City of St. Marys





Rich in History and Beauty



Fiscal Year 2015 Budget



Mayor and City Council



Mayor John Morrissey



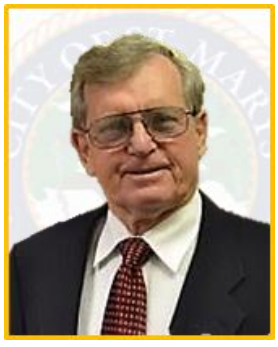
Robert Nutter



Nancy Stasinis



James Gant



David Reilly



Samuel Coville



Linda Williams



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of St. Marys

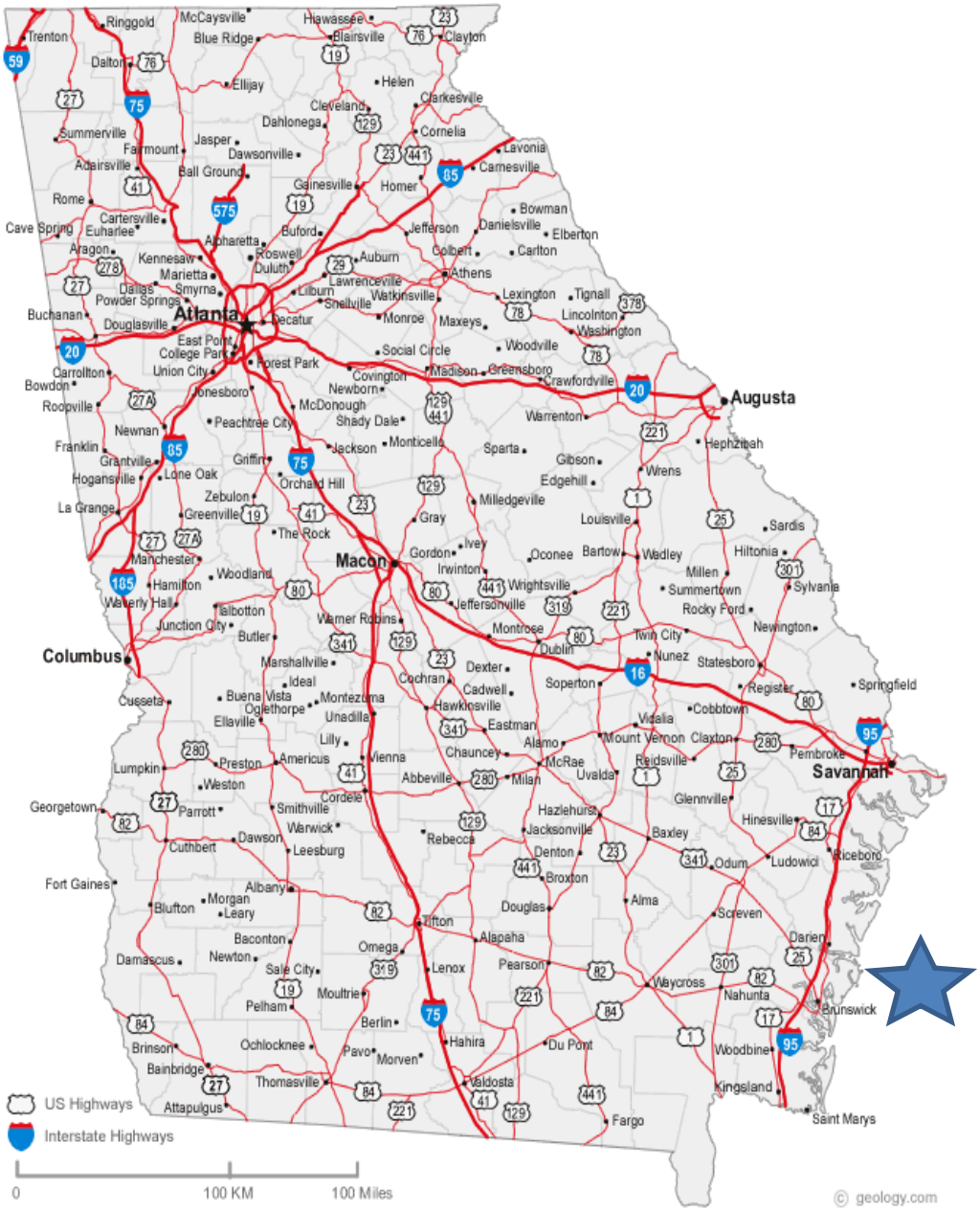
Georgia

For the Fiscal Year Beginning

July 1, 2013

Executive Director

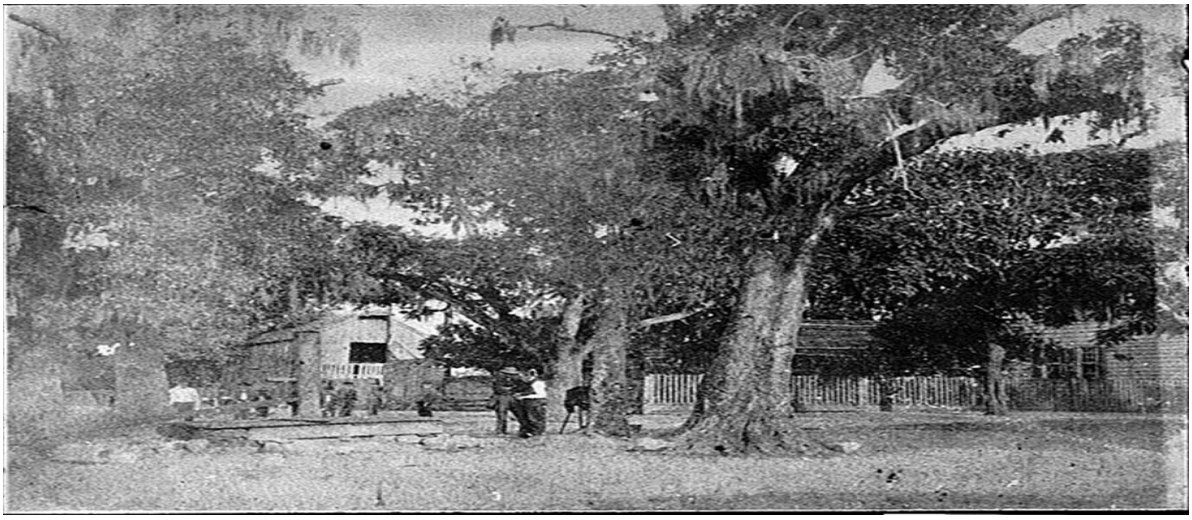
The State of Georgia



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.

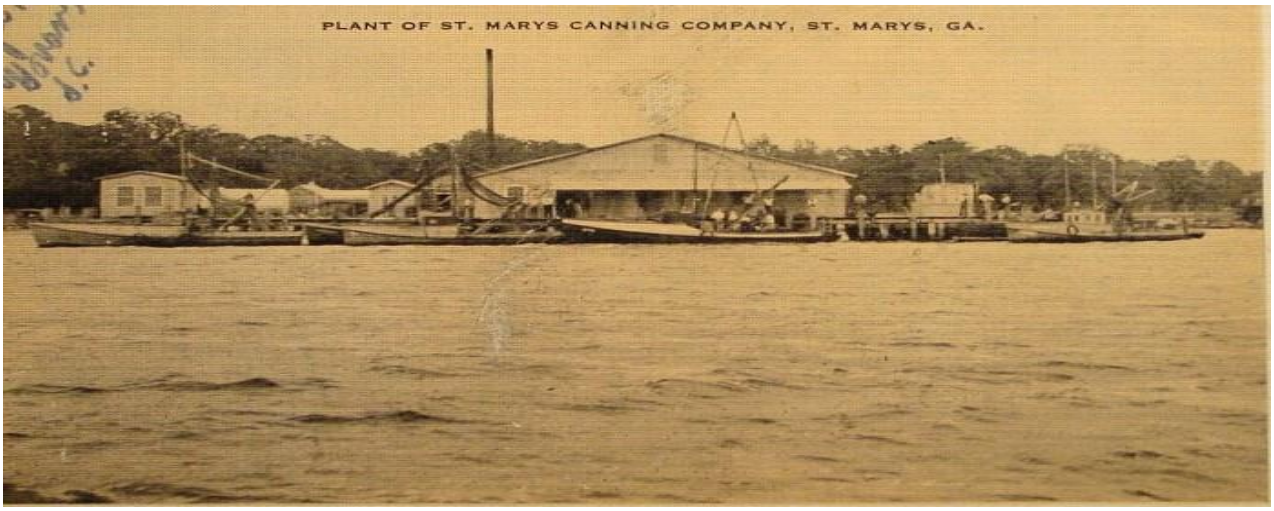
It is said, that St. Marys sits on land confiscated from two brothers of Royal Governor James Wright. Their banishment after the American Revolution resulted in the loss of their huge estate. The land then belonged to Jacob Weed. Weed sold land along the St. Marys River to nineteen other men. The twenty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



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

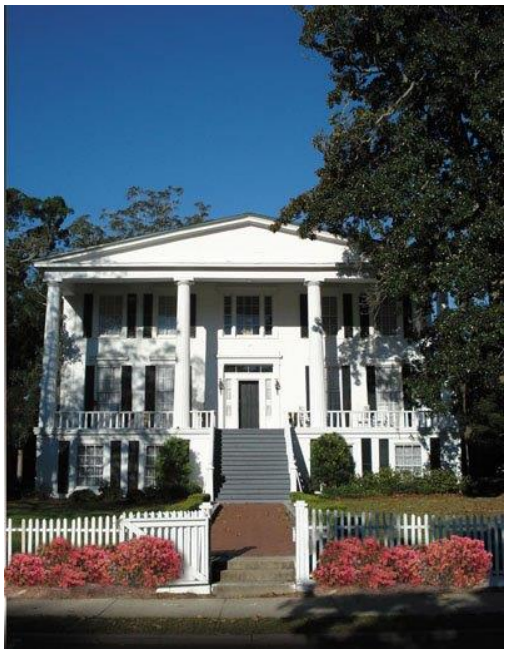
Clark (1801). Other structures include The Presbyterian Church (1808), Pratt-Gilican House (1825) and Orange Hall (1830) (owned by St. Marys) which is open to the public for tours. St. Marys is also known as the "Gateway to Cumberland Island." The departure point is in downtown St. Marys.



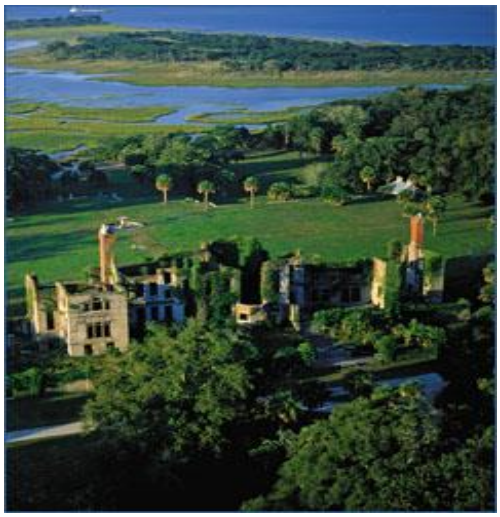
Clark Home (1801)



Presbyterian Church (1808)



Orange Hall (1830)



Dungeness on Cumberland Island

TABLE OF CONTENTS

Introduction

Budget Message 1
Introduction
Budget Calendar 9
Budget Procedures 10
Basis of Budgeting 10
Budget Control 10
Budget Adjustments/Amendments 11
Budget Ordinance 12
Basis of Presentation 16
Types of Funds 16
Basis of Accounting 16
City of St. Marys Organization Chart 18
City of St. Marys Fund and Function Chart 19
Fund Structure 19
All Fund Types 23
Personnel Position Summary 24
About St. Marys 31
Vision Statement 46
Mission Statement 46
Goals 46
Comprehensive Plan 47
Financial Policies 57

Financial Summary 62
Sources and Uses of Funds 63
Combined Statement of Revenues, Expenditures and Changes
of Fund Balance 68
Fund Balance Summary 70
Revenue Analysis:
Charges for Services 71
Fines and Forfeits 71
Property Taxes 71
Other Taxes 72
Licenses and Permits 72
Miscellaneous 73

TABLE OF CONTENTS

Financial Summary

Revenue Summary 74
Expenditure Summary 77
Aggregate Debt Summary 81

Governmental Funds

General Fund 84
General Fund Summarized Operating Budget 85
Legislative Department
Organization Chart 91
Purpose Statement 92
Goals and Performance Measures 92
Expenditure Summary and Personnel Detail 94
Executive Department
Organization Chart 97
Purpose Statement 98
Goals and Performance Measures 98
Expenditure Summary and Personnel Detail 100
Finance Department
Organization Chart 103
Purpose Statement 104
Goals and Performance Measures 104
Expenditure Summary and Personnel Detail 106
Information Technology Department
Organization Chart 110
Purpose Statement 111
Goals and Performance Measures 111
Expenditure Summary and Personnel Detail 113
Human Resources Department
Organization Chart 116
Purpose Statement 117
Goals and Performance Measures 117
Expenditure Summary and Personnel Detail 119
General Governmental Buildings Department
Purpose Statement 121
Goals and Performance Measures 121

TABLE OF CONTENTS

Governmental Funds

General Governmental Buildings Department
- Expenditure Summary and Personnel Detail 123

Municipal Court
- Organization Chart 124
- Purpose Statement 125
- Goals and Performance Measures 125
- Expenditure Summary and Personnel Detail 127

Police Department
- Organization Chart 130
- Purpose Statement 131
- Goals and Performance Measures 131
- Expenditure Summary and Personnel Detail 134

Fire Department
- Organization Chart 138
- Purpose Statement 139
- Goals and Performance Measures 139
- Expenditure Summary and Personnel Detail 142

Public Works Department
- Organization Chart 146
- Purpose Statement 147
- Goals and Performance Measures 147
- Expenditure Summary and Personnel Detail 150

Highways and Streets
- Expenditure Summary and Personnel Detail 154

Cemetery Department
- Organization Chart 155
- Purpose Statement 156
- Goals and Performance Measures 156
- Expenditure Summary and Personnel Detail 158

Senior Citizens Center
- Organization Chart 161
- Purpose Statement 162
- Goals and Performance Measures 162
- Expenditure Summary and Personnel Detail 164

TABLE OF CONTENTS

Governmental Funds

Parks
- Purpose Statement 167
- Goals and Performance Measures 167
- Expenditure Summary and Personnel Detail 169

Library
- Organization Chart 171
- Purpose Statement 172
- Goals and Performance Measures 172
- Expenditure Summary and Personnel Detail 174

Building Department
- Organization Chart 177
- Purpose Statement 178
- Goals and Performance Measures 178
- Expenditure Summary and Personnel Detail 180

Planning Department
- Organization Chart 183
- Purpose Statement 184
- Goals and Performance Measures 184
- Expenditure Summary and Personnel Detail 186

Code Compliance Department
- Organization Chart 189
- Purpose Statement 190
- Goals and Performance Measures 190
- Expenditure Summary and Personnel Detail 192

Economic Development Department
- Organization Chart 194
- Purpose Statement 195
- Goals and Performance Measures 195
- Expenditure Summary and Personnel Detail 197

Airport
- Expenditure Summary and Personnel Detail 200

Special Facilities
- Organization Chart 201
- Expenditure Summary and Personnel Detail 202

Special Revenue Funds, Capital Projects Funds and Enterprise Funds

Fund Summary 205

Multi-Grant Fund Revenue and Expenditures
- Expenditure Summary and Personnel Detail 206

TABLE OF CONTENTS

Special Revenue Funds, Capital Projects Funds and Enterprise Funds

Tourism

Organization Chart 208
Purpose Statement 209
Goals and Performance Measures 209
Revenue Summary 210
Expenditure Summary and Personnel Detail 212

Splost VI and VII

Expenditure Summary and Personnel Detail 215

Water and Sewer Departments

Organization Chart 219
Purpose Statements 220
Goals and Performance Measures 220
Revenue Summary 224
Expenditure Summary and Personnel Detail 226
Debt Service Water and Sewer 236

Solid Waste

Organization Chart 237
Purpose Statement 238
Goals and Performance Measures 238
Revenue Summary 239
Expenditure Summary and Personnel Detail 240

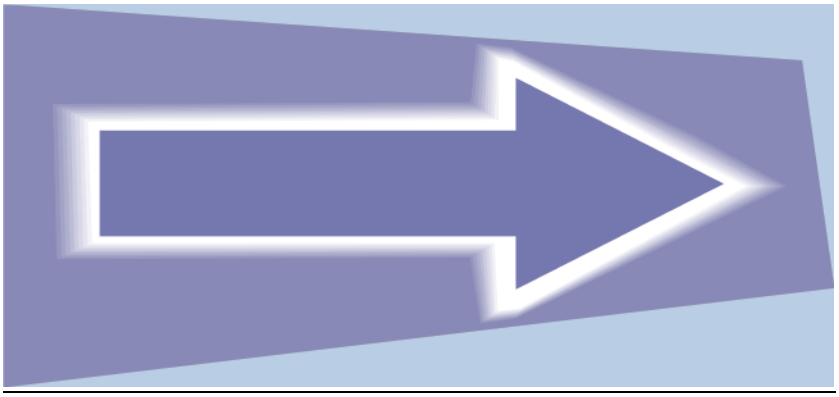
Aquatic Center

Organization Chart 243
Purpose Statement 244
Goals and Performance Measures 244
Revenue Summary 246
Expenditure Summary and Personnel Detail 247

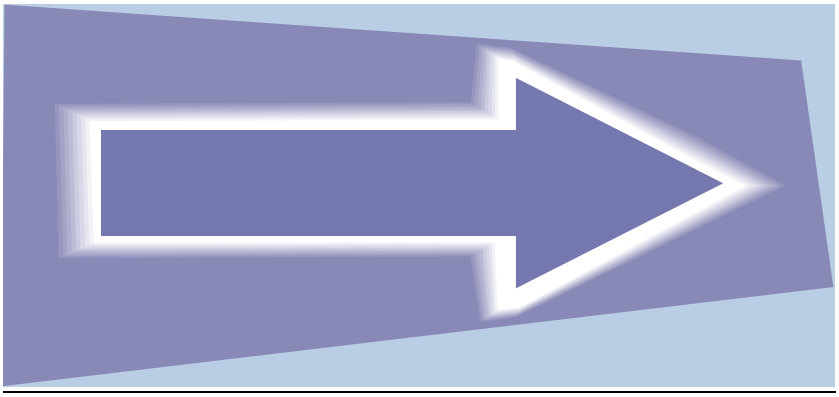
Capital Improvement Program

Capital Summary 251
Capital Improvement Plans 253

Glossary of Terms 257



INTRODUCTION



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

RE: FISCAL YEAR 2014-2015 BUDGET

We are pleased to submit this official document for the Annual Operating Budget for Fiscal Year 2015, which begins July 1, 2014 and ends June 30, 2015. This document is a representation of the compilation of discussions and efforts from all City departments. This balanced budget for Fiscal Year 2015 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 the City has not seen a turn in the economy, it is our desire 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, solid decisions had to be made including no major benefit changes, postponing of capital expenditures and no increases for employees. The City has been active 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 felt the effects of the downturn in housing starts and sales. However, this year's revenue from development is beginning to slowly increase.

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 which 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 to 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 2015

The FY 2015 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 2014 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 2013, voters approved a 1% Special Purpose Local Option Sales Tax (SPLOST VII) for infrastructure. Tier one collections were completed in April 2014 and the City started collecting its portion. The first $1.8 million will be saved for the 2010 water/sewer bond debt.

2. Tourism Department was relocated into a City Facility to save rent.

3. City received $150,885 from Georgia Department of Transportation for local maintenance improvement grant (LMIG) for road enhancements.

4. Council voted to hire a Code Compliance Officer to help with code enforcement in the City.

5. Council approved the purchase of a new server for the police department for video storage.

6. Council approved repairs to the St. Marys Aquatic Center.

7. The Gaines Davis sewer infrastructure continues which is funded by 1% Special Purpose Local Option Sales Tax VI.

8. Alarm system was put into place on the sewer plant.



Downtown Boat Ramp

FY 2015 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 in FY 2015 include:

    - Purchase police cars
    - Improving computer hardware
    - Purchase generator for water plant
    - Bond debt retirement
    - Various Sewer and Water infrastructure
    - Sewer and Water equipment

2. Council approved $50,000 for marketing the City.

3. Council approved $25,000 for a city master plan.

4. City will be reviewing an enhancement for the "Gateway" of the City.

5. Road enhancements with the local maintenance improvement grant.

6. The City continues to work toward bringing in 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 and safety at Exit 1
    - Create an incentive package to attract business
    - Implementation 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 effect the City and reviewed citizen concerns.

The City has certain assumptions incorporated into our revenue forecast. The FY 2015 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 2012 decreased 8% from 2011 and the property digest decreased 4% in 2013 mainly due to reassessments of property. The City took a proactive stance and projected a 4% decrease in 2014. 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 vehicles decreased by .9% in 2013. For FY 2015, property taxes provide 28% of the General Fund revenue which has been budgeted to collect $2.49 million.

Miscellaneous Taxes

In FY 2015, personal property taxes are expected to increase due to the change in the collection of motor vehicle tax. A slight increase has been noted in Real Estate Transfer Tax and Franchise Fees. LOST revenue has been reduced slightly while other Sales and Use Tax revenue show a slight increase.

Licenses and Permits

Licenses fees are expected to hold steady in FY 2015. Building permits were reduced to be in line with collection for FY 2014. With the infrastructure being completed 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 slightly over last year. These charges encompass minor revenues compared to the overall General Fund revenue budget. Fines and forfeitures were decreased for FY 2015 to be in line with collections in FY 2014. Miscellaneous revenues are set to decrease due to shared services that are no longer in place.

Again, the FY 2015 revenue projections continue to be conservative, yet realistic.

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 2015 budget for the City of St. Marys. Each fund is represented, as well as, each expenditure category.

FY 2015 Budget				
Fund	**Personnel Services**	**Operating**	**Capital/Other Cost/Debt**	**FY 2015 Budget**
General Fund	$ 6,111,015	$ 2,055,533	$ 739,207	$ 8,905,755
Multi-Grant Fund	$ -	$ -	$ 10,000	$ 10,000
Tourism Fund	$ 34,988	$ 101,702	$ 27,000	$ 163,690
Splost	$ -	$ -	$ 6,110,000	$ 6,110,000
Capital Improvements Fund - LMIG	$ -	$ -	$ 284,274	$ 284,274
Water/Sewer Fund	$ 1,697,074	$ 1,560,840	$ 4,532,744	$ 7,790,658
Solid Waste Fund	$ 86,211	$ 912,850	$ 20,630	$ 1,019,691
Aquatic Center Fund	$ -	$ 386,200	$ -	$ 386,200
TOTAL	**$ 7,929,288**	**$ 5,017,125**	**$ 11,723,855**	**$ 24,670,268**

* 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. In FY 2014, the City implemented a new compensation study and pay increases were given to employees; however, the employee merit increases remained frozen. The overtime levels remain constant with prior years.

After several years of large increases in health insurance premiums, there were no increases in the premium in FY 2015. The City did experience a slight increase in 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 citywide to ascertain priorities for available resources in FY 2015 budget. Overall, the majority of operating costs were maintained city-wide. There were funds included for marketing the City and for a City master plan. Departments were relieved with maintaining the budgets for the past two years due to the prior history of having seen budget cuts 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. Tier one county-wide project funds were collected as of April 2014; and, the City will collect the first $1.8 million for the 2010 bond debt payment. The City will use interfund loans to pay for needed capital equipment and seek reimbursement from SPLOST VII funds once the $1.8 is collected. 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 costs 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 2015 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 and work with fewer staff members, while continuing to provide outstanding levels of service. The 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

Calendar - Budget FY 2015

DATE: FEBRUARY 11, 2014

February 1st: Finance Dept. - Forward electronic files to Department Heads to use in preparation of proposed 2015 budget.

March 10th: Departments – Submit budget projections FY2015 for inclusion in preliminary package.

March 19th until: Meet with Interim City Manager and Finance Director.

March 28th: Finance Dept. - Complete revenue projections for FY 2015.

April 7th: Finance- Prepare working papers for budget work shop meeting.

April 7th: Submit Performance Measures (9 months – July 1st to March 31st)

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

May 6th: Finance - Advertise budget for Public Hearing

May 19th: Departments– Attend Public Hearing and be prepared to respond to Mayor/Council on budget submissions.

June 2nd: Departments– Attend Council Meeting to present budget for approval.

June 30th: Finance – Prepare budget book.

June 30th: Distribute budget book and input FY 2015 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, 2014 and ending June 30, 2015" to read as follows:

BE IT ORDAINED, that the City hereby adopts the General Fund Budget as prepared and submitted on June 2, 2014, 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 2, 2014, 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, Aquatic Park, Multi Grant Fund and Capital Improvements Fund - LIMG, as prepared and submitted on June 2, 2014, 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 2nd day of June, 2014.

City of St. Marys, Georgia

John F. Morrissey, Mayor

Attest:

Deborah Walker-Reed, City Clerk

CITY OF ST. MARYS GEORGIA

General Fund

Summary of Revenues	**FY2015 Proposed Budget**
Property and Other Taxes	6,979,650
Licenses & Permits	344,000
Sales/Interest/Other Charges	521,270
Grants and Reimbursements	10,000
Miscellaneous Revenues	480,000
Fund Equity	570,835
Total Revenues	**$ 8,905,755**

Summary of Expenditures	**FY2015 Proposed Budget**
Legislative	305,723
Executive	311,263
Finance	818,857
Information Technology	173,958
Human Resources	142,202
Municipal Court	180,665
Police	2,386,719
Fire	1,721,698
Public Works - Admin	1,286,900
General Government Buildings	156,671
Parks	75,320
Highways and Streets	325,000
Library	312,613
Planning & Zoning	192,655
Building	113,690
Cemetery	73,293
Code Enforcement	55,190
Senior Citizens Center	127,494
Airport	6,000
Economic Development	87,314
Special Facilities	27,530
Contingency	25,000
Total Expenditures	**$ 8,905,755**

Water & Sewer Enterprise Fund

	FY2015 Proposed Budget
Total Revenues	**$ 7,790,658**

Expenditures	**FY2015 Proposed Budget**
Sewer Department	2,037,102
Water Department	1,371,512
Debt Service	4,382,044
Total Expenditures	**$ 7,790,658**

Exhibit C

Solid Waste Enterprise Fund	**FY2015 Proposed Budget**
Total Revenues	**$ 1,019,691**
Total Expenditures	**$ 1,019,691**

Splost VI	**FY2015 Proposed Budget**
Total Revenues	**$ 3,700,000**
Total Expenditures	**$ 3,700,000**

Splost VII	**FY2015 Proposed Budget**
Total Revenues	**$ 2,410,000**
Total Expenditures	**$ 2,410,000**

Special Revenue Tourism	**FY2015 Proposed Budget**
Total Revenues	**$ 163,690**
Total Expenditures	**$ 163,690**

Hotel/Motel Revenue	**FY2015 Proposed Budget**
Total Revenues	**$ 121,285**
Total Expenditures	**$ 121,285**

Aquatic Park	**FY2015 Proposed Budget**
Total Revenues	**$ 386,200**
Total Expenditures	**$ 386,200**

Multi Grant	**FY2015 Proposed Budget**
Total Revenues	**$ 10,000**
Total Expenditures	**$ 10,000**

Capital Improvements Fund - LMIG	**FY2015 Proposed Budget**
Total Revenues	**$ 284,274**
Total Expenditures	**$ 284,274**

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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 (2) Capital Improvements Fund (SPLOST VI and SPLOST VII) and the local maintenance improvement grant (LMIG).

