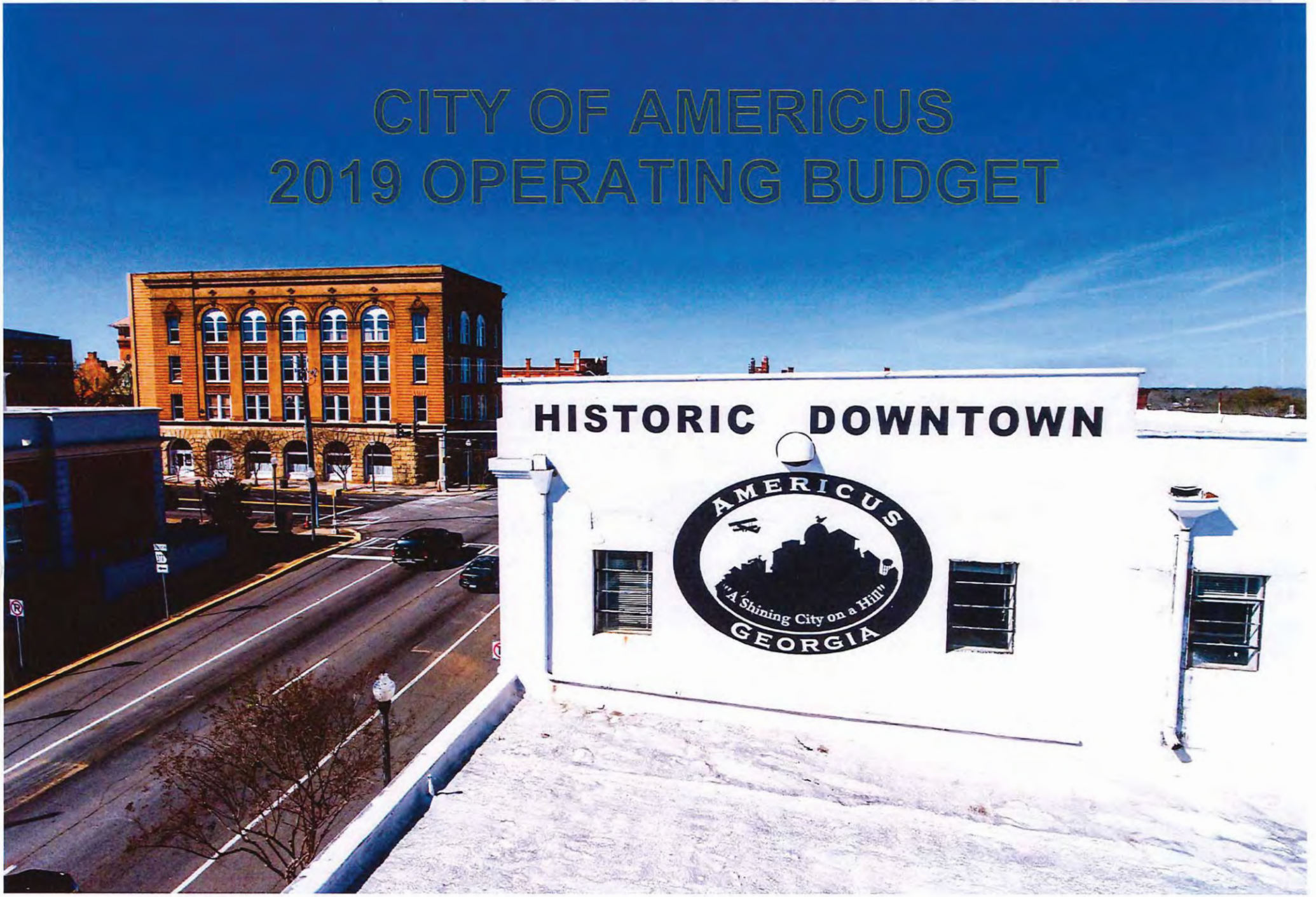
# CITY OF AMERICUS
# 2019 OPERATING BUDGET



# 2019 OPERATING BUDGET – CITY OF AMERICUS, GEORGIA

**Mayor Barry Blount**
**Council member Lou Chase, District 3**
**Council member Juanita Wilson, Mayor Pro Tem, District 1**
**Council member Nelson Brown, District 2**
**Council member Daryl Dowdell, District 6**
**Council member Charles Christmas, District 4**
**Council member Kelvin Pless, District 5**

**BUDGET PREPARATION AND PRESENTATION**
**Vacant, City Manager**
**Diadra W. Powell, Finance Director**



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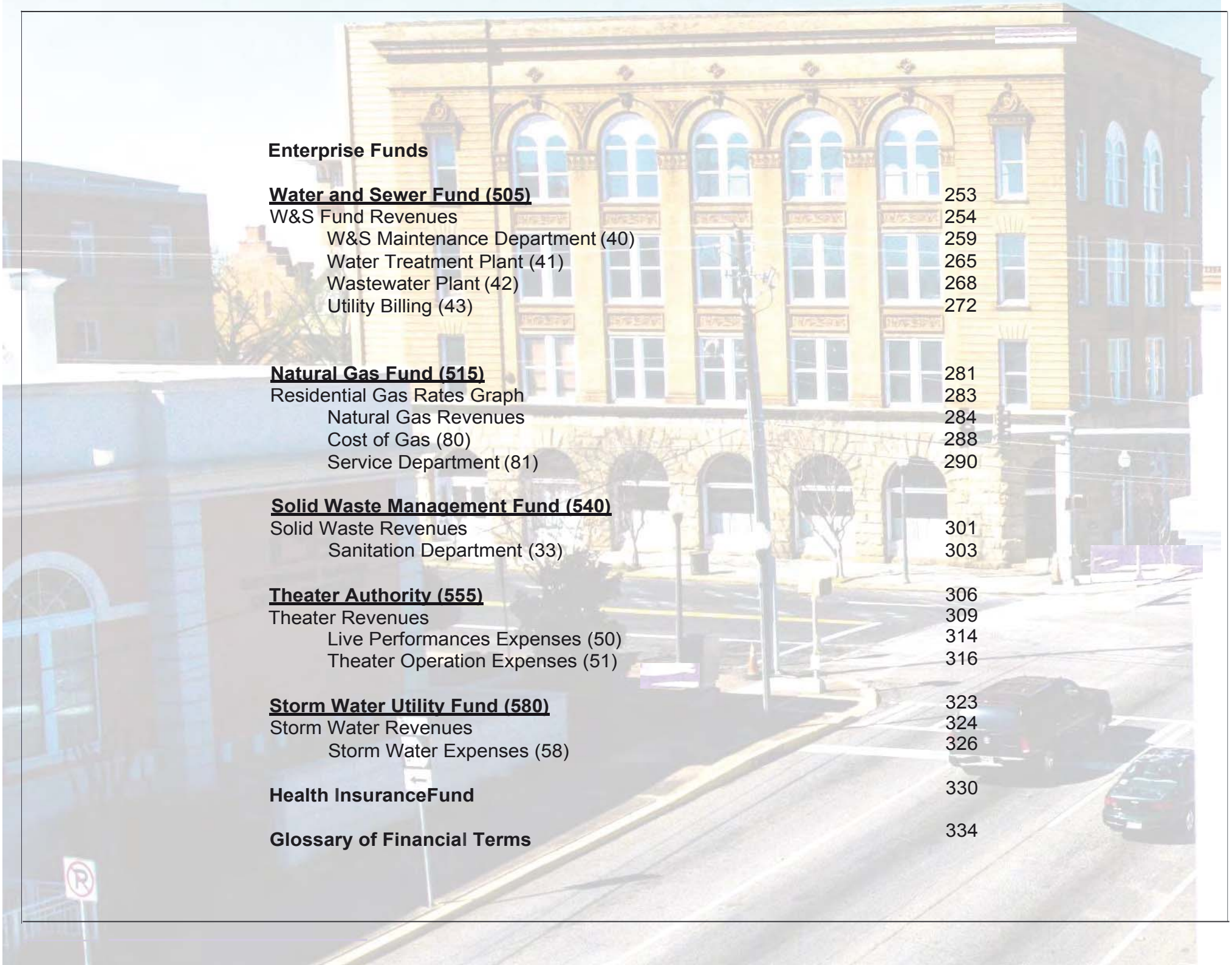
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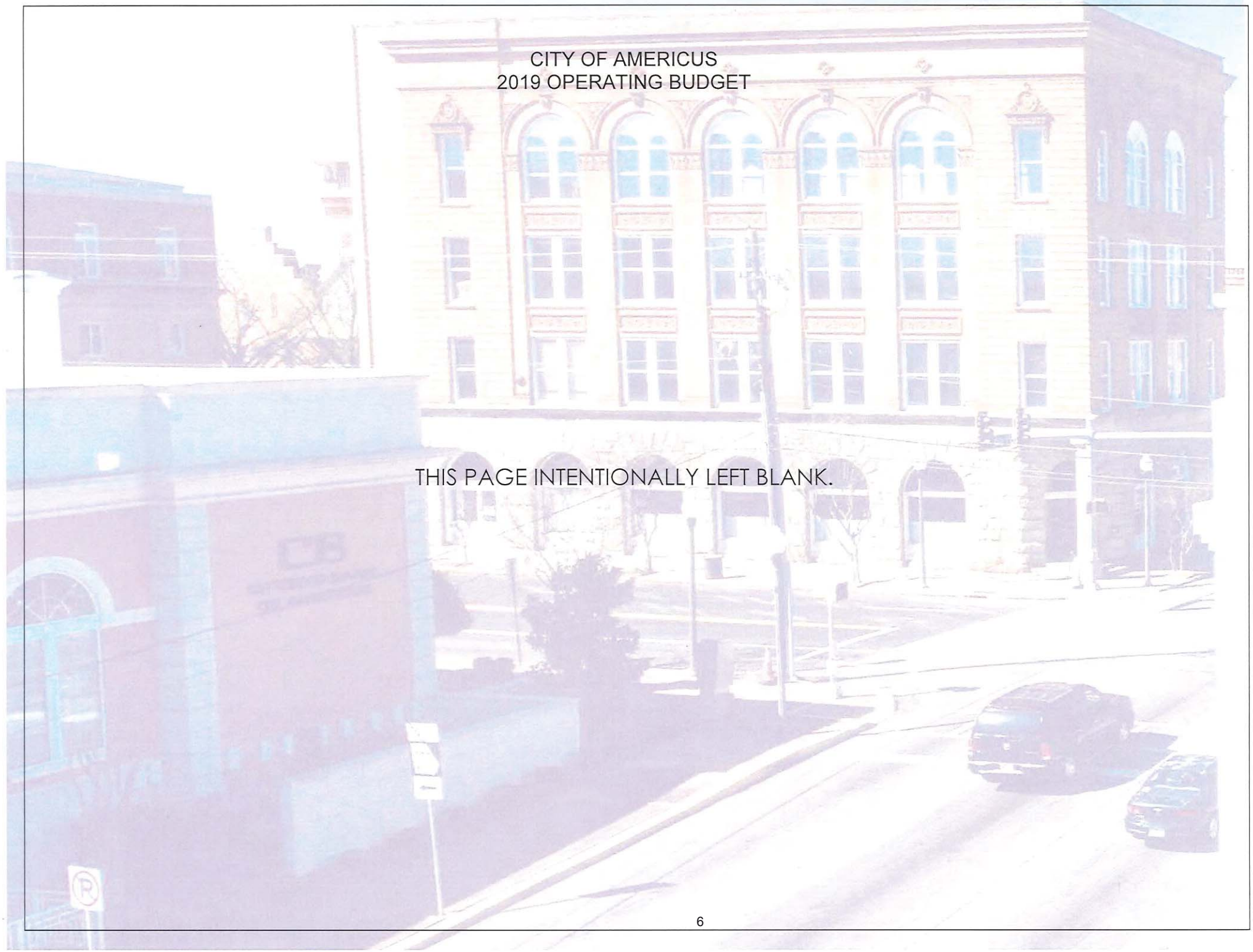
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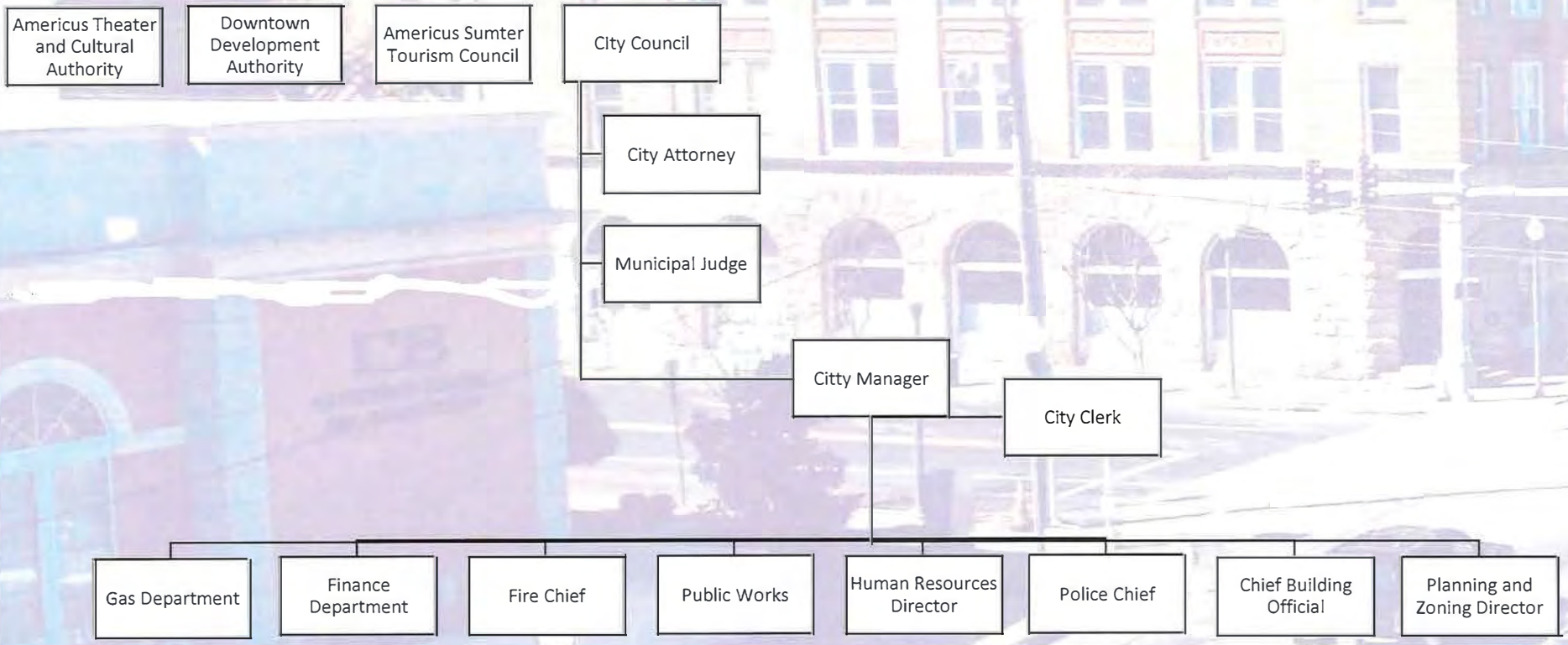
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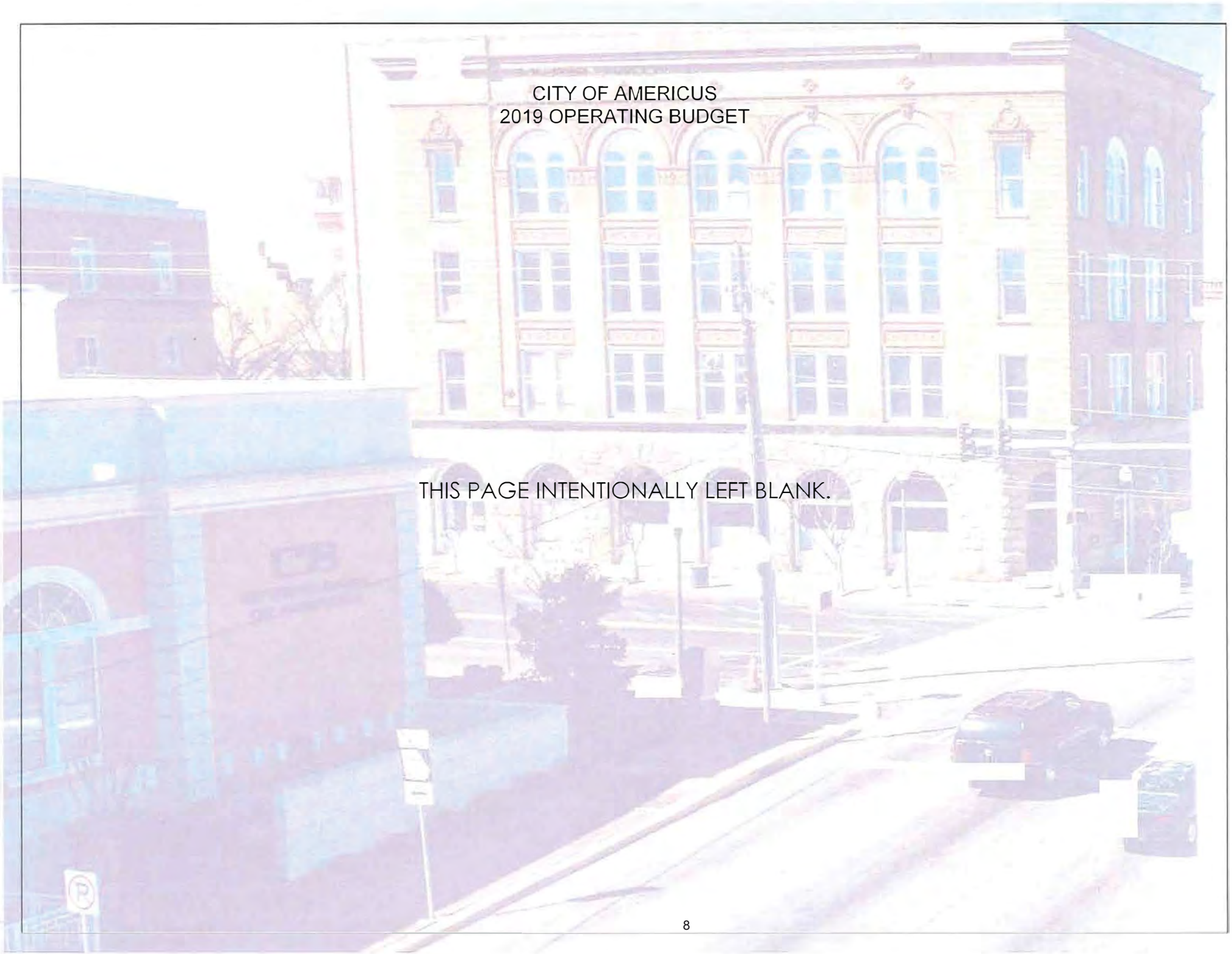


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# City of Americus

## Budgeted 2019





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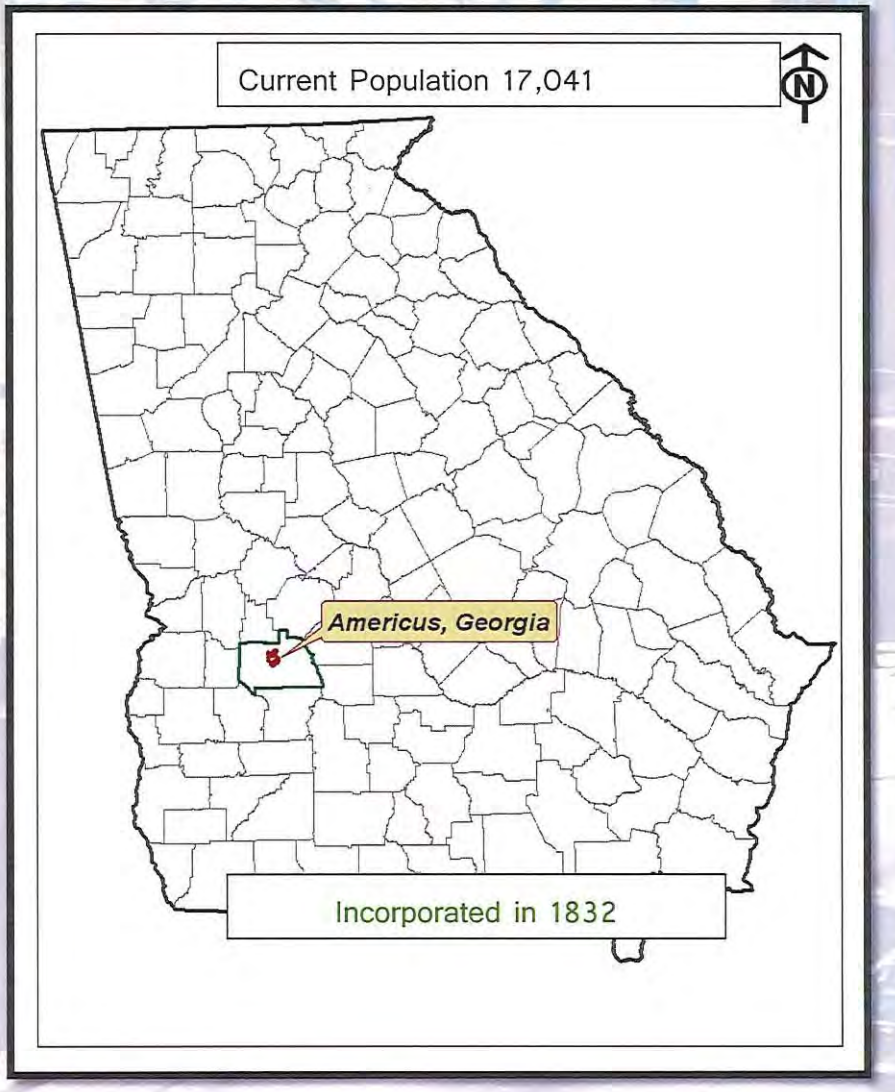
## HISTORY OF AMERICUS

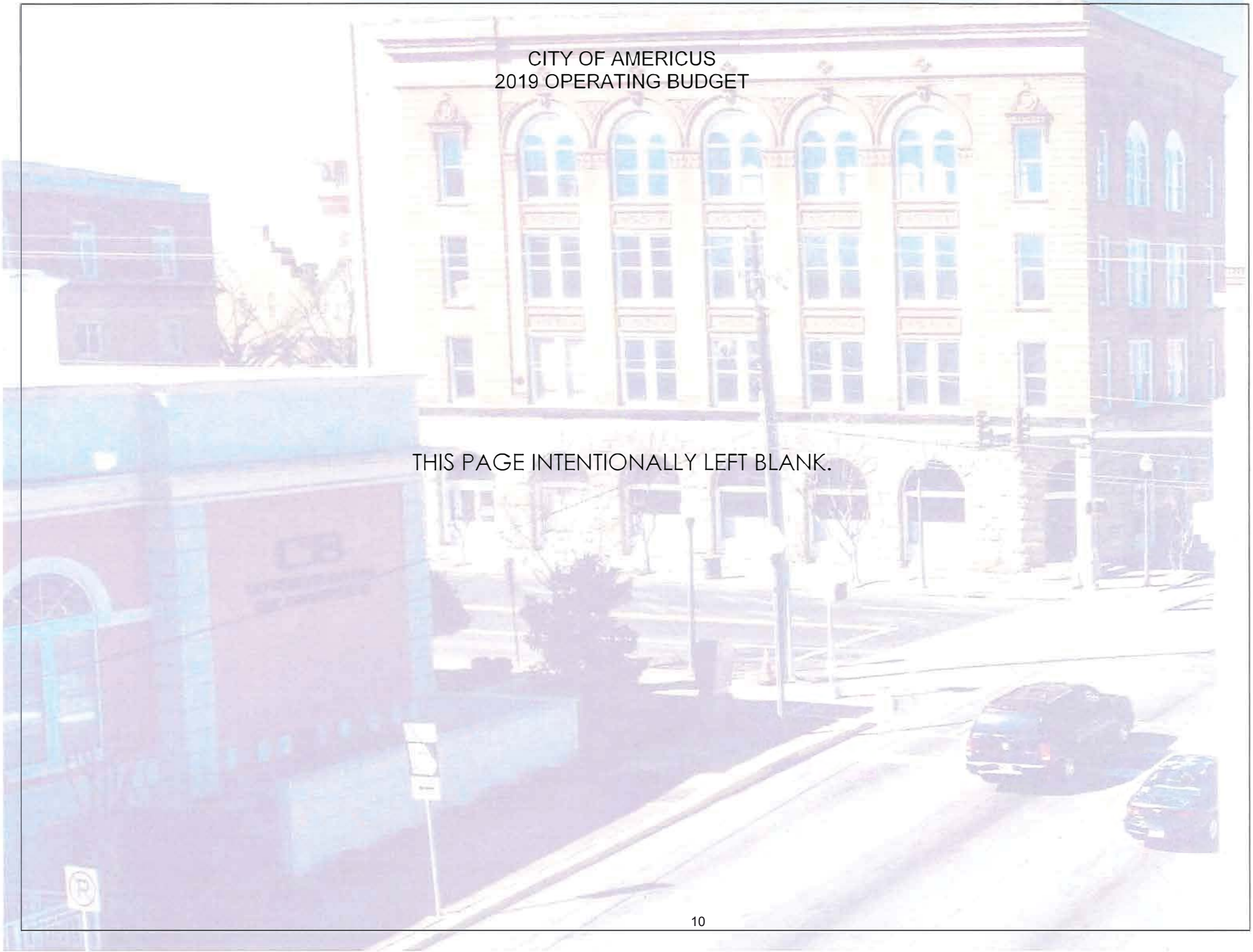
Americus, a Shining City on a Hill, is the hub of the eight county Middle Flint area of Southwest Georgia and the county seat of Sumter County. More than one half of the entire county population resides in Americus.

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.

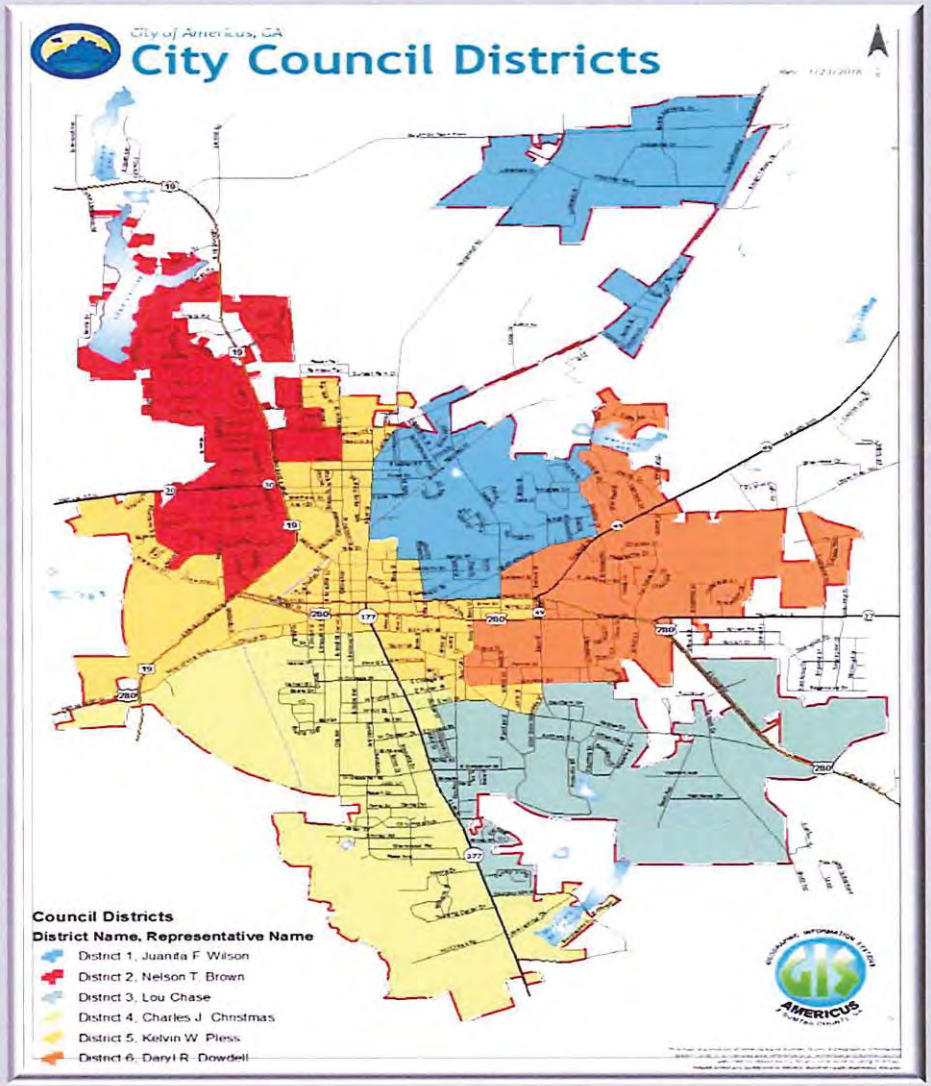


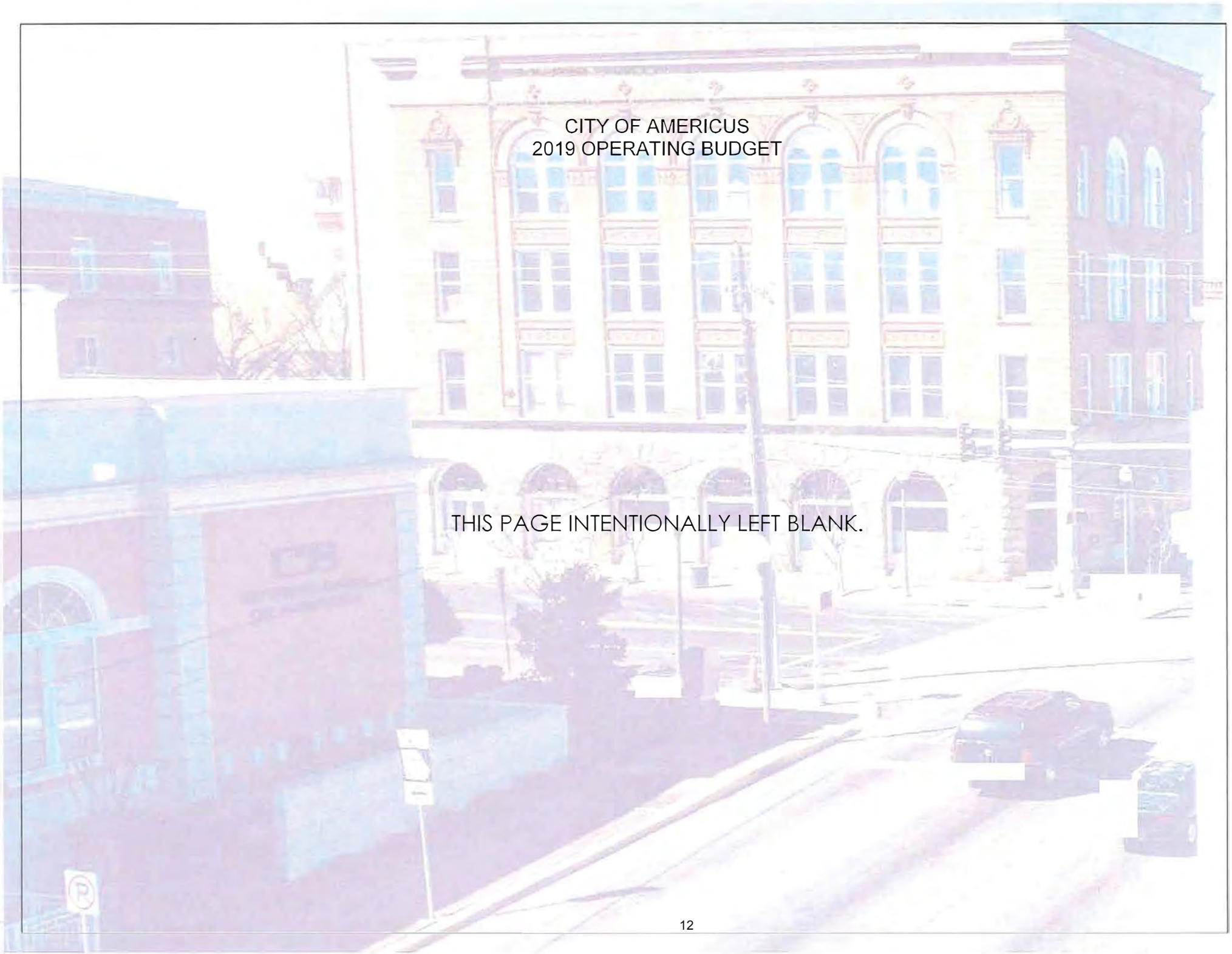


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## AMERICUS AT A GLANCE

| | |
|---|---|
| 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 | 43 |
| Water System: | |
| Number of water customers | 7,400 |
| 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 | 2,300 |
| 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: | 186 |



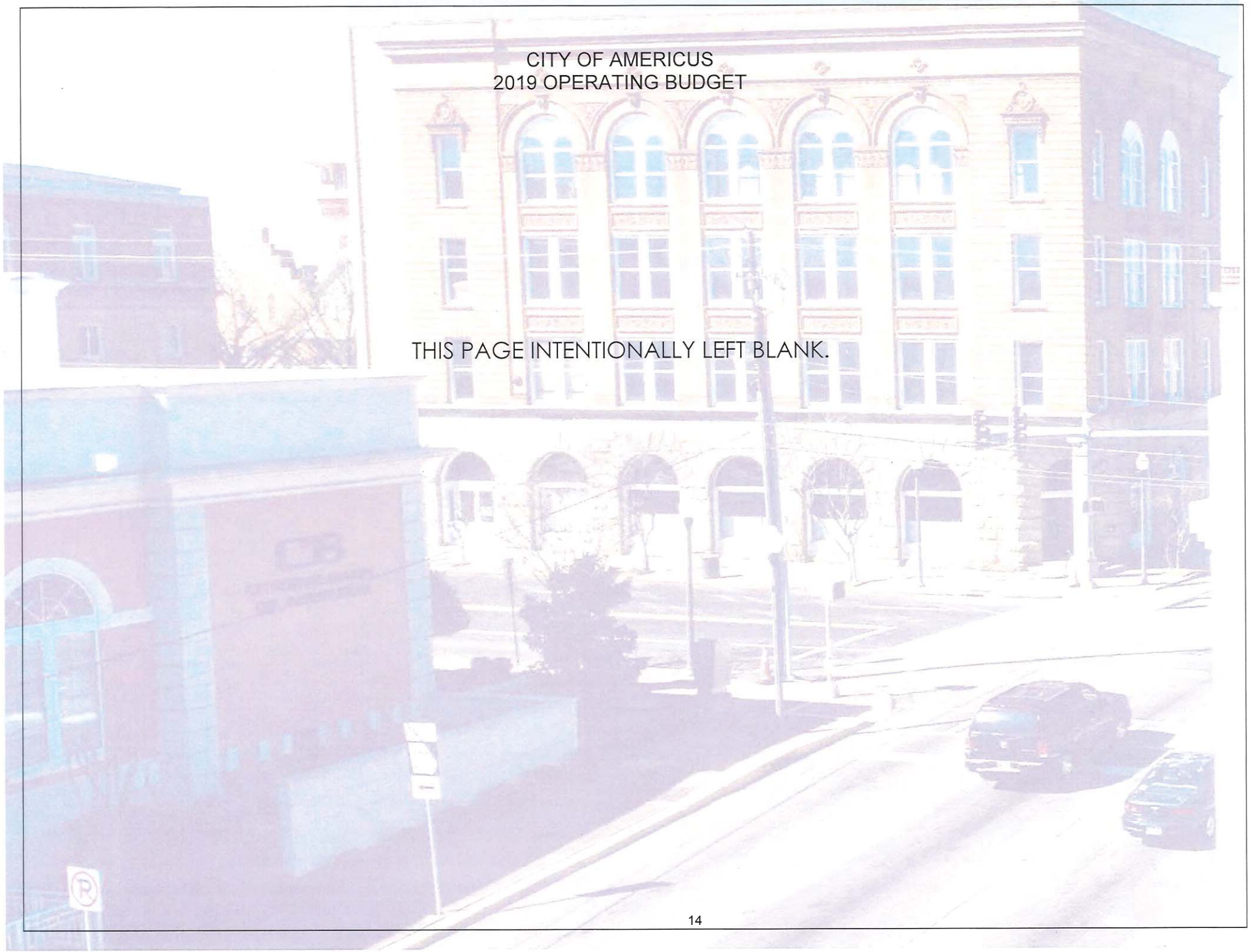


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CITY OF AMERICUS
2019 OPERATING BUDGET

| CITY OF AMERICUS<br>2019 OPERATING BUDGET<br>FIVE YEAR BUDGET COMPARISON REPORT | | | | | |
|---|---|---|---|---|---|
| **FUND** | **2019** | **2018** | **2017** | **2016** | **2015** |
| 100 GENERAL FUND | 13,235,382 | 12,658,792 | 12,679,512 | 11,884,529 | 10,364,399 |
| 202 DOWNTOWN DEVELOPMENT FUND | 44,150 | 2,500 | 18,000 | 280,000 | 188,252 |
| 205 TOURISM FUND | 211,758 | 202,206 | 185,619 | 146,394 | 147,394 |
| 220 COMMUNITY DEVELOPMENT | 0 | 0 | 0 | 0 | 0 |
| 221 STATE REVOLVING LOAN | 0 | 0 | 0 | 0 | 968 |
| 229 TE PROJECT | 0 | 0 | 25,000 | 25,000 | 75,000 |
| 234 2014 CDBG FUND | 0 | 248,038 | 424,894 | 534,190 | 868,651 |
| 270 MAIN STREET | 256,984 | 256,670 | 244,502 | 0 | 0 |
| 275 HOTEL/MOTEL TAX FUND | 325,000 | 325,000 | 325,000 | 315,000 | 308,000 |
| 280 SPLOST | 3,204,728 | 3,408,100 | 2,082,719 | 3,500,000 | 1,308,837 |
| 281 TSPLOST | 216,040 | 215,810 | 210,100 | 215,947 | 221,024 |
| 343 2007 CHIP FUND | 0 | 0 | 0 | 0 | 0 |
| 344 2014 CHIP FUND | 0 | 0 | 166,000 | 306,000 | 306,000 |
| 505 WATER & SEWER FUND | 6,999,643 | 7,111,832 | 6,901,110 | 6,549,968 | 5,331,161 |
| 515 NATURAL GAS FUND | 2,558,481 | 2,630,719 | 2,664,156 | 2,622,964 | 3,010,347 |
| 540 SOLID WASTE FUND | 3,152,290 | 2,786,566 | 2,767,539 | 2,719,541 | 2,984,156 |
| 555 THEATER FUND | 491,253 | 478,220 | 508,009 | 509,920 | 465,425 |
| 580 STORM WATER MANAGEMENT | 627,023 | 588,217 | 655,274 | 664,377 | 482,579 |
| *600 INSURANCE FUND(INTERNAL SERVICE) | 982,698 | 982,698 | 982,698 | 0 | 0 |
| | 32,305,430 | 31,895,368 | 30,840,132 | 30,273,830 | 26,062,193 |

*Fund 600 excludes the employee contributions.



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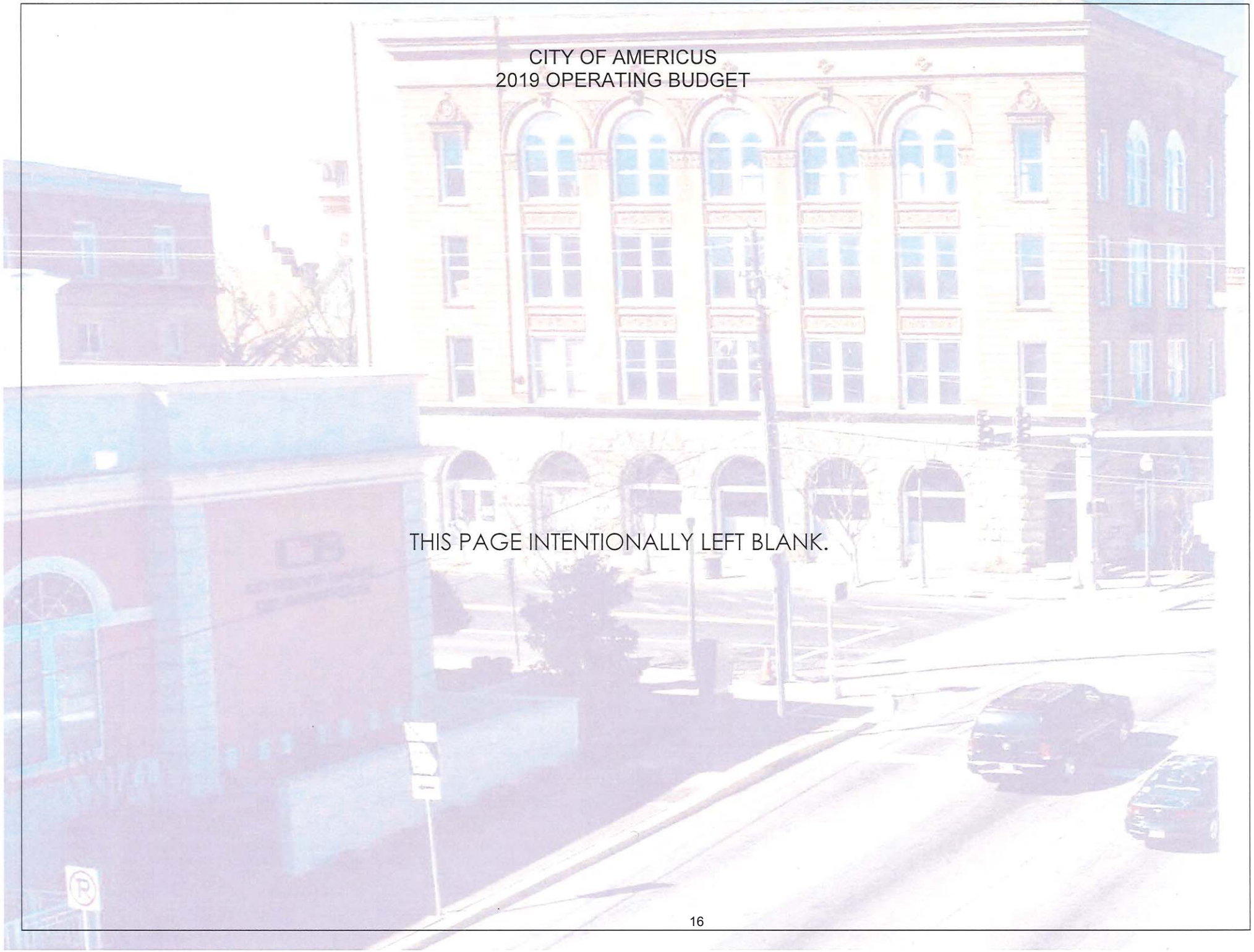
CITY OF AMERICUS
2019 OPERATING BUDGET

## Budget by Department

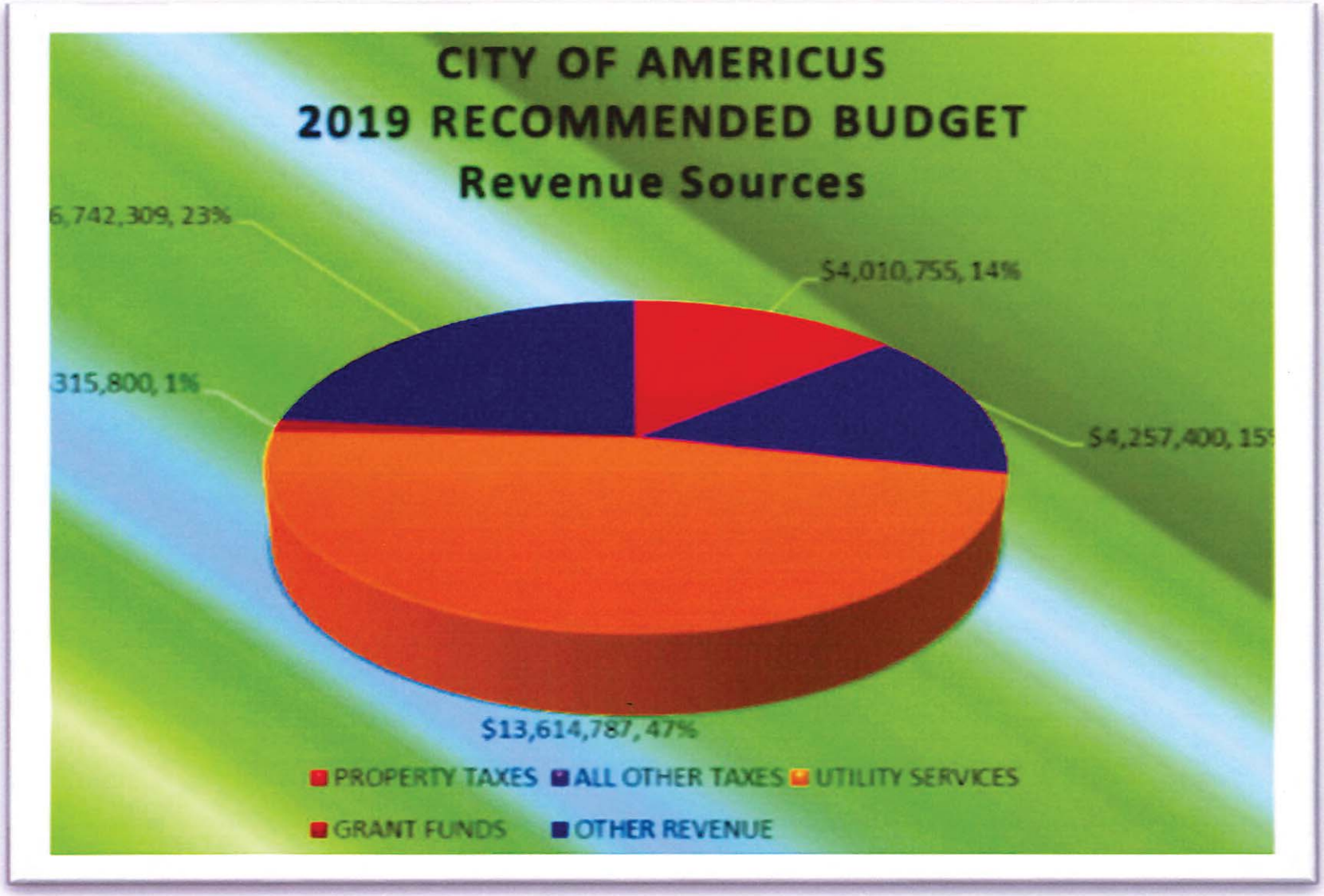
| | |
|---|---|
| Mayor & Council * | $ 1,319,786 |
| Data Center | $ 260,627 |
| GIS | $ 194,062 |
| Finance | $ 791,807 |
| Human Resources | $ 364,315 |
| City Manager | $ 310,749 |
| Rees Park EDC | $ 37,802 |
| Fire | $ 3,523,707 |
| Police | $ 3,584,363 |
| Building Risk Management | $ 309,896 |
| Municipal Court | $ 110,705 |
| Planning & Zoning | $ 56,827 |
| Street | $ 928,493 |
| Cemetery | $ 46,419 |
| Shop ** | $ 277,919 |
| Public Works | $ 227,811 |
| Grounds & Maintenance | $ 780,094 |
| Water & Sewer Fund | $ 6,999,643 |
| Natural Gas Fund | $ 2,558,481 |
| Solid Waste Fund | $ 3,152,290 |
| Storm Water Fund | $ 627,023 |
| SPLOST | $ 3,204,728 |
| TSPLOST | $ 216,040 |
| Grant & Misc. Funds | $ 2,377,945 |
| Total | $ 32,371,532 |

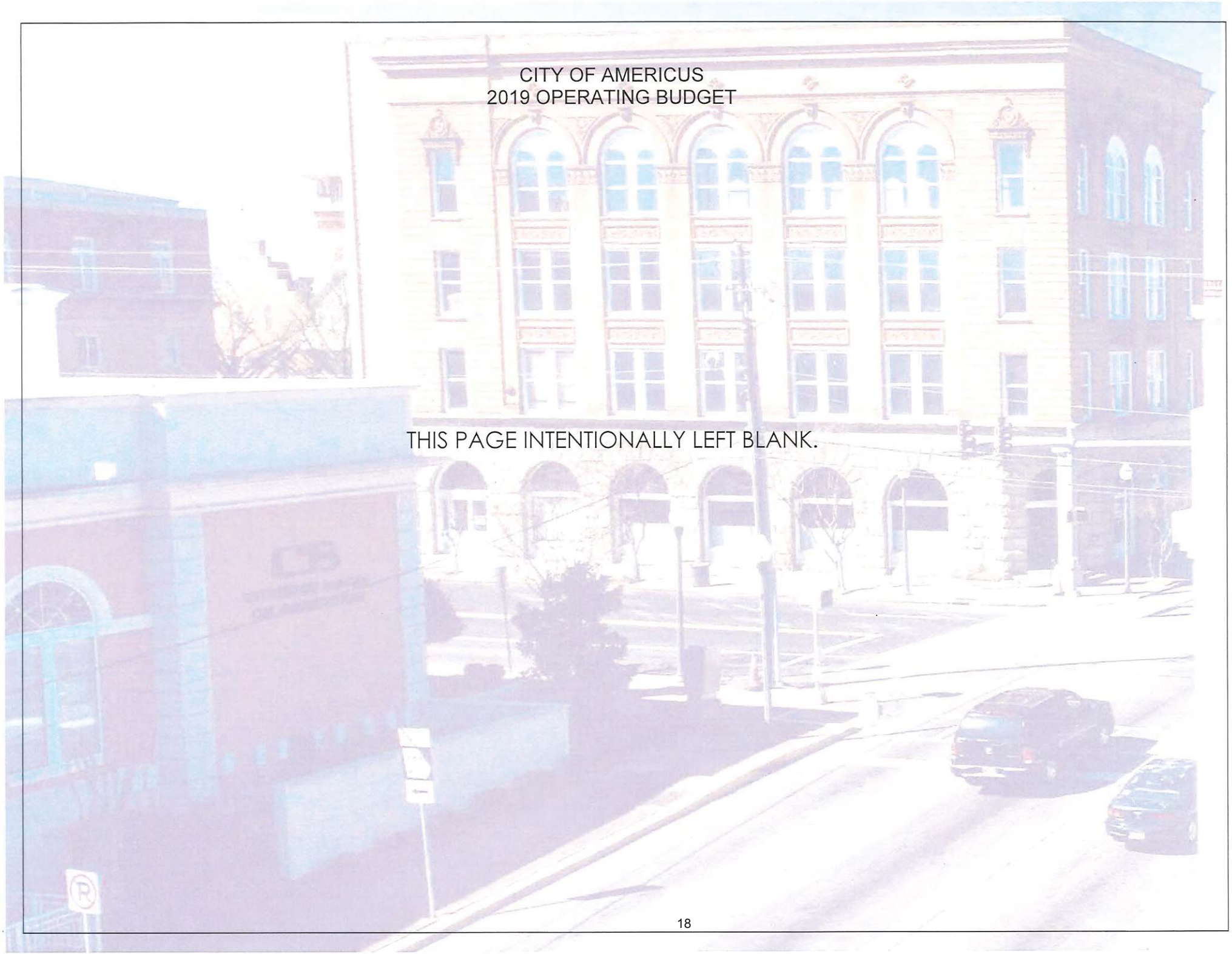
* Mayor & Council includes $785,484 for support of various community entities.

**All of the Shop Department, except capital, salary & benefits is charged out to other City departments.

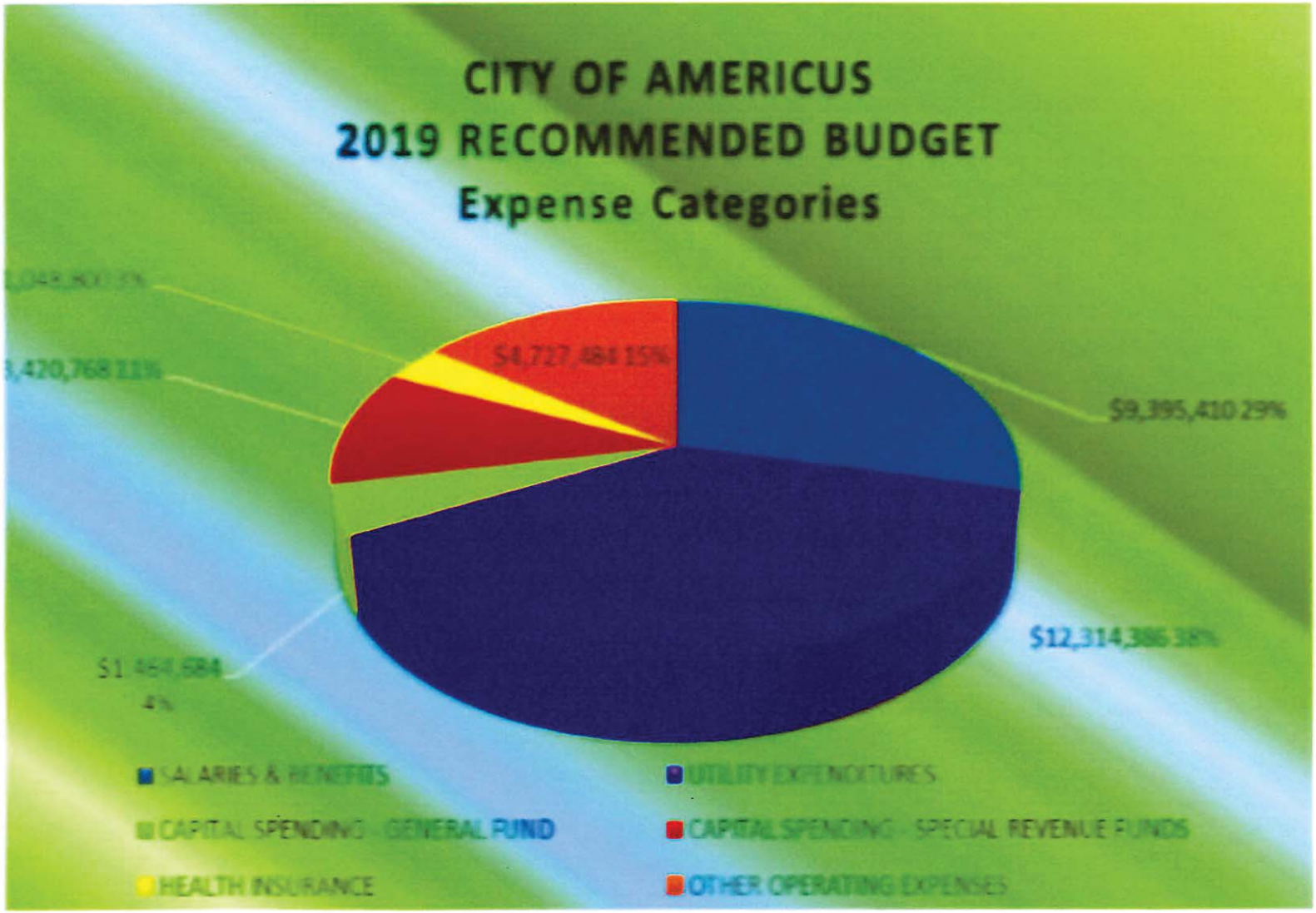


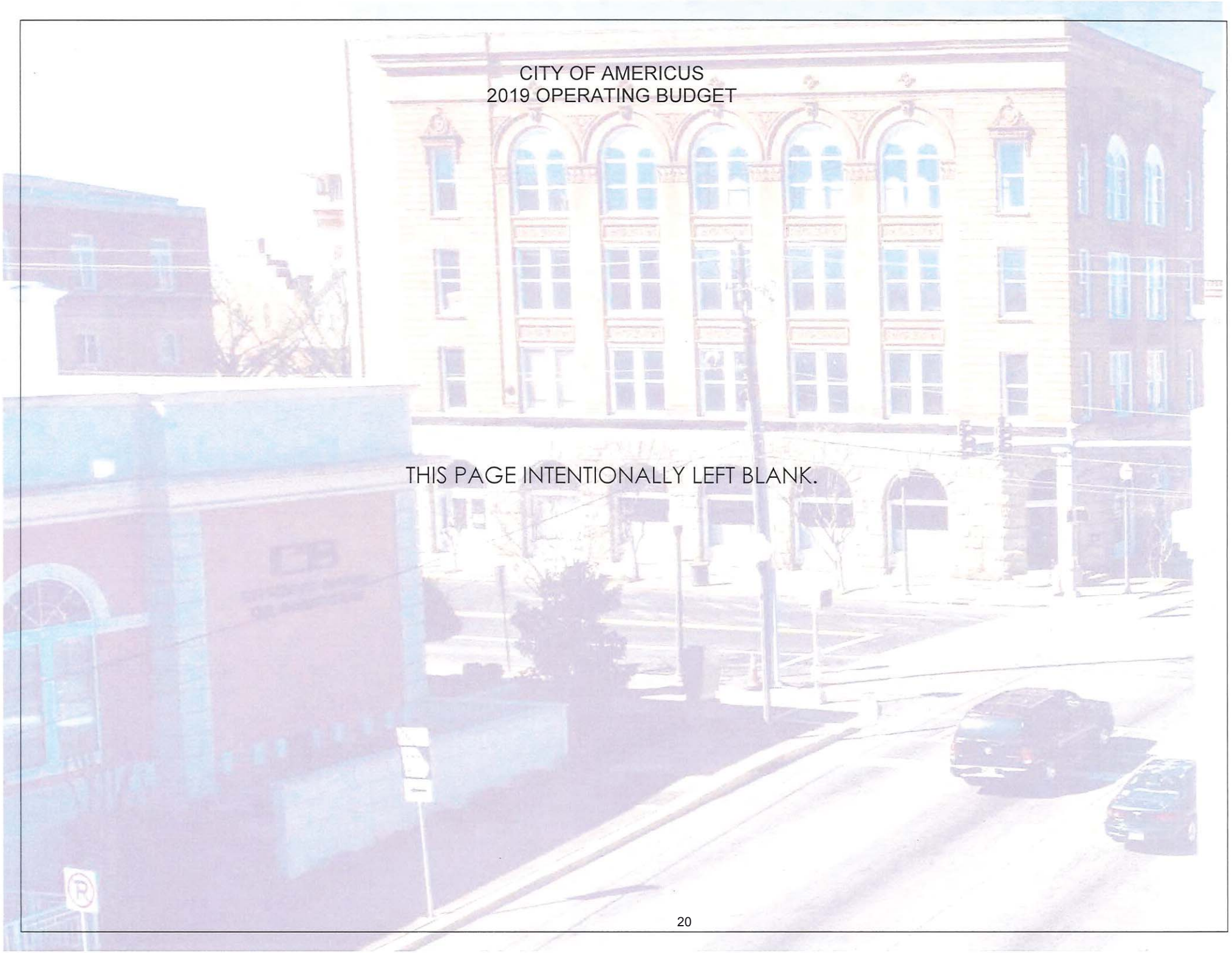
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CITY OF AMERICUS
2019 RECOMMENDED BUDGET
Revenue Sources
6,742,309, 23%
$4,010,755, 14%
315,800, 1%
$4,257,400, 15
$13,614,787, 47%
PROPERTY TAXES
ALL OTHER TAXES
UTILITY SERVICES
GRANT FUNDS
OTHER REVENUE



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CITY OF AMERICUS
2019 RECOMMENDED BUDGET
Expense Categories
$4,727,484 15%
$9,395,410 29%
$12,314,386 38%
SALARIES & BENEFITS
UTILITY EXPENDITURES
CAPITAL SPENDING - GENERAL FUND
CAPITAL SPENDING - SPECIAL REVENUE FUNDS
HEALTH INSURANCE
OTHER OPERATING EXPENSES



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CITY OF AMERICUS
2019 OPERATING BUDGET

November 17, 2018

Dear Mayor and Council Members:

The 2019 Recommended Budget is the culmination of significant staff input and hours of consideration from our TEAM including the employees, Department Heads and Finance Department. The Finance Director worked to verify the accuracy of expenditure data and many projections to make sure that precise financial information was 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 a mill for 2019 is projected to be the same as value budgeted for 2018. However, the proposed millage rate for 2019 is slightly higher than the millage rate for 2018. Therefore, the development of the 2019 budget reflects the difference in the actual millage rate versus the projected rate. Property tax revenues are based on a combination of projections, historical data, and averages of several years of 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 $3,833,954. This is approximately 3 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 2018 to 2019. There are no layoffs recommended. There is one new position recommended in the General Fund,

→ **Cost Recovery** - The city's goal of recovering the cost of providing services to the Public has been reviewed. Each Major Proprietary Fund is 100% self-sufficient. In other words, the revenues generated by the users will meet and exceed 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 more significant internal and external factors affecting this Budget.

