City of St. Marys

Rich in History and Beauty

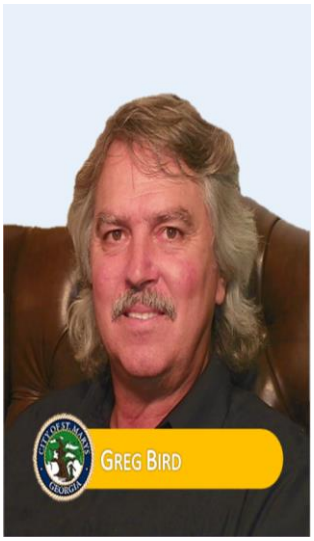


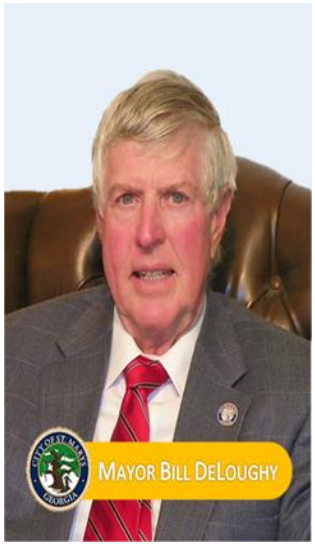
"Sunset over St. Marys River" - Photo by City Employee Jeff Berg. Jeff was the winner of "Showcase Camden County" photo contest.

Fiscal Year 2014 Budget

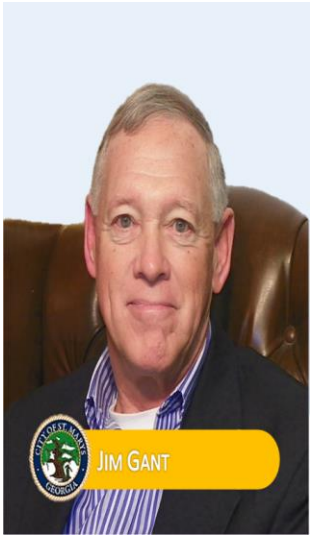
418 Osborne Street
St. Marys, Georgia 31558
www.stmarysga.gov
(912) 510-4000

Mayor and City Council

















GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of St. Marys

Georgia

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morrill — President

Jeffrey R. Emer — Executive Director

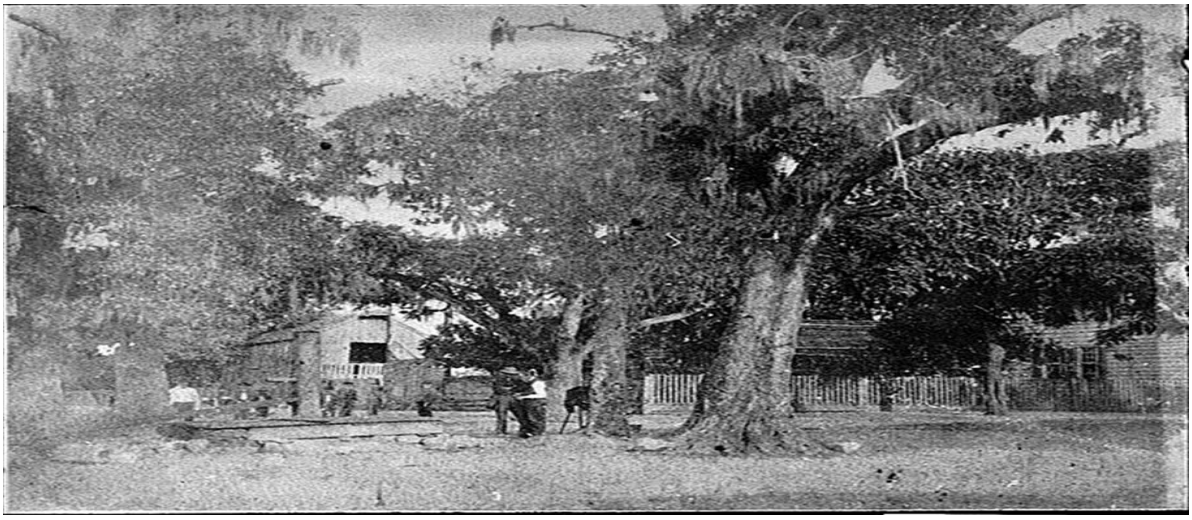
The State of Georgia



City of St. Marys

History of St. Marys.....

St. Marys was established around 1792 and incorporated in 1802 by the State of Georgia.



History details St. Marys as the site of a large Timucuan Indian Village. Some say that the Spanish settled in the area around 1565 and held the area for 100 years, but abandoned the settlement due to trouble with the Indians.

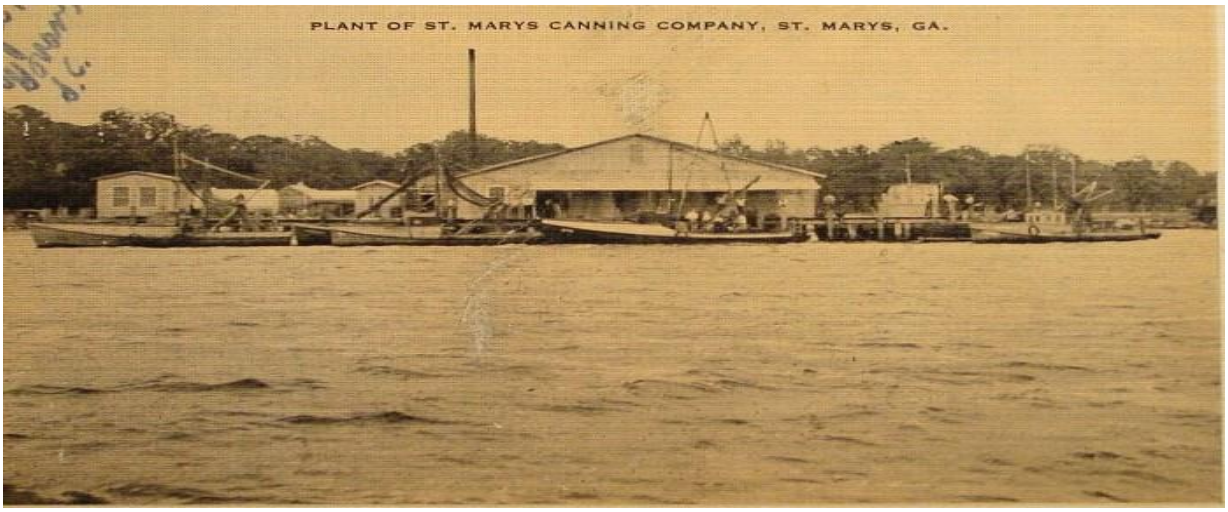
It is said, that St. Marys sits on land confiscated from two brothers of Royal Governor James Wright. Their banishment after the American Revolution resulted in the loss of their huge estate. The land then belonged to Jacob Weed. Weed sold land along the St. Marys River to nineteen other men. The twenty men laid out the land together in 1788.

In 1799, the U.S. Congress made St. Marys a U.S. Port of Entry. After the act prohibiting importation of Slaves in 1808, St. Marys became a center for smuggling, particularly during the period of 1812-1819.



St. Marys was also involved in the War of 1812. In 1815, the Battle of Fort Point Peter (Petre) occurred in St. Marys. The British captured the Fort and occupied it for a short time. The British burned the Fort and everything included in it and withdrew to Cumberland Island.

Industrial development started during the post-Civil War. It began with lumber mills, followed by more sawmills and canning plants specializing in preserving local beans, sweet potatoes and shrimp.



For decades, lumber and fishing provided the main source of income for St. Marys' people.



Today, St. Marys is tied to history and ecotourism. Many original structures are still standing in St. Marys. The oldest private home in St. Marys is the home of Archibald

Clark (1801). Other structures include The Presbyterian Church (1808), Pratt-Gilican House (1825) and Orange Hall (1830) (owned by St. Marys) which is open to the public for tours. St. Marys is also known as the "Gateway to Cumberland Island." The departure point is in downtown St. Marys.



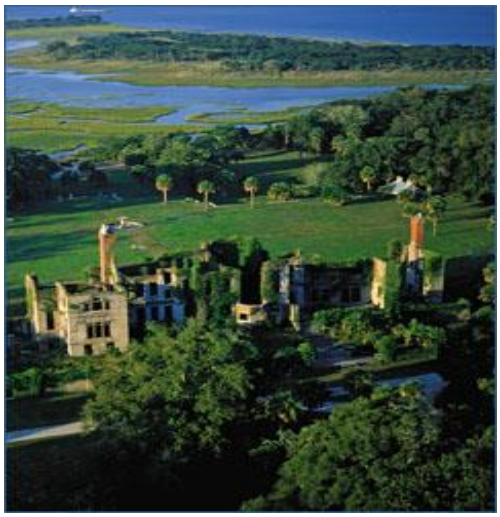
Clark Home (1801)



Presbyterian Church (1808)



Orange Hall (1830)



Dungeness on Cumberland Island

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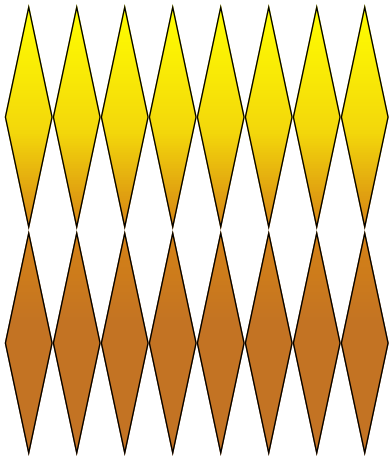
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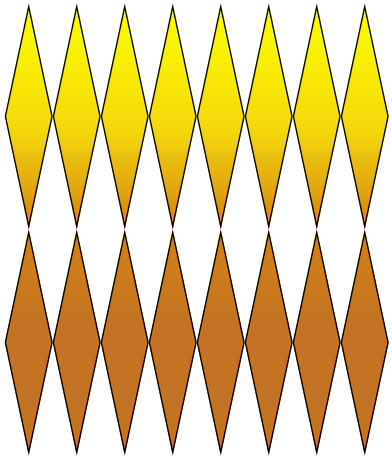
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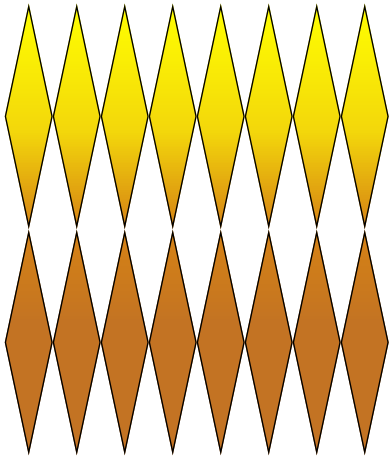
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INTRODUCTION





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

RE: FISCAL YEAR 2013-2014 BUDGET

We are pleased to submit this official document for the Annual Operating Budget for Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014. This document is a representation of the compilation of discussions and efforts from all City departments. This balanced budget for Fiscal Year 2014 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.**

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. Within the budget, the City addresses the challenges of providing excellent services with limited resources. The budget provides for the groundwork that guides the operational and financial planning for the City. During the budget process, hard decisions had to be made including hiring freezes, benefit changes, postponing of capital expenditures and the loss of three fire fighter positions due to the end of the "SAFER Grant." The City has been proactive in keeping taxes at their current level and continuing to provide the services our citizens deserve.

Per the estimated 2012 census, St. Marys' population has increased slightly to 17,606. In 2010, the population was 17,121. The City's overall population has grown significantly

over the past several decades. From the year 1990 (8,187) to 2010 (17,121) exemplifies a 110% growth in population; 2000 (13,761) to 2010 (17,121) increased growth is 25%. The continued growth in St. Marys has been connected to low taxes, low crime, mild weather, accessibility to I-95, proximity to Jacksonville airport, excellent school system, and is adjacent to Kings Bay Naval Submarine Base.



Tourism with the City of St. Marys offers "Starry Nights" in the summer free of charge for residents and visitors.

St. Marys' overall revenues actually decreased over the last several years as a result of the national economic recession. These revenues include property taxes, local option sales tax, franchise taxes and hotel/motel tax.

In recent years, the City has felt the effects of the downturn in housing starts and sales. This year's revenue from development is beginning to show small increases.

The test of government is the ability to ensure long-term operations without a disruptive impact upon the people we serve. The City has to maintain an expenditure rate that does not exceed its revenue growth, allowing itself the flexibility to respond to changing conditions. I am pleased to report that Council and Staff's continued efforts over the last year resulted in savings which has increased the fund balance.

Budget Purpose

The City of St. Marys provides full service for its citizens that includes 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 each department's budget are purpose statements, goals and performance measures, along with prior year accomplishments.

- A financial plan that summarizes and details the cost to the citizens' 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 2014 budget ordinance summarizing revenues and expenditures at the fund level. Detailed information is included in each Fund's budget information.

- 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.

Goals for FY 2014

The FY 2014 budget is based on the following goals:

- ✓ Provide cohesive economic development programs and initiatives in order to promote economic opportunity within the City.

- ✓ Assure our fiscal sustainability by ensuring that quality municipal services and operations are provided efficiently and are financially sustainable.

- ✓ Enhance citizen engagement on City related issues.

- ✓ Strengthen Military/City relationships and partnerships.

- ✓ Support and develop infrastructure within the City to meet current standards and to plan for the future in a financially sustainable manner.

- ✓ Provide environmental stewardship and sustainable management of our natural resources and history (structures and culture).

St. Marys City Hall



FY 2013 in Review

The City of St. Marys worked diligently last year to improve quality of life for its residents. The City undertook the following initiatives to develop our City into the best community to live in.

1. In 2007, voters approved a 1% Special Purpose Local Option Sales Tax (SPLOST VI) for infrastructure. Projects have been completed in prior years, but the following were started last year, or are currently underway.

    - Repairs and painting of City Hall
    - Repairs and painting of Orange Hall
    - Repairs and Upgrades to Station 2 – Fire Department
    - Repairs to Aquatic Center
    - Repairs to Gilman boat dock
    - Repairs to Highway 40
    - Gaines Davis sewer infrastructure

2. A feasibility/best use study was completed for the St. Marys Intracoastal Gateway property.

3. City received $137,548 from Georgia Department of Transportation for local maintenance improvement grant (LMIG). Projects will include:

    - Right turn lane at St. Marys Road and Highway 40
    - Paving of L Street and Grace Street

4. Council voted to extend the "SAFER Grant" employees from March until June when funding expired.

5. Council approved the purchase of a new golf cart for Tourism so that visitors' tours of the City could continue.

6. Council approved two part-time seasonal employees to assist with mowing during the summer grass growing season.

7. Repairs were made to City docks that were damaged by Tropical Storm Beryl.



Downtown Boat Ramp

FY 2014 Major Initiatives

The City of St. Marys will continue its efforts by focusing on providing the most responsive and progressive public services, within the resources provided, so that our citizens can enjoy the best possible quality of life.

1. In March 2013, Voters approved a 1% Special Purpose Local Option Sales Tax (SPLOST VII). Projects slotted to begin or continue in FY 2014 include:

    - Purchase police cars
    - Improving computer hardware
    - Purchase generator for water plant
    - Repair generator for water plant
    - Alarm system for sewer plant
    - Continue implementation of Gaines Davis sewer infrastructure

2. Council approved to maintain three of the six fire "SAFER Grant" positions upon the expiration of the grant.

3. Economic Development continues to work on bringing new business and retaining business in St. Marys. The following tools will be considered to assist the City in this effort.

    - Identify vendors conducting business with various entities (i.e. base, school district, etc.) to ascertain potential opportunities to local vendors
    - Continue business recruiting
    - Develop a marketing plan for the community
    - Promote appearance of and safety at, Exit 1
    - Create an incentive package to attract business
    - Consideration of Redevelopment Powers Act
    - Enterprise Zone

Foundation for the Budget

Revenue

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 reviewed citizen concerns.

The City has certain assumptions incorporated into our revenue forecast. The FY 2014 revenue projections continue to be conservative, yet realistic. The following section is a brief explanation of the assumptions and the effect on projected revenue.

Property Taxes

The property digest for St. Marys in 2011 decreased 4% from 2010 and the property digest decreased 8% in 2012 mainly due to reassessments of property. Preliminary numbers for 2013 shows a decrease of 8% again. Residential valuations make up 70% of the digest while commercial valuations make up 18.6%. The 2013 residential valuations decreased 1.4% and commercial valuations decreased .3%. The personal property values decreased by .2% and ad valorem taxes for motor vehicle decreased by .9% in 2013. For FY 2014, property taxes provide 30% of the General Fund revenue, which has been budgeted to collect $2.59 million.

Miscellaneous Taxes

In FY 2014, personal property taxes are expected to remain stable. A slight increase has been noted in Real Estate Transfer Tax, LOST revenue and Sales and Use Tax while Franchise Fees were reduced.

Licenses and Permits

Licenses fees are expected to hold steady in FY 2014. Building permits are expected to increase in FY 2014, mainly in residential. With the infrastructure in place in Cumberland Harbour, building should begin again in this area.

Charges for Services, Fines and Forfeitures and Miscellaneous

Overall charges for services are budgeted at essentially the same as last year. These charges encompass minor revenues compared to the overall General Fund revenue budget. Fines and forfeitures were decreased for FY 2014 to be in line with collections in FY 2013. Miscellaneous revenues are set to decrease due to shared services that are no longer in place. The City was not re-awarded the "SAFER Grant" which caused a decrease to the interfund transfers.

Again, the FY 2014 revenue projections continue to be conservative, yet realistic.



Tilden L Norris Marshwalk and Shelter

Expenditures

Although we were unable to fund all requests, this budget allows us to maintain current service levels to ensure the quality of life for St. Marys' citizens.

Below is a table of the approved FY 2014 budget for the City of St. Marys. Each fund is represented, as well as, each expenditure category.

FY 2014 Budget				
Fund	**Personal Services**	**Operating**	**Capital/Other Cost/Debt**	**FY 2014 Budget**
General Fund	$ 5,845,422	$ 1,866,124	$ 849,404	$ 8,560,950
Multi-Grant Fund	$ -	$ -	$ 7,500	$ 7,500
Tourism Fund	$ 28,136	$ 107,437	$ 7,000	$ 142,573
Splost	$ -	$ -	$ 4,314,289	$ 4,314,289
Water/Sewer Fund	$ 1,669,836	$ 1,564,879	$ 3,010,104	$ 6,244,819
Solid Waste Fund	$ 81,523	$ 910,365	$ 28,112	$ 1,020,000
Aquatic Center Fund	$ -	$ 385,400	$ -	$ 385,400
TOTAL	**$ 7,624,917**	**$ 4,834,205**	**$ 8,216,409**	**$ 20,675,531**

* Hotel/Motel Fund not included. Revenue accounted for in Tourism Fund.

Personnel Services

The City of St. Marys carefully addressed personnel positions to ensure service delivery needs of the community. The City is committed to its employees and therefore all employee programs and benefits were evaluated for funding ability. Since October 2008, employee merit increases remained frozen. In FY 2014, the City implemented a new compensation study. An increase is included in the FY 2014 budget for the employees. The overtime levels remain constant with prior years.

The following change to position allocation was made due to the loss of the fire department "SAFER Grant." Six positions were funded with the grant. Council made the decision to keep three of the positions on staff.

Again this year, health insurance premiums increased approximately 18% overall. Council agreed to absorb the health insurance increase cost. Part of the increase was the partnership with the County for a health clinic, which offers services to City of St. Marys insured members.

Operating

After the above personnel services considerations, needs assessments were performed internally city-wide to ascertain priorities for available resources in FY 2014 budget. The operating costs were maintained city-wide; therefore, all budgets were flat overall. This was a welcome relief based on prior history of budget cuts seen from FY 2008 through FY 2013.

Capital

Again, the priorities of St. Marys 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. The City assessed its capital budget very carefully this year. The City addressed many of its capital needs in SPLOST VII. Once the tier one county-wide project funds are collected, the City will begin to purchase capital equipment and seek reimbursement from SPLOST VII funds. The majority of the capital purchases are for replacement of assets coming to the end of life cycle, which will not have a significant effect on the future operating budgets. The City will be expanding its sewer infrastructure into new areas of the City. No additional personnel cost are anticipated: however, the operating cost will be offset by customer user fees.

Conclusion

The City of St. Marys has made great strides to improve service levels, maintain the tax millage rate and improve the financial integrity of the City. The FY 2014 budget was a challenge again this year due to the loss of revenue from the economic conditions. This budget shows a balance between continuing to provide an outstanding quality of life for our citizens while minimizing the cost associated with operations. It is our desire to maintain a stable financial position as we wait to see how the economy plays out in the future.



Beautiful Mossy Oaks of St. Marys

The preparation of this budget could not have been accomplished without the hard work from city staff. They have made great efforts to cut expenditures, work with fewer staff members, while continuing to provide outstanding levels of service. Council, City Manager and I, express our sincere appreciation to all of you for your dedication to this great City.

Sincerely,

Jennifer Brown
Finance Director

The Budget Calendar

February 1st: Finance Dept. - Forward electronic files to Department Heads to use in preparation of proposed 2014 budget.

March 4th: Departments – Submit budget projections FY2014 for inclusion in preliminary package.

March 18th until: Meet with City Manager and Finance Director.

March 25th: Finance Dept. - Complete revenue projections for FY 2014.

March 21st: Finance- Prepare working papers for budget work shop meeting.

April 3rd: Submit Performance Measures

April 22nd: 9:00am to 3:00pm & 23rd 9:00am until - Budget Workshop with Mayor/Council.

May 6th: Finance - Advertise budget for Public Hearing

May 20th: Departments– Attend Public Hearing and be prepared to respond to Mayor/Council on budget submissions.

May 21st: Submit any additional documents for budget award submission.

June 3rd: Departments– Attend Council Meeting to present budget for approval.

June 30th: Finance – Prepare budget book.

June 30th: Distribute budget book and input FY 2014 budget in system.

August 31st: Finance – Submit for budget award.

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Budgetary Procedures

No later than 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.

Finance provides each department with budget worksheets for their appropriate department and the instructions on how to request personnel 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, necessary adjustments are made to the proposed budget. A public hearing is advertised and held where the proposed budget is presented to the public. Council then adopts the 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.

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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.

Intentionally Blank

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, 2013 and ending June 30, 2014" to read as follows:

BE IT ORDAINED, that the City hereby adopts the General Fund Budget as prepared and submitted on June 3, 2013, 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 3, 2013, 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 3, 2013, 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 _____, 2013.

City of St. Marys, Georgia

_____

William DeLoughy, Mayor

Attest:

_____

Deborah Walker-Reed, City Clerk

Exhibit A

General Fund

Summary of Revenues	**FY2014 Proposed Budget**
Property and Other Taxes	6,869,100
Licenses & Permits	369,500
Sales/Interest/Other Charges	533,570
Grants and Reimbursements	10,500
Miscellaneous Revenues	463,979
Fund Equity	314,301
Total Revenues	**$ 8,560,950**

Summary of Expenditures	**FY2014 Proposed Budget**
Legislative	221,413
Executive	258,510
Finance	778,127
Information Technology	172,329
Human Resources	110,802
Municipal Court	177,177
Police	2,276,185
Fire	1,639,081
Public Works - Admin	1,233,261
General Government Buildings	149,871
Parks	47,320
Highways and Streets	315,000
Library	295,550
Planning & Zoning	174,872
Building	116,352
Cemetery	72,512
Senior Citizens Center	119,863
Airport	5,000
Economic Development	167,566
Special Facilities	31,159
Contingency	199,000
Total Expenditures	**$ 8,560,950**

Exhibit B

Water & Sewer Enterprise Fund

	FY2014 Proposed Budget
Total Revenues	**$ 6,244,819**

Expenditures	FY2014 Proposed Budget
Sewer Department	2,099,977
Water Department	1,404,738
Debt Service	2,740,104
Total Expenditures	**$ 6,244,819**

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Exhibit C

Solid Waste Enterprise Fund	**FY2014 Proposed Budget**
Total Revenues	**$ 1,020,000**
Total Expenditures	**$ 1,020,000**

Splost VI	**FY2014 Proposed Budget**
Total Revenues	**$ 3,922,000**
Total Expenditures	**$ 3,922,000**

Splost VII	**FY2014 Proposed Budget**
Total Revenues	**$ 392,289**
Total Expenditures	**$ 392,289**

Special Revenue Tourism	**FY2014 Proposed Budget**
Total Revenues	**$ 142,573**
Total Expenditures	**$ 142,573**

Hotel/Motel Revenue	**FY2014 Proposed Budget**
Total Revenues	**$ 115,322**
Total Expenditures	**$ 115,322**

Aquatic Park	**FY2014 Proposed Budget**
Total Revenues	**$ 385,400**
Total Expenditures	**$ 385,400**

Multi Grant	**FY2014 Proposed Budget**
Total Revenues	**$ 7,500**
Total Expenditures	**$ 7,500**

Basis of Presentation

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 (4) 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 (1) Capital Improvements Fund (SPLOST VI and SPLOST VII).

Enterprise Funds are established to account for services provided to the public on a user charge basis. There are three (3) 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.

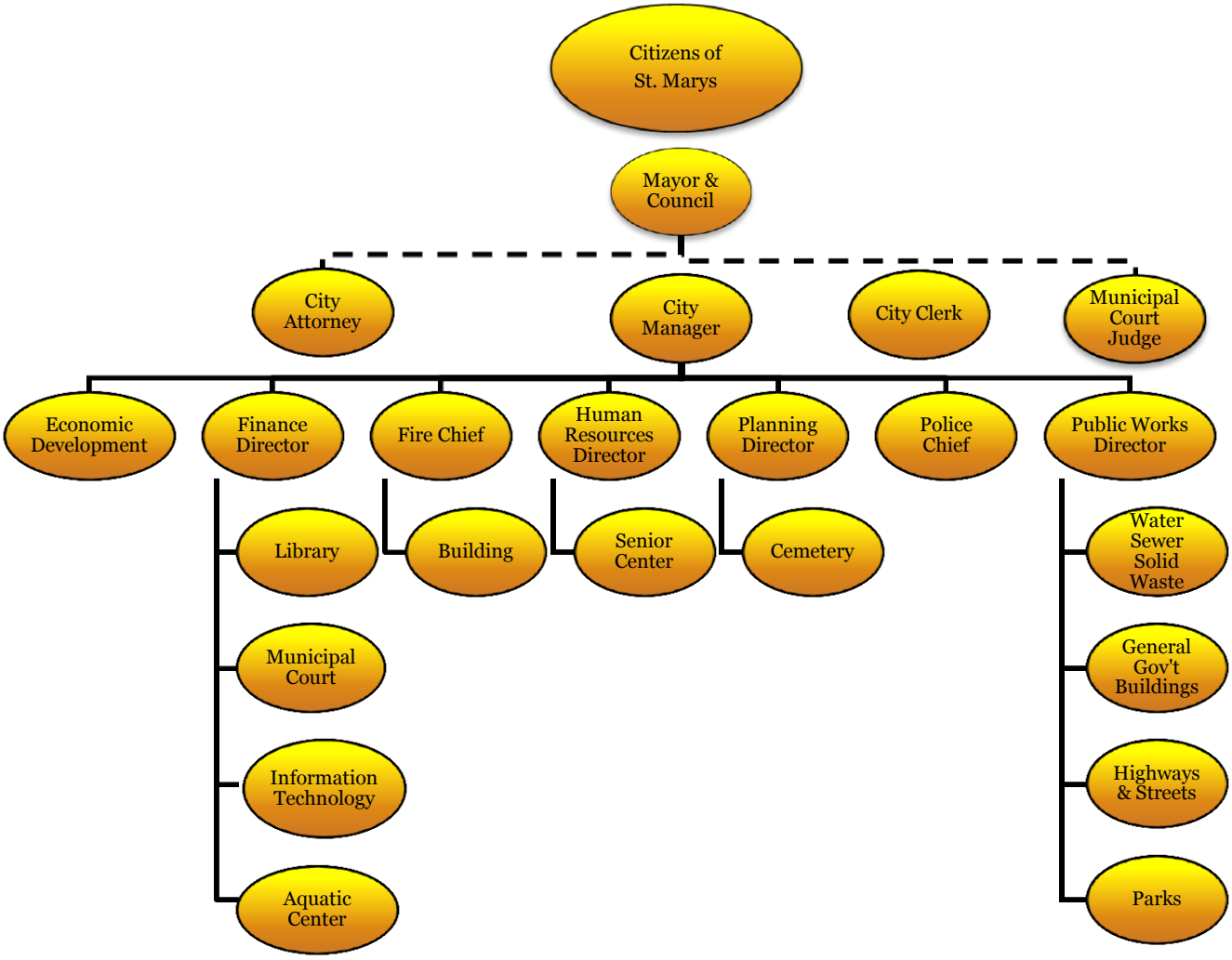
Proprietary Funds (Enterprise) - Used for services provided to the public on a user charge basis. This is similar to the operation of a commercial enterprise used for business-like activities. This type of fund usually operates on an accrual basis. Governmental accountants often refer to the accrual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



Oak Grove Cemetery, 1788



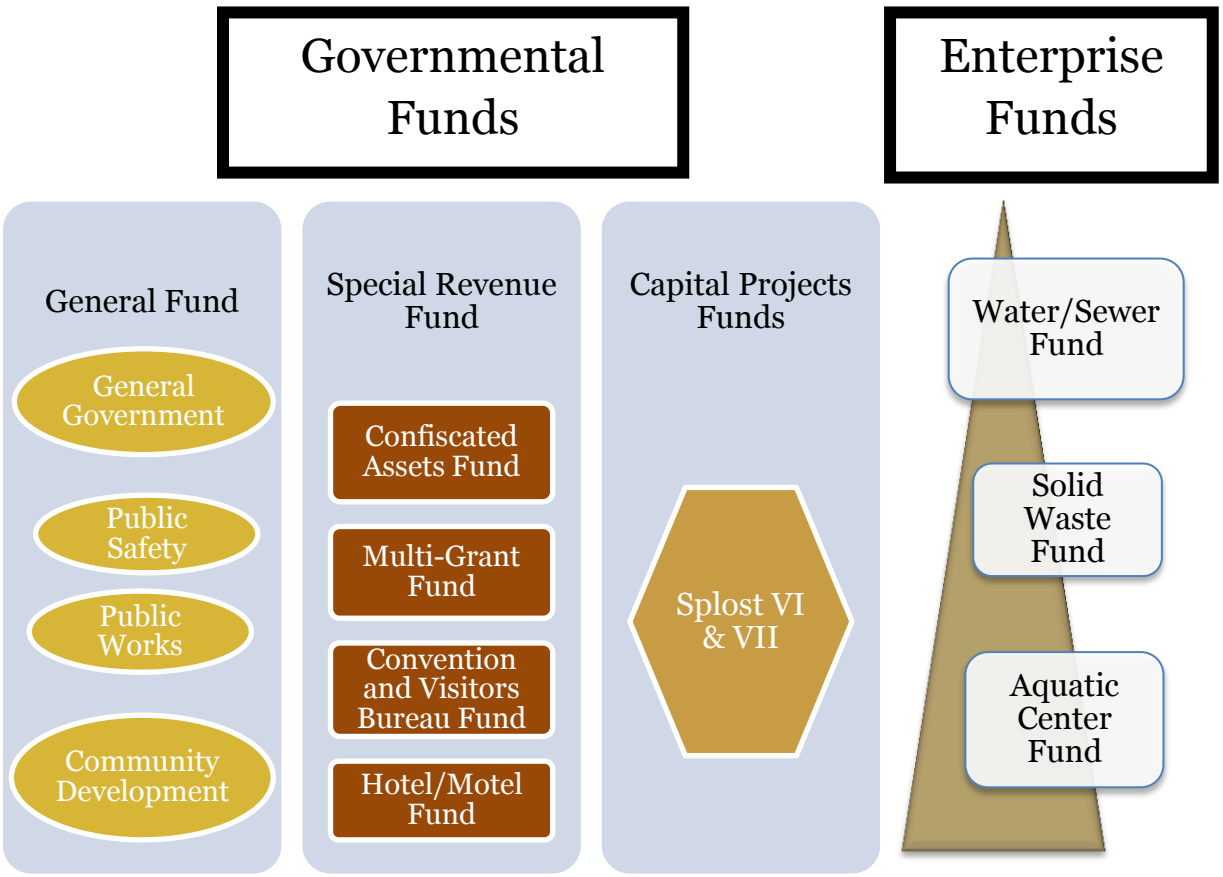
City of St. Marys Organizational Chart



City of St. Marys Fund and Function Chart

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 appropriated. 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 2014 City of St Marys Fund Structure



As noted in the chart "FY 2014 City of St. Marys Fund Structure" shown above, St. Marys utilizes three (3) major governmental fund types: General, Special Revenue and Capital Projects. St. Marys also utilizes Enterprise Funds.