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.

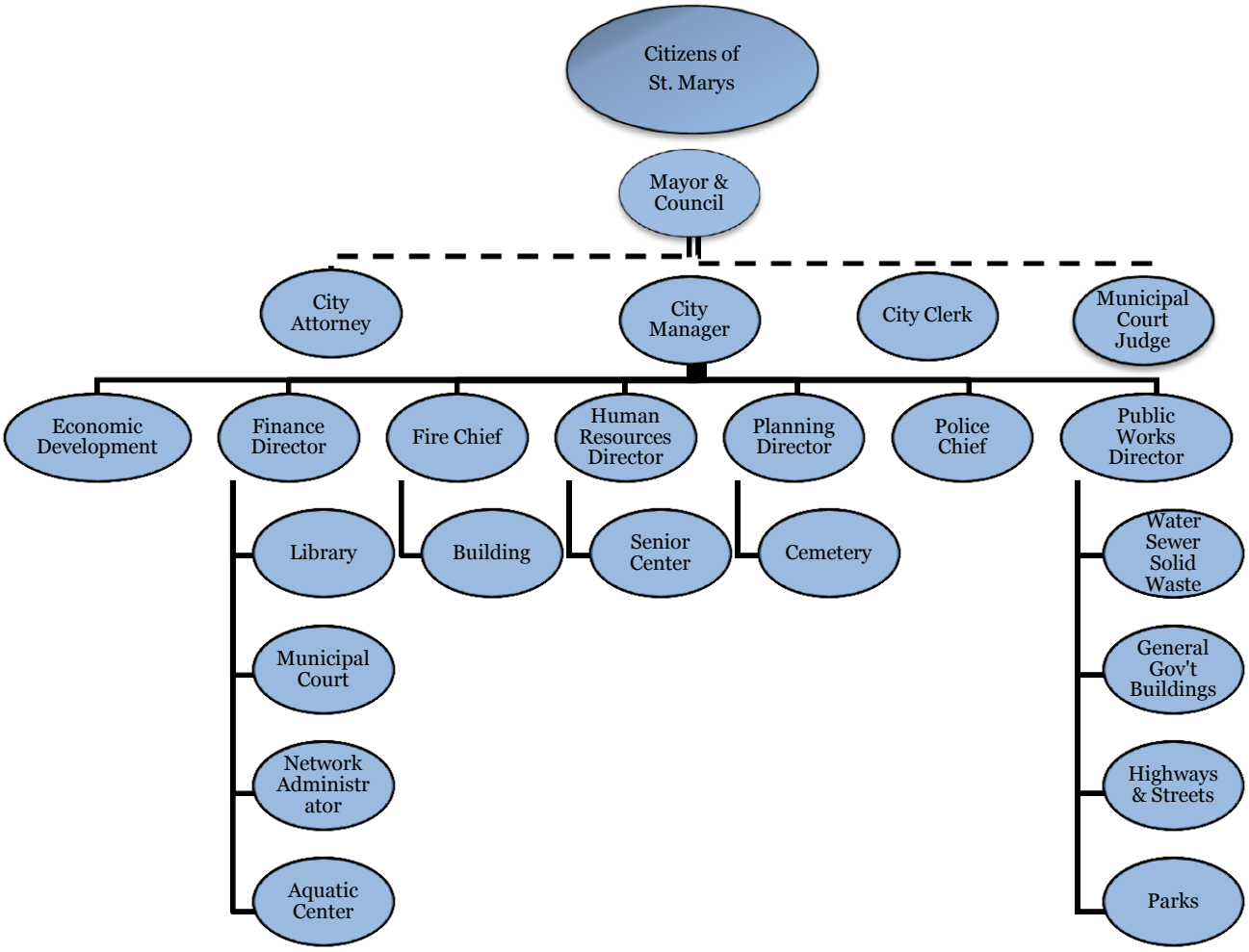


Oak Grove Cemetery, 1788



History at Rest

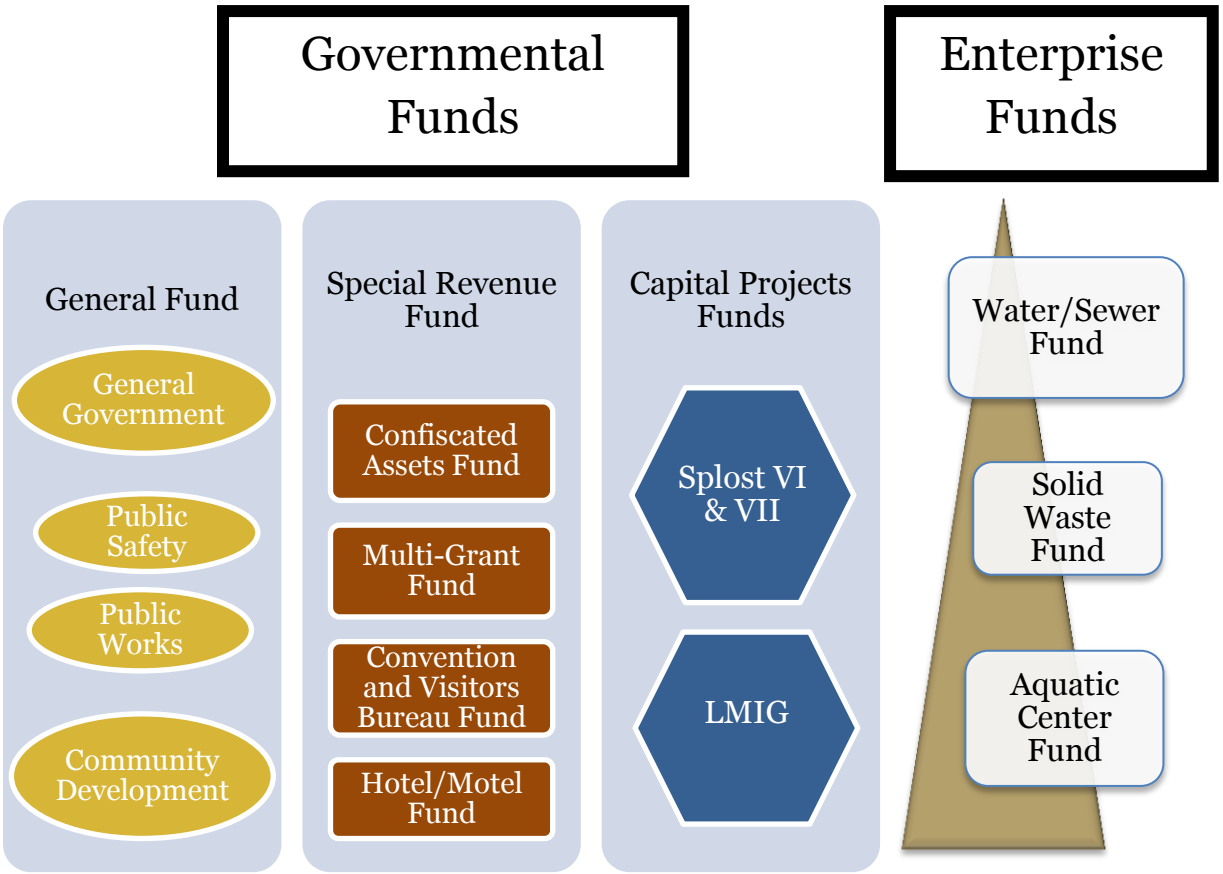
City of St. Marys Organizational Chart



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 2015 City of St Marys Fund Structure



As noted in the chart "FY 2015 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		LMIG	
	Municipal Court			
	Police Department			
	Fire Department			
	Public Works			
	General Governmental Buildings			
	Parks			
	Highways and Streets			
	Library			
	Planning & Zoning			
	Building			
	Cemetery			
	Code Enforcement			
	Senior Center			
	Airport			
	Economic Development			
	Special Facilities			
	Contingencies			

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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 two Capital Improvements Funds (SPLOST VI and SPLOST VII) and the LMIG in FY2015.

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

- Local maintenance improvement grant (LMIG) is used to account for the Georgia Department of Transportation funds for road infrastructure.

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 (320/335)
SPLOST/LMIG 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 2013	Actual FY 2014	Actual FY 2015
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	0.45
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	2.4
**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	0.625	0.625	1
Sub Total	1.625	1.625	2
Municipal Court			
Court Administrator	1	1	1
Sub Total	1	1	1

FTE Summary Continued

	Actual FY 2013	Actual FY 2014	Actual FY 2015
Police			
Police Chief	1	1	1
Major	0	0	0
Lieutenant	3	3	3
Administrative Lieutenant	1	1	1
Administrative Assistant	1	1	1
Property & Evidence Technician	1	1	1
Police Sergeant	6	6	5
Police Corporal	5	5	6
Police Officer II	17	17	17
Police Records Technician	0.6	0.6	0.6
Sub Total	35.6	35.6	35.6
Fire			
Fire Chief	1	1	0.7
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	0	0
Sub Total	29	26	25.7
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	9	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
Mechanic Supervisor	0.34	0.34	0.34

FTE Summary Continued

	Actual FY 2013	Actual FY 2014	Actual FY 2015
Public Works			
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	0.6	0.6	0.6
Sub Total	18.46	18.46	18.46
**Partially Budgeted in Other Funds*			
Cemetery			
Planning Director	0.1	0.1	0
Equipment Operator I *	1	1	0
GIS/Planning Technician	0.05	0.05	0.05
Building Inspector II	0.1	0.1	0.1
Sub Total	1.25	1.25	0.15
**Outsourced in FY2014*			
Senior Center			
Senior Center Coordinator	1	1	1
Senior Center Services Assistant	1	1.36	1.36
Sub Total	2	2.36	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	0.3	0.3	0.3
Planning and Building Assistant	0.5	0.5	0.5
Building Inspector II	0.9	0.9	0.9
Sub Total	1.7	1.7	1.7
**Partially Budgeted in Other Funds*			

FTE Summary Continued

	Actual FY 2013	Actual FY 2014	Actual FY 2015
Planning			
Planning Director	0.6	0.6	1
GIS/Planning Technician	0.95	0.95	0.95
Planning and Building Assistant	0.5	0.5	0.5
Sub Total	2.05	2.05	2.45
**Partially Budgeted in Other Funds*			
Code Enforcement			
Code Compliance Officer	0	0	1
Sub Total	0	0	1
Economic Development			
Main Street Director	0	0	1
Economic Development Director	1	1	0
Executive Assistant	1	1	0
Sub Total	2	2	1
Special Facilities			
Hostess	0.75	0.75	0.75
Sub Total	0.75	0.75	0.75
Total General Fund	**107.735**	**105.095**	**104.42**
Tourism			
Tourism Director *	0	0	0
Hostess	1.5	1.5	1.5
Sub Total	1.5	1.5	1.5
**Contract position*			
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

FTE Summary Continued

	Actual FY 2013	Actual FY 2014	Actual FY 2015
Sewer			
Equipment Operator I	4	4	3
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	1	2
Inventory Control *	0.33	0.33	0.33
Mechanic Supervisor *	0.33	0.33	0.33
Mechanic II *	0.33	0.33	0.33
Senior Equipment Operator *	0.375	0.375	0.375
Supervisor *	0.75	0.75	0.75
Staff Assistant *	0.5	0.5	0.5
Director of Finance *	0.25	0.25	0.25
Assistant Finance Director *	0.425	0.425	0.425
Accountant *	0.2	0.2	0.2
Bookkeeper *	0.25	0.25	0.25
Purchasing Agent *	0.25	0.25	0.25
Jr. Accountant *	0.4	0.4	0.4
Accounts Payable *	0.25	0.25	0.25
Fiscal Agent II	0.35	0.35	0.35
Accounts Receivable Clerk *	0.375	0.375	0.375
Customer Service Representative	0.3	0.3	0.3
Sub Total	19.695	18.695	18.695

**Partially Budgeted in Other Funds*

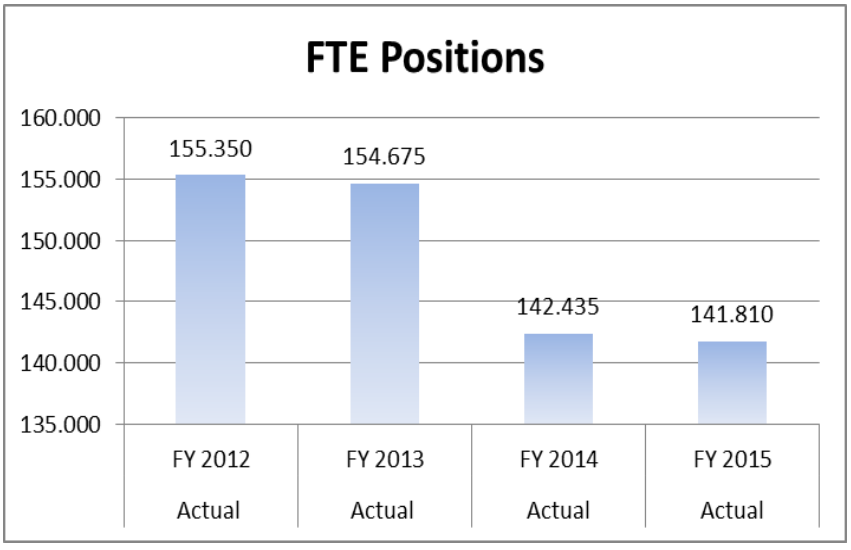
Water			
City Manager *	0.075	0.075	0.075
Public Works Director *	0.33	0.33	0.33
Administrative Assistant *	0.25	0.25	0.25
Construction Inspections *	0.375	0.375	0.375
Equipment Operator II	3	3	3
Equipment Operator III	1	1	1
Assistant Water Plant Operator	2	2	2
Meter Reader	2	2	2
Lead Meter Reader	1	1	1

FTE Summary Continued

	Actual FY 2013	Actual FY 2014	Actual FY 2015
Water			
Inventory Control *	0.33	0.33	0.33
Mechanic Supervisor *	0.33	0.33	0.33
Mechanic II *	0.33	0.33	0.33
Senior Equipment Operator *	0.375	0.375	0.375
Supervisor *	0.75	0.75	0.75
Staff Assistant *	0.5	0.5	0.5
Director of Finance *	0.25	0.25	0.25
Assistant Finance Director *	0.425	0.425	0.425
Accountant *	0.2	0.2	0.2
Bookkeeper *	0.25	0.25	0.25
Purchasing Agent *	0.25	0.25	0.25
Jr. Accountant *	0.4	0.4	0.4
Accounts Payable *	0.25	0.25	0.25
Fiscal Agent II	0.35	0.35	0.35
Accounts Receivable Clerk *	0.375	0.375	0.375
Customer Service Representative	0.3	0.3	0.3
Sub Total	15.695	15.695	15.695
**Partially Budgeted in Other Funds*			
Total Water/Sewer Fund	**35.39**	**34.39**	**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	0.15
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	1.5

FTE Summary Continued

	Actual FY 2013	Actual FY 2014	Actual FY 2015
Solid Waste			
**Partially Budgeted in Other Funds*			
Total Solid Waste Fund	**1.45**	**1.45**	**1.5**
Aquatic Center			
Life Guard *	3.75	0	0
Aquatics Supervisor *	1.1	0	0
Guest Services *	3.75	0	0
Aquatic Center Director *	0	0	0
Sub Total	8.6	0	0
** Outsourced in FY 2013*			
Total Aquatic Center Fund	**8.6**	**0**	**0**
FTE Positions	**154.675**	**142.435**	**141.810**



The City of St. Marys is committed to providing the highest level of "Quality of Life" to its citizens. In the FY 2015 approved budget, 141.810 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.

2015 Approved Budget Staffing Summary

With the changing world, the City is obliged to balance the need for providing quality of service to its citizens. To accomplish this task, in the FY 2015 budget, two (-2 FTE) full-time positions were deleted: one from Economic Department due to combining the Administrative Assistant for the City Manager and Economic Development and the Cemetery Equipment Operator I position was outsourced. In Human Resources, the part-time staff assistant was converted to a full-time position which added +.375 FTE. A (+1 FTE) full-time position was added to the Code Enforcement department. The total change was a decrease of a .625 full-time equivalents in the FY 2015 budget.



St. Marys Library Summer Program

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.

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St. Marys Mayor and Council

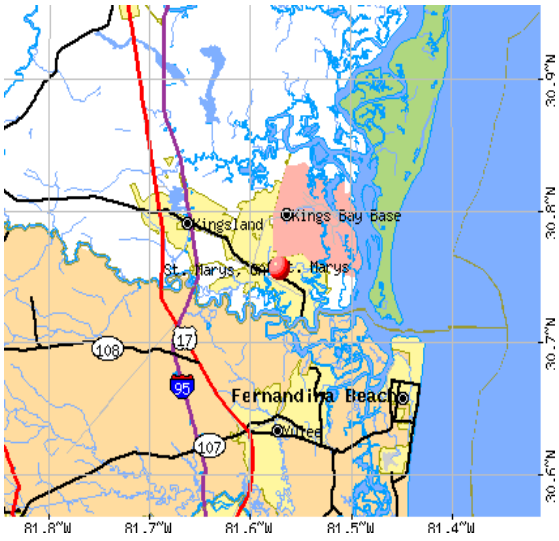
Name	Office	# of Years in Office	Term Expires
John F. Morrissey	Mayor	4.5*	12/31/2016
Robert L. Nutter	Post 1	.5	12/31/2014
Nancy Stasinis	Post 2	2.5	12/31/2014
Jim Gant	Post 3	2.5	12/31/2014
Dave Reilly	Post 4	.5	12/31/2016
Sam Colville	Post 5	.5	12/31/2016
Linda P. Williams	Post 6	.5	12/31/2016

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 for 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

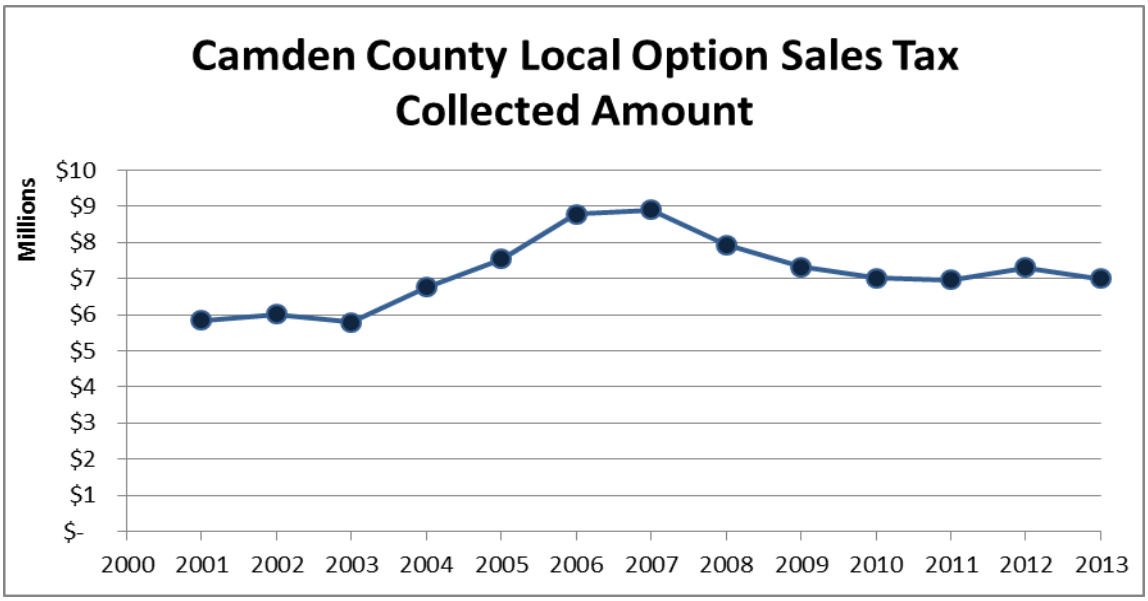
Source: U.S. Bureau of Census
****Estimated Values***

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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:



Sales tax revenues climbed from 2003 to 2007. When the economy turned sales tax revenues declined in 2008 to 2011.



Boats at St. Marys Waterfront

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 Ctr	599
Camden County Schools	Public Education	1200	Southeast Ga. Health System	Healthcare	300
Express Scripts	Pharmaceutical Call Center	599	Wal-Mart Supercenter	Retail Goods	222
Lockheed Missiles & Space	Aerospace Manufacturer	479	City of St Marys*	City Government	141
Camden County Government	County Government	404	Georgia Pacific	Paperboard Manufacturer	69
Southeast Ga. Health System	Healthcare	300	ATN Inc	Telecommunactions	68
Wal-Mart Supercenter	Retail Goods	222	Green Golf Partners, LLC	Recreation	59
City of St Marys *	City Government	141	Pilot	Truck Stop	55
Winn Dixie	Retail Grocer	107	Gilman Building Products	Other	37
Publix	Retail Grocer	105	Winn Dixie	Retail Grocer	35

*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 2013.

Taxpayer name	Total Value	Equalized	Taxes
GEORGIA POWER COMPANY	15,380,793	6,152,317	$ 32,921
WAL-MART REAL ESTATE	14,413,342	5,765,336	$ 30,850
GEORGIA PACIFIC CONSUMER	13,603,312	1,758,664	$ 9,410
OLD WEED & READY PLANTATION LLC	11,214,829	4,485,932	$ 24,004
BRANT CREEK LLC	9,035,697	3,614,279	$ 19,339
WAL-MART STORES EAST LP	7,660,285	3,064,114	$ 16,396
CAMDEN TELEPHONE & TELEGRAPH	7,213,838	2,885,535	$ 15,440
TRITEX REAL ESTATE ADVISORS, INC	6,442,900	2,577,153	$ 13,790
WINDING RIVER LLC	5,304,374	2,121,750	$ 11,353
OSPREY COVE REAL ESTATE LLC	4,924,772	1,969,909	$ 10,540

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 the largest barrier island in Georgia. Cumberland Island offers beautiful undeveloped beaches, unspoiled marshes, and wild horses.



Waterfront Park Fountain

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 Tribune and Georgian, 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 advanced placement 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. The hospital offers 24-hour emergency service and medical care to Camden and Charlton counties in Georgia, as well as Nassau County in Florida.

Once again in 2012, Camden Campus added a three-story, 54,000 square feet office facility. This facility can house up to 20 doctors. The hospital was named "2013 Small Hospital of the Year". This honor was given by the Georgia Alliance of Community Hospitals. The facility includes an emergency department with 17 private treatment rooms, a surgery department, outpatient services and an imaging department with a woman's imaging area and cardiopulmonary department. The medical surgical unit has 23 private rooms and a five bed intensive care unit.

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. The Senior Care Center 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" and 2014-2015 Guide to Camden County.

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

Public Safety

One major goal of the City of St. Marys is to provide quality of life by ensuring the safety and security of the community and ensuring the protection and preservation of life and property. Public Safety is allocated the largest percentage of the City's operating budget – 46% of the total 2015 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.



Cops & Bobbers Event



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	2013
TOTAL TICKETS	4296	3366	3421
TOTAL ACCIDENTS	416	361	385
TOTAL PEOPLE INJURED	106	105	114
TOTAL FATALITIES	0	1	4
MURDER	0	1	1
RAPE	4	4	7
ARMED ROBBERY	9	11	7
AGGRAVATED ASSAULT	112	122	133
BURGLARY	116	153	108
LARCENY-THEFT ($200+)	199	241	244
MOTOR VEHICLE THEFT	13	19	13
JUVENILE OFFENDERS	88	111	120
TOTAL CASES ASSIGNED	469	358	310
TOTAL CLEARED/CLOSED	224	191	204
ADULT ARRESTS	831	801	761
JUVENILE ARRESTS	36	46	7
TOTAL NARCOTICS ARRESTS	212	261	168
IN-CAR VIDEO AUDITS	95	162	37

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 1,756 calls for service
- 51 Structure Fires
- 1,354 EMS/Rescue calls
- 143Hazardous Conditions
- 123 Service Calls
- 76 False Alarms

Average Response Time for reported structure fires = 4.41 minutes

Volunteer Hours 3,500.87, if paid, equals $57,449.27 dollars.

The Fire Department responded to properties valued at an estimated $2,288,110 with a loss of $723,980 dollars which equates to an average of a 32% loss to fires in structures responded to.

Fire Prevention Activities:

- 340 Fire Inspections
- 12 Plan & Reviews
- 1,150 Fire Hydrant Inspections
- 514 Pre Fire Plans
- 440 Burn Permits issued
- 8,000 Children seen as a part of a Fire Safety Lesson

St. Marys Fire Department conducted 842 training courses in 2013 which equals 946 hours of training.



"Dusty" visits local schools to enlighten children on fire safety.

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.

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.



Submarine Sail on display at main gate, dedicated 7 April 2000, as part of Kings Bay's celebration of the submarine forces' 100th anniversary.

INTERESTING FACTS

City Facts

- Year Incorporated 1792 – second oldest City in the United States
- Site of Timucuan Indian Village
- 20.3 Square miles
- Mayor-Council government
- Tax rate 5.351 mills
- Population 17,606
- Medium Income $42,087
- 1 police station and 3 fire stations



City Activities (Sponsored by various community organizations)

- Mardi Gras Festival
- 4th of July Festival
- St. Marys Fun in the Sun Expo
- St. Marys Rock Shrimp Festival
- St. Marys Scarecrow Stroll



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



St. Marys Scarecrow Stroll

Area Amenities

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

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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 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.

