The City of St. Marys, Georgia

418 Osborne Street

St. Marys, Georgia 31558

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(912) 510-4000

Fiscal Year 2013 Budget



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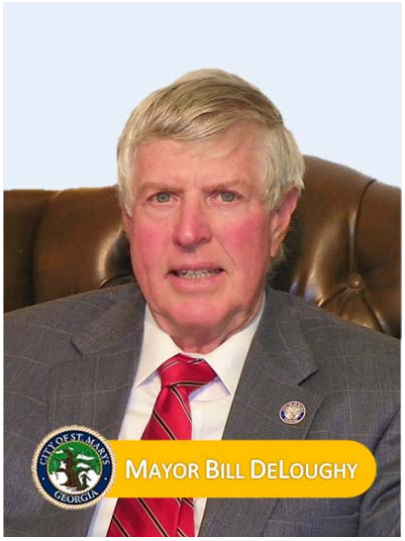
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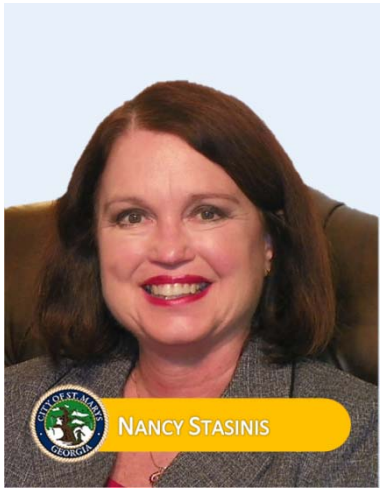
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City of St. Marys – Elected Officials

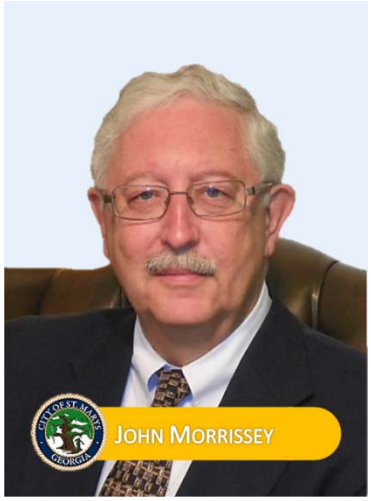


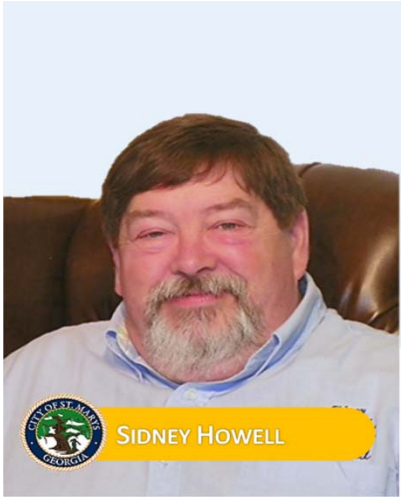












Budget Purpose

The City of St. Marys provides full service for its citizens to include Police and Fire Protection, community planning and development, building-code enforcement services, construction/road repair, water and sewer utilities, along with other support duties for the City government.

The subsequent information is provided to assist the citizens, elected officials, management and all other readers in understanding the purpose of this approved budget document, in addition to finding needed information.

The budget is intended to serve the following four major purposes:

- A policy document for elected officials and administration to understand how the current year goals and priorities link with the overall long-term policies of the City and what processes will be used in adopting and amending the budget. Also, included in the departments are purpose statements, goals and performance measures along with prior year accomplishments.

- A financial plan that summarizes and details the cost to the citizen's current and approved service levels and is used by administration and department heads to know exactly how to pay for the services we provide. Included in the document is the adopted FY 2013 budget ordinance summarizing revenues and expenditures at the fund level. Detailed information is demonstrated in the Funds.

- An operation guide for departments that receive funding to be able to identify the resources needed, including staffing, to meet the department's objectives and provide the best quality service to the Citizens.

- A communication device for the varied users who require budget information. This document is designed to be user friendly with summary information in text, charts, tables and graphs. This document is available on our website at www.stmarysga.gov.

City Hall



Budget Organization

There are three major parts to the budget:

- Summary Statements – The following recapitulates the major aspects of the FY 2013 budget and how it impacts the City Government and citizens of St. Marys. This list does not include all aspects of the budget and is in no particular order.

    1. Local governments have limited resources for revenue. In the past several years, the City has seen a decline in property values. The City anticipates a decrease of 8% in property evaluation over last year's collection. This is a revenue (collections) loss of approximately $202,600. Property taxes provide 31% of the General Fund revenue, which has been budgeted to collect $2.6 million.

    2. The FY 2013 Governmental –Wide Budget (excluding SPLOST) is $16,910,020, which is a 9% decrease from the FY 2012. SPLOST VI (Special Purpose Local Option Sales Tax) budget is $4,831,403. These are the remaining funds within this SPLOST. SPLOST V was completed in FY 2012.

    3. Employees of the City of St. Marys have not had a salary increase since October 2007. With the decline in the tax digest, St. Marys was unable to budget an increase again this budget year.

    4. The greatest challenge on the expense side has been an anticipated increase in health costs. The budget currently reflects a 39% projected increase in health costs. A health clinic was implemented in February 2012. The savings from the Employee Health Clinic have yet to be fully realized; however, staff anticipates the Health Clinic will help to control health benefit costs.

    5. Staff has proposed fuel estimates based on $3.50 per gallon (note the City pays approximately 30 cents less than the "price at the pump").

    6. The revenue and expenditure for the "SAFER Grant" and Hazard Material Grant has been included for FY 2013 in the amount of $159,850. The "SAFER" Grant includes six full time employee positions in the Fire Department. These positions have been funded through March 2013.

    7. The General Fund contingency has been decreased to $100,500 from the previous years $150,000.

An Ordinance to Adopt a City Budget

For the City of St. Marys, Georgia

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF ST. MARYS, GEORGIA, that the City enact an Ordinance to be entitled "Budget Ordinance for the City of St. Marys, Georgia, for the fiscal year commencing July 1, 2012 and ending June 30, 2013" to read as follows:

BE IT ORDAINED, that the City hereby adopts the General Fund Budget as prepared and submitted on June 18, 2012, a summary of which is attached hereto and labeled "Exhibit A".

BE IT FURTHER ORDAINED, that the City hereby adopts the Water & Sewer Enterprise Fund Budget as prepared and submitted on June 18, 2012, a summary of which is attached hereto and labeled "Exhibit B".

BE IT FURTHER ORDAINED, that the City hereby adopts the Solid Waste Enterprise Fund, SPLOST Fund, Special Revenue Tourism Fund, Hotel/Motel Fund, Multi Grant Fund and Aquatic Park as prepared and submitted on June 18, 2012, a summary of each being attached hereto and labeled "Exhibit C".

THEREFORE, BE IT RESOLVED, that the City of St. Marys does hereby ordain, resolves and enacts the foregoing Budget Ordinances for the City of St. Marys, Georgia.

Adopted this _____ day of _____, 2012.

City of St. Marys, Georgia

_____

William DeLoughy, Mayor

Attest:

_____

Darlene Roellig, City Clerk

Exhibit A

General Fund

Summary of Revenues	FY2013 Proposed Budget
Property and Other Taxes	6,871,650
Licenses & Permits	321,000
Sales/Interest/Other Charges	533,720
Grants and Reimbursements	159,850
Miscellaneous Revenues	471,679
Fund Equity	55,550
Total Revenues	**$ 8,413,449**

Summary of Expenditures	FY2013 Proposed Budget
Legislative	180,207
Executive	258,817
Finance	777,399
Information Technology	206,349
Human Resources	106,159
Municipal Court	220,760
Police	2,246,100
Fire	1,652,964
Public Works - Admin	1,199,180
General Government Buildings	152,026
Parks	47,320
Highways and Streets	315,000
Library	299,855
Planning & Zoning	157,987
Building	121,669
Cemetery	71,658
Senior Citizens Center	117,220
Airport	5,000
Economic Development	151,517
Special Facilities	25,762
Contingency	100,500
Total Expenditures	**$ 8,413,449**

Exhibit B

Water & Sewer Enterprise Fund

	FY2013 Proposed Budget
Total Revenues	**$ 6,404,681**

Expenditures	FY2013 Proposed Budget
Sewer Department	2,176,996
Water Department	1,466,216
Debt Service	2,761,469
Total Expenditures	**$ 6,404,681**

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Exhibit C

Solid Waste Enterprise Fund

	FY2013 Proposed Budget
Total Revenues	$ 1,209,176
Total Expenditures	$ 1,209,176

Splost VI

	FY2013 Proposed Budget
Total Revenues	$ 4,831,403
Total Expenditures	$ 4,831,403

Special Revenue Tourism

	FY2013 Proposed Budget
Total Revenues	$ 155,146
Total Expenditures	$ 155,146

Hotel/Motel Revenue

	FY2013 Proposed Budget
Total Revenues	$ 127,116
Total Expenditures	$ 127,116

Aquatic Park

	FY2013 Proposed Budget
Total Revenues	$ 377,602
Total Expenditures	$ 377,602

Multi Grant

	FY2013 Proposed Budget
Total Revenues	$ 222,850
Total Expenditures	$ 222,850

To the Honorable Mayor, Council Members, Fellow Employees and Citizens of the City of St. Marys

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RE: FISCAL YEAR 2012-2013 BUDGET

We are pleased to submit the Annual Operating Budget for Fiscal Year 2013 for the City of St. Marys. This document is a representation of the compilation of discussions and efforts from all City departments. This balanced budget for Fiscal Year 2013 conforms to all applicable guidelines, laws and regulations. The result of this effort reflects the purpose of St. Marys to provide quality of life for its residents.

Quality of life in St. Marys includes, but is not limited to:

1. **A safe and secure community.**
2. **An environmentally sensitive community.**
3. **An aesthetically pleasing community.**
4. **A community which supports and recognizes the importance of diverse recreational, social and cultural activities and events.**
5. **A community which is hospitable supportive, friendly, caring and encourages a sense of community.**
6. **A community which fosters prosperity.**



Goals & Priorities

For FY 2013 budget, all departments are tasked with implementing and maintaining programs/services which support the quality of life for St. Marys citizens. Each department has established and monitors specific performance measures which allow Council and citizens to more accurately measure outputs and efficiencies of the departments.

The City of St. Marys started the initial planning of budget preparation by evaluating what "Quality of Life in St. Marys is" and how to support the community. The City also looked at the state and local economic conditions and mandates that affect the City and citizen concerns.

- The FY 2013 revenue projections continue to be conservative, yet realistic.
- Local Option Sales Tax (LOST) revenues appear to have stabilized and are showing a slight improvement.
- The 2011 property digest decreased 4% from 2010 and it is estimated that the 2012 digest will again decrease by approximately 8%, mainly due to reassessments.
- Investment earnings remain extremely low. The City's priority is to minimize risk with all investments.
- Commercial and residential growth remains slow.
- The City will absorb the increase in health insurance premiums for its employees.
- The City's merit increase remains frozen since 2008.

After the above considerations, informal needs assessments were performed internally to ascertain the long term priorities for available resources in FY 2013 based on City needs. Below is a list of priorities which aided the development of the FY 2013 budget.

- Ensure fiscal viability.
- Ensure quality of life for St. Marys' citizens.
- Provide the highest customer service.
- Have an aesthetically pleasing community.
- Provide the highest public safety for St. Marys' citizens.
- Ensure the protection and preservation of life and property.

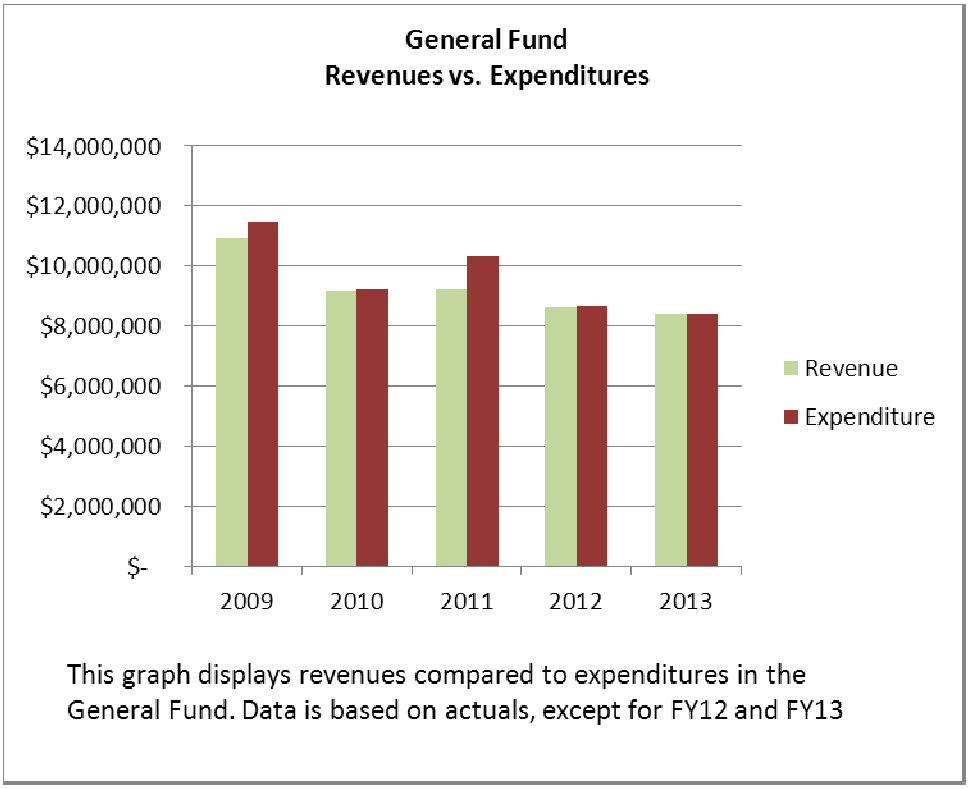
The City's short and long term priorities are included in this budget document within each department. The priorities have not changed significantly over the past several years. It has been our goal to provide the best possible services for the residents of the City of St. Marys while continuing to operate with limited funds. Although we have experienced the downturn of the economy for the past several years, our approach is still to pursue excellence with quality of service, maximizing all resources yet keeping the expenditures to a minimum.

Fund Overview

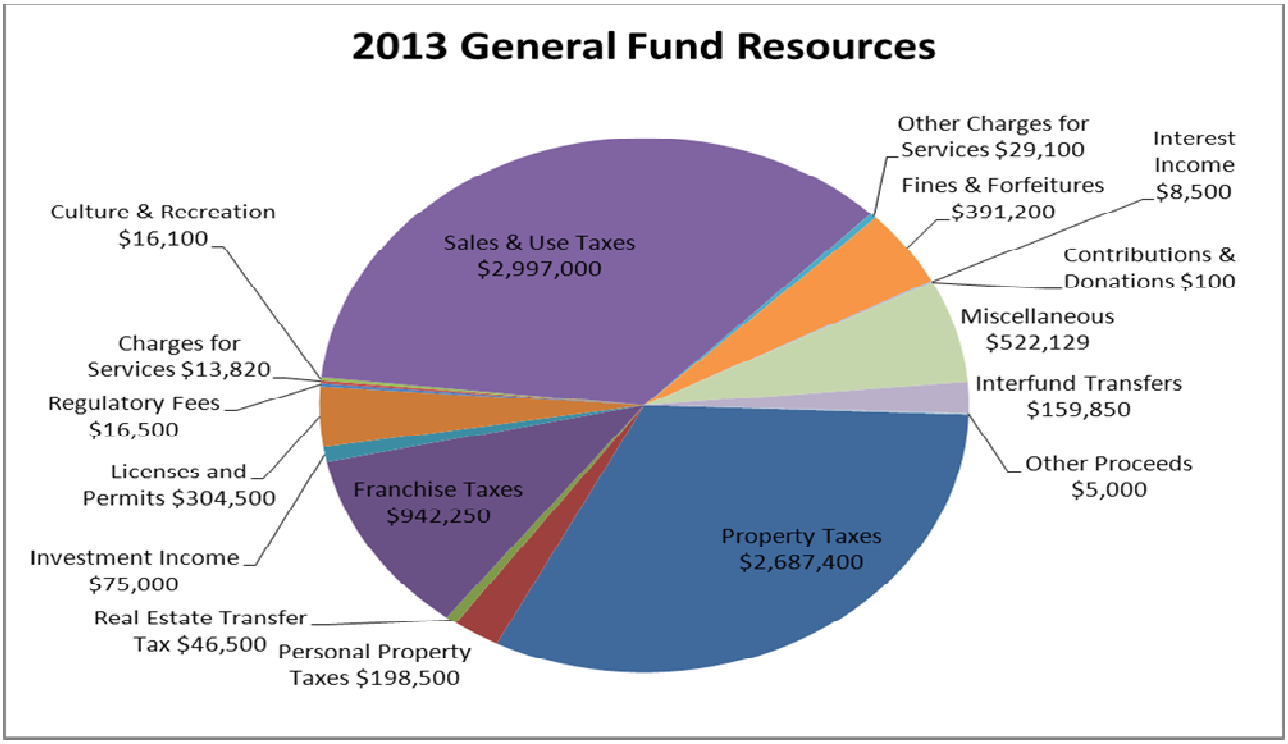
General Fund

The General Fund is the primary operating fund for the City. This is a major governmental fund and accounts for all financial resources of the general government, with the exception of those accounted for in specific funds.

Overall, the Operating Budget represents a decrease in revenues of $261,675 from last year and a decrease in expenditures of $261,675 from last year. The Operating Budget is a balanced budget that conforms to state law.



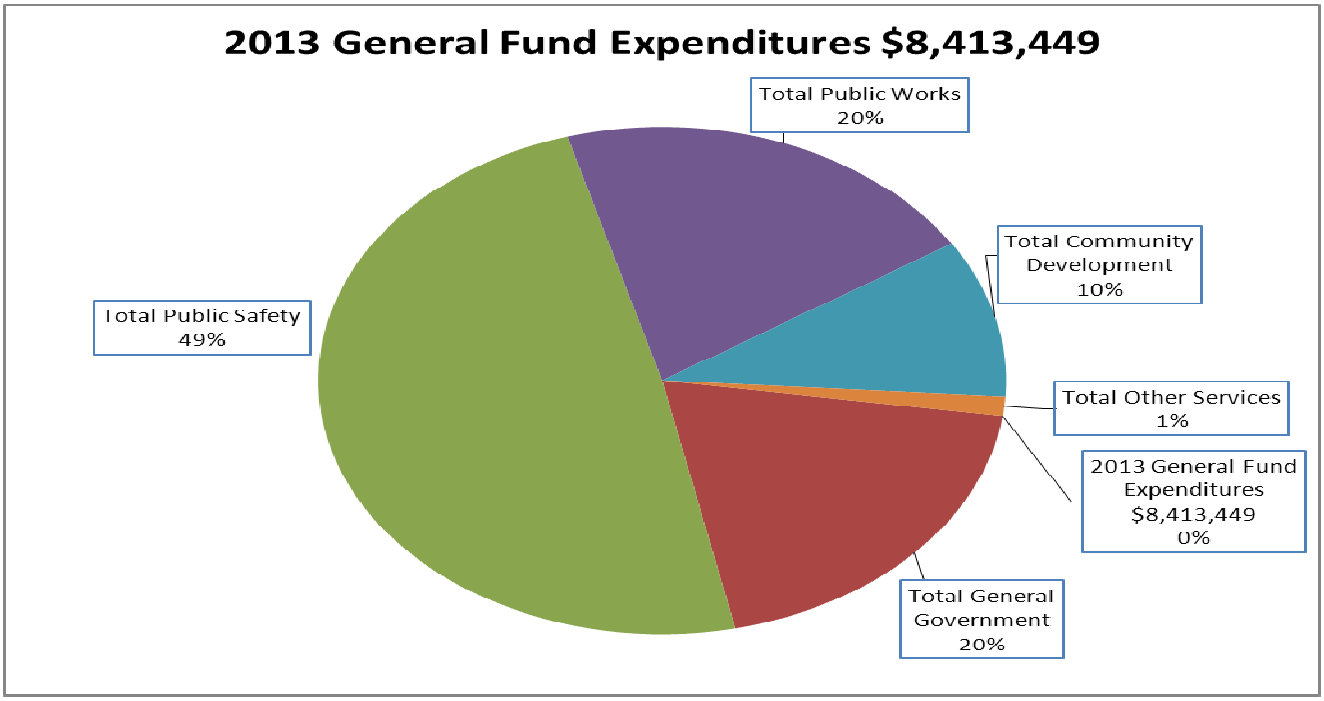
Local governments have limited resources for revenue. For FY 2013, property taxes provide 31% of the General Fund revenue, which has been budgeted to collect $2.59 million. This is a decrease from last year's budgeted collection due to an estimated 8% decrease in the City's tax digest. A slight increase has been noted in LOST revenue, Franchise Fees and other Sales and Use Tax. However, no significant change has been noted in construction growth. Fund Equity has been budgeted for a use of $55,550. This includes $25,000 for grant revenue received several years ago in which the grant is slated to be spent in this fiscal year. The remaining balance of $30,550 has been budgeted to help pay one time capital purchases of $40,000. This use of Fund Balance is a decrease of $6,114 compared to Fund Equity used from the prior.



The greatest challenge on the expense side has been an anticipated premium increase in health costs over the prior year. The budget currently reflects a 39% projected increase in health costs. It is anticipated that a savings from the Employee Health Clinic will help in controlling health benefit costs; however, that savings has yet to be fully realized. The Council agreed to absorb the entire premium increase within this budget.

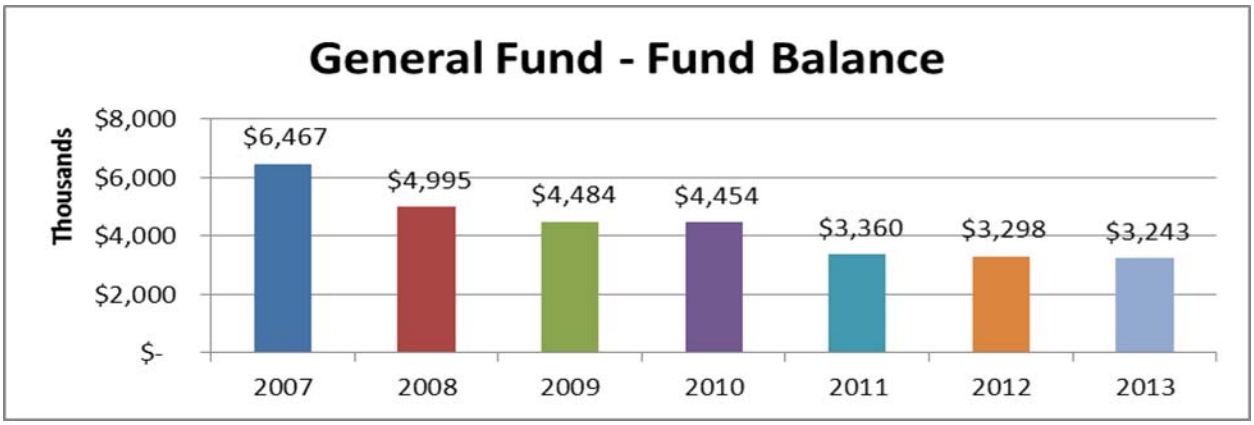
Additionally, staff has proposed fuel estimates based on $3.50 per gallon (note the City pays approximately 30 cents less than the "price at the pump"). Some of the training included in the budget is "catch up" from the previous years; however, training/education could be reduced in some areas if necessary. The General Fund contingency has been decreased to

$100,000 from the previous years' $150,000. The revenue and expenditure for the "SAFER Grant" and Hazard Material Grant has been included for FY 2013 in the amount of $152,350.



The General Fund's Fund Balance is expected to decrease in FY 2013 in the amount of $55,550. In FY 2012, preliminary numbers showed an increase in the Fund Balance. The City realized a decrease each year from FY 09 to FY 11 in the amount of $1.7 million. Of this amount, $1.3 million was used to purchase property for future development. Per the Fund Balance Policy, "The City will maintain at a minimum, unassigned Fund Balance in its General Fund of no less than four months of regular General Fund operating revenues or regular General Fund operating expenditures. This minimum Fund Balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment."

The City would need to maintain $2.8 million in the General Fund's Fund Balance to stay in compliance with the Fund Balance Policy. At the end of FY 2011, Fund Balance was $3,360 million. The City is in compliance with its established Fund Balance Policy.



Fund Balance is estimated for 2012 and 2013

Special Revenue Hotel/Motel

The St. Marys Convention and Visitors Bureau (Special Revenue - Tourism Fund) was created for the purpose of promoting tourism in the City of St. Marys. The City of St. Marys collects the hotel/motel tax at a rate of 6%. At this time, all funds are turned over to the St. Marys Convention and Visitors Bureau. In FY 2013, projected hotel/motel revenue is $127,116. Total revenues are projected at $155,146. Total expenditures are projected at $155,146.

Multi-Grant Fund

The Multi-Grant Fund is used to account for all City grants. The City has a U. S. Department of Homeland Security – SAFER program grant and a Georgia Emergency Management Agency – Safety/Hazmat material grant budgeted in FY 2013. These funds are reserved for specific purposes that aid in providing "Quality of Life" for St. Marys citizens.

Special Purpose Local Option Sales Tax Fund

The Special Purpose Local Option Sales Tax (SPLOST) is a 1% sales tax voted in by citizens for the purpose of capital projects. The only SPLOST currently open and available in St. Marys is SPLOST VI. All other SPLOST funds have been closed. The SPLOST VI funds are slated for the capital improvements of qualifying projects such as roadways, walkways, storm drainage, traffic signals, sewer, and government facilities.

Water and Sewer Enterprise Fund

Overall, the Operating Budget for the Water and Sewer Fund represents a decrease in revenues of $1,344,669 from last year and a decrease in expenditures of $1,344,669 from last year. The Operating Budget is not a requirement of state law; however, it is a balanced budget that serves as a management tool.

The major decrease in revenues and expenditures is the $1.2 million budgeted GEFA Fund revenues and the expenditures for the Lift Station repairs and Weed Street Bypass. As stated in the General Fund, no significant change has been noted in construction growth. Other decreases are reflected in the capital recovery and construction fees. The budget reflects the addition of 15 residential connections for FY 2013.

Water and Sewer Fund Equity has been budgeted at $406,461. This includes $115,000 to pay one time capital purchases, $180,000 for contingency and $108,597 to pay previously approved Debt Service.

As stated in the General Fund, one challenge on the expense side has been an anticipated increase in health costs. The budget currently reflects a 39% projected increase in health costs. The savings from the Employee Health Clinic have yet to be fully realized; however, staff anticipates the Health Clinic will help to control health benefit costs.

Additionally, staff has proposed fuel estimates based on $3.50 per gallon (note the City pays approximately 30 cents less than the "price at the pump").

Staff is not recommending increases in fees in this budget. Council has approved the selection of a consultant to assist in developing information and strategies to address Utility Department upcoming fiscal challenges.

Solid Waste Fund

The Operating Budget for the Solid Waste Fund represents an increase in revenues and expenses from last year of $7,747. The increase was based on the proposed price for the renewal of the contract supplied by the current provider. The Operating Budget is not a requirement of state law; however, it is a balanced budget that serves as a management tool.

Note that an increase has been budgeted for collection fees for our contractor. At the time the budget was passed, the current contract was not available; however, it has been passed since that time. There was a decrease in the contract pricing. Staff did not recommend a fee increase for residential/commercial customers for this budget. However, the continued use of Fund Equity will be depleted and this will need to be addressed in the near future. Fund

Equity has been budgeted for a use of $159,676. This includes $10,000 for contingency and the balance pays for operational cost.

As stated in the General Fund, one challenge on the expense side has been an anticipated increase in health costs. The budget currently reflects a 39% projected increase in health premiums.

Aquatic Center Fund

The Operating Budget for the Aquatic Center Fund represents a slight increase in revenues and expenditures from the previous year of $2,183 due to the facility entry fees increasing. The Operating Budget is not a requirement of state law; however, it is a balanced budget that serves as a management tool.

In the past several years, the General Fund has subsidized the Aquatic Center Fund. This year the rates were adjusted according to market prices in this area to cover the cost of operations; there was not a subsidy of the Aquatic Center Fund.

The City has contracted with the Camden County Public Service Authority to manage the facility. The City pays $36,000 per year for this contracting service. All employees are seasonal; therefore, no benefits are offered.

The City repaired the lazy river, attractions and restroom floors in the FY 2012 budget with SPLOST VI funds.



Lazy River at the St. Marys Aquatic Center

BUDGET SUMMARY

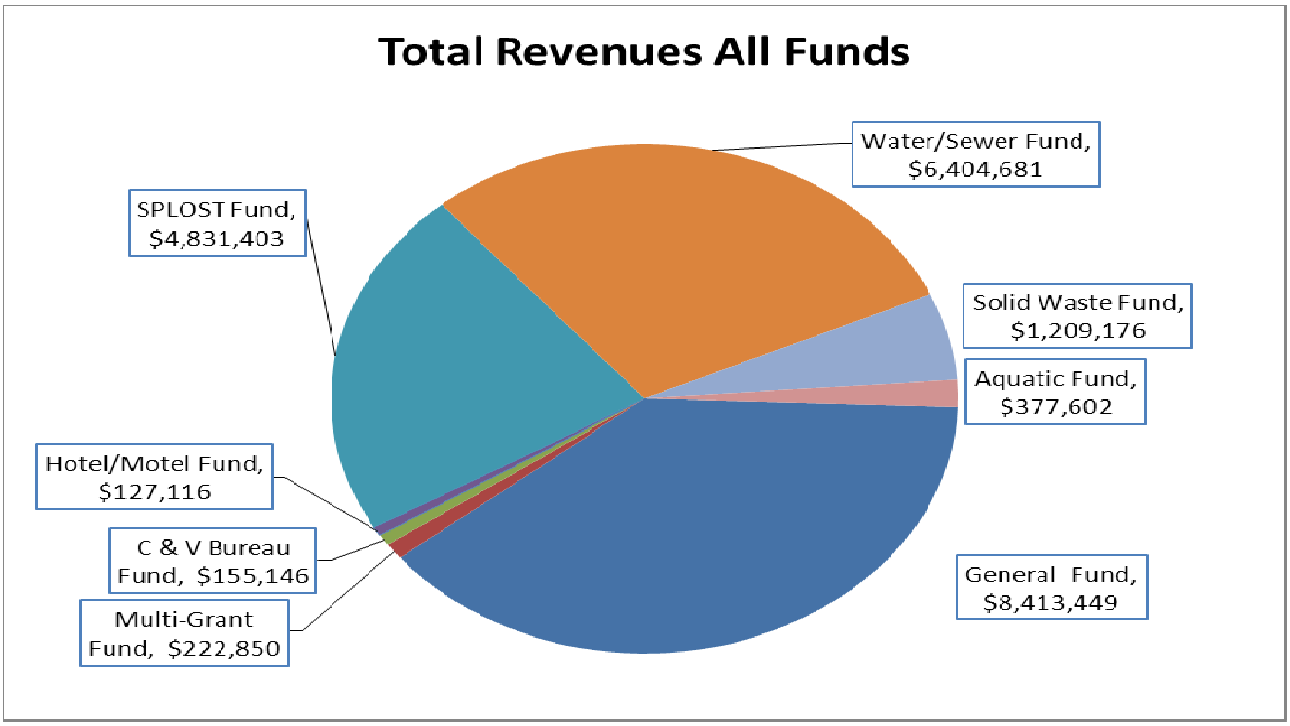
Adopted Budget FY 2013

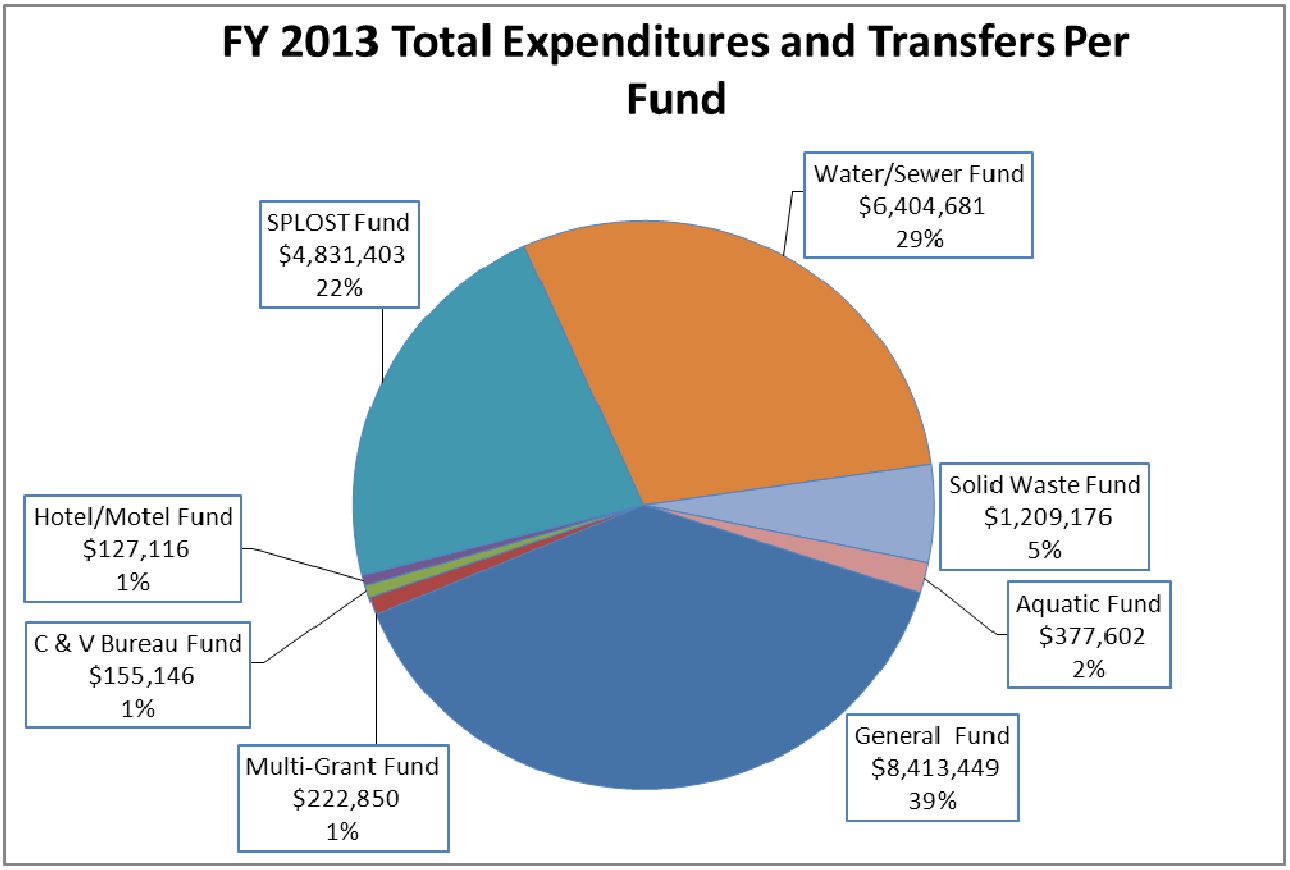
Fund	Adopted Budget FY 2013		Adopted Budget FY 2012		Inc/Dec Over FY2012		% Changed
General Fund	$8,413,449		$8,675,124		($261,675)		**-3%**
Hotel/Motel Fund	$127,116		$134,501		($7,385)		**-5%**
Multi Grant	$222,850		$223,000		($150)		**0%**
Tourism Fund	$155,146		$168,031		($12,885)		**-8%**
Water/Sewer Fund	$6,404,681		$7,749,350		($1,344,669)		**-17%**
Solid Waste Fund	$1,209,176		$1,176,429		$32,747		**3%**
Aquatic Center	$377,602		$375,419		$2,183		**1%**
Totals	**$ 16,910,020**		**$ 18,501,854**		**$ (1,591,834)**		**-9%**

As you can see from the above chart, overall the total budgets for all funds decreased by 9% (excluding SPLOST VI). This is due to the decline in revenues, reduction in capital expenses financed by loan proceeds and property values.

The General Fund revenue decrease is due to the tax digest decrease of approximately 8%. The Water/Sewer Fund decreased by the amount of the loan proceeds in FY 2012 for capital projects. The SPLOST VI Fund is not included in the totals above. The City budgets the remaining funds to be spent over the life of the SPLOST VI. The amount budgeted for FY 2013 is $4,831,403. The amount budgeted for FY 2012 was $5,589,000.

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Total Revenues All Funds
Water/Sewer Fund, $6,404,681
SPLOST Fund, $4,831,403
Solid Waste Fund, $1,209,176
Aquatic Fund, $377,602
Hotel/Motel Fund, $127,116
C & V Bureau Fund, $155,146
Multi-Grant Fund, $222,850
General Fund, $8,413,449


FY 2013 Total Expenditures and Transfers Per Fund
Water/Sewer Fund $6,404,681 29%
SPLOST Fund $4,831,403 22%
Solid Waste Fund $1,209,176 5%
Hotel/Motel Fund $127,116 1%
Aquatic Fund $377,602 2%
C & V Bureau Fund $155,146 1%
General Fund $8,413,449 39%
Multi-Grant Fund $222,850 1%

FY 2013 BUDGET HIGHLIGHTS

All budgets are balanced per state law and the financial policies of the City of St. Marys. This budget represents many hours spent by the City Manager and departments of the City in an effort to reflect the purpose of St. Marys.

- The current budget was prepared to support the "Quality of Life" for St. Marys' citizens.
- The net of a .875 full-time equivalent employee was decreased for the current year.
- Equipment was requested for Information Technology in the amount of $40,000.
- Revenues were decreased in the General Fund to reflect the digest decrease.
- No new services or programs were added for the coming year.

Conclusion

This FY 2013 budget reflects the purpose of St. Marys to provide quality service to its citizens. A conservative approach was taken in projecting the revenues and expenditures in order for St. Marys to achieve the goals outlined in this budget. This document was presented to Council with the assurance that this budget will assist Citizens, Council and City Staff in accomplishing goals in these tough financial times.

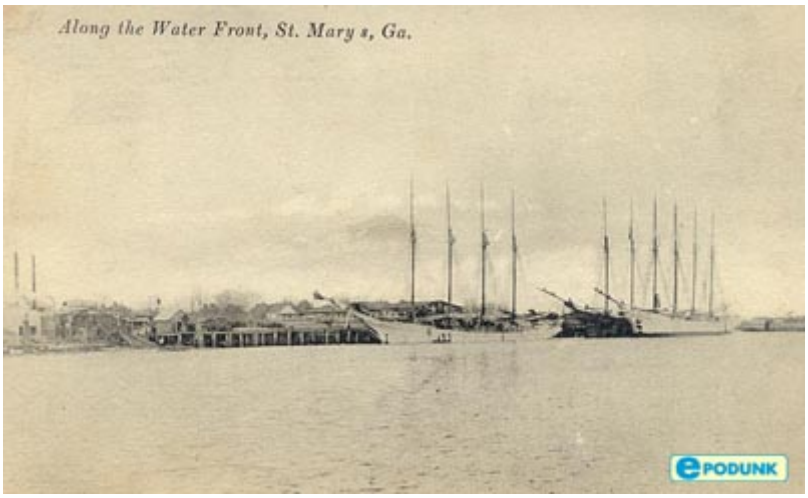
Numerous staff members aided in the preparation of this document. I wish to express my sincere gratitude to each of you for a job well done.

Respectfully submitted,

Jennifer Brown
Finance Director

CITY - IN - BRIEF

To establish a town on the St. Mary's River….



Incorporated: January 1, 1792

Before St. Marys, Georgia was established, it was the site of a large Timucuan Indian Village. In 1562, French Huguenot Jean Ribault was said to have sailed into the St. Marys River and named it "River May" for the date of the entrance. Later the name was changed to "Mary." The Santa Maria Mission was located in this area. Spanish occupation began in 1566 and ended in 1686 when the Spanish withdrew in face of the British intrusion from Carolina. In 1777, the Royal Government divided the area into two parishes. Camden County was one of the original eight counties, named for Charles Pratt, Earl of Camden. In 1787, the town of St. Marys was formed when Jacob Weed sold 1,620 acres to twenty founding fathers for $48 a four-acre tract. This was the beginning of the town of St. Marys, which is said to be the second oldest town in the United States with St. Augustine, Florida being the oldest.

Government

The St. Marys Charter states the City of St. Marys, a municipal corporation, shall exercise and enjoy all powers of self-government not specifically prohibited by the Constitution, the general laws of the State of Georgia, or by this Charter, including all powers, functions, rights, privileges, and immunities necessary or desirable to promote or protect the safety, health, peace, security, good order, comfort, convenience, and general welfare of the city and of its inhabitants and all implied powers necessary to carry into execution all powers granted as fully and completely as if these powers were enumerated in this Charter.

As set forth in the charter, the City has a Mayor and six Council members elected for four-year terms of office. Each Councilmember shall hold a designated Council post. All terms of office shall begin on the first Thursday after January 1 of the year following election to such office.

To be eligible for election as Mayor or as Councilmember, a person at the time of qualification must:

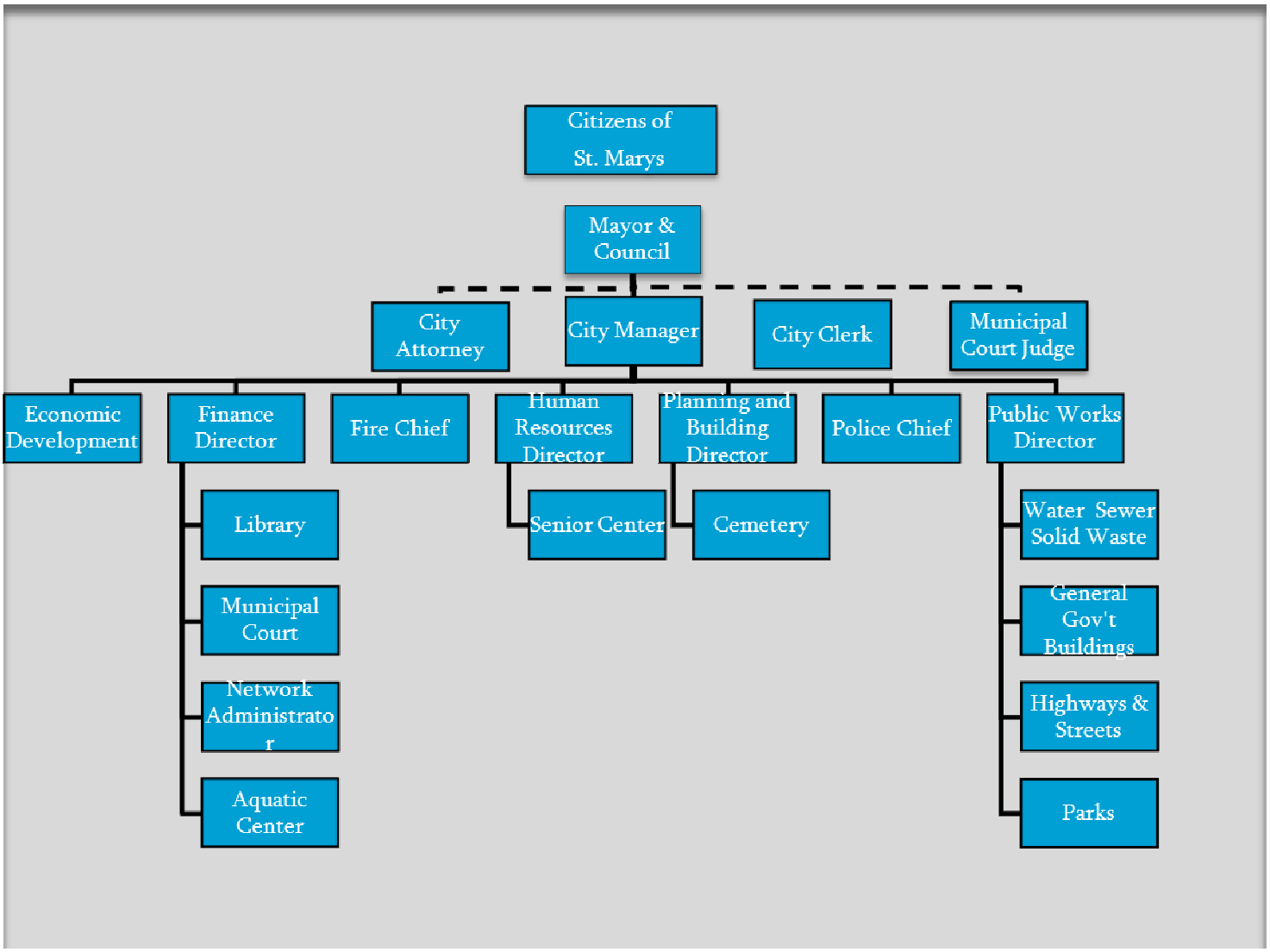
- Have attained the age of 21 years;
- Have resided in the City for not less than one year immediately preceding the date of qualification for office and must continue in such residence during the term of office;
- Be a qualified elector of the City; and
- Meet any other requirements as may be established by general state law.

Per the City's Charter, the Mayor shall be the Chief Executive Officer of the City and shall have general supervision over its affairs. The Mayor shall:

- See that the laws and ordinances of the City are faithfully carried out and executed within the City;
- Examine, audit, and approve all accounts against the City before payment;
- Exercise the power of veto;
- Keep the Council members advised from time to time of the general condition of the City;
- Recommend such measures as the Mayor may deem necessary or expedient for the welfare of the City;
- Preside over the meetings of the Council and call the Council together at any time when deemed necessary by him;
- Vote on all matters when there is an equal division of the Councilmembers; and
- Perform such other duties as required by the Council.



City of St. Marys Organizational Chart

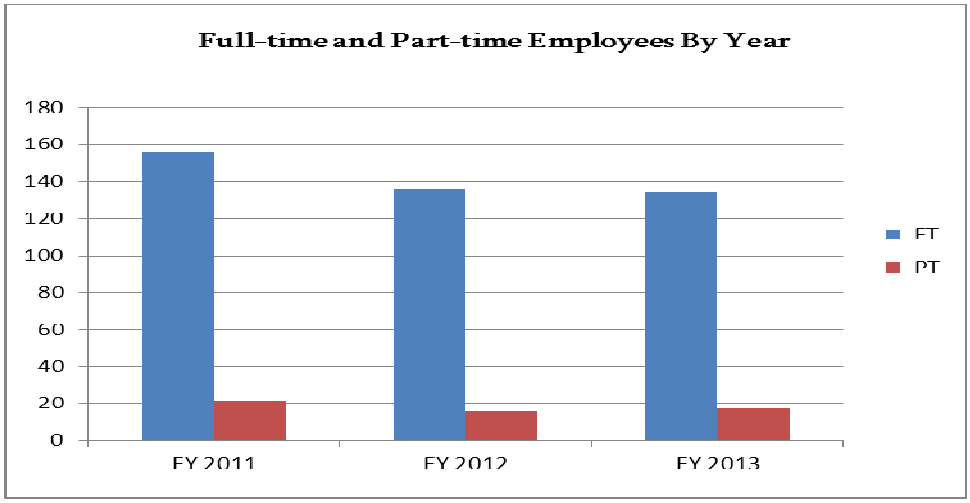




Employee Chart

Employees By Department			Full-time Equivalent			
	FY11		*FY12*		*FY13*	
	FT	*PT*	*FT*	*PT*	*FT*	*PT*
Executive & Legislative	3	0.5	3		3	
Finance - Front Counter	3		3		3	
Finance - Accounting	7		7		7	
Finance - Meter Reading	5		4		4	
IT	2		2		2	
Human Resources	1	0.5	1		1	0.625
Court Administration	1	0.5	1		1	
Police	40	0.5	36	0.5	35	0.5
Fire* **	23	3.5	26	3	26	3
Public Works	40	0.5	26	0.5	25	0.5
Senior Center	1	1	1	1	1	1
Library	5		5		4	1
Building/Planning	4	0.5	4		4	
Economic	2		2		2	
Tourism/Orange Hall*	1	2.25	0	2.25	0	2.25
Water/Sewer ****	20		18		18	
Solid Waste ****		4.04				
Cemetery ****					1	
Aquatic Center**	1	8.6		8.6		8.6
Totals	156	21.890	136	15.850	134	17.475

*Tourism Director is a contract employee
** Outsourced to the PSA
**PT Employees are seasonal positions
***2 PT positions full time equivalent to 1 FT
***12 PT positions funded by SAFER Grant
**** Funds allocated from other Departments



Current Mayor and members of the Council are set forth below:

Name	Office	# of Years in Office	Term Expires
William T. Deloughy	Mayor	10.5*	12/31/2013
Greg Bird	Post 1	4.5	12/31/2014
Nancy Stasinis	Post 2	0.5	12/31/2014
Jim Gant	Post 3	0.5	12/31/2014
Keith Post	Post 4	2.5	12/31/2013
John Morrissey	Post 5	2.5	12/31/2013
Sidney Howell	Post 6	3.25**	12/31/2013

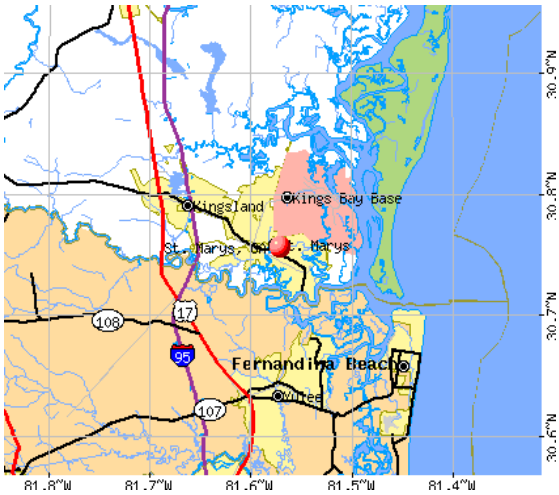
**Past Council Member for 8 years*

*** Served partial term 3/97 to 12/97*

Source: City of St. Marys City Clerk

Geography of St. Marys

According to the United States Census Bureau, the City has a total area of 20.3 square miles (53 km^2), of which, 18.8 square miles (49 km^2) of it is land and 1.5 square miles (3.9 km^2) of it (7.54%) is water. St. Marys is situated at the southeast corner of Georgia in Camden County. St Marys is the gateway to Cumberland Island National Seashore.