CITY OF ST. MARYS - FUND AND FUNCTION CHART

Funds:	General Fund	Enterprise Fund	Special Revenue	Capital Improvements
Functions:	Legislative	Water/Sewer	Confiscated Assets	SPLOST VI
	Executive	Solid Waste	Multi-Grant	SPLOST VII
	Finance	Aquatic Center	Tourism	
	Information Technology		Hotel/Motel	
	Human Resources			
	Municipal Court			
	Police Department			
	Fire Department			
	Public Works			
	General Governmental Buildings			
	Parks			
	Highways and Streets			
	Library			
	Planning & Zoning			
	Building			
	Cemetery			
	Senior Center			
	Airport			
	Economic Development			
	Special Facilities			
	Contingencies			

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 the 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 and SPLOST VII) in FY2014.

- 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 utility 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.

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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 FY 2014

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

Personnel Position
FTE Summary

	Actual FY 2012	Actual FY 2013	Actual FY 2014
General Fund			
Legislative			
City Clerk	1	1	1
Sub Total	1	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	0.625	0.625
Sub Total	1	1.625	1.625
Municipal Court			
Court Administrator	1	1	1
Sub Total	1	1	1

FTE Summary Continued

	Actual FY 2012	Actual FY 2013	Actual FY 2014
Police			
Police Chief	1	1	1
Major	1	0	0
Lieutenant	2	3	3
Administrative Lieutenant	1	1	1
Administrative Assistant	1	1	1
Property & Evidence Technician	1	1	1
Police Sergeant	7	6	6
Police Corporal	5	5	5
Police Officer II	17	17	17
Police Records Technician	0.5	0.6	0.6
Sub Total	36.5	35.6	35.6
Fire			
Fire Chief	1	1	1
Assistant Chief	1	1	1
Fire Captain	1	1	1
Fire Lieutenant	5	5	5
Certified Fire Fighter	18	18	18
Part-time Fire Fighter *	3	3	0
Sub Total	29	29	26
Public Works			
Public Works Director	0.34	0.34	0.34
Engineer	1	1	1
Administrative Assistant	0.5	0.5	0.5
Construction Inspections	0.25	0.25	0.25
Equipment Operator I	10	9	9
Equipment Operator II	0	0	0
Equipment Operator III	2	2	2
Facilities Maintenance	2	2	2
Inventory Control	0.34	0.34	0.34
Inventory Control Assistant	0	0	0
Inventory Control Assistant	0	0	0
Mechanic Supervisor	0.34	0.34	0.34
Mechanic I	0	0	0
Mechanic II	0.34	0.34	0.34

FTE Summary Continued

	Actual FY 2012	Actual FY 2013	Actual FY 2014
Public Works			
Senior Equipment Operator	0.25	0.25	0.25
Supervisor	1.5	1.5	1.5
Staff Assistant	0.5	0.6	0.6
Sub Total	19.36	18.46	18.46
**Partially Budgeted in Other Funds*			
Cemetery			
Planning Director	0	0.1	0.1
Equipment Operator I	0	1	1
GIS/Planning Technician	0	0.05	0.05
Building Inspector II	0	0.1	0.1
Sub Total	0	1.25	1.25
**Partially Budgeted in Other Funds*			
Senior Center			
Senior Center Coordinator	1	1	1
Senior Center Services Assistant	1	1	1.36
Sub Total	2	2	2.36
Library			
Library Director	1	1	1
Library Service Coordinator	1	1	1
Library Programs Specialist	1	1	1
Library Technician	2	2	2
Sub Total	5	5	5
Building			
Planning Director	0	0.3	0.3
Planning and Building Assistant	0.25	0.5	0.5
Building Inspector II	2	0.9	0.9
Sub Total	2.25	1.7	1.7
**Partially Budgeted in Other Funds*			
Planning			
Planning Director	1	0.6	0.6
GIS/Planning Technician	1	0.95	0.95
Planning and Building Assistant	0.25	0.5	0.5
Sub Total	2.25	2.05	2.05
**Partially Budgeted in Other Funds*			

FTE Summary Continued

	Actual FY 2012	Actual FY 2013	Actual FY 2014
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	**108.41**	**107.735**	**105.095**
Tourism			
Tourism Director	0	0	0
Hostess	1.5	1.5	1.5
Sub Total	1.5	1.5	1.5
Total Tourism Fund	**1.5**	**1.5**	**1.5**
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	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	1
Inventory Control *	0.33	0.33	0.33
Inventory Control Assistant	0	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

FTE Summary Continued

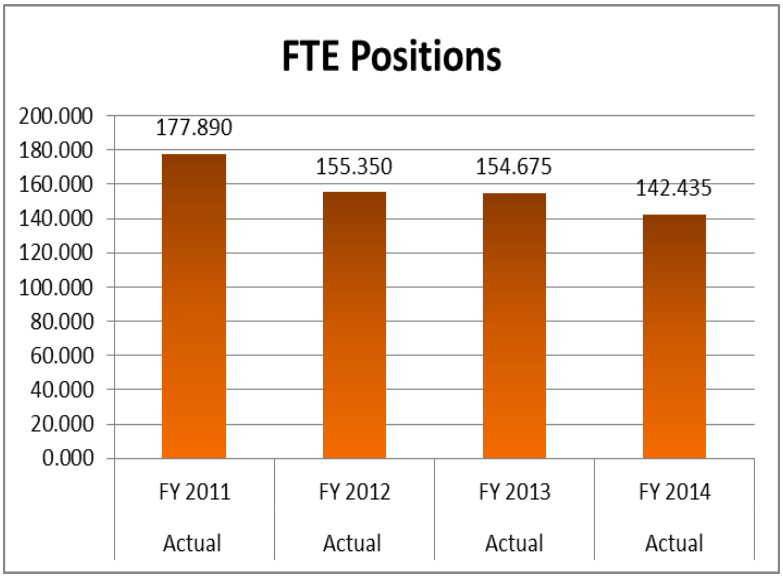
	Actual FY 2012	Actual FY 2013	Actual FY 2014
Sewer			
Bookkeeper *	0.25	0.25	0.25
Purchasing Agent *	0.25	0.25	0.25
Jr. Accountant *	0.4	0.4	0.4
Accounts Payable *	0.25	0.25	0.25
Fiscal Agent II	0.35	0.35	0.35
Accounts Receivable Clerk *	0.375	0.375	0.375
Customer Service Representative	0.3	0.3	0.3
Sub Total	19.695	19.695	18.695
**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	3	3	3
Equipment Operator III	1	1	1
Assistant Water Plant Operator	2	2	2
Meter Reader	2	2	2
Lead Meter Reader	1	1	1
Inventory Control *	0.33	0.33	0.33
Inventory Control Assistant *	0	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

**Partially Budgeted in Other Funds*

FTE Summary Continued

	Actual FY 2012	Actual FY 2013	Actual FY 2014
Water			
Customer Service Representative	0.3	0.3	0.3
Sub Total	15.695	15.695	15.695
**Partially Budgeted in Other Funds*			
Total Water/Sewer Fund	**35.39**	**35.39**	**34.39**
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
Sub Total	1.45	1.45	1.45
**Partially Budgeted in Other Funds*			
Total Solid Waste Fund	**1.45**	**1.45**	**1.45**
Aquatic Center			
Life Guard *	3.75	3.75	0
Aquatics Supervisor *	1.1	1.1	0
Guest Services *	3.75	3.75	0
Aquatic Center Director *	0	0	0
Sub Total	8.6	8.6	0
** Outsourced in FY 2013*			
Total Aquatic Center Fund	**8.6**	**8.6**	**0**
FTE Positions			
	155.350	**154.675**	**142.435**

Reported as .5 in FY 2012 should have been .6



The City of St. Marys is committed to providing the highest level of "Quality of Life" to its citizens. In the FY 2014 approved budget, 142.435 full-time equivalents 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.

2014 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 2014 budget, one (-1 FTE) full-time position was deleted from the Sewer Department due to closure of a waste water treatment plant. In the Senior Center, a part-time person (+.36 FTE) was added to cover vacations/holidays. The Fire Department lost three (-3 FTE's) positions due to the end of a "SAFER Grant" that was in place. The City contracted with the Camden County Public Service Authority to manage the Aquatic Center; therefore, all personnel (-8.6 FTE's) have been deleted. The total change was a decrease of a 12.240 full-time equivalents in the FY 2014 budget. An error was made on the FY 2013 chart for the Police and Public Works Departments. The chart stated that each department had a staff assistant at .5 FTE; however, the actual was a .6 FTE. This has been corrected for FY 2013 and FY 2014.

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About St. Marys 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.

St. Marys Mayor and Council

Name	Office	# of Years in Office	Term Expires
William T. Deloughy	Mayor	11.5*	12/31/2013
Greg Bird	Post 1	5.5	12/31/2014
Nancy Stasinis	Post 2	1.5	12/31/2014
Jim Gant	Post 3	1.5	12/31/2014
Keith Post	Post 4	3.5	12/31/2013
John Morrissey	Post 5	3.5	12/31/2013
Sidney Howell	Post 6	4.25**	12/31/2013

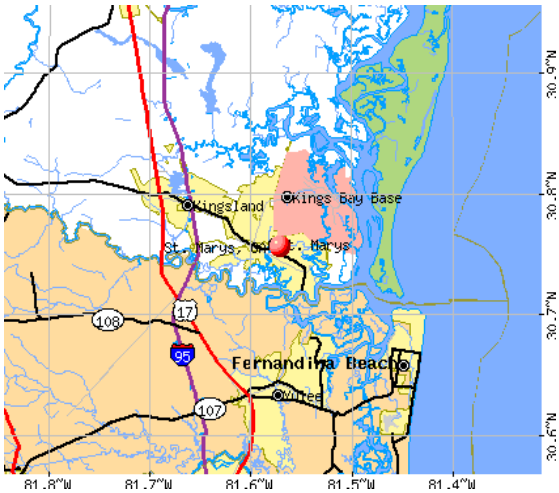
**Past Council Member for 8 years*

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

Source: City of St. Marys Staff

Geography of St. Marys

According to the United States Census Bureau, the City has a total area of 20.3 square miles (53 km²), of which, 18.8 square miles (49 km²) of it is land and 1.5 square miles (3.9 km²) 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

St. Marys' population has increased slightly to 17,606 per the estimated 2012 census. In 2010, the population was 17,121. The City's overall population has grown significantly over the past several decades. The continued growth in St. Marys has been connected to low taxes, low crime, mild weather, accessibility to I-95, proximity to Jacksonville airport, excellent school system and is adjacent to 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 household 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% has 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)

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

	City		County	State of Georgia	United States
Year	Population			Population in Millions	
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

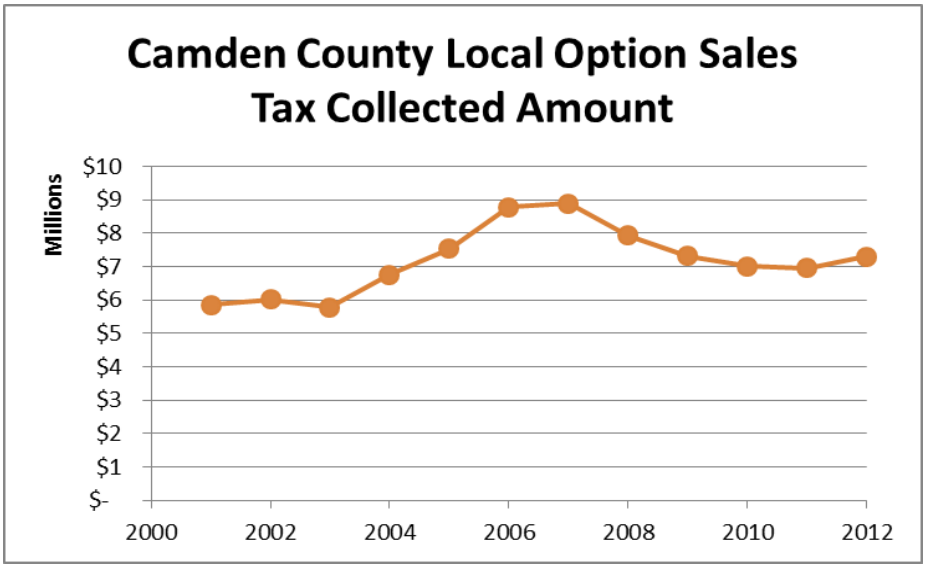
Source: U.S. Bureau of Census
****Estimated Values***

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Economic Data

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

Below is information concerning sales tax collected in the County:



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 2011.

Below are the 10 largest employers located in Camden County and the 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	Express Scripts	Pharmaceutical Call Ct	690
Camden County Schools	Public Education	1462	Southeast Ga. Health System	Healthcare	300
Express Scripts	Pharmaceutical Ca	690	Wal-Mart Supercenter	Retail Goods	300
Lockheed Missiles & Space	Aerospace Manufa	479	City of St Marys*	City Government	154
Camden County Government	County Governmer	438	ATN Inc	Telecommunactions	85
Southeast Ga. Health System	Healthcare	300	Georgia Pacific	Paperboard Manufactu	73
Wal-Mart Supercenter	Retail Goods	300	Green Golf Partners, LLC	Recreation	59
City of Kingsland	City Government	197	Cory's Thunder	Retail Trade	31
City of St Marys*	City Government	154	Harvey's	Retail Grocer	25
Winn Dixie	Retail Grocer	107	Belk	Retail	23

*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 2012.

Taxpayer name	Total Value	Equalized	Taxes
Georgia Power Co	15,833,587	6,353,435	$ 33,997.00
Wal-Mart	14,167,529	5,667,011	$ 30,324.00
Old Weed & Ready Plantation	12,642,600	4,480,201	$ 23,973.00
Brant Creek LLC	9,035,697	3,614,271	$ 19,339.00
Wal-Mart - Inventory	7,486,693	2,994,677	$ 16,024.00
Camden Telephone & Telegraph	7,119,682	2,847,873	$ 15,238.00
Winding River	6,928,786	2,771,612	$ 14,830.00
Flying J Travel Plaza	6,485,174	2,594,070	$ 13,880.00
Tritex Real Estate Advisors	6,442,900	4,484,060	$ 13,790.00
Osprey Development	5,119,294	2,047,731	$ 11,798.73

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 National Seashore which offers Greyfield 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 2 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 National Seashore 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 – 45.8% of the total 2014 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 35.6 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 Commander 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.



Mayor at Police Firing Range

The Administrative Services Division is responsible for several critical facets of the operation of the Police Department. This division 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, annual comparison is made below.

Service Level Indicators	2011	2012
TOTAL NUMBER OF TICKETS	4296	3366
TOTAL NUMBER OF ACCIDENTS	416	361
TOTAL NUMBER OF PEOPLE	106	105
TOTAL NUMBER OF FATALITIES	0	1
MURDER	0	1
RAPE	4	4
ARMED ROBBERY	9	11
AGGRAVATED ASSAULT	112	122
BURGLARY	116	153
LARCENY-THEFT ($200 +)	199	241
MOTOR VEHICLE THEFT	13	19
JUVENILE OFFENDERS	88	111
TOTAL CASES ASSIGNED	469	358
TOTAL CLEARED/CLOSED	224	191
ADULT ARRESTS	831	801
JUVENILE ARRESTS	36	46
TOTAL NARCOTICS ARRESTS	212	261
IN-CAR VIDEO AUDITS	95	162


City Dragoon


Police Licenses Check

The Fire Department currently has 24 full time Firefighters, 12 part time Firefighters, 15 Volunteer Firefighters, and two Chief Officers to protect the City of St. Marys.

Workload Indicators

- Responded to 1,851 calls for service
- 79 Structure Fires
- 1,324 EMS/Rescue calls
- 144 Hazardous Conditions
- 54 Service Calls
- 77 Good Intent Calls
- 111 False Alarms
- 53 Severe Weather

Average Response Time for reported structure fires = 4.10 minutes
Volunteer Hours 3,500.87, if paid, equals $57,449.27 dollars.

The Fire Department responded to properties valued at an estimated $4,677,500 with a loss of $1,450,012 dollars which equates to an average of a 31% loss to fires in structures responded to.

Fire Prevention Activities:

- 1,250 Fire Inspections
- 37 Plan & Reviews
- 1,750 Fire Hydrant Inspections
- 514 Pre Fire Plans
- 425 Burn Permits issued
- 8,000 Children seen as a part of a Fire Safety Lesson

St. Marys Fire Department conducted 862 training courses in 2012 which equals 8,179 hours of training.



Fire Chief with High School Students

For Georgia Cities Week "Shadow Day"

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 twenty-one 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 cargos. 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.

The Cemetery Authority of St. Marys is governed by a five-member board which is appointed by St. Marys' City Council. The City is able to significantly influence the programs, projects and activities of the Cemetery Authority. The Cemetery Authority is presented as a governmental fund-type component unit.

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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.

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.

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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 17,606
- Medium Income $42,087
- 1 police station and 3 fire stations



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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





Annual Scarecrow Stroll

- St. Marys Scarecrow Stroll
- St. Marys Haunted History Tour
- St. Marys Wounded Warriors Day
- St. Marys White Lighting
- Christmas Tour of Homes
- Live Nativity at Orange Hall
- Starry Nights (seasonal)
- St. Marys Downtown Merchants Christmas Open House

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



Orange Hall at Christmas

City's Vision Statement

The City of St. Marys vision is to create a community of excellence governed by the principles of responsibility, fiscal soundness, accessibility, and service to the public, in an atmosphere rich in historic and cultural significance, while retaining its natural beauty, charm, resources, and unique appearance; a community that attracts and maintains active and supportive citizens, with an enhanced quality of life and economic opportunity for all.

City's Mission Statement

The mission of the City of St. Marys is to provide the most responsive and progressive public services, within the resources provided, so that our citizens can enjoy the best possible quality of life.

City Goals

1. Provide cohesive economic development programs and initiatives in order to promote economic opportunity within the City.
    - Identify vendors of various entities (i.e. Base, school district, businesses, etc.) to ascertain potential opportunities to local vendors (either existing vendors or to be developed).
    - Continue recruiting trips.
    - Develop a marketing plan/strategy for the community.
    - Develop strategies to improve appearance of Exit 1.
    - Provide summary of economic development incentives available to the city for economic development.
    - Continue to work with and support the Joint Development Authority (JDA), including assisting the JDA with development of a "spec building" as a warranted.

2. Assure our fiscal sustainability by ensuring quality municipal services and operations are provided efficiently and are financially sustainable.
    - Continue positive financial reporting.
    - Obtain Governmental Finance Officers Association recognition for budget and Certified Annual Financial Report.
    - Continue compliance with City Council adopted financial policies.

3. Enhance citizen engagement, involvement, and communications on City related issues.

- Continue to implement technology improvements and upgrades.

4. Strengthen Military/City relationships and partnerships.
    - Continue to work with JDA and Base on Joint Land Use Study (JLUS) process.
    - Provide periodic updates to appropriate military personnel on City related issues.
    - Support the Camden Partnership efforts to foster missions at Kings Bay Naval Base.

5. Support and develop infrastructure within the City to meet current standards and plans for the future in a financially sustainable manner.
    - Improve water pressure downtown (identify projects and strategies to do so).
    - Develop a plan to improve infrastructure downtown.
    - Improve economic development opportunities by improving infrastructure.
    - Develop strategies to improve housing stock within the City.
    - Remove dilapidated structures along the main roads within the City.

6. Provide environmental stewardship and sustainable management of our natural resources and history (structures and culture).
    - Seek grant for sea level rise strategic planning.
    - Support environmental cleanups and fairs within the City.
    - Conduct evaluation of disaster vulnerabilities.
    - Increase recycling by residents.
    - Consolidate/develop master plan(s) addressing development, green space, coastal greening, bicycle/pedestrian oriented mobility, etc.

City of St. Marys
Comprehensive Plan 2007-2027

The Comprehensive Plan is a living document, and a critical part of its evolution is the implementation program. As such, the implementation program serves as the overall strategy for the City of St. Marys to achieve its vision for the future.

St. Marys city officials and residents participated in a series of public workshops designed to facilitate discussion about the community's vision for the future and their preferences to ensure development occurs at a pace and scale that accommodates their objectives. As one of the nation's oldest cities, St. Marys prides itself in its historic waterfront heritage. A small, coastal community, the City seeks to promote itself as a

destination location with a reawakening awareness of the many opportunities available for tourism and economic growth. St. Marys' Vision for the Future reflects these priorities.

The City of St. Marys' Implementation Program offers a detailed description of action items and strategies to execute the community's vision for future development. As stated above, St. Marys aspires to become a destination city that celebrates its heritage while promoting economic opportunity and growth.

Specific implementation measures towards this end are: updating ordinances to permit mixed uses that are connected to neighborhoods and downtown; drafting a master plan focused on the "re-emerging spirit of St. Marys;" developing as a destination location based on community assets, such as the waterfront, access to the National Seashore on Cumberland Island, restaurants, shops, etc.; implementing bicycle trails, marsh walk trails and kayaking opportunities; and creating a museum to present the history of the City, including its on-going relationship with the U.S. Navy and Naval Submarine Base Kings Bay.

Vision for the Future

The City of St. Marys established a vision for its future through comprehensive public involvement. The public was given the chance to share their views on future development and quality of life issues through participation in a community visioning process. Feedback gathered through this process was interpreted by Coastal Georgia Regional Development Center staff and submitted to the public during a series of public workshops for review.

The Vision Statement for future development and growth in the City of St. Marys is as follows:

- *The City of St. Marys is a friendly, reawakening community with great historical heritage, coastal amenities and promising economic opportunities.*

- *Our goals are to maintain our welcoming, small-town community atmosphere as a Georgia gateway and destination; and, to remain committed to investing in our natural and cultural resources while proactively planning for continued myriad growth opportunities.*

- *Our priorities include: creating an open and engaging community that is committed to improving quality of life through expanding opportunities for economic development and implementing policies that will foster sustainable growth.*

Commercial Areas Vision: To support the local economy and small business development, promoting sense of place and quality of life for residents, tourists and business owners.

Issues & Opportunities Policy Implementation Measure:

- The downtown is an increasingly attractive place for businesses that should be promoted and enhanced to further economic potential.
- As the population continues to grow, there will be increasing opportunities to expand local businesses.
- Partnership opportunities exist to enhance collaborative efforts to promote St. Marys as a tourist destination.
- Parking availability within the traditional commercial district will need to be evaluated as the City grows and becomes an active tourist destination.
- Encourage mixed uses within the historic downtown area, emphasizing first-floor commercial and second floor office or residential space.
- Promote design guidelines and standards throughout the traditional business district.
- Encourage pedestrian centered activities.
- Implement recommendations outlined by various entities and studies, such as the 2005 *Economic Diversification of Camden County*.
- Support the shop local campaign—"Keep It in Camden."
- Encourage opportunities for tourism.
- Consider options to improve transportation opportunities, such as a trolley system.
- Investigate ways to offer additional parking.
- Update ordinances to allow for a mix of uses.
- Evaluate and rewrite sign ordinances with special restrictions for the downtown district.
- Locate new and existing overhead utility wiring underground.
- Implement pedestrian friendly streetscape design, such as wide sidewalks, crosswalks, landscaping, benches, lighting, etc.
- Continue to provide financial support to the CVB, DDA and St. Marys Development Authority.
- Create an Economic Development Implementation Plan.
- Support the commercial district as an activity node, developing as a destination location.
- Provide interpretive kiosks outlining the area's history.
- Conduct a parking study.

Conservation Areas Vision: To preserve and protect the City's scenic vistas and view sheds provided by its unique relationship to the water, limiting residential use to existing structures and allowing for low impact recreational use.

Issues & Opportunities Policy Implementation Measure:

- New or innovative developments typically evoke neighborhood opposition.
- Partnership opportunities exist to enhance collaborative efforts to promote recreational opportunities.

- Although citizens are aware of the natural resources within the community, awareness and protection can be enhanced as public understanding of the value of these resources is increased.
- Encourage open space and greenspace preservation within new subdivisions.
- Preserve scenic vistas and natural ecological features.
- Explore and support opportunities for heritage and eco-tourism.
- Increase awareness of outdoor activities and recreational opportunities.
- Protect marshlands and projections of the City's existing right of ways into the marsh.
- Promote, enhance and improve natural resources, particularly along the waterfront.
- Protect the waterfront from obtrusive high-rise development.
- Maintain and preserve open space with significant cultural or historical heritage, such as old shipping and seafood docks.
- Investigate the feasibility of a rails-by-trails path.
- Adopt a Conservation Subdivision Ordinance.
- Modify subdivision regulations to require preservation of sensitive natural areas.
- Require developers to link open spaces together into a publicly accessible open space network.
- Partner with PSA to increase awareness of outdoor and recreational opportunities, etc.
- Enforce litter control guidelines, etc.
- Consider implementing GreenPrint recommendations, as appropriate or desired.
- Expand multi-use paths, as recommended in the Master Plan and the *Camden County Bike and Pedestrian Plan*.

Corridor/Gateway Areas Vision: To improve mobility and accessibility to the City of St. Marys, promoting quality commercial development and alternative modes of transportation.

Issues & Opportunities Policy Implementation Measure:

- St. Marys has some unattractive commercial areas, such as strip-mall shopping centers.
- Trees are being lost to new development.
- Although high intensity uses are concentrated along major corridors, the City lacks public transportation options.
- Corridors are designed in ways that discourage pedestrian and bicycle activity.
- Corridors are congested at peak hours.
- Opportunities exist to utilize the corridor for directing tourists to desirable locations throughout the City.
- Corridor management during emergency situations needs to be improved.
- Create appropriate ordinances to control corridor development.
- Discourage billboards and other types of undesirable signs.
- Promote use of signage to direct visitors downtown and to scenic areas.
- Encourage modification of existing strip-mall centers to become more visual and pedestrian friendly.
- Encourage landscaped medians where appropriate.

- Address requirements for commercial and industrial landscaping.
- Explore the feasibility of a regional transit system.
- Consider recommendations from *Camden County Bike and Pedestrian Plan*.
- Coordinate with GDOT to mitigate traffic congestion, improve transportation concerns, encouraging signalization where needed.
- Draft a master plan for the commercial corridors and entranceways.
- Annex Exit 1, ensuring development will occur as desired.
- Update sign ordinances, implementing recommendations of the way-finding initiative.
- Draft and enforce commercial and industrial landscape ordinance, adopting minimum standards for design, setbacks, buffers, etc.
- Adopt corridor overlay districts for prominent roads in the City, requiring the preservation of existing trees in landscaped buffers.
- Implement GreenPrint recommendations, as appropriate or desired.
- Investigate the potential of multi-use trails, such as rails-with-trails path.
- Coordinate with GDOT/GEMA to improve evacuation routes.

Historic Areas Vision: To promote and protect the historic waterfront district as a significant community resource, enhancing both the sense of place and the quality of life for residents and tourists alike.

Issues & Opportunities Policy Implementation Measure:

- Downtown St. Marys needs to be promoted as an attractive place for business development.
- Although citizens are aware of the natural resources and historic properties within the community, awareness and protection can be enhanced as public understanding of these structures is increased.
- There is a lack of public transportation and parking availability, for residents and tourists.
- Support the shop local campaign—"Keep It in Camden."
- Encourage opportunities for tourism.
- Plan for mixed-use economic development, through planning and zoning.
- Encourage mixed uses within the historic downtown area.
- Maintain current quality of life and sense of place.
- Protect the waterfront from obtrusive development, discouraging high-rise development.
- Maintain and expand waterfront opportunities and accessibility for the public.
- Promote, enhance and improve natural and historic resources and the waterfront in particular.
- Consider options to improve transportation opportunities, such as a trolley, cart paths, etc.
- Investigate parking options.
- Continue to provide financial support to the CVB, DDA and St. Marys Development Authority.
- Draft a master plan based on SCAD study, highlighting the "re-emerging Spirit of St. Marys."
- Provide interpretive kiosks outlining the area's history.

- Support a water taxi service to other cities/locations from a base at the waterfront.
- Restore the Pavilion.
- Review and update ordinances to incorporate design standards and landscaping guidelines.
- Expand Gilman Waterfront Park.
- Create a "trolley" transit system for the waterfront.
- Conduct a downtown parking study.
- Establish a memorial for all wars and services on the waterfront.

Neighborhood Infill Areas Vision: To encourage redevelopment opportunities to preserve and enhance the area's traditional character and architectural styles, creating additional housing opportunities.

Issues & Opportunities Policy Implementation Measure

- There is an inadequate mix of uses within the City.
- Some areas of St. Marys are dilapidated and in need of revitalization and/or upgrade.
- There is a need for workforce and military housing.
- There is not enough affordable housing.
- Although citizens are aware of the natural resources and historic properties within the community, awareness and protection can be enhanced as public understanding of these structures is increased.
- Use of alternative modes of transportation can be increased.
- Neighborhoods need to be prepared for emergency management concerns.
- Encourage mixed-use opportunities by reviewing and evaluating zoning and development ordinances.
- Consider redevelopment opportunities to maintain and preserve neighborhood character.
- Encourage rapid redevelopment of newly vacant or abandoned properties.
- Support affordable housing and alternative housing opportunities.
- Encourage compatible architectural styles that maintain regional character.
- Protect historic structures, where appropriate.
- Promote alternative modes of transportation, including pedestrian-friendly design, cart paths, etc.
- Encourage hurricane resistant retrofits on existing structures.
- Review and update ordinances to incorporate design standards and landscaping guidelines.
- Condemn or rehabilitate structures, based on need assessed during housing inventory.
- Develop volunteer-based grassroots rehabilitation program for home repair.
- Formulate a redevelopment plan, preserving original housing stock; allowing for compatible infill development and maintaining pedestrian orientation.
- Adopt ordinances that allow alternative types of affordable housing.
- Expand the historic district, seeking NRHP designation once completed.
- Continue to update ordinances, permitting mixed uses.
- Continually update Emergency Preparedness Plan.

Suburban Developing Areas Vision: To promote livable communities where residential and commercial uses coexist; creating connectivity and walkability while promoting an appropriate mix of function, use and design.

Issues & Opportunities Policy Implementation Measure

- New or innovative development and high-density development typically evokes neighborhood opposition.
- There is an inadequate mix of uses, such as corner grocery stores, within the City.
- Innovative development is taking place; however, infrastructure needs and impact on natural resources must be considered.
- There is not enough affordable housing.
- Trees are being lost to new development.
- There are contaminated properties surrounding the Durango site.
- Evaluate zoning and development ordinances, planning for mixed uses.
- Encourage and support development of active adult and continuing care communities.
- Encourage development to take place in areas with adequate public facilities.
- Explore opportunities for development to pay for itself.
- Consider impacts of new developments on existing infrastructure as well as natural and culture resources.
- Encourage alternative housing opportunities that will facilitate affordable housing options.
- Investigate former industrial properties that might cause environmental pollution.
- Encourage new projects that will not cause environmental pollution.
- Update ordinances to allow mixed uses and higher densities.
- Promote mixed age communities.
- Develop infrastructure master plan.
- Promote a public transit system.
- Develop a" Safe Routes to School" plan for all elementary schools except for Crooked River.
- Adopt ordinances that promote affordable workforce housing.
- Support the development of an Affordable Housing Team.
- Require developers to link open spaces, creating an opens space network.
- Consider GreenPrint recommendations, as appropriate or desired.
- Adopt a conservation subdivision ordinance.

Development Patterns Vision: To promote quality growth, affordability and a sense of place, while continuing to provide effective and efficient service delivery to all residents.

Issues & Opportunities Policy Implementation Measure:

- As rapid population growth occurs, community facilities will need to be expanded and improved.

- Rapid population growth, both now and in the future, pose a challenge for city officials to discern how quickly and where services and infrastructure will be needed.
- Some parts of the City are not adequately being served by water and wastewater facilities.
- The cost of providing services and facilities for new development is nearly exceeding the revenue incurred.
- The placement of overhead wires is unattractive and prevalent throughout the City.
- Population growth will impact water, stormwater and waste water capacities.
- Explore and prioritize areas in need of infrastructure and facility improvements.
- Provide services and facilities to meet the demands of the growing population.
- Encourage location of new and existing overhead utility wiring underground as feasible.
- Maintain functional and efficient water and waste water capacities to support new development.
- Encourage master planning for infill development to promote compatible architecture, etc.
- Consider using impact fees to pay for new development.
- Implement the City's Master Plan.
- Continue to develop an annual Capital Improvements Plan.
- Implement and update, as needed, the water and sewer master plan.
- Require new utility extensions and overhead lines to be run underground, where possible.
- Inventory downtown sewer lines to eliminate stormwater infiltration issues, including downspouts into the sanitary system.
- Implement Stormwater Master Plan.
- Develop an annexation plan.
- Adopt landscape and design guidelines.
- Evaluate ordinances and zoning regulations; update as necessary or create new restrictions, as needed.
- Implement impact fees.

Resource Conservation Vision: To preserve, protect and promote the City's natural, historic and cultural resources with special consideration to the unique coastal resources inherent to the City of St. Marys.

Issues & Opportunities Policy Implementation Measure:

- Natural, cultural and historic resources are protected throughout the City; however, as public awareness is increased, these resources will be improved, enhanced and promoted.
- Public access to the waterfront and associated recreational activities is limited.
- Encourage heritage tourism opportunities to promote public education and preservation of resources.
- Explore opportunities to provide increased access to natural, cultural and historical resources throughout the City.