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

→ **Employee Benefits -** As we move forward, we will continue to look at ways to improve employee benefits and decrease cost whenever possible. The following chart shows the progression of employee benefits from previous years compared to the recommended benefits in this year's budget. It is important to note that we are expecting a decline in health insurance cost due to a number of factors including moving to an independent broker and removing unnecessary fee structures in previous health insurance policies. In addition, our continued efforts to focus on wellness and preventative health will result in lower claims and a heathier workforce.

| Category | 2015 | 2016 | 2017 | 2018 Projected | 2019 Recommended |
|---|---|---|---|---|---|
| Health Insurance | $1,574,203 | $886,879 | $982,698 | $982,698 | $982,698 |
| Workers Compensation | $195,143 | $195,225 | $198,093 | $187,396 | $204,539 |
| Retirement | $788,706 | $713,078 | $678,709 | $664,193 | $707,013 |
| Dental Insurance | $35,624 | $36,356 | $35,221 | $35,322 | $36337 |
| Total | $2,593,676 | $1,831,538 | $1,894,721 | $1,869,609 | $1,930,587 |
| % Change | | -29.4 | 3.5% | -1.3% | 3.26% |

CITY OF AMERICUS
2019 OPERATING BUDGET

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

| Category | 2015 | 2016 | 2017 | 2018 Projected | 2019 Recommended |
|---|---|---|---|---|---|
| Value of mill | $342,734 | $307,495 | $314,016 | 317,331 | 317,331 |
| Millage Rate | 10.32 | 10.32 | 10.32 | 10.92 | 11.32 |
| Tax Levy | $3,537,018 | $3,173,348 | $3,240,645 | $3,465,255 | 3,592,187 |
| % change in Net M & O Digest | (3.77%) | (8.61%) | 1.01% | 0% | |
| % change in Tax Levy | (4.23%) | (11.46%) | 2.12% | 6.93% | 2.04% |

The tax digest in the City of Americus has fluctuated from $744,564,224 in 2015 to a projected $678,657,108 in 2018. This translates into a reduction in the value of property within the corporate limits of Americus. Please note that the 2019 Property Tax numbers reflect increase in millage rate and the value of the mill is projected to be $ 317,331 for 2019.

Finally, public hearings are scheduled for Thursday, December 13, 2018, at 10:00 a.m. and 6:00 p.m. as well as Thursday, December 20, at 6:00 p.m. at the Russell Thomas Public Safety building. Please let me know if you have any questions concerning the following information.

Sincerely,

Barry Blount
Mayor

CITY OF AMERICUS
2019 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 2019. 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.

### 2019 Budget Assumptions

In an effort to balance the budget for 2019, the following are included in the numbers that are recommended:

1. A robust wellness program will improve the overall health of our employees
2. The addition of a one additional Grounds & Maintenance employee and the elimination of the two Bailiff positions in Municipal Count.
3. The recommended budget does not include rate increases in the water and sewer rates, storm water fees, or gas rates. However, it does account for the 3% increase in sanitation rates for all customers and an additional $3.50 per user to offset the landfill requirements for 2019.
4. Upgrades to both the Sensus Software and CSI software will improve the overall efficiency and effectiveness of the City.
4. We will continue to utilize TSPLOST funds for much needed street repairs and maintenance.
5. SPLOST projects will continue as projected in the CIP and approved by the 2014 referendum to include the use of the General Obligation Bond Funds

## Salaries and Wages

The total amount included in the recommended budget for 2019 for all funds for salaries and wages, not including overtime is $6,338,022 compared to the recommended amount for 2018 of $5,967,650, this is approximately $370,372 more. There is 2.5% increase in salaries as well as equity pay adjustments budgeted however, there is not a merit increase built into the recommended budget for 2019. In addition, there are vacancy factors for the Police Department and Fire Department.

The total recommended personnel requirements for 2019 is 186 positions. The recommended number reflects seven part-time positions, seven elected positions, and 172 full time positions.

The following table outlines the personnel requests and recommendations for 2019:

| Department | Present Staffing Levels | Requesting Staffing Levels | Recommended Staffing Levels |
|---|---|---|---|
| Mayor & Council | 7 | 7 | 7 |
| GIS | 2 | 2 | 2 |
| Finance Department | 10 | 10 | 10 |
| Human Resources | 2.75 | 3 | 3 |
| City Manager | 2.25 | 2 | 2 |
| Fire Department | 50 | 50 | 50 |
| Police Department | 50 | 50 | 50 |
| Municipal Court | 1 full time<br>3 part-time | 1 full time<br>3 part-time | 1 full time<br>1 part-time |
| Building Risk/Code | 5 | 4 | 4 |
| Planning & Zoning | 0 | 1 | 1 |
| Street Department | 4 | 4 | 4 |
| Cemetery | 1 part-time | 1 part-time | 1 part-time |
| Shop | 3 | 3 | 3 |

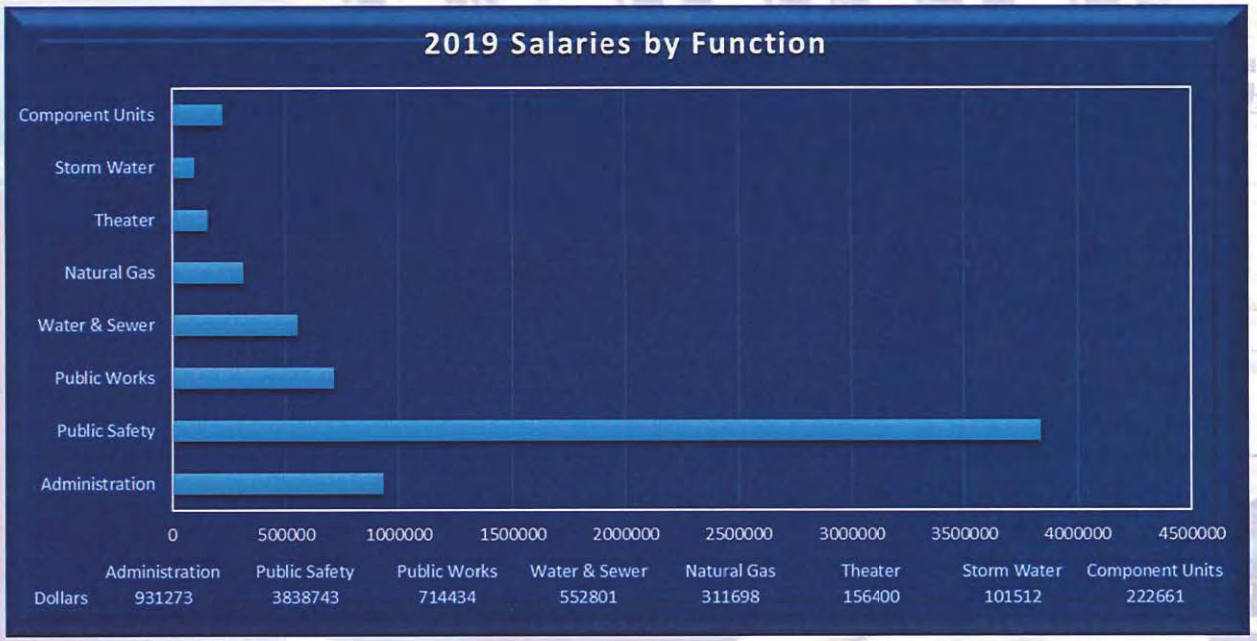
| | | | |
|---|---|---|---|
| Public Works | 2 | 2 | 2 |
| Grounds & Maintenance | 7 | 8 | 8 |
| W&S Maintenance | 9 | 9 | 9 |
| Utility Billing | 6 | 6 | 6 |
| Natural Gas | 7 | 7 | 7 |
| Storm Water | 3 | 3 | 3 |
| DDA | 2 full time<br>1 part-time | 2 full time<br>1 part-time | 2 full time<br>1 part-time |
| Tourism | 2 full time<br>2 part-time | 2 full time<br>2 part-time | 2 full time<br>2 part-time |
| Theater | 3 full time<br>2 part-time | 3 full time<br>2 part-time | 3 full time<br>2 part-time |
| Total | 178 full time<br>9 part-time | 179 full time<br>9 part-time | 179 full time<br>7 part-time |

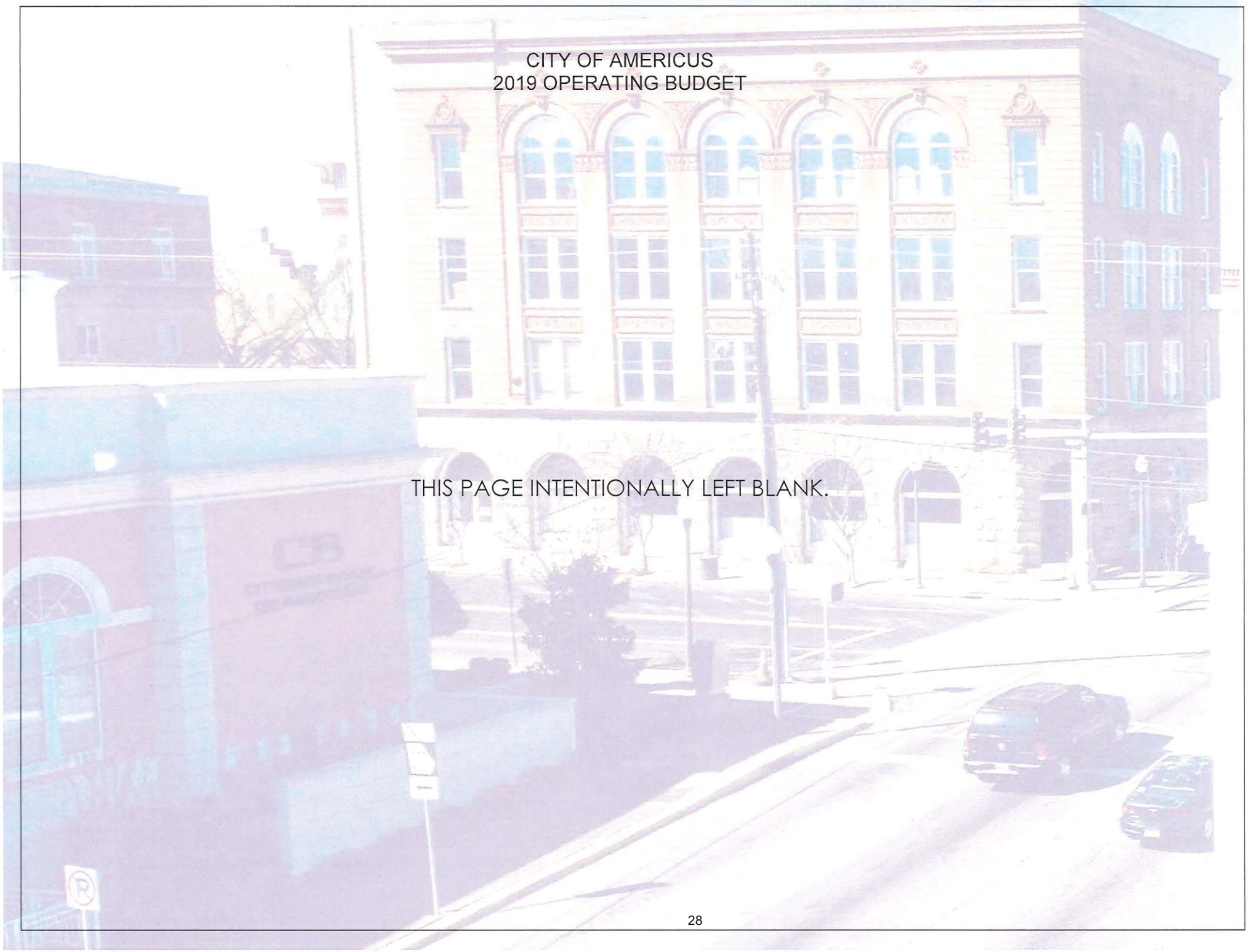
**Overtime**

Overtime pay which is required to be paid under the Fair Labor Standards Act (FLSA) continues to be a major expense item, especially in Public Safety Departments. The sworn personnel in the Fire Department work 24 hour shifts and 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 cost. This is in addition to the overtime pay that is normally required for sick and vacation leave time to ensure the public safety functions are adequately covered. The overtime for all funds is projected to be $491,500 in 2019. This is an increase from $444,700 projected and budgeted in 2018.

CITY OF AMERICUS
2019 OPERATING BUDGET

| 2019 General Fund Revenues by Source | |
|---|---|
| **Source** | **Amount** |
| Taxes | $8,425,675 |
| Licenses & Permits | 526,940 |
| Intergovernmental Revenues | 453,000 |
| Charges for Services | 174,610 |
| Fines | 268,000 |
| Investment Income | 50,600 |
| Other Financing Sources | 3,302,557 |
| Miscellaneous Income | 34,000 |
| **Sum** | **$13,235,382** |





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CITY OF AMERICUS
2019 OPERATING BUDGET

## FINANCIAL POLICIES

This section presents the policies that the City of Americus follows in managing its financial and budgetary affairs. These policies represent longstanding principles 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 City Manager; 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 28 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, City Manager 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. 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 $317,331,000. The 2019 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 and the 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 City Manager 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 and/or December 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, Storm Water Management Fund, Theater Fund, Downtown Development Fund (a component unit of the City) and Tourism Fund (a component unit of the City), & Main Street Fund.
* 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 City Manager 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
2019 OPERATING BUDGET

## 2019 BUDGET CALENDAR

| Budget Activity | Dates |
|---|---|
| Departmental 2019 Operating & Capital Budget Request Entered into CSI | **July 24- August 10, 2018** |
| City Manager Review Sessions with Department Heads-2019 Operating & Capital Budget | **September 4-6, September 18, October 23 & October 31, 2018** |
| Council Review of 2019 Operating & Capital Budget | **November 19, 2018** |
| Advertisement in the Legal Gazette | **December 5, 2018** |
| Public Hearing on 2019 Operating & Capital Budget | **December 13, 2018** |
| Second & Final Reading and Adoption of 201 Operating & Capital Budget | **December 20, 2018** |
| Publication of the 2019 Operating & Capital Budget | **February 15, 2019** |

## 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.

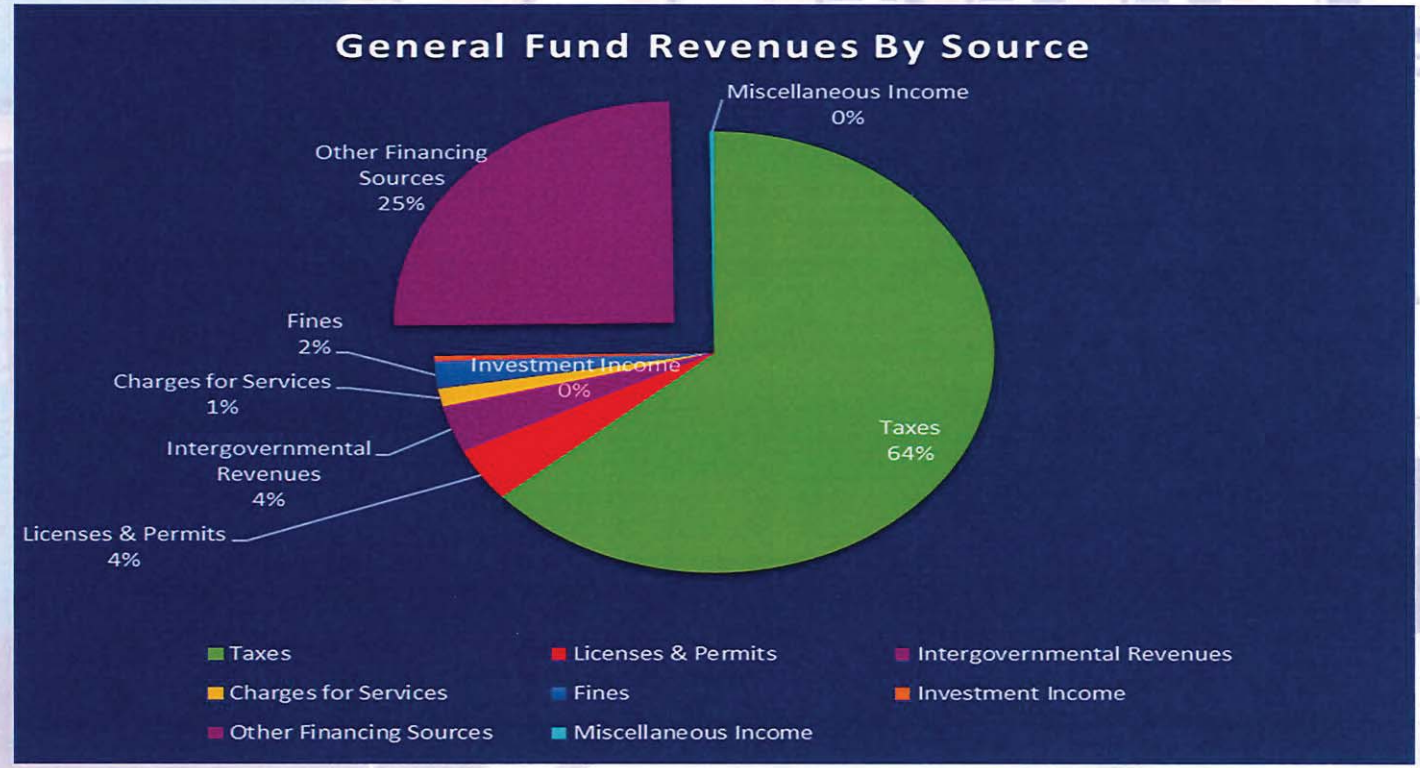
- The Department Head shall notify the Finance Director in writing prior to the actual expenditure (if possible).
- The Department Head shall fully explain the reason for the unbudgeted purchase/expense.
- The Department Head shall include the amount of money required and the account for the budget amendment 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.

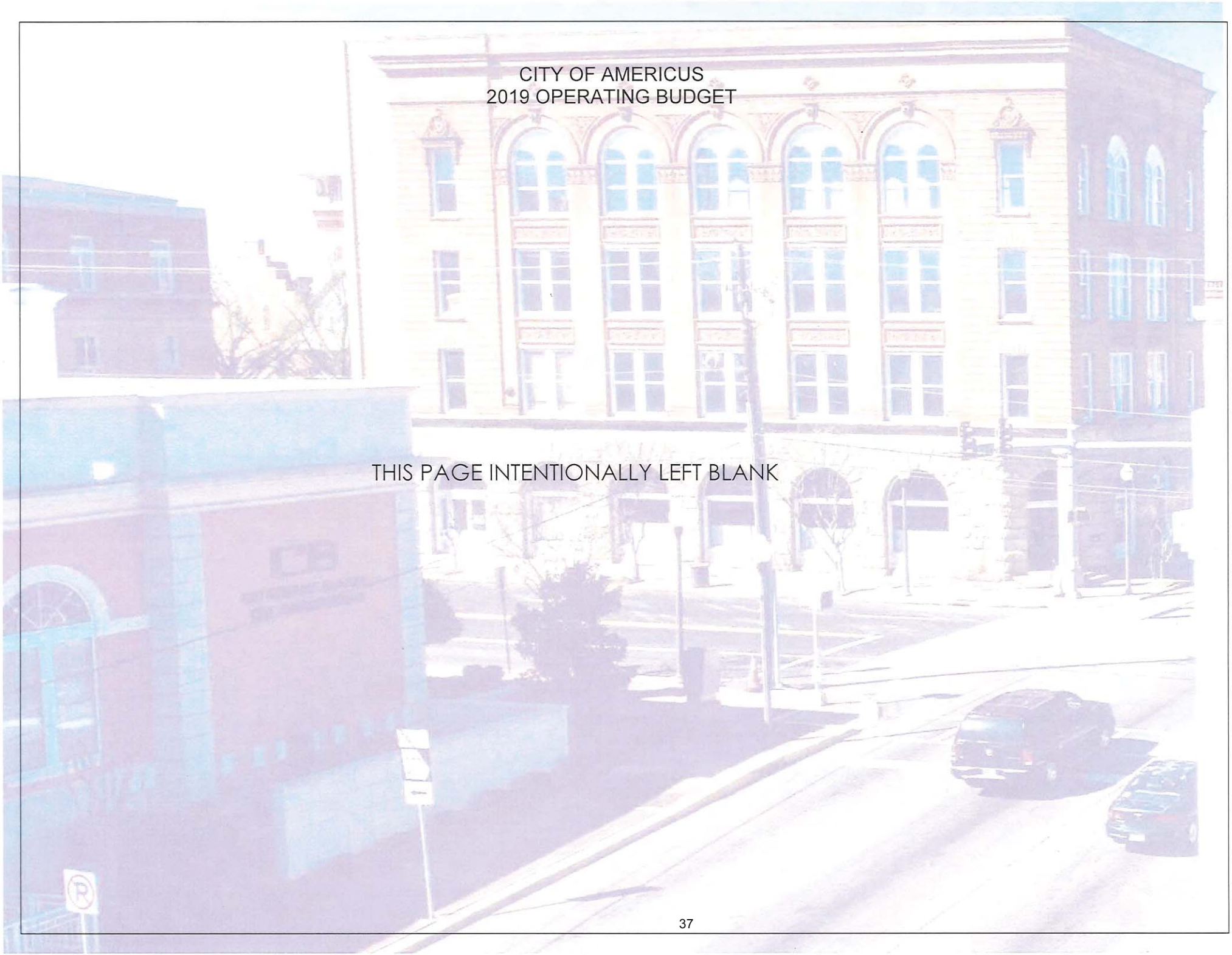
## BALANCED BUDGETS

The City prepares a balanced 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".

CITY OF AMERICUS
2019 OPERATING BUDGET

| Source | Amount |
|---|---|
| Taxes | $8,425,675 |
| Licenses & Permits | 526,940 |
| Intergovernmental Revenues | 453,000 |
| Charges for Services | 174,610 |
| Fines | 268,000 |
| Investment Income | 50,600 |
| Other Financing Sources | 3,302,557 |
| Miscellaneous Income | 34,000 |
| **Sum** | **$13,235,382** |





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# 2019 OPERATING BUDGET

## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 100 GENERAL FUND | | | | | | |
| 100-00-0000-311000 GENERAL GOVERNMENT LEVY | 3,283,977 | 3,253,247 | 3,447,881 | 3,253,247 | 3,592,187 | 3,592,187 |
| 100-00-0000-311101 CBID LEVY | 17,144 | 17,176 | 17,428 | 17,353 | 17,428 | 17,428 |
| 100-00-0000-311310 AUTOMOBILE TAXES | 77,955 | 111,000 | 41,749 | 79,700 | 79,700 | 79,700 |
| 100-00-0000-311315 TAVT TAX | 294,562 | 195,000 | 309,024 | 293,500 | 293,500 | 293,500 |
| 100-00-0000-311320 MOBILE HOME TAXES | 2,051 | 1,500 | 969 | 1,240 | 1,240 | 1,240 |
| 100-00-0000-311600 TRANSFER TAXES | 24,027 | 24,400 | 19,291 | 26,700 | 26,700 | 26,700 |
| 100-00-0000-311710 FRANCHISE FEES-GA POWER | 744,227 | 752,000 | 707,690 | 742,800 | 742,800 | 742,800 |
| 100-00-0000-311711 FRANCHISE FEES-SUMTER EMC | 39,697 | 39,950 | 38,366 | 39,700 | 39,700 | 39,700 |
| 100-00-0000-311750 FRANCHISE FEES-MEDIACOM | 188,519 | 195,800 | 141,914 | 194,100 | 194,100 | 194,100 |
| 100-00-0000-311760 FRANCHISE FEES-AT&T | 31,145 | 41,600 | 21,164 | 35,960 | 35,960 | 35,960 |
| 100-00-0000-311770 MISC FRANCHISE FEES | 1,724 | 15,500 | 1,013 | 2,000 | 2,000 | 2,000 |
| 100-00-0000-313100 1% LOCAL OPTION SALES TAX | 1,543,108 | 1,730,000 | 1,456,242 | 1,649,900 | 1,730,000 | 1,730,000 |
| 100-00-0000-314200 WHISKEY TAXES | 50,835 | 52,700 | 48,349 | 51,300 | 51,300 | 51,300 |
| 100-00-0000-314201 BEER TAXES | 275,887 | 294,300 | 286,146 | 287,300 | 287,300 | 287,300 |
| 100-00-0000-314202 WINE TAXES | 21,320 | 20,250 | 21,766 | 26,000 | 26,000 | 26,000 |
| 100-00-0000-314300 MIXED DRINK EXCISE TAX | 14,823 | 17,500 | 18,541 | 17,200 | 17,200 | 17,200 |
| 100-00-0000-316200 INSURANCE PREMIUMS TAX | 1,136,084 | 957,800 | 1,225,570 | 1,013,000 | 1,250,000 | 1,250,000 |
| 100-00-0000-318000 CBID SURTAX | 8,869 | 8,000 | 11,634 | 8,000 | 8,000 | 8,000 |
| 100-00-0000-319100 PENALTY-DEL TAXES | 13,031 | 8,000 | 18,939 | 8,000 | 8,000 | 8,000 |
| 100-00-0000-319101 INTEREST ON DEL TAXES | 19,895 | 30,400 | 24,512 | 18,080 | 18,080 | 18,080 |
| 100-00-0000-319500 FIFAS-DELINQUENT TAXES | 3,270 | 6,500 | 4,753 | 4,480 | 4,480 | 4,480 |
| 100-00-0000-321100 ALCOHOLIC BEV LICENSE | 104,624 | 104,000 | 85,970 | 84,000 | 84,000 | 84,000 |
| 100-00-0000-322100 BUILDING PERMITS | 107,851 | 110,000 | 95,591 | 87,300 | 87,300 | 87,300 |
| 100-00-0000-322130 PLUMBERS PERMITS | 5,635 | 7,500 | 4,894 | 6,800 | 6,800 | 6,800 |
| 100-00-0000-322140 ELECTRICIANS PERMITS | 9,714 | 11,800 | 9,056 | 11,100 | 11,100 | 11,100 |

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 100-00-0000-322160 MECHANICAL PERMITS | 14,320 | 18,500 | 12,328 | 16,900 | 16,900 | 16,900 |
| 100-00-0000-322190 SOIL CONSERVATION PERMIT | 0 | 240 | 0 | 240 | 240 | 240 |
| 100-00-0000-322210 REZONING FEES | 600 | 600 | 750 | 1,000 | 1,000 | 1,000 |
| 100-00-0000-322230 SIGN PERMITS | 4,135 | 1,200 | 3,685 | 3,100 | 3,100 | 3,100 |
| 100-00-0000-322900 SPECIAL ACTIVITY PERMITS | 475 | 1,000 | 425 | 300 | 300 | 300 |
| 100-00-0000-322990 CPR TRAINING REVENUES | 1,011 | 200 | -4,159 | 200 | 200 | 200 |
| 100-00-0000-326100 BUSINESS LICENSES | 310,465 | 307,000 | 324,803 | 316,000 | 316,000 | 316,000 |
| 100-00-0000-333000 HOUSING AUTHORITY - PILO | 42,496 | 41,200 | 41,646 | 41,200 | 41,200 | 41,200 |
| 100-00-0000-334100 LOCAL, STATE & FED GOVT REV | 0 | 4,500 | 0 | 4,500 | 4,500 | 4,500 |
| 100-00-0000-334110 OTHER GRANTS | 18,057 | 2,500 | 20,973 | 14,700 | 14,700 | 14,700 |
| 100-00-0000-334120 LMIG GRANT | 0 | 130,000 | 290,477 | 186,200 | 186,200 | 186,200 |
| 100-00-0000-338000 W&S PILOT | 206,473 | 206,400 | 206,482 | 206,400 | 206,400 | 206,400 |
| 100-00-0000-341930 MAPS SOLD | 809 | 1,300 | 555 | 1,600 | 1,600 | 1,600 |
| 100-00-0000-341940 ADMIN SERVICES-CBID | 780 | 530 | 872 | 530 | 530 | 530 |
| 100-00-0000-342120 ACCIDENT REPORTS | 347 | 320 | 386 | 300 | 300 | 300 |
| 100-00-0000-345510 TRANSPORTATION SERVICES | 100,263 | 0 | 109,243 | 110,400 | 110,400 | 110,400 |
| 100-00-0000-349100 CEMETERY LOT SALES | 40,925 | 17,300 | 16,275 | 24,800 | 24,800 | 24,800 |
| 100-00-0000-349300 RETURNED CHECK FEES | 4,600 | 5,600 | 3,671 | 5,600 | 5,600 | 5,600 |
| 100-00-0000-349900 GIS SERVICES | 3,509 | 5,500 | 4,833 | 5,000 | 5,000 | 5,000 |
| 100-00-0000-351130 POLICE COURT | 237,587 | 265,000 | 299,654 | 268,000 | 268,000 | 268,000 |
| 100-00-0000-351203 TECHNOLOGY ADD ON FEE | 11,956 | 20,000 | 25,468 | 13,180 | 13,180 | 13,180 |
| 100-00-0000-352200 FORFEITED PROPERTY MONE | 0 | 0 | 3,647 | - 0 | - 0 | - 0 |
| 100-00-0000-361000 OTHER INTEREST EARNED | 48,363 | 51,200 | 3,357 | 50,600 | 50,600 | 50,600 |
| 100-00-0000-371000 DONATIONS | 74,658 | 0 | 28,321 | - 0 | - 0 | - 0 |
| 100-00-0000-381003 REES PARK EDC RENTALS | 18,940 | 17,000 | 25,148 | 13,200 | 13,200 | 13,200 |
| 100-00-0000-389000 OTHER MISC INCOME | 60,405 | 31,660 | 57,945 | 34,000 | 34,000 | 34,000 |

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 100-00-0000-389001 INSURANCE PROCEEDS | 27.523 | 0 | 6,380 | - 0 | - 0 | - 0 |
| 100-00-0000-389002 CASH SHORT & OVER | 205 | 0 | -20 | - 0 | - 0 | - 0 |
| 100-00-0000-389003 CARRYOVER OF FUND BALANCE | 0 | 900,000 | 0 | 100,000 | 739,957 | 739,957 |
| 100-00-0000-391000 TRANSF FROM HOTEL/MOTE | 341,217 | 325,000 | 292,260 | 316,000 | 325,000 | 325,000 |
| 100-00-0000-391101 TRANSFER FROM W&S FUND | 1,071,000 | 1,071,000 | 1,071,000 | 1,071,000 | 1,071,000 | 1,071,000 |
| 100-00-0000-391102 TRANSFER FROM GAS FUND | 374,000 | 375,000 | 375,000 | 374,400 | 375,000 | 375,000 |
| 100-00-0000-391103 TRANSFER FROM SOLID WASTE | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 100-00-0000-391105 TRANSFER FROM CD FUNDS | 10,508 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-00-0000-391108 TRANSFER FROM STORM WATER | 205,000 | 285,000 | 285,000 | 205,000 | 285,000 | 285,000 |
| 100-00-0000-391200 TRANSFER FROM TSPLOST | 0 | 13,000 | 29,048 | 18,600 | 18,600 | 18,600 |
| 100-00-0000-392100 SALE OF CITY PROPERTY | 35,858 | 0 | 4,087 | - 0 | - 0 | - 0 |
| 100-00-0000-392200 RECYCLING PROCEEDS | 1,109 | 0 | 474 | - 0 | - 0 | - 0 |
| 100-00-0000-393500 CAPITAL LEASE PROCEEDS | 0 | 305,119 | 216,533 | | - 0 | 238,000 |
| 100 GENERAL FUND | 11,537,966 | 12,658,792 | 12,064,997 | 11,611,710 | 13,235,382 | 13,235,382 |

# 2019 Operating Budget
## Revenues

100 GENERAL FUND

100-00-0000-311000 GENERAL GOVERNMENT LEVY 3,592,187

Gen Govt Levy
$317,331 Value of a mil in 2018
10.92 2018 current millage rate
11.32 2019 projected millage rate

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

| | | | |
|---|---|---|---|
| 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 | $324,400 | (0.2%) | |
| 2016 | $307,495 | (5.5%) | |
| 2017 | $306,902 | (.002%) | |
| 2018 | $317,331 | (3.4%) | |
| 2019 | $317,331 | (0.0%) | projected |

100-00-0000-311101 CBID LEVY 17,428

Requested Amount: $17,357

This is the levy on the real and personal property within the Central Business Improvement District, tax District 06. In 2008 the levy changed from 1.0 mil 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 2018 value of a mil in the CBID district is $11,618.

Recommended Amount: $17,428

# 2019 Operating Budget
## Revenues

100-00-0000-311310 AUTOMOBILE TAXES 79,700

Requested Amount: $79,700

The ad valorem taxes imposed on motor vehicles is based on the FMV determined by the State and adjusted by the millage rate levied for the previous year. Per HB386, starting in March of 2013, the advalorem tax will be replaced with a title tax fee. The bill contains a clause for a "trailing ad valorem", which keeps the calculation the same until title changes. As a result, the requested amount is calculated by using the estimated value of automobiles from the 2017 tax digest. The calculation of advalorem tax includes deducting a 1.75% collection fee charged by the County.

((14,850,000 x 50% x .01092) - $1420) =$79,661 rounded =$79,700

100-00-0000-311315 TAVT TAX 293,500

Requested Amount: $293,531

100-00-0000-311320 MOBILE HOME TAXES 1,240

Requested Amount: $1,240

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.

# 2019 Operating Budget
## Revenues

100-00-0000-311600 TRANSFER TAXES 26,700

Requested Amount: $26,700
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:

| | | |
|---|---|---|
| 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 | $34,489 | 2.6% |
| 2014 | $28,820 | (16.5%) |
| 2015 | $33,913 | 17.7% |
| 2016 | $26,400 | (22.1%) |
| 2017 | $26,400 | 0.0% |
| 2018 | $24,400 | 0.0% projected |
| 2019 | $26,700 | 9.4% requested |

100-00-0000-311710 FRANCHISE FEES-GA POWER 742,800

Requested Amount: $742,800
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. In 2013, Georgia Power implemented a step rate increase over 3 years. The following is a history of the franchise fee collection received:

| | | | |
|---|---|---|---|
| 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 | $775,720 | 7.21% | |
| 2016 | $763,305 | (1.6%) | |
| 2017 | $769,422 | 0.8% | |
| 2018 | $752,000 | (2.23%) | projected |
| 2019 | $742,800 | (1.2%) | requested |

100-00-0000-311711 FRANCHISE FEES-SUMTER 39,700

Requested Amount: $39,700

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:

| | | | |
|---|---|---|---|
| 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 | $39,095 | (2.2%) | |
| 2015 | $40,672 | 4.0% | |
| 2016 | $45,600 | 12.1% | |
| 2017 | $39,000 | (14.4%) | |
| 2018 | $39,950 | 2.4% | projected |
| 2019 | $39,700 | (0.6%) | requested |

100-00-0000-311750 FRANCHISE FEES-MEDIACO 194,100

Requested Amount: $194,100
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:

| | | |
|---|---|---|
| 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 | $191,918 | (4.9%) |
| 2014 | $191,311 | (0.3%) |
| 2015 | $194,766 | 1.8% |
| 2016 | $196,600 | 0.9% |
| 2017 | $196,210 | (0.2%) |
| 2018 | $195,800 | (0.2%) projected |
| 2019 | $194,100 | (0.9%) requested |

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

100-00-0000-311760 FRANCHISE FEES-AT&T 35,960

Requested Amount: $35,960
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:

| | | | |
|---|---|---|---|
| 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 | $ 54,949 | (16.8%) | |
| 2014 | $ 45,012 | (18.1%) | |
| 2015 | $ 38,041 | (15.5%) | |
| 2016 | $ 42,750 | 12.4% | |
| 2017 | $ 42,000 | (1.78%) | |
| 2018 | $ 41,600 | (1.0%) | projected |
| 2019 | $ 35,960 | (13.6%) | 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 2,000

Requested Amount: $2,000

100-00-0000-313100 1% LOCAL OPTION SALES 1,730,000

Requested Amount: $1,649,900
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 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:

| | | | |
|---|---|---|---|
| 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 | $1,739,073 | (10.4%) | |
| 2014 | $1,694,752 | (2.5%) | |
| 2015 | $1,594,865 | (5.9%) | |
| 2016 | $1,642,899 | 3.0% | |
| 2017 | $1,997,100 | 21.56% | |
| 2018 | $1,730,000 | (13.4%) | projected |
| 2019 | $1,649,900 | (4.6%) | requested |
| 2019 | $1,730,000 | 0% | recommended |

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 a five-year average.

100-00-0000-314200 WHISKEY TAXES 51,300

Requested Amount: $51,300
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.

100-00-0000-314201 BEER TAXES 287,300

Requested Amount: $287,300
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.

100-00-0000-314202 WINE TAXES 26,000

Requested Amount: $26,000
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.

100-00-0000-314300 MIXED DRINK EXCISE TAX 17,200

Requested Amount: $17,200
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.

100-00-0000-316200 INSURANCE PREMIUMS TAX 1,250,000

Requested Amount: $1,013,000
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 based on population formulas. A history of the collection information is as follows:

| | | |
|---|---|---|
| 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 | $ 921,476 | 4.8% |
| 2015 | $ 984,445 | 6.8% |
| 2016 | $1,066,345 | 8.3% |
| 2017 | $ 937,840 | (12.1%) |
| 2018 | $ 957,800 | 2.1% projected |
| 2019 | $1,013,000 | 5.8% requested |
| 2019 | $1,250,000 | 23.4% recommended |

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

100-00-0000-318000 CBID SURTAX 8,000

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.

100-00-0000-319100 PENALTY-DEL TAXES 8,000

Requested Amount: $8,000
O.C.G.A. 45-2-44 provides that municipalities may charge a penalty of 10% on taxes after they are 120 days delinquent. The budgeted amount reflects a significant reduction because in 2016 the law changed from 90 days delinquent to 120 days delinquent.

100-00-0000-319101 INTEREST ON DEL TAXES 18,080

Requested Amount: $18,080
The budgeted amount is the estimated interest received on delinquent property taxes. The interest is charged at a rate of 1% per month.

100-00-0000-319500 FIFAS-DELINQUENT TAXES 4,480

Requested Amount: $4,480
The budgeted amount is the receipt from the property owner for recording and satisfying the fifa on delinquent property taxes filed at the courthouse. The fifa amount is $12.00 as set by OCGA-Rule 15-6-77 effective July 1, 2008. The budgeted amount represents approximately 540 fifas.

100-00-0000-321100 ALCOHOLIC BEV LICENSE 84,000

Requested Amount: $8,000
The budgeted amount is average of last 4 years plus the current year annualized.

100-00-0000-322100 BUILDING PERMITS 87,300

Requested Amount: $87,300
The requested budgeted amount is a five-year average of the actual amount collected.

Recommended Amount: $110,000

100-00-0000-322130 PLUMBERS PERMITS 6,800

Requested Amount: $6,800

100-00-0000-322140 ELECTRICIANS PERMITS 11,100

Requested Amount: $11,100
The budgeted amount is a five-year average of the actual amount collected.

100-00-0000-322160 MECHANICAL PERMITS 16,900

Requested Amount: $16,900
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.

100-00-0000-322190 SOIL CONSERVATION PER 240

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 1,000

Requested Amount: $ 1,000
These fees accompany re-zoning requests and requests for variances.

100-00-0000-322230 SIGN PERMITS 3,100

Requested Amount: $3,100

100-00-0000-322900 SPECIAL ACTIVITY PERMITS 300

Requested Amount: $300

This is the revenue received for Special Activity Permits. The estimated revenue is 20 permits at $50 each.

100-00-0000-322990 CPR TRAINING REVENUES 200

Requested Amount: $200
This is the revenue incurred for the CPR training classes conducted by the Fire Department.

100-00-0000-326100 BUSINESS LICENSES 316,000

Requested Amount: $316,000

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

100-00-0000-333000 HOUSING AUTHORITY - PILOT 41,200

Requested Amount: $41,200
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:

| | | | |
|---|---|---|---|
| 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 | $25,018 | 30.8% | |
| 2014 | $36,944 | 47.6% | |
| 2015 | $38,226 | 3.4% | |
| 2016 | $20,500 | (46.4%) | |
| 2017 | $38,200 | 86.3% | |
| 2018 | $41,200 | 7.9% | projected |
| 2019 | $41,200 | 0.0% | requested |

*Beginning in 2008, the revenue includes a PILOT on non-Hud rentals. This agreement was approved by the Housing Authority and the City in October 2007. A second agreement was approved in 2014 with a 2015 effective date.

100-00-0000-334100 LOCAL, STATE & FED GOV 4,500

Requested Amount: $4,500

| | |
|---|---|
| $ 0 | State and Federal Reimb for replacement van (35) |
| $ 4,500 | Sumter County proceeds for GIS system support (13) |
| $ 4,500 | |

100-00-0000-334110 OTHER GRANTS 14,700

Requested Amount: $14,700

Includes $2,500 Vests/Body Armor (21) BPV grant

100-00-0000-334120 LMIG GRANT 186,200

Requested Amount: $186,200

LMIG monies are used to improve transportation systems. This is the fifth year that GDOT is sending the funds to the local governments.

100-00-0000-338000 W&S PILOT 206,400

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 2018.
(37,800,000 x 50% x .01092 = $206,388) Rounded up to $206,400

100-00-0000-341930 MAPS SOLD 1,600

Requested Amount: $1600
The budgeted amount is the current year annualized.

100-00-0000-341940 ADMIN SERVICES-CBID 530

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.

100-00-0000-341942 ADMIN COSTS COMMUNITY

Requested Amount: $0

100-00-0000-342120 ACCIDENT REPORTS 300

Requested Amount: $300

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.

100-00-0000-342310 FINGERPRINT FEE

100-00-0000-345510 TRANSPORTATION SERVICE 110,400

100-00-0000-349100 CEMETERY LOT SALES 24,800

Requested Amount: $24,800
The City currently charges the following per cemetery lot:

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

100-00-0000-349300 RETURNED CHECK FEES 5,600

Requested Amount: $5,600
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 an estimated 140 returns. The budgeted amount is the current year annualized.

100-00-0000-349900 GIS SERVICES 5,000

Requested Amount: $5,000
This is the amount billed to Sumter County and other agencies for GIS services. The amount is a five-year average.

100-00-0000-351130 POLICE COURT 268,000

Requested Amount: $268,000
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:

| | | | |
|---|---|---|---|
| 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 | $312,128 | (31.9%) | |
| 2015 | $249,285 | (20.2%) | |
| 2016 | $325,000 | 30.3% | |
| 2017 | $323,000 | (0.5%) | |
| 2018 | $265,000 | (18.0%) | projected |
| 2019 | $268,000 | 1.1% | requested |

100-00-0000-351203 TECHNOLOGY ADD ON FEE 13,180

Requested Amount: $13,180
This amount will add $20.00 to certain traffic citations and is to be used for technology expense related to the police department and the court.

100-00-0000-352200 FORFEITED PROPERTY MONEY

Requested Amount: $0
This line item is difficult to predict. The following is a history of the asset forfeiture moneys received:

| | | |
|---|---|---|
| 2008 | $14,399 | |
| 2009 | $ 6,718 | |
| 2010 | $ 1,511 | |
| 2011 | $ 5,678 | |
| 2012 | $21,488 | |
| 2013 | $ 0 | |
| 2014 | $ 0 | |
| 2015 | $ 7,608 | |
| 2016 | $12,500 | |
| 2017 | $ 0 | |
| 2018 | $ 0 | projected |
| 2019 | $ 0 | requested |

100-00-0000-361000 OTHER INTEREST EARNE 50,600

Requested Amount: $50,600
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 difficult 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.

100-00-0000-371000 DONATIONS

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

100-00-0000-381001 TROLLEY FEES

Requested Amount: $0
This item was moved to DDA along with the expenses associated with trolley serves.

100-00-0000-381003 REES PARK EDC RENTALS 13,200

Requested Amount: $13,200

100-00-0000-389000 OTHER MISC INCOME 34,000

Requested Amount: $34,000

This is an estimated amount for revenue received that does not fall in any other revenue category. The requested amount is the average over 4-5 years.

100-00-0000-389001 INSURANCE PROCEEDS

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

100-00-0000-389002 CASH SHORT & OVER

Requested Amount: $0

100-00-0000-389003 CARRYOVER OFFUND BALANCE 739,957

Requested Amount: $100,000
$100,000 Software Upgrade (12) 2016 carryover

Recommended Amount:

$100,000 Software Upgrade (12) 2016 carryover
$600,000 Fire Engine (20) 2018 carryover
$ 39,957 Fund Balance

$739,957

Expenditures are listed in the departments above.

100-00-0000-391000 TRANSF FROM HOTEL/MOTEL 325,000

Requested Amount: $316,000
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.

Recommended Amount: $325,000

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

| | |
|---|---|
| $201,758 | Tourism Fund |
| $100,000 | Rylander Theater Operating expenses |
| $ 0 | DDA Marketing |
| $ 0 | Transportation for Train |
| $ 23,242 | General Fund |
| $325,000 | |

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

100-00-0000-391101 TRANSFER FROM W&S FUND 1,071,000

Requested Amount: $1,071,000

100-00-0000-391102 TRANSFER FROM GAS FUND 375,000

Requested Amount: $374,400

Recommended Amount: $375,000

100-00-0000-391103 TRANSFER FROM SOLID WASTE 250,000

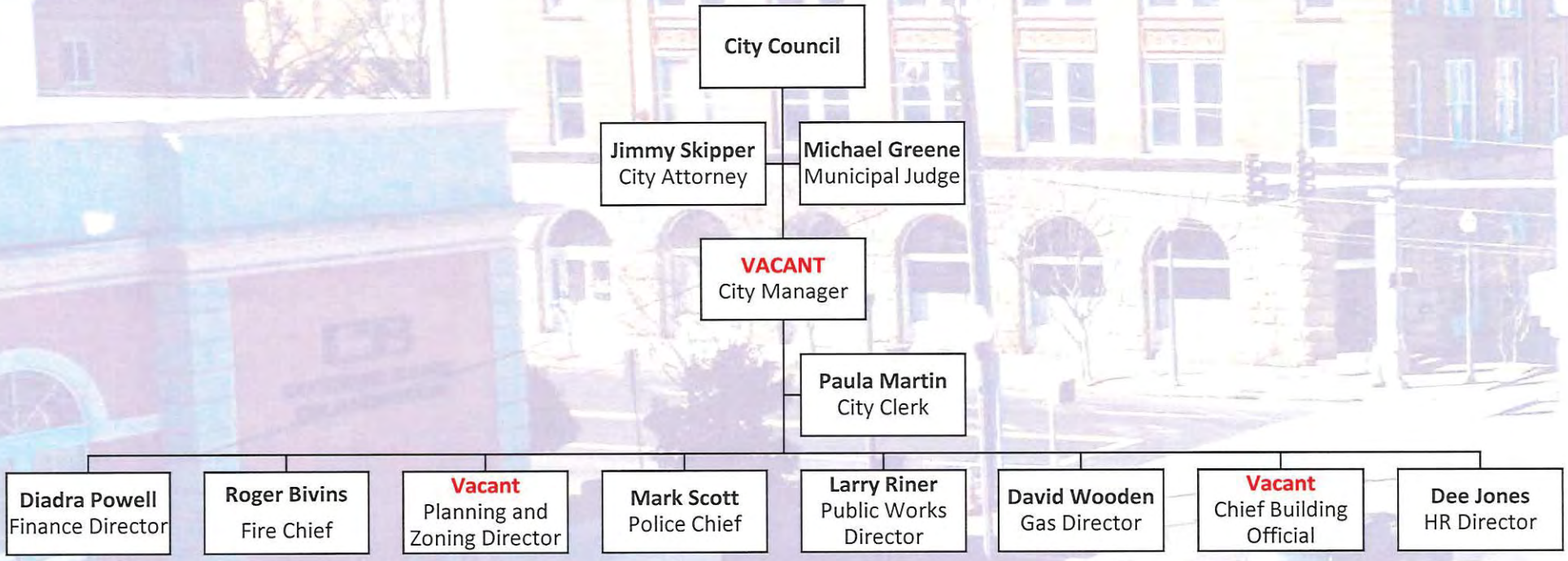
Requested Amount: $250,000

100-00-0000-391105 TRANSFER FROM CD FUND

| | |
|---|---|
| 100-00-0000-391108 TRANSFER FROM STORM | 285,000 |
| Requested Amount: $205,000 | |
| Recommended Amount: $285,000 | |
| 100-00-0000-391200 TRANSFER FROM TSPLOST | 18,600 |
| Requested Amount: $18,600 | |
| LMIG 10% local Match | |
| 100-00-0000-392100 SALE OF CITY PROPERTY | |
| 100-00-0000-392200 RECYCLING PROCEEDS | |
| 100-00-0000-393500 CAPITAL LEASE PROCEED | 238,000 |
| Recommended: | |
| $213,000 Vehicle Replacement (21) | |
| $ 25,000 Service Truck Replacement (30) | |
| $238,000 | |
| These revenues offset the expenditures within the departments identified above. | |
| 100-00-0000-393601 LOAN PROCEEDS | |
| Recommended Amount: $0 | |
| 100 GENERAL FUND | 13,235,382 |

# City of Americus

## Budgeted 2019



## 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 – 2019

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

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 10 MAYOR AND COUNCIL | | | | | | |
| 100-10-1110-511000 REGULAR PAY | 58,185 | 58,201 | 57,545 | 58,201 | 58,201 | 58,201 |
| 100-10-1110-512100 GROUP MEDICAL INSURANC | 22,310 | 20,940 | 21,154 | 20,940 | 20,940 | 20,940 |
| 100-10-1110-512110 GROUP DENTAL INSURANCE | 1,368 | 1,421 | 1,772 | 1,421 | 1,421 | 1,421 |
| 100-10-1110-512200 SOCIAL SECURITY PAYMEN | 800 | 786 | 923 | 786 | 786 | 786 |
| 100-10-1110-512400 RETIREMENT SYSTEM | 6,018 | 6,134 | 5,468 | 6,134 | 5,820 | 5,820 |
| 100-10-1110-512700 WORKERS' COMPENSATION | 187 | 148 | 149 | 148 | 124 | 124 |
| 100-10-1110-521100 PURCHASED/CONTRACTED | 119 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-10-1110-522000 OTHER OUTSIDE SERVICES | 6,042 | 2,000 | 1,758 | 4,500 | 4,500 | 4,500 |
| 100-10-1110-523100 INSURANCE EXPENSE | 48,211 | 50,460 | 67,790 | 54,907 | 54,907 | 54,907 |
| 100-10-1110-523301 ADVERTISING EXPENSE | 1,121 | 1,000 | 2,885 | - 0 | - 0 | - 0 |
| 100-10-1110-523600 DUES & SUBSCRIPTIONS | 22,190 | 22,555 | 19,604 | 21,945 | 21,945 | 21,945 |
| 100-10-1110-523700 TRAINING & MEETINGS | 14,792 | 28,500 | 23,089 | 24,900 | 24,900 | 24,900 |
| 100-10-1110-531100 OFFICE/COMPUTER SUPPLIE | 0 | 800 | 1,160 | - 0 | - 0 | - 0 |
| 100-10-1110-542900 OTHER CAPITAL EXPENDITU | 0 | 0 | 8,095 | - 0 | - 0 | - 0 |
| 100-10-1110-551102 CONTINGENCIES | 5,493 | 28,500 | 6,068 | 20,000 | 20,000 | 20,000 |
| 100-10-1110-573001 RYLANDER THEATER | 195,000 | 185,000 | 185,000 | 200,000 | 185,000 | 185,000 |
| 100-10-1110-574000 BAD DEBT EXPENSE | 146,060 | 0 | 74,717 | - 0 | - 0 | - 0 |
| 100-10-1110-581300 PRINCIPAL PAYMENTS | 110,543 | 114,100 | 105,353 | 117,800 | 117,800 | 117,800 |
| 100-10-1110-582200 INTEREST EXPENSE | 55,102 | 55,800 | 24,356 | 52,500 | 52,500 | 52,500 |
| 100-10-1110-611004 TRANSFER TO DOWNTOWN | 26,800 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-10-1400-571000 ELECTION EXPENSE | 5,056 | 0 | 0 | 5,100 | 5,100 | |
| 100-10-1530-521200 CITY ATTORNEY RETAINER | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 | |
| 100-10-1530-521201 OTHER LEGAL EXPENSES | 17,108 | 13,500 | 22,751 | 13,500 | 13,500 | |
| 100-10-3910-571000 SUMTER HUMANE SOCIETY | 70,000 | 85,000 | 85,000 | 85,000 | 85,000 | |
| 100-10-5400-571000 BOYS AND GIRLS CLUBS | 15,000 | 25,000 | 25,000 | 15,000 | - 0 | - |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOM 2019 | APPROVE 2019 |
|---|---|---|---|---|---|---|
| 100-10-5440-571000 ONE SUMTER | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 100-10-6153-571000 AMERICUS ARTS COUNCIL | 2,292 | 2,000 | 2,000 | 5,000 | 2,000 | 2,000 |
| 100-10-6500-571000 LAKE BLACKSHEAR REG LIB | 80,000 | 81,360 | 81,360 | 82,000 | 82,000 | 82,000 |
| 100-10-7323-572000 HABITAT FOR HUMANITY | 0 | 0 | 0 | 20,000 | 0 | 0 |
| 100-10-7520-571000 AIRPORT AUTHORITY | 15,000 | 17,000 | 17,000 | 17,000 | 17,000 | 17,000 |
| 100-10-7520-572018 AMER/SUMTER CO PAYROLL | 40,000 | 40,000 | 40,000 | 600,000 | 40,000 | 40,000 |
| 100-10-7520-572020 LAND BANK AUTHORITY | 25,000 | 0 | 0 | 0 | 0 | 0 |
| 100-10-7540-571000 TOURISM COUNCIL | 177,619 | 192,206 | 192,206 | 245,032 | 201,758 | 201,758 |
| 100-10-7550-571000 MAIN STREET | 228,472 | 220,810 | 249,873 | 254,985 | 247,384 | 247,384 |
| 10 MAYOR AND COUNCIL | 1,453,086 | 1,310,421 | 1,379,277 | 1,983,999 | 1,319,786 | 1,319,786 |

10 MAYOR AND COUNCIL

100-10-1110-511000 REGULAR PAY 58,201

Personnel Requirements:

| | |
|---|---|
| Mayor | 1 |
| Mayor Pro Tem | 1 |
| Councilmembers | 5 |
| | 7 |

The salaries will remain the same for elected officials for 2019. 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 INSURA 20,940

The requested amount represents $6,900 per employee. 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 $15 every pay period. Currently, only three members of Mayor and Council participate in the health insurance program.