Salt Marshes
And wildlife



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

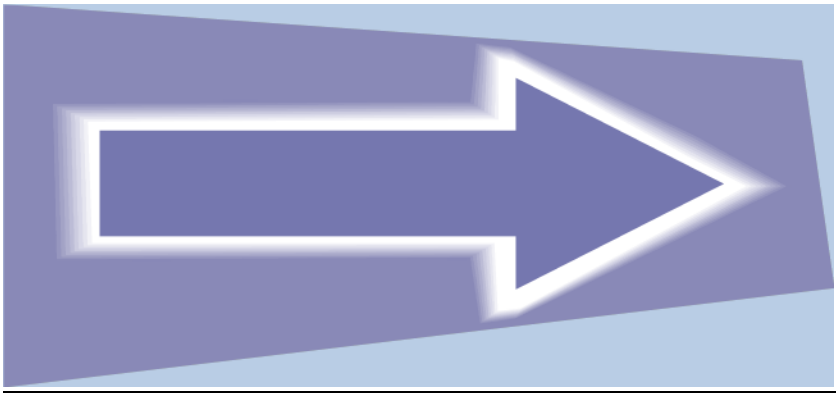
The City levies property taxes and assesses the 1% Local Option Sales Tax and the Special Local Option Sales Tax. In addition, the City assesses user charges for garbage, water and sewer activities, public works, public safety and human resources. The following policies provide guidance regarding the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

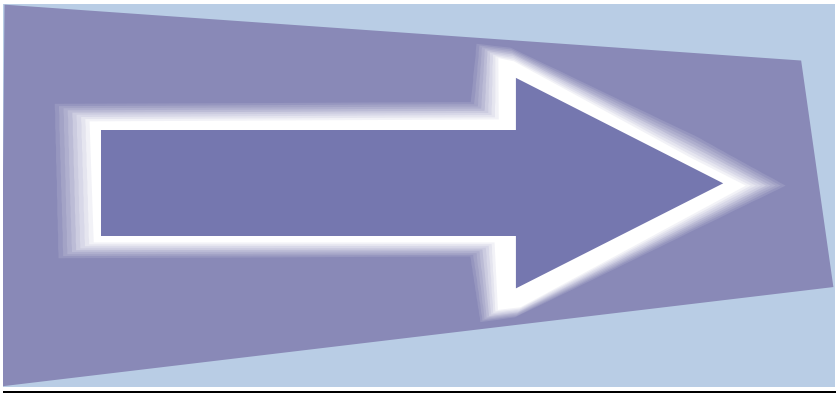
Reserve Policy

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 FY2013	Budget FY2014	Adopted FY2015
General Fund Revenues			
Property Taxes			
Real Property-Current Year	2,832,220	2,597,400	2,490,000
2012 & Prior Years Property Tax Collection	167,482	90,000	90,000
	2,999,702	**2,687,400**	**2,580,000**
Other Taxes			
Motor Vehicle/Mobile Home	280,609	198,500	384,150
Real Estate Transfer/Intangible Tax	64,570	51,700	59,250
Franchise Taxes	887,266	880,500	895,000
Local Option Sales and Use	1,905,129	1,975,000	1,925,000
Miscellaneous	1,111,129	1,076,000	1,136,250
	4,248,703	**4,181,700**	**4,399,650**
Licenses and Permits			
Licenses	228,505	232,000	237,000
Permits	119,913	168,750	132,000
	348,418	**400,750**	**369,000**
Charges for Services			
Miscellaneous	57,221	51,970	71,820
Recreation	10,430	14,900	14,250
	67,651	**66,870**	**86,070**
Fines & Forfeitures	**369,934**	**355,400**	**320,200**
Other Revenue			
Interest Earned	7,264	5,000	5,500
Contributions & Donations	21	50	100
Miscellaneous	719,401	853,280	1,132,235
	726,686	**858,330**	**1,137,835**
Interfund Transfers			
Operating Transfer In Multi Grant	192,186	7,500	10,000
	192,186	**7,500**	**10,000**
Sale of City Property/Loan Proceeds	-	**3,000**	**3,000**
General Fund Revenues	**8,953,280**	**8,560,950**	**8,905,755**
General Fund Appropriated Expenditures			
Personal Services	5,607,170	5,845,422	$ 6,111,015
Services	781,097	705,663	$ 872,348
Operating Supplies	1,058,829	1,153,461	$ 1,183,185
Transfers out	23,432	7,000	$ 27,000
Capital Cost	61,466	8,500	$ 72,000
Other Cost	580,851	600,442	$ 604,842
Contingency	-	199,000	$ 25,000
Debt Service	52,940	41,462	$ 10,365
General Fund Expenditures	**8,165,785**	**8,560,950**	**8,905,755**

SOURCES AND USES OF FUNDS

	Actual FY2013	Budget FY2014	Adopted FY2015
Special Revenue Fund			
Multi-Grant Fund Revenue			
Grant Revenue	329,234	7,500	10,000
Interest Revenue	501	-	-
Multi-Grant Fund Revenue	**329,735**	**7,500**	**10,000**
Tourism Fund			
Charges for Services	7,034	12,130	7,255
Miscellaneous Income	9,378	8,121	8,150
Operating Transfers	115,488	122,322	148,285
Tourism Fund Revenue	**131,900**	**142,573**	**163,690**
Special Revenue Funds Revenues	**461,635**	**150,073**	**173,690**
Special Revenue Fund Appropriated Expenditures			
Personal Services	24,693	28,136	34,988
Services	91,272	98,581	93,933
Operating Supplies	6,350	8,856	7,769
Transfers out	192,186	7,500	10,000
Capital Cost	7,045	-	-
Other Cost	6,800	7,000	27,000
Special Revenue Funds Expenditures	**328,346**	**150,073**	**173,690**
Capital Projects Fund			
SPLOST Fund			
Sales Tax Revenues	982,128	4,314,289	6,110,000
SPLOST Fund Revenue	**982,128**	**4,314,289**	**6,110,000**
LMIG Capital Improvements			
Interest	-	-	150
Fund Balance	-	-	284,124
Multi-Grant Fund Revenue	**-**	**-**	**284,274**
Capital Projects Funds Revenues	**982,128**	**4,314,289**	**6,394,274**
Capital Projects Fund Appropriated Expenditures			
Capital Projects	1,048,570	4,314,289	6,394,274
Capital Projects Funds Expenditures	**1,048,570**	**4,314,289**	**6,394,274**

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SOURCES AND USES OF FUNDS

	Actual FY2013	Budget FY2014	Adopted FY2015
Enterprise Funds			
Sewer/Water Fund Revenues			
Service Charges	292,866	297,500	307,000
Other/Misc. Revenue	119,136	260,069	1,805,142
Water Charges	2,802,306	2,840,000	2,792,216
Sewer Charges	2,644,092	2,646,500	2,652,300
Cap. Recovery Fees	328,248	200,750	234,000
Sewer/Water Fund Revenue	**6,186,648**	**6,244,819**	**7,790,658**
Sewer/Water Fund Appropriated Expenditures			
Personal Services	1,633,760	1,669,836	1,697,074
Services	665,768	663,247	648,340
Operating Supplies	921,366	901,632	912,500
Capital Cost	368,107	117,000	-
Other Cost	2,568,061	153,000	150,700
Debt Service	2,160,165	2,740,104	4,382,044
Sewer/Water Expenditures	**8,317,227**	**6,244,819**	**7,790,658**
Solid Waste Fund Revenues			
Other/Misc. Revenue	103,528	35,000	56,691
Refuse Charges	985,769	985,000	963,000
Solid Waste Fund Revenues	**1,089,297**	**1,020,000**	**1,019,691**
Solid Waste Fund Appropriated Expenditures			
Personal Services	78,387	81,523	86,211
Services	902,322	907,415	909,050
Operating Supplies	3,871	2,950	3,800
Other Cost	2,280	28,112	20,630
Solid Waste Expenditures	**986,860**	**1,020,000**	**1,019,691**
Aquatic Fund Revenues			
Service Charges	334,269	385,400	386,200
Aquatic Fund Revenues	**334,269**	**385,400**	**386,200**
Aquatic Fund Appropriated Expenditures			
Personal Services	82,346	173,200	-
Services	127,660	73,700	254,900
Operating Supplies	109,562	138,500	131,300
Other Cost	-	-	-
Aquatic Fund Expenditures	**319,568**	**385,400**	**386,200**

SOURCES AND USES OF FUNDS

	Actual FY2013	Budget FY2014	Adopted FY2015
Summary - All Funds			
Revenue			
Property Taxes	2,999,702	2,687,400	2,580,000
Other Taxes	5,230,831	8,495,989	10,509,650
Licenses & Permits	348,418	400,750	369,000
Charges for Service	7,462,235	7,434,150	7,428,041
Fines and Forfeits	369,934	355,400	320,200
Miscellaneous	1,596,137	1,301,842	3,463,377
Total Revenue	**18,007,257**	**20,675,531**	**24,670,268**
Appropriated Expenditures			
Personal Services	7,426,356	7,798,117	7,929,288
Services	2,568,119	2,448,606	2,778,571
Operating Supplies	2,099,978	2,205,399	2,238,554
Transfers out	215,618	14,500	37,000
Debt Service	2,213,105	2,781,566	4,392,409
Capital Projects	1,485,188	4,439,789	6,466,274
Contingency	-	199,000	25,000
Other Cost	3,157,992	788,554	803,172
Total Expenditures	**19,166,356**	**20,675,531**	**24,670,268**

The chart shown below "The combined statement of budgeted revenues, expenditures and changes in fund balance" depicts which fund will utilize reserves in FY 2015.

The Funds that are utilizing an appropriation of fund balance or retained earnings for FY 2015 operations are:

- General Fund: $570,835 - FY 2014 surplus to pay for marketing, a master plan, one time purchases, capital cost and debt retirement.
- LMIG Fund: $284,124 – FY 2014 grant funds to pay for road improvements.
- Water/Sewer Fund: $1,142 – reserves to pay for capital cost.

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All Government Types in FY 2015

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	LMIG FUND	Water/Sewer Fund	Solid Waste Fund	Aquatic Fund	Total
Resources										
Revenues										
Property Taxes	$ 2,580,000	$0	$0	$0	$0	$0	$0	$0	$0	$ 2,580,000
Sales Taxes	1,925,000	0	0	0	0	0	0	0	0	1,925,000
SPLOST	0	0	0	0	6,110,000	0	0	0	0	6,110,000
Excise Tax	2,474,650	0	0	121,285	0	0	0	0	0	2,595,935
Occp Tax/ Alcohol Lic	264,500	0	0	0	0	0	0	0	0	264,500
Inspections & Permits	104,500	0	0	0	0	0	0	0	0	104,500
Service Charges	86,070	0	0	0	0	0	307,000	0	386,200	779,270
Fines & Forfeitures	320,200	0	0	0	0	0	0	0	0	320,200
Other/Misc. Revenue	570,000	10,000	15,405	0	0	150	4,000	56,691	0	656,246
Water Charges	0	0	0	0	0	0	2,792,216	0	0	2,792,216
Sewer Charges	0	0	0	0	0	0	2,652,300	0	0	2,652,300
Cap. Recovery Fees	0	0	0	0	0	0	234,000	0	0	234,000
Refuse Charges	0	0	0	0	0	0	0	963,000	0	963,000
Total Revenues	$ 8,324,920	$ 10,000	$ 15,405	$ 121,285	$ 6,110,000	$ 150	$ 5,989,516	$ 1,019,691	$ 386,200	$ 21,977,167
Operating Transfers In										
General Fund	$0	$0	27,000	$0	$0	$0	$0	$0	$0	$27,000
Multi Grant	10,000	0	0	0	0	0	0	0	0	$10,000
SPLOST	0	0	0	0	0	0	1,800,000	0	0	$1,800,000
Hotel/Motel Tax	0	0	121,285	0	0	0	0	0	0	121,285
Total Transfers In	$ 10,000	$0	$ 148,285	$0	$0	$0	$1,800,000	$0	$0	$ 1,958,285
TOTAL RESOURCES	$ 8,334,920	$ 10,000	$ 163,690	$ 121,285	$ 6,110,000	$ 150	$ 7,789,516	$ 1,019,691	$ 386,200	$ 23,935,452
Uses										
Expenditures										
General Government	$1,750,003	$0	$0	$0	$0	$0	$0	$0	$0	$1,750,003
Public Safety	4,289,082	0	0	0	0	0	0	0	0	4,289,082
Public Works	1,843,891	0	0	0	4,310,000	284,274	0	0	0	6,438,165
Community Development	888,956	0	0	0	0	0	0	0	0	888,956
Other Services	106,823	0	163,690	0	0	0	0	0	0	270,513
Sewer	0	0	0	0	0	0	2,037,102	0	0	2,037,102
Water	0	0	0	0	0	0	1,371,512	0	0	1,371,512
Water/Sewer Debt Svc	0	0	0	0	0	0	4,382,044	0	0	4,382,044
Solid Waste	0	0	0	0	0	0	0	1,019,691	0	1,019,691
Recreation	0	0	0	0	0	0	0	0	386,200	386,200
Total Expenditures	$ 8,878,755	$0	$ 163,690	$0	$ 4,310,000	$284,274	$ 7,790,658	$ 1,019,691	$ 386,200	$ 22,833,268
Operating Transfers Out										
General Fund	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Multi Grant	0	10,000	0	0	0	0	0	0	0	$10,000
Water Sewer	0	0	0	0	1,800,000	0	0	0	0	$1,800,000
C & V Bureau	27,000	0	0	121,285	0	0	0	0	0	148,285
Total Transfers Out	$ 27,000	$ 10,000	$0	$ 121,285	$1,800,000	$ -	$0	$0	$0	$ 1,958,285
TOTAL USES	$ 8,905,755	$ 10,000	$ 163,690	$ 121,285	$ 6,110,000	$ 284,274	$ 7,790,658	$ 1,019,691	$ 386,200	$ 24,791,553
Net Resources	$ (570,835)	$0	$0	$0	$0	$ (284,124)	$ (1,142)	$0	$0	$ (856,101)
Projected Beg Fund Balance	$ 5,490,939	$ 406,443	$ (6,636)	$0	$ 489,132	$ 284,124	$ 32,117,263	$ 475,204	$ 1,544,118	$ 40,800,587
Ending Fund Balance	$ 4,920,104	$ 406,443	$ (6,636)	$0	$489,132	$0	$ 32,116,121	$ 475,204	$ 1,544,118	$ 39,944,486

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 2015. 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 projects, water projects, debt retirement, equipment and government facilities.

LMIG Fund

The (LMIG) Georgia Department of Transportation for local maintenance improvement grant is a grant for purpose of road projects.

Water and Sewer Enterprise Fund

The Water and Sewer Enterprise Fund is for the operations of water distribution, for 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.



St. Marys Aquatic Center

Employee Family Fun Night



FY 2015 Fund Balance Summary

Governmental Funds	Beginning FY 2014 Fund Balance	Anticipated Revenues	Anticipated Expense	Projected Change in Fund Balance	Estimated Ending FY 2015 Fund Balance
General	$ 5,490,939	$ 8,334,920	$ 8,905,755	$ (570,835)	$ 4,920,104
Multi-Grant	$ 406,443	$ 10,000	$ 10,000	$ -	$ 406,443
LMIG Fund	$ 284,124	$ 150	$284,274	$ (284,124)	$ -
C & V Bureau	$ (6,636)	$ 163,690	$ 163,690	$ -	$ (6,636)
Hotel/Motel	$ -	$ 121,285	$ 121,285	$ -	$ -
SPLOST	$ 489,132	$ 6,110,000	$ 6,110,000	$ -	$ 489,132
Governmental Funds Total	$ 6,664,002	$ 14,740,045	$ 15,595,004	$ (854,959)	$ 5,809,043

The Governmental Funds that are utilizing an appropriation of fund balance for FY 2015 operations are:

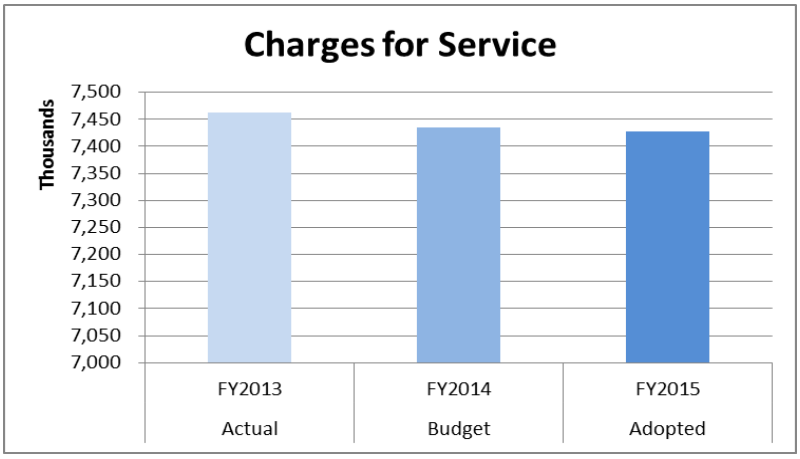
- General Fund: $570,835- FY 2014 surplus to pay for marketing, a master plan, one time purchases, capital cost and debt retirement.
- LMIG Fund: $284,124 – FY 2014 grant funds to pay for road improvements.

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Revenue Analysis

Charges for Services

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

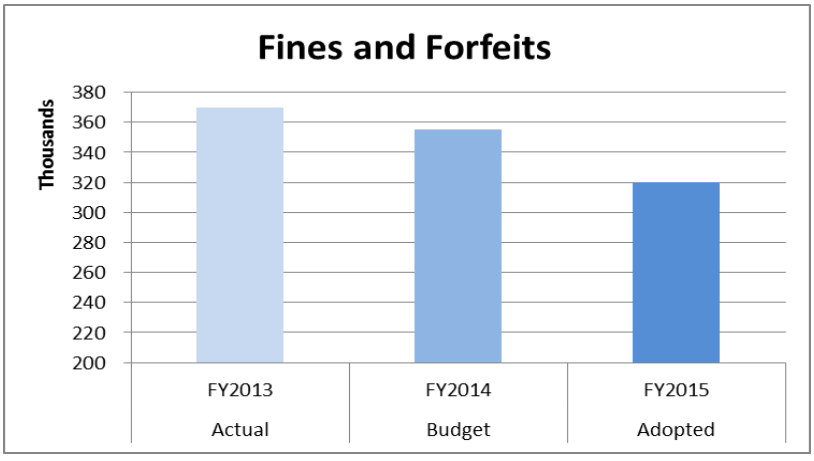


Assumptions: The charges for services have remained consistent with FY 2014. These fees include Water and sewer fees which are billed on a tiered rate structure to encourage conservation. This category of fees also includes construction fees, solid waste collections, tourism and recreation.

Fines and Forfeitures

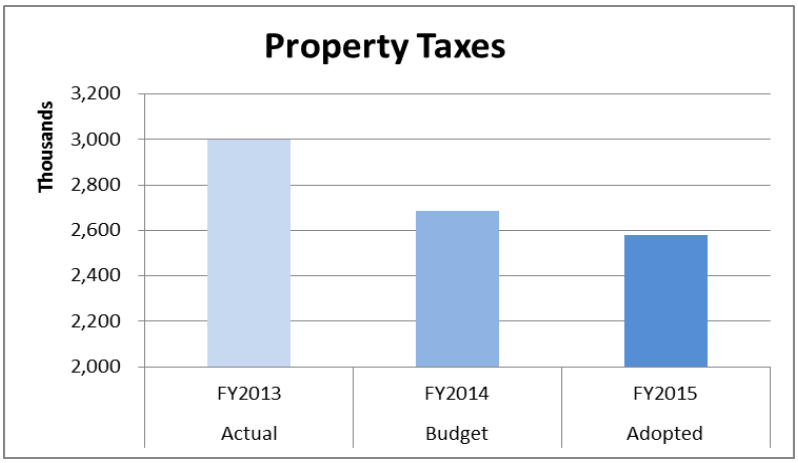
Traffic fines and citation fees collected by the Municipal Court constitute this category of revenue.

Assumptions: There are a number of vacant police positions at this time as with other governments in the area. This negatively affects the area of fines and forfeitures.



Property Taxes

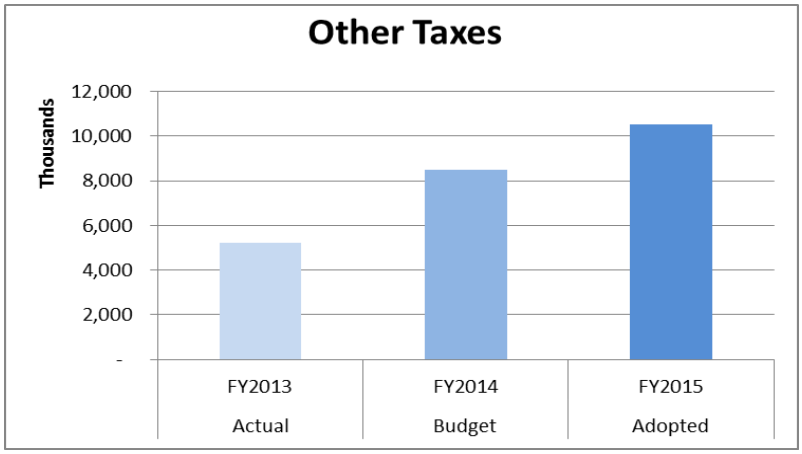
This category of revenue includes real estate and personal property taxes levied on residential and commercial property to support the General Fund.



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 a 4% decrease in the digest in FY 2014. The property taxes have been budgeted in FY 2015 to decrease over last year.

Other Taxes

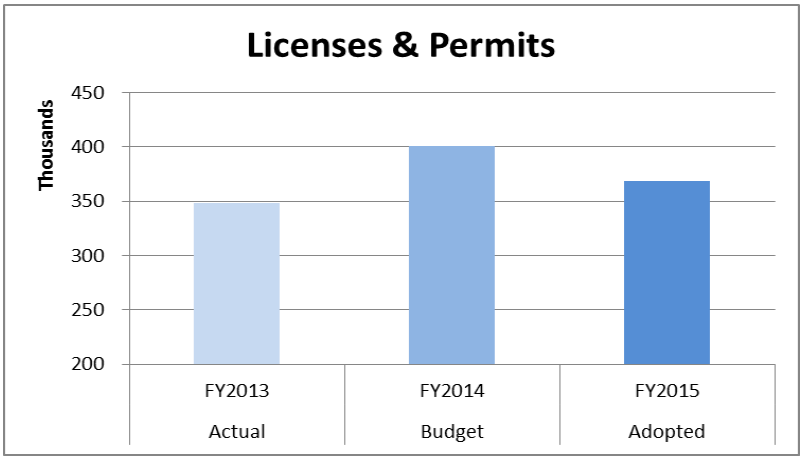
This category of revenue includes franchise fees, state insurance premium tax, alcoholic beverage excise tax, 1% sales tax (LOST & SPLOST) and real estate transfer tax.



Assumptions: Franchise fees are expected to remain stable in FY 2015. Insurance premium tax has shown a slight increase in the last few years. LOST (Local Option Sales Tax) has shown a slight dip in the collection for FY 2014; therefore, the collection amount for FY 2015 has been adjusted down over last year. The City currently has SPLOST VI (Special Purpose Local Option Sales Tax) funds available that will be used for sewer infrastructure in the Gaines Davis areas. SPLOST VII collections are being remitted to the City on a monthly basis. These funds will be used for drainage, roads, streets, sidewalks, other sewer infrastructure, buildings and most importantly bond debt retirement.

Licenses and Permits

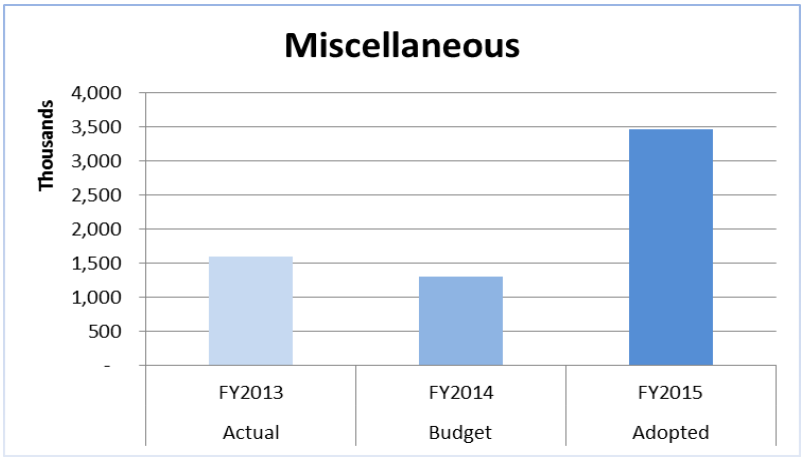
This category of revenue includes business and occupation licenses and construction permits.



Assumptions: Although the City has seen a slight increase in building revenue from past years, projections were not met for FY 2014. Projections for FY 2015 were adjusted to be more in line with FY 2014 collections.

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 the transfer to water/sewer ($1.8M) from SPLOST VII for debt retirement and the use of fund equity from the LMIG grant in FY 2014. Other miscellaneous revenues include rental income from the U.S. Coast Guard and various rentals of City facilities which have 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. 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.

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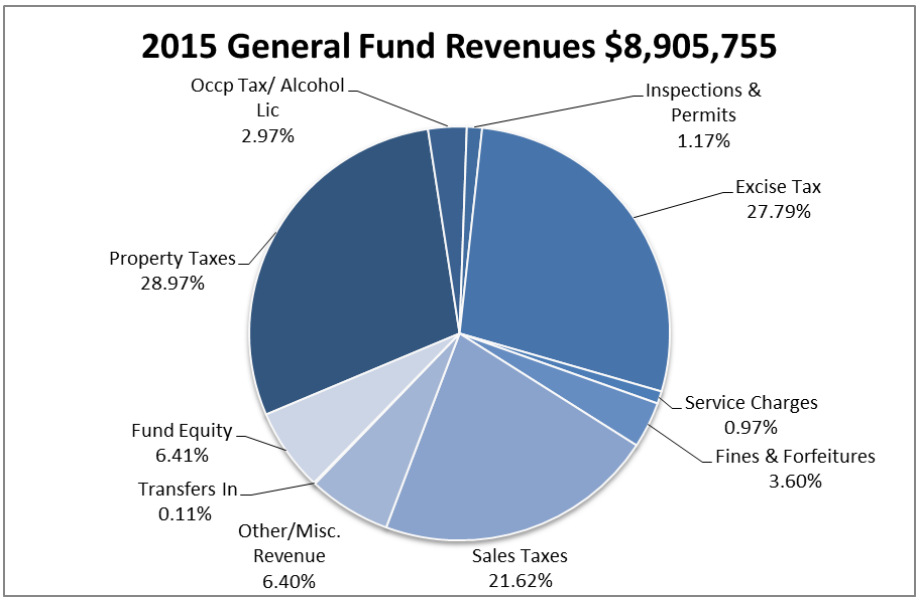
Revenue Summary

The City of St. Marys revenue is derived from five basic categories which are 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 categories.

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 2014. Property taxes account for 28.99% 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 49.43% of the General Fund revenue.



At the end of FY 2014, licenses and fees had not increased as much as expected; therefore, the FY 2015 amount budgeted was slightly lower.

Traffic fines and citation fees have decreased due to shortage of police officers on the street.

It is expected that the gas, cable and telephone fees will remain stable in FY 2015, with a slight increase in the insurance premium tax. The LOST (Local Option Sales Tax) will decrease in FY 2015 to be more in line with collections in FY 2014.

Charges for services have increased slightly due to cemetery plot sales and copies sold. 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 end of grants received in the past.

Revenue Summary

Multi-Grant Fund

Due to the end of past grants, the Multi-Grant revenue has decreased for FY 2015. The City has a Georgia Emergency Management Agency – Safety/Hazmat Material Grant, which is reserved for specific purposes budgeted in FY 2015.

Special Revenue Hotel/Motel

The Convention and Visitors Bureau has seen the effects of the downturn in the economy; however, it is anticipated that the level of revenue generated from the Hotel/Motel tax will be consistent with FY 2014.

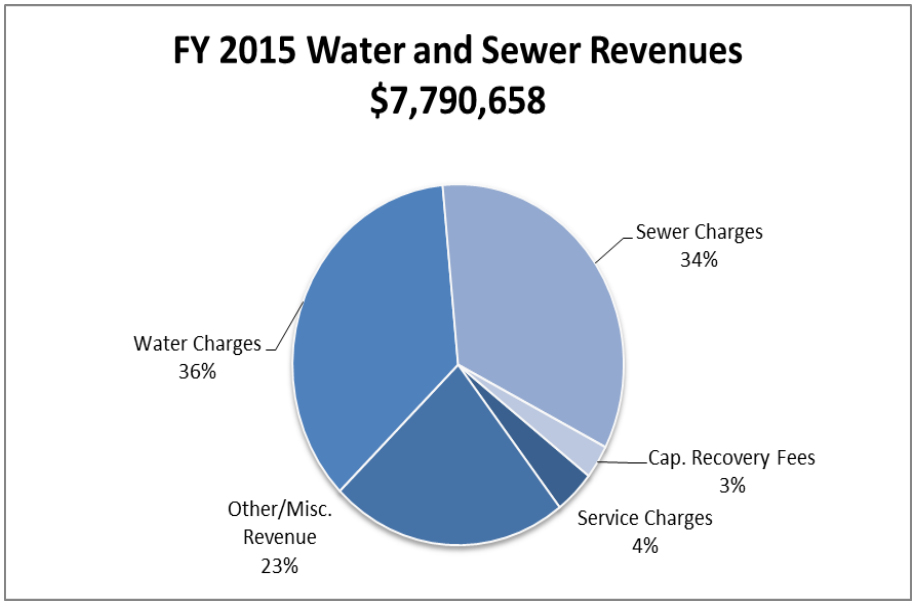
Special Purpose Local Option Sales Tax Fund

With the passage of SPLOST VII in March 2013, the revenue for the City's SPLOST fund will increase. This is due to the funds collected will be remitted to the City instead of the City being reimbursed after expenses have been paid.