- Explore opportunities to maintain and expand waterfront accessibility for the public
- Implement a local museum that presents the history of St. Marys from 1900 to the present, focusing on railroads, industry and growth.
- Establish a National Historic Landmark site at the Point Peter, War of 1812 encampment.
- Support efforts to inventory and recover War of 1812 nautical artifacts from the area—both land and sea.
- Support efforts to inventory Fort Tammany and recover any available artifacts.
- Establish a memorial for all wars and services on the waterfront.
- Consider implementing GreenPrint recommendations, as appropriate or desired.
- Review opportunities to acquire properties that are suitable for providing public access to rivers, streams and marshes.
- Maintain existing public access at street ends into the marsh, rivers and streams.

Social and Economic Development Vision: To enhance the quality of life for all residents and visitors—improving economic opportunity, housing diversity and sense of community.

Issues & Opportunities Policy Implementation Measure:

- The economy is dependent upon the Naval Submarine Base Kings Bay to some extent.
- Activity centers throughout the City need to be enhanced and promoted.
- Population projections indicate that over 14% of the City's population will be aged 50 and older by 2030.
- Provide support to economic development agencies, supporting the KIC campaign.
- Encourage businesses that will keep workers local via good pay and benefits.
- Encourage development of the Harbor to accommodate both tall and transient ships.
- Investigate, encourage and support diversification of the marina.
- Encourage the development of an "incubator," building in the Boch Plant.
- Research the possibility of transitioning the St. Marys Airport into a "boutique" facility.
- Explore strategies and locations to create activity nodes, such as the Aquatic Center, Downtown and Midtown.
- Encourage and support development of active adult and continuing care communities.
- Draft Economic Development Implementation Plan.
- Market opportunities to host conventions, sports activities, etc.
- Support efforts of CVB, DDA and St. Marys Development Authority to recruit and retain local businesses.
- Develop the Harbor as place for tall ships and transient ships to dock/visit.
- Update the Airport into "boutique" facility with additional hangers, air taxi services, dirigible masts, flight school, sky-diving, etc.
- Utilize the Airport to promote St. Marys as destination for dining, shopping, etc.
- Complete master plan for the airport.

- Expand the existing library facility to meet future needs.
- Create development and activity centers at desired locations.
- Expand Aquatic Center to include lands around the park for trails, parking, etc.
- Reconstitute the Housing Authority.
- Draft a master plan based on SCAD study, highlighting the "re-emerging Spirit of St. Marys."
- Promote the development of mixed-age communities.
-

Governmental Relations Vision: To maintain cooperative initiatives while actively pursuing additional partnership opportunities with local municipalities, as well as surrounding jurisdictions, in order to provide the highest quality of services for residents and business-owners.

Issues & Opportunities Policy Implementation Measure:

- The City of St. Marys is land-locked by the City of Kingsland.
- The City maintains working relationships with the County, the Cities of Kingsland and Woodbine, as well as the National Park Service (NPS) at Cumberland Island and Naval Submarine Base Kings Bay.
- New population projections will require increased coordination with related agencies.
- Encourage opportunities for additional cooperation and partnership with neighboring Kingsland and other jurisdictions.
- Encourage NPS to enhance and promote tourism opportunities at the museum in St. Marys.
- Encourage the NPS to request the annexation of Cumberland Island by the City of St. Marys.
- Encourage the discussion of annexing Naval Submarine Base Kings Bay.
- Actively support LUCA and Census 2010, coordinating with the data available in 2011.
- Work in conjunction with neighboring jurisdictions to implement the Joint Comprehensive Plan.
- Eliminate unincorporated "islands," created by spot annexation.
- Coordinate with Naval Submarine Base Kings Bay to attain land for sewer plan and road improvements.
- Continue efforts to change the address of the Welcome Center and other properties within the City of St. Marys that have Kingsland addresses.
- Prepare for population growth by partnering with RDC and U.S. Census on LUCA for Census 2010.

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.

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
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.

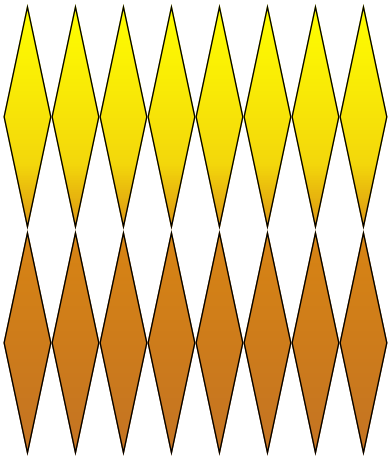
Reserve Policy

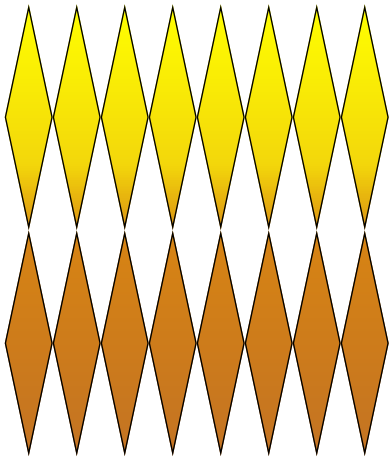
As of July 1, 2010, the City implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Per the fund balance policy, "The City will maintain at a minimum, unassigned fund balance in its General Fund of no less than four months of regular General Fund operating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

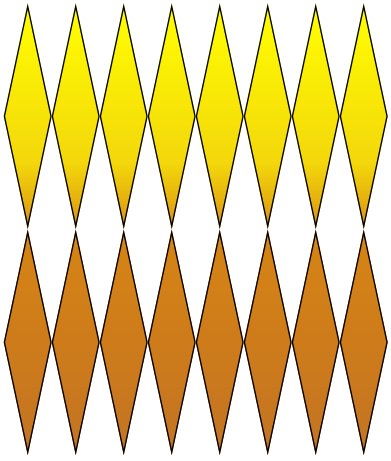
The City will attempt to establish and maintain a fund balance reserve for the general fund to pay expenditures caused by unforeseen emergencies, for shortfalls caused by revenue declines and to eliminate any short-term borrowing for cash flow purposes. All other funds must never incur negative fund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



Financial Summary







SOURCES AND USES OF FUNDS

	Actual FY2012	Budget FY2013	Adopted FY2014
General Fund Revenues			
Property Taxes			
Real Property-Current Year	3,035,203	2,599,900	2,599,900
2009 & Prior Years Property Tax Collection	-	90,000	90,000
	3,035,203	**2,689,900**	**2,689,900**
Other Taxes			
Motor Vehicle/Mobile Home	195,782	196,000	196,000
Real Estate Transfer/Intangible Tax	42,236	46,500	51,700
Franchise Taxes	910,674	942,250	880,500
Local Option Sales and Use	1,949,629	1,950,000	1,975,000
Miscellaneous	1,048,987	1,102,550	1,076,000
	4,147,308	**4,237,300**	**4,179,200**
Licenses and Permits			
Licenses	229,215	232,000	232,000
Permits	186,845	89,000	168,750
	416,060	**321,000**	**400,750**
Charges for Services			
Miscellaneous	81,410	42,920	51,970
Recreation	14,870	16,100	14,900
	96,280	**59,020**	**66,870**
Fines & Forfeitures	**431,856**	**391,200**	**355,400**
Other Revenue			
Interest Earned	10,217	8,500	5,000
Contributions & Donations	1,899	100	50
Miscellaneous	746,652	541,579	853,280
	758,768	**550,179**	**858,330**
Interfund Transfers			
Operating Transfer In Multi Grant	306,291	159,850	7,500
	306,291	**159,850**	**7,500**
Sale of City Property/Loan Proceeds	**119,700**	**5,000**	**3,000**
General Fund Revenues	**9,311,466**	**8,413,449**	**8,560,950**
General Fund Appropriated Expenditures			
Personal Services	5,458,271	5,736,964	5,845,422
Services	608,466	701,222	705,663
Operating Supplies	1,134,028	1,159,179	1,153,461
Transfers out	13,910	7,000	7,000
Capital Cost	236,934	40,000	8,500
Other Cost	594,822	615,642	600,442
Contingency	-	100,500	199,000
Debt Service	170,600	52,942	41,462
General Fund Expenditures	**8,217,031**	**8,413,449**	**8,560,950**

SOURCES AND USES OF FUNDS

	Actual FY2012	Budget FY2013	Adopted FY2014
Special Revenue Fund			
Multi-Grant Fund Revenue			
Grant Revenue	305,497	222,850	7,500
Interest Revenue	794	-	-
Multi-Grant Fund Revenue	**306,291**	**222,850**	**7,500**
Tourism Fund			
Charges for Services	9,762	13,330	12,130
Miscellaneous Income	7,353	7,700	8,121
Operating Transfers	111,033	134,116	122,322
Tourism Fund Revenue	**128,148**	**155,146**	**142,573**
Special Revenue Funds Revenues	**434,439**	**377,996**	**150,073**
Special Revenue Fund Appropriated Expenditures			
Personal Services	27,115	31,922	28,136
Services	95,350	107,124	98,581
Operating Supplies	5,644	9,100	8,856
Transfers out	306,291	222,850	7,500
Capital Cost	-	-	-
Other Cost	8,650	7,000	7,000
Special Revenue Funds Expenditures	**443,050**	**377,996**	**150,073**
Capital Projects Fund			
SPLOST Fund			
Sales Tax Revenues	565,399	4,831,403	4,314,289
SPLOST Fund Revenue	**565,399**	**4,831,403**	**4,314,289**
Capital Projects Fund Appropriated Expenditures			
Capital Projects	565,399	4,831,403	4,314,289
SPLOST Fund Expenditures	**565,399**	**4,831,403**	**4,314,289**

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SOURCES AND USES OF FUNDS

	Actual FY2012	Budget FY2013	Adopted FY2014
Enterprise Funds			
Sewer/Water Fund Revenues			
Service Charges	300,456	292,000	297,500
Other/Misc. Revenue	36,421	418,461	260,069
Water Charges	2,879,275	2,840,000	2,840,000
Sewer Charges	2,693,222	2,646,500	2,646,500
Cap. Recovery Fees	377,611	207,720	200,750
Sewer/Water Fund Revenue	**6,286,985**	**6,404,681**	**6,244,819**
Sewer/Water Fund Appropriated Expenditures			
Personal Services	1,595,361	1,659,743	1,669,836
Services	693,830	658,919	663,247
Operating Supplies	865,553	1,006,550	901,632
Capital Cost		115,000	117,000
Other Cost	2,625,120	203,000	153,000
Debt Service	2,171,149	2,761,469	2,740,104
Sewer/Water Expenditures	**7,951,013**	**6,404,681**	**6,244,819**
Solid Waste Fund Revenues			
Other/Misc. Revenue	83,752	217,176	57,000
Refuse Charges	985,769	992,000	963,000
Solid Waste Fund Revenues	**1,069,521**	**1,209,176**	**1,020,000**
Solid Waste Fund Appropriated Expenditures			
Personal Services	72,978	81,076	81,523
Services	1,062,622	1,116,250	907,415
Operating Supplies	2,825	1,850	2,950
Other Cost	4,850	10,000	28,112
Solid Waste Expenditures	**1,143,275**	**1,209,176**	**1,020,000**
Aquatic Fund Revenues			
Service Charges	414,669	377,602	385,400
Aquatic Fund Revenues	**414,669**	**377,602**	**385,400**
Aquatic Fund Appropriated Expenditures			
Personal Services	144,945	174,152	-
Services	53,125	71,650	246,900
Operating Supplies	127,010	131,800	138,500
Other Cost	84,369	-	-
Aquatic Fund Expenditures	**409,449**	**377,602**	**385,400**

SOURCES AND USES OF FUNDS

	Actual FY2012	Budget FY2013	Adopted FY2014
Summary - All Funds			
Revenue			
Property Taxes	3,035,203	2,689,900	2,689,900
Other Taxes	4,712,707	9,068,703	8,493,489
Licenses & Permits	416,060	321,000	400,750
Charges for Service	7,757,044	7,428,172	7,412,150
Fines and Forfeits	431,856	391,200	355,400
Miscellaneous	1,729,609	1,715,332	1,323,842
Total Revenue	**18,082,479**	**21,614,307**	**20,675,531**
Appropriated Expenditures			
Personal Services	7,298,670	7,683,857	7,624,917
Services	2,513,393	2,655,165	2,621,806
Operating Supplies	2,135,060	2,308,479	2,205,399
Transfers out	320,201	229,850	14,500
Debt Service	2,341,749	2,814,411	2,781,566
Capital Projects	802,333	4,986,403	4,439,789
Contingency	-	100,500	199,000
Other Cost	3,317,811	835,642	788,554
Total Expenditures	**18,729,217**	**21,614,307**	**20,675,531**

The chart shown below "The combined statement of budgeted revenues, expenditures and changes in fund balance" depicts which fund will utilize reserves in FY 2014.

The Funds that are utilizing an appropriation of fund balance or retained earnings for FY 2014 operations are:

- General Fund: $314,301- FY 2013 surplus to pay for salary increase for employees, one time purchases, capital cost and debt retirement.
- Water/Sewer Fund: $225,069 – reserves to pay for capital cost and debt retirement.

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All Government Types in FY 2014

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	$ 2,687,400	$0	$0	$0	$0	$0	$0	$0	$ 2,687,400
Sales Taxes	1,975,000	0	0	0	0	0	0	0	1,975,000
SPLOST	0	0	0	0	4,314,289	0	0	0	4,314,289
Excise Tax	2,206,700	0	0	115,322	0	0	0	0	2,322,022
Occp Tax/ Alcohol Lic	236,500	0	0	0	0	0	0	0	236,500
Inspections & Permits	164,250	0	0	0	0	0	0	0	164,250
Service Charges	66,870	0	0	0	0	297,500	0	385,400	749,770
Fines & Forfeitures	355,400	0	0	0	0	0	0	0	355,400
Intergovernmental	7,500	0	0	0	0	0	0	0	7,500
Other/Misc. Revenue	539,529	7,500	20,251	0	0	5,000	57,000	0	629,280
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	200,750	0	0	200,750
Refuse Charges	0	0	0	0	0	0	963,000	0	963,000
Total Revenues	$ 8,239,149	$ 7,500	$ 20,251	$ 115,322	$ 4,314,289	$ 5,989,750	$ 1,020,000	$ 385,400	$ 20,091,661
Operating Transfers In									
General Fund	$0	$0	7,000	$0	$0	$0	$0	$0	$7,000
Multi Grant	7,500	0	0	0	0	0	0	0	7,500
Hotel/Motel Tax	0	0	115,322	0	0	0	0	0	115,322
Total Transfers In	$ 7,500	$0	$ 122,322	$0	$0	$0	$0	$0	$ 129,822
TOTAL RESOURCES	$ 8,246,649	$ 7,500	$ 142,573	$ 115,322	$ 4,314,289	$ 5,989,750	$ 1,020,000	$ 385,400	$ 20,221,483
Uses									
Expenditures									
General Government	$1,733,181	$0	$0	$0	$0	$0	$0	$0	$1,733,181
Public Safety	4,092,443	0	0	0	0	0	0	0	4,092,443
Public Works	1,745,452	0	0	0	4,314,289	0	0	0	6,059,741
Community Development	874,203	0	0	0	0	0	0	0	874,203
Other Services	108,671	0	142,573	0	0	0	0	0	251,244
Sewer	0	0	0	0	0	2,099,977	0	0	2,099,977
Water	0	0	0	0	0	1,404,738	0	0	1,404,738
Water/Sewer Debt Svc	0	0	0	0	0	2,740,104	0	0	2,740,104
Solid Waste	0	0	0	0	0	0	1,209,176	0	1,209,176
Recreation	0	0	0	0	0	0	0	385,400	385,400
Total Expenditures	$ 8,553,950	$0	$ 142,573	$0	$ 4,314,289	$ 6,244,819	$ 1,209,176	$ 385,400	$ 20,850,207
Operating Transfers Out									
General Fund	$7,000	$0	$0	$0	$0	$0	$0	$0	$7,000
Multi Grant	0	7,500	0	0	0	0	0	0	7,500
C & V Bureau	0	0	0	115,322	0	0	0	0	115,322
Total Transfers Out	$ 7,000	$ 7,500	$0	$ 115,322	$0	$0	$0	$0	$ 129,822
TOTAL USES	$ 8,560,950	$ 7,500	$ 142,573	$ 115,322	$ 4,314,289	$ 6,244,819	$ 1,209,176	$ 385,400	$ 20,980,029
Net Resources	$ (314,301)	$0	$0	$0	$0	$ (255,069)	$ (189,176)	$0	$ (758,546)
Projected Beg Fund Balance	$ 5,009,391	$ 407,328	$ 313	$ -	$ -	$ 36,398,998	$ 450,324	$ 1,703,488	$ 41,499,771
Ending Fund Balance	$ 4,695,090	$ 407,328	$ 313	$0	$0	$ 36,143,929	$ 261,148	$ 1,703,488	$ 40,741,225

Combined Statement of Revenue, Expenditures and Change in Fund Balance

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. The "Transfers In" represents transfers from the Multi-Grant Fund for a grant that pays for fire equipment. The "Transfers Out" includes transfer to Special Revenue Tourism Fund to assist with operations.

Multi-Grant Fund

The Multi-Grant Fund is used to account for all City grants. The City has a Georgia Emergency Management Agency – Safety/Hazmat material grant budgeted in FY 2014. These funds are reserved for specific purposes that aid in providing "Quality of Life" for St. Marys citizens.

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.

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. Currently available in St. Marys is SPLOST VI and SPLOST VII. These funds are slated for the capital improvements of qualifying projects such as roadways, walkways, storm drainage, traffic signals, sewer, debt retirement, equipment and government facilities.

Water and Sewer Enterprise Fund

The Water and Sewer Enterprise Fund accounts for the operations of water distribution and sewer collection systems and other activities that support these functions.

Solid Waste Fund

The Solid Waste Fund accounts for the operations of trash and recycling collection system and other activities that support the function.

Aquatic Center Fund

The Aquatic Center Fund accounts for the operations of a small scale water park.



Lazy River at the St. Marys Aquatic Center

FY 2014 Fund Balance Summary

Governmental Funds	Beginning FY 2014 Fund Balance	Anticipated Revenues	Anticipated Expense	Projected Change in Fund Balance	Estimated Ending FY 2014 Fund Balance
General	$ 5,009,391	$ 8,246,649	$ 8,560,950	$ (314,301)	$ 4,695,090
Multi-Grant	$ 407,328	$ 7,500	$ 7,500	$ -	$ 407,328
C & V Bureau	$ 313	$ 142,573	$ 142,573	$ -	$ 313
Hotel/Motel	$ -	$ 115,322	$ 115,322	$ -	$ -
SPLOST	$ -	$ 4,314,289	$ 4,314,289	$ -	$ -
Governmental Funds Total	$ 5,417,032	$ 12,826,333	$ 13,140,634	$ (314,301)	$ 5,102,731

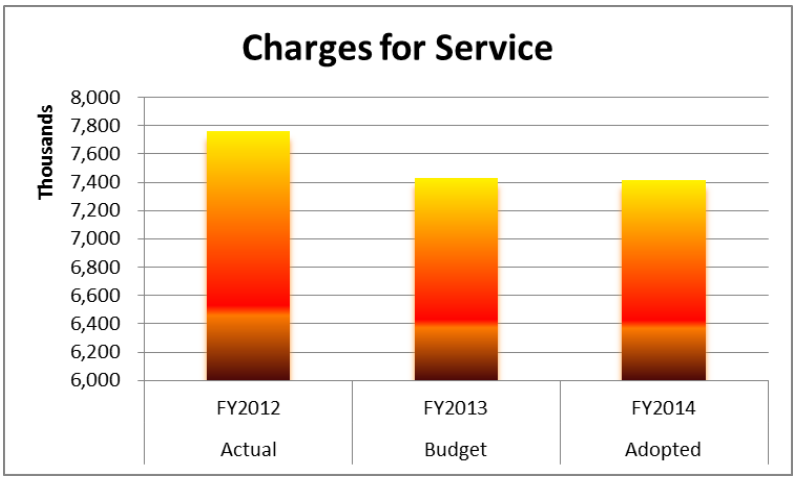
The Governmental Funds that are utilizing an appropriation of fund balance for FY 2014 operations are:

- General Fund: $314,301- FY 2013 surplus to pay for salary increase for employees, one time purchases, capital cost and debt retirement.

Revenue Analysis

Charges for Services

This revenue source includes revenues generated for services such as water and sewer, solid waste, tourism and recreation.

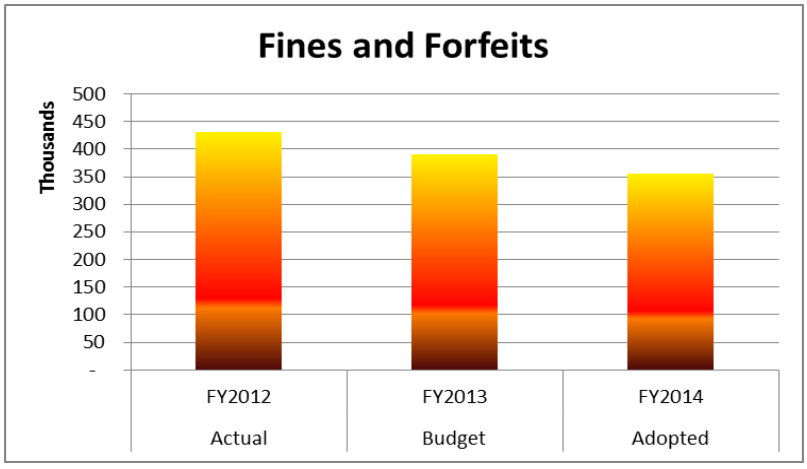


Assumptions: Due to economic conditions, a 4% decrease has been realized in charges for services since FY 2012. Water and sewer fees have remained consistent over the past three years while construction fees realized a decrease. Water and sewer fees are billed on a tiered rate structure to encourage conservation. The decrease in charges encompassed construction fees, solid waste collections, tourism and recreation. Overall, charges for service have remained consistent in FY 2014 over FY 2013.

Fines and Forfeitures

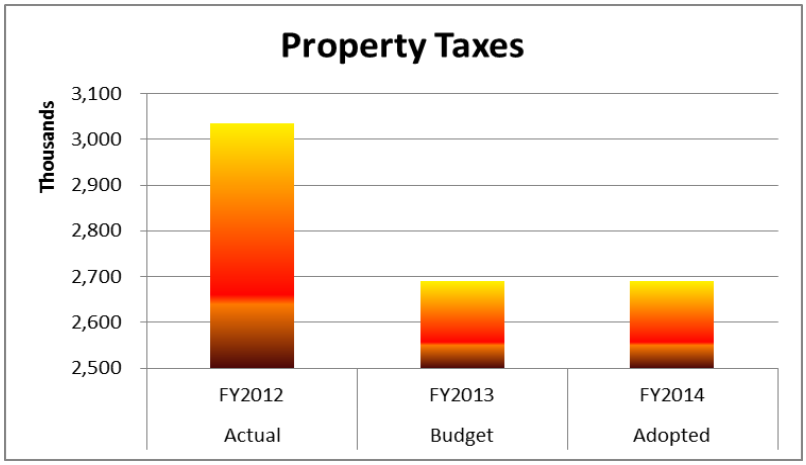
Traffic fines and citation fees collected by the Municipal Court constitute this category of revenue.

Assumptions: With the down turn of the economy and decrease in tourism, this has affected fees negatively along with the number of decreased officers that are on the street.



Property Taxes

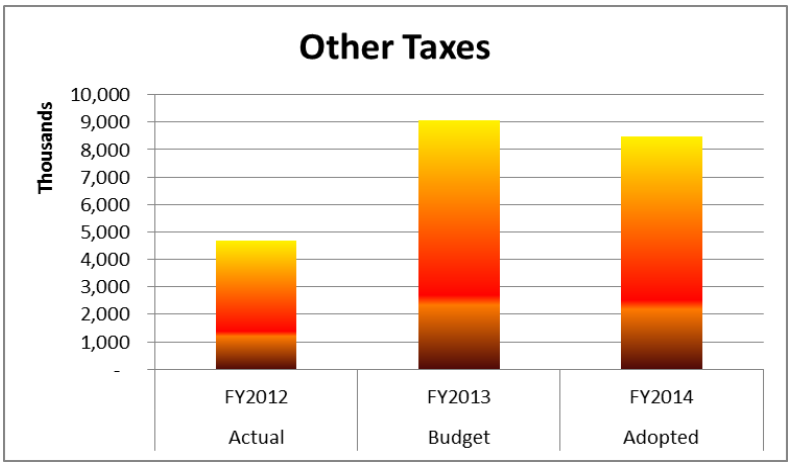
This category of revenue includes real estate and personal property taxes levied on residential and commercial property to support the General Fund.



Assumptions: The City of St. Marys' millage rate for the General Fund has remained the same over the past few years at 5.351 mills. The City realized an 8% decrease in the digest in FY 2013. The property taxes have been budgeted in FY 2014 to be consistent with FY 2013.

Other Taxes

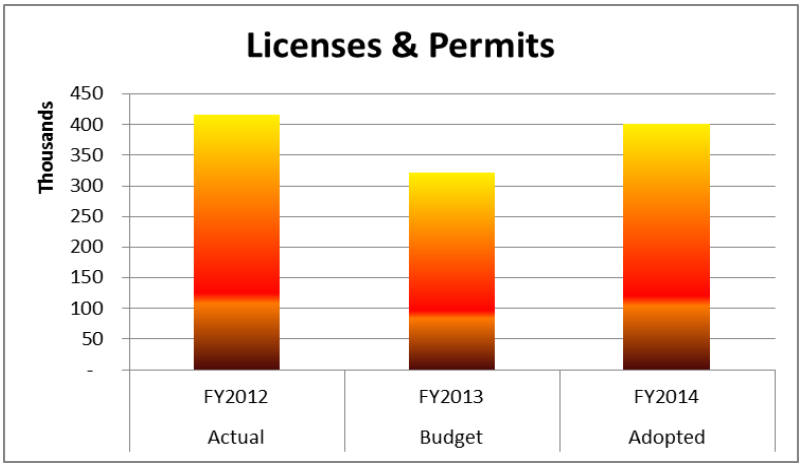
This category of revenue includes franchise fees, state insurance premium tax, alcoholic beverage excise tax, 1% sales tax (LOST & SPLOST) and real estate transfer tax.



Assumptions: Franchise fees are expected to decrease slightly in FY 2014. The decrease is due to vacancies in the area. The gas, cable and telephone fees remained stable in FY 2012 and FY 2013. Insurance premium tax has shown a slight increase in the last two years. LOST (Local Option Sales Tax) has been inching up in the last two years. It is budgeted to increase 1.5% in FY 2014. The City currently has SPLOST VI (Special Purpose Local Option Sales Tax) funds available that will be used for mostly sewer infrastructure in the Gaines Davis areas. SPLOST VII was also used for drainage, roads, streets, sidewalks, other sewer infrastructure and buildings. Voters approved SPLOST VII in March 2013 which will be used for equipment for various departments, infrastructure and debt retirement.

Licenses and Permits

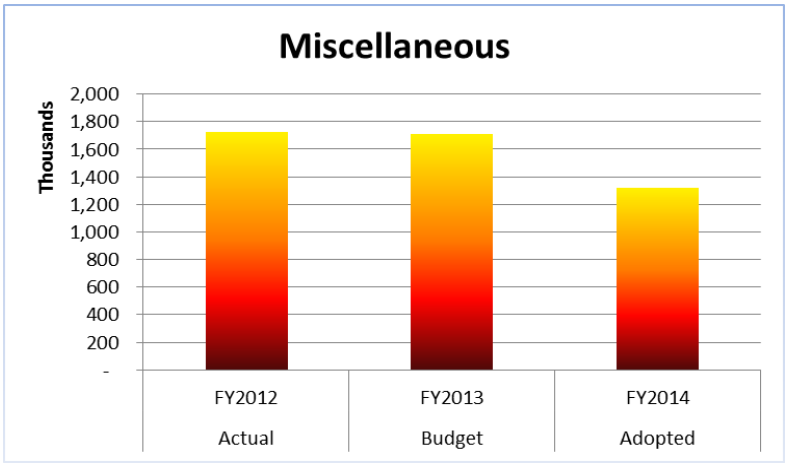
This category of revenue includes business and occupation licenses and construction permits.



Assumptions: All categories of revenues have seen a decrease from FY 2012 due to the economic decline. At the end of FY 2013, we saw a slight increase in licenses and fees. The City conservatively budgeted license and permits, which displays an increase in FY 2014.

Miscellaneous Revenue

This category includes a wide variety of revenue sources throughout all funds such as donations, rental income, interest income, proceeds from inventory and fixed assets, sales and miscellaneous receipts.



Assumptions: The largest portion of this category is made up from rental income and grant revenue. Rental income has remained stable over the last several years. This is due to the lease the City has with the United States Coast Guard which shares a facility with our Police Department. The major decrease in FY 2014 was the loss of the "SAFER Grant" that funded six additional fire fighter positions. Overall, this category of revenue is inconsistent in nature. Many of the revenues occur randomly and they are not likely to be included in the adopted budget. Therefore, all miscellaneous sources are budgeted based on the trends of recent years.

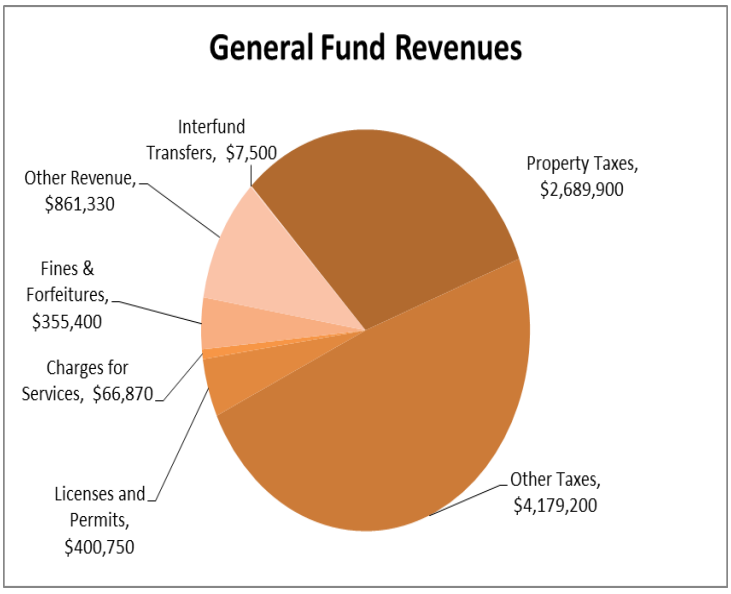
Revenue Summary

The City of St. Marys revenue is derived from five basic categories, charges for services, taxes, other taxes, licenses and permits, fines and forfeits and miscellaneous revenues.

General Fund

The General Fund differs from the other funds because it has a variety of revenue sources and increases and decreases can be seen across all the catagories.

Property tax collections provide revenue for the General Fund for maintenance and operations. The millage rate is slotted to be adopted at the collection rate of FY 2013. Property taxes account for 31% of the General Fund revenue. Other taxes, which consist of insurance premium tax, franchise taxes, mobile home tax, real estate tax, local options sales tax, and other miscellaneous taxes, make up 49% of the General Fund revenue.



At the end of FY 2013, we saw a slight increase in license and fees due to a rise in construction and foresee this trend to continue in FY 2014.

Traffic fines and citation fees have decreased due to the economy, a decrease in tourism, and a decrease in the number of officers that are on the street.

It is expected that the gas, cable and telephone fees will remain stable in FY 2014, with a slight decrease in the insurance premium tax. Due to the fact that it has been steadily increasing over the past two years, it is anticipated that LOST (Local Option Sales Tax) will increase 1.5% in FY 2014.

Charges for services have decreased due a drop in cemetery plot sales and services provided internally to SPLOST. Miscellaneous revenue (other revenue) has remained stable due to rental income from the lease agreement with the U. S. Coast Guard. Interfund transfers decreased due to the loss of the “SAFER Grant” that provided funding for additional fire fighters.

Revenue Summary

Multi-Grant Fund

Due to the loss of the "SAFER Grant" the Multi-Grant revenue has decreased for FY 2014. The City has a Georgia Emergency Management Agency – Safety/Hazmat Material Grant, which is reserved for specific purposes, budgeted in FY 2014.