Demographics of St. Marys

As per the census of 2010, the City's population was 17,121. The population in 1990 was 8,187 and 13,761 in 2000. From the year 1990 to 2010 exemplified a 210% growth in population; 2000 to 2010 increased growth was 125%. The continued

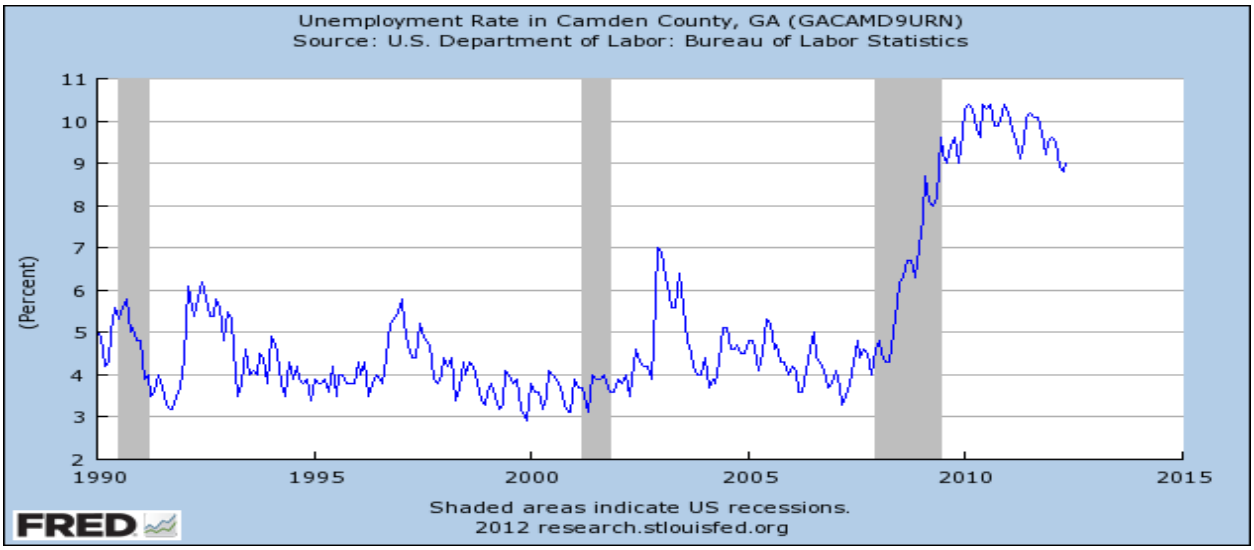
growth in St. Marys has been related to low crime, mild weather, proximity to Jacksonville airport, a great school system and adjacent to the Kings Bay Naval Submarine Base.

There are 4,837 households in St. Marys out of which 47.8% have children under the age of 18 living in them, 59.8% are married couples living together, 14.2% have a female householder with no husband present and 22.3% are non-families. Of all the households in St. Marys, 16.8% are made up of individuals and 2.9% have someone living alone who is 65 years of age or older. The average household size is 2.83 and the average family size is 3.18.

The median income for a household in the City of St. Marys is $42,087, and the median income for a family is $46,065. Males have a median income of $35,419 versus $24,449 for females. The per capita income for the City is $18,099. In the City, 11.2% of the population and 9.6% of families are below the poverty line. Out of the total population, 14.5% of those under the age of 18 and 7.1% of those 65 and older are living below the poverty line.

(Source: www.nationsmaster.com)

County wide Unemployment rates:

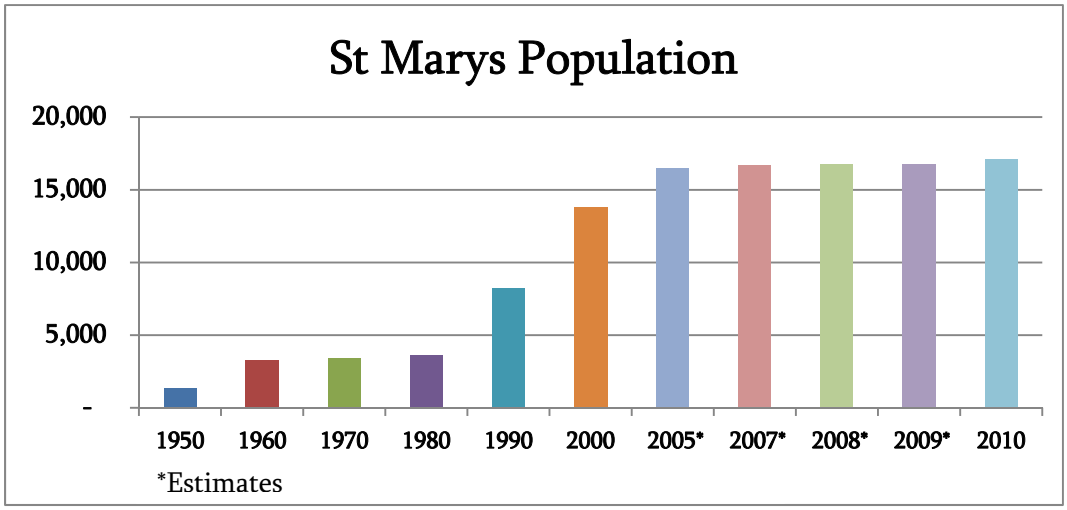


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Population data of St. Marys with comparative totals for County, State and United States.

Year		City Population	County	State of Georgia Population in Millions	United States
2010		17,121	50,513	9.7	308.7
2009	*	16,778	48,277	9.8	307.1
2008	*	16,783	47,641	9.7	307.1
2007	*	16,697	48,689	9.5	301.6
2005	*	16,468	46,039	9.1	295.4
2000		13,761	43,664	8.2	285.0
1990		8,187	30,167	6.5	249.5
1980		3,596	13,371	5.5	226.5
1970		3,408	11,334	4.6	203.2
1960		3,272	9,975	3.9	179.3
1950		1,348	7,322	3.4	151.3

Source: U.S. Bureau of Census
**Estimated Values*

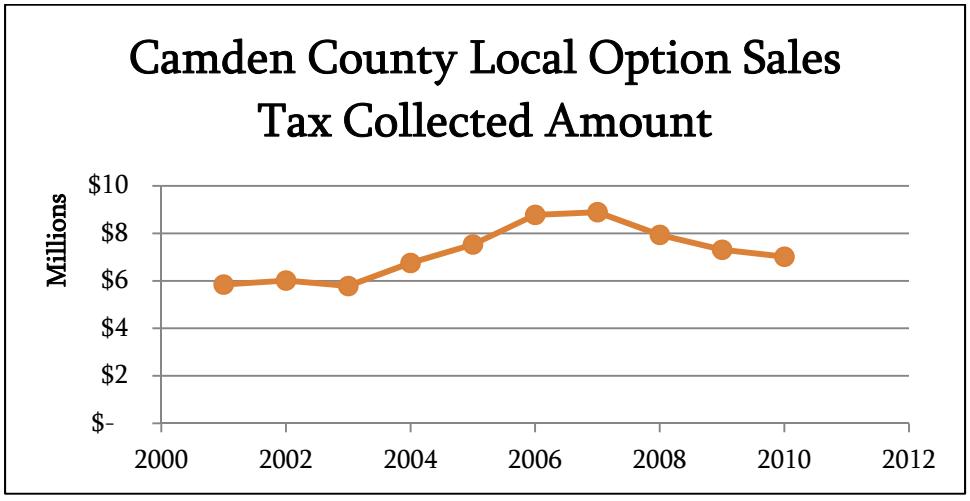


Economic Data

The information below is provided to give each reader an overview of the general economic condition in St. Marys and the County.

Below is information concerning sales tax collected in the County:

Camden County Local Option Sales Tax Collected				
Year	Amount	Year	Amount	
2010	$ 7,017,428	2005	$	7,533,511
2009	$ 7,311,778	2004	$	6,754,872
2008	$ 7,939,006	2003	$	5,782,676
2007	$ 8,896,053	2002	$	6,014,591
2006	$ 8,781,284	2001	$	5,844,874
Source: Georgia Department of Revenue				



As you can see, the sales tax revenue peaked in 2006 and 2007. With the turn of the economy, the sales tax revenue steadily decreased from 2008 to 2010.

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Industry Mix

INDUSTRY	Average Number of Establishments	Average Monthly Employment	Average Weekly Wages
Agriculture, Forestry, Fishing & Hunting	6	40	611
Construction	93	376	854
Manufacturing	21	744	1,456
Utilities	3	*	*
Wholesale Trade	26	306	860
Retail Trade	152	1,731	425
Transportation and Warehousing	13	33	683
Information	11	133	593
Finance and Insurance	52	765	607
Real Estate and Rental and Leasing	48	153	514
Professional, Scientific & Technical Svc	79	1,158	1,224
Management of Companies and Enterprises	3	*	*
Admin., Support, Waste Mgmt, Remediation	53	626	809
Education Services	7	57	1,089
Health Care and Social Assistance	97	939	778
Arts, Entertainment, and Recreation	7	118	253
Accommodation and Food Services	112	1,727	263
Other Services (except Public Admin.)	75	256	395
Unclassified - industry not assigned	16	20	792
Federal, State & Local Gov't	62	4,610	965

*Note: *Denotes confidential data. All data represents the 3rd Quarter of 2011.*
Source: Georgia Department of Labor.

Below are the 10 largest employers located in Camden County and 10 largest in St. Marys.

Top Ten Employers

County Wide			City of St. Marys		
Employer	Industry	# of Employees	Employer	Industry	# of Employees
Kings Bay Naval Sub Base	Military Base	8979	Southeast Ga. Health System	Healthcare	450
Camden County Schools	Public Education	1241	Express Scripts	Pharmaceutical Call Center	423
Lockheed Missiles & Space	Aerospace Manufacturer	516	Wal-Mart Supercenter	Retail Goods	321
Southeast Ga. Health System	Healthcare	450	City of St Marys*	City Government	154.5
Express Scripts	Pharmaceutical Call Center	423	Osprey Cove Golf Course	Recreation	85
Camden County Government	County Government	404	Georiga Pacific	Paperboard Manufacturer	73
Wal-Mart Supercenter	Retail Goods	321	Bae Systems		67
Kings Bay Support Services	Contractor	290	ATN Inc	Telecommunactions	51
City of Kingsland	City Government	197	General Dynamics/Electric Boat	Submarine Support	38
City of St Marys*	City Government	154.5	TDS Telecom	Telecommunactions	31

*Full-time equivalents

Source: Kings Bay Area Chamber of Commerce & City of St. Marys Business Licenses.

Below are the 10 largest taxpayers located in St. Marys as of 2011.

Taxpayer	Industry Type	Assessed Value	Tax Levied
Point Peter LLLP	Real Estate	$19,247,993	$41,198.00
Wal-Mart	Retail	$14,761,551	$31,595.00
Georgia Power Co	Utility	$14,728,528	$31,524.00
Georgia Pacific	Timber	$11,972,580	$9,735.00
Old Weed & Ready Plt	Real Estate	$11,706,861	$25,057.00
Osprey Development	Real Estate	$11,199,188	$23,970.00
Brant Creek LLC	Apartment Complex	$9,110,603	$19,500.00
Winding River LLC	Real Estate	$8,659,399	$18,534.00
Nicholson Travel Plaza	Retail	$7,625,707	$16,322.00
Wal-Mart	Retail	$7,461,410	$15,970.00

Source: City of St. Marys tax Records

Accommodations

St. Marys is situated at the southeast corner of Georgia. There are currently three hotels, three bed and breakfast inns, one campground and several homes that offer weekly and monthly rentals. Travel by boat from St. Marys and arrive at beautiful Cumberland Island which offers an inn and a campsite for your stay.

City Amenities

City of St. Marys citizens and guests enjoy the relaxing feeling of a small town with numerous activities. Howard Gilman Memorial Waterfront Park is the jewel on the water. This park greets the walking guests with brick pathways that lead to swings facing the river. As you make your way to the middle of the park, a fountain awaits your coins so that you can make your every wish come true. There is a play area for children, as well as picnic tables for you to sit and enjoy as you gaze out at the rippling tide of the river. There have been many couples who have been united in holy matrimony at the gazebo in the park. The park has also been the center of attention for fishing tournaments, 4th of July Celebrations, the annual Rock Shrimp Festival, as well as, many other events.



At the waterfront there are several restaurants, a hotel, as well as, museums and various shops that cater to tourists and the local folk. Come enjoy the St. Marys Aquatic Park which supplies fun for all ages. St. Marys has two boat ramps with two launch ramps each and five public docks for your boating adventure. St Marys hosts the only local community theater within the County. Depart from Downtown St. Marys and visit Cumberland Island where John F. Kennedy Jr. and Carolyn Bessette were married; and, where you can enjoy the history, wild horses and beautiful beaches.

Residents and guests have access to the 38,000 square foot Camden County Community Recreation Center which includes, but is not limited to, weight training and fitness room, racquet ball, baseball and softball areas. The local area offers 21 parks, 2 swimming pools, 12 tennis courts and golfing in the county. Crooked River State Park offers camping, swimming,

fishing, picnicking, public boat landing and cabins. Rivers in the area include St. Marys River, Crooked River, Satilla River and Little Satilla River. In addition to fishing and boating, the area also offers opportunity for scuba diving, sailing, water skiing and kayaking.

Climate

The citizens and visitors of St. Marys enjoy a pretty mild climate. The warmest month is July and on average the coolest month is January. The average high is 91 degrees Fahrenheit with an average low of 44 degrees Fahrenheit. The highest recorded temperature was 104 degrees Fahrenheit in 1950 and the lowest recorded temperature was 4 degrees Fahrenheit in 1985. The maximum average precipitation occurs in September.

Communications

Three radio stations, WECC-FM, WOKF-FM and WKBX-FM and three newspapers, the Georgia Times Union, the Camden County Tribune and the Periscope (Kings Bay Naval Base) provide the local news, music and local broadcasts to St. Marys.

Education

The Camden County School System is home of nine elementary schools, two middle schools and one comprehensive high school (with a separate center for ninth graders). The school system serves approximately 9,600 students. Camden County High School offers a comprehensive curriculum (9-12) with a variety of classes for both College Preparatory and Career Technology Preparatory. The high school campus is one of the largest in the state and offers AP classes and joint-enrollment with College of Coastal Georgia and the Valdosta State University Kings Bay Campus.

College of Coastal Georgia, the Camden Center, located in Kingsland, Georgia, provides a regular schedule of day and evening classes for the convenience of Camden, Charlton and Nassau County students attending the College of Coastal Georgia. Classes include the core courses for business, education, the humanities and social sciences, math and the natural sciences. The college also houses the Hotel Operations and award-winning Culinary Arts programs of the College of Coastal Georgia.

The College began offering classes in Camden County in 1983, originally on the Kings Bay military base. The Camden Center, 89,000 square-feet, opened in May 2004, featuring a beautiful rotunda, a 260-seat auditorium, classrooms, chemistry and biology laboratories, full-service library/learning center, the teaching kitchen and demonstration dining room.

The College has been designated as a state college, which means the College may offer certain targeted baccalaureate degree programs.

Altamaha Technical Institute offers some courses through College of Coastal Georgia, but has been approved for a new campus in Kingsland as soon as funding is available from the State.

Located adjacent to St. Marys, Naval Submarine Base Kings Bay, offers several degree programs from associates level to masters through on site campuses from Brenau University, Valdosta State University and Troy State University.

Health Care

Southeast Georgia Health Systems, the Camden Campus is a 40 bed acute care hospital located in St. Marys, and is accredited by The Joint Commission. It offers 24-hour emergency service and medical care to Camden and Charlton counties in Georgia, as well as Nassau County in Florida.

After many years of hard work, the newly expanded Camden Campus opened in 2009. This addition added 90,000 square feet to the existing hospital. The emergency department has 17 private treatment rooms, an expanded surgery department, a new outpatient services and a new imaging department with a woman's imaging area and new cardiopulmonary department. The medical surgical unit has 23 private rooms and a five bed intensive care unit. Various other departments were renovated and expanded.

A Cancer Care Center was opened in January 2012. Patients no longer need to travel far from home to receive cancer diagnosis, treatment and follow-up care. The Center features a linear accelerator that can provide intensity-modulated radiation therapy, the most advanced and precise method of external beam radiation therapy.

The Southeast Georgia Health System Camden Campus also offers a Senior Care Center. It is a 78 bed non-profit nursing facility that offers long-term care for seniors unable to manage on their own and short-term care for patients of all ages who need skilled nursing and rehab services.

Source: Southeast Georgia Health System webpage" www.sghs.org and 2012-2013 Camden County Chamber of Commerce Relocation Guide.

The County has two facilities that provide elderly residential care. Also, there are fourteen dentists and over 150 physicians.

Public Safety

One major goal of the City of St. Marys is to provide quality of life by ensuring the safety and security of the community and ensuring the protection and preservation of life and property. Public Safety is allocated the largest percentage of the City's operating budget – 46.34% of the total 2013 operating budget.

The City of St. Marys provides 24 hour police and fire protection through Public Safety employees for St. Marys Citizens.

The St. Marys Police Department is a full-service organization with 35.5 employees. The members of the Department are tasked with handling a wide variety of calls and situations. For this reason, our officers have to be able to function in capacities such as counselors, referees, protectors, parents, judges, and disciplinarians. The City's commitment to the citizens of St. Marys is to locate, hire, train and field the absolute best officers possible in the various positions within the department. The City is also determined to provide continued excellence through on-going training programs, professional operational standards, and a commitment to ethics and discipline that will serve to protect our citizens, as well as, our employees, and to guarantee a high standard for the services we perform.

The St. Marys Police Department is divided into three major Divisions which include Uniform Patrol, Criminal Investigations, and Administrative Services. The operations of these Divisions are assisted by the department's administrative staff, and the overall operation of the department is managed by the Chief of Police. Each Division of the Police Department is commanded by a command staff level officer. Each Division Commandeer holds the rank of Lieutenant, and by virtue of their rank and position, holds a position on the departmental Command Staff.

The Uniform Patrol Division (UPD) makes up the largest element of the Police Department, and all new officers are hired into this Division. Other elements of UPD include the K-9 unit, the School resource Officer (SRO), the Special Response Team (SRT), and the Reserve and Auxiliary units.

The Criminal Investigations Division is responsible for conducting follow-up investigations on criminal incidents that are initially reported to the Police Department primarily through the Uniform Patrol Division. CID is currently staffed with one Lieutenant, One Sergeant,

three detectives and a Property and Evidence Technician. Currently, the detectives maintain a caseload of approximately 45 to 60 open cases at any given time.

The Administrative Services Division is responsible for several critical facets of the operation of the Police Department. This position maintains the files from year to year with the proper documentation to satisfy departmental policy.

In order to have an understanding of the services provided by the St. Marys Police Department, an annual comparison is made below.

Service Level Indicators	2011
TOTAL NUMBER OF TICKETS	4296
TOTAL NUMBER OF ACCIDENTS	416
TOTAL NUMBER OF PEOPLE INJURED	106
TOTAL NUMBER OF FATALITIES	0
MURDER	0
RAPE	4
ARMED ROBBERY	9
AGGRAVATED ASSAULT	112
BURGLARY	116
LARCENY-THEFT ($200 +)	199
MOTOR VEHICLE THEFT	13
JUVENILE OFFENDERS	88
TOTAL CASES ASSIGNED	469
TOTAL CLEARED/CLOSED	224
ADULT ARRESTS	831
JUVENILE ARRESTS	36
TOTAL NARCOTICS ARRESTS	212
IN-CAR VIDEO AUDITS	95

Estimated Population Ratios

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The Fire Department currently has 24 full time Firefighters, 15 part time Firefighters, 20 Volunteer Firefighters, and two Chief Officers to protect the City of St. Marys. The FY 2013 budget includes personnel that are being supplemented by the 2009 SAFER Grant. The Grant pays 100% of the personnel cost for three full time positions and three part time positions. The Grant period of performance ends in March and the Council has decided to discontinue funding those positions beyond that time, unless funds for the positions are identified.

Service Level Indicators	2011
TOTAL NUMBER OF CALLS	1851
STRUCTURE FIRES	88
EMS/RESCUE CALLS	1324
HAZARDOUS CONDITIONS	144
SERVICE CALLS	54
GOOD INTENT CALLS	77
FALSE ALARMS	111
SEVERE WEATHER	53

Average Response Time for reported structure fires = 4.22 minutes
Volunteer Hours 3,265, if paid equals $53,590 dollars.

The Fire Department responded to properties valued at an estimated $2,780,700 with a loss of $578,710 dollars which equates to an average of a 21% loss to fires in structures responded to.

Fire Prevention Activities:

- 170 Fire Inspections
- 30 Plan & Reviews
- 1200 Fire Hydrant Inspections
- 514 Pre Fire Plans
- 340 Burn Permits issued
- 8,000 Children seen as a part of a Fire Safety Lesson

St. Marys Fire Department conducted 614 training courses in 2011 which equals 4,626 hours of training.

Transportation

The main route of travel to get to St. Marys is Georgia Highway 40. You can also travel Interstate 95 (north and south) as an entry way (Exit 1) into St. Marys. If you choose to come by air, St. Marys has its own airport which can accommodate smaller planes. St. Marys is only 21 miles from Jacksonville (Florida) International Airport and only 35 miles from Brunswick Golden Isles Airport. The St. Marys River offers a 32 foot deep channel and a public barge dock. Travel 30 minutes north to Georgia Port Authority in Brunswick or 30 minutes south to Jacksonville Port Authority. The Georgia Port Authority specializes in handling break-bulk, agri-bulk and RoRo cargoes. The Jacksonville Port Authority is an international trade seaport which has multiple cargo terminals capable of handling container, automobile, bulk, break-bulk and refrigerated cargoes, as well as cruise passenger service and local ferry service. CSX rail service is offered in our sister City Kingsland.

Component Units

Component units are legally created public organizations created by the City, but function "separate" from the City.

St. Marys Convention & Visitors Bureau (the "Bureau") is reported as a blended component unit in the City's financial statements because the City maintains financial accountability over the Bureau and the Bureau almost exclusively benefits the City. The St. Marys Convention & Visitors Bureau is reported as a special revenue fund.

The Industrial Development Authority of St. Marys (the "Authority") is governed by a seven-member board, the majority of which are appointed by St. Marys' City Council. The City is able to significantly influence the programs, projects and activities of the Authority. The Authority is presented as a governmental fund-type component unit.

The Downtown Development Authority of St. Marys (the "DDA") is governed by a seven-member board, the majority of which are appointed by St. Marys' City Council. The City is able to significantly influence the programs, projects and activities of the DDA. The DDA is presented as a governmental fund-type component unit.

Utilities

Citizens of St. Marys are provided access to water, sewer and solid waste services through the City of St. Marys. The City does outsource its solid waste through Advance Disposal. St. Marys hours of operation are Monday through Friday, 8:00am to 5:00pm.

Water Department Information	
Community Groundwater Wells	3
Daily Service Capacity of Wells	6.0 Million Gallons
Water Plants	3
Elevated Storage Towers	3
Pressure Booster Station	1
Miles of Water Distribution Main Lines (ranging from 2"-12" in diameter)	127

Sewer Department Information	
Wastewater Plants	3
Permitted Daily Service Capacity of Plants	5.2 Million Gallons

Electricity is provided through Georgia Power Company and Okefenokee Rural Electric Membership Corporation. Natural Gas and Telecommunications are also available.

Military

Protecting Our Country…

Kings Bay Naval Base is located adjacent to St. Marys. The men and women of Kings Bay play a major role in our community. Military children make up approximately 30% of the kids in school. Not only are the Military Members serving our Country, they are serving our community by distributing food, washing cars to raise money for a good cause, cleaning up in the community and participating with Habitat for Humanity.

The Submarine Base is the home port for United States Navy Fleet ballistic missile nuclear submarines armed with Trident missile nuclear weapons. The base covers approximately 16,000 acres of land. Approximately 4,000 acres are protected wetlands.



Sail of USS *George Bancroft* (SSBN-643) on display at main gate, dedicated 7 April 2000, as part of Kings Bay's celebration of the submarine forces' 100th anniversary.

INTERESTING FACTS

City Facts

- Year Incorporated 1792 – second oldest City in the United States
- Site of Timucuan Indian Village
- 20.3 Square miles
- Mayor-Council government
- Tax rate 5.351 mills
- Population 17,121
- Medium Income $42,087
- 1 police station and 3 fire stations



City Activities (Sponsored by various community organizations)

- Mardi Gras Festival
- 4th of July Festival
- St. Marys Fun in the Sun Expo
- St. Marys Rock Shrimp Festival
- St. Marys Scarecrow Stroll
- St. Marys Haunted History Tour
- St. Marys Wounded Warriors Day
- St. Marys Downtown Merchants Christmas Open House
- St. Marys White Lighting
- Christmas Tour of Homes
- Live Nativity at Orange Hall
- Starry Nights (seasonal)





Area Amenities

- Museums
- Public Docks & Boat Ramps
- Cumberland Island National Seashore
- Crooked River State Park
- Camden County Recreation Center
- County Parks, Ball Fields & Soccer Complex



St. Marys River



Dungeness at Cumberland Island



St. Marys Orange Hall Museum built in 1830

Financial Policies

It is the responsibility of the City of St. Marys to provide quality services with adequate funding, to manage growth and account for public funds. This section presents the policies that the City follows in managing its financial and budgetary activities. These policies have guided the City in maintaining financial stability over the years.

Fiscal Policies

Below are long term financial policies and goals employed by the City of St. Marys:

- The City will attempt to maintain a diversified and stable revenue system to shelter it from short-fund fluctuations in any single revenue source.

- The City will enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.

- The City will operate with a balanced budget for all budgeted funds. Total anticipated revenues, plus that portion of beginning of the year unreserved fund balance in excess of the required fund balance reserve, must equal total estimated expenditures for each of the governmental fund types. For proprietary fund types, total anticipated revenues and unreserved retained earnings must equal estimated expenses.

- The City will attempt to establish and maintain a fund balance reserve for the General Fund to pay expenditures caused by unforeseen emergencies, for shortfalls caused by revenue declines and to eliminate any short-term borrowing for cash flow purposes.

- The City will fully fund its defined benefit pension plan and will also fully fund its 457 and deferred compensation plan.

- The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.

Fund Accounting

The City of St. Marys accounts are organized and operate on a fund basis as set forth by Generally Accepted Accounting Principles (GAAP). A fund is an autonomous accounting entity with a self-balancing set of accounts. Fund Accounting segregates funds for specific purposes in accordance with laws and regulations or special restrictions and limitations.

Types of Funds

The current funds used by the City are General Fund, Special Revenue Funds, Capital Improvement Fund and Enterprise Funds. Below is a brief description of each fund type and the fund used by the City of St. Marys.

General Fund is used to finance all general government operations necessary to serve its citizens. St. Marys General Fund consists of: Administration, Finance, Municipal Court, Police, Fire, Public Works, Planning & Zoning, Building and Economic Development.

Special Revenue Funds are established to account for proceeds that must be used for a specific project. These monies are legally restricted and the Special Revenue Fund provides an extra level of accountability to the taxpayer that the funds were expended on the intended purpose. St. Marys has four Special Revenue Funds: Confiscated Assets Fund, Multi-Grant Fund, Convention & Visitors Bureau Fund and Hotel/Motel Tax Fund.

Capital Improvements funds are established to account for financial resources used for the acquisition or construction of major capital projects. St. Marys has one Capital Improvements Fund (SPLOST VI).

Enterprise Funds are established to account for services provided to the public on a user charge basis. The utilities three Enterprise Funds: Water/Sewer Fund, Solid Waste Fund and Aquatic Center Fund.

Basis of Accounting

The basis of accounting establishes the time financial transactions are recorded as income or expense in the various funds used by the City when it becomes due or when it is actually paid or received.

Governmental Funds – Used to account for the City's general government activities. These funds, which are not concerned about profitability, use a modified accrual basis. Revenue is recognized when it becomes both available and measurable, rather than when it is earned. Expenditures, for modified accrual accounting, are recognized when the related liability is incurred.

St. Marys considers revenues available if they are collected within 60 days after year end. Property taxes, sales and use tax, franchise taxes, licenses, interest and miscellaneous revenues are recorded as revenues when received because they are not generally measurable until actually received. St. Marys considers expenditures due when the related liability is incurred. Grant expenditures are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements are met.

Proprietary Funds (Enterprise) - Used for services provided to the public on a user charge basis. This is similar to the operation of a commercial enterprise used for business-like activities. This type of fund usually operates on an accrual basis. Governmental accountants often refer to the accrual basis as "full accrual" to differentiate it from modified accrual basis accounting.

Budgetary Procedures

Department Directors and the City Manager met before the budget calendar was set to discuss City and departmental goals, to define the purpose for each department and to discuss outcomes for each department. During the budget process below, each department's performance measure was reviewed and evaluated.

Before March 15 of each year, the City Manager and Finance Director approve the subsequent fiscal years' budget calendar. This calendar includes specific dates for completion of each of the tasks necessary to prepare the annual operating budget.

Each department receives worksheets for their appropriate department and the instruction to request personal service, capital outlay and operating expenditures. Once the requests are completed, each Department Head meets with the City Manager and Finance Director in order to answer any questions.

During these meetings, adjustments are made and this becomes the recommended budget that is presented to the Mayor and Council at a budget workshop. After Councils review, if the budget requires adjustments to be made, they are implemented. A public hearing is advertised and held where the proposed budget is presented to the public. Council then passes the final budget before the new fiscal year begins. The budget must be balanced for all budgeted funds.

Basis of Budgeting

Budgets for St. Marys are adopted on the cash basis for all funds. However, for actual amounts, the City uses the modified accrual basis of accounting for the Governmental Funds and full accrual basis for the Enterprise Funds, which is in compliance with Generally Accepted Accounting Principles.

Differences between the budget and GAAP are as follows:

- Capital Outlay and Debt Service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts.
- Depreciation is not recognized for budgetary purposes.

Budget Control

The City maintains a budgetary control system to ensure adherence to the budget and prepares timely, monthly financial reports comparing actual revenues, expenditures and encumbrances with budgeted amounts. These reports are distributed to the City Council and Staff.

Budget Adjustments/Amendments

From time to time, it becomes necessary for St. Marys to adjust or amend the adopted budget. This process is regulated by the official Code of Georgia (O.C.G.A) along with local policies.

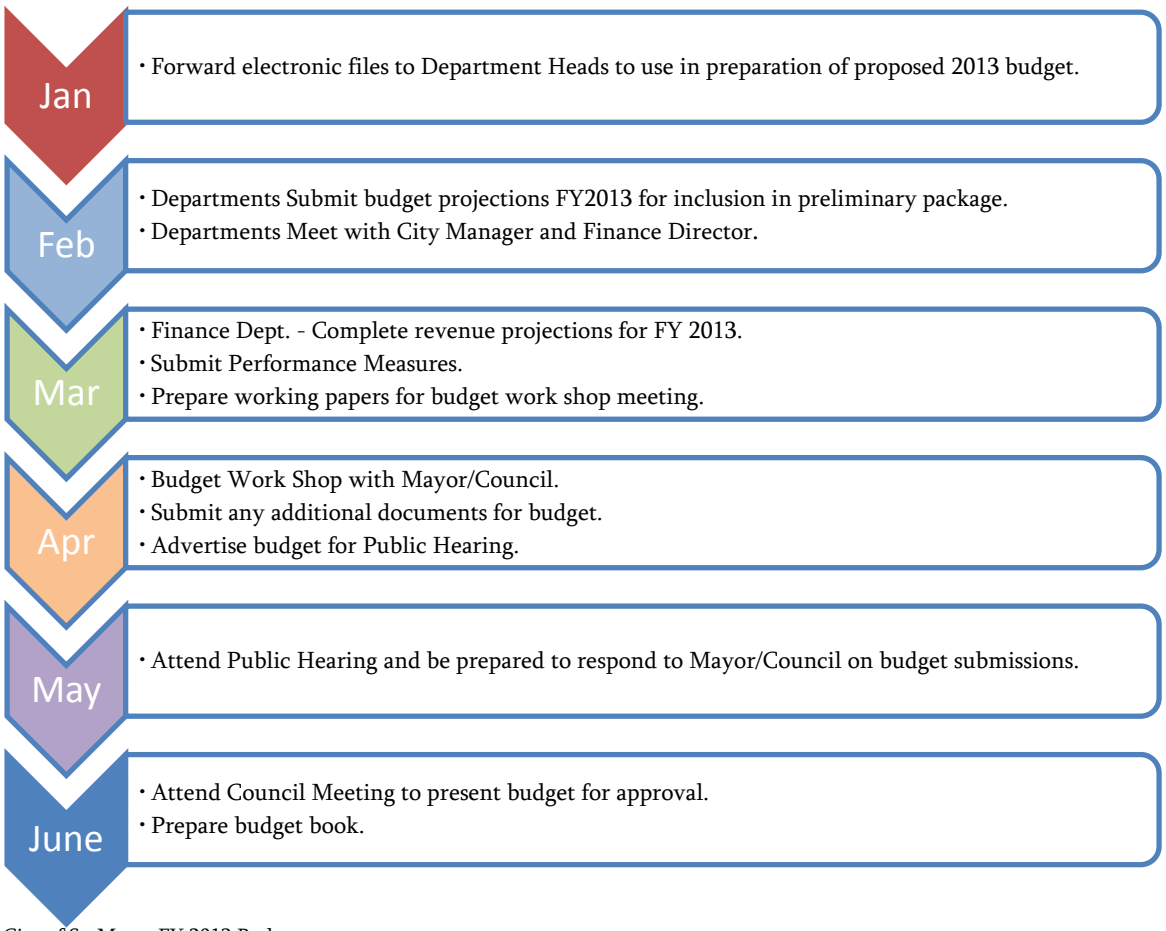
Per O.C.G.A. 36-81-3

1. An increase in appropriations at the legal level of control of the local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution.
2. Transfers of appropriations with any fund below the local government's legal level of control shall require only the approval of the budget officer.

In St. Marys, the amount for salaries and benefits for each department may not be increased without the approval of the City Council. However, Department Heads shall have the authority to transfer appropriations within a department (within the same fund) from one line item to another, (other than increasing salaries and benefits) subject to the approval of the City Manager and/or the Finance Director.

City of St. Marys Budget Process

Annual budgets (from July 1 – June 30) shall be adopted for all funds as required by law.



Purchasing

Per City Charter, the Mayor and Council prescribes by ordinance the procedures for all purchases of real and personal property by the City. Competitive bidding shall be required for purchases and contracts, and awards shall be made to the lowest or best bidder, except as where otherwise provided for by ordinance. Prior to the making of purchases and contracts, the availability of adequate funds shall be certified as provided by ordinance.

A purchasing policy has been approved for the City. The policy provides instructions for the purchase of goods and services other than what is set forth in the City Charter and the officials Code of Georgia.

It is the policy of the City to make all purchases of supplies, materials, equipment and contractual services on the basis of best value for the lowest price and whenever practical via competitive pricing or bids. The decision as to whether a specific purchase shall be made via sealed bids, phone quotes or market basis will be determined by the City Manager in accordance with the City's purchasing practices and provisions of all applicable Federal, State and local laws. The Finance Director is responsible for submitting changes to these procedures to ensure that up to date business practices and efficient use of public funds are incorporated in the day to day practices. Changes will be sent to the City Manager for approval. All applicable discounts will be sought. The City's purchasing policies shall also incorporate the following principles:

a. Designation of Purchasing Authority.
b. Standardization and specification to reduce redundancy and ensure the quality of goods and services.
c. Bulk commodity purchase discounts. Planned maintenance schedules to reduce costs associated with time sensitive purchases.
d. Controlled emergency purchase procedures.
e. Stimulation of competitive bidding to reduce prices.
f. Inspection and testing of goods delivered to enforce compliance with specifications and terms of contracts.
g. Redistribution of excess obsoletes and salvaged goods.
h. Market analysis, assuring purchases when market conditions are favorable.
i. Prompt payment of all bills, thereby earning cash discounts.
j. Transfer of usable supplies from one using agency to another.
k. Reduction of unnecessary sales effort and expense.
l. Elimination of unnecessary paperwork.
m. Elimination of unnecessary purchases.

n. Elimination of conflict of interest.
o. Elimination of favorites and convenience in public purchasing.
p. Optimum use of local vendor sources.
q. Optimum use of state contract.
r. Due consideration of value, estimated life, and service factors.
s. Sound business practices and professional purchasing processes.

Investing

For cash and investments, the City will maintain as few accounts as possible in order to maximize any interest earnings. The City uses a pooled cash account that accounts for General Fund, Water and Sewer Fund, Solid Waste Fund and Aquatic Center Fund cash assets. Separate accounts are set up for Multi-Grant Fund, Tourism Fund and SPLOST Fund. Before the City invests any surplus resources, a competitive bid process shall be conducted. The City will utilize the Georgia Local Government Investment Pool anytime their rate of return is higher than the rate determined through requests from banks.

Investment Instruments:

The assets of the funds of the City may be invested only in the following:

- U.S. Treasury Obligations
- Selected U.S. Agency Obligations
- State of Georgia Obligations
- Prime Bankers Acceptances
- Repurchase Agreements
- Commercial Bank Certificates of Deposits
- Savings and Loan Deposits
- The Georgia Local Government Investment Pool.

Capital Improvements Policy

A Capital Improvement Program (CIP) is a long-range plan of purchasing, constructing and maintaining the City's capital assets. A capital budget is the portion of the operating budget that funds capital costs.

A Capital Improvement Program (CIP) will be developed for a period of five years. As resources are available, the most current year of the CIP will be incorporated into the current years' operating budget. The CIP will be reviewed and updated annually.

For the capital improvement program, all land and land improvements, building projects and equipment costing $5,000 or more are classified as capital assets. Capital projects and/or capital asset purchases will receive a higher priority if they meet some or most of the following criteria:

1) Mandatory project
2) Project improves efficiency
3) Effect of project on operation and maintenance costs
4) Elimination of hazards
5) Project's expected useful life is up
6) Availability of state/federal grants

Audit

Georgia Statutes 36-81-7 requires the City have an annual independent audit of its financial statements. The audit is performed in accordance with Generally Accepted Auditing Standard. The annual audit is public record and can be found on our website at www.stmarysga.gov. The following provides guidance regarding the general audit.

a. An annual audit will be conducted by a properly licensed independent public accounting firm.
b. Every three to four years, the City shall issue a request for proposal to choose an auditor for a period of three years with two one-year options.
c. When issuing a request for proposal, the City will request two proposals from qualified CPA firms. One proposal shall contain the firm's costs and a second will contain the firm's qualifications. The cost proposals shall only be opened after three qualified firms have been determined. When awarding the contract for the independent audit, not less than 70% of the decision will be based upon technical qualifications rather than cost.
d. The agreement between the independent auditor and the City shall be in the form of a written contract. The contract shall include the request for proposal as an appendix to the written contract and all issues addressed in the request for proposal shall be required as part of the contract.

Financial Reporting

The Finance Department prepares monthly financial reports for citizens, internal management purposes and the City Council. The reports (by fund and department) provide

budget vs. actual revenue and expense activities on a year to date basis with comparison of prior year to date.

Debt Policies

On occasion, the City will issue short-term debt to cover cash flow problems. In addition, the City may issue long-term debt for high cost longer lived capital assets.

The issuance of long-term debt is limited to capital improvements or projects that the City cannot finance from current revenues or resources. Current resources are defined as that portion of fund balance in excess of the required reserves.

The City will limit the total of its general obligation long-term borrowing to 10% of the assessed value of all property as per the most recent tax digest. The City will attempt to keep the average maturity of general obligation bonds at or below ten years. All efforts shall be made to limit the long-term debt maturity schedule to the estimated useful life of the capital asset constructed or purchased. Annual budget appropriations shall include debt service payments (including interest) and reserve requirements for all general long-term debt currently outstanding.

Revenue Policies

The City levies property taxes and assesses the 1% Local Option Sales Tax and the Special Local Option Sales Tax. In addition, the City assesses user charges for garbage, water and sewer activities, public works, public safety, and human resources. The following policies provide guidance regarding the assessing and collection of these revenues.

- The City will attempt to maintain a diversified and stable revenue system to shelter the City from short-fund fluctuations in any single revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of economic downturns.
- The City will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.
- The City will strive to keep the revenue system simple which will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay.
- The revenue system of the City will strive to maintain equity in its structure. That is, the City will seek to minimize or eliminate all forms of subsidization

between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances.

- The City will establish fees and user charges at a level related to the total cost (i.e. operating, direct, indirect and capital or debt service) of providing that service.

Reserve Policy

As of July 1, 2010, the City implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* Per the fund balance policy, "The City will maintain at a minimum, unassigned fund balance in its General Fund of no less than four months of regular General Fund operating revenues or regular General Fund operating expenditures."

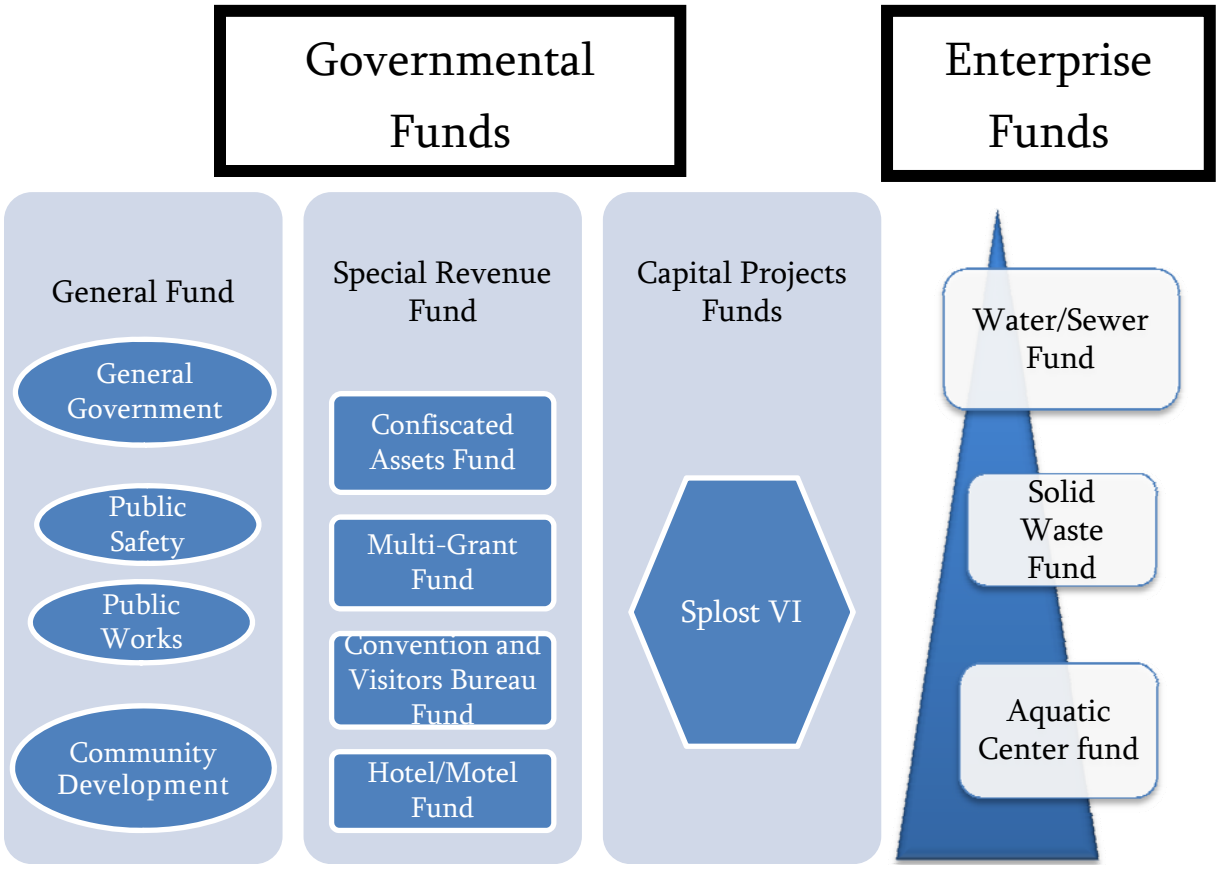
The City will attempt to establish and maintain a fund balance reserve for the general fund to pay expenditures caused by unforeseen emergencies, for shortfalls caused by revenue declines and to eliminate any short-term borrowing for cash flow purposes. All other funds must never incur negative fund equity.

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Fund Summaries

The City of St. Marys accounts are organized and operate on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that encompass the City's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are segregated and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

FY 2013 City of St Marys Fund Structure



As noted in the chart above "FY 2013 City of St. Marys Fund Structure," St. Marys utilizes three major governmental fund types: General, Special Revenue and Capital Projects. St. Marys also utilizes Enterprise Funds.

The **General Fund** accounts for all general operations of the City necessary to serve our citizens. By definition, St. Marys has only one General Fund. All financial resources, except those required to be in another fund, are reported in the General Fund. The General Fund accounts for the collection of property taxes, Local Option Sales Tax (LOST), excise taxes, permits & licenses, fines and forfeitures, service charges and other miscellaneous and intergovernmental revenues. St. Marys General Fund consists of: Administration, Finance, Municipal Court, Police, Fire, Public Works, Planning & Zoning, Building and Economic Development.

The **Special Revenue Fund** is established to account for proceeds that must be used for a specific project. These funds provide an extra level of accountability to the taxpayer indicating that the funds were expended on the intended purpose. St. Marys has four Special Revenue Funds: Confiscated Assets Fund, Multi-Grant Fund, Convention & Visitors Bureau Fund and Hotel/Motel Tax Fund.

- Confiscated Assets Fund is used to account for funds received from confiscated assets. The monies are to be used to purchase necessary equipment and supplies for the Police Department.

- Multi-Grant Fund is used to account for grant revenues received. These funds are used for equipment and other operating needs of the departments receiving the funds. The majority of these funds have a designated use.

- Hotel/Motel Tax Fund is used to account for the taxes received from hotel/motels collected as required by law. These funds are used to promote tourism.

- Convention & Visitors Bureau Fund is used to account for related revenues and expenditures in tourism. These funds are used to promote tourism and tourism activities.

The **Capital Project Fund** is established to account for financial resources used for the acquisition and/or construction of major capital projects. The City has one Capital Improvements Fund (SPLOST VI) in FY 2013.

- Special Purpose Local Option Sales Tax Fund is used to account for the 1% sales tax collected for special projects.

The **Enterprise (Proprietary) Fund** establishes a separate accounting/financial reporting mechanism for services for which a fee is charged in exchange for goods and services. The revenues and expenses for the service is separated in its own financial statements, rather than commingled with the revenue and expenses of all other government activities. The City's utilities three Enterprise Funds are: Water/Sewer Fund, Solid Waste Fund and Aquatic Center Fund.

- Water and Sewer Fund is used to account for water and sewer services financed by user charges and other revenues.

- Solid Waste Fund is used to account for solid waste management that is financed by user charges. The collection of solid waste is outsourced to a private contractor.

- Aquatic Center Fund is used to account for the St. Marys Aquatic Park that is financed by user charges.

Major Funds

The General Fund and SPLOST Fund are considered to be major governmental funds for budgeting and auditing purposes. The Water and Sewer Fund and the Solid Waste Fund are considered to be major enterprise funds for budgeting and auditing purposes.

All other funds are considered to be minor for budgeting purposes. Below are the fund summaries, listed in the order as they appear in this section.

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All Fund Types

The revenues are listed by major source and the expenditures are listed by major function and department. Operating transfers are listed as both "in" and "out."

