CITY OF AMERICUS



2015 ADOPTED OPERATING BUDGET

2015 OPERATING BUDGET – CITY OF AMERICUS, GEORGIA

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

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

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CITY OF AMERICUS
2015 OPERATING BUDGET

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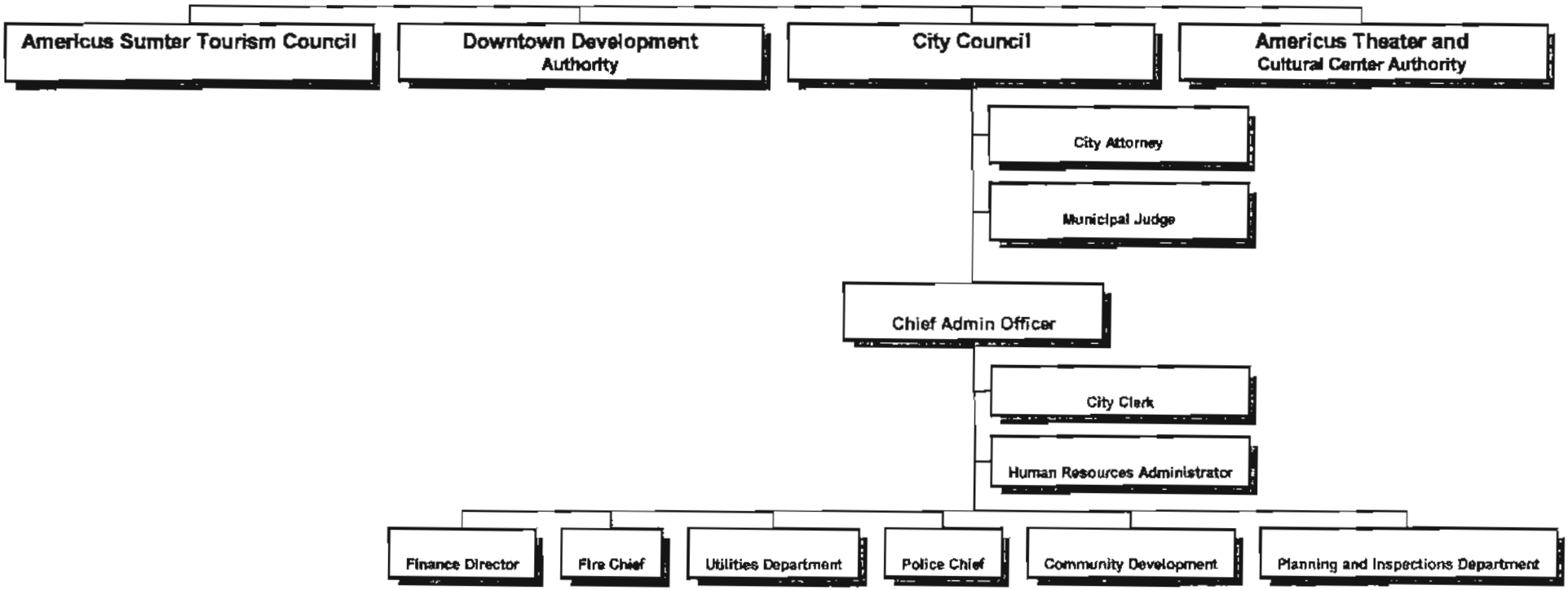
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City of Americus
Budgeted 2015



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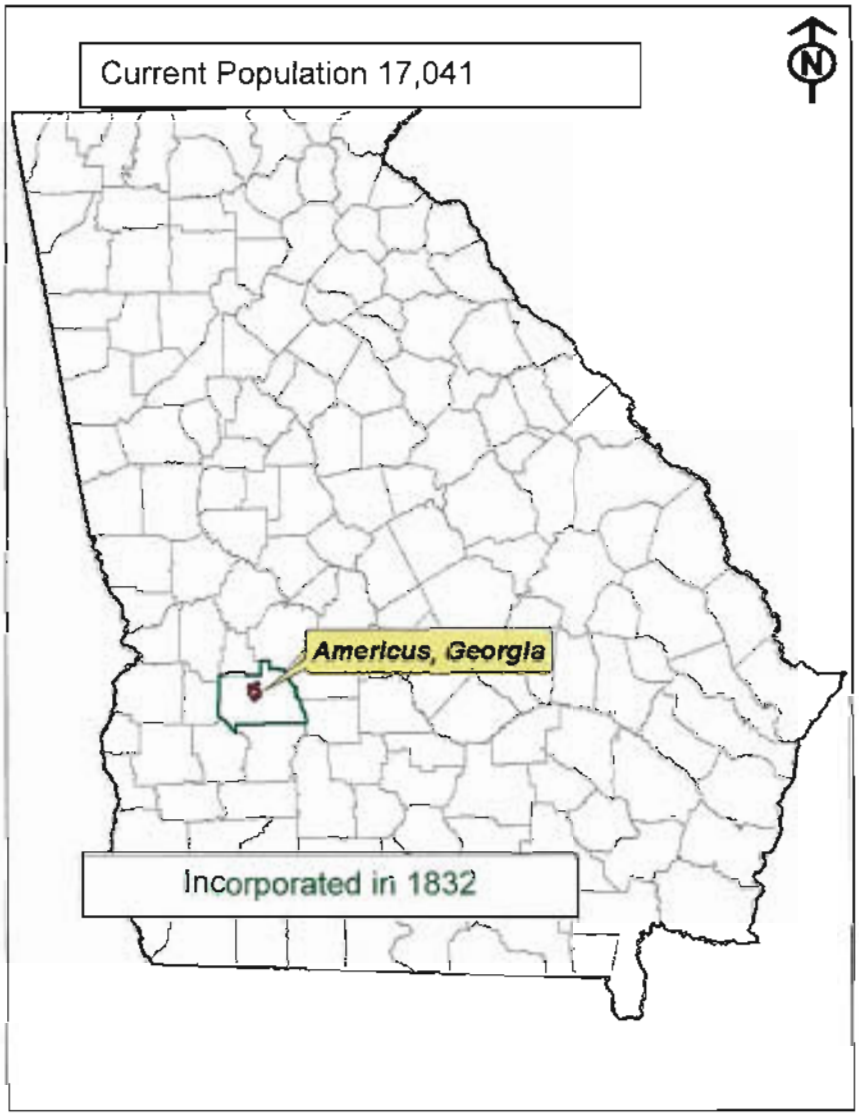
HISTORY OF AMERICUS

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

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

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

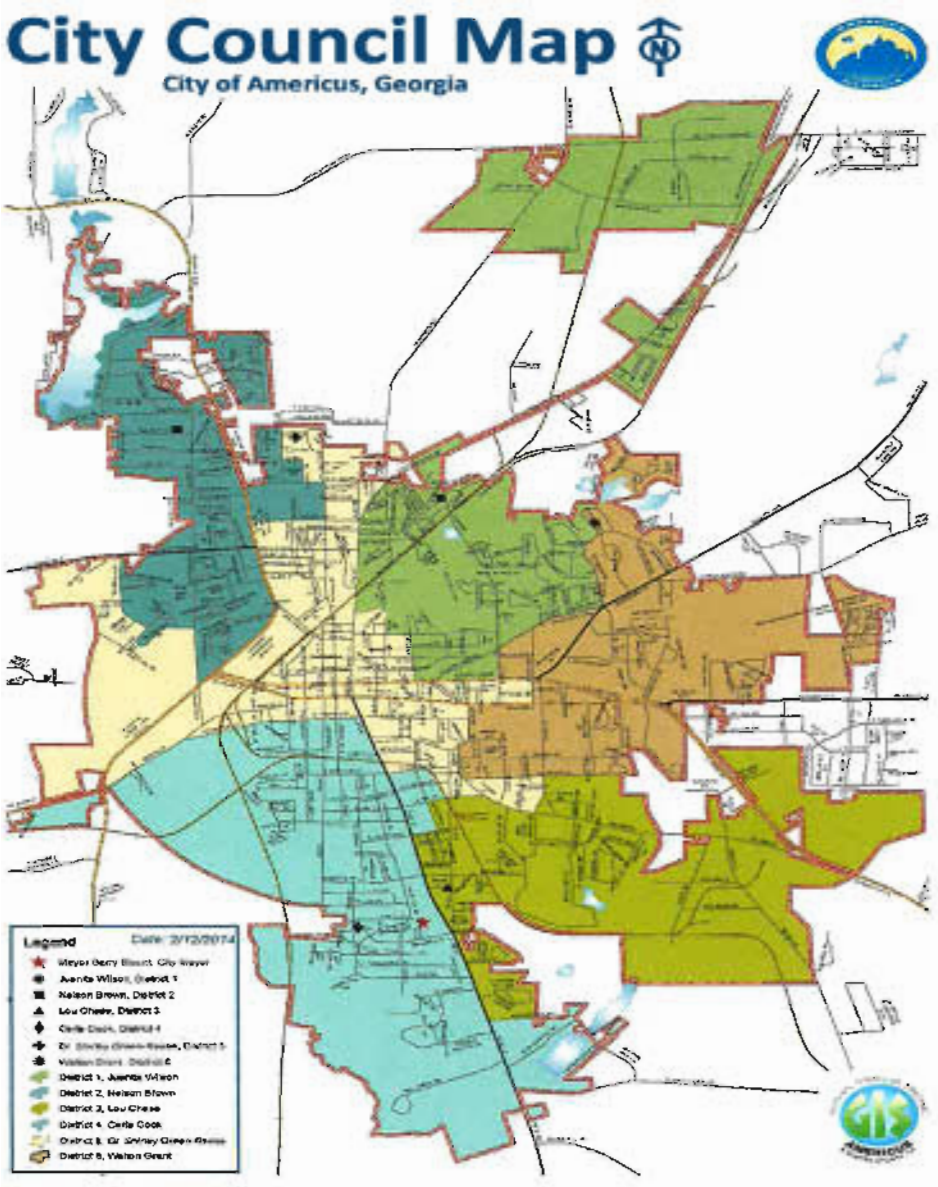
Americus has a well restored Historic District with many Antebellum and Victorian Style homes. The restoration of the magnificent Windsor Hotel, the renovation of the beautiful Rylander Theater, and other buildings in downtown Americus has drawn many visitors to this area.



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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	6,500
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:	191

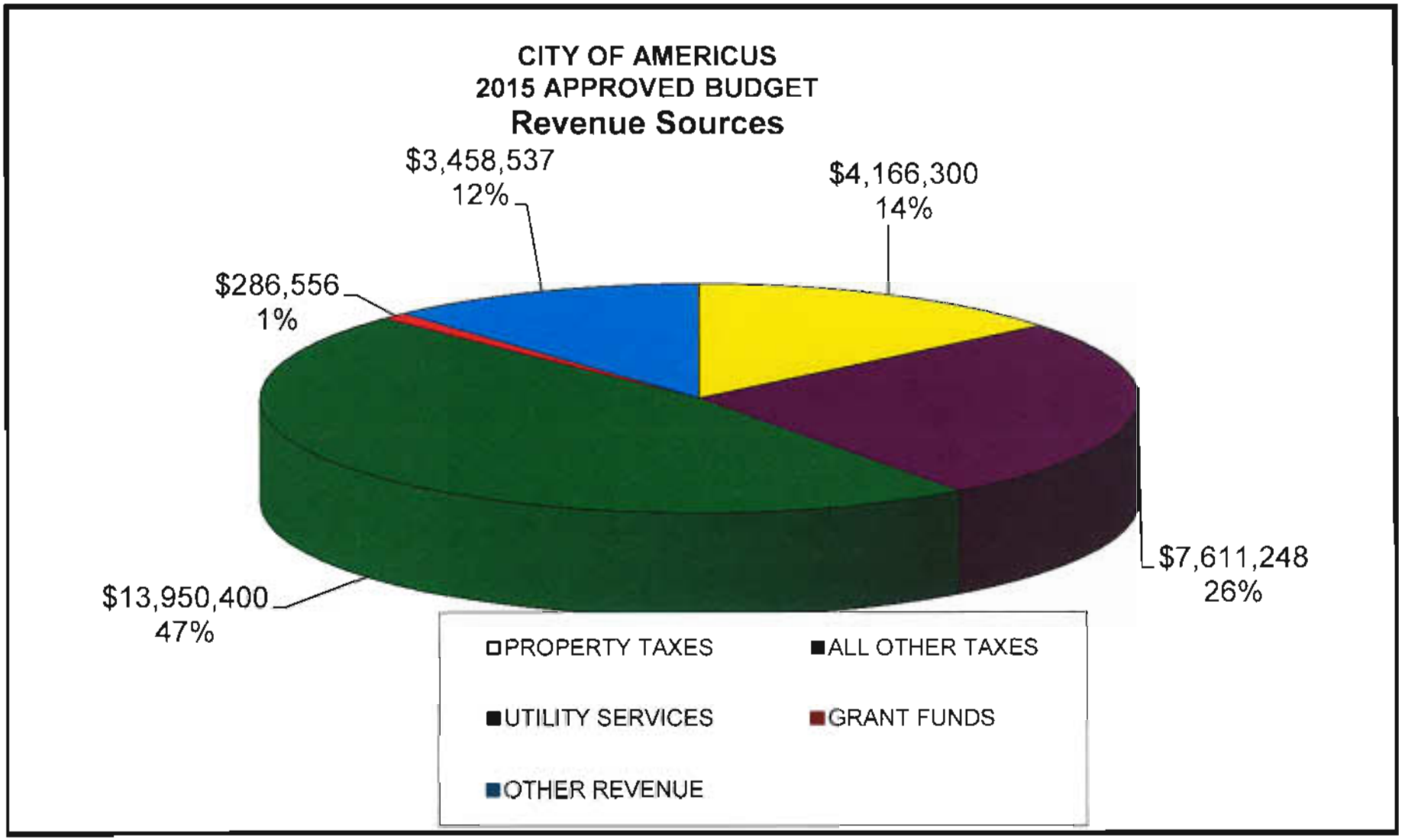


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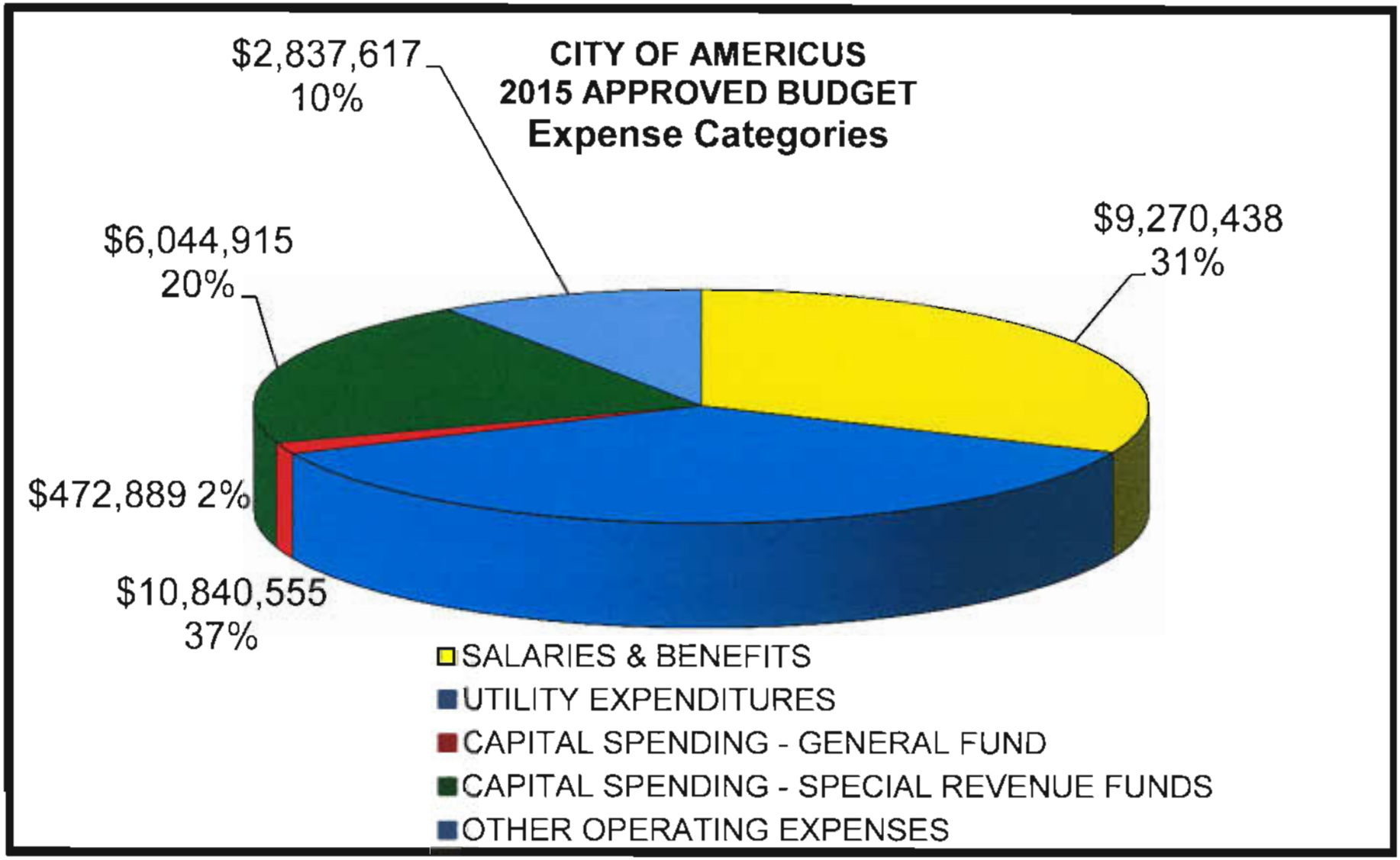
CITY OF AMERICUS
2015 OPERATING BUDGET
FIVE YEAR COMPARISON BUDGET REPORT
AMENDED BUDGETS

	2015	2014	2013	2012	2011
100 GENERAL FUND	10,583,871	10,420,283	11,286,207	11,714,940	10,652,254
202 DOWNTOWN DEVELOPMENT FUND	188,252	164,574	192,787	225,172	168,539
205 TOURISM FUND	147,394	157,309	158,900	110,306	227,000
220 COMMUNITY DEVELOPMENT	0	0	0	43,500	5,500
221 STATE REVOLVING LOAN	968	0	-16,210	-15,555	50,557
229 TE PROJECT	75,000	0	250,000	62,846	-1
234 2014 CDBG FUND	868,651	0	0	0	0
275 HOTEL/MOTEL TAX FUND	308,000	300,000	300,000	300,000	330,000
280 SPLOST	5,806,600	2,880,596	2,880,596	0	0
281 TSPLOST	221,024	216,168	241,503	0	0
343 2007 CHIP FUND	0	0	0	20	16,421
344 2014 CHIP FUND	306,000	0	0	0	0
505 WATER & SEWER FUND	5,331,161	5,529,330	5,453,274	6,129,747	5,381,473
515 NATURAL GAS FUND	3,010,347	3,124,568	3,485,206	3,258,813	3,863,776
540 SOLID WASTE FUND	2,984,156	2,790,154	2,767,102	2,776,952	2,800,949
555 THEATER FUND	465,425	553,248	582,542	538,011	492,468
580 STORM WATER MANAGEMENT	482,579	485,343	542,303	588,471	564,548
	30,779,428	26,621,573	28,124,210	25,733,223	24,553,484

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CITY OF AMERICUS
2015 APPROVED BUDGET
Revenue Sources
$3,458,537
12%
$4,166,300
14%
$286,556
1%
$7,611,248
26%
$13,950,400
47%
PROPERTY TAXES
ALL OTHER TAXES
UTILITY SERVICES
GRANT FUNDS
OTHER REVENUE

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CITY OF AMERICUS
2015 APPROVED BUDGET
Expense Categories
$2,837,617
10%
$9,270,438
31%
$6,044,915
20%
$472,889 2%
$10,840,555
37%
SALARIES & BENEFITS
UTILITY EXPENDITURES
CAPITAL SPENDING - GENERAL FUND
CAPITAL SPENDING - SPECIAL REVENUE FUNDS
OTHER OPERATING EXPENSES

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CITY OF AMERICUS
2015 OPERATING BUDGET

CAO TRANSMITTAL LETTER

October 31, 2014

Dear Mayor and Council Members:

The 2015 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 2015 was lower than the projected value budgeted for 2014. Therefore, the development of the 2015 budget reflects the significant difference in the actual value of the mill versus the projected value. Revenues are based on a 5 year average of historical data.

→ **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 $2,294,752. 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 will change from 2014 to 2015. There are several layoffs recommended. There were several new positions requested, but two were recommended, due to the fact they do not impact the General Fund.

→ **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 2015. The following charts show the progression of increases for previous years.

Category	2011	2012	2013	2014 Projected	2015 Recommended
Health Insurance	$1,119,567	$1,145,297	$1,252,688	$1,401,992	$1,574,203
Workers Compensation	$329,197	$186,377	$188,530	$186,427	$195,143
Retirement	$713,698	$823,417	$780,045	$771,308	$788,706
Dental Insurance	$26,500	$27,033	$32,272	$34,384	$35,624
Total	$2,188,962	$2,182,124	$2,253,535	$2,394,111	$2,593,676
% Change	19.2%	.31%	.33%	6.24%	8.4%

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

Category	2011	2012	2013	2014 Projected	2015 Recommended
Value of Mil	$338,172	$335,842	$331,479	$329,800	$329,800
Millage Rate	10.11	10.32	10.32	10.32	14.01
Tax Levy	$3,343,169	$3,465,889	$3,420,863	$3,403,536	$4,620,498
% change in digest	(1.4%)	(.69%)	0%	(.51%)	0%
% change in tax levy	(2.20%)	3.67%	0%	(.51%)	35.8%

The tax digest in the City of Americus has decreased from $338,171,000 in 2011 to a projected $329,800,000 in 2015. This translates into a 2.48 reduction in the value of property within the corporate limits of Americus. Please note that the 2015 numbers are the same as the 2014 numbers for the purposes of budgeting.

Finally, the budget meeting is scheduled for Monday, November 17, 2014 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
Chief Administrative Officer

CITY OF AMERICUS
2015 OPERATING BUDGET

GENERAL OVERVIEW

This book contains the recommended budget for each of the funds that report the individual programs of work and financial story for the City of Americus for 2015. 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.

2015 Budget Initiatives

With declining revenues and increasing expenditures and in an effort to balance the budget for 2015, the following are included in the recommended budget:

- Closing one (1) Americus Fire and Emergency Services fire station
- Increasing fees for all permits and licenses.
- Increasing the cost of insurance of employees by 50%
- Removing two (2) crew leader positions from the Public Works Department.
- 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. However, it does include an increase of the gas rates.

Salaries and Wages

The total amount included in the recommended budget for 2015 for all funds for salaries and wages, not including overtime, is $6,018,797 compared with the recommended amount for 2014 of $6,064,837. The less is approximately $46,000. There is not a COLA built into the recommended budget for 2015.

The total recommended personnel requirements for 2015 are 190 positions. The recommended number reflects thirteen part-time positions and 177 full time positions as shown below. The approved budget for 2015 is for 191 positions. The approved numbers reflect thirteen part-time positions and 178 full time positions.

The following table outlines the personnel requests and recommendations for 2015:

Department	Present Staffing Level	Requested Staffing Level	Recommended Staffing Level
Mayor and Council	7	7	7
Finance Department	8	8	8
Human Resources	2	3	2
Community Development	6 full time 2 part time	6 full time 2 part time	5 full time 2 part time
Chief Admin Officer	3	3	3
Fire Department	50	50	50

CITY OF AMERICUS
2015 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	5	7	5
Street Department	4	4	4
Shop	3	3	2
Public Works	1	1	1
Grounds & Maintenance	8	8	8
W&S Maintenance	9.5	9.5	9.5
Utility Billing	5	6	6
Natural Gas Department	7.5	7.5	7.5
Storm Water	3	3	3
Total	172 full time 3 part time 175	176 full time 3 part time 179	171 full time 3 part time 174

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 $456,375 in 2015. This is an increase from the $438,380 budgeted in 2014.

Employee Benefits

Our projections for 2015 include a 25% estimated increase in the Group Insurance premium rates. In 2007, we implemented the opt-out policy where employees who have other 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.

CITY OF AMERICUS
2015 OPERATING BUDGET

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 Mayor and Council on November 17, 2014.

- ★ Added a position back to the City Shop
- ★ Increased the employee contribution towards health insurance from $650 annually to $2000 annually
- ★ Increased the employee contribution towards dental insurance to $65 annually
- ★ Reduce the allocation to the Americus Theater & Cultural Authority by $10,000
- ★ Reduce the allocation to the Americus/Sumter County Tourism by $29,500
- ★ Reduced the allocation to the Boys & Girls Club by $1,500
- ★ Reduce the allocation to the Downtown Development Authority by $31,081
- ★ Increased the allocation to Lake Blackshear Regional Library by $30,000

FINANCIAL POLICIES

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

FISCAL POLICIES

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

FUND ACCOUNTING

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

GOVERNMENTAL FUNDS

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

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

ENTERPRISE (PROPRIETARY FUNDS)

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

PURCHASING POLICY

Procurement activities are for the most part decentralized. Each department head is responsible for following the established purchasing policies as communicated in the published "Purchasing Manual". The manual addresses dollar limits, advertising and bidding requirements, local preference, etc. All aspects of source selection and approval requirements are explained in detail. All purchasing is in accordance with approved budgets. Any proposed purchase not included in the approved budget must be presented to the full Mayor and Council for its vote. Emergency purchases or repairs may be authorized by the Chief Administrative Officer; however, any purchase made under these conditions shall be presented to the Mayor and Council for approval at the next scheduled meeting. Most proposed purchases that require the bidding process are centralized through our 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 24 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 $329,800,000. The 2015 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
2015 OPERATING BUDGET

CALENDAR FOR 2015 BUDGET

Mayor, Council, and Department Head Strategic Planning Retreat (5 year plan)	July 26, 2014
Distribution of Capital Improvement Request forms by Finance Director to Departments	August 1, 2014
Capital Improvement Requests due to Finance Director	August 15, 2014
Distribute Operating Budget Work Sheets	August 8, 2014
CAO Review of CIP Requests	August 25- Sept 4, 2014
Submit Operating Budget Work Sheets to Finance Director	August 29, 2014
Operating budget numbers/notes/etc. compiled and given to CAO for review	September 30, 2014
CAO & Finance Director Review Sessions with Department Heads – Operating Budgets	October 1-21, 2014
Operating Budget Recommendations presented to Mayor and Council	October 30, 2014
Mayor and Council Budget Review Session	November 17, 2014
Advertisement in the legal gazette	November 18, 2014
Public Hearing on Operating Budget	December 8, 2014
Adoption of 2013 Budget	December 18, 2014
Publication of Operating Budget	January 31, 2015

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
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
100 GENERAL FUND						
100-00-0000-311000 GENERAL GOVERNMENT LEVY	3,253,938	3,403,536	3,384,993	3,403,536	4,620,708	3,727,791
100-00-0000-311101 CBID LEVY	18,236	18,224	17,662	17,650	17,650	17,650
100-00-0000-311310 AUTOMOBILE TAXES	468,700	410,726	454,839	365,300	365,300	395,180
100-00-0000-311320 MOBILE HOME TAXES	1,097	2,500	1,509	1,146	1,146	1,279
100-00-0000-311600 TRANSFER TAXES	34,488	24,625	28,820	24,400	24,400	24,400
100-00-0000-311710 FRANCHISE FEES-GA POWER	753,423	723,500	723,500	712,600	712,600	712,600
100-00-0000-311711 FRANCHISE FEES-SUMTER EMC	39,978	42,260	39,095	39,000	39,000	39,000
100-00-0000-311750 FRANCHISE FEES-MEDIACOM	191,918	201,925	143,658	200,000	200,000	200,000
100-00-0000-311760 FRANCHISE FEES-AT&T	54,949	66,980	33,525	40,000	40,000	40,000
100-00-0000-311770 MISC FRANCHISE FEES	1,687	2,700	2,828	2,200	2,200	2,200
100-00-0000-313100 1% LOCAL OPTION SALES TAX	1,739,073	1,672,868	1,682,336	1,464,120	1,464,120	1,464,120
100-00-0000-314200 WHISKEY TAXES	51,295	52,205	51,108	51,200	51,200	51,200
100-00-0000-314201 BEER TAXES	316,943	287,838	294,839	320,000	320,000	320,000
100-00-0000-314202 WINE TAXES	18,950	21,965	19,228	20,000	20,000	20,000
100-00-0000-314300 MIXED DRINK EXCISE TAX	20,899	17,830	17,254	18,400	18,400	18,400
100-00-0000-316200 INSURANCE PREMIUMS TAX	879,042	825,000	921,476	855,000	855,000	855,000
100-00-0000-318000 CBID SURTAX	7,542	8,630	7,891	8,000	8,000	8,000
100-00-0000-319100 PENALTY-DEL TAXES	10,790	16,745	13,213	10,500	10,500	10,500
100-00-0000-319101 INTEREST ON DEL TAXES	20,412	19,700	24,837	20,000	20,000	20,000
100-00-0000-319500 FIFAS-DELINQUENT TAXES	6,780	8,865	3,200	8,004	8,004	8,004
100-00-0000-321100 ALCOHOLIC BEV LICENSE	83,725	67,470	4,335	71,000	71,000	106,000
100-00-0000-322100 BUILDING PERMITS	89,401	51,160	44,011	50,000	50,000	137,000
100-00-0000-322130 PLUMBERS PERMITS	6,167	12,800	8,945	7,000	7,000	7,000
100-00-0000-322140 ELECTRICIANS PERMITS	6,909	12,800	11,466	9,000	9,000	12,500
100-00-0000-322160 MECHANICAL PERMITS	21,222	16,230	18,839	15,000	15,000	15,000
100-00-0000-322190 SOIL CONSERVATION PERMIT	6,699	240		240	240	240
100-00-0000-322210 REZONING FEES	1,900	1,180	500	1,200	1,200	1,200
100-00-0000-322230 SIGN PERMITS	2,520	3,150	2,157	2,600	2,600	2,600
100-00-0000-322900 SPECIAL ACTIVITY PERMITS	50	200		200	200	200
100-00-0000-322990 CPR TRAINING REVENUES	-581	392	-112	350	350	350
100-00-0000-326100 BUSINESS LICENSES	288,423	275,800	268,610	272,000	272,000	307,000

CITY OF AMERICUS
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
100-00-0000-333000 HOUSING AUTHORITY - PILOT	44,853	19,600	17,109	20,500	20,500	20,500
100-00-0000-334100 LOCAL,STATE & FED GOVT REIMBSMNT		2,400	2,400	47,470	47,470	47,470
100-00-0000-334110 OTHER GRANTS	151,904	8,088	5,166	10,000	10,000	10,000
100-00-0000-334120 LMIG GRANT	121,629	139,862	139,862	127,892	139,862	127,892
100-00-0000-338000 W&S PILOT	206,400	206,400	206,400	206,400	206,400	230,400
100-00-0000-341930 MAPS SOLD	212	294	3,538	800	800	800
100-00-0000-341940 ADMIN SERVICES-CBID	226	784	1,314	530	530	530
100-00-0000-342120 ACCIDENT REPORTS	175	245	150	250	250	250
100-00-0000-345510 TRANSPORTATION SERVICES	146,953	154,840	114,274	141,194	141,194	141,194
100-00-0000-349100 CEMETERY LOT SALES	18,075	20,000	35,975	23,000	23,000	23,000
100-00-0000-349300 RETURNED CHECK FEES	10,565	13,790	8,320	11,000	11,000	11,000
100-00-0000-349900 GIS SERVICES	9,260	7,880	5,938	7,500	7,500	7,500
100-00-0000-351130 POLICE COURT	458,166	344,750	303,491	399,000	399,000	399,000
100-00-0000-351203 TECHNOLOGY ADD ON FEE	18,013	14,350	11,250	15,000	15,000	15,000
100-00-0000-352200 FORFEITED PROPERTY MONEYS		4,900				5,000
100-00-0000-361000 OTHER INTEREST EARNED	47,331	49,250	963	48,800	48,800	48,800
100-00-0000-371000 DONATIONS	9,698	400	207			
100-00-0000-381001 TROLLEY FEES	5,929	4,900	6,395	4,500	4,500	4,500
100-00-0000-381003 REES PARK EDC RENTALS	17,337	25,000	23,247	17,000	17,000	5,500
100-00-0000-389000 OTHER MISC INCOME	36,725	16,000	21,145	38,000	38,000	38,000
100-00-0000-389001 INSURANCE PROCEEDS	14,511					
100-00-0000-389002 CASH SHORT & OVER	-379		21			
100-00-0000-389003 CARRYOVER OF FUND BALANCE		31,820		40,000	40,000	185,332
100-00-0000-391000 TRANSF FROM HOTEL/MOTEL FND	315,049	300,000	268,884	308,000	308,000	308,000
100-00-0000-391100 SHARED REVENUE-NAT GAS FD	300,000	300,000	300,000	300,000	300,000	300,000
100-00-0000-391101 TRANSFER FROM W&S FUND		320,000	320,000	5,000	5,000	5,000
100-00-0000-391105 TRANSFER FROM CD FUNDS			150,000			
100-00-0000-391200 TRANSFER FROM TSPLOST	12,163	13,986	13,986	12,789	13,986	12,789
100-00-0000-392100 SALE OF CITY PROPERTY	27,300	9,800	4,957	10,000	10,000	10,000
100-00-0000-392200 RECYCLING PROCEEDS	15,672	4,900	522	2,000	2,000	2,000
100-00-0000-393500 CAPITAL LEASE PROCEEDS	488,545	136,000	135,980	249,120	127,000	100,000
100-00-0000-393601 LOAN PROCEEDS						
100 GENERAL FUND	10,872,888	10,420,283	10,326,054	10,055,391	11,163,610	10,583,871

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100 GENERAL FUND

100-00-0000-311000 GENERAL GOVERNMENT LEVY

Gen Govt Levy

$329,800	Value of a mil in 2014
10.32	2014 current millage rate
	2015 Recommended millage rate
14.01	Based on the Value of the mil for 2014
35.8	% change
	2015 Approved millage rate
11.52	Based on the Value of the mil for 2014
11.6	% 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	$329,800	(0.5%)
2015	$329,800	0.0% projected

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

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-311101 CBID LEVY

Requested Amount: $17,650
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 2014 value of a mil in the CBID district is $11,767.

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-311310 AUTOMOBILE TAXES

Requested Amount: $365,300
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 2014 tax digest plus an estimated $100,000 for title tax fees. The calculation of advaloren tax includes deducting a 1.75% collection fee charged by the County.

(52,335,400 x 50% x .01032 = $270,051 - $4,726 = $265,325) rounded = $265,300

265,300 Advalorem tax
100,000 Title tax fee

365,300

Recommended Amount: $365,300

Approved Amount: $395,177

(52,335,400 x 50% x .01152 = $301,452 - $5,275 = $295,177) rounded = $295,180

295,180 Advalorem tax
100,000 Title tax fee

395,180

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-311320 MOBILE HOME TAXES

Requested Amount: $1,146

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 2014. 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.

