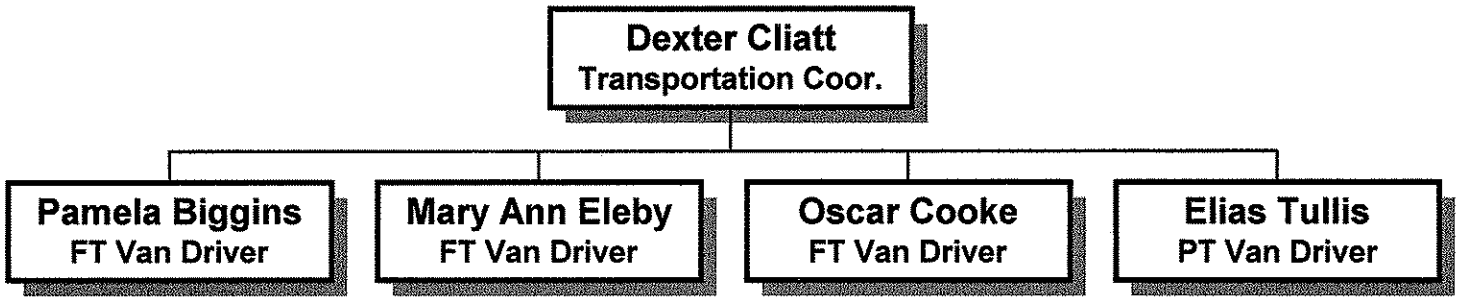
This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

100-34-4100-581200 CAPITAL LEASE PAYMENTS

Requested Amount: $0

34 PUBLIC WORKS

Transportation
Budgeted 2014



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 - 2014

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 2014
3. To increase ridership by implementing new and modern advertising techniques
4. Implement a successful system for transporting riders
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
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
35 TRANSPORTATION						
100-35-5500-511000 REGULAR PAY	103,592	102,900	99,442	105,986	102,899	102,899
100-35-5500-511300 OVERTIME PAY	14	30	90		100	100
100-35-5500-512100 GROUP MEDICAL INSURANCE	29,610	33,316	26,880	32,416	30,792	30,792
100-35-5500-512110 GROUP DENTAL INSURANCE	630	720	705	784	784	784
100-35-5500-512200 SOCIAL SECURITY PAYMENTS	7,701	7,872	7,704	8,108	7,879	7,879
100-35-5500-512400 RETIREMENT SYSTEM	12,876	12,348	12,668	12,718	12,360	12,360
100-35-5500-512700 WORKERS' COMPENSATION	2,749	4,299	4,234	5,511	4,302	4,302
100-35-5500-521203 AUDIT FEES	1,335	1,335	1,071	1,335	1,335	1,335
100-35-5500-522000 OTHER OUTSIDE SERVICES	290	600	593	500	500	500
100-35-5500-522201 OFFICE EQUIP-REP & MAINT	2,035	3,500		3,500	3,500	3,500
100-35-5500-522202 AUTO & TRUCK-REP & MAINT	9,445	20,000	22,265	10,000	10,000	10,000
100-35-5500-523100 INSURANCE EXPENSE	2,132	1,980	2,133	1,956	1,956	1,956
100-35-5500-523200 TELEPHONE	298	375	124	375	375	375
100-35-5500-523301 ADVERTISING EXPENSE		500	478	500	500	500
100-35-5500-523600 DUES & SUBSCRIPTIONS				150	150	150
100-35-5500-523700 TRAINING AND MEETINGS	1,445	1,900	621	1,900	1,900	1,900
100-35-5500-523900 UNIFORMS	1,117	1,330	1,820	1,600	1,600	1,600
100-35-5500-531100 OFFICE/COMPUTER SUPPLIES	373	300	968	1,000	1,000	1,000
100-35-5500-531210 WATER,SEWER,AND GARBAGE	4,599	500	479	391	391	391
100-35-5500-531225 STORM WATER	227	120	227	227	227	227

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-35-5500-531230 ELECTRICITY	3,044	3,000	3,654	3,383	3,383	3,383
100-35-5500-531270 GASOLINE ALLOCATED	36,430	30,000	33,893	30,000	30,000	30,000
100-35-5500-542200 TRUCKS & AUTOMOBILES	86,100	42,750				
100-35-5500-551101 DATA CENTER EXPENSE	615	600	612	612	612	612
35 TRANSPORTATION	306,659	270,275	220,663	222,952	216,545	216,545

ACCOUNT NUMBER/DESCRIPTION

35 TRANSPORTATION

100-35-5500-511000 REGULAR PAY

Personnel Requirements:

	Current
Transportation Coordinator	1
Van Driver	3
Van Driver (part-time)	1
	5

The requested amount includes a 3% COLA.

The recommended amount does not include COLA.

100-35-5500-511300 OVERTIME PAY

Requested Amount: $0

Recommended Amount: $100

100-35-5500-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

100-35-5500-512110 GROUP DENTAL INSURANCE

This amount represents $196 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.

ACCOUNT NUMBER/DESCRIPTION

100-35-5500-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2013 rates.

100-35-5500-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2014 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: $500
The amount requested is the average amount over the last two years.

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 does not exceed the DOT budgeted amount.

100-35-5500-523100 INSURANCE EXPENSE

Requested Amount: $1,956
This is the amount for general liability and physical damage for the transit vans. The request includes a projected increase of approximately 10%. The projected rates will be effective May 1, 2014 resulting in an effective rate for 2014 of 7%.

ACCOUNT NUMBER/DESCRIPTION

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 2013/2014 reimbursement.

100-35-5500-523600 DUES & SUBSCRIPTIONS

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

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: $1,600
The requested amount is for uniforms for department employees. The request does not exceed the the expected DOT reimbursement.

100-35-5500-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $1,000
The budget covers ink cartridges and paper. This is the amount DOT budgeted for our 2013/2014 reimbursement.

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.

ACCOUNT NUMBER/DESCRIPTION

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: $30,000
The amount requested is the same as the estimated amount for 2013.

100-35-5500-542200 TRUCKS & AUTOMOBILES

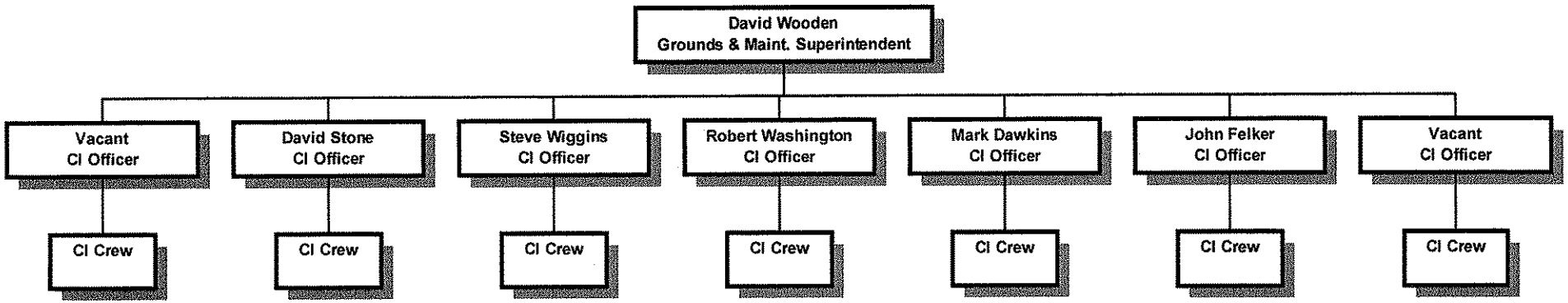
Requested Amount: $0

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.

35 TRANSPORTATION

Grounds and Maintenance
Budgeted 2014



GROUNDS & MAINTENANCE DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2014

	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
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
36 GROUNDS/MAINTENANCE						
100-36-4340-511000 REGULAR PAY	214,522	210,000	194,134	226,334	219,082	219,082
100-36-4340-511300 OVERTIME PAY	31,718	25,000	29,618	22,660	10,000	10,000
100-36-4340-512100 GROUP MEDICAL INSURANCE	55,045	52,000	45,912	64,832	61,584	61,584
100-36-4340-512101 OPT OUT INSURANCE PLAN	2,194	3,000	1,270			
100-36-4340-512110 GROUP DENTAL INSURANCE	1,260	1,440	1,288	1,568	1,568	1,568
100-36-4340-512200 SOCIAL SECURITY PAYMENTS	18,484	18,000	17,371	19,048	17,525	17,525
100-36-4340-512400 RETIREMENT SYSTEM	30,103	28,200	30,709	29,879	27,490	27,490
100-36-4340-512700 WORKER'S COMPENSATION	8,587	4,976	4,976	6,352	4,771	4,771
100-36-4340-522000 OTHER OUTSIDE SERVICES	32,421	35,000	37,807	6,120	5,000	5,000
100-36-4340-522202 AUTO & TRUCK- REP & MAINT	23,323	15,265	23,412	20,532	20,532	20,532
100-36-4340-522203 MACH & EQUIP-REP & MAINT	14,261	16,000	16,079	20,610	19,100	19,100
100-36-4340-523200 TELEPHONE	464	525	362	306	306	306
100-36-4340-523700 TRAINING AND MEETINGS	1,208	300	241	500	500	500
100-36-4340-523900 UNIFORMS	10,920	10,000	11,416	10,614	9,860	9,860
100-36-4340-531105 HAND TOOLS	367	1,800	1,193	6,000	1,000	1,000
100-36-4340-531210 WATER, SEWAGE & GARBAGE	15,389	16,000	17,735	17,060	15,860	15,860
100-36-4340-531220 NATURAL GAS	100	100	63	700	700	700
100-36-4340-531225 STORM WATER	151,931	150,000	165,752	150,000	140,000	140,000
100-36-4340-531230 ELECTRICITY	554	500	484	344	344	344
100-36-4340-531270 GASOLINE ALLOCATED	42,108	34,670	43,190	37,448	37,448	37,448

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
100-36-4340-531700 OTHER SUPPLIES	25,167	15,000	19,647	15,000	10,000	10,000
100-36-4340-542100 MACHINERY & EQUIPMENT	18,495	3,000	6,664	35,000	5,000	5,000
100-36-4340-542200 TRUCKS AND AUTOMOBILES				45,000		
100-36-4340-551000 ALLOCATION OF EXPENSES	-34,122	-33,544	-33,544	- 36,227	- 32,457	- 32,457
100-36-4340-581200 CAPITAL LEASE PAYMENTS				5,625		
100-36-6240-531112 PLANTS & FLOWERS	1,311	600	1,042	6,000	1,000	1,000
36 GROUNDS/MAINTENANCE	665,812	607,832	636,821	711,305	576,213	576,213

ACCOUNT NUMBER/DESCRIPTION

36 GROUNDS/MAINTENANCE

100-36-4340-511000 REGULAR PAY

Personnel Requirements:

	Current
Correctional Officer	7
Grounds & Maintenance Supervisor	1
	8

The requested amount includes a 3% COLA.

The recommended amount does not include COLA.

100-36-4340-511300 OVERTIME PAY

Requested Amount: $22,660

Recommended Amount: $10,000

100-36-4340-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

100-36-4340-512101 OPT OUT INSURANCE PLAN

Requested Amount: $0

100-36-4340-512110 GROUP DENTAL INSURANCE

This amount represents $196 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.

ACCOUNT NUMBER/DESCRIPTION

100-36-4340-512700 WORKER'S COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2013 rates.

100-36-4340-522000 OTHER OUTSIDE SERVICES

The request is for the following:
$6,120 Porta Potty rental (6 @ $85 per month)

Recommended Amount: $5,000

100-36-4340-522202 AUTO & TRUCK- REP & MAINT

Requested Amount: $20,532
The requested amount is for repairs on Supervisor's truck and vans in the department.

100-36-4340-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $20,610
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: $19,100

100-36-4340-523200 TELEPHONE

Requested Amount: $306
This is for cell cost for the department supervisor.

100-36-4340-523700 TRAINING AND MEETINGS

Requested Amount: $500
This is for classes on flagging, work zone safety, and chainsaw safety for 8 employees.

100-36-4340-523900 UNIFORMS

Requested Amount: $10,614
The requested amount is for uniforms for department employees.

Recommended Amount: $9,860

100-36-4340-531105 HAND TOOLS

Requested Amount: $6,000
The request is for hand tools such as rakes, brooms, and shovels for the inmate crews to use.

Recommended Amount: $1,000

ACCOUNT NUMBER/DESCRIPTION

100-36-4340-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $17,060
This is for the various sprinkler systems for watering the city owned landscape. The amount requested is the current year to date amount annualized.

Recommended Amount: $15,860

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.

Recommended Amount: $140,000

100-36-4340-531230 ELECTRICITY

Requested Amount: $344
This is for the electricity for the grounds and maintenance building.

100-36-4340-531270 GASOLINE ALLOCATED

Requested Amount: $37,448
This request covers the correctional vans and all grass cutting equipment.

100-36-4340-531700 OTHER SUPPLIES

Requested Amount: $15,000
This amount is for safety vests for Correctional Officers, wasp spray, gloves, trashbags, and safety glasses for inmate crews.

Recommended Amount: $10,000

100-36-4340-542100 MACHINERY & EQUIPMENT

Requested Amount: $35,000
$35,000 Mowers and Equipment

Recommended Amount: $5,000

ACCOUNT NUMBER/DESCRIPTION

100-36-4340-542200 TRUCKS AND AUTOMOBILES

Requested Amount: $45,000
$20,000 Van Replacement
$25,000 Pickup Truck Replacement (lease purchase)

$45,000

Recommended Amount: $0

100-36-4340-551000 ALLOCATION OF EXPENSES

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

100-36-4340-581200 CAPITAL LEASE PAYMENTS

This includes the principal and interest payments for the following capital lease:
$5,625 Pickup Truck (2014) assumes 6 months of payments

Recommended Amount: $0

100-36-6240-531112 PLANTS & FLOWERS

Requested Amount: $6,000
This includes landscaping and beautification of all entranceways into the City. It also includes landscaping for City owned buildings and property.

Recommended Amount: $1,000

36 GROUNDS/MAINTENANCE

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 - 2014

1. Promote and educate downtown amenities, such as downtown living, shopping, events, to GSW and SGTC students and faculty, through orientation, storm days, etc. Encourage downtown businesses to participate in these promotions, creating revenue.