General Fund (Fund 100)
General Fund Revenues Summary (by classification)
General Fund Expenditures Summary (by function and department)
General Fund Summary of Revenue Chart
General Fund Expenditures by Function Chart
General Fund Budgeted Expenditures by Major Use Listing and Chart

Confiscated Assets Fund (Fund 210)
Confiscated Assets Fund has not been budgeted in FY2013

Multi-Grant Fund (Fund 251)
Multi-Grant Fund Summary of Revenues and Expenditures

Convention & Visitors Bureau Fund (275)
Convention & Visitors Bureau Fund Summary of Revenues and Expenditures

Hotel/Motel Tax Fund (276)
Hotel/Motel Tax Fund Summary of Revenues and Expenditures

SPLOST/Capital Improvements (320)
SPLOST/Capital Improvements Fund Summary of Revenues and Expenditures

Water/Sewer Fund (505)
Water/Sewer Fund Summary of Revenues (by classification)
Water/Sewer Fund Expenditures Summary (by function and department)
Water/Sewer Fund Summary of Revenue Chart
Water/Sewer Fund Expenditures by Function Chart
Water/Sewer Fund Budgeted Expenditures by Major Use Listing and Chart

Solid Waste Fund (540)
Solid Waste Fund Summary of Revenues and Expenditures

Aquatic Center Fund (555)
Aquatic Center Fund Summary of Revenues and Expenditures

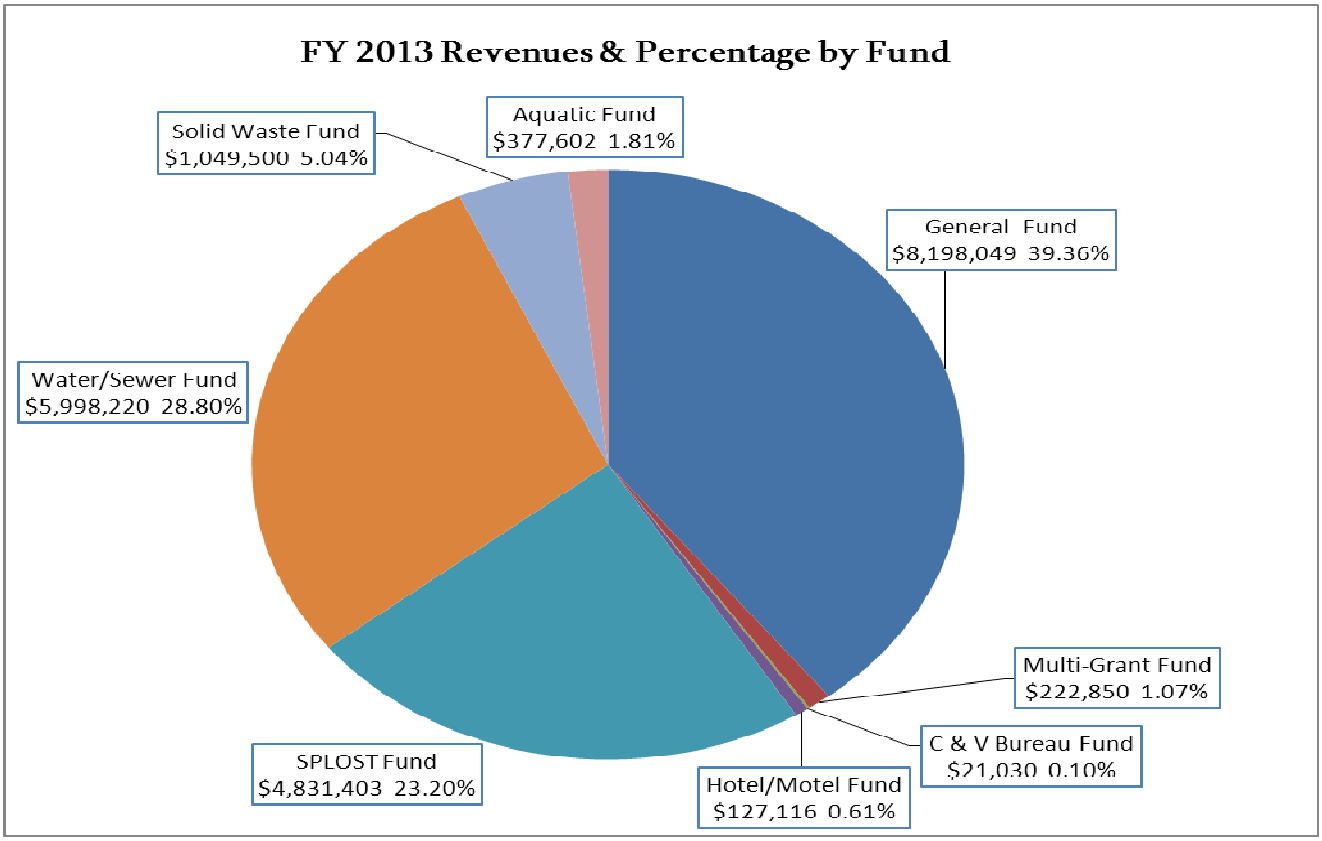
All Government Types in FY 2013

Combined Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

	General Fund	Multi-Grant Fund	C & V Bureau Fund	Hotel/Motel Fund	SPLOST Fund	Water/Sewer Fund	Solid Waste Fund	Aquatic Fund	Total
Resources									
Revenues									
Property Taxes	$ 2,932,400	$0	$0	$0	$0	$0	$0	$0	$ 2,932,400
Sales Taxes	1,950,000	0	0	0	0	0	0	0	1,950,000
SPLOST	0	0	0	0	4,831,403	0	0	0	4,831,403
Excise Tax	1,989,250	0	0	127,116	0	0	0	0	2,116,366
Occp Tax/ Alcohol Lic	232,000	0	0	0	0	0	0	0	232,000
Inspections & Permits	89,000	0	0	0	0	0	0	0	89,000
Service Charges	59,020	0	0	0	0	292,000	0	377,602	728,622
Fines & Forfeitures	391,200	0	0	0	0	0	0	0	391,200
Intergovernmental	144,579	0	0	0	0	0	0	0	144,579
Other/Misc. Revenue	410,600	222,850	21,030	0	0	12,000	57,500	0	723,980
Water Charges	0	0	0	0	0	2,840,000	0	0	2,840,000
Sewer Charges	0	0	0	0	0	2,646,500	0	0	2,646,500
Cap. Recovery Fees	0	0	0	0	0	207,720	0	0	207,720
Refuse Charges	0	0	0	0	0	0	992,000	0	992,000
Total Revenues	$ 8,198,049	$ 222,850	$ 21,030	$ 127,116	$ 4,831,403	$ 5,998,220	$ 1,049,500	$ 377,602	$ 20,825,770
Operating Transfers In									
General Fund	$0	$0	7,000	$0	$0	$0	$0	$0	$7,000
Multi Grant	159,850	0	0	0	0	0	0	0	159,850
Hotel/Motel Tax	0	0	127,116	0	0	0	0	0	127,116
Total Transfers In	$ 159,850	$0	$ 134,116	$0	$0	$0	$0	$0	$ 293,966
TOTAL RESOURCES	$ 8,357,899	$ 222,850	$ 155,146	$ 127,116	$ 4,831,403	$ 5,998,220	$ 1,049,500	$ 377,602	$ 21,119,736
Uses									
Expenditures									
General Government	$1,622,431	$0	$0	$0	$0	$0	$0	$0	$1,622,431
Public Safety	4,119,824	0	0	0	0	0	0	0	4,119,824
Public Works	1,713,526	0	0	0	4,831,403	0	0	0	6,544,929
Community Development	848,248	0	0	0	0	0	0	0	848,248
Other Services	102,420	0	155,146	0	0	0	0	0	257,566
Sewer	0	0	0	0	0	2,176,996	0	0	2,176,996
Water	0	0	0	0	0	1,466,216	0	0	1,466,216
Water/Sewer Debt Svc	0	0	0	0	0	2,761,469	0	0	2,761,469
Solid Waste	0	0	0	0	0	0	1,209,176	0	1,209,176
Recreation	0	0	0	0	0	0	0	377,602	377,602
Total Expenditures	$ 8,406,449	$0	$ 155,146	$0	$ 4,831,403	$ 6,404,681	$ 1,209,176	$ 377,602	$ 21,384,457
Operating Transfers Out									
General Fund	$7,000	$0	$0	$0	$0	$0	$0	$0	$7,000
Multi Grant	0	222,850	0	0	0	0	0	0	222,850
C & V Bureau	0	0	0	127,116	0	0	0	0	127,116
Total Transfers Out	$ 7,000	$ 222,850	$0	$ 127,116	$0	$0	$0	$0	$ 356,966
TOTAL USES	$ 8,413,449	$ 222,850	$ 155,146	$ 127,116	$ 4,831,403	$ 6,404,681	$ 1,209,176	$ 377,602	$ 21,741,423
Net Resources	$ (55,550)	$0	$0	$0	$0	$ (406,461)	$ (159,676)	$0	$ (621,687)
Projected Beg Fund Balance	$ 3,298,062	$ 407,328	$ 4,249	$ -	$ -	$ 36,450,025	$ 353,131	$ 1,608,663	$ 42,121,458
Ending Fund Balance	$ 3,242,512	$ 407,328	$ 4,249	$0	$0	$ 36,043,564	$ 193,455	$ 1,608,663	$ 41,499,771

All Fund Types
Summary of FY 2013 Budgeted Revenues

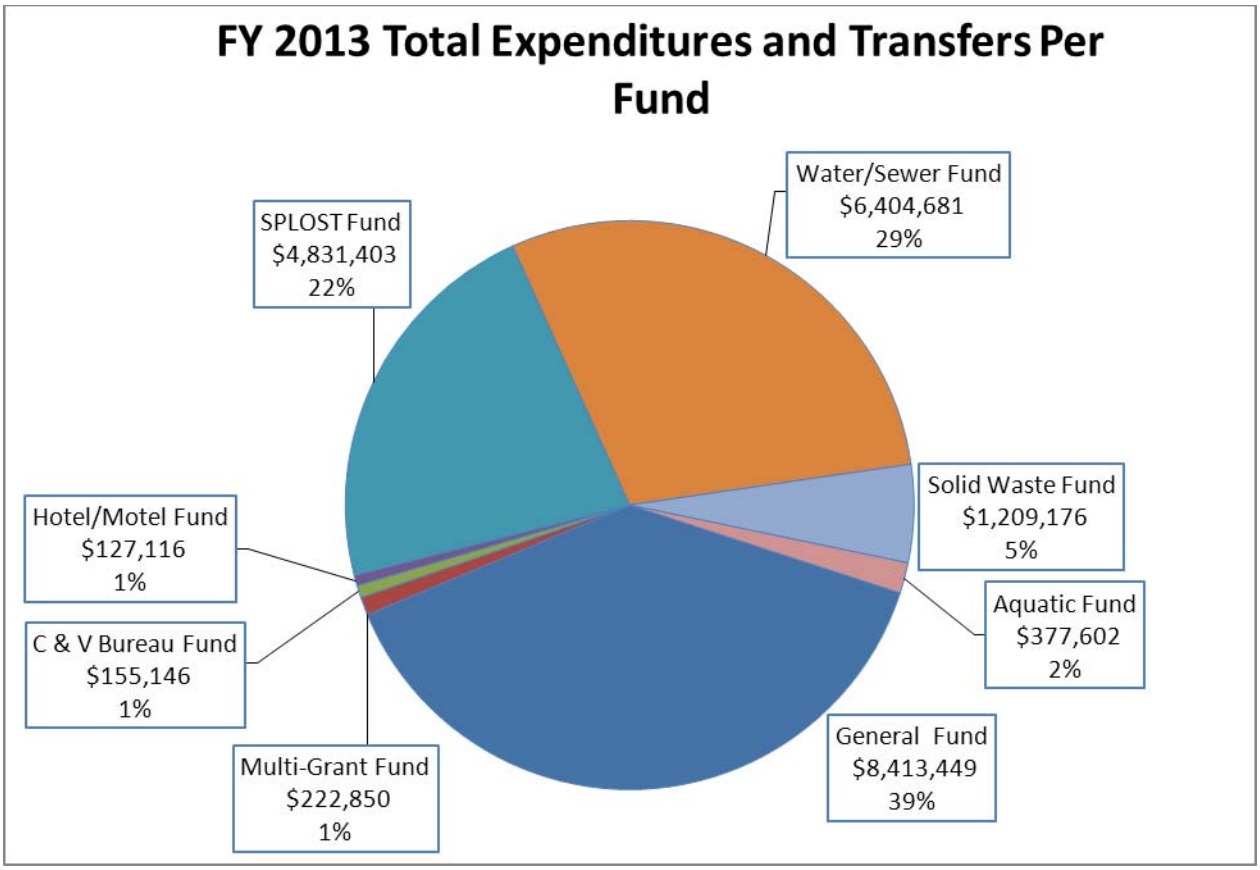
The pie chart below illustrates the total FY 2013 revenues for all funds with each funds percentage of revenue.



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All Fund Types
Summary of Uses (Expenditures & Transfers)

The pie chart below illustrates the total proposed FY 2013 budgeted expenditures and transfers for all funds. It illustrates each funds percentage of expenditures and transfers.



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General Fund (100)
Revenue Summary
General Fund Revenues

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013	% Change 12 vs. 13
Property Taxes						
Real Property-Current Year	31.1100	$ 3,260,497	$ 3,255,300	$ 2,715,000	$ 2,597,400	-4%
Overpayments/Adjust Taxes	31.1190	15	5	0	0	0%
2009 & Pr Yrs Property Tax	31.1208	0	0	90,000	90,000	0%
		3,260,513	**3,255,305**	**2,805,000**	**2,687,400**	-4%
Personal Property Taxes						
Motor Vehicle	31.1310	179,964	180,330	195,000	190,000	-3%
Mobile Home	31.1320	6,145	5,652	6,500	6,000	-8%
Payment in Lieu of Taxes	31.1390	0	0	2,500	0	-100%
Railroad Tax	31.1391	2,371	2,448	2,500	2,500	0%
		188,480	**188,430**	**206,500**	**198,500**	-4%
Real Estate Transfer Tax						
Real Estate Transfer Tax	31.1600	11,310	6,689	8,000	6,500	-19%
Recording Intangible Tax	31.1610	53,200	44,027	50,000	40,000	-20%
		64,510	**50,716**	**58,000**	**46,500**	-20%
Franchise Taxes						
Georgia Power	31.1710	639,391	680,788	685,000	750,000	9%
Okefenokee Electric	31.1711	49,767	51,875	51,750	51,750	0%
Gas Franchise	31.1730	17,146	21,208	20,000	20,000	0%
Cable TV Franchise	31.1750	88,723	96,708	97,500	96,500	-1%
Telephone Franchise	31.1760	25,704	23,743	23,500	24,000	2%
		820,730	**874,322**	**877,750**	**942,250**	7%
Sales & Use Taxes						
Local Option Sales and Use	31.3100	1,903,406	1,817,866	1,900,000	1,950,000	3%
Alcoholic Beverage Excise	31.4200	195,500	196,642	222,000	210,000	-5%
Insurance Premiums	31.6200	762,953	740,779	730,000	810,000	11%
Financial Institutions	31.6300	35,473	28,440	27,000	27,000	0%
		2,897,332	**2,783,727**	**2,879,000**	**2,997,000**	4%
Investment Income						
Penalty & Interest Delinquent Taxes	31.9100	40,114	62,238	40,000	75,000	88%
FIFA Legal Process Fees	31.9500	(30)	0	100	0	-100%
		40,084	**62,238**	**40,100**	**75,000**	87%
Licenses and Permits						
Beer & Wine License	32.1100	77,029	78,450	85,000	85,000	0%
General Business License	32.1200	129,933	126,410	125,000	125,000	0%
Business License Insurance	32.1220	23,201	19,650	21,000	22,000	5%
Building Permits	32.2100	210,876	65,802	60,000	65,000	8%
Zoning Fees	32.2210	9,734	3,800	2,500	4,000	60%
Land Disturbing Fees	32.2211	78	150	500	500	0%
Sign Permits	32.2230	3,610	2,805	2,500	3,000	20%
		454,462	**297,067**	**296,500**	**304,500**	3%
Regulatory Fees						
Gaming Fees	32.3200	0	0	0	1,500	0%
Plan Review Fees	32.3910	47,727	15,597	15,000	15,000	0%
		47,727	**15,597**	**15,000**	**16,500**	10%
Charges for Services						
Copies Sold - Admin	34.1700	9,837	9,570	10,000	5,500	-45%
Copies Sold - Police Dept	34.1705	6,036	5,976	7,000	5,000	-29%
Copies Sold - Library	34.1710	2,129	2,437	2,000	3,000	50%

General Fund (100)
Revenue Summary Continued

General Fund Revenues

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013	% Change 12 vs. 13
Copies Sold - Planning & Building	34.1715	289	443	500	200	-60%
Qualifying Fees	34.1910	2,376	0	2,500	0	-100%
NSF Fees	34.4212	120	0	120	120	0%
		20,786	**18,426**	**22,120**	**13,820**	-38%
Culture & Recreation						
Retail Sales - Orange Hall	34.7200	$ 36	$ 72	$ 100	$ 100	0%
Tours - Orange Hall	34.7205	10,132	9,237	9,000	9,000	0%
Program Income - Senior Center	34.7500	5,252	6,261	5,000	7,000	40%
		15,420	**15,570**	**14,100**	**16,100**	14%
Other Charges for Services						
Cemetery Fees	34.9100	52,928	40,940	35,000	20,000	-43%
Administrative Fees - Tourism	34.9900	3,600	3,600	3,600	3,600	0%
Administrative Fees - Multi Grant	34.9902	580	0	0	0	0%
Administrative Fees - SPLOST	34.9910	31,233	19,839	5,000	5,500	10%
		88,341	**64,379**	**43,600**	**29,100**	-33%
Fines & Forfeitures						
Court Fines Base	35.1170	198,910	281,127	325,000	260,000	-20%
Court Fines Fees	35.1171	77,085	118,574	130,000	92,000	-29%
Court Fines - DUI Victims	35.1172	1,034	2,135	2,500	2,500	0%
Brain & Spinal Fund	35.1178	1,614	1,747	1,750	1,750	0%
Probation Fees	35.1179	1,078	1,093	900	900	0%
Traffic Citation Fees	35.1180	12,926	19,789	18,000	17,000	-6%
Library Fines/Collections	35.1300	6,134	4,318	4,000	4,500	13%
Penalty/Late Charge - Police	35.1400	4,950	8,015	7,000	6,000	-14%
Court Contempt Fees	35.1402	6,915	9,817	7,500	6,500	-13%
City Legal Court Fees	35.1405	3,711	2,445	1,500	50	-97%
		314,358	**449,060**	**498,150**	**391,200**	-21%
Investment Income						
Interest Earned	36.1000	51,074	12,961	13,500	8,500	-37%
		51,074	**12,961**	**13,500**	**8,500**	-37%
Contributions & Donations						
Orange Hall Donations	37.2000	356	44	40	100	150%
		356	**44**	**40**	**100**	150%
Miscellaneous						
Fund Equity	38.0001	0	0	61,664	55,550	-10%
Rental Income	38.1000	314,240	290,065	255,000	295,000	16%
Special Events Rental	38.1010	7,645	5,300	7,500	7,000	-7%
Miscellaneous Income	38.9010	105,425	35,534	23,600	20,000	-15%
Shared Services Solid Waste/SPLOST	38.9020	334,011	427,976	125,000	75,000	-40%
Shared Services - IDA	38.9025	37,500	37,500	0	0	0%
Shared Services - Board of Educatio	30.9028	0	0	0	44,579	0%
Shared Services - Cumberland Harbo	38.9030	30,000	35,000	60,000	0	-100%
Shared Services - Hospital Authority	38.9032	25,000	25,000	25,000	25,000	0%
		853,821	**856,375**	**557,764**	**522,129**	-6%
Interfund Transfers						
Operating Transfer In Multi Grant	39.1200	75,532	211,059	223,000	159,850	-28%
Operating Transfer In SPLOST	39.1204		67,082	0	0	0%
		75,532	**278,141**	**223,000**	**159,850**	-28%

General Fund (100)
Revenue Summary Continued

General Fund Revenues

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013	% Change 12 vs. 13
Other Proceeds						
Sale of City Property	39.2200	0	14,602	5,000	5,000	0%
Loan Proceeds	39.3010	0	0	120,000	0	-100%
		0	**14,602**	**125,000**	**5,000**	-96%
Total Revenues		**$9,193,526**	**$9,236,960**	**$8,675,124**	**$8,413,449**	**-3%**

Overall, FY 2013 budgeted revenues are projected to decrease by 3% ($261,675) over the budgeted $8,675,124 for FY 2012. This is mainly due to the continued decline in the tax digest. The millage rate is slated to remain at 5.351 mills per thousand dollars of assessed value. This millage rate is consistent with FY 2012. Most other changes are related to the economic and financial conditions affecting St. Marys and the rest of the country.

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General Fund (100)
Expenditure Summary

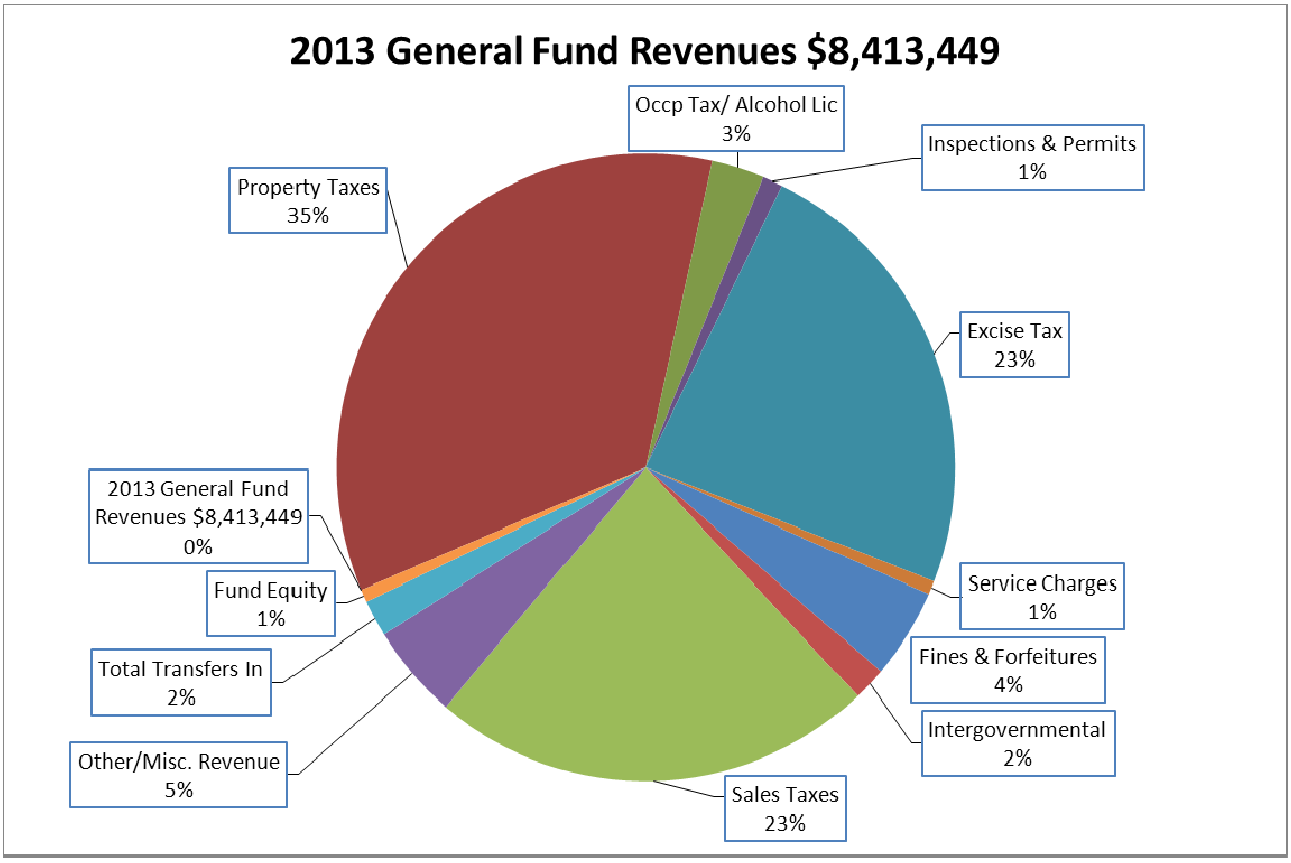
General Fund Expenditures

	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013	% Change 12 vs. 13
General Government					
Legislative	$ 213,930	$ 176,467	$ 184,734	$ 180,207	-2%
Executive	235,565	1,667,370	287,636	258,817	-10%
Finance	866,017	755,146	902,352	877,899	-3%
Legal	23,033	0	0	0	0%
Information Technology	152,829	166,781	156,920	206,349	31%
Human Resources	107,883	86,800	92,207	106,159	15%
Total General Government	1,599,257	2,852,564	1,623,849	1,629,431	0%
Public Safety					
Municipal Court	172,019	227,996	226,492	220,760	-3%
Police	2,664,018	2,485,506	2,437,759	2,246,100	-8%
Fire	1,459,526	1,593,464	1,597,176	1,652,964	3%
Total Public Safety	4,295,563	4,306,966	4,261,427	4,119,824	-3%
Public Works					
Public Works Administration	1,898,186	1,764,651	1,413,492	1,199,180	-15%
General Governmental Buildings	177,918	192,933	168,930	152,026	-10%
Parks	55,741	54,078	61,020	47,320	-22%
Highway and Streets	271,104	294,550	270,000	315,000	17%
Total Public Works	2,402,949	2,306,212	1,913,442	1,713,526	-10%
Community Development					
Library	314,896	305,797	298,773	299,855	0%
Planning & Zoning	153,911	146,448	153,987	157,987	3%
Building	129,075	124,709	136,885	121,669	-11%
Senior Citizens Center	110,281	108,260	118,476	117,220	-1%
Economic Development	127,202	94,791	118,005	151,517	28%
Total Community Development	835,365	780,005	826,126	848,248	3%
Other Services					
Airport	50,873	54,175	8,000	5,000	-38%
Cemetery	4,140	3,537	4,625	71,658	1449%
Special Facilities	35,016	27,932	37,655	25,762	-32%
Total Other Services	90,029	85,644	50,280	102,420	104%
Total General Fund	**$ 9,223,163**	**$ 10,331,391**	**$ 8,675,124**	**$ 8,413,449**	**-3%**
Beginning Fund Balance	**$ 4,483,795**	**$ 4,454,159**	**$ 3,359,726**	**$ 3,298,062**	**-2%**
Increase/(Decrease) Fund Balance	**-29,636**	**-1,094,433**	**-61,664**	**-55,550**	**-10%**
Ending Fund Balance	**$ 4,454,159**	**$ 3,359,726**	**$ 3,298,062**	**$ 3,242,512**	**-2%**

Due to the decline in property values and the increase in health insurance, other operational expenditures were decreased to account for the revenue loss. In years FY 2010, FY 2012 and FY 2013, there were no major changes in fund balance. In FY 2011, the City purchased what is called the "St. Marys Intracoastal Gateway" property at the waterfront for the amount of $1.3 million. This accounts for the $1,094,433 decline in fund balance in FY 2011.

FY 2013 General Fund Summary of Revenues

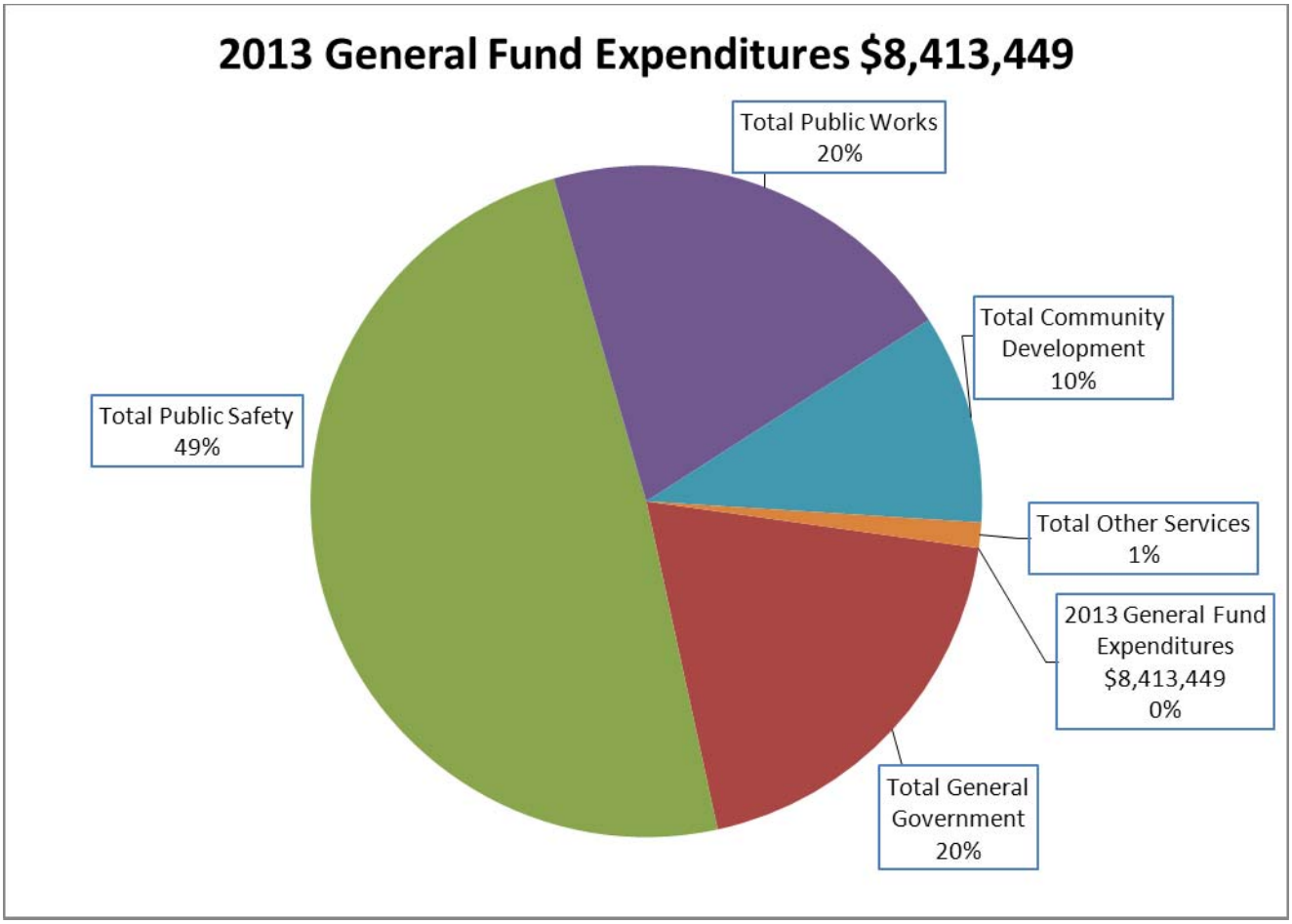
The below chart illustrates the major categories of General Fund revenues projected by St. Marys in FY 2013. Property taxes are the largest source of revenue, followed by excise taxes and sales taxes. These three revenue sources total 81% of all General Fund revenues. Other revenue sources include licenses and permits, fines and forfeitures, miscellaneous income, other taxes, fund equity, service charges and transfers in.



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FY 2013 General Fund Expenditures by Function

The below chart illustrates the major categories of General Fund expenditures by function. The Public Safety function accounts for the largest appropriation of expenditures in the General Fund at 49%. The Public Works and General Government functions make up the next largest appropriation of expenditures at 20% each.



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General Fund Budgeted Expenditures by Use

For FY 2013, operating expenditures decreased by 3%. This was a result from the continual decline in the tax digest. The City had a significant increase in health insurance this year. With the City maintaining its FY 2012 millage rate of 5.351, each department took a comprehensive look into expenditures to account for the increase in health cost and decline in the digest revenue.

The table below signifies the total FY 2013 Operating Budget as compared to the FY 2012 Operating Budget. The table is used to provide the reader an overview of the major changes in expenditures for the General Fund.

GENERAL FUND	FY12 Adopted Budget	FY13 Adopted Budget	2012-2013 Variance	FY12/FY13 % Change
Salaries, Wages and Employee Benefits	$ 5,745,306	$ 5,736,964	$ (8,342)	-0.15%
Operating Expenditures	$ 1,829,044	$ 1,867,401	$ 38,357	2.10%
Debt Service/Other Cost	$ 933,774	$ 769,084	$ (164,690)	-17.64%
Capital Outlays	$ 167,000	$ 40,000	$ (127,000)	-76.05%
Total	**$ 8,675,124**	**$ 8,413,449**	**$ (261,675)**	-3.02%

The Police Department lost one position and restructured another position. Council chose to only fund Fire Department "SAFER" positions through March 2013 which is a decrease in salaries. These items, coupled with other minor changes, assisted with the coverage of the increase in health cost. This is why the City realized an $8,342 decrease in salaries, wages and employee benefits. The City paid off loans in FY 2012 and decreased capital outlays in FY 2013 to assist in the budget decrease.

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Multi-Grant Fund (251)
Fund Summary of Revenue and Expenditures

The Multi-Grant Fund is used to account for grants for the City. In FY 2013, the City is set to receive a "SAFER" Grant to support personnel in the Fire Department.

Multiple Grants - Revenues

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013
Revenues					
FAA Grant	33.1110	$ 376,404	$0	$0	$0
Grant Federal	33.1120	37,360	180,882	223,000	222,850
GEMA Grant - Fire Dept	33.4000	1,638	7,591	0	0
GEFA Grant - Energy Efficiency Project	33.4100	0	21,232	0	0
State Gov't Grant	33.4121	31,155	15,000	0	0
Interest revenue	36.1000	2,754	1,354	0	0
Miscellaneous Income	38.9010	6,625	0	0	0
Total Revenues		**$ 455,936**	**$ 226,059**	**$ 223,000**	**$ 222,850**

Multiple Grants - Expenditures

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013
Expenditures					
Other Cost	57.3000	$ 376,404	$ 15,000	$0	$0
Operating Transfer Out to General Fund	61.1000	75,532	211,059	223,000	222,850
Operating Transfer Out to Tourism	61.1020	4,000	0	0	0
Total Expenditures		**$ 455,936**	**$ 226,059**	**$ 223,000**	**$ 222,850**
Beginning Fund Balance		**$ 406,443**	**$ 406,443**	**$ 406,443**	**$ 406,443**
Increase/(Decrease) in Fund Balance		**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance		**$ 406,443**	**$ 406,443**	**$ 406,443**	**$ 406,443**

Significant Issues/Comments

The "SAFER" Grant ends in March 2013. At the time the budget was passed, Council made the decision to not fund the Fire Department "SAFER" positions once the grant ends.

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Convention & Visitors Bureau Fund (275)
Fund Summary of Revenue and Expenditures

Convention & Visitors Bureau Fund is used to account for related revenues and expenditures in tourism. The City allows all hotel/motel tax collected to be transferred into this fund.

Convention & Visitors Bureau Fund Revenues

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013
Hotel/Motel Tax	31.4100	$ 104,238	$ 115,560	$ 134,501	$ 127,116
Activity Fees	34.7200	9,838	9,843	10,830	10,830
Retail Sales	34.7900	677	784	3,000	2,500
Interest Earned	36.1000	208	30	100	100
Contributions From Others	37.1000	184	696	600	600
Miscellaneous Income	38.9010	5,089	5,902	12,000	7,000
Operating T/F In General Fund	39.1200	12,000	17,000	7,000	7,000
Operating T/F In Multi-Grant	39.1201	4,000	0	0	0
Total Revenues		**$ 136,234**	**$ 149,815**	**$ 168,031**	**$ 155,146**

Convention & Visitors Bureau Fund Expenditures

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013
Regular employees	51.1100	$ 78,072	$ 33,024	$ 29,344	$ 29,344
Overtime - Regular employees	51.1300	0	0	100	100
Group Health/Dental Insurance	51.2105	7,623	276	0	0
Group Life Insurance	51.2110	92	9	0	0
Disability	51.2150	311	9	0	0
FICA contributions (employer)	51.2200	5,812	2,497	2,253	2,253
Retirement contributions (employer)	51.2400	3,620	167	0	0
Unemployment Insurance	51.2600	0	8,580	0	0
Workers Compensation	51.2700	252	65	215	225
Audit/Administration Fee	52.1210	3,600	3,600	3,600	3,600
Alarm system maintenance	52.2205	480	125	0	0
Tram maintenance	52.2210	279	2,606	1,500	1,500
Rental Expense	52.2310	0	2,855	7,800	13,200
Liability/Board Insurance	52.3110	413	895	800	800
Telephone/Internet	52.3210	4,303	3,031	4,900	4,500
Postage	52.3220	1,128	524	1,500	1,400
Advertising/ Marketing	52.3300	13,705	19,896	38,300	21,384
Travel	52.3500	1,322	1,617	1,750	2,400
Dues and fees	52.3600	2,264	1,590	2,500	1,600
Professional Subscription	52.3610	0	0	150	0
Education and training	52.3700	0	370	1,500	1,740
Contract Labor	52.3850	0	23,750	55,000	55,000
Office supplies	53.1110	1,550	1,423	1,600	1,200
Miscellaneous supplies	53.1140	0	6,891	4,219	4,000
Water/Sewerage	53.1210	3,207	588	0	0
Electricity	53.1230	607	1,934	0	2,400

Convention & Visitors Bureau Fund Expenditures

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013
Supp/Inv for Resale	53.1500	3,673	425	1,000	1,000
Small equipment/Computers, software, etc	53.1610	464	861	500	500
Payment to Others	57.3000	13,722	11,426	9,500	7,000
Total Expenditures		**$ 146,499**	**$ 129,034**	**$ 168,031**	**$ 155,146**
Beginning Fund Balance		**$ (1,510)**	**$ (12,443)**	**$ 8,926**	**$ 8,926**
Increase/(Decrease) in Fund Balance		**$ (10,933)**	**$ 21,369**	**$ -**	**$ -**
Ending Fund Balance		**$ (12,443)**	**$ 8,926**	**$ 8,926**	**$ 8,926**

Significant Issues/Comments

The Convention and Visitors Bureau has seen the effects of the downturn in the economy. Other revenues are generated to help support the expenses of this fund. In FY 2011, due to the unoccupied Director's position, the fund balance was able to increase to a positive balance.

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Hotel/Motel Tax Fund (276)
Fund Summary of Revenue and Expenditures

Hotel/Motel Tax Fund is used to account for the taxes received from hotel/motel collected as required by law. The City remits all funds to the Convention and Visitors Bureau Fund for the use of promoting tourism.

Hotel/Motel Tax Fund Revenues

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013
Hotel/Motel Tax	31.4100	$ 104,238	$ 115,560	$ 134,501	$ 127,116
Total Revenues		**$ 104,238**	**$ 115,560**	**$ 134,501**	**$ 127,116**

Hotel/Motel Tax Fund Expenditures

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013
Operating Transfer Out	61.1010	$ 104,238	$ 115,560	$ 134,501	$ 127,116
Total Expenditures		**$ 104,238**	**$ 115,560**	**$ 134,501**	**$ 127,116**
Beginning Fund Balance		**$ (5,777)**	**$ 8,554**	**$ -**	**$ -**
Increase/(Decrease) in Fund Balance		**$ 14,331**	**$ (8,554)**	**$ -**	**$ -**
Ending Fund Balance		**$ 8,554**	**$ -**	**$ -**	**$ -**

Significant Issues/Comments

The City remits all revenue from Hotel/Motel Tax to the Convention and Visitors Bureau Fund for the use of promoting tourism. All funds are transferred to the Convention and Bureau Fund when received therefore this fund does not maintain a fund balance.

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SPLOST/Capital Improvements (320)
Fund Summary of Revenue and Expenditures

SPLOST Fund is used to account for the 1% sales tax collected for special projects.

SPLOST VI REVENUES

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013
Sales, Interest, Other Income					
SPLOST Referendum Tax	31.3200	$ 1,793,506	$ 1,541,778	$ 5,859,000	$ 4,831,403
Interest Revenue	36.1000	0	0	0	0
Total Revenues		**$ 1,793,506**	**$ 1,541,778**	**$ 5,859,000**	**$ 4,831,403**

SPLOST VI Expenditures

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013
Purchased/Contracted Services					
Professional Services: Audit	52.1211	$ 1,172	$ 3,029	$ 9,000	$ 6,000
Sewer infrastructure	54.1202	2,939	73,874	0	0
Drainage	54.1241	0	210,879	3,000,000	2,500,000
Paving/Overlaying	54.1416	0	145,018	2,200,000	1,850,403
City Buildings	54.1500	208,436	45,704	650,000	475,000
Operating T/F Out	61.1000	1,580,959	1,063,274	0	0
Total Expenditures		**$ 1,793,506**	**$ 1,541,778**	**$ 5,859,000**	**$ 4,831,403**
Beginning Fund Balance		**$ (16,498)**	**$ 80,332**	**$ -**	**$ -**
Increase/(Decrease) in Fund Balance		**$ 96,830**	**$ (80,332)**	**$ -**	**$ -**
Ending Fund Balance		**$ 80,332**	**$ -**	**$ -**	**$ -**

Significant Issues/Comments

The Gaines Davis infrastructure project and building repairs are slated to be started in FY 2013. The City has to disburse payment up front for all projects and then request reimbursement from the County. This fund no longer carries a fund balance.

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Water/Sewer Fund (505)
Revenue Summary

Water/Sewer Revenues

	Account #	Actual FY2010	Actual FY2011	Adopted FY2012	Adopted FY2013	% Change 12 vs 13
Intergovernmental						
State Government Grants	33.4110	0	0	1,215,000	0	-100%
		0	**0**	**1,215,000**	**0**	**-100%**
Charges for Services						
Water Charges	34.4210	2,154,183	2,151,056	2,109,000	2,140,000	1%
Transfer/Temp Services	34.4211	20,101	28,970	29,400	45,000	53%
Reconnection NSF Fees	34.4212	61,393	47,703	88,000	72,000	-18%
Late Fees and Penalties	34.4213	115,746	137,110	135,000	135,000	0%
Turn On Fee	34.4214	0	7,490	17,500	40,000	129%
Cap Recovery Water - Developers	34.4216	139,698	35,593	75,000	36,000	-52%
Water Charges 2	34.4217	63,470	720,919	680,000	700,000	3%
Sewerage Charges	34.4230	2,016,312	1,962,576	1,966,500	1,966,500	0%
Sewer Charges 2	34.4231	59,216	679,782	640,500	680,000	6%
Cap Recovery Meter - Developers	34.4236	19,797	8,960	11,250	6,720	-40%
Cap Recovery Sewer - Developers	34.4256	371,589	101,111	175,000	117,000	-33%
Construction Fees	34.4263	312,923	119,201	85,000	48,000	-44%
		5,334,428	**6,000,471**	**6,012,150**	**5,986,220**	**5%**
Investment Income						
Interest Revenues	36.1000	103,530	30,055	20,000	10,000	-50%
		103,530	**30,055**	**20,000**	**10,000**	**-50%**
Contributions & Donations						
Contributions Developers	37.1000	500,812	403,316	0	0	0%
		500,812	**403,316**	**0**	**0**	**0%**
Miscellaneous						
Fund Equity	38.0001	0	0	485,200	406,461	-16%
Other Miscellaneous Revenues	38.9100	8,361	18,094	0	0	0%
		8,361	**18,094**	**485,200**	**406,461**	**-16%**
Proceeds of Long Term Liabilities						
Lease Revenues	39.1001	0	0	15,000	0	-100%
		0	**0**	**15,000**	**0**	**-100%**
Other Financing Sources						
Operating Transfer In - SPLOST	39.1205	1,580,959	996,192	0	0	0%
		1,580,959	**996,192**	**0**	**0**	**0%**
Proceeds of Fixed Assets						
Gain/Loss of Property Sale	39.2200	0	0	2,000	2,000	0%
		0	**0**	**2,000**	**2,000**	**0%**
Total Revenues		**$7,528,090**	**$7,448,128**	**$7,749,350**	**$6,404,681**	**-17%**

Overall, FY 2013 Water/Sewer Fund budgeted revenues are projected to decrease by 17% ($1,344,669) over the budgeted $7,749,350 for FY 2012. The Water/Sewer Fund is budgeted on the cash basis; therefore, loan proceeds that were budgeted in FY 2012 accounts for $1.215 million in revenue. The City has also realized a decrease in capital recovery fees which is directly related to building; and, it is also connected to the economic and financial conditions affecting St. Marys and the rest of the country.