($226,020 x 50% x .01032 = $1,166 - $20 = $1,146)

Approved Amount:$1,279

($226,020 x 50% x .01152 = $1,302 - $23 = $1,279)

100-00-0000-311600 TRANSFER TAXES

Requested Amount: $24,400

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%)
2014	$24,800	(.8%)projected
2015	$24,400	(1.5%)recommended

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

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

Requested Amount: $712,600
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	$723,500	(3.97%)	
2015	$712,600	(1.5%)	requested

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

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

Requested Amount: $39,000

This amount represents a percentage of revenues generated within the city limits of Americus by Sumter Electric Membership Corp. The tax is received by the City in March of each year. The budgeted amount is calculated 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%	
2015	$39,000	(8.4%)	requested

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-311750 FRANCHISE FEES-MEDIACOM

Requested Amount: $200,000
This amount is 5% of the local service revenues generated in Americus. The City receives the payment of this tax quarterly. The budgeted amount is calculated using the actual ytd receipts with no growth factor applied. The following is a history of the actual collections and rate of change from year to year:

2002	$155,239	2.0%	
2003	$154,813	.3%	
2004	$167,937	8.5%	
2005	$170,143	1.3%	
2006	$184,938	8.7%	
2007	$182,714	(1.2%)	
2008	$241,544	32.2%**	
2009	$202,163	(16.3%)	
2010	$208,260	3.0%	
2011	$204,611	(1.8%)	
2012	$201,822	(1.3%)	
2013	$205,000	1.6%	
2014	$201,925	(1.5%)	projected
2015	$200,000	(1%)	requested

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

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

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

Requested Amount: $40,000

This amount represents 3% of the local service revenues which AT&T receives from subscribers within the city limits of Americus. The franchise fee is received quarterly by the City. The 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%	
2014	$ 66,980	(1.5%)	projected
2015	$ 40,000	(6.7%)	requested

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

100-00-0000-311770 MISC FRANCHISE FEES

Requested Amount: $2200

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

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

Requested Amount: $1,464,120

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%)	
2014	$1,672,868	(7.1%)	projected
2015	$1,464,120	(14.3%)	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 2014 ytd amount annualized and reduced by 2%.

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-314200 WHISKEY TAXES

Requested Amount: $51,200
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 a five year average of the actual amount collected.

Recommended Amount: $51,200

100-00-0000-314201 BEER TAXES

Requested Amount: $320,000
The malt beverage/beer tax is collected by the wholesaler from the retailer. It is based on $.05 per 12 ounce container and $6.00 on each container of tap or draft beer. The report is filed and the tax paid monthly by the wholesaler by the 20th of each month. The budgeted amount is a five year average of the actual amount collected.

Recommended Amount: $320,000

100-00-0000-314202 WINE TAXES

Requested Amount: $20,000
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 a five year average of the actual amount collected.

Recommended Amount: $20,000

100-00-0000-314300 MIXED DRINK EXCISE TAX

Requested Amount: $18,400
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 a five year average of the actual amount collected.

Recommended Amount: $18,400

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-316200 INSURANCE PREMIUMS TAX

Requested Amount: $855,000
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	$879,042	3.4%	
2014	$825,000	(6.6%)	projected
2015	$855,000	(3.6%)	requested

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

100-00-0000-318000 CBID SURTAX

Requested Amount: $8,000
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.

Recommended Amount: $8,000

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-319100 PENALTY-DEL TAXES

Requested Amount: $10,500
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 a five year average of the actual amount collected.

Recommended Amount: $10,500

100-00-0000-319101 INTEREST ON DEL TAXES

Requested Amount: $20,000
The budgeted amount is the estimated interest received on delinquent property taxes. The interest is charged at a rate of 1% per month.

Recommended Amount: $20,000

100-00-0000-319500 FIFAS-DELINQUENT TAXES

Requested Amount: $8,004
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 667 fifas and is the average of the last 4 years collections.

100-00-0000-321100 ALCOHOLIC BEV LICENSE

Requested Amount: $71,000
The budgeted amount is a five year average of the actual amount collected.

Recommended Amount: $71,000

Approved Amount: $106,000

Fee increase effective January 1, 2015.

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-322100 BUILDING PERMITS

Requested Amount: $50,000
The requested budgeted amount is a five year average of the actual amount collected less 1.5%.

Recommended Amount: $50,000

Approved: $137,000

This revenue item increased in 2015 due to rate increases and some additional building activity.

100-00-0000-322130 PLUMBERS PERMITS

Requested Amount: $7,000
Plumbing permit fees increased in 2012. The budgeted amount is a five year average of the actual amount collected.

Recommended Amount: $7,000

100-00-0000-322140 ELECTRICIANS PERMITS

Requested Amount: $9,000
The budgeted amount is a five year average of the actual amount collected.

Recommended Amount: $9,000

Approved Amount: $12,500

The rates for permits will increase January 1, 2015.

100-00-0000-322160 MECHANICAL PERMITS

Requested Amount: $15,000
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 a five year average of the actual amount collected.

Recommended Amount: $15,000

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-322190 SOIL CONSERVATION PERMIT

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

100-00-0000-322210 REZONING FEES

Requested Amount: $1,200
These fees accompany re-zoning requests and requests for variances. The budgeted amount is a five year average of the actual amount collected.

Recommended Amount: $1,200

100-00-0000-322230 SIGN PERMITS

Requested Amount: $2,600
The budgeted amount is a five year average of the actual amount collected.

Recommended Amount: $2,600

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: $350

This is the revenue incurred for the CPR training classes conducted by the Fire Department. The budgeted amount is a five year average of the actual amount collected.

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-326100 BUSINESS LICENSES

Requested Amount: $272,000
Business License and Occupational tax is payable on an annual basis and is based upon the gross receipts of the business for the prior year. This revenue stream has deteriorated in recent years due to the tornado event of March 1, 2007 followed by the national recession.

Recommended Amount: $272,000

Approved Amount: $307,000

This amount includes an increase in the Administrative Fee associated with Business License and Occupational tax from $25 to $50 effective January 1, 2015.

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-333000 HOUSING AUTHORITY - PILOT

Requested Amount: $20,500
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	$25,017	30.8%	
2014	$19,600	(21.7%)	projected
2015	$20,500	4.6%	requested

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

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

Requested Amount: $47,470

$43,470	State and Federal Reimb for replacement van (35)
$ 4,000	Sumter County proceeds for GIS system support (13)
$47,470	

100-00-0000-334110 OTHER GRANTS

Requested: $10,000

$10,000	Body Camera Upgrade (21) JAG Grant*

*This is the amount approved in the CIP budget for 2015.

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-334120 LMIG GRANT

Requested Amount: $127,892
LMIG monies are used to improve transportation systems. This is the third year that GDOT is sending the funds to the local governments.

Recommended Amount: $139,862
The recommended amount is the same as the 2014 budgeted amount.

Approved Amount: $127,892

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 2014.
(40,000,000 x 50% x .01032 = $206,400)

Approved Amount: $230,400
(40,000,000 x 50% x .01152 = $230,400)

100-00-0000-341930 MAPS SOLD

Requested Amount: $800
The budgeted amount is a five year average of the actual amount collected.

100-00-0000-341940 ADMIN SERVICES-CBID

Requested Amount: $530
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 3% of the CBID Levy.

100-00-0000-342120 ACCIDENT REPORTS

Requested Amount: $250

The Police and Fire Departments charge an average of $2.00 per copy. The budgeted amount is a five year average of the actual amount collected.

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-345510 TRANSPORTATION SERVICES

Requested Amount: $141,194

Actual 2013	Projected 2014	Recommended 2015	
$ 92,991	$101,194	$101,194	Federal Contract
$ 47,065	$ 40,000	$ 40,000	Fares
$140,056	$141,194	$141,194	
$224,624	$216,643	$270,016	Transportation Department expenses
-$ 92,991	-$101,194	-$101,194	Federal Contract
-$ 0	-$ 0	-$ 43,470	DOT funds-van
$131,633	$115,449	$125,352	General Revenues supplement*

The Federal Contract runs from July to June.
*The operating expenses for this department are $221,716. The grant will reimburse us for 46% and fares represent 18%. General government property taxes fund the remaining 36%.

100-00-0000-349100 CEMETERY LOT SALES

Requested Amount: $23,000
The City currently charges the following per cemetery lot:

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

Recommended Amount: $23,000

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-349300 RETURNED CHECK FEES

Requested Amount: $11,000
This is the fee for returned checks due to insufficient funds or other reasons. The requested amount is based on $40 per returned check and 275 returns. The budgeted amount is a five year average of the actual amount collected.

Recommended Amount: $11,000

100-00-0000-349900 GIS SERVICES

Requested Amount: $7,500
This is the amount billed to Sumter County and other agencies for GIS services. The requested amount is a five year average of the actual amount collected.

Recommended Amount: $7,500

100-00-0000-351130 POLICE COURT

Requested Amount: $399,000
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	$458,166	(26.3%)	
2014	$413,100	(11.%)	projected
2015	$399,000	(3.5%)	requested

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-351203 TECHNOLOGY ADD ON FEE

Requested Amount: $15,000
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: $15,000

100-00-0000-352200 FORFEITED PROPERTY MONEYS

Requested Amount: $0
This line item is difficult to predict. 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	$ 0	
2014	$ 0	projected
2015	$ 0	recommended
2015	$ 5,000	approved

100-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $48,800
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 $46,000 to $50,000 depending on return on investments and borrowing/repayment activity. The budgeted amount is the average of the last 2 years.

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-381001 TROLLEY FEES

Requested Amount: $4,500
This item includes payments from others for incremental trolley services such as weddings and other events. There is a corresponding expense line item in the Community/Economic Development Budget (16).

100-00-0000-381003 REES PARK EDC RENTALS

The budget request anticipates the following:
$17,000 Room rental - combination of full days & half days.
Expenses related to the facility can be found in Department 19. The budgeted amount is a five year average of the actual amount collected.

Approved budget: $5,500
Effective January 1, 2015, REES Park will no longer be availalbe for rental. The approved amount reflects reservations that have already been made for 2015 rentals.

100-00-0000-389000 OTHER MISC INCOME

Requested Amount: $38,000
This is an estimated amount for revenue received that does not fall in any other revenue category. The requested amount is the average of 2012 and 2013 revenues.

100-00-0000-389003 CARRYOVER OF FUND BALANCE

Requested Amount: $56,000

$ 40,000	2014 CDBG Match funds (16) 2014 carryover
$ 16,000	DDA (16) 2014 carryover Burroughs funds
$ 10,500	Replacements/Upgrades; Server (12) 2014 carryover
$118,832	Various projects (16) 2014 carryover Burroughs funds
$185,332	

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

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

Requested Amount: $308,000
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 budgeted amount is a five year average of the actual amount collected.

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

$169,398	Tourism Fund
$ 95,000	Rylander Theater Operating expenses
$ 7,249	DDA Marketing
$ 6,500	Transportation for Train
$ 29,853	
$308,000	

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

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
2015	$300,000

*Collins & Aikman declared bankruptcy.

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

Requested Amount: $5000
$5,000 Safety Enhancements (14)*

*This is the amount approved in the CIP budget for 2015.

100-00-0000-391200 TRANSFER FROM TSPLOST

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

Approved Amount: $12,789

ACCOUNT NUMBER/DESCRIPTION

100-00-0000-392100 SALE OF CITY PROPERTY

Requested Amount: $10,000
The budgeted amount is an estimate of the amount of surplus property the city will sell.

100-00-0000-392200 RECYCLING PROCEEDS

Requested Amount: $2,000
This is revenue obtained from recycling various metal pipes, auto parts, and other items that are no longer useful to the Public Works Department.

100-00-0000-393500 CAPITAL LEASE PROCEEDS

Requested:

$ 27,000	Vehicle Replacement (16)
$ 32,120	Pickup Truck Replacement (20)
$140,000	Vehicle Replacement (21)
$ 25,000	Service Truck Replacement (30)
$ 25,000	Pickup Truck Replacement (36)
$249,120	

Recommended:

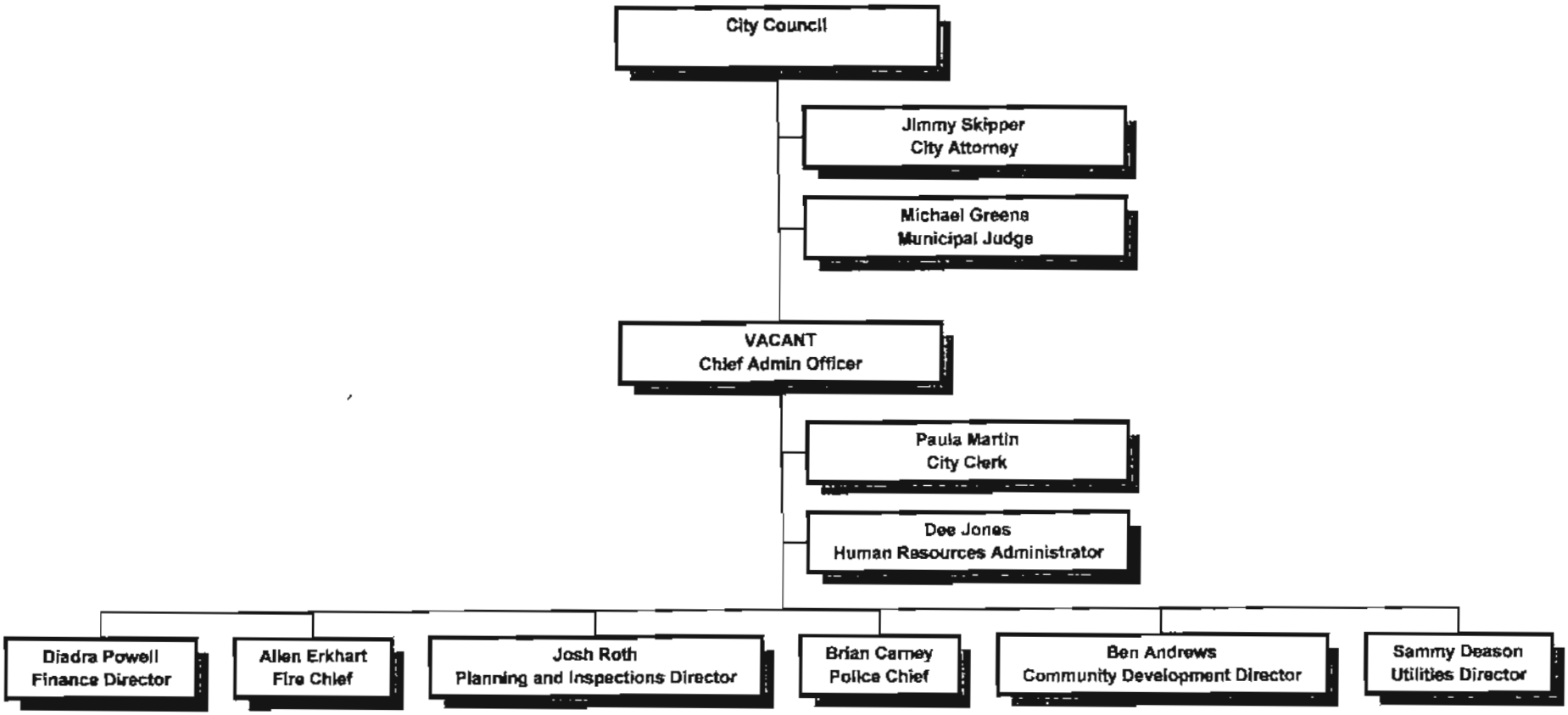
$ 27,000	Vehicle Replacement (16)
$100,000	Vehicle Replacement (21)
$127,000	

Approved:

$100,000	Vehicle Replacement (21)

100 GENERAL FUND

City of Americus
Budgeted 2015



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 – 2015

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

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
10 MAYOR AND COUNCIL						
100-10-1110-511000 REGULAR PAY	58,425	58,201	58,425	58,201	58,201	58,201
100-10-1110-512100 GROUP MEDICAL INSURANCE	24,658	23,094	24,201	30,867	30,867	25,804
100-10-1110-512110 GROUP DENTAL INSURANCE	1,233	1,372	1,352	1,421	1,421	966
100-10-1110-512200 SOCIAL SECURITY PAYMENTS	781	786	789	786	786	786
100-10-1110-512400 RETIREMENT SYSTEM	7,151	6,984	6,181	7,031	7,031	7,031
100-10-1110-512600 UNEMPLOYMENT EXPENSES	2,970	20,000	10,957	11,880	11,880	11,880
100-10-1110-512700 WORKERS' COMPENSATION	102	103	104	181	181	181
100-10-1110-521100 PURCHASED/CONTRACTED SERVICES						
100-10-1110-522000 OTHER OUTSIDE SERVICES	5,832	2,500	3,050	1,500	1,500	1,500
100-10-1110-523100 INSURANCE EXPENSE	39,260	43,375	56,091	45,772	45,772	45,772
100-10-1110-523301 ADVERTISING EXPENSE	1,528	506	506	1,000	1,000	1,000
100-10-1110-523600 DUES & SUBSCRIPTIONS	23,061	22,640	22,734	22,650	22,650	22,650
100-10-1110-523700 TRAINING & MEETINGS	329	13,700	9,573	30,900	28,500	
100-10-1110-531100 OFFICE/COMPUTER SUPPLIES	354	200	743	1,400	1,400	1,400
100-10-1110-531230 ELECTRICITY		1,300		1,300	1,300	1,300
100-10-1110-531299 ENERGY SAVINGS		-7,854				
100-10-1110-542750 EQUIPMENT - ENERGY CONTRACT	55,477					
100-10-1110-542900 OTHER CAPITAL EXPENDITURE		12,500	11,211	28,250	16,000	7,500
100-10-1110-551000 ALLOCATION OF EXPENSES	-277,303	-166,210	-166,210	- 261,647	- 259,943	- 228,690
100-10-1110-551102 CONTINGENCIES	108,395	100,000	23,685	100,000	100,000	100,000
100-10-1110-573001 RYLANDER THEATER	219,538	190,000	173,951	220,000	190,000	180,000
100-10-1110-574000 BAD DEBT EXPENSE	124,000	120,000	146,782	120,000	120,000	120,000
100-10-1110-581300 PRINCIPAL PAYMENTS	97,311	100,455	100,476	103,700	103,700	103,700
100-10-1110-581301 PDA-DEBT SERVICE-LOWE'S	54,442	33,938	33,938			
100-10-1110-582200 INTEREST EXPENSE	76,661	70,255	29,234	68,500	68,500	68,500
100-10-1530-521200 CITY ATTORNEY RETAINER	6,600	7,200	7,200	7,200	7,200	7,200
100-10-1530-521201 OTHER LEGAL EXPENSES	12,081	12,000	23,263	20,000	20,000	20,000
100-10-3910-571000 SUMTER HUMANE SOCIETY	43,250	38,250	38,250	58,000	38,250	38,250
100-10-5400-571000 BOYS AND GIRLS CLUBS		5,000	5,000	20,000	3,500	3,500
100-10-5440-571000 DFCS						
100-10-6153-571000 AMERICUS ARTS COUNCIL				7,000	5,000	2,500

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
100-10-6500-571000 LAKE BLACKSHEAR REG LIBR	82,386	50,000	50,000	82,386	50,000	80,000
100-10-7520-571000 AIRPORT AUTHORITY	20,250	15,000	15,000	15,000	15,000	15,000
100-10-7520-572018 AMER/SUMTER CO PAYROLL DEV AUTH						
100-10-7540-571000 TOURISM COUNCIL	143,657	148,309	148,309	169,399	169,399	139,894
100-10-7550-571000 DDA	99,432	114,074	131,856	168,908	168,908	112,947
100-10-7640-572000 LEAP/CIS						
10 MAYOR AND COUNCIL	1,031,861	1,037,678	966,653	1,141,585	1,028,003	948,772

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 2015. 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 $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period. Currently, only three members of Mayor and Council participate in the health insurance program.

The approved amount represents an increase in employee contributions towards medical insurance.

100-10-1110-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee. All members of Council participate in this.

The approved amount includes a $65 annual employee contribution.

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.

ACCOUNT NUMBER/DESCRIPTION

100-10-1110-512400 RETIREMENT SYSTEM

This amount is 12.08% 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: $11,880

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 2015; however, the budget includes 3 individuals for half of a year at $330 per week.

100-10-1110-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2014 rates.

100-10-1110-522000 OTHER OUTSIDE SERVICES

Requested Amount: $1,500

$1,000	Miyoshi Delegation Visit (1)
$ 0	Walk of Fame plaques and ceremony (2)
$ 500	Other gifts, retirement recognition, etc
$1,500	

(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 a Walk of Fame ceremony in 2014 so the next one will be in 2016.

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

100-10-1110-523100 INSURANCE EXPENSE

Requested Amount: $45,772
This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 7.5%. The projected rates will be effective May 1, 2015 resulting in an effective rate for 2015 of 6.67%.

100-10-1110-523301 ADVERTISING EXPENSE

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

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)
$ 330	BMI License (required music license)
$22,650	

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

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

100-10-1110-523700 TRAINING & MEETINGS

Requested	
$ 1,200	Annual Planning workshop/Retreat
$10,500	Other Training (up to $1,500 per member)*
$16,800	GMA Annual Conference
$ 2,400	Newly Elected Official Training (possibility of 3)
$30,900	

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

*This includes training other than GMA.

Recommended Amount: $28,500

The recommended amount removes the Newly Elected Official Training. This will be budgeted in 2016.

Approved Amount: $0

100-10-1110-531100 OFFICE/COMPUTER SUPPLIES

Amount Requested: $1,400
The amount requested is the 2014 amount annualized.

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.

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

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*
$ 3,750	$ 3,750	Historic Building Plaques*
$12,000	$12,000	10 Benches,4 trash receptacles,& 6 smoking receptacles
$28,250	$28,250	

*This is the amount approved in the CIP budget for 2015.

Recommended:

$ 5,000	$ 5,000	Christmas Decorations & Lighting*
$ 2,500	$ 2,500	Facade/Sign Grants*
$ 2,500	$ 2,500	Christmas Light Facade Bldg Grants*
$ 0	$ 0	Historic Building Plaques*
$ 6,000	$ 6,000	6 Benches,4 trash receptacles,& 6 smoking receptacles
$16,000	$16,000	

Approved:

$ 5,000	$ 5,000	Christmas Decorations & Lighting*
$ 2,500	$ 2,500	Christmas Light Facade Bldg Grants*
$ 7,500	$ 7,500	

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 as the 2014 budgeted amount.

CITY OF AMERICUS
2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

100-10-1110-573001 RYLANDER THEATER

Requested amount includes the following:		Approved:
$110,000	Hotel/Motel tax money	$ 95,000
$110,000	Gen Fund monies (reg. allocation)	$ 85,000
$220,000		$180,000

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%)
2015	$110,000	15.8% requested
2015	$ 95,000	(15.8%) recommended
2015	$ 85,000	(11.8%) approved

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 2014 budgeted amount.

100-10-1110-581300 PRINCIPAL PAYMENTS

Requested Amount: $103,700
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.

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

100-10-1110-582200 INTEREST EXPENSE

Requested Amount: $68,500
This is the interest expense related to our capital lease pool with GMA, and energy contract capital lease. The lease pool portion of the request amount is based on the 2013 actual amount.

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: $20,000
This is difficult to estimate because we cannot anticipate all legal matters that may occur in a year.

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	$43,250	13.1%	
2014	$38,250	(13.1%)	
2015	$58,000	51.6%	reqested
2015	$38,250	(51.6%)	recommended

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

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%)	
2014	$ 5,000	100.0%	
2015	$20,000	400.0%	requested
2015	$ 3,500	(471.0%)	recommended

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%)	
2014	$ 0	0.0%	
2015	$ 7,000	100.0%	requested
2015	$ 5,000	(40.0%)	recommended
2015	$ 2,500	(50.0%)	approved

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%)	
2014	$ 50,000	(64.77%)	
2015	$ 82,386	64.77%	requested
2015	$ 50,000	(64.77%)	recommended
2015	$ 80,000	60%	approved

100-10-7520-571000 AIRPORT AUTHORITY

The following amounts are the approved allocations:

2003	$12,000		
2004	$11,400	(5.0%)	
2005	$12,540	10.0%	
2006	$22,724	81.2%	
2007	$42,000	84.8%	
2008	$28,000	(33.3%)	
2009	$28,000	0.0%	
2010	$25,000	(10.7%)	
2011	$22,500	(10.0%)	
2012	$22,500	0.0%	
2013	$20,250	(10.0%)	
2014	$15,000	(26.0%)	
2015	$15,000	0.0%	requested

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

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	$148,309	(2%)	
2015	$169,399	14.2%	requested
2015	$139,894	(17.4)	approved

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

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

100-10-7550-571000 DDA

Requested		Approved
$ 17,120	CBID levy (estimate)	$ 17,120
$ 7,760	CBID surtax	$ 7,760
$144,028	General Fund	$ 88,067
$168,908		$112,947

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	$ 88,067	(7.46%)
2015	$144,028	63.54% requested
2015	$ 88,067	(38.9%) approved

10 MAYOR AND COUNCIL

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
12 DATA CENTER						
100-12-1535-522000 OTHER OUTSIDE SERVICES	54,125	56,000	52,599	66,971	66,971	66,971
100-12-1535-522206 COMPUTER-REP AND MAINT	2,851	4,000	884	2,000	2,000	2,000
100-12-1535-542400 COMPUTER EQUIPMENT	28,559	20,000	9,467	56,000	56,000	66,500
100-12-1535-551101 DATA CENTER EXPENSE	3,522	3,673	3,959	4,223	4,223	4,223
100-12-1535-551102 ALLOCATION OF EXPENSES	-56,742	-60,000	-53,481	- 68,971	- 68,971	- 68,971
12 DATA CENTER	32,316	23,673	13,428	60,223	60,223	70,723

ACCOUNT NUMBER/DESCRIPTION

12 DATA CENTER

100-12-1535-522000 OTHER OUTSIDE SERVICES

The request includes the following:

$56,131	Neos Technologies (service and maintenance)
$ 1,840	Mediacom (fiber optics)
$ 3,000	AT&T (T1 lines)
$ 6,000	NEOS Technology (back up & e-mail)
$66,971	

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

Requested Amount: $2,000
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

Requested Amount: $56,000

$20,000	Replacement/Upgrades Computers/Software*
$12,000	Computer Server*
$24,000	Microsoft XP Computer Replacement**
$10,500	Replacements/Upgrades; Server (2014 carryover)
$66,500	

*This is the amount approved in the CIP budget for 2015.
**This amount is for the replacement of 34 computers that have Microsoft XP operating system. Microsoft stopped supporting the XP operating system in 2014. This needs to be done to eliminate potential security risks.

100-12-1535-551101 DATA CENTER EXPENSE

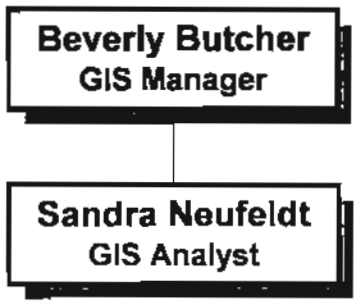
This represents the costs of computer services for projects within the department. The remaining costs are allocated to other departments. The total of these costs is included in the allocation line.

100-12-1535-551102 ALLOCATION OF EXPENSES

This is the allocation of all computer costs except capital.

12 DATA CENTER

GIS Department
Budgeted 2015



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 – 2015

1. Develop a GIS Online Community Maps through ESRI ArcGIS Online that will let public and mapping industries view and use our GIS maps. This will let us get current and correct GIS maps and data out to the community.
2. Continue to develop the tax parcel fabric layer that will tie into all other GIS information.
3. Continue working on building footprints, information, and location on tax parcels.
4. Continue on with 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 the layer that contains all the utility easements inside the city limits. This layer will benefit Public Works and the Community and Economic Development Department.
9. Continue to work with the E-911 Center to keep their data up to date on all 8 counties.
10. Continue to work with Sumter County as needed to keep county GIS information up to date.
11. Continue to input analog data of water, gas, and sewer systems to create a digital layer.
12. GPS data collection is ongoing for E911 addressing, Stormwater property evaluation, land and infrastructure development.
13. Continued development of type-specific layers; i.e. Churches, Radio Stations and their broadcast ranges, Restaurants, Banks, Grocery Stores, etc.

14. Work with private entities to GPS their campus and infrastructures – creating additional income.

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
13 GIS						
100-13-1535-511000 REGULAR PAY	71,292	84,240	77,745	84,238	84,238	84,238
100-13-1535-511300 OVERTIME PAY			33			
100-13-1535-512100 GROUP MEDICAL INSURANCE	6,713	15,396	7,796	20,578	20,578	8,601
100-13-1535-512101 OPT OUT INSURANCE PLAN						3,000
100-13-1535-512110 GROUP DENTAL INSURANCE	176	392	197	406	406	276
100-13-1535-512200 SOCIAL SECURITY PAYMENT	5,269	6,444	5,740	6,444	6,444	6,444
100-13-1535-512400 RETIREMENT SYSTEM	7,523	10,109	6,504	10,176	10,176	10,176
100-13-1535-512700 WORKER'S COMPENSATION	1,584	2,308	2,308	1,844	1,844	1,844
100-13-1535-522000 OTHER OUTSIDE SERVICES	3,000	625	625	10,000	8,000	8,000
100-13-1535-522201 OFFICE EQUIP-REP & MAINT		100	45	600	600	600
100-13-1535-522202 AUTO & TRUCK-REP & MAINT	481	500	764	600	600	600
100-13-1535-522206 COMPUTER-REP AND MAINT	8,380	24,255	24,158	15,530	15,530	15,530
100-13-1535-523200 TELEPHONE	2,179	1,821	1,768	1,680	1,680	1,680
100-13-1535-523600 DUES & SUBSCRIPTIONS	80			300	300	300
100-13-1535-523700 TRAINING & MEETINGS	3,652	3,580	3,411	7,000	7,000	7,000
100-13-1535-523900 UNIFORMS		200	161	300	300	
100-13-1535-531100 OFFICE/COMPUTER SUPPLIES	3,000	2,450	2,495	4,500	4,500	4,500
100-13-1535-531210 WATER SEWER AND GARBAGE	479	391	688	678	678	678
100-13-1535-531225 STORM WATER	227	227	208	227	227	227
100-13-1535-531230 ELECTRICITY	3,656	3,383	3,368	3,754	3,754	3,754
100-13-1535-531270 GASOLINE ALLOCATED	1,125	1,100	664	1,100	1,100	1,100
100-13-1535-542101 OFFICE EQUIPMENT		8,275	8,275			
100-13-1535-542400 COMPUTER EQUIPMENT				3,400		
100-13-1535-551000 ALLOCATION OF EXPENSES	-83,087	-113,354	-113,354	- 123,381	- 121,941	- 115,168
100-13-1535-551101 DATA CENTER EXPENSE	1,233	1,224	1,162	1,408	1,408	1,408
100-13-1535-581200 CAPITAL LEASE PAYMENT						
13 GIS	36,961	53,666	34,761	51,382	47,422	44,788

ACCOUNT NUMBER/DESCRIPTION

13 GIS

100-13-1535-511000 REGULAR PAY

Personnel Requirements:

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

100-13-1535-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

100-13-1535-512101 OPT OUT INSURANCE PLAN

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

100-13-1535-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee.

The approved amount includes a $65 annual employee contribution.

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 12.08% 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

100-13-1535-512700 WORKER'S COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2014 rates.

100-13-1535-522000 OTHER OUTSIDE SERVICES

Requested Amount: $10,000
Support is a critical aspect to ensuring the success of any project from start to finish and beyond. This will leverage support and maintenance for the City of Americus & Sumter County Departments. The following items requiring support includes: Geodatabase Support, Geodatabase Management, ESRI software upgrades (ex.10.2.2 - 10.3), ArcGIS Online Administration & Support, and General GIS Support & Services. This is for services needed from outside sources such as GIS Analysts, 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. We also want to create a HAS Model which is a Hub hosting the GeoDatabase via internet delivery to the City of Americus & Sumter County department as a Spoke with updates pushed back as changes are synchronized with the Hub. An intrinsic replica at the Spoke allows GeoDatabase access in the event internet access is not immediately available synchronizing changes to the Hub when access is reestablished. This includes initial training on proper operation of the HAS Model to the specified editor.

Recommended Amount: $8,000

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

Requested Amount: $600
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: $600
The amount requested is for vehicle maintenance.

ACCOUNT NUMBER/DESCRIPTION

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

This is the anticipated amount for incidental repairs and upgrades and annual software maintenance contracts. Annual cost for Americus/Sumter County GIS Server/Webpage application hosting and management services with KCS. Additional GIS consulting/programming that may occur. Sumter County will share in some of the cost. The requested amount includes the following:

$ 8,000	Annual website maintenance KCS*,#
$ 5,600	ESRI contract for software maintenance#
$ 730	Trimble Positions software maintenance#
$ 1,200	Miscellaneous upgrades
$15,530	

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

#These are required maintenance agreements to keep our software current that entitles us to exclusive benefits, support, discounts on training and software updates. If we discontinue our coverage, we will become ineligible for these services and will have to purchase our software at full price.

100-13-1535-523200 TELEPHONE

Requested Amount: $1,680
This is the estimated amount to cover telephone services for the GIS Department.

100-13-1535-523600 DUES & SUBSCRIPTIONS

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

ACCOUNT NUMBER/DESCRIPTION

100-13-1535-523700 TRAINING & MEETINGS

Requested Amount: $7,000
This amount will cover training and travel expenses for the GIS Coordinator and/or the GPS/GIS Analyst that are needed to maintain the high level of efficiency and accuracy that is required for field operations and database work. These conferences and training meetings are very 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.

100-13-1535-523900 UNIFORMS

Requested Amount: $300
The requested amount is for City of Americus shirts and rain gear for department employees. We would like to have GIS City shirts to wear when we are working on projects outside the City so people will know who we represent.

Approved Amount: $0

100-13-1535-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $4,500
This amount is needed for printer supplies such as ink cartridges, printer toners, and paper, as well as other miscellaneous office expenses. This will also cover various equipment if needed throughout the year.

100-13-1535-531210 WATER SEWER AND GARBAGE

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

100-13-1535-531225 STORM WATER

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

100-13-1535-531230 ELECTRICITY

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

ACCOUNT NUMBER/DESCRIPTION

100-13-1535-531270 GASOLINE ALLOCATED

Requested Amount: $1,100
This amount includes gasoline for one vehicle used for mapping and GPS purposes within the City limits as well as travel for County work and E-911 work to 8 other counties. This amount also includes out of town travel for training.

100-13-1535-542400 COMPUTER EQUIPMENT

Requested Amount: $3,400
The requested amount is to replace the main GIS computer. This computer is replaced every two years due to changes in our software. Our computer systems must stay as current as possible. Once replaced, the current computer will be moved to the GIS Analyst. The current GIS Analyst's computer is over 4 years old and is not fast enough to keep up with the load size of our files and system.

Recommended Amount: $3,400

Approved Amount: $0

100-13-1535-551000 ALLOCATION OF EXPENSES

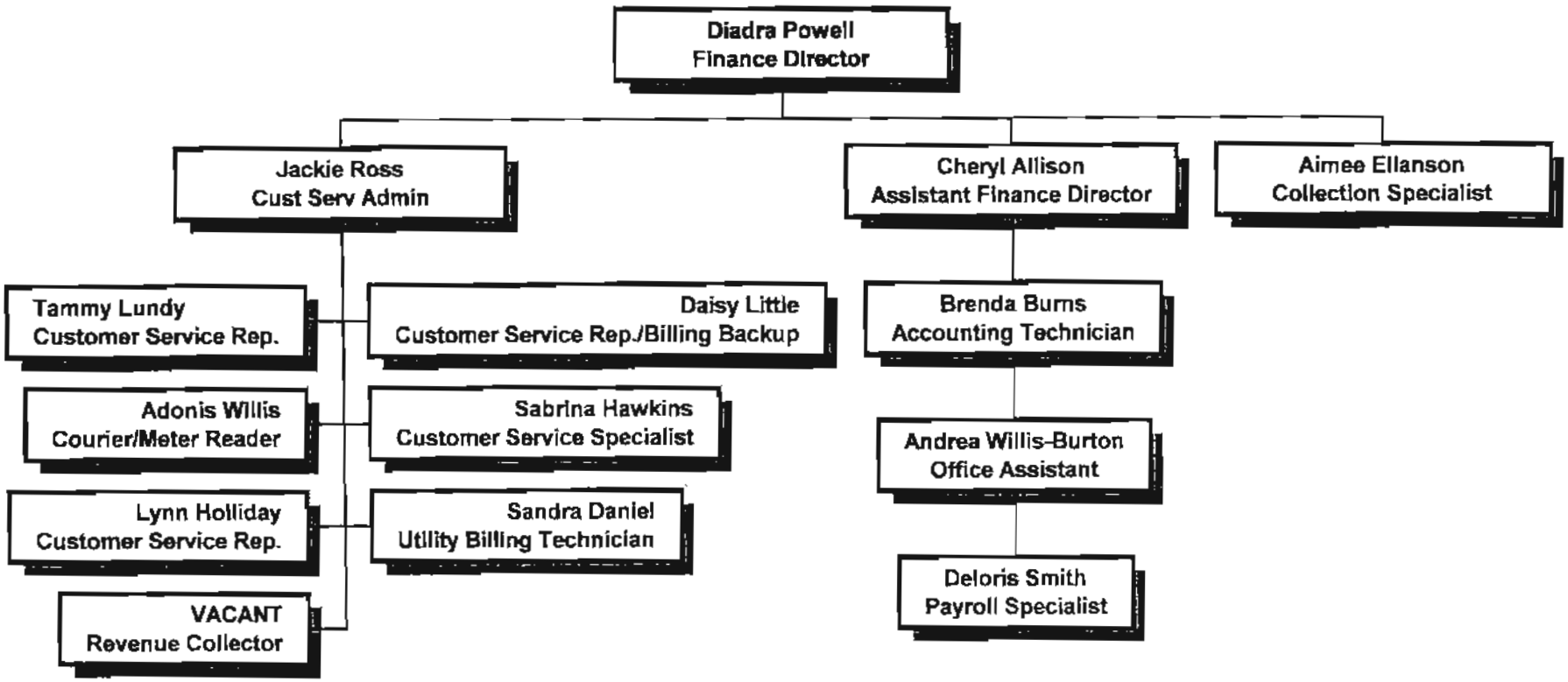
These are the operating expenses of this department allocated to each of the following funds: Water & Sewer, Natural Gas, and Stormwater.