LMIG Capital Projects Fund

The revenues for the LMIG are from the Georgia Department of Transportation for local maintenance improvement grant which is allocated strictly for road projects.

Water and Sewer Enterprise Fund



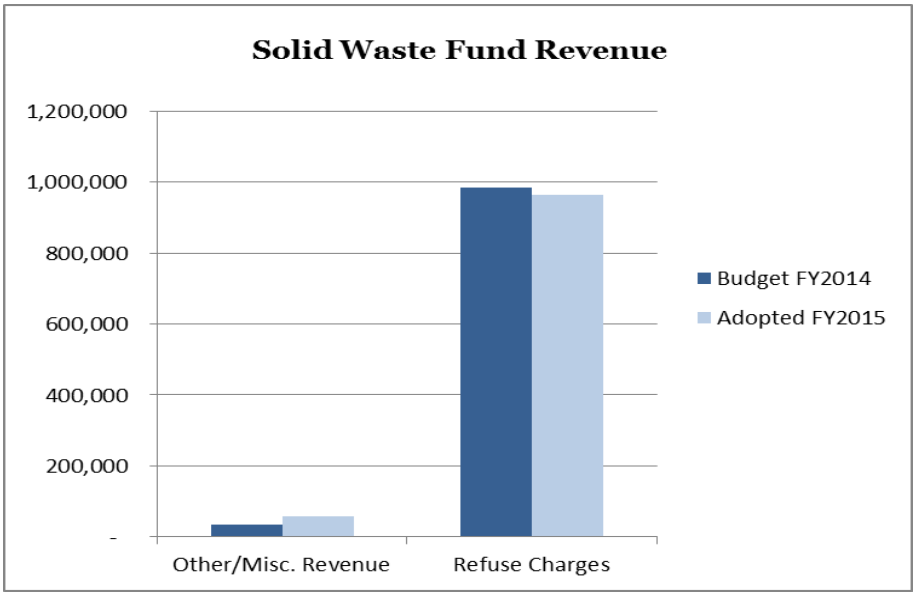
The City's Water and Sewer revenues are projected to increase from the transfer of $1.8m from SPLOST for the retirement of debt service. The Water and Sewer fees have remained consistent over the past several years and are expected to remain in this trend for FY 2015.

Revenue Summary

Charges for services comprise the majority of the revenue in the Water and Sewer Fund at 77% for FY 2015. Sewer charges account for 34% of revenue and water charges account for 36% of revenue.

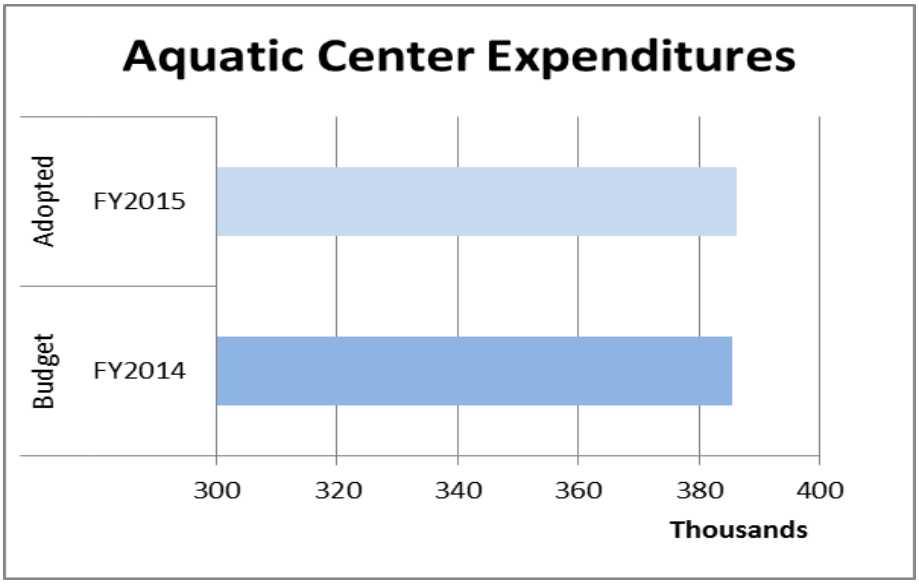
Solid Waste Fund

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 2015, the total overall revenue has remained consistent with FY 2014.



Aquatic Center Fund

The Aquatic Center Fund accounts for the operations of a small scale water park that provides enjoyment for many surrounding counties. The revenue for the Aquatic Center has remained consistent with FY 2014. We believe this is because less people are traveling out of town and it is a great destination for day trips.



Expenditure Summary

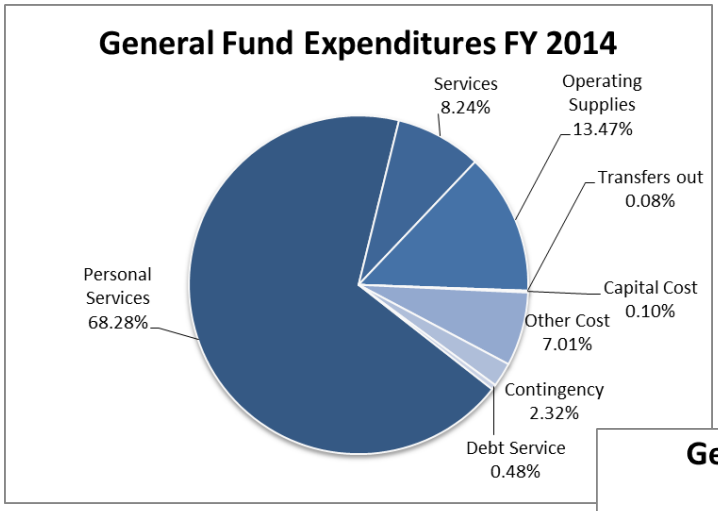
The City of St. Marys' expenditure budget is conservative across the board for all funds. With the continued slugglish economy, the City has made appropriate adjustments in all areas to ensure that the level of service its' Citizens deserve is still provided.

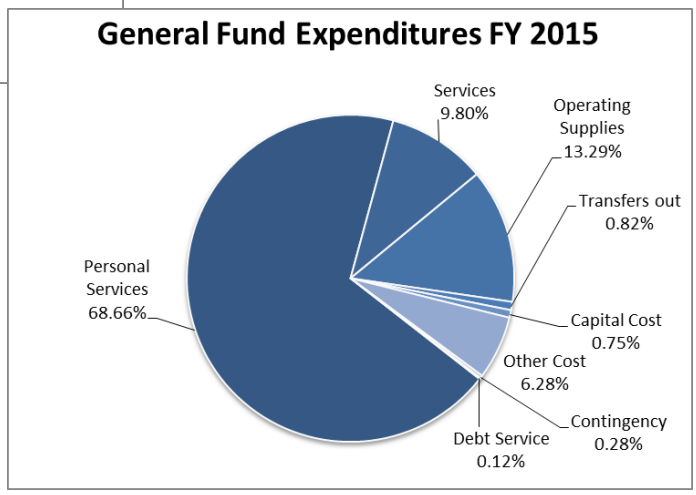
General Fund

The total FY 2015 expenditure budget for the General Fund increased approximately 4% over the FY 2014 budget. This was due to a salary increase voted in by City Council in FY 2014. A hiring freeze still remains in effect throughout the City. The graph below displays the distribution of funds by function for FY 2014 and FY 2015. 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 2015. 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 2015. 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. The increase in the tourism budget over last year is a cooperate effort with the city for a Heritage Trail.



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

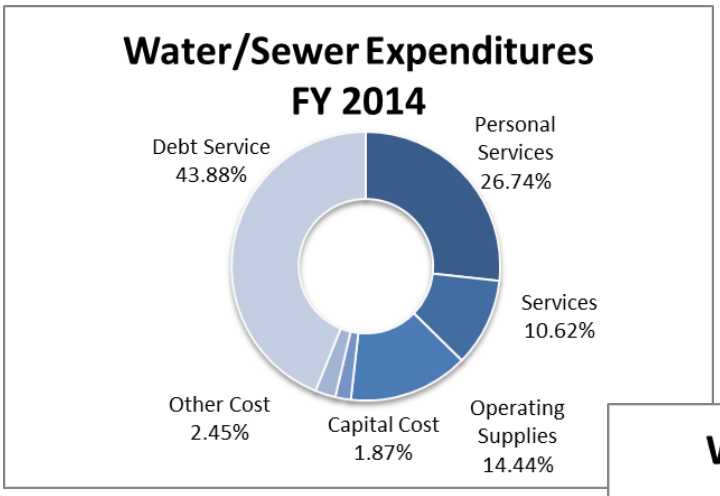
LMIG Capital Projects Fund

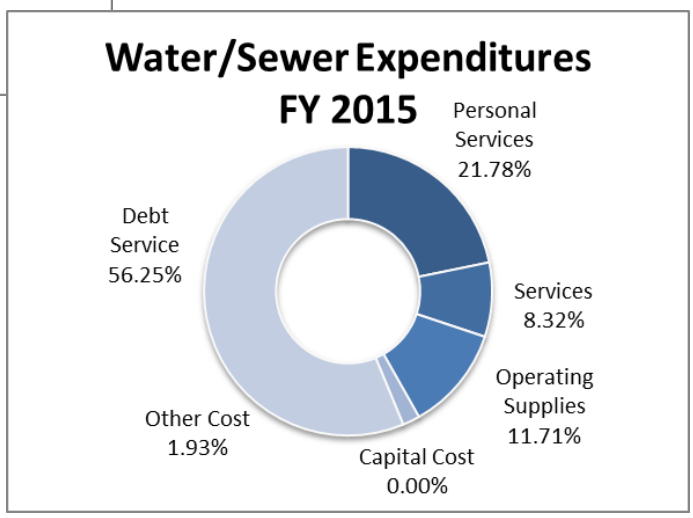
The expense for the LMIG (Local Maintenance Improvement Grant) is from the Georgia Department of Transportation which is allocated strictly for road projects.

Water and Sewer Fund

The total FY 2015 expenditures increased approximately 25% over last year. This is due to the 2010 bond debt. The City only paid interest for the first three years. FY 2015 marks the first year principle will be paid on the debt. The personnel services decreased slightly due to the shutdown of one plant which eliminated one position.

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. All other expenses remain constant.





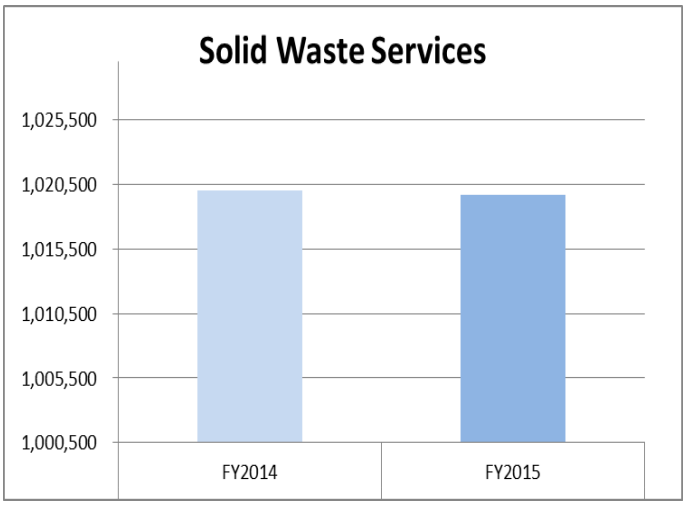
Expenditure Summary

Solid Waste Fund

The Operating Budget for the Solid Waste Fund remains constant with FY 2014.

The reduction in the contracted services for trash pickup in the previous year has helped to cover increased salary costs with the increase in FY 2014.

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

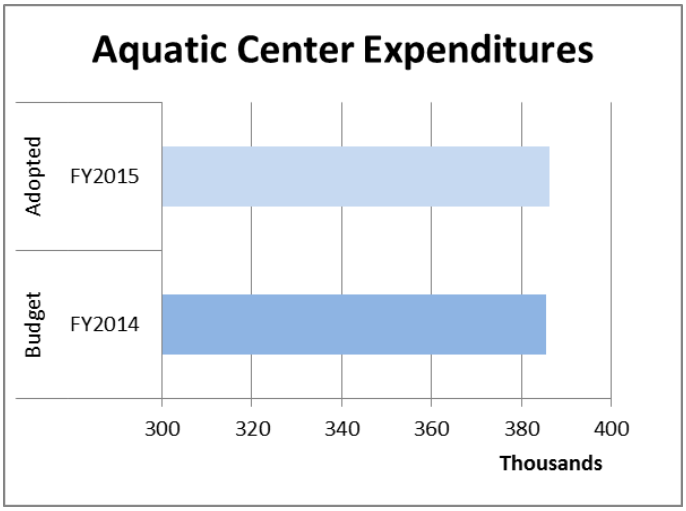


Aquatic Center Fund

The Operating Budget for the Aquatic Center Fund represents a slight increase in expenditures from the previous year in the amount of $800. 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 and run the facility. All personnel are contracted through them.



Aggregate Debt Service

The City of St. Marys currently has debt outstanding 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, 2014, the City's governmental activities had one outstanding note in the amount of $10,322. This note is a general obligation. It 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 additional, 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 2013 tax digest, the assessed value of taxable property in St. Marys was $526,721,307. Therefore, St. Marys' long-term obligations payable could not exceed $52,672,131 (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, 2014 was $1,830,000.

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.

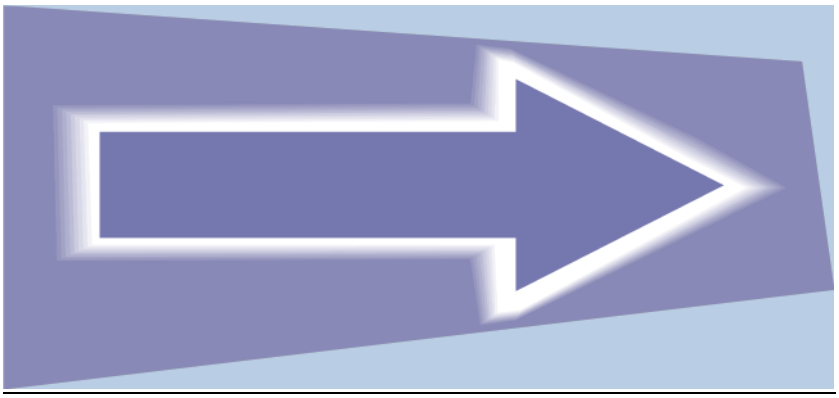
The City currently has 2 outstanding GEFA loans which are being used to provide needed capital equipment and infrastructure improvements.

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

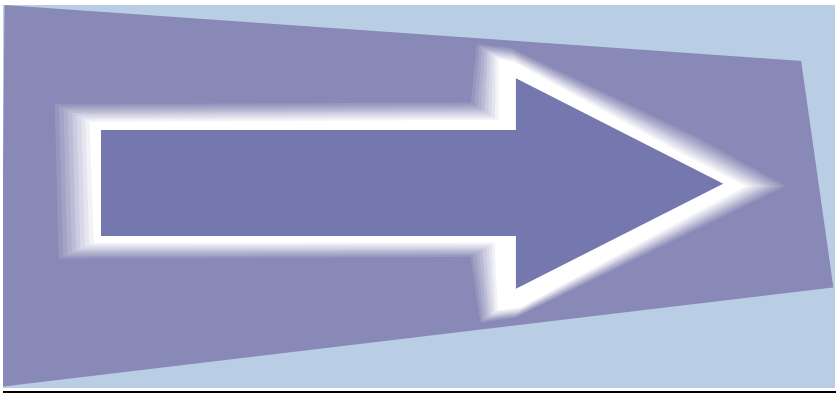
AGGREGATE DEBT SERVICE

	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 6/30/2014	$10,322		$2,980,169		$881,976		$1,830,000		$41,455,000	
Maturities for F/Y/E June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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
	$10,322	$43	$2,980,169	$494,179	$881,976	$351,835	$1,830,000	$293,081	$41,455,000	$20,819,300

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Governmental Fund



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 2015

St. Marys General Fund Revenues

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Property Taxes				
Real Property-Current Year	31.1100	2,832,132	2,597,400	2,490,000
Overpayments/Adjust Taxes	31.1190	88	0	0
2009 & Prior Years Property Tax Collec	31.1208	167,482	90,000	90,000
		2,999,702	**2,687,400**	**2,580,000**
Personal Property Taxes				
Motor Vehicle	31.1310	273,934	190,000	375,000
Mobile Home	31.1320	6,675	6,000	6,675
Railroad Tax	31.1391	0	2,500	2,475
		280,609	**198,500**	**384,150**
Real Estate Transfer Tax				
Real Estate Transfer Tax	31.1600	8,712	6,700	9,000
Recording Intangible Tax	31.1610	55,858	45,000	50,250
		64,570	**51,700**	**59,250**
Franchise Taxes				
Georgia Power	31.1710	671,580	690,000	655,000
Okefenokee Electric	31.1711	47,921	48,500	49,000
Gas Franchise	31.1730	19,163	18,000	19,000
Cable TV Franchise	31.1750	104,246	100,000	112,000
Telephone Franchise	31.1760	44,356	24,000	60,000
		887,266	**880,500**	**895,000**

St. Marys General Fund Revenues

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Sales & Use Taxes				
Local Option Sales and Use	31.3100	1,905,129	1,975,000	1,925,000
Alcoholic Beverage Excise	31.4200	226,422	215,000	215,000
Insurance Premiums	31.6200	852,970	830,000	884,000
Financial Institutions	31.6300	31,737	31,000	37,250
		3,016,258	**3,051,000**	**3,061,250**
Penalties & Interest				
Penalty and Interest on Delinquent Tax	31.9100	91,826	75,000	90,000
		91,826	**75,000**	**90,000**
Licenses and Permits				
Beer & Wine License	32.1100	80,216	85,000	90,000
General Business License	32.1200	127,327	125,000	125,000
Business License Insurance	32.1220	20,962	22,000	22,000
Building Permits	32.2100	85,475	130,000	100,000
Zoning Fees	32.2210	4,910	4,000	4,500
Land Disturbing Fees	32.2211	0	500	500
Sign Permits	32.2230	5,710	3,000	2,000
		324,600	**369,500**	**344,000**
Regulatory Fees				
Plan Review Fees	32.3910	23,818	31,250	25,000
		23,818	**31,250**	**25,000**

St. Marys General Fund Revenues

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Charges for Services				
Copies Sold - Admin	34.1700	6,010	6,000	10,000
Copies Sold - Police Dept	34.1705	7,554	6,500	5,000
Copies Sold - Library	34.1710	4,342	4,500	4,000
Copies Sold - Planning & Building	34.1715	282	250	400
Qualifying Fees	34.1910	0	2,000	2,700
NSF Fees	34.4212	30	120	120
		18,218	**19,370**	**22,220**
Culture & Recreation				
Retail Sales - Orange Hall	34.7200	78	100	50
Tours - Orange Hall	34.7205	3,186	8,000	8,000
Program Income - Senior Center	34.7500	7,166	6,800	6,200
		10,430	**14,900**	**14,250**
Other Charges for Services				
Cemetery Fees	34.9100	27,232	25,000	40,000
Administrative Fees - Tourism	34.9900	3,600	3,600	3,600
Administrative Fees - SPLOST	34.9910	8,171	4,000	6,000
		39,003	**32,600**	**49,600**
Fines & Forfeitures				
Court Fines Base	35.1170	247,063	240,000	225,000
Court Fines Fees	35.1171	86,606	86,400	65,000

St. Marys General Fund Revenues

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Fines & Forfeitures				
Court Fines - DUI Victims	35.1172	2,110	1,500	3,000
Brain & Spinal Fund	35.1178	2,905	2,500	3,000
Probation Fees	35.1179	1,146	1,000	1,000
Traffic Citation Fees	35.1180	11,486	10,000	9,000
Library Fines/Collections	35.1300	5,545	5,000	5,200
Penalty/Late Charge - Police	35.1400	4,756	5,000	5,000
Court Contempt Fees	35.1402	8,317	4,000	4,000
		369,934	**355,400**	**320,200**
Investment Income				
Interest Earned	36.1000	7,264	5,000	5,500
		7,264	**5,000**	**5,500**
Contributions & Donations				
Orange Hall Donations	37.2000	21	50	100
		21	**50**	**100**
Miscellaneous				
Fund Equity	38.0001	0	314,301	570,835
Rental Income	38.1000	327,040	325,000	330,000
Special Events Rental	38.1010	7,312	7,500	5,000
Miscellaneous Income	38.9010	172,117	20,000	25,000
Shared Services Solid Waste/SPLOST	38.9020	67,426	25,000	25,000

St. Marys General Fund Revenues

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Miscellaneous				
Shared Services - Board of Education	30.9028	44,029	44,579	44,500
Shared Services - Department of Transp	38.9031	9,651	16,900	16,900
Shared Services - Hospital Authority	38.9032	0	25,000	25,000
		627,575	**778,280**	**1,042,235**
Interfund Transfers				
Operating Transfer In Multi Grant	39.1200	192,186	7,500	10,000
		192,186	**7,500**	**10,000**
Other Proceeds				
Sale of City Property	39.2200	0	3,000	3,000
		0	**3,000**	**3,000**
Total Revenues		**8,953,280**	**8,560,950**	**8,905,755**

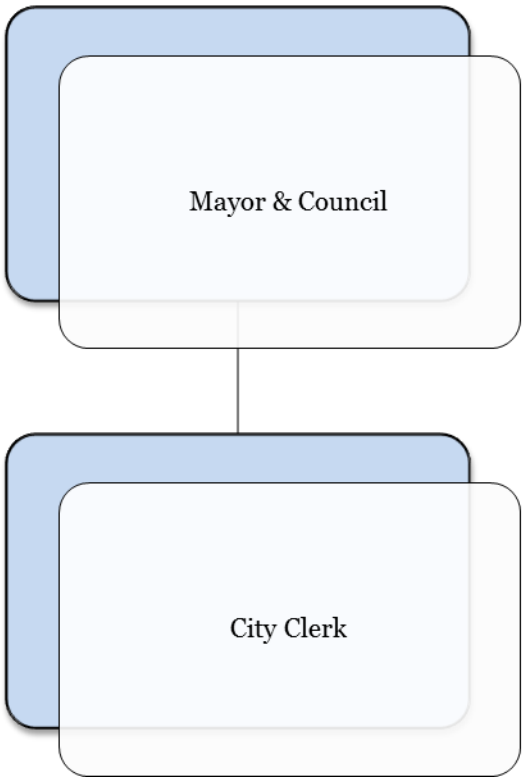
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General Fund Expenditures

	Actual FY2012	Actual FY2013	Budget FY2014	Adopted FY2015
General Government				
Legislative	$ 184,400	$ 214,724	$ 221,413	$ 305,723
Executive	287,132	313,382	258,510	311,263
Finance	744,033	755,467	977,127	843,857
Information Technology	147,388	201,180	172,329	173,958
Human Resources	82,221	110,702	110,802	142,202
Total General Government	1,445,174	1,595,455	1,740,181	1,777,003
Public Safety				
Municipal Court	201,782	188,214	177,177	180,665
Police	2,342,775	2,188,541	2,276,185	2,386,719
Fire	1,585,291	1,657,394	1,639,081	1,721,698
Total Public Safety	4,129,848	4,034,149	4,092,443	4,289,082
Public Works				
Public Works Administration	1,217,209	1,128,655	1,233,261	1,286,900
General Governmental Buildings	245,542	150,628	149,871	156,671
Parks	43,198	45,305	47,320	75,320
Highway and Streets	315,254	313,209	315,000	325,000
Total Public Works	1,821,203	1,637,797	1,745,452	1,843,891
Community Development				
Library	297,613	257,850	295,550	312,613
Planning & Zoning	149,728	138,413	174,872	192,655
Code Enforcement	-	-	-	55,190
Building	102,265	128,570	134,363	113,690
Senior Citizens Center	118,822	111,223	119,863	127,494
Economic Development	116,057	166,480	167,566	87,314
Total Community Development	784,485	802,536	874,203	888,956
Other Services				
Airport	4,185	3,770	5,000	6,000
Cemetery	5,271	68,945	72,512	73,293
Special Facilities	26,866	23,133	31,159	27,530
Total Other Services	36,322	95,848	108,671	106,823
Total General Fund	**$ 8,217,032**	**$ 8,165,785**	**$ 8,560,950**	**$ 8,905,755**
Beginning Fund Balance	**$ 3,359,726**	**$ 4,461,331**	**$ 5,081,343**	**$ 5,490,939**
Increase/(Decrease) Fund Balance	**1,101,605**	**620,012**	**409,596**	**-570,835**
Ending Fund Balance	**$ 4,461,331**	**$ 5,081,343**	**$ 5,490,939**	**$ 4,920,104**

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Legislative Department Organizational Chart FY 2015



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 records into electronic format to reduce storage and maintenance costs.

Performance Measures	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of City Council rating quality and accuracy provided as "good" or above.	100%	100%/100%	100%
2. Percent of Management Team rating quality and accuracy provided as "good" or above.	100%	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
5. Departmental expenditures per capita.	$10.47	$12.87/$13.34	$17.86

Legislative

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
6. Departmental expenditures as a percent of the General Fund.	2%	2%/2.8%	4%
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 / 22	25
3. Number of sets of minutes prepared.	23	24 / 23	25
4. Number of liquor licenses processed.	45	44 /48	46
5. Dollar value of liquor license processed.	$75, 350	$78,100/$79,717	$78,320
6. Total number of open records processed for the year.	1,125	1,050/940	1,250

Legislative Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	48,310	41,351	49,206
Legislative salaries	51.1115	65,400	65,400	65,400
Overtime	51.1300	3,368	4,000	4,000
Group Health/Dental	51.2105	268	0	0
Group Life Insurance	51.2110	117	117	117
FICA contributions (employer)	51.2200	8,936	8,473	9,074
Retirement contributions (employer)	51.2400	4,384	5,791	4,708
Workers' compensation	51.2700	168	320	344
		130,951	**125,452**	**132,849**
Purchased/Contracted Services				
Other purchased services	52.1240	48,710	0	25,000
Office equipment maintenance	52.2203	2,504	3,000	4,400
Public official liability	52.3150	13,633	13,756	13,800
Telephone	52.3210	3,185	3,800	3,800
Postage	52.3220	306	400	400
Advertising	52.3300	963	1,000	1,300
Marketing	52.3310	0	0	50,000
Printing and binding	52.3400	120	225	250
Travel	52.3500	3,642	12,000	12,000
Dues and fees	52.3600	441	600	624

Legislative Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Education and training	52.3700	2,096	7,000	7,000
		75,600	**41,781**	**118,574**
Supplies				
Office supplies	53.1110	204	200	200
Computer supplies	53.1120	668	700	700
Copier supplies	53.1130	838	700	900
Miscellaneous supplies	53.1140	1,201	1,000	1,000
Small equipment	53.1600	1,093	1,730	1,700
Codification	53.1791	3,404	6,000	6,000
Election expense	53.1792	0	18,000	18,000
		7,408	**28,330**	**28,500**
Payments to Others				
Camden County Chamber of Commerce	57.2200	764	850	800
Operating Transfers Out to DDA	57.2250	0	25,000	25,000
		764	**25,850**	**25,800**
Total Expenditures		**214,723**	**221,413**	**305,723**

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
The overall increase in this budget is $84,310 or 38% from last year's budget. The net increase is a combination of an increase in salaries, marketing and other purchased services for a master plan.