2. Utilize the Windsor Hotel by promoting Downtown Americus as a wedding destination as well as a weekend getaway destination.

3. Conduct a feasibility study through Archway to create a "hub" on Jackson Street, between Forsyth and Lamar Street.

4. Create haunted tours of downtown Americus venues to increase revenues.

5. Enhance the overall appearance of Downtown Americus by planting flowers on city properties such as Rylander Park and all flowering beds throughout the downtown district. Partner with local garden clubs for the plantings.

6. Design a Dog Friendly Park on city owned property adjacent to the Stein Center.

7. Partner with Community Development to create a walking/running/bicycle path to connect GSW with Downtown Americus to include lighting and signage.

8. Enhance the viaduct entrance into downtown with plantings.

9. Build partnerships and strengthen stakeholders for events and real estate development.

10. Develop mentorship program for new businesses – identifying and assigning retired business owners to serve as these mentors.

11. Survey of residents: What downtown businesses people want to see?

12. Work to connect sellers to buyers for downtown buildings.

13. Work closely with Payroll Development Authority, Chamber of Commerce, and CED Director with the City of Americus to develop a more aggressive plan to recruit new business to downtown Americus.

14. Educate public healthy eating lifestyles and exercise through Lenny's Farmer's Market by connecting local growers with local restaurants and promote farm to table.

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
202 DOWNTOWN DEVELOPMENT FUND						
202-00-0000-311102 PROPERTY TAX SURTAX REVENUE	17,690	18,337		17,677	17,677	17,677
202-00-0000-316101 BUSINESS LICENSE SURTAX REVENUE	8,800	8,500	7,316	8,330	8,330	8,330
202-00-0000-334110 OTHER GRANTS	10,000					
202-00-0000-347300 TASTE OF SUMTER REVENUE	15,601	14,500	11,430	14,500	14,500	14,500
202-00-0000-371000 DONATIONS	36,020					
202-00-0000-382000 RENTAL INCOME	54,000	36,000	54,000	36,000	36,000	36,000
202-00-0000-389000 OTHER MISC INCOME	166		3,984			
202-00-0000-389003 CARRYOVER OF FUND BALANCE		2,850				
202-00-0000-389005 CITY ALLOCATION REVENUE	84,600	91,980	91,890	123,917	88,067	88,067
202-00-0000-392100 SALE OF DDA PROPERTY	3,496					
202 DOWNTOWN DEVELOPMENT FUND	230,373	172,167	168,619	200,424	164,574	164,574

ACCOUNT NUMBER/DESCRIPTION

202 DOWNTOWN DEVELOPMENT FUND

202-00-0000-311102 PROPERTY TAX SURTAX REVENUE

Requested Amount: $17,677
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: $8,330
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: $0

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	$ 94,600	11.8%	
2014	$123,917	31.0%	requested
2014	$ 88,067	(7.42%)	recommended

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

202-00-0000-392100 SALE OF DDA PROPERTY
Requested amount: $0

202 DOWNTOWN DEVELOPMENT FUND

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
65 DOWNTOWN DEVELOPMENT						
202-65-1530-521201 LEGAL EXPENSES	168					
202-65-7550-511000 REGULAR PAY	51,686	42,428	43,472	38,667	37,541	37,541
202-65-7550-512100 GROUP MEDICAL INSURANCE	69		56			
202-65-7550-512101 OPT OUT INSURANCE PLAN	3,000	1,500	1,558	1,500	1,500	1,500
202-65-7550-512110 GROUP DENTAL INSURANCE	158	90	162	98	98	98
202-65-7550-512200 SOCIAL SECURITY EXP	4,097	3,246	3,598	2,958	2,872	2,872
202-65-7550-512400 RETIREMENT SYSTEM	7,956	3,155	4,891	3,155	3,155	3,155
202-65-7550-512700 WORKERS COMPENSATION	149	126	124	143	98	98
202-65-7550-521203 AUDIT FEES	700	700	804	700	700	700
202-65-7550-522000 OTHER OUTSIDE SERVICES	9,723	12,860	9,935	18,460	12,860	12,860
202-65-7550-522201 OFFICE EQUIP REP & MAINT		250	145	250	250	250
202-65-7550-522206 COMPUTER REPAIR & MAINT		400				
202-65-7550-523100 INSURANCE EXPENSE	512	498	617	579	579	579
202-65-7550-523200 TELEPHONE	1,444	1,500	1,989	1,524	1,524	1,524
202-65-7550-523201 POSTAGE	734	1,200	803	650	650	650
202-65-7550-523301 ADVERTISING EXPENSE	15,481	24,100	25,575	42,300	19,924	19,924
202-65-7550-523600 DUES & SUBSCRIPTIONS	385	960	425	1,050	1,050	1,050
202-65-7550-523700 TRAINING & MEETINGS	3,042	4,600	4,804	6,100	4,600	4,600
202-65-7550-523900 UNIFORMS			666			
202-65-7550-523908 TASTE OF SUMTER EXPENSES	16,599	16,500	13,360	16,500	16,500	16,500

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
202-65-7550-531100 OFFICE /COMPUTER SUPPLIES	2,087	3,450	1,916	2,500	2,500	2,500
202-65-7550-531112 FLOWERS & PLANTS	2,435	4,500	2,296	6,100	6,100	6,100
202-65-7550-531210 WATER,SEWER,& GARBAGE	778	1,115	175	256	256	256
202-65-7550-531220 NATURAL GAS	112	200				
202-65-7550-531225 STORM WATER	1,137	1,100	1,167	1,100	1,100	1,100
202-65-7550-531230 ELECTRICITY	744	950	858	950	950	950
202-65-7550-531270 GASOLINE ALLOCATED	294	450	935	700	700	700
202-65-7550-531700 OTHER SUPPLIES	3,531	3,876	3,786	4,360	4,360	4,360
202-65-7550-542900 OTHER CAPITAL EXPENDITURE	43,370	12,850	12,627	12,500	12,500	12,500
202-65-7550-551101 DATA CENTER EXPENSE	1,244	1,200	1,232	1,224	1,224	1,224
202-65-7550-581300 PRINCIPAL PAYMENTS	28,373					
202-65-7550-581302 DEBT SERVICE PAYMENTS		30,983	30,983	30,983	30,983	30,983
202-65-7550-582300 INTEREST EXPENSE	2,610					
65 DOWNTOWN DEVELOPMENT	202,619	174,787	168,959	195,307	164,574	164,574

ACCOUNT NUMBER/DESCRIPTION

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 dividing the Director's salary between the Downtown Development department and the Tourism department. The requested amount includes a 3% COLA.

The recommended amount does not include COLA.

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 $196 per employee. This is for one of half of 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 2013 rates.

ACCOUNT NUMBER/DESCRIPTION

202-65-7550-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2014 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

$ 6,000	Transportation for S.A.M (5 people @$40 ea x 30 weeks)
$ 4,600	Asphalting parking lot behind the Municipal Bldg
$ 3,860	Stein Center building repairs and pest control
$ 4,000	Services for Rylander Park, Lenny's Market, & Lawn Clock
$18,460	

Recommended Amount: $12,860

$ 5,000	Transportation for S.A.M (5 people @$40 ea x 30 weeks)
$ 0	Asphalting parking lot behind the Municipal Bldg
$ 3,860	Stein Center building repairs and pest control
$ 4,000	Services for Rylander Park, Lenny's Market, & Lawn Clock
$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.

ACCOUNT NUMBER/DESCRIPTION

202-65-7550-522206 COMPUTER REPAIR & MAINT

Requested Amount: $0

202-65-7550-523100 INSURANCE EXPENSE

Requested Amount: $579
This is property insurance on the Stein Building. The request includes a projected increase of approximately 10% The projected rates will be effective May 1, 2014 resulting in an effective rate for 2014 of 7%

202-65-7550-523200 TELEPHONE

The requested amount includes telephone and internet as follows:

$1,200	Enterprise Billing (Mediacom)
$ 324	Bandwidth (telephone - 2 lines)
$1,524	

202-65-7550-523201 POSTAGE

Requested Amount: $650
This amount includes costs associated with newsletters, event notices, monthly mail outs, surveys, and general mailings.

202-65-7550-523301 ADVERTISING EXPENSE

Requested	
$15,400	Radio, television, printed advertising*
$ 8,200	Brochures & rack cards**
$ 2,500	Community & Business Development***
$10,000	Events & Education****
$ 1,200	Downtown Business of the month promo
$ 3,500	Lenny's Market website
$ 1,500	Other promotional opportunities including sandwich board signs
$42,300	

*This includes welcome booklets for DDA and City of Americus.
**This includes dining, Lenny's Market, walking maps, etc.
***This includes promotional items for reunions, community fairs, gift bags.
****Christmas open house, Downtown trick or treat, Movie at the Market, sidewalk sales, New Years Eve family event.

Recommended Amount: $19,924

ACCOUNT NUMBER/DESCRIPTION

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
$ 90	Americus Times Recorder
$1,050	

202-65-7550-523700 TRAINING & MEETINGS

Requested

$2,700	National Main St Conference/Training*
$1,950	Georgia Downtown Conference (Mgr & Council Member)*
$ 400	DDA board member training
$ 450	Quarterly Main Street regional meetings
$ 600	Miscellaneous training & travel
$6,100	

*Required for Main Street Certification

Recommended Amount: $4,600

$2,700	National Main St Conference/Training*
$ 975	Georgia Downtown Conference (Mgr)*
$ 475	DDA board member training
$ 450	Quarterly Main Street regional meetings
$ 0	Miscellaneous training & travel
$4,600	

202-65-7550-523900 UNIFORMS

Requested Amount: $0

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.

ACCOUNT NUMBER/DESCRIPTION

202-65-7550-531100 OFFICE /COMPUTER SUPPLIES

Requested Amount: $2,500
The requested amount 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: $6,100
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. This includes adding new flowers throughout the downtown district.

202-65-7550-531210 WATER,SEWER,& GARBAGE

Requested Amount: $256
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

Requested Amount: $0

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: $700
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.

ACCOUNT NUMBER/DESCRIPTION

202-65-7550-542900 OTHER CAPITAL EXPENDITURE

Requested Amount: $12,500

Gen Fund	DDA	
$ 5,000	$ 5,000	Christmas Decorations & Lighting
$ 5,000	$ 5,000	Facade/Sign Grants
$ 2,500	$ 2,500	Christmas Lights Facade Bldg Grants
$12,500	$12,500	

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.

65 DOWNTOWN DEVELOPMENT

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 – 2014

Communication and Education

1. Training of front-line employees – Become "Tourism Ready"
2. Identify and utilize existing communication opportunities to raise awareness of the benefits and value of tourism and inform stakeholders of the progress.
3. 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.
4. Enhance the Visitor Center with the addition of the transportation exhibit to include trains and airplanes and their history in Sumter County.
5. Capture the oral history of Sumter County through partnerships with the Richard Russell Library.
6. Partner with GSW and SGTC to offer trolley tours for storm days and student orientation.
7. Develop and offer local tours for area residents to make our community aware of the different tourism assets.
8. Partner with the Downtown Development Authority to add historical markers on downtown buildings to create a downtown walking tour.

Advertising/Marketing

1. Create billboard signage on I -75, North and South
2. Market Sumter County by attending state and national top trade shows, making direct contact with bus tour operators and national media reps.
3. Partner with the Andersonville National Historic Site to promote their 150th Anniversary through advertising to attract tourist from all over the United States.
4. Create trolley tours: Americus Historic District, Historic Cemeteries, African American Heritage

5. Establish a new type of social media tourism by implementing QR Codes at all tourist attractions that will allow visitors to use their smart phone apps to learn about our community.
6. Promote and emphasize our mobile app and tourism website.
7. Connect tourism entities offering a self- guided audio and video tours of destinations.
8. Update signage for the Americus Driving Tour Historic District to enhance the driving tour and to add a walking tour.

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
205 TOURISM FUND						
205-00-0000-341903 WELCOME CENTER SALES	6,441	6,000	7,385	6,500	6,500	6,500
205-00-0000-389000 MISCELLANEOUS INCOME	482	1,700	2,410	2,500	2,500	2,500
205-00-0000-389002 CASH SHORT & OVER	2		-1			
205-00-0000-391000 HOTEL/MOTEL TAX	151,200	143,657	138,600	186,251	148,309	148,309
205 TOURISM FUND	158,125	151,357	148,394	195,251	157,309	157,309

ACCOUNT NUMBER/DESCRIPTION

205 TOURISM FUND

205-00-0000-341903 WELCOME CENTER SALES

Requested Amount: $6,500
This is for the sale of of items at the Welcome Center.