Water/Sewer Fund (505)
Expenditure Summary Sewer

Sewer Expenditures

	Account #	Actual FY2010	Actual FY2011	Adopted FY2012	Adopted FY2013	% Change 12 vs 13
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	678,112	716,264	677,795	640,367	-6%
Overtime	51.1300	32,698	24,094	35,000	27,000	-23%
Group Health/Dental	51.2105	77,579	91,125	92,048	132,355	44%
Health Clinic	51.2107	0	0	0	2,046	0%
Wellness Program	51.2108	0	0	0	500	0%
Group Life Insurance	51.2110	1,495	1,805	2,006	1,512	-25%
Disability	51.2150	2,422	0	0	0	0%
FICA contributions (employer)	51.2200	52,607	53,358	54,529	51,054	-6%
Retirement contributions (employer)	51.2400	39,604	25,601	28,178	39,043	39%
Unemployment	51.2600	0	0	9,332	3,960	-58%
Workers' compensation	51.2700	15,533	12,220	12,754	10,303	-19%
		900,050	**924,467**	**911,642**	**908,140**	**0%**
Purchased/Contracted Services						
Audit	52.1210	6,525	7,100	7,500	7,500	0%
Legal	52.1220	0	1,325	0	500	0%
Employment physicals & tests	52.1231	884	165	1,000	1,750	75%
Engineers & Consultants	52.1310	15,460	0	0	12,500	0%
Collection services	52.1320	0	0	500	500	0%
Utilities Protection Agency	52.1330	381	1,368	2,000	1,000	-50%
Custodial	52.2130	7,500	7,500	7,550	6,438	-15%
Computer maintenance	52.2201	5,422	7,938	8,000	8,000	0%
Copier maintenance	52.2202	2,228	650	2,250	2,250	0%
Radio maintenance	52.2204	555	184	500	500	0%
Alarm system maintenance	52.2205	19,013	19,251	26,000	22,000	-15%
Generator/Hoist maintenance	52.2207	2,457	0	0	0	0%
Fuel system maintenance	52.2208	0	205	250	250	0%
Small equipment repairs	52.2216	96	0	0	0	0%
Building repairs	52.2221	2,414	1,107	2,000	1,500	-25%
Water/Sewer plant repairs	52.2222	5,368	7,586	2,000	10,000	400%
Vehicle repairs	52.2223	12,655	2,153	5,000	5,000	0%
Lift station repairs	52.2225	44,328	0	75,000	75,000	0%
Water/Sewer system repairs	52.2226	13,946	76,583	50,000	50,000	0%
Rental of equipment and vehicles	52.2320	669	553	1,000	500	-50%
Property/liability insurance - Sewer share	52.3130	72,646	85,079	90,000	61,392	-32%
Public officials liability insurance - Sewer share	52.3170	16,039	12,670	17,850	6,676	-63%
Telephone	52.3210	14,298	8,024	9,000	9,000	0%
Postage	52.3220	4,471	395	15,000	15,000	0%
Advertising	52.3300	862	65	300	100	-67%
Printing and binding	52.3400	3,600	3,841	6,000	4,000	-33%
Travel	52.3500	1,386	0	1,000	600	-40%
Dues and fees	52.3610	38	10	0	0	0%
Lab analysis fees	52.3650	93,400	105,498	75,000	60,000	-20%
Sludge charges	52.3670	35,057	41,180	40,000	40,000	0%
Bank fees	52.3680	0	0	14,000	14,000	0%
Education and training	52.3700	1,255	1,604	1,000	1,000	0%
Licenses	52.3800	215	325	500	325	-35%
		383,168	**392,359**	**460,200**	**417,281**	**-9%**
Supplies						
Office supplies	53.1110	1,563	618	1,000	1,000	0%
Computer supplies	53.1120	2,901	2,302	2,500	2,500	0%
Copier supplies	53.1130	856	757	900	900	0%
Miscellaneous supplies	53.1140	2,063	1,991	2,000	2,000	0%
Electricity	53.1230	410,028	390,691	400,000	400,000	0%

Water/Sewer Fund (505)
Expenditure Summary Sewer Continued

Sewer Expenditures

	Account #	Actual FY2010	Actual FY2011	Adopted FY2012	Adopted FY2013	% Change 12 vs 13
Gasoline	53.1270	35,080	36,169	50,000	49,725	-1%
Small equipment	53.1600	5,563	3,344	5,000	5,000	0%
Small equipment supplies	53.1601	2,289	1,690	2,000	2,000	0%
Small equipment - computers	53.1610	2,153	233	4,000	700	-83%
Safety supplies	53.1701	4,456	3,217	7,000	3,500	-50%
Uniforms & replacements	53.1702	4,339	4,037	4,000	4,000	0%
Chlorine/Fluoride	53.1715	27,679	32,745	50,000	50,000	0%
Building repair supplies	53.1721	30	640	250	250	0%
Water/Sewer plant supplies	53.1722	55,293	50,224	50,000	50,000	0%
Vehicle repair supplies	53.1723	28,599	30,824	25,000	20,000	-20%
Road paving & drainage	53.1724	4,309	3,196	0	0	0%
Lift station repair supplies	53.1725	75,829	69,756	100,000	75,000	-25%
Water/Sewer system supplies	53.1726	32,055	20,811	30,000	25,000	-17%
		695,085	**653,245**	**733,650**	**691,575**	**-6%**
Capital Outlays						
Site improvements	54.1200	0	0	1,250,000	0	-100%
Machinery	54.2100	0	0	40,000	40,000	0%
Equipment	54.2500	0	0	14,000	0	-100%
		0	**0**	**1,304,000**	**40,000**	**-97%**
Other Costs						
Depreciation	56.1000	969,609	1,516,882	0	0	0%
Amortization	56.2000	45,096	17,393	0	0	0%
Bad Debt	57.4000	51,175	16,092	0	0	0%
Contingencies - Sewer Administration	57.9200	0	0	150,000	100,000	-33%
Fiscal Agent's Fees	58.3000	51,046	20,000	46,100	20,000	-57%
		1,116,926	**1,570,367**	**196,100**	**120,000**	**-39%**
Total Expenses		**$3,095,229**	**$3,540,438**	**$3,605,592**	**$2,176,996**	**-40%**

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Water/Sewer Fund (505)
Expenditure Summary Water

Water Expenditures

	Account #	Actual FY2010	Actual FY2011	Adopted FY2012	Adopted FY2013	% Change 12 vs 13
Salaries, Wages and Employee Benefits						
Regular employees	51.1100	592,125	563,801	516,045	510,208	-1%
Overtime	51.1300	34,460	38,573	37,000	37,000	0%
Group Health/Dental	51.2105	79,946	85,224	78,235	113,364	45%
Health Clinic	51.2107	0	0	0	1,819	0%
Wellness Program	51.2108	0	0	0	500	0%
Group Life Insurance	51.2110	1,332	1,381	960	1,044	9%
Disability	51.2150	1,924	0	0	0	0%
FICA contributions (employer)	51.2200	45,158	43,649	42,308	41,862	-1%
Retirement contributions (employer)	51.2400	35,050	23,624	20,163	31,173	55%
Unemployment insurance	51.2600	0	0	10,832	3,960	-63%
Workers' compensation	51.2700	17,415	15,806	17,170	10,673	-38%
		807,410	**772,058**	**722,713**	**751,603**	**4%**
Purchased/Contracted Services						
Audit	52.1210	6,525	7,100	7,500	7,500	0%
Employment physicals & tests	52.1231	847	40	100	100	0%
Engineers & Consultants	52.1310	0	0	0	12,500	0%
Collection services	52.1320	0	0	500	500	0%
Utilities Protection Agency	52.1330	381	800	1,000	1,000	0%
Custodial	52.2130	7,500	7,500	7,550	6,438	-15%
Computer maintenance	52.2201	4,676	8,910	8,000	8,000	0%
Copier maintenance	52.2202	2,120	650	2,000	2,000	0%
Radio maintenance	52.2204	597	306	400	400	0%
Alarm system maintenance	52.2206	360	0	0	0	0%
Water tower maintenance	52.2206	28,827	27,422	45,000	45,000	0%
Generator/Hoist Maintenance	52.2207	2,671	0	0	0	0%
Fuel system maintenance	52.2208	0	205	250	250	0%
Building repairs	52.2221	0	104	250	250	0%
Water/Sewer plant repairs	52.2222	8,453	60	5,000	16,000	220%
Vehicle repairs	52.2223	1,515	1,980	1,500	1,500	0%
Water/Sewer system repairs	52.2226	4,928	1,069	5,000	15,000	200%
Rental of equipment and vehicles	52.2320	199	128	250	250	0%
Property/liability insurance	52.3130	65,934	58,219	61,000	59,012	-3%
Public officials liability insurance	52.3170	16,462	12,670	17,000	6,676	-61%
Telephone	52.3210	3,807	3,838	4,000	4,000	0%
Postage	52.3220	25,110	27,081	15,000	15,000	0%
Advertising	52.3300	145	0	200	200	0%
Printing and binding	52.3400	3,951	5,894	6,000	6,000	0%
Travel	52.3500	20	250	1,000	2,200	120%
Dues and fees	52.3610	274	1,090	561	525	-6%
Lab analysis fees	52.3650	16,159	17,375	16,000	16,000	0%
Bank fees	52.3680	17,178	27,561	14,000	14,000	0%
Education and training	52.3700	979	1,435	1,000	1,000	0%
Licenses	52.3800	25	195	200	337	69%
		219,643	**211,882**	**220,261**	**241,638**	**10%**
Supplies						
Office supplies	53.1110	571	691	800	800	0%
Computer supplies	53.1120	1,696	1,499	1,700	1,500	-12%
Copier supplies	53.1130	3,022	4,873	5,000	5,000	0%
Miscellaneous supplies	53.1140	2,685	2,072	2,000	2,000	0%
Electricity	53.1230	77,987	62,733	76,500	75,000	-2%
Gasoline	53.1270	29,500	34,909	45,000	44,775	-1%

Water/Sewer Fund (505)
Expenditure Summary Water Continued

Water Expenditures

	Account #	Actual FY2010	Actual FY2011	Adopted FY2012	Adopted FY2013	% Change 12 vs 13
Small equipment	53.1600	9,069	5,842	7,500	6,000	-20%
Small equipment supplies	53.1601	1,864	1,352	2,000	2,000	0%
Small equipment - Computers & software	53.1610	320	1,933	3,000	700	-77%
Safety supplies	53.1701	2,041	1,856	2,000	2,000	0%
Uniforms & replacements	53.1702	4,096	3,181	4,000	3,000	-25%
Chlorine/Fluoride	53.1715	73,374	85,142	80,000	60,000	-25%
Building repair supplies	53.1721	25	195	200	200	0%
Water/Sewer plant supplies	53.1722	3,858	2,301	4,000	5,000	25%
Vehicle repair supplies	53.1723	15,761	12,515	15,000	12,000	-20%
Road paving & drainage supplies	53.1724	14	0	0	0	0%
Water/Sewer system supplies	53.1726	67,884	79,981	80,000	95,000	19%
		293,767	**301,075**	**328,700**	**314,975**	**-4%**
Capital Outlays						
Vehicles	54.2200	0	0	0	75,000	0%
		0	**0**	**0**	**75,000**	**0%**
Other Costs						
Depreciation	56.1000	502,509	509,150	0	0	0%
Contingencies - Water Administration	57.9200	0	0	80,000	80,000	0%
Fiscal agent's fees	58.3000	4,564	8,189	3,000	3,000	0%
		507,073	**517,339**	**83,000**	**83,000**	**0%**
Total Expenses		**$1,827,893**	**$1,802,354**	**$1,354,674**	**$1,466,216**	**8%**

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Water/Sewer Fund (505)
Expenditure Summary Debt Service

Debt Service Expenditures

	Account #	Actual FY2010	Actual FY2011	Adopted FY2012	Adopted FY2013	% Change 12 vs 13
Principal						
Bond Payment 88 & 92 PRIN	58.1110	0	0	270,000	285,000	6%
Bond Payment 2010	58.1330	0	0	0	0	0%
GEFA Loan 95-021-WQ PRIN #4	58.1340	0	0	18,208	1,558	-91%
GEFA Loan CWS-RF-02 PRIN #2	58.1370	0	0	30,943	0	-100%
GEFA Loan CWS-RF-03 PRIN Scrubby Bluff	58.1380	0	0	225,938	233,148	3%
GEFA Loan 2010-L26WQ	58.1382	0	0	0	41,325	0%
Equipment Loans	58.1385	0	0	47,700	0	-100%
		0	**0**	**592,789**	**561,031**	**-5%**
Interest						
Bond Payment 88 & 92 INT	58.2110	180,075	164,456	156,188	139,191	-11%
Bond Payment 2007/2010	58.2115	0	1,438,547	1,915,400	1,915,400	0%
GEFA Loan 95-021-WQ INT #4	58.2340	2,495	1,555	646	7	-99%
GEFA Loan 97-L97-WS INT #5	58.2350	14,344	3,351	0	0	0%
GEFA Loan 98-L46-WJ INT #6	58.2360	101,047	24,049	0	0	0%
GEFA Loan CWS-RF-02 INT #2	58.2370	119,930	1,183	181	0	-100%
GEFA Loan CWS-RF-03 INT Scrubby Bluff	58.2380	2,391	113,441	107,476	100,265	-7%
GEFA Loan 2010-L26WQ	58.2382	0	0	0	45,575	0%
Equipment Loans	58.2385	10,075	4,537	404	0	-100%
		430,357	**1,751,119**	**2,180,295**	**2,200,438**	**1%**
Total Debt Service		**$ 430,357**	**$ 1,751,119**	**$ 2,773,084**	**$ 2,761,469**	**0%**
Total Water/Sewer Fund Expense		**$ 5,353,479**	**$ 7,093,911**	**$ 7,733,350**	**$ 6,404,681**	**-17%**
Beginning Retained Earnings		**$ 35,491,729**	**$ 37,666,341**	**$ 37,935,270**	**$ 37,873,606**	**0%**
Increase/(Decrease) Retained Earnings		**$ 2,174,612**	**$ 268,929**	**$ (485,200)**	**$ (406,461)**	**-16%**
Ending Retained Earnings		**$ 37,666,341**	**$ 37,935,270**	**$ 37,873,606**	**$ 37,818,056**	**0%**

FY 2012 & FY 2013 Retained Earnings Estimated Non-GAAP Basis

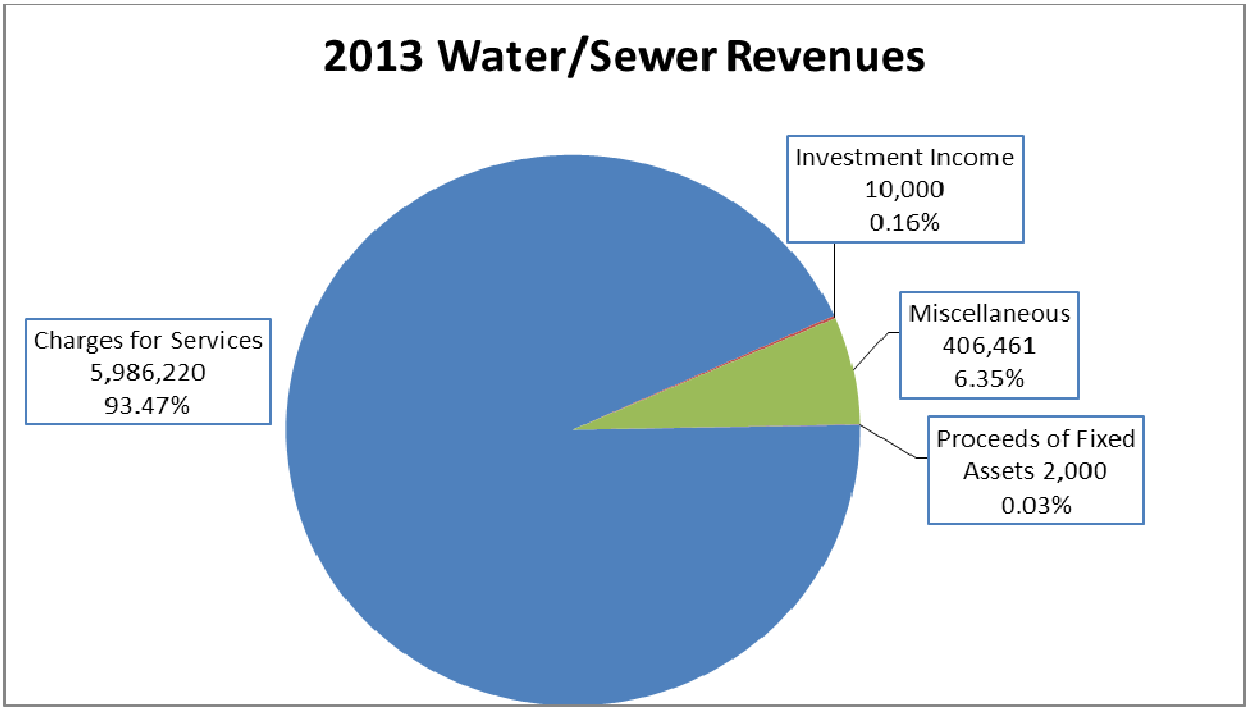
Due to a major bond debt payment due in FY 2015, the City has continued to look at operational cost and make any cut back feasible to ease further rate increases.

Retained earnings are estimated on non-GAAP basis for FY 2012 and FY 2013. Expenses are estimated to be higher than operating revenues; therefore, a decrease in retained earnings has been projected.

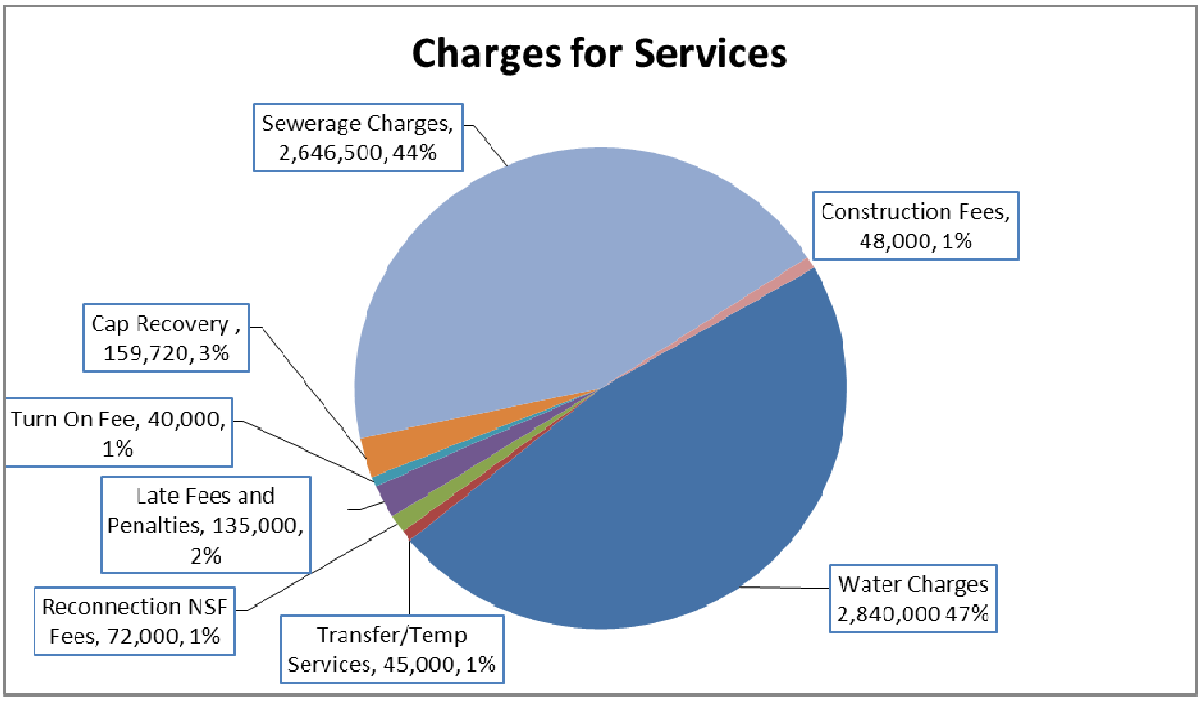
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FY 2013 Water/Sewer Fund Summary of Revenues

The chart below illustrates the major categories of Water/Sewer Fund revenues projected by St. Marys in FY 2013. User charges are the largest source of revenue. User charges total 93.47% of all Water/Sewer Fund revenues. Other revenue sources include investment income, miscellaneous revenues and proceeds of fixed assets.



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Charges for services are broken down in water and sewer charges (91%), capital recovery fees (3%); turn on fee (1%), late fees/penalties (2%), reconnection/NSF fees (1%), transfer/temporary service (1%) and construction fees (1%).

Water/Sewer charges

Water/Sewer charges are revenues generated for the use of the system. The City has a base charge of $20.45 and a variable rate of 2.86 per 1,000 gallons up to 6,000 gallons and a variable rate of $3.28 per 1,000 gallons over 6,000 gallons. Sewer charges are based on water usage; therefore, sewer is billed at the same rate.

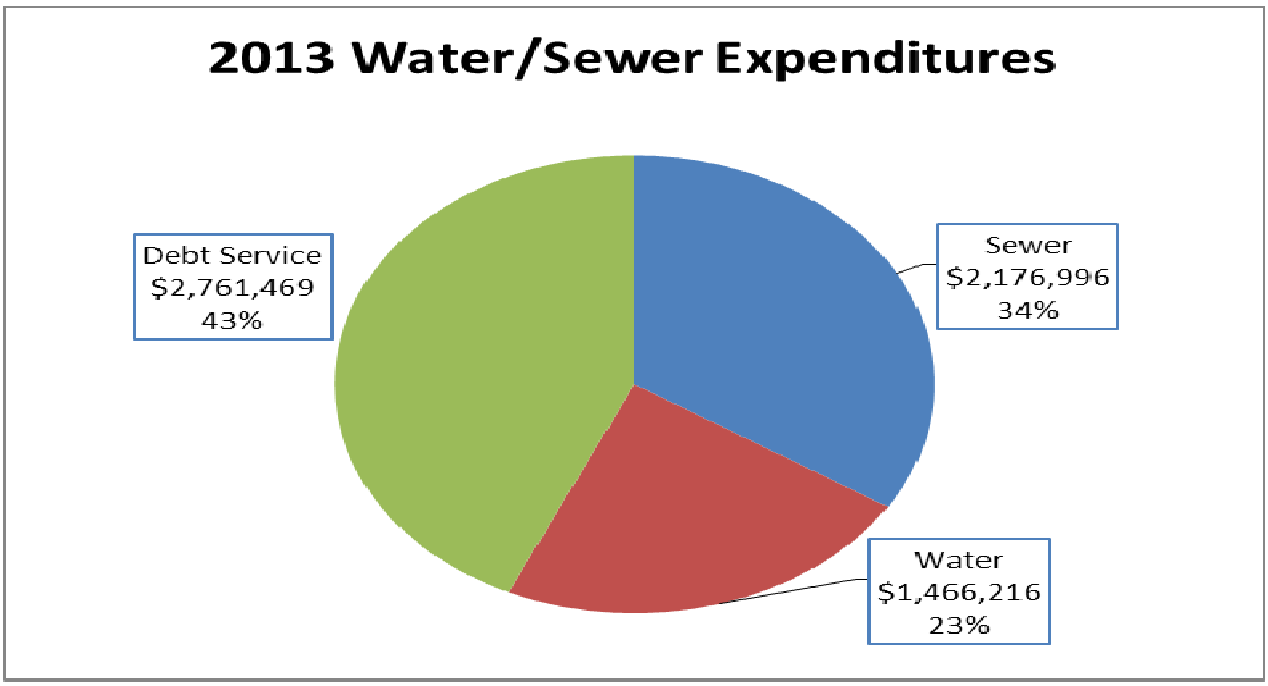
Capital Recovery Fees

Capital recovery fees are revenue assessed for the impact of the system. These revenues are used to pay for the system. With the decline in the housing market, a conservative amount was used for this year's budget.

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FY 2013 Water/Sewer Fund Expenditures by Function

The chart below illustrates the major categories of Water/Sewer Fund expenditures by function. The Debt Service function accounts for the largest appropriation of expenditures in the Water/Sewer Fund at 43%. The Sewer function is 34% and Water function is 23% which make up the remaining expenditures.



Water/Sewer Fund Budgeted Expenditures by Use

For FY 2013, operating expenditures decreased by 17%. The major decrease was in capital expenditures for Lift Station 13 and Weed Street Bypass. The City had a significant increase in health insurance this year so each department took a comprehensive look into expenditures to cover for the increase in health cost.

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The table below signifies the total FY 2013 Operating Budget as compared to the FY 2012 Operating Budget. These numbers represent both water and sewer combined. The table is used to provide the reader an overview of the major changes in expenditures for the Water/Sewer Fund.

Water/Sewer Fund	FY12 Adopted Budget	FY13 Adopted Budget	2012-2013 Variance	FY12/FY13 % Change
Salaries, Wages and Employee Benefits	$ 1,634,355	$ 1,659,743	$ 25,388	1.55%
Operating Expenditures	$ 1,791,911	$ 1,665,469	$ (126,442)	-7.06%
Debt Service/Other Cost	$ 2,773,084	$ 2,761,469	$ (11,615)	-0.42%
Capital Outlays/Contingency	$ 1,550,000	$ 318,000	$ (1,232,000)	-79.48%
Total	**$ 7,749,350**	**$ 6,404,681**	**$ (1,344,669)**	-17.35%

The increase in salaries, wages and employee benefits is a result of the increase in health cost. The overall operations were looked at in order to cut back cost. One loan was paid off which accounts for the decrease in debt service. As stated above, a major capital project is at the end of completion which accounts for the decrease in capital outlays.

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Solid Waste Fund (540)
Fund Summary of Revenue and Expenditures

Solid Waste Revenues

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013
Charges for Services					
Residential Refuse Charge	34.4111	$ 1,008,957	$ 983,460	$ 961,000	$ 970,000
Commercial Refuse Charge	34.4112	23,501	22,702	22,500	22,000
Late Fees and Penalties	34.4190	18,154	23,601	21,000	22,500
Other Charges	34.9900	62,625	59,471	25,000	35,000
Interest Revenues	36.1000	5	0	0	0
Fund Equity	38.0001	0	0	171,929	159,676
Sale of Fixed Assets	39.2100	6,695	0	0	0
Total Revenues		**$ 1,119,937**	**$ 1,089,234**	**$ 1,201,429**	**$ 1,209,176**

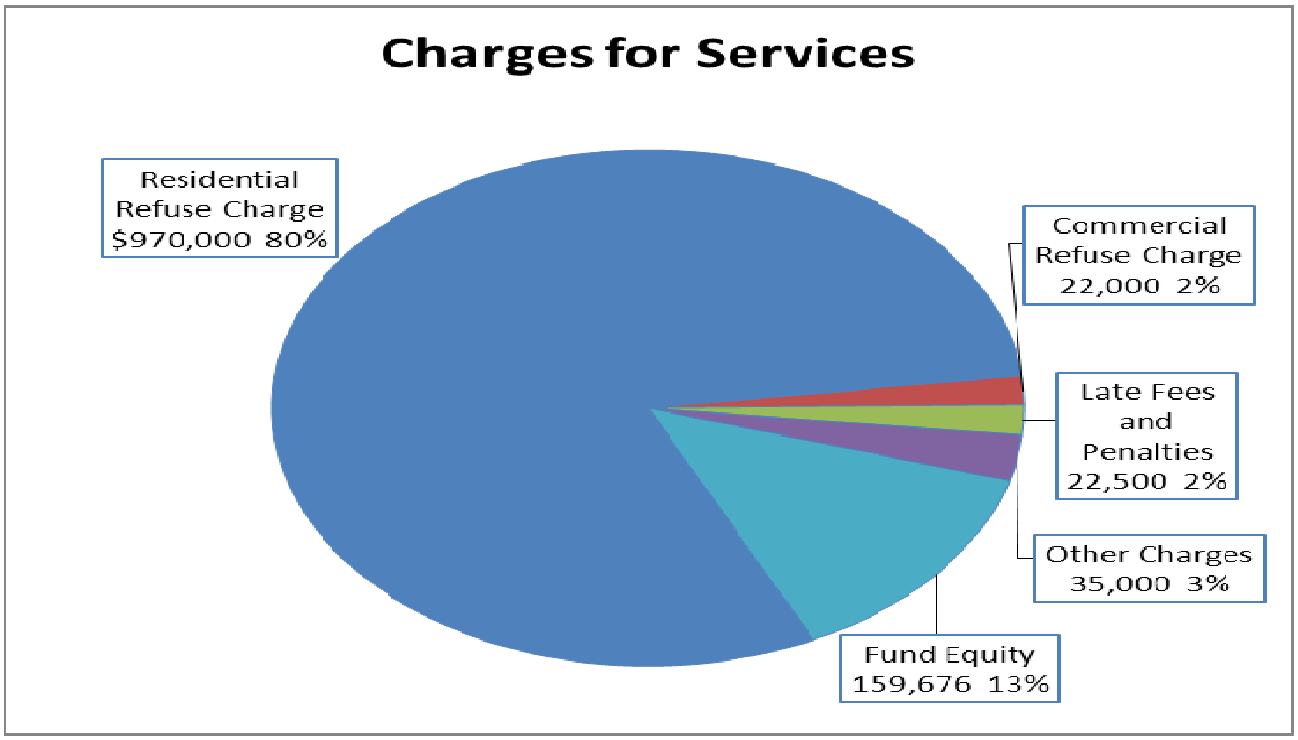
Solid Waste Expenditures

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits					
Regular employees	51.1100	$ 102,699	$ 75,148	$ 54,564	$ 56,961
Overtime	51.1300	2,927	2,278	2,500	2,500
Group Health/Dental	51.2105	5,567	8,612	8,846	13,846
Group Life Insurance	51.2110	57	133	170	141
Disability	51.2150	136	0	0	0
FICA contributions (employer)	51.2200	7,726	5,599	4,366	4,358
Retirement contribution (employer)	51.2400	2,870	2,290	2,283	2,770
Unemployment Insurance	51.2600	0	4,350	0	0
Workers' compensation	51.2700	0	1,166	500	500
Collection fees	52.1200	951,154	965,972	965,000	980,000
Audit	52.1210	2,900	500	500	500
Custodial	52.2130	3,000	0	500	500
Computer maintenance	52.2201	1,000	0	250	250
Property/Liability insurance	52.3120	9,180	9,179	9,500	9,500
Postage	52.3220	2,000	1,000	500	500
Advertising	52.3310	84	0	100	0
Landfill fees	52.3660	138,470	128,600	125,000	125,000
Office supplies	53.1110	100	0	50	50
Computer supplies	53.1120	100	0	50	50
Copier supplies	53.1130	1,500	0	750	750
Gasoline	53.1270	390	0	1,000	1,000
Depreciation	56.1000	15,587	7,419	0	0
Contingencies - Solid Waste Fund	57.9300	0	0	25,000	10,000
Total Expenditures		**$ 1,247,447**	**$ 1,212,246**	**$ 1,201,429**	**$ 1,209,176**
Beginning Retained Earnings		**$ 674,077**	**$ 546,565**	**$ 423,554**	**$ 361,890**
Increase/(Decrease) Retained Earnings		**$ (127,512)**	**$ (123,011)**	**$ (171,929)**	**$ (159,676)**
Ending Retained Earnings		**$ 546,565**	**$ 423,554**	**$ 361,890**	**$ 306,340**

FY 2012 & FY 2013 Retained Earnings Estimated Non-GAAP Basis

FY 2013 Solid Waste Fund Summary of Revenues

The below chart illustrates the major categories of Solid Waste Fund revenues projected by St. Marys in FY 2013. User charges are the largest source of revenue. Residential user charges total 80% of all Solid Waste Fund revenues. Other revenue sources include commercial refuse charges, other charges, fund equity and late fees and penalties.



Significant Issues/Comments

St. Marys outsources the solid waste management collection and disposal. The City retained the billing and accounts receivable for the service. Retained Earnings has continued to deplete over the last several years. The City did rebid the solid waste contract. With a reduction in the City's cost and with maintaining current charges, it will discontinue any further depletion of retained earnings.

Aquatic Center Fund (555)
Fund Summary of Revenue

Aquatic Center Revenues

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013
Daily admission	34.7210	$ 188,980	$ 190,367	$ 205,175	$ 200,000
Birthday parties	34.7225	13,900	12,311	15,934	13,000
Group sales	34.7230	26,381	23,871	28,000	25,000
Rentals	34.7235	12,381	15,310	14,500	39,002
Swim lessons	34.7510	8,040	6,200	8,500	7,200
Concession	34.7900	67,352	71,482	74,500	72,500
Retail sales	34.7910	15,833	18,224	18,200	20,000
Locker rentals	34.7920	989	872	1,500	900
Interest revenues	36.1000	222	0	200	0
Miscellaneous income	38.9010	1,866	1,258	2,000	0
Operating transfer in	39.1200	9,632	6,910	6,910	0
Total Revenues		**$ 345,576**	**$ 346,805**	**$ 375,419**	**$ 377,602**

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Aquatic Center Fund (555)
Fund Summary of Expenditures

Aquatic Center Expenditures

	Account #	Actual FY2010	Actual FY2011	Budget FY2012	Adopted FY2013
Regular employees	51.1100	$ 196,817	$ 195,202	$ 183,100	$ 156,135
Overtime	51.1300	147	81	200	0
Group Health/Dental	51.2105	8,246	8,629	9,555	0
Group Life Insurance	51.2110	100	111	126	0
Disability	51.2150	347	0	0	0
FICA contributions (employer)	51.2200	14,826	15,074	14,023	11,831
Unemployment Insurance	51.2600	0	1,298	0	0
Retirement contributions (employer)	51.2400	4,110	2,360	2,331	0
Workers' Compensation	51.2700	10,331	7,886	7,984	6,186
Employment physicals & tests	52.1231	1,785	1,040	1,600	1,500
Alarm system maintenance	52.2205	75	175	300	300
Aquatic Center maintenance	52.2209	4,614	180	9,000	9,000
Small equipment repairs	52.2216	3,567	655	2,400	2,400
Building repairs	52.2221	1,627	1,071	6,000	5,000
Property/Liability insurance	52.3110	644	0	850	850
Telephone	52.3210	4,015	4,006	4,500	4,200
Postage	52.3220	440	383	500	400
Advertising	52.3300	6,282	5,690	6,000	6,000
Printing & binding	52.3400	299	594	800	500
Travel	52.3500	1,570	791	600	500
Dues and fees	52.3600	1,883	1,898	1,900	2,000
Bank fees	52.3680	1,748	2,431	3,500	2,500
Education and training	52.3700	653	135	500	500
Contract Labor	52.3850	0	0	0	36,000
Office supplies	53.1110	1,145	1,091	1,150	1,100
Computer supplies	53.1120	303	252	800	800
Copier supplies	53.1130	833	478	800	800
Miscellaneous supplies	53.1140	5,098	3,223	4,600	4,600
Photographic supplies	53.1150	542	86	500	100
Water/sewerage	53.1210	10,410	21,892	13,000	13,000
Natural gas	53.1220	1,761	1,892	1,500	1,500
Electricity	53.1230	33,518	33,271	28,000	36,000
Retail Inventory/Resale	53.1500	10,948	11,177	9,000	9,000
Concession Inventory/Resale	53.1550	32,320	28,762	32,000	32,000
Small equipment	53.1600	9,612	898	8,000	6,500
Small equipment supplies	53.1601	373	1,297	500	1,500
Small equipment - Furniture & Fixtures	53.1620	2,363	0	2,500	1,500
Safety supplies	53.1701	709	1,102	800	1,700
Uniforms & replacements	53.1702	0	719	0	700
Chemicals	53.1715	13,599	15,006	12,500	15,000
Aquatic Center maintenance supplies	53.1731	6,225	6,092	4,000	6,000
Depreciation	56.1000	83,755	83,756	0	0
Total Expenditures		**$ 477,640**	**$ 460,684**	**$ 375,419**	**$ 377,602**
Beginning Retained Earnings		$ 1,925,748	$ 1,793,684	$ 423,554	$ 423,554
Increase/(Decrease) Retained Earnings		$ (132,064)	$ (113,891)	$ -	$ -
Ending Retained Earnings		$ 1,793,684	$ 423,554	$ 423,554	$ 423,554

FY 2012 & FY 2013 Retained Earnings Estimated Non-GAAP Basis

Significant Issues/Comments

St. Marys outsources the management of the Aquatic Center to the Camden County Public Service Authority. The City retained all revenues and expenses to run the park. Rates were adjusted to market price for the area. The City has a decrease in retained earnings in FY 2010 and FY 2011. The City estimates to break even in FY 2012 and FY 2013.

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Debt Summary

General Government

Long Term Debt – The City of St. Marys authorizes the issuance of debt financing which is used to provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues. As of June 30, 2011, the City's governmental activities had $560,901 in outstanding debt. This total debt includes compensated absences in the amount of $407,810. It is estimated that the total outstanding debt as of FY 2013 is $11,480, which does not include compensated absences. For the governmental activities, compensated absences are liquidated by the general fund.

City of St. Marys
General Long-term Debt

	Adjusted Balance 6-30-10	Additions	Deletions	Adjusted Balance 6-30-11	Interest Balance 6-30-11
Compensated absences (Vacation)	370,392	414,886	452,303	407,810	0
Notes Payable:					
BB&T - Fire	32,401	0	32,401	0	
BB&T - Public Works	142,737	0	113,586	29,151	205
BB&T - Finance	3,408	0	2,719	689	3
BB&T - Fire	8,139	0	5,939	2,200	19
BB&T - Building & Planning	4,857	0	3,865	992	7
BB&T - IT	4,047	0	3,221	827	6
BB&T - Sr Center	11,366	0	9,052	2,315	16
BB&T - Police Cars	122,084	0	97,188	24,897	163
BB&T - Public Works	153,327	0	122,049	31,278	208
BB&T - City Hall	4,946	0	3,937	1,009	9
BB&T - Planning	4,946	0	3,937	1,009	7
BB&T - Executive	6,452	0	5,040	1,413	7
BB&T - Police Cars	62,514	0	26,132	36,382	964
BB&T -Sound Equip; Gen Gov Bldg	14,351	0	5,999	8,351	221
Total Notes Payable	575,576	0	435,063	140,513	1,834
Capital leases:					
Emergency One Inc.	44,655	0	35,551	9,103	88
Cannon Copier	10,836	0	7,360	3,475	0
Total Capital Leases	55,491	0	42,912	12,579	88
Notes Payable and Captial Leases	**$ 1,001,459**	**$ 414,886**	**$ 930,279**	**$ 560,901**	**$ 1,922**

The City has a combined leave policy in which the compensated absences net accrual increased $37,418. The City does not track comp hours. As of June 30, 2011, total notes payable and capital leases decreased in the amount to $477,975.

The notes above are general obligations, which are not secured by ad valorem property taxes, and do not constitute a debt of the City with the meaning of the constitutional limitation upon indebtedness.

Limitations on City Debt

The Constitution of the State of Georgia provides that the City may not incur long-term obligations payable out of general property taxes without the approval of a majority of qualified voters of the City voting at an election called to approve the obligations. In addition, under the Constitution of the State of Georgia, the City may not incur long-term obligations payable out of general property taxes in excess of ten percent of the assessed value of all taxable property within the City. Proceeds of long-term debt will not be used for current, ongoing obligations. According to the 2011 tax digest, the assessed value of taxable property in St. Marys was $627,770,407. Therefore, St. Marys' long-term obligations payable could not exceed $62,777,040 (or 10% of the assessed value).

Enterprise Funds

The City of St. Marys authorizes the issuance of debt financing which is used to provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

City of St. Marys W&S Fund
Long-Term Debt Summary

	Adjusted Balance 6-30-10	Additions	Deletions	Adjusted Balance 6-30-11	Interest Balance 6/30/2011
Revenue Bonds, 1992 Series	2,940,000	0	255,000	2,685,000	709,736
Revenue Bonds, 2007 Series	40,845,000	0	40,845,000	0	0
Revenue Bonds, 2010 Series	0	41,455,000	0	41,455,000	26,565,500
Total GEFA & BBT Notes	43,785,000	41,455,000	41,100,000	44,140,000	27,275,236
GEFA #2 CW13094302	91,948	0	61,005	30,943	181
GEFA #4 95-021-WQ	36,986	0	17,220	19,766	653
GEFA #5 97-L97-WS	290,003	0	290,003	0	0
GEFA #6 98-L46-WJ	2,152,291	0	2,152,291	0	0
GEFA - CW00-017 ($4,750,000)	3,899,033	0	219,435	3,679,597	716,352
Capital Lease - BBT Equipment	187,003	0	139,303	47,700	403
Total GEFA & BBT Notes	6,657,264	0	2,879,257	3,778,007	717,589
Total All Debt - W&S	**$ 50,442,264**	**$ 41,455,000**	**$ 3,134,257**	**$ 47,918,007**	**$ 27,992,826**

During the year 1992, the City issued revenue bonds for the purpose of refunding and providing for payment and redemption of certain refundable, outstanding St. Marys Water and Sewer Capital Improvement and Refunding Revenue Bonds, Series 1988. The principal amount of the bonds was $4,770,000. The bonds were dated November 1, 1992. The Revenue

Bonds were issued for infrastructure and are backed by user fees. It will be paid in full in 2018. The principal balance at June, 30, 2011 was $2,685,000.

The City issued 2007 Series Bonds through the Camden County Public Service Authority on December 20, 2007 in the amount of $43,695,000. The Bonds were variable rate demand revenue bonds. The bonds were issued for the expansion of the Point Peter Waste Water Plant. On September 30, 2010, the City refunded the Series 2007 Bonds, through the Camden County Public Service Authority, with Series 2010 Bonds. The 2010 Series Bond encompassed the refinance of two GEFA loans (97-L97-WS and 98-L46-WJ). The bonds were financed for 22 years with the first three years as interest only. The principal balance of the 2010 Series Bond is $41,455,000.

The City has several GEFA loans that were secured for infrastructure. The City has a new obligation with GEFA in the amount of $1,215,000 for enhancing sewer infrastructure on which the City is currently drawing down.

GEFA Loan	Original Amount	Term Date
GEFA #2 CW13094302	1,026,256	12/1/2011
GEFA #4 95-021-WQ	191,190	7/1/2012
GEFA - CW00-017 ($4,750,000)	4,550,164	12/1/2024

As stated above, two GEFA loans were paid off with the Series 2010 Bond. The loan "GEFA #2" was slated to be paid in full in FY 2012 and "GEFA #4" is slated to be paid in full in FY 2013.

The City secured a capital lease on October 27, 2006 in the amount of $641,000 for the purchase of capital equipment. This was slated to be paid off in FY 2012.

St. Marys has never defaulted on its debt.

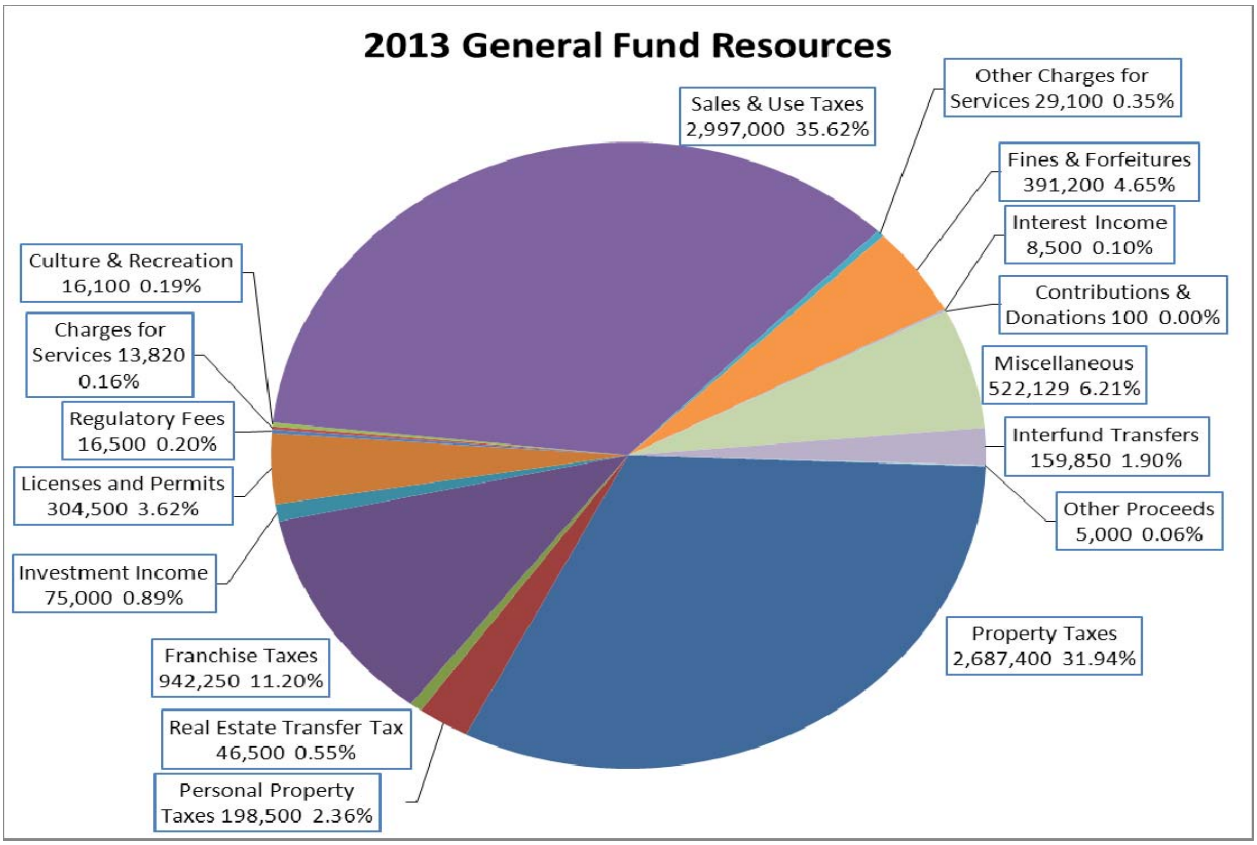
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Financial Trends

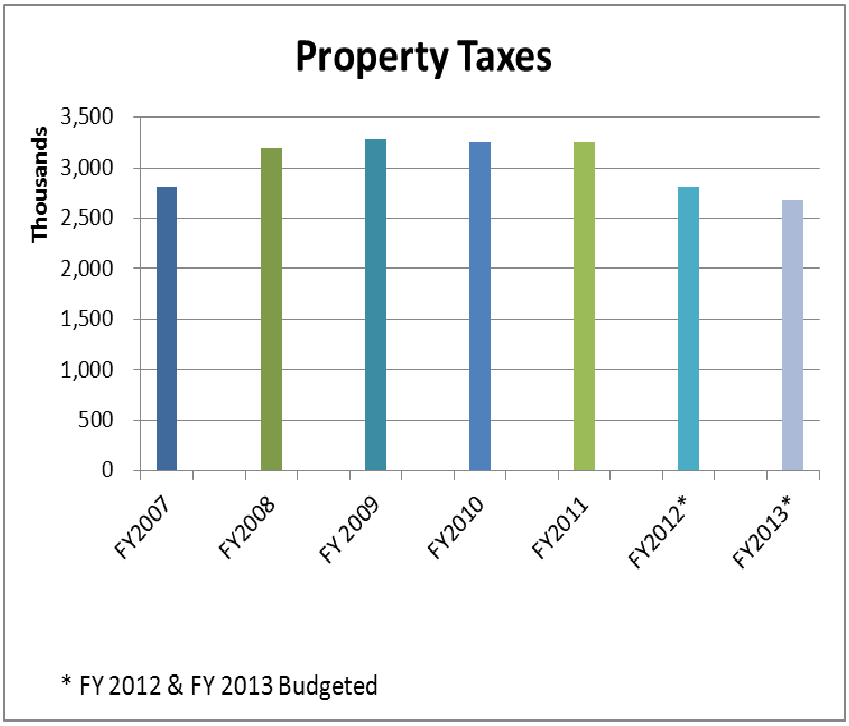
Financial trends offer a practical methodology for monitoring the economic health of the City. This trend summary provides an overall view of the past and present financial resources of the City.

General Fund Resources

The total General Fund resources are projected to decrease by 3% or $261,675 from the budgeted amount of $8,675,124 for FY 2012 to a total of $8,413,449 for FY 2013. General Fund resources available to St. Marys in FY 2013 include "revenues" of $8,253,599 and "operating transfer in" from Multi-Grant Fund (Fire Grant) in the amount of $159,850.

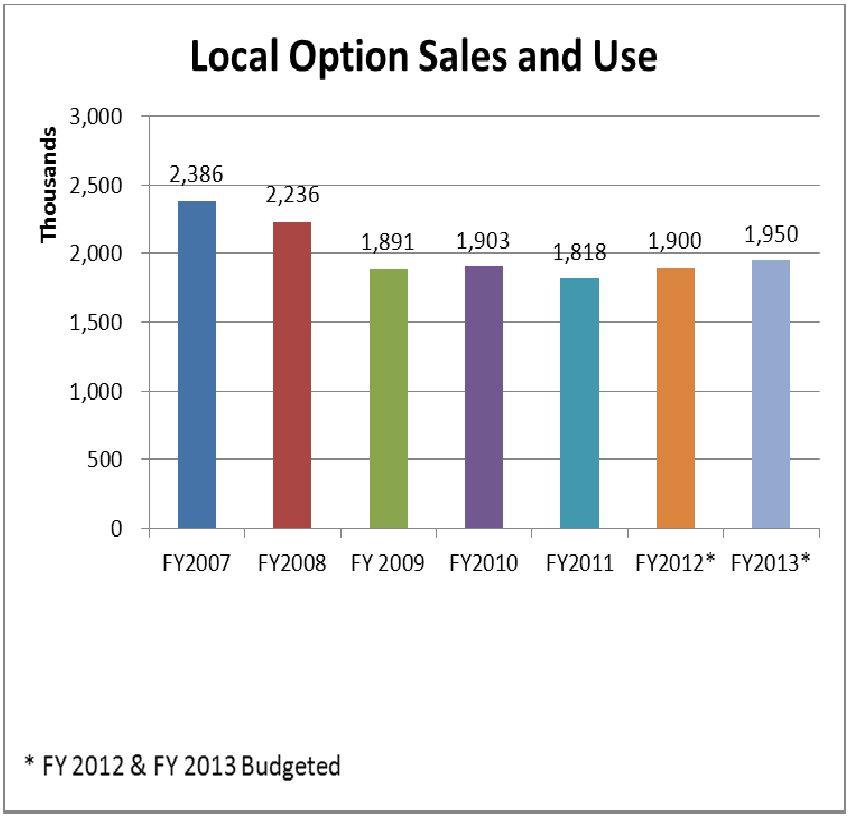


The largest revenue sources of the General Fund resources are Sales & Use tax - $2,997,000. This includes Local Option Sales Tax of $1,950,000, Alcoholic Beverage Excise of $210,000, and Insurance Premium of $810,000 and Financial Institution (Public Banking Tax) of $27,000. Next is (Real and Personal) Property Taxes of $2,687,400 and (Excise) Franchise Taxes - $942,250. Miscellaneous revenues make up the fourth largest source for St. Marys at $522,129. Other taxes and revenues round out the diverse financial resource streams within the General Fund. A chart showing the breakdown by revenue type is as follows.



Property Taxes Levied

The valuation of St. Marys property is determined by the County Tax Assessor's Office. The City bills the property owner based on 40% of the fair market value. The budget was prepared using 5.351 mills. The City saw an increase in the tax base in years 2007-2009 and a decrease in evaluation from 2010-2012. The City has an 8% decrease in the 2012 tax year (FY 2013 Budget).



Local Option Sales Tax

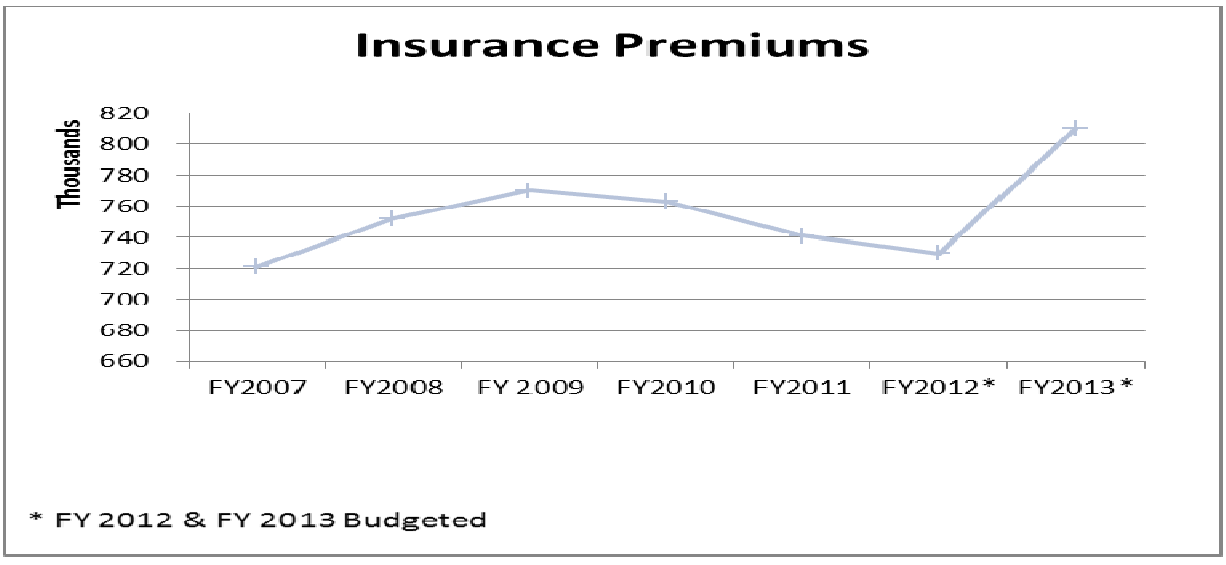
The City relies heavily on the Local Option Sales Tax which is a 1% sales tax submitted to the state by various businesses within Camden County on a monthly basis. The State then remits the monies back to the City on a monthly basis. St. Marys has historically received 27% of the tax which is based on 1% of all sales taxes collected. As you can see by the chart, the City had a decline in the tax in FY 2009 with not much change in the collections projected through FY 2013.

Other Sales and Use Taxes

Alcoholic Beverage Excise tax is collected by vendors doing business in the City selling beer and wine. Financial Institution Tax may be imposed on the gross receipts of financial institutions located within their jurisdictions. These taxes have remained steady over the past seven years.

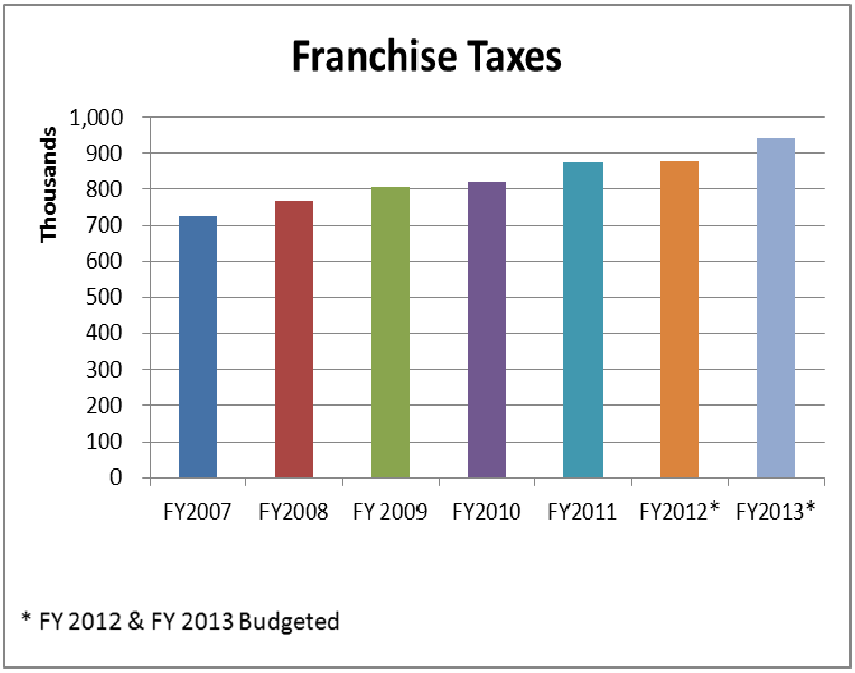
Each municipality may levy a tax of one percent on life insurance companies based on gross direct premiums on policies of persons residing within their boundaries. Insurance premium taxes are collected by the Georgia Commissioner of Insurance and distributed to the municipalities levying the taxes based on premiums allocated on a population ratio formula.