Special Revenue Hotel/Motel

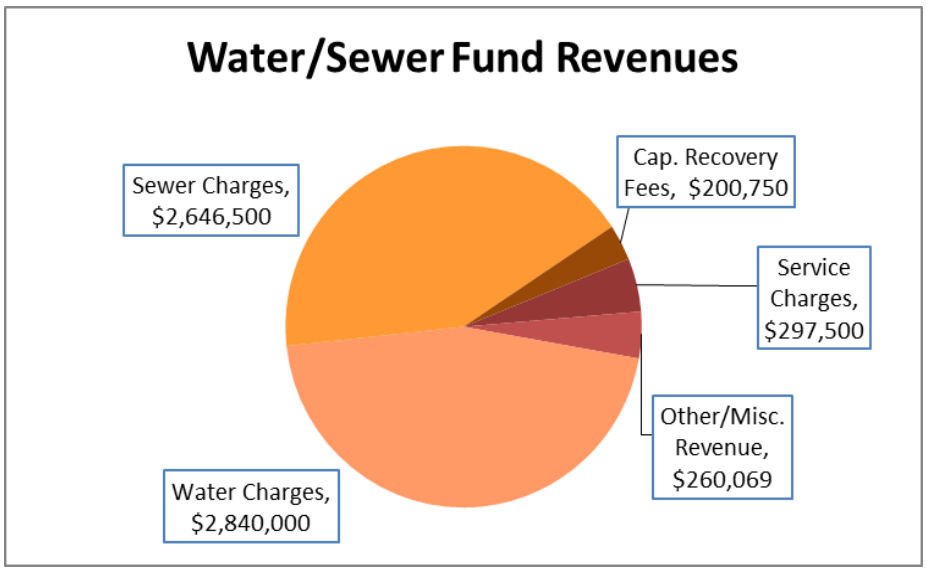
The Convention and Visitors Bureau has seen the effects of the downturn in the economy, but it is anticipated that the level of revenue generated from the Hotel/Motel tax will be consistent with FY 2013.

Special Purpose Local Option Sales Tax Fund

With the passage of SPLOST VII in March 2013, the revenue for the City's SPLOST fund will concur with that of FY 2013.

Water and Sewer Enterprise Fund

The City's Water and Sewer revenues are projected to drop slightly due to a decrease in Miscellaneous Income, which is inconsistent in nature. The Water and Sewer fees have remained consistent over the past three years and it is expected to remain in this trend for FY 2014.

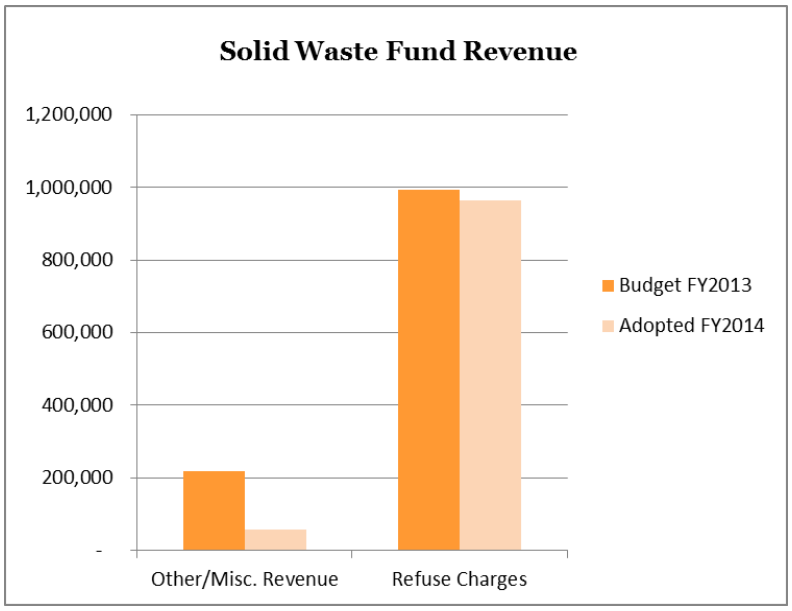


Charges for services encompass the majority of the revenue in the Water and Sewer Fund at 88% for FY 2014. Sewer charges account for 42% of revenue and water charges account for 46% of revenue.

Revenue Summary

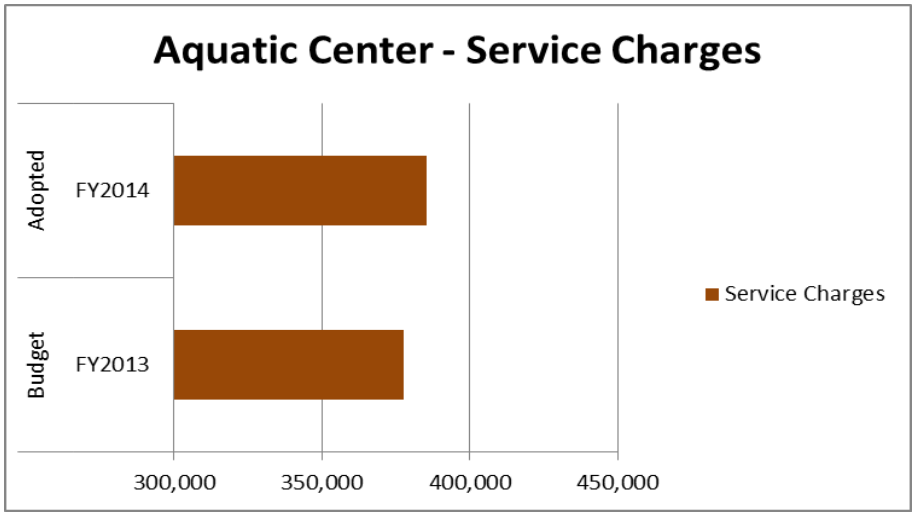
Solid Waste Fund

The Solid Waste Fund accounts for the operations of trash, recycling collection system, and other activities that support the function. The main sources of revenues are charges for services. In FY 2014, the administration fee was reduced for new accounts. The decrease in the administration fee along with the negative effect of the economy has accounted for the reduction of revenue.



Aquatic Center Fund

The Aquatic Center Fund accounts for the operations of a small scale water park. The revenue for the Aquatic Center has increased slightly over FY 2013. We believe this is because less people are traveling out of town and it is a great destination for day trips.



Expenditure Summary

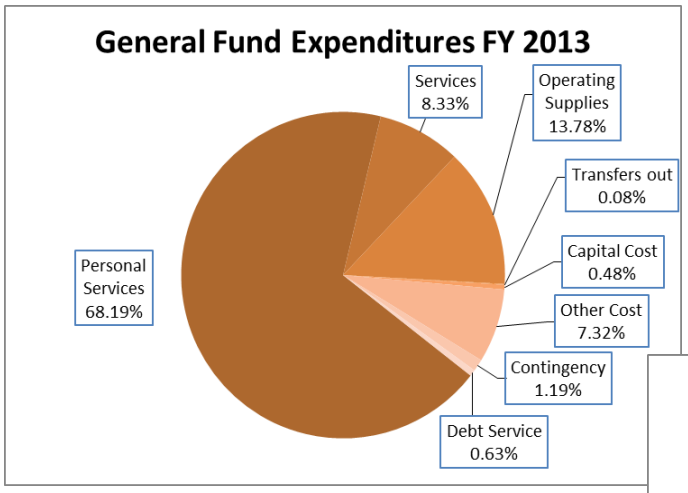
The City of St. Marys' expenditure budget is conservative across the board for all funds. With the continued decline in revenues, the City has made appropriate adjustments to ensure that level of service its' Citizens deserve is still provided.

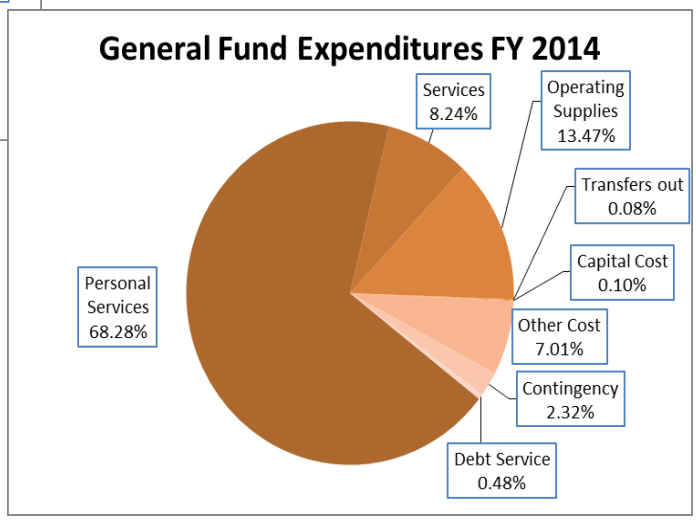
General Fund

The total FY 2014 expenditure budget for the General Fund increased approximately 1.8% over the FY 2013 budget. This was due to a salary increase voted in by City Council and an increase in health insurance premiums that the City absorbed. A hiring freeze still remains in effect throughout the City. The graph below displays the distribution of funds by function for FY 2013 and FY 2014. Relatively all expenditure catagories remained stable.

Due to limited revenues, the City has not been able to allocate significate resources for capital needs in FY 2014. SPLOST VII revenues have been allocated to equipment purchases; therefore, capital needs have been allocated to that fund.

The Operating Budget is a balanced budget that conforms to state law.





Expenditure Summary

Multi-Grant Fund

The Multi-Grant Fund is used to account for all City grants. The City has a Georgia Emergency Management Agency – Safety/Hazmat Material Grant budgeted in FY 2014. These funds are reserved for specific purposes that aid in providing "Quality of Life" for St. Marys citizens.

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. Due to the economy and the decrease in tourism, this fund has decreased from last year.



Tours available by the St Marys Convention and Visitor Bureau.

Special Purpose Local Option Sales Tax Fund

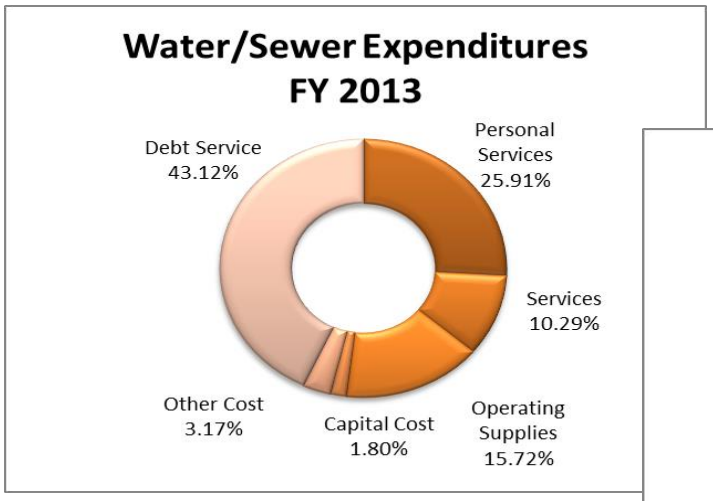
The Special Purpose Local Option Sales Tax (SPLOST) is a 1% sales tax voted in by citizens for the purpose of capital projects. The SPLOST VI and SPLOST VII funds are slated for the capital improvements of qualifying projects such as roadways, walkways, storm drainage, traffic signals, sewer, equipment, and government facilities.

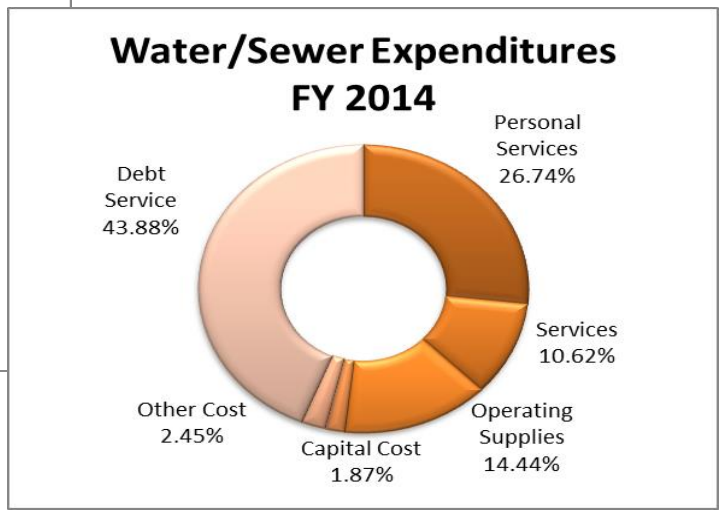
Expenditure Summary

Water and Sewer Fund

The total FY 2014 expenditures decreased approximately 2.6% over last year. This is due to the closure of one waste water treatment plant. The personal services increased slightly due to an increase for employees. This is the first salary increase since FY 2008. Also, an increase was realized in health premiums.

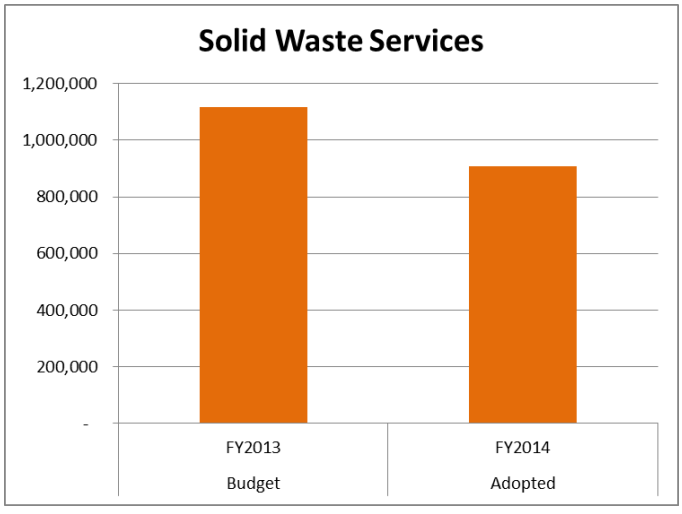
Water and Sewer capital costs have remained constant from FY 2013 to FY 2014. SPLOST VII was voted in by citizens, which will help provide capital equipment for this fund. By using SPLOST funds to purchase equipment, the City will be able to acquire equipment without passing the cost on to its citizens.





Solid Waste Fund

The Operating Budget for the Solid Waste Fund represents a decrease in expenses over last year. The Solid Waste services were re-bid in FY 2013. The City obtained a lower monthly cost per resident. The reduced cost of the contract relieved the City from dipping into Fund Equity.



Expenditure Summary

Again this year, the greatest challenge on the expense side has been an increase in health costs. The FY 2014 budget currently reflects an 18% projected increase in health insurance premiums. Council approved a pay increase for employees, which is the first increase since 2008.

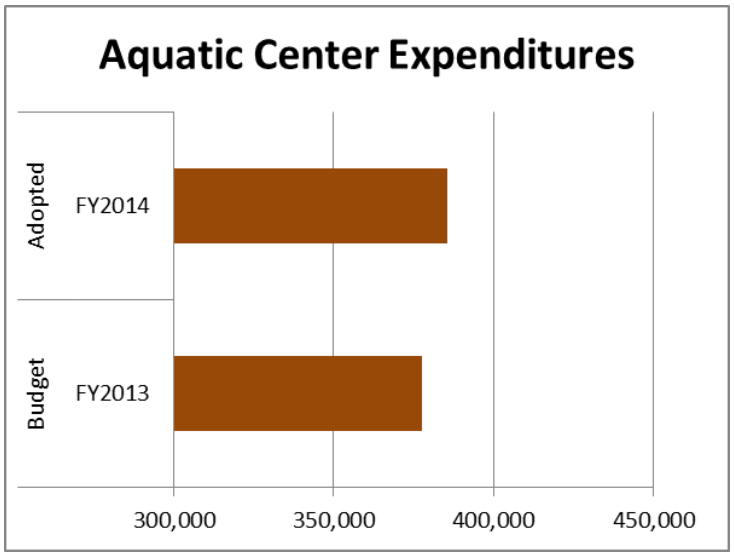
The Operating Budget is not a requirement of state law; however, it is a balanced budget that serves as a management tool.

Aquatic Center Fund

The Operating Budget for the Aquatic Center Fund represents a slight increase in expenditures from the previous year of $7,798. 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. In FY 2013, the rates were adjusted according to market prices in this area to cover the cost of operations.

The City has contracted with the Camden County Public Service Authority to manage the facility. All personnel are contracted through them.



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Aggregate Debt Service

The City of St. Marys currently has outstanding debt which includes GEFA loans, revenue bonds, and debt financing.

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, 2013, the City's governmental activities had one outstanding note in the amount of $50,980.26. This note above is a general obligation, and is not secured by ad valorem property taxes, and does 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 2012 tax digest, the assessed value of taxable property in St. Marys was $574,024,600. Therefore, St. Marys' long-term obligations payable could not exceed $57,402,460 (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.

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, 2013 was $2,130,000.

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 refinancing 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.

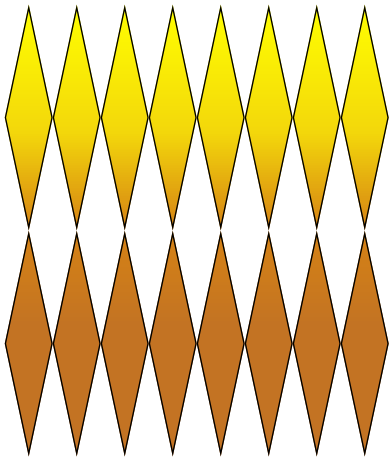
The City currently has 2 outstanding GEFA loans which are being used to provide needed capital equipment and infrastructure improvements.

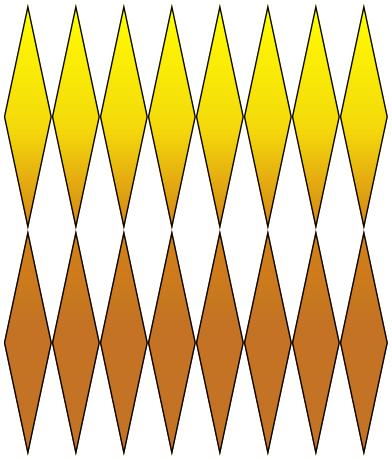
Below is an all-inclusive list of the City's debt.

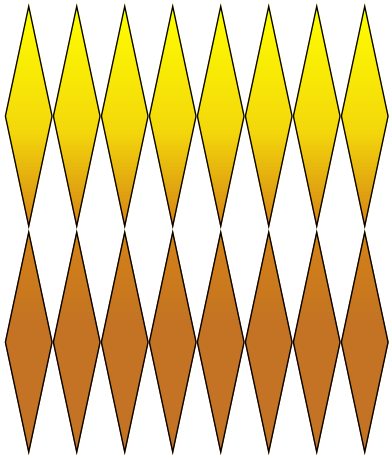
AGGREGATE DEBT SERVICE

	AMERIS Loan (Gen Fund)		GEFA CWS-00-017P (WS)		GEFA 2010L26WQ (WS)		88 & 92 Bond (WS)		2010 Bond (WS)	
Original Loan	$119,700		$4,550,164		$924,154		$4,770,000		$41,455,000	
Balance 6/30/2013	$50,980		$3,220,512		$913,809		$2,130,000		$41,455,000	
Maturities for F/Y/E June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	$40,658	$803	$240,073	$93,340	$31,833	$34,264	$300,000	$121,275		$1,915,400
2015	$10,322	$43	$247,375	$86,038	$33,067	$33,030	$325,000	$102,134	$1,640,000	$1,915,400
2016			$254,774	$78,639	$34,350	$31,747	$345,000	$81,616	$1,730,000	$1,866,200
2017			$262,767	$70,646	$35,681	$30,416	$365,000	$59,872	$1,805,000	$1,779,700
2018			$270,641	$62,772	$37,065	$29,032	$795,000	$49,459	$1,880,000	$1,689,450
2019			$278,872	$54,541	$38,502	$27,595			$1,935,000	$1,618,700
2020			$287,282	$46,131	$39,995	$26,102			$2,010,000	$1,521,950
2021			$295,887	$37,527	$41,545	$24,552			$2,065,000	$1,421,450
2022			$305,101	$28,313	$43,156	$22,941			$2,005,000	$1,338,850
2023			$314,380	$19,033	$44,829	$21,268			$1,960,000	$1,238,600
2024			$323,930	$9,484	$46,568	$19,529			$2,040,000	$1,140,600
2025			$139,160	$1,056	$48,373	$17,724			$2,125,000	$1,038,600
2026					$50,249	$15,848			$2,210,000	$932,350
2027					$52,197	$13,900			$2,300,000	$821,850
2028					$54,221	$11,876			$2,395,000	$706,850
2029					$56,323	$9,774			$2,490,000	$587,100
2030					$58,507	$7,590			$2,595,000	$462,600
2031					$60,775	$5,322			$2,670,000	$358,800
2032					$63,132	$2,965			$2,750,000	$252,000
2033					$43,442	$623			$2,850,000	$128,250
	$50,980	$846	$3,220,242	$587,519	$913,809	$386,099	$2,130,000	$414,356	$41,455,000	$22,734,700

Governmental Funds







General Fund

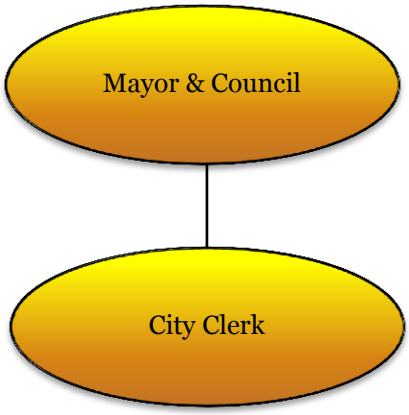
The General Fund is the primary operating fund for the City. This is a major governmental fund and accounts for all financial resources of the general government, with the exception of those accounted for in specific funds.

SUMMARIZED OPERATING BUDGET FY 2014

General Fund Expenditures

	Actual FY2011	Actual FY2012	Budget FY2013	Adopted FY2014
General Government				
Legislative	$ 176,467	$ 184,400	$ 184,734	$ 221,413
Executive	1,667,370	287,132	287,636	258,510
Finance	755,146	744,033	902,352	977,127
Legal	0	0	0	0
Information Technology	166,781	147,388	156,920	172,329
Human Resources	86,800	82,221	92,207	110,802
Total General Government	2,852,564	1,445,174	1,623,849	1,740,181
Public Safety				
Municipal Court	227,996	201,782	226,492	177,177
Police	2,485,506	2,342,775	2,437,759	2,276,185
Fire	1,593,464	1,585,291	1,597,176	1,639,081
Total Public Safety	4,306,966	4,129,848	4,261,427	4,092,443
Public Works				
Public Works Administration	1,764,651	1,217,209	1,413,492	1,233,261
General Governmental Buildings	192,933	245,542	168,930	149,871
Parks	54,078	43,198	61,020	47,320
Highway and Streets	294,550	315,254	270,000	315,000
Total Public Works	2,306,212	1,821,203	1,913,442	1,745,452
Community Development				
Library	305,797	297,613	298,773	295,550
Planning & Zoning	146,448	149,728	153,987	174,872
Building	124,709	102,265	136,885	116,352
Senior Citizens Center	108,260	118,822	118,476	119,863
Economic Development	94,791	116,057	118,005	167,566
Total Community Developmen	780,005	784,485	826,126	874,203
Other Services				
Airport	54,175	4,185	8,000	5,000
Cemetery	3,537	5,271	4,625	72,512
Special Facilities	27,932	26,866	37,655	31,159
Total Other Services	85,644	36,322	50,280	108,671
Total General Fund	**$ 10,331,391**	**$ 8,217,032**	**$ 8,675,124**	**$ 8,560,950**
Beginning Fund Balance	**$ 4,454,159**	**$ 3,359,726**	**$ 4,461,331**	**$ 5,009,391**
Increase/(Decrease) Fund Balance	**-1,094,433**	**1,101,605**	**548,060**	**-314,301**
Ending Fund Balance	**$ 3,359,726**	**$ 4,461,331**	**$ 5,009,391**	**$ 4,695,090**

Legislative Department Organizational Chart FY 2014



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	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of City Council rating quality and accuracy provided as "good" or above.	N/A	100%/100%	100%
2. Percent of Management Team rating quality and accuracy provided as "good" or above.	N/A	100%/100%	100%
3. Percentage of open record requests resubmitted due to inaccurate or incomplete information provided.	0%	0%/0%	0%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Percent of open records requests accurately responded to within legal time frame.	100%	100%/100	100%
2. Percent of agenda packets provided to City Council on time.	100%	100%/100%	100%
3. Percent of minutes prepared for City Council Meetings without errors of fact.	100%	100%/100%	100%
4. Total number of employees per 1,000 residents.	0.17	0.17/0.17	0.17

Legislative

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
5. Departmental expenditures per capita.	$10.79	$10.68/$10.47	$12.87
6. Departmental expenditures as a percent of the General Fund	2%	2%/2.1%	2%
Workload/Service Level Indicators	**Actual**	**Goal/Acutal**	**Projected**
1. Total number of employees.	1	1/1	1
2. Number of City Council Meetings held.	23	24/23	24
3. Number of sets of minutes prepared.	23	24/23	24
4. Number of liquor licenses processed.	44	44/45	44
5. Dollar value of liquor license processed.	$80,385	$79,151/$75350	$78,100
6. Total number of open records processed for the year.	1,038	1,098/1,125	1,050

Legislative Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	47,925	47,434	41,351
Legislative salaries	51.1115	65,400	65,400	65,400
Overtime	51.1300	3,928	4,000	4,000
Group Health/Dental	51.2105	483	460	0
Group Life Insurance	51.2110	111	117	117
FICA contributions (employer)	51.2200	8,932	8,938	8,473
Retirement contributions (employer)	51.2400	5,769	6,094	5,791
Workers' compensation	51.2700	228	203	320
		132,776	**132,646**	**125,452**
Purchased/Contracted Services				
Office equipment maintenance	52.2203	2,802	3,000	3,000
Public official liability	52.3150	13,796	13,756	13,756
Telephone	52.3210	3,134	3,300	3,800
Postage	52.3220	278	400	400
Advertising	52.3300	922	700	1,000
Printing and binding	52.3400	273	225	225
Travel	52.3500	4,155	10,000	12,000
Dues and fees	52.3600	446	600	600
Education and training	52.3700	443	4,250	7,000
		26,249	**36,231**	**41,781**
Supplies				
Office supplies	53.1110	166	200	200
Computer supplies	53.1120	746	700	700
Copier supplies	53.1130	755	700	700

Legislative Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Miscellaneous supplies	53.1140	1,551	1,200	1,000
Small equipment	53.1600	764	1,730	1,730
Codification	53.1791	6,803	6,000	6,000
Election expense	53.1792	13,828	0	18,000
		24,613	**10,530**	**28,330**
Payments to Others				
Camden County Chamber of Commerce	57.2200	764	800	850
Operating Transfers Out to DDA	57.2250	0	0	25,000
		764	**800**	**25,850**
Total Expenditures		**184,402**	**180,207**	**221,413**

Capital Outlay Overview
For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary
The overall increase in this budget is $41,206 or 22.9% from last year's budget. The net increase is a combination of an increase in travel and education and an increase in election expense.

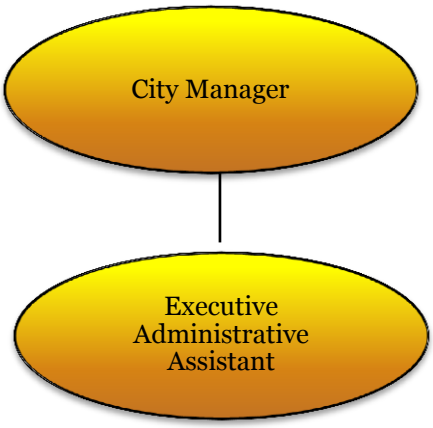
Personnel
Personnel remained constant from FY 2013 to FY 2014. The Legislative Department accounts for the salary for the Mayor and the six Councilmembers and the City Clerk.

Legislative

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Staff Assistant	0	0	0
Executive Assistant	1	1	1
FTE Positions	**1**	**1**	**1**
Mayor	1	1	1
Elective Officials	6	6	6
Elected Positions	**6**	**6**	**6**

Executive Department Organizational Chart FY 2014



Executive Department

Purpose Statement:

The Executive Department supports the quality of life of the City by providing organizational leadership and 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

Executive Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	124,351	125,272	125,272
Overtime	51.1300	258	100	1,000
Group Health/Dental	51.2105	9,390	11,102	12,828
Health Clinic	51.2107	0	228	597
Group Life Insurance	51.2110	222	234	234
FICA contributions (employer)	51.2200	9,306	9,591	9,660
Retirement contributions (employer)	51.2400	14,226	15,317	15,337
Workers' compensation	51.2700	(1,858)	453	632
		155,895	**162,297**	**165,560**
Purchased/Contracted Services				
Legal	52.1220	114,621	75,000	75,000
Copier maintenance	52.2202	287	1,500	1,500
Telephone	52.3210	2,674	3,500	2,600
Postage	52.3220	166	200	200
Advertising	52.3300	1,099	100	100
Printing and binding	52.3400	79	100	100
Travel	52.3500	1,610	4,000	4,000
Dues and fees	52.3600	1,275	1,020	1,500
Professional subscriptions	52.3610	200	150	150
Education and training	52.3700	1,276	1,500	1,500
Other	52.3900	0	100	100
		123,287	**87,170**	**86,750**
Supplies				
Office supplies	53.1110	499	300	300
Computer supplies	53.1120	185	300	300
Copier supplies	53.1130	323	300	300

Executive Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Miscellaneous supplies	53.1140	918	750	2,000
Gasoline	53.1270	3,313	3,000	2,600
Small equipment	53.1600	275	200	200
Small equipment - furniture	53.1620	0	4,000	0
Vehicle repair supplies	53.1723	0	500	500
		5,513	**9,350**	**6,200**
Debt Service				
Capital Lease - Principal - Vehicle	58.1209	2,422	0	0
Capital Lease - Interest - Vehicle	58.2209	16	0	0
		2,438	**0**	**0**
Total Expenditures		**287,133**	**258,817**	**258,510**

Capital Outlay Overview
For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary
The overall decrease in this budget is $307 or .001% from last year's budget. The change in the budget is due to an increase in salaries and a reduction in small equipment - furniture.

Personnel
Personnel remained constant from FY 2013 to FY 2014. The City Managers' salary is split between General Fund and Water-Sewer Fund.