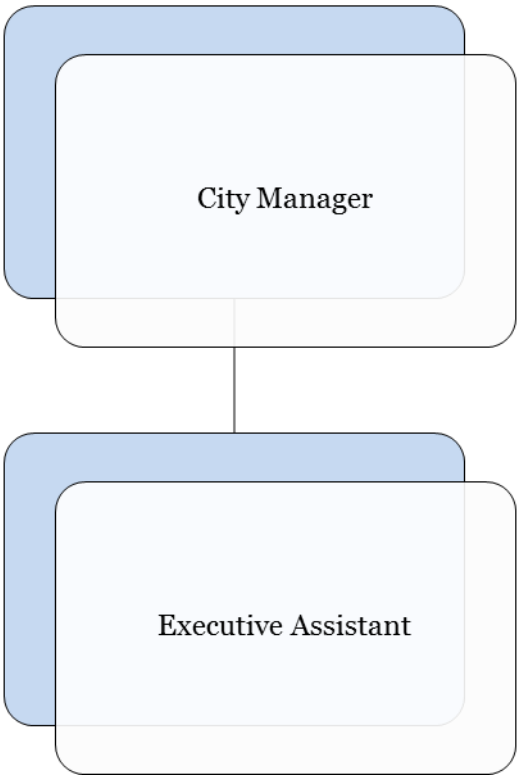
Personnel
Personnel remained constant from FY 2014 to FY 2015. The Legislative Department accounts for the salary for the Mayor and the six Councilmembers and the City Clerk.

Legislative

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
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**	**7**

Executive Department Organizational Chart FY 2015



Executive Department

Purpose Statement:

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

Departmental Goals (including, but not limited to):

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

Performance Measures	2013	2014	2015
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.	88%	90%/N/A	95%
2. Percent of City Council rating of City Manager performance as "good" or above.	86%	95%/100	100%
3. Percent of budget performance expectations achieved by City departments.	95%	95%/95%	100%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percent of actual expenditures under budget.	100%	100%/100%	100%
2. Departmentmal expenditures per capita	$15.12	$15.10	$16.72

Executive Department

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of full-time equivalent City employees (FTE's)	155.35	155.475	155.875
2. Number of City departments.	14	14/15	15

Executive Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	122,550	125,272	144,862
Temporary employees	51.1200	573	0	0
Overtime	51.1300	933	1,000	700
Group Health/Dental	51.2105	11,154	12,828	13,550
Health Clinic	51.2107	315	597	764
Group Life Insurance	51.2110	185	234	234
FICA contributions (employer)	51.2200	9,125	9,660	11,136
Retirement contributions (employer)	51.2400	14,613	15,337	19,009
Workers' compensation	51.2700	331	632	723
		159,779	**165,560**	**190,978**
Purchased/Contracted Services				
Legal	52.1220	135,119	75,000	100,000
Copier maintenance	52.2202	332	1,500	500
Vehicle repairs	52.2223	0	0	1,000
Telephone	52.3210	2,173	2,600	2,600
Postage	52.3220	174	200	200
Advertising	52.3300	97	100	2,000
Printing and binding	52.3400	0	100	0
Travel	52.3500	2,701	4,000	3,000
Dues and fees	52.3600	1,582	1,500	1,710

Executive Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Professional subscriptions	52.3610	140	150	150
Education and training	52.3700	1,122	1,500	1,500
Other	52.3900	17	100	100
		143,457	**86,750**	**112,760**
Supplies				
Office supplies	53.1110	239	300	300
Computer supplies	53.1120	271	300	300
Copier supplies	53.1130	363	300	375
Miscellaneous supplies	53.1140	1,687	2,000	1,800
Gasoline	53.1270	2,802	2,600	3,000
Small equipment	53.1600	775	200	750
Small equipment - furniture	53.1620	3,207	0	0
Vehicle repair supplies	53.1723	802	500	1,000
		10,146	**6,200**	**7,525**
Total Expenditures		**313,382**	**258,510**	**311,263**

Capital Outlay Overview

For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall increase in this budget is $52,753 or 20.4% from last year's budget. The change in the budget is due to an increase in salaries, legal expense and supplies.

Personnel

Personnel remained constant from FY 2014 to FY 2015. The City Managers' salary is split between General Fund and Water-Sewer Fund.

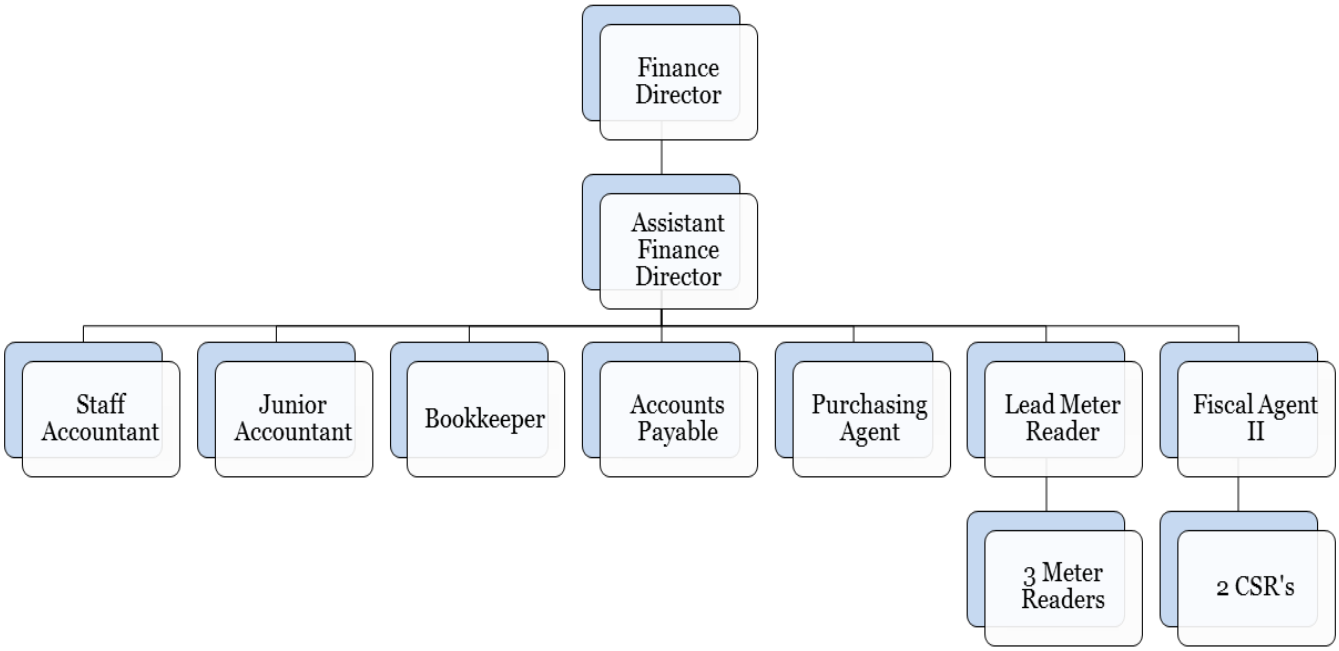
Executive

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
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 2015



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	2013	2014	2015
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.	95%	95%/95%	95%
2. The number of errors/corrections identified by external auditors during the previous financial years statement audit.	0	0/0	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
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percent of General Funds revenues collected to total final budget.	99.00%	100%/98%	100%
2. Percent of property tax collected to projected.	109.00%	100%/94%	100%

Finance Department

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
3. Utility revenue bad debt as a percentage of revenue collected.	0.30%	0.10%	0.30%
4. GFOA financial reporting standards met (Yes or No).	Yes	Yes/Yes	Yes
5. GFOA Budget Award received (Yes or No).	Yes	Yes/Yes	Yes
6. GFOA CFAR Award received (Yes or No).	N/A	Yes/No	Yes
8. Departmental expenditures per capita.*	$16.49	$16.72/$20.83	$19.29
9. Departmental expenditures as a percent of the General Fund. ***	3.60%	3.34%/4.40%	3.80%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. City general obligation bond rating. **	AA	AA/AA	AA
2. Number of property tax notices sent.	9,998	10,300/9,991	10,000
3. Revenue collected through cash collections. +	$13.6	$14/$13.4	$14.0
4. Accounts payable checks processed.	3635	3,500/3,569	3,500
5. Payroll checks processed/direct deposits processed.	4,432	4,500/3,868	3,900

*Excludes Contingencies, other cost, T/F to Tourism, CGRCDC &
** Based on last bond rating
***Excludes contingencies, PSA payments and other Dues
+ Million

Finance Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	98,761	101,791	103,923
Overtime	51.1300	3,576	3,000	3,600
Group Health/Dental Ins	51.2105	39,891	51,147	52,324
Health Clinic	51.2107	3,150	5,970	7,634
Wellness Program	51.2108	5,150	0	0
Group Life Insurance	51.2110	421	422	422
FICA contributions (employer)	51.2200	7,035	8,017	8,226
Retirement contribution (employer)	51.2400	21,228	24,841	25,103
Tuition reimbursements	51.2500	1,000	2,000	3,000
Unemployment insurance	51.2600	323	350	350
Workers' Compensation	51.2700	556	878	1,174
		181,091	**198,416**	**205,756**
Purchased/Contracted Services				
Audit	52.1210	10,000	12,000	12,000
Computer maintenance	52.2201	19,105	22,000	23,000
Copier maintenance	52.2202	3,065	6,028	10,000
Office equipment maintenance	52.2203	1,764	2,250	1,900
Alarm system maintenance	52.2205	420	560	560
Telephone	52.3210	5,974	5,950	6,500
Postage	52.3220	1,334	1,700	1,500

Finance Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Advertising	52.3300	2,606	2,000	2,700
Travel	52.3500	2,564	2,500	2,400
Dues and fees	52.3600	1,803	1,350	3,268
Professional subscriptions	52.3610	204	210	210
CGRDC Dues	52.3620	17,121	17,121	17,121
GMA Dues	52.3630	5,664	6,000	6,000
Bank fees	52.3680	0	50	50
Education and training	52.3700	2,060	2,000	2,700
		73,684	**81,719**	**89,909**
Supplies				
Office supplies	53.1110	761	1,450	800
Computer supplies	53.1120	2,903	3,000	3,700
Copier supplies	53.1130	2,781	2,100	3,000
Miscellaneous supplies	53.1140	3,988	5,500	6,000
Small equipment	53.1600	1,860	1,500	2,000
Tax administration	53.1790	15,162	15,750	19,000
		27,455	**29,300**	**34,500**
Other Costs				
Camden House	57.2300	10,000	10,000	10,000
Camden Partnership	57.2400	0	0	0
PSA Funding	57.2500	451,692	451,692	451,692
		461,692	**461,692**	**461,692**

Finance Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Contingencies				
Contingencies	57.9100	0	199,000	25,000
		0	**199,000**	**25,000**
Operating Transfers				
Operating transfer out to Tourism	61.1015	11,545	7,000	27,000
		11,545	**7,000**	**27,000**
Total Expenditures		**755,467**	**977,127**	**843,857**

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
The overall decrease in this budget is $133,270 or -13.6% from last year's budget. There was an increase in salaries, purchased services, supplies and other cost. There was a significate decrease in contingencies.

Personnel
Personnel decreased .05 FTE from FY 2014 to FY 2015 that was allocated to the Solid Waste Fund. The Finance Department employee's salaries are split between General Fund, Water-Sewer Fund, and Solid Waste Fund.

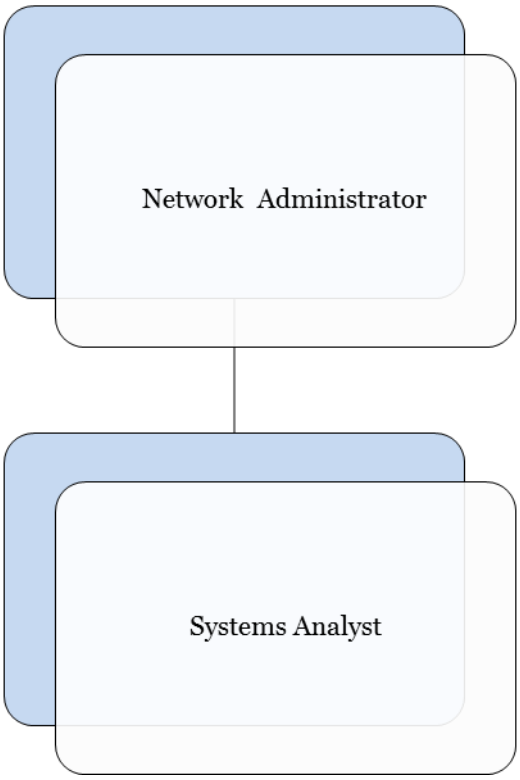
Finance

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Director of Finance *	0.3	0.3	0.3
Assistant Finance Director *	0.1	0.1	0.1
Accountant *	0.5	0.5	0.45
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**	**2.4**

**Partially Budgeted in Other Funds*

Information Technology Organizational Chart FY 2015



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	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Overall satisfaction rating of "good" or above on work order customer feedback forms.	95%	95%/100%	100%
2. Overall Department Head satisfaction rating of "good" or above on survey.	88%	88%/100%	100%
3. Enterprise Network availability.	95%	95%/95%	98%
4. Enterprise Business System availability.	95%	95%/95%	98%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of service requests successfully fulfilled within one day	35%	85%/33%	31%
2. Average response time for Information Technology service (hours). *	12	12/14	18
3. Departmental expenditures per capita.	$11.75	$11.95/$9.93	$10.16
4. Departmental expenditures as a percent of the General Fund.	2.50%	2.01%/2.10%	2.00%

Information Technology

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of networks maintained.	10	13/9	9
4. Number of servers maintained.	23	24/25	32
5. Number of work orders processed.	395	650/519	625
6. Number of desktops maintained.	107	115/108	121
7. Number of mobile devices maintained.	60	65/64	71

Information Technology Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	100,170	100,867	102,972
Overtime	51.1300	88	100	300
Group Health/Dental	51.2105	18,655	21,454	21,976
Health Clinic	51.2107	630	1,194	1,527
Group Life Insurance	51.2110	234	234	234
FICA contributions (employer)	51.2200	7,234	7,724	7,901
Retirement contributions (employer)	51.2400	4,921	4,920	4,193
Workers' compensation	51.2700	110	211	307
		132,042	**136,704**	**139,410**
Purchased/Contracted Services				
Computer maintenance	52.2201	19,152	19,375	16,925
Telephone	52.3210	3,619	3,000	3,000
Travel	52.3500	224	1,900	1,900
Dues and fees	52.3600	97	100	123
Professional subscriptions	52.3610	0	250	250
Education and training	52.3700	855	1,600	1,550
		23,947	**26,225**	**23,748**
Supplies				
Office supplies	53.1110	451	1,650	1,650
Computer supplies	53.1120	2,625	1,000	1,000

Information Technology Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Miscellaneous supplies	53.1140	1,145	700	700
Gasoline	53.1270	0	400	400
Small equipment	53.1600	467	3,800	3,700
Small equipment - Computer	53.1610	2,679	1,850	1,850
Vehicle repair supplies	53.1723	0	0	1,500
		7,367	**9,400**	**10,800**
Capital Outlays				
Equipment	54.2500	37,823	0	0
		37,823	**0**	**0**
Total Expenditures		**201,179**	**172,329**	**173,958**

Capital Outlay Overview
For FY 2015, this department's capital outlay expenditures are budgeted in SPLOST VII.

Budget Summary
Overall increase of $1,629 or .9% from last year's budget. The increase is in salaries.

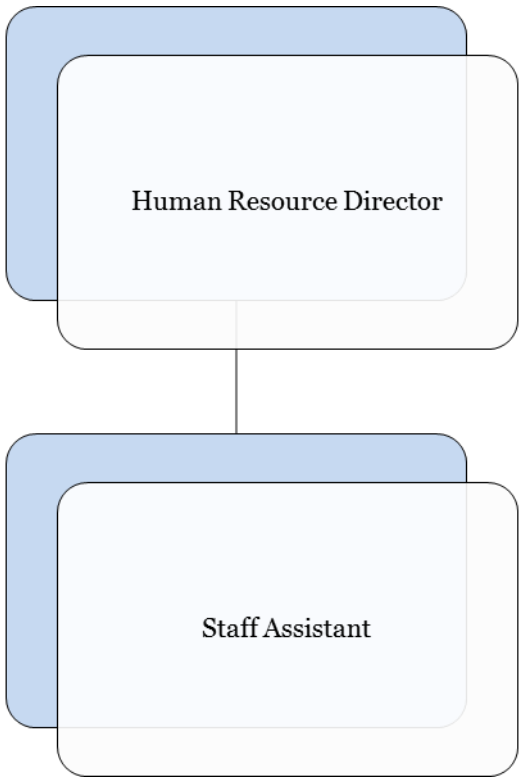
Personnel
Personnel remained constant from FY 2014 to FY 2015.

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 2015



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 inaccomplishing 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	2013	2014	2015
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%	100%
2. Percent of respondents rating candidates recruited as meeting standards of the department.	N/A	95%/100%	100%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Total City full time equivalent (FTE's) per 1,000 residents.	8.69	8.12	8.12
2. Full-time employee turn over rate (excludes retirement).	8%	8%	14%
3. Percentage of employee performance evaluations completed to total required within thirty days of due date.	N/A	90%/43%	45%
4. Departmental expenditures per capita.	$5.39	$6.48/$6.15	$8.30
5. Departmental expenditures as a percent of the General Fund.	1.06%	1.30%/1%	1.60%

Human Resources Department

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of full-time employees authorized in the budget.	155.35	154.475/155.35	141.81
2. Number of employment applications processed.	N/A	200/170	520
3. Number of employee and family member visits to Employee Health Clinic.	N/A	650/533	755

Human Resources Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	65,948	74,957	88,037
Group Health/Dental	51.2105	13,061	15,021	30,765
Health Clinic	51.2107	315	597	1,527
Group Life Insurance	51.2110	117	117	234
FICA contributions (employer)	51.2200	4,630	5,735	6,735
Retirement contributions (employer)	51.2400	2,343	4,101	3,473
Workers' compensation	51.2700	119	211	253
		86,533	**100,739**	**131,024**
Purchased/Contracted Services				
Employee testing & physicals	52.1231	1,727	360	500
Computer maintenance	52.2201	0	100	100
Telephone	52.3210	1,828	2,000	2,000
Postage	52.3220	39	30	30
Travel	52.3500	418	750	750
Dues and fees	52.3600	101	373	398
Professional subscriptions	52.3610	275	200	200
Education and training	52.3700	0	1,000	1,500
Other	52.3900	19,368	1,500	4,500
		23,756	**6,313**	**9,978**

Human Resources Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Supplies				
Office supplies	53.1110	65	100	200
Computer supplies	53.1120	0	3,150	500
Miscellaneous supplies	53.1140	348	500	500
		413	**3,750**	**1,200**
Total Expenditures		**110,702**	**110,802**	**142,202**

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall increase of $31,400 or 28.3% from last year's budget. The increase is due to salaries and benefits.

Personnel
Personnel increased .375 FTE from FY 2014 to FY 2015.

Human Resources

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Director	1	1	1
Staff Assistant	0.625	0.625	1
FTE Positions	**1.625**	**1.625**	**2**

General Government Buildings

Purpose Statement:

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

Departmental Goals (including, but not limited to):

1. Complete special projects on time and within budget.

2. Ensure that there are not any injuries in buildings related to facility or poor building/facility maintenance.

Performance Measures	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of survey respondents that rate the condition of City facilities as "good" or above.	92%	90% / 100%	90%
2. Percent of employees that rate the condition of City facilities as "good" or above.	83%	95% / 83%	90%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Emergency service calls responded to within one hour.	100%	95%/100%	100%
2. Service calls completed without having to be called back.	95%	95%/98%	95%
3. Departmental expenditures per capita.	$9.08	$9.15/$8.56	$9.15
4. Departmental expenditures as a percent of the General Fund.	1.95%	1.7%/1.8%	1.76%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of electrical service calls.	105	90/66	75
2. Number of plumbing service calls.	65	40/36	50

General Government Buildings

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of construction service calls.	224	150/67	100
4. Number of HVAC service calls.	38	30/25	30
5. Number of other service calls.	65	50/65	50

General Governmental Buildings Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Purchased/Contracted Services				
Custodial	52.2130	17,624	21,138	21,051
Alarm system maintenance	52.2205	25	0	0
Building repairs	52.2221	11,955	10,000	12,000
Property/Liability Ins	52.3110	47,762	54,333	54,400
		77,366	**85,471**	**87,451**
Supplies				
Water/sewerage	53.1210	5,832	5,000	4,320
Electricity	53.1230	41,910	46,400	43,900
Building repair supplies	53.1721	11,911	13,000	13,000
		59,653	**64,400**	**61,220**
Capital Outlays				
Site improvements	54.1200	11,466	0	8,000
		11,466	**0**	**8,000**
Debt Service				
Capital Lease - Principal - Sound System	58.1204	2,127	0	0
Capital Lease Interest - Sound System	58.2204	16	0	0
		2,143	**0**	**0**
Total Expenditures		**150,628**	**149,871**	**156,671**

Capital Outlay Overview

For FY 2015, this department has $8,000 for capital outlay expenditures planned.

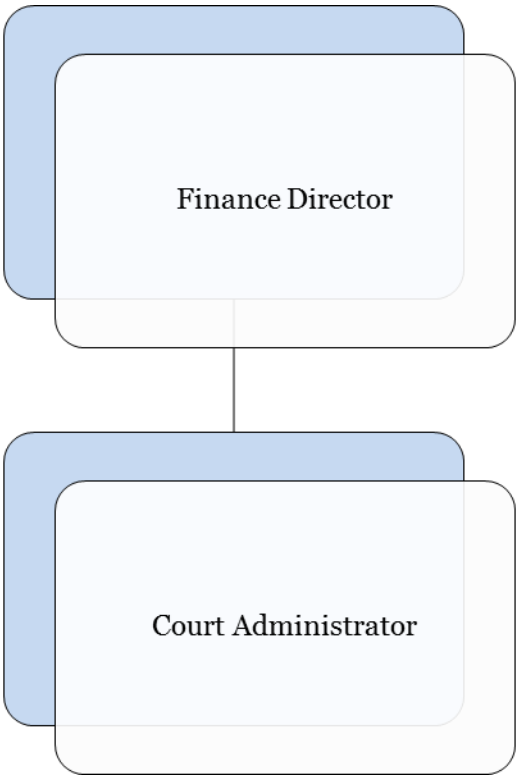
Budget Summary

Overall increase of $6,800 or 4.5% from last year's budget. The increase is due to site improvements.

Personnel

No personnel are allocated to this department.

Municipal Court Organizational Chart FY 2015



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	2013	2014	2015
Outcome Measures	**Goal/Actual**	**Goal/Actual**	**Goal**
1. Successful completion of intervention program.	86%	90%/95%	90%
2. Percent of cases resolved at first trial.	86%	87%/83%	84%
3. Percent of case files meeting established criteria for accuracy.	88%	89%/82%	84%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percent of processed citations adjudicated.	75%	81%/76%	75%
2. Dispositions posted to DDS within ten days.	84%	86%/79%	82%
3. Dispositions posted to CCH within thirty days.	70%	77%/79%	75%
4. Departmental expenditures per capita.	$10.36	$11.80/$10.33	$10.55
5. Departmental expenditures as a percent of the General Fund.	0.02%	0.01%/2.2%	0.02%

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.	1891	2243/1594	1740
3. Failure to appear warrants.	75	55/35	60
4. Number of defendants put on probation.	242	238/247	240

Municipal Court Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Judge	51.1105	12,000	12,000	18,000
Court Clerks	51.1110	36,792	35,527	36,920
Overtime	51.1310	356	300	500
Group Health/Dental	51.2105	161	161	166
Group Life Insurance	51.2110	117	117	117
FICA contributions (employer)	51.2200	2,631	2,741	2,863
Retirement contributions (employer)	51.2400	2,071	2,508	2,605
Workers' compensation	51.2700	55	150	109
		54,183	**53,504**	**61,280**
Purchased/Contracted Services				
Other professional services	52.1240	6,443	6,500	10,000
Equipment maintenance	52.2203	1,009	1,023	1,023
Telephone	52.3210	1,225	1,100	1,300
Postage	52.3220	184	250	200
Travel	52.3500	2,202	2,000	2,500
Dues and fees	52.3600	457	1,000	1,012
Bank fees	52.3680	1,881	2,700	2,500
Education and training	52.3700	504	2,000	1,500
		13,905	**16,573**	**20,035**

Municipal Court Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Supplies				
Copier supplies	53.1130	392	700	500
Miscellaneous supplies	53.1140	575	500	500
Small equipment	53.1600	0	0	1,000
		967	**1,200**	**2,000**
Other Costs				
Court Ware Fee	57.3170	11,231	10,000	10,000
DATE	57.3171	8,286	4,200	4,600
DETF-GSCCCA	57.3172	8,244	6,000	5,000
County Jail Fund	57.3173	21,915	14,000	15,000
Local victims fund	57.3174	10,875	7,200	7,300
DUI Vicitims Fund	57.3175	181	15,000	2,500
POPT Police Training Fund	57.3176	44,708	37,000	40,000
Police Officers A & B Fund	57.3177	12,818	9,000	9,000
Brain & Spinal Injury Fund	57.3178	364	2,500	3,200
Probation fees	57.3179	537	1,000	750
		119,159	**105,900**	**97,350**
Total Expenditures		**188,214**	**177,177**	**180,665**

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall increase of $3,488 or 2% from last year's budget. The increase is from salaries, other purchased services and supplies offset by a reduction in the amount budgeted for other cost (pass through).