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.

13 GIS

Finance Department
Budgeted 2015



CITY OF AMERICUS
2015 OPERATING BUDGET

FINANCE/UTILITY BILLING

MISSION STATEMENT/GENERAL OBJECTIVES

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

GOALS – 2015

Quality Customer Service:	Time Frame
* 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	On-going
* 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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
14 FINANCE DEPARTMENT						
100-14-1510-511000 REGULAR PAY	253,579	276,217	273,031	275,035	275,035	275,035
100-14-1510-511300 OVERTIME PAY	8,068	8,000	6,343	8,000	8,000	8,000
100-14-1510-512100 GROUP MEDICAL INSURANCE	47,742	53,886	52,316	72,022	72,022	60,210
100-14-1510-512101 OPT OUT INSURANCE PLAN		3,000	2,769	3,000	3,000	3,000
100-14-1510-512110 GROUP DENTAL INSURANCE	1,230	1,568	1,520	1,624	1,624	1,104
100-14-1510-512200 SOCIAL SECURITY PAYMENTS	19,288	21,437	20,662	21,652	21,652	21,652
100-14-1510-512400 RETIREMENT SYSTEM	35,003	33,626	30,259	34,191	34,191	34,191
100-14-1510-512700 WORKERS COMPENSATION	488	500	500	874	874	874
100-14-1510-521100 PURCHASED/CONTRACTED SERVICES	51,216					
100-14-1510-521203 AUDIT FEES	6,859	6,715	8,006	7,955	7,955	7,955
100-14-1510-521205 CLERK OF COURT	4,060	11,400	6,561	11,400	11,400	11,400
100-14-1510-522000 OTHER OUTSIDE SERVICES	34,321	32,950	32,731	39,750	39,750	39,750
100-14-1510-522201 OFFICE EQUIP-REP & MAINT	4,337	4,700	4,096	5,000	5,000	5,000
100-14-1510-522206 COMPUTER-REP & MAINT	10,940	12,012	12,184	14,240	14,240	14,240
100-14-1510-523100 INSURANCE EXPENSE	3,258	3,135	3,812	3,144	3,144	3,144
100-14-1510-523200 TELEPHONE	8,837	8,162	7,783	9,630	9,630	9,630
100-14-1510-523201 POSTAGE	8,953	9,000	8,104	9,000	9,000	9,000
100-14-1510-523301 ADVERTISING EXPENSE	6,017	5,100	3,278	5,100	5,100	5,100
100-14-1510-523550 TAG / TITLE EXPENSE	21	150	217	150	150	150
100-14-1510-523600 DUES & SUBSCRIPTIONS	579	530	280	530	530	530
100-14-1510-523700 TRAINING AND MEETINGS	186	3,250	2,167	5,000	5,000	3,200
100-14-1510-523909 SALE FEES		1,000	216	1,000	1,000	1,000
100-14-1510-531100 OFFICE/COMPUTER SUPPLIES	6,447	8,400	7,350	8,400	8,400	8,400
100-14-1510-531210 WATER, SEWAGE & GARBAGE	1,181	1,000	1,512	1,550	1,550	1,550
100-14-1510-531225 STORM WATER	538	540	493	540	540	540
100-14-1510-531230 ELECTRICITY	4,714	4,500	4,926	5,500	5,500	5,500
100-14-1510-531270 GASOLINE ALLOCATED	1,165					
100-14-1510-531700 OTHER SUPPLIES	1,562	2,325	1,327	2,000	2,000	2,000
100-14-1510-541300 BUILDINGS				10,000	10,000	10,000
100-14-1510-542101 OFFICE EQUIPMENT						
100-14-1510-551000 ALLOCATION OF EXPENSES	-439,830	-452,201	-452,201	- 490,182	- 493,609	- 482,586

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
100-14-1510-551001 ALLOCATION OF EXPENSES	30,796	28,606	27,499	34,056	33,450	34,471
100-14-1510-551101 DATA CENTER EXPENSE	5,562	5,510	5,234	6,334	6,334	6,334
100-14-1510-573000 BANK CHARGES	4,769	4,500	1,135	4,500	4,500	4,500
100-14-1510-581300 PRINCIPAL PAYMENTS	16,301	22,100	16,652	17,084	17,084	17,084
100-14-1510-582300 INTEREST EXPENSE	5,799		5,448	5,018	5,018	5,018
100-14-1530-521201 LEGAL EXPENSES	700	1,281	1,326	3,000	3,000	3,000
100-14-1565-531108 BUILDING REPAIR & MAINT	5,071	5,495	4,570	12,159	12,159	12,159
14 FINANCE DEPARTMENT	149,757	128,394	102,106	148,256	144,223	142,135

ACCOUNT NUMBER/DESCRIPTION

14 FINANCE DEPARTMENT

100-14-1510-511000 REGULAR PAY

Personnel Requirements:

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

100-14-1510-511300 OVERTIME PAY

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

100-14-1510-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

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 $203 per employee.

The approved amount includes a $65 annual employee contribution.

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 12.08% 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 2014 rates.

100-14-1510-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2015 includes the following:

$34,000	Audit
$ 7,400	Revenue Bond Disclosure or Misc research
$41,400	

Departmental and Fund allocation of above fees:

$ 7,955	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 8,290	W&S Fund
$ 7,590	Gas Fund
$ 6,190	Solid Waste Fund
$ 6,190	Storm Water Fund
$ 2,450	Theater Fund
$ 700	DDA
$ 700	Tourism
$41,400	

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

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 2015 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 2014 budgeted amount.

100-14-1510-522000 OTHER OUTSIDE SERVICES

Requested:

$ 500	CAFR Application
$ 1,700	Printing of CAFR
$ 3,000	Printing of Budget
$ 9,000	GMA hotel tax management services
$ 5,500	Interim Tax Billing (Harris)
$ 5,500	Final Tax Billing (Harris)
$ 2,800	Web-pay maintenance - Taxes (Harris)
$ 300	Matching Interim and Final Bills (Harris)
$ 6,900	User Fees for Tax Service (Harris-8 Users)
$ 750	Annual Browser Maintenance (New Look-8 Users)
$ 2,000	Payments to State for uncashed checks
$ 800	Softdocs - New Bank accounts (estimated 2)
$ 1,000	Equifax (one half of minimum monthly charge) - credit checks
$39,750	

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

Requested:

$1,000	Postage meter and scales
$3,300	Copier Maintenance
$ 700	Miscellaneous repairs
$5,000	

ACCOUNT NUMBER/DESCRIPTION

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

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

$12,040	CSI maintenance contract
$ 600	Softdocs maintenance contract
$ 600	Incidental printer repairs
$ 1,000	CSI Gemini maintenance (data backup & recovery)
$14,240	

100-14-1510-523100 INSURANCE EXPENSE

Requested Amount: $3,144

This is the Finance Department allocation for property and liability insurance. The request includes a projected increase of approximately 7.5%. The projected rates will be effective May 1, 2015 resulting in an effective rate for 2015 of 6.67%.

100-14-1510-523200 TELEPHONE

The requested amount includes the following:

$4,200	Enterprise Billing (Mediacom)
$ 940	Bandwidth (telephone - 8 lines)
$3,700	AT&T Club Service
$ 40	Birch Communications (long distance)
$ 750	Finance Director cell phone
$9,630	

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 2014 budgeted amount.

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

100-14-1510-523301 ADVERTISING EXPENSE

Requested Amount: $5,100
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 2014 budgeted amount.

100-14-1510-523550 TAG / TITLE EXPENSE

Requested Amount: $150
This line item is to capture the expense of tags and titles for all vehicles purchased by the City in 2015.

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 2014 budgeted amount.

ACCOUNT NUMBER/DESCRIPTION

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	

Approved Amount: $3,200

$ 300	Webinars (GFOA & CSI)
$2,900	Carl Vinson Inst. of Gov't
$3,200	

100-14-1510-523909 SALE FEES

Requested Amount: $1,000
This is the handling charges for the sale of surplus assets through GovDeals.com.

100-14-1510-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $8,400
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 2014 budgeted amount.

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

Requested Amount: $1,550
The requested amount is the 2014 current ytd amount annualized.

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 2014 budgeted amount.

ACCOUNT NUMBER/DESCRIPTION

100-14-1510-531230 ELECTRICITY

Requested Amount: $5,500
This is for electricity at the Customer Service Center. The requested amount is the 2014 current ytd amount annualized.

100-14-1510-531700 OTHER SUPPLIES

Requested Amount: $2,000
This is for janitorial supplies and other supplies needed to support the Customer Service Center.

100-14-1510-541300 BUILDINGS

Requested Amount: $10,000
$10,000 Safety Enhancements ($5,000 gen fund; $5,000 w&s fund)*

*This is the amount approved in the CIP budget for 2015.

100-14-1510-551000 ALLOCATION OF EXPENSES

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

100-14-1510-551001 ALLOCATION OF EXPENSES

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

100-14-1510-551101 DATA CENTER EXPENSE

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

100-14-1510-573000 BANK CHARGES

Requested Amount: $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.

100-14-1510-581300 PRINCIPAL PAYMENTS

Requested Amount: $17,084
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.

ACCOUNT NUMBER/DESCRIPTION

100-14-1510-582300 INTEREST EXPENSE

Requested Amount: $5,018
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

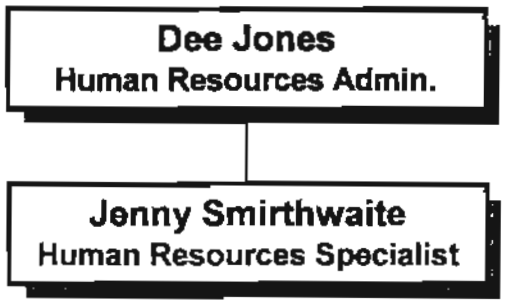
Requested Amount: $3,000
This is for professional handling of collection issues arising from bankruptcies, defaulted loans, etc. This also includes legal assistance on ordinance changes, contracted services, such as audits, and tax foreclosures. The requested amount is the same as the 2014 budgeted amount.

100-14-1565-531108 BUILDING REPAIR & MAINT

Requested Amount: $12,159
The requested amount is for HVAC, plumbing, electrical repairs, and general maintenance of the Customer Service Center. This amount also includes pest control and monthly alarm montoring services. The request includes half of $1,500 for back door repair; half of $3,150 for window replacement; and half of $9,000 for replacement of the existing air conditioning unit/ventilation repair. The other half of the costs are budgeted in the Utility Billing department.

14 FINANCE DEPARTMENT

Human Resources Department
Budgeted 2015



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 – 2015

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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
15 HUMAN RESOURCES						
100-15-1530-521201 LEGAL EXPENSES	1,526	3,000	2,109	3,000	3,000	3,000
100-15-1540-511000 REGULAR PAY	95,680	82,116	81,139	104,470	81,499	81,499
100-15-1540-511300 OVERTIME PAY	601	1,000	961	2,000	2,000	2,000
100-15-1540-512100 GROUP MEDICAL INSURANCE	12,668	15,396	13,138	30,867	20,578	17,203
100-15-1540-512101 OPT OUT INSURANCE PLAN	231		231			
100-15-1540-512110 GROUP DENTAL INSURANCE	352	392	319	609	406	276
100-15-1540-512200 SOCIAL SECURITY PAYMENTS	7,157	6,358	6,020	8,145	6,388	6,388
100-15-1540-512400 RETIREMENT SYSTEM	11,602	9,974	10,029	12,862	10,087	10,087
100-15-1540-512700 WORKERS' COMPENSATION	166	146	148	330	258	258
100-15-1540-512900 WELLNESS PROGRAM	6,957	6,700	4,648	14,000	8,500	8,500
100-15-1540-512901 EMPLOYEE RELATION EXP	72	2,400	2,835	4,400	3,400	3,400
100-15-1540-522000 OTHER OUTSIDE SERVICES	25,371	29,300	22,855	66,611	62,611	37,100
100-15-1540-522201 OFFICE EQUIP-REP & MAINT	102	1,500	487	1,500	1,500	1,500
100-15-1540-522206 COMPUTER-REPAIR & MAINT	1,091	2,000	1,242	2,000	2,000	2,000
100-15-1540-523200 TELEPHONE	2,352	2,015	2,016	2,015	2,015	2,015
100-15-1540-523301 ADVERTISING EXPENSE	24,130	36,905	36,009	17,000	17,000	17,000
100-15-1540-523600 DUES & SUBSCRIPTIONS	3,005	3,798	2,915	3,798	3,798	3,798
100-15-1540-523700 TRAINING AND MEETINGS	882	1,740	1,271	7,810	7,810	3,310
100-15-1540-531100 OFFICE/COMPUTER SUPPLIES	1,570	2,000	2,041	2,000	2,000	2,000
100-15-1540-531210 WATER, SEWAGE & GARBAGE	264	216	380	374	374	374
100-15-1540-531225 STORM WATER	125	125	115	125	125	125
100-15-1540-531230 ELECTRICITY	2,017	1,867	1,858	2,071	2,071	2,071
100-15-1540-531402 SAFETY PROGRAM EXPENSE	7,063	5,000	873	5,000	5,000	
100-15-1540-551000 ALLOCATION OF EXPENSES	-30,880	-32,015	-32,015	- 43,859	- 36,574	- 30,797
100-15-1540-551101 DATA CENTER EXPENSE	1,235	1,224	1,163	1,408	1,408	1,408
15 HUMAN RESOURCES	175,339	183,157	162,787	248,536	207,254	174,515

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

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	Requested	Approved
Human Resources Administrator	1	1	1
Human Resources Specialist	1	1	1
Office Assistant	0	1	0
	2	3	2

The requested amount includes a request for an Office Assistant and a 10% increase for the Human Resources Specialist pending a reevaluation of the position by Archer.

The recommended amount removes the additional position and the increase for the Human Resources Specialist.

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.

ACCOUNT NUMBER/DESCRIPTION

100-15-1540-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

100-15-1540-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee.

The approved amount includes a $65 annual employee contribution.

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 12.08% 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 2014 rates.

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

100-15-1540-512900 WELLNESS PROGRAM

Requested	Recommended	
$ 9,000	$7,000	Incentives for program participation
$ 3,500	$ 0	Flu shots*
$ 1,000	$1,000	Health Fair/Kick Off for 2014
$ 500	$ 500	Gym Equipment repairs
$14,000	$8,500	

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 amount requested is to continue to promote health & wellness to in turn start to have healthier employees which leads to decreased health insurance premimums.
*The flu shots have been added back into the requested amount for 2015. If our insurance company changes, the shots may not be covered.

100-15-1540-512901 EMPLOYEE RELATION EXP

Requested	Recommended	
$4,000	$3,000	Employee Recognition program
$ 400	$ 400	New Employee Orientation
$4,400	$3,400	

The requested amount includes the employee recognition program for 2015. 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
$11,511	On-line application process for applications and on-line portal
$ 7,800	ACA Reinsurance reassessment fee per covered life (177 employees)
$66,611	

*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: $62,611
The recommended amount removes the $4,000 for promotional assessment.

Approved Amount: $37,100
This amount removes $18,000 to Update the City's Pay Plan & $11,511 for the on-line application process for applications.

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.

ACCOUNT NUMBER/DESCRIPTION

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.

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.

ACCOUNT NUMBER/DESCRIPTION

100-15-1540-523700 TRAINING AND MEETINGS

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

Approved: $3,310
This amount removes $2,000 Harrassment training for all employees & $2,500 Diversity training for all employees.

100-15-1540-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $2,000

$1,000	Printer Cartridges
$ 500	Other office supplies
$ 500	1/2 of copier supplies
$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.

100-15-1540-531402 SAFETY PROGRAM EXPENSE

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

ACCOUNT NUMBER/DESCRIPTION

100-15-1540-551000 ALLOCATION OF EXPENSES

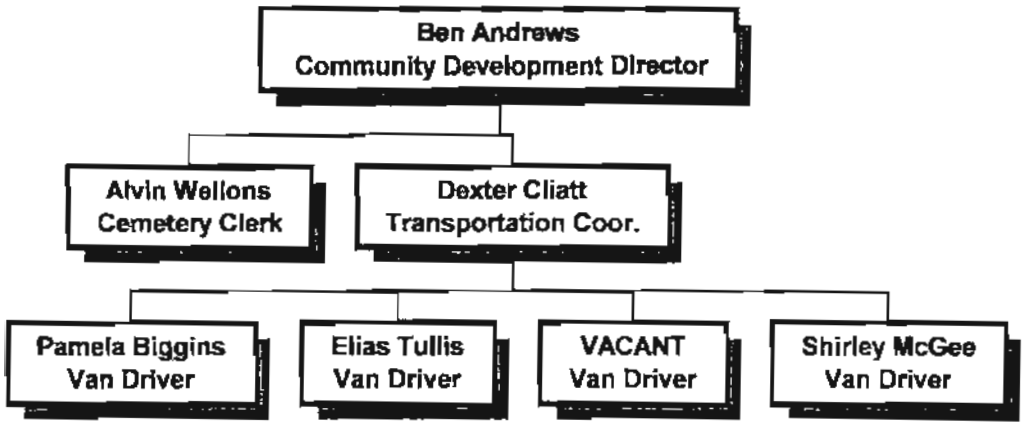
This amount represents the allocation of the Human Resources Department's operating expenses to other departments and funds such as the Natural Gas Fund, and the Water and Sewer Fund. This amount is based on the number of employees.

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 2015



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 - 2015

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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
16 COMMUNITY DEVELOPMENT						
100-16-1530-521201 OTHER LEGAL EXPENSES	1,514	500	993	500	500	500
100-16-1565-531108 BLDG REPAIRS & MAINT	448	1,000		1,000	1,000	1,000
100-16-5500-523906 TROLLEY EXPENSES	400					
100-16-5500-523907 AMERICUS CAR-SAM SHORTLINE						
100-16-7310-511000 REGULAR PAY	79,766	64,196	57,167	87,230	58,265	58,265
100-16-7310-511300 OVERTIME PAY	207	150		100		
100-16-7310-512100 GROUP MEDICAL INSURANCE	15,328	8,375	8,352	20,578	10,289	8,601
100-16-7310-512101 OPT OUT INSURANCE PLAN						
100-16-7310-512110 GROUP DENTAL INSURANCE	393	256	395	406	203	138
100-16-7310-512200 SOCIAL SECURITY PAYMENTS	6,167	4,915	4,109	6,681	4,457	4,457
100-16-7310-512400 RETIREMENT SYSTEM	15,109	7,704	13,061	10,549	7,038	7,038
100-16-7310-512700 WORKERS COMPENSATION	410	410	410	293	196	196
100-16-7310-522000 OTHER OUTSIDE SERVICES	11,261	15,000	15,390	15,100	10,600	10,600
100-16-7310-522201 OFFICE EQUIP-REP AND MAIN	1,459	1,000	78	1,000	1,000	1,000
100-16-7310-522202 AUTO & TRUCK-REP & MAINT	7,714	2,500	2,142	2,500	2,500	2,500
100-16-7310-522206 COMPUTER-REP AND MAINT	3,093			2,400	2,400	2,400
100-16-7310-523200 TELEPHONE	3,207	2,400	2,447	2,400	2,400	2,400
100-16-7310-523301 ADVERTISING EXPENSE	938	1,860	270	1,860	1,000	1,000
100-16-7310-523600 DUES AND SUBSCRIPTIONS	20	610		1,000	1,000	1,000
100-16-7310-523700 TRAINING AND MEETINGS	2,314	6,500	2,791	6,900	6,900	5,400
100-16-7310-531100 OFFICE/COMPUTER SUPPLIES	1,300	3,000	1,958	3,000	1,500	1,500
100-16-7310-531210 WATER,SEWER,AND GARBAGE	479	391	688	678	678	678
100-16-7310-531225 STORM WATER	227	227	208	227	227	227
100-16-7310-531230 ELECTRICITY	4,090	3,383	4,018	3,754	3,754	3,754
100-16-7310-531270 GASOLINE ALLOCATED	1,029	900	529	900	900	900
100-16-7310-531700 OTHER SUPPLIES		200	24	200	200	200
100-16-7310-541200 LAND AND IMPROVEMENTS	37,251					
100-16-7310-542200 TRUCKS AND AUTOMOBILES				27,000	27,000	
100-16-7310-542900 OTHER CAPITAL EXPENDITURES				50,000	50,000	
100-16-7310-551000 ALLOCATION OF EXPENSES				-21,640	-23,915	-23,016
100-16-7310-551101 DATA CENTER EXPENSE	1,847	1,837	1,744	1,408	1,408	1,408

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
100-16-7310-581200 CAPITAL LEASE PAYMENTS				5,738	5,738	
100-16-7500-523302 MARKETING & PROMOTIONS	1,250		15,168			118,832
100-16-7500-571000 TRANSFER TO OTHER FUNDS	63,000	40,000		115,000	115,000	131,000
16 COMMUNITY DEVELOPMENT	260,221	167,314	131,942	346,762	292,238	341,978

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: $1,000
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.

100-16-7310-511000 REGULAR PAY

Personnel Requirements:

	Current	Recommended	Approved
Community Development Director	1	1	1
Community Development Coordinator	1	0	0
	2	1	1

The recommended amount removes the Community Development Coordinator's position.

100-16-7310-511300 OVERTIME PAY

Requested Amount: $100

Recommended Amount: $0

ACCOUNT NUMBER/DESCRIPTION

100-16-7310-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

100-16-7310-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee.

The approved amount includes a $65 annual employee contribution.

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 12.08% 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 2014 rates.

100-16-7310-522000 OTHER OUTSIDE SERVICES

Requested:	Recommended:	
$10,000	$10,000	Archway Partnership Project
$ 600	$ 600	Equifax (1/2 of minimum monthly chg)-credit check
$ 4,500	$ 0	Customer Feedback Software*
$15,100	$10,600	

*Software could be as low as $2,200 with a five year contract.

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: $2,500
The amount is for the CED vehicle, the Trolley, and the Americus Express van.

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

Requested Amount: $2,400

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: $1,860
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: $1,000

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
$ 390	Other miscellaneous dues/subscriptions
$1,000	

100-16-7310-523700 TRAINING AND MEETINGS

Requested	
$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
$2,500	Carl Vinson Inst.*
$6,900	

*This is requested for training on the topics of land use, meeting decorum, and planning. The training will be for our Planning and Zoning Commissioners, Variance Board Members, Staff, and the Mayor and Council.

Approved: $5,400
This amount removes $1,500 for GMA Annual Meeting.

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.

Recommended Amount: $1,500

ACCOUNT NUMBER/DESCRIPTION

100-16-7310-531210 WATER,SEWER,AND GARBAGE
The request is for the pro-rata share of the Municipal Building.

100-16-7310-531225 STORM WATER
The request is for the pro-rata share of the Municipal Building.

100-16-7310-531230 ELECTRICITY
The request is for the pro-rata share of the Municipal Building.

100-16-7310-531270 GASOLINE ALLOCATED
Requested Amount: $900
This amount includes gasoline for the car, van, and trolley.

100-16-7310-531700 OTHER SUPPLIES
Requested Amount: $200
This is the same as the 2014 budgeted amount.

100-16-7310-542200 TRUCKS AND AUTOMOBILES
Requested Amount: $27,000
$ 27,000 Vehicle Replacement (lease purchase)

*This is the amount approved in the CIP budget for 2015.

Approved Amount: $0

100-16-7310-542900 OTHER CAPITAL EXPENDITURES
Requested Amount: $50,000
$50,000 Train Depot Repairs*

*This is the amount approved in the CIP budget for 2015.

Approved: $0
Train Depot Repairs will be completed with TSPLOST funds.

100-16-7310-551000 ALLOCATION OF EXPENSES
Requested Amount: $-21,640
The allocation to Rees Park (dept 19) is elimininated as the adminstration for the facility is now handled by the City Clerk.

ACCOUNT NUMBER/DESCRIPTION

100-16-7310-551101 DATA CENTER EXPENSE

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

100-16-7310-581200 CAPITAL LEASE PAYMENTS

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

$5,738 Vehicle Replacement (2015) assumes 3 months of payments

$5,738

Approved Amount: $0

100-16-7500-523302 MARKETING & PROMOTIONS

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

Approved Amount: $118,832
$118,832 Various projects (2014 carryover Burroughs funds)

100-16-7500-571000 TRANSFER TO OTHER FUNDS

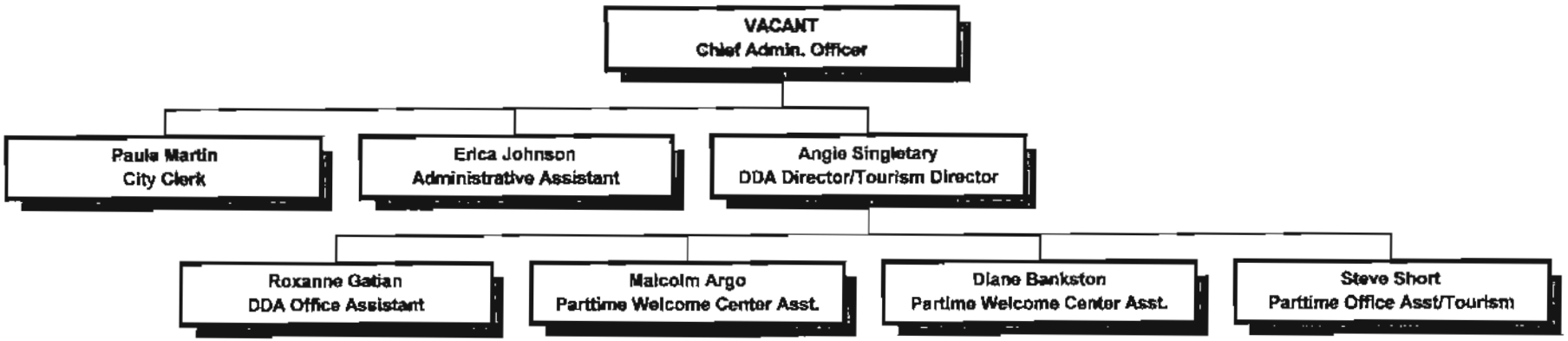
Requested Amount: $115,000
$ 75,000 TE Project*
$ 40,000 2014 CDBG match (2014 carryover)*
$ 16,000 DDA (2014 carryover - Burroughs funds)

$131,000

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

16 COMMUNITY DEVELOPMENT

CAO
Budgeted 2015



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 – 2015

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 2016
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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
18 CAO						
100-18-1320-511000 REGULAR PAY	138,625	160,947	151,118	154,637	154,637	154,637
100-18-1320-511300 OVERTIME PAY		250	326	250	250	250
100-18-1320-512100 GROUP MEDICAL INSURANCE	13,712	23,094	22,826	30,867	30,867	25,804
100-18-1320-512101 OPT OUT INSURANCE PLAN						
100-18-1320-512110 GROUP DENTAL INSURANCE	367	588	395	609	609	414
100-18-1320-512200 SOCIAL SECURITY PAYMENTS	10,205	12,313	11,468	11,849	11,849	11,849
100-18-1320-512400 RETIREMENT SYSTEM	16,022	19,314	13,850	18,710	18,710	18,710
100-18-1320-512700 WORKERS' COMPENSATION	392	594	398	520	520	520
100-18-1320-522000 OTHER OUTSIDE SERVICES	4,450	5,150	5,246	5,500	5,500	5,500
100-18-1320-522201 OFFICE EQUIP-REP & MAINT	270	900	1,004	900	900	900
100-18-1320-522202 AUTO & TRUCK-REP & MAINT	2,524		216			
100-18-1320-522206 COMPUTER-REP & MAINT	11,831	14,024	11,399	14,024	14,024	14,024
100-18-1320-523200 TELEPHONE	3,666	2,850	3,886	3,582	3,582	3,582
100-18-1320-523301 ADVERTISING EXPENSE	1,866	750	122	750	750	750
100-18-1320-523600 DUES & SUBSCRIPTIONS	1,077	1,140	175	1,065	1,065	1,065
100-18-1320-523700 TRAINING & MEETINGS	3,136	6,950	5,651	10,600	10,600	4,300
100-18-1320-523900 UNIFORMS	610					
100-18-1320-531100 OFFICE/COMPUTER SUPPLIES	4,022	2,100	2,773	4,022	4,022	4,022
100-18-1320-531210 WATER, SEWAGE & GARBAGE	485	396	657	687	687	687
100-18-1320-531225 STORM WATER	230	230	251	230	230	230
100-18-1320-531230 ELECTRICITY	3,703	3,426	3,412	3,801	3,801	3,801
100-18-1320-531270 GASOLINE ALLOCATED	341	64	505	100	100	100
100-18-1320-531700 OTHER SUPPLIES	133					
100-18-1320-542101 OFFICE EQUIPMENT						
100-18-1320-542400 COMPUTER EQUIPMENT						
100-18-1320-542900 OTHER CAPITAL EXPENDITURE						
100-18-1320-551000 ALLOCATION OF EXPENSES	-182,929	-179,080	-179,080	- 220,574	- 220,574	- 211,212
100-18-1320-551101 DATA CENTER EXPENSE	1,737	1,224	1,666	2,111	2,111	2,111
100-18-1400-571000 ELECTION EXPENSE	265			3,000	3,000	3,000
100-18-1530-521201 LEGAL EXPENSES	6,864	4,500	7,768	4,500	4,500	4,500
18 CAO	43,606	81,724	66,033	51,740	51,740	49,544

ACCOUNT NUMBER/DESCRIPTION

18 CAO

100-18-1320-511000 REGULAR PAY

Personnel Requirements:

	Current
Chief Administrative Officer	1
City Clerk	1
Administrative Assistant	1
	3

100-18-1320-511300 OVERTIME PAY

Requested Amount: $250
The request is for a minor amount of overtime for the Administrative Assistant. Generally any overtime requirements are settled through built up comp-time.

100-18-1320-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

100-18-1320-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee.

The approved amount includes a $65 annual employee contribution.

100-18-1320-512200 SOCIAL SECURITY PAYMENTS

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

ACCOUNT NUMBER/DESCRIPTION

100-18-1320-512400 RETIREMENT SYSTEM

This amount is 12.08% 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 2014 rates.

100-18-1320-522000 OTHER OUTSIDE SERVICES

The requested amount includes the following:

$1,100	Document Purging
$4,000	Codification of Ordinances
$ 400	Code of Ordinances-Internet
$5,500	

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.

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

The requested amount includes the following:

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

ACCOUNT NUMBER/DESCRIPTION

100-18-1320-523200 TELEPHONE

The requested amount includes the following:

$1,444	Enterprise Billing (Mediacom)
$ 694	Bandwidth (telephone)
$1,444	Fax/elevator
$3,582	

This is the 2014 amount annualized.

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.

100-18-1320-523600 DUES & SUBSCRIPTIONS

The request includes the following:

$ 125	GCCMA (CAO)
$ 42	GMC/FOA
$ 20	GA Records Assoc.
$ 135	IIMC dues
$ 678	ICMA dues (CAO)
$ 35	NIGP GA Chapter dues (purchasing)
$ 30	GPAG (purchasing)
$1,065	

ACCOUNT NUMBER/DESCRIPTION

100-18-1320-523700 TRAINING & MEETINGS

CAO

Requested	Recommended	Approved	
$ 1,200	$ 1,200	$ 1,200	GCCMA Spring & Fall Conference
$ 2,400	$ 2,400	$ 0	GMA Annual Conference
$ 700	$ 700	$ 0	Finance Officer Certification (3 classes)

CITY CLERK

Requested	Recommended	Approved	
$ 1,600	$ 1,600	$ 1,600	Municipal Clerks Conference-Feb & Sept*
$ 2,400	$ 2,400	$ 0	GMA Annual Conference
$ 800	$ 800	$ 800	Georgia Records Conference
$ 700	$ 700	$ 700	Finance Officer Certification*

ADMINISTRATIVE ASSISTANT

Requested	Recommended	Approved	
$ 800	$ 800	$ 0	Municipal Clerks Conference (1 class)**
$10,600	$10,600	$ 4,300	

*Required to maintain certification.
**The Administrative Assistant can take Finance Officer and other secretarial classes at this conference.

100-18-1320-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $4,022
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.

ACCOUNT NUMBER/DESCRIPTION

100-18-1320-531270 GASOLINE ALLOCATED

Requested Amount: $100
This is the most current ytd amount annualized.

100-18-1320-551000 ALLOCATION OF EXPENSES

The amount represents the total operating expenses allocated to other departments and funds such as Natural Gas, Water and Sewer, Solid Waste and Storm Water funds. This also includes an increase in the allocation to Rees Park since that responsibility has been transferred the the City Clerk

100-18-1320-551101 DATA CENTER EXPENSE

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

100-18-1400-571000 ELECTION EXPENSE

Requested Amount: $3,000
There will be an election in 2015 for Districts 1, 2, and 6. The contract with Sumter County is $1,000 per district.

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 2014 budgeted amount.

18 CAO

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
19 REES PARK EDC						
100-19-1530-521201 LEGAL EXPENSES						
100-19-1565-531108 BUILDING REPAIR & MAINT	9,483	10,582	9,508	26,693	26,693	18,282
100-19-7520-522000 OTHER OUTSIDE SERVICES	1,552	700	728	700	700	700
100-19-7520-523100 INSURANCE EXPENSE	3,918	4,764	6,248	5,121	5,121	5,121
100-19-7520-523200 TELEPHONE	6,725	4,700	6,437	4,100	4,100	4,100
100-19-7520-531210 WATER, SEWAGE, & GARBAGE	3,223	3,700	3,384	3,700	3,700	3,700
100-19-7520-531225 STORM WATER	285	300	28	500	500	500
100-19-7520-531230 ELECTRICITY	12,400	12,500	13,512	11,496	11,496	11,496
100-19-7520-531700 OTHER SUPPLIES	61	500	150	500	500	500
100-19-7520-551000 ALLOCATION OF EXPENSES	36,626	37,292	35,699	66,029	64,451	62,011
19 REES PARK EDC	74,274	75,038	75,694	118,839	117,261	106,410

ACCOUNT NUMBER/DESCRIPTION

19 REES PARK EDC

100-19-1565-531108 BUILDING REPAIR & MAINT

Requested	Recommended	Approved	
$ 1,832	$ 1,832	$ 1,832	HVAC maintenance contract
$ 1,020	$ 1,020	$ 1,020	Elevator maintenance contract
$ 2,500	$ 2,500	$ 2,500	Elevator repairs not covered by contract
$ 360	$ 360	$ 360	Fire Alarm
$ 220	$ 220	$ 220	Security System
$ 270	$ 270	$ 270	Pest Control
$ 2,000	$ 2,000	$ 2,000	ADA required misc repairs/maintenance
$ 500	$ 500	$ 500	Carpet cleaning
$ 5,000	$ 5,000	$ 5,000	Replace front door and 2 side doors
$ 380	$ 380	$ 380	Annual termite inspection
$12,611	$12,611	$ 4,200	Replace 2 air units*
$26,693	$26,693	$18,282	

*There are 2 air units that need replacing due to repeated repairs. Instead of replacing, the units could be repaired for approximately $4,200.