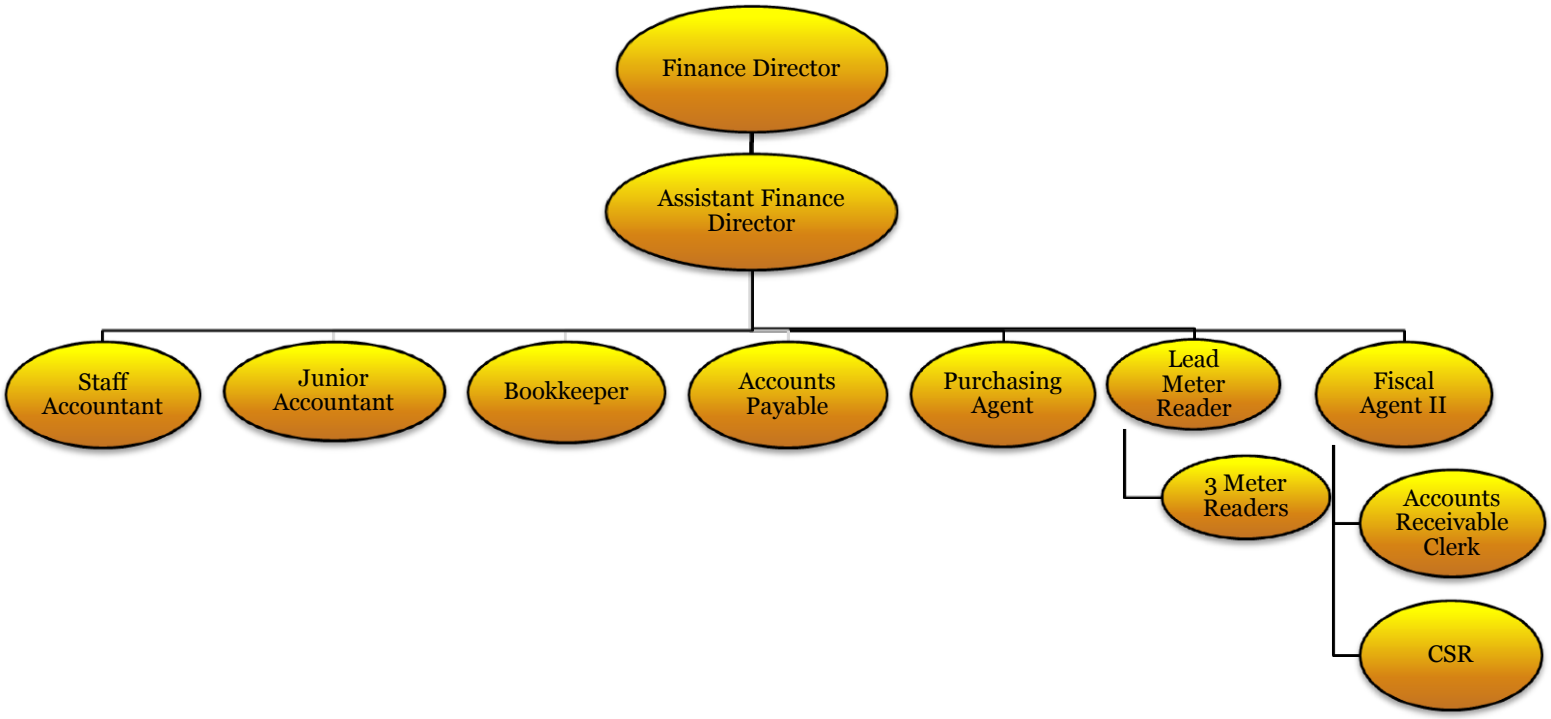
Executive

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Executive Assistant	1	1	1
City Manager	0.85	0.85	0.85
FTE Positions	**1.85**	**1.85**	**1.85**

**Partially Budgeted in Other Funds*

Finance Department Organization Chart FY 2014



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	2012	2013	2014
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.	100%	95%/N/A	95%
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	Goal/Actual	Projected
1. Percent of General Funds revenues collected to total final budget.	105.41%	100%/TBD	100%
2. Percent of property tax collected to projected.	105.11%	100%/TBD	100%
3. Utility revenue bad debt as a percentage of revenue collected.	0.92%	0.92%/TBD	0.10%
4. GFOA financial reporting standards met (Yes or No).	Yes	Yes/No	Yes
5. GFOA Budget Award received (Yes or No).	Yes	Yes/Yes	Yes
6. GFOA CFAR Award received (Yes or No).	No	Yes/Yes	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.*	$15.38	$15.38	$16.72
9. Departmental expenditures as a percent of the General Fund. ***	3.03%	3.03%	3.34%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. City general obligation bond rating. **	AA	AA	AA
2. Number of property tax notices sent.	10,042	10,279	10,300
3. Revenue collected through cash collections. +	$14	$14/$13.7	$14
4. Accounts payable checks processed.	3466	3799/3632	3,500

Finance Department

Workload/Service Level Indicators	Actual	Goal/Actual	Projected
5. Payroll checks processed/direct deposits processed.	4737	4737/4432	4,500

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

** Based on last bond rating

***Excludes contingencies, PSA payments and other Dues

+ Million

Finance Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	96,533	102,765	101,791
Overtime	51.1300	3,074	3,000	3,000
Group Health/Dental Ins	51.2105	28,540	41,537	51,147
Health Clinic	51.2107	2,565	2,273	5,970
Wellness Program	51.2108	0	13,500	0
Group Life Insurance	51.2110	400	422	422
FICA contributions (employer)	51.2200	6,907	8,092	8,017
Retirement contribution (employer)	51.2400	21,596	24,897	24,841
Tuition reimbursements	51.2500	1,000	1,000	2,000
Unemployment insurance	51.2600	323	350	350
Workers' Compensation	51.2700	3,288	684	878
		164,226	**198,520**	**198,416**
Purchased/Contracted Services				
Audit	52.1210	11,500	12,000	12,000
Computer maintenance	52.2201	21,153	22,000	22,000
Copier maintenance	52.2202	3,596	2,500	6,028
Office equipment maintenance	52.2203	2,315	2,515	2,250
Alarm system maintenance	52.2205	350	450	560
Telephone	52.3210	4,663	5,000	5,950
Postage	52.3220	3,065	1,700	1,700
Advertising	52.3300	2,390	2,000	2,000
Travel	52.3500	676	1,500	2,500
Dues and fees	52.3600	1,639	650	1,350
Professional subscriptions	52.3610	167	200	210
CGRDC Dues	52.3620	17,121	17,122	17,121

Finance Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
GMA Dues	52.3630	5,664	8,000	6,000
Bank fees	52.3680	23	50	50
Education and training	52.3700	258	1,500	2,000
		74,580	**77,187**	**81,719**
Supplies				
Office supplies	53.1110	973	1,500	1,450
Computer supplies	53.1120	2,517	3,000	3,000
Copier supplies	53.1130	2,081	3,500	2,100
Miscellaneous supplies	53.1140	3,835	5,000	5,500
Small equipment	53.1600	2,372	2,000	1,500
Tax administration	53.1790	21,157	18,000	15,750
		32,935	**33,000**	**29,300**
Other Costs				
Camden House	57.2300	6,000	10,000	10,000
Camden Partnership	57.2400	0	0	0
PSA Funding	57.2500	451,692	451,692	451,692
		457,692	**461,692**	**461,692**
Contingencies				
Contingencies	57.9100	0	100,500	199,000
		0	**100,500**	**199,000**
Debt Service				
Capital Lease - Principal Office Equipme	58.1201	688	0	0
Capital Lease - Interest Office Equipmer	58.2201	4	0	0
		692	**0**	**0**

Finance Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Operating Transfers				
Operating transfer out to Tourism	61.1015	7,000	7,000	7,000
Operating transfer out to Aquatic Park	61.1050	6,910	0	0
		13,910	**7,000**	**7,000**
Total Expenditures		**744,035**	**877,899**	**977,127**

Capital Outlay Overview
For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary
The overall increase in this budget is $99,228 or 11.3% from last year's budget. The net increase is in contingencies to cover pay increases for employees in the General Fund.

Personnel
Personnel remained constant from FY 2013 to FY 2014. The Finance Department employee's salaries are split between General Fund, Water-Sewer Fund, and Solid Waste Fund.

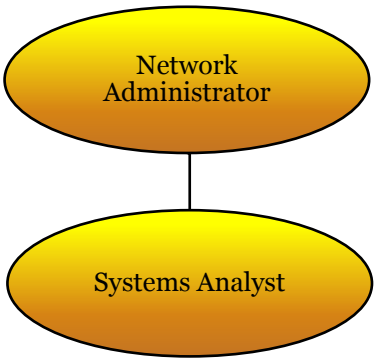
Finance

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
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 Organizational Chart FY 2014



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	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Overall satisfaction rating of "good" or above on work order customer feedback forms.	N/A	95%/95%	95%
2. Overall Department Head satisfaction rating of "good" or above on survey.	N/A	100%/100%	88%
3. Enterprise Network availability.	90%	95%/95%	95%
4. Enterprise Business System availability.	90%	95%/95%	95%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Percentage of service requests successfully fulfilled within one day	N/A	75%/75%	85%
2. Average response time for Information Technology service (hours). *	4	14.5/14.5	12
3. Departmental expenditures per capita.	$9.17	$11.95/9.17	$11.95

Information Technology

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
4. Departmental expenditures as a percent of the General Fund.	1.81%	2.38%/1.81%	2.01%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. City wide computer work stations maintained	138	173/173	180
2. Number of computers replaced annually (effective January).	12	25/25	15
3. Number of networks maintained.	12	13/13	13
4. Number of servers maintained.	24	22/22	24
5. Number of work orders processed.	343	667/667	650
6. Number of desktops maintained.	82	110/110	115
7. Number of laptops maintained.	48	63/63	65

Information Technology Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	98,087	100,867	100,867
Overtime	51.1300	6	100	100
Group Health/Dental	51.2105	13,398	18,655	21,454
Health Clinic	51.2107	145	455	1,194
Group Life Insurance	51.2110	222	234	234
FICA contributions (employer)	51.2200	7,098	7,724	7,724
Retirement contributions (employer)	51.2400	4,314	4,920	4,920
Workers' compensation	51.2700	175	164	211
		123,445	**133,119**	**136,704**
Purchased/Contracted Services				
Computer maintenance	52.2201	7,874	22,700	19,375
Telephone	52.3210	3,472	3,000	3,000
Travel	52.3500	0	1,900	1,900
Dues and fees	52.3600	75	75	100
Professional subscriptions	52.3610	249	250	250
Education and training	52.3700	0	705	1,600
		11,670	**28,630**	**26,225**
Supplies				
Office supplies	53.1110	337	750	1,650
Computer supplies	53.1120	1,464	1,000	1,000
Miscellaneous supplies	53.1140	807	500	700
Gasoline	53.1270	341	400	400
Small equipment	53.1600	8,491	0	3,800
Small equipment - Computer	53.1610	0	1,950	1,850
		11,440	**4,600**	**9,400**

Information Technology Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Capital Outlays				
Equipment	54.2500	0	40,000	0
		0	**40,000**	**0**
Debt Service				
Capital Lease - Principal - Ford Escape	58.1202	824	0	0
Capital Lease - Interest - Ford Escape	58.2202	9	0	0
		833	**0**	**0**
Total Expenditures		**147,388**	**206,349**	**172,329**

Capital Outlay Overview

For FY 2014, this department's capital outlay expenditures are budgeted in SPLOST VII.

Budget Summary

Overall decrease of $34,020 or 16.4% from last year's budget. The decreases are due to FY 2013 one-time capital expenditures and increase in salary and benefit cost.

Personnel

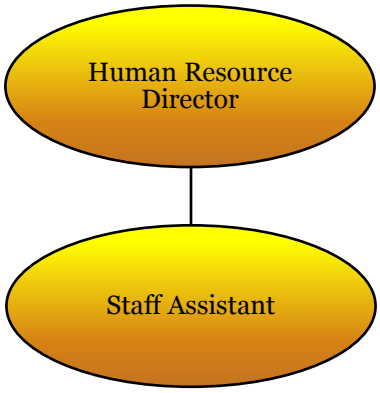
Personnel remained constant from FY 2013 to FY 2014.

Information Technology

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Director	1	1	1
Systems Analyst	1	1	1
FTE Positions	**2**	**2**	**2**

Human Resource Department Organizational Chart FY 2014



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	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of Management Team rating overall satisfaction with the department as "good" or higher.	N/A	88%/85.7%	88%
2. Percent of respondents rating candidates recruited as meeting standards of the department.	N/A	88%/100%	95%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Total City full time equivalent (FTE's) per 1,000 residents.	8.69	8.12/8.12	8.12
2. Full-time employee turn over rate (excludes retirement).	8%	8%/8%	8%
3. Percentage of employee performance evaluations completed to total required within thirty days of due date.	N/A	90%/43%	90%
4. Departmental expenditures per capita.	$5.39	$6.15/$6.15	$6.48

Human Resources Department

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
5. Departmental expenditures as a percent of the General Fund.	1.06%	1%/1%	1.30%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of full-time employees authorized in the budget.	155.35	154.475/155.35	154.475
2. Number of employment applications processed.	N/A	200/170	200
3. Number of employee and family member visits to Employee Health Clinic.	N/A	100/533	650

Human Resources

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	60,628	74,957	74,957
Group Health/Dental	51.2105	9,391	13,062	15,021
Health Clinic	51.2107	307	228	597
Group Life Insurance	51.2110	111	117	117
FICA contributions (employer)	51.2200	4,297	5,735	5,735
Retirement contributions (employer)	51.2400	2,343	4,101	4,101
Workers' compensation	51.2700	113	134	211
		77,190	**98,334**	**100,739**
Purchased/Contracted Services				
Employee testing & physicals	52.1231	360	2,600	360
Computer maintenance	52.2201	0	100	100
Telephone	52.3210	2,152	2,000	2,000
Postage	52.3220	100	25	30
Dues and fees	52.3600	263	300	373
Professional subscriptions	52.3610	0	200	200
Travel	52.3500	0	0	750
Education and training	52.3700	0	500	1,000
Other	52.3900	1,651	1,500	1,500
		4,526	**7,225**	**6,313**
Supplies				
Office supplies	53.1110	26	100	100
Computer supplies	53.1120	0	0	3,150
Miscellaneous supplies	53.1140	479	500	500
		505	**600**	**3,750**
Total Expenditures		**82,221**	**106,159**	**110,802**

Human Resources Department

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of $4,643 or 4% from last year's budget. The increase is due to salaries and benefits.

Personnel

Personnel remained constant from FY 2013 to FY 2014.

Human Resources

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Director	1	1	1
Staff Assistant *	0	0.625	0.625
FTE Positions	**1**	**1.625**	**1.625**

** Position Floats Between Departments*

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 no injuries in buildings related to facility or poor building/facility maintenance.

Performance Measures	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of survey respondents that rate the condition of City facilities as "good" or above.	89%	90%/92%	90%
2. Percent of employees that rate the condition of City facilities as "good" or above.	N/A	95%/83%	95%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Emergency service calls responded to within one hour.	92%	95%/100%	95%
2. Service calls completed without having to be called back.	89%	95%/95%	95%
3. Departmental expenditures per capita.	$9.87	$9.00/$9.08	$8.75
4. Departmental expenditures as a percent of the General Fund	1.95%	1.79%/1.81%	1.79%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of electrical service calls.	95	100/105	90
2. Number of plumbing service calls.	41	40/65	40

General Government Buildings

Workload/Service Level Indicators	Actual	Goal/Actual	Projected
3. Number of construction service calls.	108	150/224	150
4. Number of HVAC service calls.	31	30/38	30
5. Number of other service calls.	92	90/65	50

General Governmental Buildings Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Purchased/Contracted Services				
Custodial	52.2130	15,533	16,600	21,138
Building repairs	52.2221	7,737	12,000	10,000
Property/Liability Ins	52.3110	59,459	54,333	54,333
		82,729	**82,933**	**85,471**
Supplies				
Water/sewerage	53.1210	6,044	5,550	5,000
Electricity	53.1230	42,757	46,400	46,400
Building repair supplies	53.1721	11,450	15,000	13,000
		60,251	**66,950**	**64,400**
Capital Outlays				
Site improvements	54.1200	96,132	0	0
		96,132	**0**	**0**
Debt Service				
Capital Lease - Principal - Sound System	58.1204	6,225	2,127	0
Capital Lease Interest - Sound System	58.2204	205	16	0
		6,430	**2,143**	**0**
Total Expenditures		**245,542**	**152,026**	**149,871**

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

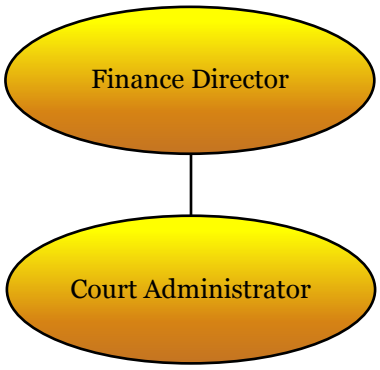
Budget Summary

Overall decrease of $2,155 or 1.4% from last year's budget. The decrease is due to reduction in building repairs.

Personnel

No personnel are allocated to this department.

Municipal Court Organizational Chart FY 2014



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. Assist in developing an alternate court location or improving waiting circumstances for people using the courtroom.
4. Research ways to reduce the necessity of defendants appearing in court.

Performance Measures	2012	2013	2014
Outcome Measures	**Goal/Actual**	**Goal/Actual**	**Goal**
1. Successful completion of intervention program.	93%	95%/86%	90%
2. Percent of cases resolved at first trial.	88%	98%/86%	87%
3. Percent of case files meeting established criteria for accuracy	90%	100%/88%	89%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percent of processed citations adjudicated.	87%	TBD/75%	81%
2. Dispositions posted to DDS within ten days.	88%	97%/84%	86%
3. Dispositions posted to CCH within thirty days.	83%	96%/70%	77%
4. Departmental expenditures per capita.	$13.23	$12.76/$10.36	$11.80
5. Departmental expenditures as a percent of the General Fund	0.03%	0.03%/0.02%	0.01%

Municipal Court

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of employees.	1	1/1	1.5
2. Number of citations processed per employee.	2594	TBD/1891	2243
3. Failure to appear warrants.	34	TBD/75	55
4. Number of defendants put on probation.	234	TBD/242	238

Municipal Court Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Judge	51.1105	12,000	12,000	12,000
Court Clerks	51.1110	35,420	35,527	35,527
Overtime	51.1310	224	300	300
Group Health/Dental	51.2105	173	161	161
Group Life Insurance	51.2110	111	117	117
FICA contributions (employer)	51.2200	2,653	2,741	2,741
Retirement contribution (employer)	51.2400	1,850	2,508	2,508
Workers' Compensation	51.2700	82	82	150
		52,513	**53,436**	**53,504**
Purchased/Contracted Services				
Other professional services	52.1240	3,915	8,500	6,500
Equipment maintenance	52.2203	974	1,023	1,023
Telephone	52.3210	846	1,100	1,100
Postage	52.3220	109	250	250
Travel	52.3500	828	2,500	2,000
Dues & fees	52.3600	693	1,000	1,000
Bank fees	52.3680	3,008	3,601	2,700
Education and training	52.3700	975	2,000	2,000
		11,348	**19,974**	**16,573**
Supplies				
Copier supplies	53.1130	363	700	700
Miscellaneous supplies	53.1140	602	500	500
Small equipment	53.1600	2,498	0	0
		3,463	**1,200**	**1,200**

Municipal Court Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Other Costs				
Court Ware Fee	57.3170	13,743	18,000	10,000
DATE	57.3171	3,723	4,000	4,200
DETF - GSCCCA	57.3172	9,894	12,000	6,000
County jail fund	57.3173	24,664	26,500	14,000
Local victims fund	57.3174	12,354	15,000	7,200
DUI victims fund	57.3175	312	2,500	15,000
POPT Police training fund	57.3176	53,526	49,000	37,000
Police Officers A&B fund	57.3177	15,069	16,500	9,000
Brain & spinal injury fund	57.3178	674	1,750	2,500
Probation fee	57.3179	500	900	1,000
		134,459	**146,150**	**105,900**
Total Expenditures		**201,783**	**220,760**	**177,177**

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall decrease of $43,583 or 19.7% from last year's budget. The decrease is from the reduction in the amount budgeted for other cost (pass through).

Personnel

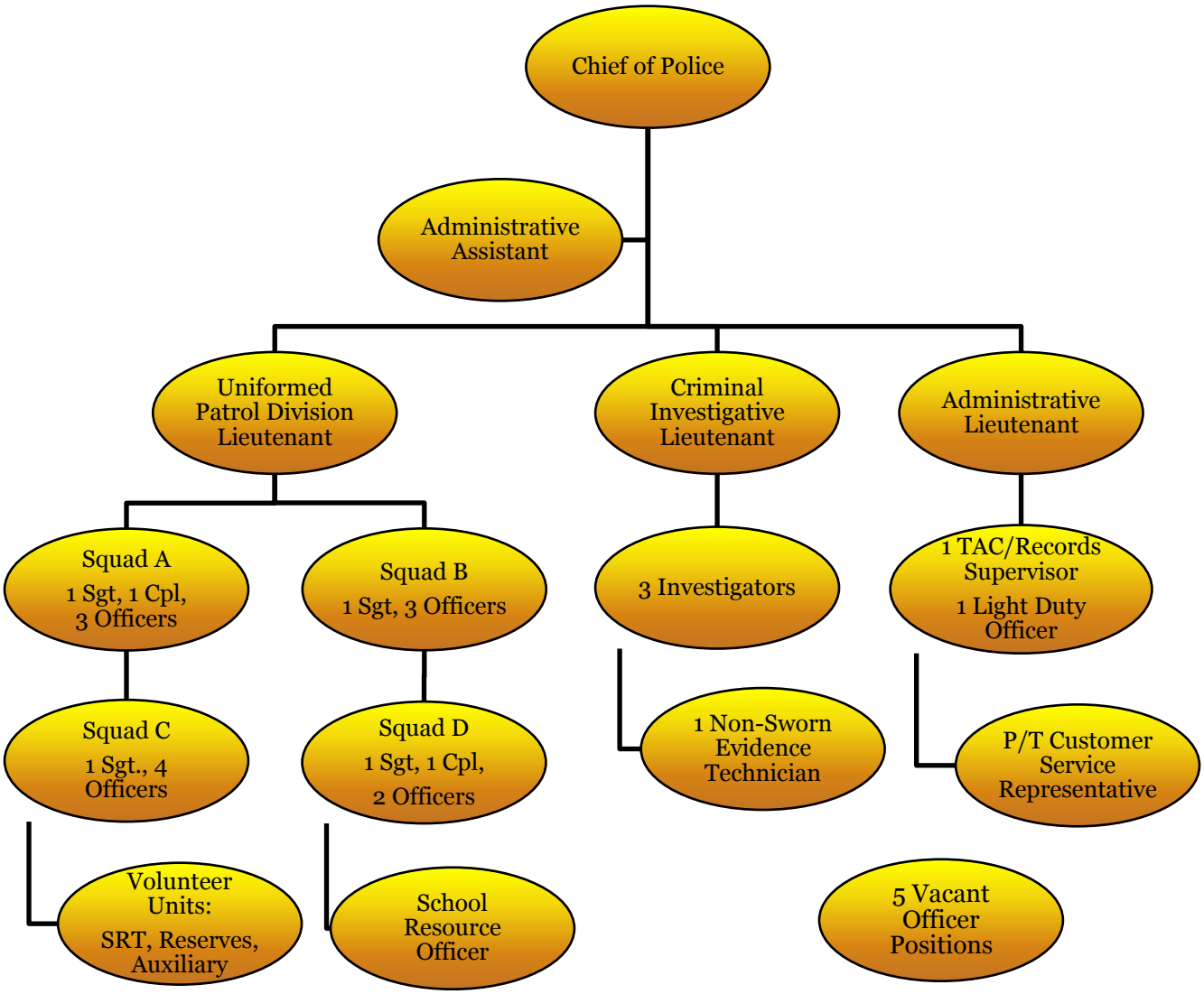
Personnel remained constant from FY 2013 to FY 2014.

Court Administration

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Staff Assistant	0	0	0
Court Administrator	1	1	1
FTE Positions	**1**	**1**	**1**

Police Department Organization Chart FY 2014



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	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Reduction in the number of crimes against property.	1,295	-1%/1045	-1%
2. Reduction in the number of crimes against persons.	725	-1%/721	-1%
3. Overall rating of school principals of "very good" or above on survey response.	TBD	90%/100%	100%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Investigation solve ratio.*	65%	74.94%/65.12%	66%
2. Average number of citations per Patrol Officer.	172/yr.	180/144	174/yr.
3. Average number of investigations per Investigative Officer.	125.6	112/97.7	100

Police Department

Efficiency/Effectiveness Indicators	Actual	Actual	Projected
4. Average response time to priority one calls.	5:02	5:00/5:08	5:00
5. Departmental expenditures per capita.	$142.38	$131.19/$131.19	$132.75
6. Departmental expenditures as a percent of the General Fund.	28.17%	26.70%/26.13%	26.55%
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Number of sworn Officers.	33	32/29	32
2. Number of calls for Police Service.	37,551	45,000/37,848	37,500
3. Number of arrests.	863	890/790	775
4. Number of cases investigated.	377	447/391	400
5. Number of cases solved.*	245	335/254	265
6. Number of citations issued.	3,794	3,960/3,179	3,675
7. Total community presentations.	37	45/83	100
8. Number of security checks.	12,377	20,000/14,863	12,900
9. Total number of part one crimes against persons.	218	216/168	158
10. Total number of part one crimes against property.	657	650/500	490

Police Department

Workload/Service Level Indicators	Actual	Actual	Projected
11. Total number of accidents with injuries or fatalities.	83	65/70	65
12. Number of incident reports.	2,483	2,500/2,329	2,400

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

Police Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	1,332,750	1,280,712	1,264,981
Overtime - Regular employees	51.1300	64,006	70,000	65,000
Group Health/Dental	51.2105	190,047	275,738	313,670
Health Clinic	51.2107	199	5,682	14,326
Group Life Insurance	51.2110	3,709	4,210	4,095
FICA contributions (employer)	51.2200	101,288	103,702	102,375
Retirement contribution (employer)	51.2400	62,407	71,582	81,670
Unemployment insurance	51.2600	0	4,500	4,500
Workers' compensation	51.2700	34,501	37,412	40,577
Clothing allowance	51.2930	2,500	2,750	3,250
		1,791,407	**1,856,288**	**1,894,444**
Purchased/Contracted Services				
Medical	52.1230	24,501	24,000	15,000
Computer maintenance	52.2201	3,953	3,953	3,953
Copier maintenance	52.2202	6,966	7,000	3,500
Radio maintenance	52.2204	3,807	1,900	1,904
Alarm system maintenance	52.2205	600	800	800
Small equipment repairs	52.2216	497	980	980
Radio & electronics repairs	52.2220	5,760	10,000	10,000
Building repairs	52.2221	19,136	8,000	6,000
Vehicle repairs	52.2223	6,468	8,000	12,000
Property/Liability Insurance	52.3110	33,707	32,846	32,846
Telephone	52.3210	12,582	12,250	14,472
Computer links	52.3211	509	920	920
Postage	52.3220	582	600	500

Police Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Printing & binding	52.3400	0	500	500
Travel	52.3500	1,073	11,865	10,478
Dues and fees	52.3600	1,032	740	2,120
Education and training	52.3700	347	3,200	6,065
		121,520	**127,554**	**122,038**
Supplies				
Office supplies	53.1110	1,376	2,000	1,500
Computer supplies	53.1120	3,089	3,500	3,500
Copier supplies	53.1130	1,102	700	1,000
Miscellaneous supplies	53.1140	2,269	2,500	1,500
Criminal Investigation supplies	53.1160	2,292	3,798	1,397
Water/sewerage	53.1210	3,978	2,500	2,000
Electricity	53.1230	48,628	32,000	39,000
Street lighting	53.1231	308	300	240
Gasoline	53.1270	113,737	97,240	111,075
Books and periodicals	53.1400	1,747	2,938	3,245
Small equipment	53.1600	7,576	10,073	11,404
Small equipment supplies	53.1601	172	500	500
Small equipment - computers & softwar	53.1610	1,268	11,057	2,880
Safety supplies	53.1701	684	1,000	500
Uniforms & replacements	53.1702	10,482	17,853	15,000
Building repair supplies	53.1721	5,907	3,500	1,500
Vehicle repair supplies	53.1723	20,503	20,000	22,000
		225,118	**211,459**	**218,241**
Capital Outlays				
Vehicles	54.2200	119,550	0	0
		119,550	**0**	**0**

Police Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Debt Service				
Capital Lease - Principal - Vehicles	58.1207	82,077	48,931	40,659
Capital Lease - Interest - Vehicles	58.2207	3,104	1,868	803
		85,181	**50,799**	**41,462**
Total Expenditures		**2,342,776**	**2,246,100**	**2,276,185**

Capital Outlay Overview

For FY 2014, this department capital outlay expenditures planned are budgeted in SPLOST VII.

Budget Summary

Overall increase of $30,085 or 1.3% from last year's budget. The increase is due to the salary increase approved by Council.

Personnel

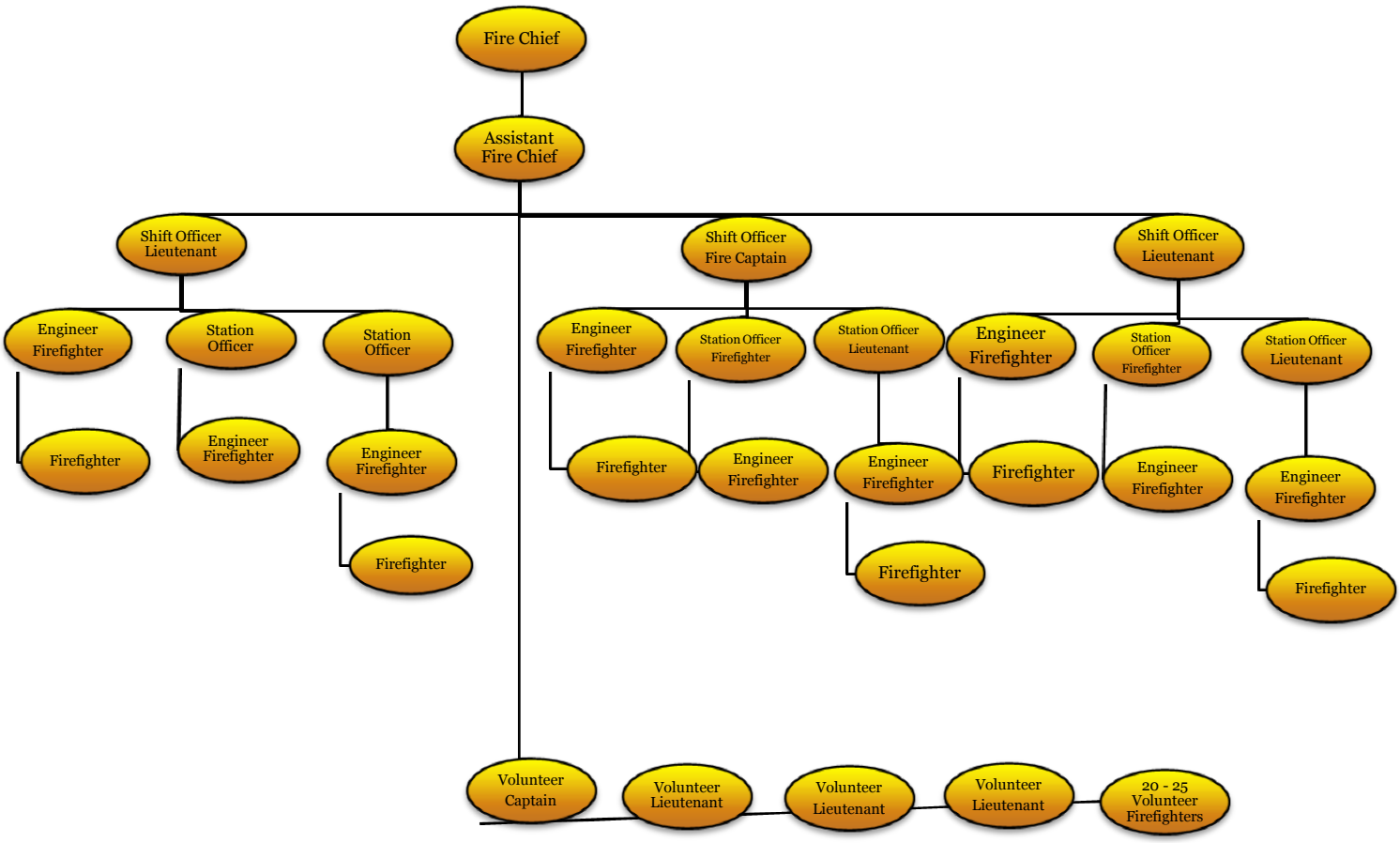
In FY 2014, the staff assistant was budgeted at .5 and should have been at .6. Personnel remained constant from FY 2013 to FY 2014.

Police Department

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Police Chief	1	1	1
Major	1	0	0
Lieutenant	2	3	3
Administrative Lieutenant	1	1	1
Administrative Assistant	1	1	1
Property & Evidence Technician	1	1	1
Police Sergeant	7	6	6
Police Corporal	5	5	5
Police Officer II	17	17	17
Police Records Technician	0.5	0.6	0.6
FTE Positions	**36.5**	**35.6**	**35.6**

Fire Department Organizational Chart FY2014



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	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of respondents designating fire service as "good" or above within reporting period.	N/A	90%/90%	90%
2. Percentage of residential fires confined to room of origin.	N/A	90%/90%	90%
3. Property loss from fire as a percentage of the value of the property exposed.	21.86%	18%/29%	20%
4. Percentage of return on investment (Fire Department Budget to property saved value).	52.43%	110%/106%	50%

Fire Department

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
1. Average response time in minutes.	4:22	4:10/4:10	4:00
2. Insurance Service Office (ISO) Rating.	4/9	4/9 4/9	4/9
3. Annual volunteer pay if compensated at an entry level fire fighter rate.	$53,590.66	$45,000/$23,556	$41,000
4. Total fire incidents per 1,000 population.	5.14	5.4 / 4.29	4.9
5. Total non-fire incident per 1,000 population.	102.97	105/85.53	97
6. Departmental expenditures per capita.	$93.29	$92.48/$87.06	$93.72
7. Annual amount paid of Property Tax per person for Fire Service.	$32.35	$31.24/$36.12	$34.35
8. Departmental expenditures as a percent of the General Fund.	18.40%	19.10%/19.1%	19.15%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Calls for fires.	88	90/79	85
2. Rescue/EMS.	1,324	1,350/1,137	1,256
3. Calls for hazardous conditions.	144	161/120	139
4. Service calls.	54	56/52	54
5. Good intent calls.	77	70/69	70
6. False alarm calls.	111	70/82	96

Fire Department

Workload/Service Level Indicators	Actual	Goal/Actual	Projected
7. Other (Svr. Weather/Disaster & Special) calls.	53	0/1	1
8. Total Calls for service.	1,851	1,797/1,540	1,719
9. Fire inspections conducted.	170	270/1,250	565
10. Fire prevention plan and review.	30	30/37	33
11. Fire hydrant inspections.	1200	1,500/1,750	1,253
12. Burn permits issued.	340	340/425	364

Fire Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	967,467	916,528	849,761
Overtime	51.1300	83,113	96,656	99,073
Group Health/Dental	51.2105	152,024	222,033	252,280
Health Clinic	51.2107	513	4,546	11,342
Group Life Insurance	51.2110	2,868	2,959	3,042
Group Life Insurance - Volunteers	51.2115	1,192	1,196	1,196
Disability - Volunteer firefighters	51.2155	1,000	1,000	1,000
FICA contributions (employer)	51.2200	75,405	77,509	72,586
Retirement contribution (employer)	51.2400	42,262	47,071	54,453
Workers' Compensation	51.2700	68,949	62,071	69,033
Employee awards & picnic	51.2910	0	350	350
		1,394,793	**1,431,919**	**1,414,116**
Purchased/Contracted Services				
Employment physicals & tests	52.1231	7,150	11,928	11,375
Equipment testing	52.1340	6,944	11,198	11,819
Copier maintenance	52.2202	618	605	700
Radio maintenance	52.2204	4,187	4,295	3,777
Generator maintenance	52.2207	2,572	6,000	6,000
Small equipment repairs	52.2216	134	1,092	706
Building repairs	52.2221	1,402	5,160	1,000
Vehicle repairs	52.2223	13,441	9,468	13,000
Property/Liability insurance	52.3110	7,014	7,154	7,154
Telephone	52.3210	7,252	7,080	15,378
Postage	52.3220	534	540	500
Advertising	52.3300	0	150	50

Fire Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Printing and binding	52.3400	329	150	0
Travel	52.3500	2,725	6,212	6,548
Dues and fees	52.3600	1,414	850	850
Professional subscriptions	52.3610	903	975	1,256
Education and training	52.3700	4,649	6,025	6,175
		61,268	**78,882**	**86,288**
Supplies				
Office supplies	53.1110	637	1,428	1,428
Computer supplies	53.1120	415	1,024	800
Copier supplies	53.1130	285	370	360
Miscellaneous supplies	53.1140	3,354	4,448	3,500
Fire prevention supplies	53.1173	811	3,179	1,981
Water/sewerage	53.1210	4,327	3,993	4,095
Electricity	53.1230	22,696	25,500	25,800
Bottled gas	53.1240	0	0	117
Gasoline	53.1270	34,377	33,250	34,850
Books and periodicals	53.1400	628	1,968	1,968
Small equipment	53.1600	18,666	20,066	16,815
Small equipment supplies	53.1601	3,762	3,500	3,885
Small equipment - computers & softwar	53.1610	1,834	6,977	5,928
Small equipment - furniture	53.1620	752	720	720
Other supplies	53.1700	2,823	2,726	2,726
Safety supplies	53.1701	8,960	13,951	12,953
Uniforms & replacements	53.1702	5,745	10,310	9,300
Building repair supplies	53.1721	2,478	2,764	2,191
Vehicle repair supplies	53.1723	5,825	5,989	9,260

Fire Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
		118,375	**142,163**	**138,677**
Debt Service				
Capital Lease - Principal - Aerial & pumj	58.1200	9,103	0	0
Capital Lease - Principal -Vehicles	58.1206	1,648	0	0
Capital Lease - Interest - Aerial & pump	58.2200	88	0	0
Capital Lease - Interest - Vehicles	58.2206	17	0	0
		10,856	**0**	**0**
Total Expenditures		**1,585,292**	**1,652,964**	**1,639,081**

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall decrease of $13,883 or .8% from last year's budget. The decrease is due to the loss of 3 positions.