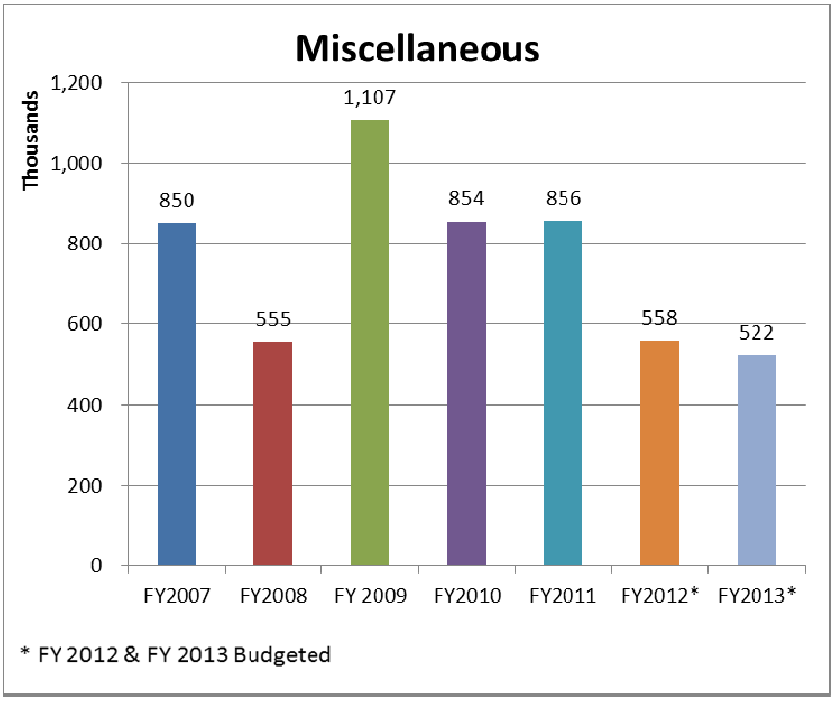




Franchise Taxes

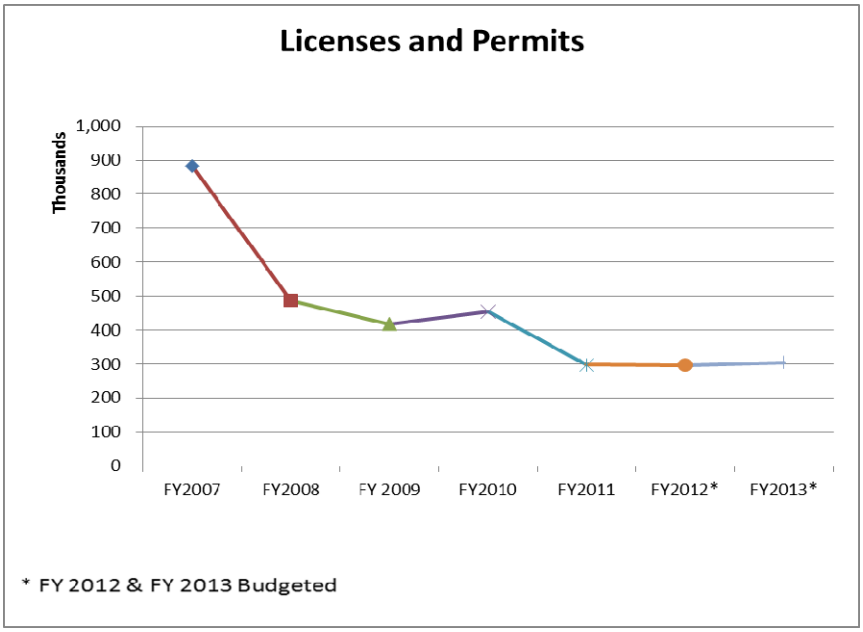
Franchise Taxes are fees paid to St. Marys by utility companies within the City. Each utility has an exclusive agreement with the City. An electric company, which has increased rates within the last several years, comprises the bulk of the revenues collected. This is an excise tax.





Miscellaneous Income

Miscellaneous income consists of rental income, shared services and other various types of income. In FY 2009, the City performed SPLOST projects in-house utilizing its Public Works Department which brought in revenue in the amount of $562,296 for shared services. The City realized a decrease in shared service income from FY 2010-FY 2013 due to the loss of employees through attrition and reduction in force within the Public Works Department.

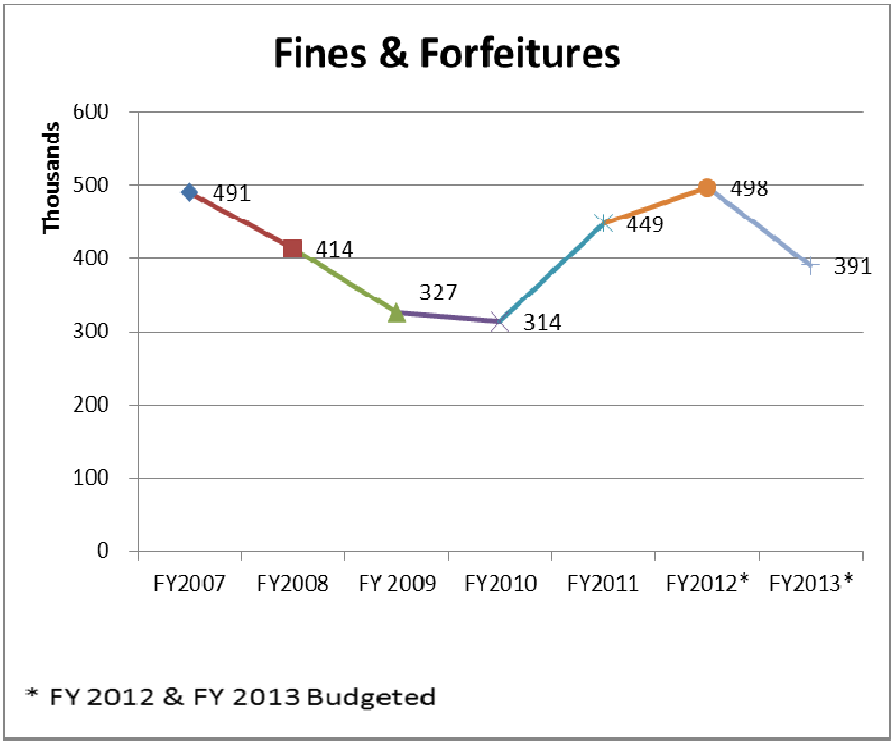


Licenses and Permits

Licenses and permits consist of beer & wine licenses, general business licenses, business licenses insurance, building permits, zoning fees, land disturbing fees and sign permits. These are various types of licenses and permits associated with building within St. Marys. Construction was at its height in St. Marys in FY 2007. The majority of the FY 2007 licenses and permits revenue was building permits in the amount of $588,622. In FY 2008, St. Marys experienced a downturn in the housing market with a steady decline in revenues from FY 2009 to FY 2011. License and permit revenues have leveled off since FY 2011.

Fines & Forfeitures

Fines and Forfeitures are projected to yield a total of $391,200 in FY 2013. The chart represents the change in revenue since FY 2007. Some decreases are a result from restructuring, a reduction in employees and attrition from FY 2008 to FY 2013.



Other Revenue Sources

Culture & Recreation revenues of $16,100 consist of funds from tours and program income.

Charges for Service revenues of $13,820 consist of charges for copies sold and non-sufficient funds.

Regulatory Fees of $16,500 gaming fees and plan review fees charged by the City.

Investment Income consists of penalty and interest on taxes in the amount of $75,000.

Real Estate Transfer Tax consists of real estate transfer tax and recording intangible tax in the amount of $46,500.

Personal Property Taxes consist of motor vehicle, mobile home and railroad tax in the amount of $198,500.

Other proceeds account for sale of city assets $5,000.

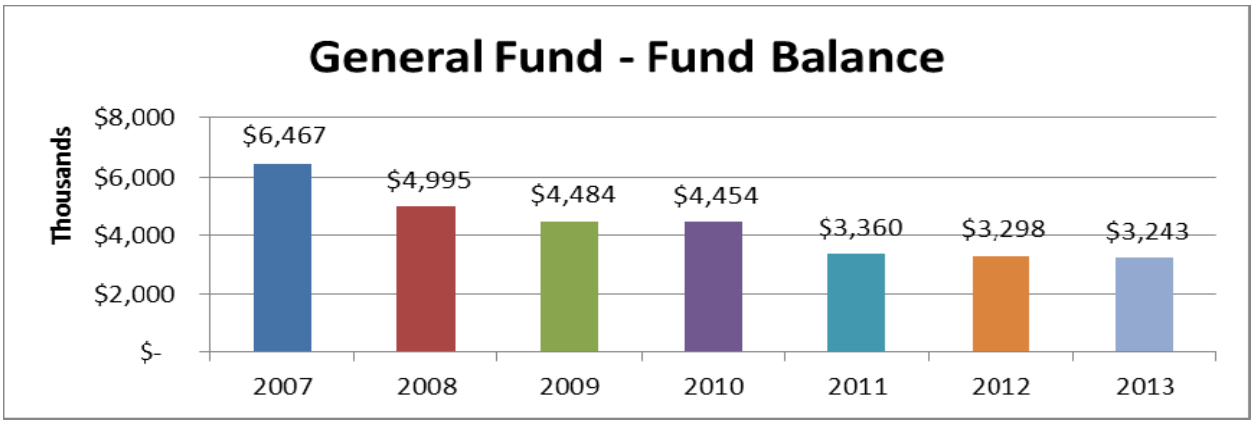
Interfund transfer includes a transfer from Multi-Grant fund for the Fire Department Grant.

Contributions & Donations, interest income and other charges for services provide the remaining revenue sources for the General Fund.

General Fund Balance

In 2007, the fund balance in the General Fund was slightly under $6.5 million. In FY 2008 and FY 2009, revenues started declining; therefore, fund balance was used to pay for expenses. St. Marys made major changes within the next few years to maintain the fund balance. The decrease in fund balance in FY 2011 was due to the purchase of the St. Marys Intracoastal Gateway Property for $1.3. In FY 2012, fund balance was budgeted to decrease slightly; however, preliminary numbers indicate an increase in fund balance. The City anticipates using $55,550 in fund balance for FY 2013.

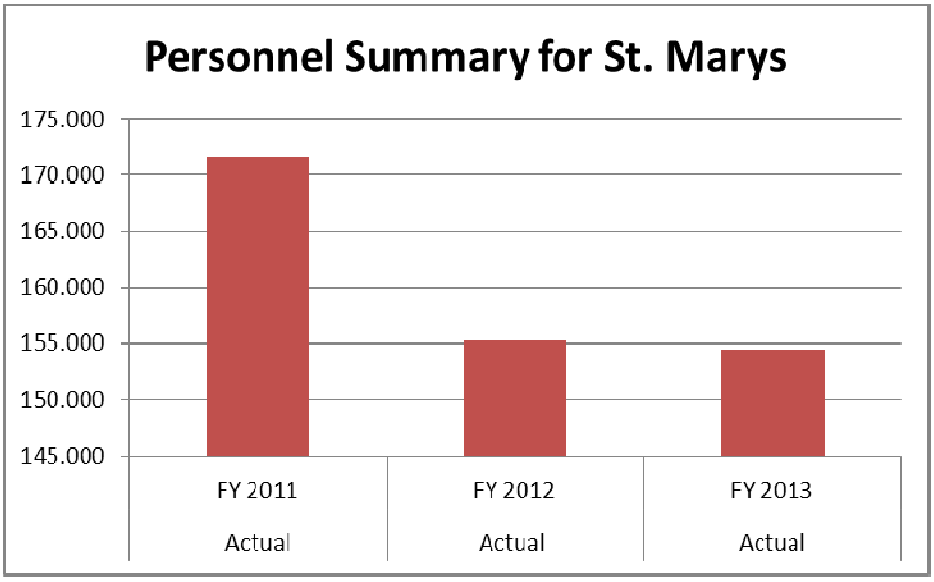
The chart below depicts the fund balance from FY 2007 to FY 2013.





St. Marys Intracoastal Gateway Property

Personnel Summary



The City of St. Marys is committed to providing the highest level of "Quality of Life" to its citizens. In the FY 2013 approved budget, 154.475 full-time equivalents (137 full-time employees and 80 part-time employees) are included to meet the daily needs of our citizens and visitors. These employees greet our customers, answer questions for our visitors, landscape our parks, fight fires, protect our community, and provide a countless number of other services to ensure that the City of St. Marys is the most wonderful destination for those that live here and for those that visit.

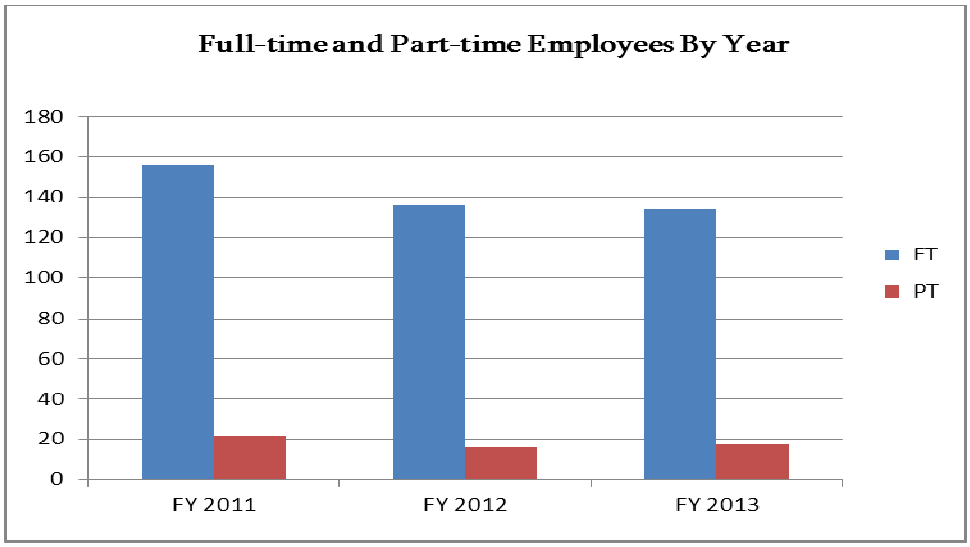
2013 Approved Budget Staffing Summary

With the changing world, the City is obliged to balance the need for providing quality of service to its citizens along with reduced revenues. To accomplish this task, in the FY 2013 budget, one full-time position (Major) was deleted from the Police Department and one position (Sergeant) was reclassified to a Lieutenant position. In the Building Department, one position (Building Inspector) was eliminated and a part-time (Planning and Building Assistant) employee was converted to full-time plus a floating staff assistant was added. The total change was a decrease of a .875 full-time equivalents in the FY 2013 budget.

Below is a chart broken out by department with full-time and part-time employees in body count.

Employees By Department			Full-time Equivalent			
	FY11		FY12		FY13	
	FT	PT	FT	PT	FT	PT
Executive & Legislative	3	0.5	3		3	
Finance - Front Counter	3		3		3	
Finance - Accounting	7		7		7	
Finance - Meter Reading	5		4		4	
IT	2		2		2	
Human Resources	1	0.5	1		1	0.625
Court Administration	1	0.5	1		1	
Police	40	0.5	36	0.5	35	0.5
Fire***	23	3.5	26	3	26	3
Public Works	40	0.5	26	0.5	25	0.5
Senior Center	1	1	1	1	1	1
Library	5		5		4	1
Building/Planning	4	0.5	4		4	
Economic	2		2		2	
Tourism/Orange Hall*	1	2.25	0	2.25	0	2.25
Water/Sewer ****	20		18		18	
Solid Waste ****		4.04				
Cemetery ****					1	
Aquatic Center**	1	8.6		8.6		8.6
Totals	156	21.890	136	15.850	134	17.475

*Tourism Director is a contract employee
** Outsourced to the PSA
**PT Employees are seasonal positions
***2 PT positions full time equivalent to 1 FT
***12 PT positions funded by SAFER Grant
**** Funds allocated from other Departments



FTE Summary

	Actual FY 2011	Actual FY 2012	Actual FY 2013
General Fund			
Legislative			
Staff Assistant	0.5	0	0
Executive Assistant	1	1	1
Sub Total	1.5	1	1
Executive			
Executive Assistant	1	1	1
City Manager	0.85	0.85	0.85
Sub Total	1.85	1.85	1.85
**Partially Budgeted in Other Funds*			
Finance			
Director of Finance *	0.3	0.3	0.3
Assistant Finance Director *	0.1	0.1	0.1
Accountant *	0.5	0.5	0.5
Bookkeeper *	0.4	0.4	0.4
Purchasing Agent *	0.45	0.45	0.45
Jr. Accountant *	0.1	0.1	0.1
Accounts Payable *	0.4	0.4	0.4
Customer Service Representative	0.2	0.2	0.2
Sub Total	2.45	2.45	2.45
**Partially Budgeted in Other Funds*			
Information Technology			
Director	1	1	1
Systems Analyst	1	1	1
Sub Total	2	2	2
Human Resources			
Director	1	1	1
Staff Assistant	0.5	0	0.625
Sub Total	1.5	1	1.625

FTE Summary Continued

	Actual FY 2011	Actual FY 2012	Actual FY 2013
Municipal court			
Court Administrator	1	1	1
Staff Assistant	0.5	0	0
Sub Total	1.5	1	1
Police			
Police Chief	1	1	1
Major	1	1	0
Lieutenant	2	2	3
Administrative Lieutenant	1	1	1
Administrative Assistant	1	1	1
Property & Evidence Technician	1	1	1
Police Sergeant	7	7	6
Police Corporal	5	5	5
Police Officer II	21	17	17
Police Records Technician	0.5	0.5	0.5
Sub Total	40.5	36.5	35.5
Fire			
Fire Chief	1	1	1
Assistant Chief	1	1	1
Fire Captain	1	1	1
Fire Lieutenant	5	5	5
Certified Fire Fighter	15	18	18
Part-time Fire Fighter *	3	3	3
Sub Total	26	29	29
Public Works			
Public Works Director	0.34	0.34	0.34
Operations Safety Manager	1	0	0
Engineer	1	1	1
Administrative Assistant	0.5	0.5	0.5
Construction Inspections	1.25	0.25	0.25

FTE Summary Continued

	Actual FY 2011	Actual FY 2012	Actual FY 2013
Public Works			
Equipment Operator I	15	10	9
Equipment Operator II	1	0	0
Equipment Operator III	2	2	2
Facilities Maintenance	3	2	2
Inventory Control	0.34	0.34	0.34
Inventory Control Assistant	0.34	0	0
Mechanic Supervisor	0.34	0.34	0.34
Mechanic I	1	0	0
Mechanic II	0.34	0.34	0.34
Senior Equipment Operator	0.25	0.25	0.25
Supervisor	1.5	1.5	1.5
Staff Assistant	0.5	0.5	0.5
Sub Total	29.7	19.36	18.36
**Partially Budgeted in Other Funds*			
Cemetery			
Planning Director	0	0	0.1
Equipment Operator I	0	0	1
GIS/Planning Technician	0	0	0.05
Building Inspector II	0	0	0.1
Sub Total	0	0	1.25
**Partially Budgeted in Other Funds*			
Senior Center			
Senior Center Coordinator	1	1	1
Senior Center Services Assistant	1	1	1
Sub Total	2	2	2
Library			
Library Director	1	1	1
Library Service Coordinator	1	1	1
Library Programs Specialist	1	1	1

FTE Summary Continued

	Actual FY 2011	Actual FY 2012	Actual FY 2013
Library			
Library Technician	2	2	2
Sub Total	5	5	5
Building			
Planning Director	0	0	0.3
Planning and Building Assistant	0.25	0.25	0.5
Building Inspector II	2	2	0.9
Sub Total	2.25	2.25	1.7
**Partially Budgeted in Other Funds*			
Planning			
Planning Director	1	1	0.6
GIS/Planning Technician	1	1	0.95
Planning and Building Assistant	0.25	0.25	0.5
Sub Total	2.25	2.25	2.05
**Partially Budgeted in Other Funds*			
Economic Development			
Economic Development Director	1	1	1
Executive Assistant	1	1	1
Sub Total	2	2	2
Special Facilities			
Hostess	0.75	0.75	0.75
Sub Total	0.75	0.75	0.75
Total General Fund	**121**	**108.41**	**107.535**
Tourism			
Tourism Director	1	0	0
Hostess	1.5	1.5	1.5
Sub Total	2.5	1.5	1.5
Total Tourism Fund	**2.5**	**1.5**	**1.5**

FTE Summary Continued

	Actual FY 2011	Actual FY 2012	Actual FY 2013
Sewer			
City Manager *	0.075	0.075	0.075
Public Works Director *	0.33	0.33	0.33
Administrative Assistant *	0.25	0.25	0.25
Construction Inspections *	0.375	0.375	0.375
Equipment Operator I	5	4	4
Wastewater Plant Operator I	1	1	1
Wastewater Plant Operator II	2	2	2
Wastewater Maintenance Supervisor	1	1	1
Utility Superintendent	1	1	1
Operations Technician	2	2	2
Lift Station Technician	2	2	2
Inventory Control *	0.33	0.33	0.33
Inventory Control Assistant	0.33	0	0
Mechanic Supervisor *	0.33	0.33	0.33
Mechanic II *	0.33	0.33	0.33
Senior Equipment Operator *	0.375	0.375	0.375
Supervisor *	0.75	0.75	0.75
Staff Assistant *	0.5	0.5	0.5
Director of Finance *	0.25	0.25	0.25
Assistant Finance Director *	0.425	0.425	0.425
Accountant *	0.2	0.2	0.2
Bookkeeper *	0.25	0.25	0.25
Purchasing Agent *	0.25	0.25	0.25
Jr. Accountant *	0.4	0.4	0.4
Accounts Payable *	0.25	0.25	0.25
Fiscal Agent II	0.35	0.35	0.35
Accounts Receivable Clerk *	0.375	0.375	0.375
Customer Service Representative	0.3	0.3	0.3
Sub Total	21.025	19.695	19.695

**Partially Budgeted in Other Funds*

FTE Summary Continued

	Actual FY 2011	Actual FY 2012	Actual FY 2013
Water			
City Manager *	0.075	0.075	0.075
Public Works Director *	0.33	0.33	0.33
Administrative Assistant *	0.25	0.25	0.25
Construction Inspections *	0.375	0.375	0.375
Equipment Operator II	4	3	3
Equipment Operator III	1	1	1
Assistant Water Plant Operator	2	2	2
Meter Reader	3	2	2
Lead Meter Reader	1	1	1
Inventory Control *	0.33	0.33	0.33
Inventory Control Assistant *	0.33	0	0
Mechanic Supervisor *	0.33	0.33	0.33
Mechanic II *	0.33	0.33	0.33
Senior Equipment Operator *	0.375	0.375	0.375
Supervisor *	0.75	0.75	0.75
Staff Assistant *	0.5	0.5	0.5
Director of Finance *	0.25	0.25	0.25
Assistant Finance Director *	0.425	0.425	0.425
Accountant *	0.2	0.2	0.2
Bookkeeper *	0.25	0.25	0.25
Purchasing Agent *	0.25	0.25	0.25
Jr. Accountant *	0.4	0.4	0.4
Accounts Payable *	0.25	0.25	0.25
Fiscal Agent II	0.35	0.35	0.35
Accounts Receivable Clerk *	0.375	0.375	0.375
Customer Service Representative	0.3	0.3	0.3
Sub Total	18.025	15.695	15.695

**Partially Budgeted in Other Funds*

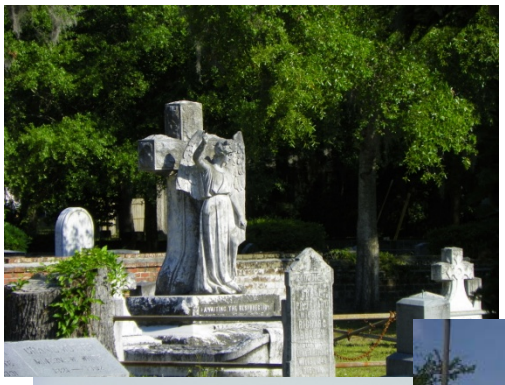
FTE Summary Continued

	Actual FY 2011	Actual FY 2012	Actual FY 2013
Solid Waste			
Director of Finance *	0.2	0.2	0.2
Assistant Finance Director *	0.05	0.05	0.05
Accountant *	0.1	0.1	0.1
Bookkeeper *	0.1	0.1	0.1
Purchasing Agent *	0.05	0.05	0.05
Jr. Accountant *	0.1	0.1	0.1
Fiscal Agent II	0.3	0.3	0.3
Accounts Receivable Clerk *	0.25	0.25	0.25
Accounts Payable *	0.1	0.1	0.1
Customer Service Representative *	0.2	0.2	0.2
Laborer	4.04	0	0
Sub Total	5.49	1.45	1.45
**Partially Budgeted in Other Funds*			
Total Solid Waste Fund	**5.49**	**1.45**	**1.45**
Aquatic Center			
Life Guard	3.75	3.75	3.75
Aquatics Supervisor	1.1	1.1	1.1
Guest Services	3.75	3.75	3.75
Aquatic Center Director *	1	0	0
* (Sub Total	9.6	8.6	8.6
Total Aquatic Center Fund	**9.6**	**8.6**	**8.6**
FTE Positions			
	177.890	**155.350**	**154.475**

Summary of St. Marys

The City of St. Marys provides service to citizens and visitors on a daily basis. St. Marys provides general government services, public safety, public works, community development, tourism, capital, sewer, water, solid waste and recreation services. The summary of these services are as follows.













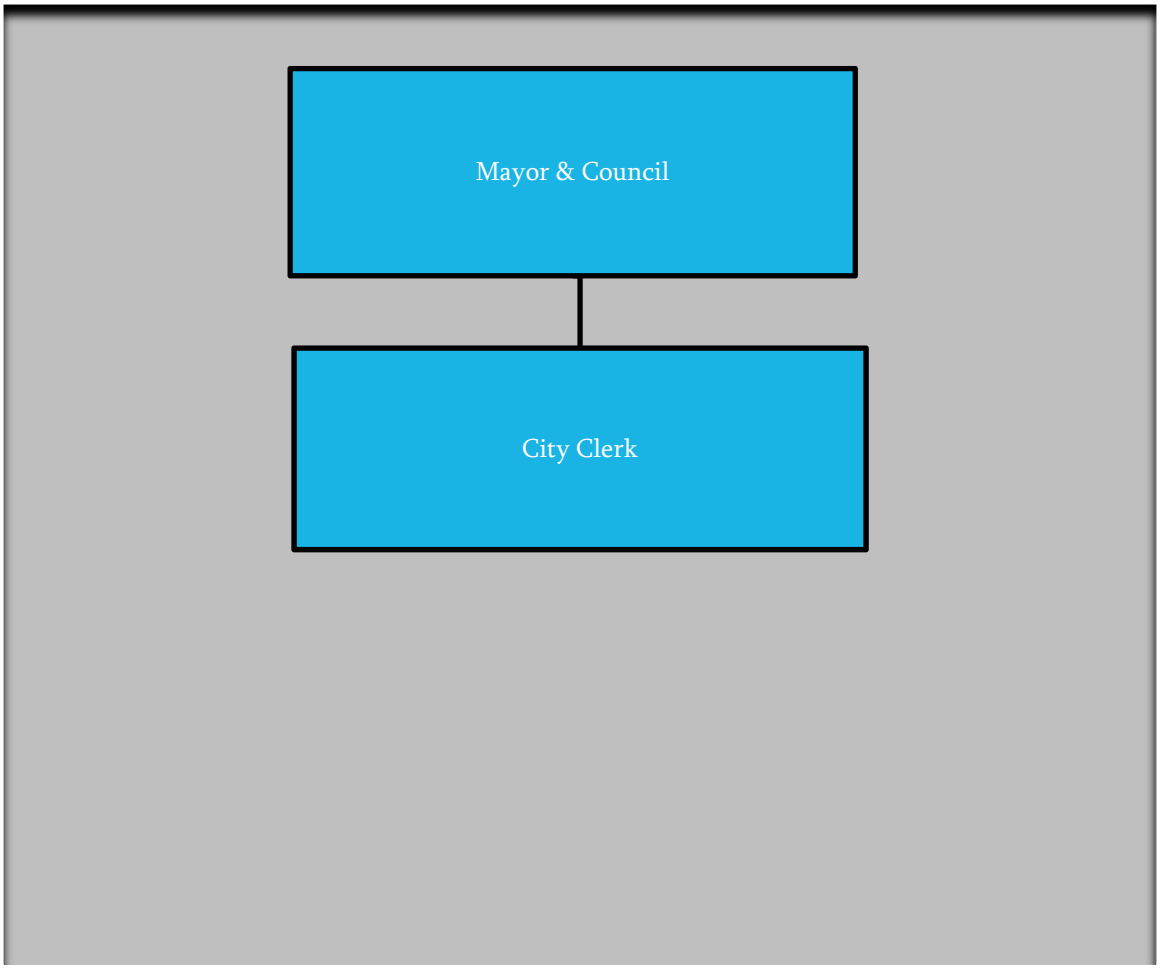








Legislative Department Organizational Chart FY 2013



Legislative

Purpose Statement:
The Legislative Department supports the quality of life of the City by providing accurate information to the public.

Departmental Goals (including, but not limited to):

1. Provide accurate information in a timely manner to customers.
2. Develop ways to increase use of website by people requesting information.
3. Consolidate archived hard copy, official record into electronic format to reduce storage and maintenance costs.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of City Council rating quality and accuracy provided as "good" or above.	N/A	N/A/N/A	100%
2. Percent of Management Team rating quality and accuracy provided as "good" or above.	N/A	N/A/N/A	100%
3. Percentage of open record requests resubmitted due to inaccurate or incomplete information provided.	0%	0%/0%	0%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percent of open records requests accurately responded to within legal time frame.	100%	100%	100%
2. Percent of agenda packets provided to City Council on time.	100%	100%	100%
3. Percent of minutes prepared for City Council Meetings without errors of fact.	100%	100%	100%
4. Total number of employees per 1,000 residents.	0.16	0.17	0.17
5. Departmental expenditures per capita.	$10.76	$10.79	$10.68
6. Departmental expenditures as a percent of the General Fund.	2%	2%	2%

Legislative

Workload/Service Level Indicators	Actual	Actual	Projected
1. Total number of employees.	1	1	1
2. Number of City Council Meetings held.	18	23	24
3. Number of sets of minutes prepared.	18	23	24
4. Number of liquor licenses processed.	45	44	44
5. Dollar value of liquor license processed.	$78,450	$80,385	$79,151
6. Total number of open records processed for the year.	1,159	1,038	1,098

Legislative Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	56,932	47,450	47,434
Legislative salaries	51.1115	63,900	65,400	65,400
Overtime	51.1300	3,927	4,000	4,000
Group Health/Dental	51.2105	464	481	460
Group Life Insurance	51.2110	111	126	117
FICA contributions (employer)	51.2200	9,509	8,950	8,938
Retirement contributions (employer)	51.2400	4,561	4,624	6,094
Workers' compensation	51.2700	316	828	203
		139,720	**131,859**	**132,646**
Purchased/Contracted Services				
Office equipment maintenance	52.2203	2,486	3,500	3,000
Public official liability	52.3150	13,034	16,275	13,756
Telephone	52.3210	3,128	3,300	3,300
Postage	52.3220	327	400	400
Advertising	52.3300	720	700	700
Printing and binding	52.3400	204	300	225
Travel	52.3500	1,034	4,300	10,000
Dues and fees	52.3600	344	700	600
Education and training	52.3700	0	1,500	4,250
		21,277	**30,975**	**36,231**
Supplies				
Office supplies	53.1110	124	400	200
Computer supplies	53.1120	716	700	700
Copier supplies	53.1130	881	700	700
Miscellaneous supplies	53.1140	1,140	1,900	1,200

Legislative Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Small equipment	53.1600	728	400	1,730
Codification	53.1791	3,504	4,000	6,000
Election expense	53.1792	0	13,000	0
		7,093	**21,100**	**10,530**
Payments to Others				
Kings Bay Chamber	57.2200	764	800	800
		764	**800**	**800**
Debt Service				
Capital Lease - Principal - Scanner	58.1201	7,360	0	0
Capital Lease - Interest - Scanner	58.2299	252	0	0
		7,612	**0**	**0**
Total Expenditures		**176,466**	**184,734**	**180,207**

Capital Outlay Overview
For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary
The overall decrease in this budget is $4,527 or 2% from last year's budget. The net decrease is a combination of an increase in travel and education and a decrease in election expense.

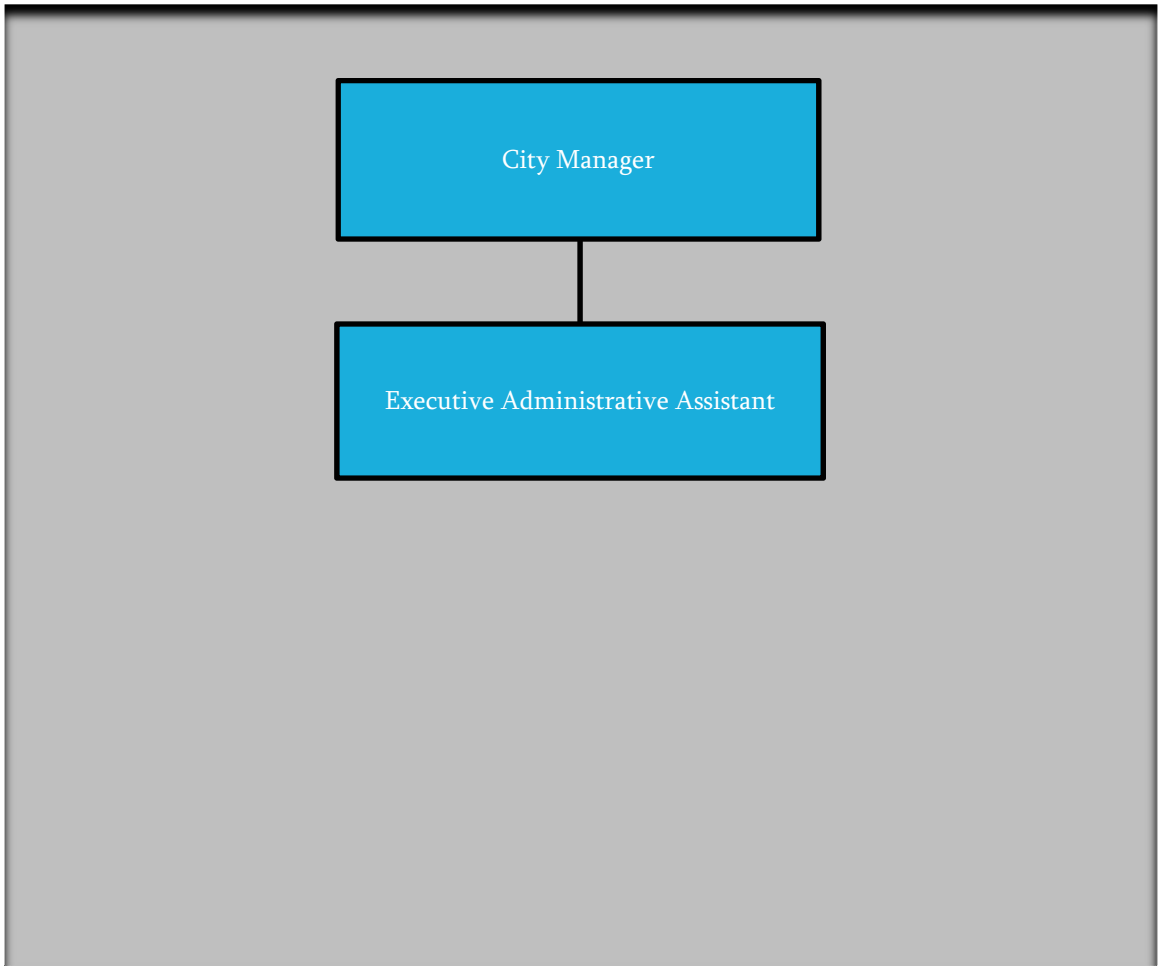
Personnel
Personnel remained constant from FY 2012 to FY 2013. Legislative Department accounts for the salary for the Mayor and the six Councilmembers.

Legislative

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Staff Assistant	0.5	0	0
Executive Assistant	1	1	1
FTE Positions	**1.5**	**1**	**1**

Executive Department Organizational Chart FY 2013



Executive Department

Purpose Statement:

The Executive Department supports the quality of life of the City by providing organizational leadership and assures quality program outcomes.

Departmental Goals (including, but not limited to):

1. Improve the level of communication to City Council, and City Departments.
2. Implement City Council decisions and goals.
3. Implement directives from the Mayor and City Council, including identified capital projects and initiatives noted in the budget.
4. Continue to work with Department Heads and employees to review City operations for efficiencies and effectiveness.
5. Work with employees to increase dissemination of information about the City to citizens and employees.
6. Develop ways to increase and improve providing information to the public about the City.
7. Increase educational efforts for citizens regarding City operations and issues.
8. Improve customer service of the City in responsiveness to citizens.
9. Increase training opportunities for City employees.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of Management Team members rating the department as "good" or above and assisting them in accomplishing departmental goals.	N/A	88%/100	88%
2. Percent of City Council rating of City Manager performance as "good" or above.	N/A	86% /86%	86%
3. Percent of budget performance expectations achieved by City departments.	N/A	90%/TBD	95%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percent of actual expenditures under budget.	N/A	100%	100%

Executive Department

Workload/Service Level Indicators	Actual	Actual	Projected
1. Number of full-time equivalent City employees (FTE's)	177.89	155.35	154.475
2. Number of City departments.	14	14	14
3. Number of identified outcome performance expectations.	N/A	N/A	64

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Executive Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	118,070	172,995	125,272
Overtime	51.1300	160	500	100
Group Health/Dental	51.2105	309	18,642	11,102
Health Clinic	51.2107	0	0	228
Group Life Insurance	51.2110	185	333	234
FICA contributions (employer)	51.2200	8,790	13,311	9,591
Retirement contributions (employer)	51.2400	9,176	15,965	15,317
Tuition reimbursement	51.2500	0	1,200	0
Workers' compensation	51.2700	4,443	5,470	453
Clothing allowance	51.2930	0	500	0
		141,133	**228,916**	**162,297**
Purchased/Contracted Services				
Legal	52.1220	175,810	165,000	75,000
Employment physicals	52.1231	0	200	0
Copier maintenance	52.2202	216	1,500	1,500
Telephone	52.3210	2,711	4,230	3,500
Postage	52.3220	52	350	200
Advertising	52.3300	353	100	100
Printing and binding	52.3400	79	200	100
Travel	52.3500	12,575	7,000	4,000
Dues and fees	52.3600	25	1,000	1,020
Professional subscriptions	52.3610	150	300	150
Education and training	52.3700	669	2,000	1,500
Other	52.3900	100	300	100
		192,740	**182,180**	**87,170**

Executive Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Supplies				
Office supplies	53.1110	412	350	300
Computer supplies	53.1120	304	400	300
Copier supplies	53.1130	251	350	300
Miscellaneous supplies	53.1140	1,495	1,000	750
Gasoline	53.1270	2,069	3,000	3,000
Small equipment	53.1600	633	700	200
Small equipment - furniture	53.1620	0	400	4,000
Vehicle repair supplies	53.1723	1,178	1,000	500
		6,342	**7,200**	**9,350**
Capital Outlay				
Land	54.1300	1,317,405	0	0
		1,317,405	**0**	**0**
Debt Service				
Capital Lease - Principal - Vehicle	58.1209	8,977	3,429	0
Capital Lease - Interest - Vehicle	58.2209	773	24	0
		9,750	**3,453**	**0**
Total Expenditures		**1,667,370**	**421,749**	**258,817**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall decrease in this budget is $162,932 or 38.6% from last year's budget. The decrease is due to a position that was never created and the decrease in legal expense.

Personnel

Personnel remained constant from FY 2012 to FY 2013. The City Managers salary is split between General Fund and Water-Sewer Fund.

Executive

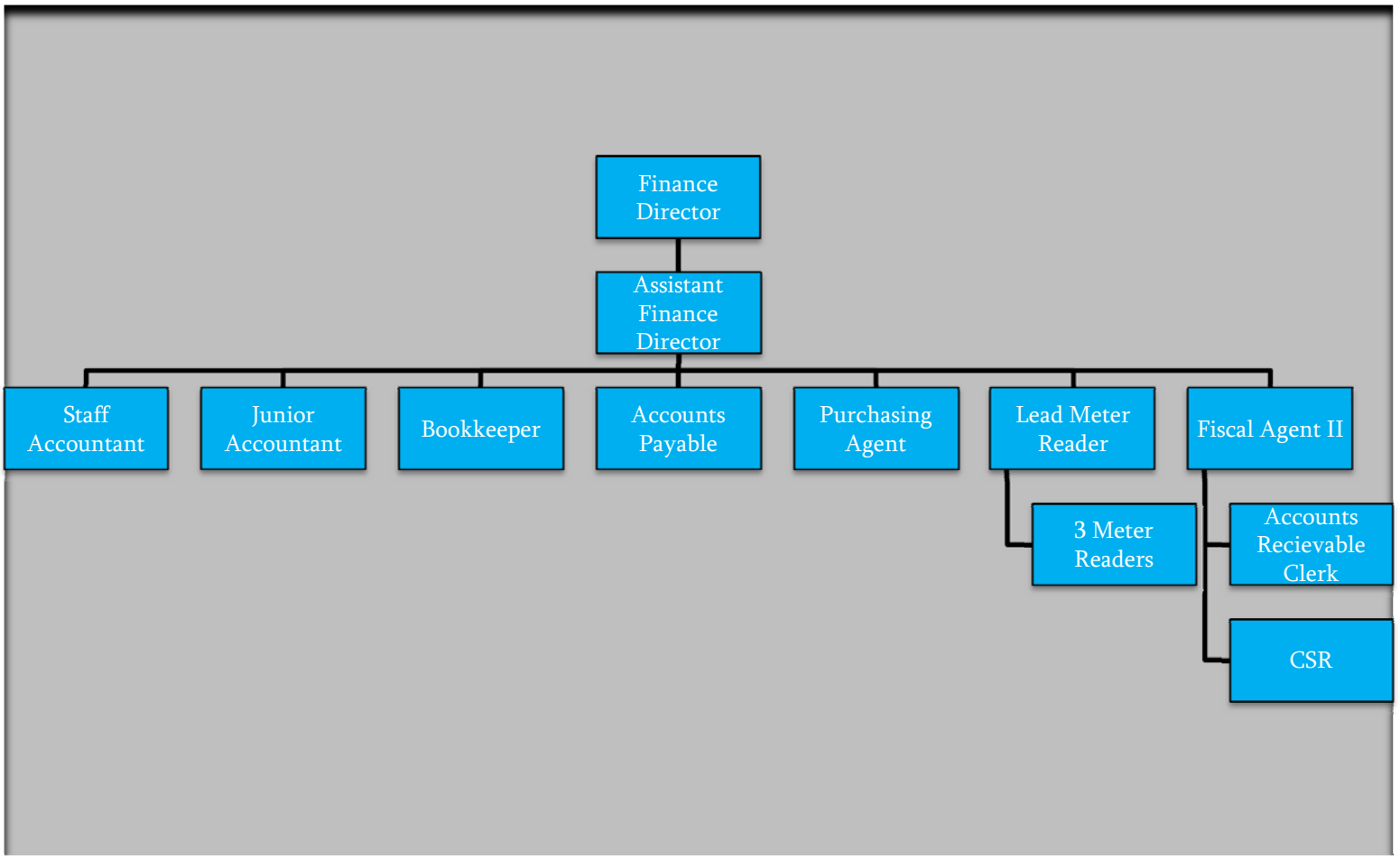
FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Executive Assistant	1	1	1
City Manager	0.85	0.85	0.85
FTE Positions	**1.85**	**1.85**	**1.85**

** Budgeted in Other Funds*

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Finance Department Organization Chart FY 2013



Finance Department

Purpose Statement:

The Finance Department supports the quality of life of the City by ensuring the fiscal viability of the organization.

Departmental Goals (including, but not limited to):

1. Ensure financial information is processed accurately and in a timely manner.
2. Develop strategies to partner with the community by effectively informing citizens of financial information.
3. Work with departments to develop improved financial reporting and operations.
4. Maintain or improve current financial position and bond rating.
5. Obtain Governmental Finance Officers Association Budget Award and GFOA Certificate of Achievement in financial reporting.
6. Obtain audit report with "unqualified opinion."
7. Develop strategies for City Council consideration to address Water and Sewer Debt Service/rate challenges.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of Management Team Rating, the Finance Department's achievement in contributing to the financial viability of their department as "good" or above.	N/A	N/A/N/A	88
2. The number of errors/corrections identified by external auditors during the previous financial years statement audit.	0	0/TBD	0
3. Receipt of audit report with unqualified opinion (Yes or No).	Yes	Yes/Yes	Yes
4. Independent auditor rating of overall financial reporting of "very good" or above (Yes or No).	Yes	Yes/Yes	Yes

Finance Department

Efficiency/Effectiveness Indicators	Actual	Actual	Projected
1. Percent of General Funds revenues collected to total final budget.	100.87%	105.41%	100%
2. Percent of property tax collected to projected.	100.76%	105.11%	100%
3. Utility revenue bad debt as a percentage of revenue collected.	0.27%	0.92%	0.10%
4. GFOA financial reporting standards met (Yes or No).	Yes	Yes	Yes
5. GFOA Budget Award received (Yes or No).	No	No	Yes
6. GFOA CFAR Award received (Yes or No).	No	No	Yes
7. Percent of utility adjustments made due to error as a total number of accounts.	N/A	N/A	0.97%
8. Departmental expenditures per capita.*	$15.76	$15.38	$15.63
9. Departmental expenditures as a percent of the General Fund. ***	2.29%	3.03%	3.12%
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. City general obligation bond rating. **	AA	AA	AA
2. Number of property tax notices sent.	9,749	10,042	10,350
3. Revenue collected through cash collections. +	$17.2	$14	$17
4. Accounts payable checks processed.	4,516	3799	4,250
5. Payroll checks processed/direct deposits processed.	5,222	4737	5,300

*Excludes Contingencies, other cost, T/F to Tourism, CGRCDC & GMA Dues

** Based on last bond rating

*** Includes contingencies, PSA payments and other Dues

+ Million

Finance Department Expenditures

	Account #	Actual FY2011	Proposed FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	99,802	100,255	102,765
Overtime	51.1300	2,882	4,500	3,000
Group Health/Dental Ins	51.2105	25,894	27,038	41,537
Health Clinic	51.2107	0	0	2,273
Wellness Program	51.2108	0	0	13,500
Group Life Insurance	51.2110	400	452	422
FICA contributions (employer)	51.2200	7,317	8,055	8,092
Retirement contribution (employer)	51.2400	23,651	25,155	24,897
Tuition reimbursements	51.2500	483	2,000	1,000
Unemployment insurance	51.2600	323	400	350
Workers' Compensation	51.2700	967	1,400	684
		161,719	**169,255**	**198,520**
Purchased/Contracted Services				
Audit	52.1210	9,800	12,000	12,000
Employment physicals & tests	52.1231	0	50	0
Computer maintenance	52.2201	31,952	20,000	22,000
Copier maintenance	52.2202	2,478	2,500	2,500
Office equipment maintenance	52.2203	2,510	2,500	2,515
Alarm system maintenance	52.2205	475	450	450
Telephone	52.3210	4,768	4,500	5,000
Postage	52.3220	1,660	3,000	1,700
Advertising	52.3300	1,968	2,750	2,000
Travel	52.3500	45	2,000	1,500
Dues and fees	52.3600	629	1,000	650
Professional subscriptions	52.3610	197	200	200
CGRDC Dues	52.3620	16,404	16,404	17,122

Finance Department Expenditures

	Account #	Actual FY2011	Proposed FY2012	Adopted FY2013
GMA Dues	52.3630	5,574	8,000	8,000
Bank fees	52.3680	0	100	50
Education and training	52.3700	953	2,800	1,500
		79,413	**78,254**	**77,187**
Supplies				
Office supplies	53.1110	1,327	2,500	1,500
Computer supplies	53.1120	2,859	4,000	3,000
Copier supplies	53.1130	3,331	3,550	3,500
Miscellaneous supplies	53.1140	5,120	5,000	5,000
Small equipment	53.1600	324	2,500	2,000
Small equipment supplies	53.1601	235	0	0
Tax administration	53.1790	16,447	15,000	18,000
		29,643	**32,550**	**33,000**
Other Costs				
Camden House	57.2300	6,000	6,000	10,000
PSA Funding	57.2500	451,692	451,692	451,692
		457,692	**457,692**	**461,692**
Contingencies				
Contingencies	57.9100	0	150,000	100,500
		0	**150,000**	**100,500**
Debt Service				
Capital Lease - Principal Office Equipment	58.1201	2,719	688	0
Capital Lease - Interest Office Equipment	58.2201	51	3	0
		2,770	**691**	**0**

Finance Department Expenditures

	Account #	Actual FY2011	Proposed FY2012	Adopted FY2013
Operating Transfers				
Operating transfer out to Tourism	61.1015	17,000	7,000	7,000
Operating transfer out to Aquatic Park	61.1050	6,910	6,910	0
		23,910	**13,910**	**7,000**
Total Expenditures		**755,147**	**902,352**	**877,899**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall decrease in this budget is $24,453 or 2.7% from last year's budget. The net decrease is the reduction of $50,000 in contingency and increase for the wellness cost and benefits.