100-10-1110-512110 GROUP DENTAL INSURAN 1,421

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

100-10-1110-512200 SOCIAL SECURITY PAYM 786

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

100-10-1110-512400 RETIREMENT SYSTEM 5,820

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

100-10-1110-512700 WORKERS' COMPENSATIO 124

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 Rates.

100-10-1110-522000 OTHER OUTSIDE SERVICE 4,500

Requested Amount: $4,500
$1,500 Miyoshi Delegation Visit (1)
$2,500 Walk of Fame plaques and ceremony (2)
$ 500 Other gifts, retirement recognition, etc.

$4,500

(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 will be a Walk of Fame ceremony in 2019.

100-10-1110-523100 INSURANCE EXPENSE 54,907

Requested Amount: $54,907
This is the General Fund allocation for property and liability insurance. The request includes a projected increase of approximately 5%. The projected rates will be effective May 1, 2019 resulting in an effective rate for 2019 of 3.33%.

100-10-1110-523600 DUES & SUBSCRIPTIONS 21,945

The budget request includes the following:
$ 5,400 Georgia Municipal Association
$16,545 River Valley Regional Commission*

$21,945

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

100-10-1110-523700 TRAINING & MEETINGS 24,900

Requested Amount $24,900

| | |
|---|---|
| $10,500 | Other Training (up to $1,500 per member)* |
| $14,400 | GMA Annual Conference |
| $24,900 | |

Education is vital to keep up with the changing pace of governments, what laws have been passed, mandates from agencies, etc. It is also good for Mayor and Council to network with other governments to gain insight on new ideas.

*This includes training other than GMA.

There will be an election held in 2019. Therefore, we will not need to budget for newly elected training until 2020.

100-10-1110-551102 CONTINGENCIES 20,000

Requested Amount: $20,000
This category is to capture the costs for unplanned expenditures or the deductible portion of claims against the City. This amount represents the 2018 amount annualized.

100-10-1110-573001 RYLANDER THEATER 185,000

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

| | | |
|---|---|---|
| 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 | $ 85,000 | (15.8%) |
| 2016 | $ 90,000 | 0% |
| 2017 | $ 95,000 | 5.5% |
| 2018 | $ 85,000 | (10.5%) projected |
| 2019 | $100.000 | 17.6% recommended |

Recommended amount includes the following:
$100,000 Hotel/Motel tax money
$ 85,000 Gen Fund monies (reg. allocation)

$185,000

100-10-1110-581300 PRINCIPAL PAYMENTS 117,800

Requested Amount: $117,800
This is the principal payment for the capital lease of equipment associated with the energy performance contract. This amount plus interest is to be offset by savings in energy bills.

100-10-1110-582200 INTEREST EXPENSE 52,500

Requested Amount: $52,500
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 2018 actual amount.

100-10-1400-571000 ELECTION EXPENSE 5,100

Requested Amount: $5,100

100-10-1530-521200 CITY ATTORNEY RETAIN 7,200

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

100-10-1530-521201 OTHER LEGAL EXPENSES 13,500

Requested Amount: $13,500
This is difficult to estimate because we cannot anticipate all legal matters that may occur in a year. This amount represents the 2018 amount annualized.

100-10-3910-571000 SUMTER HUMANE SOCIE 85,000

The following is a history of the approved allocations:

| | | |
|---|---|---|
| 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 | $38,250 | 0% |
| 2016 | $70,000 | 83 % |
| 2017 | $70,000 | 0% |
| 2018 | $85,000 | 21.4% projected |
| 2019 | $85,000 | 0% requested |

100-10-5440-571000 ONE SUMTER 50,000

Requested Amount: $50,000

This is the amount Mayor & Council committed to one Sumter over a five-year period.

100-10-6153-571000 AMERICUS ARTS COUNCI 2,000

The following amounts are the approved allocations:

| | | |
|---|---|---|
| 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 | $ 2,500 | 100.0% |
| 2016 | $ 2,500 | 100.0% |
| 2017 | $ 2,000 | (25.0%) |
| 2018 | $ 2,000 | 0.0% projected |
| 2019 | $ 5,000 | 1.5% requested |
| 2019 | $ 2,000 | 0.0% recommended |

100-10-6500-571000 LAKE BLACKSHEAR REG 82,000

The following amounts are the approved allocations:

| | | |
|---|---|---|
| 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 | $ 80,000 | 60.0% |
| 2016 | $ 80,000 | 0.0% |
| 2017 | $ 80,000 | 0.0% |
| 2018 | $ 81,360 | 1.7% projected |
| 2019 | $ 82,000 | .79% requested |

The following amounts are the approved allocations:

| | | | |
|---|---|---|---|
| 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% | |
| 2016 | $15,000 | 0.0% | |
| 2017 | $17,000 | 113% | |
| 2018 | $17,000 | 0.0% | projected |
| 2019 | $17,000 | 0.0% | requested |

100-10-7520-572018 AMER/SUMTER CO PAYRO 40,000

The requested amount represents .123 mil of property tax inside the city limits of Americus. O.C.G.A. 48-5-350 allows a municipality to levy up to 3 mils of property tax for a development authority. The following amounts are the approved allocations:

| | | | |
|---|---|---|---|
| 2008 | $75,000 | 20.0% | |
| 2009 | $77,825 | 3.8% | |
| 2010 | $25,000 | (67.5%) | |
| 2011 | $30,000 | 20.0% | |
| 2012 | $30,000 | 0.0% | |
| 2013 | $ 0 | (100.0%) | |
| 2014 | $ 0 | 0.0% | |
| 2015 | $ 0 | 0.0% | |
| 2016 | $40,000 | 400.0% | |
| 2017 | $40,000 | 0.0% | |
| 2017 | $40,000 | 0.0% | |
| 2018 | $40,000 | 0.0% | projected |
| 2019 | $600,000 | (1400.0%) | requested |
| 2019 | $40,000 | 0.0% | recommended |

# 2019 Operating Budget
# Expenditures

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

| | | | |
|---|---|---|---|
| 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 | $139,894 | (6.1%) | |
| 2016 | $139,894 | 0% | |
| 2017 | $177,619 | 26.9% | |
| 2018 | $192,206 | % | |
| 2019 | $245,032 | 27.5% | requested |
| 2019 | $205,000 | (16.34%) | recommended |

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

Recommended Amount:

| | |
|---|---|
| $201,758 | Tourism Fund |
| $100,000 | Rylander Theater Operating expenses |
| $ 0 | DDA Marketing |
| $ 0 | Transportation for Train |
| $ 23,242 | General Fund |
| $325,000 | |

100-10-7550-571000 MAIN STREET 247,384

Requested Amount $254,985

| | |
|---|---|
| $ 16,600 | CBID levy (estimate) |
| $ 7,760 | CBID surtax |
| $230,625 | General Fund |
| $245,170 | |

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

| | | | |
|---|---|---|---|
| 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 | $ 88,067 | 0.0% | |
| 2016 | $ 88,067 | 0.0% | |
| 2017 | $202,459 | 229.9% | |
| 2018 | $202,459 | 0.0% | |
| 2018 | $220,810 | 9.1% | |
| 2019 | $222,726 | .9% | requested |
| 2019 | $247,384 | 11.1% | recommended |

*The name on this account changed from DDA to Main Street for the 2017 budget year. Requested Amount $245,170

| | |
|---|---|
| $ 16,898 | CBID levy (estimate) |
| $ 7,760 | CBID surtax |
| $222,726 | General Fund |
| $247,384 | |

10 MAYOR AND COUNCIL 1,319,786

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 12 DATA CENTER | | | | | | |
| 100-12-1535-522000 OTHER OUTSIDE SERVICES | 70,323 | 82,225 | 79,283 | 89,754 | 89,754 | 89,754 |
| 100-12-1535-522206 COMPUTER-REP AND MAINT | 1,040 | 0 | 0 | 0 | 0 | 0 |
| 100-12-1535-542400 COMPUTER EQUIPMENT | 20,623 | 163,000 | 34,575 | 223,300 | 163,000 | 163,000 |
| 100-12-1535-551101 DATA CENTER EXPENSE | 4,533 | 0 | 4,570 | 7,873 | 7,873 | 7,873 |
| 100-12-1535-551102 ALLOCATION OF EXPENSES | -69,697 | 0 | -75,225 | 0 | 0 | 0 |
| 12 DATA CENTER | 26,821 | 245,225 | 43,203 | 320,927 | 260,627 | 260,627 |

12 DATA CENTER

100-12-1535-522000 OTHER OUTSIDE SERVICE 89,754

The request includes the following:

| | |
|---|---|
| $72,772 | Reflects a 3% increase in Service and Maint Contract and includes the SRA, Network Security and Cybersecurity Training |
| $ 7,777 | Office365 Exchange Online (Email) |
| $ 125 | Annual fees for domain name www.americusga.gov |
| $ 6,480 | Office365 Pro Plus (increase due to Windows10 Upgrade) |
| $ 2,000 | SonicWall NSA 2650 Security Services |
| $ 600 | SonicWall TZ SOHO Security Services |
| $89,754 | |

100-12-1535-542400 COMPUTER EQUIPMENT 163,000

Requested Amount: $223,300

| | |
|---|---|
| $ 1,800 | SonicWall Upgrades/Replacements at Remote Sites |
| $ 8,000 | Windows 10 Upgrade Licensing with Services |
| $ 1,500 | Windows 10 Upgrade with Services for devices with licensing |
| $ 7,500 | FreePBX Server with Call Center Licensing |
| $ 3,000 | Data Center Clean UP (carryover from last year) |
| $55,000 | Replacement PCs (50 computers, includes 1 monitor) |
| $40,000 | Timeclock Plus Upgrade (includes new timeclocks) |
| $ 6,500 | Repair and Maintenance of printers, software, etc. |
| $100,000 | CSI Software Upgrade (2016 Carry Over) |
| $223,300 | |

Recommended Amount: $163,000

100-12-1535-551101 DATA CENTER EXPENSE 7,873

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.

12 DATA CENTER 260,627

CITY OF AMERICUS
2019 OPERATING BUDGET

# GIS DEPARTMENT

## Budgeted 2019

**Beverly Butcher**
GIS Coordinator

**Anthony Harvey**
GIS Analyst

## 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 – 2019

- The 2020 Census Data work started in March of 2018. We will continue to work with the Census providing data/information needed.
- E-911 will be changing to a new system and software later in the year and we will be working on getting GIS data to their new format.
- Continue to build new GIS data to help with day-to-day operations of both City and County governments.
- Continue working on building footprints, information, and location on tax parcels.
- 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.
- Continue to update GIS Facebook page to post new maps or changes to GIS maps.
- Continue to work with Storm Water Project with CM, Finance Dept. and Public Works.
- Continue to update and maintain all GIS layers and the GIS website.

- Continue to develop the layer that contains all the utility easements inside the city limits.
- Continue to develop Right-of-Way data.
- Continue to develop GIS data of the history of Closed and Abandon Roads/Streets.
- Continue to work with the E-911 Center to keep their data up to date on all 8 counties.
- Continue to work with Sumter County as needed to keep county GIS information up to date.
- Continue to input analog data of water, gas, and sewer and storm water systems.
- GPS data collection is ongoing for E911 addressing, Storm water property evaluation, land and infrastructure development.
- Work with private entities to GPS their campus and infrastructures – creating additional income.

FY 2019

# CITY OF AMERICUS
## 2019 OPERATING EXPENDITURE

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 13 GIS | | | | | | |
| 100-13-1535-511000 REGULAR PAY | 80,659 | 88,652 | 86,508 | 107,381 | 107,381 | 107,381 |
| 100-13-1535-511300 OVERTIME PAY | 288 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-13-1535-512100 GROUP MEDICAL INSURANC | 7,432 | 13,960 | 13,956 | 13,960 | 13,960 | 13,960 |
| 100-13-1535-512110 GROUP DENTAL INSURANCE | 293 | 406 | 431 | 406 | 406 | 406 |
| 100-13-1535-512200 SOCIAL SECURITY PAYMEN | 6,023 | 6,782 | 6,557 | 8,215 | 8,215 | 8,215 |
| 100-13-1535-512400 RETIREMENT SYSTEM | 8,239 | 9,344 | 8,315 | 11,318 | 10,738 | 10,738 |
| 100-13-1535-512700 WORKER'S COMPENSATION | 1,514 | 896 | 895 | 1,085 | 913 | 913 |
| 100-13-1535-522000 OTHER OUTSIDE SERVICES | 11,166 | 10,000 | 7,016 | 12,000 | 11,000 | 11,000 |
| 100-13-1535-522201 OFFICE EQUIP-REP & MAINT | 1,890 | 2,000 | 1,385 | 2,500 | 2,500 | 2,500 |
| 100-13-1535-522202 AUTO & TRUCK-REP & MAIN | 847 | 1,000 | 176 | 1,000 | 1,000 | 1,000 |
| 100-13-1535-522206 COMPUTER-REP AND MAINT | 19,795 | 16,000 | 10,675 | 16,700 | 16,000 | 16,000 |
| 100-13-1535-523200 TELEPHONE | 2,621 | 884 | 1,887 | 1,000 | 1,000 | 1,000 |
| 100-13-1535-523600 DUES & SUBSCRIPTIONS | 80 | 100 | 120 | 200 | 100 | 100 |
| 100-13-1535-523700 TRAINING & MEETINGS | 4,828 | 5,900 | 4,910 | 7,800 | 7,000 | 7,000 |
| 100-13-1535-523900 UNIFORMS | 228 | 0 | 0 | 300 | 300 | 300 |
| 100-13-1535-531100 OFFICE/COMPUTER SUPPLIE | 3,150 | 2,800 | 2,636 | 3,500 | 3,300 | 3,300 |
| 100-13-1535-531230 ELECTRICITY | 3,620 | 0 | 4,796 | - 0 | 3,600 | 3,600 |
| 100-13-1535-531270 GASOLINE ALLOCATED | 506 | 800 | 345 | 800 | 800 | 800 |
| 100-13-1535-542101 OFFICE EQUIPMENT | 1,989 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-13-1535-542400 COMPUTER EQUIPMENT | 3,620 | 0 | 0 | 3,000 | 2,700 | 2,700 |
| 100-13-1535-551101 DATA CENTER EXPENSE | 1,706 | 3,074 | 1,784 | 3,149 | 3,149 | 3,149 |
| 13 GIS | 160,494 | 162,598 | 152,391 | 194,314 | 194,062 | 194,062 |

13 GIS

100-13-1535-511000 REGULAR PAY 107,381

Personnel Requirements:

| | Current |
|---|---|
| GIS Manager* | 1 |
| GIS/GPS Analyst (full-time) | 1 |
| | 2 |

*Title Change from GIS Coordinator

100-13-1535-512100 GROUP MEDICAL INSURA 13,960

The requested amount represents $6,900 per employee. 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 $15 every pay period.

100-13-1535-512110 GROUP DENTAL INSURAN 406

This amount represents $203 per employee.

100-13-1535-512200 SOCIAL SECURITY PAYM 8,215

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

100-13-1535-512400 RETIREMENT SYSTEM 10,738

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

100-13-1535-512700 WORKER'S COMPENSATIO 913

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

100-13-1535-522000 OTHER OUTSIDE SERVICE 11,000

Requested Amount: $12,000 for contract GPS work.

Part of this amount goes to contract GIS work. 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 - 10.5+), ArcGIS Online Administration & Support, General GIS Support & Services. This is for services needed from outside sources such as GPS Work, GIS Analyst, Developers or Professionals to help with coding, website, software or GIS issues that we cannot handle in house due to lack of training, equipment, servers or lack of personnel. We will also use this to continue to build our Utilities Network for Water, Sewer and Storm Water, Building footprints, Easement and Right-of-Way databases with the help of outside sources.

100-13-1535-522201 OFFICE EQUIP-REP & MAI 2,500

Requested Amount: $2500

This amount is for miscellaneous repairs to computers, equipment, printers, plotters, GPS equipment, radios, etc. This also includes the yearly maintenance cost for our Cannon plotter that was $1385.00 in 2018 and repairs at cost of $600 so far for 2018.

100-13-1535-522202 AUTO & TRUCK-REP & M 1,000

Requested Amount: $1000

The amount requested is for vehicle maintenance.

100-13-1535-522206 COMPUTER-REP AND MAI 16,000

Requested Amount : $16,700

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.

| | |
|---|---|
| $ 9,120 | Annual Website maintenance KCS*, # |
| $ 5,450 | ESRI contract for Software Maintenance Contract in 2017# |
| $ 915 | Trimble Positions Software Maintenance Contract 2018# |
| $ 1,200 | miscellaneous upgrades |
| $ 16,685 | |

*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.

Recommended Amount $16,000

100-13-1535-523200 TELEPHONE 1,000

Requested Amount: $1000

This is the estimated amount to cover telephone services for the GIS Department.
Amount based on cost from 2018.

100-13-1535-523600 DUES & SUBSCRIPTIONS 100

Requested Amount: $200

This amount is for the subscription fee to Georgia URISA and SERUG, books, magazines, etc.

100-13-1535-523700 TRAINING & MEETINGS 7,000

Requested Amount: $7,800

This amount will cover the training and travel expenses of the GIS Coordinator and/or the GIS/GPS 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. This is also to cover any GIS sponsored meetings and/or luncheons. Also, due to hiring a new GIS/GPS Analyst in 2018, he will need additional training. We will be adding new and additional software in 2019 to our GIS Department. There will be additional cost for this training.

Recommended Amount: $7,000

100-13-1535-523900 UNIFORMS 300

Requested Amount: $300

The 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.

100-13-1535-531100 OFFICE/COMPUTER SUPPL 3,300

Requested Amount: $3,500

This amount is needed for printer supplies (ink cartridges, printer toners, printer paper, etc.) as well as any other supplies that are needed. Will also cover various equipment if needed throughout the year.

Recommended Amount: $3,300

100-13-1535-531230 ELECTRICITY 3,600

100-13-1535-531270 GASOLINE ALLOCATED 800

Requested Amount: $800

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 | 2,700 |

Requested Amount: $3000

We need to purchase a new lap top for use at meetings, trainings, outside work, emergency calls, etc. Current lap top is over 10 years old. We would also like to purchase a work field tablet to use outside for GIS/GPS projects

Recommended Amount: $2,700

| | |
|---|---|
| 100-13-1535-551101 DATA CENTER EXPENSE | 3,149 |

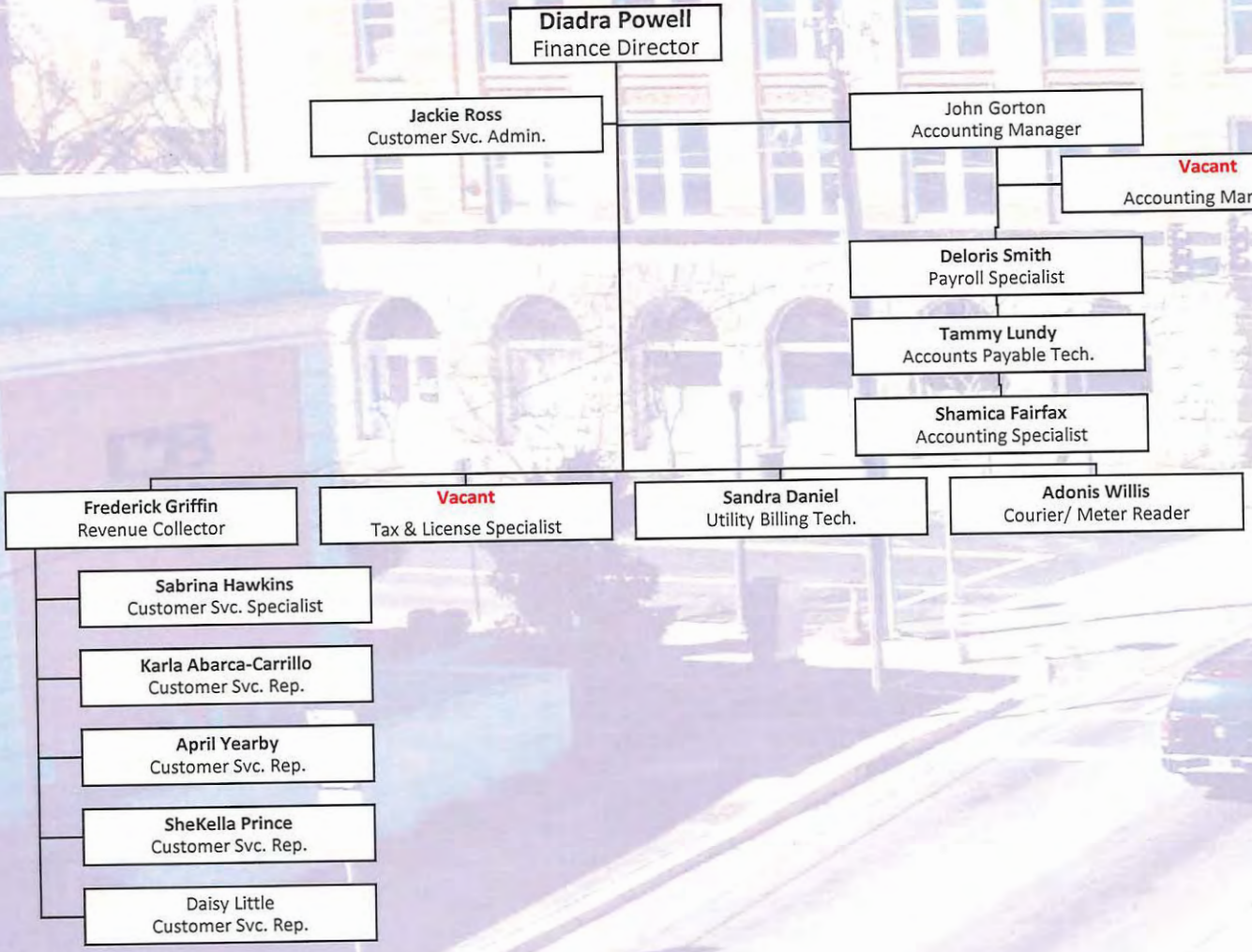
This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment.

| | |
|---|---|
| 13 GIS | 194,062 |

CITY OF AMERICUS
2019 OPERATING BUDGET

# FINANCE DEPARTMENT

## Budgeted 2019



CITY OF AMERICUS
2019 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 – 2019

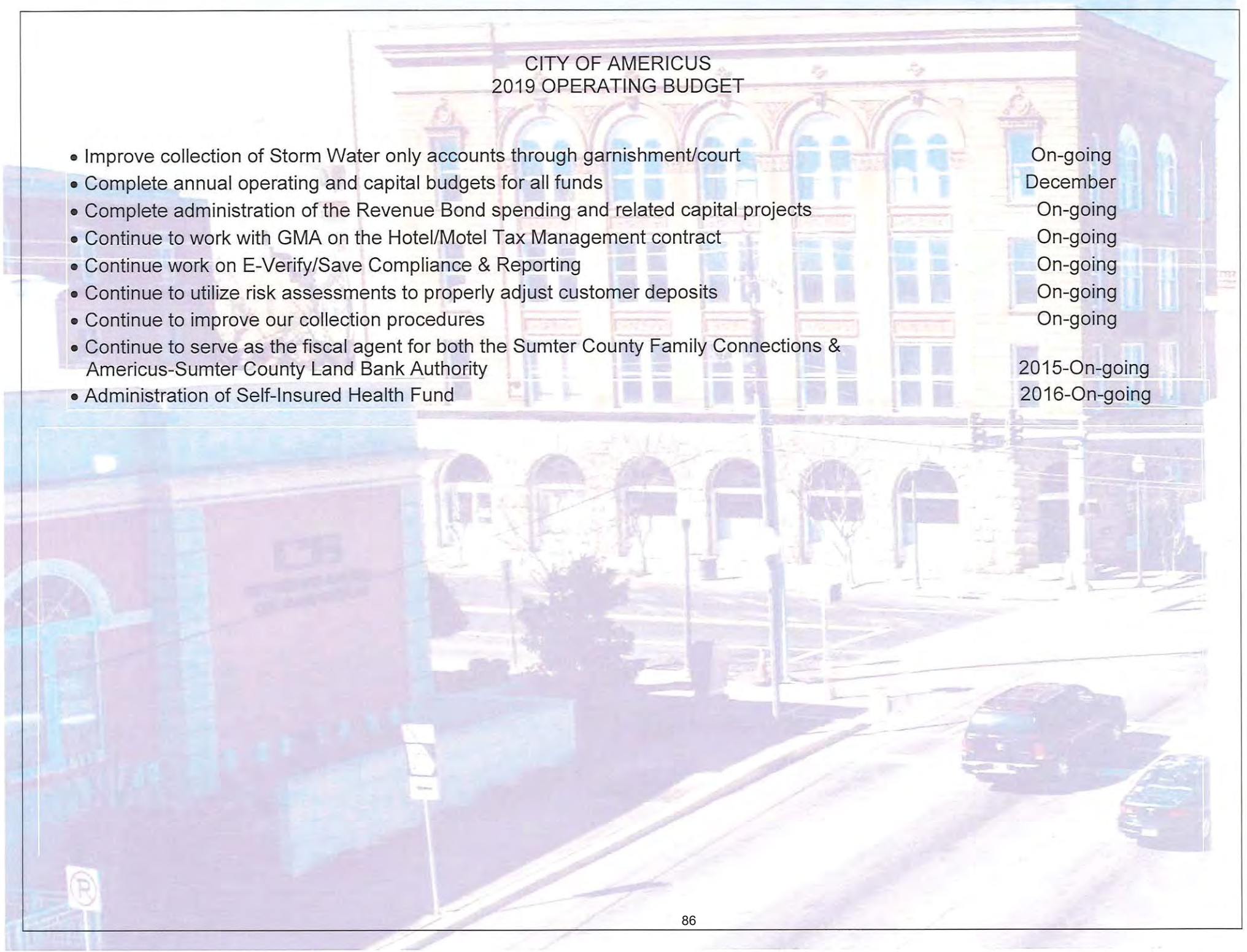
| Quality Customer Service: | Time Frame |
|---|---|
| • Continue to improve internal reporting and processes to increase employee productivity | On-going |
| • Cross train employees regarding customer service and utility billing duties | On-going |
| • Study other options for contacting delinquent utility customers | On-going |
| • Continue to improve the telephone system for improved customer service to include automated interactive voice response(IVR) system for payment arrangements, balances, and payments. | 2018-2019 |
| • Update ordinances to include purchasing policies and e-signatures | On-going |
| • Upgrade financial software, and billing software | 2019 |
| • Continue to improve the financial software and utility billing software for more user friendly options for our citizens and utility bill printing options to include payment kiosk | On-going |

| Educate/Involve Citizens: | Time Frame |
|---|---|
| • Educate Citizens through newspaper, radio, & television | As Needed |
| • Participation in Customer Service Week and other customer focused events | As Needed |

| Treasury Management / Record Keeping: | Time Frame |
|---|---|
| • Complete annual audit & submission of CAFR for Certificate of Achievement in Financial Reporting | May/June |

CITY OF AMERICUS
2019 OPERATING BUDGET

| | |
|---|---|
| • 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 Hotel/Motel Tax Management contract | On-going |
| • Continue work on E-Verify/Save Compliance & Reporting | On-going |
| • Continue to utilize risk assessments to properly adjust customer deposits | On-going |
| • Continue to improve our collection procedures | On-going |
| • Continue to serve as the fiscal agent for both the Sumter County Family Connections & Americus-Sumter County Land Bank Authority | 2015-On-going |
| • Administration of Self-Insured Health Fund | 2016-On-going |



# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 14 FINANCE DEPARTMENT | | | | | | |
| 100-14-1510-511000 REGULAR PAY | 246,591 | 305,567 | 299,580 | 420,345 | 397,845 | 397,845 |
| 100-14-1510-511300 OVERTIME PAY | 10,164 | 8,000 | 11,622 | 10,000 | 10,000 | 10,000 |
| 100-14-1510-512100 GROUP MEDICAL INSURANC | 52,091 | 48,860 | 48,828 | 48,860 | 45,370 | 45,370 |
| 100-14-1510-512101 OPT OUT INSURANCE PLAN | 3,000 | 3,000 | 7,385 | 9,000 | 9,000 | 9,000 |
| 100-14-1510-512110 GROUP DENTAL INSURANCE | 1,278 | 1,624 | 2,089 | 2,030 | 2,030 | 2,030 |
| 100-14-1510-512200 SOCIAL SECURITY PAYMEN | 19,156 | 23,988 | 23,936 | 32,921 | 31,200 | 31,200 |
| 100-14-1510-512400 RETIREMENT SYSTEM | 28,251 | 33,050 | 29,429 | 45,358 | 40,785 | 40,785 |
| 100-14-1510-512700 WORKERS COMPENSATION | 916 | 792 | 790 | 1,030 | 867 | 867 |
| 100-14-1510-521203 AUDIT FEES | 37,075 | 36,000 | 39,000 | 41,000 | 36,000 | 36,000 |
| 100-14-1510-521205 CLERK OF COURT | 7,170 | 6,500 | 2,904 | 6,500 | 6,500 | 6,500 |
| 100-14-1510-522000 OTHER OUTSIDE SERVICES | 38,033 | 43,300 | 39,149 | 48,200 | 48,200 | 48,200 |
| 100-14-1510-522201 OFFICE EQUIP-REP & MAINT | 4,406 | 5,000 | 4,173 | 5,000 | 5,000 | 5,000 |
| 100-14-1510-522206 COMPUTER-REP & MAINT | 16,472 | 20,200 | 20,077 | 22,500 | 22,500 | 22,500 |
| 100-14-1510-523100 INSURANCE EXPENSE | 3,065 | 3,500 | 3,161 | 3,500 | 3,500 | 3,500 |
| 100-14-1510-523200 TELEPHONE | 8,781 | 8,800 | 8,140 | 9,800 | 9,800 | 9,800 |
| 100-14-1510-523201 POSTAGE | 9,240 | 10,995 | 7,711 | 16,000 | 11,000 | 11,000 |
| 100-14-1510-523301 ADVERTISING EXPENSE | 2,430 | 3,520 | 0 | 4,500 | 4,500 | 4,500 |
| 100-14-1510-523550 TAG / TITLE EXPENSE | 263 | 1,500 | 1,668 | 1,500 | 500 | 500 |
| 100-14-1510-523600 DUES & SUBSCRIPTIONS | 290 | 870 | 340 | 870 | 770 | 770 |
| 100-14-1510-523700 TRAINING AND MEETINGS | 7,573 | 11,000 | 8,343 | 15,500 | 15,500 | 15,500 |
| 100-14-1510-523909 SALE FEES | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 100-14-1510-531100 OFFICE/COMPUTER SUPPLIE | 10,105 | 9,000 | 8,751 | 11,100 | 11,100 | 11,100 |
| 100-14-1510-531210 WATER, SEWAGE & GARBAG | 900 | 1,500 | 1,797 | 1,500 | 1,500 | 1,500 |
| 100-14-1510-531225 STORM WATER | 538 | 540 | 493 | 540 | 540 | 540 |
| 100-14-1510-531230 ELECTRICITY | 9,239 | 9,100 | 8,851 | 9,800 | 9,800 | 9,800 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 100-14-1510-531700 OTHER SUPPLIES | 2,073 | 2,200 | 2,416 | 2,200 | 2,200 | 2,200 |
| 100-14-1510-542101 OFFICE EQUIPMENT | 0 | 0 | 0 | 5,000 | 5,000 | 5,000 |
| 100-14-1510-551101 DATA CENTER EXPENSE | 7,267 | 6,148 | 7,845 | 6,300 | 6,300 | 6,300 |
| 100-14-1510-573000 BANK CHARGES | 20,640 | 23,000 | 21,186 | 23,000 | 23,000 | 23,000 |
| 100-14-1510-581300 PRINCIPAL PAYMENTS | 17,395 | 17,860 | 17,915 | 18,400 | 18,400 | 18,400 |
| 100-14-1510-582300 INTEREST EXPENSE | 4,685 | 4,220 | 4,165 | 3,800 | 3,800 | 3,800 |
| 100-14-1530-521201 LEGAL EXPENSES | 675 | 2,500 | 1,627 | 2,500 | 2,500 | 2,500 |
| 100-14-1565-531108 BUILDING REPAIR & MAINT | 3,968 | 3,800 | 1,994 | 5,800 | 5,800 | 5,800 |
| 14 FINANCE DEPARTMENT | | | | 835,354 | 791,807 | 791,807 |

14 FINANCE DEPARTMENT

100-14-1510-511000 REGULAR PAY 397,845

Personnel Requirements:

| | Current |
|---|---|
| Finance Director | 1 |
| Accounting Manager | 1 |
| Customer Service Rep | 2 |
| Customer Service Specialist | 1 |
| Accounts Payable Technician | 1 |
| Accounting Specialist | 1 |
| Payroll Technician | 1 |
| Tax & Licensed Technician | 1 |
| Senior Accountant | 1 |
| | 10 |

100-14-1510-511300 OVERTIME PAY 10,000

Requested Amount: $10,000
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 INSURA 45,370

The requested amount represents $6,900 per employee. 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 $15 every pay period.

100-14-1510-512101 OPT OUT INSURANCE PLA 9,000

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

100-14-1510-512110 GROUP DENTAL INSURAN 2,030

This amount represents $203 per employee.

100-14-1510-512200 SOCIAL SECURITY PAYM 31,200

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

100-14-1510-512400 RETIREMENT SYSTEM 40,785

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

100-14-1510-512700 WORKERS COMPENSATIO 867

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

100-14-1510-521203 AUDIT FEES 36,000

This is the allocation of the total audit fees to the Finance Department. The total amount for 2019 includes the following:

| | |
|---|---|
| $40,000 | Audit* |
| $ 1,000 | Revenue Bond Disclosure or Misc. research |
| $41,000 | |

*Included the addition of the Health Insurance Fund

100-14-1510-521205 CLERK OF COURT 6,500

Requested Amount: $6,500
This amount is based on the charge of $12.00 per Fifa for each delinquent account. The estimated amount for 2019 is 540 Fifas. There is a corresponding revenue account because the fifa is paid by the taxpayer.

100-14-1510-522000 OTHER OUTSIDE SERVICE 48,200

Requested: $48,200

| | |
|---|---|
| $ 600 | CAFR Application |
| $ 1,700 | Printing of CAFR |
| $ 4,000 | Printing of Budget |
| $ 9,000 | GMA hotel tax management services |
| $ 5,500 | Interim Tax Billing (Harris) |
| $ 5,500 | Final Tax Billing (Harris) |
| $ 3,600 | Web-pay maintenance - Taxes (Harris) |
| $ 700 | Matching Interim and Final Bills (Harris) |
| $ 9,800 | User Fees for Tax Service (Harris-11 Users) |
| $ 1,500 | Annual Browser Maintenance (New Look-11 Users) |
| $ 1,500 | Floor Cleaning Services |
| $ 2,500 | Payments to State for uncashed checks |
| $ 800 | Softdocs - New Bank accounts (estimated 2) |
| $ 1,500 | Equifax (minimum monthly charge) and credit checks |
| $48,200 | |

100-14-1510-522201 OFFICE EQUIP-REP & MAI 5,000

Requested: $5000

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

100-14-1510-522206 COMPUTER-REP & MAINT 22,500

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

| | |
|---|---|
| $18,700 | CSI maintenance contract (increase annually) |
| $ 600 | Softdocs maintenance contract |
| $ 600 | Incidental printer repairs |
| $ 1,000 | CSI Gemini maintenance (data backup & recovery) |
| $ 1,600 | Maintenance for folder/sealer (checks) |
| $22,500 | |

100-14-1510-523100 INSURANCE EXPENSE 3,500

Requested Amount: $3,500

This is the Finance Department allocation for property and liability insurance. The request includes a projected increase of approximately 5%. The projected rates will be effective May 1, 2019 resulting in an effective rate for 2019 of 3.33%.

100-14-1510-523200 TELEPHONE 9,800

The requested amount includes the following:

| | |
|---|---|
| $3,300 | Enterprise Billing (Mediacom) |
| $ 950 | Bandwidth (telephone lines) |
| $4,700 | AT&T Club Service |
| $ 50 | Birch Communications (long distance) |
| $ 800 | Finance Director cell phone (include hotspot/wi-fi) |
| $9,800 | |

100-14-1510-523201 POSTAGE 11,000

Requested Amount: $16,000
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 increase is due to an increase in mailings of collection letters and postal processing changes. The requested amount is the 2018 YTD amount annualized.

100-14-1510-523301 ADVERTISING EXPENSE 4,500

Requested Amount: $4,500
This amount includes newspaper and radio advertising for the following:
Business License reminder
Tax Levy & Tax Foreclosure
Millage Rate - Public Hearing
Budget Notice
Sale of City Property

100-14-1510-523550 TAG / TITLE EXPENSE 500

Requested Amount: $1,500
This line item is to capture the expense of tags and titles for all vehicles purchased by the City in 2019. This amount also includes an amount for impact fees charged by the State for heavy vehicles. This fee went into effect in 2016.

100-14-1510-523600 DUES & SUBSCRIPTIONS 770

The requested amount includes the following:

| | |
|---|---|
| $570 | GFOA (3 memberships) |
| $150 | GGFOA (3 memberships) |
| $150 | Times Recorder |
| $870 | |

Recommended Amount:

| | |
|---|---|
| $570 | GFOA (3 memberships) |
| $150 | GGFOA (3 memberships) |
| $ 50 | Times Recorder |
| $770 | |

100-14-1510-523700 TRAINING AND MEETING 15,500

Requested Amount: $15,500

| | |
|---|---|
| $ 5,000 | Georgia Finance Officers Association (3 employees) |
| $ 1,500 | GMA Annual Meeting |
| $ 1,000 | Webinars (GFOA & CSI) |
| $ 8,000 | Carl Vinson Inst. of Gov't (Staff training including Finance Officer Certification) (10 employees) |
| $15,500 | |

100-14-1510-523909 SALE FEES 1,000

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

100-14-1510-531100 OFFICE/COMPUTER SUPPL 11,100

Requested Amount: $11,100
This includes miscellaneous office supplies, computer paper, ribbons, toner, various check stock, W2's, 1099's, etc. Increased due to the rise in cost of supplies.

100-14-1510-531210 WATER, SEWAGE & GARB 1,500

Requested Amount: $1,500
The requested amount is the 2018 current ytd amount annualized.

100-14-1510-531225 STORM WATER 540

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 2018 ytd annualized.

100-14-1510-531230 ELECTRICITY 9,800

Requested Amount: $9,800
This is for electricity at the Customer Service Center. The requested amount is the 2018 current ytd amount annualized. Increased due to the rise in cost of electricity and a light pole added to the premises.

100-14-1510-531700 OTHER SUPPLIES 2,200

Requested Amount: $2,200
This is for janitorial supplies and other supplies needed to support the Customer Service Center. The requested amount is the current 2018 YTD amount annualized.

100-14-1510-542101 OFFICE EQUIPMENT 5,000

Requested Amount: $5000

This amount is for a shared color copier for the Finance Department.

100-14-1510-551101 DATA CENTER EXPENSE 6,300

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

100-14-1510-573000 BANK CHARGES 23,000

Requested Amount: $23,000

The request is for funds to cover stop payment charges on lost or incorrect accounts payable checks and for maintenance fees over and above interest earned on bank accounts. The requested amount is the current 2018 YTD amount annualized.

100-14-1510-581300 PRINCIPAL PAYMENTS 18,400

Requested Amount: $18,400

This is the capital lease payment to the Payroll Development Authority for the Customer Service Center.

100-14-1510-582300 INTEREST EXPENSE 3,800

Requested Amount: $3,800

This is the capital lease payment to the Payroll Development Authority for the Customer Service Center.

100-14-1530-521201 LEGAL EXPENSES 2,500

Requested Amount: $2,500
This is for professional handling of collection issues arising from bankruptcies, defaulted loans, etc. This also includes legal assistance on ordinance changes, contracted services, such as audits, and tax foreclosures.

100-14-1565-531108 BUILDING REPAIR & MAI 5,800

Requested Amount: $5,800

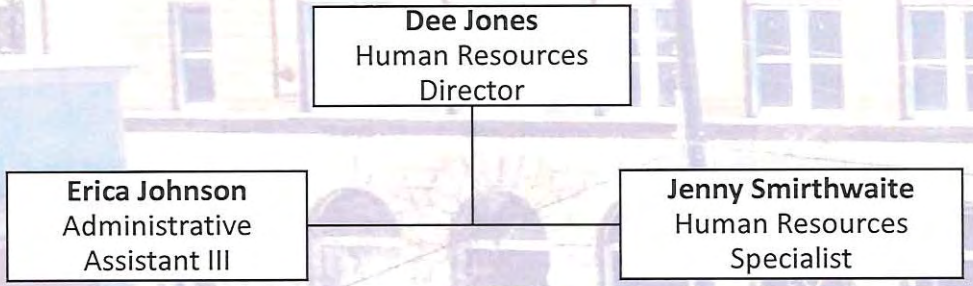
The requested amount is for HVAC, plumbing, electrical repairs, and general maintenance of the Customer Service Center. This amount also includes pest control and monthly alarm monitoring services.

14 FINANCE DEPARTMENT 791,807

CITY OF AMERICUS
2019 OPERATING BUDGET

# HUMAN RESOURCES DEPARTMENT

## Budgeted 2019



## 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 – 2019

1. Improve recruiting initiatives by implementing an enhanced applicant tracking software that will assist in improving reporting capabilities, record keeping and tracking of applicants. Develop incentives and benefits in order to attract and retain competitive highly qualified individuals to join our workforce; broaden the use of job posting boards and advertising tools to increase visibility of vacancies. Ensure top level management positions are filled by innovative, experienced and capable individuals to ensure that the mission and visions are able to be carried out as set by the City Manager and the Governing Body.

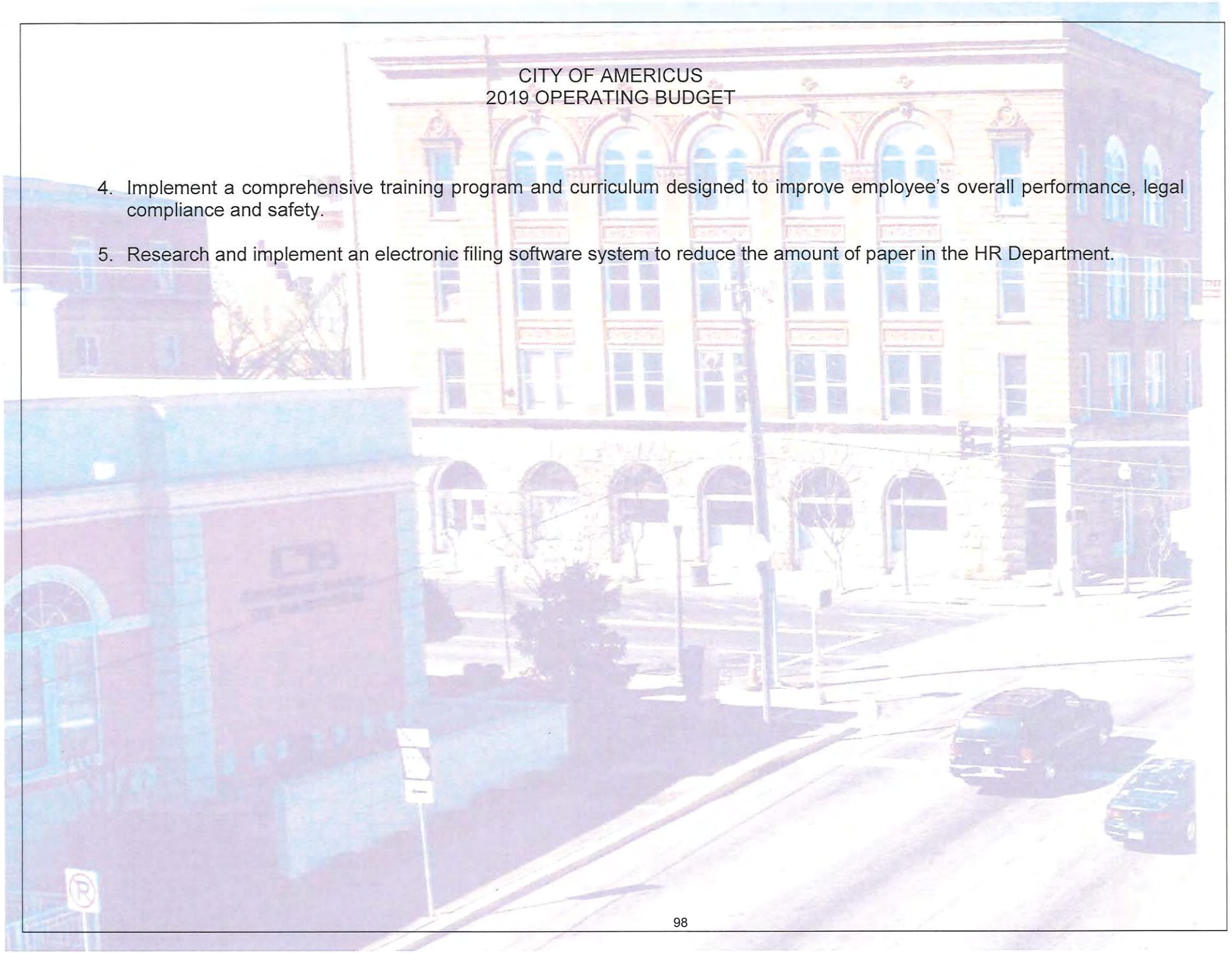
2. Revamp the performance appraisal process that will include a user friendly and electronic appraisal software that would provide ease and comprehension by both supervisors and employees while completing the appraisal process. The appraisal process will also improve the effectiveness of the performance appraisal and on-going communication among supervisors and employees throughout the year; the new process will also ensure supervisors are setting goals and objectives with employees prior to their anniversary.




3. Improve safety awareness and work with the Safety Committee to be knowledgeable of safety hazards and implement proactive initiatives to lower accidents and workers compensation claims with our employees; Evaluate the program on a quarterly basis to identify training opportunities.

4. Implement a comprehensive training program and curriculum designed to improve employee's overall performance, legal compliance and safety.

5. Research and implement an electronic filing software system to reduce the amount of paper in the HR Department.



FY 2019

# CITY OF AMERICUS
## 2019 OPERATING EXPENDITURE

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 15 HUMAN RESOURCES | | | | | | |
| 100-15-1530-521201 LEGAL EXPENSES | 3,661 | 3,000 | 3,724 | 4,000 | 4,000 | 4,000 |
| 100-15-1540-511000 REGULAR PAY | 153,320 | 147,935 | 157,687 | 160,880 | 160,880 | 160,880 |
| 100-15-1540-511300 OVERTIME PAY | 3,662 | 3,000 | 4,205 | 4,500 | 4,500 | 4,500 |
| 100-15-1540-512100 GROUP MEDICAL INSURANC | 20,513 | 19,195 | 19,227 | 20,940 | 20,940 | 20,940 |
| 100-15-1540-512110 GROUP DENTAL INSURANCE | 569 | 558 | 800 | 609 | 609 | 609 |
| 100-15-1540-512200 SOCIAL SECURITY PAYMEN | 11,491 | 11,547 | 12,010 | 12,652 | 12,652 | 12,652 |
| 100-15-1540-512400 RETIREMENT SYSTEM | 13,133 | 15,909 | 14,167 | 17,431 | 16,538 | 16,538 |
| 100-15-1540-512700 WORKERS' COMPENSATION | 422 | 381 | 381 | 417 | 351 | 351 |
| 100-15-1540-512900 WELLNESS PROGRAM | 3,454 | 10,000 | 5,009 | 12,500 | 12,500 | 12,500 |
| 100-15-1540-512901 EMPLOYEE RELATION EXP | 9,888 | 8,400 | 9,369 | 8,400 | 8,400 | 8,400 |
| 100-15-1540-522000 OTHER OUTSIDE SERVICES | 44,533 | 53,531 | 74,650 | 94,476 | 74,661 | 74,661 |
| 100-15-1540-522201 OFFICE EQUIP-REP & MAINT | 8,087 | 0 | 1,515 | 7,500 | 7,500 | 7,500 |
| 100-15-1540-522206 COMPUTER-REPAIR & MAIN | 1,473 | 2,000 | 1,732 | 2,000 | 2,000 | 2,000 |
| 100-15-1540-523200 TELEPHONE | 3,124 | 2,615 | 2,997 | 2,615 | 2,615 | 2,615 |
| 100-15-1540-523301 ADVERTISING EXPENSE | 744 | 5,599 | 1,180 | 5,599 | 5,599 | 5,599 |
| 100-15-1540-523600 DUES & SUBSCRIPTIONS | 2,516 | 1,998 | 2,607 | 1,998 | 1,998 | 1,998 |
| 100-15-1540-523700 TRAINING AND MEETINGS | 4,428 | 3,510 | 2,587 | 17,210 | 17,210 | 17,210 |
| 100-15-1540-531100 OFFICE/COMPUTER SUPPLIE | 2,834 | 2,000 | 3,470 | 4,500 | 4,500 | 4,500 |
| 100-15-1540-531230 ELECTRICITY | 2,011 | 0 | 2,664 | - 0 | 2,000 | 2,000 |
| 100-15-1540-531402 SAFETY PROGRAM EXPENSE | 2,280 | 2,500 | 702 | 2,500 | 2,500 | 2,500 |
| 100-15-1540-551101 DATA CENTER EXPENSE | 1,600 | 1,538 | 1,717 | 2,362 | 2,362 | 2,362 |
| 15 HUMAN RESOURCES | 293,742 | 295,216 | 322,400 | 383,089 | 364,315 | 364,315 |

15 HUMAN RESOURCES

100-15-1530-521201 LEGAL EXPENSES 4,000

Requested Amount: $4,000 This request is for the acquisition of legal advisement regarding employee related issues and review of personnel ordinances as needed.

100-15-1540-511000 REGULAR PAY 160,880

| Personnel Requirements: | Current |
|---|---|
| Human Resources Director | 1 |
| Human Resources Specialist | 1 |
| Sr. Administrative Assistant | 1 |
| | 3 |

100-15-1540-511300 OVERTIME PAY 4,500

Requested Amount: $4,500
The requested amount includes overtime for open enrollment, organizing annual Health Fair, wellness events and other special projects to meet deadlines. The requested amount has increased to compensate for the addition of the Sr. Administrative Assistant position which is no longer split between two Departments. The position is requested fully in the HR Budget's Department.

100-15-1540-512100 GROUP MEDICAL INSURA 20,940

The requested amount represents $6,900 per employee. 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 $15 every pay period.

100-15-1540-512110 GROUP DENTAL INSURAN 609

This amount represents $203 per employee.

100-15-1540-512200 SOCIAL SECURITY PAYM 12,652

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

100-15-1540-512400 RETIREMENT SYSTEM 16,538

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

100-15-1540-512700 WORKERS' COMPENSATIO 351

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

100-15-1540-512900 WELLNESS PROGRAM 12,500

Requested $12,500

| | |
|---|---|
| $5,500 | Incentives for program participation |
| $1,000 | Annual Health Fair |
| $6,000 | Gym Equipment repairs and maintenance |
| $12,500 | |

The amount requested is to continue to promote health & wellness, encourage employees to live healthier lifestyles which leads to increased morale, productivity and a decrease to health insurance premiums. This amount also includes the cost for new gym equipment to support the health and wellness program initiatives.

100-15-1540-512901 EMPLOYEE RELATION EX 8,400

Requested $8,400

| | |
|---|---|
| $3,000 | Employee Recognition program |
| $ 400 | New Employee Orientation |
| $5,000 | Appreciation & holiday Dinner for Employees |
| $8,400 | |

The requested amount includes the employee recognition program. Employee recognition program is to recognize and reward work and behaviors that support the mission, goals, values and initiatives of the city of Americus. This amount includes $5,000 to cover the cost of the annual employee appreciation and holiday dinner.

100-15-1540-522000 OTHER OUTSIDE SERVICE 74,661

Recommended Amount $88,191

The requested amount includes the following:

| | |
|---|---|
| $36,000 | *Employment Screenings and Physicals (estimate 35,816) |
| $ 4,000 | EAP Program (includes yearly drug & alcohol training) |
| $ 4,000 | Promotional Assessment |
| $ 100 | Shipping & postage |
| $ 1,500 | Other (psychological, fingerprints, polygraphs) |
| $ 1,800 | Cobra Administration Fee |
| $ 531 | **ACA CERF fee per covered life (177 employees @ $3.00pm) |
| $14,100 | ***Firefighters' Cancer Insurance Benefits |
| $15,150 | ****GA Firefighters' Pension Fund |
| $11,010 | *****Peace Officer's Annuity and Benefit Fund |
| $88.191 | |

Recommended Amount: $74,661
This amount reduces the Pension/Annuity Benefits.

100-15-1540-522201 OFFICE EQUIP-REP & MAI 7,500

100-15-1540-522206 COMPUTER-REPAIR & MA 2,000

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

100-15-1540-523200 TELEPHONE 2,615

Requested: $2,615

The requested amount includes telephone and internet as follows:

| | |
|---|---|
| $1,200 | Enterprise Billing (Mediacom) |
| $ 315 | Bandwidth (telephone - 2 lines) |
| $ 500 | AT&T Club service |
| $ 600 | City cell phone (HR Director) |
| $2,615 | |

100-15-1540-523301 ADVERTISING EXPENSE 5,599

Requested Amount: $5,599
The amount requested includes advertising position vacancies to obtain a qualified pool of applicants. This considers both expected price and volume.

100-15-1540-523600 DUES & SUBSCRIPTIONS 1,998

Requested Amount: $1,998

The amount requested includes the following:

| | | |
|---|---|---|
| $ | 100 | GA Local Government Personnel Assoc (2) |
| $ | 550 | Fair Labor Standards Act upgrades |
| $ | 900 | National Safety Council |
| $ | 148 | Americus Times Recorder |
| $ | 300 | Unemployment Control Program Fee |
| | $1,998 | |

100-15-1540-523700 TRAINING AND MEETING 17,210

Requested Amount: $17,210

| Requested | |
|---|---|
| $1,810 | GLGPA Spring & Fall Conference for HR Staff Members |
| $8,500 | * Bi-ennial Anti-Harassment Training for all Employees |
| $ 500 | Defensive Driving Workbooks |
| $ 500 | Workers Comp Training |
| $ 500 | Legal update training |
| $5,200 | ** SHRM Conference for HR Staff Members |
| $ 200 | *** CPR Classes |
| $17,210 | |

* Next anti-harassment training will be held in 2019
** Amount included an increase to cover the cost of HR Staff Members to attend a national human resources conference.
*** Amount includes the cover the cost of CPR Classes offered to all employees.

100-15-1540-531100 OFFICE/COMPUTER SUPPL 4,500

Requested Amount: $4,500

| | |
|---|---|
| $1,000 | Printer Cartridges |
| $3,000 | Cabinets etc. |
| $ 500 | 1/2 of copier supplies |
| $4,500 | |

*This includes an additional amount to cover the cost of upgrading all personnel files and personnel file room improvements.