205-00-0000-389000 MISCELLANEOUS INCOME

Requested Amount: $2,500
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	$151,200	0.0%	recommended (all from hotel/motel tax)
2014	$186,251	23.2%	requested
2014	$148,309	(2%)	recommended

205 TOURISM FUND

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
17 TOURISM						
205-17-7540-511000 REGULAR PAY	28,976	59,321	59,606	78,976	76,676	76,676
205-17-7540-512100 GROUP MEDICAL INSURANCE						
205-17-7540-512101 OPT OUT INSURANCE PLAN		1,500	1,442	1,500	1,500	1,500
205-17-7540-512110 GROUP DENTAL INSURANCE		90	14	98	98	98
205-17-7540-512200 SOCIAL SECURITY PAYMENTS	2,191	4,538	4,694	6,042	5,866	5,866
205-17-7540-512400 RETIREMENT SYSTEM		3,155	3,231	3,155	3,155	3,155
205-17-7540-512700 WORKERS COMPENSATION	85	105	105	174	98	98
205-17-7540-521203 AUDIT FEES	700	700	804	700	700	700
205-17-7540-522000 OTHER OUTSIDE SERVICES	2,953	2,512	689	1,500	1,500	1,500
205-17-7540-522201 OFFICE EQUIP-REP AND MAIN	785	1,995	627	250	250	250
205-17-7540-522206 COMPUTER-REP AND MAINT	2,674					
205-17-7540-522310 RENT EXPENSE	1,800					
205-17-7540-523100 INSURANCE EXPENSE	1,985	2,005	2,110	2,200	2,200	2,200
205-17-7540-523200 TELEPHONE	1,910	1,500	207	300	300	300
205-17-7540-523201 POSTAGE	817	1,500	5,185	1,500	1,500	1,500
205-17-7540-523301 MARKETING & PROMOTIONS	10,180	52,100	48,354	66,310	39,617	39,617
205-17-7540-523600 DUES AND SUBSCRIPTIONS	1,404	690	1,256	1,110	1,110	1,110
205-17-7540-523700 TRAINING AND MEETINGS	2,751	3,500	4,257	13,925	7,000	7,000
205-17-7540-523905 MERCHANT FEES	357	419	545	450	450	450
205-17-7540-531100 OFFICE/COMPUTER SUPPLIES	2,145	4,100	1,253	4,250	4,250	4,250

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
205-17-7540-531210 WATER,SEWER,AND GARBAGE	2,295	2,500	239	195	195	195
205-17-7540-531220 NATURAL GAS	112	225				
205-17-7540-531225 STORM WATER	114	120	114	120	120	120
205-17-7540-531230 ELECTRICITY	1,912	2,000	1,824	2,000	2,000	2,000
205-17-7540-531270 GASOLINE ALLOCATED			70	500	500	500
205-17-7540-531500 WELCOME CENTER PURCHASES	8,086	4,000	6,182	5,000	4,000	4,000
205-17-7540-531700 OTHER SUPPLIES	13,227	1,400	1,097	2,500		
205-17-7540-542101 OFFICE EQUIPMENT		950	938			
205-17-7540-542400 COMPUTER EQUIPMENT		1,975	2,071	2,075		
205-17-7540-551101 DATA CENTER EXPENSE		1,000		1,224	1,224	1,224
205-17-7540-571000 LINDBERGH BOOGIE FESTIVAL						
205-17-7540-571001 SAM SHORTLINE		5,000	5,000	5,000	3,000	3,000
205-17-7540-573000 BANK CHARGES						
17 TOURISM	87,457	158,900	151,913	201,054	157,309	157,309

ACCOUNT NUMBER/DESCRIPTION

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
Trolley Driver (part-time)	1
	5

The requested amount includes dividing the Director's salary between the Downtown Development department and the Tourism department. The requested amount includes a 3% COLA.

The recommended amount does not include 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 $196 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

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 Douwntown Development department.

205-17-7540-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2013 rates.

ACCOUNT NUMBER/DESCRIPTION

205-17-7540-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2014 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: $1,500
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: $250
The requested amount is for maintenance on the copy machine.

205-17-7540-522206 COMPUTER-REP AND MAINT

Requested Amount: $0

205-17-7540-522310 RENT EXPENSE

Requested Amount: $0

205-17-7540-523100 INSURANCE EXPENSE

Requested Amount: $2,200
This is for Welcome Center content coverage, general liability, and Board of Directors insurance.

205-17-7540-523200 TELEPHONE

Requested Amount: $300
The requested amount is for monthly service to Bandwith for 2 telephone lines.

ACCOUNT NUMBER/DESCRIPTION

205-17-7540-523201 POSTAGE

Requested Amount: $1,500

205-17-7540-523301 MARKETING & PROMOTIONS

Requested	
$11,000	Billboards (North & South of exit 101)
$ 1.500	Cal Duke Publications (welcome booklet)
$ 2,350	Georgia Travel Guide Listing
$ 4,350	1/6 page ad (GA Travel Guide)
$ 3,000	Russell Johns Civil War Magazine (150th anniversary at ANHS)
$ 260	Yellow Pages
$18,600	Brochures, rack cards, maps, passports, etc.
$ 5,500	Community & Business Development (promotional items)
$19,750	Events & Education (trolley tours, workshops, kiosk info stand)
$66,310	

Recommended Amount: $39,617

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
$ 420	Other miscellaneous dues and subscriptions
$1,110	

ACCOUNT NUMBER/DESCRIPTION

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
$ 950	Georgia Bus Tour Trade Show
$ 1,500	(4) Military Trade Shows
$ 2,500	National Travel Assn Trade Show
$ 1,500	GA Motorcoach Trade Show
$ 5,000	American Bus Assn Trade Show
$13,925	

Booths at trade shows are the majority of the costs listed.

Recommended Amount: $7,000

205-17-7540-523905 MERCHANT FEES

Requested Amount: $450
This is for the merchant fees related to credit card purchases at the Welcome Center.

205-17-7540-531100 OFFICE/COMPUTER SUPPLIES

Requested	
$2,500	Ink cartridges, paper, etc.
$1,750	Gift store bags for merchandise and other misc office supplies
$4,250	

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

Amount Requested: $0

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.

205-17-7540-531270 GASOLINE ALLOCATED

Requested Amount: $500

ACCOUNT NUMBER/DESCRIPTION

205-17-7540-531500 WELCOME CENTER PURCHASES

Requested Amount: $5,000
This is for the purchase of cookbooks, books and memorabilia and other Americus promotional items sold at the Welcome Center.

Recommended Amount: $4,000

205-17-7540-531700 OTHER SUPPLIES

Requested Amount: $2,500
This includes items to create a transportation exhibit at the Americus Welcome Center. This will include trains and airplanes as part of Sumter County's history is unfolded.

Recommended Amount: $0

205-17-7540-542101 OFFICE EQUIPMENT

Requested Amount: $0

205-17-7540-542400 COMPUTER EQUIPMENT

Requested Amount: $2,075
This includes a new computer and Microsoft software package. This computer is needed due to the fact that we have added two intern positions in the office.

Recommended Amount: $0

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.

Recommended Amount: $3,000

205-17-7540-573000 BANK CHARGES

Requested Amount: $0

17 TOURISM

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
275 HOTEL/MOTEL TAX FUND						
275-00-0000-314100 HOTEL/MOTEL TAX FUND	318,419	300,000	284,754	300,000	300,000	300,000
275 HOTEL/MOTEL TAX FUND	318,419	300,000	284,754	300,000	300,000	300,000

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

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 requested amount is the same as the 2013 budgeted amount.

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

$148,309	Tourism Fund
$ 95,000	Rylander Theater Operating expenses
$ 7,249	DDA Marketing
$ 6,500	Transportation for Train
$ 42,942	
$300,000	

275 HOTEL/MOTEL TAX FUND

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
37 HOTEL/MOTEL TAX						
275-37-7540-611000 TRANSFER TO GEN FUND	318,419	300,000	284,754	300,000	300,000	300,000
37 HOTEL/MOTEL TAX	318,419	300,000	284,754	300,000	300,000	300,000

ACCOUNT NUMBER/DESCRIPTION

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.

37 HOTEL/MOTEL TAX

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
280 SPLOST						
280-00-0000-313200 SPLOST REVENUE	573,071	2,120,596	2,090,000			
280 SPLOST	573,071	2,120,596	2,090,000			

ACCOUNT NUMBER/DESCRIPTION

280 SPLOST

280-00-0000-313200 SPLOST REVENUE

Recommended Amount: $0
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 and the remaining funds were received in 2013. The funds will be used as follows:

$2,773,996	Public Safety Building
$ 106,600	Municipal Building
$2,880,596	

280 SPLOST

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
39 SPLOST - PUBLIC SAFETY						
280-39-1110-542900 MUNICIPAL BLDG FIRE SUPR		106,600		106,600	106,600	106,600
280-39-3200-542900 PUBLIC SAFETY BUILDING		2,773,996		2,773,996	2,773,996	2,773,996
280-39-7540-542900 TOURISM SIGNAGE	3,071					
39 SPLOST - PUBLIC SAFETY	3,071	2,880,596		2,880,596	2,880,596	2,880,596

ACCOUNT NUMBER/DESCRIPTION

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.

280-39-7540-542900 TOURISM SIGNAGE

39 SPLOST - PUBLIC SAFETY

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
281 TSPLOST						
281-00-0000-313201 TSPLOST REVENUE		241,503	198,406	216,168	216,168	216,168
281-00-0000-361000 OTHER INTEREST EARNED			74			
281 TSPLOST	0	241,503	198,480	216,168	216,168	216,168

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

281 TSPLOST

281-00-0000-313201 TSPLOST REVENUE

Requested Amount: $216,168
The requested amount is the current ytd amount annualized.

281-00-0000-361000 OTHER INTEREST EARNED

281 TSPLOST

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
48 TSPLOST						
281-48-4200-541466 STREET IMPROVEMENTS		229,340		202,182	202,182	202,182
281-48-4200-611000 TRANSFER TO GENERAL FUND		12,163		13,986	13,986	13,986
48 TSPLOST	0	241,503		216,168	216,168	216,168

ACCOUNT NUMBER/DESCRIPTION

48 TSPLOST

281-48-4200-541466 STREET IMPROVEMENTS

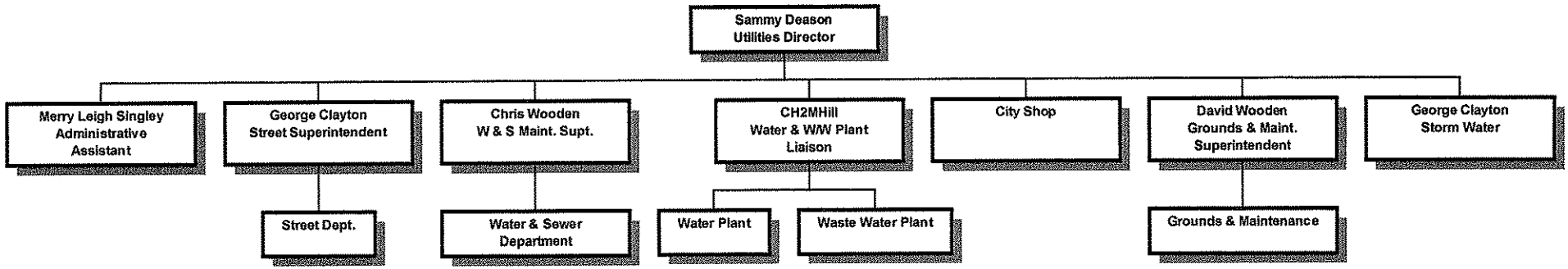
Requested Amount: $202,182
This is the amount remaining after the transfer to the general fund for LMIG.

281-48-4200-611000 TRANSFER TO GENERAL FUND

Recommended Amount: $13,986
We will use this for the 10% match for LMIG projects.

48 TSPLOST

Utilities Department - Public Works
Budgeted 2014



CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
505 WATER & SEWER FUND						
505-00-0000-315901 FOG REVENUE & SURCHARGES	8,350	9,750	25,275	9,750	9,750	9,750
505-00-0000-344210 WATER BILLINGS	2,764,822	2,913,821	2,630,745	2,900,420	2,900,420	2,900,420
505-00-0000-344230 SEWER BILLINGS	2,815,312	3,566,576	2,946,879	3,566,576	3,566,576	3,566,576
505-00-0000-349400 METER SALES	13,218	10,000	18,564	24,750	24,750	24,750
505-00-0000-349401 SEWER CONNECTIONS	800	2,000	1,600	1,600	1,600	1,600
505-00-0000-349402 WATER RECONNECT FEES	58,320	65,000	65,666	63,300	63,300	63,300
505-00-0000-349404 PENALTY	187,389	175,000	206,063	200,000	200,000	200,000
505-00-0000-349900 WEB PAY CONVENIENCE FEES	3,846	5,000	14,617	15,750	15,750	15,750
505-00-0000-361000 OTHER INTEREST EARNED	163	500	170	500	500	500
505-00-0000-361001 INTEREST ON REV BOND RESERVE	7,357	1,500	2,834	1,500	1,500	1,500
505-00-0000-381002 WATER TOWER RENTAL-VERIZON	8,662	8,683	8,921	8,683	8,683	8,683
505-00-0000-389000 OTHER MISC INCOME	61,363	1,000	-11,432	1,000	1,000	1,000
505-00-0000-389002 CASH SHORT AND OVER	58		-25			
505-00-0000-389004 RECOVERY OF BAD DEBT	7,937	9,000	14,551	10,000	10,000	10,000
505-00-0000-390000 CONTRIBUTIONS	78,750					
505-00-0000-392110 GAIN/LOSS - SALE OF CAPITAL ASSETS	-636,024	5,000	300	5,000	5,000	5,000
505-00-0000-392200 RECYCLING PROCEEDS	1,104		603			
505-00-0000-393400 PREMIUM ON BONDS SOLD	37,418	37,420	1,175	37,540	37,540	37,540
505 WATER & SEWER FUND	5,418,845	6,810,250	5,926,504	6,846,369	6,846,369	6,846,369

ACCOUNT NUMBER/DESCRIPTION

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: $2,900,420
This amount is necessary to meet current operating expenses and debt service payback.

Current	Requested	Recommended	
$7.10	$0.00	$0.00	Residential/Small Comm/Industrial Base
$2.32	$0.00	$0.00	Operating (per 100 cu ft)
$6.39	$0.00	$0.00	Senior Citizens Base
$2.09	$0.00	$0.00	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.

Recommended Amount:

505-00-0000-344230 SEWER BILLINGS

Requested Amount: $3,566,576
This amount is needed to meet the operating expenses and the debt service payments of the sewer system.

Current	Requested	Recommended	
$12.50	$00.00	$ 0.00	Residential/Small Comm/Industrial Base
$ 2.95	$ 0.00	$ 0.00	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.

Recommended Amount:

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

505-00-0000-349400 METER SALES

Requested Amount: $27,750
This is for new meter installations not replacements.

505-00-0000-349401 SEWER CONNECTIONS

Requested Amount: $1,600
The requested amount is for new sewer connections.

505-00-0000-349402 WATER RECONNECT FEES

Requested Amount: $63,300
This amount is for 1,266 reconnects at $50 each.

505-00-0000-349404 PENALTY

Requested Amount: $200,000
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: $15,750
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.

505-00-0000-389000 OTHER MISC INCOME

Requested Amount: $1,000
This is revenue that is not specific to a separate line item.

ACCOUNT NUMBER/DESCRIPTION

505-00-0000-389002 CASH SHORT AND OVER

Requested Amount: $0

505-00-0000-389004 RECOVERY OF BAD DEBT

Requested Amount: $10,000
This is the estimated collections on previously written off utility bills. Some of this revenue is offset by related collection cost expense in the Utility Billing Expense budget (Department 43). This is the estimate for the Water & Sewer portion.