Personnel

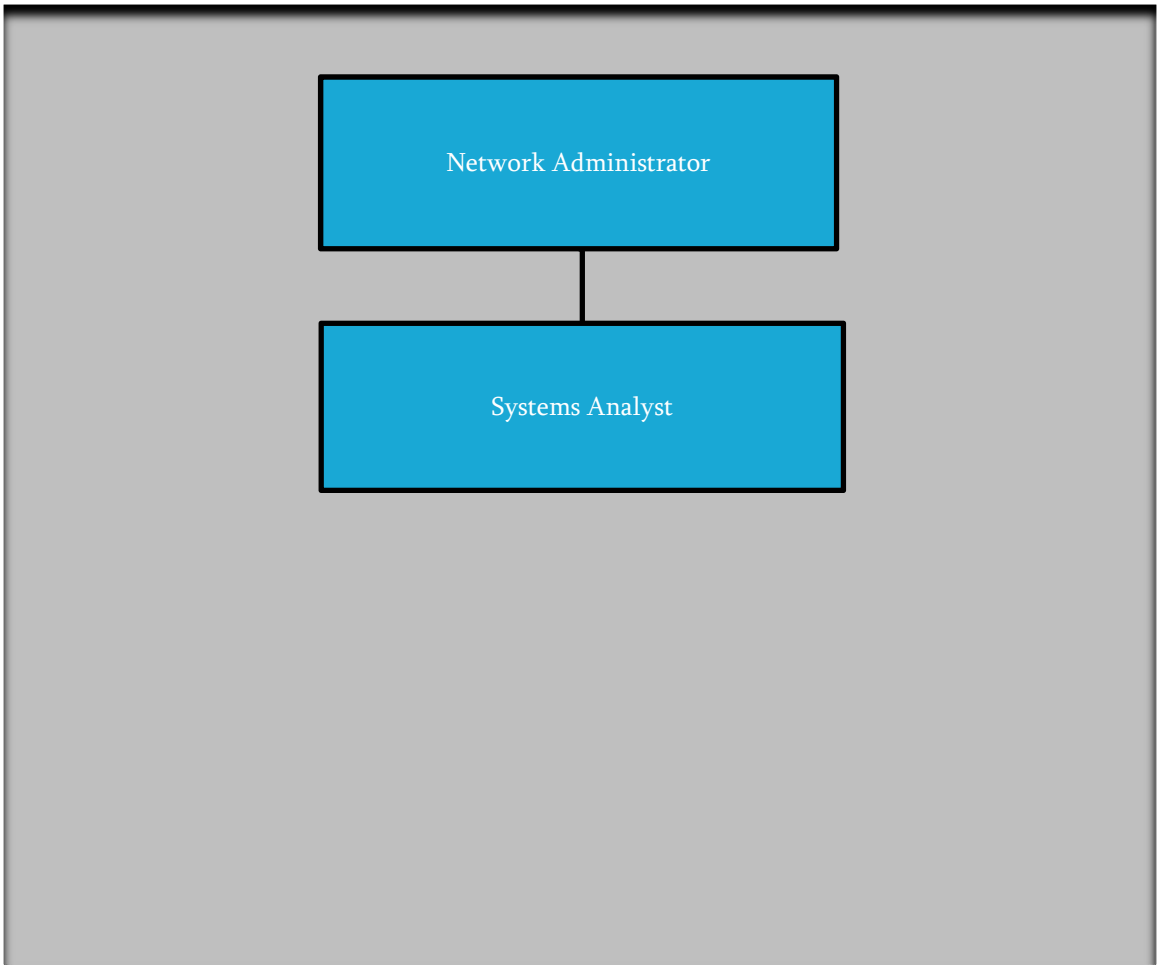
Personnel remained constant from FY 2012 to FY 2013. The Finance Department employee's salaries are split between General Fund, Water-Sewer Fund and Solid Waste Fund.

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Director of Finance *	0.3	0.3	0.3
Assistant Finance Director *	0.1	0.1	0.1
Accountant *	0.5	0.5	0.5
Bookkeeper *	0.4	0.4	0.4
Purchasing Agent *	0.45	0.45	0.45
Jr. Accountant *	0.1	0.1	0.1
Accounts Payable *	0.4	0.4	0.4
Customer Service Representative *	0.2	0.2	0.2
FTE Positions	**2.45**	**2.45**	**2.45**

**Partially Budgeted in Other Funds*

Information Technology Department Organizational Chart FY 2013



Information Technology

Purpose Statement:

Information Technology supports the quality of life of the City by facilitating the flow of information in support of organizational goals and outcomes.

Departmental Goals (including, but not limited to):

1. Prepare Information Technology Strategic Plan focusing on improving the networks, infrastructure, services and security (i.e. what to fix, when, how, and by whom).
2. Assess website capabilities and conduct a cost/benefit analysis on improvements to the site.
3. Develop a Customer Satisfaction Survey.
4. Develop at least one online application.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Overall satisfaction rating of "good" or above on work order customer feedback forms.	N/A	N/A/N/A	95%
2. Overall Department Head satisfaction rating of "good" or above on survey.	N/A	N/A/N/A	88%
3. Enterprise Network availability.	N/A	90%/90%	95%
4. Enterprise Business System availability.	N/A	90%/90%	95%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percentage of service requests successfully fulfilled within one day	N/A	N/A	98%
2. Average response time for Information Technology service (hours). *	N/A	4	12
3. Departmental expenditures per capita.	$10.17	$9.17	$11.95
4. Departmental expenditures as a percent of the General Fund.	1.03%	1.81%	2.38%
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. City wide computer work stations maintained	N/A	138	167

Information Technology

Workload/Service Level Indicators	Actual	Actual	Projected
2. Number of computers replaced annually (effective January).	N/A	12	20
3. Number of networks maintained.	11	12	12
4. Number of servers maintained.	23	24	23
5. Number of work orders processed. *	N/A	343	651
6. Number of desktops maintained.	N/A	82	107
7. Number of laptops maintained.	N/A	48	60

* Six months of data.

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Information Technology Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	98,623	98,343	100,867
Overtime	51.1300	77	100	100
Group Health/Dental	51.2105	12,266	13,387	18,655
Health Clinic	51.2107	0	0	455
Group Life Insurance	51.2110	222	251	234
FICA contributions (employer)	51.2200	7,165	7,531	7,724
Retirement contributions (employer)	51.2400	3,937	3,938	4,920
Tuition reimbursement	51.2500	0	0	0
Workers' compensation	51.2700	246	760	164
		122,536	**124,310**	**133,119**
Purchased/Contracted Services				
Computer maintenance	52.2201	22,152	21,900	22,700
Vehicle Repairs	52.2223	11	500	0
Telephone	52.3210	3,284	3,000	3,000
Travel	52.3500	871	0	1,900
Dues and fees	52.3600	75	75	75
Professional subscriptions	52.3610	1,453	250	250
Education and training	52.3700	399	0	705
		28,245	**25,725**	**28,630**
Supplies				
Office supplies	53.1110	790	750	750
Computer supplies	53.1120	2,383	1,000	1,000
Miscellaneous supplies	53.1140	684	500	500
Gasoline	53.1270	229	300	400
Small equipment - Computer	53.1610	8,584	1,000	1,950
		12,670	**3,550**	**4,600**

Information Technology Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Capital Outlays				
Equipment	54.2500	0	0	40,000
		0	**0**	**40,000**
Debt Service				
Capital Lease - Principal - Ford Escape	58.1202	3,221	3,100	0
Capital Lease - Interest - Ford Escape	58.2202	109	235	0
		3,330	**3,335**	**0**
Total Expenditures		**166,781**	**156,920**	**206,349**

Capital Outlay Overview

For FY 2013, the department budgeted $40,000 for capital outlay expenditures. Capital outlay consists of a rack mount servicer and virtual desktop interface system.

Budget Summary

The overall increase in this budget is $49,429 or 31.5% from last year's budget. The increase is due to capital expenditures and increase in benefit cost.

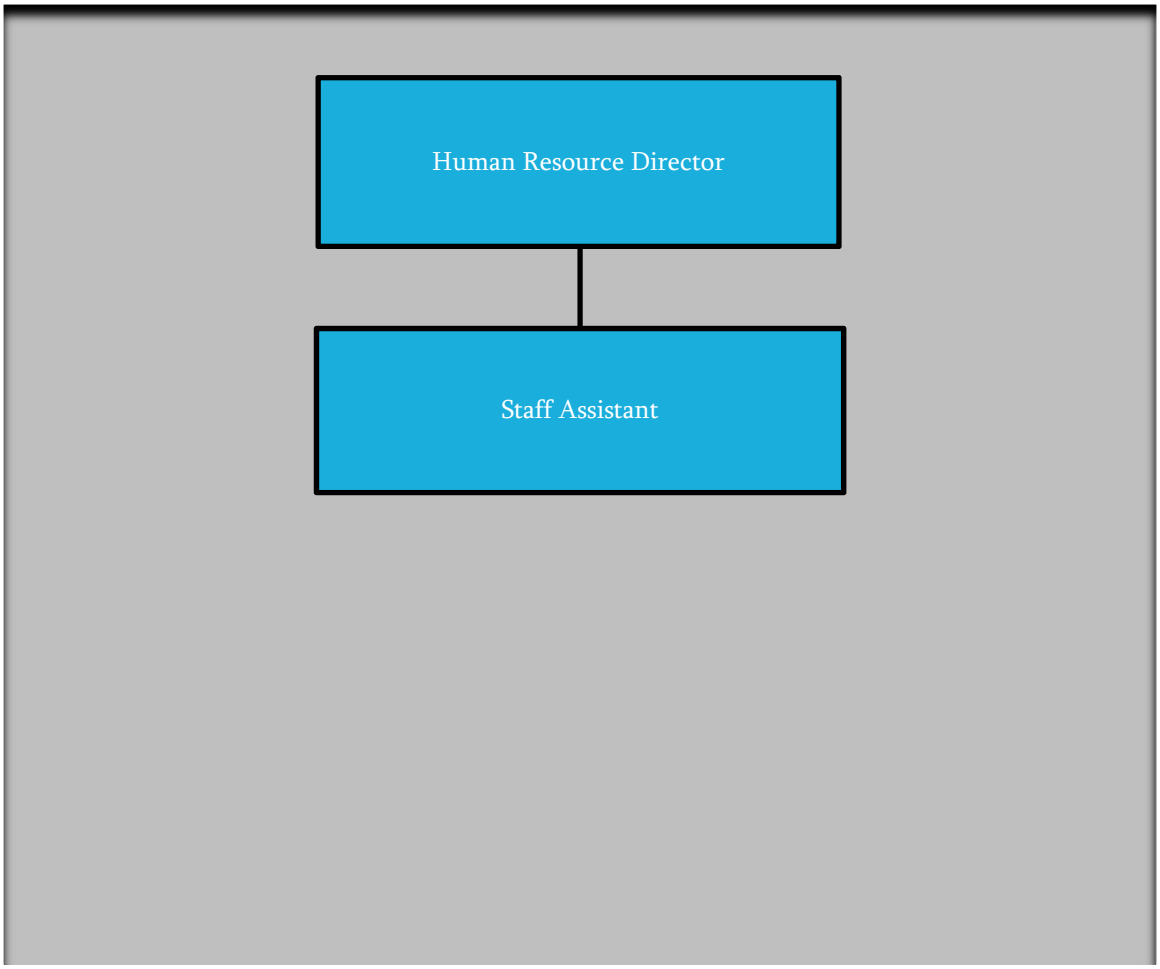
Personnel

Personnel remained constant from FY 2012 to FY 2013.

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Director	1	1	1
Systems Analyst	1	1	1
FTE Positions	**2**	**2**	**2**

Human Resource Department Organizational Chart FY 2013



Human Resources Department

Purpose Statement:

The Human Resources Department supports the quality of life of the City by fostering the most valuable resources of the City, our employees, in support of organizational goals and outcomes.

Departmental Goals (including, but not limited to):

1. Administer the recruitment, selection and hiring processes of employees to assist departments in accomplishing their departmental goals.
2. Provide counsel to employees as requested.
3. Continue to develop strategies to adequately control health insurance costs.
4. Update and review Personnel Manual with input from employees.
5. Finalize recommendations from consultant in regard to Classification and Compensation System Analysis.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of Management Team rating overall satisfaction with the department as "good" or higher.	N/A/N/A	N/A/N/A	88%
2. Percent of respondents rating candidates recruited as meeting standards of the department.	N/A/N/A	N/A/N/A	88%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Total City full time equivalent (FTE's) per 1,000 residents.	8.69	8.12	8.12
2. Full-time employee turn over rate (excludes retirement).	14%	8%	8%
3. Percentage of employee performance evaluations completed to total required within thirty days of due date.	N/A	N/A	90%
4. Departmental expenditures per capita.	$5.74	$5.39	$6.15
5. Departmental expenditures as a percent of the General Fund.	0.83%	1.06%	1%

Human Resources Department

Workload/Service Level Indicators	Actual	Actual	Projected
1. Number of full-time employees authorized in the budget.	177.89	155.35	154.475
2. Number of employment applications processed.	N/A	150	200
3. Number of employee and family member visits to Employee Health Clinic.	N/A	N/A	100

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Human Resources Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	62,586	65,375	74,957
Group Health/Dental	51.2105	8,629	9,386	13,062
Health Clinic	51.2107	0	0	228
Group Life Insurance	51.2110	111	126	117
FICA contributions (employer)	51.2200	4,535	5,001	5,735
Retirement contributions (employer)	51.2400	2,343	2,343	4,101
Workers' compensation	51.2700	162	751	134
		78,366	**82,982**	**98,334**
Purchased/Contracted Services				
Employee testing & physicals	52.1231	3,329	4,000	2,600
Computer maintenance	52.2201	0	100	100
Telephone	52.3210	2,206	2,000	2,000
Postage	52.3220	30	25	25
Dues and fees	52.3600	198	300	300
Professional subscriptions	52.3610	50	200	200
Education and training	52.3700	990	500	500
Other	52.3900	1,153	1,500	1,500
		7,956	**8,625**	**7,225**
Supplies				
Office supplies	53.1110	211	100	100
Miscellaneous supplies	53.1140	267	500	500
		478	**600**	**600**
Total Expenditures		**86,800**	**92,207**	**106,159**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall increase in this budget is $13,952 or 15.2% from last year's budget. The increase is due to salaries and benefits.

Personnel

Personnel increase .625 full-time equivalent from FY 2012 to FY 2013.

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Director	1	1	1
Staff Assistant *	0.5	0	0.625
FTE Positions	**1.5**	**1**	**1.625**

** Position Floats Between Departments*

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General Government Buildings

Purpose Statement:

General Government Buildings supports the quality of life of the City by providing safe, secure and efficient facilities for City functions.

Departmental Goals (including, but not limited to):

1. Complete special projects on time and within budget.
2. Ensure that there are not any injuries in buildings related to facility or poor building/facility maintenance.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of survey respondents that rate the condition of City facilities as "good" or above.	N/A	N/A/N/A	90%
2. Percent of employees that rate the condition of City facilities as "good" or above.	N/A	N/A/N/A	95%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Emergency service calls responded to within one hour.	N/A	92%	95%
2. Service calls completed without having to be called back.	N/A	89%	95%
3. Departmental expenditures per capita.	$11.77	$9.87	$9.00
4. Departmental expenditures as a percent of the General Fund.	1.71%	1.95%	1.79%
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Number of electrical service calls.	118	95	100
2. Number of plumbing service calls.	44	41	40
3. Number of construction service calls.	210	108	150
4. Number of HVAC service calls.	46	31	30
5. Number of other service calls.	107	92	90

General Government Buildings Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Purchased/Contracted Services				
Custodial	52.2130	21,639	16,000	16,600
Building repairs	52.2221	27,111	13,000	12,000
Property/Liability Ins	52.3110	56,600	55,500	54,333
		105,350	**84,500**	**82,933**
Supplies				
Water/sewerage	53.1210	12,351	5,000	5,550
Electricity	53.1230	50,292	50,000	46,400
Building repair supplies	53.1721	18,510	18,000	15,000
		81,153	**73,000**	**66,950**
Capital Outlays				
Site improvements	54.1200	0	5,000	0
		0	**5,000**	**0**
Debt Service				
Capital Lease - Principal - Sound System	58.1204	5,999	6,225	2,127
Capital Lease Interest - Sound System	58.2204	431	205	16
		6,430	**6,430**	**2,143**
Total Expenditures		**192,933**	**168,930**	**152,026**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

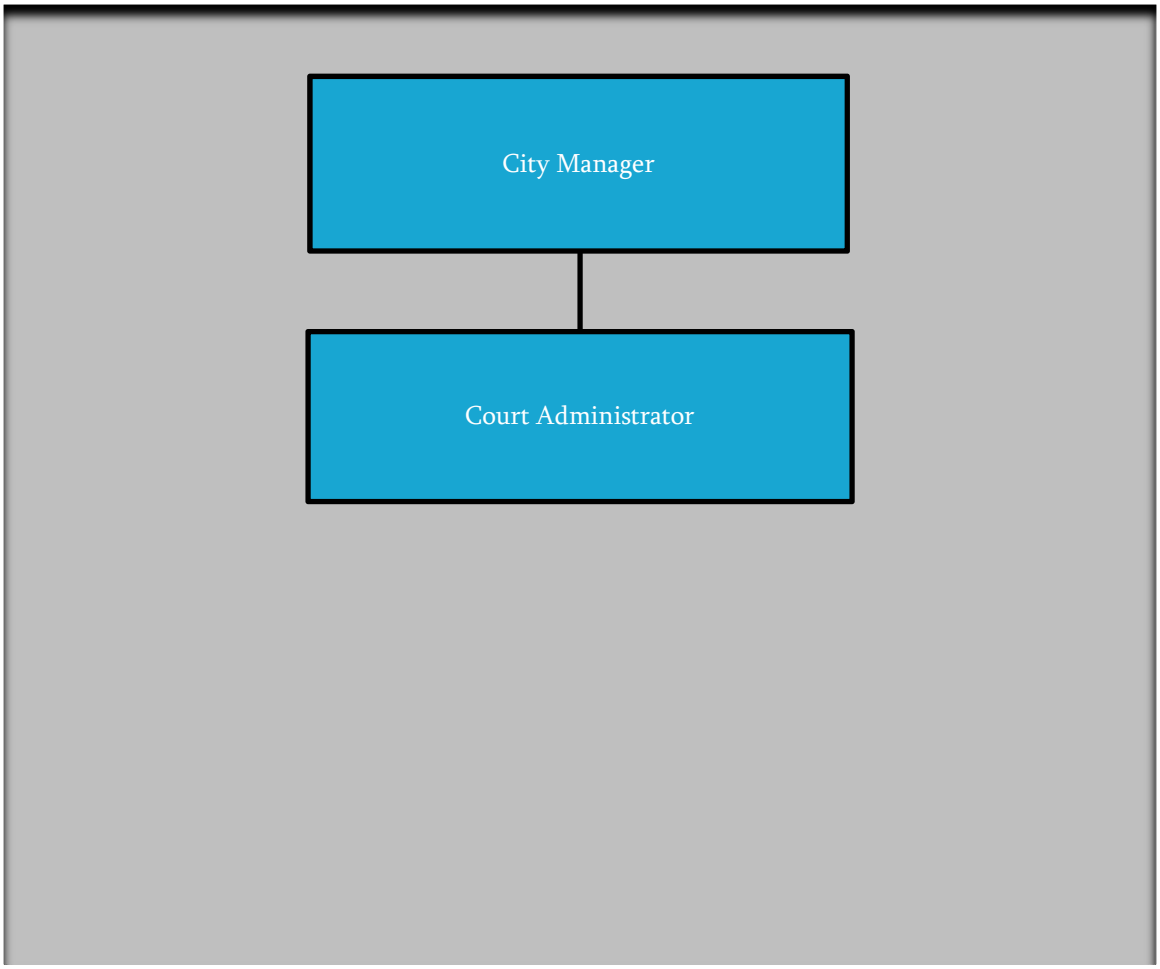
Budget Summary

The overall decrease in this budget is $16,904 or 10% from last year's budget. The decrease is due to reduction in site improvements, other purchased services and building repairs.

Personnel

No personnel allocated to this department.

Municipal Court Organizational Chart FY 2013



Municipal Court

Purpose Statement:
The Municipal Court supports the quality of life of the City by ensuring impartial due process.

Departmental Goals (including, but not limited to):

1. Continue to provide fair efficient adjudication of all matters brought before the Court.
2. Integrate procedures to reduce procedural and information/data entry redundancy among departments.
3. Within compliance, develop and manage post judgment assistance, especially for pro se litigants.
4. Assist in developing an alternate court location or improving waiting circumstances for people using the courtroom.
5. Research ways to reduce the necessity of defendants appearing in court.

Performance Measures	2011	2012	2013
Outcome Measures	**Goal/Actual**	**Goal/Actual**	**Goal**
1. Successful completion of intervention program.	92%	TBD	95%
2. Percent of cases resolved at first trial.	91%	TBD	98%
3. Percent of case files meeting established criteria for accuracy.	90%	TBD	100%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Goal**
1. Percent of processed citations adjudicated.	93%	TBD	TBD
2. Dispositions posted to DDS within ten days.	100%	88%	97%
3. Dispositions posted to CCH within thirty days.	100%	83%	96%
4. Departmental expenditures per capita.	$13.90	$13.23	$12.76
5. Departmental expenditures as a percent of the General Fund.	0.02%	0.03%	0.03%

Municipal Court

Workload/Service Level Indicators	Actual	Actual	Goal
1. Number of employees.	1.5	1	1
2. Number of citations processed per employee.	3,367	TBD	TBD
3. Number of citations processed.	3,367	TBD	TBD
4. Failure to appear warrants.	30	TBD	TBD
5. Number of defendants put on probation.	157	TBD	TBD

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Municipal Court Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Judge	51.1105	12,000	15,000	12,000
Court Clerks	51.1110	39,550	35,527	35,527
Temporary employees	51.1200	5,295	0	0
Overtime	51.1310	263	500	300
Group Health/Dental	51.2105	464	481	161
Group Life Insurance	51.2110	111	126	117
FICA contributions (employer)	51.2200	2,983	2,757	2,741
Retirement contribution (employer)	51.2400	1,436	1,442	2,508
Workers' Compensation	51.2700	96	636	82
		62,198	**56,469**	**53,436**
Purchased/Contracted Services				
Other professional services	52.1240	1,832	8,500	8,500
Computer maintenance	52.2201	131	0	0
Equipment maintenance	52.2203	974	1,023	1,023
Telephone	52.3210	1,183	1,100	1,100
Postage	52.3220	232	450	250
Travel	52.3500	2,730	2,500	2,500
Dues & fees	52.3600	256	1,000	1,000
Bank fees	52.3680	0	3,601	3,601
Education and training	52.3700	770	2,000	2,000
		8,108	**20,174**	**19,974**
Supplies				
Copier supplies	53.1130	576	700	700
Miscellaneous supplies	53.1140	424	500	500
Small equipment	53.1600	494	2,500	0
		1,494	**3,700**	**1,200**

Municipal Court Expenditures

Other Costs				
Court Ware Fee	57.3170	18,964	18,000	18,000
DATE	57.3171	3,126	4,000	4,000
DETF - GSCCCA	57.3172	12,315	12,000	12,000
County jail fund	57.3173	28,143	26,500	26,500
Local victims fund	57.3174	14,025	15,000	15,000
DUI victims fund	57.3175	550	2,500	2,500
POPT Police training fund	57.3176	59,543	49,000	49,000
Police Officers A&B fund	57.3177	17,577	16,500	16,500
Brain & spinal injury fund	57.3178	1,097	1,750	1,750
Probation fee	57.3179	858	900	900
		156,198	**146,149**	**146,150**
Total Expenditures		**227,998**	**226,492**	**220,760**

Capital Outlay Overview
For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary
The overall decrease in this budget is $5,732 or 2.6% from last year's budget. The decrease is from the reduction in the amount budgeted for the fill-in Judge and decrease in small equipment.

Personnel
Personnel remained constant from FY 2012 to FY 2013.

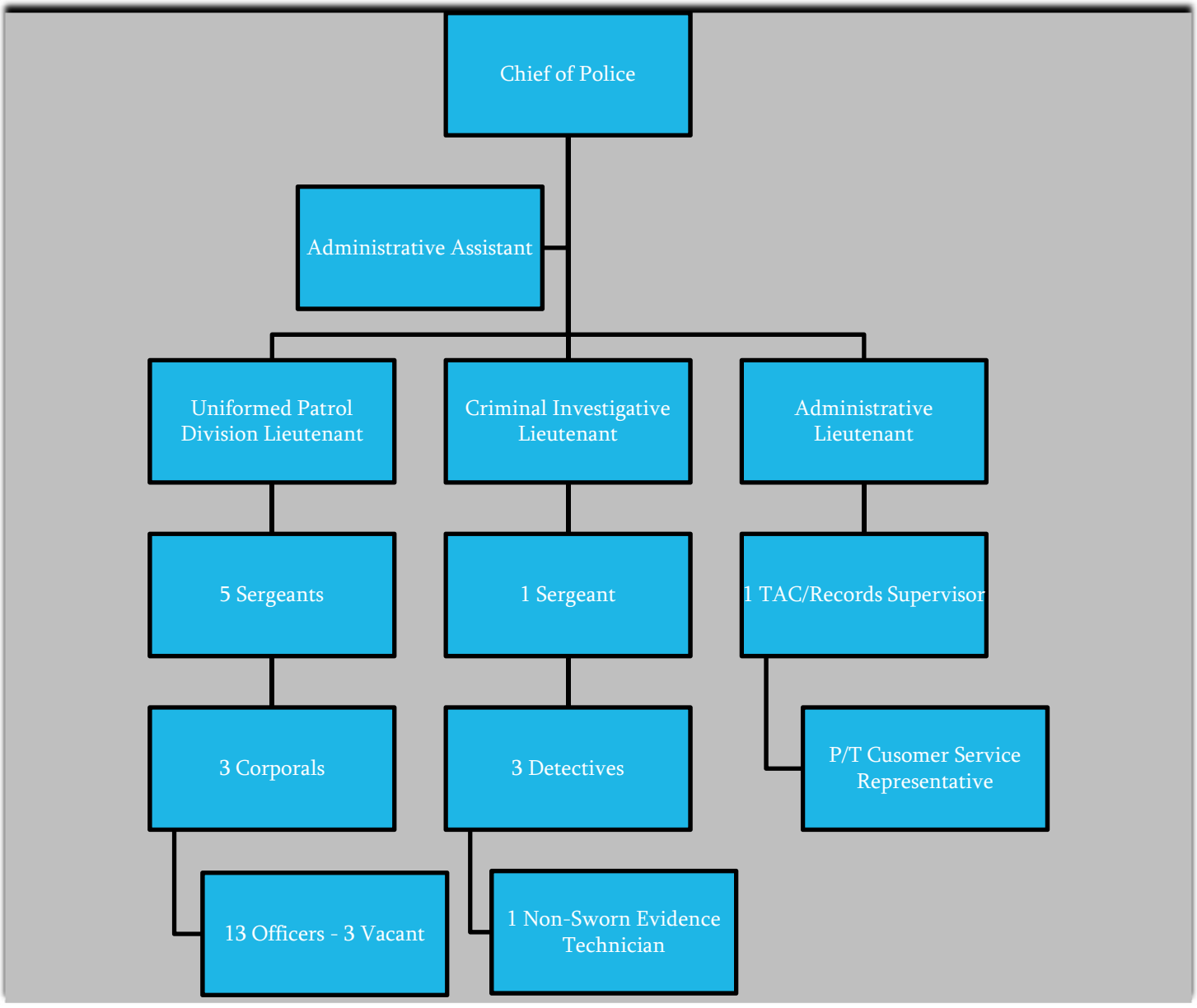
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FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Staff Assistant	0.5	0	0
Court Administrator	1	1	1
FTE Positions	**1.5**	**1**	**1**

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St. Marys Police Department Organization Chart FY 2013



Police Department

Purpose Statement:

The Police Department supports the quality of life of the City by ensuring the safety and security of the community.

Departmental Goals (including, but not limited to):

1. Work to reduce the number of drug related incidents in the City by 20%.
2. Reduce the number of injury accidents on roads by 10%.
3. Develop ways to obtain victim/citizen/organizational input on quality of police services provided.
4. Improve internal communications with departmental personnel.
5. Develop strategies to reduce operational expenses without negatively impacting quality of service.
6. Develop strategies to improve departmental working relationships and reporting in neighborhoods.
7. Reduce crime against persons by 1%.
8. Reduce crime against property by 1%.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Reduction in the number of crimes against property.	1,308	1295/-1%	-1%
2. Reduction in the number of crimes against persons.	692	725/4.5%	-1%
3. Overall rating of school principals of "very good" or above on survey response.	N/A	90%/N/A	90%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Investigation solve ratio.*	73.02%	64.99%	74.94%
2. Average number of citations per Patrol Officer.	236/yr.	172/yr.	180/yr.
3. Average number of investigations per Investigative Officer.	111.2	125.6	112
4. Average response time to priority one calls.	6:21	5:02	5:00
5. Departmental expenditures per capita.	$151.45	$142.38	$131.19

Police Department

Efficiency/Effectiveness Indicators	Actual	Actual	Projected
6. Departmental expenditures as a percent of the General Fund.	21.97%	28.17%	26.70%
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Number of sworn Officers.	33	33	32
2. Number of calls for Police Service.	47,662	37,551	45,000
3. Number of arrests.	888	863	890
4. Number of cases investigated.	278	377	447
5. Number of cases solved.*	203	245	335
6. Number of citations issued.	5,193	3,794	3,960
7. Total community presentations.	30	37	45
8. Number of security checks.	19,464	12,377	20,000
9. Total number of part one crimes against persons.	191	218	216
10. Total number of part one crimes against property.	645	657	650
11. Total number of accidents with injuries or fatalities.	64	83	65
12. Number of incident reports.	2,614	2,483	2,500

NOTE: St. Marys Police Department uses the FBI Guidelines for reporting cases as solved.

Police Department Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	1,462,510	1,386,894	1,280,712
Overtime - Regular employees	51.1300	83,569	80,000	70,000
Group Health/Dental	51.2105	203,718	208,430	275,738
Health Clinic	51.2107	0	0	5,682
Group Life Insurance	51.2110	4,190	4,107	4,210
FICA contributions (employer)	51.2200	112,554	112,218	103,702
Retirement contribution (employer)	51.2400	46,184	57,583	71,582
Unemployment insurance	51.2600	4,950	8,500	4,500
Workers' Compensation	51.2700	38,033	36,365	37,412
Clothing allowance	51.2930	3,000	2,500	2,750
		1,958,708	**1,896,597**	**1,856,288**
Purchased/Contracted Services				
Medical	52.1230	16,470	21,000	24,000
Computer maintenance	52.2201	7,914	4,000	3,953
Copier maintenance	52.2202	7,011	8,000	7,000
Radio maintenance	52.2204	2,454	7,500	1,900
Alarm system maintenance	52.2205	1,190	800	800
Small equipment repairs	52.2216	706	500	980
Radio & electronics repairs	52.2220	7,947	2,000	10,000
Building repairs	52.2221	15,577	5,000	8,000
Vehicle repairs	52.2223	8,784	10,000	8,000
Property/Liability Insurance	52.3110	28,278	33,000	32,846
Telephone	52.3210	14,520	17,236	12,250
Computer links	52.3211	766	2,060	920
Postage	52.3220	685	750	600

Police Department Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Printing & binding	52.3400	595	0	500
Travel	52.3500	8,357	500	11,865
Dues and fees	52.3600	923	850	740
Education and training	52.3700	1,836	500	3,200
		124,013	**113,696**	**127,554**
Supplies				
Office supplies	53.1110	3,470	1,000	2,000
Computer supplies	53.1120	3,450	3,000	3,500
Copier supplies	53.1130	911	1,500	700
Miscellaneous supplies	53.1140	3,832	1,500	2,500
Criminal Investigation supplies	53.1160	6,639	2,500	3,798
Water/sewerage	53.1210	3,417	3,500	2,500
Electricity	53.1230	31,306	45,000	32,000
Street lighting	53.1231	232	200	300
Gasoline	53.1270	102,845	118,853	97,240
Books and periodicals	53.1400	3,247	2,250	2,938
Small equipment	53.1600	37,968	8,150	10,073
Small equipment supplies	53.1601	418	500	500
Small equipment - computers & software	53.1610	325	500	11,057
Safety supplies	53.1701	204	1,000	1,000
Uniforms & replacements	53.1702	20,133	17,553	17,853
Building repair supplies	53.1721	1,836	5,000	3,500
Vehicle repair supplies	53.1723	19,484	20,000	20,000
		239,717	**232,006**	**211,459**

Police Department Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Capital Outlays				
Vehicles	54.2200	0	120,000	0
Equipment	54.2500	29,690	0	0
		29,690	**120,000**	**0**
Debt Service				
Capital Lease - Principal - Vehicles	58.1207	127,257	69,054	48,931
Capital Lease - Interest - Vehicles	58.2207	5,054	6,406	1,868
		132,311	**75,460**	**50,799**
Total Expenditures		**2,484,439**	**2,437,759**	**2,246,100**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall decrease in this budget is $191,659 or 7.8% from last year's budget. The decrease is due to the reduction of one position, supplies and capital outlays.

Personnel

The Major's position was reclassified to a Lieutenant position. One Sergeant position was eliminated in FY 2013.

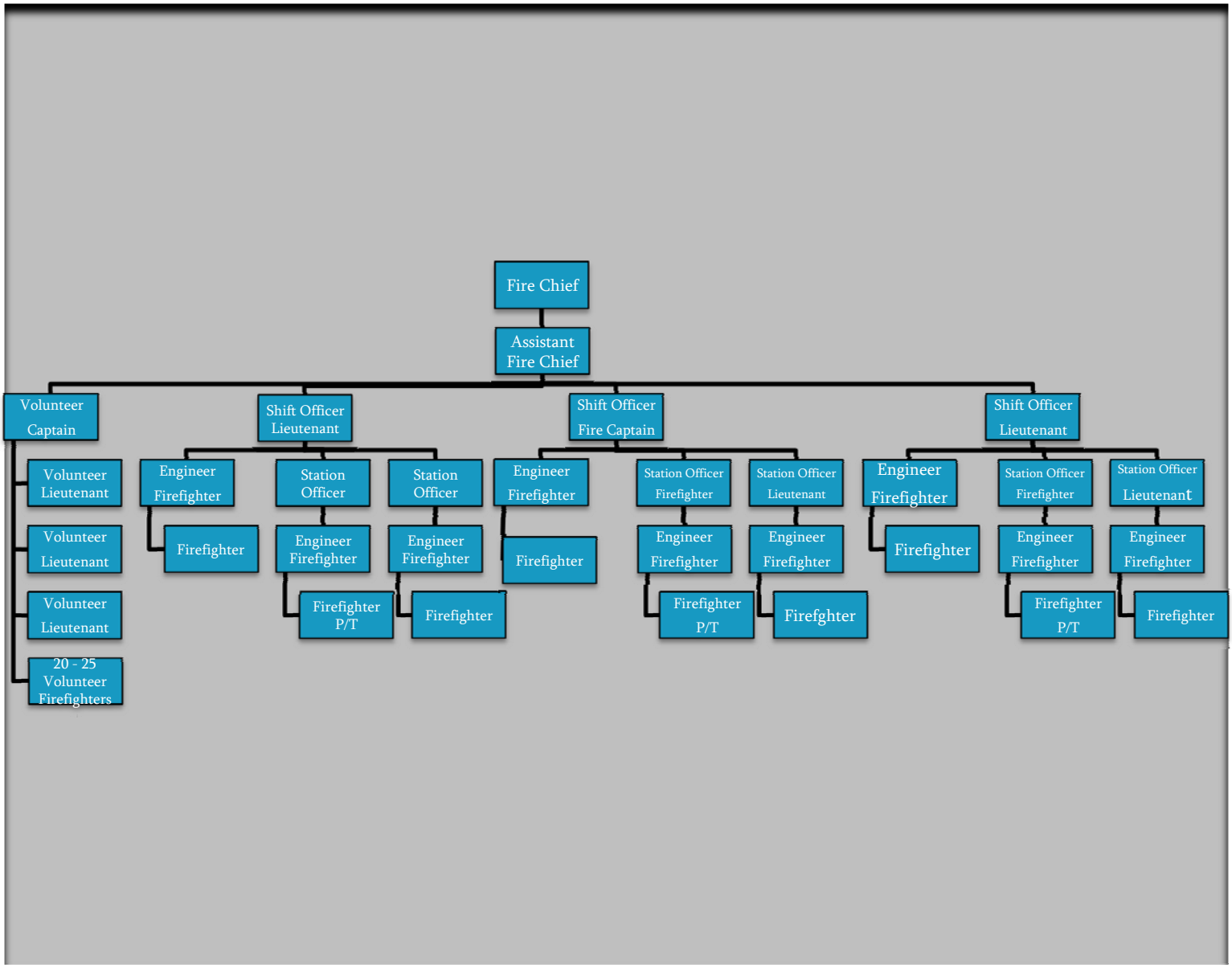
Police Department

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Police Chief	1	1	1
Major	1	1	0
Lieutenant	2	2	3
Administrative Lieutenant	1	1	1
Administrative Assistant	1	1	1
Property & Evidence Technician	1	1	1
Police Sergeant	7	7	6
Police Corporal	5	5	5
Police Officer II	21	17	17
Police Records Technician	0.5	0.5	0.5
FTE Positions	**40.5**	**36.5**	**35.5**

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St. Marys Fire Department Organizational Chart FY 2013



Fire Department

Purpose Statement:

The Fire Department supports the quality of life of the City by ensuring the protection and preservation of life and property.

Departmental Goals (including, but not limited to):

1. Provide prompt emergency response to control fires and mitigate hazardous conditions throughout the City.
2. To provide property fire protection to reduce fire loss and to minimize the dollar amount of property value loss to fire damage in structures.
3. Provide timely review of fire related building plans.
4. Maintain or approve upon current Insurance Service Office (ISO) rating.
5. Increase fire prevention education and activities in the community.
6. Continue to provide existing level of service within the approved budget.
7. Continue to oversee the development of Supervisory Employee Development Program.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of respondents designating fire service as "good" or above within reporting period.	N/A	N/A/N/A	90%
2. Percentage of residential fires confined to room of origin.	N/A	N/A/N/A	90%
3. Property loss from fire as a percentage of the value of the property exposed.	19.60%	N/A/21.56%	18%
4. Percentage of return on investment (Fire Department Budget to property saved value).	111.86%	N/A/110%	110%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Average response time in minutes.	4:05	4:22	4:10
2. Insurance Service Office (ISO) Rating.	4/9	4/9	4/9
3. Annual volunteer pay if compensated at an entry level fire fighter rate.	$46,944.38	$53,590.66	$45,000

Fire Department

Efficiency/Effectiveness Indicators	Actual	Actual	Projected
4. Total fire incidents per 1,000 population.	5.4260	5.14	5.4
5. Total non-fire incident per 1,000 population.	102.29	102.97	105
6. Departmental expenditures per capita.	$100.81	$93.29	$92.48
7. Annual amount paid of Property Tax per person for Fire Service.	$32.35	$36.12	$31.24
8. Departmental expenditures as a percent of the General Fund.	14.60%	18.40%	19.10%

Workload/Service Level Indicators	Actual	Actual	Projected
1. Calls for fires.	89	88	90
2. Rescue/EMS.	1,307	1,324	1,350
3. Calls for hazardous conditions.	154	144	161
4. Service calls.	56	54	56
5. Good intent calls.	65	77	70
6. False alarm calls.	96	111	70
7. Other (Svr. Weather/Disaster & Special) calls.	0	53	0
8. Total Calls for service.	1,767	1,851	1,797
9. Fire inspections conducted.	275	170	270
10. Fire prevention plan and review.	33	30	30
11. Fire hydrant inspections.	810	1,200	1,500
12. Burn permits issued.	328	340	340

Fire Department

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	957,827	963,649	916,528
Overtime	51.1300	87,197	88,154	96,656
Group Health/Dental	51.2105	130,821	146,493	222,033
Health Clinic	51.2107	0	0	4,546
Group Life Insurance	51.2110	2,775	2,886	2,959
Group Life Insurance - Volunteer firefighter	51.2115	1,196	1,196	1,196
Disability - Volunteer firefighters	51.2155	1,000	1,000	1,000
FICA contributions (employer)	51.2200	76,158	80,463	77,509
Retirement contribution (employer)	51.2400	33,515	36,578	47,071
Workers' Compensation	51.2700	55,474	57,200	62,071
Employee awards & picnic	51.2910	119	350	350
		1,346,082	**1,377,969**	**1,431,919**
Purchased/Contracted Services				
Employment physicals & tests	52.1231	13,126	13,000	11,928
Equipment testing	52.1340	6,035	7,173	11,198
Computer maintenance	52.2201	110	1,000	0
Copier maintenance	52.2202	1,186	700	605
Radio maintenance	52.2204	1,619	3,970	4,295
Generator maintenance	52.2207	4,366	6,000	6,000
Small equipment repairs	52.2216	672	762	1,092
Building repairs	52.2221	6,309	5,000	5,160
Vehicle repairs	52.2223	6,637	9,448	9,468
Property/Liability insurance	52.3110	6,734	10,200	7,154
Telephone	52.3210	5,797	7,375	7,080
Postage	52.3220	473	400	540
Advertising	52.3300	46	150	150

Fire Department

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Printing and binding	52.3400	25	150	150
Travel	52.3500	541	3,500	6,212
Dues and fees	52.3600	1,124	750	850
Professional subscriptions	52.3610	628	912	975
Education and training	52.3700	3,083	6,275	6,025
		58,511	**76,765**	**78,882**
Supplies				
Office supplies	53.1110	704	1,582	1,428
Computer supplies	53.1120	738	1,024	1,024
Copier supplies	53.1130	538	450	370
Miscellaneous supplies	53.1140	3,966	4,588	4,448
Fire prevention supplies	53.1173	1,015	1,963	3,179
Water/sewerage	53.1210	3,571	3,955	3,993
Electricity	53.1230	24,141	32,000	25,500
Bottled gas	53.1240	0	0	0
Gasoline	53.1270	23,723	25,500	33,250
Books and periodicals	53.1400	591	1,513	1,968
Small equipment	53.1600	18,592	20,370	20,066
Small equipment supplies	53.1601	1,073	3,318	3,500
Small equipment - computers & software	53.1610	5,130	4,880	6,977
Small equipment - furniture	53.1620	353	800	720
Other supplies	53.1700	826	3,242	2,726
Safety supplies	53.1701	10,530	10,000	13,951
Uniforms & replacements	53.1702	7,845	7,790	10,310
Building repair supplies	53.1721	1,494	2,624	2,764
Vehicle repair supplies	53.1723	7,708	5,989	5,989
		112,538	**131,588**	**142,163**

Fire Department

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Debt Service				
Capital Lease - Principal - Aerial & pumper	58.1200	67,952	9,103	0
Capital Lease - Principal -Vehicles	58.1206	5,939	1,652	0
Capital Lease - Interest - Aerial & pumper t	58.2200	1,721	88	0
Capital Lease - Interest - Vehicles	58.2206	720	11	0
		76,332	**10,854**	**0**
Total Expenditures		**1,593,463**	**1,597,176**	**1,652,964**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall increase in this budget is $55,788 or 3.4% from last year's budget. The increase is due to benefits and supply cost.

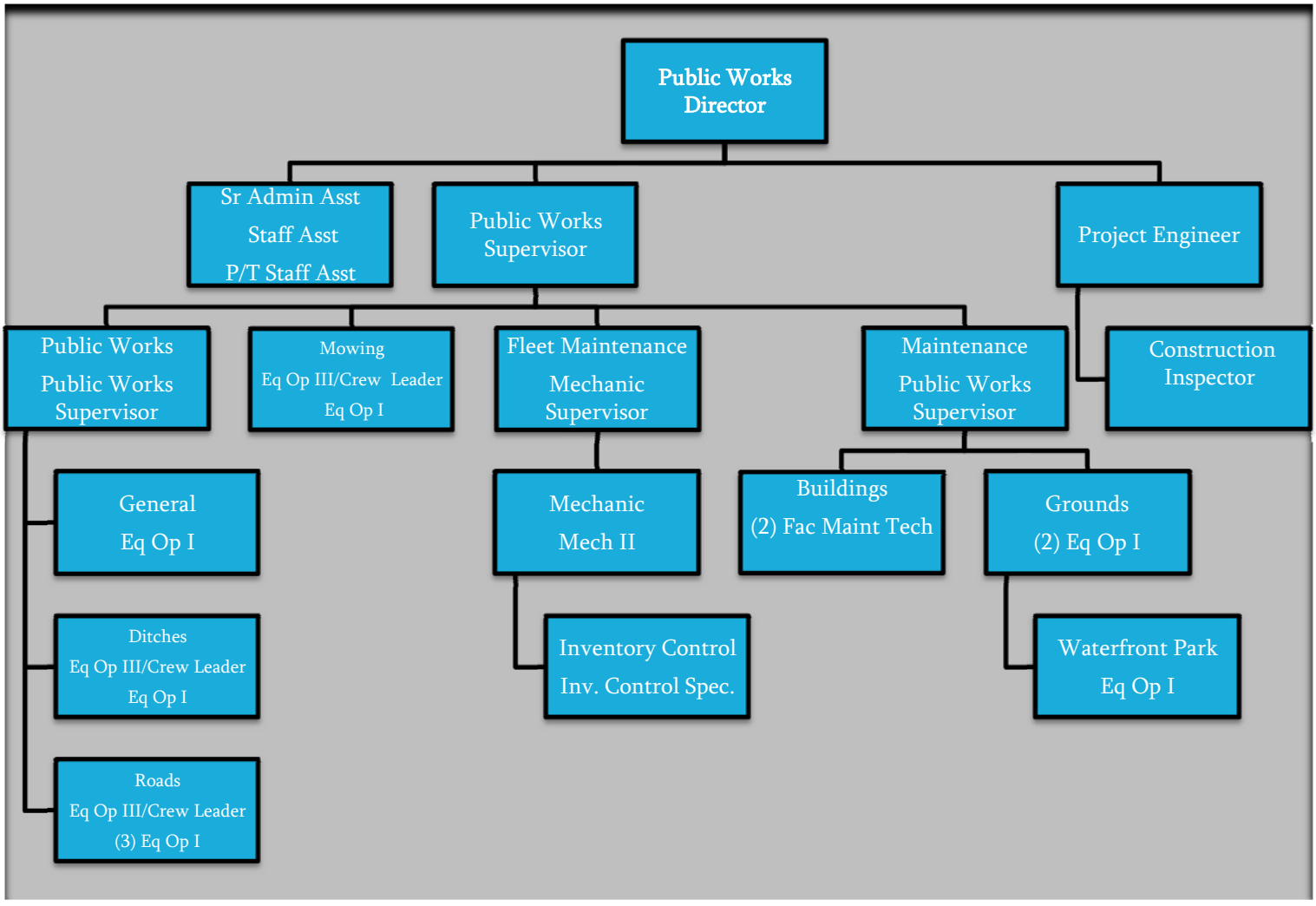
Personnel

Positions remained constant from FY 2012 to FY 2013. The Fire Department has six "SAFER Grant" positions which Council did not fund from March through June 2013.

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Fire Chief	1	1	1
Assistant Chief	1	1	1
Fire Captain	1	1	1
Fire Lietenant	5	5	5
Certified Fire Fighter	15	18	18
Part-time Fire Fighter *	3	3	3
FTE Positions	**26**	**29**	**29**

Public Works Organizational Chart FY 2013



Public Works

Purpose Statement:
The Public Works Department supports the quality of life of the City by preservation of infrastructure to protect life and property.

Departmental Goals (including, but not limited to):

1. Continue working to improve aesthetics of the City rights-of-way.
2. Continue implementation of storm water master plan to improve drainage.
3. Continue working to improve the overall quality of roads within the City.
4. Ensure the availability of current vehicles for intended use.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of roads that have pavement condition index of 25 or less.	N/A	N/A/82%	85%
2. Number of traffic accidents that were the result of inadequate roadway design or conditions.	0	0/0	0
3. Percent of survey respondents that rate the condition of streets as "good" or above.	N/A	N/A/76%	85%
4. Objective City appearance rating by third party of "good" or above.	N/A	N/A/89%	90%
5. Percent of respondent rating fleet services as "good" or above as measured by user survey during evaluation period.	N/A	N/A/N/A	95%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percentage of road repairs/potholes requiring follow-up activities (second repair).	N/A	8%	5%
2. Percentage of pothole repairs lasting more than six months.	N/A	87%	90%
3. Number of traffic light repairs within two hours of notification.	N/A	98%	95%
4. Miles of rights-of-way mowed per employee.	162.5	163.3	175
5. Miles of ditches cleared per employee.	14.6	15.7	9

Public Works

Efficiency/Effectiveness Indicators	Actual	Actual	Projected
6. Departmental expenditures per capita.	$107.58	$82.56	$69.00
7. Departmental expenditures as a percent of the General Fund.	15.61%	16.29%	13.84%
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Number of employees authorized in budget.	36	25/1	25/1
2. Lane miles of road in the City.	114	114	115
3. Number of potholes repaired.	26	39	35
4. Number of signs repaired/replaced.	236	212	200
5. Number of dead animals removed.	232	173	160
6. Number of sidewalk repairs.	11	23	25
7. Number of ditches cleaned.	80	52	27
8. Miles of rights-of-way mowed.	650	511	525
9. Lane miles swept.	220	196	200

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Public Works Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	893,093	640,197	577,894
Overtime	51.1300	23,089	35,000	25,000
Group Health/Dental	51.2105	214,162	178,510	226,803
Health Clinic	51.2107	0	0	5,228
Group Life Insurance	51.2110	4,029	2,958	2,907
FICA contributions (employer)	51.2200	65,615	51,653	46,122
Retirement contribution (employer)	51.2400	33,831	26,886	32,409
Unemployment insurance	51.2600	4,795	74,558	7,920
Workers' Compensation	51.2700	62,338	49,790	47,082
		1,300,952	**1,059,552**	**971,365**
Purchased/Contracted Services				
Employment physicals & tests	52.1231	150	250	250
Computer maintenance	52.2201	3,775	4,200	4,314
Copier maintenance	52.2202	957	500	1,000
Radio maintenance	52.2204	652	500	500
Alarm system maintenance	52.2205	240	300	240
Fuel system maintenance	52.2208	1,671	500	500
Vehicle repairs	52.2223	2,123	4,000	4,000
Rental of equipment and vehicles	52.2320	970	1,000	1,000
Telephone	52.3210	11,771	13,250	12,250
Postage	52.3220	285	250	250
Advertising	52.3300	605	750	600
Printing and binding	52.3400	175	200	200
Travel	52.3500	409	1,000	700

Public Works Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Dues and fees	52.3600	779	750	611
Education and training	52.3700	849	1,000	1,100
		25,411	**28,450**	**27,515**
Supplies				
Office supplies	53.1110	1,619	2,000	1,500
Computer supplies	53.1120	2,033	2,500	1,500
Copier supplies	53.1130	576	650	600
Miscellaneous supplies	53.1140	6,456	7,000	6,000
Gasoline	53.1270	91,761	120,000	117,000
Small equipment	53.1600	11,429	13,000	11,000
Small equipment supplies	53.1601	7,369	7,000	7,000
Small equipment - computers & software	53.1610	180	2,000	700
Safety supplies	53.1701	6,442	6,500	5,000
Uniforms & replacements	53.1702	11,790	14,000	10,000
Building repair supplies	53.1721	22	0	0
Vehicle repair supplies	53.1723	55,246	53,000	40,000
		194,923	**227,650**	**200,300**
Capital Outlays				
Equipment	54.2500	0	37,000	0
		0	**37,000**	**0**
Debt Service				
Capital Lease - Principal - Vehicles/Equipm	58.1209	235,635	60,427	0
Capital Lease - Interest - Vehicles/Equipmer	58.2209	7,731	413	0
		243,366	**60,840**	**0**
Total Expenditures		**1,764,652**	**1,413,492**	**1,199,180**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall decrease to this budget is $214,312 or 15.1% from last year's budget. The decrease is due to the transfer of an employee to the Cemetery Department, the retirement of debt and the decrease in capital expenditures.