Personnel

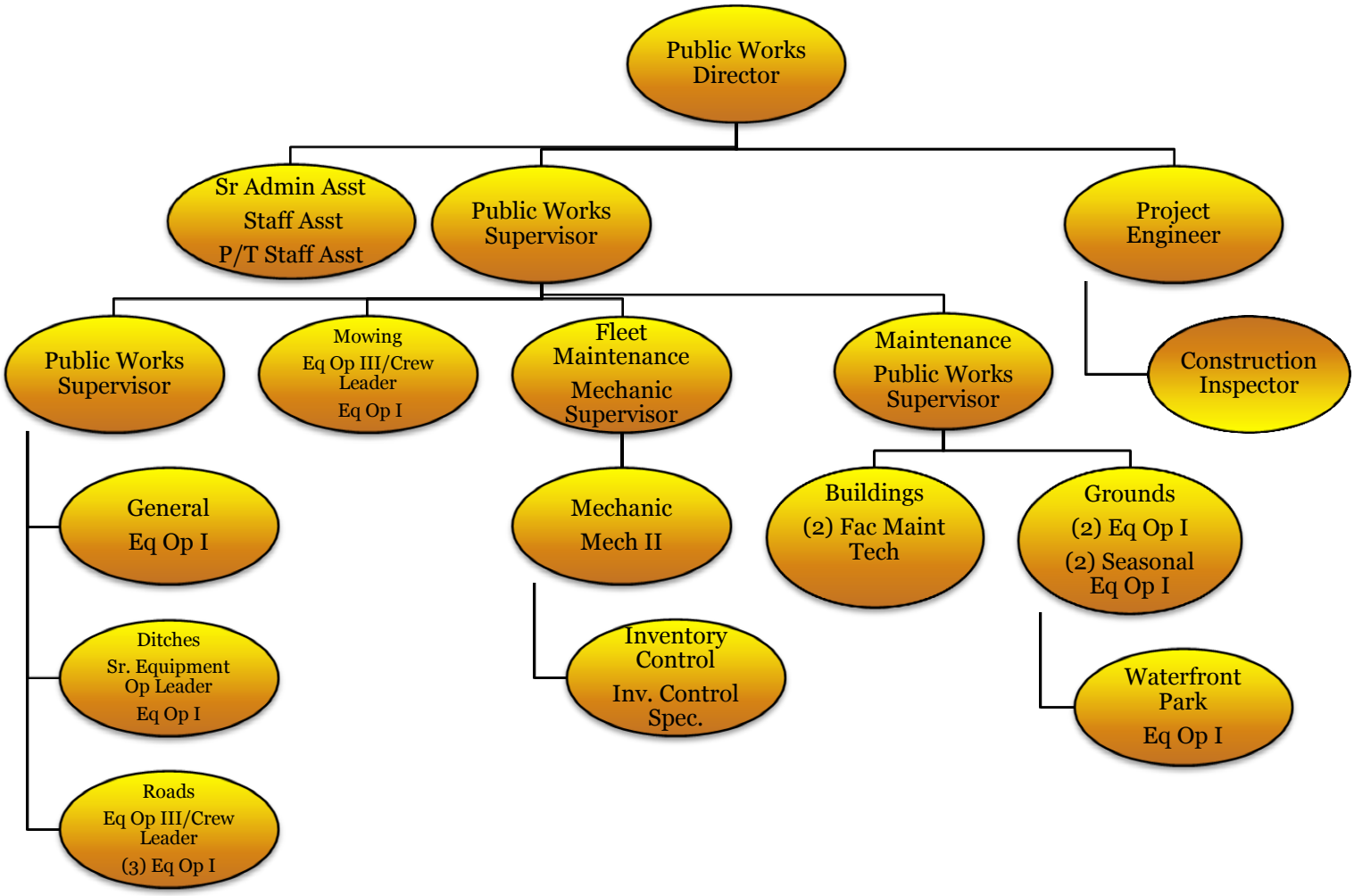
Positions were decreased from FY 2013 to FY 2014. The Fire Department lost the "SAFER Grant" positions and Council only funded three of the six positions.

Fire Department

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Fire Chief	1	1	1
Assistant Chief	1	1	1
Fire Captain	1	1	1
Fire Lieutenant	5	5	5
Certified Fire Fighter	18	18	18
Part-time Fire Fighter *	3	3	0
FTE Positions	**29**	**29**	**26**

Public Works Organizational Chart FY 2014



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	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of roads that have pavement condition index of 25 or less.	82%	85%/84%	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.	76%	85%/87%	90%
4. Objective City appearance rating by third party of "good" or above.	89%	90%/86%	90%
5. Percent of respondent rating fleet services as "good" or above as measured by user survey during evaluation period.	N/A	95%/100%	95%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Percentage of road repairs/potholes requiring follow-up activities (second repair).	8%	5%/7%	5%
2. Percentage of pothole repairs lasting more than six months.	87%	90%/90%	90%
3. Number of traffic light repairs within two hours of notification.	98%	95%/95%	95%

Public Works

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
4. Miles of rights-of-way mowed per employee.	163.3	175/175	175
5. Miles of ditches cleared per employee.	15.7	9/9	9
6. Departmental expenditures per capita.	$82.56	$82.56/$70.04	$71.28
7. Departmental expenditures as a percent of the General Fund.	16.29%	16.29%/13.84%	14.55%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of employees authorized in budget.	25/1	25/1	25/1
2. Lane miles of road in the City.	114	114/115	115
3. Number of potholes repaired.	39	35/73	40
4. Number of signs repaired/replaced.	212	200/225	200
5. Number of dead animals removed.	173	160/216	160
6. Number of sidewalk repairs.	23	25/36	25
7. Number of ditches cleaned.	52	27/121	27
8. Miles of rights-of-way mowed.	511	525/536	550
9. Lane miles swept.	196	200/643	200

Public Works Department

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	588,760	577,894	589,747
Overtime	51.1300	17,528	25,000	20,000
Group Health/Dental	51.2105	168,434	226,803	253,989
Health Clinic	51.2107	3,000	5,228	13,730
Group Life Insurance	51.2110	2,768	2,907	2,844
FICA contributions (employer)	51.2200	42,724	46,122	46,646
Retirement contribution (employer)	51.2400	22,103	32,409	33,942
Unemployment insurance	51.2600	53,214	7,920	0
Workers' Compensation	51.2700	39,866	47,082	51,297
		938,397	**971,365**	**1,012,195**
Purchased/Contracted Services				
Employment physicals & tests	52.1231	100	250	250
Computer maintenance	52.2201	4,200	4,314	5,137
Copier maintenance	52.2202	1,066	1,000	1,400
Radio maintenance	52.2204	471	500	500
Alarm system maintenance	52.2205	200	240	240
Fuel system maintenance	52.2208	0	500	500
Vehicle repairs	52.2223	7,565	4,000	4,000
Rental of equipment and vehicles	52.2320	2,426	1,000	1,000
Telephone	52.3210	11,000	12,250	12,250
Postage	52.3220	111	250	250
Advertising	52.3300	451	600	500
Printing and binding	52.3400	42	200	100
Travel	52.3500	56	700	1,500
Dues and fees	52.3600	666	611	1,205
Education and training	52.3700	342	1,100	2,000

Public Works Department

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
		28,696	**27,515**	**30,832**
Supplies				
Office supplies	53.1110	1,223	1,500	1,250
Computer supplies	53.1120	1,022	1,500	1,000
Copier supplies	53.1130	118	600	150
Miscellaneous supplies	53.1140	5,660	6,000	6,000
Gasoline	53.1270	86,025	117,000	97,500
Small equipment	53.1600	12,714	11,000	11,000
Small equipment supplies	53.1601	6,286	7,000	7,000
Small equipment - computers & software	53.1610	2,000	700	2,834
Safety supplies	53.1701	2,720	5,000	5,000
Uniforms & replacements	53.1702	10,295	10,000	10,000
Vehicle repair supplies	53.1723	41,027	40,000	40,000
		169,090	**200,300**	**181,734**
Capital Outlays				
Equipment	54.2500	20,187	0	8,500
		20,187	**0**	**8,500**
Debt Service				
Capital Lease - Principal - Vehicles/Equipme	58.1209	60,329	0	0
Capital Lease - Interest - Vehicles/Equipmer	58.2209	512	0	0
		60,841	**0**	**0**
Total Expenditures		**1,217,211**	**1,199,180**	**1,233,261**

Capital Outlay Overview

For FY 2014, this department has budgeted to purchase a mower.

Public Works Department

Budget Summary

Overall increase of $34,081 or 2.8% from last year's budget. The increase is due to salary increases for employees.

Personnel

In FY 2014, the staff assistant was budgeted at .5 and should have been at .6. The Public Works Department employee's salary is split between General Fund and Water-Sewer Fund.

Public Works Department

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Public Works Director *	0.34	0.34	0.34
Operations Safety Manager	0	0	0
Engineer	1	1	1
Administrative Assistant *	0.5	0.5	0.5
Construction Inspections	0.25	0.25	0.25
Equipment Operator I	10	9	9
Equipment Operator II	0	0	0
Equipment Operator III	2	2	2
Facilities Maintenance	2	2	2
Inventory Control *	0.34	0.34	0.34
Inventory Control Assistant *	0	0	0
Mechanic Supervisor *	0.34	0.34	0.34
Mechanic I	0	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	0.6	0.6
FTE Positions	**19.36**	**18.46**	**18.46**

**Partially Budgeted in Other Funds*

Highways & Streets Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Supplies				
Street lighting	53.1231	315,254	315,000	315,000
		315,254	**315,000**	**315,000**
Total Expenditures		**315,254**	**315,000**	**315,000**

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

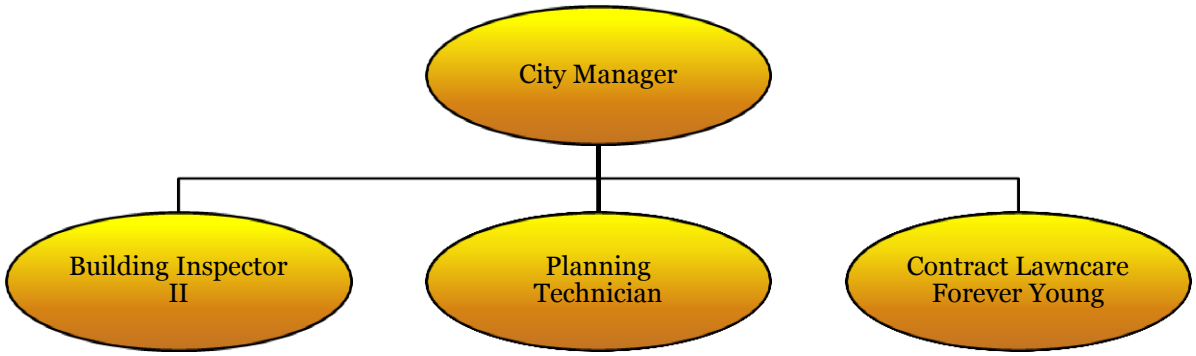
Budget Summary

Overall the department stayed the same as last year's budget.

Personnel

Personnel are not budgeted within this department.

Cemetery Organizational Chart FY 2014



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 - completed and in effect July 1, 2013.
2. Develop survey procedures and instruments.

Performance Measures	2012	2013	2014****
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of survey respondents rating satisfaction with cemetery maintenance as "good" or above.	TBD	95%/TBD	95%
2. Percent of survey respondents rating satisfaction with cemetery appearance as "good" or above.	TBD	95%/TBD	95%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Percent of revenue per number of plots available.	TBD	1245/TBD	TBD
2. Number of service requests responded to within one day.	12/day	12/day 2/day	2/day
3. Percentage of available plots to total plots in cemetery.	32%	34%/32%	30%
4. Departmental expenditures per capita.	$0.14	$0.20/0.51	$0.40
5. Departmental expenditures as a percent of the General Fund.	0.01%	0.09%/0.01%	0.09%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of employees.	1.5	1.50/1.25	0***

Cemetery

Workload/Service Level Indicators	Actual	Goal/Actual	Projected
2. Number of plot sales for the year.	45	30/27*	30
3. Number of burials during the year.	TBD	40/12	12
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
4. Overall revenue for the year.	$40,703	40,703/$16,87	$18,500
5. Response time for service requests.	4 hours	<8 hrs/4 hrs	4 hours
6. Number of tours of the cemetery for the year.	220	200/65	100
7. Number of acts of vandalism in the cemetery for the year.	TBD	0/15**	10
8. Number of monuments marked.	45	75/20	25

* Includes 19 Plots Purchase under payment plan.

** Not reported to SMPD

*** Cemetery Authority has taken over the operations of the Cemetery as of July 1, 2013 for FY 2014

**** The Oak Grove Cemetery Authority will provide this data from July 1, 2013 to June 30, 2014 (FY 2014)

Cemetery Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular Employees	51.1100	0	34,089	34,089
Overtime	51.1300	0	0	529
Group Health/Dental	51.2105	0	12,763	18,432
Health Clinic	51.2107	0	228	597
Group Life Insurance	51.2110	0	117	117
FICA Contributions (Employer)	51.2200	0	2,608	2,608
Retirement Contribution (Employer)	51.2400	0	2,264	2,264
Workers' Compensation	51.2700	0	1,314	1,053
		0	**53,383**	**59,689**
Purchased/Contracted Services				
Computer maintenance	52.2201	275	275	325
Small equipment repairs	52.2216	0	500	500
Vehicle repairs	52.2223	0	500	500
Postage	52.3220	340	300	250
Travel	52.3500	0	800	800
Dues & fees	52.3600	744	1,150	1,073
Education And training	52.3700	0	200	200
Contract labor	52.3850	0	5,000	5,000
		1,359	**8,725**	**8,648**
Supplies				
Miscellaneous supplies	53.1140	202	350	350
Water/Sewerage	53.1210	1,010	900	500
Electricity	53.1230	373	300	325
Gasoline	53.1270	0	1,500	1,500
Small equipment	53.1600	0	6,000	1,000
Small equipment supplies	53.1601	183	200	200

Cemetery Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Cemetery work supplies	53.1704	236	100	100
Vehicle repair supplies	53.1723	0	200	200
		2,004	**9,550**	**4,175**
Operating Transfers				
Operating transfer out - Cemetery Fees	61.1000	1,908	0	0
		1,908	**0**	**0**
Total Expenditures		**5,271**	**71,658**	**72,512**

Capital Outlay Overview
For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall increase of $854 or 1.2% from last year's budget. The increase is due to salary adjustments approved by Council.

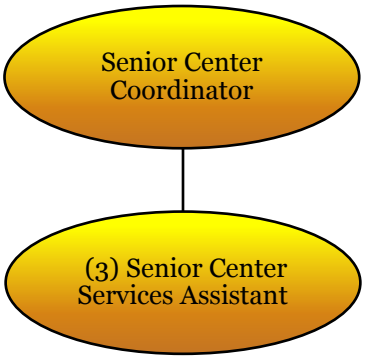
Personnel
A portion of the salaries for the Planning Director, GIS/Planning Technician and Building Inspector II were allocated to the department for work performed for the Cemetery.

Cemetery

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Planning Director	0	0.1	0.1
Equipment Operator I	0	1	1
GIS/Planning Technician	0	0.05	0.05
Building Inspector II	0	0.1	0.1
FTE Positions	**0**	**1.25**	**1.25**

Senior Citizens Center Organizational Chart FY 2014



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	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of seniors rating overall satisfaction with Senior Center services as "good" or above.	100%	90%/100%	100%
2. Percent of participants rating individual Senior Center events as "good" or above.	100%	90%100%	100%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Percentage increase in attendance from prior year.	3%	2%/3%	2%
2. Senior Center annual attendance per capita.	41%	42%/41%	42%
3. Departmental expenditures per capita.	$6.92	$6.79/6.92	$6.74
4. Departmental expenditures as a percent of the General Fund.	1.37%	1.35%/1.37%	1.40%
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Number of full-time equivalent City employees (FTE) for the year.	2	2 / 2	2
2. Annual Senior Center attendance.	7,030	7,219 / 7,219	7,219
3. Number of meals served annually.	5,164	5,454 / 5,454	5,931

Senior Center

Workload/Service Level Indicators	Actual	Actual	Projected
4. Number of educational programs provided annually.	780	800 / 800	815
5. Total population in St. Marys.	17,121	17,121 / 17,121	17,121

*Education programs daily and include activities

Senior Center Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	53,397	53,500	54,104
Overtime	51.1300	781	830	900
Group Health/Dental Ins	51.2105	9,390	13,062	15,091
Health Clinic	51.2107	66	228	597
Group Life Insurance	51.2110	111	117	117
FICA contributions (employer)	51.2200	3,827	4,154	4,208
Retirement -Contribution Employer	51.2400	1,184	2,072	2,072
Workers' Compensation	51.2700	92	1,833	106
		68,848	**75,796**	**77,195**
Purchased/Contracted Services				
Alarm system maintenance	52.2205	344	400	400
Vehicle repairs	52.2223	1,487	1,000	1,000
Property/Liability insurance	52.3110	633	696	696
Telephone	52.3210	1,436	1,472	1,472
Advertising	52.3300	130	300	300
Travel	52.3500	0	200	200
Education and training	52.3700	0	500	300
		4,030	**4,568**	**4,368**
Supplies				
Computer supplies	53.1120	241	150	250
Copier supplies	53.1130	34	50	50
Miscellaneous supplies	53.1140	3,325	1,750	1,750
Water/sewerage	53.1210	769	500	950
Electricity	53.1230	5,719	5,000	5,900

Senior Center Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Gasoline	53.1270	3,148	3,906	3,900
Food	53.1300	22,119	25,000	25,000
Small equipment	53.1600	8,258	500	500
		43,613	**36,856**	**38,300**
Debt Service				
Capital Lease - Principal	58.1201	2,307	0	0
Capital Lease - Interest	58.2201	24	0	0
		2,331	**0**	**0**
Total Expenditures		**118,822**	**117,220**	**119,863**

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of $2,643 or 2% from last year's budget. The increase is due to salary increases.

Personnel

Personnel increased .36 FTE from FY 2013 to FY 2014. This is to cover for vacations.

Senior Center

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Senior Center Coordinator	1	1	1
Senior Center Services Assistant	1	1	1.36
FTE Positions	**2**	**2**	**2.36**

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	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of survey respondents that rate our parks as "good" or above.	94%	95%/93%	95%
2. Percent of event sponsors that rated our parks as "good" or above in regards to meeting their needs.	90%	95%/90%	95%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of park rentals.	53	40/71	50
2. Vandalism incidents responded to within one hour of notification.	90%	90%/100%	100%
3. Departmental expenditures per capita.	$3.56	$2.74/$2.76	$2.76
4. Departmental expenditures as a percent of the General Fund.	0.70%	.55%/0.55%	0.56%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of hours spent mowing.	165	200/225	200
2. Number of hours spent weeding.	902	1,000/1082	1,000

Parks

Workload/Service Level Indicators	Actual	Goal/Actual	Projected
3. Number of hours spent picking up trash.	156	156/246	150
4. Number of hours spent cleaning fountain.	172	200/276	200
5. Number of vandalism incidents.	18	25/15	15

St. Marys Parks Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Purchased/Contracted Services				
Building repairs	52.2221	0	300	300
Rental of equipment and vehicles	52.2320	1,095	1,000	1,000
Lab analysis fees	52.3650	0	20	20
		1,095	**1,320**	**1,320**
Supplies				
Water/sewerage	53.1210	8,096	7,000	7,000
Electricity	53.1230	16,014	15,000	15,000
Christmas equipment & supplies	53.1703	5,792	10,000	10,000
Public grounds maintenance supplies	53.1705	7,037	8,000	8,000
Building repair supplies	53.1721	4,100	6,000	6,000
		41,039	**46,000**	**46,000**
Capital Outlay				
Site Improvements	54.1200	1,064	0	0
		1,064	**0**	**0**
Total Expenditures		**43,198**	**47,320**	**47,320**

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

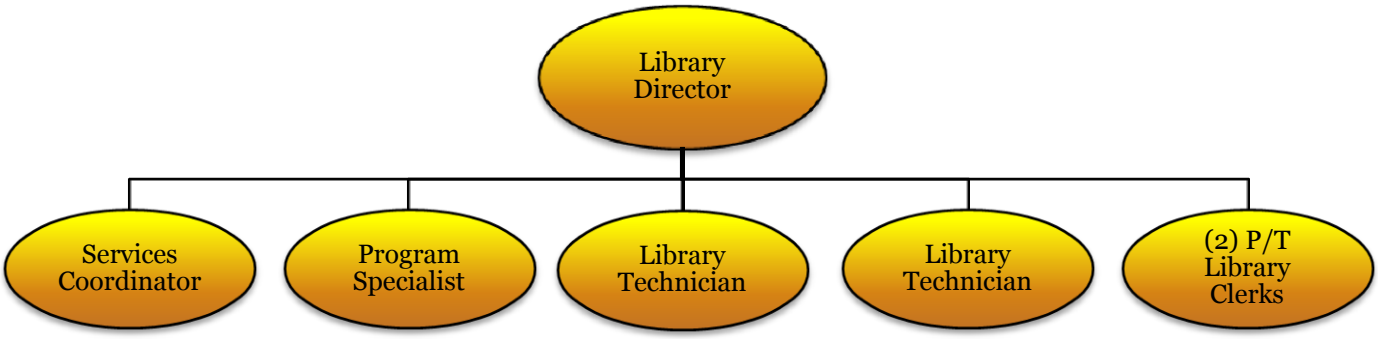
Budget Summary

Overall the budget remained constant with last year's budget.

Personnel

Personnel are not budgeted within this department.

St. Marys Public Library Organizational Chart FY 2014



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	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Number of questions answered divided by the number of visitors.	3	2/3	3
2. Percentage of visitors to total hours open annually.	44.5	37/37.3	45
3. Number of books circulated divided by the number of regular library card holders.	8	9/7	9
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Percent of non-books circulated compared to total circulation.	35%	35%/38%	38%
2. Total department budget divided by total library users for the year.	3.14	3.34/3.34	3.29
3. Per capita circulation rate.	4.79	4.89/4.89	4.97
4. Departmental expenditures per capita.	$17.32	$17.35/17.35	$17.27
5. Departmental expenditures as a percent of the General Fund.	3.56%	3.46/3.46%	3.45%

Library

Workload/Service Level Indicators	Actual	Actual	Projected
1. Number of library cards issued effective December.	10,272	11.000/10,998	11,500
2. Number of items circulated.	81,982	85,000/73,862	85,000
3. Number of computer users.	26255	30,000/23,170	28,000
4. Number of hours open during the year.	2,143	2,143/2,143	2,143
5. Library attendance.	95,352	100,000/79972	90,000
6. Number of questions answered.	33,373	35,500/27,991	33,500
7. Holds sent/received.	9,610	10,000/8160	9,550

St. Marys Library Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	175,966	179,576	177,874
Overtime	51.1300	105	0	0
Group Health/Dental	51.2105	31,249	29,544	25,915
Health Clinic	51.2107	152	910	2,388
Group Life Insurance	51.2110	518	468	468
FICA contributions (employer)	51.2200	12,693	13,738	13,608
Retirement - contribution (employer)	51.2400	6,742	10,025	10,025
Workers' Compensation	51.2700	572	405	527
		227,997	**234,666**	**230,805**
Purchased/Contracted Services				
Computer maintenance	52.2201	1,667	1,953	1,500
Copier maintenance	52.2202	840	786	786
Alarm system maintenance	52.2205	945	900	900
Building repairs	52.2221	494	500	500
Telephone	52.3210	5,337	4,004	5,350
Postage	52.3220	43	2,145	2,145
Travel	52.3500	0	100	100
Dues and fees	52.3600	0	0	49
		9,326	**10,388**	**11,330**
Supplies				
Office supplies	53.1110	371	770	770
Computer supplies	53.1120	451	1,136	750
Copier supplies	53.1130	266	266	266
Miscellaneous supplies	53.1140	4,830	3,430	3,430
Library unique supplies	53.1145	2,642	2,525	2,525

St. Marys Library Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Water/sewerage	53.1210	792	786	786
Electricity	53.1230	19,315	22,500	21,500
Books and periodicals	53.1400	29,083	23,155	23,155
Small equipment	53.1600	101	0	0
Building repairs supplies	53.1721	2,439	233	233
		60,290	**54,801**	**53,415**
Total Expenditures		**297,613**	**299,855**	**295,550**

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall decrease of $4,305 or 1.4% from last year's budget. The net decrease is due to changes in benefits.

Personnel

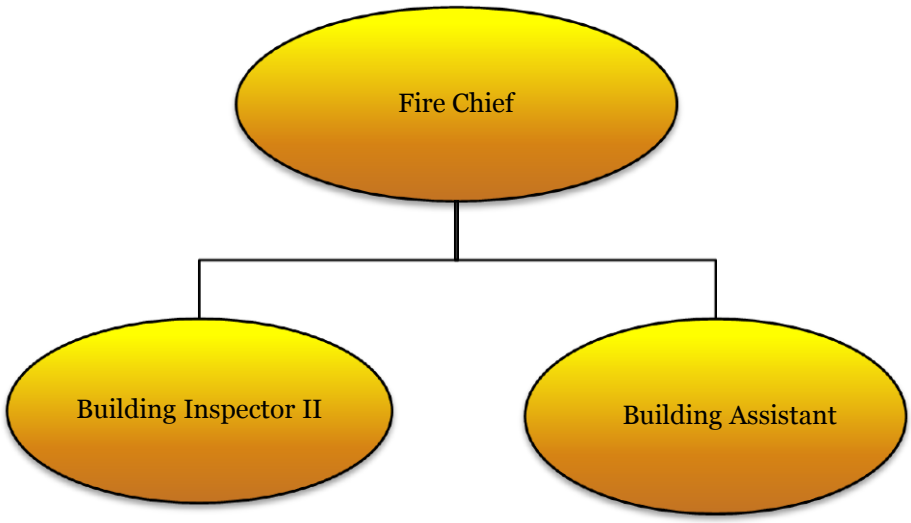
Personnel remained constant from FY 2013 to FY 2014.

Library Department

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
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 2014



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	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Applicants rating of overall satisfaction with Building permitting process as "good" or above.	N/A	90%/96%	90%
2. Percentage of builders at annual meeting rating the Building Department function as "good" or above.	N/A	90%/90%	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**	**Goal/Actual**	**Projected**
1. Percent of inspections performed within 48 hours.	100%	100%/100%	100%
2. Ratio of building inspections to number of building inspectors.	1:01	1:01/1:01	1:01
3. Percentage of building permits issued within seven days after a complete application is received.	98%	100%/98%	100%

Building Department

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
4. Departmental expenditures per capita.	$7.94	$4.45/$7.11	$6.80
5. Departmental expenditures as a percent of the General Fund.	1.57%	1.44%/1.45%	1.36%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Total number of building/plumbing/HVAC/Electrical/LV permits issued.	149	240/157	240
2. Total number of building permits.	132	285/154	285
3. Number of inspections completed.	1,495	2,000/1383	2,000
4. Dollar amount of building permits approved.	$98,943	$90,000/$17,8531	$90,000
5. Number of certificates of occupancy issued.	120	100/77	100
6. Number of estimated fees for Building Permits.	15	25/15	25

Building Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	59,590	64,888	70,342
Overtime	51.1300	423	0	0
Group Health/Dental	51.2105	11,797	18,655	21,241
Health Clinic	51.2107	261	455	1,194
Group Life Insurance	51.2110	190	234	270
FICA contributions (employer)	51.2200	4,350	4,964	5,422
Retirement Contribution (employer)	51.2400	2,398	4,173	3,841
Workers' Compensation	51.2700	203	1,175	910
		79,212	**94,544**	**103,220**
Purchased/Contracted Services				
Computer maintenance	52.2201	2,426	2,300	2,326
Copier maintenance	52.2202	879	1,100	1,010
Alarm system maintenance	52.2205	163	195	195
Vehicle repairs	52.2223	0	100	250
Telephone	52.3210	2,215	2,500	1,645
Postage	52.3220	2	100	25
Advertising	52.3300	30	0	0
Travel	52.3500	651	1,000	800
Dues and fees	52.3600	155	270	560
Professional subscriptions	52.3610	121	200	979
Education and training	52.3700	225	500	737
Other purchased services	52.3900	12,022	15,000	0
		18,889	**23,265**	**8,527**
Supplies				
Office supplies	53.1110	154	200	152

Building Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Computer supplies	53.1120	118	400	344
Copier supplies	53.1130	253	400	325
Gasoline	53.1270	2,304	2,200	2,438
Small Equipment - computers & softwar	53.1610	290	0	650
Other supplies	53.1700	104	100	136
Vehicle repair supplies	53.1723	442	560	560
		3,665	**3,860**	**4,605**
Debt Service				
Capital Lease - Principal Building Vehicl	58.1210	494	0	0
Computer supplies	53.1120	5	0	0
		499	**0**	**0**
Total Expenditures		**102,265**	**121,669**	**116,352**

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall decrease of $5,317 or 4.4% from last year's budget. The net decrease is due to the reduction in other purchased services.

Personnel

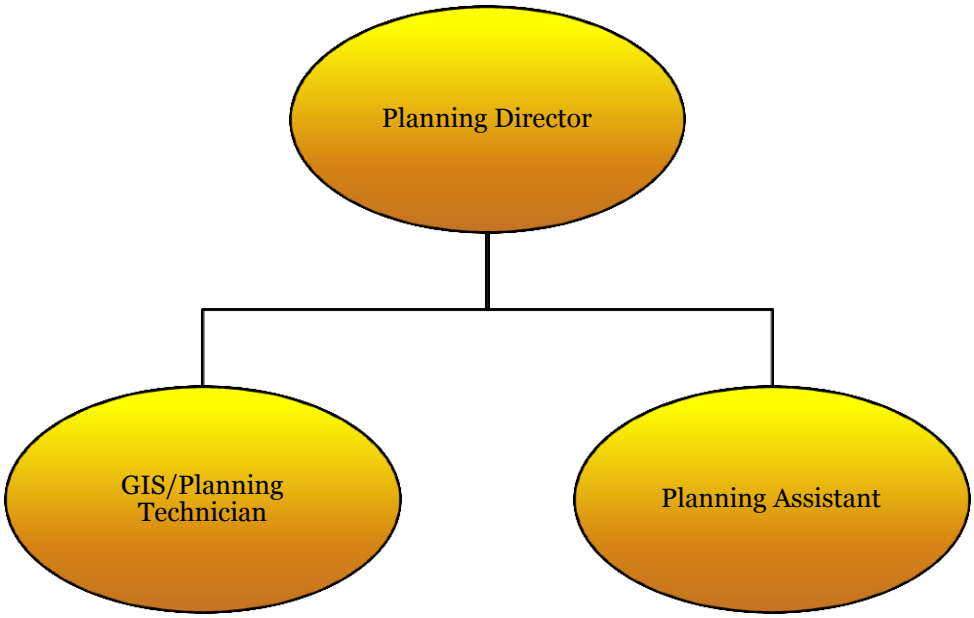
Personnel remained constant from FY 2013 to FY 2014.