505-00-0000-390000 CONTRIBUTIONS

Requested Amount: $0

505-00-0000-392110 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

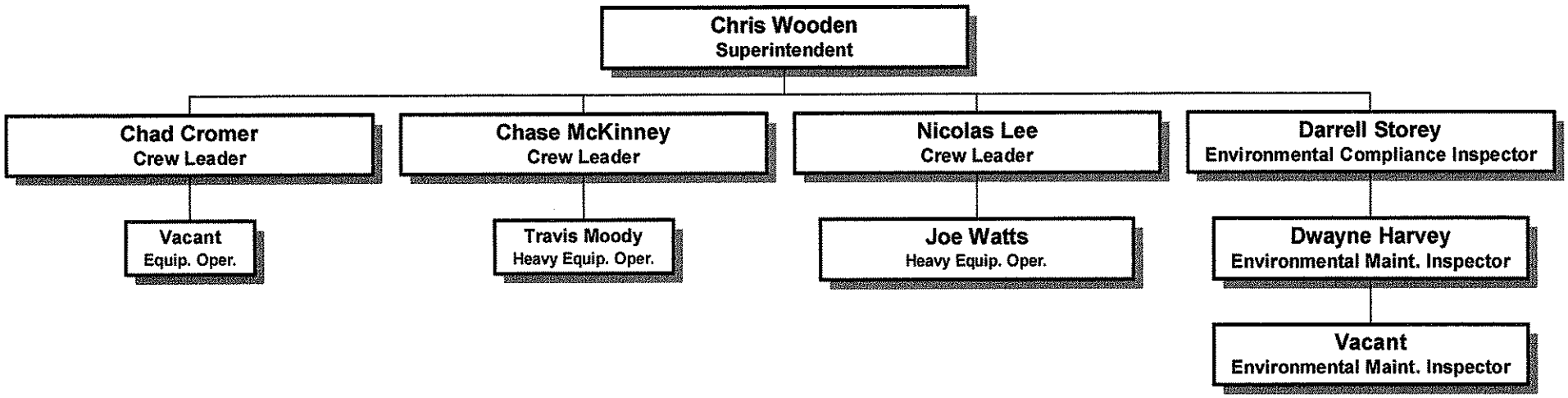
Requested Amount: $37,540
$37,420 2010 Revenue Bonds
$ 120 2013 Revenue Bonds

$37,540

This is the bond premium amortized over the life of the revenue bonds.

505 WATER & SEWER FUND

Water & Sewer Maintenance
Budgeted 2014



WATER & SEWER MAINTENANCE DEPARTMENT

GOALS – 2014

	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
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
40 W&S MAINTENANCE DEPT						
505-40-1565-531108 BUILDING REPAIR & MAINT	558		541			
505-40-4400-511000 REGULAR PAY	244,267	246,767	224,313	255,181	286,848	286,848
505-40-4400-511300 OVERTIME PAY	40,572	20,000	28,417	20,000	20,000	20,000
505-40-4400-512100 GROUP MEDICAL INSURANCE	62,720	74,151	52,376	72,936	73,131	73,131
505-40-4400-512101 OPT OUT INSURANCE PLAN						
505-40-4400-512110 GROUP DENTAL INSURANCE	1,368	1,620	1,309	1,764	1,862	1,862
505-40-4400-512200 SOCIAL SECURITY PAYMENTS	21,132	20,408	19,812	21,051	23,474	23,474
505-40-4400-512400 RETIREMENT SYSTEM	34,734	32,012	32,040	33,022	36,822	36,822
505-40-4400-512700 WORKERS' COMPENSATION	8,837	13,839	14,001	17,780	15,971	15,971
505-40-4400-522000 OTHER OUTSIDE SERVICES	139,154	56,900	21,249	80,900	80,900	80,900
505-40-4400-522009 CONTRACTED MAINTENANCE PROGRAI	496,378	147,000	91,682	235,000	107,000	107,000
505-40-4400-522202 AUTO & TRUCK-REP & MAINT	25,099	27,746	24,992	30,904	30,904	30,904
505-40-4400-522203 MACH & EQUIP-REP & MAINT	5,014	4,000	3,582	5,730	5,730	5,730
505-40-4400-522207 W & S SYSTEM-REP & MAINT	216,888	225,000	99,638	225,000	200,000	200,000
505-40-4400-523200 TELEPHONE EXPENSE	1,672	1,500	1,700	1,616	1,616	1,616
505-40-4400-523600 DUES & SUBSCRIPTIONS	2,317	2,375	105	2,983	2,983	2,983
505-40-4400-523700 TRAINING & MEETINGS	10,691	10,000	5,113	10,000	8,000	8,000
505-40-4400-523900 UNIFORMS	25,694	15,625	18,059	17,204	17,204	17,204
505-40-4400-531105 HAND TOOLS	1,826	3,000	3,228	6,000	4,000	4,000
505-40-4400-531270 GASOLINE ALLOCATED	32,891	30,000	29,058	35,000	35,000	35,000

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
505-40-4400-531600 WATER METERS		5,000		30,000	25,000	25,000
505-40-4400-531700 OTHER SUPPLIES	28,236	20,000	29,523	45,000	30,000	30,000
505-40-4400-542100 MACHINERY & EQUIPMENT						
505-40-4400-542200 AUTOS AND TRUCKS						
505-40-4400-542900 OTHER CAPITAL EXPENDITURE						
505-40-4400-551000 ALLOCATION OF EXPENSES	356,748	378,762	378,762	389,383	336,247	336,247
40 W&S MAINTENANCE DEPT	1,756,795	1,335,705	1,079,499	1,536,454	1,342,692	1,342,692

ACCOUNT NUMBER/DESCRIPTION

40 W&S MAINTENANCE DEPT

505-40-1565-531108 BUILDING REPAIR & MAINT

Requested Amount: $0

505-40-4400-511000 REGULAR PAY

Personnel Requirements:

	Current
Utility Service Director	1
Water & Sewer Supt.	1
Crew Leader	3
Heavy Equipment Operator	2
Equipment Operator	1
Environmental Inspectors	1
Environmental Compliance Insp	1
	10

This amount includes half of the salary for the Utility Service Director. The other half is budgeted in Natural Gas. This amount also includes on-call pay of $60 per week for 52 weeks for 2 employees. The requested amount includes a 3% COLA.

The recommended amount does not include COLA.

505-40-4400-511300 OVERTIME PAY

Requested Amount: $20,000
This amount is for emergency call-outs and weekend standby.

505-40-4400-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

505-40-4400-512101 OPT OUT INSURANCE PLAN

ACCOUNT NUMBER/DESCRIPTION

505-40-4400-512110 GROUP DENTAL INSURANCE

This amount represents $196 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 2013 rates.

505-40-4400-522000 OTHER OUTSIDE SERVICES

Requested	
$25,000	Engineering not related to a specific project
$ 3,000	Consumer Water Quality reports (price increase)
$40,000	FOG, backflow, water audit, and water model support
$ 1,000	Surveying
$ 2,500	Equipment rental
$ 600	Miscellaneous ads
$ 600	Postage/shipping
$ 2,200	Water model updates
$ 200	Railroad permits
$ 2,300	FOG Program
$ 3,500	Water audit
$80.900	

505-40-4400-522009 CONTRACTED MAINTENANCE PROGR/

Requested	Recommended	
$ 15,000	$ 5,000	Raising valve stem covers
$ 22,000	$ 5,000	Raising and exercising valves
$ 30,000	$ 15,000	Water main exercise program
$ 60,000	$ 30,000	Sewer line cleaning
$ 18,000	$ 18,000	Easement cleaning (Georgia Power)
$ 30,000	$ 34,000	Watershed Protection (Stantec)
$ 60,000	$ 0	Critical Main Evaluation
$235,000	$107,000	

ACCOUNT NUMBER/DESCRIPTION

505-40-4400-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $30,904

505-40-4400-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $5,730
The requested amount is for the maintenance and repair to the packers, pumps, saws, etc.

505-40-4400-522207 W & S SYSTEM-REP & MAINT

Requested Amount: $225,000
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.

Requested	Recommended	
$ 25,000	$ 25,000	Lift station repairs
$ 50,000	$ 25,000	Hydra Stop inserts
$150,000	$150,000	Other repairs
$225,000	$200,000	

505-40-4400-523200 TELEPHONE EXPENSE

Requested Amount: $1,616
The requested amount is for cell phone charges within the department.

505-40-4400-523600 DUES & SUBSCRIPTIONS

Requested	
$2,275	Utilities Protection Center dues (required-line locates)
$ 325	Georgia Rural Water Assoc
$ 100	APWA
$ 100	Georgia FOG Alliance
$ 183	SWANA
$2,983	

ACCOUNT NUMBER/DESCRIPTION

505-40-4400-523700 TRAINING & MEETINGS

Requested Amount: $10,000
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.

Requested	Recommended	
$ 200	$ 200	On-call mileage
$ 1,300	$ 1,300	APWA
$ 1,100	$ 1,100	Backflow
$ 800	$ 800	GA FOG Alliance
$ 3,000	$ 3,000	GRWA
$ 3,600	$ 1,600	Miscellaneous
$10,000	$ 8,000	

505-40-4400-523900 UNIFORMS

Requested Amount: $17,204
The requested amount is for uniforms for department employees.

505-40-4400-531105 HAND TOOLS

Requested Amount: $6,000
The amount requested includes pipe wrenches, socket wrenches, shovels, brooms, and other miscellaneous tools as required.

Recommended Amount: $4,000

505-40-4400-531270 GASOLINE ALLOCATED

Requested Amount: $35,000
The amount requested includes fuel for the vehicles and equipment in this department.

505-40-4400-531600 WATER METERS

Requested Amount: $30,000
The amount requested includes the purchase of new meters and the repair work not covered by warranty.

Recommended Amount: $25,000

505-40-4400-531700 OTHER SUPPLIES

Requested Amount: $45,000
The amount requested includes pipe, curb stops, saddles, fire hydrants, as well as safety equipment. A recent inventory of these items has indicated a need to increase purchases in order to have materials available when needed.

Recommended Amount: $30,000

ACCOUNT NUMBER/DESCRIPTION

505-40-4400-542100 MACHINERY & EQUIPMENT

Requested Amount: $0

Requested	Recommended	
$ 5,500	$ 5,500	Leak Detector*
$55,000	$ 0	Sewer Cleaner/Jetter*
$60,500	$ 5,500	

*As these projects require capitalization and depreciation per generally accepted accounting principles, the costs are recorded on the balance sheet.

505-40-4400-542200 AUTOS AND TRUCKS

Requested Amount: $0

Requested	Recommended	
$ 50,000	$ 0	Service Truck Replacement*
$ 25,000	$ 0	Pickup Truck Replacement*
$ 65,375	$ 0	Chassis for Service Truck*
$285,000	$ 0	Vac/Jetter Truck*
$425,375	$ 0	

*As these projects require capitalization and depreciation per generally accepted accounting principles, the cost is recorded on the balance sheet.

505-40-4400-542900 OTHER CAPITAL EXPENDITURE

Requested Amount: $0

$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.

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.

40 W&S MAINTENANCE DEPT

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
41 WATER PLANT						
505-41-4400-522000 OTHER OUTSIDE SERVICES	624,738	637,294	690,402	650,041	650,041	650,041
505-41-4400-522201 OFFICE EQUIP-REP & MAINT						
505-41-4400-522203 MACH & EQUIP-REP & MAINT	450	2,000	450	2,000	2,000	2,000
505-41-4400-522210 WATER TANK- REP & MAINT	104,290	161,648	85,286	161,648	161,648	161,648
505-41-4400-531108 BUILDING REP & MAINT						
505-41-4400-531210 WATER, SEWAGE & GARBAGE	3,683	4,500	5,910	2,672	2,672	2,672
505-41-4400-531220 NATURAL GAS	398	1,000	436	358	358	358
505-41-4400-531225 STORM WATER	893	974	1,000	974	974	974
505-41-4400-541300 BUILDINGS						
505-41-4400-542100 MACHINERY & EQUIPMENT						
505-41-4400-561000 DEPRECIATION EXPENSE	671,457	871,136	871,136	681,452	681,452	681,452
41 WATER PLANT	1,405,909	1,678,552	1,654,620	1,499,145	1,499,145	1,499,145

ACCOUNT NUMBER/DESCRIPTION

41 WATER PLANT

505-41-4400-522000 OTHER OUTSIDE SERVICES

Requested Amount: $650,041
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%
2014	$1,444,535	$650,041	$794,494	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: $2,672
This is the estimated expense related to the services at the water plant.

505-41-4400-531220 NATURAL GAS

Requested Amount: $358
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.

ACCOUNT NUMBER/DESCRIPTION

505-41-4400-541300 BUILDINGS

Requested Amount: $0

$ 5,967	Ceiling Hung Gas Heaters*

*As this project requires capitalization and depreciation per generally accepted accounting principles, the cost is recorded on the balance sheet.

505-41-4400-542100 MACHINERY & EQUIPMENT

Requested Amount: $0

$ 60,000	Booster Pump Station*
$ 37,000	Clarifier Rehabilitation*
$ 52,000	High Service Pump, Motor, Elec. Replacement*
$149,000	

*As these projects require capitalization and depreciation per generally accepted accounting principles, the cost is recorded on the balance sheet.

505-41-4400-561000 DEPRECIATION EXPENSE

This is the amount of depreciation on water related fixed assets. The depreciation is calculated by the straight line method using the GFOA suggested life.