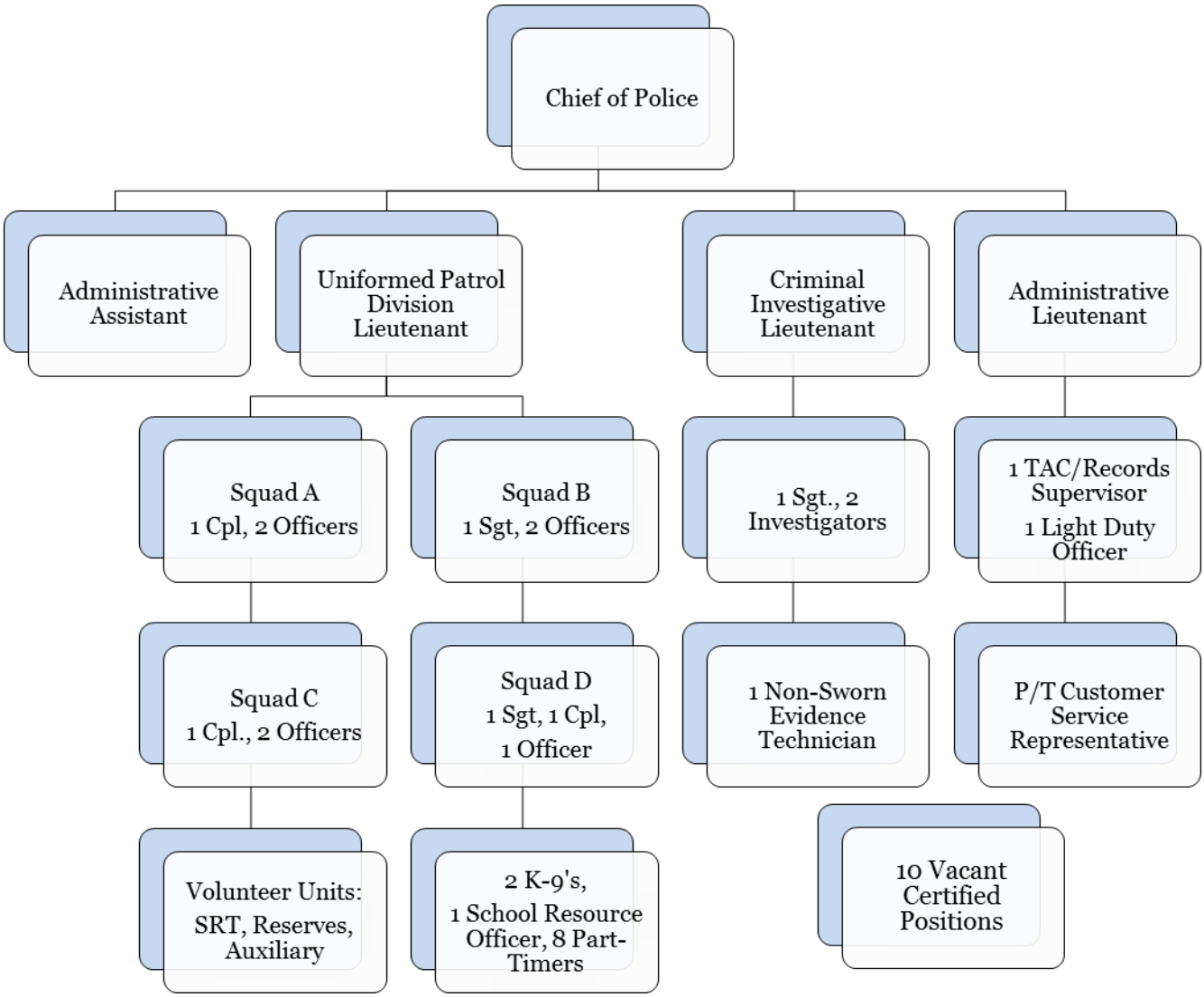
Personnel
Personnel remained constant from FY 2014 to FY 2015.

Court Administration

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Staff Assistant	0	0	0
Court Administrator	1	1	1
FTE Positions	**1**	**1**	**1**

Police Department Organization Chart FY 2015



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 servic
6. Develop strategies to improve departmental working relationships and reporting in neighborhoo
7. Reduce crime against persons by 1%.
8. Reduce crime against property by 1%.

Performance Measures	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Reduction in the number of crimes against property.	1,045	1035/991	981
2. Reduction in the number of crimes against persons.	721	714/697	690
3. Overall rating of school principals of "very good" or above on survey response.	100%	80%/100%	80%
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Investigation solve ratio.*	65%	66%/71%	80%
2. Average number of citations per Patrol Officer.	144/yr.	174 yr / 160 yr	170/yr.
3. Average number of investigations per Investigative Officer.	97.7	100/96.3	95
4. Average response time to priority one calls.	5:08	5:00/5:13	5:10

Police Department

Efficiency/Effectiveness Indicators	Actual	Actual	Projected
5. Departmental expenditures per capita.	$131.19	$132.75/$123.38	$139.40
6. Departmental expenditures as a percent of the General Fund.	26.13%	26.55%/25.70%	26.90%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of sworn Officers. (Allocated)	32	32/32	32
2. Number of calls for Police Service. (Total CAD entries)	37,848	37,500/44,411	45,000
3. Number of arrests.	790	775/376	400
4. Number of cases investigated.	391	400/289	300
5. Number of cases solved.*	254	265/206	220
6. Number of citations issued.	3,179	3,675/3,208	3,500
7. Total community presentations.	83	100/92	100
8. Number of security checks.	14,863	12,900/16,878	18,000
9. Total number of part one crimes against persons.	168	158/176	170
10. Total number of part one crimes against property.	500	490/524	512

Police Department

Workload/Service Level Indicators	Actual	Goal/Actual	Projected
11. Total number of accidents with injuries or fatalities.	70	65/127	100
12. Number of incident reports.	2,329	2,400/5,704	5,600

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

Police Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	1,264,004	1,264,981	1,334,384
Overtime - Regular employees	51.1300	69,163	65,000	65,000
Group Health/Dental	51.2105	243,648	313,670	330,908
Health Clinic	51.2107	7,561	14,326	22,900
Group Life Insurance	51.2110	3,783	4,095	4,095
FICA contributions (employer)	51.2200	96,851	102,375	107,302
Retirement contribution (employer)	51.2400	63,395	81,670	83,960
Unemployment insurance	51.2600	0	4,500	4,500
Workers' compensation	51.2700	30,769	40,577	47,220
Clothing allowance	51.2930	2,000	3,250	3,250
		1,781,174	**1,894,444**	**2,003,519**
Purchased/Contracted Services				
Medical	52.1230	20,404	15,000	25,000
Computer maintenance	52.2201	3,953	3,953	0
Copier maintenance	52.2202	7,381	3,500	3,500
Radio maintenance	52.2204	1,903	1,904	0
Alarm system maintenance	52.2205	725	800	800
Small equipment repairs	52.2216	531	980	980
Radio & electronics repairs	52.2220	7,386	10,000	10,000
Building repairs	52.2221	717	6,000	6,000
Vehicle repairs	52.2223	10,275	12,000	15,000

Police Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Property/Liability Insurance	52.3110	31,648	32,846	32,846
Telephone	52.3210	13,834	14,472	20,822
Computer links	52.3211	59	920	1,120
Postage	52.3220	420	500	500
Printing & binding	52.3400	518	500	500
Travel	52.3500	17,491	10,478	26,583
Dues and fees	52.3600	1,300	2,120	2,240
Education and training	52.3700	3,298	6,065	2,975
		121,843	**122,038**	**148,866**
Supplies				
Office supplies	53.1110	699	1,500	1,500
Computer supplies	53.1120	4,393	3,500	3,500
Copier supplies	53.1130	942	1,000	2,000
Miscellaneous supplies	53.1140	978	1,500	2,000
Criminal Investigation supplies	53.1160	3,160	1,397	1,397
Water/sewerage	53.1210	1,858	2,000	1,500
Electricity	53.1230	44,525	39,000	39,000
Street lighting	53.1231	257	240	240
Gasoline	53.1270	110,032	111,075	111,075
Books and periodicals	53.1400	2,941	3,245	3,245
Small equipment	53.1600	2,757	11,404	6,712
Small equipment supplies	53.1601	451	500	1,500

Police Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Small equipment - computers & softwar	53.1610	3,101	2,880	2,100
Safety supplies	53.1701	232	500	500
Uniforms & replacements	53.1702	12,478	15,000	17,700
Building repair supplies	53.1721	3,351	1,500	2,500
Vehicle repair supplies	53.1723	30,395	22,000	27,500
		222,550	**218,241**	**223,969**
Capital Outlays				
Equipment	54.2500	12,177	0	0
		12,177	**0**	**0**
Debt Service				
Capital Lease - Principal - Vehicles	58.1207	48,928	40,659	10,322
Capital Lease - Interest - Vehicles	58.2207	1,869	803	43
		50,797	**41,462**	**10,365**
Total Expenditures		**2,188,541**	**2,276,185**	**2,386,719**

Capital Outlay Overview
For FY 2015, this department capital outlay expenditures planned are budgeted in SPLOST VII.

Budget Summary
Overall increase of $110,534 or 4.9% from last year's budget. The increase is due to the salary increase approved by Council and travel to send employees to the police academy.

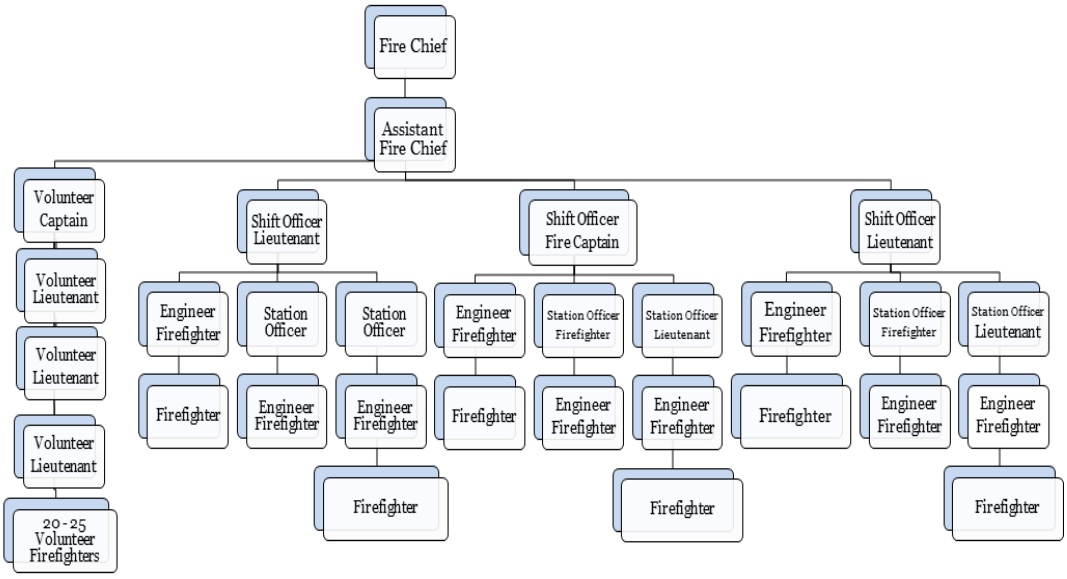
Personnel
Personnel remained constant from FY 2014 to FY 2015.

Police Department

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Police Chief	1	1	1
Major	0	0	0
Lieutenant	3	3	3
Administrative Lieutenant	1	1	1
Administrative Assistant	1	1	1
Property & Evidence Technician	1	1	1
Police Sergeant	6	6	5
Police Corporal	5	5	6
Police Officer II	17	17	17
Police Records Technician	0.6	0.6	0.6
FTE Positions	**35.6**	**35.6**	**35.6**

Fire Department Organizational Chart FY2015



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	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of respondents designating fire service as "good" or above within reporting period.	90%	90%/90%	90%
2. Percentage of residential fires confined to room of origin.	4.10%	90%/2.5%	3%
3. Property loss from fire as a percentage of the value of the property exposed.	69.00%	20%/84.4%	90%
4. Percentage of return on investment (Fire Department Budget to property saved value).	106.00%	50%/44%	50%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Average response time in minutes.	4.51	4:00/5.11	5
2. Insurance Service Office (ISO) Rating.	4	4/9 - 4	3
3. Annual volunteer pay if compensated at an entry level fire fighter rate.	$49,811.25	$41,000/ $29,294	$30,000

Fire Department

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
4. Total fire incidents per 1,000 population.	5.02	4.9/2.62	3
5. Total non-fire incident per 1,000 population.	98.94	97/65.59	7.5
6. Departmental expenditures per capita.	$87.06	$93.72/$96.59	$100.56
7. Annual amount paid of Property Tax per person for Fire Service.	$36.12	$34.35/$31.83	$28.12
8. Departmental expenditures as a percent of the General Fund.	19.10%	19.15%/20.10%	19.40%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Calls for fires.	86	85/60	70
2. Rescue/EMS.	1,307	1,256/1,417	1,250
3. Calls for hazardous conditions.	133	139/143	110
4. Service calls.	63	54/60	60
5. False alarm calls.	101	96/76	80
6. Other (Svr. Weather/Disaster & Special) calls.	1	1/0	1
7. Total Calls for service.	1,780	1,719/1,756	1,450
8. Fire inspections conducted.	60	565/50	70

Fire Department

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
9. Fire prevention plan and review.	380	33/290	350
10. Fire hydrant inspections.	1150	1,253/1,150	1,150
11. Burn permits issued.	450	364/440	450

Fire Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	963,787	849,761	907,174
Overtime	51.1300	91,138	99,073	107,077
Group Health/Dental	51.2105	209,930	252,280	222,328
Health Clinic	51.2107	5,986	11,342	14,504
Group Life Insurance	51.2110	2,974	3,042	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	75,089	72,586	77,591
Retirement contribution (employer)	51.2400	52,352	54,453	62,313
Workers' Compensation	51.2700	62,940	69,033	70,690
Employee awards & picnic	51.2910	243	350	350
		1,466,631	**1,414,116**	**1,467,265**
Purchased/Contracted Services				
Employment physicals & tests	52.1231	8,094	11,375	11,375
Equipment testing	52.1340	6,894	11,819	11,344
Copier maintenance	52.2202	682	700	700
Radio maintenance	52.2204	2,262	3,777	3,857
Generator maintenance	52.2207	5,137	6,000	6,000
Small equipment repairs	52.2216	128	706	706
Building repairs	52.2221	1,692	1,000	3,400

Fire Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Vehicle repairs	52.2223	15,583	13,000	14,654
Property/Liability insurance	52.3110	7,827	7,154	8,085
Telephone	52.3210	9,168	15,378	13,402
Postage	52.3220	386	500	500
Advertising	52.3300	0	50	50
Printing and binding	52.3400	79	0	0
Travel	52.3500	4,883	6,548	6,548
Dues and fees	52.3600	1,496	850	2,186
Professional subscriptions	52.3610	1,552	1,256	1,256
Education and training	52.3700	5,360	6,175	6,175
		71,223	**86,288**	**90,238**
Supplies				
Office supplies	53.1110	331	1,428	1,000
Computer supplies	53.1120	739	800	778
Copier supplies	53.1130	272	360	360
Miscellaneous supplies	53.1140	4,572	3,500	3,500
Fire prevention supplies	53.1173	1,185	1,981	1,981
Water/sewerage	53.1210	4,031	4,095	4,095
Electricity	53.1230	22,388	25,800	25,000
Bottled gas	53.1240	0	117	117
Gasoline	53.1270	29,995	34,850	32,375

Fire Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Books and periodicals	53.1400	1,885	1,968	1,968
Small equipment	53.1600	12,831	16,815	11,058
Small equipment supplies	53.1601	1,346	3,885	3,885
Small equipment - computers & softwar	53.1610	1,882	5,928	5,928
Small equipment - furniture	53.1620	0	720	720
Other supplies	53.1700	1,897	2,726	2,726
Safety supplies	53.1701	17,243	12,953	12,953
Uniforms & replacements	53.1702	5,715	9,300	9,300
Building repair supplies	53.1721	2,127	2,191	2,191
Vehicle repair supplies	53.1723	11,101	9,260	9,260
		119,540	**138,677**	**129,195**
Capital Outlays				
Equipment	54.2500	0	0	35000
		0	**0**	**35,000**
Total Expenditures		**1,657,394**	**1,639,081**	**1,721,698**

Capital Outlay Overview

For FY 2015, this department does have capital outlay expenditure to purchase an air compressor.

Budget Summary

Overall increase of $82,617 or 5% from last year's budget. The increase is due to salaries and the purchase of equipment.

Personnel

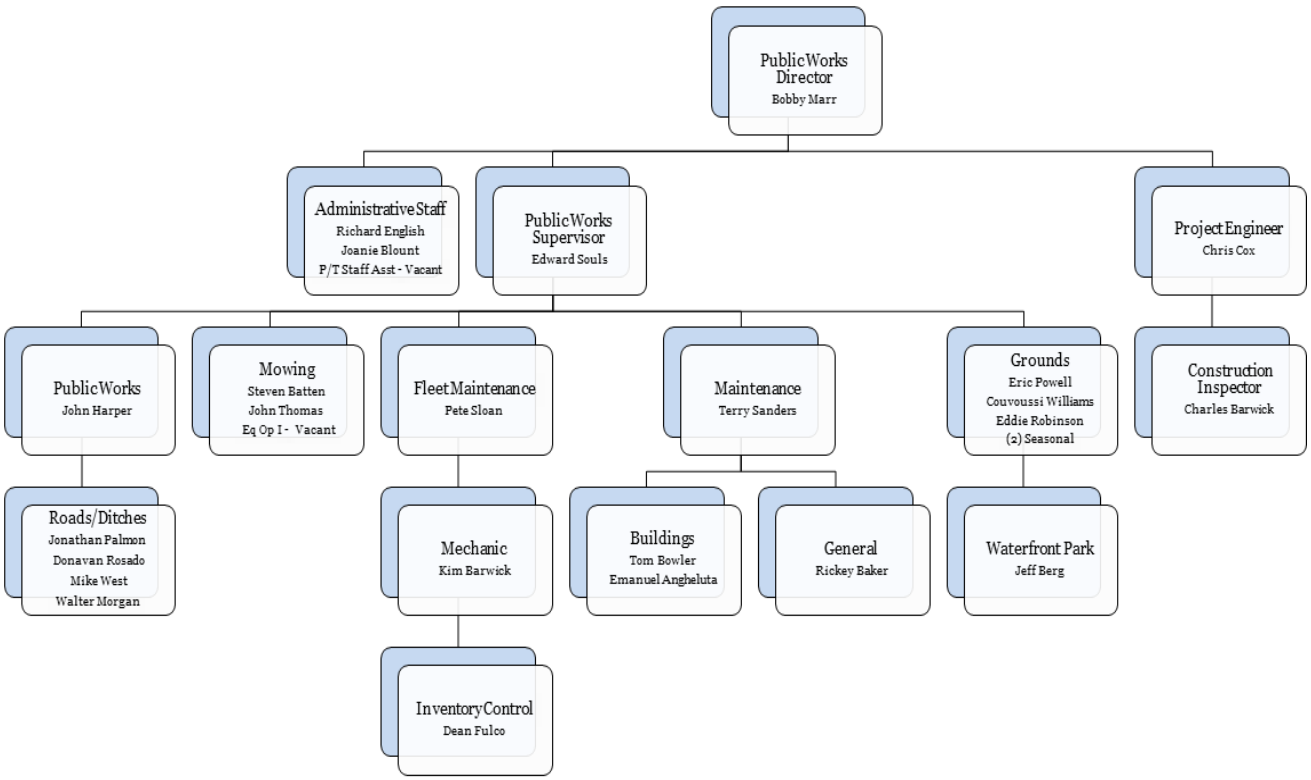
Personnel remained constant from FY 2014 to FY 2015.

Fire Department

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Fire Chief	1	1	0.7
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	0	0
FTE Positions	**29**	**26**	**25.7**

Public Works Organizational Chart FY 2015



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	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of roads that have pavement condition index of 25 or less.	84%	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.	87%	90% / 85%	90%
4. Objective City appearance rating by third party of "good" or above.	86%	90% / 92%	90%
5. Percent of respondent rating fleet services as "good" or above as measured by user survey during evaluation period.	100%	95% / 100%	95%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of road repairs/potholes requiring follow-up activities (second repair).	7%	5%/4%	5%
2. Percentage of pothole repairs lasting more than six months.	90%	90%/96%	90%
3. Number of traffic light repairs within two hours of notification.	95%	95%/93%	95%

Public Works

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
4. Miles of rights-of-way mowed per employee.	175	175/183	175
5. Miles of ditches cleared per employee.	9	9/7	9
6. Departmental expenditures per capita.	$70.04	$71.28/$70.08	$75.16
7. Departmental expenditures as a percent of the General Fund.	13.84%	14.55%/14.60'%	14.50%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of employees authorized in budget.(FT/PT/Seasonal)	25/1/2	25/1/2	25/1/2
2. Lane miles of road in the City.	115	115/115	115
3. Number of potholes repaired.	73	40/85	70
4. Number of signs repaired/replaced.	225	200/142	100
5. Number of dead animals removed.	216	160/245	200
6. Number of sidewalk repairs.	36	25/20	15
7. Number of ditches cleaned.	121	27/67	50
8. Miles of rights-of-way mowed.	536	550/640	550

Public Works

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
9. Lane miles swept.	643	200/721	800

Public Works Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	563,439	589,747	619,733
Overtime	51.1300	16,530	20,000	20,000
Group Health/Dental	51.2105	217,683	253,989	260,533
Health Clinic	51.2107	7,246	13,730	17,557
Group Life Insurance	51.2110	2,833	2,844	2,844
FICA contributions (employer)	51.2200	40,951	46,646	49,621
Retirement contribution (employer)	51.2400	31,154	33,942	34,259
Workers' Compensation	51.2700	54,002	51,297	52,636
		933,838	**1,012,195**	**1,057,183**
Purchased/Contracted Services				
Employment physicals & tests	52.1231	300	250	250
Computer maintenance	52.2201	4,600	5,137	5,137
Copier maintenance	52.2202	1,334	1,400	1,400
Radio maintenance	52.2204	497	500	500
Alarm system maintenance	52.2205	240	240	240
Fuel system maintenance	52.2208	0	500	500
Vehicle repairs	52.2223	2,963	4,000	10,000
Rental of equipment and vehicles	52.2320	1,463	1,000	1,000
Telephone	52.3210	14,848	12,250	20,000
Postage	52.3220	248	250	250

Public Works Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Advertising	52.3300	410	500	500
Printing and binding	52.3400	70	100	100
Travel	52.3500	2,784	1,500	1,500
Dues and fees	52.3600	1,314	1,205	1,740
Education and training	52.3700	1,900	2,000	2,000
		32,971	**30,832**	**45,117**
Supplies				
Office supplies	53.1110	849	1,250	1,250
Computer supplies	53.1120	1,357	1,000	1,000
Copier supplies	53.1130	0	150	150
Miscellaneous supplies	53.1140	5,799	6,000	6,000
Gasoline	53.1270	83,343	97,500	97,500
Small equipment	53.1600	8,158	11,000	11,000
Small equipment supplies	53.1601	7,093	7,000	7,000
Small equipment - computers & software	53.1610	626	2,834	700
Safety supplies	53.1701	3,655	5,000	5,000
Uniforms & replacements	53.1702	9,269	10,000	10,000
Vehicle repair supplies	53.1723	41,697	40,000	40,000
		161,846	**181,734**	**179,600**
Capital Outlays				
Equipment - Computers/Software	54.2410	0	0	5,000

Public Works Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Equipment	54.2500	0	8,500	0
		0	**8,500**	**5,000**
Total Expenditures		**1,128,655**	**1,233,261**	**1,286,900**

Capital Outlay Overview
For FY 2014, this department has budgeted to upgrade software.

Budget Summary
Overall increase of $53,639 or 4.3% from last year's budget. The increase is due to salary increases for employees, other purchased services and software upgrade.

Personnel
Personnel remained constant from FY 2014 to FY 2015.

Public Works Department

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
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	9	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
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 *	0.6	0.6	0.6
FTE Positions	**18.46**	**18.46**	**18.46**

**Partially Budgeted in Other Funds*

Highways & Streets Expenditures

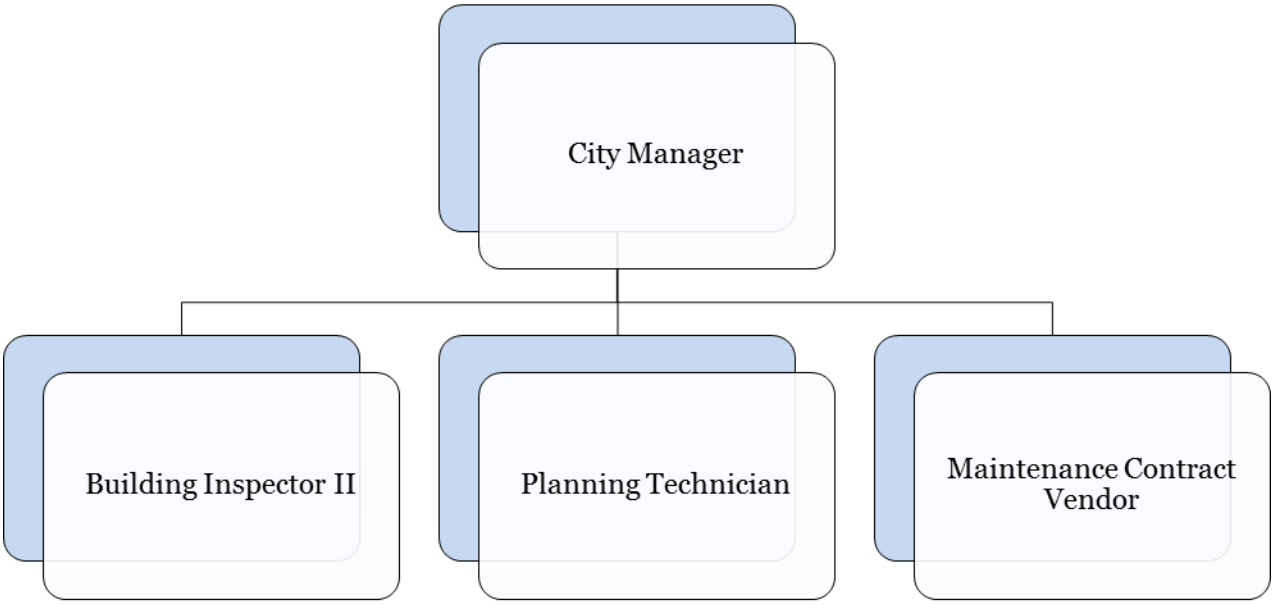
	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Supplies				
Street lighting	53.1231	313,209	315,000	325,000
		313,209	**315,000**	**325,000**
Total Expenditures		**313,209**	**315,000**	**325,000**

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall the department increased $10,000 or 3.2% over last year in electricity services.

Personnel
Personnel are not budgeted within this department.

Cemetery Organizational Chart FY 2015



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. Secure a contract service to provide up keep of Cemetery.
2. Develop survey procedures and instruments.