Building Department

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
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**

Planning Department Organizational Chart FY 2014



Planning

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 the Joint Land Use Study (JLUS).
2. Develop strategies to update/revise the Short Term Work Program of the Comprehensive Plan.
3. Complete and present to City council an updated Zoning Ordinance.
4. Continue the CIG and TE Grants.

Performance Measures	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of survey respondents rating planning a portion of development review process as "good" or above.	23	95%/95%	95%
2. Percentage of time planning staff recommendations were accepted by City Council as presented.	100%	95%/95%	95%
3. Percentage of time planning staff recommendations were accepted by the Planning and Zoning Commission as presented.	100%	95%/95%	95%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of plan reviews completed within fourteen days after receipt of a complete application.	100%	100%/100%	100%
2. Departmental expenditures per capita.	$8.54	$8.50/6.63	$8.50
3. Departmental expenditures as a percent of the General Fund.	1.60%	1.95%/1.75%	2.04%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of applications for review submitted to Planning Commission.	24	20/9	20

Planning

Workload/Service Level Indicators	Actual	Goal/Actual	Projected
2. Number of written code enforcement violations issued/resolved.	63/54	10/10-58/52	60/60
3. Total number of dilapidated structures removed either by City or by Owner under orders from the City.	12	20/4	6
4. Total number of dilapidated structures renovated or restored.	7	N/A / 3	5
5. Number of building permits reviewed (Planning component).	138	240/99	100
6. Number of Occupation Tax licenses processed.	614	500/502	500
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
7. Number of historic Preservation Certificates of Appropriateness (COA) submitted to Historic Preservation Commission.	22	30/14	15
8. Number of historic Preservation Commission Certificates of Appropriateness (COA) appealed to Council.	1	0/0	0
8. Number of public and Historic Preservation Commission trees reviewed/removed/replaced.	4	10/5	5

Planning Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	107,002	82,371	101,477
Overtime	51.1300	95	0	0
Group Health/Dental	51.2105	18,781	26,123	31,004
Health Clinic	51.2107	261	455	1,194
Group Life Insurance	51.2110	222	234	234
FICA contributions (employer)	51.2200	7,499	6,302	7,763
Retirement Contribution (employer)	51.2400	4,803	4,983	5,504
Workers' Compensation	51.2700	(1,624)	164	422
		137,039	**120,632**	**147,598**
Purchased/Contracted Services				
Engineers & Consultants	52.1310	140	20,000	0
Computer maintenance	52.2201	1,900	2,500	2,500
Copier maintenance	52.2202	751	1,150	1,150
Alarm system maintenance	52.2205	163	195	195
Vehicle repairs	52.2223	0	400	400
Telephone	52.3210	2,295	2,250	2,250
Postage	52.3220	1,448	1,750	1,750
Advertising	52.3300	1,500	1,500	1,200
Printing and binding	52.3400	148	150	150
Travel	52.3500	0	500	500
Dues & Fees	52.3600	30	0	145
Education and training	52.3700	0	800	800
Other purchased services	52.3900	992	1,000	11,200
		9,367	**32,195**	**22,240**

Planning Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Supplies				
Office supplies	53.1110	221	400	400
Computer supplies	53.1120	612	700	734
Copier supplies	53.1130	276	400	400
Miscellaneous supplies	53.1140	326	600	500
Gasoline	53.1270	990	1,100	1,100
Small equipment - computers & softwar	53.1610	397	1,400	1,400
Vehicle repair supplies	53.1723	0	560	500
		2,822	**5,160**	**5,034**
Debt Service				
Capital Lease - Principal - Vehicles	58.1210	494	0	0
Capital Lease - Interest - Vehicles	58.2210	5	0	0
		499	**0**	**0**
Total Expenditures		**149,727**	**157,987**	**174,872**

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of $16,885 or 10.5% from last year's budget. The net increase is due mainly to salaries and benefits.

Personnel

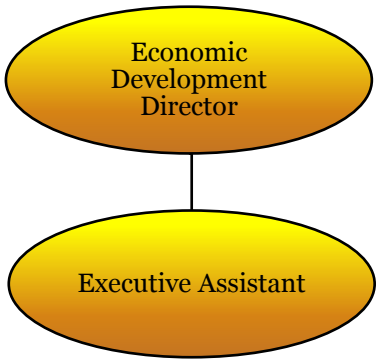
Personnel remained constant from FY 2013 to FY 2014.

Planning Department

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Planning Director	1	0.6	0.6
GIS/Planning Technician	1	0.95	0.95
Planning and Building Assistant	0.25	0.5	0.5
FTE Positions	**2.25**	**2.05**	**2.05**

Economic Development Department Chart FY 2014



Economic Development

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	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Net increase in number of new business locating in St. Marys during the year.	N/A	12/58	60
2. Survey of Chamber of Commerce Board Members rating Economic Dev. efforts of department as "good" or above.	N/A	95%/N/A	95%
3. Increase in the number of new jobs in the City.	N/A	60/191	200
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percentage increase in number of new businesses locating in St. Marys.	N/A	20%/9.7%	15%

Economic Development

Efficiency/Effectiveness Indicators	Actual	Actual	Projected
2. Number of out of town recruitment trips.	N/A	36/12	36
3. Increase in the number of out-of-town contacts.	N/A	12/9	12
4. Departmental expenditures per capita.	$6.91	$8.85	$9.78
5. Departmental expenditures as a percent of the General Fund.	1%	2%	1.96%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Total number of business licenses.	809	740/657	670
2. Total number of businesses.	N/A	612/599	599
3. Total number of business licenses renewed.	N/A	6/2	4
4. Number of small business seminars conducted.	N/A	24/23	24
5. Number of site visits completed.	N/A	36/42	40
6. Dollar amount of Facade Grant application money loaned.	N/A	$6,000/$3,600	$6,000

Economic Development Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	81,531	81,931	81,931
Overtime	51.1300	0	100	100
Group Health/Dental	51.2105	9,416	13,062	15,022
Health Clinic	51.2107	0	228	1,194
Group Life Insurance	51.2110	222	234	234
FICA contributions (employer)	51.2200	5,989	6,275	6,276
Retirement Contribution (employer)	51.2400	2,179	4,237	5,743
Workers' Compensation	51.2700	169	180	211
		99,506	**106,247**	**110,711**
Purchased/Contracted Services				
Other Professional Services	52.1240	0	0	12,500
Copier maintenance	52.2202	88	50	50
Building repairs	52.2221	309	150	150
Property/Liability Insurance	52.3110	412	420	420
Telephone	52.3210	2,381	2,640	2,640
Postage	52.3220	441	200	400
Advertising	52.3300	1,557	30,010	2,500
Marketing	52.3310	0	0	13,000
Travel	52.3500	4,605	4,500	12,000
Dues and fees	52.3600	1,128	1,200	1,345
Education and training	52.3700	1,451	1,500	2,000
Other Purchased Services	52.3900	0	0	6,250
		12,372	**40,670**	**53,255**

Economic Development Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Supplies				
Office supplies	53.1110	967	250	250
Computer supplies	53.1120	1,203	700	700
Vehicle repair supplies	53.1123	0	200	200
Copier supplies	53.1130	298	200	200
Miscellaneous supplies	53.1140	551	1,000	1,000
Gasoline	53.1270	620	2,000	1,000
Small equipment	53.1600	540	250	250
		4,179	**4,600**	**3,600**
Total Expenditures		**116,057**	**151,517**	**167,566**

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of $16,049 or 10.6% from last year's budget. The increases are due to salary and benefit cost and increase in marketing.

Personnel

Personnel remained constant from FY 2013 to FY 2014.

Economic Department

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Economic Development Director	1	1	1
Executive Assistant	1	1	1
FTE Positions	**2**	**2**	**2**

St. Marys Airport Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Purchased/Contracted Services				
Property/Liability Insurance	52.3110	4,185	5,000	5,000
		4,185	**5,000**	**5,000**
Total Expenditures		**4,185**	**5,000**	**5,000**

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

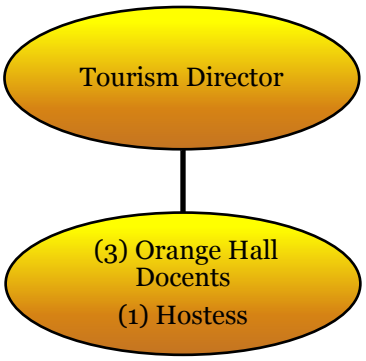
Budget Summary

Overall this year remains constant with last year's budget.

Personnel

Personnel are not budgeted in this department. The Airport is managed by the St. Marys Airport Authority.

Special Facilities – Orange Hall Organizational Chart FY 2014



Special Facilities Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular Employees	51.1100	13,891	12,700	13,909
FICA contributions (employer)	51.2200	1,076	972	1,065
Workers' compensation	51.2700	57	100	100
		15,024	**13,772**	**15,074**
Purchased/Contracted Services				
Alarm system maintenance	52.2205	370	440	360
Orange Hall restoration	52.2227	111	500	500
Submarine Museum	52.2229	414	500	500
Telephone	52.3210	354	350	350
Postage	52.3220	25	0	0
Advertising	52.3300	200	0	0
Other purchased services	52.3900	500	0	5,275
		1,974	**1,790**	**6,985**
Supplies				
Office supplies	53.1110	100	0	0
Copier supplies	53.1130	300	0	0
Miscellaneous supplies	53.1140	200	0	0
Water/sewerage	53.1210	1,274	700	600
Electricity	53.1230	7,675	9,000	8,000
Orange Hall restoration supplies	53.1727	319	250	250
Submarine Museum supplies	53.1729	0	250	250
		9,868	**10,200**	**9,100**
Total Expenditures		**26,866**	**25,762**	**31,159**

Special Facilities Expenditures

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of $5,397 or 21% from last year's budget. The net increase is due to salaries and a new alarm system for Orange Hall.

Personnel

Personnel remained constant from FY 2013 to FY 2014.

Special Facilities

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Hostess	0.75	0.75	0.75
FTE Positions	**0.75**	**0.75**	**0.75**

Special Revenue, Capital Improvement, Enterprise Funds

Multi-Grant Fund

The Multi-Grant Fund is used to account for all City grants. The City has a Georgia Emergency Management Agency – Safety/Hazmat material grant budgeted in FY 2014. These funds are reserved for specific purposes that aid in providing "Quality of Life" for St. Marys citizens.

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.

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. Currently available in St. Marys is SPLOST VI and SPLOST VII.

Water and Sewer Enterprise Fund

The Water and Sewer Fund accounts for the operations of water distribution and sewer collection system and other activities that support these functions.

Solid Waste Fund

The Solid Waste Fund accounts for the operations of trash and recycling collection system and other activities that support the function.

Aquatic Center Fund

The Aquatic Center Fund accounts for the operations of a small scale water park.

Multiple Grants Fund - Revenues

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
FAA Grant	33.1110	0	0	0
Grant Federal	33.1120	212,360	222,850	7,500
GEMA Grant - Fire Dept	33.4000	0	0	0
GEFA Grant - Energy Efficiency Project	33.4100	83,500	0	0
State Gov't Grant	33.4121	9,637	0	0
Interest revenue	36.1000	794	0	0
Miscellaneous Income	38.9010	0	0	0
		306,291	**222,850**	**7,500**
Total Revenues		**306,291**	**222,850**	**7,500**

Multiple Grants Fund - Expenditures

	Account #	Actual FY2012	Budget FY2013	Adpoted FY2014
Other Cost	57.3000	0	0	0
Operating Transfer Out to General Fund	61.1000	306,291	222,850	7,500
Operating Transfer Out to Tourism	61.1020	0	0	0
		306,291	**222,850**	**7,500**
Total Expenditures		**306,291**	**222,850**	**7,500**

Multiple Grants Fund

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

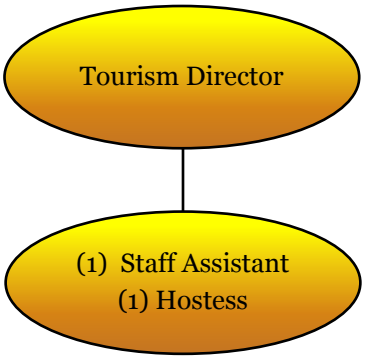
Budget Summary

Overall decrease of $215,350 is due to loss of a fire "SAFER Grant".

Personnel

Personnel are not budgeted in this department.

Tourism Organizational Chart FY 2014



Tourism Revenues

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Taxes				
Hotel/Motel Tax	31.4100	104,033	127,116	115,322
		104,033	**127,116**	**115,322**
Charges for Services				
Activity Fees	34.7200	8,540	10,830	10,830
Retail Sales	34.7900	1,222	2,500	1,300
		9,762	**13,330**	**12,130**
Investment Income				
Interest Earned	36.1000	21	100	21
		21	**100**	**21**
Contributions & Donations				
Contributions From Others	37.1000	1,123	600	700
		1,123	**600**	**700**
Miscellaneous				
Miscellaneous Income	38.9010	6,209	7,000	7,400
Fund Equity	38.0001	0	0	0
		6,209	**7,000**	**7,400**
Interfund Transfers				
Operating T/F In General Fund	39.1200	7,000	7,000	7,000
Operating T/F In Multi-Grant	39.1201	0	0	0
		7,000	**7,000**	**7,000**
Total Revenues		**128,148**	**155,146**	**142,573**

Tourism Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	25,212	29,344	25,827
Overtime - Regular employees	51.1300	0	100	100
FICA contributions (employer)	51.2200	1,866	2,253	1,984
Workers Compensation	51.2700	37	225	225
		27,115	**31,922**	**28,136**
Purchased/Contracted Services				
Audit/Administration Fee	52.1210	3,600	3,600	3,600
Tram maintenance	52.2210	1,301	1,500	1,500
Rental Expense	52.2310	9,550	13,200	13,200
Liability/Board Insurance	52.3110	975	800	975
Telephone/Internet	52.3210	2,724	4,500	2,724
Postage	52.3220	1,525	1,400	1,525
Advertising/ Marketing	52.3300	22,229	21,384	15,600
Travel	52.3500	1,852	2,400	1,852
Dues and fees	52.3600	1,260	1,600	915
Education and training	52.3700	1,730	1,740	1,690
Contract Labor	52.3850	48,604	55,000	55,000
		95,350	**107,124**	**98,581**
Supplies				
Office supplies	53.1110	1,092	1,200	1,092
Miscellaneous supplies	53.1140	3,064	4,000	3,064

Tourism Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Water/Sewerage	53.1210	0	0	900
Electricity	53.1230	1,098	2,400	3,300
Supp/Inv for Resale	53.1500	346	1,000	500
Small equipment/ Computers, software	53.1610	44	500	0
		5,644	**9,100**	**8,856**
Other Costs				
Payment to Others	57.3000	8,650	7,000	7,000
		8,650	**7,000**	**7,000**
Total Expenditures		**136,759**	**155,146**	**142,573**

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall decrease of $12,573 or 8% from last year's budget. The net decrease is due to revenue loss; therefore, advertising was reduced.

Personnel

Personnel remained constant from FY 2013 to FY 2014.

Tourism

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Tourism Director	0	0	0
Hostess	1.5	1.5	1.5
FTE Positions	**1.5**	**1.5**	**1.5**

SPLOST VI - Revenues

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Revenues				
Sales, Interest, Other Income				
SPLOST Referendum Tax	31.3200	565,400	4,831,403	3,922,000
Interest Revenue	36.1000	0	0	0
		565,400	**4,831,403**	**3,922,000**
Total Revenues		**565,400**	**4,831,403**	**3,922,000**

SPLOST VI - Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Expenditures				
Purchased/Contracted Services				
Professional Services: Audit	52.1211	3,029	6,000	0
		3,029	**6,000**	**0**
Road, Streets and Bridges				
Sewer infrastructure	54.1202	11,060	0	3,750,000
Drainage	54.1241	158,669	2,500,000	0
Paving/Overlaying	54.1416	267,962	1,850,403	142,000
City Buildings	54.1500	51,097	475,000	30,000
Operating T/F Out	61.1000	73,583	0	0
		562,371	**4,825,403**	**3,922,000**
Total Expenditures		**565,400**	**4,831,403**	**3,922,000**

SPLOST VII - Revenues

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Revenues				
Sales, Interest, Other Income				
SPLOST Referendum Tax	31.3200	0	0	392,289
Interest Revenue	36.1000	0	0	0
		0	**0**	**392,289**
Total Revenues - SPLOST VII		**0**	**0**	**392,289**

SPLOST VII - Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Expenditures				
Road, Streets and Bridges				
Infrastructure 54220	52.2224	0	0	25,000
Equipment/Facilities 54200	54.1241	0	0	367,289
Bond Debt 54310	58.1100	0	0	0
		0	**0**	**392,289**
Total Expenditures		**0**	**0**	**392,289**

SPLOST

Capital Outlay Overview

SPLOST is a capital improvements fund that is used to purchase capital equipment. Items included in the FY 2014 include:

Police Cars $80,000
IT Server $15,000
IT Storage and Accessories $31,800
Generator Mission Trace Plant $150,000
Generator Repair $50,000
Demolition of Weed Street Plant $30,000
Alarm System PPWWTP and Water System $10,489
Colerain Road Relocation Plan $25,000
Gaines Davis Sewer Project $3,750,000
City Buildings $30,000
LMIG/Misc. Road Projects $142,000

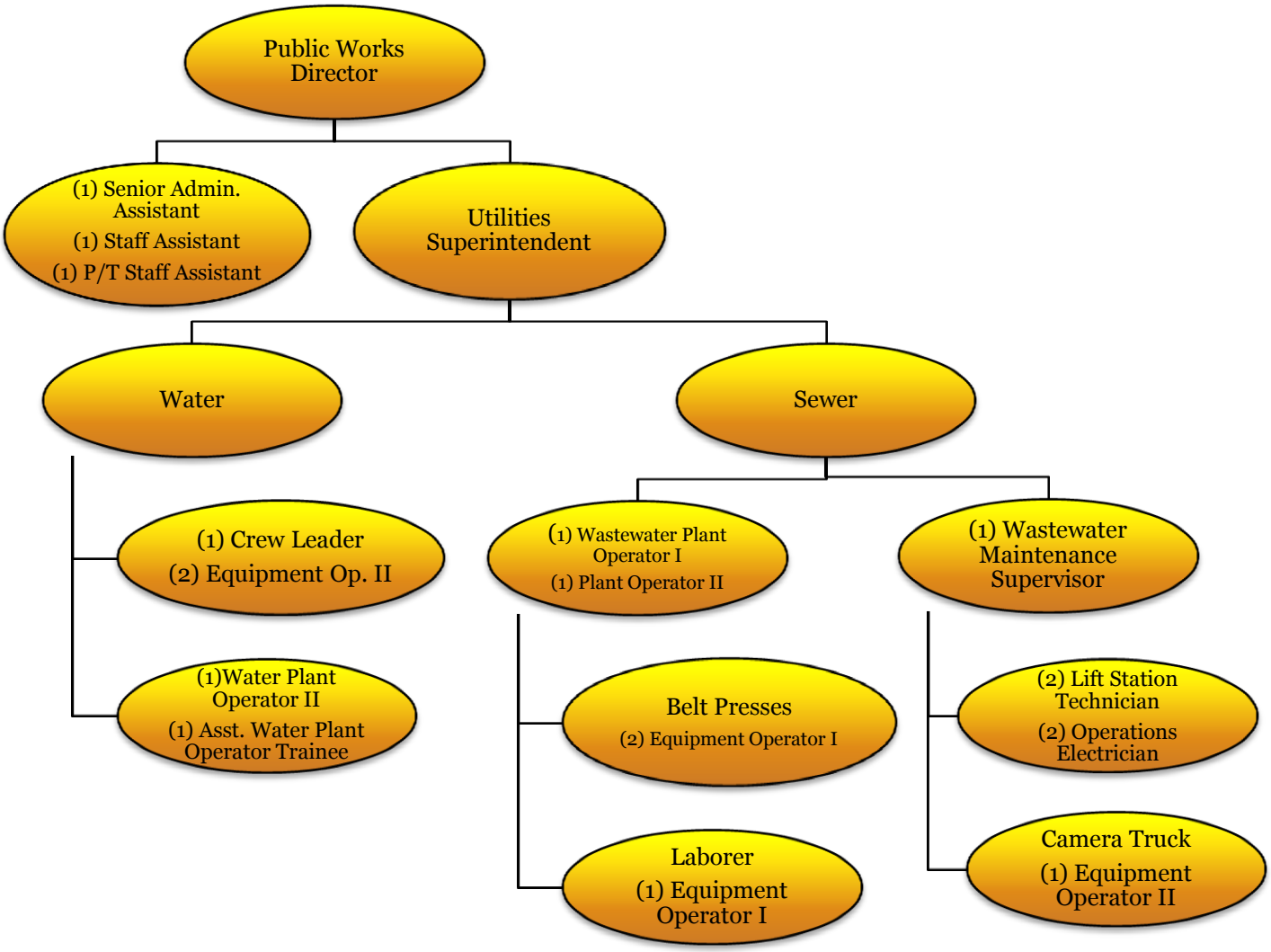
Budget Summary

SPLOST VI decreased due to construction of projects. This is the first year for SPLOST VII which was voted on in March 2013.

Personnel

Personnel are not budgeted in this department.

Water & Sewer Departments Organizational Chart FY 2014



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	2012	2013	2014
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.	76%	90%/79%	80%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percent of sewer back-ups responded to within one hour of notification.	100%	100%/100%	100%
2. Percent of sewer line breaks repaired within two hours after locates are completed.	97%	95%/99%	95%
3. Percent of water samples tested which meet established EPD requirements.	100%	100%/100%	100%
4. Number of properties damaged as a result of Sewer System failures.	0	0/1	0
5. Percent of Sewer Systems cleaned every year.	3%	5%/1%	3%
6. Departmental expenditures per capita.	$210.59	$125.94/127.15	$121.19
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Citizen inquiries/service requests completed.	130	115/132	130

Sewer Department

Workload/Service Level Indicators	Actual	Actual	Projected
2. Total number of employees.	12.5	12.5/12.5	11.5
3. Miles of main.	129	130/129	130
4. Locate requests completed.	1,447	1,440/2,068	1,500
5. Number of blockage/odor/break complaints received.	91	70/120	90
6. Total gallons treated.	503,198,000	532,000,000/ 870,876,406	550,000,000
7. Total tons of sludge disposed.	967.22	1,500/2449	1,500
8. Total inches of rainfall.	62.3	33/102.1	33
9. Number of lift stations.	70	75/70	75
10. Number of lift station alarm calls received.	128	500/858	500

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	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Compliance rate with EPD mandated testing.	100%	100%/100%	100%
2. Water Audit Validity Score (out of 100).	60%	80%/61%	65%
3. Percent of survey respondents that rate the water quality as "good" or above.	29%	90%/71%	90%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Percent of fire hydrants repaired within five days.	80%	85%/33%	80%
2. Peak day water demand as a percentage of capacity.	24%	25%/33%	30%
3. Departmental expenditures per capita.	$79.12	$84.83/$85.64	$82.05
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
1. Total number of employees.	5.5	5.5/5.5	5.5
2. Miles of water mains.	127	128/127	128

Water Department

Workload/Service Level Indicators	Actual	Actual	Projected
3. Number of water customer accounts.	6,549	6,650/6,614	6,650
Workload/Service Level Indicators	**Actual**	**Actual**	**Projected**
4. Locate requests completed.	1,447	1,440/2,068	1,500
5. Number of fire hydrant repairs/inspections.	27	30/64	30
6. Number of low pressure/odor complaints received.	41	50/54	40
7. Total gallons pumped.	499,608,000	719,047,000 / 499,608,000	520,000,000
8. Total gallons billed.	407,278,064	510,600,000 / 593,216,826	437,000,000
9. Total gallons of unaccounted for water.	80,834,846	80,834,846 / 79,460,000	70,000,000
10. Utility bills processed.	79,156	80,157/79,156	78,750

Water-Sewer Revenues

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Charges for Services				
Water Charges	34.4210	2,159,449	2,140,000	2,140,000
Transfer/Temporary Services	34.4211	46,163	45,000	45,000
Reconnection NSF Fees	34.4212	79,236	72,000	80,000
Late Fees and Penalties	34.4213	132,602	135,000	130,000
Turn On Fee	34.4214	42,455	40,000	42,500
Cap Recovery Water - Developers	34.4216	69,574	36,000	27,375
Water Charges 2	34.4217	719,826	700,000	700,000
Sewerage Charges	34.4230	2,011,713	1,966,500	1,966,500
Sewer Charges 2	34.4231	681,509	680,000	680,000
Cap Recovery Meter - Developers	34.4236	10,725	6,720	7,000
Cap Recovery Sewer - Developers	34.4256	165,090	117,000	88,875
Construction Fees	34.4263	132,222	48,000	77,500
		6,250,564	**5,986,220**	**5,984,750**
Investment Income				
Interest Revenues	36.1000	12,271	10,000	5,000
		12,271	**10,000**	**5,000**
Contributions & Donations				
Contributions Developers	37.1000	11,060	0	0
		11,060	**0**	**0**
Miscellaneous				
Fund Equity	38.0001	0	406,461	255,069
Other Miscellaneous Revenues	38.9100	13,090	0	0
		13,090	**406,461**	**255,069**
Other Financing Sources				
Operating Transfer In - SPLOST	39.1205	0	0	0
		0	**0**	**0**

Water-Sewer Revenues

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Proceeds of Fixed Assets				
Gain/Loss of Property Sale	39.2200	0	2,000	0
		0	**2,000**	**0**
Total Revenues		**6,286,985**	**6,404,681**	**6,244,819**

Sewer Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	671,421	640,367	605,881
Overtime	51.1300	22,322	27,000	27,000
Group Health/Dental	51.2105	88,785	132,355	155,599
Health Clinic	51.2107	1,051	2,046	5,373
Wellness Program	51.2108	0	500	500
Group Life Insurance	51.2110	1,646	1,512	1,586
FICA contributions (employer)	51.2200	49,352	51,054	48,416
Retirement contributions (employer)	51.2400	36,293	39,043	37,043
Unemployment	51.2600	5,229	3,960	0
Workers' compensation	51.2700	10,883	10,303	12,635
		886,982	**908,140**	**894,033**
Purchased/Contracted Services				
Audit	52.1210	7,000	7,500	7,500
Legal	52.1220	547	500	0
Employment physicals & tests	52.1231	0	1,750	1,750
Engineers & Consultants	52.1310	69,877	12,500	0
Collection services	52.1320	0	500	500
Utilities Protection Agency	52.1330	725	1,000	1,000
Custodial	52.2130	7,550	6,438	5,703
Computer maintenance	52.2201	12,092	8,000	8,000
Copier maintenance	52.2202	86	2,250	2,250
Radio maintenance	52.2204	367	500	500
Alarm system maintenance	52.2205	20,226	22,000	22,300
Fuel system maintenance	52.2208	0	250	250
Building repairs	52.2221	2,073	1,500	1,500

Sewer Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Water/Sewer plant repairs	52.2222	12,274	10,000	10,000
Vehicle repairs	52.2223	30,664	5,000	5,000
Lift station repairs	52.2225	82,087	75,000	85,000
Vehicle repairs	52.2223	30,664	5,000	5,000
Lift station repairs	52.2225	82,087	75,000	85,000
Water/Sewer system repairs	52.2226	28,568	50,000	40,000
Rental of equipment and vehicles	52.2320	21	500	8,000
Property/liability ins. - Sewer	52.3130	82,441	61,392	61,392
Public officials liability ins. - Sewer	52.3170	7,882	6,676	6,676
Telephone	52.3210	9,117	9,000	9,000
Postage	52.3220	14,794	15,000	15,000
Advertising	52.3300	10	100	100
Printing and binding	52.3400	2,867	4,000	3,000
Travel	52.3500	0	600	600
Dues and fees	52.3610	120	0	507
Lab analysis fees	52.3650	68,200	60,000	60,000
Sludge charges	52.3670	23,895	40,000	38,100
Bank fees	52.3680	12,037	14,000	14,000
Education and training	52.3700	950	1,000	1,000
Licenses	52.3800	75	325	0
		609,296	**497,281**	**498,628**
Supplies				
Office supplies	53.1110	124	1,000	1,000
Computer supplies	53.1120	1,776	2,500	2,500
Copier supplies	53.1130	697	900	700
Miscellaneous supplies	53.1140	744	2,000	2,000

Sewer Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Electricity	53.1230	386,558	400,000	350,000
Gasoline	53.1270	41,697	49,725	39,750
Small equipment	53.1600	11,425	5,000	5,000
Small equipment supplies	53.1601	1,158	2,000	2,000
Small equipment - computers	53.1610	3,708	700	2,866
Safety supplies	53.1701	4,364	3,500	3,500
Uniforms & replacements	53.1702	3,582	4,000	4,000
Chlorine/Fluoride	53.1715	35,110	50,000	40,000
Building repair supplies	53.1721	257	250	500
Water/Sewer plant supplies	53.1722	30,370	50,000	40,000
Vehicle repair supplies	53.1723	14,814	20,000	20,000
Lift station repair supplies	53.1725	22,839	75,000	75,000
Water/Sewer system supplies	53.1726	20,054	25,000	30,000
		579,277	**691,575**	**618,816**
Capital Outlays				
Site improvements	54.1200	0	0	60,000
Machinery	54.2100	0	40,000	40,000
Equipment	54.2500	0	0	8,500
		0	**40,000**	**108,500**
Other Costs				
Depreciation	56.1000	2,026,864	0	0
Amortization	56.2000	20,303	0	0
Bad Debt	57.4000	27,075	0	0
Contingencies - Sewer Administration	57.9200	0	100,000	65,000

Sewer Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Fiscal Agent's Fees	58.3000	9,821	20,000	5,000
		2,084,063	**120,000**	**70,000**
Total Expenses		**4,159,618**	**2,256,996**	**2,189,977**

Capital Outlay Overview

For FY 2014, this department budgeted $108,500 in capital outlay expenditures for the purchase of pumps for the wastewater system, mower and security fencing.

Budget Summary

Overall decrease of $67,019 or 2.9% from last year's budget. The net decrease is due to the closure of a waste water treatment plant.

Personnel

Personnel were reduced by one FTE due to the closure of a waste water treatment plant from FY 2013 to FY 2014. The Finance Department, City Manager and Public Works employee's salary are split between General Fund and Water-Sewer Fund.

Sewer Department

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
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	1
Inventory Control *	0.33	0.33	0.33
Inventory Control Assistant *	0	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	**19.695**	**19.695**	**18.695**

**Partially Budgeted in Other Funds*

Water Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	517,878	510,208	511,893
Overtime	51.1300	31,356	37,000	37,000
Group Health/Dental	51.2105	81,813	113,364	132,932
Health Clinic	51.2107	889	1,819	4,776
Wellness Program	51.2108	0	500	500
Group Life Insurance	51.2110	1,267	1,044	1,317
FICA contributions (employer)	51.2200	38,934	41,862	41,991
Retirement contributions (employer)	51.2400	28,509	31,173	31,706
Unemployment insurance	51.2600	1,595	3,960	0
Workers' compensation	51.2700	6,138	10,673	13,688
		708,379	**751,603**	**775,803**
Purchased/Contracted Services				
Audit	52.1210	7,000	7,500	7,500
Legal	52.1220	398	0	0
Employment physicals & tests	52.1231	45	100	100
Engineers & Consultants	52.1310	2,857	12,500	0
Collection services	52.1320	0	500	500
Utilities Protection Agency	52.1330	725	1,000	1,000
Custodial	52.2130	7,550	6,438	5,703
Computer maintenance	52.2201	11,368	8,000	8,000
Copier maintenance	52.2202	276	2,000	500
Radio maintenance	52.2204	349	400	400
Alarm System Maintenance	52.2205	0	0	5,200
Water tower maintenance	52.2206	27,422	45,000	81,702
Fuel system maintenance	52.2208	0	250	250

Water Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Building repairs	52.2221	0	250	250
Water/Sewer plant repairs	52.2222	1,541	16,000	10,000
Vehicle repairs	52.2223	1,141	1,500	1,500
Water/Sewer system repairs	52.2226	2,850	15,000	5,000
Rental of equipment and vehicles	52.2320	76	250	250
Property/liability insurance	52.3130	73,981	59,012	59,012
Public officials liability insurance	52.3170	7,882	6,676	6,676
Telephone	52.3210	3,620	4,000	4,000
Postage	52.3220	16,989	15,000	15,000
Advertising	52.3300	20	200	200
Printing and binding	52.3400	2,747	6,000	3,000
Travel	52.3500	0	2,200	2,200
Dues and fees	52.3610	493	525	756
Lab analysis fees	52.3650	15,580	16,000	20,920
Bank fees	52.3680	11,425	14,000	14,000
Education and training	52.3700	950	1,000	1,000
Licenses	52.3800	0	337	0
		197,285	**241,638**	**254,619**
Supplies				
Office supplies	53.1110	417	800	500
Computer supplies	53.1120	1,302	1,500	1,500
Copier supplies	53.1130	2,335	5,000	2,500
Miscellaneous supplies	53.1140	1,055	2,000	1,500
Electricity	53.1230	73,885	75,000	75,000
Gasoline	53.1270	34,875	44,775	28,750
Small equipment	53.1600	9,117	6,000	6,000

Water Department Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Small equipment supplies	53.1601	1,734	2,000	2,000
Small equipment - Computers & softwar	53.1610	2,999	700	2,866
Safety supplies	53.1701	767	2,000	2,000
Uniforms & replacements	53.1702	2,671	3,000	3,000
Chlorine/Fluoride	53.1715	70,646	60,000	60,000
Building repair supplies	53.1721	0	200	200
Water/Sewer plant supplies	53.1722	3,632	5,000	5,000
Vehicle repair supplies	53.1723	11,134	12,000	12,000
Water/Sewer system supplies	53.1726	69,707	95,000	80,000
		286,276	**314,975**	**282,816**
Capital Outlays				
Machinery	54.2100	0	0	0
Vehicles	54.2200	0	75,000	0
Equipment	54.2500	0	0	8,500
		0	**75,000**	**8,500**
Other Costs				
Depreciation	56.1000	513,293	0	0
Bad Debt	57.4000	27,075	0	0
Contingencies - Water Administration	57.9200	0	80,000	80,000
Fiscal agent's fees	58.3000	689	3,000	3,000
		541,057	**83,000**	**83,000**
Total Expenses		**1,732,997**	**1,466,216**	**1,404,738**

Water Department

Capital Outlay Overview

For FY 2014, this department budgeted $8,500 in capital outlay expenditures for the purchase of a mower.