41 WATER PLANT

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
42 WASTEWATER PLANT						
505-42-4300-522000 OTHER OUTSIDE SERVICES	763,702	778,915	843,825	794,494	794,494	794,494
505-42-4300-522110 SLUDGE DISPOSAL	89,340	97,270	85,692	85,702	85,702	85,702
505-42-4300-522200 BUILDING REPAIR& MAINT		100		100	100	100
505-42-4300-522201 OFFICE EQUIP-REP & MAINT						
505-42-4300-522203 MACH & EQUIP-REP & MAINT	150	2,000	150	2,000	2,000	2,000
505-42-4300-523200 TELEPHONE EXPENSE	4,789	4,500	5,116	5,846	5,846	5,846
505-42-4300-531210 WATER, SEWAGE & GARBAGE	17,354	16,000	18,292	10,966	10,966	10,966
505-42-4300-531225 STORM WATER	1,297	1,194	1,600	1,720	1,720	1,720
505-42-4300-531230 ELECTRICITY	14,671	11,000	16,943	15,610	15,610	15,610
505-42-4300-531700 OTHER SUPPLIES	1,564		250			
505-42-4300-541200 LAND & IMPROVEMENTS						
505-42-4300-541300 BUILDING						
505-42-4300-542100 MACHINERY & EQUIPMENT			27,436	4,983	4,983	4,983
505-42-4300-542200 TRUCKS & AUTOMOBILES						
505-42-4300-561000 DEPRECIATION EXPENSE	610,523	735,350	735,350	605,994	605,994	605,994
42 WASTEWATER PLANT	1,503,389	1,646,329	1,734,652	1,527,415	1,527,415	1,527,415

ACCOUNT NUMBER/DESCRIPTION

42 WASTEWATER PLANT

505-42-4300-522000 OTHER OUTSIDE SERVICES

Requested Amount: $794,494
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%
2014	$1,444,535	$650,041	$794,494	2.0%

505-42-4300-522110 SLUDGE DISPOSAL

Requested Amount: $85,702
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: $5,846
This amount is for phone lines for the lift station autodialers. This amount is for 11 lines.

505-42-4300-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $10,966
This is for the utility expenses at the Wastewater Treatment Plant.

ACCOUNT NUMBER/DESCRIPTION

505-42-4300-531225 STORM WATER

Requested Amount: $1,720
This is the storm water fees for the waste water plant and lift stations.

505-42-4300-531230 ELECTRICITY

Requested Amount: $15,610
The requested amount is for electricity for sewer lift stations.

505-42-4300-531700 OTHER SUPPLIES

Requested Amount: $0

505-42-4300-541200 LAND & IMPROVEMENTS

Requested Amount: $0
$30,000 Asphalt Resurfacing*

*As this project requires capitalization and depreciation per generally accepted accounting principles, the costs are recorded on the balance sheet.

505-42-4300-541300 BUILDING

Requested Amount: $0

505-42-4300-542100 MACHINERY & EQUIPMENT

Requested Amount: $4,983

$ 4,983	HQ Bench top Meter Configurator
$ 5,500	ISCO Refrigerated Sampler (Influent/Effluent)*
$ 22,000	GENSET Containment and AGST*
$ 83,000	Grit Classifier*
$ 6,550	ISCO Portable Sampler*
$ 6,900	Belt Press Filter, Belt Replacement*
$ 7,900	Aerator Gearbox (spare)*
$ 6,800	Aerator Motor (spare)*
$143,633	

*As these projects require capitalization and depreciation per generally accepted accounting principles, the costs are recorded on the balance sheet.

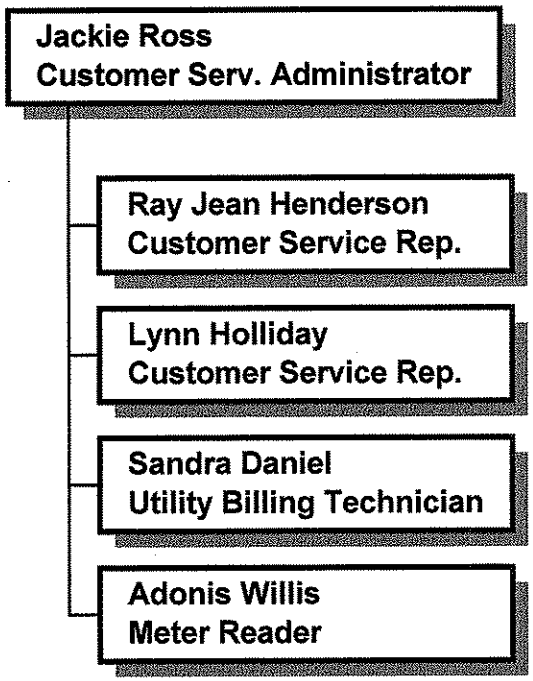
505-42-4300-542200 TRUCKS & AUTOMOBILES

Requested Amount: $0

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 2014



UTILITY BILLING DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Finance)

GOALS – 2014 (see Finance)

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
43 UTILITY BILLING						
505-43-1530-521201 LEGAL EXPENSE	446	1,500	1,044	500	500	500
505-43-4400-511000 REGULAR PAY	184,658	167,160	161,666	164,878	154,901	154,901
505-43-4400-511300 OVERTIME PAY	7,218	6,000	4,365	6,000	6,000	6,000
505-43-4400-512100 GROUP MEDICAL INSURANCE	44,448	49,434	40,900	40,520	38,490	38,490
505-43-4400-512110 GROUP DENTAL INSURANCE	945	1,080	1,012	980	980	980
505-43-4400-512200 SOCIAL SECURITY PAYMENTS	14,309	13,342	13,414	13,072	12,309	12,309
505-43-4400-512400 RETIREMENT SYSTEM	25,393	20,929	23,573	20,505	19,308	19,308
505-43-4400-512700 WORKERS' COMPENSATION	8,776	2,446	2,446	2,736	2,069	2,069
505-43-4400-521100 PURCHASED/CONTRACTED SERVICES		34,000	26,843			
505-43-4400-521203 AUDIT FEES	7,000	7,000	5,625	7,000	7,000	7,000
505-43-4400-521302 COLLECTION COSTS	1,509	3,000	1,285	3,000	3,000	3,000
505-43-4400-522000 OTHER OUTSIDE SERVICES	185		78			
505-43-4400-522202 AUTO & TRUCK-REP & MAINT	1,427	900	1,770	900	900	900
505-43-4400-522203 MACH & EQUIP-REP & MAINT	378	200	162	200	200	200
505-43-4400-522206 COMPUTER -REP & MAINT	19,879	20,400	21,171	21,400	21,400	21,400
505-43-4400-523100 INSURANCE EXPENSE	43,063	39,563	41,423	37,808	37,808	37,808
505-43-4400-523200 TELEPHONE	6,311	7,680	7,157	7,680	7,680	7,680
505-43-4400-523201 POSTAGE	51,243	50,847	53,673	54,713	54,713	54,713
505-43-4400-523301 ADVERTISING EXPENSES	349	500		500	500	500
505-43-4400-523700 TRAINING & MEETING	272	1,000	136	1,000	1,000	1,000

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
505-43-4400-523900 UNIFORMS	3,551	2,700	2,948	900	900	900
505-43-4400-523905 MERCHANT FEES	4,601	7,500	11,415	11,724	11,724	11,724
505-43-4400-523909 SALE FEES	209	1,000		1,000	1,000	1,000
505-43-4400-531100 OFFICE/COMPUTER SUPPLIES	13,324	17,000	15,344	17,000	17,000	17,000
505-43-4400-531270 GASOLINE ALLOCATED	6,839	4,500	4,423	2,670	2,670	2,670
505-43-4400-531700 OTHER SUPPLIES	455	1,800	2,189	500	500	500
505-43-4400-551000 ALLOCATION OF EXPENSES	-274,071	-284,772	-284,772	- 236,382	- 254,279	- 254,279
505-43-4400-551101 DATA CENTER EXPENSE	5,592	5,300	5,551	5,511	5,511	5,511
505-43-4400-561001 AMORTIZATION EXPENSE	28,372	28,000		40,200	40,200	40,200
505-43-4400-571000 CONTINGENCIES	2,353	15,000	3,524	15,000	15,000	15,000
505-43-4400-573000 PILOT	202,200	206,400	206,400	206,400	206,400	206,400
505-43-4400-574000 BAD DEBT EXPENSE	63,510	54,000	54,000	54,000	54,000	54,000
505-43-4400-582001 INTEREST EXPENSE	218,495	472,253	382,639	368,694	368,694	368,694
505-43-4400-583000 PAYING AGENT FEES	1,000	1,000	1,000	2,000	2,000	2,000
43 UTILITY BILLING	694,236	958,662	812,403	872,609	840,078	840,078

ACCOUNT NUMBER/DESCRIPTION

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:	Current
Customer Service Administrator	1
Customer Service Representative	2
Utility Billing Technician	1
Meter Reader	1
	5

The requested amount includes a 3% COLA.

The recommended amount does not include 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 $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

505-43-4400-512110 GROUP DENTAL INSURANCE

This amount represents $196 per employee.

505-43-4400-512200 SOCIAL SECURITY PAYMENTS

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

ACCOUNT NUMBER/DESCRIPTION

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 2013 rates.

505-43-4400-521100 PURCHASED/CONTRACTED SERVICES

Requested Amount: $0

505-43-4400-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2014 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. The requested amount is the same as the 2013 budgeted amount.

505-43-4400-522000 OTHER OUTSIDE SERVICES

Requested Amount: $0

ACCOUNT NUMBER/DESCRIPTION

505-43-4400-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $900
The amount requested is for the 1998 Ford Windstar vehicle.

505-43-4400-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $200
This is a small amount for incidental repairs. The requested amount is the same as the 2013 budgeted amount.

505-43-4400-522206 COMPUTER -REP & MAINT

The requested amount includes the following:

$ 7,000	CSI Software & Hardware
$ 1,000	Maintenance for Doc e Serve
$ 1,600	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)
$21,400	

505-43-4400-523100 INSURANCE EXPENSE

Requested Amount: $37,808
This is the general liability, property, and Public Official E&O insurance allocated to the Water & Sewer Fund. This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 10%. The projected rates will be effective May 1, 2014 resulting in an effective rate for 2014 of 7%.

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	Courier cell phone
$7,680	

The requested amount is the same as the 2013 budgeted amount.

505-43-4400-523201 POSTAGE

Requested Amount: $54,713
The requested amount is for mailing utility bills, delinquent notices, and any miscellaneous mailing for Utility Billing. The requested amount includes the ytd amount annualized plus 2% for a rate increase.

ACCOUNT NUMBER/DESCRIPTION

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. The requested amount is the same as the 2013 budgeted amount.

505-43-4400-523700 TRAINING & MEETING

Requested Amount: $1,000
The requested amount includes CSI webinars at $75 each and outside training for the Customer Service Representativs and Supervisor.

505-43-4400-523900 UNIFORMS

Requested Amount: $900
This amount is for uniforms for the courier/meter reader.

505-43-4400-523905 MERCHANT FEES

Requested Amount: $11,724
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. The requested amount is the 2013 ytd amount annualized.

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. The requested amount is the same as the 2013 budgeted amount.

505-43-4400-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $17,000
The amount covers utility bills, delinquent notices, computer paper, binders, etc. The requested amount is the same as the 2013 budgeted amount.

505-43-4400-531270 GASOLINE ALLOCATED

Requested Amount: $2,670
The requested amount is for the 1998 Ford Windstar.

505-43-4400-531700 OTHER SUPPLIES

Requested Amount: $500
This amount is budgeted for locks, Gatorade(Summer months), gloves, insecticide, and other miscellaneous items. The requested amount is the same as the 2013 budgeted amount.

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.

ACCOUNT NUMBER/DESCRIPTION

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: $40,200
This is the amortization of bond issuance costs originating in 2010 in the amount of $28,000 & 2013 in the amount of $12,200.

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. The requested amount is the same as the 2013 budgeted amount.

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 2013.
(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 2013 estimate.

505-43-4400-582001 INTEREST EXPENSE

Requested Amount: $368,694

Interest	Principal	Total	
$250,524	$ 861,980	$1,112,504	Revenue Bonds - 2010
$118,170	$ 310,000	$ 428,170	Revenue Bonds - 2013
$368,694	$1,171,980	$1,540,674	

The Principal balance due at 12/31/14 will be:

$ 6,749,120	Revenue Bonds - 2010 (Payout-Sep 1, 2021)(Rate 2.61%)
$ 5,290,000	Revenue Bonds - 2013 (Payout-Sep 1, 2028)
$12,039,120	

ACCOUNT NUMBER/DESCRIPTION

505-43-4400-583000 PAYING AGENT FEES

Requested Amount: $2,000
This is for the 2010 and 2013 Revenue Bonds.

43 UTILITY BILLING

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
515 NATURAL GAS FUND						
515-00-0000-334110 OTHER GRANTS						
515-00-0000-341941 SALES TAX COMPENSATION	1,526	1,200	1,728	1,200	1,200	1,200
515-00-0000-344410 RESIDENTIAL GAS SALES	731,415	1,003,831	768,125	845,158	845,158	845,158
515-00-0000-344411 SMALL AND LARGE COMM. GAS SALES	932,098	1,164,518	1,061,425	705,758	848,292	848,292
515-00-0000-344412 INDUSTRIAL GAS SALES	44,499	45,000	46,105	40,000	297,595	297,595
515-00-0000-344413 INTERRUPTIBLE GAS SALES	445,244	695,069	725,325	603,770	639,425	639,425
515-00-0000-349402 GAS RECONNECT SALES	13,950	13,000	18,600	13,000	15,000	15,000
515-00-0000-349405 SERVICE DEPT SALES	245,669	210,500	219,150	206,106	203,000	203,000
515-00-0000-349406 SERVICE LINE SALES	4,063			500	3,000	3,000
515-00-0000-361000 OTHER INTEREST EARNED	824	1,000	119	500	500	500
515-00-0000-389000 OTHER MISC RECEIPTS	156,464	118,000	137,457	118,000	136,841	136,841
515-00-0000-389004 RECOVERY OF BAD DEBT	1,232	5,000		1,000	1,000	1,000
515-00-0000-389006 CARRYOVER OF RET EARNINGS						
515-00-0000-392101 SALE OF CITY PROPERTY	3,510	154,000	184,309	180,000	180,000	180,000
515-00-0000-393601 LOAN PROCEEDS						
515 NATURAL GAS FUND	2,580,494	3,411,118	3,162,344	2,714,992	3,171,011	3,171,011

ACCOUNT NUMBER/DESCRIPTION

515 NATURAL GAS FUND

515-00-0000-334110 OTHER GRANTS

Requested Amount: $0

515-00-0000-341941 SALES TAX COMPENSATION

Requested Amount: $1,200
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. This is reduced for the impact of the tax exemption on gas for manufacturing purposes.

515-00-0000-344410 RESIDENTIAL GAS SALES

Requested Amount: $845,158
The requested amount is based on projections by our MGAG rate analyst.