Performance Measures	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of survey respondents rating satisfaction with cemetery maintenance as "good" or above.	95%	95%/ N/A	100%
2. Percent of survey respondents rating satisfaction with cemetery appearance as "good" or above.	95%	95%/ N/A	100%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of plots available.	1267	1246	1215
2. Number of plots marked each month by City personnel	15	12	12
3. Percentage of available plots to total plots in cemetery.	32%	30%/32%	30%
4. Departmental expenditures per capita.	$4.03	$3.20	$4.28
5. Departmental expenditures as a percent of the General Fund.	0.90%	0.90%/0.90	0.90%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of employees. (percentage of salary for 2 City staff)	0.067	0.067	0.067
2. Number of plot sales for the year.	27/8	30/16	30

Cemetery

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of burials during the year.	12/8	12/16	12
4. Overall revenue for the year.	$16,870	$18,500/$20,559	$20,000
5. Response time for service requests.	4 hours	4 hours/4 hours	4 hours
6. Number of tours of the cemetery for the year.	65	100/75	75
7. Number of acts of vandalism in the cemetery for the year.	15	10/3	10
8. Number of monuments marked.	20	25/12	20

Cemetery Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular Employees	51.1100	31,846	34,089	5,377
Overtime	51.1300	0	529	0
Group Health/Dental	51.2105	12,763	18,432	1,868
Health Clinic	51.2107	315	597	77
Group Life Insurance	51.2110	97	117	18
FICA Contributions (Employer)	51.2200	2,193	2,608	412
Retirement Contribution (Employer)	51.2400	2,127	2,264	372
Workers' Compensation	51.2700	721	1,053	89
		50,062	**59,689**	**8,213**
Purchased/Contracted Services				
Computer maintenance	52.2201	289	325	400
Small equipment repairs	52.2216	1,624	500	100
Vehicle repairs	52.2223	314	500	100
Postage	52.3220	43	250	150
Travel	52.3500	0	800	0
Dues & fees	52.3600	447	1,073	600
Education And training	52.3700	0	200	0
Contract labor	52.3850	1,208	5,000	42,000
		3,925	**8,648**	**43,350**
Supplies				
Miscellaneous supplies	53.1140	299	350	250

Cemetery Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Water/Sewerage	53.1210	510	500	600
Electricity	53.1230	380	325	380
Gasoline	53.1270	919	1,500	100
Small equipment	53.1600	1,612	1,000	100
Small equipment supplies	53.1601	15	200	100
Cemetery work supplies	53.1704	100	100	100
Vehicle repair supplies	53.1723	0	200	100
		3,835	**4,175**	**1,730**
Operating Transfers				
Operating transfer out - Cemetery Fees	61.1000	11,123	0	20,000
		11,123	**0**	**20,000**
Total Expenditures		**68,945**	**72,512**	**73,293**

Capital Outlay Overview

For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of $781 or 1.1% from last year's budget. The increase is operating transfers out to the Cemetery Authority for plot sales and a reduction in employee cost due to the outsourcing of the maintenance services.

Personnel

The personnel decreased 1.10 FTE's in FY 2015 due to outsourcing the maintenance of the Cemetery and the reallocation of the Planning Director's salary. A portion of the

salaries for the GIS/Planning Technician and Building Inspector II were allocated to the department for work performed for the Cemetery.

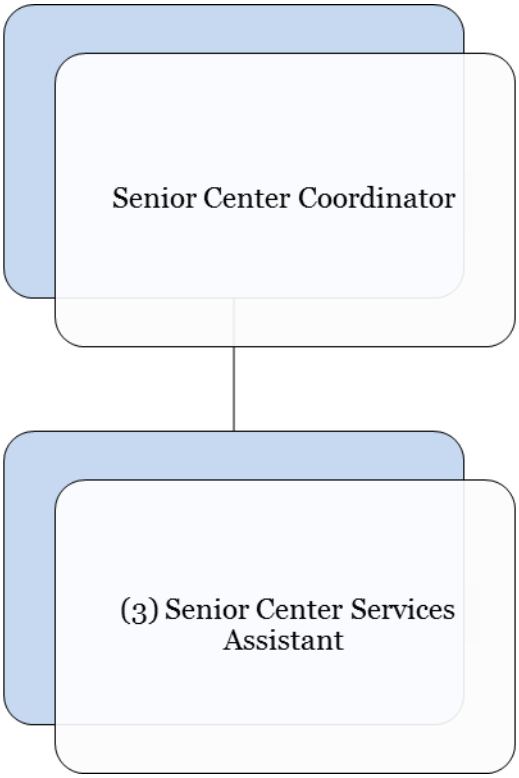
Cemetery

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Planning Director	0.1	0.1	0
Equipment Operator I *	1	1	0
GIS/Planning Technician	0.05	0.05	0.05
Building Inspector II	0.1	0.1	0.1
FTE Positions	**1.25**	**1.25**	**0.15**

** Outsourced in FY 2014*

Senior Citizens Center Organizational Chart FY 2015



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	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of seniors rating overall satisfaction with Senior Center services as "good" or above.	100%	100%/100%	100%
2. Percent of participants rating individual Senior Center events as "good" or above.	100%	100%/100%	100%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percentage increase in attendance from prior year.	3%	2%/20%	2%
2. Senior Center annual attendance per capita.	41%	.42%/51%	44%
3. Departmental expenditures per capita.	$6.92	$6.74/$6.93	$6.42
4. Departmental expenditures as a percent of the General Fund.	1.37%	1.40%/1.50%	1.50%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of full-time equivalent City employees (FTE) for the year.	2	2	2
2. Annual Senior Center attendance.	7,219	7,219/8,649	8,184

Senior Center

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of meals served annually.	5,454	5,931/8,073	6,502
4. Number of educational programs provided annually.*	744	744/749	744
5. Total population in St. Marys.	17,121	17,121/17,121	17,121

*Educational programs daily and included activities
*Programs were relocated to other sites.
Donations also accepted to offset cost ($6,203 in FY14)

Senior Center Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	52,923	54,104	59,523
Overtime	51.1300	923	900	900
Group Health/Dental Ins	51.2105	13,123	15,091	15,383
Health Clinic	51.2107	315	597	764
Group Life Insurance	51.2110	117	117	117
FICA contributions (employer)	51.2200	3,775	4,208	4,623
Retirement -Contribution Employer	51.2400	1,178	2,072	2,387
Workers' Compensation	51.2700	41	106	181
		72,395	**77,195**	**83,878**
Purchased/Contracted Services				
Alarm system maintenance	52.2205	299	400	400
Vehicle repairs	52.2223	0	1,000	1,000
Property/Liability insurance	52.3110	320	696	696
Telephone	52.3210	1,472	1,472	1,500
Advertising	52.3300	44	300	300
Travel	52.3500	0	200	300
Dues and Fees	52.3600	0	0	120
Education and training	52.3700	250	300	500
		2,385	**4,368**	**4,816**

Senior Center Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Supplies				
Computer supplies	53.1120	103	250	250
Copier supplies	53.1130	50	50	50
Miscellaneous supplies	53.1140	1,304	1,750	2,500
Water/sewerage	53.1210	664	950	750
Electricity	53.1230	3,848	5,900	4,300
Gasoline	53.1270	3,960	3,900	3,900
Food	53.1300	26,335	25,000	26,000
Small equipment	53.1600	179	500	1,050
		36,443	**38,300**	**38,800**
Total Expenditures		**111,223**	**119,863**	**127,494**

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

Budget Summary
Overall increase of $7,631 or 6.4% from last year's budget. The increase is due to salary increases.

Personnel
Personnel remained constant from FY 2014 to FY 2015.

Senior Center

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Senior Center Coordinator	1	1	1
Senior Center Services Assistant	1	1.36	1.36
FTE Positions	**2**	**2.36**	**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	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of survey respondents that rate our parks as "good" or above.	93%	95% / 92%	95%
2. Percent of event sponsors that rated our parks as "good" or above in regards to meeting their needs.	90%	95% / 85%	95%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of park rentals.	71	50/54	60
2. Vandalism incidents responded to within one hour of notification.	90%	100%/100%	100%
3. Departmental expenditures per capita.	$2.76	$2.76/$2.95	$4.40
4. Departmental expenditures as a percent of the General Fund.	0.55%	0.56%/0.70%	0.90%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of hours spent mowing.	225	200/250	200
2. Number of hours spent weeding.	1082	1,000/1,556	1,100

Parks

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of hours spent picking up trash.	246	150/297	200
4. Number of hours spent cleaning fountain.	276	200/253	250
5. Number of vandalism incidents.	15	15/11	12

St. Marys Parks Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Purchased/Contracted Services				
Building repairs	52.2221	200	300	300
Rental of equipment and vehicles	52.2320	828	1,000	1,000
Lab analysis fees	52.3650	0	20	20
		1,028	**1,320**	**1,320**
Supplies				
Water/sewerage	53.1210	7,445	7,000	7,000
Electricity	53.1230	13,844	15,000	15,000
Christmas equipment & supplies	53.1703	7,109	10,000	10,000
Public grounds maintenance supplies	53.1705	9,709	8,000	8,000
Building repair supplies	53.1721	6,170	6,000	10,000
		44,277	**46,000**	**50,000**
Capital Outlay				
Site Improvements	54.1200	0	0	24,000
		0	**0**	**24,000**
Total Expenditures		**45,305**	**47,320**	**75,320**

Capital Outlay Overview

For FY 2015, this department does have capital outlay expenditures planned for the waterfront park fountain upgrades and the addition of a palm tree.

Budget Summary

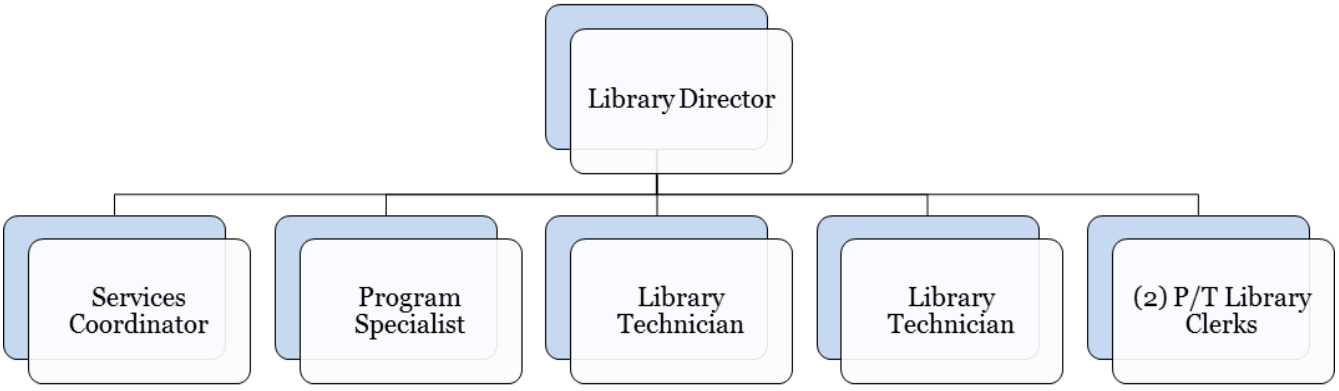
Overall increase of $28,000 or 59.2% from last year's budget. The increase is due to site improvements.

St. Marys Parks Expenditures

Personnel

Personnel are not budgeted within this department.

St. Marys Public Library Organizational Chart FY 2015



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	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Number of questions answered divided by the number of visitors.	2.6	3/2.6	2
2. Percentage of visitors to total hours open annually.	40%	45%/35%	42%
3. Number of books circulated divided by the number of regular library card holders.	8	9/6	8
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percent of audio-visual materials circulated compared to total circulation.	57%	38%/34%	38%
2. Total department budget divided by total library users for the year.	3.04	3.29/4	3.58
3. Per capita circulation rate.	4.63	4.97/4.10	4.97
4. Departmental expenditures per capita.	$15.06	$17.27/$17.00	$18.26
5. Departmental expenditures as a percent of the General Fund.	3.20%	3.46%/3.60%	3.52%

Library

Workload/Service Level Indicators	Actual	Actual	Goal
1. Number of library cards issued	10,930	11,528	12,000
2. Number of items circulated.	73,527	68,725	75,000
3. Number of computer users.	25,474	23,619	28,000
4. Number of hours open during the year.	2,143	2,143	2,143
5. Library attendance.	84,871	75,007	80,000
6. Number of questions answered.	29,686	26,252	30,000
7. Holds sent/received.	8,821	6,708	8,000

St. Marys Library Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	172,848	177,874	186,270
Group Health/Dental	51.2105	26,119	25,915	26,373
Health Clinic	51.2107	1,261	2,388	3,054
Group Life Insurance	51.2110	468	468	468
FICA contributions (employer)	51.2200	12,647	13,608	14,250
Retirement - contribution (employer)	51.2400	9,142	10,025	10,738
Workers' Compensation	51.2700	269	527	542
		222,754	**230,805**	**241,695**
Purchased/Contracted Services				
Computer maintenance	52.2201	1,198	1,500	4,000
Copier maintenance	52.2202	808	786	900
Alarm system maintenance	52.2205	450	900	900
Building repairs	52.2221	450	500	500
Telephone	52.3210	5,383	5,350	5,500
Postage	52.3220	2,158	2,145	4,300
Travel	52.3500	49	100	200
Dues and fees	52.3600	0	49	2,880
Education and training	52.3700	0	0	700
		10,496	**11,330**	**19,880**

St. Marys Library Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Supplies				
Office supplies	53.1110	297	770	700
Computer supplies	53.1120	693	750	1,000
Copier supplies	53.1130	147	266	250
Miscellaneous supplies	53.1140	2,249	3,430	1,200
Library unique supplies	53.1145	616	2,525	2,200
Water/sewerage	53.1210	711	786	800
Electricity	53.1230	18,759	21,500	21,500
Books and periodicals	53.1400	828	23,155	23,155
Building repairs supplies	53.1721	300	233	233
		24,600	**53,415**	**51,038**
Total Expenditures		**257,850**	**295,550**	**312,613**

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall increase of $17,063 or 5.8% from last year's budget. The increase is due to salaries, courier fees, and regional fees.

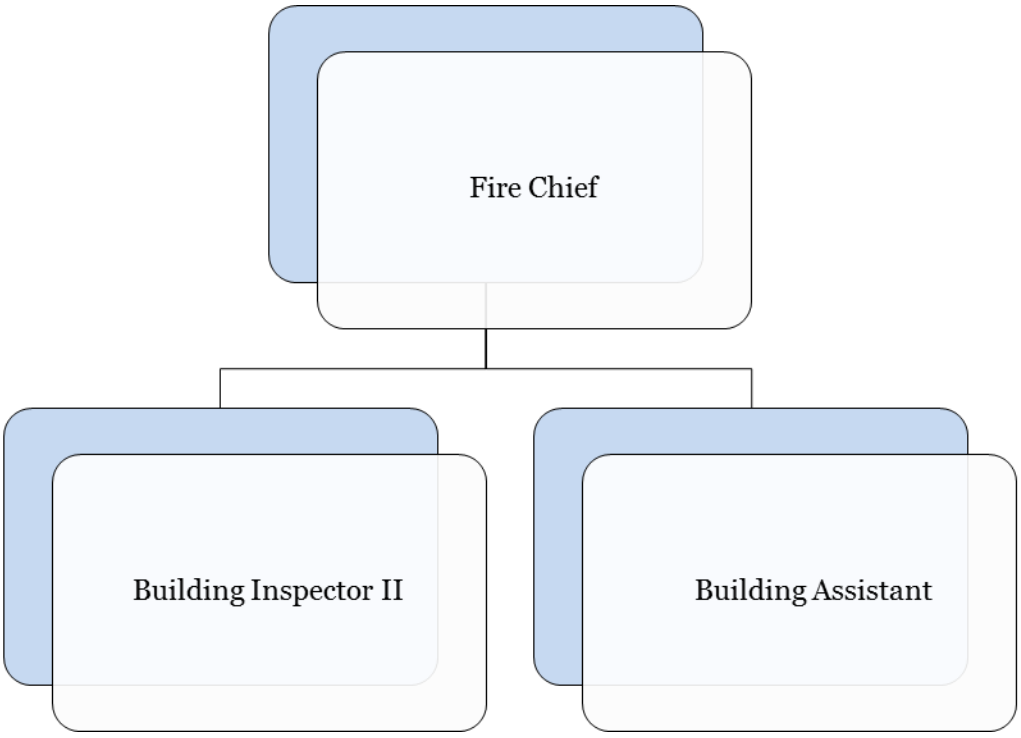
Personnel
Personnel remained constant from FY 2014 to FY 2015.

Library Department

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
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	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Applicants rating of overall satisfaction with Building permitting process as "good" or above.	90%	100%/100%	100%
2. Percentage of builders at annual meeting rating the Building Department function as "good" or above.	90%	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**	**Goal**
1. Percent of inspections performed within 48 hours.	100%	100%/100%	100%
2. Ratio of building inspections to number of building inspectors.	1:01	1:01/1:03	1:03
3. Percentage of building permits issued within seven days after a complete application is received.	100%	100%/98%	100%

Building Department

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
4. Departmental expenditures per capita.	$7.11	$6.80/$6.35	$6.64
5. Departmental expenditures as a percent of the General Fund.	1.45%	1.36%/1.40%	1.30%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Total number of building/plumbing/HVAC/Electrical/LV permits issued.	239	240/172	200
2. Total number of building permits.	240	285/316	275
3. Number of inspections completed.	1,900	2,000/1,815	1,500
4. Dollar amount of building permits approved.	$86,763	$90,000/ $123,318	$125,000
5. Number of certificates of occupancy issued.	98	100/112	95
6. Number of estimated fees for Building Permits.	25	25/22	30

Building Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	62,651	72,097	75,414
Overtime	51.1300	106	400	400
Group Health/Dental	51.2105	15,560	21,241	11,738
Health Clinic	51.2107	630	1,194	1,527
Group Life Insurance	51.2110	234	270	205
FICA contributions (employer)	51.2200	4,579	5,516	5,745
Retirement Contribution (employer)	51.2400	3,628	3,886	4,095
Workers' Compensation	51.2700	894	1,646	1,519
		88,282	**106,250**	**100,643**
Purchased/Contracted Services				
Computer maintenance	52.2201	2,055	2,326	2,326
Copier maintenance	52.2202	668	1,010	1,010
Alarm system maintenance	52.2205	195	195	195
Vehicle repairs	52.2223	0	250	300
Telephone	52.3210	1,813	1,645	2,080
Postage	52.3220	4	25	25
Travel	52.3500	1,091	800	800
Dues and fees	52.3600	294	15,541	670
Professional subscriptions	52.3610	370	979	320
Education and training	52.3700	280	737	737

Building Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Other purchased services	52.3900	30,560	0	0
		37,330	**23,508**	**8,463**
Supplies				
Office supplies	53.1110	122	152	150
Computer supplies	53.1120	40	344	338
Copier supplies	53.1130	128	325	300
Miscellaneous supplies	53.1140	2	0	0
Gasoline	53.1270	2,413	2,438	2,500
Small Equipment - computers & softwar	53.1610	0	650	600
Other supplies	53.1700	100	136	136
Vehicle repair supplies	53.1723	153	560	560
		2,958	**4,605**	**4,584**
Total Expenditures		**128,570**	**134,363**	**113,690**

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall decrease of $20,673 or -15% from last year's budget. The net decrease is due to the reduction in benefits and other purchased services.

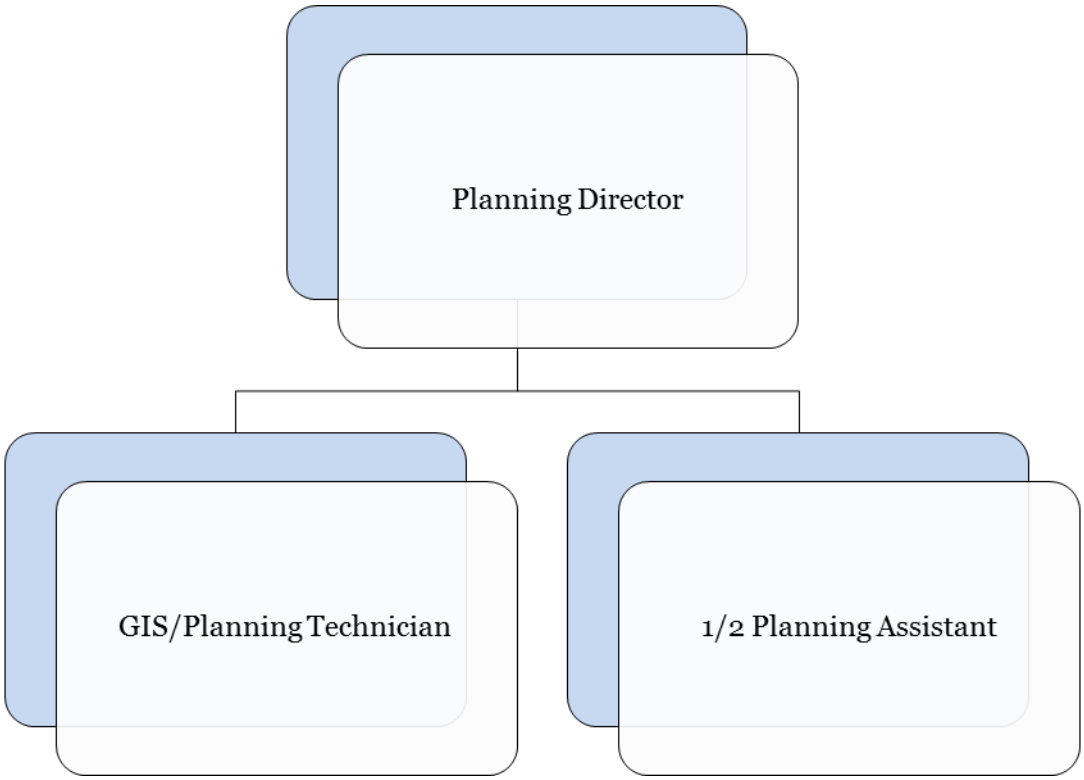
Personnel
Personnel remained constant from FY 2014 to FY 2015.

Building Department

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Fire Chief	0	0.3	0.3
Planning and Building Assistant	0.25	0.5	0.5
Building Inspector II	1	0.9	0.9
FTE Positions	**1.25**	**1.7**	**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	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of survey respondents rating planning a portion of development review process as "good" or above.	95%	95%/95%	100%
2. Percentage of time planning staff recommendations were accepted by City Council as presented.	95%	95%/95%	100%
3. Percentage of time planning staff recommendations were accepted by the Planning and Zoning Commission as presented.	95%	95%/95%	100%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of plan reviews completed within fourteen days after receipt of a complete application.	100%	100%/100%	100%
2. Departmental expenditures per capita.	$8.08	$8.50/$9.97	$11.00
3. Departmental expenditures as a percent of the General Fund.	1.70%	2.04%/2.10%	2.20%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of applications for review submitted to Planning Commission.	9	20/14	20

Planning

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
2. Total number of dilapidated structures removed either by City or by Owner under orders from the City.	4	6/5	6
3. Total number of dilapidated structures renovated or restored.	3	5/3	6
4. Number of building permits reviewed (Planning component).	99	100/139	150
5. Number of Occupation Tax licenses processed.	502	500/580	600
6. Number of Historic Preservation Certificates of Appropriateness (COA) submitted to Historic Preservation Commission.	14	15/27	30
7. Number of Historic Preservation Commission Certificates of Appropriateness (COA) appealed to Council.	0	0/1	0
8. Number of public and Historic Preservation Commission trees reviewed/removed/replaced.	5	5 - 17/7/3	TBD

Planning Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	87,895	101,477	110,351
Overtime	51.1300	0	0	1,232
Group Health/Dental	51.2105	26,122	31,004	29,757
Health Clinic	51.2107	630	1,194	1,527
Group Life Insurance	51.2110	234	234	234
FICA contributions (employer)	51.2200	5,865	7,763	8,537
Retirement Contribution (employer)	51.2400	4,831	5,504	6,047
Workers' Compensation	51.2700	251	422	315
		125,828	**147,598**	**158,000**
Purchased/Contracted Services				
Computer maintenance	52.2201	2,055	2,500	2,500
Copier maintenance	52.2202	668	1,150	1,150
Alarm system maintenance	52.2205	195	195	195
Vehicle repairs	52.2223	0	400	400
Telephone	52.3210	1,797	2,250	2,100
Postage	52.3220	1,187	1,750	800
Advertising	52.3300	698	1,200	1,200
Printing and binding	52.3400	0	150	590
Travel	52.3500	0	500	500
Dues & Fees	52.3600	0	145	696

Planning Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Education and training	52.3700	250	800	800
Other purchased services	52.3900	1,099	11,200	6,000
		7,949	**22,240**	**16,931**
Supplies				
Office supplies	53.1110	548	400	400
Computer supplies	53.1120	1,159	734	734
Copier supplies	53.1130	247	400	290
Miscellaneous supplies	53.1140	477	500	800
Gasoline	53.1270	872	1,100	1,000
Small equipment - computers & softwar	53.1610	1,333	1,400	14,000
Vehicle repair supplies	53.1723	0	500	500
		4,636	**5,034**	**17,724**
Total Expenditures		**138,413**	**174,872**	**192,655**

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall increase of $17,783 or 10.2% from last year's budget. The net increase is due to salaries and small equipment purchases.

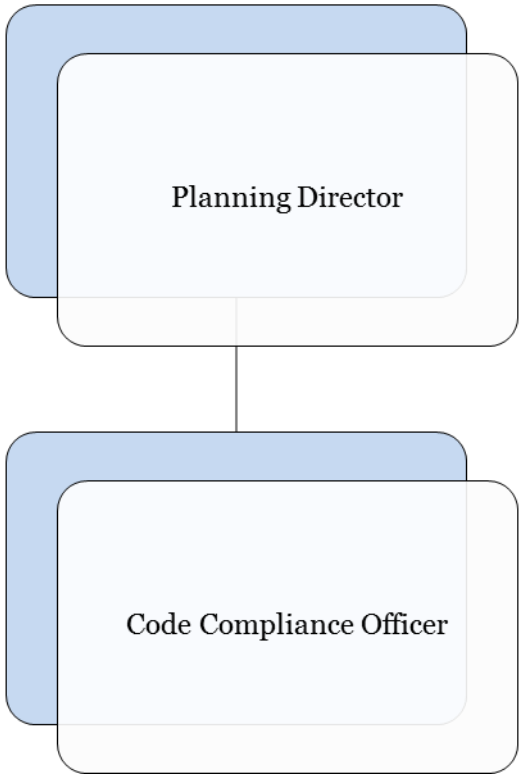
Personnel
Personnel increase .40 FTE's due to salaries moved from Cemetery for Planning Director from FY 2014 to FY 2015.

Planning Department

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Planning Director	0.6	0.6	1
GIS/Planning Technician	0.95	0.95	0.95
Planning and Building Assistant	0.5	0.5	0.5
FTE Positions	**2.05**	**2.05**	**2.45**

Code Compliance Organizational Chart FY 2015



Code Compliance

Purpose Statement:

To provide services to protect the lives, property and environment of our community through the enforcement of codes. In a proactive manner, the Code Compliance staff seeks to partner with residents, neighborhood organizations, businesses, public agencies, and other City departments to enhance understanding of local regulations. These efforts strive to not only protect property values but more importantly the quality of life for the citizens of St. Marys.

Departmental Goals: (including, but not limited to):

1. Enforce Regulations - Code Compliance will seek to resolve violations through voluntary compliance. In the absence of compliance, Code Compliance will pursue other remedies to achieve compliance.
2. Education - Code compliance will seek to explain the purpose of regulations to foster community support and envolvment of the citizens of St. Marys to help identify solutions in an effort to assist individuals with voluntary compliance.
3. Effective Service - Code Compliance will maintain an accountable, transparent, responsive, and fiscally responsible program by tracking and meeting performance measurments and improving business processes.