100-15-1540-531230 ELECTRICITY 2,000

100-15-1540-531402 SAFETY PROGRAM EXPEN 2,500

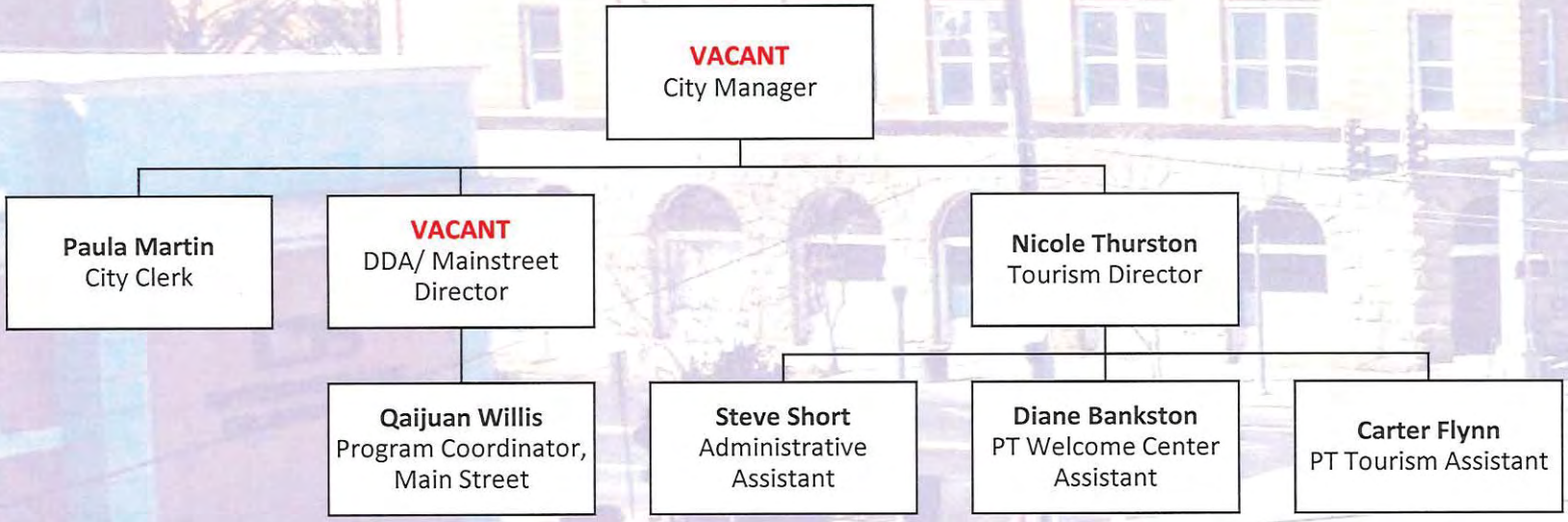
Requested Amount: $2,500
This is for annual employee safety incentives T-Shirts and Giveaways.

| | |
|---|---|
| 100-15-1540-551101 DATA CENTER EXPENSE | 2,362 |
| This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment. | |
| 15 HUMAN RESOURCES | 364,315 |

CITY OF AMERICUS
2019 OPERATING BUDGET

# CITY MANAGER

## Budgeted 2019



CITY OF AMERICUS
2019 OPERATING BUDGET

## City Manager

## MISSION STATEMENT/GENERAL OBJECTIVES

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

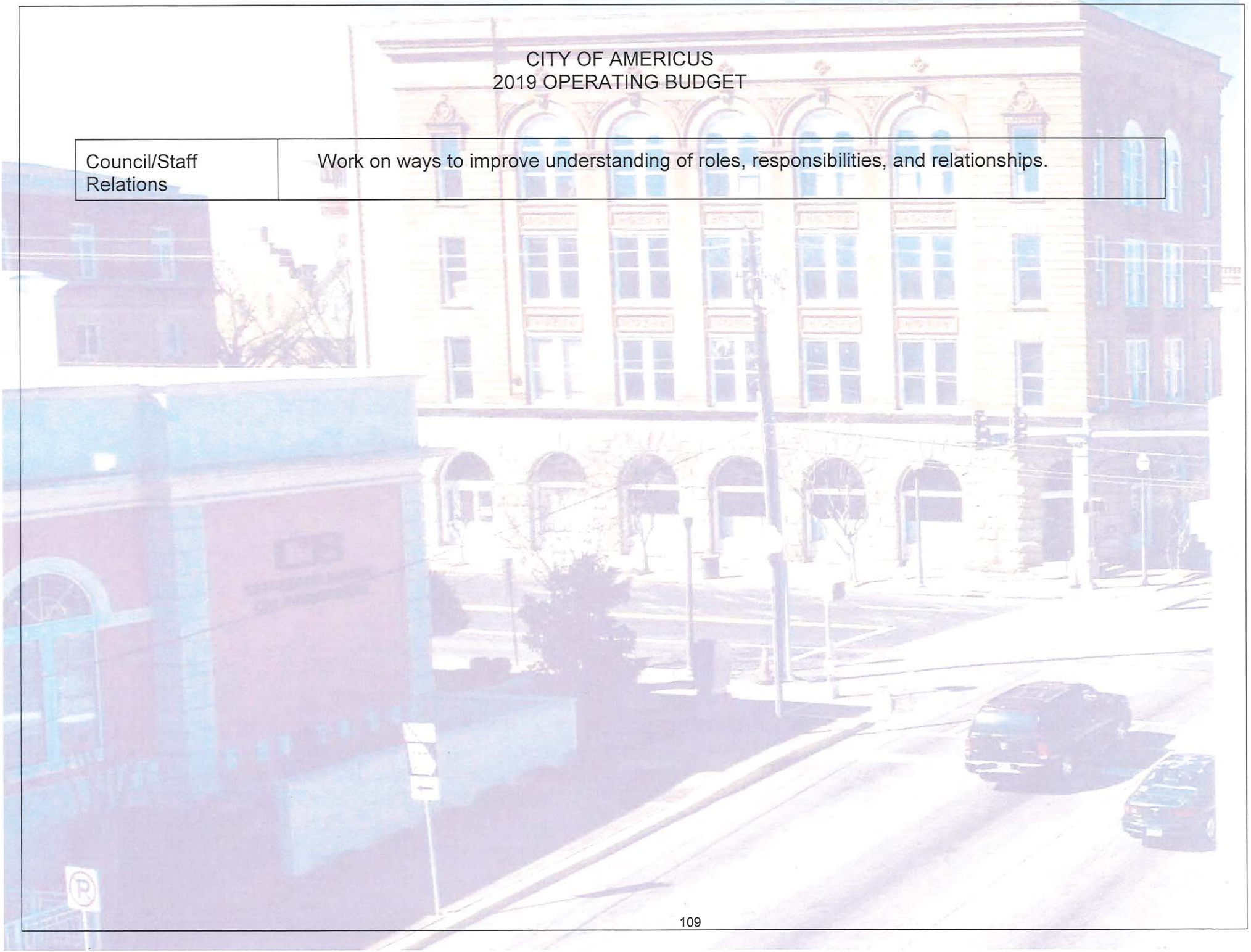
## GOALS – 2019

| Goal Category | Action |
|---|---|
| Encourage citizen involvement | Advertise for volunteers and maintain list of citizens who want to serve; develop internship program; promote Neighborhood Watch meetings; support Renaissance vision; communicate with citizens through PSAs, social media and other avenues as needed. |
| Employee Development | Providing training to all employees as needed<br>Revise Policy & Procedure Manual; Update Purchasing Manual; Revise City Ordinances as needed; re-evaluate organization and functions of all City departments. |
| Human Resources function | Revise employee orientation to include all necessary and applicable information; Revise Personnel Manual; Revise Employee Evaluation process. |
| Audits | Conduct continuous evaluation of processes and procedures. |
| Customer Service | Utilize technology to improve customer service. |
| Planning | Meet on a weekly basis with all Department Heads and direct reports |
| | Plan and conduct retreat in July to review strategic plan, assess the needs, and evaluate the effectiveness of services/programs provided. |

CITY OF AMERICUS
2019 OPERATING BUDGET

| | |
|---|---|
| Boards, Commissions, and Authorities | Work toward improving relationships with all groups by attending meetings and working with staff. |
| | Serve on the City of Americus Planning and Zoning Commission |
| | Work with the Archway Executive Committee and attend the monthly meetings |
| | Continue the re-organization of Main Street/DDA/Tourism Program |
| Urban Redevelopment Plan | Continue and evaluate the Urban Redevelopment plan, urban redevelopment agency, and land bank authority |
| Financial | Ensure that the Fund Balance policy is followed in the budget process. |
| | Work with Finance Director 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 | Coordinate efforts and services of the Land Bank Authority and the PDA; work with County to develop a plan for county owned streets inside the city limits |

| | |
|---|---|
| Council/Staff Relations | Work on ways to improve understanding of roles, responsibilities, and relationships. |



# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 18 CITY MANAGER | | | | | | |
| 100-18-1320-511000 REGULAR PAY | 196,383 | 205,692 | 195,127 | 192,466 | 192,466 | 192,466 |
| 100-18-1320-512100 GROUP MEDICAL INSURANC | 9,347 | 8,725 | 8,613 | 13,960 | 13,960 | 13,960 |
| 100-18-1320-512101 OPT OUT INSURANCE PLAN | 3,000 | 3,000 | 0 | - 0 | - 0 | - 0 |
| 100-18-1320-512110 GROUP DENTAL INSURANCE | 435 | 457 | 1,153 | 406 | 406 | 406 |
| 100-18-1320-512200 SOCIAL SECURITY PAYMEN | 14,309 | 15,735 | 13,294 | 14,724 | 14,724 | 14,724 |
| 100-18-1320-512400 RETIREMENT SYSTEM | 18,172 | 21,680 | 19,299 | 20,286 | 19,247 | 19,247 |
| 100-18-1320-512700 WORKERS' COMPENSATION | 606 | 704 | 702 | 659 | 554 | 554 |
| 100-18-1320-522000 OTHER OUTSIDE SERVICES | 8,242 | 3,700 | 6,159 | 23,700 | 23,700 | 23,700 |
| 100-18-1320-522201 OFFICE EQUIP-REP & MAINT | 1,994 | 900 | 1,515 | 1,800 | 1,800 | 1,800 |
| 100-18-1320-522206 COMPUTER-REP & MAINT | 11,399 | 12,467 | 18,022 | 12,467 | 12,467 | 12,467 |
| 100-18-1320-523101 CLAIM SETTLEMENTS | 123,945 | 0 | 38,728 | - 0 | - 0 | - 0 |
| 100-18-1320-523200 TELEPHONE | 4,526 | 4,250 | 3,396 | 4,450 | 4,450 | 4,450 |
| 100-18-1320-523301 ADVERTISING EXPENSE | 0 | 750 | 483 | - 0 | - 0 | - 0 |
| 100-18-1320-523600 DUES & SUBSCRIPTIONS | 1,368 | 1,420 | 235 | - 0 | - 0 | - 0 |
| 100-18-1320-523700 TRAINING & MEETINGS | 8,791 | 14,000 | 9,876 | 14,500 | 14,500 | 14,500 |
| 100-18-1320-523900 UNIFORMS | 1,166 | 1,200 | 0 | 1,200 | 1,200 | 1,200 |
| 100-18-1320-531100 OFFICE/COMPUTER SUPPLIE | 2,546 | 3,000 | 2,664 | 5,000 | 5,000 | 5,000 |
| 100-18-1320-531230 ELECTRICITY | 3,822 | 0 | 5,062 | - 0 | 4,000 | 4,000 |
| 100-18-1320-542400 COMPUTER EQUIPMENT | 0 | 0 | 0 | 700 | 700 | 700 |
| 100-18-1320-551101 DATA CENTER EXPENSE | 2,411 | 2,035 | 2,591 | 1,575 | 1,575 | 1,575 |
| 100-18-1530-521201 LEGAL EXPENSES | 2,310 | 3,000 | 380 | - 0 | - 0 | - 0 |
| 18 CITY MANAGER | 414,773 | 302,715 | 327,300 | 307,893 | 310,749 | 310,749 |

18 CITY MANAGER

100-18-1320-511000 REGULAR PAY 192,466

Personnel Requirements:

| | Current |
|---|---|
| City Manager | 1 |
| City Clerk | 1 |
| | 2 |

100-18-1320-512100 GROUP MEDICAL INSURA 13,960

The requested amount represents $6,900 per employee. 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 $15 every pay period.

100-18-1320-512110 GROUP DENTAL INSURAN 406

This amount represents $203 per employee.

100-18-1320-512200 SOCIAL SECURITY PAYM 14,724

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

100-18-1320-512400 RETIREMENT SYSTEM 19,247

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

100-18-1320-512700 WORKERS' COMPENSATIO 554

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

100-18-1320-522000 OTHER OUTSIDE SERVICE 23,700

Requested Amount $23,700

The requested amount includes the following:

| | |
|---|---|
| $1,300 | Document Purging * |
| $2,000 | Codification of Ordinances, includes annual fee of $350 * |
| $ 400 | Code of Ordinances-Internet * |
| $10,000 | Legal Review of City Ordinances** |
| $10,000 | Other expenses *** |
| $23,700 | |

* The requested amounts are based on actual spent in 2018.

** We have not done a complete recodification of our City Ordinances since 2007. Recodification is expensive and time consuming. A Legal Review is recommended.

*** The Human Resources offices have been repainted, video cameras added other safety measures taken. This is a recommendation to paint the City Manager's office, Clerk's office, 2 meeting rooms and lobby areas. Also, to add camera monitors in the City Manager and Clerk's offices as well as any other safety measures recommended. The City Clerk nor City Manager can see persons who are entering the offices until they have walked up on them.

100-18-1320-522201 OFFICE EQUIP-REP & MAI 1,800

Requested Amount: $1800
The requested amount is for copier and radio maintenance. The copier maintenance is shared equally with the Human Resources department. We are also charged a per copy amount for color copies. This is the 2018 number annualized.

100-18-1320-522206 COMPUTER-REP & MAINT 12,467

The requested amount includes the following:

| | |
|---|---|
| $ 4,500 | Laserfiche software maintenance |
| $ 1343 | CSI software/hardware maintenance |
| $ 6,624 | Accela monthly fee (formally IQM2) |
| $12,467 | |

The requested amounts are based on actual recommended in 2018.

100-18-1320-523200 TELEPHONE 4,450

The requested amount includes the following:

| | |
|---|---|
| $ 700 | Enterprise Billing (Mediacom internet) |
| $ 500 | Bandwidth (telephone) |
| $1,595 | Fax/elevator through AT&T |
| $1,655 | Cell phones (2) |
| $4,450 | |

This is based on actual spent for 2018 annualized.

100-18-1320-523700 TRAINING & MEETINGS 14,500

CM
Requested
$ 1,200 GCCMA Spring & Fall Conference
$ 1,000 GMA Annual Conference
$ 1,400 ICMA Conference

CITY CLERK
Requested
$ 1,600 Municipal Clerks Conference-Feb & Sept*
$ 2,400 GMA Annual Conference
$ 800 Georgia Records Conference **
$ 800 Finance Officer Certification*
$ 500 Other travel ***
$ 2,500 IIMC International Conference - Birmingham, AL ****
$ 1,500 Region III, IIMC Conference - Greenville, Brasselton, Georgia****
$ 800 Other expenses, meals for business meetings

$14,500

*Required to maintain certification.
** This training is needed to stay abreast of the Records Retention laws.
*** Other travel is related to the City Clerk serving on various boards for the Clerks and Finance Officers Association as well as the GMA Member Services Committee.
**** IIMC Conferences are a great networking conference with Clerks from all over the world. I currently serve as the Treasurer of the GMC/FOA and it is important that board members attend. I will serve as Vice President in 2019 and President in 2020.

100-18-1320-523900 UNIFORMS 1,200

Requested Amount: $1,200

This line item is requested to purchase (2) polo type shirts for the employees in the Municipal Building and the Customer Service Center to wear on Fridays. This shows a spirit of uniformity and representation to our citizens.

| | |
|---|---|
| 100-18-1320-531100 OFFICE/COMPUTER SUPPL | 5,000 |
| Requested Amount: $5,000<br>The amount based and the actual year to date spent with additional monies for the purchase of new tables and chairs for our meeting rooms. The tables are in bad shape and some chairs are broken. | |
| 100-18-1320-531230 ELECTRICITY | 4,000 |
| 100-18-1320-542400 COMPUTER EQUIPMENT | 700 |
| Requested Amount: $700 | |
| IPAD and accessories for City Manager | |
| 100-18-1320-551101 DATA CENTER EXPENSE | 1,575 |
| This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment. | |
| 18 CITY MANAGER | 310,749 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 19 REES PARK EDC | | | | | | |
| 100-19-1565-531108 BUILDING REPAIR & MAINT | 35,053 | 1,382 | 8,030 | 54,382 | 4,382 | 4,382 |
| 100-19-7520-522000 OTHER OUTSIDE SERVICES | 2,528 | 750 | 3,296 | 1,500 | 1,500 | 1,500 |
| 100-19-7520-523100 INSURANCE EXPENSE | 4,319 | 4,700 | 6,490 | 5,420 | 5,420 | 5,420 |
| 100-19-7520-523200 TELEPHONE | 10,582 | 5,800 | 10,832 | 5,800 | 5,800 | 5,800 |
| 100-19-7520-531210 WATER, SEWAGE, & GARBA | 4,233 | 3,700 | 5,030 | - 0 | 3,700 | 3,700 |
| 100-19-7520-531225 STORM WATER | 251 | 500 | 251 | 500 | 500 | 500 |
| 100-19-7520-531230 ELECTRICITY | 13,979 | 11,500 | 12,558 | - 0 | 11,500 | 11,500 |
| 100-19-7520-531700 OTHER SUPPLIES | 118 | 500 | 0 | 5,000 | 5,000 | 5,000 |
| 19 REES PARK EDC | 71,062 | 28,832 | 46,487 | 72,602 | 37,802 | 37,802 |

19 REES PARK EDC

100-19-1565-531108 BUILDING REPAIR & MAI 4,382

Requested Amount $54,382

| | |
|---|---|
| $ 1,832 | HVAC maintenance contract |
| $ 1,320 | Elevator maintenance contract $110 per month |
| $ 360 | Fire Alarm |
| $ 220 | Security System |
| $ 270 | Pest Control |
| $ 380 | Annual termite inspection |
| $50,000 | Other maintenance and construction - SPLOST |
| $54,382 | |

$50,000 is requested for maintenance of the building throughout the year. This includes, elevator, air conditioners, sound system, lighting of the parking lot and building, equipment in kitchen, etc.

Recommended amount removes the $50,000 and places it in SPLOST.

100-19-7520-522000 OTHER OUTSIDE SERVICE 1,500

Requested Amount: $1500
This is for the professional cleaning of the tablecloths if needed for City related functions. The cost of cleaning tablecloths has increased.

100-19-7520-523100 INSURANCE EXPENSE 5,420

Requested Amount: $5,420
This is the Rees Park EDC allocation for property and liability insurance. The request includes a projected increase of approximately 5%. The projected rates will be effective May 1, 2019 resulting in an effective rate for 2019 of 3.33%.

100-19-7520-523200 TELEPHONE 5,800

Requested Amount: $5,800

The requested amount is based on the actual 2018 mid-year cost annualized. This is for cost of internet services and AT&T services related to phones for alarms.

100-19-7520-531210 WATER, SEWAGE, & GAR 3,700

The request is the City's portion after allocations to the PDA, Chamber of Commerce, and Visions.

100-19-7520-531225 STORM WATER 500

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 11,500

The request is the City's portion after allocations to the PDA, Chamber of Commerce, Visions and Arts Council.

100-19-7520-531700 OTHER SUPPLIES 5,000

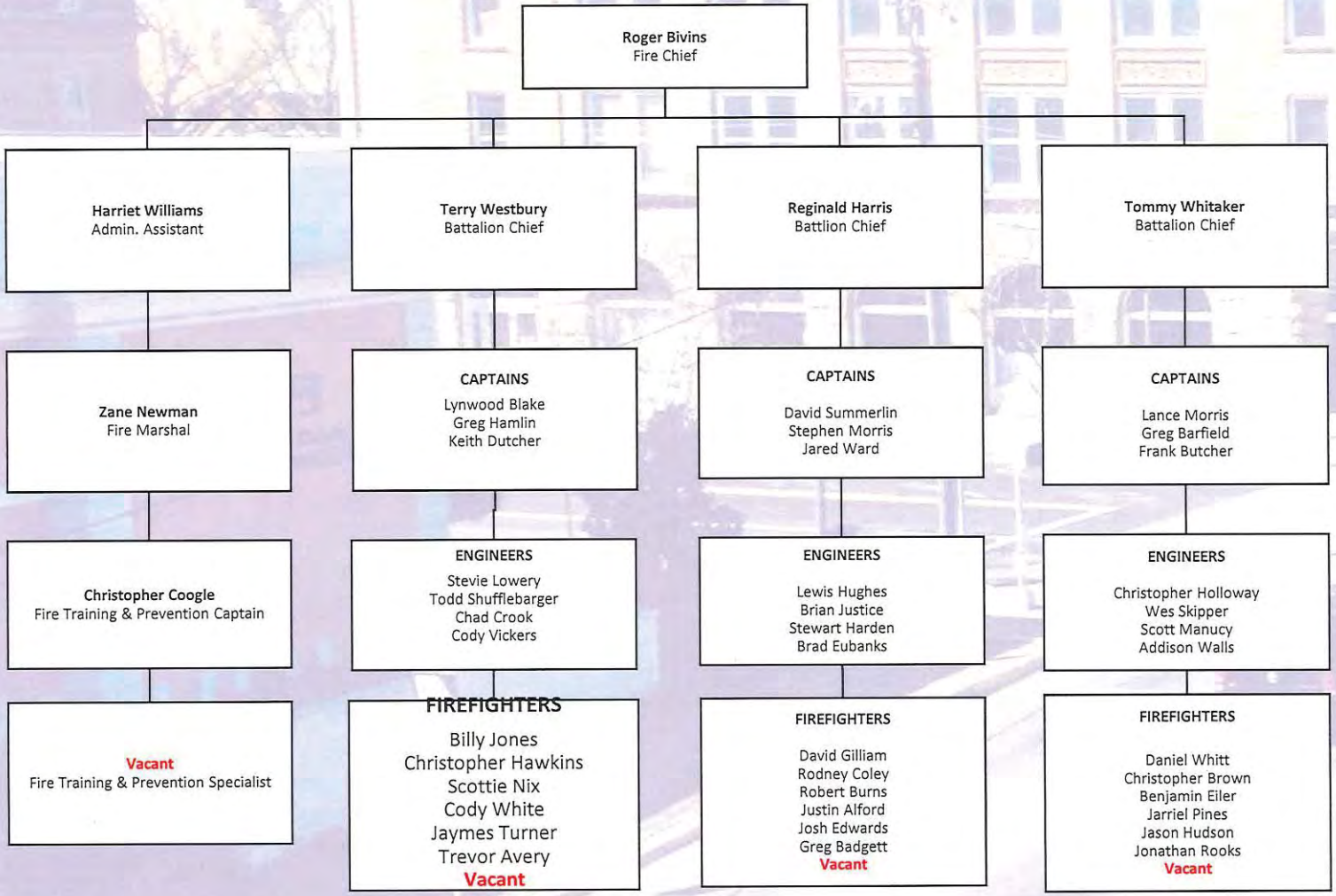
Requested Amount: $5000
The requested amount is for the purchase of cleaning supplies. We need to purchase new tables, chairs and tablecloths if we continue to rent. The ones we have are completely worn out.

19 REES PARK EDC 37,802

CITY OF AMERICUS
2019 OPERATING BUDGET

# FIRE DEPARTMENT

## Budgeted 2019



CITY OF AMERICUS
2019 OPERATING BUDGET

## 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, 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 and striving to better our ISO rating of 2, which provides 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. It is our desire to create an atmosphere that encourages innovation, professional development and diversity. This will help us to maintain our City as a true "Shining City on a Hill".

## GOALS – 2019

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

- Utilize our Fire Safety House, which is capable of teaching Fire Safety, Hazardous Weather Safety, Exit Drills, etc. to all ages.
- Continue and expand our offering of CPR and First Aid classes to the public, local businesses, and to other governmental agencies. To date, the Americus Fire and Emergency Services has conducted classes for nearly 700 students.



- Improve and expand out Fire Prevention Program. Be more community-minded and strive to be positive role models for the citizens of Americus.
- To be more involved and supportive of local civic and non-profit organizations, where appropriate.
- To continue to renovate and improve training grounds at Station #2.

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 20 FIRE | | | | | | |
| 100-20-3500-511000 REGULAR PAY | 1,745,152 | 1,650,477 | 1,784,214 | 1,403,841 | 1,334,365 | 1,334,365 |
| 100-20-3500-511300 OVERTIME PAY | 107,395 | 85,000 | 136,117 | 125,000 | 100,000 | 100,000 |
| 100-20-3500-511301 BUILT IN OVERTIME | 101,428 | 96,000 | 110,230 | 96,000 | 96,000 | 96,000 |
| 100-20-3500-512100 GROUP MEDICAL INSURANC | 305,166 | 307,120 | 306,758 | 300,140 | 286,180 | 286,180 |
| 100-20-3500-512101 OPT OUT INSURANCE PLAN | 17,655 | 18,001 | 22,155 | 21,001 | 21,001 | 21,001 |
| 100-20-3500-512110 GROUP DENTAL INSURANCE | 9,426 | 10,150 | 13,238 | 10,150 | 10,150 | 10,150 |
| 100-20-3500-512200 SOCIAL SECURITY PAYMEN | 144,618 | 140,477 | 154,164 | 124,300 | 117,074 | 117,074 |
| 100-20-3500-512400 RETIREMENT SYSTEM | 187,117 | 193,546 | 171,884 | 171,258 | 153,037 | 153,037 |
| 100-20-3500-512700 WORKERS' COMPENSATION | 50,072 | 44,453 | 44,384 | 38,831 | 30,847 | 30,847 |
| 100-20-3500-522000 OTHER OUTSIDE SERVICES | 22,909 | 16,835 | 4,355 | 25,911 | 25,911 | 25,911 |
| 100-20-3500-522201 OFFICE EQUIP-REP & MAINT | 420 | 1,500 | 1,180 | 1,500 | 1,500 | 1,500 |
| 100-20-3500-522202 AUTO & TRUCK-REP & MAIN | 105,374 | 75,000 | 75,381 | 85,000 | 85,000 | 85,000 |
| 100-20-3500-522203 MACH & EQUIP-REP & MAIN | 7,576 | 8,000 | 3,900 | 8,000 | 8,000 | 8,000 |
| 100-20-3500-523200 TELEPHONE | 14,038 | 23,268 | 14,162 | 23,268 | 10,000 | 10,000 |
| 100-20-3500-523600 DUES & SUBSCRIPTIONS | 10,396 | 12,749 | 8,860 | 12,779 | 12,779 | 12,779 |
| 100-20-3500-523700 TRAINING & MEETINGS | 18,422 | 40,000 | 22,088 | 42,500 | 42,500 | 42,500 |
| 100-20-3500-523900 UNIFORMS | 17,833 | 23,500 | 19,007 | 30,000 | 30,000 | 30,000 |
| 100-20-3500-531100 OFFICE/COMPUTER SUPPLIE | 4,499 | 6,000 | 5,786 | 6,000 | 6,000 | 6,000 |
| 100-20-3500-531101 JANITORIAL SUPPLIES | 6,306 | 8,000 | 6,751 | 8,000 | 8,000 | 8,000 |
| 100-20-3500-531210 WATER, SEWAGE & GARBAG | 3,428 | 4,000 | 2,816 | 6,000 | 6,000 | 6,000 |
| 100-20-3500-531220 NATURAL GAS | 11,117 | 14,000 | 9,764 | 14,000 | 14,000 | 14,000 |
| 100-20-3500-531225 STORM WATER | 488 | 1,350 | 1,204 | 2,270 | 2,270 | 2,270 |
| 100-20-3500-531230 ELECTRICITY | 21,887 | 28,000 | 32,425 | 35,600 | 47,600 | 47,600 |
| 100-20-3500-531270 GASOLINE ALLOCATED | 26,529 | 19,200 | 35,146 | 19,200 | 19,200 | 19,200 |
| 100-20-3500-531700 OTHER SUPPLIES | 7,263 | 15,000 | 11,502 | 15,000 | 15,000 | 15,000 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 100-20-3500-531740 FLAG EXPENSE | 4,012 | 4,000 | 316 | 4,000 | 4,000 | 4,000 |
| 100-20-3500-541300 BUILDINGS | 2,890 | 4,000 | 2,395 | 4,000 | 4,000 | 4,000 |
| 100-20-3500-542100 MACHINERY & | 73,098 | 192,913 | 113,885 | 131,045 | 131,045 | 131,045 |
| 100-20-3500-542101 OFFICE EQUIPMENT | 0 | 4,000 | 520 | 4,000 | 4,000 | 4,000 |
| 100-20-3500-542200 TRUCKS & AUTOMOBILES | 35,599 | 647,119 | 44,875 | - 0 | 600,000 | 600,000 |
| 100-20-3500-551101 DATA CENTER EXPENSE | 8,179 | 9,221 | 10,962 | 9,448 | 9,448 | 9,448 |
| 100-20-3500-581200 CAPITAL LEASE PAYMENT | 184,244 | 166,853 | 176,334 | 234,000 | 234,000 | 234,000 |
| 100-20-3500-582200 INTEREST EXPENSE | 21,917 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-20-3530-531107 FIRE PREVENTION | 2,899 | 6,000 | 5,127 | 6,000 | 6,000 | 6,000 |
| 100-20-3570-522210 STAT #3- REPAIR & MAINT | 5,422 | 13,000 | 9,389 | 13,500 | 13,500 | 13,500 |
| 100-20-3570-522211 STAT #2 - REPAIR & MAINT | 5,520 | 10,000 | 5,870 | 10,300 | 10,300 | 10,300 |
| 100-20-3570-531108 PUBLIC SAFETY BLDG REP & | 7,785 | 14,000 | 18,473 | 25,000 | 25,000 | 25,000 |
| 20 FIRE | 3,298,080 | 3,912,732 | 3,385,619 | 3,066,842 | 3,523,707 | 3,523,707 |

20 FIRE

100-20-3500-511000 REGULAR PAY 1,334,365

Personnel Requirements:

| | Current |
|---|---|
| Fire Chief | 1 |
| Battalion Chief | 3 |
| Admin Assistant | 1 |
| Training & Prevention Capt. | 1 |
| Captain | 9 |
| Engineer | 12 |
| Firefighter | 21 |
| Prevention/Training Ofc | 1 |
| Fire Marshal | 1 |
| | 50 |

The requested amount includes $5,000 for education incentives, and $2,436 for vacation buy backs.

100-20-3500-511300 OVERTIME PAY 100,000

Requested Amount: $125,000

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, and the occurrence of sick leave and injury time off is difficult to predict as well. Also, because we have had so many personnel leave in the last few years, we frequently have to hold over personnel to maintain staffing requirements, resulting in additional overtime.

100-20-3500-511301 BUILT IN OVERTIME 96,000

Requested Amount: $96,000

100-20-3500-512100 GROUP MEDICAL INSURA 286,180

The requested amount represents $6,900 per employee. 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 $15 every pay period.

The recommended amount reduces this amount by a vacancy factor of two.

100-20-3500-512101 OPT OUT INSURANCE PLA 21,001

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

100-20-3500-512110 GROUP DENTAL INSURAN 10,150

This amount represents $203 per employee.

100-20-3500-512200 SOCIAL SECURITY PAYM 117,074

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

100-20-3500-512400 RETIREMENT SYSTEM 153,037

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

100-20-3500-512700 WORKERS' COMPENSATIO 30,847

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

100-20-3500-522000 OTHER OUTSIDE SERVICE 25,911

Requested amount: $25,911
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:

| | |
|---|---|
| $ 3,100 | Annual ladder testing (required annually) |
| $ 2,100 | Air sample testing & servicing |
| $ 5,000 | SCBA Flow Testing & Fit Testing* |
| $ 1,305 | Other items (air cylinders, gas, etc.) |
| $ 1,300 | Overhead door inspection |
| $ 480 | Pest Control |
| $ 1,800 | Hazmat monitor testing (radiation leak & annual maintenance) |
| $ 2,000 | Annual testing/calibration/maintenance/repair (including shipping) of our 4 gas detectors |
| $ 8,726 | Fire Policy and Daily Training Notices |
| $25,911 | |

*All bottles must be Hydro tested every 5 years. This was done in 2016 and is due again in 2021. The other two testing's must be done yearly.

100-20-3500-522201 OFFICE EQUIP-REP & MAI 1,500

Requested Amount: $1,500

This is for annual maintenance on the copier.

100-20-3500-522202 AUTO & TRUCK-REP & M 85,000

Requested Amount: $85,000

The amount requested is based on the current year to date, which is over the expected cost, and an increase due to the extreme age of our pumper engines. Another issue is that the City Shop doesn't have a diesel mechanic on staff, and we must use an outside service shop for many repairs.

100-20-3500-522203 MACH & EQUIP-REP & MA 8,000

Requested Amount: $8,000
The account is for maintenance of all small engines, SCBA compressors, repairing of hose bed covers, radio equipment maintenance, etc. This line item total is necessary for the daily operations of the department.

100-20-3500-523200 TELEPHONE 10,000

Requested Amount: $23,268

This amount represents the lines at all 3 stations, and cell phones.

This is the first full year of having the new internet phone system at Stations #2 and #3.

Recommended Amount: $10,000

# 2019 Operating Budget
## Expenditures

Requested Amount: $12,779

| | |
|---|---|
| $ 165 | NFPA (1 @ $165) |
| $ 360 | GAFC (1 @ $100/4 @ $65) |
| $1,300 | GAFF (52 @ $25) |
| $ 450 | IAFC ($225 each) |
| $ 500 | GMAG |
| $ 470 | GA EMT Assoc (47 @ $10) |
| $ 550 | Active 911* |
| $3,584 | EMT Licensure (47 EMT's) |
| $ 50 | GA Fire Invst Assoc |
| $ 20 | GA Fire Insp Assoc |
| $ 10 | SW GA Fire Invst Assoc |
| $ 375 | Intl Assoc of Arson Invst (3 @ $125) |
| $ 25 | GA Assoc of Code Enfcmt |
| $ 50 | Intl Code Congress |
| $4,750 | NFPA Complete Access Fire Code Subs. for all departmental personnel Svc.** |
| $ 120 | Central GA Fire Chiefs Association |
| $12,779 | |

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 $3,584 is for the yearly licensure of our Emergency Medical Technicians which is a job requirement. This amount equals $76.25 per employee.

*Active 911 is a phone app to alert personnel of calls, and includes additional information, maps, etc.

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

Requested Amount: $42,500
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. New firefighters are required to have 450 hours to be certified. ISO required 240 training hours per person yearly. EMT's are required to have 72 hours of training per year. All new Firefighters must complete Advance EMT class This also includes the addition of training for the Fire Marshal. Five new hires this year will have to attend EMT class, which is approx. $2,500. per student. The Hazmat team is being reconfigured and all team members will require additional and specialized training.

100-20-3500-523900 UNIFORMS 30,000

Requested Amount: $30,000

The requested amount is to buy our Nomex uniforms for all line personnel. The Nomex uniform is the highest standard outlined by NFPA. This will improve the safety of all employees and reduce the potential for burn injuries significantly. The cost of the uniforms has risen by 20% over the past 4 years. NFPA and DOT require all line personnel to wear high visibility garments when working near roadways. A better quality of boot is also factored into this to help with the overall health and safety of our employees. The boots focus on ankle protection and stability to help with some common foot and ankle injuries. This request also covers jackets that meet required amounts of reflectivity of the above standards. The jackets are two 2-in-1. They serve as winter wear to keep our employees warm when working out in the elements and will keep them dry. The request will also cover uniforms for all fire department staff to include Fire Chief, Administrative Assistant, Fire Marshal, and 3 Battalion Chiefs, Training Officer and Fire Prevention Specialist. Due to recent increases in turnover rate, we must maintain a wider range of uniform sizes.

Requested Amount $6,000.00
The amount requested is necessary because of the increase in cost of office supplies, especially printer ink, as the office equipment becomes more advanced.

100-20-3500-531101 JANITORIAL SUPPLIES 8,000

Requested Amount: $8,000

The requested amount is for janitorial supplies for all 3 fire stations. The cost of supplies has increased, and the small reserve supply has been depleted.

100-20-3500-531210 WATER, SEWAGE & GARB 6,000

Requested Amount: $6,000

This amount is for all three stations and includes the total of funds for the Public Safety Building. This amount includes funds that should be moved from the Police budget to the Fire budget. There is only one bill for the PSB, and it's not possible to determine which Department uses how much of any of the utilities. The gas funds are already all in the Fire Department budget.

100-20-3500-531220 NATURAL GAS 14,000

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

100-20-3500-531225 STORM WATER 2,270

Requested Amount: $2.270

This is for the Public Safety building and the other two stations. This amount is for all three stations and includes the total of funds for the Public Safety Building. This amount includes funds that should be moved from the Police budget to the Fire budget. There is only one bill for the PSB, and it's not possible to determine which Department uses how much of any of the utilities. The gas funds are already all in the Fire Department budget.

The is for half of the Public Safety Building and for the two other stations, as well as a requested increase to cover the electricity for the old Red Cross Building, which is now used by the Fire Dept. for training and classes.

Recommended Amount: $47,600

100-20-3500-531270 GASOLINE ALLOCATED 19,200

Requested Amount: $19,200
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 15,000

Requested Amount: $15,000.
This is comprised of batteries, towels, medical supplies, gloves, test strips, alcohol pads, oxygen bottles, etc. This account is also used for the purchase of tools and small equipment. The cost of medical supplies and batteries (brand-specific batteries are required for SCBA equipment) has increased since last year.

100-20-3500-531740 FLAG EXPENSE 4,000

Requested Amount: $4,000

This is to replace all the damaged or worn flags on all city-maintained flag poles. There are 12 poles, with a total of 38 flags. The order will be placed closer to the end of the year.

100-20-3500-541300 BUILDINGS 4,000

Requested Amount: $4,000

| | |
|---|---|
| $ 29,900 | Protective Clothing**** |
| $ 7,000 | Nozzles, Gauges & Appliances* |
| $ 20,000 | Update Hazmat equipment** |
| $ 6,500 | Class A Uniforms |
| $ 18,356 | Extrication Equipment |
| $ 31,967 | Replacements of Scott Airpack SCBA and Facepieces*** |
| $ 6,872 | Fire Hoses*** |
| $ 10,450 | Cascade Air Cylinder Filling Station |
| $131,045 | |

* This is the amount needed for the CIP budget for 2019, to replace 20% of the Nozzles, Gauges & Appliances (It will 5 years for all to be replaced, at 20% each year. By then, the oldest needs to be replaced.)

** This amount is required to be able to update expiring Hazmat equipment. This is an ongoing plan, which will require $20,000.00 per year,

*** This is to replace equipment that is no longer NFPA compliant.

**** This is not actually an increase. Last year's requested amount was entered incorrectly.

All items except the Extrication Equipment and the Cascade Air Cylinder Filling Station are on a 5-year rotating replacement plan.

100-20-3500-542101 OFFICE EQUIPMENT 4,000

Requested Amount: $4,000

100-20-3500-542200 TRUCKS & AUTOMOBILES 600,000

Requested Amount: $0

Recommended Amount:$600,000

600,000 Fire Engine *2017 Carryover

computer connections, repair, & upgrade of computer equipment.

100-20-3500-581200 CAPITAL LEASE PAYMEN 234,000

Requested amount $234,000 This includes the principal and interest payments for the following capital leases:

| | | |
|---|---|---|
| $111,450 | Pierce Platform Truck (2010) | last payment due 06/15/19 |
| $ 55,425 | Pierce Pumper (2013) | last payment due 09/12/22 |
| $ 60,000 | Engine 6 Replacement (2017) | last payment due (2026) estimate |
| $ 7,125 | Vehicle for Fire Chief (2018) | last payment due (2021) |
| $234,000 | | |

100-20-3530-531107 FIRE PREVENTION SUPPLI 6,000

Requested Amount: $6,000.

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. The Fire Department is taking a much more aggressive approach in Fire Prevention and becoming more community-minded. We are participating in more community and school events, and plan on extending our program even further.

100-20-3570-522210 STAT #3- REPAIR & MAIN 13,500

Requested Amount: $13,500

The requested amount includes general maintenance of Station #3. The Station was built in 1999 and funds are needed to paint inside, replace the carpet and to replace the signage outside. This has not yet been done because we had to replace the air conditioner unit. Also, the worn-out mattresses need replacing.

The requested amount includes general maintenance of the Station. Station #2 was built in 1993. There are many repairs that have been done, and many more that need to be done. Our employees are doing most of the labor, which saves money. The carpet needs to be replaced and the worn-out mattresses need to be replaced, as well.

100-20-3570-531108 PUBLIC SAFETY BLDG RE 25,000

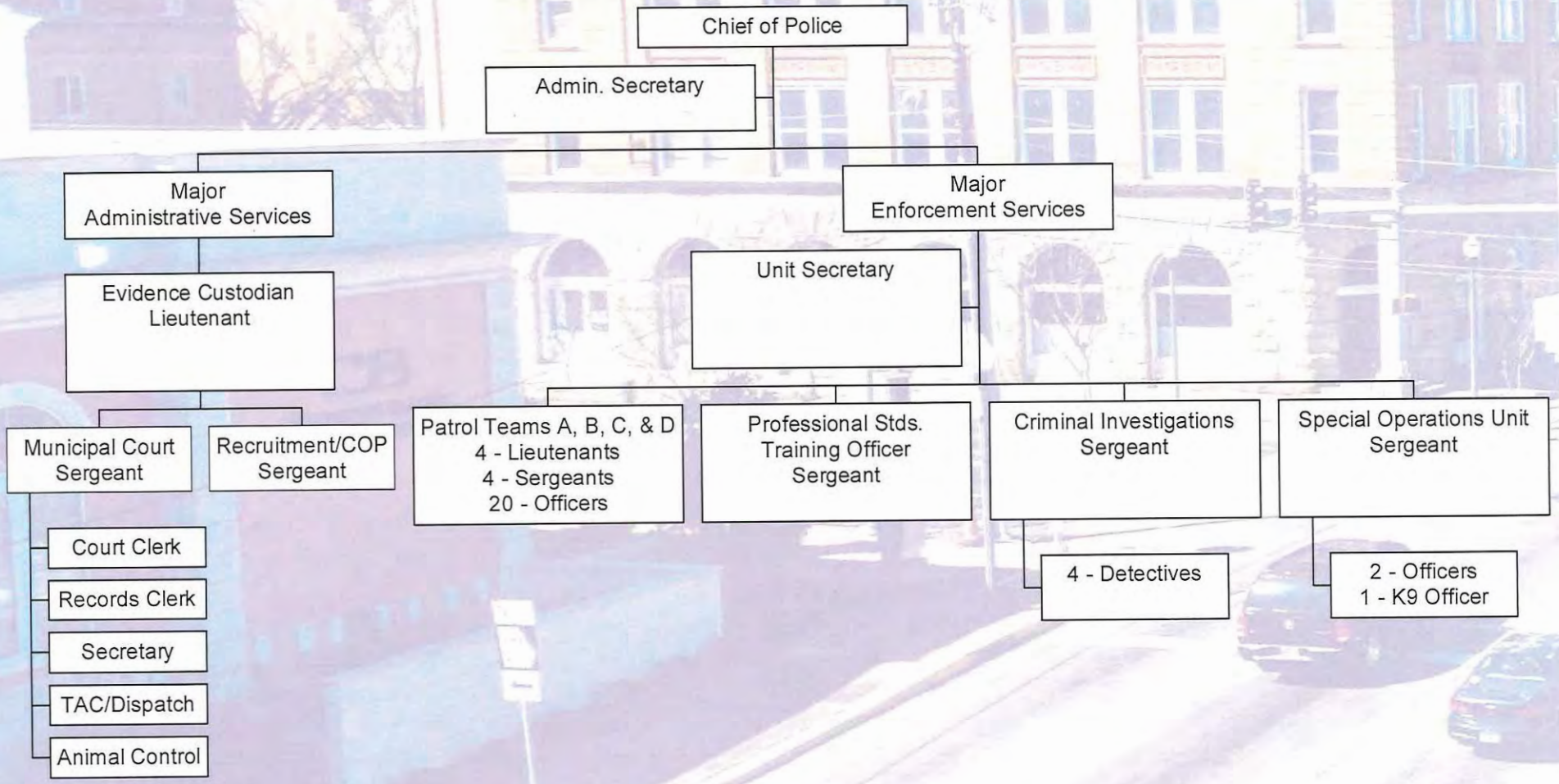
Requested Amount: $25,000
This amount is for repair and maintenance for the entire Public Safety Building. This includes general maintenance and upkeep of ice maker, light bulbs, filters, etc. The mattresses also are worn out and need replacing. We were needing to replace at least two air conditioner units in 2018, but that money was needed to replace the outdated HVAC monitoring equipment and software, several roof leaks and several severe plumbing issues. This also includes the annual monitoring fee for the HVAC system.

20 FIRE 3,523,707

CITY OF AMERICUS
2019 OPERATING BUDGET

# Americus Police Department Organizational Chart
## Budgeted Positions for 2019

Authorized Sworn Positions 44
Authorized Civilian Positions 7






CITY OF AMERICUS
2019 OPERATING BUDGET

## 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 – 2019

1. **Goal** - Strengthen partnerships and increase cooperation between the Americus Police Department and other Court, Law Enforcement and Public Safety Agencies in the area.
2. **Goal** – Strengthen partnerships with community groups and develop new relationships with community stakeholders.
3. **Goal** – Implement Crisis Response Teams
4. **Goal** – Enhance Technology
5. **Goal** – Implement Proactive Strategies to Reduce Crime and Enhance Response to Crime Scenes
6. **Goal** – Provide Timely and Meaningful Training to all Employees
7. **Goal** – Fill all allotted sworn positions.



# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 21 POLICE | | | | | | |
| 100-21-1530-521201 LEGAL EXPENSE | 0 | 2,000 | 40 | 2,000 | 2,000 | 2,000 |
| 100-21-3200-511000 REGULAR PAY | 1,650,757 | 1,547,979 | 1,824,245 | 2,050,353 | 1,867,186 | 1,867,186 |
| 100-21-3200-511300 OVERTIME PAY | 244,031 | 200,000 | 247,456 | 200,000 | 200,000 | 200,000 |
| 100-21-3200-512100 GROUP MEDICAL INSURANC | 282,899 | 293,160 | 292,956 | 279,200 | 244,300 | 244,300 |
| 100-21-3200-512101 OPT OUT INSURANCE PLAN | 22,847 | 24,001 | 28,848 | 30,001 | 30,001 | 30,001 |
| 100-21-3200-512110 GROUP DENTAL INSURANCE | 6,567 | 10,150 | 11,801 | 10,150 | 10,150 | 10,150 |
| 100-21-3200-512200 SOCIAL SECURITY PAYMEN | 140,734 | 133,720 | 158,433 | 177,317 | 158,140 | 158,140 |
| 100-21-3200-512400 RETIREMENT SYSTEM | 183,620 | 184,237 | 164,049 | 244,303 | 206,719 | 206,719 |
| 100-21-3200-512700 WORKERS' COMPENSATION | 74,267 | 65,303 | 65,202 | 109,891 | 65,351 | 65,351 |
| 100-21-3200-522000 OTHER OUTSIDE SERVICES | 13,687 | 10,000 | 14,934 | 15,000 | 15,000 | 15,000 |
| 100-21-3200-522201 OFFICE EQUIP-REP & MAINT | 2,196 | 3,000 | 1,250 | 3,000 | 2,000 | 2,000 |
| 100-21-3200-522202 AUTO & TRUCK-REP & MAIN | 66,638 | 50,000 | 73,568 | 50,000 | 50,000 | 50,000 |
| 100-21-3200-522203 MACH & EQUIP-REP & MAIN | 4,250 | 5,400 | 4,037 | 5,400 | 5,400 | 5,400 |
| 100-21-3200-522206 COMPUTER-REP & MAINT | 9,738 | 5,250 | 3,965 | 14,000 | 5,250 | 5,250 |
| 100-21-3200-523100 INSURANCE EXPENSE | 63,402 | 53,147 | 69,301 | 48,800 | 48,800 | 48,800 |
| 100-21-3200-523200 TELEPHONE | 34,712 | 40,000 | 36,831 | 65,000 | 40,000 | 40,000 |
| 100-21-3200-523600 DUES & SUBSCRIPTIONS | 1,325 | 2,500 | 1,735 | 2,500 | 2,500 | 2,500 |
| 100-21-3200-523602 BUY MONEY EXPENSE | 50 | 500 | 0 | 2,000 | 1,000 | 1,000 |
| 100-21-3200-523700 TRAINING & MEETINGS | 28,455 | 25,000 | 38,971 | 25,000 | 25,000 | 25,000 |
| 100-21-3200-523900 UNIFORMS | 26,513 | 20,000 | 15,976 | 20,000 | 15,000 | 15,000 |
| 100-21-3200-531100 OFFICE/COMPUTER SUPPLIE | 17,497 | 19,500 | 20,843 | 20,000 | 20,000 | 20,000 |
| 100-21-3200-531101 JANITORIAL SUPPLIES | 5,101 | 5,800 | 5,421 | 6,000 | 6,000 | 6,000 |
| 100-21-3200-531104 AMMUNITION | 5,935 | 5,000 | 1,716 | 5,000 | 4,000 | 4,000 |
| 100-21-3200-531210 WATER, SEWAGE & GARBAG | 2,026 | 2,000 | 2,000 | - 0 | - 0 | - 0 |
| 100-21-3200-531220 NATURAL GAS | 0 | 0 | 127 | - 0 | - 0 | - 0 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 100-21-3200-531225 STORM WATER | 1,646 | 920 | 920 | - 0 | - 0 | - 0 |
| 100-21-3200-531230 ELECTRICITY | 12,219 | 12,000 | 15,675 | 12,000 | - 0 | - 0 |
| 100-21-3200-531270 GASOLINE ALLOCATED | 66,268 | 88,000 | 94,935 | - 0 | 88,000 | 88,000 |
| 100-21-3200-531700 OTHER SUPPLIES | 9,359 | 10,000 | 8,975 | 12,000 | 10,000 | 10,000 |
| 100-21-3200-531705 CANINE COSTS | 0 | 2,797 | 1,793 | 1,200 | 1,200 | 1,200 |
| 100-21-3200-542100 MACHINERY & EQUIPMENT | 19,386 | 20,000 | 33,210 | 30,000 | 30,000 | 30,000 |
| 100-21-3200-542102 JAG GRANT EXPENSES | 6,956 | 0 | 2,910 | - 0 | - 0 | - 0 |
| 100-21-3200-542200 TRUCKS & AUTOMOBILES | 24,701 | 213,000 | 222,456 | 213,000 | 213,000 | 213,000 |
| 100-21-3200-551101 DATA CENTER EXPENSE | 25,223 | 33,044 | 27,286 | 39,366 | 39,366 | 39,366 |
| 100-21-3200-573001 COMMUNITY RELATIONS EX | 3,713 | 3,000 | 3,628 | 3,000 | 3,000 | 3,000 |
| 100-21-3200-581200 CAPITAL LEASE PAYMENTS | 5,450 | 137,071 | 133,885 | 170,000 | 140,000 | 140,000 |
| 100-21-3210-523203 TECHNOLOGY FEE | 8,315 | 74,500 | 17,104 | 74,500 | 25,000 | 25,000 |
| 100-21-3226-523601 JAIL COST EXPENSE | 9,180 | 10,000 | 14,805 | 10,000 | 10,000 | 10,000 |
| 100-21-3226-523602 INMATE MEDICAL COSTS | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 21 POLICE | 3,079,664 | 3,312,979 | 3,661,286 | 3,950,981 | 3,584,363 | 3,584,363 |

21 POLICE

100-21-1530-521201 LEGAL EXPENSE 2,000

Requested Amount: $2000
This is the cost of legal fees incurred to handle various police matters, ordinance changes, and prosecution of cases. Although we spent less than $200 on legal fees the first half of 2018, at least $2000 needs to be budgeted to cover unexpected legal issues

100-21-3200-511000 REGULAR PAY 1,867,186

Personnel Requirements:

| | Current | Requested |
|---|---|---|
| Police Chief | 1 | 1 |
| Administrative Secretary | 1 | 1 |
| Property Evidence Custodian | 1 | 1 |
| Secretary | 2 | 1 |
| Animal Control | 1 | 1 |
| Lieutenant | 5 | 5 |
| Major | 2 | 2 |
| Investigators | 3 | 4 |
| Sergeant | 8 | 9 |
| Officer* | 24 | 23 |
| Dispatcher | 1 | 1 |
| Records Clerk | 1 | 1 |
| Total | 50 | 50 |

100-21-3200-511300 OVERTIME PAY 200,000

Requested Amount: $200,000

Budget request is projected from current expenditure and anticipated need to cover continued staff shortages.

100-21-3200-512100 GROUP MEDICAL INSURA 244,300

The requested amount represents $6,900 per employee. 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 $15 every pay period.

The recommended amount reduces the amount by a vacancy factor of 5.

100-21-3200-512101 OPT OUT INSURANCE PLA 30,001

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

100-21-3200-512110 GROUP DENTAL INSURAN 10,150

This amount represents $203 per employee.

100-21-3200-512200 SOCIAL SECURITY PAYM 158,140

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

100-21-3200-512400 RETIREMENT SYSTEM 206,719

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

100-21-3200-512700 WORKERS' COMPENSATIO 65,351

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

100-21-3200-522000 OTHER OUTSIDE SERVICE 15,000

Requested Amount: $15,000

| | |
|---|---|
| $ 6000 | CALEA Second Year Payment (two payment plan) |
| $ 700 | Interpreter Services |
| $ 1000 | Wrecker Service |
| $ 400 | Dept of Agriculture - Animal Control License and Drug Scale Calibration |
| $ 530 | Pest Control |
| $ 200 | The Lily Pad (physch. testing for crime victims) |
| $ 900 | Lexis Nexis (data search engine) |
| $ 1000 | Georgia Technical Authority (Monthly Payments for GCIC access) |
| $ 700 | GBI (background checks) |
| $3,600 | Miscellaneous services such as Wayne's Electric, Parker Heating |
| $15,000 | |

Requested Amount: $3000
This includes annual copier maintenance of $1,250 and $750 for incidental repairs. Based on 2018 repair costs of aging equipment and the addition of laptops and printers in the patrol cars.

100-21-3200-522202 AUTO & TRUCK-REP & M 50,000

Requested Amount: $50,000

This is to cover all repairs to the fleet. This request is based on projected expenditures for 2018 fleet maintenance costs (over budget) and includes estimated repairs for older vehicles that are still being utilized as well as installation or removal of radio and computer equipment.

100-21-3200-522203 MACH & EQUIP-REP & MA 5,400

Requested Amount: $5,400

$4,200 Radio/radar maintenance (Albany Comm and Mobile Comm of America)
$1,200 Maintenance and repair of office equipment (Other than Computers)

$5,400

This category includes repair to our portable and mobile radios as well as annual mandatory recalibration of all our RADAR units.

100-21-3200-522206 COMPUTER-REP & MAINT 5,250

Requested Amount: $5,250
This is for miscellaneous upgrades and repairs for the server, copiers, computers, and software. The amount requested includes $2,250 for LEADS Online for access to local and nationwide pawn shop databases, and $3,000 for Live Scan maintenance and updates.,

$ 2,250 LEADS Online
$ 3,000 Live Scan

$ 5,250

Recommended Amount:$5,250

Requested Amount: $48,800
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 5%. The projected rates will be effective May 1, 2019 resulting in an effective rate for 2019 of 3.33%.

100-21-3200-523200 TELEPHONE 40,000

Requested Amount: $65,000

$475/month AT&T
$215/month Bandwidth
$700/month Mediacom
$1167/month Cell Phones
$1320/month Air Cards for Laptops

The requested amount is based on projected expenditures for 2018.

100-21-3200-523600 DUES & SUBSCRIPTIONS 2,500

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 Accreditation Coalition |
| $ 300 | GA Assoc of Chiefs of Police |
| $ 360 | International Assoc of Chiefs |
| $ 150 | Georgia Assoc of Animal Care and Control |
| $ 450 | National Safety Council |
| $ 100 | Thompson Publishing |
| $1,090 | GSIN, Rotary Club Dues and GACP Dues for Command Personnel |
| $2,500 | |

Requested Amount $2,000

Requested to pay informants. This line item has seen infrequent use in past years, but as we bring the department to full strength and staff a full-time special investigations unit, we will begin conducting in depth investigations and drug interdiction activities.

Recommended Amount: $1,000

100-21-3200-523700 TRAINING & MEETINGS 25,000

Requested Amount: $25,000

This line item covers all training costs associated with putting new hires through the police academy and providing in-service training and continuing education for all existing employees. This line item was over budget for 2018 but should level out as our need to hire additional officer's decreases. However, with a full roster, the cost for annual in-service training will increase.

100-21-3200-523900 UNIFORMS 15,000

Requested Amount: $20,000

| | |
|---|---|
| $ 3,000 | New officers |
| $ 9,000 | Replacement uniforms |
| $ 300 | Animal control |
| $ 2,700 | Uniform accessories (holsters, handcuffs, etc.) |
| $20,000 | |

The requested amount is for uniforms for department employees and duty accessories. We will be systematically replacing worn equipment and uniforms over the next two years.

Recommended Amount: $15,000

100-21-3200-531100 OFFICE/COMPUTER SUPPL 20,000

Requested Amount: $20,000.00
This line item includes all office supplies, copy paper, pens, printer ink cartridges for office etc. Requested amount is increased based on current expenditures and the cost of ink cartridges and paper for in-car printers.

Requested Amount: $5800.00

This amount covers the expenses for janitorial supplies, including paper products for the restrooms, for the break room and the Police Department's portion of the Public Safety Building.