515-00-0000-344411 SMALL AND LARGE COMM. GAS SALES

Requested Amount: $705,758
The requested amount is based on projections by our MGAG rate analyst.

Recommended Amount: $848,292

515-00-0000-344412 INDUSTRIAL GAS SALES

Requested Amount: $40,000
The requested amount is based on projections by our MGAG rate analyst.

Recommended Amount: $297,595
The recommended amount is increased due to the addition of the hospital.

515-00-0000-344413 INTERRUPTIBLE GAS SALES

Requested Amount: $603,770
The requested amount is based on projections by our MGAG rate analyst.

Recommended Amount: $639,425

515-00-0000-349402 GAS RECONNECT SALES

Requested Amount: $13,000
The requested amount includes 260 reconnects at $50 each.

Recommended Amount: $15,000
The recommended amount includes 300 reconnects.

ACCOUNT NUMBER/DESCRIPTION

515-00-0000-349405 SERVICE DEPT SALES

Requested Amount: $206,106
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: $203,000

515-00-0000-349406 SERVICE LINE SALES

Requested Amount: $500

Recommended Amount: $3,000

515-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $500
The amount requested is the current year to date amount annualized and adjusted for expected levels of idle cash. This reflects no improvement in the interest rates.

515-00-0000-389000 OTHER MISC RECEIPTS

Requested Amount: $118,000
The amount requested is from MGAG projection of portfolio refunds.

Recommended Amount: $136,841

515-00-0000-389004 RECOVERY OF BAD DEBT

Requested Amount: $1,000
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: $180,000
This is for the sale of the Peak Shaving Plant on Brady Rd.

ACCOUNT NUMBER/DESCRIPTION

515-00-0000-393601 LOAN PROCEEDS

Requested Amount: $0
$310,000 High Pressure Line Addition (81)*

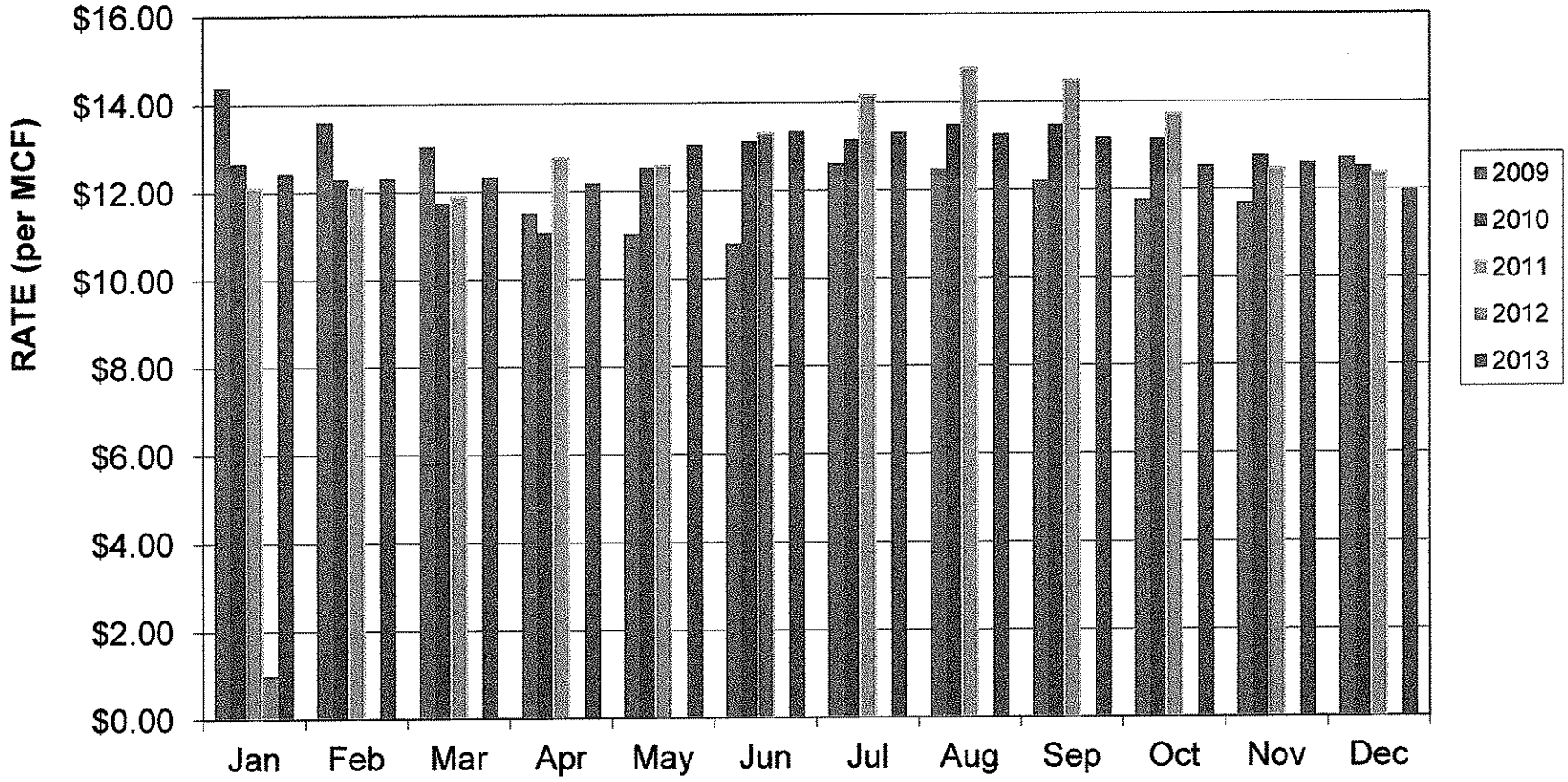
$310,000

*This loan will be recorded on the balance sheet.

Recommended Amount: $0

515 NATURAL GAS FUND

CITY OF AMERICUS
2014 OPERATING BUDGET
RESIDENTIAL GAS RATES



CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
80 COST OF GAS						
515-80-4700-531500 FIRM GAS	1,137,642	1,301,213	1,259,468	1,383,758	1,136,210	1,136,210
515-80-4700-531501 INTERRUPTIBLE GAS	311,358	602,198	365,854	500,000	320,343	320,343
515-80-4700-615000 PROPANE COSTS	1,197					
80 COST OF GAS	1,450,197	1,903,411	1,625,322	1,883,758	1,456,553	1,456,553

ACCOUNT NUMBER/DESCRIPTION

80 COST OF GAS

515-80-4700-531500 FIRM GAS

Requested Amount: $1,383,758
The requested amount is the projected amount prepared by MGAG

Recommended Amount: $1,136,210

515-80-4700-531501 INTERRUPTIBLE GAS

Requested Amount: $500,000
The requested amount is the projected amount prepared by MGAG

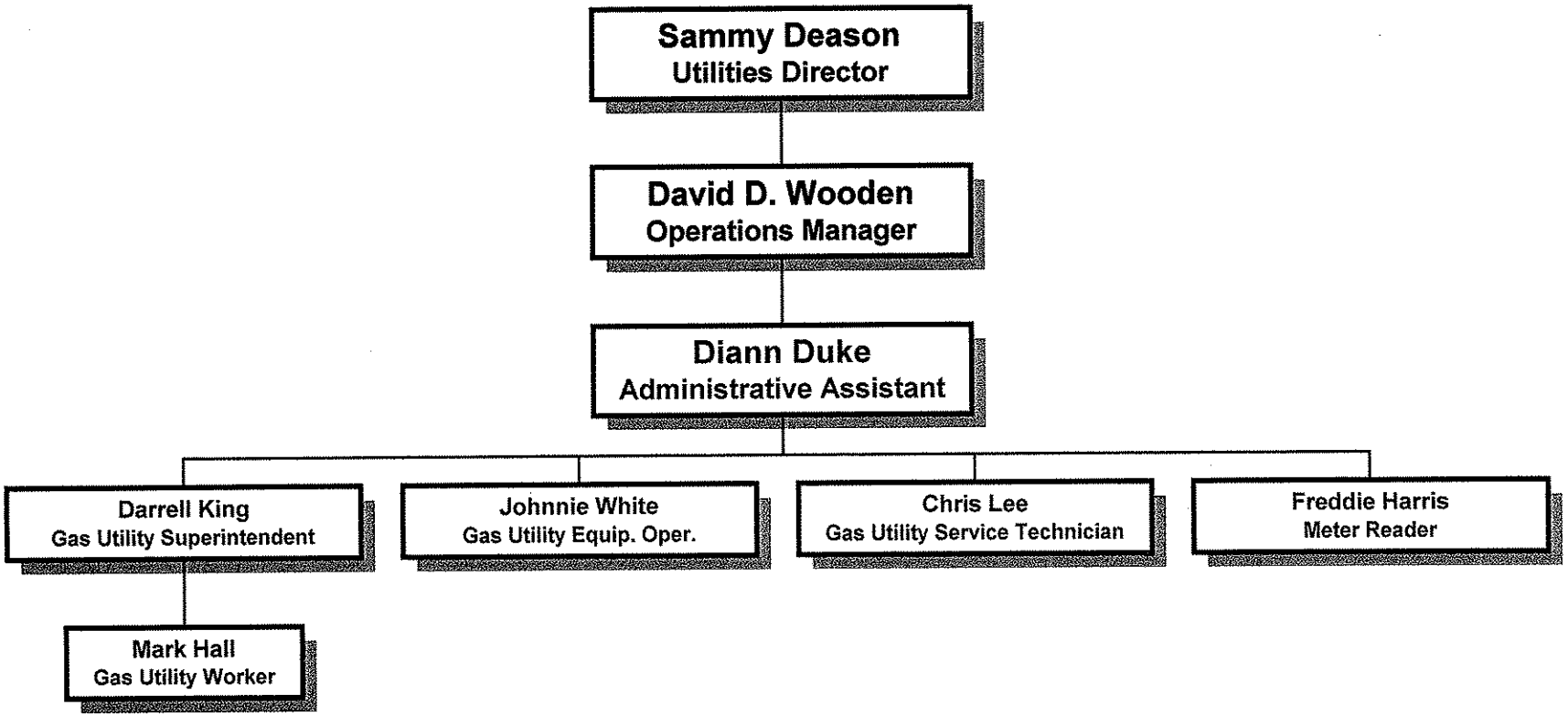
Recommended Amount: $320,343

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 OFOs. 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 2014.

80 COST OF GAS

Utilities Department - Gas
Budgeted 2014



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 -2014

- 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 whether it is with regular hot water heaters, tank less water heaters, vent less space heaters or gas logs or a gas fired heating & air conditioning unit. We want to expand and serve all of our customer needs.
- Look for ways to grow our gas systems load with customer incentives to use natural gas.
- With the merger of the Public Works and the Gas Department our goal for this year is to blend all the departments

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
81 SERVICE DEPT						
515-81-1530-521201 LEGAL FEES		500	24	500	500	500
515-81-4700-511000 REGULAR PAY	259,799	268,360	266,975	320,035	271,247	271,247
515-81-4700-511300 OVERTIME PAY	2,852	2,000	2,543	2,000	2,000	2,000
515-81-4700-512100 GROUP MEDICAL INSURANCE	39,733	41,195	33,598	48,624	42,339	42,339
515-81-4700-512101 OPT OUT INSURANCE PLAN	5,193	6,000	6,000	6,000	6,000	6,000
515-81-4700-512110 GROUP DENTAL INSURANCE	1,103	1,260	1,294	1,568	1,470	1,470
515-81-4700-512200 SOCIAL SECURITY PAYMENTS	19,915	20,683	22,071	24,636	20,903	20,903
515-81-4700-512400 RETIREMENT SYSTEM	34,222	32,443	32,629	38,644	32,790	32,790
515-81-4700-512700 WORKERS COMPENSATION	4,811	7,585	7,843	11,248	7,666	7,666
515-81-4700-521202 ENGINEERING FEES	11,647	9,600	9,700	15,000	13,500	13,500
515-81-4700-521203 AUDIT FEES	6,950	6,300	5,357	6,300	6,300	6,300
515-81-4700-522000 OTHER OUTSIDE SERVICES	5,669	300	3,198	5,000	2,000	2,000
515-81-4700-522009 CONTRACTED MAINTENANCE PROGRAI	595	20,000	6,686	20,000	10,000	10,000
515-81-4700-522200 BUILDING REP & MAINT	2,101	2,000	368	2,000	500	500
515-81-4700-522201 OFFICE EQUIP REP & MAINT	390	500	255	500	250	250
515-81-4700-522202 AUTO & TRUCK-REP & MAINT	11,288	11,000	11,234	13,000	10,000	10,000
515-81-4700-522203 MACH & EQUIP-REP & MAINT	4,601	3,000	1,494	3,000	2,000	2,000
515-81-4700-522206 COMPUTER-REP & MAINT				100	100	100
515-81-4700-522207 GAS SYSTEM-REP & MAINT	53,085	50,000	46,477	50,000	50,000	50,000
515-81-4700-523100 INSURANCE EXPENSE	23,976	21,146	18,304	16,105	16,105	16,105

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
515-81-4700-523200 TELEPHONE	12,307	12,000	13,856	12,000	12,000	12,000
515-81-4700-523202 FREIGHT EXPRESS	356	200		200	50	50
515-81-4700-523301 ADVERTISING EXPENSE	43,668	25,000	30,290	25,000	13,000	13,000
515-81-4700-523600 DUES & SUBSCRIPTIONS	3,745	8,000	3,414	8,000	8,000	8,000
515-81-4700-523700 TRAINING & MEETINGS	16,378	21,400	17,892	22,000	22,000	22,000
515-81-4700-523900 UNIFORM EXPENSE	10,004	8,000	8,549	8,000	8,000	8,000
515-81-4700-523909 SALE FEES	263	500		250	250	250
515-81-4700-531100 OFFICE/COMPUTER SUPPLIES	2,204	2,000	256	1,000	500	500
515-81-4700-531101 JANITORIAL SUPPLIES	299	300	125	200	200	200
515-81-4700-531105 HAND TOOLS	2,169	1,000	1,018	1,000	1,000	1,000
515-81-4700-531210 WATER,SEWER,& GARBAGE	999	800	1,224	800	800	800
515-81-4700-531220 NATURAL GAS	749	1,500	1,807	1,000	1,000	1,000
515-81-4700-531225 STORM WATER	798	700	740	500	500	500
515-81-4700-531230 ELECTRICITY	11,447	11,000	11,134	10,000	9,000	9,000
515-81-4700-531270 GASOLINE ALLOCATED	21,516	20,000	21,382	20,000	20,000	20,000
515-81-4700-531601 SERVICE DEPARTMENT PARTS	280,621	200,000	263,874	200,000	207,780	207,780
515-81-4700-531700 OTHER SUPPLIES	10,588	2,000	6,886	5,000		
515-81-4700-541400 GAS MAINS & VALVES			58			
515-81-4700-542200 TRUCKS & AUTOMOBILES						
515-81-4700-551000 ALLOCATION OF EXPENSES	430,868	457,465	457,465	462,981	420,252	420,252
515-81-4700-551101 DATA CENTER EXPENSE	1,265	1,200	1,250	1,225	1,225	1,225

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
515-81-4700-552200 CONTINGENCY	1,342	10,000		10,000	10,000	10,000
515-81-4700-561000 DEPRECIATION EXPENSE	109,714	173,694	173,694	111,788	111,788	111,788
515-81-4700-574000 BAD DEBT EXPENSE	22,421	25,000	25,000	25,000	25,000	25,000
515-81-4700-582001 INTEREST EXPENSE		10,379		7,625		
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						
81 SERVICE DEPT	1,771,650	1,796,010	1,815,961	1,817,829	1,668,015	1,668,015

ACCOUNT NUMBER/DESCRIPTION

81 SERVICE DEPT

515-81-1530-521201 LEGAL FEES

Requested Amount: $500
This is for fees incurred in the collection of amounts due and for other legal work such as easements.