Personnel

One equipment operator position was reclassified to the Cemetery Department. The Public Works Department employee's salary is split between General Fund and Water-Sewer Fund.

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Public Works Director *	0.34	0.34	0.34
Operations Safety Manager	1	0	0
Engineer	1	1	1
Administrative Assistant *	0.5	0.5	0.5
Construction Inspections	1	0.25	0.25
Equipment Operator I	15	10	9
Equipment Operator II	1	0	0
Equipment Operator III	2	2	2
Facilities Maintenance	3	2	2
Inventory Control *	0.34	0.34	0.34
Inventory Control Assistant *	0.34	0	0
Mechanic Supervisor *	0.34	0.34	0.34
Mechanic I	1	0	0
Mechanic II *	0.34	0.34	0.34
Senior Equipment Operator *	0.25	0.25	0.25
Supervisor *	1.5	1.5	1.5
Staff Assistant *	0.5	0.5	0.5
FTE Positions	**29.45**	**19.36**	**18.36**

**Partially Budgeted in Other Funds*

Highways and Streets

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Supplies				
Street lighting	53.1231	294,404	270,000	315,000
Road paving and drainage supplies	53.1724	146	0	0
		294,550	**270,000**	**315,000**
Total Expenditures		**294,550**	**270,000**	**315,000**

The Highways and Streets department falls under the Public Works departmental goals and objectives.

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

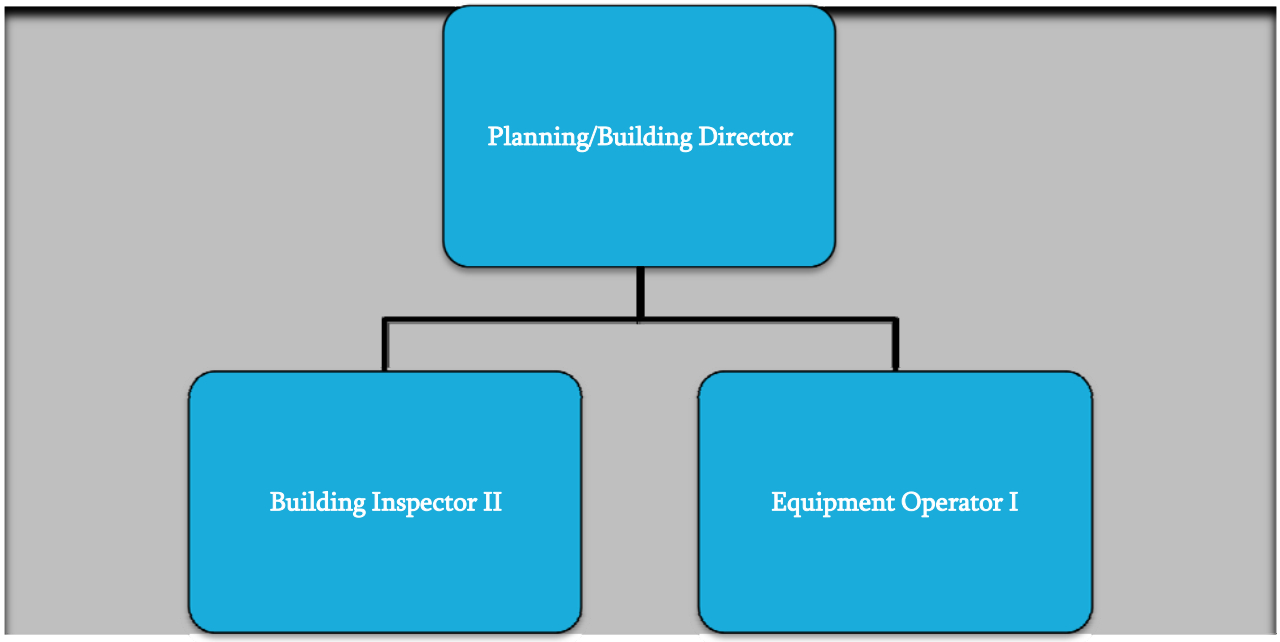
The overall increase in this budget is $45,000 or 16.7% from last year's budget. The increase is due to an increase in electricity rates and the addition of lights within the City.

Personnel

Personnel are not budgeted in this department.

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Cemetery Organizational Chart FY 2013



Cemetery

Purpose Statement:

The Cemetery supports the quality of life of the City by providing a place for the living to honor individuals and events of the past.

Departmental Goals (including, but not limited to):

1. Work to transition to Cemetery Authority.
2. Develop survey procedures and instruments.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of survey respondents rating satisfaction with cemetery maintenance as "good" or above.	N/A	N/A/N/A	95%
2. Percent of survey respondents rating satisfaction with cemetery appearance as "good" or above.	N/A	N/A/N/A	95%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percent of revenue per number of plots available.	N/A	1275	1245
2. Number of service requests responded to within one day.	12/day	12/day	12/day
3. Percentage of available plots to total plots in cemetery.	36%	32%	34%
4. Departmental expenditures per capita.	$0.18	$0.14	$0.20
5. Departmental expenditures as a percent of the General Fund.	0.01%	0.01%	0.09%
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Number of employees.	1.5	1.5	1.5
2. Number of plot sales for the year.	31	37	30
3. Number of burials during the year.	44	44	40

Cemetery

Workload/Service Level Indicators	Actual	Actual	Projected
4. Overall revenue for the year.	$40,940	$40,703	$40,000
5. Response time for service requests.	4 hours	4 hours	< 8 hours
6. Number of tours of the cemetery for the year.	250	220	200
7. Number of acts of vandalism in the cemetery for the year.	6	2	0
8. Number of monuments marked.	75	45	75

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Cemetery

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular Employees	51.1100	0	0	34,089
Group Health/Dental	51.2105	0	0	12,763
Health Clinic	51.2107	0	0	228
Group Life Insurance	51.2110	0	0	117
FICA Contributions (Employer)	51.2200	0	0	2,608
Retirement Contribution (Employer)	51.2400	0	0	2,264
Workers' Compensation	51.2700	0	0	1,314
		0	**0**	**53,383**
Purchased/Contracted Services				
Computer maintenance	52.2201	275	275	275
Small equipment repairs	52.2216	490	500	500
Vehicle repairs	52.2223	0	0	500
Postage	52.3220	234	500	300
Advertising	52.3300	0	150	0
Travel	52.3500	0	0	800
Dues & fees	52.3600	735	500	1,150
Education And training	52.3700	0	0	200
Contract labor	52.3850	0	0	5,000
		1,734	**1,925**	**8,725**
Supplies				
Miscellaneous supplies	53.1140	367	500	350
Water/Sewerage	53.1210	1,030	1,000	900
Electricity	53.1230	211	700	300
Gasoline	53.1270	0	0	1,500
Small equipment	53.1600	0	0	6,000

Small equipment supplies	53.1601	56	200	200
Cemetery work supplies	53.1704	139	300	100
Vehicle repair supplies	53.1723	0	0	200
		1,803	**2,700**	**9,550**
Total Expenditures		**3,537**	**4,625**	**71,658**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall increase in the budget is $67,033 or 1,449% from last year's budget. The increase is due to the reallocation of one full time employee from Public Works Department and partial allocation of salaries of other employees the work with the Cemetery.

Personnel

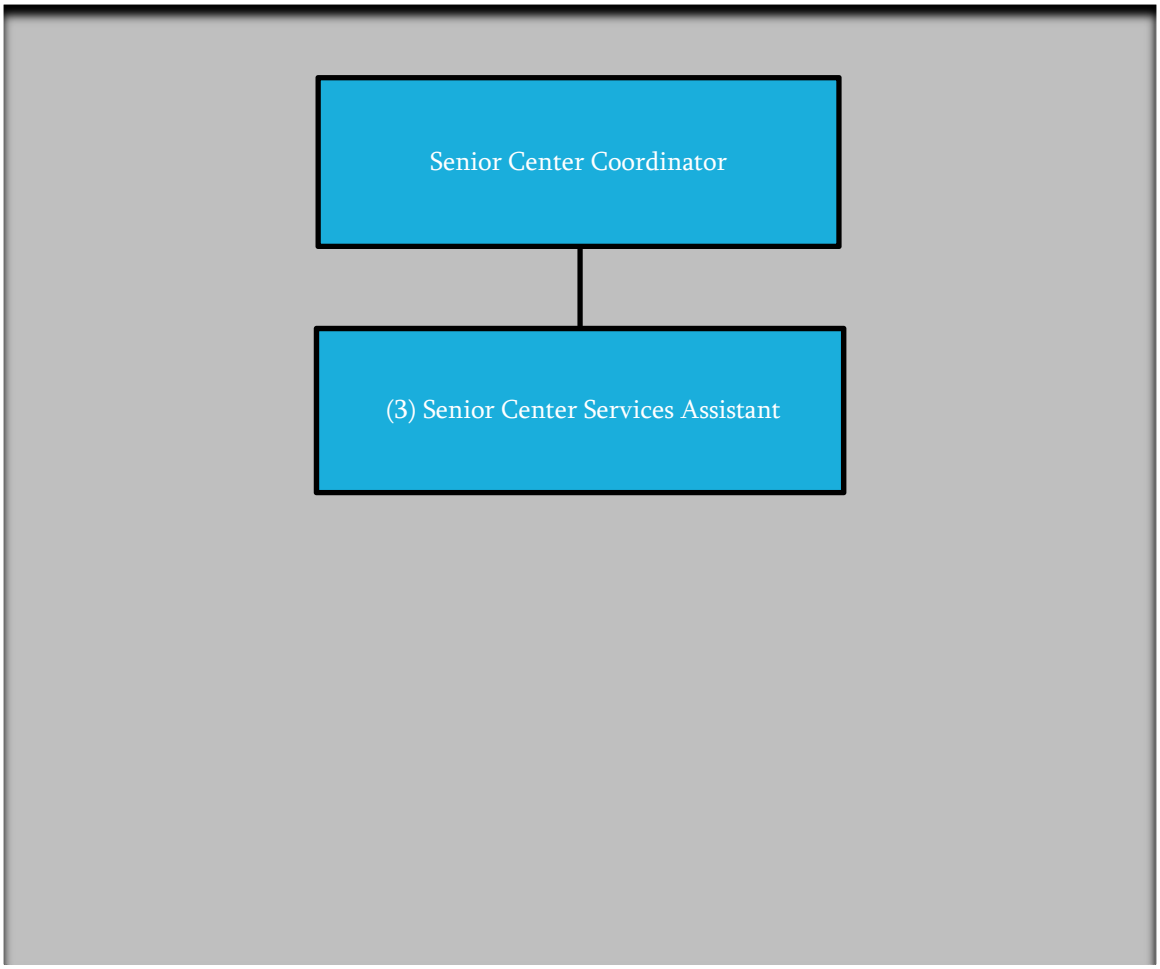
One Public Works position was transferred into the Cemetery budget. Salaries of the Planning Director, GIS/Planning Technician and Building Inspector II were allocated to the department for the work performed with the Cemetery.

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Planning Director	0	0	0.1
Equipment Operator I	0	0	1
GIS/Planning Technician	0	0	0.05
Building Inspector II	0	0	0.1
FTE Positions	**0**	**0**	**1.25**

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Senior Citizens Center Organizational Chart FY 2013



Senior Center

Purpose Statement:
The Senior Center supports the quality of life of the City by enriching the lives of St. Marys seniors.

Departmental Goals (including, but not limited to):

1. To continue to have a thriving independent Senior Center for the seniors of St. Marys.
2. Improve senior attendance at the Senior Center.
3. Increase marketing efforts and recognition of the Senior Center.
4. Develop a Senior Center user satisfaction survey.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of seniors rating overall satisfaction with Senior Center services as "good" or above.	N/A	N/A/N/A	90%
2. Percent of participants rating individual Senior Center events as "good" or above.	N/A	N/A/N/A	90%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percentage increase in attendance from prior year.	N/A	3%	2%
2. Senior Center annual attendance per capita.	40%	41%	42%
3. Departmental expenditures per capita.	$7.52	$6.92	$6.79
4. Departmental expenditures as a percent of the General Fund.	1.08%	1.37%	1.35%
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Number of full-time equivalent City employees (FTE) for the year.	2	2	2
2. Annual Senior Center attendance.	6,841	7,030	7,219
3. Number of meals served annually.	4,874	5,164	5,454

Senior Center

Workload/Service Level Indicators	Actual	Actual	Projected
4. Number of educational programs provided annually.	760	780	800
5. Total population in St. Marys.	17,121	17,121	17,121

*Education programs daily and include activities

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Senior Center Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	52,095	56,098	53,500
Overtime	51.1300	695	1,000	830
Group Health/Dental Ins	51.2105	8,630	9,386	13,062
Health Clinic	51.2107	0	0	228
Group Life Insurance	51.2110	111	126	117
FICA contributions (employer)	51.2200	3,715	4,368	4,154
Retirement -Contribution Employer	51.2400	1,150	1,191	2,072
Workers' Compensation	51.2700	149	654	1,833
		66,545	**72,823**	**75,796**
Purchased/Contracted Services				
Alarm system maintenance	52.2205	274	400	400
Vehicle repairs	52.2223	181	1,000	1,000
Property/Liability insurance	52.3110	612	1,000	696
Telephone	52.3210	1,824	1,472	1,472
Advertising	52.3300	134	350	300
Travel	52.3500	33	250	200
Education and training	52.3700	0	500	500
		3,058	**4,972**	**4,568**
Supplies				
Computer supplies	53.1120	149	150	150
Copier supplies	53.1130	0	50	50
Miscellaneous supplies	53.1140	2,643	2,000	1,750
Water/sewerage	53.1210	455	650	500
Electricity	53.1230	4,942	5,000	5,000
Gasoline	53.1270	3,165	5,000	3,906

Senior Center Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Food	53.1300	17,980	25,000	25,000
Small equipment	53.1600	0	500	500
		29,334	**38,350**	**36,856**
Debt Service				
Capital Lease - Principal	58.1201	9,052	2,315	0
Capital Lease - Interest	58.2201	271	16	0
		9,323	**2,331**	**0**
		108,260	**118,476**	**117,220**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall decrease in this budget is $1,256 or 1% from last year's budget. The net decrease is due to debt service retired.

Personnel

Personnel remained constant from FY 2012 to FY 2013.

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Senior Center Coordinator	1	1	1
Senior Center Services Assistant	1	1	1
FTE Positions	**2**	**2**	**2**

Parks

Purpose Statement:

The Parks Division supports the quality of life of the City by providing a safe and pleasing place for events and personal enjoyment.

Departmental Goals (including, but not limited to):

1. Continue to keep parks well maintained.
2. Continue to improve the conditions of the bathroom facilities.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goals/Actual**	**Goal**
1. Percent of survey respondents that rate our parks as "good" or above.	N/A	N/A/N/A	95%
2. Percent of event sponsors that rated our parks as "good" or above in regards to meeting their needs.	N/A	N/A/N/A	95%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Number of park rentals.	36	53	40
2. Vandalism incidents responded to within one hour of notification.	N/A	90%	90%
3. Departmental expenditures per capita.	$3.30	$3.56	$2.74
4. Departmental expenditures as a percent of the General Fund.	0.48%	0.70%	0.55%
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Number of hours spent mowing.	180	165	200
2. Number of hours spent weeding.	1,050	902	1,000
3. Number of hours spent picking up trash.	150	156	150
4. Number of hours spent cleaning fountain.	150	172	200
5. Number of vandalism incidents.	6	18	25

Parks Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Purchased/Contracted Services				
Building repairs	52.2221	5,150	500	300
Rental of equipment and vehicles	52.2320	850	500	1,000
Lab analysis fees	52.3650	10	20	20
		6,010	**1,020**	**1,320**
Supplies				
Water/sewerage	53.1210	8,332	10,000	7,000
Electricity	53.1230	16,604	18,000	15,000
Christmas equipment & supplies	53.1703	9,158	13,000	10,000
Public grounds maintenance supplies	53.1705	5,527	5,000	8,000
Building repair supplies	53.1721	8,447	9,000	6,000
		48,068	**55,000**	**46,000**
Capital Outlay				
Site Improvements	54.1200	0	5,000	0
		0	**5,000**	**0**
Total Expenditures		**54,078**	**61,020**	**47,320**

The Parks department falls under the Public Works department goals and objectives.

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

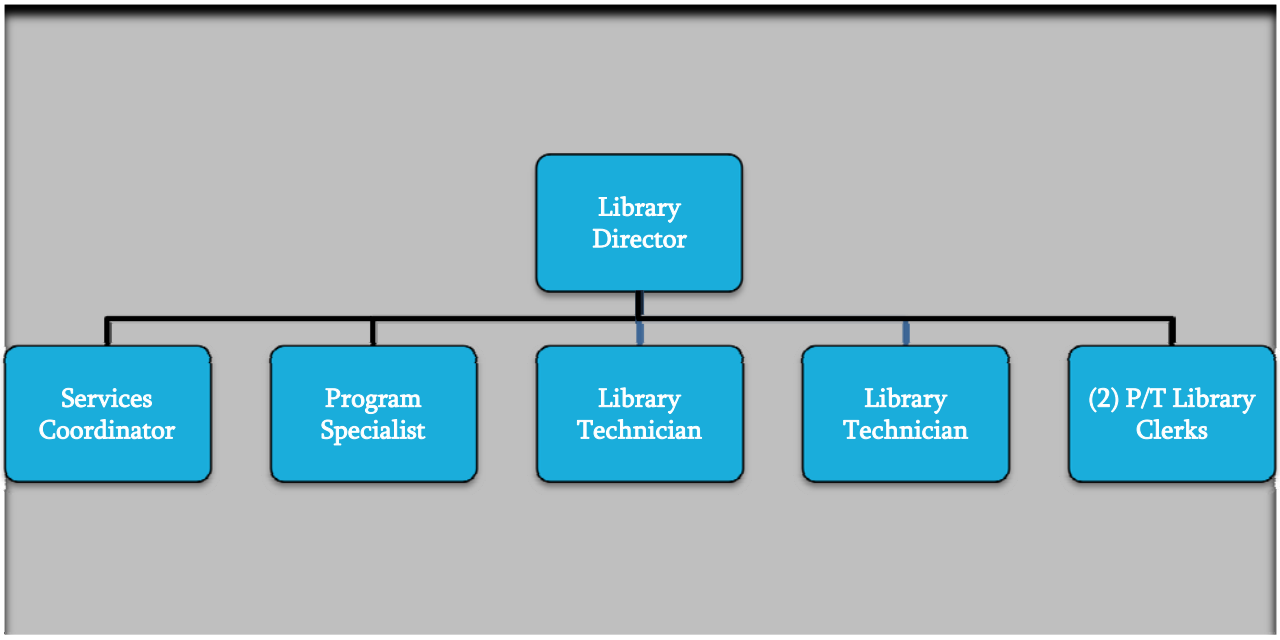
Budget Summary

The overall decrease in this budget is $13,700 or 22.4% from last year's budget. The net decrease is due to a decrease in supplies and capital improvements.

Personnel

Personnel are not budgeted within this department.

St. Marys Public Library Organizational Chart FY 2013



Library

Purpose Statement:
The Library supports the quality of life of the City by providing access to informational resources.

Departmental Goals (including, but not limited to):

1. Increase opportunities for access to information at the library.
2. Increase circulation of books.
3. Develop survey instrument and process for obtaining patron satisfaction ratings on library services.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Number of questions answered divided by the number of visitors.	2	2/3	2
2. Percentage of visitors to total hours open annually.	35.33	N/A/44.5	37
3. Number of books circulated divided by the number of regular library card holders.	8.13	N/A/8	9
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percent of non-books circulated compared to total circulation.	37%	35%	35%
2. Total department budget divided by total library users for the year.	4.04	3.14	3.34
3. Number of books acquired divided by the total budget.	N/A	N/A	TBD
4. Per capita circulation rate.	4.8	4.79	4.89
5. Departmental expenditures per capita.	$17.86	$17.32	$17.35
6. Departmental expenditures as a percent of the General Fund.	2.70%	3.56%	3.46%
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Number of library cards issued effective December.	9,682	10,272	11,000

Library

Workload/Service Level Indicators	Actual	Actual	Projected
2. Number of items circulated.	78,802	81,982	85,000
3. Number of computer users.	23,494	26225	30,000
4. Number of hours open during the year.	2,143	2,143	2,143
5. Library attendance.	75,717	95,352	100,000
6. Number of questions answered.	26,501	33,373	35,500
7. Holds sent/received.	7,556	9,610	10,000

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Library Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	183,477	179,576	179,576
Overtime	51.1300	92	100	0
Group Health/Dental	51.2105	23,486	30,464	29,544
Health Clinic	51.2107	0	0	910
Group Life Insurance	51.2110	543	555	468
FICA contributions (employer)	51.2200	13,381	13,745	13,738
Retirement - contribution (employer)	51.2400	5,754	6,992	10,025
Workers' Compensation	51.2700	966	469	405
		227,699	**231,901**	**234,666**
Purchased/Contracted Services				
Computer maintenance	52.2201	0	2,500	1,953
Copier maintenance	52.2202	533	500	786
Alarm system maintenance	52.2205	525	900	900
Building repairs	52.2221	400	500	500
Property/Liability insurance	52.3110	0	100	0
Telephone	52.3210	4,909	5,000	4,004
Postage	52.3220	191	500	2,145
Travel	52.3500	62	250	100
Education and training	52.3700	0	500	0
		6,620	**10,750**	**10,388**
Supplies				
Office supplies	53.1110	322	2,000	770
Computer supplies	53.1120	0	2,000	1,136
Copier supplies	53.1130	214	400	266
Miscellaneous supplies	53.1140	1,535	1,000	3,430

Library Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Library unique supplies	53.1145	2,343	5,000	2,525
Water/sewerage	53.1210	658	750	786
Electricity	53.1230	16,888	16,000	22,500
Books and periodicals	53.1400	49,518	26,972	23,155
Small equipment	53.1600	0	1,000	0
Building repairs supplies	53.1721	0	1,000	233
		71,478	**56,122**	**54,801**
Total Expenditures		**305,797**	**298,773**	**299,855**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall increase in this budget is $1,082 or .3% from last year's budget. The net increase is due to changes in benefits and miscellaneous supplies coupled with decrease in books and periodicals.

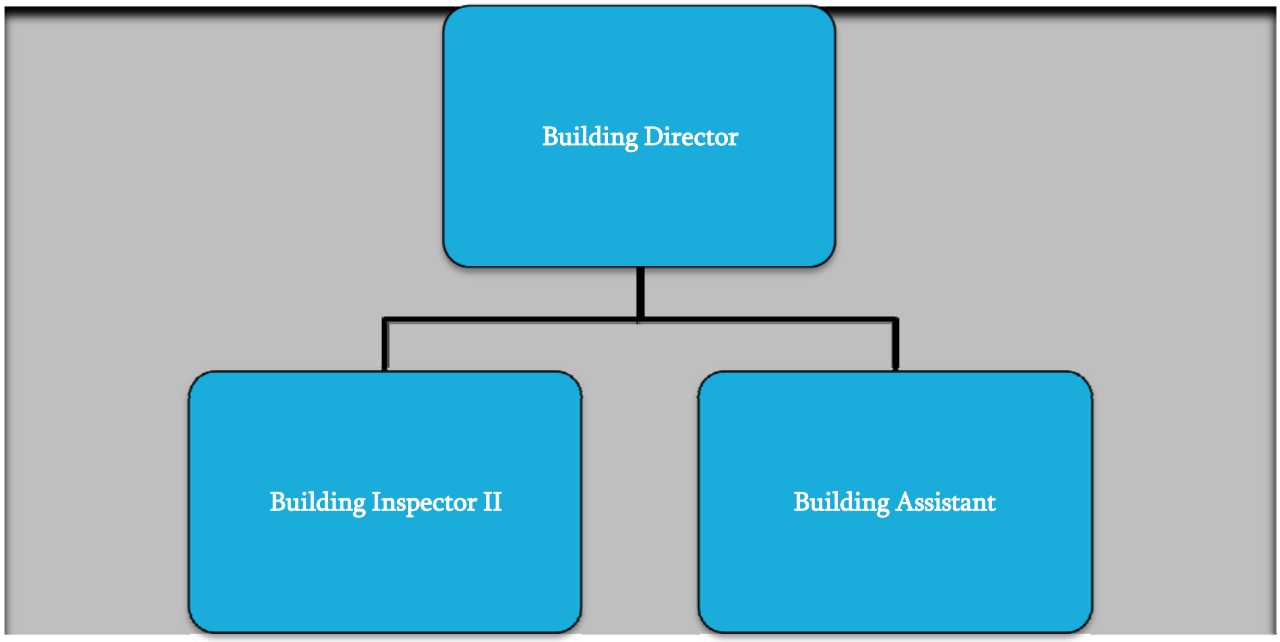
Personnel

Personnel remained constant from FY 2012 to FY 2013.

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Library Director	1	1	1
Library Service Coordinator	1	1	1
Library Programs Specialist	1	1	1
Library Technician	2	2	2
FTE Positions	**5**	**5**	**5**

Building Department Organizational Chart FY 2013



Building Department

Purpose Statement:
The Building Department supports the quality of life of the City by ensuring safe and properly sited structures.

Departmental Goals (including, but not limited to):

1. Review building permitting approval procedures to ascertain if there are opportunities for improvements.
2. Conduct annual meeting with local area builders to discuss/review building permitting processes and regulations.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Applicants rating of overall satisfaction with Building permitting process as "good" or above.	N/A	N/A/N/A	90%
2. Percentage of builders at annual meeting rating the Building Department function as "good" or above.	N/A	N/A/N/A	90%
3. Number of serious injuries to occupants of a residence as a result of a deficient building inspection (personal injury rates).	0	0/0	0
4. Percentage of residential building fires resulting from faulty building permitting and/or inspection.	0%	0/0	0%
5. Percentage of commercial building fires resulting from faulty building permitting and/or inspection.	0%	0/0	0%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percent of inspections performed within 48 hours.	100%	100%	100%
2. Ratio of building inspections to number of building inspectors.	1:01	1:01	1:01
3. Percentage of building permits issued within seven days after a complete application is received.	98%	98%	100%
4. Departmental expenditures per capita.	TBD	$4.45	$4.45
5. Departmental expenditures as a percent of the General Fund.	.0116%	.0157%	0.0144%

Building Department

Workload/Service Level Indicators	Actual	Actual	Projected
1. Total number of building/plumbing/HVAC/Electrical/LV permits issued.	239	219	240
2. Total number of building permits.	240	274	285
3. Number of inspections completed.	1,900	1,256	2,000
4. Dollar amount of building permits approved.	$86,763	$168,405	$90,000
5. Number of certificates of occupancy issued.	98	60	100
6. Number of estimated fees for Building Permits.	25	TBD	25

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Building Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	88,124	88,596	64,888
Overtime	51.1300	450	500	0
Group Health/Dental	51.2105	9,094	9,864	18,655
Health Clinic	51.2107	0	0	455
Group Life Insurance	51.2110	167	207	234
FICA contributions (employer)	51.2200	6,544	6,816	4,964
Retirement Contribution (employer)	51.2400	3,202	3,243	4,173
Workers' Compensation	51.2700	3,368	4,052	1,175
		110,949	**113,278**	**94,544**
Purchased/Contracted Services				
Engineers & Consultants	52.1310	0	0	0
Computer maintenance	52.2201	1,955	2,000	2,300
Copier maintenance	52.2202	656	1,200	1,100
Alarm system maintenance	52.2205	195	360	195
Vehicle repairs	52.2223	416	1,000	100
Telephone	52.3210	2,792	2,500	2,500
Postage	52.3220	44	250	100
Advertising	52.3300	40	200	0
Travel	52.3500	701	0	1,000
Dues and fees	52.3600	270	500	270
Professional subscriptions	52.3610	166	500	200
Education and training	52.3700	500	0	500
Other purchased services	52.3900	0	8,000	15,000
		7,735	**16,510**	**23,265**

Building Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Supplies				
Office supplies	53.1110	241	300	200
Computer supplies	53.1120	420	400	400
Copier supplies	53.1130	255	400	400
Gasoline	53.1270	2,821	3,000	2,200
Small Equipment - computers & software	53.1610	217	750	0
Other supplies	53.1700	47	250	100
Vehicle repair supplies	53.1723	27	1,000	560
		4,028	**6,100**	**3,860**
Total Expenditures		**122,712**	**135,888**	**121,669**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall decrease in this budget is $14,219 or 10.5% from last year's budget. The net decrease is due to the reclassification of one Building Inspector position and the allocation of salaries to Cemetery, and travel and education increase from last year.

Personnel

Personnel time was reallocated to the Cemetery Department for the time spent working on cemetery items and working directly in the cemetery. Planning and Building Assistant was brought back to full-time status which the time is split between Planning and Building.

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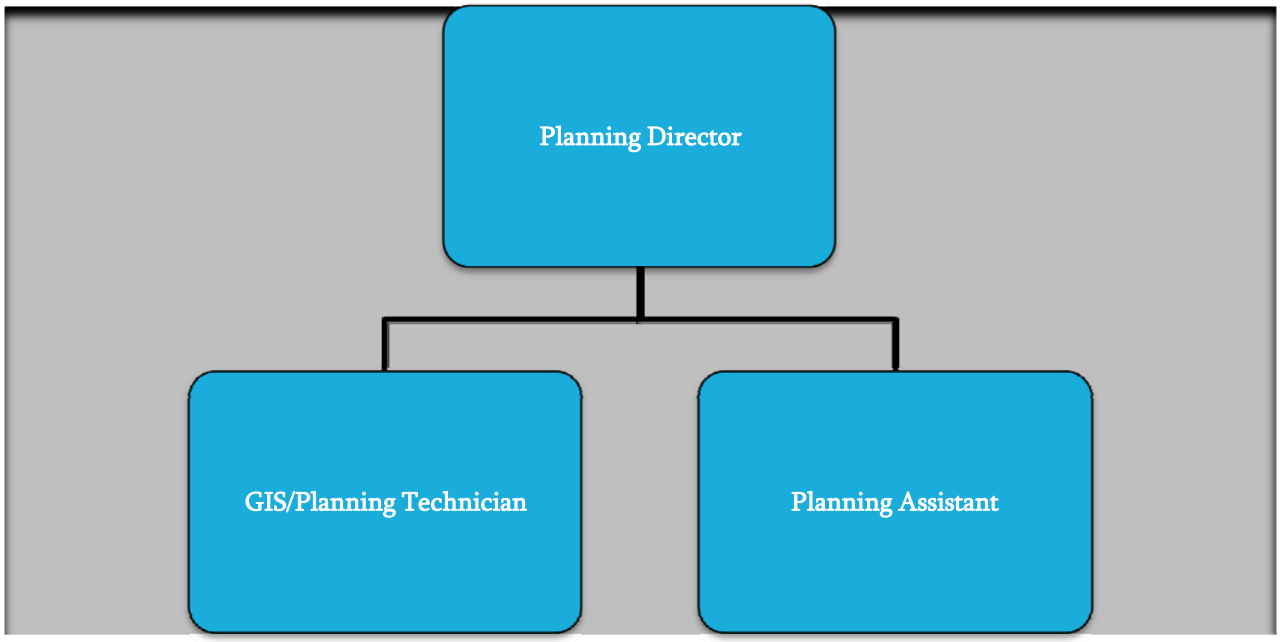
Building Department

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Planning Director	0	0	0.3
Planning and Building Assistant	0.25	0.25	0.5
Building Inspector II	2	1	0.9
FTE Positions	**2.25**	**1.25**	**1.7**

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Planning Department Organizational Chart FY 2013



Planning Department

Purpose Statement:

The Planning Department supports the quality of life of the City by articulating the vision and values of the community.

Departmental Goals (including, but not limited to):

1. Complete and present to City Council a proposal for the establishment of a Maritime Heritage District.
2. Develop strategies to update/revise the Comprehensive Plan.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of survey respondents rating planning a portion of development review process as "good" or above.	N/A	N/A/N/A	95%
2. Percentage of time planning staff recommendations were accepted by City Council as presented.	N/A	N/A/N/A	95%
3. Percentage of time planning staff recommendations were accepted by the Planning and Zoning Commission as presented.	N/A	N/A/N/A	95%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Number of plan reviews completed within fourteen days after receipt of a complete application.	100%	100%	100%
2. Departmental expenditures per capita.	$8.54	$6.63	$8.50
3. Departmental expenditures as a percent of the General Fund.	1.60%	1.75%	1.95%
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Number of applications for review submitted to Planning Commission.	20	21	20
2. Number of written code enforcement violations issued/resolved.	N/A	53/38	10/10
3. Total number of dilapidated structures removed either by City or by Owner under orders from the City.	4	12	20
4. Number of building permits reviewed (Planning component).	239	93	240
5. Number of Occupation Tax licenses processed.	528	556	500

Planning Department

Workload/Service Level Indicators	Actual	Actual	Projected
6. Number of historic Preservation Certificates of Appropriateness (COA) submitted to Historic Preservation Commission.	31	16	30
7. Number of historic Preservation Commission Certificates of Appropriateness (COA) appealed to Council.	1	1	0
8. Number of public and Historic Preservation Commission trees reviewed/removed/replaced.	N/A	4	10

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Planning Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	103,732	103,292	82,371
Overtime	51.1300	107	500	0
Group Health/Dental	51.2105	16,808	18,771	26,123
Health Clinic	51.2107	0	0	455
Group Life Insurance	51.2110	222	251	234
FICA contributions (employer)	51.2200	7,452	8,017	6,302
Retirement Contribution (employer)	51.2400	3,787	3,845	4,983
Workers' Compensation	51.2700	2,626	3,270	164
		134,734	**137,946**	**120,632**
Purchased/Contracted Services				
Engineers & Consultants	52.1310	0	500	20,000
Computer maintenance	52.2201	1,326	1,500	2,500
Copier maintenance	52.2202	594	900	1,150
Alarm system maintenance	52.2205	195	360	195
Vehicle repairs	52.2223	0	500	400
Telephone	52.3210	2,292	2,000	2,250
Postage	52.3220	640	1,000	1,750
Advertising	52.3300	1,010	1,250	1,500
Printing and binding	52.3400	60	200	150
Travel	52.3500	0	0	500
Education and training	52.3700		0	800
Other purchased services	52.3900	1,273	1,500	1,000
		7,390	**9,710**	**32,195**

Planning Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Supplies				
Office supplies	53.1110	373	500	400
Computer supplies	53.1120	579	750	700
Copier supplies	53.1130	257	500	400
Miscellaneous supplies	53.1140	167	750	600
Gasoline	53.1270	864	2,000	1,100
Small equipment - computers & software	53.1610	0	500	1,400
Vehicle repair supplies	53.1723	85	500	560
		2,325	**5,500**	**5,160**
Debt Service				
Capital Lease - Principal - Vehicles	58.1210	1,932	826	0
Capital Lease - Interest - Vehicles	58.2210	65	5	0
		1,997	**831**	**0**
Total Expenditures		**146,446**	**153,987**	**157,987**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall increase in this budget is $4,000 or 2.6% from last year's budget. The net increase is due to engineering/consulting expense coupled with the decrease in salaries and benefits for the portion of time employees spend working on the cemetery.

Personnel

Personnel time was reallocated to the Cemetery Department for the time spent working on cemetery items and working directly in the cemetery.

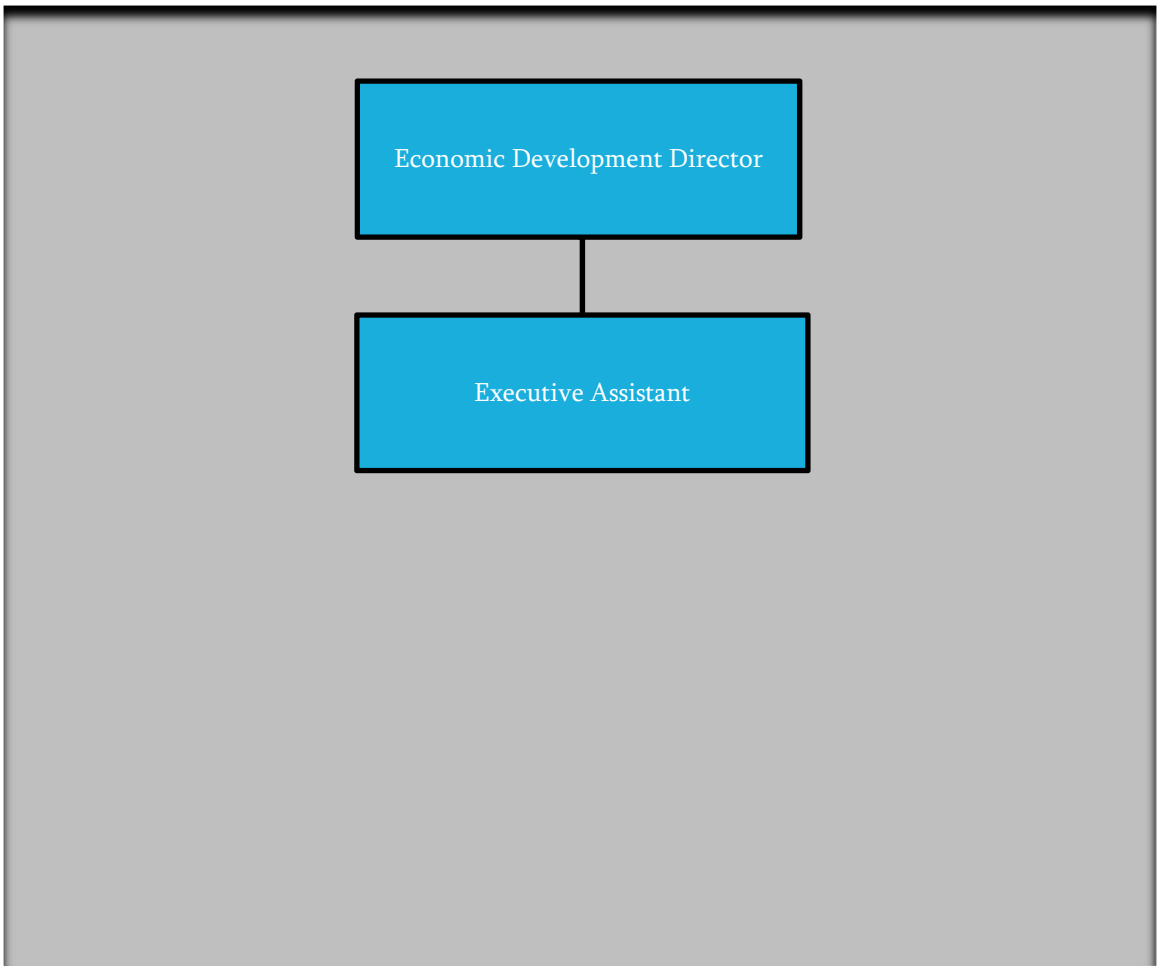
Planning Department

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Planning Director	1	1	0.6
GIS/Planning Technician	1	1	0.95
Planning and Building Assistant	0.25	0.25	0.5
FTE Positions	**2.25**	**2.25**	**2.05**

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Economic Development Department Organizational Chart FY 2013



Economic Development Department

Purpose Statement:

The Economic Development Department supports the quality of life of the City by cultivating the economic growth of the community.

Departmental Goals (including, but not limited to):

1. Retain, recruit and expand businesses in St. Marys.
2. Facilitate coordination of, and eventual implementation of, marketing plan for the St. Marys Intracoastal Gateway Property.
3. Implement strategies from Downtown Development Authority strategic planning session.
4. Strengthen existing businesses through aggressive active programs.
5. Diversify the local economy by creating a business environment conducive of such organizations.
6. Develop survey to solicit Chamber of Commerce board member rating for Economic Development efforts.
7. Develop survey to solicit Downtown Development Authority member rating for Economic Development efforts.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Net increase in number of new business locating in St. Marys during the year.	N/A	TBD	12
2. Survey of Chamber of Commerce Board Members rating Economic Dev. efforts of department as "good" or above.	N/A	N/A/N/A	95%
3. Increase in the number of new jobs in the City.	N/A	N/A/N/A	60
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percentage increase in number of new businesses locating in St. Marys.	N/A	TBD	20%
2. Number of out of town recruitment trips.	N/A	24	32
3. Increase in the number of out-of-town contacts.	N/A	N/A	25%

Economic Development Department

Efficiency/Effectiveness Indicators	Actual	Actual	Projected
4. Departmental expenditures per capita.	$7.38	$6.89	$7.04
5. Departmental expenditures as a percent of the General Fund.	0.011%	0.014%	0.014%
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Total number of business licenses.	671	792	800
2. Total number of businesses.	809	624	690
3. Total number of business licenses renewed.	612	636	669
4. Number of small business seminars conducted.	2	2	6
5. Number of site visits completed.	N/A	14	24
6. Dollar amount of Facade Grant application money loaned.	N/A	$1,750	$6,000

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Economic Development Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	70,256	82,261	81,931
Overtime	51.1300	103	100	100
Group Health/Dental	51.2105	5,182	9,864	13,062
Health Clinic	51.2107	0	0	228
Group Life Insurance	51.2110	176	251	234
FICA contributions (employer)	51.2200	5,188	6,432	6,275
Retirement Contribution (employer)	51.2400	2,561	1,275	4,237
Workers' Compensation	51.2700	210	722	180
		83,676	**100,905**	**106,247**
Purchased/Contracted Services				
Copier maintenance	52.2202	45	500	50
Building repairs	52.2221	131	500	150
Property/Liability Insurance	52.3110	417	600	420
Telephone	52.3210	2,645	2,640	2,640
Postage	52.3220	173	500	200
Advertising	52.3300	2,122	5,010	30,010
Travel	52.3500	1,331	1,500	4,500
Dues and fees	52.3600	890	1,200	1,200
Education and training	52.3700	692	1,500	1,500
		8,446	**13,950**	**40,670**
Supplies				
Office supplies	53.1110	759	1,000	250
Computer supplies	53.1120	426	900	700
Vehicle repair supplies	53.1123	0	0	200
Copier supplies	53.1130	189	500	200

Economic Development Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Miscellaneous supplies	53.1140	420	500	1,000
Gasoline	53.1270	0	0	2,000
Small equipment	53.1600	875	250	250
		2,669	**3,150**	**4,600**
Total Expenditures		**94,791**	**118,005**	**151,517**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall increase in this budget is $33,512 or 28.4% from last year's budget. The increase is due to benefit cost and increase in advertising expense.

Personnel

Personnel remained constant from FY 2012 to FY 2013.

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Economic Development Director	1	1	1
Executive Assistant	1	1	1
FTE Positions	**2**	**2**	**2**

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Airport Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Purchased/Contracted Services				
Engineers & Consultants	52.1310	0	0	0
Property/Liability Insurance	52.3110	0	8,000	5,000
		0	**8,000**	**5,000**
Total Expenditures		**0**	**8,000**	**5,000**

The St. Marys Airport is managed by the St. Marys Airport Authority; therefore, goals are not included with this department.

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

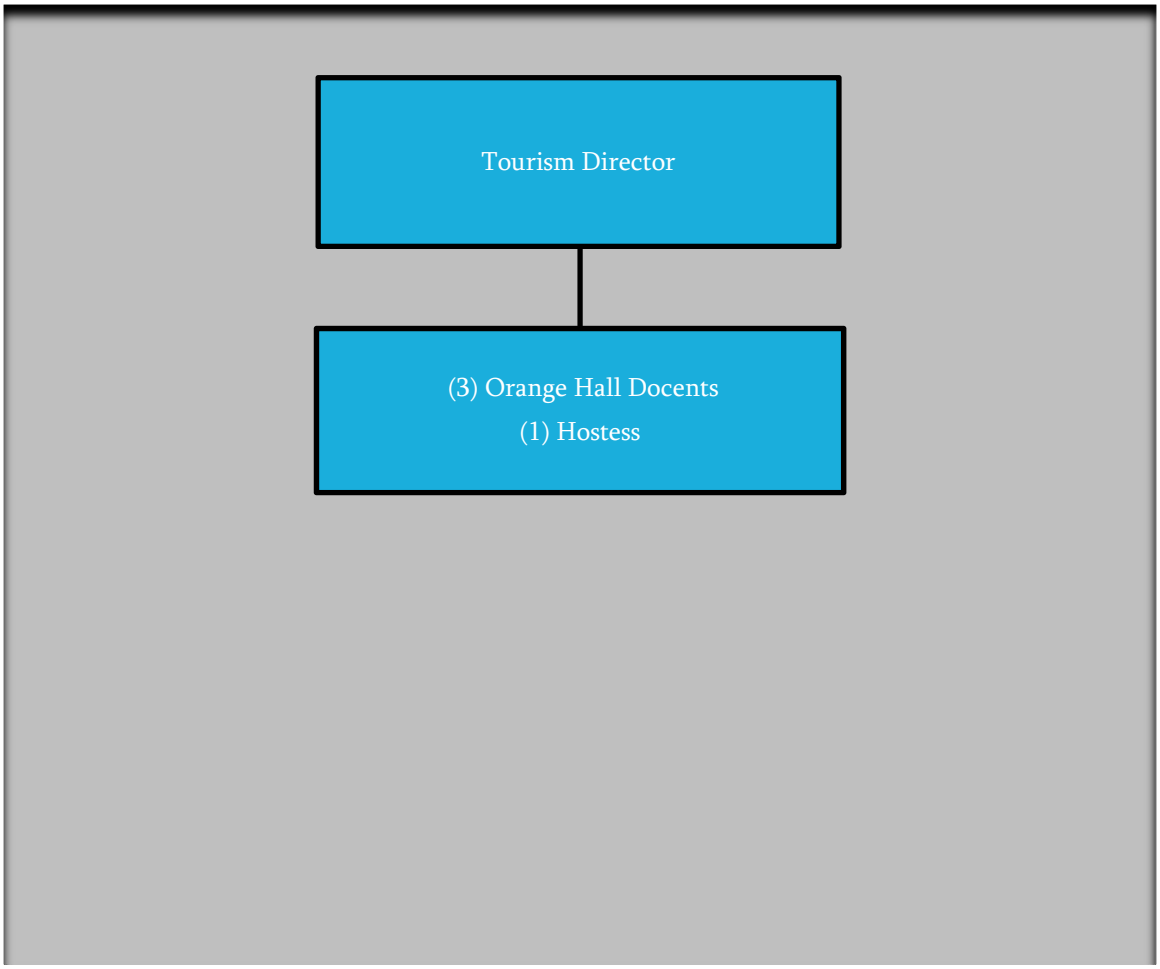
The overall decrease in this budget is $3,000 or 37.5% from last year's budget. The net decrease is due to a decrease in property insurance cost.

Personnel

Personnel are budgeted in this department. The Airport is managed by the St. Marys Airport Authority.

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Special Facilities – Orange Hall Organizational Chart FY 2013



Special Facilities Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular Employees	51.1100	16,171	21,974	12,700
FICA contributions (employer)	51.2200	1,237	1,681	972
Workers' compensation	51.2700	94	600	100
		17,502	**24,255**	**13,772**
Purchased/Contracted Services				
Alarm system maintenance	52.2205	240	350	440
Orange Hall restoration	52.2227	835	1,000	500
Submarine Museum	52.2229	385	750	500
Telephone	52.3210	336	375	350
Postage	52.3220	0	25	0
Advertising	52.3300	0	200	0
Other purchased services	52.3900	135	500	0
		1,931	**3,200**	**1,790**
Supplies				
Office supplies	53.1110	0	100	0
Copier supplies	53.1130	0	300	0
Miscellaneous supplies	53.1140	0	200	0
Water/sewerage	53.1210	960	600	700
Electricity	53.1230	7,058	8,000	9,000
Orange Hall restoration supplies	53.1727	81	500	250
Submarine Museum supplies	53.1729	400	500	250
		8,499	**10,200**	**10,200**
Total Expenditures		**27,932**	**37,655**	**25,762**

This department falls under the Public Works department goals and objectives.

Capital Outlay Overview
For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary
The overall decrease in this budget is $11,893 or 31.5% from last year's budget. The net decrease is due to a decrease in salaries and operating expenses.

Personnel
Personnel remained constant from FY 2012 to FY 2013.