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: $5,121

This is the Rees Park EDC allocation for property and liability insurance. The request includes a projected increase of approximately 7.5%. The projected rates will be effective May 1, 2015 resulting in an effective rate for 2015 of 6.67%.

100-19-7520-523200 TELEPHONE

Requested Amount: $4,100
The requested amount is based on the actual 2014 mid-year cost.

ACCOUNT NUMBER/DESCRIPTION

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 2014 ytd amount annualized and rounded.

100-19-7520-531225 STORM WATER

Requested Amount: $500
This is a full year of storm water fees at $37.20 per month. A portion of this is to be billed to all renters.

100-19-7520-531230 ELECTRICITY

The request is the City's portion after allocations to the PDA, Chamber of Commerce, Visions and Arts Council. The requested amount is the 2014 ytd amount annualized and rounded.

100-19-7520-531700 OTHER SUPPLIES

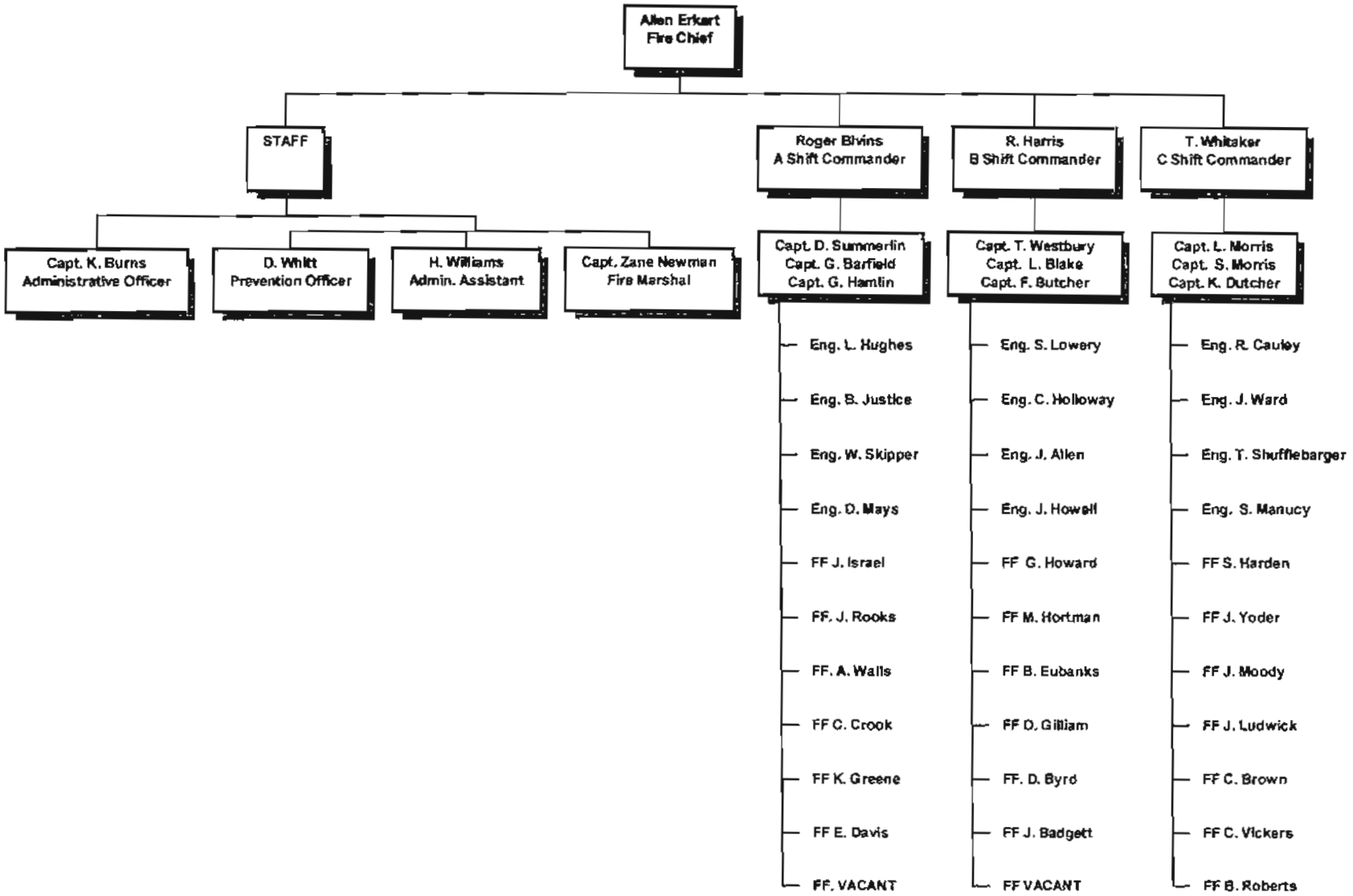
Requested Amount: $500
The requested amount is for the purchase of cleaning supplies.

100-19-7520-551000 ALLOCATION OF EXPENSES

These are the operating expenses allocated from Comm Dev, CAO, and Planning & Inspections.

19 REES PARK EDC

Americus Fire Department
Budgeted 2015



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 – 2015

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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
20 FIRE						
100-20-1530-521201 LEGAL EXPENSE						
100-20-3500-511000 REGULAR PAY	1,763,593	1,741,265	1,749,610	2,029,984	2,027,984	1,881,793
100-20-3500-511300 OVERTIME PAY	81,895	103,000	103,523	122,125	122,125	122,125
100-20-3500-511301 BUILT IN OVERTIME	94,109	106,000	93,988	106,000	106,000	106,000
100-20-3500-512100 GROUP MEDICAL INSURANCE	265,402	323,316	317,846	432,134	432,134	361,259
100-20-3500-512101 OPT OUT INSURANCE PLAN	23,540	24,002	25,501	24,001	24,001	24,001
100-20-3500-512110 GROUP DENTAL INSURANCE	8,073	9,800	9,718	10,150	10,150	6,900
100-20-3500-512200 SOCIAL SECURITY PAYMENTS	146,136	149,195	146,808	172,745	172,592	161,409
100-20-3500-512400 RETIREMENT SYSTEM	230,097	234,032	198,908	272,779	27,253	254,878
100-20-3500-512700 WORKERS' COMPENSATION	91,728	88,995	89,053	56,740	56,688	52,888
100-20-3500-522000 OTHER OUTSIDE SERVICES	7,217	23,920	5,715	23,920	21,920	21,920
100-20-3500-522201 OFFICE EQUIP-REP & MAINT	1,304	1,500	1,397	1,500	1,500	1,500
100-20-3500-522202 AUTO & TRUCK-REP & MAINT	60,000	60,000	47,550	60,000	50,000	50,000
100-20-3500-522203 MACH & EQUIP-REP & MAINT	2,556	6,000	4,813	7,500	7,500	7,500
100-20-3500-522206 COMPUTER-REPAIR & MAINT	450					
100-20-3500-523200 TELEPHONE	20,838	17,000	20,855	17,000	17,000	17,000
100-20-3500-523600 DUES & SUBSCRIPTIONS	3,069	7,433	4,245	8,668	8,668	8,668
100-20-3500-523700 TRAINING & MEETINGS	23,920	33,270	13,341	39,000	25,000	25,000
100-20-3500-523900 UNIFORMS	15,341	18,500	15,948	30,000	20,000	20,000
100-20-3500-531100 OFFICE/COMPUTER SUPPLIES	13,214	5,000	4,046	12,000	4,500	4,500
100-20-3500-531101 JANITORIAL SUPPLIES	10,548	5,000	5,877	6,500	6,500	6,500
100-20-3500-531210 WATER, SEWAGE & GARBAGE	5,172	4,000	4,896	4,000	4,000	4,000
100-20-3500-531220 NATURAL GAS	6,663	14,000	8,186	14,000	14,000	14,000
100-20-3500-531225 STORM WATER	1,322	1,350	1,213	1,350	1,350	1,350
100-20-3500-531230 ELECTRICITY	28,849	32,000	27,137	32,000	32,000	32,000
100-20-3500-531270 GASOLINE ALLOCATED	37,559	37,000	35,707	37,000	37,000	37,000
100-20-3500-531700 OTHER SUPPLIES	5,787	11,150	3,432	15,000	9,000	9,000
100-20-3500-531740 FLAG EXPENSE	2,031	3,000	2,986	5,000	4,000	4,000
100-20-3500-541300 BUILDINGS						
100-20-3500-542100 MACHINERY & EQUIPMENT	37,673	83,828	70,700	34,408	34,408	
100-20-3500-542101 OFFICE EQUIPMENT		4,880	1,206	4,000		

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
100-20-3500-542200 TRUCKS & AUTOMOBILES	488,545			36,920		
100-20-3500-551101 DATA CENTER EXPENSE	6,782	6,735	7,233	7,742	7,742	7,742
100-20-3500-581200 CAPITAL LEASE PAYMENT	172,175	211,098	210,162	218,093	210,866	210,866
100-20-3500-582200 INTEREST EXPENSE	33,360					
100-20-3530-531107 FIRE PREVENTION SUPPLIES	3,197	4,080	1,136	8,000	3,500	3,500
100-20-3570-522210 STAT #3- REPAIR & MAINT	2,280	3,000	4,333	5,000	5,000	5,000
100-20-3570-522211 STAT #2 - REPAIR & MAINT	4,144	3,000	2,586	7,000	7,000	7,000
100-20-3570-531108 PUBLIC SAFETY BLDG REP & MAINT	22,954	1,000	646	3,000	3,000	3,000
100-20-3570-581301 PDA LOAN PAYMENTS						
20 FIRE	3,721,523	3,377,349	3,240,299	3,865,259	3,514,381	3,472,299

ACCOUNT NUMBER/DESCRIPTION

20 FIRE

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
Fire Marshal	1
	50

The requested amount includes $5,000 for education incentives, $5,000 for vacation buy backs.

The recommended amount reduces the education incentives to $3,000.

100-20-3500-511300 OVERTIME PAY

Requested Amount: $122,125

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.

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 $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

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 $203 per employee.

The approved amount includes a $65 annual employee contribution.

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 12.08% 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 2014 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.

Recommended Amount: $21,920
The recommended amount reduces the annual ladder testing to $3,100.

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

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

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

Requested Amount: $60,000
The amount requested is based on the current year to date annualized plus an inflation factor for parts and labor.

Recommended Amount: $50,000

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.

ACCOUNT NUMBER/DESCRIPTION

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.

100-20-3500-523600 DUES & SUBSCRIPTIONS

Requested Amount: $8,668

$ 300	NFPA (2 @ $150)
$ 360	GAFC (1 @ $100/4 @ $65)
$1,300	GAFF (52 @ $25)
$ 450	IAFC ($225 each)
$ 500	GMAG
$ 460	GA EMT Assoc (46 @ $10)
$ 705	Fireprograms*
$3,508	EMT Licensure (46 EMT's)
$ 855	NFPA Fire Code Subs Svc**
$ 50	GA Fire Invst Assoc
$ 20	GA Fire Insp Assoc
$ 10	SW GA Fire Invst Assoc
$ 75	Intl Assoc of Arson Invst
$ 25	GA Assoc of Code Enfcmt
$ 50	Intl Code Congress
$8,668	

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.

**The Fire Department requires an updated copy of the NFPA Fire Codes.

ACCOUNT NUMBER/DESCRIPTION

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. 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.

Recommended Amount: $25,000

100-20-3500-523900 UNIFORMS

Requested Amount: $30,000
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. The cost of Nomex uniforms has increased. This also includes the addition of the Fire Marshal.

Recommended Amount: $20,000
The recommended amount includes $408 per employee for 49 employees.

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: $4,500

ACCOUNT NUMBER/DESCRIPTION

100-20-3500-531101 JANITORIAL SUPPLIES

Requested Amount: $6,500
The requested amount is for janitorial supplies for all 3 fire stations. Janitorial supplies have increased in cost. The Police department will be purchasing their supplies separately from the Fire department in 2015.

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

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

100-20-3500-531220 NATURAL GAS

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

100-20-3500-531225 STORM WATER

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

100-20-3500-531230 ELECTRICITY

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

100-20-3500-531270 GASOLINE ALLOCATED

Requested Amount: $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.

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: $9,000

ACCOUNT NUMBER/DESCRIPTION

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

100-20-3500-542100 MACHINERY & EQUIPMENT

Requested Amount: $34,408
$ 7,000 Nozzles and Appliances*
$27,408 Protective Clothing*

$34,408

*This is the amount approved in the CIP budget for 2015.

Approved Amount: $0

100-20-3500-542101 OFFICE EQUIPMENT

Requested Amount: $4,000
The requested amount is for the replacement of worn out furniture at Stations #2 and #3.

Recommended: $0

100-20-3500-542200 TRUCKS & AUTOMOBILES

Requested Amount: $36,920
$32,120 Pickup Truck Replacement (lease purchase)*
$ 4,800 Equipment for new pick up truck*

$36,920

*This is the amount approved in the CIP budget for 2015.

Recommended Amount: $0

ACCOUNT NUMBER/DESCRIPTION

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
$ 5,330	Ford F-150 (2013)	last payment due 11/30/17
$ 55,415	Pierce Pumper (2013)	last payment due 09/12/22
$ 7,227	F350 Truck Replacement (2015)	assumes 6 months of payments
$218,093		

Recommended Amount: $210,866

The recommended amount removes the F350 Truck replacement.

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: $3,500

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

Requested Amount: $5,000
The requested amount includes general maintenance of Station #3. The Station was built in 1999 and funds are needed to paint inside and to replace the signage outside.

ACCOUNT NUMBER/DESCRIPTION

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

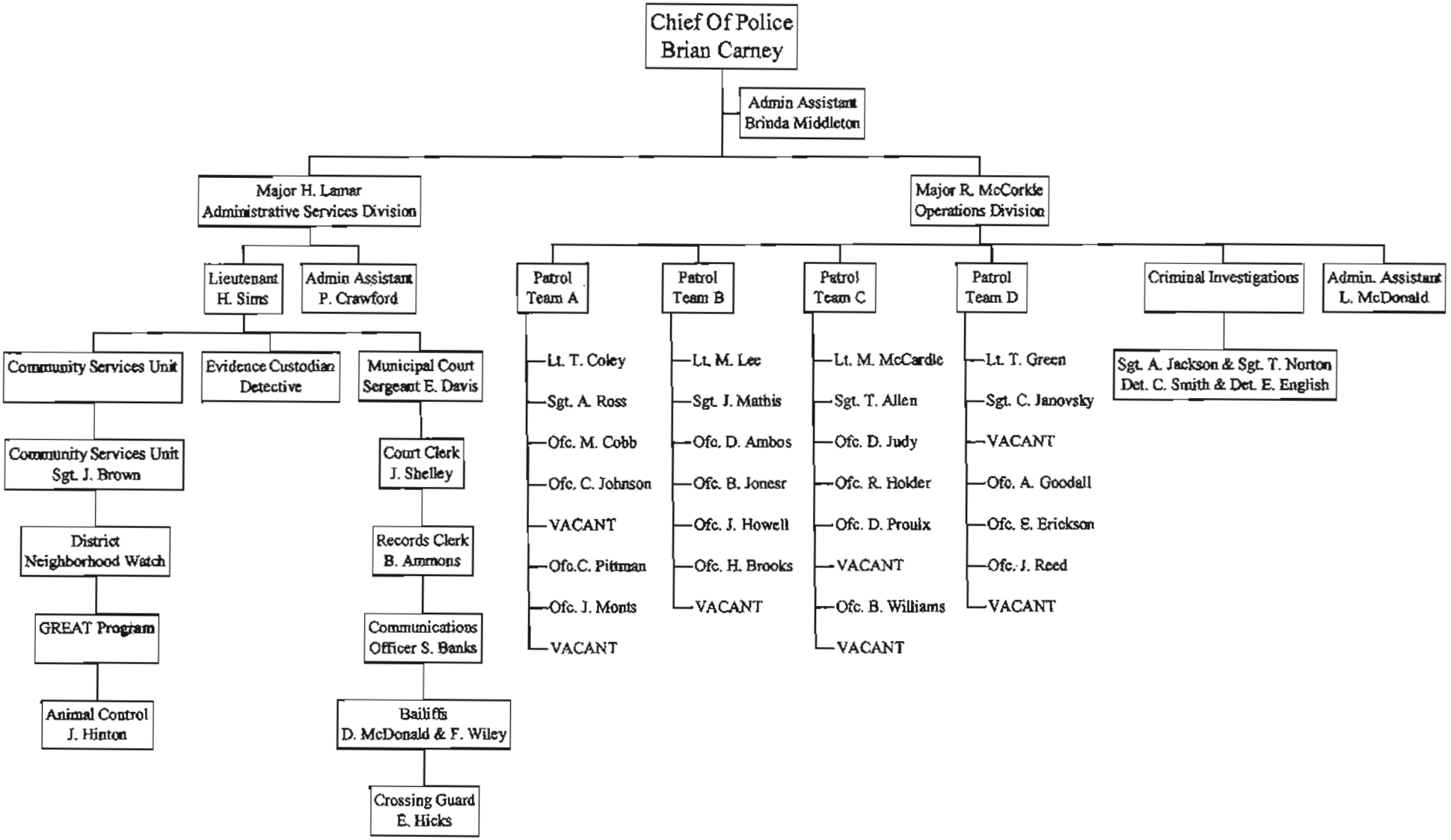
Requested Amount: $7,000
The requested amount includes general maintenance of the Station. Station #2 was built in 1993.

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

Requested Amount: $3,000
This amount includes repair and maintenance for the Fire portion of the building. This includes general maintenance and upkeep of ice maker, light bulbs, filters, etc.

20 FIRE

Police Department
Budgeted 2015



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 – 2015

- 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.

- 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 2015.

- Crime Reduction Team (CRT) – In 2015 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 2015 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 2015, 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 2015, 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 2015 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 2015 will continue moving forward in the remaining areas.

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

- Ministerial Meetings – In 2015 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 2015. 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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
21 POLICE						
100-21-1530-521201 LEGAL EXPENSE	492			3,000	3,000	3,000
100-21-3200-511000 REGULAR PAY	1,600,043	1,563,348	1,472,779	1,605,045	1,593,045	1,593,045
100-21-3200-511300 OVERTIME PAY	171,405	165,000	162,694	165,000	165,000	105,000
100-21-3200-512100 GROUP MEDICAL INSURANCE	243,166	331,014	254,015	442,423	442,423	369,860
100-21-3200-512101 OPT OUT INSURANCE PLAN	24,017	21,001	20,976	21,001	21,001	21,001
100-21-3200-512110 GROUP DENTAL INSURANCE	7,676	9,492	7,721	9,842	9,842	6,592
100-21-3200-512200 SOCIAL SECURITY PAYMENTS	134,621	131,947	123,527	135,408	134,490	129,900
100-21-3200-512400 RETIREMENT SYSTEM	212,632	206,987	183,810	213,821	212,372	205,124
100-21-3200-512700 WORKERS' COMPENSATION	39,384	35,964	36,486	67,385	66,914	65,335
100-21-3200-522000 OTHER OUTSIDE SERVICES	5,342	5,500	4,802	7,000	7,000	7,000
100-21-3200-522201 OFFICE EQUIP-REP & MAINT	2,453	1,250	369	1,500	1,500	1,500
100-21-3200-522202 AUTO & TRUCK-REP & MAINT	121,043	90,000	84,055	95,000	90,000	85,000
100-21-3200-522203 MACH & EQUIP-REP & MAINT	7,091	5,000	4,913	5,000	5,000	5,000
100-21-3200-522206 COMPUTER-REP & MAINT	6,968	7,000	3,625	10,000	8,000	8,000
100-21-3200-523100 INSURANCE EXPENSE	40,458	47,086	58,869	47,515	47,515	47,515
100-21-3200-523200 TELEPHONE	40,227	37,000	35,670	37,000	37,000	37,000
100-21-3200-523600 DUES & SUBSCRIPTIONS	4,677	1,490	221	3,000	1,060	1,060
100-21-3200-523602 BUY MONEY EXPENSE	125	500		1,000	1,000	1,000
100-21-3200-523700 TRAINING & MEETINGS	11,699	18,950	6,734	13,950	13,000	13,000
100-21-3200-523900 UNIFORMS	16,840	13,200	10,953	15,000	15,000	15,000
100-21-3200-531100 OFFICE/COMPUTER SUPPLIES	18,240	10,000	16,924	16,000	16,000	16,000
100-21-3200-531101 JANITORIAL SUPPLIES				10,000	6,500	6,500
100-21-3200-531104 AMMUNITION	1,758	2,000	3,992	4,000	4,000	4,000
100-21-3200-531210 WATER, SEWAGE & GARBAGE	2,631	2,000	1,666	2,000	2,000	2,000
100-21-3200-531220 NATURAL GAS	3,411	8,066	5,334	8,000	8,000	8,000
100-21-3200-531225 STORM WATER	823	920	755	920	920	920
100-21-3200-531230 ELECTRICITY	12,920	12,000	11,543	12,000	12,000	12,000
100-21-3200-531270 GASOLINE ALLOCATED	148,612	125,000	113,711	125,000	125,000	125,000
100-21-3200-531700 OTHER SUPPLIES	16,889	8,000	7,325	10,000	8,000	8,000
100-21-3200-531705 CANINE COSTS	1,493	2,000	3,018	2,500	3,000	3,000
100-21-3200-542100 MACHINERY & EQUIPMENT	13,162	6,000	5,699	50,000	50,000	50,000

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
100-21-3200-542200 TRUCKS & AUTOMOBILES		136,000	135,980	140,000	100,000	100,000
100-21-3200-542900 OTHER CAPITAL EXPENDITURE						
100-21-3200-551101 DATA CENTER EXPENSE	21,293	23,878	19,847	27,445	27,445	27,445
100-21-3200-572014 PAYMENT TO POAB	20,444	18,000	12,838	18,000	18,000	18,000
100-21-3200-573001 COMMUNITY RELATIONS EXPENSE	1,808	3,000	1,958	3,000	1,500	1,500
100-21-3200-581200 CAPITAL LEASE PAYMENTS		158,393	140,959	143,627	128,961	92,294
100-21-3210-523203 TECHNOLOGY FEE	9,662	9,000	9,244	9,000	9,000	9,000
100-21-3226-523601 JAIL COST EXPENSE	25,480	40,000	43,380	40,000	40,000	40,000
100-21-3226-523602 INMATE MEDICAL COSTS				2,000	2,000	2,000
21 POLICE	2,988,987	3,255,986	3,006,392	3,522,382	3,436,488	3,245,591

ACCOUNT NUMBER/DESCRIPTION

21 POLICE

100-21-1530-521201 LEGAL EXPENSE

Requested Amount: $3,000
This is the cost of legal fees incurred to handle various police matters, ordinance changes, and prosecution of cases.

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

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

100-21-3200-511300 OVERTIME PAY

Requested Amount: $165,000
This is the expected amount of overtime for 2015 due to being under staffed.

ACCOUNT NUMBER/DESCRIPTION

100-21-3200-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

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 $203 per employee and a vacancy factor of two officers.

The approved amount includes a $65 annual employee contribution.

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 12.08% 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 2014 rates. This line item was reduced for a vacancy factor of two officers.

ACCOUNT NUMBER/DESCRIPTION

100-21-3200-522000 OTHER OUTSIDE SERVICES

Requested Amount: $7,000

$ 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	

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

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

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

Requested Amount: $95,000
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

Approved Amount: $85,000

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

Requested Amount: $5,000

$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: $8,000

100-21-3200-523100 INSURANCE EXPENSE

Requested Amount: $47,515
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 7.5%. The projected rates will be effective May 1, 2015 resulting in an effective rate for 2015 of 6.67%.

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.

ACCOUNT NUMBER/DESCRIPTION

100-21-3200-523600 DUES & SUBSCRIPTIONS

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

Requested	
$ 50	GA Police Accredidation Coalition
$ 100	GA Assoc of Chiefs of Police
$ 360	National Assoc of Chiefs
$ 150	National Tactical Officers Assoc
$ 450	National Safety Council
$ 100	Thompson Publishing
$1,790	Miscellaneous dues unknown
$3,000	

Recommended Amount: $1,060
The recommended amount removes $150 for National Tactical Officers Assoc and $1,790 for miscellaneous dues.

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.

100-21-3200-523700 TRAINING & MEETINGS

Requested Amount: $13,950
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: $13,000

ACCOUNT NUMBER/DESCRIPTION

100-21-3200-523900 UNIFORMS

Requested Amount: $15,000

$ 1,600	New officers (4)
$12,100	Replacement uniforms (36 officers)*
$ 200	Animal control
$ 1,100	Uniform accessories (holsters, handcuffs, etc)
$15,000	

*The requested amount is for uniforms for department employees and duty accessories.

100-21-3200-531100 OFFICE/COMPUTER SUPPLIES

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

100-21-3200-531101 JANITORIAL SUPPLIES

Requested Amount: $10,000
This is an estimated amount due to the renovations and new additions to the Public Safety Building.

Recommended Amount: $6,500

100-21-3200-531104 AMMUNITION

Requested Amount: $4,000
The requested amount includes ammunition for firearms training requirements, as well as normal use in the day to day operations.

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: $8,000
The amount requested is the same as the estimated amount for 2014.

ACCOUNT NUMBER/DESCRIPTION

100-21-3200-531225 STORM WATER

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

100-21-3200-531230 ELECTRICITY

Requested Amount: $12,000
The amount requested is the same as the estimated amount for 2014.

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: $10,000
This includes fingerprint supplies, radio, intoximeters supplies, and safety supplies.

Recommended Amount: $8,000

100-21-3200-531705 CANINE COSTS

Requested		Recommended	
$ 800	Food	$1,000	Food
$1,000	Veterinary services	$1,000	Veterinary services
$ 700	Other	$1,000	Other
$2,500		$3,000	

100-21-3200-542100 MACHINERY & EQUIPMENT

Requested Amount: $50,000

$45,000	Body Camera Upgrade ($35,000 gen fund; $10,000 JAG grant)*
$ 5,000	Vests/Body Armor
$50,000	

*This is the amount approved in the CIP budget for 2015.

ACCOUNT NUMBER/DESCRIPTION

100-21-3200-542200 TRUCKS & AUTOMOBILES

Requested Amount: $140,000
$140,000 Vehicle Replacement (lease purchase)*

*This is the amount approved in the CIP budget for 2015.

Recommended Amount: $100,000

100-21-3200-551101 DATA CENTER EXPENSE

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

100-21-3200-572014 PAYMENT TO POAB

Requested Amount: $18,000
Based on State law, we are required to send a portion of each fine and/or bond forfeiture to the Peace Officer's Annuity and Benefit Fund. The amount is based on the number of cases in each level of fines. For example:

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

100-21-3200-573001 COMMUNITY RELATIONS EXPENSE

Requested Amount: $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.

Recommended Amount: $1,500

ACCOUNT NUMBER/DESCRIPTION

100-21-3200-581200 CAPITAL LEASE PAYMENTS

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

$ 42,435	Police cars (2013)	last payment due 11/30/15
$ 49,859	Police Cars (2014)	last payment due 11/30/16
$ 51,333	Police Cars (2015)	assumes 8 months of payments
$143,627		

Recommended Amount: $128,961
The recommended amount reduces the 2015 police cars payment to $36,667.

Approved Amount: $92,294

The approved amount delays purchase of police cars until near year end.

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

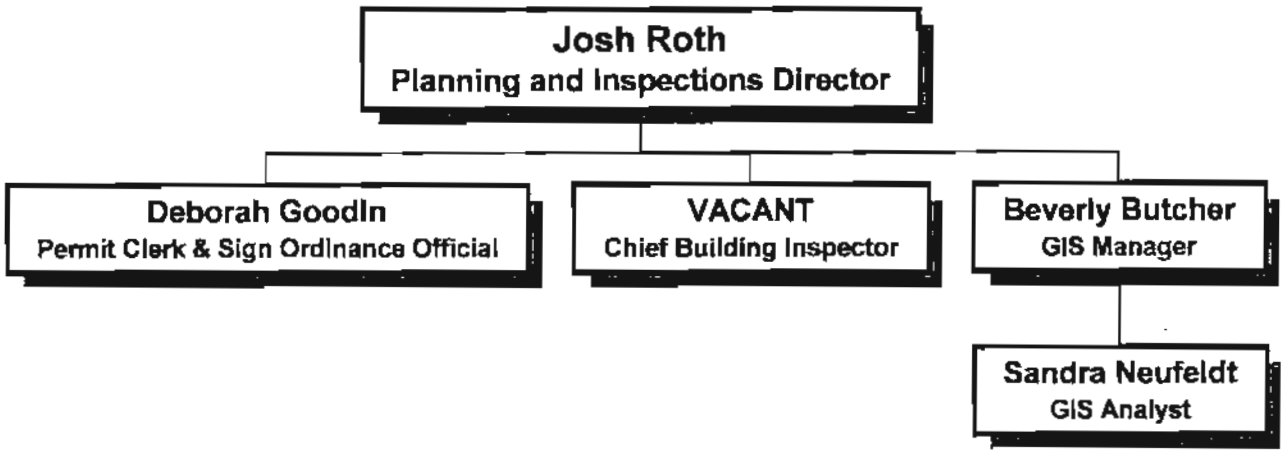
Requested Amount: $40,000
This is the estimated amount due to Sumter County. The amount represents any outstanding balance remaining over and above what we pay through our normal probation reporting system. The amount requested is the same as the estimated amount for 2014.

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 2015



PLANNING AND INSPECTION

MISSION STATEMENT/GENERAL OBJECTIVES

The Planning and Inspection Department of the City of Americus was formed in 2014, to include Code Enforcement. 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. We also work to implement portions of the Urban Redevelopment Plan, including the Americus Sumter Land Bank.

GOALS – 2015

- 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 work toward abating abandoned and dilapidated properties from the City.
- We will work to stabilize the local tax base from further erosion.
- We will help beautify the City through use of outside the box Code Enforcement.
- We will establish adjustments to our sign ordinance.
- We will further our knowledge of the ever changing applicable codes and standards adopted by the City of Americus by attending classes 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.
- 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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
22 PLANNING AND INSPECTIONS						
100-22-1530-521201 LEGAL EXPENSE	778	1,500	1,481	5,000	2,500	2,500
100-22-1565-531108 MUNICIPAL BLDG REP & MAINT	8,870	7,000	5,799	33,000	8,000	8,000
100-22-3500-531109 ARSON INVESTIGATION	60	200	151	200	200	200
100-22-7200-511000 REGULAR PAY	130,462	106,542	114,558	180,111	115,101	115,101
100-22-7200-511300 OVERTIME PAY		50	58			
100-22-7200-512100 GROUP MEDICAL INSURANCE	20,194	23,094	21,980	51,445	30,867	25,804
100-22-7200-512101 OPT OUT INSURANCE PLAN						
100-22-7200-512110 GROUP DENTAL INSURANCE	528	588	542	1,015	609	414
100-22-7200-512200 SOCIAL SECURITY PAYMENTS	9,697	8,150	8,588	13,778	8,805	8,805
100-22-7200-512400 RETIREMENT SYSTEM	14,697	12,785	12,705	21,757	13,904	13,904
100-22-7200-512700 WORKERS COMPENSATION	3,478	3,219	3,700	3,943	2,520	2,520
100-22-7200-522000 OTHER OUTSIDE SERVICES	45,046	19,141	17,502	2,565	2,565	2,565
100-22-7200-522130 LOT CLEANING EXPENSE		8,000	-129	25,000	12,500	12,500
100-22-7200-522202 AUTO & TRUCK REP & MAINT	1,657	1,850	1,522	1,850	1,850	1,850
100-22-7200-522206 COMPUTER-REP & MAINT	1,407					
100-22-7200-523200 TELEPHONE	4,556	4,300	4,958	4,300	4,300	4,300
100-22-7200-523600 DUES & SUBSCRIPTIONS	1,576	1,750	1,625	2,175	1,670	1,670
100-22-7200-523700 TRAINING & MEETINGS	5,881	7,800	8,441	10,200	6,000	6,000
100-22-7200-523900 UNIFORMS	392	600	582	1,000	600	600
100-22-7200-531100 OFFICE /COMPUTER SUPPLIES		3,000	2,477	3,000	3,000	3,000
100-22-7200-531101 JANITORIAL SUPPLIES	1,719	1,400	1,516	1,400	1,400	1,400
100-22-7200-531210 WATER, SEWER, & GARBAGE	479	391	688	678	678	678
100-22-7200-531225 STORM WATER	227	227	208	227	227	227
100-22-7200-531230 ELECTRICITY	3,656	3,383	3,368	3,754	3,754	3,754
100-22-7200-531270 GASOLINE ALLOCATED	3,179	4,800	3,290	3,500	3,500	3,500
100-22-7200-531700 OTHER SUPPLIES	2,290	4,000	3,737	4,000	4,000	4,000
100-22-7200-541300 MUNICIPAL BUILDING						
100-22-7200-542100 MACHINERY & EQUIPMENT						
100-22-7200-542200 TRUCKS & AUTOMOBILES						
100-22-7200-551000 ALLOCATION OF EXPENSES	-8,917	-8,633	-8,633	- 15,040	- 9,226	- 9,016
100-22-7200-551101 DATA CENTER EXPENSE	1,788	1,225	1,664	2,111	2,111	2,111

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
100-22-7200-581200 CAPITAL LEASE PAYMENTS						
22 PLANNING AND INSPECTIONS	253,702	216,362	212,376	360,969	221,435	216,387

ACCOUNT NUMBER/DESCRIPTION

22 PLANNING AND INSPECTIONS

100-22-1530-521201 LEGAL EXPENSE

Requested Amount: $5,000
The requested amount is for title searches for condemned properties and other nuisance abatements and associated legal fees. These costs are billed back to the property owner under the demolition line item.

Recommended Amount: $2,500

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

Requested Amount: $33,000

$ 1,440	Albany Elevator
$ 6,560	General repair & maintenance (includes ADA)
$25,000	Cleaning services for City Hall, Finance, and Rees Park Bldgs
$33,000	

Recommended Amount: $8,000

Remmmended amount removes cleaning services for City Hall, Finance, and Resse Park Bldgs.

100-22-3500-531109 ARSON INVESTIGATION

Requested Amount: $200
This is to purchase evidence containers, tools, and other equipment used during fire investigations.

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

100-22-7200-511000 REGULAR PAY

Personnel Requirements:

	Current	Requested	Approved
Planning & Inspection Director	1	1	1
Code Enforcement Technician	1	1	1
Code Enforcement Officer	1	1	1
Bldg Inspector/Code Enforcement Officer	0	1	0
Chief Building Inspector	0	1	0
	3	5	3

The requested amount includes a request for two additional persons, Chief Building Inspector & Bldg Inspector/Code Enforcement Officer.

The recommended amount removes the 2 requested additional positions.

100-22-7200-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

100-22-7200-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee.

The approved amount includes a $65 annual employee contribution.

100-22-7200-512200 SOCIAL SECURITY PAYMENTS

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

ACCOUNT NUMBER/DESCRIPTION

100-22-7200-512400 RETIREMENT SYSTEM

This amount is 12.08% 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 2014 rates.

100-22-7200-522000 OTHER OUTSIDE SERVICES

Requested Amount: $2,565

$	500	Service fire extinguishers
$	355	Pest Control
$	360	Silent Alarm
$	600	Code Enforcement ROBO Call/Litter Training & Prevention
$	750	State license permit information uploads
	$2,565	

100-22-7200-522130 LOT CLEANING EXPENSE

Requested Amount: $25,000
The requested amount includes cleaning up vacant lots, cutting grass, secure dilapidated structures, cut down dangerous trees outside of right of way, demolition of dilapidated structures/billed back to owner.