515-81-4700-511000 REGULAR PAY

Personnel Requirements:

	Current
Utility Services Director	1
Gas Utility Superintendent	1
Administrative Assistant	1
Gas Utility Technician	1
Gas Utility Equip. Oper.	1
Gas Utility Worker	2
Gas Operations Manager	1
	8

This amount includes half of the salary for the Utility Service Director. The other half is budgeted in Water and Sewer. This amount also includes $3,120 for on-call pay. The requested amount includes a 3% COLA.

The recommended amount does not include COLA.

515-81-4700-511300 OVERTIME PAY

Requested Amount: $2,000
The requested amount includes customer service after hours, holidays, weekends, and operating peak shaving plants which are driven by customer problems and weather.

ACCOUNT NUMBER/DESCRIPTION

515-81-4700-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 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 $196 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 2013 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: $13,500

ACCOUNT NUMBER/DESCRIPTION

515-81-4700-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2014 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: $2,000

515-81-4700-522009 CONTRACTED MAINTENANCE PROGRA

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.

Recommended Amount: $10,000

515-81-4700-522200 BUILDING REP & MAINT

Requested Amount: $2,000
The amount requested is for general repairs and painting the warehouse.

Recommended Amount: $500

ACCOUNT NUMBER/DESCRIPTION

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.

Recommended Amount: $250

515-81-4700-522202 AUTO & TRUCK-REP & MAINT

Requested Amount: $13,000
The amount requested is for repairs and maintenance of the vehicles in the gas department.

Recommended Amount: $10,000

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.

Recommended Amount: $2,000

515-81-4700-522206 COMPUTER-REP & MAINT

Requested Amount: $100
The requested amount is to cover any repairs other than provided by 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: $16,105
This is the general liability, property, and public officials E&O insurance allocated to the Natural Gas Fund. This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 10%. The projected rates will be effective May 1, 2014 resulting in an effective rate for 2014 of 7%

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	

ACCOUNT NUMBER/DESCRIPTION

515-81-4700-523202 FREIGHT EXPRESS

Requested Amount: $200
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: $50

515-81-4700-523301 ADVERTISING EXPENSE

The requested amount includes the following:

$ 2,000	APGA - Telephone Survey (Goal Program)
$ 7,200	MGAG Advertising and Marketing
$ 2,300	South GA advertising (Television)
$ 7,500	Radio/Newspaper Ads (local/in consortium with other cities)*
$ 3,000	Natural Gas Calendar
$ 3,000	Natural Gas Week (1st week in October)
$25,000	

The majority of the increase in spending is mandated by the new Federal Public Awareness Policy. Most advertising is required by the Georgia Public Service Commission.

*This amount also includes the marketing of gas appliances.

Recommended Amount: $13,000

$ 2,000	APGA - Telephone Survey (Goal Program)
$ 5,000	MGAG Advertising and Marketing
$ 0	South GA advertising (Television)
$ 2,000	Radio/Newspaper Ads (local/in consortium with other cities)*
$ 3,000	Natural Gas Calendar
$ 1,000	Natural Gas Week (1st week in October)
$13,000	

ACCOUNT NUMBER/DESCRIPTION

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	
$18,000	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)
$22,000	

515-81-4700-523900 UNIFORM EXPENSE

Requested Amount: $8,000
The requested amount is for uniforms for department employees.

515-81-4700-523909 SALE FEES

Requested Amount: $250
This is the handling charges for the sale of surplus assets.

515-81-4700-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $1,000
The amount requested is the anticipated amount for 2014.

Recommended Amount: $500

515-81-4700-531101 JANITORIAL SUPPLIES

Requested Amount: $200
The amount requested is the anticipated amount for 2014.

ACCOUNT NUMBER/DESCRIPTION

515-81-4700-531105 HAND TOOLS
Requested Amount: $1,000
The requested amount is for both new and replacement tools.

515-81-4700-531210 WATER,SEWER,& GARBAGE
Requested Amount: $800

515-81-4700-531220 NATURAL GAS
Requested Amount: $1,000

515-81-4700-531225 STORM WATER
Requested Amount: $500
This is stormwater charges for the Natural Gas properties and building.

515-81-4700-531230 ELECTRICITY
Requested Amount: $10,000

Recommended Amount: $9,000

515-81-4700-531270 GASOLINE ALLOCATED
Requested Amount: $20,000

515-81-4700-531601 SERVICE DEPARTMENT PARTS
Requested Amount: $200,000
The amount requested is needed for parts and materials. This amount includes the cost of water heaters, gas logs, etc. There is a corresponding revenue account for the sale of these items.

Recommended Amount: $207,780

515-81-4700-531700 OTHER SUPPLIES
Requested Amount: $5,000
The requested amount is for a boring tool.

Recommended Amount: $0

ACCOUNT NUMBER/DESCRIPTION

515-81-4700-541400 GAS MAINS & VALVES

Requested	
$ 50,000	Valve Replacement *
$310,000	High Pressure Line Addition (Loan Funds)*
$ 70,000	New Mains and Maintenance*
$430,000	

*As these projects require capitalization and depreciation per generally accepted accounting principles, the costs will be recorded on the balance sheet.

Recommended Amount: $0

515-81-4700-542200 TRUCKS & AUTOMOBILES

Requested Amount: $0

$25,000 Truck Replacement *

*As this project requires capitalization and depreciation per generally accepted accounting principles, the cost will be recorded on the balance sheet.

Recommended Amount: $0

515-81-4700-551000 ALLOCATION OF EXPENSES

This amount includes operating expenses allocated from the Mayor and Council, Finance, CAO, GIS, Utility Billing, and Human Resources Departments.

515-81-4700-551101 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 2014.

ACCOUNT NUMBER/DESCRIPTION

515-81-4700-582001 INTEREST EXPENSE

Requested Amount: $7,625

The requested amount includes the interest payments on the loan for the high pressure line addition requested in the CIP budget for 2014. The assumption is 6 payments in 2014 on the first draw.

2014 Draw	Principal Payment	Balance @12/31/14
$310,000	$12,104	$297,896

Recommended Amount: $0

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
2014	$300,000

*Collins & Aikman declared bankruptcy.

515-81-4700-611007 TRANSFER TO W&S FUND

Approved Amount: $0

81 SERVICE DEPT

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
540 SOLID WASTE FUND						
540-00-0000-344110 SANITATION SERVICES	2,969,060	2,927,000	2,776,295	2,927,000	2,927,000	2,927,000
540-00-0000-361000 OTHER INTEREST EARNED	70	100	79	100	100	100
540-00-0000-389002 CASH SHORT & OVER						
540-00-0000-389003 CARRYOVER OF RET EARNINGS				67,264	67,264	67,264
540-00-0000-389004 RECOVERY OF BAD DEBT	3,077	2,000		2,000	2,000	2,000
540 SOLID WASTE FUND	2,972,207	2,929,100	2,776,374	2,996,364	2,996,364	2,996,364

ACCOUNT NUMBER/DESCRIPTION

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 2014. The rates are as follows:

$24.01	Residential Hobo
$28.11	Commercial Hobo
$ 6.11	Dumpster rate
$10.89	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

540-00-0000-389003 CARRYOVER OF RET EARNINGS

Requested Amount: $67,264
Sumter County has not billed the City of Americus for landfill post closure costs for 2010 and 2011 as of this time. As a result, these amounts are carried over into 2014.

540-00-0000-389004 RECOVERY OF BAD DEBT

Requested Amount: $2,000
This is the estimated collections from previously written off utility bills. Some of this revenue is offset by related collection cost expense in the Water and Sewer fund (Department 43). This is the estimate for the Sanitation portion.

540 SOLID WASTE FUND

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
33 SANITATION						
540-33-1530-521201 LEGAL EXPENSE	408	300		300	300	300
540-33-4500-521203 AUDIT FEES	4,250	4,900	3,214	4,900	4,900	4,900
540-33-4500-522000 OTHER OUTSIDE SERVICES	2,335,634	2,325,000	2,283,201	2,325,000	2,325,000	2,325,000
540-33-4500-523100 INSURANCE EXPENSE	20,480	18,084	14,249	12,268	12,268	12,268
540-33-4500-551000 ALLOCATION OF EXPENSES	413,716	433,617	433,617	408,765	374,745	374,745
540-33-4500-571000 LANDFILL PAYMENTS		67,264		41,941	41,941	41,941
540-33-4500-574000 BAD DEBT EXPENSE	37,148	27,000	27,000	31,000	31,000	31,000
33 SANITATION	2,811,636	2,876,165	2,761,281	2,824,174	2,790,154	2,790,154

ACCOUNT NUMBER/DESCRIPTION

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 2014 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 2014 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: $12,268
This is a portion of the general liability and public officials E&O insurance allocated to the Solid Waste Fund. This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 10%. The projected rates will be effective May 1, 2014 resulting in an effective rate for 2014 of 7%.

ACCOUNT NUMBER/DESCRIPTION

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: $41,941
This amount includes a 10% projected increase in costs. 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.
$ 38,128	2012	To be paid in 2014
$ 41,941	2014	

540-33-4500-574000 BAD DEBT EXPENSE

Requested Amount: $31,000
This amount represents the total projected write down of sanitation billings for the year 2014.

33 SANITATION

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 – 2014

Fundraising: The Friends of the Rylander are seeking outside marketing expertise to increase fundraising and ticket sales. 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 18, 2014.

Revenue Increase due to Beverage Sales: The Rylander Theatre intends to increase revenue through the sale of mandatory tumblers with lids for all beverage sales events, increasing the revenue for Concessions, and 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 2014 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 Presenters Grant, Community Partnership Grant, Fox Theatre Institute Theatre Advancement Grant, etc). Grant opportunities are also available for operational expenses such as building repair and maintenance. Heather Stanley will apply for appropriate grants as they become available to diversify theatre funding.

Marketing: Making the Rylander Theatre a destination by increased marketing visibility; bringing our programming schedule to the forefront in a regional and statewide capacity.

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
555 THEATER FUND						
555-00-0000-334110 GRANTS RECEIVED	85,700	72,000	75,000	73,000	73,000	73,000
555-00-0000-341902 SOUVENIR SALES	1,978	1,500	148	1,500	1,500	1,500
555-00-0000-341920 ADVERTISING/SPONSORSHIP RECEIPTS						
555-00-0000-341921 CONCESSION SALES	2,815	3,500	2,747	3,500	3,500	3,500
555-00-0000-341941 SALES TAX COMPENSATION	36	50	28	50	50	50
555-00-0000-347300 THEATER RECEIPTS	8,132	16,000	13,189	16,000	16,000	16,000
555-00-0000-347901 RESTORATION FEES	4,293	5,000	3,770	5,000	5,000	5,000
555-00-0000-371000 DONATIONS	3,344	5,000	847	5,000	5,000	5,000
555-00-0000-371002 PROGRAM SPONSORSHIPS	6,100	15,000	17,167	20,000	20,000	20,000
555-00-0000-371004 YIPPIE SPONSORSHIPS/REVENUE	603	5,000	100	5,000	5,000	5,000
555-00-0000-382000 RENTAL INCOME	23,440	23,500	21,939	23,500	23,500	23,500
555-00-0000-389001 INSURANCE PROCEEDS	38,635					
555-00-0000-390000 CONTRIBUTIONS	87,200					
555-00-0000-391102 TRANSF FROM CITY GEN FUND	95,146	122,486	122,557	100,000	95,000	95,000
555-00-0000-391107 HOTEL/MOTEL TAX TRANSFER	97,485	85,714	72,160	100,000	95,000	95,000
555-00-0000-393601 LOAN PROCEEDS		90,000		90,000	90,000	90,000
555 THEATER FUND	454,907	444,750	329,651	442,550	432,550	432,550

ACCOUNT NUMBER/DESCRIPTION

555 THEATER FUND

555-00-0000-334110 GRANTS RECEIVED

Requested Amount: $73,000
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)
$16,000 GSWU Intern Program

$28,000

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 general building repair and maintenance projects.

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

ACCOUNT NUMBER/DESCRIPTION

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 2014. 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.

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 particular performances.

555-00-0000-371002 PROGRAM SPONSORSHIPS

Requested Amount: $20,000
This revenue includes contributions in support of specific programming operations. The 2014 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 2014, but a reduced number due to construction constraints and the 6 week Smithsonian Exhibit.

555-00-0000-389001 INSURANCE PROCEEDS

Requested Amount: $0

555-00-0000-390000 CONTRIBUTIONS

Requested Amount: $0

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

555-00-0000-391102 TRANSF FROM CITY GEN FUND

The request includes the following:
$95,000 Allocation for 2014

555-00-0000-391107 HOTEL/MOTEL TAX TRANSFER

Requested Amount: $100,000
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.