100-21-3200-531104 AMMUNITION 4,000

Requested Amount: $5,000
The requested amount includes ammunition for firearms training requirements, as well as duty rounds carried by sworn personnel. Includes pistol, shotgun and rifle rounds.

Recommended Amount: $4,000

100-21-3200-531270 GASOLINE ALLOCATED 88,000

Requested Amount: $88,000
This estimate anticipates a full staff of 44 sworn officers, each with an assigned police vehicle in 2019.

Recommended Amount: $88,000

100-21-3200-531700 OTHER SUPPLIES 10,000

Requested Amount: $12,000
This includes crime scene supplies, intoximeters supplies, and safety supplies. Increase is based on 2018 expenditures and anticipated increase of both patrol and investigative staff.

Recommended Amount: $10,000

100-21-3200-531705 CANINE COSTS 1,200

The department received a K-9 in 2018 through a grant from the One Sumter Foundation. The costs below are for care and maintenance of the animal.

$ 300 Misc. Items (Leads, Collars, Bowls etc.)
$ 400 Bi-Annual Vet cost (Yearly)
$ 500 Est. Feed Cost
---
$1,200 Total

Requested Amount: $30,000

| | |
|---|---|
| $ 17,000.00 | Taser International (3rd Year Payment on Body Cameras) |
| $ 5,000.00 | Vests/Body Armor |
| $ 8,000.00 | Replacement Equipment (In-car Cameras, RADAR Units, new Radios for new employees) |
| $ 30,000.00 | |

100-21-3200-542200 TRUCKS & AUTOMOBILES 213,000

Requested Amount: $213,000

Vehicle Replacement (six turn key with radar and in car dash camera); (lease purchase)

100-21-3200-551101 DATA CENTER EXPENSE 39,366

This is the amount allocated to this department for internet, other computer connections, repair, & upgrade of computer equipment. Based on 2018 expenditures.

100-21-3200-573001 COMMUNITY RELATIONS 3,000

Requested Amount: $3,000

Neighborhood Watch Programs, the Great program, back to school programs, crime prevention and other similar programs based on community and police involvement.

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

$ 46,000 Police Cars 4(2016) Ford Interceptors last payment due 2019

$ 45,000 Police Cars 6(2018) Ford Interceptors last payment due 2022
$ 43,000 Police Cars Estimated 5 Police Cars that will be purchased in 2018. First payment due in 2019. Last payment due 2023.
$ 6,000 Ford F250 (2017) Animal Control last payment due 2022
$ 0 Police Cars (2019) No payment due in 2019

$140,000

100-21-3210-523203 TECHNOLOGY FEE 25,000

Requested Amount: $74,500

The Technology Fee is added on to the fine in all Municipal Court cases. It was increased from $10 to 25$ by City Council in 2018 to pay for the transition to Interop Records Management Software. The budgeted amount is based on our best guess of what the receipts will be in 2019.

Recommended Amount: $25,000

This amount is based on ytd expenditures and year end estimates.

100-21-3226-523601 JAIL COST EXPENSE 10,000

Requested Amount: $10,000

This is the estimated amount due to Sumter County for housing prisoners charged in Municipal Court.

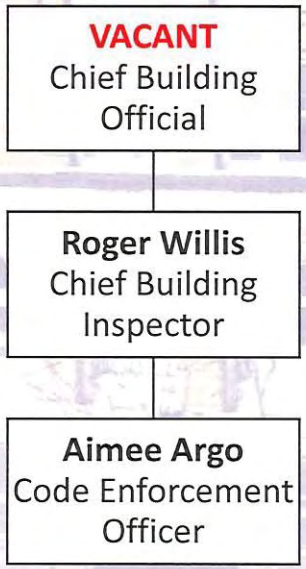
100-21-3226-523602 INMATE MEDICAL COSTS 1,000

Requested Amount: $1,000

This is billed by Sumter County, Phoebe Sumter and Goldstar for costs related to inmates that are incarcerated on City charges. This is very difficult to predict but needs to be in place if a city prisoner is taken to the hospital.

21 POLICE 3,584,363

# BUILDING RISK MANAGEMENT DEPARTMENT



## Building Risk/Code Enforcement & Planning & Zoning

## MISSION STATEMENT/GENERAL OBJECTIVES

The Building Risk Department and Planning & Zoning Departments of the City of Americus was formed in 2018 with the splitting of the Planning & Inspections Department which includes 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 – 2019

- 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 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.

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 22 Building Risk & Code Enfo | | | | | | |
| 100-22-1530-521201 LEGAL EXPENSE | 3,400 | 6,000 | 974 | 7,000 | 4,000 | 4,000 |
| 100-22-1565-531108 MUNICIPAL BLDG REP & MA | 10,136 | 8,500 | 10,431 | 15,000 | 15,000 | 15,000 |
| 100-22-3500-531109 ARSON INVESTIGATION | 196 | 200 | 197 | 300 | 300 | 300 |
| 100-22-7200-511000 REGULAR PAY | 143,126 | 168,327 | 103,593 | 285,471 | 145,177 | 145,177 |
| 100-22-7200-511300 OVERTIME PAY | 1,785 | 500 | 3,092 | 2,500 | 2,500 | 2,500 |
| 100-22-7200-512100 GROUP MEDICAL INSURANC | 29,805 | 27,920 | 27,827 | 27,920 | 24,430 | 24,430 |
| 100-22-7200-512110 GROUP DENTAL INSURANCE | 724 | 812 | 922 | 812 | 710 | 710 |
| 100-22-7200-512200 SOCIAL SECURITY PAYMEN | 10,694 | 12,915 | 7,943 | 22,030 | 11,297 | 11,297 |
| 100-22-7200-512400 RETIREMENT SYSTEM | 15,185 | 17,794 | 15,850 | 22,030 | 14,768 | 14,768 |
| 100-22-7200-512700 WORKERS COMPENSATION | 3,590 | 2,342 | 2,339 | 3,986 | 1,800 | 1,800 |
| 100-22-7200-522000 OTHER OUTSIDE SERVICES | 28,263 | 2,565 | 125,442 | 113,815 | 3,815 | 3,815 |
| 100-22-7200-522130 LOT CLEANING EXPENSE | 21,111 | 23,700 | 23,466 | 27,000 | 27,000 | 27,000 |
| 100-22-7200-522202 AUTO & TRUCK REP & MAIN | 6,976 | 2,500 | 8,782 | 4,000 | 4,000 | 4,000 |
| 100-22-7200-522206 COMPUTER-REP & MAINT | 1,250 | 15,000 | 1,250 | 15,000 | 15,000 | 15,000 |
| 100-22-7200-523200 TELEPHONE | 6,923 | 5,300 | 6,186 | 7,000 | 7,000 | 7,000 |
| 100-22-7200-523301 ADVERTISING EXPENSE | 0 | 500 | 364 | 500 | 500 | 500 |
| 100-22-7200-523600 DUES & SUBSCRIPTIONS | 828 | 2,210 | 499 | 2,210 | 1,600 | 1,600 |
| 100-22-7200-523700 TRAINING & MEETINGS | 7,307 | 10,000 | 6,637 | 13,550 | 7,300 | 7,300 |
| 100-22-7200-523900 UNIFORMS | 546 | 600 | 307 | 600 | 600 | 600 |
| 100-22-7200-531100 OFFICE /COMPUTER SUPPLIE | 2,942 | 4,500 | 3,867 | 5,500 | 4,000 | 4,000 |
| 100-22-7200-531101 JANITORIAL SUPPLIES | 1,236 | 200 | 1,649 | 2,000 | 2,000 | 2,000 |
| 100-22-7200-531210 WATER, SEWER, & GARBAG | 2,687 | 3,500 | 1,416 | 3,000 | 3,000 | 3,000 |
| 100-22-7200-531225 STORM WATER | 1,489 | 1,200 | 1,294 | 1,450 | 1,450 | 1,450 |
| 100-22-7200-531230 ELECTRICITY | 3,504 | 2,800 | 4,093 | 3,500 | 3,500 | 3,500 |
| 100-22-7200-531270 GASOLINE ALLOCATED | 3,818 | 3,000 | 3,043 | 4,000 | 4,000 | 4,000 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 100-22-7200-531700 OTHER SUPPLIES | 492 | 2,200 | 504 | 3,200 | 2,000 | 2,000 |
| 100-22-7200-551101 DATA CENTER EXPENSE | 4,214 | 3,074 | 5,348 | 3,149 | 3,149 | 3,149 |
| 22 Building Risk & Code Enfo | 312,225 | 328,159 | 367,313 | 596,523 | 309,896 | 309,896 |

22 Building Risk & Code Enfo

100-22-1530-521201 LEGAL EXPENSE 4,000

Requested Amount: $7,000

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.

Community Development Portion: $2,000
This amount is for review and update of ordinances, street closings, property deeds prepared, and other misc. legal matters. Also included in this request is review of bylaws for the Urban Redevelopment Agency.

Recommended Amount: $4,000

Amount removed the Community Development portion after reducing the total to $6,000.

100-22-1565-531108 MUNICIPAL BLDG REP & 15,000

Requested Amount: $15,000

| | |
|---|---|
| $ 1,440 | Albany Elevator |
| $ 12,560 | General repair & maintenance |
| $ 1,000 | Community Development |
| $ 15,000 | |

This amount for general repair and maintenance is increased due to the increase in repairs to the A/C System and includes a preventative maintenance contract.
Community Development: $1,000

This amount is for miscellaneous repairs at Furlow School, the Train Depot, Joyce Myers Park, and Rees Park Economic Development Center.

100-22-3500-531109 ARSON INVESTIGATION 300

Requested Amount: $300

This is to purchase evidence containers, tools, a ladder, and other equipment used during fire investigations.

100-22-7200-511000 REGULAR PAY 145,177

Personnel Requirements:

| | Current |
|---|---|
| Administrative Coordinator* | 1 |
| Chief Building Official** | 1 |
| Chief Building Inspector | 1 |
| Bldg Inspector/Code Enforcement | 1 |
| | 4 |

*Formerly Code Enforcement Technician
**Approved during 2017

Recommended amount anticipates hiring Chief Building Official mid-year.

100-22-7200-511300 OVERTIME PAY 2,500

Requested Amount: $2500

The requested amount represents $1250 for each hourly employee. This will provide better customer service by reducing the amount of comp time hours earned.

100-22-7200-512100 GROUP MEDICAL INSURA 24,430

The requested amount represents $6,900 per employee. 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 $15 every pay period.

Recommended amount anticipates hiring Chief Building Inspector mid-year.

100-22-7200-512110 GROUP DENTAL INSURAN 710

This amount represents $203 per employee.

Recommended amount anticipates hiring Chief Building Inspector mid-year.

100-22-7200-512200 SOCIAL SECURITY PAYM 11,297

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

Recommended amount anticipates hiring Chief Building Inspector mid-year.

100-22-7200-512400 RETIREMENT SYSTEM 14,768

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

Recommended amount anticipates hiring Chief Building Inspector mid year.

100-22-7200-512700 WORKERS COMPENSATIO 1,800

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

Recommended amount anticipates hiring Chief Building Inspector mid year.

100-22-7200-522000 OTHER OUTSIDE SERVICE 3,815

Requested Amount: $113,815

| | |
|---|---|
| $ 500 | Service fire extinguishers |
| $ 355 | Pest Control |
| $ 360 | Silent Alarm |
| $ 600 | Code Enforcement ROBO Call/Litter Training & Prevention |
| $ 750 | State license permit information uploads |
| $ 1,250 | Copier Maintenance Agreement |
| $110,000 | Transportation services with RMS |
| $113,815 | |

Recommended Amount: $3,815

| | |
|---|---|
| $ 500 | Service fire extinguishers |
| $ 355 | Pest Control |
| $ 360 | Silent Alarm |
| $ 600 | Code Enforcement ROBO Call/Litter Training & Prevention |
| $ 750 | State license permit information uploads |
| $ 1,250 | Copier Maintenance Agreement |
| $ 3,815 | |

Requested Amount: $27,000

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. This is an increase from the previous year due to the increase of abandoned properties in the city.

100-22-7200-522202 AUTO & TRUCK REP & MA 4,000

Requested Amount: $4,000

We anticipate only routine PM's on the department's vehicles in 2018. The vehicles are aging and need more repairs.

100-22-7200-522206 COMPUTER-REP & MAINT 15,000

Requested Amount: $15,000

The three-year contract is up with the provider. This is our yearly fee.

100-22-7200-523200 TELEPHONE 7,000

Requested Amount: $7,000

The requested amount includes telephone and internet as follows:

| | |
|---|---|
| $2,800 | Enterprise Billing (Mediacom) |
| $ 700 | Bandwidth (telephone - 6 lines) |
| $3,140 | Mobile Devices |
| $ 360 | Yellow Pages |
| $7,000 | Average for the year. |

100-22-7200-523301 ADVERTISING EXPENSE 500

Requested Amount: $500

This amount is for all advertising necessary for public hearings about HPC, and notices informing the public of changes to codes or policies.

# 2019 Operating Budget
# Expenditures

Requested Amount: $2,210

This is for memberships in trade organizations related to the field of inspections such as the ICC 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 covers the purchase of current code books for the department. The request also covers dues and subscriptions formally paid by Community Development Department.

| | |
|---|---|
| $1,200 | ICC Code Access and Code Books |
| $ 50 | Georgia Association of Code Enforcement (1) |
| $ 150 | International Code Congress (3) |
| $ 100 | BOAG (3) |
| $ 100 | SWGIA (3) |
| $ 25 | CD-Arbor Day Foundation |
| $ 25 | CD-National Alliance of Preservation Comm |
| $ 400 | CD-American Planning Association |
| $ 60 | CD-GAZA |
| $ 100 | CD-GAAPA |
| $2,210 | |

| | |
|---|---|
| $1,200 | ICC Code Access and Code Books |
| $ 50 | Georgia Association of Code Enforcement (1) |
| $ 150 | International Code Congress (3) |
| $ 100 | BOAG (3) |
| $ 100 | SWGIA (3) |
| $1,600 | |

Requested Amount: $13,550

All Building Officials, are 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 | |
|---|---|
| $ 1,500 | BOAG |
| $ 1,800 | ICC Code Hearings |
| $ 1,000 | GACE |
| $ 1,000 | GSIA |
| $ 1,000 | GACE Fall |
| $ 1,000 | GACE Spring |
| $ 1,000 | CD-CDBG/CHIP Workshops |
| $ 1,500 | CD-APA Spring/Fall |
| $ 500 | CD-HPC GAPC |
| $ 750 | CD-Planning & Zoning Training |
| $ 2,500 | CD-Carl Vinson Inst.* |
| $13,550 | |

*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.

| Recommended | |
|---|---|
| $ 1,500 | BOAG |
| $ 1,800 | ICC Code Hearings |
| $ 1,000 | GACE |
| $ 1,000 | GSIA |
| $ 1,000 | GACE Fall |
| $ 1,000 | GACE Spring |
| $ 7,300 | |

Requested Amount: $ 600

The requested amount includes three employees at $200 each.

100-22-7200-531100 OFFICE /COMPUTER SUPP 4,000

Requested Amount: $5,500

Community Development Portion: $1,500

The budget request is for annexation info, committee handbooks, HPC guidelines, and binders as well as paper and other supplies.

Recommended amount: $4,000 Removes Community Development portion of $1,500 to its budget in department 25.

100-22-7200-531101 JANITORIAL SUPPLIES 2,000

Requested Amount: $2,000

The requested amount includes the purchase of cleaning supplies, bathroom supplies, and equipment for all three floors of the Municipal Building.

100-22-7200-531210 WATER, SEWER, & GARBA 3,000

Requested Amount: $3,000

The requested amount is for the monthly bill for the Municipal Building.

100-22-7200-531225 STORM WATER 1,450

Requested Amount: $1,450

The requested amount includes the monthly storm water bill for the Municipal Building and 721 W Church St.

100-22-7200-531230 ELECTRICITY 3,500

Requested Amount: $3500

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

Requested Amount: $4,000

This is the amount required to operate the department's 3 vehicles.

100-22-7200-531700 OTHER SUPPLIES 2,000

Requested Amount: $3,200

| | |
|---|---|
| $1,000 | Recycling |
| $1,000 | Radio, video, and other types of supplies |
| $1,200 | CD-Keep America Beautiful |
| $3,200 | |

Recommended Amount: $2,000

| | |
|---|---|
| $1,000 | Recycling |
| $1,000 | Radio, video, and other types of supplies |
| $2,000 | |

This amount moves Keep America Beautiful to Planning and Inspections Budget in department 25.

100-22-7200-551101 DATA CENTER EXPENSE 3,149

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

22 Building Risk & Code Enfo 309,896

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 23 MUNICIPAL COURT | | | | | | |
| 100-23-2650-511000 REGULAR PAY | 55,638 | 55,414 | 55,949 | 57,853 | 57,853 | 57,853 |
| 100-23-2650-511300 OVERTIME PAY | 317 | 200 | 343 | - 0 | - 0 | - 0 |
| 100-23-2650-512100 GROUP MEDICAL INSURANC | 7,444 | 6,980 | 6,964 | 6,980 | 6,980 | 6,980 |
| 100-23-2650-512110 GROUP DENTAL INSURANCE | 207 | 203 | 640 | 203 | 203 | 203 |
| 100-23-2650-512200 SOCIAL SECURITY PAYMEN | 3,235 | 4,254 | 3,242 | 4,426 | 4,426 | 4,426 |
| 100-23-2650-512400 RETIREMENT SYSTEM | 5,604 | 3,684 | 5,215 | 3,920 | 3,719 | 3,719 |
| 100-23-2650-512700 WORKERS' COMPENSATION | 1,356 | 142 | 142 | 147 | 124 | 124 |
| 100-23-2650-522000 OTHER OUTSIDE SERVICES | 90 | 200 | 40 | 200 | 200 | 200 |
| 100-23-2650-523600 DUES & SUBSCRIPTIONS | 0 | 200 | 230 | 200 | 200 | 200 |
| 100-23-2650-523700 TRAINING & MEETINGS | 1,218 | 1,000 | 1,520 | 1,000 | 1,000 | 1,000 |
| 100-23-2650-531102 MUNICIPAL COURT OPERAT | 14,744 | 16,748 | 17,352 | 17,000 | 15,000 | 15,000 |
| 100-23-2650-572014 PAYMENT TO POAB | 9,013 | 15,000 | 10,046 | 21,000 | 21,000 | 21,000 |
| 23 MUNICIPAL COURT | 98,865 | 104,025 | 101,683 | 112,929 | 110,705 | 110,705 |

23 MUNICIPAL COURT

100-23-2650-511000 REGULAR PAY 57,853

Personnel Requirements

| | Current | Recommended |
|---|---|---|
| Municipal Judge (part-time) | 1 | 1 |
| Municipal Court Clerk | 1 | 1 |
| Bailiff (part-time) | 2 | 0 |
| | 4 | 2 |

*Removes bailiff positions

100-23-2650-512100 GROUP MEDICAL INSURA 6,980

The requested amount represents $6,900 per employee. 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 $15 every pay period.

100-23-2650-512110 GROUP DENTAL INSURAN 203

This amount represents $203 per employee.

100-23-2650-512200 SOCIAL SECURITY PAYM 4,426

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

100-23-2650-512400 RETIREMENT SYSTEM 3,719

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

100-23-2650-512700 WORKERS' COMPENSATIO 124

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

100-23-2650-522000 OTHER OUTSIDE SERVICE 200

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

100-23-2650-523600 DUES & SUBSCRIPTIONS 200

Dues for Professional Associations: $200

100-23-2650-523700 TRAINING & MEETINGS 1,000

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

$1,000

This is for Municipal Court personnel training.

100-23-2650-531102 MUNICIPAL COURT OPER 15,000

This is for other court costs not included elsewhere. Examples are printed forms and supplies, witness fees, Public Defender, City Solicitor, Indigent Defense and other costs of operating the Municipal Court.

Recommended Amount:
$ 1,500 Supplies/forms
$ 200 Witness fees
$13,000 City Solicitor and Public Defender Fees
$ 300 Miscellaneous

$15,000

100-23-2650-572014 PAYMENT TO POAB 21,000

Requested Amount: $21,000
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.

*This line item was moved from the Police Department's budget for 2017.

Requested Amount: $21,000 based on the percentage of fines received thus far in 2018.

23 MUNICIPAL COURT 110,705

# PLANNING AND ZONING DEPARTMENT

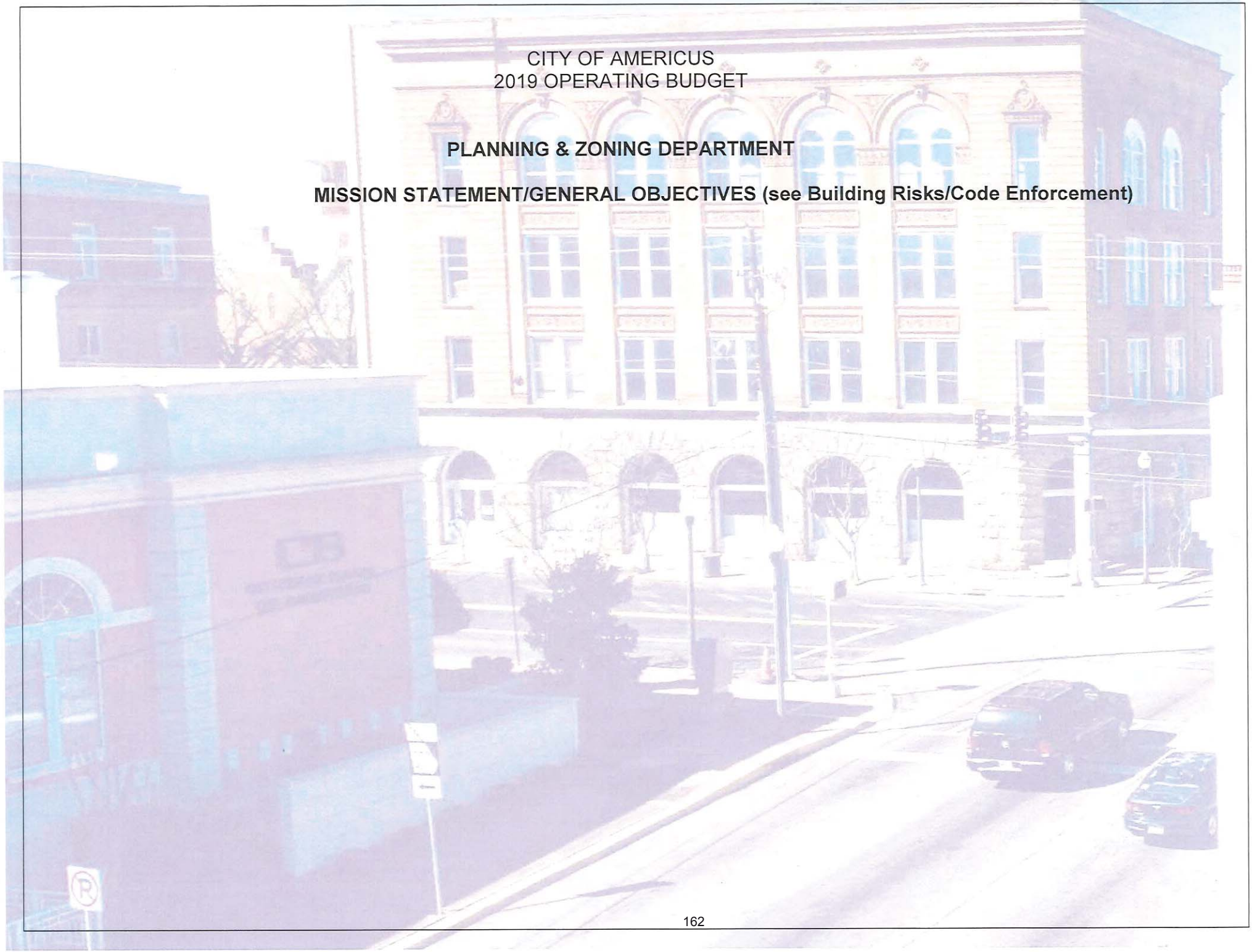
## Budgeted 2019

**VACANT**
Planning and Zoning
Director

**Deborah Goodin**
Permit Clerk &
Sign Ordinance Official

## PLANNING & ZONING DEPARTMENT

## MISSION STATEMENT/GENERAL OBJECTIVES (see Building Risks/Code Enforcement)



# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 25 PLANNING & ZONING | | | | | | |
| 100-25-1530-521201 LEGAL EXPENSES | 0 | 0 | 0 | - 0 | 2,000 | 2,000 |
| 100-25-7400-511000 REGULAR PAY | 0 | 0 | 0 | - 0 | 35,662 | 35,662 |
| 100-25-7400-512100 GROUP MEDICAL INSURANC | 0 | 0 | 0 | - 0 | 3,490 | 3,490 |
| 100-25-7400-512110 GROUP DENTAL INSURANCE | 0 | 0 | 0 | - 0 | 102 | 102 |
| 100-25-7400-512200 SOCIAL SECURITY EXP | 0 | 0 | 0 | - 0 | 2,728 | 2,728 |
| 100-25-7400-512400 RETIREMENT SYSTEM | 0 | 0 | 0 | - 0 | 3,566 | 3,566 |
| 100-25-7400-512700 WORKERS COMPENSATION | 0 | 0 | 0 | - 0 | 329 | 329 |
| 100-25-7400-523700 TRAINING & MEETINGS | 0 | 0 | 0 | - 0 | 6,250 | 6,250 |
| 100-25-7400-531100 OFFICE /COMPUTER SUPPLIE | 0 | 0 | 0 | - 0 | 1,500 | 1,500 |
| 100-25-7400-531700 OTHER SUPPLIES | 0 | 0 | 0 | - 0 | 1,200 | 1,200 |
| 25 PLANNING & ZONING | 0 | 0 | 0 | 0 | 56,827 | 56,827 |

25 PLANNING & ZONING

100-25-1530-521201 LEGAL EXPENSES 2,000

Community Development Portion: $2,000
This amount is for review and update of ordinances, street closings, property deeds prepared, and other misc. legal matters. Also in included this request is review of bylaws for the Urban

100-25-7400-511000 REGULAR PAY 35,662

Personnel Requirements

| | Current |
|---|---|
| Planning & Inspections Director | 1 |

* Amount reflects hiring of director mid-year.

100-25-7400-512100 GROUP MEDICAL INSURA 3,490

The requested amount represents $6,900 per employee. 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 $15 every pay period.
* Amount reflects hiring of director mid-year.

100-25-7400-512110 GROUP DENTAL INSURAN 102

This amount represents $203 per employee.
* Amount reflects hiring of director mid-year.

100-25-7400-512200 SOCIAL SECURITY EXP 2,728

This is 7.65% of the total salaries of the department.
* Amount reflects hiring of director mid-year.

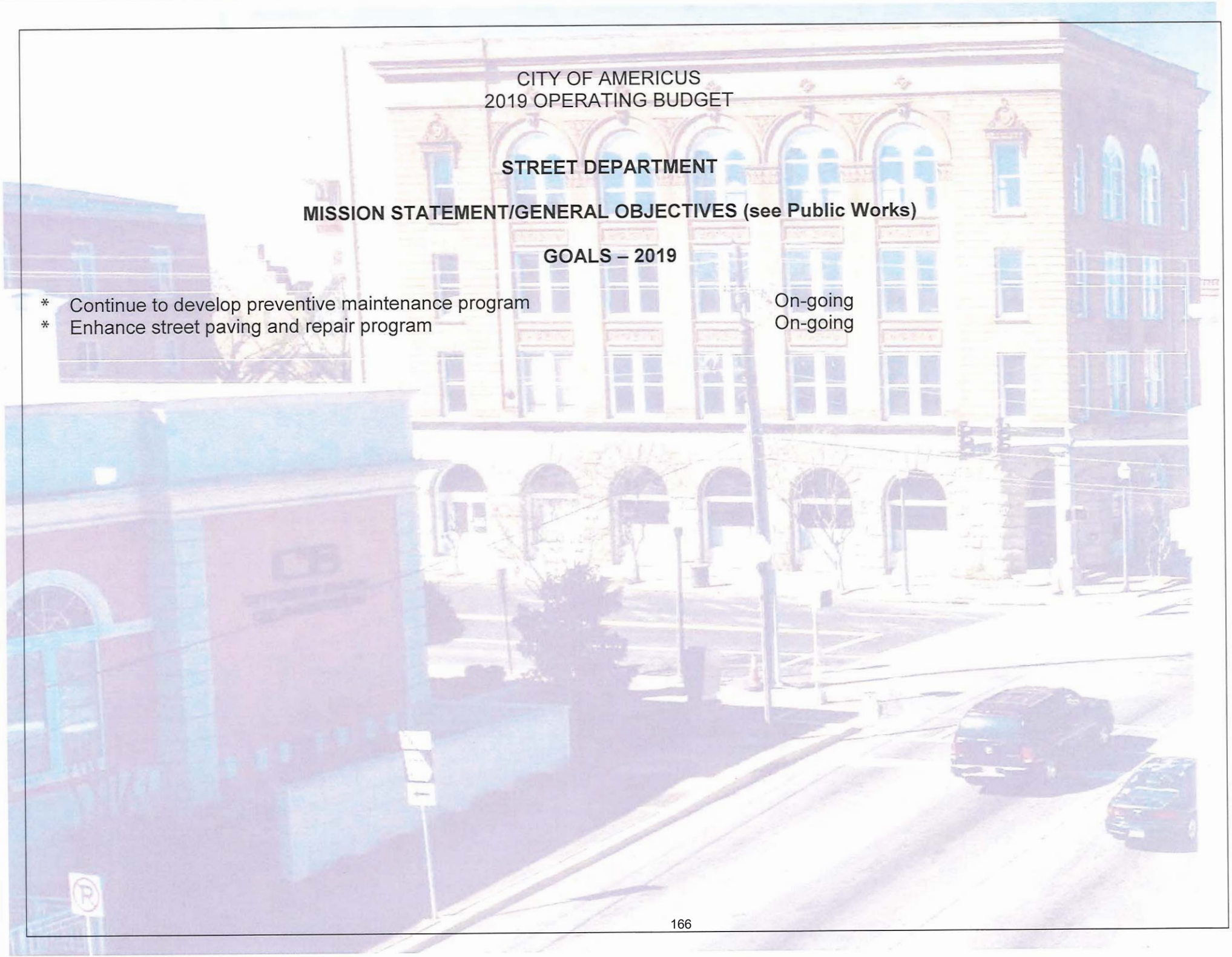
100-25-7400-512400 RETIREMENT SYSTEM 3,566

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.
* Amount reflects hiring of director mid-year.

100-25-7400-512700 WORKERS COMPENSATIO 329

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

| | |
|---|---|
| 100-25-7400-523700 TRAINING & MEETINGS | 6,250 |
| Recommended | |
| $ 1,000 CD-CDBG/CHIP Workshops | |
| $ 1,500 CD-APA Spring/Fall | |
| $ 500 CD-HPC GAPC | |
| $ 750 CD-Planning & Zoning Training | |
| $ 2,500 CD-Carl Vinson Inst.* | |
| $6,250 | |
| 100-25-7400-531100 OFFICE /COMPUTER SUPP | 1,500 |
| Recommended Amount: $1,500 | |
| 100-25-7400-531700 OTHER SUPPLIES | 1,200 |
| Recommended Amount:$1,200 | |
| This amount is for Keep America Beautiful | |
| 25 PLANNING & ZONING | 56,827 |



CITY OF AMERICUS
2019 OPERATING BUDGET

## STREET DEPARTMENT

## MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

## GOALS – 2019

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

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | % REM | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|---|
| 30 STREET | | | | | | | |
| 100-30-4200-511000 REGULAR PAY | 109,817 | 143,306 | 129,019 | 9.97 | 157,171 | 157,171 | 157,171 |
| 100-30-4200-511300 OVERTIME PAY | 4,387 | 6,000 | 6,464 | -7.74 | 5,000 | 5,000 | 5,000 |
| 100-30-4200-512100 GROUP MEDICAL INSURANC | 14,819 | 20,940 | 20,865 | 0.36 | 20,940 | 20,940 | 20,940 |
| 100-30-4200-512101 OPT OUT INSURANCE PLAN | 4,039 | 3,000 | 3,000 | 0.00 | 3,000 | 3,000 | 3,000 |
| 100-30-4200-512110 GROUP DENTAL INSURANCE | 641 | 812 | 1,050 | -29.34 | 812 | 812 | 812 |
| 100-30-4200-512200 SOCIAL SECURITY PAYMEN | 8,890 | 11,422 | 10,466 | 8.37 | 12,406 | 12,406 | 12,406 |
| 100-30-4200-512400 RETIREMENT SYSTEM | 14,444 | 15,737 | 14,011 | 10.97 | 17,093 | 16,217 | 16,217 |
| 100-30-4200-512700 WORKERS' COMPENSATION | 15,152 | 15,015 | 14,992 | 0.15 | 16,360 | 13,760 | 13,760 |
| 100-30-4200-522000 OTHER OUTSIDE SERVICES | 29,385 | 14,000 | 43,820 | -213.00 | 15,500 | 15,500 | 15,500 |
| 100-30-4200-522202 AUTO & TRUCK-REP & MAIN | 39,623 | 35,000 | 39,435 | -12.67 | 40,000 | 40,000 | 40,000 |
| 100-30-4200-522203 MACH & EQUIP-REP & MAIN | 3,270 | 7,000 | 1,999 | 71.44 | 7,000 | 7,000 | 7,000 |
| 100-30-4200-522211 SIDEWALK REP & MAINT | 14,211 | 10,000 | 5,390 | 46.10 | 10,000 | 8,000 | 8,000 |
| 100-30-4200-523200 TELEPHONE | 24,464 | 20,000 | 23,125 | -15.62 | 25,000 | 20,000 | 20,000 |
| 100-30-4200-523700 TRAINING AND MEETINGS | 1,855 | 4,000 | 6 | 99.84 | 4,000 | 2,000 | 2,000 |
| 100-30-4200-523900 UNIFORMS | 2,286 | 4,400 | 1,619 | 63.20 | 2,700 | 2,700 | 2,700 |
| 100-30-4200-531105 HAND TOOLS | 1,999 | 2,000 | 253 | 87.33 | 2,000 | 2,000 | 2,000 |
| 100-30-4200-531230 ELECTRICITY | 309,003 | 309,000 | 304,386 | 1.49 | 315,000 | 315,000 | 315,000 |
| 100-30-4200-531270 GASOLINE ALLOCATED | 15,919 | 35,000 | 17,924 | 48.79 | 35,000 | 19,000 | 19,000 |
| 100-30-4200-531603 STREET SIGNS | 5,337 | 8,000 | 5,717 | 28.53 | 8,000 | 8,000 | 8,000 |
| 100-30-4200-531700 OTHER SUPPLIES | 12,561 | 20,000 | 13,089 | 34.56 | 20,000 | 20,000 | 20,000 |
| 100-30-4200-542100 MACHINERY & EQUIPMENT | 1,611 | 5,000 | 5,839 | -16.77 | 5,000 | 5,000 | 5,000 |
| 100-30-4200-542200 TRUCKS & AUTOMOBILES | 23,346 | 25,000 | 0 | 100.00 | 25,000 | 25,000 | 25,000 |
| 100-30-4200-551101 DATA CENTER EXPENSE | 163 | 768 | 172 | 77.67 | 787 | 787 | 787 |
| 100-30-4200-581200 CAPITAL LEASE PAYMENTS | 1,509 | 5,500 | 4,707 | 14.42 | 4,400 | 4,400 | 4,400 |
| 100-30-4221-531110 STREET-REP & MAINT | 19,925 | 0 | 5,780 | 0.00 | - 0 | - 0 | - 0 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 100-30-4221-541200 STREET RESURFACING | 4,994 | 143,000 | 5,797 | 143,000 | 204,800 | 204,800 |
| 30 STREET | 683,649 | 863,900 | 678,924 | 895,169 | 928,493 | 928,493 |

30 STREET

100-30-4200-511000 REGULAR PAY 157,171

Personnel Requirements:

| | Current |
|---|---|
| Street Superintendent | 1 |
| Equipment Operator | 1 |
| Crew Leader | 1 |
| 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 5,000

Requested Amount: $5000

This is the estimated amount for 2019. The on-call person, the one who cut grass with the tractor and the correction officers must be supervised when they work overtime.

100-30-4200-512100 GROUP MEDICAL INSURA 20,940

The requested amount represents $6,900 per employee. 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 $15 every pay period.

100-30-4200-512101 OPT OUT INSURANCE PLA 3,000

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

100-30-4200-512110 GROUP DENTAL INSURAN 812

This amount represents $203 per employee.

100-30-4200-512200 SOCIAL SECURITY PAYM 12,406

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

100-30-4200-512400 RETIREMENT SYSTEM 16,217

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

100-30-4200-512700 WORKERS' COMPENSATIO 13,760

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

100-30-4200-522000 OTHER OUTSIDE SERVICE 15,500

Requested Amount: $15,500

| | |
|---|---|
| $5,000 | Tree removal |
| $5,000 | Equipment Rental |
| $5,000 | Debris Removal |
| $ 500 | Downtown Clock Service (annual maintenance fee) |
| $15,500 | |

100-30-4200-522202 AUTO & TRUCK-REP & M 40,000

Requested Amount: $40,000

The amount requested is for vehicle maintenance & is based on the current YTD amount annualized, as well as the 2018 EOY total.

100-30-4200-522203 MACH & EQUIP-REP & MA 7,000

Requested Amount: $7,000

The amount requested includes repairs & maintenance to saws, power tools, asphalt roller, wacker packer, & other equipment.

100-30-4200-522211 SIDEWALK REP & MAINT 8,000

Requested Amount: $10,000

This amount is for repairs to various sidewalks throughout the city. The requested amount includes all materials such as boards, concrete, etc. with an increase for expected rise in costs.

The requested amount also includes $5,000 for the outsourcing of some Repair & Maintenance jobs.

Recommend Amount: $8,000

100-30-4200-523200 TELEPHONE 20,000

Requested Amount: $25,000

The requested amount includes AT&T land lines for traffic lights downtown PLUS cell phone services for the Superintendent & On-Call phones.

100-30-4200-523700 TRAINING AND MEETING 2,000

Requested Amount: $4,000

This is the expected amount for training & travel in the department.

100-30-4200-523900 UNIFORMS 2,700

Requested Amount: $2,700

The requested amount is for uniforms for the Street Department employees.

100-30-4200-531105 HAND TOOLS 2,000

Requested Amount: $2000

The amount is for brooms, rakes, shovels, wrenches, socket sets, hammers, & other types of hand tools.

100-30-4200-531230 ELECTRICITY 315,000

Requested Amount: $315,000
This amount includes electricity to operate the street lights and traffic lights throughout the city.

100-30-4200-531270 GASOLINE ALLOCATED 19,000

Requested Amount: $35,000

The requested amount is based on gas usage.

Recommended Amount: $19,000

100-30-4200-531603 STREET SIGNS 8,000

Requested Amount: $8,000
$ 5,000 Replacement signs with DOT mandated changes
$ 3,000 Purchase of letters, blanks, etc.

$ 8,000

100-30-4200-531700 OTHER SUPPLIES 20,000

Requested Amount: $20,000

The amount requested is for the purchase of rock, safety vests, gloves, saw blades, cold mix, safety glasses, dirt, pipe, sand, No Natz, work keys, lubricants, shop towels, etc.

100-30-4200-542100 MACHINERY & EQUIPME 5,000

Requested Amount: $5,000

The requested amount is for miscellaneous saws, blowers, drills, etc.

100-30-4200-542200 TRUCKS & AUTOMOBILES 25,000

Requested Amount: $25,000

$25,000 Service Truck Replacement (GMA Lease Purchase)

The request to purchase a new pick-up truck is based on the condition of unit 304 as well as the cost associated with repair & maintenance of the existing truck.

100-30-4200-551101 DATA CENTER EXPENSE 787

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

100-30-4200-581200 CAPITAL LEASE PAYMEN 4,400

Recommended Amount $4,400 This includes the principal & interest payments for the following capital leases:

$ 4,400 Pickup Truck (2017) last payment due (2021)

100-30-4221-541200 STREET RESURFACING

Recommended Amount: $204,800 204,800

$ 186,200 LMIG Resurfacing
$ 18,600 Transfer from TSPLOST

$ 204,800

30 STREET 928,493

## 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 – 2019

- Work with Public Works Department to complete various projects in Oak Grove
- Complete Phase II & III of Eastview Cemetery Beautification project.
- Continue repairing grave spaces in old section of Eastview Cemetery
- Create comprehensive maps of all City owned cemeteries in GIS database
- Implement new City of Americus Cemetery Policies and Procedures
- Continue monthly funeral home visits

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 31 CEMETERY | | | | | | |
| 100-31-4850-511000 REGULAR PAY | 11,753 | 11,851 | 12,375 | 13,938 | 13,938 | 13,938 |
| 100-31-4850-512200 SOCIAL SECURITY PAYMEN | 899 | 907 | 957 | 1,066 | 1,066 | 1,066 |
| 100-31-4850-512700 WORKERS' COMPENSATION | 309 | 501 | 501 | 589 | 495 | 495 |
| 100-31-4850-522000 OTHER OUTSIDE SERVICES | 491 | 760 | 2,784 | 820 | 820 | 820 |
| 100-31-4850-522200 BUILDING REP & MAINT | 987 | 500 | 322 | 500 | 500 | 500 |
| 100-31-4850-522206 COMPUTER-REP & MAINT | 108 | 250 | 132 | 250 | 250 | 250 |
| 100-31-4850-523200 TELEPHONE | 3,173 | 2,400 | 2,124 | 2,400 | 2,400 | 2,400 |
| 100-31-4850-523600 DUES & SUBSCRIPTIONS | 0 | 100 | 0 | 100 | 100 | 100 |
| 100-31-4850-523700 TRAINING AND MEETINGS | 940 | 900 | 984 | 900 | 900 | 900 |
| 100-31-4850-531101 JANITORIAL SUPPLIES | 61 | 50 | 0 | 50 | 50 | 50 |
| 100-31-4850-531210 WATER, SEWAGE & GARBAG | 12,434 | 18,500 | 22,645 | 18,500 | 18,500 | 18,500 |
| 100-31-4850-531225 STORM WATER | 1,746 | 2,500 | 2,423 | 2,500 | 2,500 | 2,500 |
| 100-31-4850-531230 ELECTRICITY | 951 | 1,500 | 1,131 | 1,500 | 1,500 | 1,500 |
| 100-31-4850-531700 OTHER SUPPLIES | 170 | 100 | 0 | 100 | 100 | 100 |
| 100-31-4850-541200 LAND & IMPROVEMENTS | 0 | 3,500 | 0 | 3,500 | 3,300 | 3,300 |
| 31 CEMETERY | 34,023 | 44,319 | 46,378 | 46,713 | 46,419 | 46,419 |

31 CEMETERY

100-31-4850-511000 REGULAR PAY 13,938

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 PAYM 1,066

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

100-31-4850-512700 WORKERS' COMPENSATIO 495

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

100-31-4850-522000 OTHER OUTSIDE SERVICE 820

Requested Amount: $820

The requested amount includes the following:

| | |
|---|---|
| $ 420 | Alarm services ($105/quarter monitoring fee) |
| $ 200 | Pest Control |
| $ 200 | Miscellaneous |
| $ 820 | |

100-31-4850-522200 BUILDING REP & MAINT 500

Requested Amount: $500

The requested amount is for the maintenance at the Sexton's office & shed at Oak Grove, which includes repairs to windows & doors to make the building more secure.

100-31-4850-522206 COMPUTER-REP & MAINT 250

Requested Amount: $250

The requested amount is for the repair, update, & software for the cemetery laptop.

100-31-4850-523200 TELEPHONE 2,400

Requested Amount: $2,400

| | |
|---|---|
| 100-31-4850-523600 DUES & SUBSCRIPTIONS | 100 |
| Requested Amount: $100 | |
| This is for GMCA dues. | |
| 100-31-4850-523700 TRAINING AND MEETING | 900 |
| Requested Amount: $900 | |
| This is the amount for mileage paid to the Cemetery Clerk for use of personal vehicle to manage 3 cemeteries. This amount also includes travel expenses for Cemetery Clerk to attend 1 Cemetery Association meeting. | |
| 100-31-4850-531101 JANITORIAL SUPPLIES | 50 |
| Requested Amount: $50 | |
| 100-31-4850-531210 WATER, SEWAGE & GARB | 18,500 |
| Requested Amount: $18,500 | |
| 100-31-4850-531225 STORM WATER | 2,500 |
| Requested Amount: $2,500 | |
| This is all the Storm Water charges for all 3 cemeteries for a full year. | |
| 100-31-4850-531230 ELECTRICITY | 1,500 |
| Requested Amount: $1,500 | |
| This is the same as the 2017-18 budgeted amounts. | |
| 100-31-4850-531700 OTHER SUPPLIES | 100 |
| Requested Amount: $100 | |
| The amount requested is for survey flags, framing to mark graves, & section signage at all 3 cemeteries. | |
| 100-31-4850-541200 LAND & IMPROVEMENTS | 3,300 |
| Requested Amount: $3,500 | |
| This is for signage & improvements to the new section at Eastview Cemetery. | |
| Recommended Amount: $3,300 | |
| 31 CEMETERY | 46,419 |

CITY OF AMERICUS
2019 OPERATING BUDGET

## SHOP DEPARTMENT

### MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

### GOALS – 2019

- Continue to provide timely service for all city vehicles — Ongoing
- Monitor productivity to ensure that the labor/overhead rate is as low as possible — Ongoing
- Develop technician professional development program — Ongoing
- Dispose of surplus property in a timely manner — Ongoing

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 32 SHOP | | | | | | |
| 100-32-4800-511000 REGULAR PAY | 115,631 | 118,380 | 122,289 | 128,054 | 128,054 | 128,054 |
| 100-32-4800-511300 OVERTIME PAY | 5,856 | 4,000 | 7,552 | 8,000 | 8,000 | 8,000 |
| 100-32-4800-512100 GROUP MEDICAL INSURANC | 29,765 | 20,940 | 20,893 | 20,940 | 20,940 | 20,940 |
| 100-32-4800-512110 GROUP DENTAL INSURANCE | 621 | 609 | 793 | 609 | 609 | 609 |
| 100-32-4800-512200 SOCIAL SECURITY EXP | 8,826 | 9,362 | 9,591 | 10,408 | 10,408 | 10,408 |
| 100-32-4800-512400 RETIREMENT SYSTEM | 12,660 | 12,899 | 11,488 | 14,340 | 13,605 | 13,605 |
| 100-32-4800-512700 WORKERS COMPENSATION | 2,001 | 2,074 | 2,071 | 2,285 | 1,922 | 1,922 |
| 100-32-4800-522000 OTHER OUTSIDE SERVICES | 80 | 1,000 | 442 | 1,000 | 1,000 | 1,000 |
| 100-32-4800-522200 BUILDING REP & MAINT | 892 | 1,950 | 1,623 | 5,720 | 1,720 | 1,720 |
| 100-32-4800-522201 OFFICE EQUIP REP& MAINT | 58 | 360 | 232 | 360 | 360 | 360 |
| 100-32-4800-522202 AUTO & TRUCK-REP & MAIN | 2,528 | 1,000 | 1,724 | 3,000 | 1,300 | 1,300 |
| 100-32-4800-522203 MACH & EQUIP-REP & MAIN | 212 | 1,000 | 620 | 1,000 | 1,000 | 1,000 |
| 100-32-4800-522206 COMPUTER-REP & MAINT | 110 | 1,000 | 3,961 | 2,000 | 2,000 | 2,000 |
| 100-32-4800-523200 TELEPHONE | 1,760 | 3,000 | 1,370 | 4,500 | 4,500 | 4,500 |
| 100-32-4800-523700 TRAINING & MEETINGS | 785 | 1,000 | 2,176 | 2,000 | 2,000 | 2,000 |
| 100-32-4800-523900 UNIFORMS | 657 | 800 | 855 | 1,100 | 1,100 | 1,100 |
| 100-32-4800-531100 OFFICE/COMPUTER SUPPLIE | 1,347 | 2,200 | 1,469 | 2,200 | 2,200 | 2,200 |
| 100-32-4800-531210 WATER, SEWAGE & GARBAG | 6,874 | 5,500 | 7,013 | 7,000 | 7,000 | 7,000 |
| 100-32-4800-531220 NATURAL GAS | 3,726 | 4,500 | 4,753 | 4,500 | 4,500 | 4,500 |
| 100-32-4800-531225 STORM WATER | 2,208 | 2,200 | 1,998 | 2,300 | 2,300 | 2,300 |
| 100-32-4800-531230 ELECTRICITY | 7,812 | 8,000 | 10,414 | 12,600 | 12,600 | 12,600 |
| 100-32-4800-531270 GASOLINE ALLOCATED | 888 | 700 | 981 | 900 | 900 | 900 |
| 100-32-4800-531700 OTHER SUPPLIES | 8,827 | 10,500 | 8,530 | 11,000 | 10,000 | 10,000 |
| 100-32-4800-542100 MACHINERY & EQUIPMENT | 5,086 | 2,200 | 1,318 | 29,139 | 29,139 | 29,139 |
| 100-32-4800-542200 TRUCKS & AUTOMOBILES | 21,596 | 0 | 0 | - 0 | - 0 | - 0 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 100-32-4800-542400 COMPUTER EQUIPMENT | 0 | 0 | 1,503 | 4,000 | 4,000 | 4,000 |
| 100-32-4800-551101 DATA CENTER EXPENSE | 3,184 | 2,305 | 2,531 | 2,362 | 2,362 | 2,362 |
| 100-32-4800-551103 ALLOCATION TO CITY DEPT | -135,482 | 0 | -98,690 | - 0 | - 0 | - 0 |
| 100-32-4800-581200 CAPITAL LEASE PAYMENT | 275 | 4,400 | 4,707 | 4,400 | 4,400 | 4,400 |
| 32 SHOP | 108,785 | 221,879 | 134,207 | 285,717 | 277,919 | 277,919 |

32 SHOP

100-32-4800-511000 REGULAR PAY 128,054

Personnel Requirements:

| | Current | Requested |
|---|---|---|
| Fleet Maintenance Service Writer* | 1 | 1 |
| Automotive Mechanic | 1 | 0 |
| Fleet Maintenance Superintendent** | 1 | 1 |
| Heavy Equipment Mechanic | 0 | 1 |
| | 3 | 3 |

100-32-4800-511300 OVERTIME PAY 8,000

Requested Amount: $8000
This is the anticipated amount of overtime in 2019.

100-32-4800-512100 GROUP MEDICAL INSURA 20,940

The requested amount represents $6,900 per employee. 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 $15 every pay period.

100-32-4800-512110 GROUP DENTAL INSURAN 609

This amount represents $203 per employee.

100-32-4800-512200 SOCIAL SECURITY EXP 10,408

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

100-32-4800-512400 RETIREMENT SYSTEM 13,605

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

100-32-4800-512700 WORKERS COMPENSATIO 1,922

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

100-32-4800-522000 OTHER OUTSIDE SERVICE 1,000

Requested Amount: $1,000

Equipment rental.

100-32-4800-522200 BUILDING REP & MAINT 1,720

Requested Amount: $5,720

Recommended Amount: 1,720

Repairs to the building & office as follows:

| | |
|---|---|
| $ 300 | Pest control |
| $ 420 | Security system monitoring (12 months @ $35) |
| $ 1,000 | Other building repairs - anything outside the scope of SPLOST |

$ 1,720

.

100-32-4800-522201 OFFICE EQUIP REP& MAIN 360

Requested Amount: $360

The requested amount is for copier maintenance @ $30 per month.

100-32-4800-522202 AUTO & TRUCK-REP & M 1,300

Requested Amount: $3,000

This is for regular maintenance for the duty vehicles at the shop.

2017 F150
1999 Service Truck
1999 Crown Vic

Recommended Amount: $1,300

100-32-4800-522203 MACH & EQUIP-REP & MA 1,000

Requested Amount: $1,000

The requested amount is for routine maintenance on diagnostic equipment & other shop equipment.

100-32-4800-522206 COMPUTER-REP & MAINT 2,000
Requested Amount: $2,000

The requested amount includes the following:
$ 500 Software user maintenance
$1,500 Other computer or printer repairs

$2,000

100-32-4800-523200 TELEPHONE 4,500
Requested Amount: $4,500

This request covers the land lines & cell phones for the Shop.

100-32-4800-523700 TRAINING & MEETINGS 2,000
Requested Amount: $2,000

The requested amount is for training for Shop department employees.

100-32-4800-523900 UNIFORMS 1,100
Requested Amount: $1,100

The requested amount is for TWO employees within the Shop Department.

100-32-4800-531100 OFFICE/COMPUTER SUPPL 2,200
Requested Amount: $2,200

100-32-4800-531210 WATER, SEWAGE & GARB 7,000
Requested Amount: $7,000

The requested amount is the 2018 YTD amount annualized.

100-32-4800-531220 NATURAL GAS 4,500
Requested Amount: $4,500

This is the projected amount of natural gas for heating the whole shop.

100-32-4800-531225 STORM WATER 2,300
Requested Amount: $2,300

This is the storm water fee for the shop.

100-32-4800-531230 ELECTRICITY 12,600

Requested Amount: $12,600

The amount is for electricity at the shop, maintenance buildings, & for the security lights.

100-32-4800-531270 GASOLINE ALLOCATED 900

Requested Amount: $900

This amount is for the service truck & the parts truck.

100-32-4800-531700 OTHER SUPPLIES 10,000

Requested Amount: $11,000

This is the purchase of supplies that are NOT charged to City Work Orders. The costs included are tire disposal, cleaning solutions, safety supplies, shop rags, etc.