Budget Summary

Overall decrease of $61,478 or 4.2% from last year's budget. The net decrease is due to reduction in capital cost, an increase in salaries, and a decrease in other purchased services, and supplies.

Personnel

Personnel remained constant from FY 2013 to FY 2014. The Finance Department, City Manager and Public Works employee's salary are split between General Fund and Water-Sewer Fund.

Water Department

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
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	2	2	2
Lead Meter Reader	1	1	1
Inventory Control *	0.33	0.33	0.33
Inventory Control Assistant *	0	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	**15.695**	**15.695**	**15.695**

**Partially Budgeted in Other Funds*

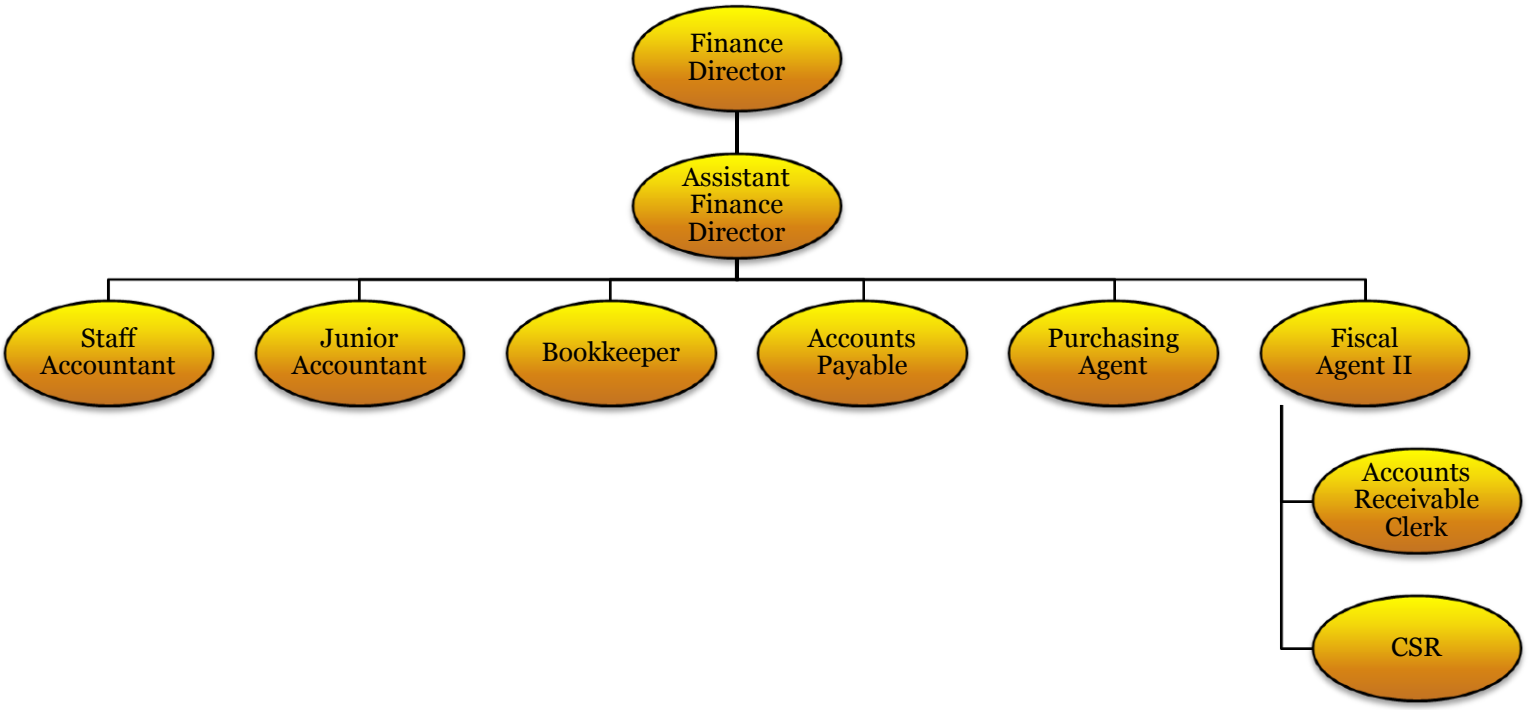
Debt Service Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Principal				
Bond Payment 88 & 92 PRIN	58.1110	0	285,000	285,000
Bond Payment 2010	58.1330	0	0	0
GEFA Loan 95-021-WQ PRIN #4	58.1340	0	1,558	0
GEFA Loan CWS-RF-03 PRIN Scrubby	58.1380	0	233,148	240,073
GEFA Loan 2010-L26WQ	58.1382	0	41,325	31,835
		0	**561,031**	**556,908**
Interest				
Bond Payment 88 & 92 INT	58.2110	147,919	139,191	139,191
Bond Payment 2007/2010	58.2115	1,915,400	1,915,400	1,915,400
GEFA Loan 95-021-WQ INT #4	58.2340	562	7	0
GEFA Loan CWS-RF-02 INT #2	58.2370	131	0	0
GEFA Loan CWS-RF-03 INT Scrubby F	58.2380	106,895	100,265	93,340
GEFA Loan 2010-L26WQ	58.2382	0	45,575	35,265
Equipment Loans	58.2385	242	0	0
		2,171,149	**2,200,438**	**2,183,196**
Total Debt Service		**2,171,149**	**2,761,469**	**2,740,104**

<u>Budget Summary</u>

This Department is Water/Sewer debt service only. There was a decrease of $21,650 debt service payments.

Solid Waste Department Organization Chart FY 2014



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 quality service for all customers.

Performance Measures	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of customer complaints resolved by contractor within one business day.	N/A	95%/N/A	95%
2. Percentage of solid waste survey respondents rating the service by contractor as "good" or above.	N/A	90%/\N/A	90%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Percent of solid waste recycled to total tons disposed.	4%	5%/3.5%	5%
2. Percent of new accounts processed.	27%	25%/34%	28%
3. Solid waste collection costs per capita.	$ 70.18	$61.30/70.6	$ 59.58
4. Percent of solid waste per account.	$ 216.01	$187.75/217.43	$ 182.14
5. Percent of recycling tonnage per account.	.067 Tons	072/.070 Tons	.072 Tons
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of solid waste customers in September.	5562	5,590/5,559	5600

Solid Waste

Workload/Service Level Indicators	Actual	Goal/Actual	Projected
2. Total number of new accounts processed.	1506	1,400/1,469	1500

Solid Waste Revenues

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Charges for Services				
Residential Refuse Charge	34.4111	963,477	970,000	963,000
Commercial Refuse Charge	34.4112	22,292	22,000	22,000
Late Fees and Penalties	34.4190	22,607	22,500	22,500
		1,008,376	**1,014,500**	**1,007,500**
Other Charges				
Other Charges	34.9900	61,145	35,000	12,500
		61,145	**35,000**	**12,500**
Miscellaneous Income				
Fund Equity	38.0001	0	159,676	0
		0	**159,676**	**0**
Total Revenues		**1,069,521**	**1,209,176**	**1,020,000**

Solid Waste Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	55,344	56,961	54,564
Overtime	51.1300	1,529	2,500	2,500
Group Health/Dental	51.2105	9,475	13,846	17,049
Group Life Insurance	51.2110	133	141	141
FICA contributions (employer)	51.2200	3,935	4,358	4,366
Retirement contribution (employer)	51.2400	2,753	2,770	2,703
Workers' compensation	51.2700	(191)	500	200
		72,978	**81,076**	**81,523**
Purchased/Contracted Services				
Collection fees	52.1200	915,310	978,700	755,000
Audit	52.1210	500	500	750
Custodial	52.2130	500	500	1,215
Computer maintenance	52.2201	250	250	250
Property/Liability insurance	52.3120	9,681	8,700	9,600
Public Officials Liablity	52.3160	2,322	800	0
Postage	52.3220	500	500	500
Advertising	52.3310	100	0	100
Landfill fees	52.3660	133,459	124,470	140,000
		1,062,622	**1,114,420**	**907,415**
Supplies				
Office supplies	53.1110	50	50	50
Computer supplies	53.1120	50	50	50
Copier supplies	53.1130	750	750	750

Solid Waste Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Miscellaneous supplies	53.1140	0	230	0
Gasoline	53.1270	1,975	2,600	2,000
Small Equip - computers	53.1601	0	0	100
		2,825	**3,680**	**2,950**
Other Costs				
Depreciation	56.1000	4,850	0	0
Contingencies - Solid Waste Fund	57.9300	0	10,000	28,112
		4,850	**10,000**	**28,112**
Total Expenditures		**1,143,275**	**1,209,176**	**1,020,000**

Capital Outlay Overview

For FY 2014, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of $189,176 or 15.6% from last year's budget. The net decrease is due to reduction in contract service.

Personnel

Personnel remained constant from FY 2013 to FY 2014. The Finance Department employee's salary is split between General Fund, Water-Sewer Fund and Solid Waste Fund.

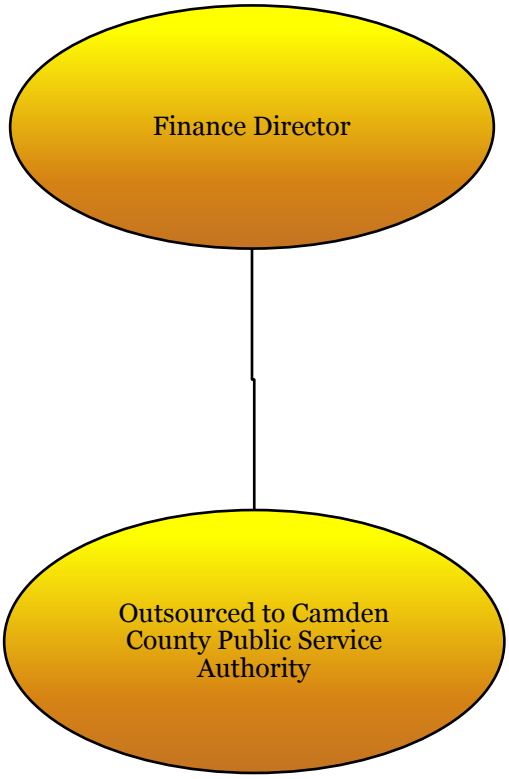
Solid Waste Department

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
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	0	0	0
FTE Positions	**1.45**	**1.45**	**1.45**

**Partially Budgeted in Other Funds*

Aquatic Center Organizational Chart FY 2014



Aquatic Center

Purpose Statement:

The Aquatic Center supports the quality of life of the City by providing a safe, clean and fun recreational opportunity for its citizens, balanced with fiscal responsibility.

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	2012	2013	2014
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Increase in the number of customers using the facility.	42,000	43,000/43,000	43,500
2. Percentage of respondents rating their overall satisfaction with the center as "good" or above (customer satisfaction).	N/A	90%/90%	90%
3. Number of injuries in the center as a result of inadequate maintenance, design, or policies.	0	0	0
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percentage increase in revenues.	2.50%	3%/3%	3%
2. Percentage increase in attendance.	5%	3%/3%	3%
3. Percent down town due to maintenance.	6%	1%/1%	1%
4. Percentage of payroll to overall total revenues.	59%	40%/40%	40%

Aquatic Center

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
5. Spend capture per attendee.	8.72%	9%/9%	9%
6. Customer in center spending.	$ 92,843	$102,000/102,000	$ 102,000
7. Departmental expenditures per capita.	$ 21.39	$21.86/$21.86	$ 21.86
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of full-time equivalent employees	26	26/26	26
2. Season attendance numbers.	42,000	43,000/43000	43,500
3. Number of groups.	118	125/125	130
4. Gallons of water used.	1,775,000	1,500,000	1,500,000
5. Overall revenue.	$ 375,419	$377,602/377,602	$ 385,400

St. Marys Aquatic Center Revenues

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Charge for Services				
Daily admission	34.7210	181,692	200,000	200,000
Birthday parties	34.7225	12,061	13,000	15,000
Group sales	34.7230	28,517	25,000	30,000
Rentals	34.7235	23,192	39,002	39,000
Swim lessons	34.7510	6,187	7,200	7,200
Concession	34.7900	67,171	72,500	73,000
Retail sales	34.7910	12,580	20,000	20,000
Locker rentals	34.7920	749	900	1,200
		332,149	**377,602**	**385,400**
Miscellaneous				
Miscellaneous income	38.9010	1,953	0	0
Over/Short	38.9035	74	0	0
		2,027	**0**	**0**
Other Financing Sources				
Operating transfer in	39.1200	80,493	0	0
		80,493	**0**	**0**
Total Revenues		**414,669**	**377,602**	**385,400**

St. Marys Aquatic Center Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	128,985	156,135	0
Overtime	51.1300	0	0	0
Group Health/Dental	51.2105	783	0	0
Group Life Insurance	51.2110	9	0	0
FICA contributions (employer)	51.2200	10,523	11,831	0
Retirement contributions (employer)	51.2400	98	0	0
Workers' Compensation	51.2700	4,547	6,186	0
		144,945	**174,152**	**0**
Purchased/Contracted Services				
Employment physicals & tests	52.1231	1,225	1,500	0
Alarm system maintenance	52.2205	125	300	300
Aquatic Center maintenance	52.2209	276	9,000	9,000
Small equipment repairs	52.2216	466	2,400	2,400
Building repairs	52.2221	337	5,000	5,000
Property/Liability insurance	52.3110	0	850	0
Telephone	52.3210	4,050	4,200	4,100
Postage	52.3220	12	400	400
Advertising	52.3300	4,026	6,000	6,000
Printing & binding	52.3400	486	500	300
Travel	52.3500	104	500	2,000
Dues and fees	52.3600	2,808	2,000	3,200
Bank fees	52.3680	2,287	2,500	3,000
Education and training	52.3700	0	500	500
Contract Labor	52.3850	36,923	36,000	210,700
		53,125	**71,650**	**246,900**

St. Marys Aquatic Center Expenditures

	Account #	Actual FY2012	Budget FY2013	Adopted FY2014
Supplies				
Office supplies	53.1110	846	1,100	1,100
Computer supplies	53.1120	274	800	500
Copier supplies	53.1130	57	800	200
Miscellaneous supplies	53.1140	4,018	4,600	4,600
Photographic supplies	53.1150	35	100	0
Water/sewerage	53.1210	21,789	13,000	21,000
Natural gas	53.1220	1,443	1,500	1,500
Electricity	53.1230	37,814	36,000	38,000
Retail Inventory/Resale	53.1500	3,583	9,000	9,000
Concession Inventory/Resale	53.1550	29,633	32,000	30,000
Small equipment	53.1600	4,105	6,500	4,500
Small equipment supplies	53.1601	626	1,500	1,500
Small equipment - Furniture & Fixtures	53.1620	243	1,500	2,500
Safety supplies	53.1701	821	1,700	1,700
Uniforms & replacements	53.1702	1,839	700	1,000
Chemicals	53.1715	13,592	15,000	15,000
Aquatic Center maintenance supplies	53.1731	6,292	6,000	6,400
		127,010	**131,800**	**138,500**
Capital Outlays				
Depreciation	56.1000	84,369	0	0
		84,369	**0**	**0**
Total Expenditures		**409,449**	**377,602**	**385,400**

St. Marys Aquatic Center Expenditures

Capital Outlay Overview

For FY 2014, this Fund does not have any capital outlay expenditures planned.

Budget Summary

Overall the budget increased $7,798 or 2% from last year's budget. The net increase is due to increase in utilities.

Personnel

The City outsourced the management of the facility to the Camden County Public Service Authority in FY 2014.

Aquatic Center

FTE Summary

Position	Actual FY 2012	Actual FY 2013	Actual FY 2014
Life Guard	3.75	3.75	0
Aquatics Supervisor	1.1	1.1	0
Guest Services	3.75	3.75	0
Aquatic Center Director *	0	0	0
FTE Positions	**8.6**	**8.6**	**0**

** Outsourced in FY 2013*

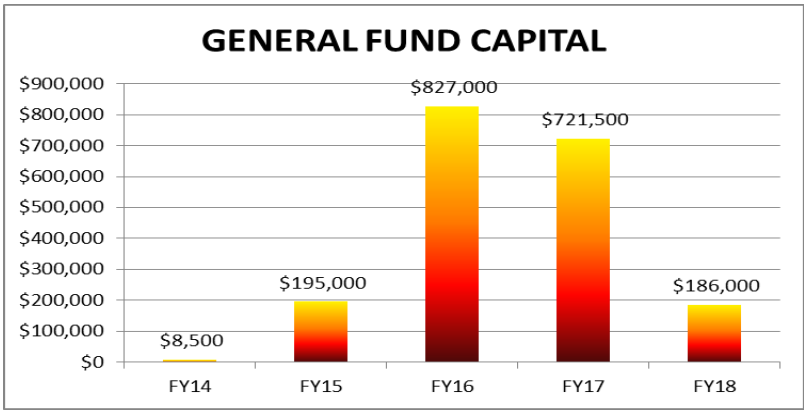
FY 2014 – FY 2018 Capital Improvement Program

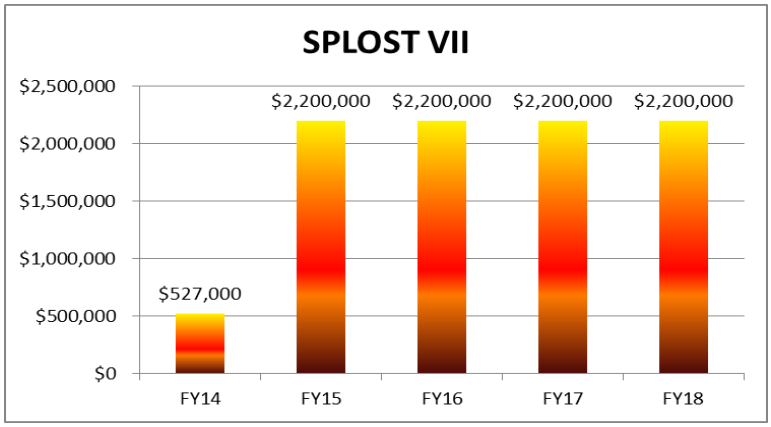
CAPITAL SUMMARY

The City of St. Marys developed a Five-Year Capital Improvement Program (CIP) as part of the budget. The capital threshold for St. Marys is $5,000 or more. This program identifies project/equipment cost and the timing of necessary financing arrangements over a five-year planning period.

The purpose of the CIP is to establish direction over five fiscal years and to help plan replacement of aging assets. The CIP allows for scheduling improvements based on the availability of funding.

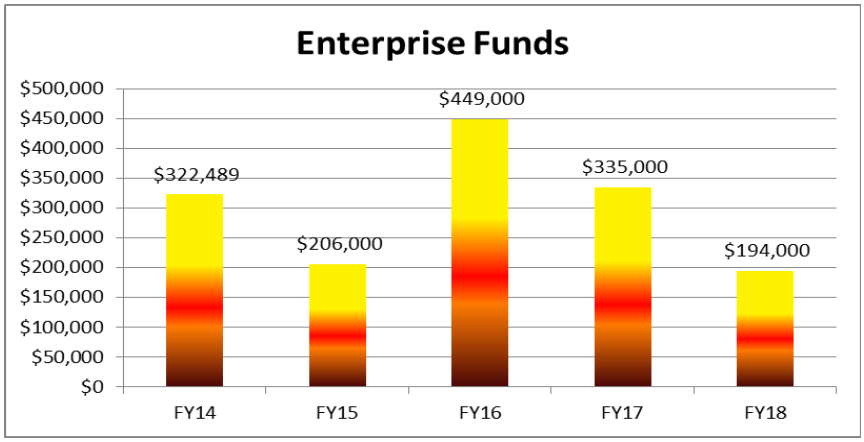
This chart provides for project/equipment cost that will be funded from the General Fund by year.





This chart provides for project/equipment and debt service retirement for infrastructure cost that will be funded from the SPLOST VII by year.

This chart provides for project/equipment cost that will be funded from the Water/Sewer fund by year.



CAPITAL SUMMARY

The chart below displays the CIP by fund type.

TOTAL CAPITAL OUTLAY FUNDING					
Governmental Funds	$ 135,300	$ 195,000	$ 827,000	$ 1,071,500	$ 254,750
SPLOST VII	$ 527,000	$ 2,200,000	$ 2,200,000	$ 2,200,000	$ 2,200,000
Enterprise Funds	$ 322,489	$ 206,000	$ 449,000	$ 335,000	$ 194,000
Total ALL Capital Outlay	**$ 984,789**	**$ 2,601,000**	**$ 3,476,000**	**$ 3,606,500**	**$ 2,648,750**

REVENUES

CAPITAL IMPROVEMENT PLAN FY14-FY18

FUNDING SOURCES	Proposed FY14	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	TOTAL
DESCRIPTIONS						
GENERAL FUND						
Legislative/Executive Copy Machine		10,000				10,000
Legislative/Executive Digital Scanning Server				30,000		30,000
Legislative/Executive Digital Recording System					30,000	30,000
IT Miscellaneous			10,000		12,000	22,000
Police Vehicles			80,000		80,000	160,000
Police Drying Cabinet (Evidence Lab)				5,000		5,000
Police New Intoxilyzer		8,000				8,000
Police A/C Property/Evidence area		9,000				9,000
Police RAID Array (Server)				8,000		8,000
Fire Ladder 2 Replacement (1989)			650,000			650,000
Fire Engine 2 Replacement (1993)				350,000		350,000
Fire Rescue 2 Replacement (1993)				175,000		175,000
Fire Air Compressor			35,000			35,000
Fire Copy Machine		6,000				6,000
Fire 2 Replacement (2004)					27,000	27,000
Fire 201 Replacement (2006)					27,000	27,000
Fire Brush 2 Replacement (1983)				75,000		75,000
Public Works Lowboy Trailer		30,000				30,000
Public Works Tamden Axle Day Cab Tractor		95,000				95,000
Public Works Zero Turn Mower	8,500		10,000		10,000	28,500
Public Works Pickup Truck		22,000	22,000			44,000
Public Works Service/Repair Truck				78,500		78,500
Building Pickup Truck			20,000			20,000
Cemetery Maintenance Shed		15,000				15,000
Total General Fund Revenues	***$ 8,500***	***$ 195,000***	***$ 827,000***	***$ 721,500***	***$ 186,000***	***$ 1,938,000***
SPLOST VII						
IT Storage	15,000					15,000
IT Server & Accessories	31,800					31,800
Police Vehicles	80,000					80,000
Fire Engine 9 Replacement (1988)				350,000		350,000
Public Works Mechanic Truck					68,750	68,750
Water Generator (Mission Trace Water Plant)	150,000					150,000
Water Generator Repair (Old Jefferson Road Water Plant)	50,000					50,000
Water Engineer & Consults - Relocation Colerain Rd	12,500					12,500
Sewer Engineer & Consults - Relocation Colerain Rd	12,500					12,500
Sewer Weed Street Demo	30,000					30,000
Sewer Alarm System	10,489					10,489
Total SPLOST VII Revenues	***$ 392,289***	***$ -***	***$ -***	***$ 350,000***	***$ 68,750***	***$ 811,039***
Water/Sewer						
Water Zero Turn Mower	8,500		8,500		10,000	27,000
Water Pickup Truck		37,000	15,000	30,000	15,000	97,000
Water Front End Loader (936)				180,000		180,000
Water Equipment Shed			70,000			70,000
Water High Service Pumps			10,000		10,000	20,000
Water Line Replacements		20,000	20,000	20,000	20,000	80,000
Sewer Zero Turn Mower	8,500		8,500		10,000	27,000
Sewer Polaris Ranger					12,000	12,000
Sewer Trackhoe			200,000			200,000
Sewer Pickup Trucks (2)		44,000				44,000
Sewer Lift Station Pumps	40,000	40,000	40,000	40,000	40,000	200,000
Sewer Variable Frequency Drives			12,000		12,000	24,000
Sewer Miscellaneous Plant Repairs		20,000	20,000	20,000	20,000	80,000
Sewer Lift Station/Manhole Repairs/Rehabilitation		25,000	25,000	25,000	25,000	100,000
Sewer Line Replacements		20,000	20,000	20,000	20,000	80,000
Total Water/Sewer Revenues	***$ 57,000***	***$ 206,000***	***$ 449,000***	***$ 335,000***	***$ 194,000***	***$ 1,241,000***
TOTAL CAPITAL OUTLAY REVENUES	**$ 457,789**	**$ 401,000**	**$ 1,276,000**	**$ 1,406,500**	**$ 448,750**	**$ 3,990,039**

REQUEST BY DEPARTMENT/FUND

GENERAL FUND CAPITAL IMPROVEMENT PLAN FY14-FY18

Legislative/Executive	Proposed FY14	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	TOTAL
DESCRIPTIONS						
Capital Outlay						
Equipment						
Copy Machine		10,000				10,000
Digital Scanning Server				30,000		30,000
Digital Recording Replacement System					30,000	30,000
Total Capital Outlay	**$0**	**$10,000**	**$0**	**$30,000**	**$30,000**	**$70,000**

IT	Proposed FY14	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	TOTAL
DESCRIPTIONS						
Capital Outlay						
Equipment						
Miscellaneous IT Equipment			10,000		12,000	22,000
Storage	15,000					15,000
Server & Equipment	31,800					31,800
Total Capital Outlay	**$ 46,800**	**$ -**	**$ 10,000**	**$ -**	**$ 12,000**	**$ 68,800**

Police Department	Proposed FY14	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	TOTAL
DESCRIPTIONS						
Capital Outlay						
Building Repairs						
Forced Air A/C in Property/Evidence area (mold)		9,000				9,000
Small Equipment						
Drying Cabinet (Evidence Lab)				5,000		5,000
Small Equipment-Computers						
RAID Array (Server)				8,000		8,000
New Intoxilyzer		8,000				8,000
Vehicles						
Replacement of aging vehicles	80,000		80,000		80,000	240,000
TOTAL CAPITAL OUTLAY	**$ 80,000**	**$ 17,000**	**$ 80,000**	**$ 13,000**	**$ 80,000**	**$ 270,000**

Fire	Proposed FY14	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	TOTAL
DESCRIPTIONS						
Capital Outlay						
Machinery						
Air Compressor			35,000			35,000
Equipment						
Copy Machine		6,000				6,000
Vehicles						
Engine 9 Replacement (1988)				350,000		350,000
Ladder 2 Replacement (1989)			650,000			650,000
Engine 2 Replacement (1993)				350,000		350,000
Rescue 2 Replacement (1993)				175,000		175,000
Brush 2 Replacement (1983)				75,000		75,000
Fire 2 Replacement (2004)					27,000	27,000
Fire 201 Replacement (2006)					27,000	27,000
TOATL CAPITAL OUTLAY	**$ -**	**$ 6,000**	**$ 685,000**	**$ 950,000**	**$ 54,000**	**$ 1,695,000**

REQUEST BY DEPARTMENT/FUND

GENERAL FUND CAPITAL IMPROVEMENT PLAN FY14-FY18

Public Works	Proposed FY14	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	TOTAL
DESCRIPTIONS						
Capital Outlay						
Machinery						
Zero Turn Mower	8,500		10,000		10,000	28,500
Equipment						
Lowboy Trailer		30,000				30,000
Vehicles						
Tandem Axle Day Cab Tractor		95,000				95,000
Service/Repair Truck				78,500		78,500
Pickup Truck		22,000	22,000			44,000
Mechanic Truck					68,750	68,750
TOTAL CAPITAL OUTLAY	**$ 8,500**	**$ 147,000**	**$ 32,000**	**$ 78,500**	**$ 78,750**	**$ 344,750**

Building	Proposed FY14	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	TOTAL
DESCRIPTIONS						
Capital Outlay						
Vehicles						
New Vehicle for Bldg. Inspector			20,000			20,000
Total Capital Outlay	**$ -**	**$ -**	**$ 20,000**	**$ -**	**$ -**	**$ 20,000**

Cemetery	Proposed FY14	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	TOTAL
DESCRIPTIONS						
Capital Outlay						
Buildings						
Repair/Replace Maintenance Shed		15,000				15,000
Total Capital Outlay	**$0**	**$15,000**	**$0**	**$0**	**$0**	**15,000**

GENERAL FUND TOTALS	**$135,300**	**$195,000**	**$827,000**	**$1,071,500**	**$254,750**	**$2,483,550**

*** Airport and Tourism is not included.**

ENTERPRISE FUND CAPITAL IMPROVEMENT PLAN FY14-FY18

Water	Proposed FY14	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	TOTAL
DESCRIPTIONS						
Capital Outlay						
Buildings						
Equipment Shed			70,000			70,000
Machinery						
Front End Loader (936)				180,000		180,000
Zero Turn Mower	8,500		8,500		10,000	27,000
Generator (Mission Trace Water Plant)	150,000					150,000
Generator Repair (Old Jefferson Water Plant)	50,000					50,000
Equipment						
High Service Pumps (In Water Plants)			10,000		10,000	20,000
Vehicles						
Pickup Truck		37,000	15,000	30,000	15,000	97,000
Projects						
Engineer & Consults - Relocation Colerain Rd	12,500					12,500
Water Line Replacements		20,000	20,000	20,000	20,000	80,000
TOTAL CAPITAL OUTLAY	**$ 221,000**	**$ 57,000**	**$ 123,500**	**$ 230,000**	**$ 55,000**	**$ 686,500**

Sewer	Proposed FY14	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	TOTAL
DESCRIPTIONS						
Capital Outlay						
Machinery						
Trackhoe			200,000			200,000
Zero turn mower	8,500		8,500		10,000	27,000
Polaris Ranger					12,000	12,000
Lift Station Pumps	40,000	40,000	40,000	40,000	40,000	200,000
Equipment						
Variable Frequency Drives			12,000		12,000	24,000
Miscellaneous Plant Repairs		20,000	20,000	20,000	20,000	80,000
Lift Station/Manhole Repairs/Rehabilitation		25,000	25,000	25,000	25,000	100,000
Vehicles						
Pickup Truck (2)		44,000				44,000
Alarm System	10,489					10,489
Projects						
Engineer & Consults - Relocation Colerain Rd	12,500					12,500
Weed Street Demo	30,000					30,000
Sewer Line Replacements		20,000	20,000	20,000	20,000	80,000
TOTAL CAPITAL OUTLAY	**$ 101,489**	**$ 149,000**	**$ 325,500**	**$ 105,000**	**$ 139,000**	**$ 819,989**

TOTAL CAPITAL OUTLAY FUNDING	Proposed FY14	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	TOTAL
Governmental Funds	$ 135,300	$ 195,000	$ 827,000	$ 1,071,500	$ 254,750	$ 2,483,550
Enterprise Funds	$ 322,489	$ 206,000	$ 449,000	$ 335,000	$ 194,000	$ 1,506,489
Total ALL Capital Outlay	**$ 457,789**	**$ 401,000**	**$ 1,276,000**	**$ 1,406,500**	**$ 448,750**	**$ 3,990,039**

SPLOST VII	Proposed FY14	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	TOTAL
DESCRIPTIONS						
Capital Outlay						
Bond Debt	-	1,800,000	1,800,000	1,800,000	1,800,000	7,200,000
Infrastructure	134,711	400,000	400,000	50,000	331,250	1,315,961
General Fund & Water/Sewer Equipment ETC.****	392,289	-	-	350,000	68,750	811,039
***Total Capital Outlay** *	**$527,000**	**$2,200,000**	**$2,200,000**	**$2,200,000**	**$2,200,000**	**9,327,000**

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 approved 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 are consumed or deteriorate 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.