Recommended Amount: $12,500

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

Requested Amount: $1,850
We anticipate only routine PM's on the department's vehicles in 2015.

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

100-22-7200-523200 TELEPHONE

The requested amount includes telephone and internet as follows:

$2,400	Enterprise Billing (Mediacom)
$ 300	Bandwidth (telephone - 3 lines)
$1,600	Cell phones
$4,300	

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

100-22-7200-523600 DUES & SUBSCRIPTIONS

ACCOUNT NUMBER/DESCRIPTION

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. We received $250 from Code Enforcement.

$ 150	NFPA
$1,170	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
$ 100	Georgia Association of Code Enforcement (2)
$ 200	International Code Congress (4)
$ 100	BOAG
$ 100	GACE
$ 200	Keep America Beautiful
$2,175	

Recommended Amount: $1,670

$ 0	NFPA*
$1,170	National Fire Codes Subscription Serv (cost for internet use)
$ 0	Georgia Fire Inspectors Association*
$ 0	Georgia Fire Investigators Association*
$ 0	Southwest Georgia Fire Investigators Assoc*
$ 0	International Association of Arson Investigators*
$ 100	Georgia Association of Code Enforcement (2)
$ 100	International Code Congress (2)
$ 100	BOAG
$ 0	GACE
$ 200	Keep America Beautiful
$1,670	

*These are budgeted in the Fire department for the Fire Marshal.

ACCOUNT NUMBER/DESCRIPTION

100-22-7200-523700 TRAINING & MEETINGS

Requested Amount: $10,200
All Fire Investigators and Fire Safety Inspectors throughout the state are required to attend at least 24 hours continuing education to maintain his Certification. All Building Officials are also required to attend classes to keep the City in compliance with all State and Federal laws dealing with building safety, erosion & sediment (EPD), zoning, and code enforcement. We must keep these Certifications current by attending continuing education in all fields. All Code Enforcement Officers and Building Inspectors must also meet mandatory training requirements to keep all needed certifications up to date.

Requested		Recommended
$ 1,000	BOAG (Planning & Inspection Dir)	$1,000
$ 1,200	Erosion (All Inspectors)	$1,000
$ 1,000	GACE (Planning & Inspection Dir)	$1,000
$ 1,000	GSIA (Planning & Inspection)	$1,000
$ 1,000	GACE Fall (Code Enforcement)	$1,000
$ 1,000	GACE Spring (Code Enforcement)	$1,000
$ 1,000	BOAG (Chief Building Inspector)	$ 0
$ 1,000	GACE (Chief Building Inspector)	$ 0
$ 1,000	GSIA (Code Enforcement/Inspector)	$ 0
$ 1,000	GACE (Code Enforcement/Inspector)	$ 0
$10,200		$6,000

100-22-7200-523900 UNIFORMS

Requested Amount: $1,000
The requested amount is for uniforms for department employees, with $200 extra for Code Enforcement Officer. We need extra for two new employees. Five employees at $200 each will be $1,000.

Recommended Amount: $600
The recommended amount includes three employees at $200 each.

100-22-7200-531100 OFFICE /COMPUTER SUPPLIES

Requested Amount: $3,000

ACCOUNT NUMBER/DESCRIPTION

100-22-7200-531101 JANITORIAL SUPPLIES

Requested Amount: $1,400
The requested amount includes the purchase of cleaning supplies and equipment for the Municipal Building.

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

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

100-22-7200-531225 STORM WATER

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

100-22-7200-531230 ELECTRICITY

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

100-22-7200-531270 GASOLINE ALLOCATED

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

100-22-7200-531700 OTHER SUPPLIES

Requested Amount: $4,000

$2,500	Keep America Beautiful
$1,000	Recycling
$ 500	Radio, video, and other types of supplies
$4,000	

100-22-7200-551000 ALLOCATION OF EXPENSES

This is the allocation of expenses to Rees Park EDC & Stormwarter 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.

22 PLANNING AND INSPECTIONS

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
23 MUNICIPAL COURT						
100-23-1530-521201 LEGAL EXPENSE	2,677	3,600	402	3,600	3,600	3,600
100-23-2650-511000 REGULAR PAY	56,502	53,803	56,394	53,794	53,794	53,794
100-23-2650-511300 OVERTIME PAY	194	200	243	200	200	200
100-23-2650-512100 GROUP MEDICAL INSURANCE	5,942	7,698	7,159	10,289	10,289	8,601
100-23-2650-512101 OPT OUT INSURANCE PLAN						
100-23-2650-512110 GROUP DENTAL INSURANCE	176	196	199	203	203	138
100-23-2650-512200 SOCIAL SECURITY PAYMENTS	3,286	4,131	3,376	4,131	4,131	4,131
100-23-2650-512400 RETIREMENT SYSTEM	6,762	6,480	5,845	6,523	6,523	6,523
100-23-2650-512700 WORKERS' COMPENSATION	114	95	96	168	168	168
100-23-2650-522000 OTHER OUTSIDE SERVICES	60	200		200	200	200
100-23-2650-523200 TELEPHONE		300		300	300	300
100-23-2650-523600 DUES & SUBSCRIPTIONS	72	100		200	200	200
100-23-2650-523700 TRAINING & MEETINGS	813	500	-423	1,000	1,000	1,000
100-23-2650-531102 MUNICIPAL COURT OPERATIONS	6,801	15,000	15,227	40,000	20,000	20,000
23 MUNICIPAL COURT	83,399	92,303	88,518	120,608	100,608	98,855

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

100-23-2650-511300 OVERTIME PAY

Requested Amount: $200

100-23-2650-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

100-23-2650-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee.

The approved amount includes a $65 annual employee contribution.

100-23-2650-512200 SOCIAL SECURITY PAYMENTS

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

ACCOUNT NUMBER/DESCRIPTION

100-23-2650-512400 RETIREMENT SYSTEM

This amount is 12.08% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-23-2650-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2014 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: $200

100-23-2650-523700 TRAINING & MEETINGS

Requested Amount: $1,000
$ 500 Clerk's training
$ 500 Judge's training

$1,000

This is for Municipal Court personnel training.

ACCOUNT NUMBER/DESCRIPTION

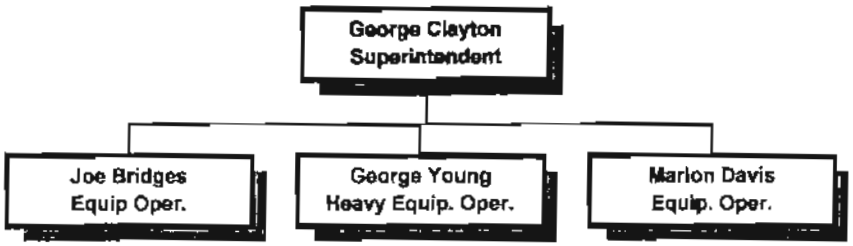
100-23-2650-531102 MUNICIPAL COURT OPERATIONS

Requested Amount: $40,000
This is for other court costs not included elsewhere. Examples are printed forms and supplies, witness fees, Public Defender, City Solicitor, and other costs of operating the Muncipal Court.

Requested:		Recommended:
$ 1,000	Supplies/forms	$ 1,000
$ 200	Witness fees	$ 200
$38,400	Additional judicial	$18,400
$ 400	Miscellaneous	$ 400
$40,000		$20,000

23 MUNICIPAL COURT

Street Department
Budgeted 2015



STREET DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2015

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

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
30 STREET						
100-30-4200-511000 REGULAR PAY	129,847	132,813	129,652	129,688	129,688	129,688
100-30-4200-511300 OVERTIME PAY	1,292	4,368	2,748	7,200	7,200	7,200
100-30-4200-512100 GROUP MEDICAL INSURANCE	10,945	15,396	15,622	20,578	20,578	17,203
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	651	784	790	812	812	552
100-30-4200-512200 SOCIAL SECURITY PAYMENTS	10,231	10,619	10,281	10,472	10,472	10,472
100-30-4200-512400 RETIREMENT SYSTEM	19,544	16,658	16,894	16,536	16,536	16,536
100-30-4200-512700 WORKERS' COMPENSATION	6,256	6,201	6,292	13,732	13,732	13,732
100-30-4200-522000 OTHER OUTSIDE SERVICES	6,803	20,000	14,294	6,745	6,745	6,745
100-30-4200-522202 AUTO & TRUCK-REP & MAINT	30,000	28,570	29,020	25,584	20,000	20,000
100-30-4200-522203 MACH & EQUIP-REP & MAINT	2,407	1,414	3,019	3,000	2,000	2,000
100-30-4200-522211 SIDEWALK REP & MAINT	8,040	10,000	9,362	20,000	10,000	10,000
100-30-4200-523200 TELEPHONE	8,219	12,000	15,512	11,378	11,378	11,378
100-30-4200-523700 TRAINING AND MEETINGS	663	1,000	744	2,000	1,500	1,500
100-30-4200-523900 UNIFORMS	5,122	3,964	5,320	3,872	2,000	2,000
100-30-4200-531105 HAND TOOLS	357	800	1,396	1,500	1,200	1,200
100-30-4200-531230 ELECTRICITY	309,225	260,000	290,214	260,256	257,000	257,000
100-30-4200-531270 GASOLINE ALLOCATED	28,730	22,136	23,814	18,214	17,214	17,214
100-30-4200-531603 STREET SIGNS	4,532	5,070	4,436	10,000	5,000	5,000
100-30-4200-531700 OTHER SUPPLIES	12,540	7,800	13,801	14,110	12,000	12,000
100-30-4200-542100 MACHINERY & EQUIPMENT	1,035	300	720			
100-30-4200-542200 TRUCKS & AUTOMOBILES				25,000		
100-30-4200-542900 OTHER CAPITAL EXPENDITURE						
100-30-4200-551000 ALLOCATION OF EXPENSES	-21,233	-19,114	-19,114	- 20,058	- 17,881	- 16,449
100-30-4200-581200 CAPITAL LEASE PAYMENTS		40,245	33,477	44,193	38,568	38,568
100-30-4221-531110 STREET-REP & MAINT	33,738	41,850	34,806	35,550	25,000	
100-30-4221-541200 STREET RESURFACING	64,385	222,848	186,285	140,681	153,848	140,681
30 STREET	679,327	851,722	835,388	807,043	750,590	710,220

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 1 employee on call.

100-30-4200-511300 OVERTIME PAY

Requested Amount: $7,200

100-30-4200-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

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 $203 per employee.

The approved amount includes a $65 annual employee contribution.

100-30-4200-512200 SOCIAL SECURITY PAYMENTS

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

ACCOUNT NUMBER/DESCRIPTION

100-30-4200-512400 RETIREMENT SYSTEM

This amount is 12.08% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-30-4200-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2014 rates.

100-30-4200-522000 OTHER OUTSIDE SERVICES

Requested Amount: $6,745

$3,500	Tree removal
$1,250	Equipment Rental
$1,500	Debris Removal
$ 495	Downtown Clock Service (annual maintenance fee)
$6,745	

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

Requested Amount: $25,584
The amount requested is for vehicle maintenance and is based on the current ytd amount annualized.

Recommended Amount: $20,000

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

Requested Amount: $3,000
The amount requested includes repairs and maintenance to saws, power tools, asphalt patcher, and washer.

Recommended Amount: $2,000

ACCOUNT NUMBER/DESCRIPTION

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. The requested amount includes $3,000 for outsourcing of some repair and maintenance jobs.

Recommended Amount: $10,000

100-30-4200-523200 TELEPHONE

Requested Amount: $11,378
The requested amount includes AT&T land lines for traffic lights downtown and cell phone service for the Superintendent and On call phone.

100-30-4200-523700 TRAINING AND MEETINGS

Requested Amount: $2,000
This is the expected amount for training and travel in this department.

Recommended Amount: $1,500

100-30-4200-523900 UNIFORMS

Requested Amount: $3,872
The requested amount is for uniforms for department employees.

Recommended Amount: $2,000

100-30-4200-531105 HAND TOOLS

Requested Amount: $1,500
The amount is for brooms, rakes, and shovels.

Recommended Amount: $1,200

100-30-4200-531230 ELECTRICITY

Requested Amount: $260,256
This amount includes electricity to operate the street lights and traffic lights throughout the city.

Recommended Amount: $257,000

CITY OF AMERICUS
2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

100-30-4200-531270 GASOLINE ALLOCATED

Requested Amount: $18,214
The requested amount is based on the expected usage and pricing going down.

Recommended Amount: $17,214

100-30-4200-531603 STREET SIGNS

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

$10,000

Recommended Amount: $5,000

100-30-4200-531700 OTHER SUPPLIES

Requested Amount: $14,110
The amount requested is for the purchase of rock, safety vests, gloves, saw blades, weed killer, safety glasses, dirt, pipe, sand, etc.

Recommended Amount: $12,000

100-30-4200-542200 TRUCKS & AUTOMOBILES

Requested Amount: $25,000
$25,000 Service Truck Replacement (lease purchase)*

*This is the amount approved in the CIP budget for 2015.

Recommended Amount: $0

100-30-4200-551000 ALLOCATION OF EXPENSES

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

ACCOUNT NUMBER/DESCRIPTION

100-30-4200-581200 CAPITAL LEASE PAYMENTS

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

$33,238	Street Sweeper (2013)	last payment due 11/30/17
$ 5,330	Pickup Truck (2013)	last payment due 11/30/17
$ 5,625	Service Truck (2015)	assumes 6 months of payments
$44,193		

Recommended

$33,238	Street Sweeper (2013)	last payment due 11/30/17
$ 5,330	Pickup Truck (2013)	last payment due 11/30/17
$ 0	Service Truck (2015)	assumes 6 months of payments
$38,568		

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

Requested Amount: $35,550
The request includes materials to patch pot holes and repair curbs and gutters. This amount also includes outsourcing of driveway repair and maintenance jobs.

Recommended: $25,000

Removes outsourcing of driveway repair & maintenance jobs. City Personnel is trained on this now.

Approved: $0

TSPLOST funds will be utilized when necessary.

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

100-30-4221-541200 STREET RESURFACING

Requested:

$127,892	LMIG Resurfacing
$ 12,789	Transfer from TSPLOST
$140,681	

Recommended:

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

Approved:

$127,892	LMIG Resurfacing
$ 12,789	Transfer from TSPLOST
$140,681	

30 STREET

Cemetery Department
Budgeted 2015

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 and Oak Grove cemeteries clean and beautiful throughout the year.
3. Maintain accurate records of personal lot purchases and burials for all cemeteries.

GOALS – 2015

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. Create comprehensive maps of all City owned cemeteries in GIS database
5. Implement new City of Americus Cemetery Policies and Procedures
6. Continue monthly funeral home visits

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
31 CEMETERY						
100-31-4850-511000 REGULAR PAY	11,270	11,541	11,779	11,544	11,544	11,544
100-31-4850-512200 SOCIAL SECURITY PAYMENTS	858	883	897	883	883	883
100-31-4850-512700 WORKERS' COMPENSATION	20	20	20	297	297	297
100-31-4850-522000 OTHER OUTSIDE SERVICES	367	1,000	933	1,000	1,000	1,000
100-31-4850-522200 BUILDING REP & MAINT	312	500	535	500	500	500
100-31-4850-522206 COMPUTER-REP & MAINT						
100-31-4850-523200 TELEPHONE	1,467	1,500	1,470	1,500	1,500	1,500
100-31-4850-523600 DUES & SUBSCRIPTIONS		100		100	100	100
100-31-4850-523700 TRAINING AND MEETINGS	1,004	900	1,040	900	900	900
100-31-4850-531101 JANITORIAL SUPPLIES		50		50	50	50
100-31-4850-531210 WATER, SEWAGE & GARBAGE	10,379	9,500	10,046	9,500	9,500	9,500
100-31-4850-531225 STORM WATER	1,486	2,975	210	2,975	2,975	2,975
100-31-4850-531230 ELECTRICITY	1,513	1,500	1,451	1,500	1,500	1,500
100-31-4850-531700 OTHER SUPPLIES		100		100	100	100
100-31-4850-541200 LAND & IMPROVEMENTS		1,500		1,000	1,000	1,000
31 CEMETERY	28,675	32,069	28,382	31,849	31,849	31,849

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.

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 2014 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: $500
The requested amount is maintenance at the Sexton's office and shed at Oak Grove.

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: $9,500

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 2014 budgeted amount.

100-31-4850-531700 OTHER SUPPLIES

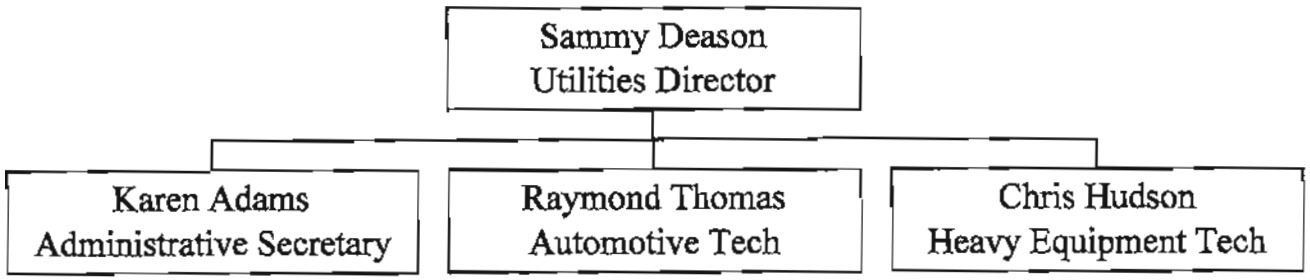
Requested Amount: $100
The amount is for survey flags, framing for marking of graves, and section signage at all cemeteries.

100-31-4850-541200 LAND & IMPROVEMENTS

Requested Amount: $1,000

31 CEMETERY

City Shop Department
Budgeted 2015



SHOP DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2015

- 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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
32 SHOP						
100-32-4800-511000 REGULAR PAY	112,054	94,458	96,908	94,453	70,803	94,453
100-32-4800-511300 OVERTIME PAY	2,222	5,000	3,857	4,200	4,200	4,200
100-32-4800-512100 GROUP MEDICAL INSURANCE	24,117	23,094	23,304	30,867	20,578	25,804
100-32-4800-512101 OPT OUT INSURANCE PLAN						
100-32-4800-512110 GROUP DENTAL INSURANCE	629	588	592	609	406	414
100-32-4800-512200 SOCIAL SECURITY EXP	8,948	7,699	7,447	7,547	5,738	7,547
100-32-4800-512400 RETIREMENT SYSTEM	19,095	15,000	16,507	11,917	9,060	11,917
100-32-4800-512700 WORKERS COMPENSATION	4,202	3,000	2,724	2,098	1,588	2,098
100-32-4800-522000 OTHER OUTSIDE SERVICES	66	50	62			
100-32-4800-522200 BUILDING REP & MAINT	633	1,200	1,276	1,702	1,100	1,100
100-32-4800-522201 OFFICE EQUIP REP& MAINT	290	350		350	350	350
100-32-4800-522202 AUTO & TRUCK-REP & MAINT	3,152	600	447	372	300	300
100-32-4800-522203 MACH & EQUIP-REP & MAINT	179	300	20	160	160	160
100-32-4800-522206 COMPUTER-REP & MAINT	2,461	200		1,500	1,500	1,500
100-32-4800-523200 TELEPHONE	4,899	4,130	4,283	3,682	3,682	3,682
100-32-4800-523700 TRAINING & MEETINGS						
100-32-4800-523900 UNIFORMS	2,845	2,000	605	518	518	518
100-32-4800-531100 OFFICE/COMPUTER SUPPLIES	500	500	1,111	696	696	696
100-32-4800-531210 WATER, SEWAGE & GARBAGE	16,038	16,000	19,087	15,554	15,554	15,554
100-32-4800-531220 NATURAL GAS	3,968	12,000	8,267	11,396	11,396	11,396
100-32-4800-531225 STORM WATER	2,183	1,816	2,179	1,816	1,816	1,816
100-32-4800-531230 ELECTRICITY	9,511	7,564	9,500	7,612	7,612	7,612
100-32-4800-531270 GASOLINE ALLOCATED	1,180	914	1,705	892	892	892
100-32-4800-531700 OTHER SUPPLIES	9,807	8,300	12,589	12,288	12,288	12,288
100-32-4800-542100 MACHINERY & EQUIPMENT			373			
100-32-4800-542200 TRUCKS & AUTOMOBILES						
100-32-4800-542400 COMPUTER EQUIPMENT						
100-32-4800-551101 DATA CENTER EXPENSE	1,845	1,837	1,743	2,111	2,111	2,111
100-32-4800-551102 ALLOCATION TO SUMTER COUNTY						
100-32-4800-551103 ALLOCATION TO CITY DEPTS	-111,682	-122,122	-84,476	- 100,000	- 100,000	- 100,000
100-32-4800-581200 CAPITAL LEASE PAYMENT						

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
32 SHOP	119,143	84,478	130,110	112,340	72,348	106,408

ACCOUNT NUMBER/DESCRIPTION

32 SHOP

100-32-4800-511000 REGULAR PAY

Personnel Requirements:

	Current	Recommended	Approved
Administrative Secretary	1	0	1
Automotive Mechanic	2	2	2
	3	2	3

The recommended amount includes removing the Administrative Secretary position.

The approved places the Administrative Secretary position back.

100-32-4800-511300 OVERTIME PAY

Requested Amount: $4,200
This is the anticipated amount of overtime in 2015.

100-32-4800-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

100-32-4800-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee.

The approved amount includes a $65 annual employee contribution.

100-32-4800-512200 SOCIAL SECURITY EXP

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

ACCOUNT NUMBER/DESCRIPTION

100-32-4800-512400 RETIREMENT SYSTEM

This amount is 12.08% 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 2014 rates.

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
$1,192	Other building repairs
$1,702	

Recommended Amount: $1,100
The recommended amount reduces the other repairs to $590.

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: $372
This is for regular maintenance for the duty vehicles at the shop.

Recommended Amount: $300

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

Requested Amount: $160

ACCOUNT NUMBER/DESCRIPTION

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	

100-32-4800-523200 TELEPHONE

Requested Amount: $3,682
This covers land lines and cell phones.

100-32-4800-523900 UNIFORMS

Requested Amount: $518
The requested amount is for uniforms for 2 department employees.

100-32-4800-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $696

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

Requested Amount: $15,554
The requested amount is the current ytd amount annualized.

100-32-4800-531220 NATURAL GAS

Requested Amount: $11,396
This is the projected amount of natural gas for heating the office at the City Shop.

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: $7,612
The amount is for electricity at the shop and maintenance buildings and for the security lights.

ACCOUNT NUMBER/DESCRIPTION

100-32-4800-531270 GASOLINE ALLOCATED

Requested Amount: $892
This amount is for the service truck and the parts truck.

100-32-4800-531700 OTHER SUPPLIES

Requested Amount: $12,288
This is the purchase of supplies that are not charged to work orders. The costs include tire disposal, cleaning solutions, safety supplies, rags, etc.

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.

100-32-4800-551103 ALLOCATION TO CITY DEPTS

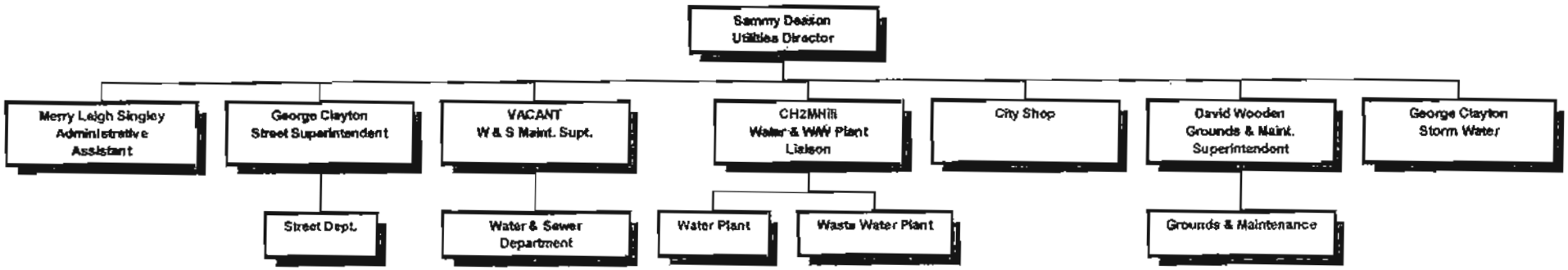
This is the allocation to other city departments based on the pro rata share of the use of the City Shop.

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.

32 SHOP

Utilities Department - Public Works
Budgeted 2015



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 - 2015

	Time Frame
• Improve internal reporting and processes to increase productivity	On-going
• Backflow prevention program	On-going
• Maintain 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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
34 PUBLIC WORKS						
100-34-1530-521201 LEGAL EXPENSE	216	500	75	1,000	1,000	1,000
100-34-1565-571000 BUILDING REPAIR & MAINT	9,034	930	377			
100-34-4100-511000 REGULAR PAY	86,155	28,237	29,443	28,246	28,246	28,246
100-34-4100-511300 OVERTIME PAY	173	1,000	516			
100-34-4100-512100 GROUP MEDICAL INSURANCE	14,118	7,698	7,807	10,289	10,289	8,601
100-34-4100-512101 OPT OUT INSURANCE PLAN	1,154					
100-34-4100-512110 GROUP DENTAL INSURANCE	482	196	182	203	203	138
100-34-4100-512200 SOCIAL SECURITY PAYMENTS	6,855	2,160	2,136	2,161	2,161	2,161
100-34-4100-512400 RETIREMENT SYSTEM	17,255	8,000	14,916	3,412	3,412	3,412
100-34-4100-512700 WORKERS' COMPENSATION	3,596	1,596	1,596	88	88	88
100-34-4100-522000 OTHER OUTSIDE SERVICES	30,775	24,000	26,961	23,888	23,888	23,888
100-34-4100-522130 LOT CLEANING EXPENSE	2,115					
100-34-4100-522201 OFFICE EQUIP-REP AND MAIN	171	348	241			
100-34-4100-522202 AUTO & TRUCK-REP & MAINT	1,299	1,064	505	850		
100-34-4100-522203 MACH & EQUIP-REP & MAINT	386	500	289	500	100	100
100-34-4100-522206 COMPUTER-REPAIR & MAINT	5,918	6,000	5,700	5,700	5,700	5,700
100-34-4100-523200 TELEPHONE	12,281	12,197	13,350	12,198	10,698	10,698
100-34-4100-523600 DUES & SUBSCRIPTIONS	1,473	1,172	590	939	939	939
100-34-4100-523700 TRAINING & MEETINGS	2,786	5,700	3,898	5,050	5,050	4,950
100-34-4100-523900 UNIFORMS	1,096					
100-34-4100-531100 OFFICE/COMPUTER SUPPLIES	1,850	4,800	3,446	5,000	4,500	4,500
100-34-4100-531230 ELECTRICITY	5,648	4,414	3,690	5,040	5,040	5,040
100-34-4100-531270 GASOLINE ALLOCATED	2,179	3,000	2,333	2,996		
100-34-4100-531700 OTHER SUPPLIES	10,080	3,600	3,396	5,000	5,000	5,000
100-34-4100-541300 BUILDINGS						
100-34-4100-542101 OFFICE EQUIPMENT				1,000		
100-34-4100-542200 TRUCKS & AUTOMOBILES						
100-34-4100-551000 ALLOCATION OF EXPENSES	-140,189	-85,819	-85,819	- 63,822	- 60,324	- 59,287
100-34-4100-551101 DATA CENTER EXPENSE	1,365	1,837	1,241	1,408	1,408	1,408
100-34-4100-581200 CAPITAL LEASE PAYMENTS						
34 PUBLIC WORKS	78,270	33,130	36,871	51,146	47,398	46,582

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.

100-34-4100-511000 REGULAR PAY

Personnel Requirements:

	Current
Administrative Assistant	1

100-34-4100-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

100-34-4100-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee.

The approved amount includes a $65 annual employee contribution.

100-34-4100-512200 SOCIAL SECURITY PAYMENTS

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

ACCOUNT NUMBER/DESCRIPTION

100-34-4100-512400 RETIREMENT SYSTEM

This amount is 12.08% 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 2014 rates.

100-34-4100-522000 OTHER OUTSIDE SERVICES

Requested Amount: $23,888
The requested amount includes UPS/FedEx expenses, Advanced Disposal pick ups at the yard, and other miscellaneous services.

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

Requested Amount: $850
This is the anticipated amount for maintenance of the Utilities Director's vehicle.

Recommended Amount: $0
The Utilities Director's vehicle maintenance is budgeted in the W&S Maintenace department.

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

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

Recommended Amount: $100

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

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

ACCOUNT NUMBER/DESCRIPTION

100-34-4100-523200 TELEPHONE

Requested Amount: $12,198
The requested amount is for Verizon Wireless, AT&T land lines, and Lightyear long distance service.

Recommended Amount: $10,698

100-34-4100-523600 DUES & SUBSCRIPTIONS

Requested Amount: $939

$ 30	GWPCA membership fee
$325	GA Rural Water Assoc. membership fee
$284	SE Storm Water Assoc.
$100	APWA
$100	GWP
$100	GSWCC
$939	

100-34-4100-523700 TRAINING & MEETINGS

Requested Amount: $5,050

$ 100	Mayor, Council, Dept Head Retreat
$ 800	GPWA/GA Rural Water
$ 400	Other Training (APWA)
$1,000	WW Collection
$1,000	Underground storage tanks
$ 750	APWA
$ 750	GWP
$ 250	GSWCC
$5,050	

Approved Amount: $4,950
This amount removes $100 for Mayor, Council, Dept Head Retreat

ACCOUNT NUMBER/DESCRIPTION

100-34-4100-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $5,000
This includes the purchase of copier paper, stationary, pens, paper, etc. for 5 people.

Recommended Amount: $4,500

100-34-4100-531230 ELECTRICITY

Requested Amount: $5,040

100-34-4100-531270 GASOLINE ALLOCATED

Requested Amount: $2,996
This amount is for gasoline for the Utilities Director's vehicle.

Recommended Amount: $0
The Utilities Director's gasoline is budgeted in the W&S Maintenance department.

100-34-4100-531700 OTHER SUPPLIES

Requested Amount: $5,000
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 $100 for cleaning supplies for Rees Park School.

100-34-4100-542101 OFFICE EQUIPMENT

Requested Amount: $1,000
This amount is for 1 laptop for the Utilities Director.

Recommended Amount: $0

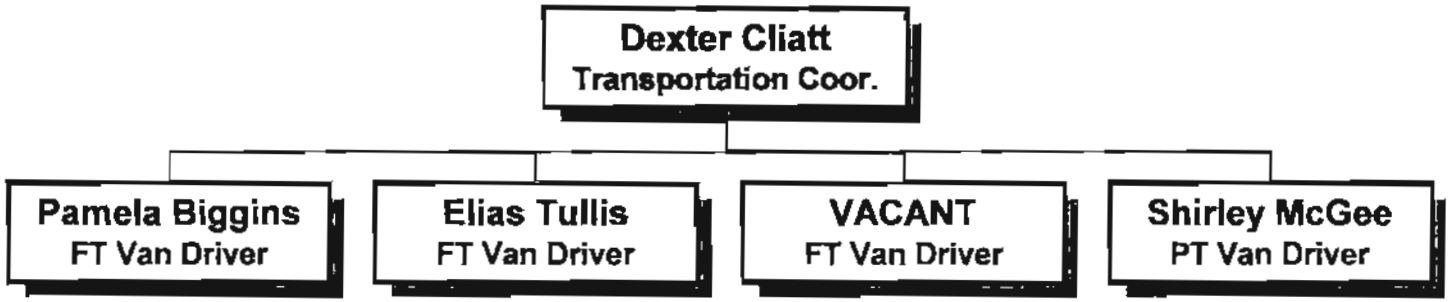
100-34-4100-551000 ALLOCATION OF EXPENSES

This is the allocation of certain operating expenses to the Water and Sewer, Solid Waste, and Stormwater Funds.

100-34-4100-551101 DATA CENTER EXPENSE

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

Transportation
Budgeted 2015



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 - 2015

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 2015
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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
35 TRANSPORTATION						
100-35-5500-511000 REGULAR PAY	103,487	102,899	95,194	98,640	97,342	97,342
100-35-5500-511300 OVERTIME PAY	90	100	121	100	100	100
100-35-5500-512100 GROUP MEDICAL INSURANCE	26,891	30,792	27,646	41,156	41,156	34,406
100-35-5500-512101 OPT OUT INSURANCE PLAN						
100-35-5500-512110 GROUP DENTAL INSURANCE	705	784	705	812	812	552
100-35-5500-512200 SOCIAL SECURITY PAYMENTS	7,704	7,879	7,082	7,554	7,454	7,454
100-35-5500-512400 RETIREMENT SYSTEM	12,668	12,360	10,951	11,928	11,771	11,771
100-35-5500-512700 WORKERS' COMPENSATION	4,234	4,400	4,364	3,238	3,195	3,195
100-35-5500-521203 AUDIT FEES	1,335	1,335	1,335	1,335	1,335	1,335
100-35-5500-522000 OTHER OUTSIDE SERVICES	593	500	111	500	500	500
100-35-5500-522201 OFFICE EQUIP-REP & MAINT		3,500	1,703	3,500	3,500	3,500
100-35-5500-522202 AUTO & TRUCK-REP & MAINT	22,265	10,000	9,607	10,000	8,000	8,000
100-35-5500-523100 INSURANCE EXPENSE	1,678	1,956	2,437	1,965	1,965	1,965
100-35-5500-523200 TELEPHONE	124	375	117	375	375	375
100-35-5500-523301 ADVERTISING EXPENSE	478	500		500	500	500
100-35-5500-523600 DUES & SUBSCRIPTIONS		150		150	150	150
100-35-5500-523700 TRAINING AND MEETINGS	621	1,900	865	1,900	1,900	1,900
100-35-5500-523900 UNIFORMS	1,886	1,600	1,903	1,700	500	500
100-35-5500-531100 OFFICE/COMPUTER SUPPLIES	1,000	1,000	1,135	1,000	1,000	1,000
100-35-5500-531210 WATER,SEWER,AND GARBAGE	479	391	688	678	678	678
100-35-5500-531225 STORM WATER	227	227	208	227	227	227
100-35-5500-531230 ELECTRICITY	3,654	3,383	3,366	3,754	3,754	3,754
100-35-5500-531270 GASOLINE ALLOCATED	33,893	30,000	28,296	30,000	30,000	30,000
100-35-5500-542200 TRUCKS & AUTOMOBILES				48,300	48,300	48,300
100-35-5500-551101 DATA CENTER EXPENSE	612	612	580	704	704	704
35 TRANSPORTATION	224,624	216,643	198,415	270,016	265,218	258,208

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 an increase of 5% for the Transportation Coordinator based on a reevaluation of the position by Archer.

The recommended amount removes the increase for the Transportation Coordinator.

100-35-5500-511300 OVERTIME PAY

Requested Amount: $100

Recommended Amount: $100

100-35-5500-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

100-35-5500-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee.

The approved amount includes a $65 annual employee contribution.

ACCOUNT NUMBER/DESCRIPTION

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 12.08% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-35-5500-512700 WORKERS' COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2014 rates.

100-35-5500-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department. The total amount for 2015 includes the following:

$34,000	Audit
$ 7,400	Revenue Bond Disclosure or Misc research
$41,400	

Departmental and Fund allocation of above fees:

$ 7,955	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 8,290	W&S Fund
$ 7,590	Gas Fund
$ 6,190	Solid Waste Fund
$ 6,190	Storm Water Fund
$ 2,450	Theater Fund
$ 700	DDA
$ 700	Tourism
$41,400	

100-35-5500-522000 OTHER OUTSIDE SERVICES

Requested Amount: $500
The amount requested is the 2014 budgeted amount.

ACCOUNT NUMBER/DESCRIPTION

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.