Recommended Amount: $10,000

100-32-4800-542100 MACHINERY & EQUIPME 29,139

Requested Amount: $29,139

The requested amount is for equipment with the capability to service light duty vehicles, firetrucks, pumpers, platforms, automobiles, etc.

| | |
|---|---|
| Large Truck Tire Changer | $21,639 |
| Freon Reclamation Unit | $ 7,500 |
| Total | $29,139 |

100-32-4800-542400 COMPUTER EQUIPMENT 4,000

Requested Amount: $4,000

100-32-4800-551101 DATA CENTER EXPENSE 2,362

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

100-32-4800-581200 CAPITAL LEASE PAYMEN 4,400

Requested Amount $4,400 This includes the principal & interest payments for the following capital lease:

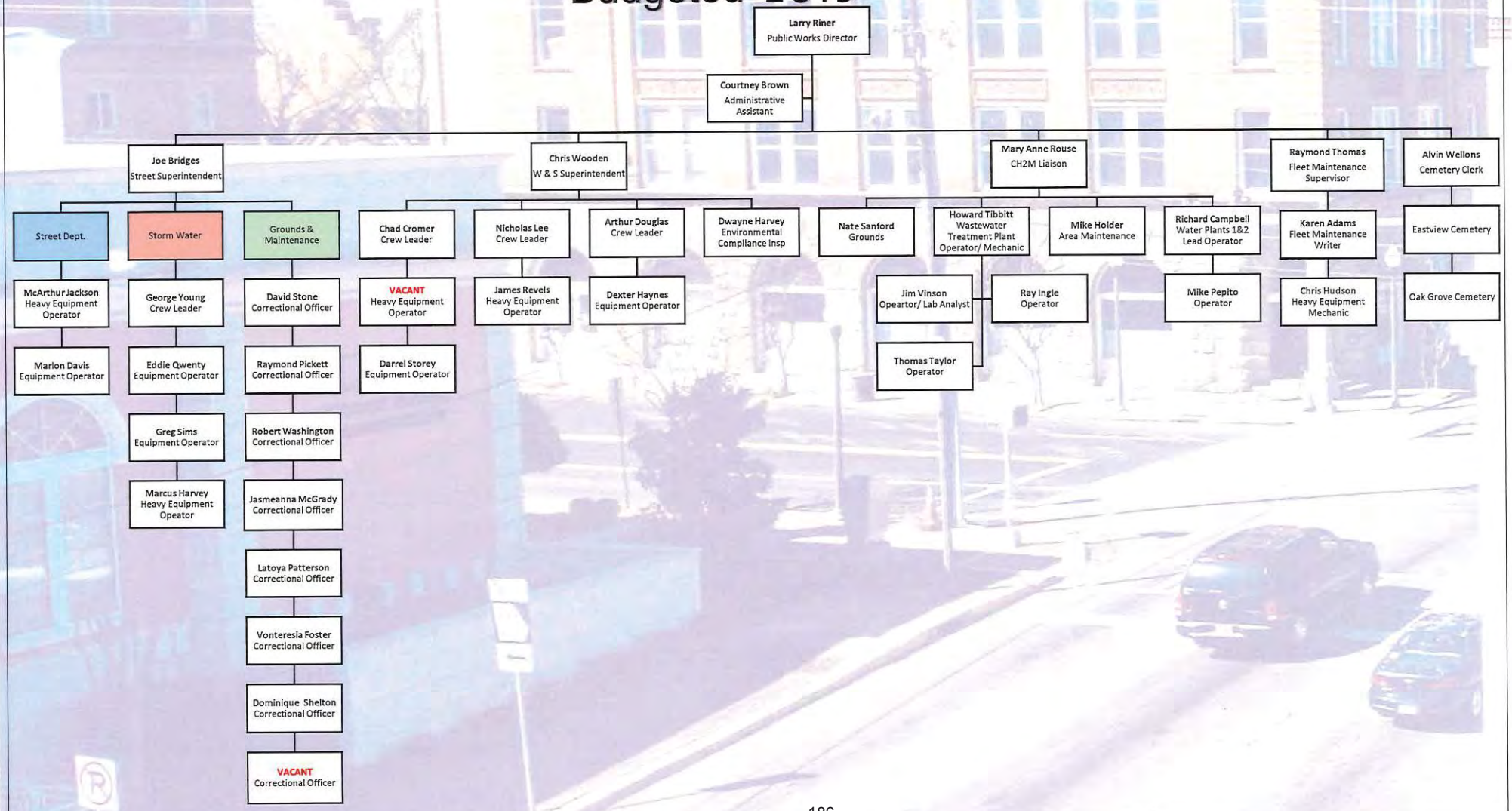
| | | |
|---|---|---|
| $ 4,400 | Service Truck (2017) | last payment due (2021) |
| $ 4,400 | | |

32 SHOP 277,919

CITY OF AMERICUS
2019 OPERATING BUDGET

# PUBLIC WORKS DEPARTMENT

## Budgeted 2019



## 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 - 2019

| | 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 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 34 PUBLIC WORKS | | | | | | |
| 100-34-1530-521201 LEGAL EXPENSE | 75 | 1,000 | 128 | 1,000 | 1,000 | 1,000 |
| 100-34-1565-571000 BUILDING REPAIR & MAINT | 0 | 0 | 0 | 175,000 | - 0 | - 0 |
| 100-34-4100-511000 REGULAR PAY | 111,410 | 112,613 | 104,307 | 113,275 | 113,275 | 113,275 |
| 100-34-4100-511300 OVERTIME PAY | 1,995 | 0 | 303 | - 0 | - 0 | - 0 |
| 100-34-4100-512100 GROUP MEDICAL INSURANC | 14,926 | 13,960 | 13,973 | 13,960 | 13,960 | 13,960 |
| 100-34-4100-512110 GROUP DENTAL INSURANCE | 155 | 406 | 114 | 406 | 406 | 406 |
| 100-34-4100-512200 SOCIAL SECURITY PAYMEN | 8,524 | 8,615 | 8,057 | 8,666 | 8,666 | 8,666 |
| 100-34-4100-512400 RETIREMENT SYSTEM | 10,612 | 11,869 | 10,563 | 11,939 | 11,328 | 11,328 |
| 100-34-4100-512700 WORKERS' COMPENSATION | 342 | 287 | 287 | 289 | 243 | 243 |
| 100-34-4100-522000 OTHER OUTSIDE SERVICES | 30,608 | 28,750 | 26,010 | 38,200 | 33,700 | 33,700 |
| 100-34-4100-522201 OFFICE EQUIP-REP AND MAI | 0 | 500 | 41 | 500 | 500 | 500 |
| 100-34-4100-522202 AUTO & TRUCK-REP & MAIN | 1,154 | 500 | 277 | 1,000 | 1,000 | 1,000 |
| 100-34-4100-522203 MACH & EQUIP-REP & MAIN | 92 | 1,000 | 104 | 1,000 | 1,000 | 1,000 |
| 100-34-4100-522206 COMPUTER-REPAIR & MAIN | 0 | 0 | 0 | 5,700 | 5,700 | 5,700 |
| 100-34-4100-523200 TELEPHONE | 11,588 | 10,600 | 12,067 | 12,100 | 12,100 | 12,100 |
| 100-34-4100-523600 DUES & SUBSCRIPTIONS | 475 | 939 | 350 | 939 | 939 | 939 |
| 100-34-4100-523700 TRAINING & MEETINGS | 3,405 | 5,000 | 4,288 | 5,000 | 5,000 | 5,000 |
| 100-34-4100-531100 OFFICE/COMPUTER SUPPLIE | 3,222 | 3,800 | 1,968 | 3,800 | 3,800 | 3,800 |
| 100-34-4100-531230 ELECTRICITY | 6,060 | 4,200 | 4,090 | 6,500 | 6,500 | 6,500 |
| 100-34-4100-531270 GASOLINE ALLOCATED | 1,060 | 1,000 | 968 | 1,800 | 1,800 | 1,800 |
| 100-34-4100-531700 OTHER SUPPLIES | 2,329 | 1,000 | 1,725 | 1,000 | 1,000 | 1,000 |
| 100-34-4100-551101 DATA CENTER EXPENSE | 1,550 | 1,537 | 1,808 | 1,575 | 1,575 | 1,575 |
| 100-34-4100-581200 CAPITAL LEASE PAYMENTS | 0 | 0 | 0 | - 0 | 4,319 | 4,319 |
| 34 PUBLIC WORKS | 209,582 | 207,576 | 191,428 | 403,649 | 227,811 | 227,811 |

34 PUBLIC WORKS

100-34-1530-521201 LEGAL EXPENSE 1,000

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 113,275

Personnel Requirements: 105,021

| | Current |
|---|---|
| Administrative Assistant | 1 |
| Public Works Director | 1 |
| | 2 |

100-34-4100-512100 GROUP MEDICAL INSURA 13,960

The requested amount represents $6,900 per employee. 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 $15 every pay period.

100-34-4100-512110 GROUP DENTAL INSURAN 406

This amount represents $203 per employee.

100-34-4100-512200 SOCIAL SECURITY PAYM 8,666

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

100-34-4100-512400 RETIREMENT SYSTEM 11,328

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

100-34-4100-512700 WORKERS' COMPENSATIO 243

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

100-34-4100-522000 OTHER OUTSIDE SERVICE 33,700

Requested Amount: $38,200

The requested amount includes UPS/FedEx expenses, Advanced Disposal pickups at the yard, & other miscellaneous services.

This request also includes $8,200 per year for a 3-year contract with GA Power for a new Security System.

Recommended Amount: $33,700

100-34-4100-522201 OFFICE EQUIP-REP AND M 500

Requested Amount: $500

100-34-4100-522202 AUTO & TRUCK-REP & M 1,000

Requested Amount: $1,000

Repair & Maintenance for Public Works Vehicle.

100-34-4100-522203 MACH & EQUIP-REP & MA 1,000

Requested Amount: $1,000

This is for the radio maintenance contract & other miscellaneous repairs. The reason for the increase starting in 2018is because repair cost for the radio has risen.

100-34-4100-522206 COMPUTER-REPAIR & MA 5,700

$5,700 HyperWeb (work order program)

100-34-4100-523200 TELEPHONE 12,100

Requested Amount: $12,100

The requested amount is for Verizon Wireless, AT&T land lines,

100-34-4100-523600 DUES & SUBSCRIPTIONS 939

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 5,000

Requested Amount: $5,000

To attend various professional trainings such as GCCMA, APWA, etc.

100-34-4100-531100 OFFICE/COMPUTER SUPPL 3,800

Requested Amount: $3,800

This includes the purchase of copier paper, stationary, pens, paper, printer ink, folders, etc.

100-34-4100-531230 ELECTRICITY 6,500

Requested Amount: $6,500

100-34-4100-531270 GASOLINE ALLOCATED 1,800

Requested Amount: $1,800
This amount is for gasoline for the Public Work Director's vehicle.

100-34-4100-531700 OTHER SUPPLIES 1,000

Requested Amount: $1,000

This request covers general supplies for the Public Works office, City Shop, Train Depot, & Work Shops. General Supplies included are paper towels, restroom supplies, cleaning products, etc. This amount also includes $100 for cleaning supplies for Rees Park School.

| | |
|---|---|
| 100-34-4100-551101 DATA CENTER EXPENSE | 1,575 |
| This is the amount allocated to this department for internet, other computer connections, repairs, & the upgrade of computer equipment. | |
| 100-34-4100-581200 CAPITAL LEASE PAYMEN | 4,319 |
| Requested Amount: $4,319 | |
| 34 PUBLIC WORKS | 227,811 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 35 TRANSPORTATION | | | | | | |
| 100-35-5500-511000 REGULAR PAY | 25,721 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-511300 OVERTIME PAY | 234 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-512100 GROUP MEDICAL INSURANC | 25,413 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-512101 OPT OUT INSURANCE PLAN | 346 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-512110 GROUP DENTAL INSURANCE | 173 | 0 | 57 | - 0 | - 0 | - 0 |
| 100-35-5500-512200 SOCIAL SECURITY PAYMEN | 2,069 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-512400 RETIREMENT SYSTEM | 2,016 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-512700 WORKERS' COMPENSATION | 1,368 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-522000 OTHER OUTSIDE SERVICES | 0 | 0 | 0 | - 0 | 110,000 | 110,000 |
| 100-35-5500-522202 AUTO & TRUCK-REP & MAIN | 9,242 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-523200 TELEPHONE | 137 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-523301 ADVERTISING EXPENSE | 0 | 0 | 0 | 500 | - 0 | - 0 |
| 100-35-5500-523700 TRAINING AND MEETINGS | 195 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-523900 UNIFORMS | 147 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-531100 OFFICE/COMPUTER SUPPLIE | 367 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-531230 ELECTRICITY | -26 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-531270 GASOLINE ALLOCATED | 1,361 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-542200 TRUCKS & AUTOMOBILES | 140 | 0 | 0 | - 0 | - 0 | - 0 |
| 100-35-5500-551101 DATA CENTER EXPENSE | 216 | 0 | 0 | - 0 | - 0 | - 0 |
| 35 TRANSPORTATION | 69,119 | 0 | 57 | 500 | 110,000 | 110,000 |

35 TRANSPORTATION

| | |
|---|---|
| 100-35-5500-522000 OTHER OUTSIDE SERVICE | 110,000 |
| Requested Amount: $0 | |
| Recommended Amount: $110,000 | |
| This amount accounts for transportation services with RMS. | |
| 35 TRANSPORTATION | 110,000 |

CITY OF AMERICUS
2019 OPERATING BUDGET

## GROUNDS & MAINTENANCE DEPARTMENT

## MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

## GOALS – 2019

| | 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 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 36 GROUNDS/MAINTENANCE | | | | | | |
| 100-36-4340-511000 REGULAR PAY | 157,733 | 209,522 | 205,107 | 260,519 | 268,996 | 268,996 |
| 100-36-4340-511300 OVERTIME PAY | 11,277 | 7,000 | 17,869 | 20,000 | 20,000 | 20,000 |
| 100-36-4340-512100 GROUP MEDICAL INSURANC | 44,588 | 41,880 | 41,770 | 41,880 | 41,880 | 41,880 |
| 100-36-4340-512101 OPT OUT INSURANCE PLAN | 3,577 | 3,000 | 5,654 | 6,000 | 6,000 | 6,000 |
| 100-36-4340-512110 GROUP DENTAL INSURANCE | 1,052 | 1,421 | 1,929 | 1,624 | 1,624 | 1,624 |
| 100-36-4340-512200 SOCIAL SECURITY PAYMEN | 12,772 | 16,564 | 16,939 | 21,460 | 22,211 | 22,211 |
| 100-36-4340-512400 RETIREMENT SYSTEM | 18,419 | 22,821 | 20,320 | 29,567 | 28,900 | 28,900 |
| 100-36-4340-512700 WORKER'S COMPENSATION | 11,649 | 9,646 | 9,631 | 12,335 | 10,696 | 10,696 |
| 100-36-4340-522000 OTHER OUTSIDE SERVICES | 11,818 | 20,340 | 24,458 | 34,080 | 34,080 | 34,080 |
| 100-36-4340-522202 AUTO & TRUCK- REP & MAI | 41,682 | 35,000 | 19,378 | 35,000 | 20,000 | 20,000 |
| 100-36-4340-522203 MACH & EQUIP-REP & MAIN | 10,834 | 10,000 | 26,119 | 23,000 | 23,000 | 23,000 |
| 100-36-4340-523200 TELEPHONE | 0 | 420 | 0 | 420 | 420 | 420 |
| 100-36-4340-523700 TRAINING AND MEETINGS | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 100-36-4340-523900 UNIFORMS | 5,096 | 10,000 | 5,309 | 10,000 | 9,500 | 9,500 |
| 100-36-4340-531105 HAND TOOLS | 1,539 | 1,000 | 1,422 | 2,000 | 2,000 | 2,000 |
| 100-36-4340-531210 WATER, SEWAGE & GARBAG | 2,654 | 3,500 | 1,147 | 4,000 | 4,000 | 4,000 |
| 100-36-4340-531225 STORM WATER | 129,133 | 140,000 | 141,833 | 167,000 | 167,000 | 167,000 |
| 100-36-4340-531230 ELECTRICITY | 0 | 500 | 577 | 500 | 500 | 500 |
| 100-36-4340-531270 GASOLINE ALLOCATED | 22,313 | 28,000 | 26,545 | 34,500 | 34,500 | 34,500 |
| 100-36-4340-531700 OTHER SUPPLIES | 13,032 | 12,000 | 14,182 | 13,000 | 13,000 | 13,000 |
| 100-36-4340-542100 MACHINERY & EQUIPMENT | 29,444 | 36,900 | 33,373 | 50,000 | 30,000 | 30,000 |
| 100-36-4340-542200 TRUCKS AND AUTOMOBILE | 14,435 | 15,000 | 0 | 20,000 | 10,000 | 10,000 |
| 100-36-4340-551101 DATA CENTER EXPENSE | 165 | 768 | 136 | 787 | 787 | 787 |
| 100-36-4340-581200 CAPITAL LEASE PAYMENTS | 0 | 0 | 0 | 55,000 | - 0 | - 0 |
| 100-36-6240-531112 PLANTS & FLOWERS | 171 | 35,000 | 39,170 | 40,000 | 30,000 | 30,000 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 36 GROUNDS/MAINTENANCE | 543,384 | 661,282 | 652,867 | 883,672 | 780,094 | 780,094 |



36 GROUNDS/MAINTENANCE

100-36-4340-511000 REGULAR PAY 268,996

Personnel Requirements:

| | Current | Requested |
|---|---|---|
| Correctional Officer | 7 | 8 |
| | 7 | 8 |

100-36-4340-511300 OVERTIME PAY 20,000

Requested Amount: $20,000

To catch up on lost time which was caused by unavoidable conditions: weather and other official transactions.

100-36-4340-512100 GROUP MEDICAL INSURA 41,880

The requested amount represents $6,900 per employee. 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 $15 every pay period.

100-36-4340-512101 OPT OUT INSURANCE PLA 6,000

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

100-36-4340-512110 GROUP DENTAL INSURAN 1,624

This amount represents $203 per employee.

100-36-4340-512200 SOCIAL SECURITY PAYM 22,211

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

100-36-4340-512400 RETIREMENT SYSTEM 28,900

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

100-36-4340-512700 WORKER'S COMPENSATIO 10,696

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

100-36-4340-522000 OTHER OUTSIDE SERVICE 34,080

Requested Amount: $34,080

This request is for the following:
$ 4,080 Porta Potty Rental (4 potties @ $85 per month)
$30,000 Herbicide Treatment

100-36-4340-522202 AUTO & TRUCK- REP & M 20,000

Requested Amount: $35,000

The requested amount is for repairs on vans in the G/M Department. We are having to keep our vans longer which means higher maintenance cost.

100-36-4340-522203 MACH & EQUIP-REP & MA 23,000

Requested Amount: $23,000

The request covers maintenance of mowers, weed eaters, edgers, backpack blowers, & radios, as well as an inventory of parts for repairing this equipment. We are having to keep equipment longer which means higher maintenance cost.

The mowers need to be upgraded to commercial-grade mowers to handle the number of hours & stress that we are having to put on ones we have now (which causes more down time because of the repairs needed). Due to the higher labor & parts rates this request is required to handle such demands.

100-36-4340-523200 TELEPHONE 420

Requested Amount: $420

This is amount needed to cover the alarm monitoring fee (12 months @ $35).

100-36-4340-523700 TRAINING AND MEETING 1,000

Requested Amount: $1,000

Annual G/M Certifications.

100-36-4340-523900 UNIFORMS 9,500

Requested Amount: $10,000

The requested amount covers uniforms for 6 - 8 Employees within the G/M Department.

Recommended Amount: $9,500

100-36-4340-531105 HAND TOOLS 2,000

Requested Amount: $2,000

The request is for hand tools such as rakes, brooms, & shovels for the inmate crews.

100-36-4340-531210 WATER, SEWAGE & GARB 4,000

Requested Amount: $4,000

This is for the various sprinkler systems for watering the city-owned landscaped areas. The amount requested is the current YTD amount annualized.

100-36-4340-531225 STORM WATER 167,000

Requested Amount: $167,000

The budget request includes all storm water fees for streets, sidewalks, & parks.

100-36-4340-531230 ELECTRICITY 500

Requested Amount: $500

This is for the electricity for the G/M Building.

100-36-4340-531270 GASOLINE ALLOCATED 34,500

Requested Amount: $34,500

This request covers the correctional vans, all grass cutting equipment, & the amount of gas needed to operate on.

100-36-4340-531700 OTHER SUPPLIES 13,000

Requested Amount: $13,000

This amount is for safety vests for Correctional Officers. It is also for wasp spray, gloves, trash bags, & safety glasses for inmate crews.

100-36-4340-542100 MACHINERY & EQUIPME 30,000

Requested Amount: $50,000

Need to get at least two commercial mowers so there are fewer repairs. The hours put on these residential mowers are wearing them down too quickly.

Recommended Amount: $30,000

100-36-4340-542200 TRUCKS AND AUTOMOBI 10,000

Requested Amount: $20,000

$10,000 Inmate Van Replacement

Recommended Amount: $10,000

100-36-4340-551101 DATA CENTER EXPENSE 787

This is the amount allocated to the G/M Department for internet, other computer connections, repair, & upgrade of computer equipment.

100-36-6240-531112 PLANTS & FLOWERS 30,000

Requested Amount: $40,000

This includes landscaping & beautification of all entrance ways into the City. It also includes landscaping for City owned buildings & property.

Recommended Amount: $30,000

36 GROUNDS/MAINTENANCE 780,094

CITY OF AMERICUS
2019 OPERATING BUDGET

# MAIN STREET DEPARTMENT

## Budgeted 2019

**VACANT**
Main Street Director

**Qajuan Willis**
Program Coordinator,
Main Street

CITY OF AMERICUS
2019 OPERATING BUDGET

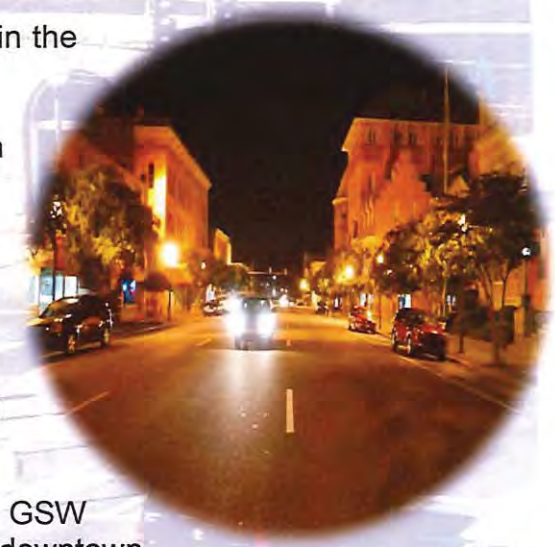
## MAIN STREET & DOWNTOWN DEVELOPMENT AUTHORITY

### MISSION STATEMENT/GENERAL OBJECTIVES

The mission of the Americus Downtown Development Authority & Main Street is to promote the economic development and encourage the historic preservation of the Americus Central Business District.

### GOALS - 2019

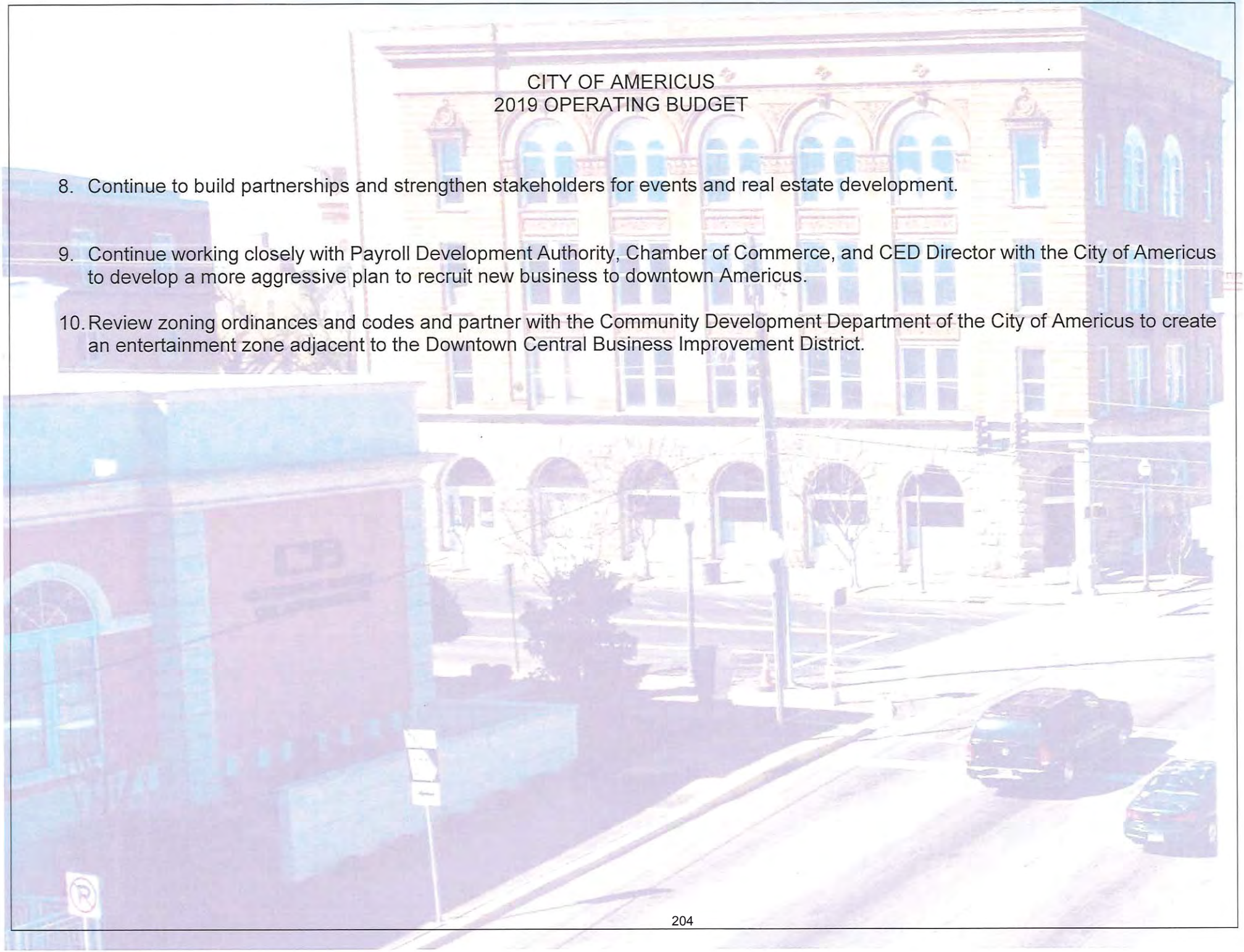
1. Develop a Downtown 5 Year Plan for implementation of results from the Georgia Renaissance Strategic Plan.
2. Explore design changes to slow traffic and create a more pedestrian-friendly environment in the Central Business Improvement District.
3. Create an Annual Reunion/Homecoming Weekend to entice 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.



# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 202 DOWNTOWN DEVELOPMENT FUND | | | | | | |
| 202-00-0000-381001 TROLLEY FEES | 615 | 0 | 0 | - 0 | - 0 | - 0 |
| 202-00-0000-382000 RENTAL INCOME | 18,750 | 9,000 | 0 | - 0 | - 0 | - 0 |
| 202-00-0000-389000 OTHER MISC INCOME | 0 | 0 | 0 | 31,650 | 31,650 | 31,650 |
| 202-00-0000-391000 TRANSFER FROM MAIN STREET | 48,664 | 0 | 0 | - 0 | - 0 | - 0 |
| 202-00-0000-391200 TRANSFER FROM GENERAL FUND | 26,800 | 0 | 0 | - 0 | - 0 | - 0 |
| 202-00-0000-392100 SALE OF DDA PROPERTY | 119,000 | 70,000 | 0 | - 0 | - 0 | - 0 |
| 202 DOWNTOWN DEVELOPMENT FUND | 213,829 | 79,000 | 0 | 31,650 | 31,650 | 31,650 |

202 DOWNTOWN DEVELOPMENT FUND

202-00-0000-311102 PROPERTY TAX SURTAX REV
Requested Amount: $0

Recommended Amount: $0

202-00-0000-316101 BUSINESS LICENSE SURTAX
Requested Amount: $0

Recommended Amount: $0

202-00-0000-334110 OTHER GRANTS
Requested Amount: $0

202-00-0000-347300 TASTE OF SUMTER REVENUE
Requested Amount: $0

202-00-0000-371000 DONATIONS
Requested Amount: $0

202-00-0000-381001 TROLLEY FEES
Requested Amount: $0

Recommended Amount: $0

202-00-0000-382000 RENTAL INCOME
Requested Amount: $0

202-00-0000-389000 OTHER MISC INCOME 31,650
Requested Amount: $31,650

Recommended Amount: $0

202-00-0000-389003 CARRYOVER OF FUND BAL

202-00-0000-389005 CITY ALLOCATION REVENUE
Recommended Amount: $0

202-00-0000-391000 TRANSFER FROM MAIN ST

# 2019 Operating Budget
## Revenues

| | |
|---|---|
| 202-00-0000-391200 TRANSFER FROM GENERAL UND | |
| Requested Amount: $0 | |
| 202-00-0000-392100 SALE OF DDA PROPERTY | |
| Requested amount: $0 | |
| 202 DOWNTOWN DEVELOPMENT FUND | 31,650 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 65 DOWNTOWN DEVELOPMENT | | | | | | |
| 202-65-1530-521201 LEGAL EXPENSES | 1,155 | 2,500 | 60 | 2,500 | 2,500 | 2,500 |
| 202-65-7550-512110 GROUP DENTAL INSURANCE | 0 | 0 | 391 | - 0 | - 0 | - 0 |
| 202-65-7550-512200 SOCIAL SECURITY EXP | 108 | 0 | 16 | - 0 | - 0 | - 0 |
| 202-65-7550-522000 OTHER OUTSIDE SERVICES | 6,343 | 0 | 0 | 30,000 | 30,000 | 30,000 |
| 202-65-7550-523100 INSURANCE EXPENSE | 98 | 0 | 2,487 | 2,500 | 2,500 | 2,500 |
| 202-65-7550-523200 TELEPHONE | 406 | 0 | 1,411 | - 0 | - 0 | - 0 |
| 202-65-7550-523201 POSTAGE | 24 | 0 | 0 | 150 | 150 | 150 |
| 202-65-7550-523301 ADVERTISING EXPENSE | -2,583 | 0 | -34 | 3,000 | 3,000 | 3,000 |
| 202-65-7550-523600 DUES & SUBSCRIPTIONS | 370 | 0 | 160 | 1,000 | 1,000 | 1,000 |
| 202-65-7550-523700 TRAINING & MEETINGS | 193 | 0 | 530 | 5,000 | 5,000 | 5,000 |
| 202-65-7550-523906 TROLLEY EXPENSE | 1,410 | 0 | 206 | - 0 | - 0 | - 0 |
| 202-65-7550-531230 ELECTRICITY | 97 | 0 | 169 | - 0 | - 0 | - 0 |
| 202-65-7550-531270 GASOLINE ALLOCATED | 588 | 0 | 239 | - 0 | - 0 | - 0 |
| 202-65-7550-531700 OTHER SUPPLIES | 421 | 0 | 0 | - 0 | - 0 | - 0 |
| 202-65-7550-541461 ACQUISITION | 70,194 | 0 | 0 | - 0 | - 0 | - 0 |
| 202-65-7550-542900 OTHER CAPITAL EXPENDITU | 250 | 0 | 0 | - 0 | - 0 | - 0 |
| 202-65-7550-573006 PAYMENT TO OTHERS | 6,613 | 0 | 0 | - 0 | - 0 | - 0 |
| 202-65-7550-611000 TRANSFER TO MAIN ST. | 11,440 | 0 | 0 | - 0 | - 0 | - 0 |
| 65 DOWNTOWN DEVELOPMENT | 97,126 | 2,500 | 5,635 | 44,150 | 44,150 | 44,150 |

# 2019 Operating Budget
## Expenditures

65 DOWNTOWN DEVELOPMENT

| | |
|---|---|
| 202-65-1530-521201 LEGAL EXPENSES | 2,500 |
| Requested Amount: $2,500 | |
| 202-65-7550-522000 OTHER OUTSIDE SERVICE | 30,000 |
| Requested Amount: $30,000 | |
| $10,000 Plumbing on 131 Cotton Avenue | |
| $ 5,000 Electrical on 131 Cotton Avenue | |
| $10,000 HVAC on 131 Cotton Avenue | |
| $ 5,000 Carpentry on 131 Cotton Avenue | |
| $30,000 Total | |
| 202-65-7550-523100 INSURANCE EXPENSE | 2,500 |
| Requested Amount: $2,500 | |
| 202-65-7550-523201 POSTAGE | 150 |
| Requested Amount: $150 | |
| Postage for mailouts, bid requests, and RFP's | |
| 202-65-7550-523301 ADVERTISING EXPENSE | 3,000 |
| Requested Amount: $3,000 | |
| Advertising Available Property and contract bid work on DDA Properties | |
| 202-65-7550-523600 DUES & SUBSCRIPTIONS | 1,000 |
| Requested Amount: $1,000 | |
| Dues to National and State Organizations for Economic Development | |
| 202-65-7550-523700 TRAINING & MEETINGS | 5,000 |
| Requested Amount: $5,000 | |
| $3,000 Training and Conferences | |
| $2,000 Meetings for Board and Prospects | |
| $5,000 Total | |
| 65 DOWNTOWN DEVELOPMENT | 44,150 |

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 270 MAIN STREET | | | | | | |
| 270-00-0000-311102 PROPERTY TAX SURTAX REV | 16,630 | 16,600 | 0 | 16,600 | 16,898 | 16,898 |
| 270-00-0000-316101 BUSINESS LICENSE SURTAX | 8,603 | 7,760 | 0 | 7,760 | 7,760 | 7,760 |
| 270-00-0000-361000 OTHER INTEREST EARNED | 117 | 0 | 135 | - 0 | - 0 | - 0 |
| 270-00-0000-371000 DONATIONS | 5,000 | 0 | 0 | - 0 | - 0 | - 0 |
| 270-00-0000-381001 TROLLEY FEES | 11,263 | 8,000 | 12,260 | 8,000 | 8,000 | 8,000 |
| 270-00-0000-389000 OTHER MISC INCOME | 3,314 | 3,500 | 2,360 | 1,600 | 1,600 | 1,600 |
| 270-00-0000-389005 CITY ALLOCATION REVENUE | 202.459 | 220,810 | 184,008 | 254,985 | 222,726 | 222,726 |
| 270-00-0000-391000 TRANSFER FROM DDA | 11,440 | 0 | 0 | - 0 | - 0 | - 0 |
| 270 MAIN STREET | 258,826 | 256,670 | 198,763 | 288,945 | 256,984 | 256,984 |

270 MAIN STREET

270-00-0000-311102 PROPERTY TAX SURTAX R 16,898
Requested Amount: $16,600

270-00-0000-316101 BUSINESS LICENSE SURT 7,760
Requested Amount: $7,760

270-00-0000-334110 OTHER GRANTS
Requested Amount: $0

270-00-0000-347300 TASTE OF SUMTER REVENUE
All revenue and expenses will be run out of the Friends of Downtown Americus Account.

270-00-0000-361000 OTHER INTEREST EARNED

270-00-0000-371000 DONATIONS
Requested Amount: $0

270-00-0000-381001 TROLLEY FEES 8,000
Requested Amount: $8,000

270-00-0000-382000 RENTAL INCOME
Requested Amount: $0

270-00-0000-389000 OTHER MISC INCOME 1,600
Requested Amount: $1,500

Fees from the Farmers Market, rental of Lenny's Market, and Parade Entry Fees.

270-00-0000-389003 CARRYOVER OF FUND BALANCE
Requested Amount: $0

270-00-0000-389005 CITY ALLOCATION REVE 222,726

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%) | |
| 2015 | $144,028 | 38.9% | |
| 2015 | $ 88,067 | (38.9%) | |
| 2016 | $ 88,067 | 0% | |
| 2017 | $202,459 | 229.9% | |
| 2018 | $202,810 | 0.2% | projected |
| 2019 | $254,985 | 25.7% | requested |
| 2019 | $222,725 | (12.7%) | recommended |

270-00-0000-391000 TRANSFER FROM DDA

270-00-0000-391200 TRANSFER FROM GENER

270-00-0000-392100 SALE OF DDA PROPERTY

Requested amount: $0

270 MAIN STREET 256,984

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 83 MAIN STREET | | | | | | |
| 270-83-1530-521201 LEGAL EXPENSES | 2,349 | 2,500 | 1,080 | 2,500 | 2,500 | 2,500 |
| 270-83-7551-511000 REGULAR PAY | 98,648 | 125,711 | 94,977 | 125,974 | 110,974 | 110,974 |
| 270-83-7551-511300 OVERTIME PAY | 4,756 | 0 | 8,739 | 5,000 | 5,000 | 5,000 |
| 270-83-7551-512100 GROUP MEDICAL INSURANC | 305 | 6,980 | 6,982 | 13,960 | 13,960 | 13,960 |
| 270-83-7551-512101 OPT OUT INSURANCE PLAN | 3,116 | 3,000 | 1,500 | - 0 | - 0 | - 0 |
| 270-83-7551-512110 GROUP DENTAL INSURANCE | 236 | 406 | 0 | 406 | 406 | 406 |
| 270-83-7551-512200 SOCIAL SECURITY EXP | 8,817 | 9,311 | 8,145 | 10,019 | 8,872 | 8,872 |
| 270-83-7551-512400 RETIREMENT SYSTEM | 11,280 | 10,636 | 11,800 | 12,388 | 9,517 | 9,517 |
| 270-83-7551-512700 WORKERS COMPENSATION | 363 | 416 | 415 | 443 | 329 | 329 |
| 270-83-7551-522000 OTHER OUTSIDE SERVICES | 13,152 | 9,000 | 5,005 | 24,020 | 19,148 | 19,148 |
| 270-83-7551-522201 OFFICE EQUIP-REP & MAINT | 0 | 250 | 0 | 250 | 250 | 250 |
| 270-83-7551-522202 AUTO & TRUCK REP & MAIN | 3,961 | 2,000 | 651 | 500 | 500 | 500 |
| 270-83-7551-522206 COMPUTER REPAIR & MAIN | 0 | 0 | 0 | 500 | 500 | 500 |
| 270-83-7551-523100 INSURANCE EXPENSE | 1,422 | 0 | 0 | 700 | 700 | 700 |
| 270-83-7551-523200 TELEPHONE | 1,091 | 0 | 236 | - 0 | - 0 | - 0 |
| 270-83-7551-523201 POSTAGE | 151 | 450 | -9 | 450 | 450 | 450 |
| 270-83-7551-523301 ADVERTISING EXPENSE | 13,922 | 13,000 | 13,464 | 15,000 | 15,000 | 15,000 |
| 270-83-7551-523600 DUES & SUBSCRIPTIONS | 1,339 | 723 | 1,214 | 1,523 | 1,523 | 1,523 |
| 270-83-7551-523700 TRAINING & MEETINGS | 6,018 | 6,000 | 8,172 | 6,500 | 6,500 | 6,500 |
| 270-83-7551-523906 TROLLEY EXPENSES | 9,943 | 3,000 | 1,224 | 3,500 | 3,500 | 3,500 |
| 270-83-7551-531100 OFFICE /COMPUTER SUPPLIE | 4,101 | 2,000 | 2,612 | 3,000 | 2,000 | 2,000 |
| 270-83-7551-531112 FLOWERS & PLANTS | 1,839 | 2,000 | 1,023 | 2,000 | 2,000 | 2,000 |
| 270-83-7551-531210 WATER,SEWER,&GARBAGE | 379 | 0 | 110 | 100 | 100 | 100 |
| 270-83-7551-531225 STORM WATER | 1,048 | 0 | 987 | 1,200 | 1,200 | 1,200 |
| 270-83-7551-531230 ELECTRICITY | 1,501 | 0 | 1,794 | 1,000 | 1,000 | 1,000 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 270-83-7551-531270 GASOLINE ALLOCATED | 736 | 750 | 703 | 500 | 500 | 500 |
| 270-83-7551-531700 OTHER SUPPLIES | 10,904 | 17,000 | 15,747 | 24,000 | 18,980 | 18,980 |
| 270-83-7551-542900 OTHER CAPITAL EXPENDITU | 38,904 | 40,000 | 31,921 | 40,500 | 30,000 | 30,000 |
| 270-83-7551-551101 DATA CENTER EXPENSE | 1,315 | 1,537 | 1,717 | 1,575 | 1,575 | 1,575 |
| 270-83-7551-573001 BANK CHARGES | 20 | 0 | 0 | - 0 | - 0 | - 0 |
| 270-83-7551-611000 TRANSFER TO DDA | 48,664 | 0 | 0 | - 0 | - 0 | - 0 |
| 83 MAIN STREET | 290,279 | 256,670 | 220,209 | 297,508 | 256,984 | 256,984 |

83 MAIN STREET

270-83-1530-521201 LEGAL EXPENSES 2,500

Requested Amount: $2,500

Costs for attachment agreements, legal inquiries, and contracts.

270-83-7551-511000 REGULAR PAY 110,974

Personnel Requirements:

| | Current |
|---|---|
| Main Street Director | 1 |
| Program Coordinator* | 1 |
| Trolley Driver (part-time) | 1 |
| | 3 |

*Title change from Office Assistant

270-83-7551-511300 OVERTIME PAY 5,000

Requested Amount: $5,000

Overtime for Program Coordinator at events and added work.

270-83-7551-512100 GROUP MEDICAL INSURA 13,960

270-83-7551-512110 GROUP DENTAL INSURAN 406

This amount represents $203 per employee.

270-83-7551-512200 SOCIAL SECURITY EXP 8,872

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

270-83-7551-512400 RETIREMENT SYSTEM 9,517

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

270-83-7551-512700 WORKERS COMPENSATIO 329

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

Requested Amount: $24,020

| | |
|---|---|
| $ 2,500 | Street Light Repair/Maintenance |
| $ 20,000 | Downtown Beautification |
| $ 500 | Design Assistance |
| $ 1,020 | |
| $ 24,020 | |

Recommended Amount: $19,148

270-83-7551-522201 OFFICE EQUIP-REP & MAI 250

Requested Amount: $250

270-83-7551-522202 AUTO & TRUCK REP & MA 500

Requested Amount: $500

$500 Maintenance of small bus

270-83-7551-522206 COMPUTER REPAIR & MA 500

Requested Amount: $500

270-83-7551-523100 INSURANCE EXPENSE 700

Requested Amount: $700
Musical License Insurance for BMI and ASCAP when bands and other musicians play downtown and in the community.

270-83-7551-523201 POSTAGE 450

Requested Amount: $450
This amount includes costs associated with newsletters, event notices, monthly mail outs, surveys, and general mailings.

270-83-7551-523301 ADVERTISING EXPENSE 15,000

Requested Amount: $15,000

| | |
|---|---|
| $5,000 | Magazine |
| $3,000 | Newspaper |
| $4,000 | Television |
| $3,000 | Online |
| $15,000 | |

| | |
|---|---|
| $ 15 | National Trust Historic Preservation |
| $ 100 | Georgia Grown |
| $ 350 | National Main Street |
| $ 125 | Georgia Downtown Association |
| $ 85 | Chamber of Commerce |
| $ 48 | Americus Times Recorder |
| $ 800 | Americus Rotary Club |
| $1,523 | Total |

270-83-7551-523700 TRAINING & MEETINGS 6,500

Requested Amount: $6,500

| | |
|---|---|
| $ 900 | National Main Streets Conference (NMSC) (2 Staff Registrations Fees) |
| $1,000 | NMSC Travel (2 Staff) |
| $1,400 | NMSC Hotel (2 Staff) |
| $ 650 | Georgia Downtown State Conference (2 Staff Registrations Fees) |
| $ 600 | Quarterly Training Travel (2 Staff) |
| $ 500 | Annual MS Board Retreat |
| $ 500 | Board Member Training |
| $ 550 | Staff Training |
| $6,500 | |

270-83-7551-523906 TROLLEY EXPENSES 3,500

Requested Amount: $3,500

| | |
|---|---|
| $2,000 | Repair & Maintenance |
| $1,500 | Back Up Driver Cost |

270-83-7551-531100 OFFICE /COMPUTER SUPP 2,000

Requested Amount: $3,000
The requested amount is for normal supplies needed to run the office. (paper, pens, business cards, letterhead, envelopes, copy paper, ink cartridges, etc.)

$1,500 New Plants
$ 500 Additional Planters

$2,000

270-83-7551-531210 WATER,SEWER,&GARBAG 100

Requested Amount: $100
This amount is for the Farmer's Market and Rylander Park

270-83-7551-531225 STORM WATER 1,200

Requested Amount: $1,200
$ 500 Lenny's Market
$ 700 Rylander Park

$ 1,200

270-83-7551-531230 ELECTRICITY 1,000

Requested Amount: $1,000

$ 500 Lenny's Market
$ 500 Rylander Park

$1,000

270-83-7551-531270 GASOLINE ALLOCATED 500

Requested Amount: $500
This is fuel for the bus and trolley.

# 2019 Operating Budget
## Expenditures

Requested Amount: $24,000

| | |
|---|---|
| $ 1,000 | Student & Faculty Welcome Event |
| $ 3,000 | First Friday Promotional Items, Decorations & Printing |
| $ 2,000 | Christmas Open House Event |
| $ 2,000 | Business Class for Merchants |
| $ 2,000 | Business Recruitment Brochure |
| $ 2,000 | Business Recruitment Visits |
| $ 1,000 | Downtown Newsletter |
| $ 2,000 | Annual Volunteer Dinner |
| $ 1,500 | Downtown Map Printing |
| $ 5,000 | Lenny's Farmers Market (promotional, repair work, upgrades, bathrooms) |
| $ 500 | Welcome Baskets |
| $ 980 | Other |
| 24,000 | reduced to $22,980 |

Recommend Amount: $18980

| | |
|---|---|
| $ 1,000 | Student & Faculty Welcome Event |
| $ 3,000 | First Friday Promotional Items, Decorations & Printing |
| $ 2,000 | Christmas Open House Event |
| $ 2,000 | Business Class for Merchants |
| $ 2,000 | Business Recruitment Brochure |
| $ 1,000 | Downtown Newsletter |
| $ 2,000 | Annual Volunteer Dinner |
| $ 1,500 | Downtown Map Printing |
| $ 3,000 | Lenny's Farmers Market (promotional, repair work, upgrades, bathrooms) |
| $ 500 | Welcome Baskets |
| $ 980 | Other |
| $18,980 | |

$20,000 Facade Grant Program
$ 5,000 Street Furniture (benches, trash cans, flower boxes, etc.)
$ 5,000 Christmas Decorations (Upgrade & Replacement)
$10,500 Inmate Crew Van, Trailer, & tools

$40,500 Total

Recommended Amount: $30,000

$20,000 Facade Grant Program
$ 5,000 Street Furniture (benches, trash cans, flower boxes, etc.)
$ 5,000 Christmas Decorations (Upgrade & Replacement)

$30,000 Total

270-83-7551-551101 DATA CENTER EXPENSE 1,575

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

83 MAIN STREET 256,984

CITY OF AMERICUS
2019 OPERATING BUDGET

# TOURISM DEPARTMENT

## Budgeted 2019



CITY OF AMERICUS
2019 OPERATING BUDGET

## TOURISM COUNCIL

### MISSION STATEMENT/GENERAL OBJECTIVES

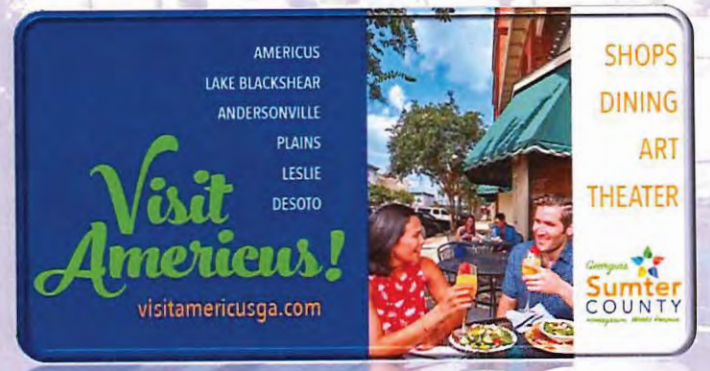
The Americus Sumter County Tourism Council focuses on effective marketing/advertising efforts through strategically placing promotions in highly visible markets in order to attract tourists to the area.

### GOALS – 2019

1. Revamp Welcome Center
    a. Reason: The Welcome Center should stand as a resource for visitors and citizens in Americus-Sumter County.
        i. Reorganize & Decorate
        ii. Create Multi-media waiting room
        iii. Purchase rebranded materials

2. Promote Homegrown World Renown Brand Americus-Sumter County Tourism
    a. present new tourism video & photography
    b. Increase social media
    c. State wide ad campaigns
    d. Buzz marketing events

3. Create Tourism Product
    a. Create Cemetery, Architecture, & Culinary Tour
    b. Create African-American/Civil Rights Story Tour
    c. Create Destination Wedding Program



# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 205 TOURISM FUND | | | | | | |
| 205-00-0000-341903 WELCOME CENTER SALES | 6,306 | 10,000 | 7,898 | 10,000 | 10,000 | 10,000 |
| 205-00-0000-391000 HOTEL/MOTEL TAX | 177,619 | 192,206 | 192,206 | 245,032 | 201,758 | 201,758 |
| 205 TOURISM FUND | 183,925 | 202,206 | 200,104 | 255,032 | 211,758 | 211,758 |

205 TOURISM FUND

205-00-0000-341903 WELCOME CENTER SALE 10,000

Requested Amount: $10,000
This is for the sale of items at the Welcome Center. The plan is to continue to sell branded items, snacks, and other souvenirs as needed.

205-00-0000-389000 MISCELLANEOUS INCOM

Requested Amount: 0

205-00-0000-389002 CASH SHORT & OVER

Requested Amount: $0

205-00-0000-391000 HOTEL/MOTEL TAX 201,758

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 | $139,894 | (17.4%) | |
| 2016 | $139,894 | 0% | |
| 2017 | $177,619 | 26.9% | |
| 2018 | $192,206 | 26.9% | projected |
| 2019 | $245,032 | 27.5% | requested |
| 2019 | $201,758 | (17.7%) | recommended |

| | |
|---|---|
| $201,758 | Tourism Fund |
| $100,000 | Rylander Theater Operating expenses |
| $ 0 | DDA Marketing |
| $ 0 | Transportation for Train |
| $ 23,242 | General Fund |
| $325,000 | |

205 TOURISM FUND 211,758

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 17 TOURISM | | | | | | |
| 205-17-7540-511000 REGULAR PAY | 79,922 | 84,593 | 91,482 | 116,187 | 106,187 | 106,187 |
| 205-17-7540-511300 OVERTIME PAY | 108 | 0 | 2,096 | 500 | 500 | 500 |
| 205-17-7540-512100 GROUP MEDICAL INSURANC | 7,482 | 6,980 | 7,012 | 13,960 | 13,960 | 13,960 |
| 205-17-7540-512110 GROUP DENTAL INSURANCE | 207 | 203 | 453 | 406 | 406 | 406 |
| 205-17-7540-512200 SOCIAL SECURITY PAYMEN | 5,905 | 7,083 | 6,838 | 8,927 | 8,162 | 8,162 |
| 205-17-7540-512400 RETIREMENT SYSTEM | 7,496 | 5,289 | 7,942 | 7,828 | 6,427 | 6,427 |
| 205-17-7540-512700 WORKERS COMPENSATION | 692 | 881 | 801 | 1,109 | 853 | 853 |
| 205-17-7540-522000 OTHER OUTSIDE SERVICES | 769 | 2,700 | 0 | 11,455 | - 0 | - 0 |
| 205-17-7540-522201 OFFICE EQUIP-REP AND MAI | 0 | 250 | 350 | 250 | 250 | 250 |
| 205-17-7540-522206 COMPUTER-REP AND MAINT | 0 | 0 | 0 | 200 | 200 | 200 |
| 205-17-7540-523100 INSURANCE EXPENSE | 1,200 | 0 | 1,200 | 1,200 | 1,200 | 1,200 |
| 205-17-7540-523200 TELEPHONE | 666 | 300 | 807 | 900 | 900 | 900 |
| 205-17-7540-523201 POSTAGE | 1,254 | 1,500 | 515 | 500 | 500 | 500 |
| 205-17-7540-523301 MARKETING & PROMOTION | 48,396 | 54,000 | 52,223 | 60,500 | 44,500 | 44,500 |
| 205-17-7540-523600 DUES AND SUBSCRIPTIONS | 1,145 | 1,690 | 2,125 | 2,285 | 2,285 | 2,285 |
| 205-17-7540-523700 TRAINING AND MEETINGS | 8,194 | 5,000 | 8,250 | 8,000 | 5,000 | 5,000 |
| 205-17-7540-523905 MERCHANT FEES | 556 | 450 | 449 | 450 | 450 | 450 |
| 205-17-7540-531100 OFFICE/COMPUTER SUPPLIE | 3,861 | 4,250 | 2,412 | 2,500 | 2,500 | 2,500 |
| 205-17-7540-531230 ELECTRICITY | 1,881 | 0 | 2,491 | - 0 | 603 | 603 |
| 205-17-7540-531270 GASOLINE ALLOCATED | 0 | 2,500 | 134 | - 0 | - 0 | - 0 |
| 205-17-7540-531500 VISITOR CENTER PURCHASE | 7,120 | 18,000 | 16,869 | 10,500 | 10,300 | 10,300 |
| 205-17-7540-531700 OTHER SUPPLIES | 179 | 0 | 0 | - 0 | - 0 | - 0 |
| 205-17-7540-551101 DATA CENTER EXPENSE | 116 | 1,537 | 140 | 1,575 | 1,575 | 1,575 |
| 205-17-7540-571001 SAM SHORTLINE | 5,000 | 5,000 | 5,000 | 5,800 | 5,000 | 5,000 |
| 17 TOURISM | 182,149 | 202,206 | 209,590 | 255,032 | 211,758 | 211,758 |

17 TOURISM

205-17-7540-511000 REGULAR PAY 106,187

Personnel Requirements:

| | Current |
|---|---|
| Tourism Director | 1 |
| Guest Services Coordinator(full time) | 1 |
| Welcome Center Host (part-time) | 1 |
| Tourism Office Assistant (part-time) | 1 |
| | 4 |

205-17-7540-511300 OVERTIME PAY 500

$500.00

205-17-7540-512100 GROUP MEDICAL INSURA 13,960

The requested amount represents $6,900 per employee. 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 $15 every pay period.

205-17-7540-512110 GROUP DENTAL INSURAN 406

This amount represents $203 per employee.

205-17-7540-512200 SOCIAL SECURITY PAYM 8,162

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

205-17-7540-512400 RETIREMENT SYSTEM 6,427

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

205-17-7540-512700 WORKERS COMPENSATIO 853

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

205-17-7540-522201 OFFICE EQUIP-REP AND M 250

Requested Amount: $250
The requested amount is for maintenance on the copy machine. This is for half of the expense; the other half is located within DDA.

205-17-7540-522206 COMPUTER-REP AND MAI 200

Requested Amount: $200
For potential maint.

205-17-7540-523100 INSURANCE EXPENSE 1,200

Requested Amount: $1200

205-17-7540-523200 TELEPHONE 900

Requested Amount: $900

The requested amount is for monthly service to Bandwidth for 2 telephone lines.
2018 expenses were around $900 (thus far.)

205-17-7540-523201 POSTAGE 500

Requested Amount: $500

For mail outs as needed.

205-17-7540-523301 MARKETING & PROMOTI 44,500

Requested $60,500

$5,000 - Georgia Travel Guide Listing (State Travel Guide)
$5,000 - Social Media Marketing (Boosting posts, sponsored ads, etc. across Facebook & other social media sites as deemed worthy & audience appropriate (Digital Marketing Strategy)
$12,500 - Media Relations/Public Relations with LRC, Inc. (Press Room Service)
$5,000 - Travel Writer Expenditures: Hotel stay, dining, etc. 4 visits, 6 writers, 2 nights per visit + food.
$5,000 - FAM Tours of State Welcome Center Staff & CVBs (Lodging + Food: 4 visits, 6 individuals, up to 2 nights per visit + food
$10,000 - Brochures, Current brochure is out of date and we have less than 500 left. We must create a new brochure with the new brand. Total purchase of at least 20,000 brochures.
$3,000 - Graphic Artist services on all ad campaigns
$16,000 - Video/Photo Production for 90 second, 60 second and 30 second commercials for at least 2 campaigns. (Includes hiring company, equipment, hotel & meals.) (One Spring Festival & one for the Holidays in Americus.) Production runs around $8,000 a video.

Recommended Amount: $44,500

This amount eliminates brochures and cuts the video/commercials to 10,000.

205-17-7540-523600 DUES AND SUBSCRIPTION 2,285

$2,285 The requested budget includes the following:

| | |
|---|---|
| $ 150 | Presidential Pathways |
| $ 350 | GACVB |
| $ 135 | Chamber of Commerce |
| $ 55 | Secretary of State annual registrations |
| $1,300 | Rotary Club of Americus |
| $ 295 | Southeastern Tourism Society Dues |
| $2,285 | |

205-17-7540-523700 TRAINING AND MEETING 5,000

$8,000.00 The requested amount includes the following:

$2,000 Georgia Governor's Conference on Tourism (2 Staff Members * required)
$4,000 Southeastern Tourism Society Marketing (2 Staff Members seeking credentials * required)
$2,000 Regional Visitor Information Center Conference (2 staff members *Required)

$8,000

Recommended Amount: $5,000
$1,000 Georgia Governor's Conference on Tourism (1 Staff Members * required)
$2,000 Southeastern Tourism Society Marketing (1 Staff Members seeking credentials * required)
$2,000 Regional Visitor Information Center Conference (2 staff members *Required)

$5,000

205-17-7540-523905 MERCHANT FEES 450

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

205-17-7540-531100 OFFICE/COMPUTER SUPPL 2,500

Requested $2,500
$1,500 Ink cartridges, paper, etc.
$1,000 Gift store bags for merchandise and other misc office supplies

$2,500

205-17-7540-531230 ELECTRICITY 603

205-17-7540-531500 VISITOR CENTER PURCHA 10,300

Requested Amount: $10,500

$9,000 - Rebranded T-shirts, mugs, keychains, magnets, postcard, umbrellas, food items, etc. that say "Visit Americus"
$1,000 - First Friday supplies for the event
$500 - Holiday Decor for First Floor of City Hall
=======
$10,500

Recommended Amount: $10,300

$9,000 - Rebranded T-shirts, mugs, keychains, magnets, postcard, umbrellas, food items, etc. that say "Visit Americus"
$1,000 - First Friday supplies for the event
$300 - Holiday Decor for First Floor of City Hall
=======
$10,300

205-17-7540-551101 DATA CENTER EXPENSE 1,575

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

205-17-7540-571001 SAM SHORTLINE 5,000

Requested Amount: $5,800

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: $5,000

17 TOURISM 211,758

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 220 COMMUNITY DEVELOPMENT | | | | | | |
| 220-00-0000-361001 INTEREST ON REV LOANS | 1,016 | 775 | 0 | - 0 | 775 | 775 |
| 220-00-0000-389000 OTHER MISC INCOME | 10 | 0 | 0 | - 0 | - 0 | - 0 |
| 220 COMMUNITY DEVELOPMENT | 1,026 | 775 | 0 | 0 | 775 | 775 |

220 COMMUNITY DEVELOPMENT

220-00-0000-361001 INTEREST ON REV LOANS 775

Requested Amount: $775

The revenue can be used to loan additional monies for business development. This is the anticipated amount for 2019.

| Estimated Interest 2019 | Principal Balance @ 6/30/18 | |
|---|---|---|
| $775 | $ 20,070 | Cafe Campesino |

220-00-0000-361004 INT ON 2004 HOUSING LOAN

Requested Amount: $0

220-00-0000-389000 OTHER MISC INCOME

Requested Amount: $0

220 COMMUNITY DEVELOPMENT 775

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | % REM | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|---|
| 62 CD FUND | | | | | | | |
| 220-62-7300-611001 TRANSFER TO GENERAL FU | 10,508 | 0 | 0 | 0.00 | - 0 | - 0 | - 0 |
| 62 CD FUND | 10,508 | 0 | 0 | 0.00 | 0 | 0 | 0 |

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 221 STATE REVOLVING LOAN | | | | | | |
| 221-00-0000-361000 OTHER INTEREST EARNED | 346 | 150 | 776 | - 0 | 150 | 150 |
| 221-00-0000-361001 REVOLVING LOAN INTERES | 765 | 725 | 0 | - 0 | 725 | 725 |
| 221 STATE REVOLVING LOAN | 1,111 | 875 | 776 | 0 | 875 | 875 |

221 STATE REVOLVING LOAN

221-00-0000-361000 OTHER INTEREST EARNED 150

Requested Amount: $150

This is the interest earned on the bank balance.