Recommended Amount: $95,000

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).

555 THEATER FUND

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
50 LIVE PERFORMANCES						
555-50-6160-521204 LIVE PERFORMANCES	14,779	10,000	24,089	10,000	5,000	5,000
555-50-6160-521210 RYL / GSW SHARED PROD	6,501	8,000	8,334	8,000	8,000	8,000
555-50-6160-521218 YIPPIE PRODUCTIONS	8,187	8,000	5,024			
555-50-6160-523301 MARKETING EXPENSES	9,146	10,000	8,500	9,000	7,000	7,000
555-50-6160-531113 CONCESSION EXPENSE	2,085	2,000	5,439	2,000	2,000	2,000
555-50-6160-531500 SOUVENIR EXPENSE	1,786	1,000		1,500	1,500	1,500
50 LIVE PERFORMANCES	42,484	39,000	51,386	30,500	23,500	23,500

ACCOUNT NUMBER/DESCRIPTION

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.

Recommended Amount: $5,000

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: $0

555-50-6160-523301 MARKETING EXPENSES

Requested Amount: $9,000
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).

Recommended Amount: $7,000

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: $1,500
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.

50 LIVE PERFORMANCES

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
51 THEATER OPERATION						
555-51-1530-521201 LEGAL EXPENSE	1,595					
555-51-6160-511000 REGULAR PAY	120,829	124,251	111,748	124,170	120,466	120,466
555-51-6160-511300 OVERTIME PAY	3,075	3,000	3,518	3,000	3,000	3,000
555-51-6160-512100 GROUP MEDICAL INSURANCE	14,858	16,478	18,353	24,312	23,094	23,094
555-51-6160-512101 OPT OUT INSURANCE PLAN	3,000	3,000	808			
555-51-6160-512110 GROUP DENTAL INSURANCE	473	540	528	588	588	588
555-51-6160-512200 SOCIAL SECURITY	9,563	9,735	9,303	9,729	9,445	9,445
555-51-6160-512400 RETIREMENT SYSTEM	14,836	15,270	15,540	15,260	14,816	14,816
555-51-6160-512700 WORKERS COMPENSATION	1,712	2,415	2,378	3,003	2,342	2,342
555-51-6160-521203 AUDIT FEES	2,450	2,450	1,875	2,450	2,450	2,450
555-51-6160-522000 OTHER OUTSIDE SERVICES	10,429	8,680	7,086	8,680	8,680	8,680
555-51-6160-522201 EQUIPMENT REP & MAINT	3,267	5,000	3,374	4,000	4,000	4,000
555-51-6160-522206 COMPUTER - REP & MAINT	919	2,000	951	2,000	2,000	2,000
555-51-6160-523100 INSURANCE EXPENSE	12,783	12,008	13,378	12,337	12,337	12,337
555-51-6160-523200 TELEPHONE	5,349	5,400	7,560	5,400	5,400	5,400
555-51-6160-523201 POSTAGE	259	500	200	500	500	500
555-51-6160-523600 DUES AND SUBSCRIPTIONS	1,634	1,588	1,243	1,400	1,400	1,400
555-51-6160-523700 TRAINING & MEETINGS	4,509	4,000	4,870	4,000	4,000	4,000
555-51-6160-523900 UNIFORMS		100				
555-51-6160-523905 TICKET/MERCHANT FEES	9,675	8,900	10,521	9,000	9,000	9,000

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
555-51-6160-531100 OFFICE/COMPUTER SUPPLIES	2,616	3,000	452	2,700	2,700	2,700
555-51-6160-531101 JANITORIAL SUPPLIES	2,636	2,000	1,793	2,000	2,000	2,000
555-51-6160-531108 BUILDING REP& MAINT	66,972	90,000	32,413	90,000	90,000	90,000
555-51-6160-531115 PRODUCTION SUPPLIES	1,229	1,500	1,300	1,500	1,500	1,500
555-51-6160-531210 WATER,SEWER,GARBAGE	2,435	3,500	2,404	3,500	3,500	3,500
555-51-6160-531220 NATURAL GAS	487	3,500	1,095	2,500	2,500	2,500
555-51-6160-531225 STORM WATER	322	322	229	322	322	322
555-51-6160-531230 ELECTRICITY	34,909	45,000	39,608	37,000	37,000	37,000
555-51-6160-531700 OTHER SUPPLIES	658	600	118	600	600	600
555-51-6160-542400 COMPUTER EQUIPMENT						
555-51-6160-561000 DEPRECIATION EXPENSE	148,708	145,218	145,218	148,708	148,708	148,708
555-51-6160-573002 PRODUCTION SUPPORT	3,872	3,000	1,129	3,000	3,000	3,000
555-51-6160-573100 INTERN PROGRAM	14,123	13,000	19,332	14,400	14,400	14,400
555-51-6160-582300 INTEREST EXPENSE	164	5,061	-95			
51 THEATER OPERATION	500,346	541,016	458,230	536,059	529,748	529,748

ACCOUNT NUMBER/DESCRIPTION

51 THEATER OPERATION

555-51-1530-521201 LEGAL EXPENSE

Requested Amount: $0
We are not expecting legal expense in 2014.

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.

The recommended amount does not include 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 $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

555-51-6160-512101 OPT OUT INSURANCE PLAN

Requested Amount: $0

555-51-6160-512110 GROUP DENTAL INSURANCE

This amount represents $196 per employee.

ACCOUNT NUMBER/DESCRIPTION

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 2013 rates.

555-51-6160-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2014 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	

ACCOUNT NUMBER/DESCRIPTION

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: $4,000
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: $12,337
This is the portion of the general liability, property insurance, and public officials E&O allocated to the Theater and to the Owers Building. This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 10%. The projected rates will be effective May 1, 2014 resulting in an effective rate for 2014 of 7%.

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.

555-51-6160-523201 POSTAGE

Requested Amount: $500
This is for mailing newsletters and other correspondence.

ACCOUNT NUMBER/DESCRIPTION

555-51-6160-523600 DUES AND SUBSCRIPTIONS

Requested Amount: $1,400
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
$ 110	Post Office - P.O. Box
$ 167	Other
$ 250	Fox Theater Institute/Georgia Presenters
$1,400	

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: $0

555-51-6160-523905 TICKET/MERCHANT FEES

Requested Amount: $9,000
This is the amount for Vendini charges for the sale of tickets.

555-51-6160-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $2,700
This is for paper, ink cartridges, office supplies and stationary items.

555-51-6160-531101 JANITORIAL SUPPLIES

Requested Amount: $2,000
This includes the purchase of such items as cleaning solutions, deodorizers, tissue paper, etc.

ACCOUNT NUMBER/DESCRIPTION

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

555-51-6160-531220 NATURAL GAS

Requested Amount: $2,500
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: $37,000
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: $148,708
This includes depreciation expense on all capital items including the building, props, lighting, sound equipment, etc.

ACCOUNT NUMBER/DESCRIPTION

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: $14,400
This the contractual amount for GSWU drama students as provided by the grant agreement plus additional use of the interns as needed throughout the use.

555-51-6160-582300 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	

51 THEATER OPERATION

CITY OF AMERICUS
2014 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
580 STORM WATER MANAGEMENT						
580-00-0000-344260 STORM WATER BILLINGS	993,378	985,000	989,967	985,000	985,000	985,000
580-00-0000-344265 STORM WATER CREDITS	-122,745	-120,000	-123,036	- 120,000	- 120,000	- 120,000
580-00-0000-389004 RECOVERY OF BAD DEBT	769	5,000		5,000	5,000	5,000
580-00-0000-390000 CONTRIBUTIONS	20,000					
580-00-0000-393400 PREMIUMS ON BONDS SOLD	13,590	13,600		13,600	13,600	13,600
580 STORM WATER MANAGEMENT	904,991	883,600	866,931	883,600	883,600	883,600

ACCOUNT NUMBER/DESCRIPTION

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.

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.

580-00-0000-390000 CONTRIBUTIONS

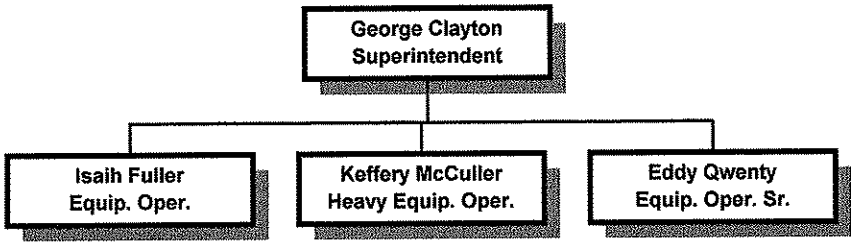
Requested Amount: $0

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.

580 STORM WATER MANAGEMENT

Storm Water Department
Budgeted 2014



STORM WATER DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2014

* Continue to develop preventive maintenance program	On-going
* Continue to implement identified replacement projects	On-going

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
58 STORM WATER MGT						
580-58-1530-521201 LEGAL EXPENSES	317					
580-58-4320-511000 REGULAR PAY	71,457	97,718	73,499	58,408	56,538	56,538
580-58-4320-511300 OVERTIME PAY	8,287	5,800	2,115	5,800	5,800	5,800
580-58-4320-512100 GROUP MEDICAL INSURANCE	20,046	32,956	20,334	16,208	15,396	15,396
580-58-4320-512110 GROUP DENTAL INSURANCE	420	720	528	392	392	392
580-58-4320-512200 SOCIAL SECURITY PAYMENTS	6,054	7,919	5,973	4,912	4,769	4,769
580-58-4320-512400 RETIREMENT SYSTEM	11,690	12,422	10,233	7,705	7,481	7,481
580-58-4320-512700 WORKERS COMPENSATION	9,358	4,604	4,534	3,513	2,738	2,738
580-58-4320-521203 AUDIT FEES	3,900	4,900	2,946	4,900	4,900	4,900
580-58-4320-521302 COLLECTION COSTS	951	1,000		1,000	1,000	1,000
580-58-4320-522000 OTHER OUTSIDE SERVICES	1,450	1,500	4,235	3,000	3,000	3,000
580-58-4320-522202 AUTO & TRUCK-REP & MAINT	6,556	4,000	1,632	4,000	4,000	4,000
580-58-4320-523100 INSURANCE EXPENSE	14,283	18,562	14,915	12,902	12,902	12,902
580-58-4320-523700 TRAINING AND MEETINGS	222	1,000	518	1,000	1,000	1,000
580-58-4320-523900 UNIFORMS	2,718	2,400	3,886	2,930	2,930	2,930
580-58-4320-531116 MATERIALS	13,449	5,000	945	6,000	6,000	6,000
580-58-4320-531270 GASOLINE ALLOCATED	5,095	5,000	5,547	5,000	5,000	5,000
580-58-4320-531700 OTHER SUPPLIES	7,892	7,500	1,528	7,500	7,500	7,500
580-58-4320-542100 MACHINERY & EQUIPMENT						
580-58-4320-551000 ALLOCATION OF EXPENSES	168,650	165,418	165,418	167,245	148,720	148,720

CITY OF AMERICUS
2014 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2012	AMENDED BUDGET 2013	ACTUAL 12/31/2013	REQUESTED 2014	RECOMM 2014	APPROVED 2014
580-58-4320-561000 DEPRECIATION EXPENSE	45,735	51,000	51,000	64,301	64,301	64,301
580-58-4320-561001 AMORTIZATION EXPENSE	26,292	30,000		30,000	30,000	30,000
580-58-4320-574000 BAD DEBT EXPENSE	17,606	10,000	10,000	10,000	10,000	10,000
580-58-4320-582001 INTEREST EXPENSE	101,117	97,103	97,091	90,976	90,976	90,976
580-58-4320-611007 TRANSFER TO 2007 CDBG						
58 STORM WATER MGT	543,544	566,522	476,878	507,692	485,343	485,343

ACCOUNT NUMBER/DESCRIPTION

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	0
Equipment Operator Senior	1
Equipment Operator	1
	2

The requested amount includes a 3% COLA.

The recommended amount does not include COLA.

580-58-4320-511300 OVERTIME PAY

Requested Amount: $5,800

580-58-4320-512100 GROUP MEDICAL INSURANCE

The requested amount represents $8,104 per employee, which reflects an estimated increase of 25% on April 1, 2014. This is the cost after reducing the premium for employee withholding and expected Opt Out participation. The request assumes that the employee's portion will remain at $12.50 every 2 weeks.

The recommended amount represents $7,698 per employee, which reflects an estimated increase of 25% on April 1, 2014. 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 ncrease to $25.00 every 2 weeks.

580-58-4320-512110 GROUP DENTAL INSURANCE

This amount represents $196 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.

ACCOUNT NUMBER/DESCRIPTION

580-58-4320-512700 WORKERS COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2013 rates.

580-58-4320-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2014 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: $3,000
This is to cover any engineering fees and other services not tied to a capital project.

580-58-4320-522202 AUTO & TRUCK-REP & MAINT

Requested 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: $12,902
This is the portion of the general liability, property insurance, and public officials E&O allocated to the the Storm Water Fund. This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 10%. The projected rates will be effective May 1, 2014 resulting in an effective rate for 2014 of 7%.

ACCOUNT NUMBER/DESCRIPTION

580-58-4320-523700 TRAINING AND MEETINGS
Requested Amount: $1,000

580-58-4320-523900 UNIFORMS
Requested Amount: $2,930

The requested amount is for uniforms for department employees.

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.

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.

580-58-4320-542100 MACHINERY & EQUIPMENT
Requested Amount: $0
$85,000 4 Wheel Drive Backhoe*

*As this project requires capitalization and depreciation per generally accepted accounting principles, the cost will be recorded on the balance sheet.

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.

ACCOUNT NUMBER/DESCRIPTION

580-58-4320-582001 INTEREST EXPENSE

Requested Amount: $90,976

Interest	Principal	Total	
$90,976	$313,020	$403,996	Revenue Bonds (2010 Issuance)

The principal balance at 12/31/14 will be:
$2,450,880 Revenue Bond (payout date 9/1/2018) (Interest rate 2.61%)

580-58-4320-611007 TRANSFER TO 2007 CDBG

Requested Amount: $0

58 STORM WATER MGT