Requested Amount: $8,000

100-35-5500-523100 INSURANCE EXPENSE

Requested Amount: $1,965
This is the amount for general liability and physical damage for the transit vans. The request includes a projected increase of approximately 7.5%. The projected rates will be effective May 1, 2015 resulting in an effective rate for 2015 of 6.67%.

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 2014/2015 reimbursement.

100-35-5500-523600 DUES & SUBSCRIPTIONS

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

ACCOUNT NUMBER/DESCRIPTION

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: $1,700
The requested amount is for uniforms for department employees. The request does not exceed the the expected DOT reimbursement.

Recommended Amount: $500

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 2014/2015 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.

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 2014.

ACCOUNT NUMBER/DESCRIPTION

100-35-5500-542200 TRUCKS & AUTOMOBILES

Recommended Amount: $48,300

Gen Fund	State	Federal	
$4,830	$4,830	$38,640	Van Replacement*

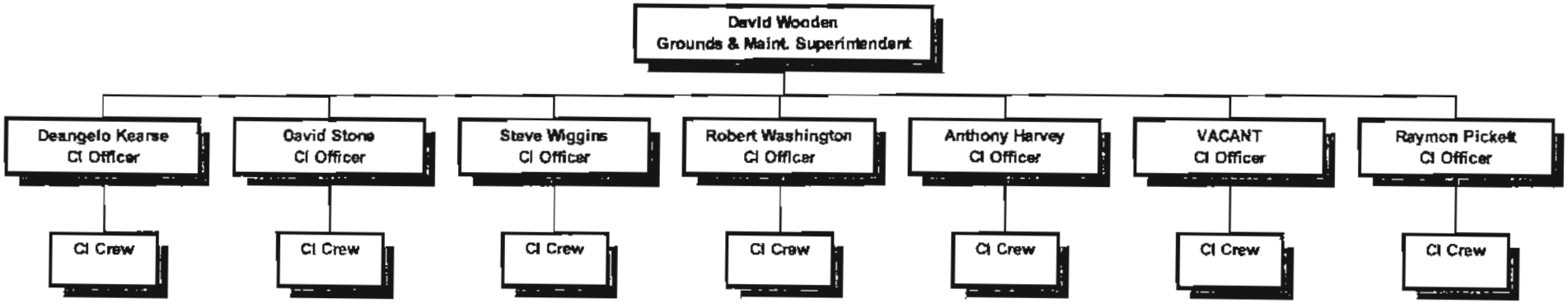
*This is the amount approved in the CIP budget for 2015.

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 2015



GROUNDS & MAINTENANCE DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2015

	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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
36 GROUNDS/MAINTENANCE						
100-36-4340-511000 REGULAR PAY	200,639	219,082	185,846	215,197	215,197	215,197
100-36-4340-511300 OVERTIME PAY	29,618	6,000	6,120	8,000	6,000	6,000
100-36-4340-512100 GROUP MEDICAL INSURANCE	45,925	61,584	46,791	82,311	82,311	68,811
100-36-4340-512101 OPT OUT INSURANCE PLAN	1,270					
100-36-4340-512110 GROUP DENTAL INSURANCE	1,288	1,568	1,185	1,624	1,624	1,104
100-36-4340-512200 SOCIAL SECURITY PAYMENTS	17,371	17,525	14,178	17,075	16,922	16,922
100-36-4340-512400 RETIREMENT SYSTEM	30,709	27,490	26,547	26,962	26,721	26,721
100-36-4340-512700 WORKER'S COMPENSATION	4,976	5,000	4,840	11,756	11,684	11,684
100-36-4340-522000 OTHER OUTSIDE SERVICES	37,807	6,500	7,925	7,140	7,140	7,140
100-36-4340-522202 AUTO & TRUCK- REP & MAINT	27,618	15,399	15,469	15,000	11,000	11,000
100-36-4340-522203 MACH & EQUIP-REP & MAINT	16,079	17,190	15,636	20,000	6,000	6,000
100-36-4340-523200 TELEPHONE	362	306	345	316	316	316
100-36-4340-523700 TRAINING AND MEETINGS	241	600	740			
100-36-4340-523900 UNIFORMS	11,416	9,860	9,007	10,000	2,000	2,000
100-36-4340-531105 HAND TOOLS	1,193	500	239	1,000	500	500
100-36-4340-531210 WATER, SEWAGE & GARBAGE	17,735	4,500	12,707	3,380	3,380	3,380
100-36-4340-531220 NATURAL GAS	63	700	60	48	48	48
100-36-4340-531225 STORM WATER	165,752	103,000	153,588	102,508	102,508	102,508
100-36-4340-531230 ELECTRICITY	484	800	495	714	714	714
100-36-4340-531270 GASOLINE ALLOCATED	43,190	26,250	29,441	30,000	25,000	25,000
100-36-4340-531700 OTHER SUPPLIES	19,647	10,000	18,002	20,000	15,000	15,000
100-36-4340-542100 MACHINERY & EQUIPMENT	6,664	5,000	16,257	35,000	25,000	25,000
100-36-4340-542200 TRUCKS AND AUTOMOBILES				45,000		
100-36-4340-551000 ALLOCATION OF EXPENSES	-33,544	-32,457	-32,457	- 33,730	- 30,419	- 29,438
100-36-4340-581200 CAPITAL LEASE PAYMENTS				5,625		
100-36-6240-531112 PLANTS & FLOWERS	1,042	3,200	1,915	6,000	3,000	3,000
36 GROUNDS/MAINTENANCE	647,546	509,597	534,876	630,926	531,646	518,607

ACCOUNT NUMBER/DESCRIPTION

36 GROUNDS/MAINTENANCE

100-36-4340-511000 REGULAR PAY

Personnel Requirements:

	Current
Correctional Officer	7
Grounds & Maintenance Supervisor	1
	8

100-36-4340-511300 OVERTIME PAY

Requested Amount: $8,000

Recommended Amount: $6,000

100-36-4340-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

100-36-4340-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee.

The approved amount includes a $65 annual employee contribution.

100-36-4340-512200 SOCIAL SECURITY PAYMENTS

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

ACCOUNT NUMBER/DESCRIPTION

100-36-4340-512400 RETIREMENT SYSTEM

This amount is 12.08% of the total salary of the department. Per GMA, contribution rates have had to be significantly raised since 2009 in order to fully fund the plan. The plan fell into a deficit situation due to the unprecedented decline in the investment markets.

100-36-4340-512700 WORKER'S COMPENSATION

This amount represents a percentage of the total salaries for the department based on labor classes and 2014 rates.

100-36-4340-522000 OTHER OUTSIDE SERVICES

The request is for the following:
$7,140 Porta Potty rental (7 @ $85 per month)

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

Requested Amount: $15,000
The requested amount is for repairs on Supervisor's truck and vans in the department. We are having to keep vans longer which means higher maintenance.

Recommended Amount: $11,000

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

Requested Amount: $20,000
The request covers maintenance of mowers, weed eaters, edgers, backpack blowers, and radios, as well as an inventory of parts for these repairs. We are having to keep equipment longer which means higher maintenance.

Recommended Amount: $6,000

100-36-4340-523200 TELEPHONE

Requested Amount: $316
This is for cell cost for the department supervisor.

ACCOUNT NUMBER/DESCRIPTION

100-36-4340-523900 UNIFORMS

Requested Amount: $10,000
The requested amount is for uniforms for 7 department employees.

Recommended Amount: $2,000

100-36-4340-531105 HAND TOOLS

Requested Amount: $1,000
The request is for hand tools such as rakes, brooms, and shovels for the inmate crews to use.

Recommended Amount: $500

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

Requested Amount: $3,380
This is for the various sprinkler systems for watering the city owned landscape. The amount requested is the current year to date amount annualized.

100-36-4340-531220 NATURAL GAS

Requested Amount: $48
This is for heating the grounds and maintenance building (red barn) on Railroad Street.

100-36-4340-531225 STORM WATER

Requested Amount: $102,508
The budget request includes all storm water fees for streets, sidewalks, and parks.

100-36-4340-531230 ELECTRICITY

Requested Amount: $714
This is for the electricity for the grounds and maintenance building (red barn).

ACCOUNT NUMBER/DESCRIPTION

100-36-4340-531270 GASOLINE ALLOCATED

Requested Amount: $30,000
This request covers the correctional vans and all grass cutting equipment.

Recommended Amount: $25,000

100-36-4340-531700 OTHER SUPPLIES

Requested Amount: $20,000
This amount is for safety vests for Correctional Officers, wasp spray, gloves, trashbags, and safety glasses for inmate crews.

Recommended Amount: $15,000

100-36-4340-542100 MACHINERY & EQUIPMENT

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

*This is the amount approved in the CIP budget for 2015.

Recommended Amount :$25,000

100-36-4340-542200 TRUCKS AND AUTOMOBILES

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

$45,000

*This is the amount approved in the CIP budget for 2015.

Recommended Amount: $0

100-36-4340-551000 ALLOCATION OF EXPENSES

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

ACCOUNT NUMBER/DESCRIPTION

100-36-4340-581200 CAPITAL LEASE PAYMENTS

This includes the principal and interest payments for the following capital lease:
$5,625 Pickup Truck (2015) 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: $3,000

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 - 2015

1. Develop a Downtown 5 Year Plan for implementation of results from the Georgia Renaissance Strategic Plan.

2. Explore design changes to slow traffic and create a more pedestrian-friendly environment in the Central Business Improvement District.

3. Create an Annual Reunion/Homecoming Weekend to entice people that no longer live in Americus to come back that weekend to visit.

4. Empty Building Events: Host empty building events downtown to show off the investment potential of vacant properties.

5. Strengthen partnerships with City of Americus Code Enforcement and Police Department by identifying needs and implementing plan of action regarding bicycle patrols, building appearances, and overall safety of our citizens.

6. 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.

7. 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.

8. Continue to build partnerships and strengthen stakeholders for events and real estate development.

9. Continue working 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.

10. Review zoning ordinances and codes and partner with the Community Development Department of the City of Americus to create an entertainment zone adjacent to the Downtown Central Business Improvement District.

CITY OF AMERICUS
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
202 DOWNTOWN DEVELOPMENT FUND						
202-00-0000-311102 PROPERTY TAX SURTAX REVENUE		17,677	34,821	17,120	17,120	17,120
202-00-0000-316101 BUSINESS LICENSE SURTAX REVENUE	7,316	8,330	7,655	7,760	7,760	7,760
202-00-0000-334110 OTHER GRANTS						
202-00-0000-347300 TASTE OF SUMTER REVENUE	11,430	14,500	12,351	14,500	14,500	14,500
202-00-0000-371000 DONATIONS						
202-00-0000-382000 RENTAL INCOME	54,000	36,000	18,000	36,000	36,000	36,000
202-00-0000-389000 OTHER MISC INCOME	3,984		3,306			1,500
202-00-0000-389003 CARRYOVER OF FUND BALANCE						7,305
202-00-0000-389005 CITY ALLOCATION REVENUE	99,773	88,067	88,067	144,028	144,028	88,067
202-00-0000-391200 TRANSFER FROM GENERAL FUND				16,000	16,000	16,000
202-00-0000-392100 SALE OF DDA PROPERTY						
202 DOWNTOWN DEVELOPMENT FUND	176,502	164,574	164,199	235,408	235,408	188,252

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

202 DOWNTOWN DEVELOPMENT FUND

202-00-0000-311102 PROPERTY TAX SURTAX REVENUE

Requested Amount: $17,120
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: $7,760

This is the surtax added on business licenses in the Central Business Improvement District. The City charges a 3% administration fee for collection which has been deducted from this amount.

202-00-0000-347300 TASTE OF SUMTER REVENUE

Requested Amount: $14,500
This is the revenue from the annual Taste of Sumter event.

202-00-0000-382000 RENTAL INCOME

Requested Amount: $36,000
This represents the income from South Georgia Technical College for use of the Stein Building.

202-00-0000-389000 OTHER MISC INCOME

Requested Amount: $0

Approved Amount: $1,500

202-00-0000-389003 CARRYOVER OF FUND BALANCE

Approved Amount: $7,305

ACCOUNT NUMBER/DESCRIPTION

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	$ 88,067	(7.42%)	approved
2015	$144,028	38.9%	requested
2015	$ 88,067	(38.9%)	approved

202-00-0000-391200 TRANSFER FROM GENERAL FUND

Requested Amount: $16,000

The requested amount is the transfer from the Burroughs account. This is a 2014 carryover in the general fund.

202 DOWNTOWN DEVELOPMENT FUND

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
65 DOWNTOWN DEVELOPMENT						
202-65-1530-521201 LEGAL EXPENSES				500	500	500
202-65-7550-511000 REGULAR PAY	46,190	42,507	38,359	67,483	67,483	67,483
202-65-7550-512100 GROUP MEDICAL INSURANCE	62		3,012	15,433	15,433	12,902
202-65-7550-512101 OPT OUT INSURANCE PLAN	1,558	1,500	404			
202-65-7550-512110 GROUP DENTAL INSURANCE	162	98	99	305	305	207
202-65-7550-512200 SOCIAL SECURITY EXP	3,598	2,872	3,015	5,162	5,162	5,162
202-65-7550-512400 RETIREMENT SYSTEM	4,891	3,155	4,228	6,358	6,358	6,358
202-65-7550-512700 WORKERS COMPENSATION	124	98	100	227	227	227
202-65-7550-521203 AUDIT FEES	804	700	700	700	700	700
202-65-7550-522000 OTHER OUTSIDE SERVICES	9,935	10,360	11,923	12,860	11,860	11,000
202-65-7550-522201 OFFICE EQUIP REP & MAINT	145	250	145	250	250	175
202-65-7550-522202 AUTO & TRUCK REP & MAINT				3,000	3,000	3,000
202-65-7550-522206 COMPUTER REPAIR & MAINT						
202-65-7550-523100 INSURANCE EXPENSE	476	579	694	654	654	695
202-65-7550-523200 TELEPHONE	1,989	1,524	1,481	1,524	1,524	1,524
202-65-7550-523201 POSTAGE	803	650	521	650	650	650
202-65-7550-523301 ADVERTISING EXPENSE	26,760	19,924	21,217	42,300	38,800	21,507
202-65-7550-523600 DUES & SUBSCRIPTIONS	425	1,050	580	1,050	1,050	1,050
202-65-7550-523700 TRAINING & MEETINGS	4,804	4,600	4,837	6,600	6,600	6,600
202-65-7550-523900 UNIFORMS	666					
202-65-7550-523908 TASTE OF SUMTER EXPENSES	13,360	16,500	12,710	16,500	16,500	16,500
202-65-7550-531100 OFFICE /COMPUTER SUPPLIES	3,450	2,500	1,547	2,500	2,500	2,500
202-65-7550-531112 FLOWERS & PLANTS	2,296	3,634	3,777	6,100	6,100	5,000
202-65-7550-531210 WATER,SEWER,& GARBAGE	175	256	256	298	298	298
202-65-7550-531220 NATURAL GAS						
202-65-7550-531225 STORM WATER	1,167	1,100	870	1,100	1,100	1,100
202-65-7550-531230 ELECTRICITY	858	950	792	1,041	1,041	1,041
202-65-7550-531270 GASOLINE ALLOCATED	935	700	367	700	700	1,500
202-65-7550-531700 OTHER SUPPLIES	3,786	4,360	3,130	4,360	4,360	4,360
202-65-7550-542900 OTHER CAPITAL EXPENDITURE	12,627	12,500	3,434	28,250	16,000	14,805
202-65-7550-551101 DATA CENTER EXPENSE	1,232	1,224	1,161	1,408	1,408	1,408

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
202-65-7550-581300 PRINCIPAL PAYMENTS	29,324					
202-65-7550-581302 DEBT SERVICE PAYMENTS		30,983	29,717			
202-65-7550-582300 INTEREST EXPENSE	1,659					
65 DOWNTOWN DEVELOPMENT	174,260	164,574	149,075	227,313	210,563	188,252

ACCOUNT NUMBER/DESCRIPTION

65 DOWNTOWN DEVELOPMENT

202-65-1530-521201 LEGAL EXPENSES

Requested Amount: $500

202-65-7550-511000 REGULAR PAY

Personnel Requirements:

	Current	Requested	Approved
Downtown Development Director	1	1	1
Office Assistant (part-time)	1	1	1
Correctional Officer (downtown)	0	1	1
	2	3	3

The requested amount includes the addition of a Correctional Officer for Downtown. It also includes dividing the Director's salary between the Downtown Development department and the Tourism department.

202-65-7550-512100 GROUP MEDICAL INSURANCE

The requested amount $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

202-65-7550-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee. This is for one of half of the total for DDA Director. 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.

ACCOUNT NUMBER/DESCRIPTION

202-65-7550-512400 RETIREMENT SYSTEM

This amount is 12.08% 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 2014 rates.

202-65-7550-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department. The total amount for 2015 includes the following:

$34,000	Audit
$ 7,400	Revenue Bond Disclosure or Misc research
$41,400	

Departmental and Fund allocation of above fees:

$ 7,955	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 8,290	W&S Fund
$ 7,590	Gas Fund
$ 6,190	Solid Waste Fund
$ 6,190	Storm Water Fund
$ 2,450	Theater Fund
$ 700	DDA
$ 700	Tourism
$41,400	

ACCOUNT NUMBER/DESCRIPTION

202-65-7550-522000 OTHER OUTSIDE SERVICES

Requested Amount: $12,860
$ 5,000 Transportation for S.A.M (5 people @$40 ea x 30 weeks)
$ 3,860 Stein Center building repairs and pest control
$ 4,000 Services for Rylander Park and Lenny's Market

$12,860

Recommended Amount: $11,860
The recommended amount reduces the services for Rylander Park, Lenny's Market and the lawn clock to $3,000.

Approved Amount: $11,000
The approved amount reduces the services for Rylander Park and Lenny's Market to $3,000. This amount also reduces the Stein Center amount to $3,000

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.

Approved Amount: $175

202-65-7550-522202 AUTO & TRUCK REP & MAINT

Requested Amount: $3,000

202-65-7550-523100 INSURANCE EXPENSE

Requested Amount: $654
This is property insurance on the Stein Building. The request includes a projected increase of approximately 7.5% The projected rates will be effective May 1, 2015 resulting in an effective rate for 2015 of 6.67%

Approved Amount: $695

ACCOUNT NUMBER/DESCRIPTION

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: $38,800
The recommended amount removes Lenny's Market website in the amount of $3,500.

Approved Amount: $21,507

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

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	
$3,200	National Main St Conf/Training (Mgr, DDA Council Member)*
$1,950	Georgia Downtown Conference (Mgr, DDA & Council Member)*
$ 400	DDA board member training
$ 450	Quarterly Main Street regional meetings
$ 600	Miscellaneous training & travel
$6,600	

*Required for Main Street Certification

202-65-7550-523908 TASTE OF SUMTER EXPENSES

Requested Amount: $16,500
This is the cost for entertainment and other expenses associated with the annual Taste Of Sumter event.

202-65-7550-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $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.)

ACCOUNT NUMBER/DESCRIPTION

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.

Approved Amount: $5,000
The approved amount will be funded with Burroughs project funds.

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

Requested Amount: $298
The request is for the pro-rata share of the Municipal Building plus $200 for the Lenny's Market.

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 Buildng
$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.

Approved Amount: $1,500

ACCOUNT NUMBER/DESCRIPTION

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, and other miscellaneous supplies. $3,500 of the requested amount will be funded with Burroughs project funds.

202-65-7550-542900 OTHER CAPITAL EXPENDITURE

Requested Amount: $28,250

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*
$ 3,750	$ 3,750	Historic Building Plaques*
$12,000	$12,000	10 Benches, 4 trash receptacles, & 6 smoking receptacles
$28,250	$28,250	

*This is the amount approved in the CIP budget for 2015.

Recommended:

$ 5,000	$ 5,000	Christmas Decorations & Lighting*
$ 2,500	$ 2,500	Facade/Sign Grants*
$ 2,500	$ 2,500	Christmas Light Facade Bldg Grants*
$ 0	$ 0	Historic Building Plaques*
$ 6,000	$ 6,000	6 Benches, 4 trash receptacles, & 6 smoking receptacles
$16,000	$16,000	

Approved:

$ 5,000	$ 5,000	Christmas Decorations & Lighting* (Burroughs funds)
$ 2,500	$ 2,500	Christmas Light Facade Bldg Grants* (Burroughs funds)
$ 0	$ 3,239	Christmas Dec & Lighting (2014 carryover)
$ 0	$ 1,566	Facade/Sign Grants (2014 carryover)
$ 0	$ 2,500	Christmas Light Facade Bldg Grants (2014 carryover)
$ 7,500	$14,805	

ACCOUNT NUMBER/DESCRIPTION

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.

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 – 2015

Collaboration, Cooperation, Partnerships, Promotion, Marketing, Communication, Resources, Support, Product Development

- Improve understanding of the value of tourism and support the tourism industry among state legislators, county and local officials, businesses and residents.
- Define "service excellence" and share these definitions with the industry.
- Foster a culture of public-private collaboration, cooperation, and partnerships – across the state and beyond – to continue to unify the tourism industry and help grow Sumter County's economy.
- Enhance the visitor's travel experience.
- Develop and offer local tours for area residents to make our community aware of the different tourism assets.
- Develop outdoor recreational activities and promote to not only our community but also surrounding counties.
- Continue to publicize and promote Americus and Sumter County via the internet by maximizing the Tourism's website and expanding social networking efforts, and also by leveraging efforts of travel writers.

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
17 TOURISM						
205-17-7540-511000 REGULAR PAY	61,113	76,676	66,366	66,276	80,410	80,410
205-17-7540-512100 GROUP MEDICAL INSURANCE			2,951	5,144	5,144	4,301
205-17-7540-512101 OPT OUT INSURANCE PLAN	1,442	1,500	404			
205-17-7540-512110 GROUP DENTAL INSURANCE	14	98	99	102	102	69
205-17-7540-512200 SOCIAL SECURITY PAYMENTS	4,694	5,866	4,957	5,070	6,151	6,151
205-17-7540-512400 RETIREMENT SYSTEM	3,231	3,155	2,793	3,334	5,043	5,043
205-17-7540-512700 WORKERS COMPENSATION	105	98	100	223	270	270
205-17-7540-521203 AUDIT FEES	804	700	700	700	700	700
205-17-7540-522000 OTHER OUTSIDE SERVICES	689	1,500	2,262	2,700	2,700	2,700
205-17-7540-522201 OFFICE EQUIP-REP AND MAIN	627	250	145	250	250	175
205-17-7540-522206 COMPUTER-REP AND MAINT						
205-17-7540-522310 RENT EXPENSE						
205-17-7540-523100 INSURANCE EXPENSE	2,110	2,200	2,377	2,500	2,500	2,500
205-17-7540-523200 TELEPHONE	207	300	173	300	300	300
205-17-7540-523201 POSTAGE	5,185	1,500	973	1,500	1,500	1,500
205-17-7540-523301 MARKETING & PROMOTIONS	48,354	39,617	35,857	66,050	66,050	22,175
205-17-7540-523600 DUES AND SUBSCRIPTIONS	1,256	1,110	1,180	1,110	1,110	1,110
205-17-7540-523700 TRAINING AND MEETINGS	4,257	7,000	4,690	7,500	7,500	4,050
205-17-7540-523905 MERCHANT FEES	545	450	581	450	450	450
205-17-7540-531100 OFFICE/COMPUTER SUPPLIES	4,100	4,250	4,171	4,250	4,250	4,250
205-17-7540-531210 WATER,SEWER,AND GARBAGE	239	195	344	339	339	339
205-17-7540-531220 NATURAL GAS						
205-17-7540-531225 STORM WATER	114	120	104	120	120	120
205-17-7540-531230 ELECTRICITY	1,824	2,000	1,681	1,873	1,873	1,873
205-17-7540-531270 GASOLINE ALLOCATED	70	500	221	500	500	500
205-17-7540-531500 WELCOME CENTER PURCHASES	6,182	4,000	3,538	4,000	4,000	4,000
205-17-7540-531700 OTHER SUPPLIES	1,097		126			
205-17-7540-542101 OFFICE EQUIPMENT	938					
205-17-7540-542400 COMPUTER EQUIPMENT	2,071					
205-17-7540-551101 DATA CENTER EXPENSE		1,224	164	1,408	1,408	1,408
205-17-7540-571000 LINDBERGH BOOGIE FESTIVAL						

CITY OF AMERICUS
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
205 TOURISM FUND						
205-00-0000-341903 WELCOME CENTER SALES	7,385	6,500	10,262	6,500	6,500	7,500
205-00-0000-389000 MISCELLANEOUS INCOME	2,410	2,500	9			
205-00-0000-389002 CASH SHORT & OVER	-1					
205-00-0000-391000 HOTEL/MOTEL TAX	138,600	148,309	153,366	169,394	169,394	139,894
205 TOURISM FUND	148,394	157,309	163,637	175,894	175,894	147,394

CITY OF AMERICUS
2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

205 TOURISM FUND

205-00-0000-341903 WELCOME CENTER SALES

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

Approved Amount: $7,500

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%	
2014	$148,309	(1.9%)	
2015	$169,394	14.2%	requested (all from hotel/motel tax)
2015	$139,894	(17.4)	approved

205 TOURISM FUND

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
17 TOURISM						
205-17-7540-511000 REGULAR PAY	61,113	76,676	66,366	66,276	80,410	80,410
205-17-7540-512100 GROUP MEDICAL INSURANCE			2,951	5,144	5,144	4,301
205-17-7540-512101 OPT OUT INSURANCE PLAN	1,442	1,500	404			
205-17-7540-512110 GROUP DENTAL INSURANCE	14	98	99	102	102	69
205-17-7540-512200 SOCIAL SECURITY PAYMENTS	4,694	5,866	4,957	5,070	6,151	6,151
205-17-7540-512400 RETIREMENT SYSTEM	3,231	3,155	2,793	3,334	5,043	5,043
205-17-7540-512700 WORKERS COMPENSATION	105	98	100	223	270	270
205-17-7540-521203 AUDIT FEES	804	700	700	700	700	700
205-17-7540-522000 OTHER OUTSIDE SERVICES	689	1,500	2,262	2,700	2,700	2,700
205-17-7540-522201 OFFICE EQUIP-REP AND MAIN	627	250	145	250	250	175
205-17-7540-522206 COMPUTER-REP AND MAINT						
205-17-7540-522310 RENT EXPENSE						
205-17-7540-523100 INSURANCE EXPENSE	2,110	2,200	2,377	2,500	2,500	2,500
205-17-7540-523200 TELEPHONE	207	300	173	300	300	300
205-17-7540-523201 POSTAGE	5,185	1,500	973	1,500	1,500	1,500
205-17-7540-523301 MARKETING & PROMOTIONS	48,354	39,617	35,857	66,050	66,050	22,175
205-17-7540-523600 DUES AND SUBSCRIPTIONS	1,256	1,110	1,180	1,110	1,110	1,110
205-17-7540-523700 TRAINING AND MEETINGS	4,257	7,000	4,690	7,500	7,500	4,050
205-17-7540-523905 MERCHANT FEES	545	450	581	450	450	450
205-17-7540-531100 OFFICE/COMPUTER SUPPLIES	4,100	4,250	4,171	4,250	4,250	4,250
205-17-7540-531210 WATER,SEWER,AND GARBAGE	239	195	344	339	339	339
205-17-7540-531220 NATURAL GAS						
205-17-7540-531225 STORM WATER	114	120	104	120	120	120
205-17-7540-531230 ELECTRICITY	1,824	2,000	1,681	1,873	1,873	1,873
205-17-7540-531270 GASOLINE ALLOCATED	70	500	221	500	500	500
205-17-7540-531500 WELCOME CENTER PURCHASES	6,182	4,000	3,538	4,000	4,000	4,000
205-17-7540-531700 OTHER SUPPLIES	1,097		126			
205-17-7540-542101 OFFICE EQUIPMENT	938					
205-17-7540-542400 COMPUTER EQUIPMENT	2,071					
205-17-7540-551101 DATA CENTER EXPENSE		1,224	164	1,408	1,408	1,408
205-17-7540-571000 LINDBERGH BOOGIE FESTIVAL						

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
205-17-7540-571001 SAM SHORTLINE	5,000	3,000	3,000	5,000	3,000	3,000
205-17-7540-573000 BANK CHARGES						
17 TOURISM	156,266	157,309	139,955	180,699	195,670	147,394

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 recommended amount includes the requested amount and and increase to 30 hours per week for all part-time employees.

205-17-7540-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

205-17-7540-512110 GROUP DENTAL INSURANCE

This amount represents $203 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.

ACCOUNT NUMBER/DESCRIPTION

205-17-7540-512400 RETIREMENT SYSTEM

This amount is 12.08% 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 2014 rates.

205-17-7540-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department.
The total amount for 2015 includes the following:

$34,000	Audit
$ 7,400	Revenue Bond Disclosure or Misc research
$41,400	

Departmental and Fund allocation of above fees:

$ 7,955	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 8,290	W&S Fund
$ 7,590	Gas Fund
$ 6,190	Solid Waste Fund
$ 6,190	Storm Water Fund
$ 2,450	Theater Fund
$ 700	DDA
$ 700	Tourism
$41,400	

205-17-7540-522000 OTHER OUTSIDE SERVICES

Requested Amount: $2,700
The request is for the cost of e-mail hosting as well as hosting for the 2 websites the Tourism Council owns.

ACCOUNT NUMBER/DESCRIPTION

205-17-7540-522201 OFFICE EQUIP-REP AND MAIN

Requested Amount: $250
The requested amount is for maintenance on the copy machine.

Approved Amount: $175

205-17-7540-523100 INSURANCE EXPENSE

Requested Amount: $2,500
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.

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	Sumter Living Magazine (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)
$18,600	Brochures, rack cards, maps, passports, etc.
$ 5,500	Community & Business Development (promotional items)
$19,750	Events & Education(trolley tours, workshops, reunions, etc)
$66,050	

Recommended Amount: $66,050

Approved Amount: $22,175

ACCOUNT NUMBER/DESCRIPTION

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	

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
$ 925	Regional GACVB Conference
$ 950	Georgia Bus Tour Trade Show
$ 1,500	(4) Military Trade Shows
$ 2,500	National Travel Assn Trade Show
$ 7,500	

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

Recommended Amount: $7,500

Approved Amount: $4,050
The approved amount removes $3,450 for the Georgia Bus Tour Trade show and the National Travel Assn Trade show.

205-17-7540-523905 MERCHANT FEES

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

ACCOUNT NUMBER/DESCRIPTION

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.

205-17-7540-531225 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

205-17-7540-531500 WELCOME CENTER PURCHASES

Requested Amount: $4,000
This is for the purchase of cookbooks, books and memorabilia and other Americus promotional items sold at the Welcome Center.

Recommended Amount: $4,000

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.

205-17-7540-571001 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

17 TOURISM

CITY OF AMERICUS
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
221 STATE REVOLVING LOAN						
221-00-0000-361000 OTHER INTEREST EARNED	141		147	100	100	100
221-00-0000-361001 REVOLVING LOAN INTEREST	1,289			212	212	212
221 STATE REVOLVING LOAN	1,430		147	312	312	312

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

221 STATE REVOLVING LOAN

221-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $100
This is the interest earned on the bank balance.

221-00-0000-361001 REVOLVING LOAN INTEREST

Requested Amount: $212
The revenue can be used to loan additional monies for business development.

Estimated Interest 2015	Principal Balance @9/30/14	
$ 0	$1,418	John Lundy
$ 0	$ 329	Johnny's Restaurant
$ 212	$5,670	Windsor Spa LLC
$ 212	$7,417	

221 STATE REVOLVING LOAN

CITY OF AMERICUS
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
229 TE PROJECT						
229-00-0000-331150 TE REVENUE						
229-00-0000-391102 TRANSFER FROM GENERAL FUND	63,000			75,000	75,000	75,000
229-00-0000-391105 TRANSFER FROM WACHOVIA						
229 TE PROJECT	63,000			75,000	75,000	75,000

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

229 TE PROJECT

229-00-0000-391102 TRANSFER FROM GENERAL FUND

Requested Amount: $75,000
This is a portion of the required match money.

229 TE PROJECT

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
79 TE PROJECT						
229-79-7500-541466 CONSTRUCTION						
229-79-7500-541467 ENGINEERING	61,720			75,000	75,000	75,000
79 TE PROJECT	61,720			75,000	75,000	75,000

ACCOUNT NUMBER/DESCRIPTION

79 TE PROJECT

229-79-7500-541467 ENGINEERING
Requested Amount: $75,000
This is for the design phase of the Highway 19 project.

79 TE PROJECT

CITY OF AMERICUS
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
234 2014 CDBG FUND						
234-00-0000-334100 2014 CDBG FUNDS			9,620	783,731	783,731	783,731
234-00-0000-391102 TRANSFER FROM GEN FUND				40,000	40,000	40,000
234-00-0000-391200 TRANSFER FROM TSPLOST				44,920	44,920	44,920
234 2014 CDBG FUND	0		9,620	868,651	868,651	868,651

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

234 2014 CDBG FUND

234-00-0000-334100 2014 CDBG FUNDS

Requested Amount: $783,731

234-00-0000-391102 TRANSFER FROM GEN FUND

Requested Amount: $40,000
$40,000 2014 carryover

234-00-0000-391200 TRANSFER FROM TSPLOST

Requested Amount: $44,920

234 2014 CDBG FUND

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
90 2014 CDBG PROJECT						
234-90-7300-541450 STREET IMPROVEMENTS				207,381	207,381	207,381
234-90-7300-541452 FLOOD & DRAINAGE				184,513	184,513	184,513
234-90-7300-541455 DEMOLITION/CLEARANCE				8,960	8,960	8,960
234-90-7300-541461 ACQUISITION				6,190	6,190	6,190
234-90-7300-541463 GENERAL ADMINISTRATION			4,900	56,861	56,861	56,861
234-90-7300-541467 PROFESSIONAL SERVICES			4,620	45,213	45,213	45,213
234-90-7300-552200 CONTINGENCY				78,373	78,373	78,373
234-90-7323-541465 REHAB OF PRIVATE PROP				133,240	133,240	133,240
234-90-7323-541470 RECONSTRUCTION-PRIVATE PROP				147,920	147,920	147,920
90 2014 CDBG PROJECT	0		9,520	868,651	868,651	868,651

ACCOUNT NUMBER/DESCRIPTION

90 2014 CDBG PROJECT

234-90-7300-541450 STREET IMPROVEMENTS
Requested Amount: $207,381

234-90-7300-541452 FLOOD & DRAINAGE
Requested Amount: $184,513

234-90-7300-541455 DEMOLITION/CLEARANCE
Requested Amount: $8,960

234-90-7300-541461 ACQUISITION
Requested Amount: $6,190

234-90-7300-541463 GENERAL ADMINISTRATION
Requested Amount: $56,861
$54,861 General Administration
$ 2,000 Audit

$56,861

234-90-7300-541467 PROFESSIONAL SERVICES
Requested Amount: $45,213

234-90-7300-552200 CONTINGENCY
Requested Amount: $78,373

234-90-7323-541465 REHAB OF PRIVATE PROP
Requested Amount: $133,240

234-90-7323-541470 RECONSTRUCTION-PRIVATE PROP
Requested Amount: $147,920

CITY OF AMERICUS
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
275 HOTEL/MOTEL TAX FUND						
275-00-0000-314100 HOTEL/MOTEL TAX FUND	315,049	300,000	268,884	308,000	308,000	308,000
275 HOTEL/MOTEL TAX FUND	315,049	300,000	268,884	308,000	308,000	308,000

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

275 HOTEL/MOTEL TAX FUND

275-00-0000-314100 HOTEL/MOTEL TAX FUND

Requested Amount: $308,000
The Hotel/Motel tax is charged on occupied rooms of hotels, motels, and Bed & Breakfast establishments within the city limits of Americus. The rate is 7% of the room charge. Two percent must be expended for tourism purposes and two percent must be expended for the operating expenses of the Rylander Theater.