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Hostess	0.75	0.75	0.75
FTE Positions	**0.75**	**0.75**	**0.75**

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Multiple Grants - Revenues

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Revenues				
FAA Grant	33.1110	0	0	0
Grant Federal	33.1120	180,882	223,000	222,850
GEMA Grant - Fire Dept	33.4000	7,591	0	0
GEFA Grant - Energy Efficiency Project	33.4100	21,232	0	0
State Gov't Grant	33.4121	15,000	0	0
Interest revenue	36.1000	1,354	0	0
Miscellaneous Income	38.9010	0	0	0
Total Revenues		**226,059**	**223,000**	**222,850**

Multiple Grants - Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Expenditures				
Other Cost	57.3000	15,000	0	0
Operating Transfer Out to General Fund	61.1000	211,059	223,000	222,850
Operating Transfer Out to Tourism	61.1020	0	0	0
Total Expenditures		**226,059**	**223,000**	**222,850**

The City's goal is to enhance its operations by obtaining grants to help with the overall cost of doing business. The City was able to obtain a "SAFER Grant" to aid in the Fire Department. The grant covers the salary of six full time equivalents.

Budget Summary

The overall decrease in this budget is $4,527 or 2% from last year's budget. The net decrease is due to elections expense decrease and travel and education increase from last year.

Personnel

Personnel remained constant from FY 2012 to FY 2013. The Finance Department employee's salary is split between General Fund, Water-Sewer Fund and Solid Waste Fund.

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Tourism Organizational Chart FY 2013



Tourism Revenues

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Taxes				
Hotel/Motel Tax	31.4100	115,560	134,501	127,116
		115,560	**134,501**	**127,116**
Charges for Services				
Activity Fees	34.7200	9,843	10,830	10,830
Retail Sales	34.7900	784	3,000	2,500
		10,627	**13,830**	**13,330**
Investment Income				
Interest Earned	36.1000	30	100	100
		30	**100**	**100**
Contributions & Donations				
Contributions From Others	37.1000	696	600	600
		696	**600**	**600**
Miscellaneous				
Miscellaneous Income	38.9010	5,902	12,000	7,000
Fund Equity	38.0001	0	0	0
		5,902	**12,000**	**7,000**
Interfund Transfers				
Operating T/F In General Fund	39.1200	17,000	7,000	7,000
Operating T/F In Multi-Grant	39.1201	0	0	0
		17,000	**7,000**	**7,000**
Total Revenues		**149,815**	**168,031**	**155,146**

Tourism Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	33,024	29,344	29,344
Overtime - Regular employees	51.1300	0	100	100
Group Health/Dental Insurance	51.2105	276	0	0
Group Life Insurance	51.2110	9	0	0
FICA contributions (employer)	51.2200	2,497	2,253	2,253
Retirement contributions (employer)	51.2400	167	0	0
Unemployment Insurance	51.2600	8,580	0	0
Workers Compensation	51.2700	65	215	225
		44,618	**31,912**	**31,922**
Purchased/Contracted Services				
Audit/Administration Fee	52.1210	3,600	3,600	3,600
Alarm system maintenance	52.2205	125	0	0
Tram maintenance	52.2210	2,606	1,500	1,500
Rental Expense	52.2310	2,855	7,800	13,200
Liability/Board Insurance	52.3110	895	800	800
Telephone/Internet	52.3210	3,031	4,900	4,500
Postage	52.3220	524	1,500	1,400
Advertising/ Marketing	52.3300	19,896	38,300	21,384
Travel	52.3500	1,617	1,750	2,400
Dues and fees	52.3600	1,590	2,500	1,600
Professional Subscription	52.3610	0	150	0
Education and training	52.3700	370	1,500	1,740
Contract Labor	52.3850	23,750	55,000	55,000
		60,859	**119,300**	**107,124**

Tourism Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Supplies				
Office supplies	53.1110	1,423	1,600	1,200
Miscellaneous supplies	53.1140	6,891	4,219	4,000
Water/Sewerage	53.1210	588	0	0
Electricity	53.1230	1,934	0	2,400
Supp/Inv for Resale	53.1500	425	1,000	1,000
Small equipment/ Computers, software, etc	53.1610	861	500	500
		12,122	**7,319**	**9,100**
Other Costs				
Payment to Others	57.3000	11,426	9,500	7,000
		11,426	**9,500**	**7,000**
Total Expenditures		**129,025**	**168,031**	**155,146**

This fund is managed by the Convention and Visitors Bureau which is a component unit of the City. The Convention and Visitors Bureau is responsible for the goals of this fund.

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall decrease in this budget is $12,885 or 7.6% from last year's budget. The net decrease is due to a decrease in projected revenue. The advertising expenditure was decreased to offset the decline in revenue.

Personnel

Personnel remained constant from FY 2012 to FY 2013.

Tourism

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Tourism Director	1	0	0
Hostess	1.5	1.5	1.5
FTE Positions	**2.5**	**1.5**	**1.5**

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SPLOST VI REVENUES

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Sales, Interest, Other Income				
SPLOST Referendum Tax	31.3200	0	5,859,000	4,831,403
Interest Revenue	36.1000	0	0	0
		0	**5,859,000**	**4,831,403**
Total Revenues		**0**	**5,859,000**	**4,831,403**

SPLOST VI Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Purchased/Contracted Services				
Professional Services: Audit	52.1211	3,029	9,000	6,000
		3,029	**9,000**	**6,000**
Road, Streets and Bridges				
Sewer infrastructure	54.1202	73,874	0	0
Drainage	54.1241	210,879	3,000,000	2,500,000
Paving/Overlaying	54.1416	145,018	2,200,000	1,850,403
City Buildings	54.1500	45,704	650,000	475,000
Operating T/F Out	61.1000	1,063,274	0	0
		1,538,749	**5,850,000**	**4,825,403**
Total Expenditures		**1,541,778**	**5,859,000**	**4,831,403**

Goal for the Special Purpose Options Sales Tax is reflected in the overall goals of the City.

Capital Outlay Overview

For FY 2013, this fund consists of capital outlay expenditures only.

Budget Summary

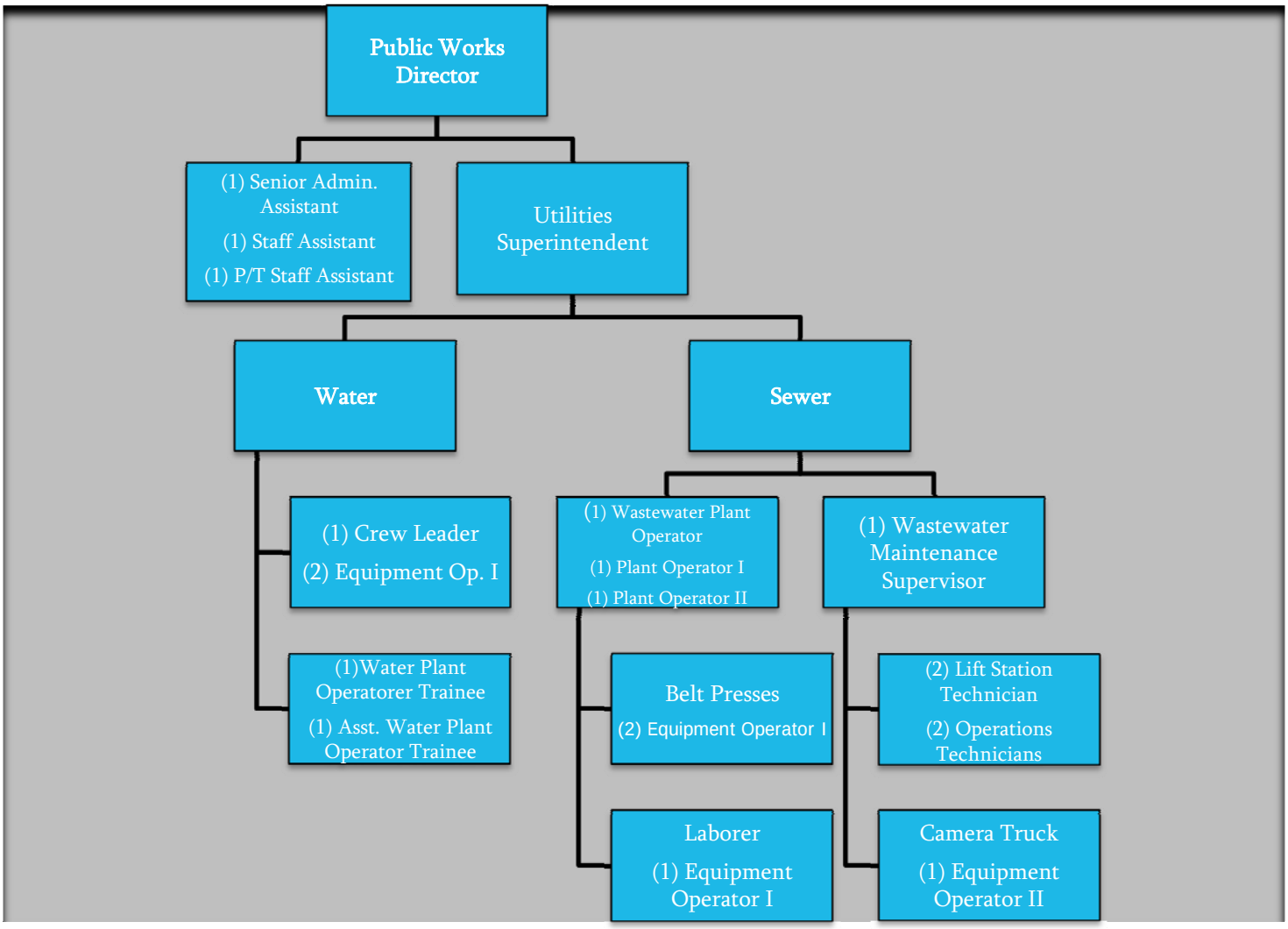
The overall decrease in this budget is $1,024,597 which consists of the projects completed with SPLOST funds in drainage, paving and sidewalks and Aquatic Center repairs.

Personnel

Personnel are not budgeted in this department.

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Water & Sewer Departments Organizational Chart FY 2013



Water/Sewer Revenues

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Intergovernmental				
State Government Grants	33.4110	0	1,215,000	0
		0	**1,215,000**	**0**
Charges for Services				
Water Charges	34.4210	2,151,056	2,109,000	2,140,000
Transfer/Temp Services	34.4211	28,970	29,400	45,000
Reconnection NSF Fees	34.4212	47,703	88,000	72,000
Late Fees and Penalties	34.4213	137,110	135,000	135,000
Turn On Fee	34.4214	7,490	17,500	40,000
Cap Recovery Water - Developers	34.4216	35,593	75,000	36,000
Water Charges 2	34.4217	720,919	680,000	700,000
Sewerage Charges	34.4230	1,962,576	1,966,500	1,966,500
Sewer Charges 2	34.4231	679,782	640,500	680,000
Cap Recovery Meter - Developers	34.4236	8,960	11,250	6,720
Cap Recovery Sewer - Developers	34.4256	101,111	175,000	117,000
Construction Fees	34.4263	119,201	85,000	48,000
		6,000,471	**6,012,150**	**5,986,220**
Investment Income				
Interest Revenues	36.1000	30,055	20,000	10,000
		30,055	**20,000**	**10,000**
Contributions & Donations				
Contributions Developers	37.1000	403,316	0	0
		403,316	**0**	**0**
Miscellaneous				
Fund Equity	38.0001	0	485,200	406,461
Other Miscellaneous Revenues	38.9100	18,094	0	0
		18,094	**485,200**	**406,461**

Water/Sewer Revenues

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Proceeds of Long Term Liabilities				
Lease Revenues	39.1001	0	15,000	0
		0	**15,000**	**0**
Other Financing Sources				
Operating Transfer In - SPLOST	39.1205	996,192	0	0
		996,192	**0**	**0**
Proceeds of Fixed Assets				
Gain/Loss of Property Sale	39.2200	0	2,000	2,000
		0	**2,000**	**2,000**
Total Revenues		**7,448,128**	**7,749,350**	**6,404,681**

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Sewer Department

Purpose Statement:
The Sewer Department supports the quality of life of the City by providing safe disposal of sanitary sewer.

Departmental Goals (including, but not limited to):

1. Continue to meet Environmental Protection Department (EPD) permit regulations.
2. Continue to reduce the amount of infiltration into the Sewer System.
3. Shut down and demolish the Weed Street Wastewater Treatment Plant.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Compliance rate with EPD mandated testing.	100%	100%/100%	100%
2. Percent of survey respondents who rate the quality of the sanitary Sewer System as "good" or above.	N/A	N/A/N/A	90%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percent of sewer back-ups responded to within one hour of notification.	100%	100%	100%
2. Percent of sewer line breaks repaired within two hours after locates are completed.	95%	97%	95%
3. Percent of water samples tested which meet established EPD requirements.	100%	100%	100%
4. Number of properties damages as a result of Sewer System failures.	1	0	0
5. Percent of Sewer Systems cleaned every year.	5%	3%	5%
6. Departmental expenditures per capita.	$215.83	$210.59	$125.94
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Citizen inquiries/service requests completed.	121	130	115
2. Total number of employees.	12.5	12.5	12.5

Sewer Department

Workload/Service Level Indicators	Actual	Actual	Projected
3. Miles of main.	129	129	130
4. Locate requests completed.	2,059	1,447	1,440
5. Number of blockage/odor/break complaints received.	63	91	70
6. Total gallons treated.	529,057,000	503,198,000	532,000,000
7. Total tons of sludge disposed.	1,506	967.22	1,500
8. Total inches of rainfall.	33.7	62.3	33
9. Number of lift stations.	70	70	75
10. Number of lift station alarm calls received.	576	128	500

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Sewer Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	716,264	677,795	640,367
Overtime	51.1300	24,094	35,000	27,000
Group Health/Dental	51.2105	91,125	92,048	132,355
Health Clinic	51.2107	0	0	2,046
Wellness Program	51.2108	0	0	500
Group Life Insurance	51.2110	1,805	2,006	1,512
FICA contributions (employer)	51.2200	53,358	54,529	51,054
Retirement contributions (employer)	51.2400	25,601	28,178	39,043
Unemployment	51.2600	0	9,332	3,960
Workers' compensation	51.2700	12,220	12,754	10,303
		924,467	**911,642**	**908,140**
Purchased/Contracted Services				
Audit	52.1210	7,100	7,500	7,500
Legal	52.1220	1,325	0	500
Employment physicals & tests	52.1231	165	1,000	1,750
Engineers & Consultants	52.1310	0	0	12,500
Collection services	52.1320	0	500	500
Utilities Protection Agency	52.1330	1,368	2,000	1,000
Custodial	52.2130	7,500	7,550	6,438
Computer maintenance	52.2201	7,938	8,000	8,000
Copier maintenance	52.2202	650	2,250	2,250
Radio maintenance	52.2204	184	500	500
Alarm system maintenance	52.2205	19,251	26,000	22,000
Fuel system maintenance	52.2208	205	250	250
Building repairs	52.2221	1,107	2,000	1,500

Sewer Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Water/Sewer plant repairs	52.2222	7,586	2,000	10,000
Vehicle repairs	52.2223	2,153	5,000	5,000
Lift station repairs	52.2225	0	75,000	75,000
Water/Sewer system repairs	52.2226	76,583	50,000	50,000
Rental of equipment and vehicles	52.2320	553	1,000	500
Property/liability insurance - Sewer share	52.3130	85,079	90,000	61,392
Public officials liability insurance - Sewer sh	52.3170	12,670	17,850	6,676
Telephone	52.3210	8,024	9,000	9,000
Postage	52.3220	395	15,000	15,000
Advertising	52.3300	65	300	100
Printing and binding	52.3400	3,841	6,000	4,000
Travel	52.3500	0	1,000	600
Dues and fees	52.3610	10	0	0
Lab analysis fees	52.3650	105,498	75,000	60,000
Sludge charges	52.3670	41,180	40,000	40,000
Bank fees	52.3680	0	14,000	14,000
Education and training	52.3700	1,604	1,000	1,000
Licenses	52.3800	325	500	325
		392,359	**460,200**	**417,281**
Supplies				
Office supplies	53.1110	618	1,000	1,000
Computer supplies	53.1120	2,302	2,500	2,500
Copier supplies	53.1130	757	900	900
Miscellaneous supplies	53.1140	1,991	2,000	2,000
Electricity	53.1230	390,691	400,000	400,000
Gasoline	53.1270	36,169	50,000	49,725

Sewer Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Small equipment	53.1600	3,344	5,000	5,000
Small equipment supplies	53.1601	1,690	2,000	2,000
Small equipment - computers	53.1610	233	4,000	700
Safety supplies	53.1701	3,217	7,000	3,500
Uniforms & replacements	53.1702	4,037	4,000	4,000
Chlorine/Fluoride	53.1715	32,745	50,000	50,000
Building repair supplies	53.1721	640	250	250
Water/Sewer plant supplies	53.1722	50,224	50,000	50,000
Vehicle repair supplies	53.1723	30,824	25,000	20,000
Road paving & drainage	53.1724	3,196	0	0
Lift station repair supplies	53.1725	69,756	100,000	75,000
Water/Sewer system supplies	53.1726	20,811	30,000	25,000
		653,245	**733,650**	**691,575**
Capital Outlays				
Site improvements	54.1200	0	1,250,000	0
Machinery	54.2100	0	40,000	40,000
Equipment	54.2500	0	14,000	0
		0	**1,304,000**	**40,000**
Other Costs				
Depreciation	56.1000	1,516,882	0	0
Amortization	56.2000	17,393	0	0
Bad Debt	57.4000	16,092	0	0
Contingencies - Sewer Administration	57.9200	0	150,000	100,000
Fiscal Agent's Fees	58.3000	20,000	46,100	20,000
		1,570,367	**196,100**	**120,000**
Total Expenses		**3,540,438**	**3,605,592**	**2,176,996**

Capital Outlay Overview

For FY 2013, this department budgeted $40,000 in capital outlay expenditures for the purchase of pumps for the wastewater system.

Budget Summary

The overall decrease in this budget is $1,428,596 or 39.5% from last year's budget. The net decrease is due to the end of the Lift Station 13 project, a decrease in salaries, and a decrease in other purchased services, supplies and contingencies.

Personnel

Personnel remained constant from FY 2012 to FY 2013. The Finance Department, City Manager and Public Works employee's salaries are split between General Fund and Water-Sewer Fund.

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Sewer Department

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
City Manager *	0.075	0.075	0.075
Public Works Director *	0.33	0.33	0.33
Administrative Assistant *	0.25	0.25	0.25
Construction Inspections *	0.375	0.375	0.375
Equipment Operator I	4	4	4
Wastewater Plant Operator I	1	1	1
Wastewater Plant Operator II	2	2	2
Wastewater Maintenance Supervisor	1	1	1
Utility Superintendent	1	1	1
Operations Technician	2	2	2
Lift Station Technician	2	2	2
Inventory Control *	0.33	0.33	0.33
Inventory Control Assistant *	0.33	0	0
Mechanic Supervisor *	0.33	0.33	0.33
Mechanic II *	0.33	0.33	0.33
Senior Equipment Operator *	0.375	0.375	0.375
Supervisor *	0.75	0.75	0.75
Staff Assistant *	0.5	0.5	0.5
Director of Finance *	0.25	0.25	0.25
Assistant Finance Director *	0.425	0.425	0.425
Accountant *	0.2	0.2	0.2
Bookkeeper *	0.25	0.25	0.25
Purchasing Agent *	0.25	0.25	0.25
Jr. Accountant *	0.4	0.4	0.4
Accounts Payable *	0.25	0.25	0.25
Fiscal Agent II *	0.35	0.35	0.35
Accounts Receivable Clerk *	0.375	0.375	0.375
Customer Service Representative *	0.3	0.3	0.3
FTE Positions	**20.025**	**19.695**	**19.695**

**Partially Budgeted in Other Funds*

Water Department

Purpose Statement:

The Water Department supports the quality of life of the City by ensuring the availability of safe, quality drinking water.

Departmental Goals (including, but not limited to):

1. Continue to meet Environmental Protection Department (EPD) permit regulations.
2. Continue to lessen the amount of unaccounted for water.
3. Improve efficiency of Water Plants by installing Chlorine Residual Analyzers.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Compliance rate with EPD mandated testing.	99%	100%/100%	100%
2. Water Audit Validity Score (out of 100).	N/A	80%/71%	80%
3. Percent of survey respondents that rate the water quality as "good" or above.	N/A	N/A/N/A	90%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percent of fire hydrants repaired within five days.	N/A	80%	85%
2. Peak day water demand as a percentage of capacity.	22%	24%	25%
3. Departmental expenditures per capita.	$109.88	$79.12	$84.83
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Total number of employees.	5.5	5.5	5.5
2. Miles of water mains.	127	127	128
3. Number of water customer accounts.	6,549	6,635	6,650

Water Department

Workload/Service Level Indicators	Actual	Actual	Projected
4. Locate requests completed.	2,059	1,447	1,440
5. Number of fire hydrant repairs/inspections.	81	27	30
6. Number of low pressure/odor complaints received.	59	41	50
7. Total gallons pumped.	614,680,000	499,608,000	617,500,000
8. Total gallons billed.	507,763,313	407,278,064	510,600,000
9. Total gallons of unaccounted for water.	78,966,000	80,834,846	50,000,000
10. Utility bills processed.	78,419	79,156	78,750

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Water Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	563,801	516,045	510,208
Overtime	51.1300	38,573	37,000	37,000
Group Health/Dental	51.2105	85,224	78,235	113,364
Health Clinic	51.2107	0	0	1,819
Wellness Program	51.2108	0	0	500
Group Life Insurance	51.2110	1,381	960	1,044
FICA contributions (employer)	51.2200	43,649	42,308	41,862
Retirement contributions (employer)	51.2400	23,624	20,163	31,173
Unemployment insurance	51.2600	0	10,832	3,960
Workers' compensation	51.2700	15,806	17,170	10,673
		772,058	**722,713**	**751,603**
Purchased/Contracted Services				
Audit	52.1210	7,100	7,500	7,500
Employment physicals & tests	52.1231	40	100	100
Engineers & Consultants	52.1310	0	0	12,500
Collection services	52.1320	0	500	500
Utilities Protection Agency	52.1330	800	1,000	1,000
Custodial	52.2130	7,500	7,550	6,438
Computer maintenance	52.2201	8,910	8,000	8,000
Copier maintenance	52.2202	650	2,000	2,000
Radio maintenance	52.2204	306	400	400
Water tower maintenance	52.2206	27,422	45,000	45,000
Fuel system maintenance	52.2208	205	250	250
Building repairs	52.2221	104	250	250
Water/Sewer plant repairs	52.2222	60	5,000	16,000

Water Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Vehicle repairs	52.2223	1,980	1,500	1,500
Water/Sewer system repairs	52.2226	1,069	5,000	15,000
Rental of equipment and vehicles	52.2320	128	250	250
Property/liability insurance	52.3130	58,219	61,000	59,012
Public officials liability insurance	52.3170	12,670	17,000	6,676
Telephone	52.3210	3,838	4,000	4,000
Postage	52.3220	27,081	15,000	15,000
Advertising	52.3300	0	200	200
Printing and binding	52.3400	5,894	6,000	6,000
Travel	52.3500	250	1,000	2,200
Dues and fees	52.3610	1,090	561	525
Lab analysis fees	52.3650	17,375	16,000	16,000
Bank fees	52.3680	27,561	14,000	14,000
Education and training	52.3700	1,435	1,000	1,000
Licenses	52.3800	195	200	337
		211,882	**220,261**	**241,638**
Supplies				
Office supplies	53.1110	691	800	800
Computer supplies	53.1120	1,499	1,700	1,500
Copier supplies	53.1130	4,873	5,000	5,000
Miscellaneous supplies	53.1140	2,072	2,000	2,000
Electricity	53.1230	62,733	76,500	75,000
Gasoline	53.1270	34,909	45,000	44,775
Small equipment	53.1600	5,842	7,500	6,000
Small equipment supplies	53.1601	1,352	2,000	2,000
Small equipment - Computers & software	53.1610	1,933	3,000	700

Water Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Safety supplies	53.1701	1,856	2,000	2,000
Uniforms & replacements	53.1702	3,181	4,000	3,000
Chlorine/Fluoride	53.1715	85,142	80,000	60,000
Building repair supplies	53.1721	195	200	200
Water/Sewer plant supplies	53.1722	2,301	4,000	5,000
Vehicle repair supplies	53.1723	12,515	15,000	12,000
Water/Sewer system supplies	53.1726	79,981	80,000	95,000
		301,075	**328,700**	**314,975**
Capital Outlays				
Vehicles	54.2200	0	0	75,000
		0	**0**	**75,000**
Other Costs				
Depreciation	56.1000	509,150	0	0
Contingencies - Water Administration	57.9200	0	80,000	80,000
Fiscal agent's fees	58.3000	8,189	3,000	3,000
		517,339	**83,000**	**83,000**
Total Expenses		**1,802,354**	**1,354,674**	**1,466,216**

Capital Outlay Overview

For FY 2013, this department budgeted $75,000 for capital outlay expenditures to purchase a flatbed dump truck.

Budget Summary

The overall increase in this budget is $111,542 or 8.3% from last year's budget. The net increase is due to capital expenditures, increase in supplies and employee benefits.

Personnel

Personnel remained constant from FY 2012 to FY 2013. The Finance Department, City Manager and Public Works employee's salaries are split between General Fund and Water-Sewer Fund.

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
City Manager *	0.075	0.075	0.075
Public Works Director *	0.33	0.33	0.33
Administrative Assistant *	0.25	0.25	0.25
Construction Inspections *	0.375	0.375	0.375
Equipment Operator II	3	3	3
Equipment Operator III	1	1	1
Assistant Water Plant Operator	2	2	2
Meter Reader	3	2	2
Lead Meter Reader	1	1	1
Inventory Control *	0.33	0.33	0.33
Inventory Control Assistant *	0.33	0	0
Mechanic Supervisor *	0.33	0.33	0.33
Mechanic II *	0.33	0.33	0.33
Senior Equipment Operator *	0.375	0.375	0.375
Supervisor *	0.75	0.75	0.75
Staff Assistant *	0.5	0.5	0.5
Director of Finance *	0.25	0.25	0.25
Assistant Finance Director *	0.425	0.425	0.425
Accountant *	0.2	0.2	0.2
Bookkeeper *	0.25	0.25	0.25
Purchasing Agent *	0.25	0.25	0.25
Jr. Accountant *	0.4	0.4	0.4
Accounts Payable *	0.25	0.25	0.25
Fiscal Agent II *	0.35	0.35	0.35
Accounts Receivable Clerk *	0.375	0.375	0.375
Customer Service Representative *	0.3	0.3	0.3
FTE Positions	**17.025**	**15.695**	**15.695**

**Partially Budgeted in Other Funds*

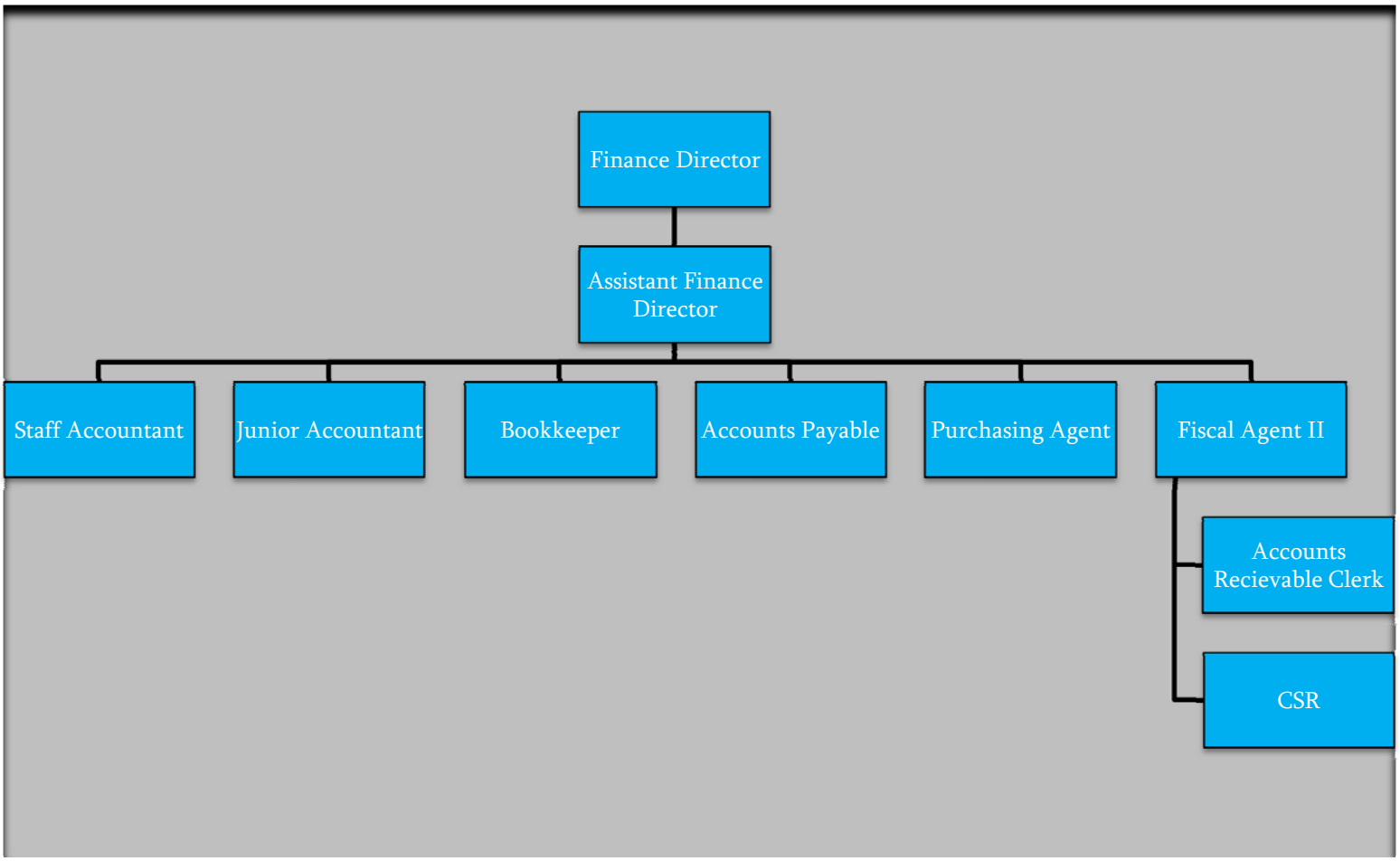
Debt Service Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Principal				
Bond Payment 88 & 92 PRIN	58.1110	0	270,000	285,000
Bond Payment 2010	58.1330	0	0	0
GEFA Loan 95-021-WQ PRIN #4	58.1340	0	18,208	1,558
GEFA Loan CWS-RF-02 PRIN #2	58.1370	0	30,943	0
GEFA Loan CWS-RF-03 PRIN Scrubby Blu	58.1380	0	225,938	233,148
GEFA Loan 2010-L26WQ	58.1382	0	0	41,325
Equipment Loans	58.1385	0	47,700	0
		0	**592,789**	**561,031**
Interest				
Bond Payment 88 & 92 INT	58.2110	164,456	156,188	139,191
Bond Payment 2007/2010	58.2115	1,438,547	1,915,400	1,915,400
GEFA Loan 95-021-WQ INT #4	58.2340	1,555	646	7
GEFA Loan 97-L97-WS INT #5	58.2350	3,351	0	0
GEFA Loan 98-L46-WJ INT #6	58.2360	24,049	0	0
GEFA Loan CWS-RF-02 INT #2	58.2370	1,183	181	0
GEFA Loan CWS-RF-03 INT Scrubby Bluf	58.2380	113,441	107,476	100,265
GEFA Loan 2010-L26WQ	58.2382	0	0	45,575
Equipment Loans	58.2385	4,537	404	0
		1,751,119	**2,180,295**	**2,200,438**
Total Debt Service		**1,751,119**	**2,773,084**	**2,761,469**

Budget Summary

This Department is Water/Sewer debt service only. There was a decrease of $11,615 which is due to the payoff of loan CWS-FR-02 (GEFA) in FY 2012 and the payoff of loan 95-021-WQ (GEFA) in July 2012.

Solid Waste Department Organization Chart FY 2013



Solid Waste

Purpose Statement:

The Solid Waste Division supports the quality of life of the City by providing safe disposal of solid waste.

Departmental Goals (including but not limited to):

1. Ensure the provision of reliable solid waste removal.
2. Continue to increase the percentage of solid waste recycled.
3. Provide for a smooth transfer to a new solid waste provided if the contract is awarded to a new provider.

Performance Measures	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of customer complaints resolved by contractor within one business day.	N/A	N/A/N/A	95%
2. Percentage of solid waste survey respondents rating the service by contractor as "good" or above.	N/A	N/A/N/A	90%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percent of solid waste recycled to total tons disposed.	4.5%	4%	5%
2. Percent of new accounts processed.	25%	27%	25%
3. Solid waste collection costs per capita.	$ 63.62	$ 70.18	$ 61.30
4. Percent of solid waste per account.	$ 194.82	$ 216.01	$ 187.75
5. Percent of recycling tonnage per account.	.068 TONS	.067 TONS	.072 TONS
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Number of solid waste customers in September.	5591	5562	5590
2. Total number of new accounts processed.	1383	1506	1400

Solid Waste Revenues

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Charges for Services				
Residential Refuse Charge	34.4111	983,460	961,000	970,000
Commercial Refuse Charge	34.4112	22,702	22,500	22,000
Late Fees and Penalties	34.4190	23,601	21,000	22,500
		1,029,763	**1,004,500**	**1,014,500**
Other Charges				
Other Charges	34.9900	59,471	25,000	35,000
		59,471	**25,000**	**35,000**
Miscellaneous Income				
Fund Equity	38.0001	0	171,929	159,676
		0	**171,929**	**159,676**
Total Revenues		**1,089,234**	**1,201,429**	**1,209,176**

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Solid Waste Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	75,148	54,564	56,961
Overtime	51.1300	2,278	2,500	2,500
Group Health/Dental	51.2105	8,612	8,846	13,846
Group Life Insurance	51.2110	133	170	141
FICA contributions (employer)	51.2200	5,599	4,366	4,358
Retirement contribution (employer)	51.2400	2,290	2,283	2,770
Unemployment Insurance	51.2600	4,350	0	0
Workers' compensation	51.2700	1,166	500	500
		99,576	**73,229**	**81,076**
Purchased/Contracted Services				
Collection fees	52.1200	965,972	965,000	980,000
Audit	52.1210	500	500	500
Custodial	52.2130	0	500	500
Computer maintenance	52.2201	0	250	250
Property/Liability insurance	52.3120	9,179	9,500	9,500
Postage	52.3220	1,000	500	500
Advertising	52.3310	0	100	0
Landfill fees	52.3660	128,600	125,000	125,000
		1,105,251	**1,101,350**	**1,116,250**
Supplies				
Office supplies	53.1110	0	50	50
Computer supplies	53.1120	0	50	50
Copier supplies	53.1130	0	750	750
Gasoline	53.1270	0	1,000	1,000
		0	**1,850**	**1,850**

Solid Waste Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Other Costs				
Depreciation	56.1000	7,419	0	0
Contingencies - Solid Waste Fund	57.9300	0	25,000	10,000
		7,419	**25,000**	**10,000**
Total Expenditures		**1,212,246**	**1,201,429**	**1,209,176**

Capital Outlay Overview

For FY 2013, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall increase in this budget is $7,747 or .65% from last year's budget. The net increase is due to budgeted increase in benefits and in contract service with a decrease in contingencies.

Personnel

Personnel remained constant from FY 2012 to FY 2013. The Finance Department employee's salaries are split between General Fund, Water-Sewer Fund and Solid Waste Fund.

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Solid Waste Department

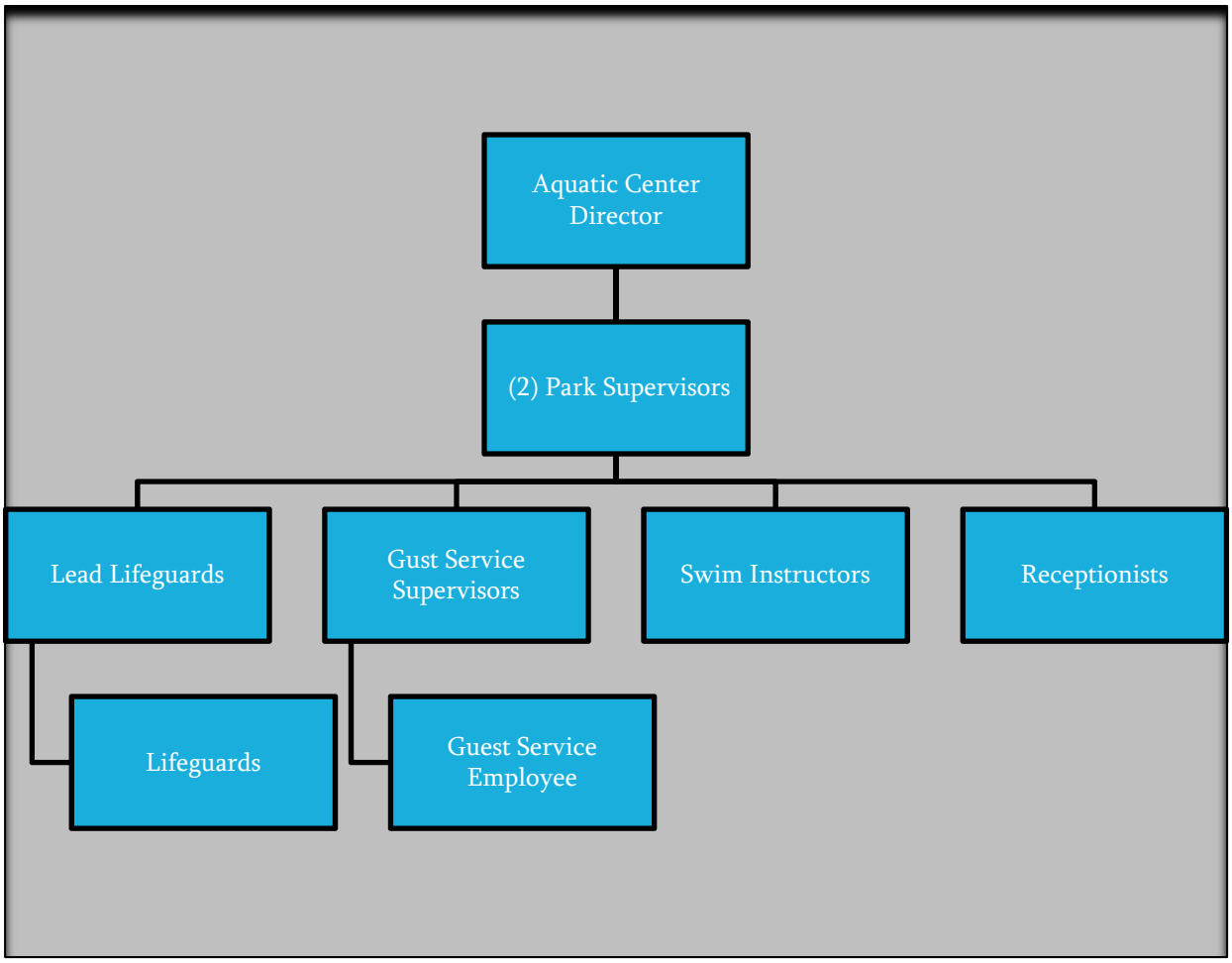
FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Director of Finance *	0.2	0.2	0.2
Assistant Finance Director *	0.05	0.05	0.05
Accountant *	0.1	0.1	0.1
Bookkeeper *	0.1	0.1	0.1
Purchasing Agent *	0.05	0.05	0.05
Jr. Accountant *	0.1	0.1	0.1
Fiscal Agent II *	0.3	0.3	0.3
Accounts Receivable Clerk *	0.25	0.25	0.25
Accounts Payable *	0.1	0.1	0.1
Customer Service Representative *	0.2	0.2	0.2
FTE Positions	**1.45**	**1.45**	**1.45**

**Partially Budgeted in Other Funds*

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Aquatic Center Organizational Chart FY 2013



Aquatic Center

Purpose Statement: The Aquatic Center supports the quality of life of the City by ensuring impartial due process.

Departmental Goals (including, but not limited to):

1. Improve use of social media for marketing.
2. Reduce use of Fund Balance or General Fund Subsidies for operations.
3. Increase overall operating revenues.
4. Increase overall park attendance.

Performance Measures

	2011	2012	2013
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Increase in the number of customers using the facility.	40,812	N/A/42,000	43,000
2. Percentage of respondents rating their overall satisfaction with the center as "good" or above (customer satisfaction).	N/A/N/A	N/A/N/A	90%
3. Number of injuries in the center as a result of inadequate maintenance, design, or policies.	0	0	0
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percentage increase in revenues.	7%	2.50%	3%
2. Percentage increase in attendance.	-5%	5%	3%
3. Percent down town due to maintenance.	6%	6%	1%
4. Percentage of payroll to overall total revenues.	65%	59%	40%
5. Spend capture per attendee.	9%	8.72%	9%
6. Customer in center spending.	$ 101,539	$ 92,843	$ 102,000
7. Departmental expenditures per capita.	$ 24.21	$ 21.39	$ 21.86

Aquatic Center

Workload/Service Level Indicators	Actual	Actual	Projected
1. Number of full-time equivalent employees	20	26	26
2. Season attendance numbers.	40,812	42,000	43,000
3. Number of groups.	120	118	125
4. Gallons of water used.	2,568,800	1,775,000	1,500,000
5. Overall revenue.	$ 346,805	$ 375,419	$ 377,602

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Aquatic Center Revenues

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Charge for Services				
Daily admission	34.7210	190,367	205,175	200,000
Birthday parties	34.7225	12,311	15,934	13,000
Group sales	34.7230	23,871	28,000	25,000
Rentals	34.7235	15,310	14,500	39,002
Swim lessons	34.7510	6,200	8,500	7,200
Concession	34.7900	71,482	74,500	72,500
Retail sales	34.7910	18,224	18,200	20,000
Locker rentals	34.7920	872	1,500	900
		338,637	**366,309**	**377,602**
Investment Income				
Interest revenues	36.1000	0	200	0
		0	**200**	**0**
Miscellaneous				
Miscellaneous income	38.9010	1,258	2,000	0
		1,258	**2,000**	**0**
Other Financing Sources				
Operating transfer in	39.1200	6,910	6,910	0
		6,910	**6,910**	**0**
Total Revenues		**346,805**	**375,419**	**377,602**

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Aquatic Center Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	195,202	183,100	156,135
Overtime	51.1300	81	200	0
Group Health/Dental	51.2105	8,629	9,555	0
Group Life Insurance	51.2110	111	126	0
FICA contributions (employer)	51.2200	15,074	14,023	11,831
Unemployment Insurance	51.2600	1,298	0	0
Retirement contributions (employer)	51.2400	2,360	2,331	0
Workers' Compensation	51.2700	7,886	7,984	6,186
		230,641	**217,319**	**174,152**
Purchased/Contracted Services				
Employment physicals & tests	52.1231	1,040	1,600	1,500
Alarm system maintenance	52.2205	175	300	300
Aquatic Center maintenance	52.2209	180	9,000	9,000
Small equipment repairs	52.2216	655	2,400	2,400
Building repairs	52.2221	1,071	6,000	5,000
Property/Liability insurance	52.3110	0	850	850
Telephone	52.3210	4,006	4,500	4,200
Postage	52.3220	383	500	400
Advertising	52.3300	5,690	6,000	6,000
Printing & binding	52.3400	594	800	500
Travel	52.3500	791	600	500
Dues and fees	52.3600	1,898	1,900	2,000
Bank fees	52.3680	2,431	3,500	2,500
Education and training	52.3700	135	500	500
Contract Labor	52.3850			36,000
		19,049	**38,450**	**71,650**

Aquatic Center Expenditures

	Account #	Actual FY2011	Budget FY2012	Adopted FY2013
Supplies				
Office supplies	53.1110	1,091	1,150	1,100
Computer supplies	53.1120	252	800	800
Copier supplies	53.1130	478	800	800
Miscellaneous supplies	53.1140	3,223	4,600	4,600
Photographic supplies	53.1150	86	500	100
Water/sewerage	53.1210	21,892	13,000	13,000
Natural gas	53.1220	1,892	1,500	1,500
Electricity	53.1230	33,271	28,000	36,000
Retail Inventory/Resale	53.1500	11,177	9,000	9,000
Concession Inventory/Resale	53.1550	28,762	32,000	32,000
Small equipment	53.1600	898	8,000	6,500
Small equipment supplies	53.1601	1,297	500	1,500
Small equipment - Furniture & Fixtures	53.1620	0	2,500	1,500
Safety supplies	53.1701	1,102	800	1,700
Uniforms & replacements	53.1702	719	0	700
Chemicals	53.1715	15,006	12,500	15,000
Aquatic Center maintenance supplies	53.1731	6,092	4,000	6,000
		127,238	**119,650**	**131,800**
Capital Outlays				
Depreciation	56.1000	83,756	0	0
		83,756	**0**	**0**
Total Expenditures		**460,684**	**375,419**	**377,602**

Capital Outlay Overview

For FY 2013, this Fund does not have any capital outlay expenditures planned.

Budget Summary

The overall increase in this budget is $2,183 or .6% from last year's budget. The net increase is due to increase in electricity. Repairs were completed in prior year to help with increased water usage.

Personnel

Personnel remained constant from FY 2012 to FY 2013.

FTE Summary

Position	Actual FY 2011	Actual FY 2012	Actual FY 2013
Life Guard	3.75	3.75	3.75
Aquatics Supervisor	1.1	1.1	1.1
Guest Services	3.75	3.75	3.75
Aquatic Center Director *	1	0	0
FTE Positions	**9.6**	**8.6**	**8.6**

** Outsourced in FY 2012*

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Glossary of Terms

Accrual Basis	The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received.
Ad Valorem Taxes	According to value; an assessment such as taxes or insurance based on the value of the commodity (real or personal property) involved.
Appropriation	An authorization made by the City council that permits the city to set aside money or materials for a specific purpose.
Assessed Value	A determination of the estimated value of property as prescribed by the Camden County Tax Assessors office.
Balanced Budget	Estimated expenditures may not exceed estimated revenues.
Bond Debt	Payments on bonds sold by the city to spread debt over a long term.
Budget	A financial plan for a specific period of time (fiscal year) that matches all planned revenues and expenditures with various city services.
Budget Calendar	The schedule of key dates or milestones that the city follows in the preparation, adoption, and administration of the budget.
Budget Resolution	The official enactment by the City Council legally authorizing them to obligate and spend resources.
Budgetary Control	The control or management of a governmental unit or enterprise in accordance with an approve budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenue.
Capital Improvement	Any major project requiring the expenditures of public funds (over and above operating expenditures) for the construction, reconstruction, or replacements of physical assets in the community.
Cash Basis	A system of accounting in which revenues and expenses are recorded as they are received and paid.
CPA	Certified Public Accountant
Debt Service	Interest and principal payments associated with Bond Issues.
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 required to accumulate money for the future retirement of term bonds.
Depreciation	The measure of the value of a fixed asset that has been consumed during a period whether arising from use, passage of time, or obsolescence.

EMS	Emergency Medical Service
Enterprise Funds	A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services were established to ensure that revenues are adequate to meet all necessary expenditures.
Expenditures	This term refers to the outflow of funds paid, or to be paid for assets, goods, or services obtained regardless of when the expenses are actually paid.
Fiscal Year (FY)	A twelve (12) month period between settlements of financial accounts. The fiscal year for the City of St. Marys begins July 1, and ends June 30 of each year.
Fixed Assets	An item that is fairly expensive, does not occur annually, and last a long time. It is usually held for business use and is not expected to be converted to cash in the current or upcoming fiscal year. Examples are equipment and furnishings. This can also be land and buildings.
FTE	Full-Time Equivalent
Fund	A fiscal and accounting entity that is composed of a self-balancing set of accounts that reflects all assets, liabilities, equity, revenue, and expenditures (or expenses) necessary to disclose position and the results of operations. Funds are established as individual records for purposes of legal compliance, different natures of the activities performed, measurement of different objectives, and to facilitate management control.
Fund Accounting	A method of municipal 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	Refer to the net of unrestricted money remaining in a fund after the year's expenditures and revenues are tallied, and is therefore also known as surplus funds.
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
General Fund	This fund is used to account for all revenues and expenditures of the City of St. Marys not accounted for in any other fund; and is an operating fund from which most of the current operations of the city are financed.
GIS	Geographic Information System
Governmental Funds	Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.
Infrastructure	The basic installations and facilities on which the continuance and growth of a community depends upon. Examples include water and sewer improvements, roads and street paving, and public buildings.

Levy	The assessment and collection of tax or other fees.
Local Option Sales Tax (LOST)	Sales tax collected from local businesses for the purpose of reducing property taxes and maintain governmental operations. On-going after referendum.
Millage Rate	the ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value.
Modified Accrual Basis	Under the modified accrual basis of accounting, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred.
Operating Budget	The portion of the budget pertaining to daily operations and/or maintenance of city services, programs, facilities or fixed assets incurred in a fiscal year.
Personal Services	Expenditures directly attributable to city employees, including salaries, overtime, and the city's contribution to social security, health insurance, worker's compensation insurance, and retirement.
Purchased Services	Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. These include professional, technical, property, and other services such as communications, liability insurance, and training.
Real Estate Tax	Taxes collected by Camden County on real estate transfers (deed fees) within the city.
Reserve	An account used to indicate a portion of a fund balance legally restricted for a specific purpose and therefore not available for general appropriations.
Retained Earnings	A fund equity account that reflects accumulated net earnings or losses of a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.
Special Local Option Sales Tax (SPLOST)	A tax voted on by the public authorizing the collection of an additional 1% sales tax to be used only for specific purposes as authorized by law. In Georgia these are for various capital projects and for roads, street, and bridges.
Supplies	Expenditures for items that is consumed or deteriorates through use or that lose their identity through incorporation into different or more complex units.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of St. Marys are approved by the Council and are within their limits determined by the State of Georgia.
Training	Expenditures incurred as a result of city approved instructional courses.
Travel	Expenditures incurred in the conduct of city business. This includes subsistence, transportation, mileage (private vehicle), and hotel cost.

Rainbow over St. Marys Plant



Discover Your St. Marys