221-00-0000-361001 REVOLVING LOAN INTEREST 725

Requested Amount: $725

The revenue can be used to loan additional monies for business development.

| Estimated Interest 2019 | Principal Balance @6/30/18 | |
|---|---|---|
| $ 145 | $ 5,605 | Windsor Spa LLC |
| $ 580 | $12,333 | Cafe Campesino |
| $ 0 | $ 0 | Other New Loans |
| $ 725 | $16,807 | |

221 STATE REVOLVING LOAN 875

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 226 2001 PROGRAM INCOME | | | | | | |
| 226-00-0000-331121 PROGRAM INCOME | 747 | 0 | 0 | - 0 | - 0 | - 0 |
| 226 2001 PROGRAM INCOME | 747 | 0 | 0 | 0 | 0 | 0 |

226-00-0000-331121 PROGRAM INCOME

Requested Amount: $0

226-00-0000-361002 INTEREST-CDBG PROG INC

Requested Amount: $0
The following loan in this fund has no interest charges.

| Estimated Interest 2019 | Principal Balance @7/31/18 | |
|---|---|---|
| $ 0 | $13,412 | Bennie Rouland (No Interest Loan) |

226 2001 PROGRAM INCOME

229-00-0000-331150 TE REVENUE

Requested Amount: $0
These TE funds will be used for the Highway 19 project. Funds to be used in 2016 will be local match monies. We do not anticipate receiving any grant funds for the Highway 19 project in 2019.

229-00-0000-391102 TRANSFER FROM GENERAL

Requested Amount: $0
There is no match portion requested for 2019.

229-00-0000-391105 TRANSFER FROM WACHOVIA

Requested Amount: $0

229 TE PROJECT

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 275 HOTEL/MOTEL TAX FUND | | | | | | |
| 275-00-0000-314100 HOTEL/MOTEL TAX FUND | 341,217 | 325,000 | 292,260 | 316,000 | 325,000 | 325,000 |
| 275 HOTEL/MOTEL TAX FUND | 341,217 | 325,000 | 292,260 | 316,000 | 325,000 | 325,000 |

275 HOTEL/MOTEL TAX FUND

275-00-0000-314100 HOTEL/MOTEL TAX FUND 325,000

Requested Amount: $316,000
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:

| | |
|---|---|
| $201,758 | Tourism Fund |
| $100,000 | Rylander Theater Operating expenses |
| $ 0 | DDA Marketing |
| $ 0 | Transportation for Train |
| $ 23,242 | General Fund |
| $325,000 | |

275 HOTEL/MOTEL TAX FUND 325,000

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 37 HOTEL/MOTEL TAX | | | | | | |
| 275-37-7540-611000 TRANSFER TO GEN FUND | 341,217 | 325,000 | 292,260 | 316,000 | 325,000 | 325,000 |
| 37 HOTEL/MOTEL TAX | 341,217 | 325,000 | 292,260 | 316,000 | 325,000 | 325,000 |

# 2019 Operating Budget
## Expenditures

37 HOTEL/MOTEL TAX

| | | |
|---|---|---|
| 275-37-7540-611000 | TRANSFER TO GEN FUND | 325,000 |

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 325,000

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 280 SPLOST | | | | | | |
| 280-00-0000-313200 SPLOST REVENUE | 0 | 0 | 20 | - 0 | - 0 | - 0 |
| 280-00-0000-313201 2014 SPLOST REVENUE | 764,974 | 3,408,100 | 656,732 | - 0 | - 0 | - 0 |
| 280-00-0000-313900 GO BOND REVENUE | 0 | 0 | 42,543 | - 0 | - 0 | - 0 |
| 280-00-0000-361001 INTEREST EARNED ON BON | 429 | 0 | 26 | - 0 | - 0 | - 0 |
| 280-00-0000-361002 INTEREST EARNED ON 2014 | 0 | 480 | 0 | - 0 | - 0 | - 0 |
| 280 SPLOST | 765,403 | 3,408,580 | 699,320 | 0 | 0 | 0 |

280 SPLOST

280-00-0000-313200 SPLOST REVENUE

Recommended Amount: $0

The final payment for the 2007 SPLOST was received in 2013.

280-00-0000-313201 2014 SPLOST REVENUE

Projects approved with SPLOST funds from the 2014 referendum:

| | |
|---|---|
| $2,150,000 | City Building/Facilities Repair/Renovation (2015) |
| $ 81,217 | Paving/Repair County Roads (2015) |
| $4,000,000 | 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 |
| $9,650,697 | |

These projects will be paid with Bond Revenues as well as SPLOST funds received after debt payments are made through Sumter County.

280-00-0000-313900 GO BOND REVENUE

Requested Amount: $0

These 2014 SPLOST referendum projects were specifically identified to be paid with GO Bond Revenues received in 2014 according to the official statement. The GO Bond debt payments will be paid through SPLOST proceeds as they are received through Sumter County.

| | |
|---|---|
| $ 618,783 | City Building/Facilities Repair/Renovation |
| $ 81,217 | Paving/Repair County Roads |
| $2,000,000 | Paving/Repair Roads and Bridges |
| $ 300,000 | Repair/Renovation Rylander Theater |
| $1,000,000 | South Jackson St Corridor (half in 2015 & half in 2016) |
| $4,000,000 | |

# 2019 Operating Budget
## Revenues

280-00-0000-361001 INTEREST EARNED ON BOND

280-00-0000-361002 INTEREST EARNED ON 2014 BOND

280 SPLOST

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 39 SPLOST - PUBLIC SAFETY | | | | | | |
| 280-39-1110-542900 MUNICIPAL BLDG RENOVAT | 1,025 | 0 | 42,700 | - 0 | - 0 | - 0 |
| 280-39-1110-542901 CITY BLDG REPAIR/RENOVA | 218,950 | 270,000 | 96,123 | - 0 | 1,144,000 | 1,144,000 |
| 280-39-1110-573000 BANK CHARGES | 5 | 0 | 15 | - 0 | - 0 | - 0 |
| 280-39-4200-542900 STREET IMPROVEMENTS | 2,000,240 | 1,183,100 | 778,920 | - 0 | 1,000,000 | 1,000,000 |
| 280-39-4200-542901 SOUTH JACKSON ST CORRID | 417,051 | 0 | 91,012 | - 0 | - 0 | - 0 |
| 280-39-6160-542900 RYLANDER THEATER | 0 | 195,000 | 30,654 | - 0 | 140,728 | 140,728 |
| 280-39-6200-542900 PUBLIC PARKS & GREEN SPA | 46,814 | 760,000 | 0 | - 0 | - 0 | - 0 |
| 280-39-6220-542900 BELTWAY RECREATIONAL T | 0 | 1,000,000 | 0 | - 0 | 920,000 | 920,000 |
| 39 SPLOST - PUBLIC SAFETY | 2,684,085 | 3,408,100 | 1,039,424 | 0 | 3,204,728 | 3,204,728 |

39 SPLOST - PUBLIC SAFETY

| | | |
|---|---|---|
| 280-39-1110-542901 | CITY BLDG REPAIR/RENO | 1,144,000 |

Recommended Amount: $1,308,730

This amount includes the following:

| | |
|---|---|
| $ 89,000 | Remaining Burn Building/Training Tower |
| $ 250,000 | City Hall Roof Replacement |
| $ 250,000 | Rees Park building Repairs |
| $ 55,000 | Finance ADA upgrades |
| $ 500,000 | Public Works Facilities |
| $1,144,000 | |

| | | |
|---|---|---|
| 280-39-4200-542900 | STREET IMPROVEMENTS | 1,000,000 |

Recommended Amount: $1,000,000

| | | |
|---|---|---|
| 280-39-6160-542900 | RYLANDER THEATER | 140,728 |

Recommended Amount: $140,728

*This is the SPLOST allocation dedicated to Building Repair and Maintenance SPECIAL PROJECTS for the Rylander Theatre*

| | | |
|---|---|---|
| 280-39-6220-542900 | BELTWAY RECREATIONA | 920,000 |

| | |
|---|---|
| 39 SPLOST - PUBLIC SAFETY | 3,204,728 |

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 281 TSPLOST | | | | | | |
| 281-00-0000-313201 TSPLOST REVENUE | 210,735 | 215,810 | 206,642 | 216,040 | 216,040 | 216,040 |
| 281-00-0000-361000 OTHER INTEREST EARNED | 3 | 0 | 26 | - 0 | - 0 | - 0 |
| 281 TSPLOST | 210,738 | 215,810 | 206,668 | 216,040 | 216,040 | 216,040 |

# 2019 Operating Budget
## Revenues

281 TSPLOST

281-00-0000-313201 TSPLOST REVENUE 216,040

Requested Amount: $216,040
The requested amount is an average of the actual revenue received for the previous three years and 2018 year end estimate.

281-00-0000-361000 OTHER INTEREST EARNED

Requested Amount: $100
The requested amount is an estimate.

281 TSPLOST 216,040

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 48 TSPLOST | | | | | | |
| 281-48-4200-531110 STREET-REP & MAINT | 27,045 | 0 | 0 | - 0 | - 0 | - 0 |
| 281-48-4200-541466 STREET IMPROVEMENTS | 128,779 | 202,810 | 900 | - 0 | 197,440 | 197,440 |
| 281-48-4200-611000 TRANSFER TO GENERAL FU | 0 | 13,000 | 29,048 | 18,600 | 18,600 | 18,600 |
| 48 TSPLOST | 155,824 | 215,810 | 29,948 | 18,600 | 216,040 | 216,040 |

48 TSPLOST

| | |
|---|---|
| 281-48-4200-541466 STREET IMPROVEMENTS | 197,440 |
| Recommended Amount: $197,440 | |
| This is the amount remaining after the transfer to the general fund for LMIG. | |
| 281-48-4200-611000 TRANSFER TO GENERAL | 18,600 |
| Recommended Amount: $18,600 | |
| We will use this for the 10% match for LMIG projects. | |
| 48 TSPLOST | 216,040 |

CITY OF AMERICUS
2019 OPERATING BUDGET

## WATER & SEWER MAINTENANCE DEPARTMENT

### GOALS – 2019

| | 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 |






# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 505 WATER & SEWER FUND | | | | | | |
| 505-00-0000-315901 FOG REVENUE & SURCHARG | 0 | 6,000 | 15,850 | 14,000 | 14,000 | 14,000 |
| 505-00-0000-344210 WATER BILLINGS | 2,771,501 | 2,772,580 | 2,573,071 | 2,772,580 | 2,772,580 | 2,772,580 |
| 505-00-0000-344230 SEWER BILLINGS | 3,058,495 | 3,077,919 | 2,922,627 | 3,077,919 | 3,077,919 | 3,077,919 |
| 505-00-0000-349400 METER SALES | 13,169 | 7,000 | 22,800 | 7,000 | 7,000 | 7,000 |
| 505-00-0000-349401 SEWER CONNECTIONS | 1,800 | 2,000 | 2,903 | 2,000 | 2,000 | 2,000 |
| 505-00-0000-349402 WATER RECONNECT FEES | 48,043 | 50,000 | 50,170 | 50,000 | 50,000 | 50,000 |
| 505-00-0000-349404 PENALTY | 287,080 | 280,000 | 280,790 | 280,000 | 280,000 | 280,000 |
| 505-00-0000-349900 WEB PAY CONVENIENCE FE | 35,228 | 36,500 | 43,047 | 44,300 | 44,300 | 44,300 |
| 505-00-0000-361000 OTHER INTEREST EARNED | 525 | 200 | 1,315 | 200 | 200 | 200 |
| 505-00-0000-361001 INTEREST ON REV BOND RE | 431 | 0 | 372 | - 0 | - 0 | - 0 |
| 505-00-0000-381002 WATER TOWER RENTAL-VE | 10,016 | 9,000 | 10,317 | 9,000 | 9,000 | 9,000 |
| 505-00-0000-389000 OTHER MISC INCOME | 3,328 | 1,000 | 16,178 | 1,000 | 1,000 | 1,000 |
| 505-00-0000-389002 CASH SHORT AND OVER | -107 | 0 | -147 | - 0 | - 0 | - 0 |
| 505-00-0000-389003 INS PROCEEDS-2010 REVENU | 1,000 | 0 | 0 | - 0 | - 0 | - 0 |
| 505-00-0000-389004 RECOVERY OF BAD DEBT | 5,239 | 14,000 | 6,132 | 14,000 | 14,000 | 14,000 |
| 505-00-0000-389006 CARRYOVER OF RET EARNI | 0 | 399,315 | 0 | 238,000 | 238,000 | 238,000 |
| 505-00-0000-392110 GAIN/LOSS - SALE OF CAPIT | 10,600 | 0 | 3,225 | - 0 | - 0 | - 0 |
| 505-00-0000-392200 RECYCLING PROCEEDS | 379 | 0 | 0 | - 0 | - 0 | - 0 |
| 505-00-0000-393400 PREMIUM ON BONDS SOLD | 33,049 | 27,590 | 0 | 21,330 | 21,330 | 21,330 |
| 505 WATER & SEWER FUND | 6,279,778 | 6,683,104 | 5,948,650 | 6,531,329 | 6,531,329 | 6,531,329 |

505 WATER & SEWER FUND

505-00-0000-315901 FOG REVENUE & SURCHARGE 14,000

Requested Amount: $14,000
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 2,772,580

Requested Amount: $2,772,580
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.

505-00-0000-344230 SEWER BILLINGS 3,077,919

Requested Amount: $3,077,919
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.

Sewer bills are based on actual water consumption monthly and computed using the rates within the fee schedule.

505-00-0000-349400 METER SALES 7,000

Requested Amount: $7,000
This is for new meter installations not replacements.

505-00-0000-349401 SEWER CONNECTIONS 2,000

Requested Amount: $2,000
The requested amount is for new sewer connections.

505-00-0000-349402 WATER RECONNECT FEES 50,000

Requested Amount: $50,000
This amount is for 1,000 reconnects at $50 each.

505-00-0000-349404 PENALTY 280,000

Requested Amount: $280,000
This amount represents the amount of penalty received because of the customer not paying the utility bill by the due date.

505-00-0000-349900 WEB PAY CONVENIENCE 44,300

Requested Amount: $44,300

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 200

Requested Amount: $200
This amount is interest earned on the investment of idle cash. The revenue bond covenants require a 90-day reserve of cash which equals approximately $1,000,0000.

505-00-0000-361001 INTEREST ON REV BOND

Requested Amount: $500
This is the interest on the 2010 & 2013 Revenue Bond idle cash.

505-00-0000-381002 WATER TOWER RENTAL-V 9,000

Requested Amount: $9,000
This is rental income from Verizon for use of our water tower.

505-00-0000-389000 OTHER MISC INCOME 1,000

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

505-00-0000-389002 CASH SHORT AND OVER

Requested Amount: $0

505-00-0000-389004 RECOVERY OF BAD DEBT 14,000

Requested Amount: $14,000
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.

505-00-0000-389006 CARRYOVER OF RET EARNINGS 238,000

The carryover of retained earnings from the previous year is comprised of the following:

| | |
|---|---|
| $ 37,000 | Clarifier Rehabilitation (41) (2015 carryover) |
| $ 52,000 | High Service Pump, Motor, Elec. Replacement (41) (2014 carryover) |
| $ 52,000 | High Service Pump, Motor, Elec. Replacement (41) (2016 carryover) |
| $ 22,000 | GENSET Containment and AGST (42) (2015 carryover) |
| $ 25,000 | Sensus FlexNet Upgrade (43) (2016 carryover) |
| $ 50,000 | Interactive Voice Response System (2018 carryover) |
| $238,000 | |

505-00-0000-390000 CONTRIBUTIONS

Requested Amount: $0

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

Requested Amount: $0

505-00-0000-392200 RECYCLING PROCEEDS

Requested Amount: $0

505-00-0000-393400 PREMIUM ON BONDS SOLD 21,330

Requested Amount: $21,330

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

505 WATER & SEWER FUND 6,531,329

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 40 W&S MAINTENANCE DEPT | | | | | | |
| 505-40-4400-511000 REGULAR PAY | 226,948 | 264,553 | 222,189 | 302,976 | 302,976 | 302,976 |
| 505-40-4400-511300 OVERTIME PAY | 18,416 | 18,000 | 18,898 | 18,000 | 18,000 | 18,000 |
| 505-40-4400-512100 GROUP MEDICAL INSURANC | 59,514 | 62,820 | 62,698 | 62,820 | 62,820 | 62,820 |
| 505-40-4400-512101 OPT OUT INSURANCE PLAN | 0 | 0 | 115 | - 0 | - 0 | - 0 |
| 505-40-4400-512110 GROUP DENTAL INSURANCE | 1,501 | 1,827 | 2,011 | 1,827 | 1,827 | 1,827 |
| 505-40-4400-512200 SOCIAL SECURITY PAYMEN | 17,840 | 21,615 | 18,480 | 24,555 | 24,555 | 24,555 |
| 505-40-4400-512400 RETIREMENT SYSTEM | 25,951 | 29,781 | 26,520 | 33,831 | 32,098 | 32,098 |
| 505-40-4400-512700 WORKERS' COMPENSATION | 13,835 | 23,327 | 23,291 | 26,568 | 22,347 | 22,347 |
| 505-40-4400-522000 OTHER OUTSIDE SERVICES | 23,718 | 39,600 | 30,927 | 39,600 | 39,600 | 39,600 |
| 505-40-4400-522009 CONTRACTED MAINTENANC | 5,000 | 5,000 | 0 | 5,000 | 5,000 | 5,000 |
| 505-40-4400-522202 AUTO & TRUCK-REP & MAIN | 21,675 | 21,000 | 25,891 | 35,000 | 35,000 | 35,000 |
| 505-40-4400-522203 MACH & EQUIP-REP & MAIN | 419 | 2,000 | 3,173 | 2,500 | 2,500 | 2,500 |
| 505-40-4400-522207 W & S SYSTEM-REP & MAINT | 2,149 | 150,000 | 55,841 | 150,000 | 150,000 | 150,000 |
| 505-40-4400-523200 TELEPHONE EXPENSE | 1,931 | 1,500 | 6,228 | 2,400 | 2,400 | 2,400 |
| 505-40-4400-523600 DUES & SUBSCRIPTIONS | 210 | 1,000 | 74 | 1,000 | 1,000 | 1,000 |
| 505-40-4400-523700 TRAINING & MEETINGS | 1,532 | 8,000 | 979 | 8,000 | 8,000 | 8,000 |
| 505-40-4400-523900 UNIFORMS | 4,152 | 12,800 | 6,403 | 14,000 | 14,000 | 14,000 |
| 505-40-4400-531105 HAND TOOLS | 3,009 | 2,500 | 1,221 | 2,500 | 2,500 | 2,500 |
| 505-40-4400-531270 GASOLINE ALLOCATED | 17,910 | 14,000 | 19,818 | 18,000 | 18,000 | 18,000 |
| 505-40-4400-531600 WATER METERS | 2,424 | 25,000 | 33,744 | 50,000 | 50,000 | 50,000 |
| 505-40-4400-531700 OTHER SUPPLIES | 20,855 | 0 | 9,554 | 25,000 | 25,000 | 25,000 |
| 505-40-4400-542100 MACHINERY & EQUIPMENT | 1,645 | 4,000 | 108,908 | 4,000 | 4,000 | 4,000 |
| 505-40-4400-542200 AUTOS AND TRUCKS | 0 | 50,000 | 0 | 365,000 | 115,000 | 115,000 |
| 505-40-4400-542900 OTHER CAPITAL EXPENDITU | 19,739 | 240,000 | 0 | 300,000 | - 0 | - 0 |
| 505-40-4400-551101 DATA CENTER EXPENSE | 165 | 768 | 76 | 787 | 787 | 787 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 40 W&S MAINTENANCE DEPT | 490,538 | 999,091 | 677,038 | 1,493,364 | 937,410 | 937,410 |



40 W&S MAINTENANCE DEPT

505-40-4400-511000 REGULAR PAY 302,976

Personnel Requirements:

| | Current | Requested |
|---|---|---|
| Water & Sewer Supt. | 1 | 1 |
| Crew Leader | 3 | 3 |
| Heavy Equipment Operator | 2 | 2 |
| Equipment Operator | 1 | 2 |
| Environmental Inspector | 1 | 0 |
| Environmental Compliance Insp | 1 | 1 |
| | 9 | 9 |

This amount also includes on-call pay of $60 per week for 52 weeks for 2 employees.

505-40-4400-511300 OVERTIME PAY 18,000

Requested Amount: $18,000
This amount is for emergency call-outs.

505-40-4400-512100 GROUP MEDICAL INSURA 62,820

The requested amount represents $6,900 per employee. 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 $15 every pay period.

505-40-4400-512110 GROUP DENTAL INSURAN 1,827

This amount represents $203 per employee.

505-40-4400-512200 SOCIAL SECURITY PAYM 24,555

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

505-40-4400-512400 RETIREMENT SYSTEM 32,098

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

505-40-4400-512700 WORKERS' COMPENSATIO 22,347

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

505-40-4400-522000 OTHER OUTSIDE SERVICE 39,600

Requested Amount: $39,600

| | |
|---|---|
| $ 1,000 | Engineering, not related to a Specific Project |
| $ 5,000 | Consumer Water Quality Reports (Price Increase) |
| $20,000 | FOG, Backflow, Water Audit, & Water Model Support |
| $ 1,000 | Surveying |
| $ 600 | Miscellaneous Ads |
| $ 2,000 | Postage/Shipping |
| $10,000 | Railroad Permits |
| $39,600 | |

505-40-4400-522009 CONTRACTED MAINTENA 5,000

Requested Amount: $5,000

$5,000 Easement cleaning (Georgia Power)

505-40-4400-522202 AUTO & TRUCK-REP & M 35,000

Requested Amount: $35,000

505-40-4400-522203 MACH & EQUIP-REP & MA 2,500

Requested Amount: $2,500

The requested amount is for the maintenance & repair of the packers, pumps, saws, etc.

505-40-4400-522207 W & S SYSTEM-REP & MA 150,000

Requested Amount: $150,000

The requested amount is for repairs to all the lift stations & general W&S System Maintenance. This includes valve inserts for the Hydra Stop machine.

| Requested | |
|---|---|
| $ 25,000 | Lift Station Repairs |
| $ 25,000 | Hydra Stop Inserts |
| $100,000 | Others: Man Holes, Water/Sewer Main, Hydrant, Valve Replacement |
| $150,000 | |

505-40-4400-523200 TELEPHONE EXPENSE 2,400

Requested Amount: $2,400

The requested amount is for the Supervisor's cell phone, on-call cell phones, & all lift station land lines.

505-40-4400-523600 DUES & SUBSCRIPTIONS 1,000

Requested Amount: $1000

| | |
|---|---|
| $ 900 | Utilities Protection Center dues (required-line locates) |
| $ 100 | Georgia FOG Alliance |
| $1000 | |

505-40-4400-523700 TRAINING & MEETINGS 8,000

Requested Amount: $8,000

This is the planned amount for the mileage for on-call employees. This amount also includes attending FOG training & Backflow certification.

505-40-4400-523900 UNIFORMS 14,000

Requested Amount: $14,000

505-40-4400-531105 HAND TOOLS 2,500

Requested Amount: $2,500

The amount requested includes pipe wrenches, socket wrenches, shovels, brooms, & other miscellaneous tools as required.

505-40-4400-531270 GASOLINE ALLOCATED 18,000

Requested Amount: $18,000

The amount requested includes fuel for the vehicles & equipment in the W/S Department.

505-40-4400-531600 WATER METERS 50,000

Requested Amount: $50,000

The amount requested includes the purchase of new meters plus MXU (these have to be replaced along with every meter that is replaced) as well as any repair work not covered by warranty.

505-40-4400-531700 OTHER SUPPLIES 25,000

Requested Amount: $25,000

The amount requested includes pipe, curb stops, saddles, fire hydrants, safety equipment, No Natz, gloves, work keys, lubricants, ant/weed killer, shop towels, etc.
A recent inventory of the items needed to repair City Water Lines has indicated a need to increase purchases of materials to have appropriate materials available when needed.

505-40-4400-542100 MACHINERY & EQUIPME 4,000

Requested Amount: $4,000

Pumps & other equipment needed.

| | |
|---|---|
| 505-40-4400-542200 AUTOS AND TRUCKS | 115,000 |
| Requested Amount: $365,000 | |
| Replace two pick-up trucks (@ $25,000 each). | |
| Recommended Amount: $115,000 | |
| 505-40-4400-551101 DATA CENTER EXPENSE | 787 |
| This is the amount allocated to the W/S Department for internet, other computer connections, repair, & upgrade of computer equipment. | |
| This amount also includes upgrading the computer & work order programs. | |
| 40 W&S MAINTENANCE DEPT | 937,410 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 41 WATER PLANT | | | | | | |
| 505-41-4400-522000 OTHER OUTSIDE SERVICES | 756,378 | 564,161 | 761,176 | 1,634,634 | 588,578 | 588,578 |
| 505-41-4400-522203 MACH & EQUIP-REP & MAIN | 0 | 0 | 13,835 | 2,000 | 2,000 | 2,000 |
| 505-41-4400-522210 WATER TANK- REP & MAINT | 29,077 | 113,941 | 236,475 | 117,120 | 117,120 | 117,120 |
| 505-41-4400-531210 WATER, SEWAGE & GARBAG | 11,765 | 35,000 | 17,539 | 35,000 | 35,000 | 35,000 |
| 505-41-4400-531220 NATURAL GAS | 411 | 420 | 381 | 420 | 420 | 420 |
| 505-41-4400-531225 STORM WATER | 974 | 975 | 1,286 | 975 | 975 | 975 |
| 505-41-4400-541300 BUILDINGS | 0 | 0 | 4,670 | - 0 | - 0 | - 0 |
| 505-41-4400-542100 MACHINERY & EQUIPMENT | 26,771 | 254,500 | 112,097 | 480,273 | 210,866 | 210,866 |
| 505-41-4400-561000 DEPRECIATION EXPENSE | 885,043 | 869,728 | 910,928 | 846,711 | 846,711 | 846,711 |
| 41 WATER PLANT | 1,710,419 | 1,838,725 | 2,058,386 | 3,117,134 | 1,801,671 | 1,801,671 |

41 WATER PLANT

505-41-4400-522000 OTHER OUTSIDE SERVICE 588,578

Requested Amount: $1,634,634

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% |
| 2016 | $1,506,468 | $677,910 | $828,558 | 3.0% |
| 2017 | $1,681,150 | $756,518 | $924,632 | 11.6% |
| 2018 | $1,711,852 | $564,161 | $1,147,691 | 0.2% |
| 2019 | $1,634,634 | $588,578 | $1,046,056 | (4.5%)* |

*The proposed 2019 base fee is per contract.

505-41-4400-522203 MACH & EQUIP-REP & MA 2,000

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 & MAI 117,121

Requested Amount: $117,120.88

This is the contract with Utility Services for inspection, cleaning, & painting of ALL of our water tanks periodically.

505-41-4400-531210 WATER, SEWAGE & GARB 35,000

Requested Amount: $35,000

This is the estimated expense related to the services at the water plant.

505-41-4400-531220 NATURAL GAS 420

Requested Amount: $420

This provides the natural gas to run the gas heater in the lab.

505-41-4400-531225 STORM WATER 975

Requested Amount: $975

This is for storm water fees for the water plant.

505-41-4400-542100 MACHINERY & EQUIPME 210,866

Recommended Amount: $210,866

| | |
|---|---|
| $ 37,000 | Clarifier #1 Rehabilitation (2018 carryover) |
| $104,000 | High Service Pump, Motor, Elec. Replacement (2018 carryover) |
| $ 54,866 | Motor Control Center REHAB, WTP #2 |
| $ 15,000 | WTP Security Upgrade |
| $210,866 | |

505-41-4400-561000 DEPRECIATION EXPENSE 846,711

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 1,801,671

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 42 WASTEWATER PLANT | | | | | | |
| 505-42-4300-522000 OTHER OUTSIDE SERVICES | 924,632 | 1,147,691 | 956,628 | 1,634,634 | 1,046,056 | 1,046,056 |
| 505-42-4300-522110 SLUDGE DISPOSAL | 109,902 | 142,250 | 111,194 | 142,250 | 142,250 | 142,250 |
| 505-42-4300-522200 BUILDING REPAIR& MAINT | 0 | 49,100 | 0 | 80,500 | 80,500 | 80,500 |
| 505-42-4300-522203 MACH & EQUIP-REP & MAIN | 0 | 0 | -95,196 | 13,134 | 13,134 | 13,134 |
| 505-42-4300-531210 WATER, SEWAGE & GARBAG | 14,031 | 18,920 | 220,437 | 18,920 | 18,920 | 18,920 |
| 505-42-4300-531225 STORM WATER | 1,251 | 2,150 | 929 | 2,150 | 2,150 | 2,150 |
| 505-42-4300-531230 ELECTRICITY | 15,310 | 24,300 | 16,224 | 24,300 | 24,300 | 24,300 |
| 505-42-4300-542100 MACHINERY & EQUIPMENT | 16,297 | 105,265 | 43,592 | 71,015 | 34,200 | 34,200 |
| 505-42-4300-542200 TRUCKS & AUTOMOBILES | 0 | 0 | 0 | 105,000 | 105,000 | 105,000 |
| 505-42-4300-561000 DEPRECIATION EXPENSE | 642,603 | 625,794 | 695,757 | 620,094 | 620,094 | 620,094 |
| 42 WASTEWATER PLANT | 1,724,026 | 2,115,470 | 1,949,566 | 2,711,997 | 2,086,604 | 2,086,604 |

42 WASTEWATER PLANT

505-42-4300-522000 OTHER OUTSIDE SERVICE 1,046,056

Requested Amount: $1,634,634

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% |
| 2016 | $1,506,468 | $677,910 | $828,558 | 3.0% |
| 2017 | $1,681,150 | $756,518 | $924,632 | 11.6% |
| 2018 | $1,711,852 | $564,161 | $1,147,691 | 0.2% |
| 2019 | $1,634,634 | $588,578 | $1,046,056 | (4.5)%* |

*The proposed 2019 base fee is per contract.

505-42-4300-522110 SLUDGE DISPOSAL 142,250

Requested Amount: $142,250

This line item is for recording the hauling & disposal of sludge from the waste water plant. The sludge is recycled into fertilizer.

505-42-4300-522200 BUILDING REPAIR& MAIN 80,500

Requested Amount: $80,500

The request includes money for minor repairs to the building & grounds.

$26,640 Replacing Wastewater Treatment Plant Office Roof (2018 carry over)
$25,180 Replacing Wastewater Treatment Maintenance Shop (2018 carry over)
$11,398 Replacing Wastewater Treatment Dewatering Building Roof (2018 carry over)
$15,500 Replacing A/C Unit @ the Office
$ 1,782 Misc
---
$80,500

505-42-4300-522203 MACH & EQUIP-REP & MA 13,134

Requested Amount: $13,134

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

505-42-4300-531210 WATER, SEWAGE & GARB 18,920

Requested Amount: $18,920

This is for the utility expenses at the Wastewater Treatment Plant.

505-42-4300-531225 STORM WATER 2,150

Requested Amount: $2,150

This is the storm water fees for the waste water plant & lift stations.

505-42-4300-531230 ELECTRICITY 24,300

Requested Amount: $24,300

The requested amount is for electricity for sewer lift stations.

505-42-4300-542100 MACHINERY & EQUIPME 34,200

Recommended Amount $34,200

$ 22,000 GENSET Containment and AGST (2015 carryover)
$ 12,200 72" ZTR Mower

$34,200

505-42-4300-542200 TRUCKS & AUTOMOBILES 105,000

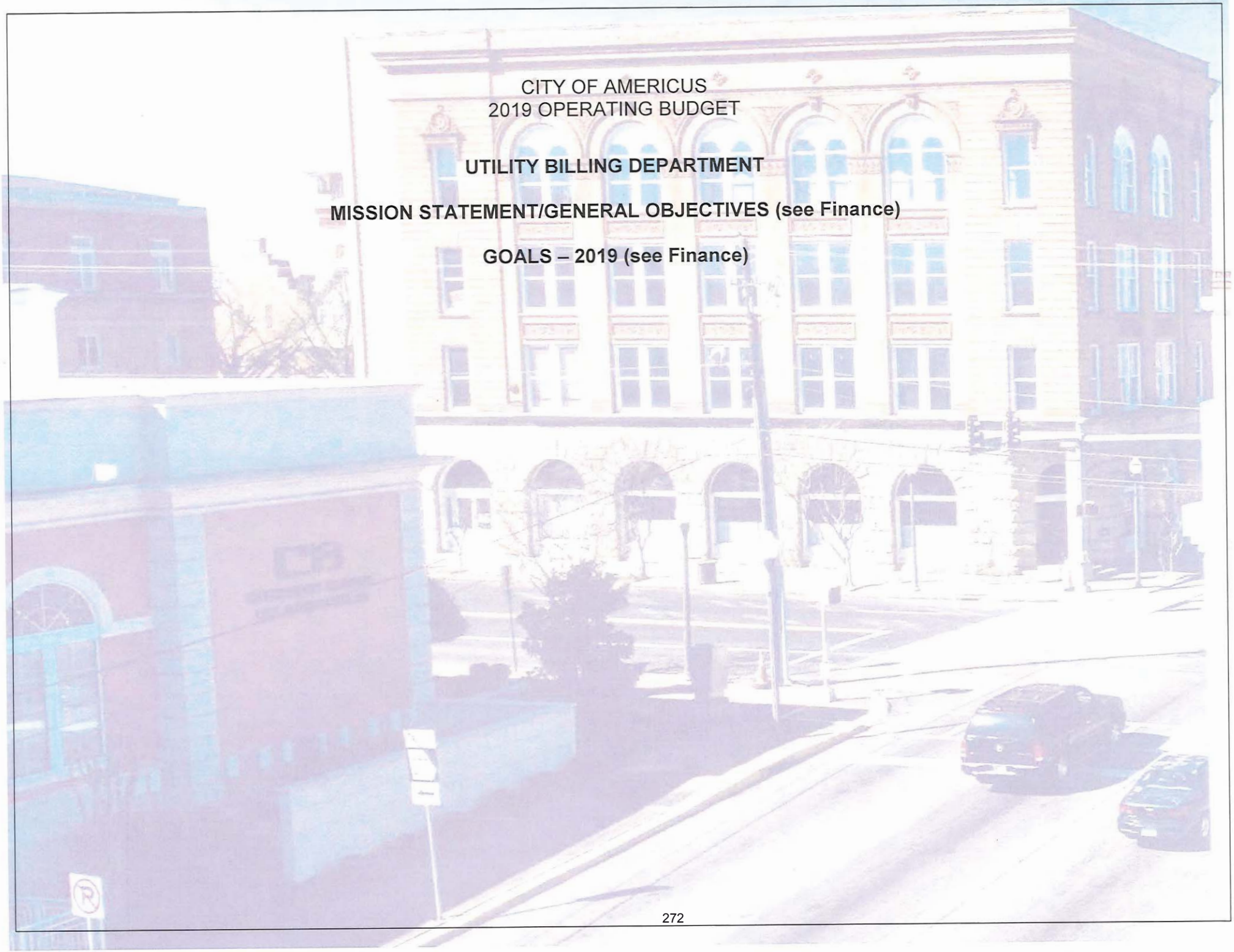
Requested Amount: $105,000

The requested amount is to replace the 1992 Ford Backhoe at the Waste Water Treatment Plant.

505-42-4300-561000 DEPRECIATION EXPENSE 620,094

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 2,086,604



CITY OF AMERICUS
2019 OPERATING BUDGET

## UTILITY BILLING DEPARTMENT

## MISSION STATEMENT/GENERAL OBJECTIVES (see Finance)

## GOALS – 2019 (see Finance)

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 43 UTILITY BILLING | | | | | | |
| 505-43-1530-521201 LEGAL EXPENSE | 0 | 500 | 0 | 500 | 500 | 500 |
| 505-43-1565-531108 BUILDING REPAIR & MAINT | 375 | 1,200 | 388 | 1,200 | 1,200 | 1,200 |
| 505-43-4400-511000 REGULAR PAY | 178,609 | 190,093 | 201,358 | 222,825 | 222,825 | 222,825 |
| 505-43-4400-511300 OVERTIME PAY | 9,426 | 9,000 | 11,674 | 9,000 | 9,000 | 9,000 |
| 505-43-4400-512100 GROUP MEDICAL INSURANC | 37,197 | 41,880 | 41,799 | 41,880 | 41,880 | 41,880 |
| 505-43-4400-512101 OPT OUT INSURANCE PLAN | 3,462 | 0 | 0 | - 0 | - 0 | - 0 |
| 505-43-4400-512110 GROUP DENTAL INSURANCE | 1,075 | 1,218 | 1,551 | 1,218 | 1,218 | 1,218 |
| 505-43-4400-512200 SOCIAL SECURITY PAYMEN | 13,789 | 15,231 | 16,580 | 17,735 | 17,735 | 17,735 |
| 505-43-4400-512400 RETIREMENT SYSTEM | 18,996 | 20,984 | 18,686 | 24,434 | 23,183 | 23,183 |
| 505-43-4400-512401 PENSION EXPENSE | -6,883 | 0 | 0 | - 0 | - 0 | - 0 |
| 505-43-4400-512700 WORKERS' COMPENSATION | 2,675 | 2,497 | 2,494 | 2,913 | 2,450 | 2,450 |
| 505-43-4400-521302 COLLECTION COSTS | 81 | 5,300 | 0 | 5,300 | 5,300 | 5,300 |
| 505-43-4400-522000 OTHER OUTSIDE SERVICES | 5,028 | 44,700 | 36,961 | 45,000 | 45,000 | 45,000 |
| 505-43-4400-522202 AUTO & TRUCK-REP & MAIN | 500 | 856 | 1,634 | 2,500 | 2,500 | 2,500 |
| 505-43-4400-522203 MACH & EQUIP-REP & MAIN | 769 | 1,171 | 104 | 1,171 | 1,171 | 1,171 |
| 505-43-4400-522206 COMPUTER -REP & MAINT | 12,394 | 29,840 | 14,067 | 29,840 | 29,840 | 29,840 |
| 505-43-4400-523100 INSURANCE EXPENSE | 36,976 | 35,600 | 49,445 | 40,700 | 40,700 | 40,700 |
| 505-43-4400-523200 TELEPHONE | 7,247 | 9,260 | 7,504 | 9,260 | 9,260 | 9,260 |
| 505-43-4400-523201 POSTAGE | 50,090 | 20,000 | 48,304 | 32,000 | 32,000 | 32,000 |
| 505-43-4400-523301 ADVERTISING EXPENSES | 0 | 500 | 1,529 | 1,200 | 1,200 | 1,200 |
| 505-43-4400-523700 TRAINING & MEETING | 321 | 7,000 | 67 | 7,000 | 7,000 | 7,000 |
| 505-43-4400-523900 UNIFORMS | 317 | 450 | 332 | 450 | 450 | 450 |
| 505-43-4400-523905 MERCHANT FEES | 42,847 | 40,100 | 46,491 | 44,300 | 44,300 | 44,300 |
| 505-43-4400-523909 SALE FEES | 0 | 1,000 | 0 | 1,000 | 1,000 | 1,000 |
| 505-43-4400-531100 OFFICE/COMPUTER SUPPLIE | 23,062 | 27,000 | 16,815 | 16,620 | 16,620 | 16,620 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 505-43-4400-531270 GASOLINE ALLOCATED | 1,724 | 1,500 | 2,303 | 1,872 | 1,872 | 1,872 |
| 505-43-4400-531700 OTHER SUPPLIES | 1,294 | 1,220 | 740 | 1,220 | 1,220 | 1,220 |
| 505-43-4400-542900 OTHER CAPITAL EXPENDITU | 0 | 75,000 | 0 | 75,000 | 75,000 | 75,000 |
| 505-43-4400-551101 DATA CENTER EXPENSE | 6,577 | 4,611 | 7,281 | 4,724 | 4,724 | 4,724 |
| 505-43-4400-571000 CONTINGENCIES | 0 | 7,500 | 0 | 7,500 | 7,500 | 7,500 |
| 505-43-4400-573000 PILOT | 206,400 | 206,400 | 206,400 | 206,400 | 206,400 | 206,400 |
| 505-43-4400-574000 BAD DEBT EXPENSE | 79,328 | 46,500 | 46,500 | 46,500 | 46,500 | 46,500 |
| 505-43-4400-582001 INTEREST EXPENSE | 260,211 | 237,235 | 158,147 | 201,210 | 201,210 | 201,210 |
| 505-43-4400-583000 PAYING AGENT FEES | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 | 2,200 |
| 505-43-4400-611001 TRANSFER TO GEN FUND | 1,071,000 | 1,071,000 | 1,071,000 | 1,071,000 | 1,071,000 | 1,071,000 |
| 43 UTILITY BILLING | 2,067,086 | 2,158,546 | 2,012,352 | 2,175,672 | 2,173,958 | 2,173,958 |

43 UTILITY BILLING

505-43-1530-521201 LEGAL EXPENSE 500

Requested Amount: $500
This is to cover legal fees for ordinance changes, utility collection service contracts, and other requirements. Same amount budgeted for 2018

505-43-1565-531108 BUILDING REPAIR & MAI 1,200

Requested Amount: $1,200
The requested amount is for general repairs and maintenance.
Same amount budgeted for 2018

505-43-4400-511000 REGULAR PAY 222,825

Personnel requirements:

| | Current |
|---|---|
| Customer Service Administrator | 1 |
| Customer Service Representative | 2 |
| Utility Billing Technician | 1 |
| Courier/Meter Reader | 1 |
| Revenue Collector | 1 |
| | 6 |

505-43-4400-511300 OVERTIME PAY 9,000

Requested Amount: $9,000
The requested budget includes normal overtime incurred during peak times such as utility billing due dates and cutoff activities as well as rereads where necessary. The requested amount is a ytd annualized.

505-43-4400-512100 GROUP MEDICAL INSURA 41,880

The requested amount represents $6,900 per employee. 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 $15 every pay period.

505-43-4400-512110 GROUP DENTAL INSURAN 1,218

This amount represents $203 per employee.

505-43-4400-512200 SOCIAL SECURITY PAYM 17,735

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

505-43-4400-512400 RETIREMENT SYSTEM 23,183

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

505-43-4400-512700 WORKERS' COMPENSATIO 2,450

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

505-43-4400-521302 COLLECTION COSTS 5,300

Requested Amount: $5,300.00
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 amount requested for 2018.

505-43-4400-522000 OTHER OUTSIDE SERVICE 45,000

Requested Amount $45,000.00

This amount is the ytd annualized and charges for the Online Utility Exchange for running a credit risk report on customers to determine the cost
of deposit(s) and the cost for bill printing from an outside agency (estimated cost of $40,000.00)

505-43-4400-522202 AUTO & TRUCK-REP & M 2,500

Requested Amount: $2,500.00
The requested amount is an annualized amount for the normal repair and maintenance of the Courier/Meter Reader's vehicle.

505-43-4400-522203 MACH & EQUIP-REP & MA 1,171

Requested Amount: $1,171.00
This amount is for incidental repairs. The requested amount is the same amount requested for 2018.

505-43-4400-522206 COMPUTER -REP & MAINT 29,840

The requested amount includes the following:

| | |
|---|---|
| $15,000 | CSI Software & Hardware |
| $ 1,140 | Maintenance for Doc e Serve |
| $ 00 | Maintenance for Handheld Device |
| $12,400 | Flexnet (radio read) maintenance contract |
| $ 500 | Miscellaneous printer repairs |
| $ 800 | Utility Billing Software program changes (1 per year) |
| $29,840 | |

505-43-4400-523100 INSURANCE EXPENSE 40,700

Requested Amount: $40,700
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 5%. The projected rates will be effective May 1, 2019 resulting in an effective rate for 2019 of 3.33%.

505-43-4400-523200 TELEPHONE 9,260

The requested amount includes the following:

| | |
|---|---|
| $3,000 | Enterprise Billing (Mediacom) |
| $2,100 | Bandwidth (telephone - 5 lines) |
| $3,800 | Peppermint Way & Grand Ave tower (radio read) |
| $ 360 | Courier cell phone |
| $9,260 | |

This is the same amount budgeted for 2018.

505-43-4400-523201 POSTAGE 32,000

Requested Amount: $32,000.00
The requested amount is for mailing any miscellaneous mailing for Utility Billing. This is an estimated amount because of our new bill printing system. The annualized is $54,00.00, but this included postage before Arista information system. The amount budgeted for 2018 was $20,000.00, but the amount will be more.

505-43-4400-523301 ADVERTISING EXPENSES 1,200

Requested Amount: $1200.00
The amount requested is for advertising expenses for Senior Citizens Discount, Budget Billing, and Periodic Ads for payment options. The requested amount is the amount annualized for 2018.

505-43-4400-523700 TRAINING & MEETING 7,000

Requested Amount: $7,000.00

The requested amount includes CSI webinars at $75 each and outside training for the Customer Service Representatives and Supervisor. This is also for training for the Sensus software update and for our Revenue Collection and an online CSR training and other related training when needed. This is the same amount budgeted for 2018.

505-43-4400-523900 UNIFORMS 450

Requested Amount: $450.00

This amount is for uniforms for the courier/meter reader. The requested amount is the same amount for 2018.

505-43-4400-523905 MERCHANT FEES 44,300

Requested Amount: $44,300.00

These 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. This amount is the annualized amount for 2018.

505-43-4400-523909 SALE FEES 1,000

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 2018 budgeted amount.

505-43-4400-531100 OFFICE/COMPUTER SUPPL 16,620

Requested Amount: $16,620.00
The amount covers office and computer supplies. The requested amount is the ytd annualized for 2018.

505-43-4400-531270 GASOLINE ALLOCATED 1,872

Requested Amount: $1,872.00
The amount requested is ytd annualized.

505-43-4400-531700 OTHER SUPPLIES 1,220

Requested Amount: $1,220.00
This amount is the same amount budgeted for 2018

505-43-4400-551101 DATA CENTER EXPENSE 4,724

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

505-43-4400-571000 CONTINGENCIES 7,500

Requested Amount: $7,500.00

This amount is enough to cover any unexpected expenditures in the Water and Sewer fund. Generally, this is for sewer backups not covered by insurance. This is the same amount requested for 2018.

505-43-4400-573000 PILOT 206,400

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 2015.
(40,000,000 x 50% x .01032 = $206,400) This is the same amount for 2018.

505-43-4400-574000 BAD DEBT EXPENSE 46,500

Requested Amount: $46,500.00
This is the same as the 2018 recommended budgeted amount and annualized.

505-43-4400-582001 INTEREST EXPENSE

| Interest | Principal | Total | |
|---|---|---|---|
| $122,640 | $ 987,451 | $1,110,091 | Revenue Bonds - 2010 |
| $ 78,570 | $ 380,000 | $ 418,570 | Revenue Bonds - 2013 |
| $201,210 | $1,332,650 | $1,533,860 | |

The Principal balance due at 12/31/19 will be:

| | |
|---|---|
| $2,093,669 | Revenue Bonds - 2010 (Payout-Sep 1, 2021) (Rate 2.61%) |
| $3,645,000 | Revenue Bonds - 2013 (Payout-Sep 1, 2028) |
| $5,738,669 | |

505-43-4400-583000 PAYING AGENT FEES 2,200

Requested Amount: $2,200
This is for the 2010 and 2013 Revenue Bonds.

505-43-4400-611001 TRANSFER TO GEN FUND 1,071,000

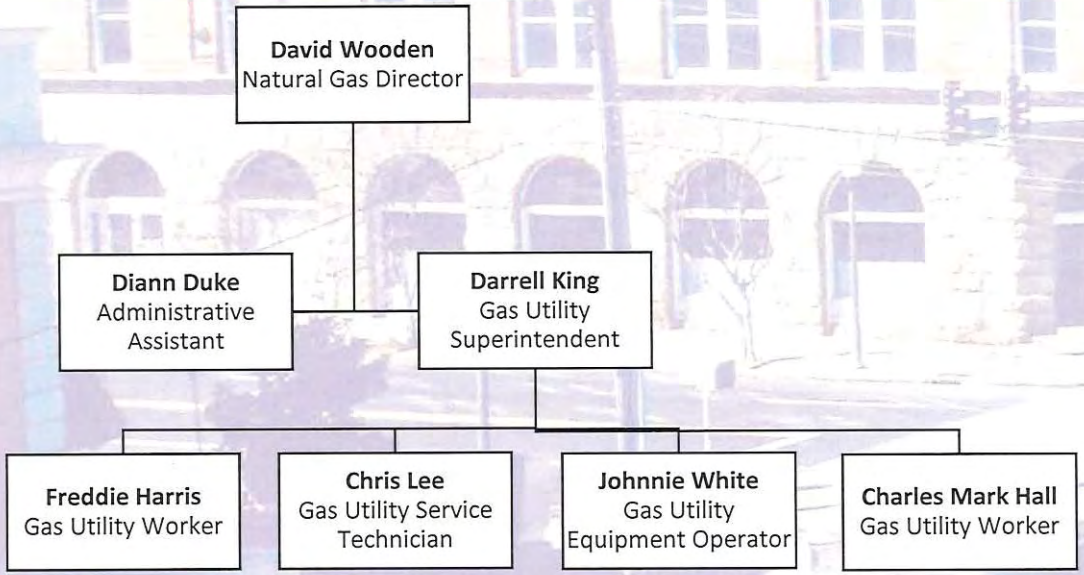
Requested: $1,071,000

43 UTILITY BILLING 2,173,958

CITY OF AMERICUS
2019 OPERATING BUDGET

# NATURAL GAS SERVICES DEPARTMENT

## Budgeted 2019



CITY OF AMERICUS
2019 OPERATING BUDGET

## NATURAL GAS SERVICES

### MISSION STATEMENT/GENERAL OBJECTIVES

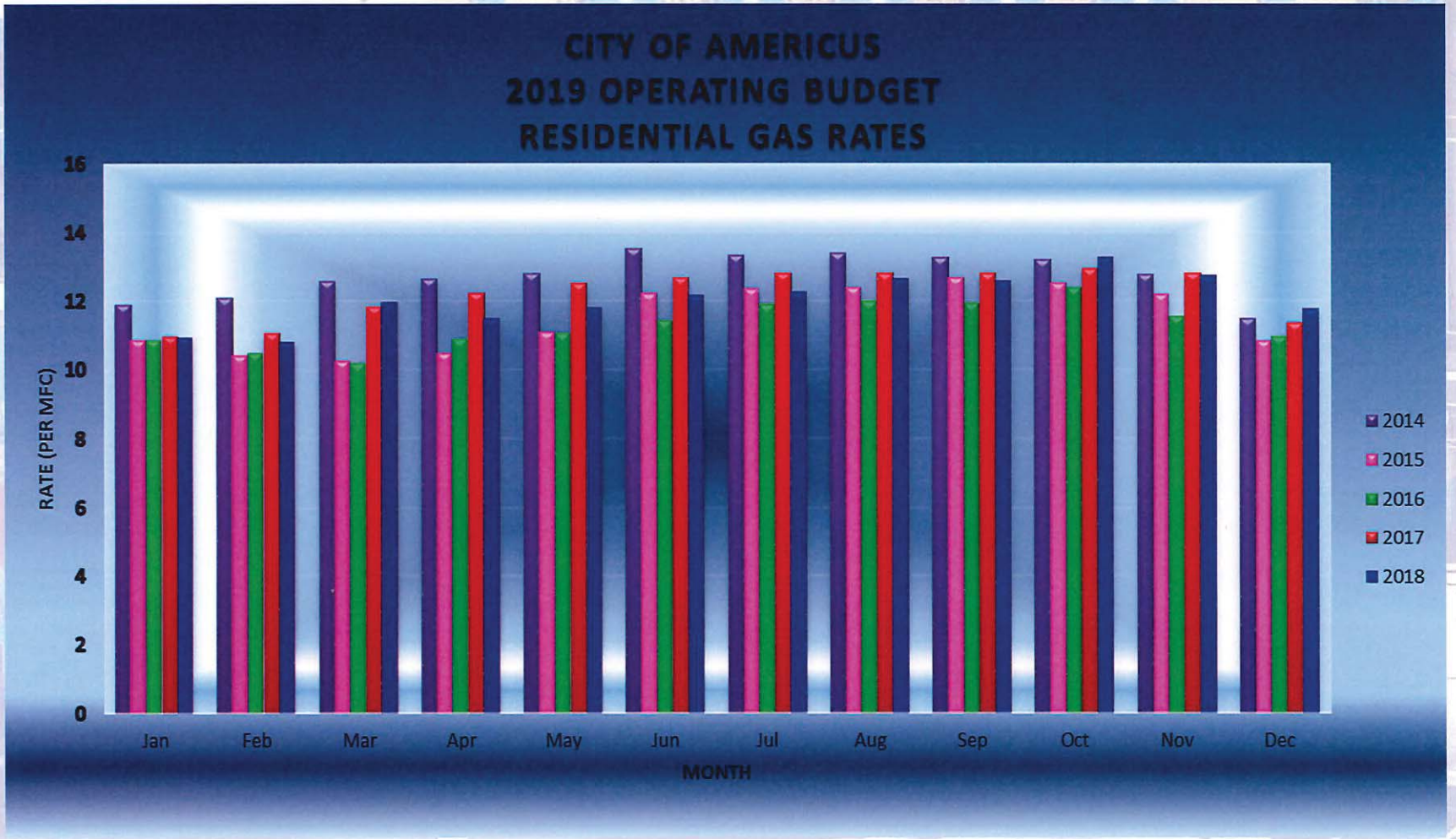
**The mission of the Americus Natural Gas Department is to maximize customer satisfaction by providing affordably priced natural gas and natural gas services as safely, reliably and efficiently as possible.**

Our actions are guided by the following principals:

- That each customer is a valued and respected individual
- That the safety of our customers, employees and the general public must always come first
- That we provide improving value to our customers through innovation and creativity in our jobs, our product and the services we provide
- That we take responsibility and ownership in the performance of our duties

### GOALS -2019

- Focus on enhancing operational efficiency
- Provide a safe and affordable product, backed up with quality service
- Recognize and embrace our responsibility to serve our customers promptly and courteously, and to provide them with a broad range of services from appliance sales to service line installations.
- Continue to grow our gas load with customer incentives


CITY OF AMERICUS
2019 OPERATING BUDGET
RESIDENTIAL GAS RATES
RATE (PER MFC)
0
2
4
6
8
10
12
14
16
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec
MONTH
2014
2015
2016
2017
2018

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 515 NATURAL GAS FUND | | | | | | |
| 515-00-0000-341941 SALES TAX COMPENSATION | 1,247 | 1,500 | 176 | 1,500 | 1,500 | 1,500 |
| 515-00-0000-344410 RESIDENTIAL GAS SALES | 652,651 | 777,179 | 758,201 | 762,431 | 762,431 | 762,431 |
| 515-00-0000-344411 SMALL AND LARGE COMM. | 1,247,645 | 1,203,309 | 1,458,985 | 1,174,196 | 1,174,196 | 1,174,196 |
| 515-00-0000-344412 INDUSTRIAL GAS SALES | 36,402 | 6,861 | 65,167 | 230,339 | 230,339 | 230,339 |
| 515-00-0000-344413 INTERRUPTIBLE GAS SALES | 406,887 | 493,024 | 376,827 | 352,614 | 352,614 | 352,614 |
| 515-00-0000-349402 GAS RECONNECT SALES | 11,235 | 0 | 9,305 | 17,000 | 17,000 | 17,000 |
| 515-00-0000-349405 SERVICE DEPT SALES | 76,888 | 100,000 | 70,701 | 100,000 | 100,000 | 100,000 |
| 515-00-0000-349406 SERVICE LINE SALES | 35 | 500 | 0 | 500 | 500 | 500 |
| 515-00-0000-361000 OTHER INTEREST EARNED | 369 | 0 | 941 | 300 | 300 | 300 |
| 515-00-0000-389000 OTHER MISC RECEIPTS | 147,474 | 112,000 | 129,614 | 118,000 | 118,000 | 118,000 |
| 515-00-0000-389006 CARRYOVER OF RET EARNINGS | 0 | 0 | 0 | 40,000 | 40,000 | 40,000 |
| 515-00-0000-392101 SALE OF CITY PROPERTY | 4,218 | 0 | 0 | - 0 | - 0 | - 0 |
| 515-00-0000-392200 RECYCLING PROCEEDS | 0 | 0 | 726 | - 0 | - 0 | - 0 |
| 515 NATURAL GAS FUND | 2,585,052 | 2,694,373 | 2,870,643 | 2,796,880 | 2,796,880 | 2,796,880 |

515 NATURAL GAS FUND

515-00-0000-334110 OTHER GRANTS
Requested Amount: $0.00

515-00-0000-341941 SALES TAX COMPENSATION 1,500
Requested Amount: $1,500

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 762,431
Requested Amount: $762,431
The requested amount is based on projections by our MGAG rate analyst.