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

$169,398	Tourism Fund
$ 95,000	Rylander Theater Operating expenses
$ 7,249	DDA Marketing
$ 6,500	Transportation for Train
$ 29,853	
$308,000	

275 HOTEL/MOTEL TAX FUND

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
37 HOTEL/MOTEL TAX						
275-37-7540-611000 TRANSFER TO GEN FUND	315,049	300,000	268,884	308,000	308,000	308,000
37 HOTEL/MOTEL TAX	315,049	300,000	268,884	308,000	308,000	308,000

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
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
280 SPLOST						
280-00-0000-313200 SPLOST REVENUE	1,900,000		220,596	4,000,000	4,000,000	4,000,000
280-00-0000-313900 GO BOND REVENUE			3,894,005			
280-00-0000-361001 INTEREST EARNED ON BOND ACCT			365			
280 SPLOST	1,900,000		4,114,966	4,000,000	4,000,000	4,000,000

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

280 SPLOST

280-00-0000-313200 SPLOST REVENUE

Recommended Amount: $4,000,000

The final payment for the 2007 SPLOST was received in 2013.The recommended amount in the 2015 Budget is based on the estimated revenues we should recieve from General Obligation Bonds (GO Bonds) in 2015 from the 2014 SPLOST referendum.

2007 SPLOST:

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

280-00-0000-313900 GO BOND REVENUE

Requested Amount: $0

Projects with SPLOST funds from the 2014 referendum:

$2,150,000	City Building/Facilities Repair/Renovation (2015)
$ 81,217	Paving/Repair County Roads (2015)
$2,000,000	Paving/Repair Roads and Bridges (2015)
$ 300,000	Repair/Renovation Rylander Theater (2015)
$1,000,000	South Jackson St Corridor (2015)
$1,119,480	Public Parks and Green Spaces
$1,000,000	Beltway Multipurpose Recreational Trail
$7,650,697	

280-00-0000-361001 INTEREST EARNED ON BO

280 SPLOST

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
39 SPLOST - PUBLIC SAFETY						
280-39-1110-542900 MUNICIPAL BLDG FIRE SUPR		106,600	2,738	106,600	106,600	106,600
280-39-1110-542901 CITY BLDG REPAIR/RENOVATION				618,783	618,783	618,783
280-39-3200-542900 PUBLIC SAFETY BUILDING		2,773,996	813,277	1,700,000	1,700,000	1,700,000
280-39-4200-542900 STREET IMPROVEMENTS				2,081,217	2,081,217	2,081,217
280-39-4200-542901 SOUTH JACKSON ST CORRIDOR				1,000,000	1,000,000	1,000,000
280-39-6160-542900 RYLANDER THEATER			50,399	300,000	300,000	300,000
280-39-7540-542900 TOURISM SIGNAGE						
39 SPLOST - PUBLIC SAFETY	0	2,880,596	866,413	5,806,600	5,806,600	5,806,600

ACCOUNT NUMBER/DESCRIPTION

39 SPLOST - PUBLIC SAFETY

280-39-1110-542900 MUNICIPAL BLDG FIRE SUPR

Recommended Amount: $106,600
This is the anticipated expense for 2015.

280-39-1110-542901 CITY BLDG REPAIR/RENOVATION

Recommended Amount: $618,783
This is the anticipated expense for 2015.

280-39-3200-542900 PUBLIC SAFETY BUILDING

Recommended Amount: $1,700,000
This is the remaining anticipated expense for 2015 for this project.

280-39-4200-542900 STREET IMPROVEMENTS

Recommended Amount: $2,081,217
$ 81,217 Paving/Repair County Roads*
$2,000,000 Paving/Repair Roads & Bridges*

$2,081,217

*This is the anticipated expense for 2015.

280-39-4200-542901 SOUTH JACKSON ST CORRIDOR

Recommended Amount: $1,000,000
This is the anticipated expense for 2015.

280-39-6160-542900 RYLANDER THEATER

Recommended Amount: $300,000
$300,000 Repair/Renovation*

*This is the anticipated expense for 2015.

39 SPLOST - PUBLIC SAFETY

CITY OF AMERICUS
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
281 TSPLOST						
281-00-0000-313201 TSPLOST REVENUE	220,008	216,168	198,997	221,024	221,024	221,024
281-00-0000-361000 OTHER INTEREST EARNED	74		203			
281 TSPLOST	220,083	216,168	199,200	221,024	221,024	221,024

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

281 TSPLOST

281-00-0000-313201 TSPLOST REVENUE

Requested Amount: $221,024

The requested amount is the current ytd amount annualized.

281 TSPLOST

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
48 TSPLOST						
281-48-4200-541466 STREET IMPROVEMENTS		202,182	197,100	163,315	162,118	163,315
281-48-4200-611000 TRANSFER TO GENERAL FUND	12,163	13,986	13,986	12,789	13,986	12,789
281-48-4200-611001 TRANSFER TO CDBG GRANT				44,920	44,920	44,920
48 TSPLOST	12,163	216,168	211,086	221,024	221,024	221,024

ACCOUNT NUMBER/DESCRIPTION

48 TSPLOST

281-48-4200-541466 STREET IMPROVEMENTS
Requested Amount: $163,315
This is the amount remaining after the transfer to the general fund for LMG and the transfer to 2014 CDBG

Recommended Amount: $162,118

Approved Amount: $163,315

281-48-4200-611000 TRANSFER TO GENERAL FUND
Requested Amount: $12,789
We will use this for the 10% match for LMG projects.

Recommended Amount: $13,986

Approved Amount: $12,789

281-48-4200-611001 TRANSFER TO CDBG GRANT
Requested Amount: $44,920
This is local match funds for street improvements in the 2014 CDBG grant.

48 TSPLOST

CITY OF AMERICUS
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
344 2014 CHIP FUND						
344-00-0000-334100 2014 CHIP FUNDS				306,000	306,000	306,000
344 2014 CHIP FUND	0			306,000	306,000	306,000

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

344 2014 CHIP FUND

344-00-0000-334100 2014 CHIP FUNDS

Approved Amount: $306,000

344 2014 CHIP FUND

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
91 2014 CHIP FUND						
344-91-7300-541460 RELOCATION PAYMENTS						
344-91-7300-541463 GENERAL ADMINISTRATION						6,000
344-91-7300-541468 DOWN PAYMENT ASSISTANCE						
344-91-7300-552200 CONTINGENCY						
344-91-7323-541465 REHAB OF PRIVATE PROPERTY						300,000
91 2014 CHIP FUND	0					306,000

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

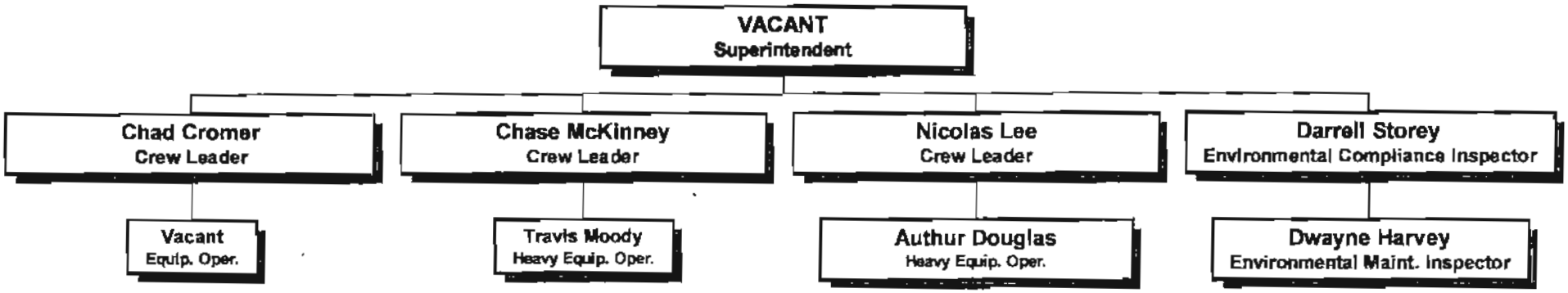
91 2014 CHIP FUND

344-91-7300-541463 GENERAL ADMINISTRATION
Approved Amount : $6, 000

344-91-7323-541465 REHAB OF PRIVATE PROPERTY
Approved Amount : $300, 000

91 2014 CHIP FUND

Water & Sewer Maintenance
Budgeted 2015



WATER & SEWER MAINTENANCE DEPARTMENT

GOALS – 2015

	TIME-FRAME
• Continue to develop preventive maintenance program	On-going
• Review options for improved backflow prevention program	On-going
• Manage 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
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
505 WATER & SEWER FUND						
505-00-0000-315901 FOG REVENUE & SURCHARGES	25,275	9,750	250	9,750	9,750	9,750
505-00-0000-344210 WATER BILLINGS	2,718,687	2,900,420	2,725,848	2,810,640	2,810,640	2,810,640
505-00-0000-344230 SEWER BILLINGS	3,051,554	3,566,576	3,112,420	3,435,740	3,435,740	3,435,740
505-00-0000-349400 METER SALES	18,564	24,750	40,458	27,750	27,750	27,750
505-00-0000-349401 SEWER CONNECTIONS	1,600	1,600	1,665	1,600	1,600	1,600
505-00-0000-349402 WATER RECONNECT FEES	66,216	63,300	60,550	63,300	63,300	63,300
505-00-0000-349404 PENALTY	206,063	200,000	296,473	200,000	200,000	200,000
505-00-0000-349900 WEB PAY CONVENIENCE FEES	14,617	15,750	18,260	17,300	17,300	17,300
505-00-0000-361000 OTHER INTEREST EARNED	170	500	176	300	300	300
505-00-0000-361001 INTEREST ON REV BOND RESERVE	2,834	1,500	2,221	2,000	2,000	2,000
505-00-0000-381002 WATER TOWER RENTAL-VERIZON	8,921	8,683	9,189	8,683	8,683	8,683
505-00-0000-389000 OTHER MISC INCOME	-709	1,000	10,352	1,000	1,000	1,000
505-00-0000-389002 CASH SHORT AND OVER	-50		-35			
505-00-0000-389004 RECOVERY OF BAD DEBT	14,551	10,000	11,862	10,000	10,000	10,000
505-00-0000-390000 CONTRIBUTIONS						
505-00-0000-392110 GAIN/LOSS - SALE OF CAPITAL ASSETS	300	5,000		1,000	1,000	1,000
505-00-0000-392200 RECYCLING PROCEEDS	603					
505-00-0000-393400 PREMIUM ON BONDS SOLD	51,884	37,540		37,540	37,540	37,540
505 WATER & SEWER FUND	6,181,079	6,846,369	6,289,687	6,626,603	6,626,603	6,626,603

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: $2,810,640
This amount is necessary to meet current operating expenses and debt service payback.

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

The rates for water customers outside the city limits are twice the inside rate to recover the additional costs involved in providing the service.

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

505-00-0000-344230 SEWER BILLINGS

Requested Amount: $3,435,740

This amount is needed to meet the operating expenses and the debt service payments of the sewer system.

Current	Requested	Recommended	
$12.50	$12.50	$12.50	Residential/Small Comm/Industrial Base
$ 2.95	$ 2.95	$ 2.95	Operating (per 100 cu ft)

Users of the city sewer system located outside the city limits are billed at a rate twice the inside rate to recover the additional costs involved in providing the service.

Residential sewer bills are based on water consumption in February, March, and April of the current year. These usages are averaged and computed on the current rates each May.

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.

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

505-00-0000-349900 WEB PAY CONVENIENCE FEES

Requested Amount: $17,300
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: $300
This amount is interest earned on the investment of idle cash. The revenue bond convenants require a 90 day reserve of cash which equals approximately $1,000,0000.

505-00-0000-361001 INTEREST ON REV BOND RESERVE

Requested Amount: $2,000
This is the interest on the 2010 & 2013 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.

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.

505-00-0000-392110 GAIN/LOSS - SALE OF CAPITAL ASSETS

Requested Amount: $1,000
This is difficult to predict, but we will have some surplus to sell through various equipment/vehicle replacement programs.

ACCOUNT NUMBER/DESCRIPTION

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

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
40 W&S MAINTENANCE DEPT						
505-40-1565-531108 BUILDING REPAIR & MAINT	541					
505-40-4400-511000 REGULAR PAY	239,314	286,848	254,160	283,785	283,785	283,785
505-40-4400-511300 OVERTIME PAY	28,417	20,000	12,318	20,000	20,000	20,000
505-40-4400-512100 GROUP MEDICAL INSURANCE	52,391	73,131	50,599	92,600	92,600	77,413
505-40-4400-512101 OPT OUT INSURANCE PLAN			1,385	1,500	1,500	1,500
505-40-4400-512110 GROUP DENTAL INSURANCE	1,309	1,862	1,404	1,929	1,929	1,311
505-40-4400-512200 SOCIAL SECURITY PAYMENTS	19,812	23,474	20,261	23,240	23,240	23,240
505-40-4400-512400 RETIREMENT SYSTEM	32,040	36,822	27,697	36,697	36,697	36,697
505-40-4400-512700 WORKERS' COMPENSATION	14,001	15,971	16,202	15,718	15,718	15,718
505-40-4400-522000 OTHER OUTSIDE SERVICES	21,249	80,900	26,722	84,300	46,300	46,300
505-40-4400-522009 CONTRACTED MAINTENANCE PROGRAMS	91,682	107,000	11,873	100,000	10,000	10,000
505-40-4400-522202 AUTO & TRUCK-REP & MAINT	24,992	30,904	17,448	30,000	17,320	17,320
505-40-4400-522203 MACH & EQUIP-REP & MAINT	3,582	5,730	1,978	6,000	2,600	2,600
505-40-4400-522207 W & S SYSTEM-REP & MAINT	99,804	200,000	252,364	300,000	200,000	200,000
505-40-4400-523200 TELEPHONE EXPENSE	1,700	1,616	1,398	1,500	1,500	1,500
505-40-4400-523600 DUES & SUBSCRIPTIONS	105	2,983	874	2,375	2,375	2,375
505-40-4400-523700 TRAINING & MEETINGS	5,272	8,000	419	2,100	2,100	2,100
505-40-4400-523900 UNIFORMS	18,085	17,204	10,083	30,000	2,500	2,500
505-40-4400-531105 HAND TOOLS	3,228	4,000	3,262	5,000	5,000	5,000
505-40-4400-531270 GASOLINE ALLOCATED	29,058	35,000	20,535	35,000	27,996	27,996
505-40-4400-531600 WATER METERS		25,000		30,000	30,000	30,000
505-40-4400-531700 OTHER SUPPLIES	29,523	30,000	17,141	45,000	16,000	16,000
505-40-4400-542100 MACHINERY & EQUIPMENT			720			
505-40-4400-542200 AUTOS AND TRUCKS						
505-40-4400-542900 OTHER CAPITAL EXPENDITURE						
505-40-4400-551000 ALLOCATION OF EXPENSES	378,762	336,247	336,247	390,233	391,331	368,723
40 W&S MAINTENANCE DEPT	1,094,866	1,342,692	1,085,090	1,536,977	1,230,491	1,192,078

ACCOUNT NUMBER/DESCRIPTION

40 W&S MAINTENANCE DEPT

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.

505-40-4400-511300 OVERTIME PAY

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

505-40-4400-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

505-40-4400-512101 OPT OUT INSURANCE PLAN

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

ACCOUNT NUMBER/DESCRIPTION

505-40-4400-512110 GROUP DENTAL INSURANCE

This amount represents $203 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 12.08% 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 2014 rates.

ACCOUNT NUMBER/DESCRIPTION

505-40-4400-522000 OTHER OUTSIDE SERVICES

Requested	
$25,000	Engineering not related to a specific project
$ 5,000	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
$ 2,000	Postage/shipping
$ 2,200	Water model updates
$ 200	Railroad permits
$ 2,300	FOG Program
$ 3,500	Water audit
$84,300	

Recommended:	
$ 0	Engineering not related to a specific project
$ 5,000	Consumer Water Quality reports (price increase)
$27,000	FOG, backflow
$ 1,000	Surveying
$ 2,500	Equipment rental
$ 600	Miscellaneous ads
$ 2,000	Postage/shipping
$ 2,200	Water model updates
$ 200	Railroad permits
$ 2,300	FOG Program
$ 3,500	Water audit
$46,300	

ACCOUNT NUMBER/DESCRIPTION

505-40-4400-522009 CONTRACTED MAINTENANCE PROGRAMS

Requested Amount: $100,000
$ 22,000 Raising and exercising valves
$ 60,000 Sewer line cleaning
$ 18,000 Easement cleaning (Georgia Power)

$100,000

Recommended Amount: $10,000
The recommended amount includes only the easement cleaning reduced to $10,000.

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

Requested Amount: $30,000

Recommended Amount: $17,320

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

Requested Amount: $6,000
The requested amount is for the maintenance and repair to the packers, pumps, saws, etc.

Recommended Amount: $2,600

ACCOUNT NUMBER/DESCRIPTION

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

Requested Amount: $300,000
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	
$ 50,000	Lift station repairs
$ 50,000	Hydra Stop inserts
$200,000	Other repairs
$300,000	

Recommended	
$ 50,000	Lift station repairs
$ 50,000	Hydra Stop inserts
$100,000	Other repairs
$200,000	

505-40-4400-523200 TELEPHONE EXPENSE

Requested Amount: $1,500
The requested amount is for cell phone charges for the Supervisor and on call phone.

505-40-4400-523600 DUES & SUBSCRIPTIONS

Requested Amount: $2,375

$2,275	Utilities Protection Center dues (required-line locates)
$ 100	Georgia FOG Alliance
$2,375	

ACCOUNT NUMBER/DESCRIPTION

505-40-4400-523700 TRAINING & MEETINGS

Requested Amount: $2,100
This is planned amount for the mileage for on-call employees. This amount also includes attending FOG training and Backflow certification.

Requested	
$ 200	On-call mileage
$1,100	Backflow
$ 800	GA FOG Alliance
$2,100	

505-40-4400-523900 UNIFORMS

Requested Amount: $30,000
The requested amount is for uniforms for 10 department employees.

Recommended Amount: $2,500

505-40-4400-531105 HAND TOOLS

Requested Amount: $5,000
The amount requested includes pipe wrenches, socket wrenches, shovels, brooms, and other miscellaneous tools as required.

505-40-4400-531270 GASOLINE ALLOCATED

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

Recommended Amount: $27,996

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.

ACCOUNT NUMBER/DESCRIPTION

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: $16,000

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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
41 WATER PLANT						
505-41-4400-522000 OTHER OUTSIDE SERVICES	690,402	650,041	651,103	658,165	658,165	658,165
505-41-4400-522201 OFFICE EQUIP-REP & MAINT						
505-41-4400-522203 MACH & EQUIP-REP & MAINT	450	2,000		2,000	2,000	2,000
505-41-4400-522210 WATER TANK- REP & MAINT	85,286	161,648	115,814	179,534	179,534	179,534
505-41-4400-531108 BUILDING REP & MAINT						
505-41-4400-531210 WATER, SEWAGE & GARBAGE	5,910	2,672	17,165	5,312	5,312	5,312
505-41-4400-531220 NATURAL GAS	436	358	521	1,000	1,000	1,000
505-41-4400-531225 STORM WATER	1,000	974	814	816	816	816
505-41-4400-541300 BUILDINGS						
505-41-4400-542100 MACHINERY & EQUIPMENT						
505-41-4400-561000 DEPRECIATION EXPENSE	779,350	681,452	681,452	841,608	841,608	841,608
41 WATER PLANT	1,562,834	1,499,145	1,466,869	1,688,435	1,688,435	1,688,435

ACCOUNT NUMBER/DESCRIPTION

41 WATER PLANT

505-41-4400-522000 OTHER OUTSIDE SERVICES

Requested Amount: $658,165
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%
2015	$1,462,590	$658,165	$804,425	2.0%

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: $179,534
This is the contract with Utility Services for inspection, cleaning, and painting of all water tanks periodically.

505-41-4400-531210 WATER, SEWAGE & GARBAGE

Requested Amount: $5,312
This is the estimated expense related to the services at the water plant.

505-41-4400-531220 NATURAL GAS

Requested Amount: $1,000
This provides the natural gas to run the gas heater in the lab.

ACCOUNT NUMBER/DESCRIPTION

505-41-4400-531225 STORM WATER

Requested Amount: $816
This is for storm water fees for the water plant.

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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
42 WASTEWATER PLANT						
505-42-4300-522000 OTHER OUTSIDE SERVICES	843,825	794,494	795,793	804,425	804,425	804,425
505-42-4300-522110 SLUDGE DISPOSAL	85,692	85,702	98,553	90,514	90,514	90,514
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	120	2,000	2,000	2,000
505-42-4300-523200 TELEPHONE EXPENSE	5,116	5,846	597	6,000	6,000	6,000
505-42-4300-531210 WATER, SEWAGE & GARBAGE	18,292	10,966	15,120	15,766	15,766	15,766
505-42-4300-531225 STORM WATER	1,600	1,720	1,227	1,218	1,218	1,218
505-42-4300-531230 ELECTRICITY	16,943	15,610	15,777	15,870	15,870	15,870
505-42-4300-531700 OTHER SUPPLIES	250					
505-42-4300-541200 LAND & IMPROVEMENTS						
505-42-4300-541300 BUILDING						
505-42-4300-542100 MACHINERY & EQUIPMENT	27,436	4,983	4,594			
505-42-4300-542200 TRUCKS & AUTOMOBILES						
505-42-4300-561000 DEPRECIATION EXPENSE	773,281	605,994	605,994	712,769	712,769	712,769
42 WASTEWATER PLANT	1,772,583	1,527,415	1,537,775	1,648,662	1,648,662	1,648,662

ACCOUNT NUMBER/DESCRIPTION

42 WASTEWATER PLANT

505-42-4300-522000 OTHER OUTSIDE SERVICES

Requested Amount: $804,425
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%
2015	$1,462,590	$658,165	$804,425	2.0%

505-42-4300-522110 SLUDGE DISPOSAL

Requested Amount: $90,514
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.

505-42-4300-522203 MACH & EQUIP-REP & MAINT

Requested Amount: $2,000
This amount is for repairs over $2,000 each per the contract with CH2M Hill.

ACCOUNT NUMBER/DESCRIPTION

505-42-4300-523200 TELEPHONE EXPENSE

Requested Amount: $6,000
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: $15,766
This is for the utility expenses at the Wastewater Treatment Plant.

505-42-4300-531225 STORM WATER

Requested Amount: $1,218
This is the storm water fees for the waste water plant and lift stations.

505-42-4300-531230 ELECTRICITY

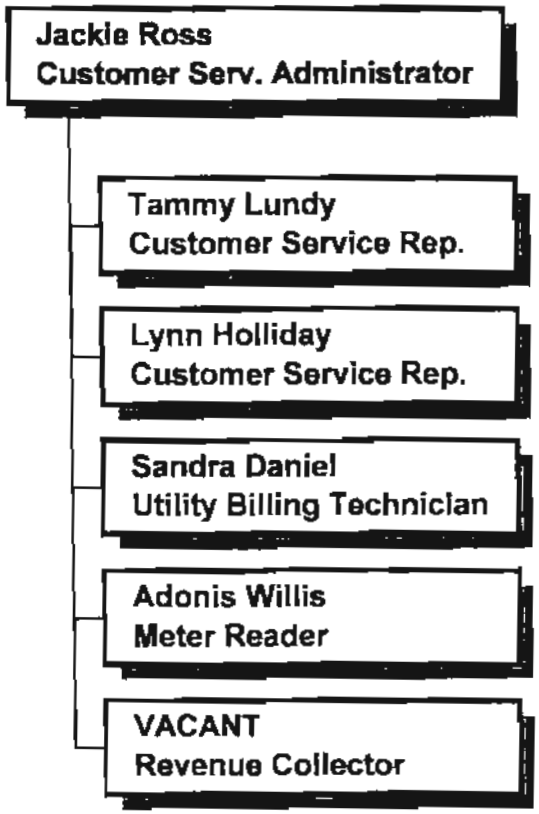
Requested Amount: $15,870
The requested amount is for electricity for sewer lift stations.

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.

42 WASTEWATER PLANT

Utility Billing
Budgeted 2015



UTILITY BILLING DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Finance)

GOALS – 2015 (see Finance)

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.

505-43-1565-531108 BUILDING REPAIR & MAINT

Requested Amount: $6,825
The request includes half of the costs associated with back door repair; window replacement; and the replacement of the existing air conditioning unit/ventilation repair. The other half of the costs are budgeted in the Finance department.

505-43-4400-511000 REGULAR PAY

Personnel requirements:	Current	Requested	Approved
Customer Service Administrator	1	1	1
Customer Service Representative	2	2	2
Utility Billing Technician	1	1	1
Meter Reader	1	1	1
Revenue Collector	0	1	1
	5	6	6

The requested amount includes the additon of a Revenue Collector.

505-43-4400-511300 OVERTIME PAY

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

ACCOUNT NUMBER/DESCRIPTION

505-43-4400-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

505-43-4400-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee.

505-43-4400-512200 SOCIAL SECURITY PAYMENTS

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

505-43-4400-512400 RETIREMENT SYSTEM

This amount is 12.08% 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 2014 rates.

ACCOUNT NUMBER/DESCRIPTION

505-43-4400-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department. The total amount for 2015 includes the following:

$34,000	Audit
$ 7,400	Revenue Bond Disclosure or Misc research
$41,400	

Departmental and Fund allocation of above fees:

$ 7,955	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 8,290	W&S Fund
$ 7,590	Gas Fund
$ 6,190	Solid Waste Fund
$ 6,190	Storm Water Fund
$ 2,450	Theater Fund
$ 700	DDA
$ 700	Tourism
$41,400	

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 2014 budgeted amount.

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

Requested Amount: $600
The amount requested is for the Courier's 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 2014 budgeted amount.

CITY OF AMERICUS

2015 OPERATING BUDGET-EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION

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: $40,732

This is the general liability, property, and Public Official E&O insurance allocated to the Water & Sewer Fund. The request includes a projected increase of approximately 7.5% The projected rates will be effective May 1, 2015 resulting in an effective rate for 2015 of 6.67%

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 2014 budgeted amount.

505-43-4400-523201 POSTAGE

Requested Amount: $57,600

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 2014 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 Representatives and Supervisor.

505-43-4400-523900 UNIFORMS
Requested Amount: $1000
This amount is for uniforms for the courier/meter reader.

505-43-4400-523905 MERCHANT FEES
Requested Amount: $17,300
This is the merchant fees and CSI fees for the utility billing payment website. These costs are recovered from the customer. The revenue is recorded in the "Web Pay - Convenience Fees" line item

505-43-4400-523909 SALE FEES
Requested Amount: $1,000
This is the handling cost for the sale of surplus assets for the Water and Sewer fund. The requested amount is the same as the 2014 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 2014 budgeted amount.

505-43-4400-531270 GASOLINE ALLOCATED
Requested Amount: $2,670
The amount requested is for the Courier's vehicle.

505-43-4400-531700 OTHER SUPPLIES
Requested Amount: $900

ACCOUNT NUMBER/DESCRIPTION

505-43-4400-551000 ALLOCATION OF EXPENSES

This includes the allocation of utility billing operating expenses to the Gas, Water/Sewer, Sanitation, Stormwater, and General Funds.

505-43-4400-551101 DATA CENTER EXPENSE

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

505-43-4400-571000 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 2014 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 2014.
(40,000,000 x 50% x .01032 = $206,400)

Approved Amount: $230,400

(40,000,000 x 50% x .01152 = $230,400)

505-43-4400-574000 BAD DEBT EXPENSE

Requested Amount: $54,000
This is the same as the 2014 estimate.

ACCOUNT NUMBER/DESCRIPTION

505-43-4400-582001 INTEREST EXPENSE

Requested Amount: $337,755

Interest	Principal	Total	
$233,285	$ 876,652	$1,109,937	Revenue Bonds - 2010
$104,470	$ 315,000	$ 419,470	Revenue Bonds - 2013
$337,755	$1,191,652	$1,529,407	

The Principal balance due at 12/31/15 will be:

$ 5,872,468	Revenue Bonds - 2010 (Payout - Sep 1, 2021)(Rate 2.61%
$ 5,005,000	Revenue Bonds - 2013 (Payout - Sep 1, 2028)
$10,877,468	

505-43-4400-583000 PAYING AGENT FEES

Requested Amount: $2,200

This is for the 2010 and 2013 Revenue Bonds.

505-43-4400-611001 TRANSFER TO GEN FUND

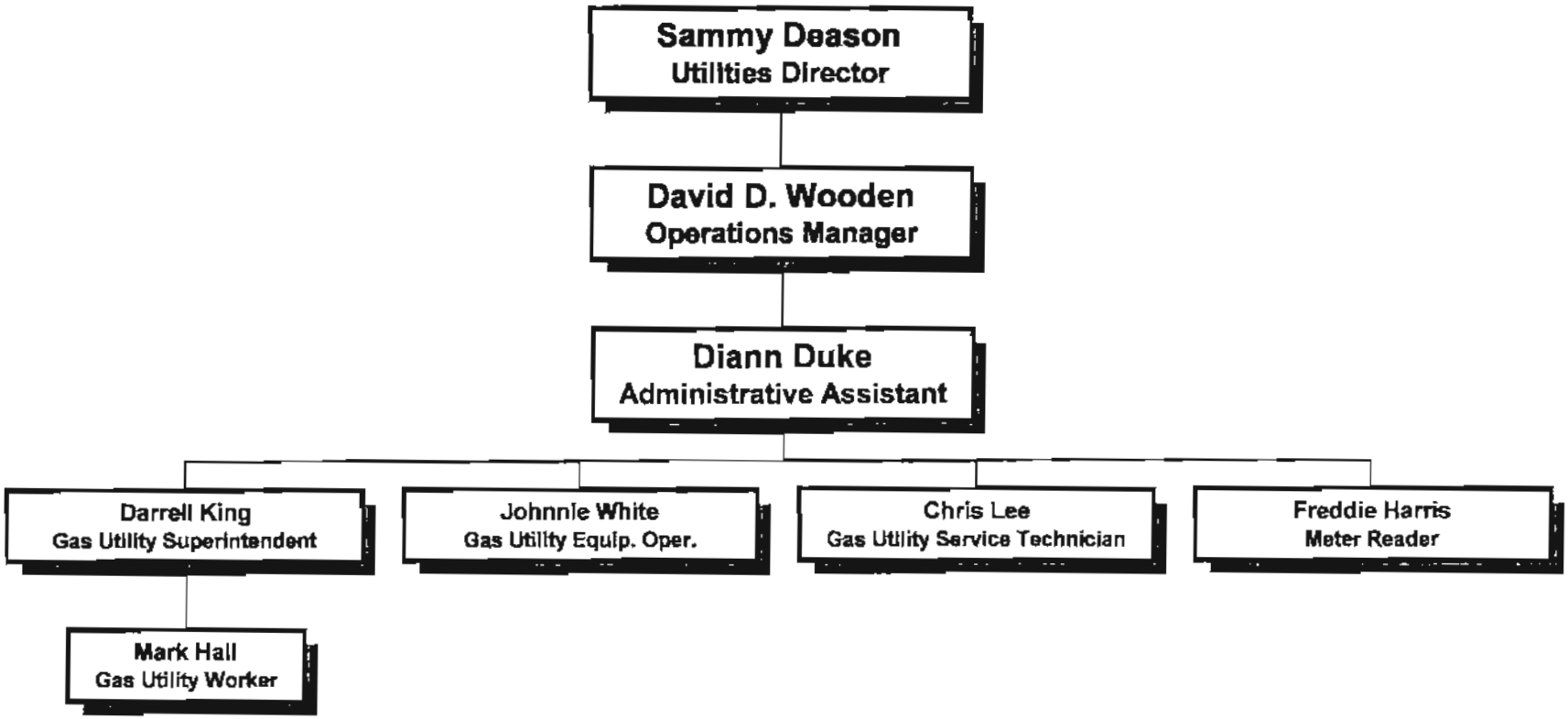
Requested Amount: $5,000

$5,000 Safety Enhancements (14)*

*This is the amount approved in the CIP budget for 2015.

43 UTILITY BILLING

Utilities Department - Gas
Budgeted 2015



NATURAL GAS SERVICES

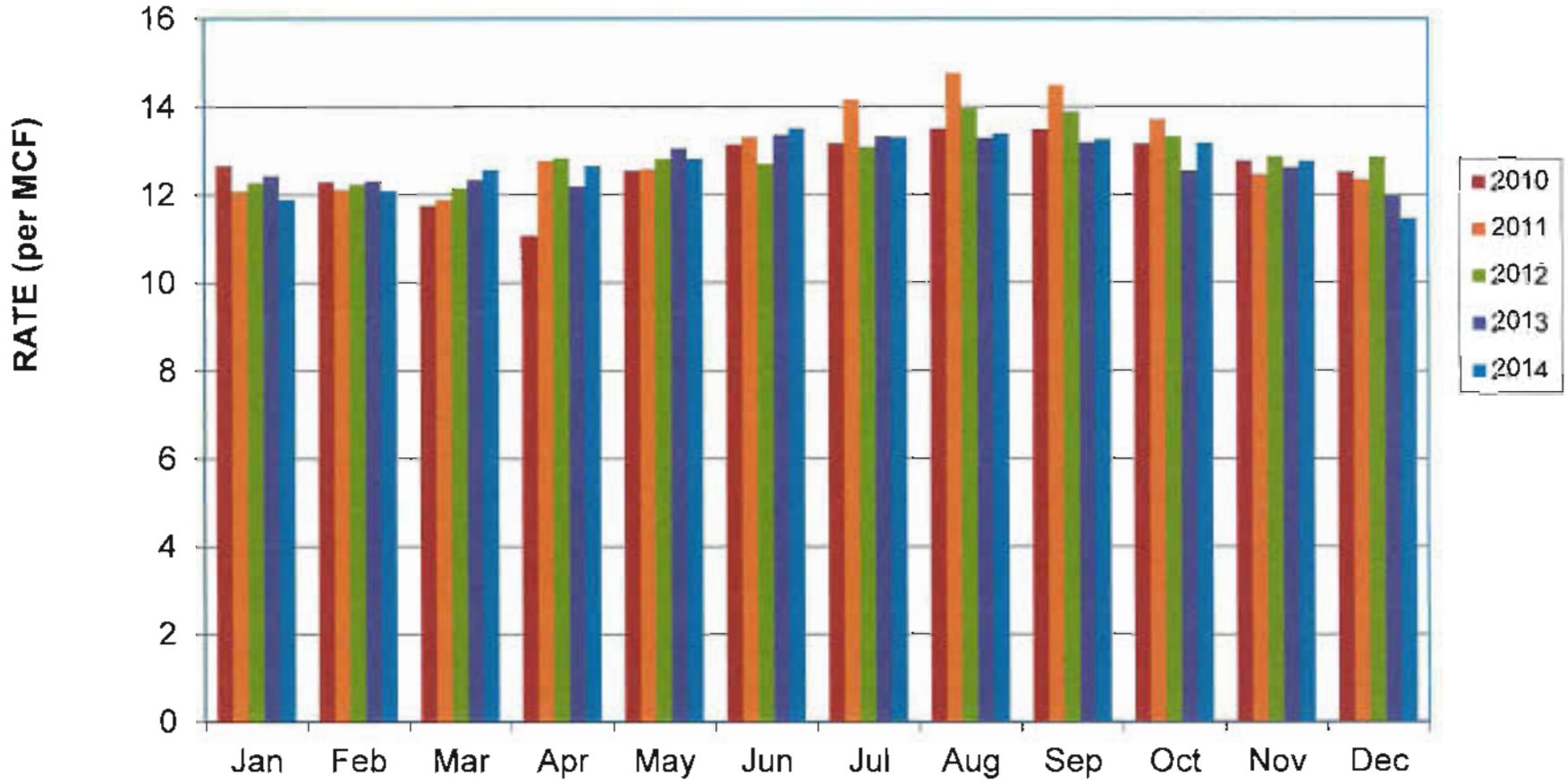
MISSION STATEMENT/GENERAL OBJECTIVES

Our commitment is to provide the best service to our customers while growing our gas system to meet to meet future needs.