515-00-0000-344411 SMALL AND LARGE COMM 1,174,196
Requested Amount: $1,174,196

The requested amount is based on projections by our MGAG rate analyst.

515-00-0000-344412 INDUSTRIAL GAS SALES 230,339
Requested Amount: $230,339

The requested amount is based on projections by our MGAG rate analyst.

515-00-0000-344413 INTERRUPTIBLE GAS SALES 352,614
Requested Amount: $352,614

The requested amount is based on projections by our MGAG rate analyst.

515-00-0000-349402 GAS RECONNECT SALES 17,000
Requested Amount: $17,000

The requested amount includes 340 reconnects at $50 each.

515-00-0000-349405 SERVICE DEPT SALES 100,000

Requested Amount: $100,000

The requested amount is the current YTD amount annualized and is for the sale of natural gas appliances. To increase customer service and possible load, we are promoting the sale and installation of natural gas appliances.

515-00-0000-349406 SERVICE LINE SALES 500

Requested Amount: $500

The requested amount is for tap fee's associated with service line installations to residents that only install seasonal appliances such as gas grills and gas logs.

515-00-0000-361000 OTHER INTEREST EARNED 300

Requested Amount: $300

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 118,000

Requested Amount: $118,000

The requested amount is a projection of our portfolio refund for the year by the Municipal Gas Authority.

515-00-0000-389004 RECOVERY OF BAD DEBT

Requested Amount: $1,000

This is the estimated collections on previously written off utility bills. Some of this revenue is offset by related collection cost expense in the Water and Sewer Fund (Department 43). This is the estimate for the Natural Gas portion.

| | |
|---|---|
| 515-00-0000-389006 CARRYOVER OF RET EARNINGS | 40,000 |
| Requested Amount: $40,000 | |
| The requested amount is to service the new high school, gas mains, & valves. | |
| 515-00-0000-392101 SALE OF CITY PROPERTY | |
| Requested Amount: $0 | |
| 515-00-0000-392200 RECYCLING PROCEEDS | |
| Requested Amount: $0 | |
| 515-00-0000-393601 LOAN PROCEEDS | |
| Recommended Amount: $0 | |
| 515 NATURAL GAS FUND | 2,796,880 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 80 COST OF GAS | | | | | | |
| 515-80-4700-531500 FIRM GAS | 1,143,074 | 1,059,867 | 966,901 | 1,056,435 | 1,056,435 | 1,056,435 |
| 515-80-4700-531501 INTERRUPTIBLE GAS | 293,542 | 311,752 | 215,749 | 215,615 | 215,615 | 215,615 |
| 80 COST OF GAS | 1,436,616 | 1,371,619 | 1,182,650 | 1,272,050 | 1,272,050 | 1,272,050 |

# 2019 Operating Budget
## Expenditures

80 COST OF GAS

| | |
|---|---|
| 515-80-4700-531500 FIRM GAS | 1,056,435 |
| Requested Amount: 1,056,435.00 | |
| The requested amount is the projected amount prepared by MGAG. | |
| 515-80-4700-531501 INTERRUPTIBLE GAS | 215,615 |
| Requested Amount: $215,615 | |
| The requested amount is the projected amount prepared by MGAG. | |
| 80 COST OF GAS | 1,272,050 |

HISTORIC DOWNTOWN

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 81 SERVICE DEPT | | | | | | |
| 515-81-1530-521201 LEGAL FEES | 0 | 500 | 0 | 500 | 500 | 500 |
| 515-81-4700-511000 REGULAR PAY | 255,380 | 258,348 | 254,268 | 306,698 | 306,698 | 306,698 |
| 515-81-4700-511300 OVERTIME PAY | 3,771 | 5,000 | 5,364 | 5,000 | 5,000 | 5,000 |
| 515-81-4700-512100 GROUP MEDICAL INSURANC | 44,692 | 41,880 | 41,871 | 41,880 | 41,880 | 41,880 |
| 515-81-4700-512101 OPT OUT INSURANCE PLAN | 3,000 | 6,000 | 3,000 | 6,000 | 6,000 | 6,000 |
| 515-81-4700-512110 GROUP DENTAL INSURANCE | 1,432 | 1,421 | 1,851 | 1,421 | 1,421 | 1,421 |
| 515-81-4700-512200 SOCIAL SECURITY PAYMEN | 19,322 | 20,146 | 20,436 | 23,845 | 23,845 | 23,845 |
| 515-81-4700-512400 RETIREMENT SYSTEM | 25,467 | 27,757 | 24,718 | 32,853 | 31,170 | 31,170 |
| 515-81-4700-512401 PENSION EXPENSE | -29,158 | 0 | 0 | - 0 | - 0 | - 0 |
| 515-81-4700-512700 WORKERS COMPENSATION | 5,029 | 5,148 | 5,139 | 6,099 | 5,130 | 5,130 |
| 515-81-4700-521202 ENGINEERING FEES | 12,100 | 13,200 | 14,300 | 13,200 | 13,200 | 13,200 |
| 515-81-4700-522000 OTHER OUTSIDE SERVICES | 4,001 | 2,800 | 300 | 2,800 | 2,800 | 2,800 |
| 515-81-4700-522009 CONTRACTED MAINTENANC | 4,205 | 10,000 | 7,940 | 10,000 | 10,000 | 10,000 |
| 515-81-4700-522200 BUILDING REP & MAINT | 1,265 | 1,000 | 514 | 7,500 | 7,500 | 7,500 |
| 515-81-4700-522201 OFFICE EQUIP REP & MAINT | 530 | 800 | 380 | 800 | 800 | 800 |
| 515-81-4700-522202 AUTO & TRUCK-REP & MAIN | 10,116 | 14,000 | 9,214 | 14,000 | 14,000 | 14,000 |
| 515-81-4700-522203 MACH & EQUIP-REP & MAIN | 2,278 | 5,000 | 3,155 | 5,000 | 5,000 | 5,000 |
| 515-81-4700-522206 COMPUTER-REP & MAINT | 0 | 100 | 0 | 100 | 100 | 100 |
| 515-81-4700-522207 GAS SYSTEM-REP & MAINT | 36,615 | 50,000 | 60,218 | 50,000 | 50,000 | 50,000 |
| 515-81-4700-523100 INSURANCE EXPENSE | 16,721 | 17,500 | 24,459 | 19,700 | 19,700 | 19,700 |
| 515-81-4700-523200 TELEPHONE | 17,520 | 20,970 | 17,747 | 16,000 | 16,000 | 16,000 |
| 515-81-4700-523202 FREIGHT EXPRESS | 248 | 300 | 58 | 300 | 300 | 300 |
| 515-81-4700-523301 ADVERTISING EXPENSE | 6,146 | 7,300 | 9,319 | 9,300 | 9,300 | 9,300 |
| 515-81-4700-523600 DUES & SUBSCRIPTIONS | 4,023 | 4,325 | 4,150 | 5,725 | 5,725 | 5,725 |
| 515-81-4700-523700 TRAINING & MEETINGS | 11,750 | 14,700 | 16,395 | 15,200 | 15,200 | 15,200 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 515-81-4700-523900 UNIFORM EXPENSE | 4,707 | 5,000 | 5,283 | 6,000 | 6,000 | 6,000 |
| 515-81-4700-523909 SALE FEES | 0 | 200 | 0 | 200 | 200 | 200 |
| 515-81-4700-531100 OFFICE/COMPUTER SUPPLIE | 1,247 | 3,600 | 2,767 | 2,000 | 2,000 | 2,000 |
| 515-81-4700-531101 JANITORIAL SUPPLIES | 1,301 | 3,000 | 1,364 | 3,000 | 3,000 | 3,000 |
| 515-81-4700-531105 HAND TOOLS | 3,387 | 3,000 | 8,215 | 3,000 | 3,000 | 3,000 |
| 515-81-4700-531210 WATER,SEWER,& GARBAGE | 643 | 1,000 | 592 | 1,000 | 1,000 | 1,000 |
| 515-81-4700-531220 NATURAL GAS | 609 | 2,000 | 887 | 2,000 | 2,000 | 2,000 |
| 515-81-4700-531225 STORM WATER | 57 | 800 | 21 | 800 | 800 | 800 |
| 515-81-4700-531230 ELECTRICITY | 7,414 | 10,000 | 8,454 | 10,000 | 10,000 | 10,000 |
| 515-81-4700-531270 GASOLINE ALLOCATED | 14,019 | 13,000 | 14,215 | 13,000 | 13,000 | 13,000 |
| 515-81-4700-531601 SERVICE DEPARTMENT PAR | 79,964 | 100,000 | 112,071 | 100,000 | 100,000 | 100,000 |
| 515-81-4700-531700 OTHER SUPPLIES | 4,351 | 2,000 | 1,887 | 3,000 | 3,000 | 3,000 |
| 515-81-4700-541400 GAS MAINS & VALVES | 7,655 | 50,000 | 2,025 | 65,000 | 25,000 | 25,000 |
| 515-81-4700-542200 TRUCKS & AUTOMOBILES | 0 | 25,000 | 0 | 28,000 | 28,000 | 28,000 |
| 515-81-4700-551101 DATA CENTER EXPENSE | 1,645 | 2,305 | 1,785 | 2,362 | 2,362 | 2,362 |
| 515-81-4700-552200 CONTINGENCY | 0 | 5,000 | 0 | 5,000 | 5,000 | 5,000 |
| 515-81-4700-561000 DEPRECIATION EXPENSE | 122,034 | 117,500 | 122,394 | 115,800 | 115,800 | 115,800 |
| 515-81-4700-573000 BANK CHARGES | 0 | 0 | 30 | - 0 | - 0 | - 0 |
| 515-81-4700-574000 BAD DEBT EXPENSE | 8,050 | 12,500 | 12,500 | - 0 | - 0 | - 0 |
| 515-81-4700-611001 TRANSFER TO GENERAL FU | 374,400 | 375,000 | 375,000 | - 0 | 375,000 | 375,000 |
| 81 SERVICE DEPT | 1,087,937 | 1,259,100 | 1,194,288 | 954,083 | 1,286,431 | 1,286,431 |

81 SERVICE DEPT

515-81-1530-521201 LEGAL FEES 500

Requested Amount: $500

This is for fees incurred in the collection of amounts due and for other legal work such as easements.

515-81-4700-511000 REGULAR PAY 306,698

Personnel Requirements:

| | Current |
|---|---|
| Natural Gas Director | 1 |
| Gas Utility Superintendent | 1 |
| Administrative Assistant | 1 |
| Gas Utility Technician | 1 |
| Gas Utility Equip. Oper. | 1 |
| Gas Utility Worker | 2 |
| | 7 |

This amount includes $3,120 for on-call pay.

515-81-4700-511300 OVERTIME PAY 5,000

Requested Amount: $5,000

The requested amount is for after hour, holiday, and weekend emergency service calls.

515-81-4700-512100 GROUP MEDICAL INSURA 41,880

The requested amount represents $6,900 per employee. 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 $15 every pay period.

515-81-4700-512101 OPT OUT INSURANCE PLA 6,000

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

515-81-4700-512110 GROUP DENTAL INSURAN 1,421

This amount represents $203 per employee.

515-81-4700-512200 SOCIAL SECURITY PAYM 23,845

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

515-81-4700-512400 RETIREMENT SYSTEM 31,170

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

515-81-4700-512700 WORKERS COMPENSATIO 5,130

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

515-81-4700-521202 ENGINEERING FEES 13,200

Requested Amount: $13,200

The amount requested is the annual retainer fee for the gas consultant who provides us with an updated Public Awareness Plan, Emergency Manual, O & M Manual, and an Integrity Management Plan. This amount also includes our Annual Leak Survey, Atmospheric Corrosion Survey, Regulator & Relief Valve Inspection, and Cathodic Protection Survey. The cost is $1,100 per month.

515-81-4700-522000 OTHER OUTSIDE SERVICE 2,800

Requested Amount: $2800

The requested amount includes Pest Control, GIS charges, & other external assistance.

515-81-4700-522009 CONTRACTED MAINTENA 10,000

Requested Amount: $10,000

This covers costs associated with DIMP (Distribution Integrity Management Plan) compliance, which includes replacing (2) Rectifiers. One is located at our office on Valley Drive and the other is on Industrial Blvd.

515-81-4700-522200 BUILDING REP & MAINT 7,500

Requested Amount: $7,500

The amount requested is for the following:

$6,500 - Remove & replace approximately 132 LFT of Fascia Board w/ 1x6 PVC Fascia Board, installed with non-corrosive fasteners, remove and replace all soffit material that is compromised, prime and paint soffit and fascia with 100% acrylic primer and paint.

$1,000 - Other general repairs and maintenance on the office and warehouse.

515-81-4700-522201 OFFICE EQUIP REP & MAI 800

Requested Amount: $800

The requested amount is for the incidental repairs of office equipment, and for the maintenance agreement on the copy machine.

515-81-4700-522202 AUTO & TRUCK-REP & M 14,000

Requested Amount: $14,000

The amount requested is for repairs and maintenance on the service vehicles in the gas department.

515-81-4700-522203 MACH & EQUIP-REP & MA 5,000

Requested Amount: $5,000

The amount requested is for maintenance on the backhoe, ditch witch, air compressors, and also for annual calibration on our C.G.I's, Flamepack's, and Electrofusion Machine. This amount also includes the Albany Communications (hand held radio's) cost.

515-81-4700-522206 COMPUTER-REP & MAINT 100

Requested Amount: $100

The requested amount is to cover any repairs other than provided by NEOS.

515-81-4700-522207 GAS SYSTEM-REP & MAIN 50,000

Requested Amount: $50,000

The amount requested is the anticipated amount needed for repair and maintenance for the entire gas system.

515-81-4700-523100 INSURANCE EXPENSE 19,700

Requested Amount: $19,700
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 5%. The projected rates will be effective May 1, 2019 resulting in an effective rate for 2019 of 3.33%.

515-81-4700-523200 TELEPHONE 16,000

Requested Amount: $16,000

The amount requested includes (5) Land-lines that serve our Lee Street Gate Station, Brady Road Gate Station, Agrium (Royster Clark), and Eaton (Cooper Lighting) meter sets as well as our office fax. This amount also covers the cost of (3) cell phones, long distance, and Mediacom (Internet).

515-81-4700-523202 FREIGHT EXPRESS 300

Requested Amount: $300

The amount requested is for shipping costs related to equipment calibration and freight charges on water heaters and other gas appliances.

515-81-4700-523301 ADVERTISING EXPENSE 9,300

Requested Amount $9,300

| | |
|---|---|
| $ 2,000 | APGA - Telephone Survey (Goal Program) |
| $ 2,300 | South GA advertising (Television) Call Before You Dig |
| $ 3,000 | Radio/Newspaper Ads (Regulatory Requirements) |
| $ 2,000 | Appliance Marketing & local sponsorships |
| $ 9,300 | |

The Goal Program, South Ga. Advertising, and the Radio/Newspaper Ads are all part of our Public Awareness Program and are required by the Georgia Public Service Commission.

515-81-4700-523600 DUES & SUBSCRIPTIONS 5,725

Requested Amount: $5,725

The requested amount is for our membership dues for the American Public Gas Association and Georgia Municipal Association Gas Section which are organizations that help promote and support natural gas research and regulatory compliance. They also lobby in Congress for support on gas pricing and other legislation that effect the gas industry. It also includes our UPC (Utility Protection Center) and GPERI (Georgia Pipeline Emergency Response Initiative) memberships, as well as our annual SHRIMP (Simple, Handy, Risk, Integrity Management, Plan) renewal which is required by the Georgia Public Service Commission.

| | |
|---|---|
| $2,000 | American Public Gas Association Dues |
| $ 500 | GMA Gas Section Dues |
| $1,500 | Utilities Protection Center Dues |
| $ 500 | Shrimp Renewal (Simple, Handy, Risked Based Integrity Management Plan) |
| $ 25 | Ga. 811 Contractor Surveyor |
| $1,200 | GPERI (Georgia Pipeline Emergency Response Initiative) membership |
| $5,725 | |

515-81-4700-523700 TRAINING & MEETINGS
Requested Amount: $15,200

The amount requested if for our mandatory training and the annual meetings associated with the Georgia Municipal Association Gas Section and the Municipal Gas Authority of Georgia, as well as our Liaison meeting and the Georgia Underground Utilities Conference.

| | |
|---|---|
| $10,000 | OQT (Operator Qualification Training) (6 employees) |
| $ 2,200 | GMA Gas (2 employees) and Annual Pipeline Safety Seminar (3 employees) |
| $ 1,000 | Emergency Liaison Meeting/OQT Regional Training |
| $ 1,500 | MGAG Annual Meeting (2 employees) |
| $ 500 | Georgia Underground Utilities Conference (updates) (1 employee) |
| $15,200 | |

515-81-4700-523900 UNIFORM EXPENSE 6,000
Requested Amount: $6,000

The requested amount is for uniform rental and replacement of damaged garments and any related items.

515-81-4700-523909 SALE FEES 200
Requested Amount: $200

This is the handling charges for the sale of surplus assets.

515-81-4700-531100 OFFICE/COMPUTER SUPPL 2,000
Requested Amount: $2,000

The amount requested is for misc materials needed around the office such as copier paper, ink cartridges, pens, paper, etc.

515-81-4700-531101 JANITORIAL SUPPLIES 3,000
Requested Amount: $3,000

The amount requested is for floor mats, shop rags, toiletries, cleaning supplies, etc.

Requested Amount: $3,000.

The requested amount is for both new and replacement tools.

515-81-4700-531210 WATER,SEWER,& GARBA 1,000
Requested Amount: $1,000.00

515-81-4700-531220 NATURAL GAS 2,000
Requested Amount: $2,000.00

This amount covers the gas costs for the office building, the warehouse, and the gas lights on the Lee Street bridge.

515-81-4700-531225 STORM WATER 800
Requested Amount: $800

This is storm water charges for the Natural Gas properties and building.

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

515-81-4700-531270 GASOLINE ALLOCATED 13,000
Requested Amount: $13,000

This amount is for fuel for all the vehicles as well as machinery and equipment at the Gas Department.

515-81-4700-531601 SERVICE DEPARTMENT P 100,000
Requested Amount: $100,000

The amount requested is for purchasing water heaters, gas logs, etc. There is a corresponding revenue account for the sale of these items.

515-81-4700-531700 OTHER SUPPLIES 3,000
Requested Amount: $3,000

This amount includes weed killer, sand, crush run, safety supplies, automobile cleaning supplies, etc.

515-81-4700-541400 GAS MAINS & VALVES
Recommend Amount $25,000

This amount is for the installation of new gas mains and valves when feasible as well as repairs and replacement of existing valves and mains. This amount is also for the materials and labor associated with the replacement of our outdated large commercial, and large industrial meter sets.

$40,000(carried over from 2018 to serve new high school)

515-81-4700-542200 TRUCKS & AUTOMOBILES 28,000
Requested: $28,000

The amount requested is for the replacement of a 2009 Ford F150 Extended Cab
(truck #9004). This vehicle meets the required years and mileage for replacement.

515-81-4700-551101 DATA CENTER EXPENSE 2,362

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

515-81-4700-552200 CONTINGENCY 5,000
Requested Amount: $5,000

The requested amount is for emergency situations.

515-81-4700-561000 DEPRECIATION EXPENSE 115,800
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.

515-81-4700-611001 TRANSFER TO GENERAL FUND
Requested Amount: $375,000

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 |
| 2016 | $280,000 |
| 2016 | $289,000 |
| 2017 | $374,400 |
| 2018 | $375,000 |

*Collins & Aikman declared bankruptcy.

81 SERVICE DEPT 1,286,431

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 540 SOLID WASTE FUND | | | | | | |
| 540-00-0000-344110 SANITATION SERVICES | 2,871,791 | 2,786,566 | 2,624,816 | 2,786,566 | 3,170,278 | 3,170,278 |
| 540-00-0000-361000 OTHER INTEREST EARNED | 259 | 100 | 881 | 100 | 100 | 100 |
| 540 SOLID WASTE FUND | 2,872,050 | 2,786,666 | 2,625,696 | 2,786,666 | 3,170,378 | 3,170,378 |

540 SOLID WASTE FUND

540-00-0000-344110 SANITATION SERVICES 3,170,278

Request Amount: $2,786,566
The requested amount includes a 3% increase as provided for in the current contract with our provider. The contract reflects a 3% increase per year for five years which will run from 2017 to 2021. The rates are as follows:

| Current | Requested | Approved | |
|---|---|---|---|
| $25.47 | $26.23 | $ | Residential Hobo |
| $29.82 | $30.72 | $ | Commercial Hobo |
| $ 6.48 | $ 6.67 | $ | Dumpster rate |
| $11.56 | $11.91 | $ | Additional hobo |

Recommended Amount:$3,170,278

| Current | Requested | Approved | |
|---|---|---|---|
| $25.47 | $29.73 | $ | Residential Hobo |
| $29.82 | $34.22 | $ | Commercial Hobo |
| $ 6.48 | $10.17 | $ | Dumpster rate |
| $11.56 | $15.41 | $ | Additional hobo |

Includes the 3% increase to contract and an additional $3.50 for additional landfill requirements per person.

540-00-0000-361000 OTHER INTEREST EARNED 100

Requested Amount: $100
This is the amount of interest earned on the monthly balance in the bank account.

540-00-0000-389002 CASH SHORT & OVER

540-00-0000-389003 CARRYOVER OF RET EARNINGS

540-00-0000-389004 RECOVERY OF BAD DEBT

Requested Amount: $0

540 SOLID WASTE FUND 3,170,378

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 33 SANITATION | | | | | | |
| 540-33-1530-521201 LEGAL EXPENSE | 0 | 0 | 0 | 300 | 300 | 300 |
| 540-33-4500-522000 OTHER OUTSIDE SERVICES | 2,318,943 | 2,410,200 | 2,428,982 | 2,410,200 | 2,540,590 | 2,540,590 |
| 540-33-4500-523100 INSURANCE EXPENSE | 11,634 | 15,366 | 16,658 | 13,400 | 13,400 | 13,400 |
| 540-33-4500-571000 LANDFILL PAYMENTS | 65,792 | 80,000 | 68,830 | 80,000 | 348,000 | 348,000 |
| 540-33-4500-574000 BAD DEBT EXPENSE | -6,500 | 31,000 | 31,000 | - 0 | - 0 | - 0 |
| 540-33-4500-611000 TRANSFER TO GENERAL FU | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 |
| 33 SANITATION | 2,639,869 | 2,786,566 | 2,795,469 | 2,753,900 | 3,152,290 | 3,152,290 |

33 SANITATION

540-33-1530-521201 LEGAL EXPENSE 300

Requested Amount: $300
This is for legal work on our contract with Advanced Disposal and Crisp County Solid Waste Management.

540-33-4500-522000 OTHER OUTSIDE SERVICE 2,540,590

Requested Amount: $2,410,200

This is the amount charged by our contractor for the pickup and disposal of garbage and trash. The requested amount includes a 3% increase as provided for in the current contract. The contract reflects a 3% increase per year for five years which will run from 2017 to 2021.

Recommended Amount: $2,540,590

540-33-4500-523100 INSURANCE EXPENSE 13,400

Requested Amount: $13,400
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 5%. The projected rates will be effective May 1, 2019 resulting in an effective rate for 2019 of 3.33%.

540-33-4500-571000 LANDFILL PAYMENTS 348,000

Requested Amount: $80,000
This amount includes a 3% 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) |
| $200,000 | 2010-2015 | billed in 2015 2013 |
| $100,000 | 2016 | (TTL estimated at $57,750 plus misc billings from County) |
| $ 80,000 | 2017 | (TTL estimated at $57,750 plus misc billings from County) |
| $ 80,000 | 2018 | (TTL estimated at $57,750 plus misc billings from County) |
| $ 80,000 | 2019 requested | (TTL estimated at $57,750 plus misc billings from County) |
| $348,000 | 2019 recommended | (includes TTL and mis billings as well as other requirements |

540-33-4500-611000 TRANSFER TO GENERAL 250,000

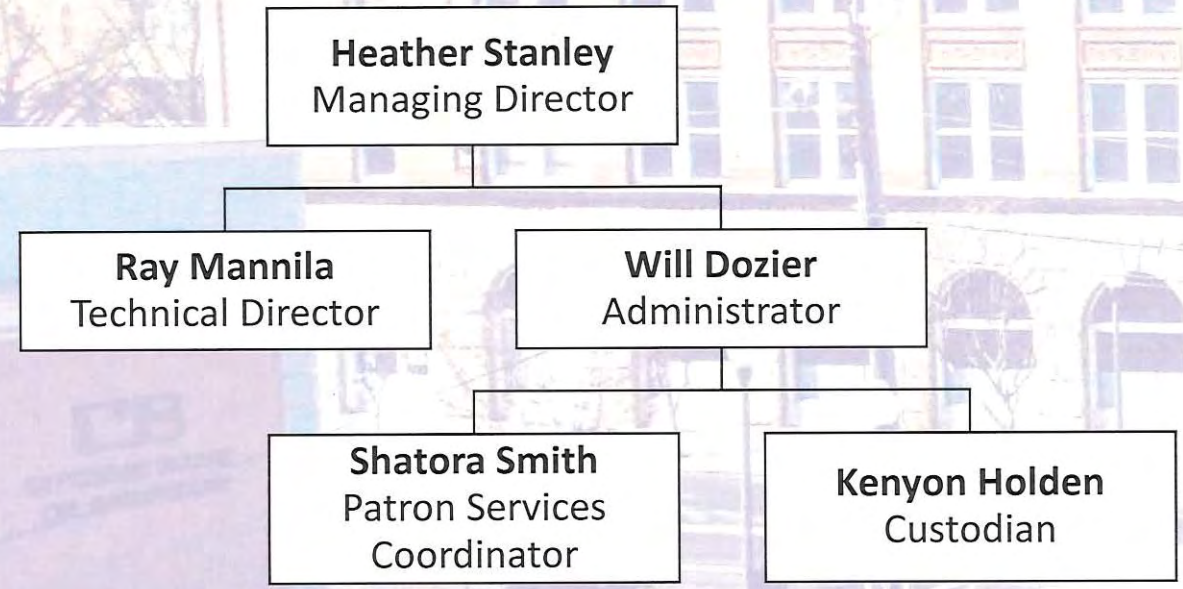
Requested Amount: $250,000

The requested amount is the same as the 2017 budgeted amount.

33 SANITATION 3,152,290

# Theater Authority

## Budgeted 2019



CITY OF AMERICUS
2019 OPERATING BUDGET

## RYLANDER THEATER
## AMERICUS THEATER AND CULTURAL CENTER AUTHORITY

### MISSION STATEMENT/GENERAL OBJECTIVES

The mission the Rylander Theater is to provide the community and area visitors a cultural center, including a Theater and meeting hall for dramatic and musical stage performances, motion pictures, and lectures. Its unique architecture, artistic legacy and social history is interpreted through tours and other educational presentations. The Rylander will encourage artistic development in our community and in the individual lives of our citizens, especially our young people. It will add greatly to the quality of life that we have worked so hard to achieve and nurture.

### PURPOSES

1. The Rylander Theater will be a destination attraction and economic development tool for downtown revitalization.
2. It will be a meeting space featuring the latest tools in presentation technologies to support area conferences and businesses.
3. It will be multi-disciplinary educational resource for students from pre-K through university level from surrounding public and private schools.
4. It will enrich the quality of life for both area residents and tourists through diverse entertainment and cultural programs.
5. It will be a gathering place for the entire community to focus on social issues, entertainment and meetings.
6. It will stand as a successful example of historic preservation adaptive use to encourage continued conservation of the historic fabric of the City of Americus.

CITY OF AMERICUS
2019 OPERATING BUDGET

## GOALS – 2019

**Strategic Plan:** The Americus Theatre and Cultural Authority will update its Strategic Plan to reflect current concerns and goals for 2018 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.

**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.

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 555 THEATER FUND | | | | | | |
| 555-00-0000-334110 GRANTS RECEIVED | 10,000 | 45,000 | 45,500 | 45,000 | 45,000 | 45,000 |
| 555-00-0000-341902 SOUVENIR SALES | 0 | 1,500 | 0 | - 0 | - 0 | - 0 |
| 555-00-0000-341921 CONCESSION SALES | 1,011 | 3,500 | 404 | 3,500 | 3,500 | 3,500 |
| 555-00-0000-341941 SALES TAX COMPENSATION | 0 | 50 | 65 | - 0 | - 0 | - 0 |
| 555-00-0000-347300 THEATER RECEIPTS | 61,951 | 65,000 | 71,079 | 65,000 | 65,000 | 65,000 |
| 555-00-0000-347901 RESTORATION FEES | 631 | 5,000 | 1,813 | 5,000 | 5,000 | 5,000 |
| 555-00-0000-361000 INTEREST EARNED | 4 | 0 | 5 | - 0 | - 0 | - 0 |
| 555-00-0000-371000 DONATIONS | 2,824 | 2,000 | 335 | 2,000 | 2,000 | 2,000 |
| 555-00-0000-371002 PROGRAM SPONSORSHIPS | 0 | 0 | 63 | - 0 | - 0 | - 0 |
| 555-00-0000-382000 RENTAL INCOME | 13,925 | 23,500 | 13,686 | 23,500 | 23,500 | 23,500 |
| 555-00-0000-389001 INSURANCE PROCEEDS | -30 | 0 | 0 | - 0 | - 0 | - 0 |
| 555-00-0000-389004 CREDIT CARD FEES | 2,946 | 0 | 1,275 | - 0 | - 0 | - 0 |
| 555-00-0000-391102 TRANSF FROM CITY GEN FUND | 95,000 | 85,000 | 85,000 | 100,000 | 85,000 | 85,000 |
| 555-00-0000-391107 HOTEL/MOTEL TAX TRANSFER | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 555-00-0000-392110 GAIN/LOSS ON SALE OF FIXED | -59,495 | 0 | 0 | - 0 | - 0 | - 0 |
| 555 THEATER FUND | 228,767 | 330,550 | 319,225 | 344,000 | 329,000 | 329,000 |

555 THEATER FUND

555-00-0000-334110 GRANTS RECEIVED 45,000

Requested Amount: $45,000
The grant agreements specify spending as follows:

Charles L MIX Grant
$35,000 Performances

$35,000

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.

Recommended Amount: $45,000

555-00-0000-341902 SOUVENIR SALES

Requested Amount: $1,500
Rylander souvenirs are also being sold at the Welcome center.

555-00-0000-341920 ADVERTISING/SPONSORS

Requested Amount: $0
This revenue is for the sale of ads in annual playbill.

555-00-0000-341921 CONCESSION SALES 3,500

Requested Amount: $3,500
Concessions are offered at various performances. 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

Recommended Amount: $0

555-00-0000-347300 THEATER RECEIPTS 65,000

Requested Amount: 65,000
This is the revenue generated through ticket sales for the theatre events NOT sponsored by the Friends of the Rylander. All monies taken in through this line item for the ticket sales of rental programs is then given back to the renter through the Live Performances expenditure line item.

555-00-0000-347901 RESTORATION FEES 5,000

Requested Amount: $5,000
The restoration fee is a $1 ticket add-on for the upkeep of the Rylander Building and performance area. This does not apply to Friends of the Rylander performances.

555-00-0000-361000 INTEREST EARNED

Requested Amount: $0
Currently there are no additional funds to invest, nor is there a sufficient balance in the bank account to warrant any interest earnings.

555-00-0000-371000 DONATIONS 2,000

Requested Amount: $2,000
The donations are from the weekly tours of the Rylander and other amounts contributed that are not specific to particular performances.

555-00-0000-371002 PROGRAM SPONSORSHIPS

Requested Amount: 0
This revenue includes contributions in support of specific programming operations. The 2014 sponsorships are primarily from "The Friends of the Rylander". The "Friends" is a separate non-profit fundraising entity. Several grants have been obtained by the "Friends" which will be used to either sponsor specific performances or support the overall operations of the theater.

555-00-0000-371004 YIPPIE SPONSORSHIPS/RE

Requested Amount: $0
The "Youth In Plays and Performances Infused in Education" (YIPPIE) program was initiated in 2008 to provide theater exposure to school age children. The theater relies on outside sponsorship for these productions. There has been an overall decrease in sponsorships over the years.

555-00-0000-382000 RENTAL INCOME 23,500

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 for the 2018-2019 season. A mix of rentals and sponsored events is planned for 2019.

555-00-0000-389001 INSURANCE PROCEEDS

Requested Amount: $0

555-00-0000-389002 CASH SHORT/OVER

Requested Amount: $0

555-00-0000-389004 CREDIT CARD FEES

Requested Amount: $6,000

These are the fees associated with running credit cards for ticket purchases as assigned by Vendini (ticketing company) and associated merchant accounts.

555-00-0000-390000 CONTRIBUTIONS

Requested Amount: $0

555-00-0000-391102 TRANSF FROM CITY GEN FUND 85,000

The request includes the following:
$100,000 Allocation for 2019

The increase is to help offset the potential loss of grant funding from Charles L. Mix Memorial Fund.

555-00-0000-391107 HOTEL/MOTEL TAX TRAN ER 100,000

Requested Amount: $100,000 or
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.

| | |
|---|---|
| $201,758 | Tourism Fund |
| $100,000 | Rylander Theater Operating expenses |
| $ 0 | DDA Marketing |
| $ 0 | Transportation for Train |
| $ 23,242 | General Fund |
| $325,000 | |

555-00-0000-392110 GAIN/LOSS ON SALE OF FIXED ASSETS

555-00-0000-393601 LOAN PROCEEDS

Requested Amount: $0

555 THEATER FUND 329,000

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 50 LIVE PERFORMANCES | | | | | | |
| 555-50-6160-521204 LIVE PERFORMANCES | 48,074 | 58,000 | 50,549 | 58,000 | 58,000 | 58,000 |
| 555-50-6160-523301 MARKETING EXPENSES | 3,909 | 4,000 | 3,269 | 4,000 | 4,000 | 4,000 |
| 555-50-6160-531113 CONCESSION EXPENSE | 1,102 | 1,000 | 659 | 1,000 | 1,000 | 1,000 |
| 555-50-6160-531500 SOUVENIR EXPENSE | 0 | 750 | 0 | 750 | 750 | 750 |
| 50 LIVE PERFORMANCES | 53,085 | 63,750 | 54,477 | 63,750 | 63,750 | 63,750 |

50 LIVE PERFORMANCES

555-50-6160-521204 LIVE PERFORMANCES 58,000

Requested Amount: $58,000
This is the cost of performances that are not part of the Friends of the Rylander series. This includes fees associated for film screenings, payment of the House Organist for concerts, etc.

This is the line item in which the ticket sales due back to renters is paid out. The revenue component is the Theatre Receipts line item.

555-50-6160-523301 MARKETING EXPENSES 4,000

Requested Amount: $4,000

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).

555-50-6160-531113 CONCESSION EXPENSE 1,000

Requested Amount: $1,000
The concession items are purchased by the Rylander and served at performances by volunteers.

555-50-6160-531500 SOUVENIR EXPENSE 750

Requested Amount: $750
This is for the purchase of novelty items sold at performances, the Welcome Center, and tours.

50 LIVE PERFORMANCES 63,750

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 51 THEATER OPERATION | | | | | | |
| 555-51-6160-511000 REGULAR PAY | 133,764 | 141,297 | 134,347 | 153,400 | 153,400 | 153,400 |
| 555-51-6160-511300 OVERTIME PAY | 2,371 | 3,000 | 1,864 | 3,000 | 3,000 | 3,000 |
| 555-51-6160-512100 GROUP MEDICAL INSURANC | 22,371 | 13,960 | 13,982 | 13,960 | 13,960 | 13,960 |
| 555-51-6160-512101 OPT OUT INSURANCE PLAN | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 555-51-6160-512110 GROUP DENTAL INSURANCE | 619 | 609 | 848 | 609 | 609 | 609 |
| 555-51-6160-512200 SOCIAL SECURITY | 9,734 | 11,039 | 10,288 | 11,965 | 11,965 | 11,965 |
| 555-51-6160-512400 RETIREMENT SYSTEM | 13,441 | 12,701 | 13,543 | 13,914 | 13,261 | 13,261 |
| 555-51-6160-512401 PENSION EXPENSE | -12,497 | 0 | 0 | - 0 | - 0 | - 0 |
| 555-51-6160-512700 WORKERS COMPENSATION | 1,573 | 4,378 | 4,372 | 4,748 | 3,994 | 3,994 |
| 555-51-6160-522000 OTHER OUTSIDE SERVICES | 8,929 | 6,600 | 4,805 | 6,600 | 6,600 | 6,600 |
| 555-51-6160-522201 EQUIPMENT REP & MAINT | 6,857 | 4,000 | 1,121 | 4,000 | 4,000 | 4,000 |
| 555-51-6160-522206 COMPUTER - REP & MAINT | 372 | 1,000 | 475 | 1,000 | 1,000 | 1,000 |
| 555-51-6160-523100 INSURANCE EXPENSE | 13,564 | 12,800 | 16,776 | 14,000 | 14,000 | 14,000 |
| 555-51-6160-523200 TELEPHONE | 6,975 | 5,600 | 8,926 | 5,600 | 5,600 | 5,600 |
| 555-51-6160-523201 POSTAGE | 0 | 100 | 10 | 100 | 100 | 100 |
| 555-51-6160-523600 DUES AND SUBSCRIPTIONS | 660 | 1,035 | 660 | 1,035 | 485 | 485 |
| 555-51-6160-523700 TRAINING & MEETINGS | 1,919 | 3,265 | 3,508 | 3,250 | 2,985 | 2,985 |
| 555-51-6160-523905 TICKET/MERCHANT FEES | 12,274 | 9,000 | 12,305 | 9,000 | 9,000 | 9,000 |
| 555-51-6160-531100 OFFICE/COMPUTER SUPPLIE | 743 | 2,000 | 1,364 | 2,000 | 2,000 | 2,000 |
| 555-51-6160-531101 JANITORIAL SUPPLIES | 985 | 1,000 | 712 | 1,000 | 1,000 | 1,000 |
| 555-51-6160-531108 BUILDING REP& MAINT | 23,483 | 10,000 | 12,964 | 10,000 | 10,000 | 10,000 |
| 555-51-6160-531115 PRODUCTION SUPPLIES | 675 | 1,000 | 423 | 1,000 | 1,000 | 1,000 |
| 555-51-6160-531210 WATER,SEWER,GARBAGE | 2,550 | 3,500 | 2,224 | 3,500 | 3,500 | 3,500 |
| 555-51-6160-531220 NATURAL GAS | 2,911 | 2,500 | 1,696 | 2,500 | 2,500 | 2,500 |
| 555-51-6160-531225 STORM WATER | 239 | 322 | 202 | 225 | 225 | 225 |

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 555-51-6160-531230 ELECTRICITY | 24,285 | 27,000 | 33,092 | 37,000 | 30,000 | 30,000 |
| 555-51-6160-531700 OTHER SUPPLIES | 174 | 500 | 445 | 500 | 500 | 500 |
| 555-51-6160-542101 OFFICE FURNITURE & EQUIP | 2,139 | 2,500 | 595 | 2,500 | 1,500 | 1,500 |
| 555-51-6160-561000 DEPRECIATION EXPENSE | 127,182 | 127,264 | 131,032 | 124,819 | 124,819 | 124,819 |
| 555-51-6160-573002 PRODUCTION SUPPORT | 4,364 | 3,500 | 4,181 | 3,500 | 3,500 | 3,500 |
| 555-51-6160-573100 INTERN PROGRAM | 0 | 0 | 0 | 16,000 | - 0 | - 0 |
| 51 THEATER OPERATION | 415,657 | 414,470 | 419,760 | 453,725 | 427,503 | 427,503 |

51 THEATER OPERATION

555-51-6160-511000 REGULAR PAY 153,400

Personnel Requirements:

| | |
|---|---|
| Managing Director | 1 |
| Administrative Assistant | 1 |
| Technical Director | 1 |
| Patron Services Coordinator(part-time) | 1 |
| Custodian (part-time) | 1 |
| | 5 |

555-51-6160-511300 OVERTIME PAY 3,000

Requested Amount: $3,000

This is overtime worked by the Theater Technician, Administrative Assistant, and Box Office Assistant during peak performance periods. Increase requested due to higher number of events and loss of Interns (GSW/Mix Partnership Grant).

555-51-6160-512100 GROUP MEDICAL INSURA 13,960

The requested amount represents $6,900 per employee. 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 $15 every pay period.

555-51-6160-512101 OPT OUT INSURANCE PLA 3,000

Requested Amount: $0

555-51-6160-512110 GROUP DENTAL INSURAN 609

This amount represents $203 per employee.

555-51-6160-512200 SOCIAL SECURITY 11,965

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

555-51-6160-512400 RETIREMENT SYSTEM 13,261

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

555-51-6160-512700 WORKERS COMPENSATIO 3,994

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

555-51-6160-522000 OTHER OUTSIDE SERVICE 6,600

Requested Amount: $6,600
This includes support for theater operations, internet service, consulting services for theater operations, and physical plant concerns. Specific amounts are as follows:

| | |
|---|---|
| $1,950 | Elevator Inspection (Thyssenrupp & GA DOL) |
| $1,000 | NFPA Testing |
| $ 900 | Pest Control |
| $ 300 | Fire Sprinkler System Inspection |
| $2,000 | Web-site Maintenance |
| $ 300 | Gutter cleaning |
| $ 150 | Bat Inspection/Maintenance |
| $6,600 | |

555-51-6160-522201 EQUIPMENT REP & MAINT 4,000

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 & MAIN 1,000

Requested Amount: $1,000
This includes tech support, incidental repairs and upgrades for the 5 computers, server, telephones, and copier/printer/scanner at the Theater.

555-51-6160-523100 INSURANCE EXPENSE 14,000

Requested Amount: $14,000

This is the portion of the general liability, property insurance, and public officials E&O allocated to the Theater. The request includes a projected increase of approximately 5%. The projected rates will be effective May 1, 2019 resulting in an effective rate for 2019 of 3.33%.

555-51-6160-523200 TELEPHONE 5,600

Requested Amount: $5,600
This includes the monthly service fee for the land lines and U-Verse internet.

555-51-6160-523201 POSTAGE 100

Requested Amount: $100
This is for mailing contracts and other correspondence.

555-51-6160-523600 DUES AND SUBSCRIPTION 485

Requested Amount: $1,035
Dues for the Managing Director are as follows:

| | |
|---|---|
| $ 400 | League of Historic American Theaters |
| $ 100 | Georgia Arts Network |
| $ 150 | Presidential Pathways |
| $ 135 | Americus/Sumter County Chamber of Commerce |
| $ 250 | Fox Theater Institute/Georgia Presenters |
| $1,035 | |

555-51-6160-523700 TRAINING & MEETINGS 2,985

Requested Amount: $3,265

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.

Managing Director is currently serving as the President of the Georgia Presenters Network, a statewide block booking consortium; the Georgia Arts Network Board of Directors, the state Arts Advocacy organization; as well as on the Professional Development Board for South Arts-Performing Arts Exchange. These positions are all volunteer, but their individual responsibilities require more travel than in previous years.

Recommended Amount: $2,985

555-51-6160-523905 TICKET/MERCHANT FEES 9,000

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

555-51-6160-531100 OFFICE/COMPUTER SUPPL 2,000

Requested Amount: $2,000
This is for paper, ink cartridges, office supplies and stationary items. Majority of the purchases for this line item are made through Quill (City agreement).

555-51-6160-531101 JANITORIAL SUPPLIES 1,000

Requested Amount: $1,000
This includes the purchase of such items as cleaning solutions, deodorizers, tissue paper, etc.

555-51-6160-531108 BUILDING REP& MAINT 10,000

Requested Amount: 10,000
This includes expenses for the routine/quarterly maintenance of the physical plant, HVAC, and plaster and paint restoration.

555-51-6160-531115 PRODUCTION SUPPLIES 1,000

Requested Amount: $1,000
This includes minor purchases for batteries, seating rope, paint, tape or tie-line for drops, tablecloths for receptions, prop adjustments, and set modifications.

555-51-6160-531210 WATER,SEWER,GARBAGE 3,500

Requested Amount: $3,500

555-51-6160-531220 NATURAL GAS 2,500

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 225

Requested Amount: $322
The request is for the fees for the Rylander.

555-51-6160-531230 ELECTRICITY 30,000

Requested Amount: $37,000

This is the projected total of the electric bill for the operation of the Theater.

Recommended Amount: $30,000

555-51-6160-531700 OTHER SUPPLIES 500

Requested Amount: $500
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 & EQ 1,500

Requested Amount: $2,500

Request is for the purchase of new equipment to include sound, lighting, etc. and to replace existing equipment that is beyond repair.

Recommended Amount: $1,500

555-51-6160-561000 DEPRECIATION EXPENSE 124,819

Requested Amount: $124,819
This includes depreciation expense on all capital items including the building, props, lighting, sound equipment, etc.

The Depreciation Expense is unfunded.

555-51-6160-573002 PRODUCTION SUPPORT 3,500

Requested Amount: $3,500
This is for casual labor for support of production activity. Portions of this line item are offset by volunteers and crew expense billed to users through rental agreements.

Increase is requested due to a higher number of events planned for 2019 and the loss of the Interns (GSW/Mix Partnership Grant).

51 THEATER OPERATION 427,503

CITY OF AMERICUS
2019 OPERATING BUDGET

## STORM WATER DEPARTMENT

## MISSION STATEMENT/GENERAL OBJECTIVES (see Public Works)

## GOALS – 2019

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

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 580 STORM WATER MANAGEMENT | | | | | | |
| 580-00-0000-344260 STORM WATER BILLINGS | 865,817 | 900,000 | 868,707 | 900,000 | 900,000 | 900,000 |
| 580-00-0000-344265 STORM WATER CREDITS | -118,290 | -121,600 | -118,133 | - 121,600 | - 121,600 | - 121,600 |
| 580-00-0000-389000 OTHER MISC INCOME | 105 | 0 | 0 | - 0 | - 0 | - 0 |
| 580-00-0000-393400 PREMIUMS ON BONDS SOLD | 12,001 | 10,020 | 0 | 7,800 | 7,800 | 7,800 |
| 580 STORM WATER MANAGEMENT | 759,633 | 788,420 | 750,574 | 786,200 | 786,200 | 786,200 |

580 STORM WATER MANAGEMENT

580-00-0000-344260 STORM WATER BILLINGS 900,000

Requested Amount: $900,000
The rate is $4.00 per month or $48.00 per year per residential unit. The commercial units are based on actual square footage of impervious surface.

580-00-0000-344265 STORM WATER CREDITS -121,600

Recommended Amount: ($121,600)
This is for the credit system that is part of the rate structure. The credits are incentives for mitigating storm water runoff.

580-00-0000-389000 OTHER MISC INCOME

580-00-0000-389004 RECOVERY OF BAD DEBT

Requested Amount: $0
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.

580-00-0000-389006 CARRYOVER OF RETAINED EARNINGS

580-00-0000-390000 CONTRIBUTIONS

Requested Amount: $0

580-00-0000-391104 TRANS FROM 2010 REVENUE OND

Requested Amount: $0

Recommended Amount: $53,450

580-00-0000-393400 PREMIUMS ON BONDS SOLD 7,800

Requested Amount: $7,800

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

580 STORM WATER MANAGEMENT 786,200

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 58 STORM WATER MGT | | | | | | |
| 580-58-4320-511000 REGULAR PAY | 58,727 | 79,139 | 77,530 | 96,512 | 96,512 | 96,512 |
| 580-58-4320-511300 OVERTIME PAY | 1,701 | 0 | 7,296 | 5,000 | 5,000 | 5,000 |
| 580-58-4320-512100 GROUP MEDICAL INSURANC | 22,320 | 20,940 | 20,868 | 20,940 | 20,940 | 20,940 |
| 580-58-4320-512110 GROUP DENTAL INSURANCE | 362 | 609 | 769 | 609 | 609 | 609 |
| 580-58-4320-512200 SOCIAL SECURITY PAYMEN | 4,295 | 6,054 | 6,433 | 7,766 | 7,766 | 7,766 |
| 580-58-4320-512400 RETIREMENT SYSTEM | 8,099 | 8,341 | 7,422 | 10,699 | 10,151 | 10,151 |
| 580-58-4320-512401 PENSION EXPENSE | 23,245 | 0 | 0 | - 0 | - 0 | - 0 |
| 580-58-4320-512700 WORKERS COMPENSATION | 8,251 | 8,065 | 8,052 | 10,178 | 8,560 | 8,560 |
| 580-58-4320-522000 OTHER OUTSIDE SERVICES | 825 | 5,000 | 20,630 | 34,125 | 34,125 | 34,125 |
| 580-58-4320-522202 AUTO & TRUCK-REP & MAIN | 25,015 | 28,000 | 8,934 | 28,000 | 28,000 | 28,000 |
| 580-58-4320-523100 INSURANCE EXPENSE | 12,609 | 12,900 | 18,339 | 14,800 | 14,800 | 14,800 |
| 580-58-4320-523700 TRAINING AND MEETINGS | 0 | 0 | 0 | 500 | 500 | 500 |
| 580-58-4320-523900 UNIFORMS | 1,038 | 2,500 | 715 | 1,500 | 1,500 | 1,500 |
| 580-58-4320-531116 MATERIALS | 238 | 6,000 | 6,974 | 12,000 | 12,000 | 12,000 |
| 580-58-4320-531270 GASOLINE ALLOCATED | 3,458 | 5,000 | 4,096 | 5,000 | 5,000 | 5,000 |
| 580-58-4320-531700 OTHER SUPPLIES | 1,168 | 8,000 | 194 | 8,000 | 8,000 | 8,000 |
| 580-58-4320-542900 OTHER CAPITAL EXPENDITU | 13,001 | 0 | 0 | - 0 | - 0 | - 0 |
| 580-58-4320-561000 DEPRECIATION EXPENSE | 33,155 | 47,484 | 47,484 | 33,200 | 33,200 | 33,200 |
| 580-58-4320-574000 BAD DEBT EXPENSE | 30,636 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 580-58-4320-582001 INTEREST EXPENSE | 0 | 55,185 | 27,592 | 45,360 | 45,360 | 45,360 |
| 580-58-4320-611001 TRANSFER TO GEN FUND | 205,000 | 285,000 | 285,000 | 205,000 | 285,000 | 285,000 |
| 58 STORM WATER MGT | 453,144 | 588,217 | 558,326 | 549,189 | 627,023 | 627,023 |

58 STORM WATER MGT

580-58-4320-511000 REGULAR PAY 96,512

Personnel Requirements

| | Current | Requested |
|---|---|---|
| Heavy Equipment Operator | 1 | 1 |
| Equipment Operator Senior | 1 | 1 |
| Equipment Operator | 1 | 1 |
| | 3 | 3 |

580-58-4320-511300 OVERTIME PAY 5,000

Requested Amount: $5,000

580-58-4320-512100 GROUP MEDICAL INSURA 20,940

The requested amount represents $6,900 per employee. 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 $15 every pay period.

580-58-4320-512110 GROUP DENTAL INSURAN 609

This amount represents $203 per employee.

580-58-4320-512200 SOCIAL SECURITY PAYM 7,766

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

580-58-4320-512400 RETIREMENT SYSTEM 10,151

This amount is 10.00% of the total salary of the department. Per GMA, contribution rates have declined slightly.

580-58-4320-512700 WORKERS COMPENSATIO 8,560

This amount represents a percentage of the total salaries for the department based on labor classes and 2018 rates.

580-58-4320-522000 OTHER OUTSIDE SERVICE 34,125

Requested Amount: $34,125

This request has $5,000 to cover engineering fees & other services not related to a capital project.
This also includes the contract for the Water Shed Protection Plan @ $29,125.

580-58-4320-522202 AUTO & TRUCK-REP & M 28,000

Requested Amount: $28,000

This is for the two street sweepers and a portion of the preventive maintenance for the Sewer Vacuum truck.

580-58-4320-523100 INSURANCE EXPENSE 14,800

Requested Amount: $14,800

This is the portion of the general liability, property insurance, and public officials E&O allocated to the Storm Water Fund. The request includes a projected increase of approximately 5%. The projected rates will be effective May 1, 2019 resulting in an effective rate for 2019 of 3.33%.

580-58-4320-523700 TRAINING AND MEETING 500

Requested Amount: $500

580-58-4320-523900 UNIFORMS 1,500

Requested Amount: $1,500

The requested amount is for uniforms for 3 department employees.

580-58-4320-531116 MATERIALS 12,000

Requested Amount: $12,000
This is for various materials and supplies needed for small non-capitalized projects that are done in-house.

580-58-4320-531270 GASOLINE ALLOCATED 5,000

Requested Amount: $5,000
This is the fuel for the dump truck, vac-con truck and excavator.

580-58-4320-531700 OTHER SUPPLIES 8,000

Requested Amount: $8,000
This is for small equipment that does not qualify for capitalization.

580-58-4320-561000 DEPRECIATION EXPENSE 33,200

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

580-58-4320-574000 BAD DEBT EXPENSE 10,000

Recommended Amount: $10,000
This is the estimated amount for utility billing write down for the storm water utility.

580-58-4320-582001 INTEREST EXPENSE 45,360

Requested Amount: $45,360

| Interest | Principal | Total | |
|---|---|---|---|
| $45,360 | $357,549 | $402,909 | Revenue Bonds - 2010 |

The principal balance at 12/31/17 will be:

$761,331 Revenue Bond (Payout-Sep 1, 2021) (Rate 2.61%)

580-58-4320-611001 TRANSFER TO GEN FUND 285,000

Requested Amount: $205,000

Recommended Amount: $285,000

58 STORM WATER MGT 627,023

# 2019 Operating Budget
## Revenues

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | ORIGINAL BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 600 INSURANCE | | | | | | |
| 600-00-0000-341901 AGGREGATE STOP LOSS REI | 214,381 | 0 | 118,014 | - 0 | - 0 | - 0 |
| 600-00-0000-341902 SPECIFIC CLAIM REIMBURS | 0 | 0 | 2,374 | - 0 | - 0 | - 0 |
| 600-00-0000-349200 CLAIMS FUNDING REVENUE | 1,115,897 | 982,698 | 1,276,982 | 1,048,800 | 1,048,800 | 1,048,800 |
| 600-00-0000-361000 OTHER INTEREST EARNED | 100 | 0 | 549 | - 0 | - 0 | - 0 |
| 600 INSURANCE | 1,330,378 | 982,698 | 1,397,920 | 1,048,800 | 1,048,800 | 1,048,800 |

# 2019 Operating Budget
## Revenues

600 INSURANCE

600-00-0000-341901 AGGREGATE STOP LOSS

600-00-0000-341902 SPECIFIC CLAIM REIMBUR

600-00-0000-349200 CLAIMS FUNDING REVEN 1,048,800

Recommended Amount: $982,698

This represents the monies transferred into the Health and Life Insurance Fund to cover the cost of claims and administration. This amount does not reflect the actual expense of the insurance. This is an estimated transfer to cover the expenses of the program. These monies are transferred in from the General Fund, Water and Sewer Fund, Natural Gas Fund, Theater Fund, Storm Water Fund, Tourism Council& DDA.

600-00-0000-361000 OTHER INTEREST EARNED

600-00-0000-391102 TRANSFER FROM GENERAL UND

600 INSURANCE 1,048,800

# 2019 Operating Budget
## Expenditures

| ACCOUNT NUMBER/DESCRIPTION | ACTUAL 2017 | AMENDED BUDGET 2018 | ACTUAL 12/31/2018 | REQUESTED 2019 | RECOMM 2019 | APPROVED 2019 |
|---|---|---|---|---|---|---|
| 99 NON-DEPARTMENTAL | | | | | | |
| 600-99-1555-552100 ADMIN/PREMIUM FEES | 276,381 | 224,440 | 279,113 | 224,440 | 224,440 | 224,440 |
| 600-99-1555-552200 CLAIMS EXPENDITURES | 961,722 | 758,258 | 668,252 | 824,360 | 824,360 | 824,360 |
| 99 NON-DEPARTMENTAL | 1,238,103 | 982,698 | 947,365 | 1,048,800 | 1,048,800 | 1,048,800 |

99 NON-DEPARTMENTAL

| | |
|---|---|
| 600-99-1555-552100 ADMIN/PREMIUM FEES | 224,440 |
| Requested Amount: $224,440 | |
| This amount represents an estimate for 2018 based on the 2017 ytd annualized for administration fees. | |
| 600-99-1555-552200 CLAIMS EXPENDITURES | 824,360 |
| Recommended Amount: $824,360 | |
| I recommend we budget the claims plus administration to equal the funding revenues for 2018. | |
| 99 NON-DEPARTMENTAL | 1,048,800 |

CITY OF AMERICUS
2019 OPERATING 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 City Manager 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 City Manager 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 (GO BOND)** - 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.

**Local Maintenance & Improvement Grant (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.

**Special Purpose Local Option Sales Tax (SPLOST)** – This is an additional 1% sales tax levied by a county government and participating qualified municipal governments through a local referendum that is passed by the voters as a financing method for funding capital projects.

**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.