GOALS -2015

- 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
2015 OPERATING BUDGET
RESIDENTIAL GAS RATES



CITY OF AMERICUS
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
515 NATURAL GAS FUND						
515-00-0000-334110 OTHER GRANTS						
515-00-0000-341941 SALES TAX COMPENSATION	1,728	1,200	1,578	1,200	1,200	1,200
515-00-0000-344410 RESIDENTIAL GAS SALES	759,332	845,158	866,045	877,339	955,422	955,422
515-00-0000-344411 SMALL AND LARGE COMM. GAS SALES	1,135,770	848,292	1,338,668	863,842	940,724	940,724
515-00-0000-344412 INDUSTRIAL GAS SALES	50,828	297,595	12,337	153,490	153,490	153,490
515-00-0000-344413 INTERRUPTIBLE GAS SALES	749,344	639,425	628,272	658,406	658,406	658,406
515-00-0000-349402 GAS RECONNECT SALES	18,625	15,000	16,550	15,000	15,000	15,000
515-00-0000-349405 SERVICE DEPT SALES	219,150	203,000	244,405	160,000	160,000	160,000
515-00-0000-349406 SERVICE LINE SALES		3,000	2,500	500	500	500
515-00-0000-361000 OTHER INTEREST EARNED	119	500	138	100	100	100
515-00-0000-389000 OTHER MISC RECEIPTS	140,482	136,841	138,438	137,000	137,000	137,000
515-00-0000-389004 RECOVERY OF BAD DEBT		1,000		1,000	1,000	1,000
515-00-0000-389006 CARRYOVER OF RET EARNINGS						
515-00-0000-392101 SALE OF CITY PROPERTY	184,309	180,000	6,944			
515-00-0000-393601 LOAN PROCEEDS						
515 NATURAL GAS FUND	3,259,688	3,171,011	3,255,875	2,867,877	3,022,842	3,022,842

ACCOUNT NUMBER/DESCRIPTION

515 NATURAL GAS FUND

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: $877,339
The requested amount is based on projections by our MGAG rate analyst.

Recommended Amount: $955,422

Increases current rate by 8.9% based on analyst projections.

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

Requested Amount: $863,842
The requested amount is based on projections by our MGAG rate analyst.

Recommended Amount: $940,724

Increases current rate by 8.9% based on analyst projections.

515-00-0000-344412 INDUSTRIAL GAS SALES

Requested Amount: $153,490
The requested amount is based on projections by our MGAG rate analyst.

515-00-0000-344413 INTERRUPTIBLE GAS SALES

Requested Amount: $658,406
The requested amount is based on projections by our MGAG rate analyst.

515-00-0000-349402 GAS RECONNECT SALES

Requested Amount: $15,000
The requested amount includes 300 reconnects at $50 each.

ACCOUNT NUMBER/DESCRIPTION

515-00-0000-349405 SERVICE DEPT SALES

Requested Amount: $160,000
The requested amount is the current YTD amount annualized and is for the sale of gas water heaters. In an effort to increase customer service and possible load, we are promoting the sale and installation of heaters.

515-00-0000-349406 SERVICE LINE SALES

Requested Amount: $500

515-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $100
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: $137,000
The amount requested is from MGAG projection of portfolio refunds.

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 NATURAL GAS FUND

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
80 COST OF GAS						
515-80-4700-531500 FIRM GAS	1,259,468	1,136,210	1,431,730	1,015,756	1,015,756	1,015,756
515-80-4700-531501 INTERRUPTIBLE GAS	365,854	320,343	444,457	372,016	372,016	372,016
515-80-4700-615000 PROPANE COSTS						
80 COST OF GAS	1,625,322	1,456,553	1,876,187	1,387,772	1,387,772	1,387,772

ACCOUNT NUMBER/DESCRIPTION

80 COST OF GAS

515-80-4700-531500 FIRM GAS
Requested Amount: $1,015,756
The requested amount is the projected amount prepared by MGAG

Recommended Amount: $1,015,756

515-80-4700-531501 INTERRUPTIBLE GAS
Requested Amount: $372,016
The requested amount is the projected amount prepared by MGAG

80 COST OF GAS

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
81 SERVICE DEPT						
515-81-1530-521201 LEGAL FEES	24	500	210	300	100	100
515-81-4700-511000 REGULAR PAY	290,672	271,247	265,361	271,233	271,233	271,233
515-81-4700-511300 OVERTIME PAY	2,543	2,000	4,815	3,000	3,000	3,000
515-81-4700-512100 GROUP MEDICAL INSURANCE	33,626	42,339	46,804	61,733	61,733	51,608
515-81-4700-512101 OPT OUT INSURANCE PLAN	6,000	6,000	4,616	4,500	4,500	4,500
515-81-4700-512110 GROUP DENTAL INSURANCE	1,294	1,470	1,481	1,523	1,523	1,035
515-81-4700-512200 SOCIAL SECURITY PAYMENTS	22,071	20,903	21,356	20,979	20,979	20,979
515-81-4700-512400 RETIREMENT SYSTEM	32,629	32,790	28,206	33,127	33,127	33,127
515-81-4700-512700 WORKERS COMPENSATION	7,843	7,666	7,778	5,265	5,265	5,265
515-81-4700-521202 ENGINEERING FEES	9,700	13,500	9,900	14,000	14,000	14,000
515-81-4700-521203 AUDIT FEES	6,300	6,300	7,591	7,590	7,590	7,590
515-81-4700-522000 OTHER OUTSIDE SERVICES	3,264	2,000	6,785	5,000	2,500	2,500
515-81-4700-522009 CONTRACTED MAINTENANCE PROGRAMS	6,686	10,000	1,819	10,000	10,000	10,000
515-81-4700-522200 BUILDING REP & MAINT	368	500	2,976	1,200	1,000	1,000
515-81-4700-522201 OFFICE EQUIP REP & MAINT	255	250	810	800	800	800
515-81-4700-522202 AUTO & TRUCK-REP & MAINT	11,234	10,000	10,905	7,000	7,000	7,000
515-81-4700-522203 MACH & EQUIP-REP & MAINT	1,494	2,000	1,050	1,000	500	500
515-81-4700-522206 COMPUTER-REP & MAINT		100		100	100	100
515-81-4700-522207 GAS SYSTEM-REP & MAINT	51,954	50,000	47,784	50,000	50,000	50,000
515-81-4700-523100 INSURANCE EXPENSE	14,932	16,105	21,260	17,461	17,461	17,461
515-81-4700-523200 TELEPHONE	13,856	12,000	14,678	12,000	12,000	12,000
515-81-4700-523202 FREIGHT EXPRESS		50	186	100	100	100
515-81-4700-523301 ADVERTISING EXPENSE	30,290	13,000	21,004	15,500	10,000	10,000
515-81-4700-523600 DUES & SUBSCRIPTIONS	3,414	8,000	2,374	8,000	3,000	3,000
515-81-4700-523700 TRAINING & MEETINGS	17,892	22,000	13,554	21,600	12,000	12,000
515-81-4700-523900 UNIFORM EXPENSE	8,690	8,000	6,848	8,000	1,500	1,500
515-81-4700-523909 SALE FEES		250	521	200	200	200
515-81-4700-531100 OFFICE/COMPUTER SUPPLIES	2,003	500	860	600	600	600
515-81-4700-531101 JANITORIAL SUPPLIES	125	200	4,542	500	500	500
515-81-4700-531105 HAND TOOLS	1,018	1,000	623	1,000	1,000	1,000
515-81-4700-531210 WATER,SEWER,& GARBAGE	1,224	800	891	800	800	800

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
515-81-4700-531220 NATURAL GAS	1,807	1,000	2,601	1,600	1,600	1,600
515-81-4700-531225 STORM WATER	740	500	772	500	500	500
515-81-4700-531230 ELECTRICITY	11,134	9,000	10,098	9,000	9,000	9,000
515-81-4700-531270 GASOLINE ALLOCATED	21,382	20,000	20,680	18,000	18,000	18,000
515-81-4700-531601 SERVICE DEPARTMENT PARTS	281,114	207,780	190,849	160,000	130,000	130,000
515-81-4700-531700 OTHER SUPPLIES	6,985		230	200	200	200
515-81-4700-541400 GAS MAINS & VALVES	58		7,200			
515-81-4700-542200 TRUCKS & AUTOMOBILES						
515-81-4700-551000 ALLOCATION OF EXPENSES	457,465	420,252	420,252	503,644	507,226	489,444
515-81-4700-551101 DATA CENTER EXPENSE	1,250	1,225	1,163	1,408	1,408	1,408
515-81-4700-552200 CONTINGENCY		10,000		10,000	5,000	5,000
515-81-4700-561000 DEPRECIATION EXPENSE	104,912	111,788	111,788	98,925	98,925	98,925
515-81-4700-574000 BAD DEBT EXPENSE	18,968	25,000	25,000	25,000	25,000	25,000
515-81-4700-582001 INTEREST EXPENSE						
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	1,787,214	1,668,015	1,648,222	1,712,388	1,650,970	1,622,575

ACCOUNT NUMBER/DESCRIPTION

81 SERVICE DEPT

515-81-1530-521201 LEGAL FEES

Requested Amount: $300
This is for fees incurred in the collection of amounts due and for other legal work such as easements.

Recommended Amount: $100

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 Services Director. The other half is budgeted in Water and Sewer. This amount also includes $3,120 for on-call pay.

515-81-4700-511300 OVERTIME PAY

Requested Amount: $3,000
The requested amount includes customer service after hours, holidays, weekends, and operating peak shaving plants which are driven by customer problems and weather.

ACCOUNT NUMBER/DESCRIPTION

515-81-4700-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

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 $203 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 12.08% 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 2014 rates.

515-81-4700-521202 ENGINEERING FEES

Requested Amount: $14,000
The amount requested is for annual retainer fee for the gas consultant.

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 2015 includes the following:

$34,000	Audit
$ 7,400	Revenue Bond Disclosure or Misc research
$41,400	

Departmental and Fund allocation of above fees:

$ 7,955	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 8,290	W&S Fund
$ 7,590	Gas Fund
$ 6,190	Solid Waste Fund
$ 6,190	Storm Water Fund
$ 2,450	Theater Fund
$ 700	DDA
$ 700	Tourism
$41,400	

515-81-4700-522000 OTHER OUTSIDE SERVICES

Requested Amount: $5,000
The requested amount includes pest control, Binary Bus charges, & other external assistance.

Recommended Amount: $2,500

515-81-4700-522009 CONTRACTED MAINTENANCE PROGRAMS

Requested Amount: $10,000
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.

ACCOUNT NUMBER/DESCRIPTION

515-81-4700-522200 BUILDING REP & MAINT
Requested Amount: $1,200
The amount requested is for general repairs and painting the warehouse.

Recommended Amount: $1,000

515-81-4700-522201 OFFICE EQUIP REP & MAINT
Requested Amount: $800
The requested amount is for the incidental repairs of office equipment and for the maintenance agreement on the copy machine.

Recommended Amount: $800

515-81-4700-522202 AUTO & TRUCK-REP & MAINT
Requested Amount: $7,000
The amount requested is for repairs and maintenance of the vehicles in the gas department.

Recommended Amount: $7,000

515-81-4700-522203 MACH & EQUIP-REP & MAINT
Requested Amount: $1,000
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: $500

515-81-4700-522206 COMPUTER-REP & MAINT
Requested Amount: $100
The requested amount is to cover any repairs other than provided by Neos.

ACCOUNT NUMBER/DESCRIPTION

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: $17,461
This is the general liability, property, and public officials E&O insurance allocated to the Natural Gas Fund. The request includes a projected increase of approximately 7.5%. The projected rates will be effective May 1, 2015 resulting in an effective rate for 2015 of 6.67%

515-81-4700-523200 TELEPHONE

The request is for land lines, long distance, and cell phone service as follows:

$ 9,890	AT&T land lines
$ 2,000	Verizon cell phones (2 additional)
$ 110	Long distance
$12,000	

515-81-4700-523202 FREIGHT EXPRESS

Requested Amount: $100
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.

ACCOUNT NUMBER/DESCRIPTION

515-81-4700-523301 ADVERTISING EXPENSE

The requested amount includes the following:

$ 2,000	APGA - Telephone Survey (Goal Program)
$ 5,000	MGAG Advertising and Marketing
$ 2,300	South GA advertising (Television)
$ 2,000	Radio/Newspaper Ads (local/in consortium with other cities)*
$ 3,200	Natural Gas Calendar
$ 1,000	Natural Gas Week (1st week in October)
$15,500	

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: $10,000

515-81-4700-523600 DUES & SUBSCRIPTIONS

Requested Amount: $8,000

$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).

Recommended Amount: $3,000

ACCOUNT NUMBER/DESCRIPTION

515-81-4700-523700 TRAINING & MEETINGS

Requested Amount: $21,600

$18,000	Regulatory Compliance Qualification Training
$ 1,000	GMA Gas Section
$ 400	Southern Natural Customer Meeting (1 employee)
$ 1,000	Market Development Conference (2 employees)
$ 1,200	Georgia Underground Utilities Conference (updates) (3 employees)
$21,600	

Recommended Amount: $12,000

515-81-4700-523900 UNIFORM EXPENSE

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

Recommended Amount: $1,500

515-81-4700-523909 SALE FEES

Requested Amount: $200
This is the handling charges for the sale of surplus assets.

515-81-4700-531100 OFFICE/COMPUTER SUPPLIES

Requested Amount: $600
The amount requested is the anticipated amount for 2015.

515-81-4700-531101 JANITORIAL SUPPLIES

Requested Amount: $500
The amount requested is the anticipated amount for 2015.

515-81-4700-531105 HAND TOOLS

Requested Amount: $1,000
The requested amount is for both new and replacement tools.

ACCOUNT NUMBER/DESCRIPTION

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

515-81-4700-531220 NATURAL GAS
Requested Amount: $1,600

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: $9,000

515-81-4700-531270 GASOLINE ALLOCATED
Requested Amount: $18,000

515-81-4700-531601 SERVICE DEPARTMENT PARTS
Requested Amount: $160,000
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: $130,000

515-81-4700-531700 OTHER SUPPLIES
Requested Amount: $200

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.

ACCOUNT NUMBER/DESCRIPTION

515-81-4700-552200 CONTINGENCY

Requested Amount: $10,000
The requested amount is for emergency situations.

Recommended Amount: $5,000

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 2015.

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
2015	$300,000

*Collins & Aikman declared bankruptcy.

CITY OF AMERICUS
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
540 SOLID WASTE FUND						
540-00-0000-344110 SANITATION SERVICES	2,873,443	2,927,000	2,766,260	2,997,900	2,997,900	2,997,900
540-00-0000-361000 OTHER INTEREST EARNED	79	100	103	100	100	100
540-00-0000-389002 CASH SHORT & OVER						
540-00-0000-389003 CARRYOVER OF RET EARNINGS		67,264		109,205	109,205	109,205
540-00-0000-389004 RECOVERY OF BAD DEBT		2,000		2,000	2,000	2,000
540 SOLID WASTE FUND	2,873,522	2,996,364	2,766,363	3,109,205	3,109,205	3,109,205

ACCOUNT NUMBER/DESCRIPTION

540 SOLID WASTE FUND

540-00-0000-344110 SANITATION SERVICES

Request Amount: $2,997,900
The requested amount reflects the current rates with no anticipated increase for 2015. 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.

540-00-0000-389003 CARRYOVER OF RET EARNINGS

Requested Amount: $109,205
Sumter County has not billed the City of Americus for landfill post closure costs since 2012. This amount includes anticipated invoices for amounts scheduled to be paid for 2010, 2011, 2012, 2013, & 2014. As a result, these amounts are carried over into 2015.

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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
33 SANITATION						
540-33-1530-521201 LEGAL EXPENSE		300		300	300	300
540-33-4500-521203 AUDIT FEES	4,900	4,900	6,191	6,190	6,190	6,190
540-33-4500-522000 OTHER OUTSIDE SERVICES	2,283,201	2,325,000	2,078,770	2,325,000	2,325,000	2,325,000
540-33-4500-523100 INSURANCE EXPENSE	11,637	12,268	15,298	12,125	12,125	12,125
540-33-4500-551000 ALLOCATION OF EXPENSES	433,617	374,745	374,745	434,962	440,571	429,519
540-33-4500-571000 LANDFILL PAYMENTS		41,941	12,758	180,022	180,022	180,022
540-33-4500-574000 BAD DEBT EXPENSE	45,479	31,000	31,000	31,000	31,000	31,000
33 SANITATION	2,778,834	2,790,154	2,518,761	2,989,599	2,995,208	2,984,156

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 2015 includes the following:

$34,000	Audit
$ 7,400	Revenue Bond Disclosure or Misc research
$41,400	

Departmental and Fund allocation of above fees:

$ 7,955	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 8,290	W&S Fund
$ 7,590	Gas Fund
$ 6,190	Solid Waste Fund
$ 6,190	Storm Water Fund
$ 2,450	Theater Fund
$ 700	DDA
$ 700	Tourism
$41,400	

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.

ACCOUNT NUMBER/DESCRIPTION

540-33-4500-523100 INSURANCE EXPENSE

Requested Amount: $12,125
This is a portion of the general liability and public officials E&O insurance allocated to the Solid Waste Fund. The request includes a projected increase of approximately 7.5%. The projected rates will be effective May 1, 2015 resulting in an effective rate for 2015 of 6.67%.

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: $180,022
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 (pd $100,000 in 2011 and bal 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. Not paid in 2014.
$ 41,941	2014	(2014 Carry over)
$ 70,817	2015	(Est. of $40,000 for 2015 plus remaining balance from previous years of $30,817)

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 2015.

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 – 2015

Fundraising: The Friends of the Rylander are seeking outside expertise through the Momentum for the Arts program created by the Georgia Center for Nonprofits and were awarded a fully funded program scholarship by the Georgia Council for the Arts. Participation in this program has led to the development of a strategic plan, a well-executed operating budget, and by-law revisions. An annual fundraiser event is scheduled for January 17, 2015.

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 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 2015 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.

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
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
555 THEATER FUND						
555-00-0000-334110 GRANTS RECEIVED	75,000	73,000	70,000	75,000	75,000	75,000
555-00-0000-341902 SOUVENIR SALES	148	1,500	142	1,500	1,500	1,500
555-00-0000-341920 ADVERTISING/SPONSORSHIP RECEIPTS						
555-00-0000-341921 CONCESSION SALES	2,743	3,500	2,582	3,500	3,500	3,500
555-00-0000-341941 SALES TAX COMPENSATION	28	50	38	50	50	50
555-00-0000-347300 THEATER RECEIPTS	12,023	16,000	5,372	16,000	16,000	16,000
555-00-0000-347901 RESTORATION FEES	3,770	5,000	4,592	5,000	5,000	5,000
555-00-0000-361000 INTEREST EARNED			10			
555-00-0000-371000 DONATIONS	847	5,000	99	5,000	5,000	5,000
555-00-0000-371002 PROGRAM SPONSORSHIPS	17,167	20,000				
555-00-0000-371004 YIPPIE SPONSORSHIPS/REVENUE	100	5,000				
555-00-0000-382000 RENTAL INCOME	21,939	23,500	27,646	23,500	23,500	23,500
555-00-0000-389001 INSURANCE PROCEEDS						
555-00-0000-389002 CASH SHORT/OVER			2			
555-00-0000-389004 CREDIT CARD FEES			246			
555-00-0000-390000 CONTRIBUTIONS						
555-00-0000-391102 TRANSF FROM CITY GEN FUND	131,329	95,000	95,000	110,000	95,000	85,000
555-00-0000-391107 HOTEL/MOTEL TAX TRANSFER	88,209	95,000	78,951	110,000	95,000	95,000
555-00-0000-393601 LOAN PROCEEDS		90,000		90,000	90,000	
555 THEATER FUND	353,301	432,550	284,681	439,550	409,550	309,550

ACCOUNT NUMBER/DESCRIPTION

555 THEATER FUND

555-00-0000-334110 GRANTS RECEIVED

Requested Amount: $75,000
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
$ 2,000 Program with GSW Music Dept.

$30,000

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.

555-00-0000-341921 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 2015.

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.

555-00-0000-382000 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 2014. The amount includes Sumter Players contractual fees of $4,800 plus $4.28 per ticket. A mix of rentals and sponsored events is planned for 2015.

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

The request includes the following:
$110,000 Allocation for 2015

Recommended: $95,000

Approved Amount: $85,000

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

Requested Amount: $110,000
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

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

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).

Approved Amount: $0

555 THEATER FUND

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
50 LIVE PERFORMANCES						
555-50-6160-521204 LIVE PERFORMANCES	24,089	5,000	10,084	10,000	10,000	5,000
555-50-6160-521210 RYL / GSW SHARED PROD	8,334	8,000	3,498	8,000	8,000	8,000
555-50-6160-521218 YIPPIE PRODUCTIONS	5,024					
555-50-6160-523301 MARKETING EXPENSES	8,500	7,000	4,415	7,000	7,000	7,000
555-50-6160-531113 CONCESSION EXPENSE	5,439	2,000	3,424	2,000	2,000	2,000
555-50-6160-531500 SOUVENIR EXPENSE		1,500		1,500	1,500	1,500
50 LIVE PERFORMANCES	51,386	23,500	21,422	28,500	28,500	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 incluedes 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.

555-50-6160-523301 MARKETING EXPENSES
Requested Amount: $7,000
This is for advertising locally, playbills, and other promotional items. This also includes monies for Southwest Georgia Living and 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
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
51 THEATER OPERATION						
555-51-1530-521201 LEGAL EXPENSE						
555-51-6160-511000 REGULAR PAY	121,238	120,466	105,009	121,250	121,250	121,250
555-51-6160-511300 OVERTIME PAY	3,518	3,000	1,671	3,000	3,000	3,000
555-51-6160-512100 GROUP MEDICAL INSURANCE	18,363	23,094	20,178	30,867	30,867	25,804
555-51-6160-512101 OPT OUT INSURANCE PLAN	808					
555-51-6160-512110 GROUP DENTAL INSURANCE	528	588	540	609	609	414
555-51-6160-512200 SOCIAL SECURITY	9,303	9,445	7,756	9,505	9,505	9,505
555-51-6160-512400 RETIREMENT SYSTEM	15,540	14,816	13,434	15,009	15,009	15,009
555-51-6160-512700 WORKERS COMPENSATION	2,378	2,342	2,376	2,395	2,395	2,395
555-51-6160-521203 AUDIT FEES	2,450	2,450	2,450	2,450	2,450	2,450
555-51-6160-522000 OTHER OUTSIDE SERVICES	7,161	8,680	5,404	8,800	8,800	8,800
555-51-6160-522201 EQUIPMENT REP & MAINT	3,374	4,000	2,775	4,000	4,000	4,000
555-51-6160-522206 COMPUTER - REP & MAINT	951	2,000	708	2,000	2,000	2,000
555-51-6160-523100 INSURANCE EXPENSE	10,469	12,337	15,753	12,803	12,803	12,803
555-51-6160-523200 TELEPHONE	7,560	5,400	5,855	5,400	5,400	5,400
555-51-6160-523201 POSTAGE	200	500	235	250	250	250
555-51-6160-523600 DUES AND SUBSCRIPTIONS	1,243	1,400	1,311	1,400	1,400	1,400
555-51-6160-523700 TRAINING & MEETINGS	4,870	4,000	1,824	4,000	4,000	4,000
555-51-6160-523900 UNIFORMS						
555-51-6160-523905 TICKET/MERCHANT FEES	10,521	9,000	6,327	9,000	9,000	9,000
555-51-6160-531100 OFFICE/COMPUTER SUPPLIES	3,000	2,700	2,537	2,700	2,700	2,700
555-51-6160-531101 JANITORIAL SUPPLIES	1,793	2,000	1,303	2,000	2,000	2,000
555-51-6160-531108 BUILDING REP& MAINT	32,413	90,000	5,471	90,000	90,000	
555-51-6160-531115 PRODUCTION SUPPLIES	1,300	1,500	1,056	1,500	1,500	1,500
555-51-6160-531210 WATER,SEWER,GARBAGE	2,404	3,500	2,152	3,500	3,500	3,500
555-51-6160-531220 NATURAL GAS	1,095	2,500	512	2,500	2,500	2,500
555-51-6160-531225 STORM WATER	229	322	202	322	322	322
555-51-6160-531230 ELECTRICITY	39,608	37,000	42,523	37,000	37,000	37,000
555-51-6160-531700 OTHER SUPPLIES	118	600	40	600	600	600
555-51-6160-542101 OFFICE FURNITURE & EQUIP				4,000	4,000	4,000
555-51-6160-542400 COMPUTER EQUIPMENT						

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
555-51-6160-542900 OTHER CAPITAL EXPENDITURE						
555-51-6160-561000 DEPRECIATION EXPENSE	148,708	148,708	148,708	141,323	141,323	141,323
555-51-6160-573002 PRODUCTION SUPPORT	1,129	3,000	1,031	3,000	3,000	3,000
555-51-6160-573100 INTERN PROGRAM	19,332	14,400	17,073	16,000	16,000	16,000
555-51-6160-582300 INTEREST EXPENSE	87		-182			
51 THEATER OPERATION	471,691	529,748	416,033	537,183	537,183	441,925

ACCOUNT NUMBER/DESCRIPTION

51 THEATER OPERATION

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

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 $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

555-51-6160-512110 GROUP DENTAL INSURANCE

This amount represents $203 per employee.

555-51-6160-512200 SOCIAL SECURITY

The requested amount is 7.65% of the total salary in the department.

ACCOUNT NUMBER/DESCRIPTION

555-51-6160-512400 RETIREMENT SYSTEM

This amount is 12.08% 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 2014 rates.

555-51-6160-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department. The total amount for 2015 includes the following:

$34,000	Audit
$ 7,400	Revenue Bond Disclosure or Misc research
$41,400	

Departmental and Fund allocation of above fees:

$ 7,955	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 8,290	W&S Fund
$ 7,590	Gas Fund
$ 6,190	Solid Waste Fund
$ 6,190	Storm Water Fund
$ 2,450	Theater Fund
$ 700	DDA
$ 700	Tourism
$41,400	

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 DCL)
$3,000	Rigging Inspection
$1,000	NFPA Testing (Johnson Electronic)
$ 900	Pest Control
$ 300	Fire Sprinkler System Inspection
$1,200	Web-site Maintenance (based on current contract)
$ 300	Gutter cleaning
$ 150	Bat Inspection/Maintenance
$8,800	

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 includes incidental repairs and upgrades for the 4 computers at the Theater.

555-51-6160-523100 INSURANCE EXPENSE

Requested Amount: $12,803
This is the portion of the general liability, property insurance, and public officials E&O allocated to the Theater and to the Owers Building. The request includes a projected increase of approximately 7.5% The projected rates will be effective May 1, 2015 resulting in an effective rate for 2015 of 6.67%

555-51-6160-523200 TELEPHONE

Requested Amount: $5,400
This includes the monthly service fee for the land lines.

ACCOUNT NUMBER/DESCRIPTION

555-51-6160-523201 POSTAGE
Requested Amount: $250
This is for mailing newsletters and other correspondence.

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.

555-51-6160-523905 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 (Prosceniun) wall.

Approved Amount: $0
Repairs to the Theater are budgeted in the SPLOST fund.

555-51-6160-531115 PRODUCTION SUPPLIES

Requested Amount: $1,500
This includes minor purchases for batteries, 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.

ACCOUNT NUMBER/DESCRIPTION

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.

555-51-6160-542101 OFFICE FURNITURE & EQUIP
Requested Amount: $4,000

Request is for the purchase of new equipment to include sound, lighting, etc. and to replace existing euipment that is beyond repair.

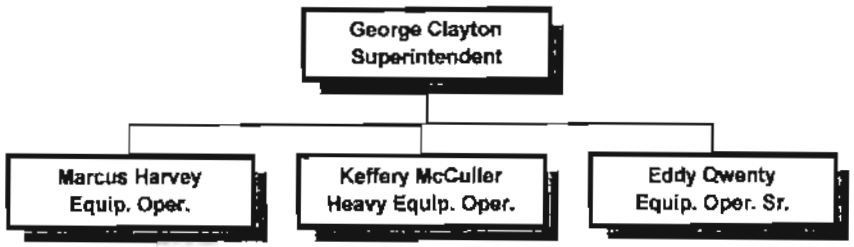
555-51-6160-561000 DEPRECIATION EXPENSE
Requested Amount: $141,323
This includes depreciation expense on all capital items including the building, props, lighting, sound equipment, etc.

555-51-6160-573002 PRODUCTION SUPPORT
Requested Amount: $3,000
This is for casual labor for support of production activity. Portions of this line item are offset by volunteers and crew expense billed to users through rental agreements.

555-51-6160-573100 INTERN PROGRAM
Requested Amount: $16,000
This the contractual amount for GSWU drama students as provided by the grant agreement plus additional use of the interns as needed throughout the year.

51 THEATER OPERATION

Storm Water Department
Budgeted 2015



STORM WATER DEPARTMENT

MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

GOALS – 2015

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

CITY OF AMERICUS
2015 OPERATING BUDGET - REVENUES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
580 STORM WATER MANAGEMENT						
580-00-0000-344260 STORM WATER BILLINGS	989,963	985,000	970,646	988,600	988,600	988,600
580-00-0000-344265 STORM WATER CREDITS	-123,036	-120,000	-124,152	- 124,000	- 124,000	- 124,000
580-00-0000-389004 RECOVERY OF BAD DEBT		5,000		5,000	5,000	5,000
580-00-0000-389006 CARRYOVER OF RETAINED EARNINGS						
580-00-0000-390000 CONTRIBUTIONS						
580-00-0000-393400 PREMIUMS ON BONDS SOLD	18,417	13,600		13,600	13,600	13,600
580 STORM WATER MANAGEMENT	885,345	883,600	846,494	883,200	883,200	883,200

CITY OF AMERICUS

2015 OPERATING BUDGET-REVENUES

ACCOUNT NUMBER/DESCRIPTION

580 STORM WATER MANAGEMENT

580-00-0000-344260 STORM WATER BILLINGS

Requested Amount: $988,600
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: ($124,000)
This is for the credit system that is part of the rate structure. The credits are incentives for mitigating storm water runoff.

580-00-0000-389004 RECOVERY OF BAD DEBT

Requested Amount: $5,000
This is the estimated collections on previously written off utility bills. Some of this revenue is offset by related collection cost expense in the Water and Sewer Fund (Department 43). This is the estimate for the Storm Water portion.

580-00-0000-393400 PREMIUMS ON BONDS SOLD

Requested Amount: $13,600
This is the bond premium amortized over the life of the revenue bonds.

580 STORM WATER MANAGEMENT

CITY OF AMERICUS
2015 OPERATING BUDGET - EXPENDITURES

ACCOUNT NUMBER/DESCRIPTION	ACTUAL 2013	AMENDED BUDGET 2014	ACTUAL 12/31/2014	REQUESTED 2015	RECOMM 2015	APPROVED 2015
58 STORM WATER MGT						
580-58-1530-521201 LEGAL EXPENSES						
580-58-4320-511000 REGULAR PAY	78,482	56,538	71,483	77,426	77,426	77,426
580-58-4320-511300 OVERTIME PAY	2,115	5,800	1,711	1,300	1,300	1,300
580-58-4320-512100 GROUP MEDICAL INSURANCE	20,338	15,396	27,718	30,867	30,867	25,804
580-58-4320-512101 OPT OUT INSURANCE PLAN						
580-58-4320-512110 GROUP DENTAL INSURANCE	528	392	690	609	609	414
580-58-4320-512200 SOCIAL SECURITY PAYMENTS	5,973	4,769	5,542	6,023	6,023	6,023
580-58-4320-512400 RETIREMENT SYSTEM	10,233	7,481	8,846	9,510	9,510	9,510
580-58-4320-512700 WORKERS COMPENSATION	4,534	2,738	2,778	7,993	7,993	7,993
580-58-4320-521203 AUDIT FEES	4,900	4,900	6,191	6,190	6,190	6,190
580-58-4320-521302 COLLECTION COSTS		1,000				
580-58-4320-522000 OTHER OUTSIDE SERVICES	4,235	3,000	3,435	5,000	5,000	5,000
580-58-4320-522202 AUTO & TRUCK-REP & MAINT	1,632	4,000	17,076	26,256	26,256	26,256
580-58-4320-523100 INSURANCE EXPENSE	12,537	12,902	15,683	12,751	12,751	12,751
580-58-4320-523700 TRAINING AND MEETINGS	518	1,000				
580-58-4320-523900 UNIFORMS	4,068	2,930	3,157	2,466	2,466	2,466
580-58-4320-531116 MATERIALS	2,757	6,000		6,000	6,000	6,000
580-58-4320-531270 GASOLINE ALLOCATED	5,547	5,000	4,275	5,000	5,000	5,000
580-58-4320-531700 OTHER SUPPLIES	1,576	7,500	1,767	8,000	8,000	8,000
580-58-4320-542100 MACHINERY & EQUIPMENT						
580-58-4320-542900 OTHER CAPITAL EXPENDITURE						
580-58-4320-551000 ALLOCATION OF EXPENSES	165,418	148,720	148,720	156,614	146,651	140,247
580-58-4320-561000 DEPRECIATION EXPENSE	47,484	64,301	64,301	47,484	47,484	47,484
580-58-4320-561001 AMORTIZATION EXPENSE		30,000				
580-58-4320-574000 BAD DEBT EXPENSE	41,653	10,000	10,000	10,000	10,000	10,000
580-58-4320-582001 INTEREST EXPENSE	95,131	90,976	90,972	84,715	84,715	84,715
58 STORM WATER MGT	509,662	485,343	484,345	504,204	494,241	482,579

ACCOUNT NUMBER/DESCRIPTION

58 STORM WATER MGT

580-58-4320-511000 REGULAR PAY

Personnel Requirements

	Current
Heavy Equipment Operator	1
Equipment Operator Senior	1
Equipment Operator	1
	3

580-58-4320-511300 OVERTIME PAY

Requested Amount: $1,300

580-58-4320-512100 GROUP MEDICAL INSURANCE

The requested amount represents $10,289 per employee, which reflects an estimated increase of 25% on April 1, 2015. 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 $25 every pay period.

The approved amount represents an increase in employee contributions towards medical insurance.

580-58-4320-512110 GROUP DENTAL INSURANCE

This amount represents $203 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 12.08% 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 2014 rates.

580-58-4320-521203 AUDIT FEES

This is the allocation of the total audit fees to the Finance Department. The total amount for 2015 includes the following:

$34,000	Audit
$ 7,400	Revenue Bond Disclosure or Misc research
$41,400	

Departmental and Fund allocation of above fees:

$ 7,955	General Fund - Finance
$ 1,335	General Fund - Transportation
$ 8,290	W&S Fund
$ 7,590	Gas Fund
$ 6,190	Solid Waste Fund
$ 6,190	Storm Water Fund
$ 2,450	Theater Fund
$ 700	DDA
$ 700	Tourism
$41,400	

580-58-4320-522000 OTHER OUTSIDE SERVICES

Requested Amount: $5,000
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: $26,256
This is for the two street sweepers and a portion of the preventive maintenance for the Sewer Vacuum truck.

ACCOUNT NUMBER/DESCRIPTION

580-58-4320-523100 INSURANCE EXPENSE

Requested Amount: $12,751
This is the portion of the general liability, property insurance, and public officials E&O allocated to the the Storm Water Fund. The request includes a projected increase of approximately 7.5% The projected rates will be effective May 1, 2015 resulting in an effective rate for 2015 of 6.67%

580-58-4320-523900 UNIFORMS

Requested Amount: $2,466
The requested amount is for uniforms for 3 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: $8,000
This is for small equipment that does not qualify for capitalization.

580-58-4320-551000 ALLOCATION OF EXPENSES

These are the operating expenses allocated to this fund from the General Fund and Utility Billing.

580-58-4320-561000 DEPRECIATION EXPENSE

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

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: $84,715

Interest	Principal	Total	
$84,715	$318,348	$403,063	Revenue Bonds (2010 Issuance)

The principal balance at 12/31/15 will be:
$2,132,532 Revenue Bond (payout date 9/1/2018) (Interest rate 2.61%)

58 STORM WATER MGT