Performance Measures	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Total number of cases opened during reporting period	N/A	46	30
2. Total number of cases that remain open past this reporting period.	N/A	6	5
3. Total number of cases closed resulting in no Notice of Violation/Citation being issued	N/A	87% (40)	100%
4. Total number of cases resulting in a Notice of Violation/Citation	N/A	4% (2)	0%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of business days to respond to complaint/inquiry	N/A	2	1

Code Compliance

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
2. Number of business days cases are open	N/A	10	5
3. Number of cases resulting in voluntary compliance	N/A	87% (40)	100%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Total number of inquiries/complaints (public generated per reporting period	N/A	35	N/A
2. Total number of inquiries/complaints (staff generated) per reporting period	N/A	9	N/A
3. Average number of inquries/complaints per week (other staff, ie. Water Dept, Police/Fire, Counsel) per reporting period	N/A	2	N/A

New Department - Reporting 3 months data

Code Enforcement Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	0	0	38,002
Overtime	51.1300	0	0	100
Group Life Insurance	51.2110	0	0	117
FICA contributions (employer)	51.2200	0	0	2,908
Retirement Contribution (employer)	51.2400	0	0	2,661
Workers' Compensation	51.2700	0	0	1,500
		0	**0**	**45,288**
Purchased/Contracted Services				
Legal	52.1220	0	0	1,000
Computer maintenance	52.2201	0	0	100
Copier maintenance	52.2202	0	0	100
Vehicle repairs	52.2223	0	0	600
Telephone	52.3210	0	0	1,440
Postage	52.3220	0	0	1,000
Advertising	52.3300	0	0	100
Printing and binding	52.3400	0	0	200
Travel	52.3500	0	0	400
Dues & Fees	52.3600	0	0	162
Education and training	52.3700	0	0	1,100
		0	**0**	**6,202**

Code Enforcement Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Supplies				
Office supplies	53.1110	0	0	100
Computer supplies	53.1120	0	0	300
Copier supplies	53.1130	0	0	50
Miscellaneous supplies	53.1140	0	0	250
Gasoline	53.1270	0	0	2,400
Vehicle repair supplies	53.1723	0	0	600
		0	**0**	**3,700**
Total Expenditures		**0**	**0**	**55,190**

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
Department was created in FY 2014. No Data to compare.

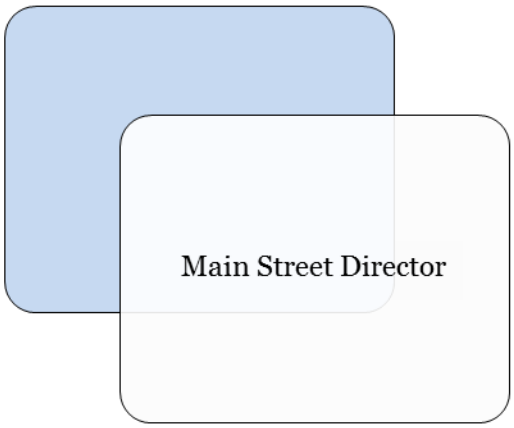
Personnel
Personnel increase by 1 FTE in FY 2015.

Code Enforcement

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Code Compliance Officer	0	0	1
FTE Positions	**0**	**0**	**1**

Economic Development Department Chart FY 2015



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	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Net increase in number of new business locating in St. Marys during the year.	50	60/29	40
2. Survey of Chamber of Commerce Board Members rating Economic Dev. efforts of department as "good" or above.	n/a	95%/N/A	100%
3. Number of jobs created in the City.	191	200/N/A	100
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Projected**
1. Percentage increase in number of new businesses locating in St. Marys.	9.7	15%/N/A	15%
2. Business Retention	N/A	N/A	100%

Economic Development

Efficiency/Effectiveness Indicators	Actual	Actual	Projected
3. Number of out of town recruitment trips.	12	36/5	36
4. Departmental expenditures per capita.	$9.72	$9.78/$3.19	$5.10
5. Departmental expenditures as a percent of the General Fund.	2.10%	1.96%/.09%	1.00%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Total number of business licenses issued	654	670/635	650
2. Number of small business seminars conducted.	23	24/4	TBD
3. Number of site visits completed.	42	40/N/A	TBD
4. Dollar amount of Facade Grant application money loaned.	$ 3,600.00	$6,000/N/A	TBD

* N/A - Position vacant - no data available.

Economic Development Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	81,955	81,931	45,000
Overtime	51.1300	0	100	0
Group Health/Dental	51.2105	13,061	15,022	15,022
Health Clinic	51.2107	630	1,194	1,194
Group Life Insurance	51.2110	234	234	234
FICA contributions (employer)	51.2200	5,914	6,276	3,443
Retirement Contribution (employer)	51.2400	5,735	5,743	3,150
Workers' Compensation	51.2700	103	211	211
		107,632	**110,711**	**68,254**
Purchased/Contracted Services				
Other Professional Services	52.1240	38,137	12,500	0
Copier maintenance	52.2202	74	50	50
Building repairs	52.2221	181	150	0
Property/Liability Insurance	52.3110	412	420	420
Telephone	52.3210	2,843	2,640	2,640
Postage	52.3220	290	400	200
Advertising	52.3300	2,087	2,500	2,500
Marketing	52.3310	0	13,000	0
Travel	52.3500	6,830	12,000	2,500

Economic Development Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Dues and fees	52.3600	1,173	1,345	750
Education and training	52.3700	2,878	2,000	1,500
Other Purchased Services	52.3900	0	6,250	6,250
		54,905	**53,255**	**16,810**
Supplies				
Office supplies	53.1110	306	250	200
Computer supplies	53.1120	763	700	400
Vehicle repair supplies	53.1123	15	200	200
Copier supplies	53.1130	198	200	200
Miscellaneous supplies	53.1140	1,018	1,000	500
Gasoline	53.1270	1,044	1,000	500
Small equipment	53.1600	599	250	250
		3,943	**3,600**	**2,250**
Total Expenditures		**166,480**	**167,566**	**87,314**

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall decreased of $80,252 or -47.9% from last year's budget. The decrease is from the elimination of the Executive Assistant and the Economic Director and replacing it with a Main Street Director.

Personnel
The Executive Assistant was combined with the Executive Assistant to the City Manager. The Economic Director position was eliminated and replaced with a Main Street Director in FY 2015.

Economic Department

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Main Street Director	0	0	1
Economic Development Director	1	1	0
Executive Assistant	1	1	0
FTE Positions	**2**	**2**	**1**

St. Marys Airport Expenditures

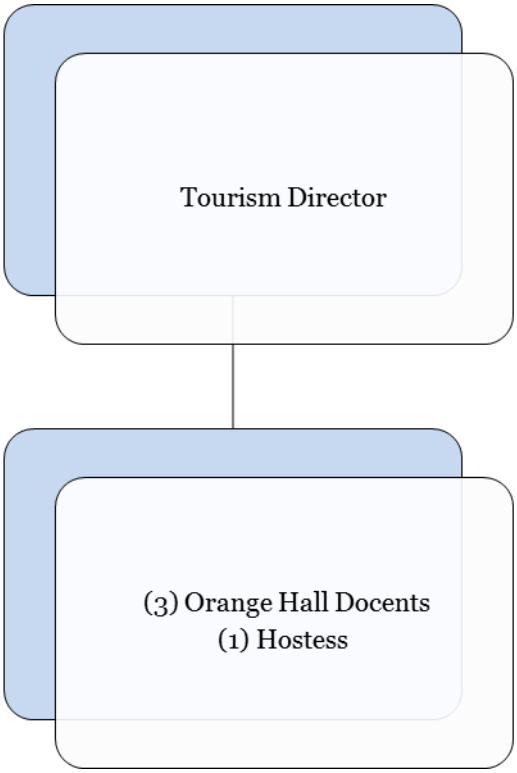
	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Purchased/Contracted Services				
Property/Liability Insurance	52.3110	3,770	5,000	6,000
		3,770	**5,000**	**6,000**
Total Expenditures		**3,770**	**5,000**	**6,000**

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall this year the budget increased $1,000 or 20% over last year's budget. This is an increase in insurance.

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 2015



Special Facilities Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular Employees	51.1100	12,957	13,909	14,565
FICA contributions (employer)	51.2200	991	1,065	1,115
Workers' compensation	51.2700	45	100	100
		13,993	**15,074**	**15,780**
Purchased/Contracted Services				
Alarm system maintenance	52.2205	305	360	500
Orange Hall restoration	52.2227	393	500	500
Submarine Museum	52.2229	486	500	500
Telephone	52.3210	373	350	400
Other purchased services	52.3900	0	5,275	0
		1,557	**6,985**	**1,900**
Supplies				
Miscellaneous supplies	53.1140	0	0	700
Water/sewerage	53.1210	876	600	900
Electricity	53.1230	6,393	8,000	8,000
Orange Hall restoration supplies	53.1727	278	250	250
Submarine Museum supplies	53.1729	36	250	0
		7,583	**9,100**	**9,850**
Total Expenditures		**23,133**	**31,159**	**27,530**

Special Facilities Expenditures

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

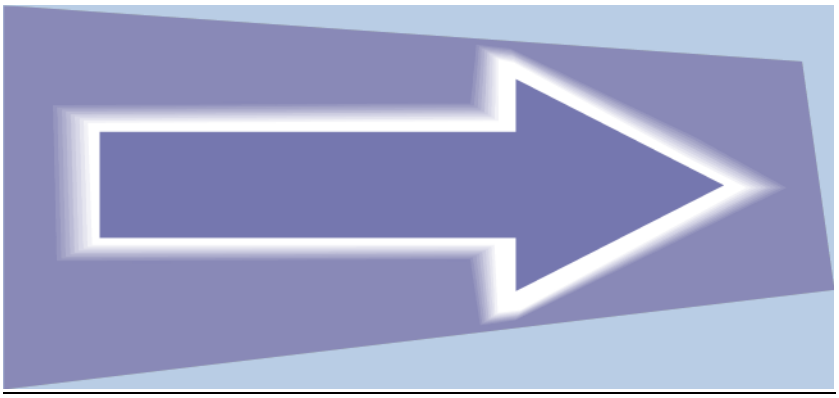
Budget Summary
Overall decrease of $3,629 or -11.6% from last year's budget. The net decrease is due to other purchased services no longer needed for the department.

Personnel
Personnel remained constant from FY 2014 to FY 2015.

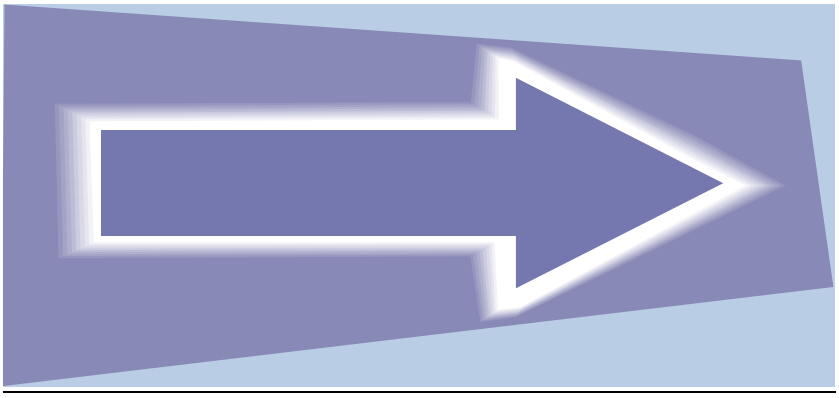
Special Facilities

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Hostess	0.75	0.75	0.75
FTE Positions	**0.75**	**0.75**	**0.75**



Special Revenue, Capital Improvements and 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 2015. 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.

LMIG Fund

The (LMIG) Georgia Department of Transportation for local maintenance improvement grant is a grant for purpose of road projects.

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 FY2013	Budget FY2014	Adopted FY2015
FAA Grant	33.1110	0	0	0
Grant Federal	33.1120	156,394	7,500	7,500
GEMA Grant - Fire Dept	33.4000	8,511	0	0
OP Grant - Bullet proof vest	33.4112	1,740	0	2,500
State Gov't Grant	33.4121	162,589	0	0
Interest revenue	36.1000	501	0	0
		329,735	**7,500**	**10,000**
Total Revenues		**329,735**	**7,500**	**10,000**

Multiple Grants Fund - Expenditures

	Account #	Actual FY2013	Budget FY2014	Adpoted FY2015
Operating Transfer Out to General Fund	61.1000	192,186	7,500	10,000
		192,186	**7,500**	**10,000**
Total Expenditures		**192,186**	**7,500**	**10,000**

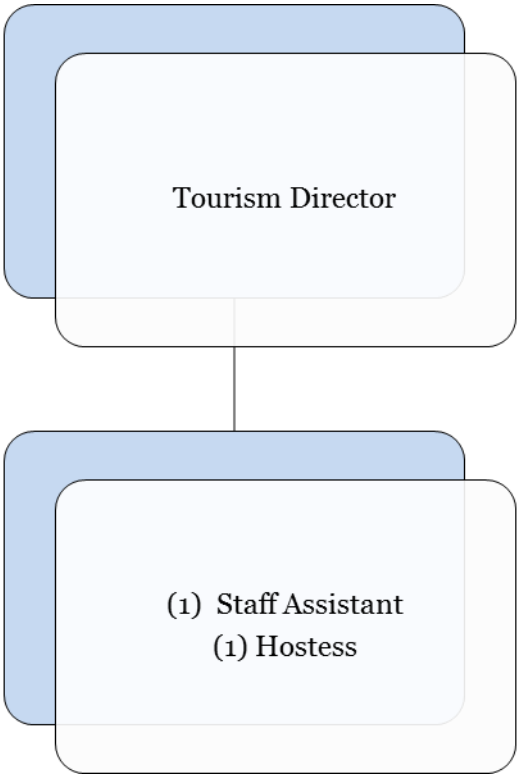
Multiple Grants Fund - Revenues

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall increase of $2,500 or 33.3% is due to expected increase in grant funds.

Personnel
Personnel are not budgeted in this department.

Tourism Organizational Chart FY 2015



St. Marys Convention & Visitors Bureau

Purpose Statement:

The mission of the St. Marys Convention & Visitors Bureau is to promote St. Marys as a desirable tourist destination, increase economic impact and foster a quality visitor experience to benefit the City.

Departmental Goals (including, but not limited to):

1. Increase overnight stays and visitor satisfaction.
2. Market tourism for St. Marys and Cumberland Island.
3. Increased use of social media, media placement, press releases and advertisements.

Performance Measures	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Revenue collected through overnight guest at local hotels/bed & breakfasts.	$103,943	$115,322/$115,054	$121,285
2. Revenue collected through Activity Fees & Misc. Income (Tour of Homes, Community Market)	$12,240	$18,230/ $10,442	$13,100
3. Revenue collected through sales of retail items from Welcome Center	$1,370	$1,300/ $1,941	$1,555
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Tourism material sent to prospective visitors (includes hard copy and electronic information)	19,469	20,000/33,589	22,000
2. Marketing and Advertising Expenditures ($23,066 budget/$22,698 spent from marketing account. County tax used as goal and expended)	$15,123	$15,600/$24,916	$24,000
3. St. Marys tracked in-person referrals	10,344	11,000/11,430	12,000
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Tour Revenue Collected at Orange Hall	$3,087	$4,100/$6,746	$4,100
2. Number of visitors at Welcome Center	13,723	10,000/12,762	10,000
3. Min. hrs. of tourism education rcvd. & advocating for tourism in St. Marys and Cumberland Island (presentations, mtgs., etc.)	20	14/17	12

Tourism Revenues

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Taxes				
Hotel/Motel Tax	31.4100	103,943	115,322	121,285
		103,943	**115,322**	**121,285**
Charges for Services				
Activity Fees	34.7200	5,362	10,830	5,700
Retail Sales	34.7900	1,370	1,300	1,555
		6,732	**12,130**	**7,255**
Investment Income				
Interest Earned	36.1000	10	21	10
		10	**21**	**10**
Contributions & Donations				
Contributions From Others	37.1000	292	700	740
		292	**700**	**740**
Miscellaneous				
Miscellaneous Income	38.9010	6,878	7,400	7,400
Fund Equity	38.0001	0	0	0
		6,878	**7,400**	**7,400**
Interfund Transfers				
Operating T/F In General Fund	39.1200	11,545	7,000	27,000
Operating T/F In Multi-Grant	39.1201	0	0	0
		11,545	**7,000**	**27,000**

Tourism Revenues

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Proceeds Fixed Assets				
Gain on property sale	39.2200	2,500	0	0
		2,500	**0**	**0**
Total Revenues		**131,900**	**142,573**	**163,690**

Tourism Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	22,904	25,827	32,192
Overtime - Regular employees	51.1300	0	100	100
FICA contributions (employer)	51.2200	1,752	1,984	2,471
Workers Compensation	51.2700	37	225	225
		24,693	**28,136**	**34,988**
Purchased/Contracted Services				
Audit/Administration Fee	52.1210	3,600	3,600	3,600
Tram maintenance	52.2210	1,786	1,500	500
Rental Expense	52.2310	12,000	13,200	0
Liability/Board Insurance	52.3110	768	975	975
Telephone/Internet	52.3210	2,689	2,724	2,689
Postage	52.3220	1,844	1,525	1,844
Advertising/ Marketing	52.3300	15,213	15,600	24,000
Travel	52.3500	1,323	1,852	2,780
Dues and fees	52.3600	1,050	915	1,015
Education and training	52.3700	750	1,690	1,530
Contract Labor	52.3850	50,249	55,000	55,000
		91,272	**98,581**	**93,933**
Supplies				
Office supplies	53.1110	1,025	1,092	1,000

Tourism Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Miscellaneous supplies	53.1140	2,565	3,064	2,500
Water/Sewerage	53.1210	769	900	769
Electricity	53.1230	1,527	3,300	3,000
Supp/Inv for Resale	53.1500	464	500	500
		6,350	**8,856**	**7,769**
Capital Outlay				
Vehicles	54.2200	7,045	0	0
		7,045	**0**	**0**
Other Costs				
Payment to Others	57.3000	6,800	7,000	27,000
		6,800	**7,000**	**27,000**
Total Expenditures		**136,160**	**142,573**	**163,690**

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall increase of $21,117 or 14.8% from last year's budget. The net increase is salaries and a proposed heritage trail.

Personnel
Personnel remained constant from FY 2014 to FY 2015.

Tourism

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Tourism Director*	0	0	0
Hostess	1.5	1.5	1.5
FTE Positions	**1.5**	**1.5**	**1.5**

**Contract Position*

SPLOST Fund

SPLOST VI - Revenues

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Revenues				
Sales, Interest, Other Income				
SPLOST Referendum Tax	31.3200	982,128	3,922,000	3,700,000
		982,128	**3,922,000**	**3,700,000**
Total Revenues		**982,128**	**3,922,000**	**3,700,000**

SPLOST VI - Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Expenditures				
Purchased/Contracted Services				
Professional Services: Audit	52.1211	3,029	0	0
		3,029	**0**	**0**
Road, Streets and Bridges				
Sewer infrastructure	54.1202	107,213	3,750,000	3,700,000
Drainage	54.1241	64,041	0	0
Paving/Overlaying	54.1416	120,424	142,000	0
City Buildings	54.1500	686,463	30,000	0
Operating T/F Out	61.1000	67,400	0	0
		1,045,541	**3,922,000**	**3,700,000**
Total Expenditures		**1,048,570**	**3,922,000**	**3,700,000**

SPLOST VII - Revenues

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Revenues				
Sales, Interest, Other Income				
SPLOST Referendum Tax	31.3201	0	392,289	2,410,000
		0	**392,289**	**2,410,000**
Total Revenues - SPLOST VII		**0**	**392,289**	**2,410,000**

SPLOST VII - Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Expenditures				
Road, Streets and Bridges				
Infrastructure 54220	52.2224	0	25,000	400,000
Equipment/Facilities 54200	54.1242	0	367,289	210,000
Bond Debt 54310	58.1100	0	0	1,800,000
		0	**392,289**	**2,410,000**
Total Expenditures		**0**	**392,289**	**2,410,000**

SPLOST - Expenditures

Capital Outlay Overview

SPLOST VI & VII are capital improvements funds that are used for infrastructure and the purchase of capital equipment. Items included in the FY 2015 are:

Gaines/Davis Sewer Infrastructure
Infrastructure
Police Cars
Generator

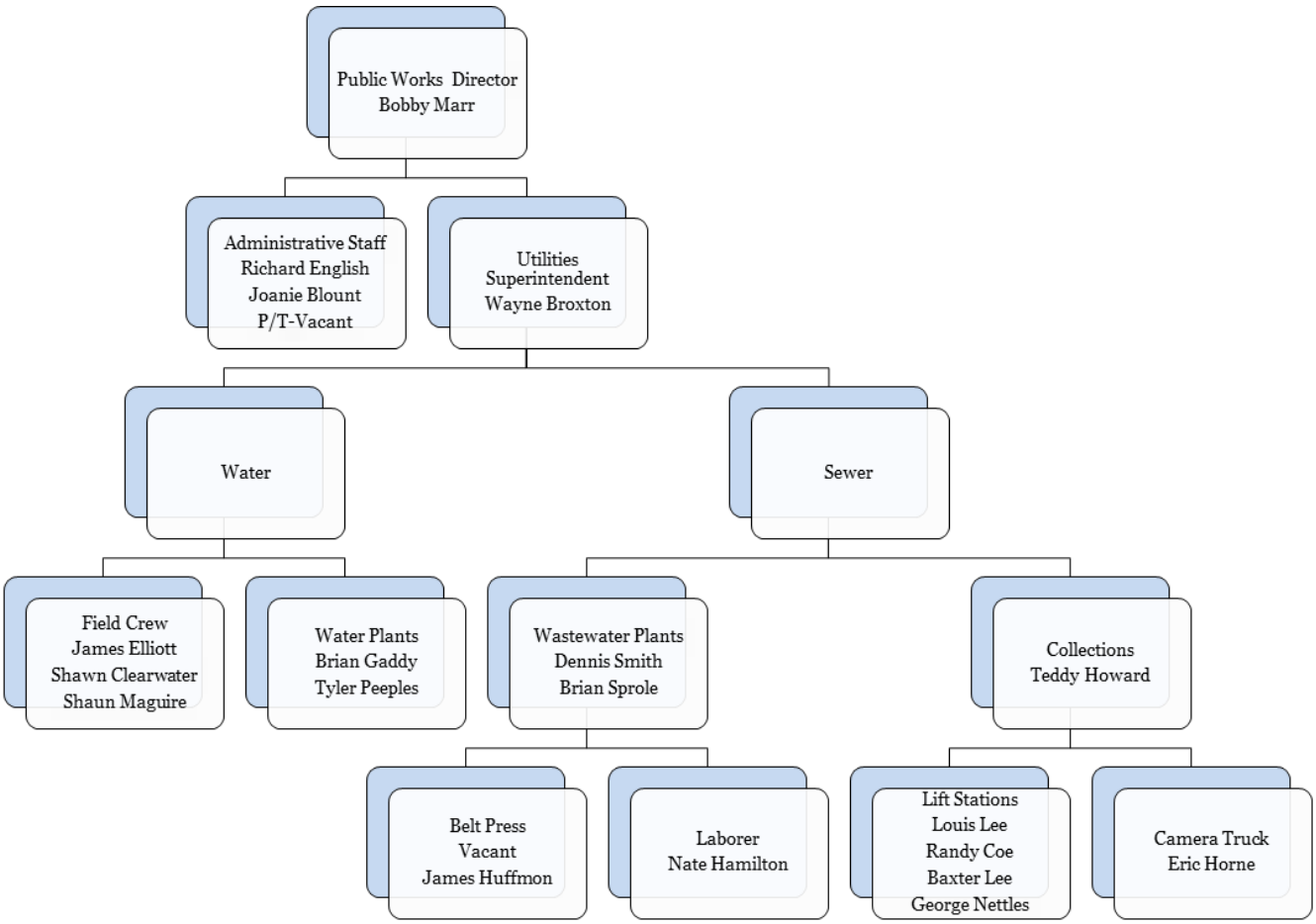
Budget Summary

SPLOST VI decreased due to construction of projects. SPLOST VII increase is due to the purchase of equipment and the installation of infrastructure within the City.

Personnel

Personnel are not budgeted in this department.

Water & Sewer Departments Organizational Chart FY 2015



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	2013	2014	2015
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.	79%	80%/92%	90%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
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.	99%	95%/99%	99%
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.	1	0/2	0
5. Percent of Sewer Systems cleaned every year.	1%	3%/2%	2%
6. Departmental expenditures per capita.	$127.15	$121.19/$117.34	$118.98

Sewer Department

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Citizen inquiries/service requests completed.	132	130/67	75
2. Total number of employees.	12.5	11.5/11.5	11.5
3. Miles of main.	129	130/130	132
4. Locate requests completed.	2,068	1,500/1,925	2,000
5. Number of blockage/odor/break complaints received.	120	90/130	120
6. Total gallons treated.	870,876,406	550,000,000/ 714571000	750,000,000
7. Total tons of sludge disposed.	2449	1500/1525	2,500
8. Total inches of rainfall.	102.1	33/54.85	60
9. Number of lift stations.	70	75/70	72
10. Number of lift station alarm calls received.	858	500/594	650

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	2013	2014	2015
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).	61%	65%/61%	62%
3. Percent of survey respondents that rate the water quality as "good" or above.	71%	90%/59%	70%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percent of fire hydrants repaired within five days.	33%	80%/80%	90%
2. Peak day water demand as a percentage of capacity.	33%	30%/24%	25%
3. Departmental expenditures per capita.	$85.64	$82.05/$70.00	$80.11
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Total number of employees.	5.5	5.5/5.5	5.5
2. Miles of water mains.	127	128/128	131

Water Department

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of water customer accounts.	6,614	6,650/6,818	6,600
4. Locate requests completed.	2,068	1,500/2,033	2,000
5. Number of fire hydrant repairs/inspections.	27	30/11	20
6. Number of low pressure/odor complaints received.	54	40/68	60
7. Total gallons pumped.	719,047,000	520,000,000 / 618,566,000	650,000,000
8. Total gallons billed.	593,216,826	437,000,000/ 606,074,205	625,000,000
9. Total gallons of unaccounted for water.	79,460,000	70,000,000/ 59,008,000	78,667,000
10. Utility bills processed.	79,156	78,750/80,793	80,000

Water-Sewer Revenues

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Charges for Services				
Water Charges	34.4210	2,096,762	2,140,000	2,091,732
Transfer/Temporary Services	34.4211	46,146	45,000	47,000
Reconnection NSF Fees	34.4212	77,649	80,000	85,000
Late Fees and Penalties	34.4213	126,021	130,000	130,000
Turn On Fee	34.4214	43,050	42,500	45,000
Cap Recovery Water - Developers	34.4216	37,555	27,375	25,000
Water Charges 2	34.4217	705,544	700,000	700,484
Sewerage Charges	34.4230	1,976,980	1,966,500	1,989,096
Sewer Charges 2	34.4231	667,112	680,000	663,204
Cap Recovery Meter - Developers	34.4236	8,120	7,000	9,000
Cap Recovery Sewer - Developers	34.4256	124,798	88,875	100,000
Construction Fees	34.4263	157,775	77,500	100,000
		6,067,512	**5,984,750**	**5,985,516**
Investment Income				
Interest Revenues	36.1000	4,710	5,000	3,000
		4,710	**5,000**	**3,000**
Miscellaneous				
Fund Equity	38.0001	0	255,069	1,142
Other Miscellaneous Revenues	38.9100	18,364	0	0
		18,364	**255,069**	**1,142**

Water-Sewer Revenues

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Other Financing Sources				
Operating Transfer In - SPLOST	39.1205	67,400	0	1,800,000
		67,400	**0**	**1,800,000**
Proceeds of Fixed Assets				
Gain/Loss of Property Sale	39.2200	28,662	0	1,000
		28,662	**0**	**1,000**
Total Revenues		**6,186,648**	**6,244,819**	**7,790,658**

Sewer Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	629,307	605,881	630,687
Overtime	51.1300	27,061	27,000	27,000
Group Health/Dental	51.2105	133,333	155,599	159,303
Health Clinic	51.2107	2,835	5,373	7,634
Wellness Program	51.2108	0	500	500
Group Life Insurance	51.2110	1,674	1,586	1,440
FICA contributions (employer)	51.2200	46,291	48,416	50,309
Retirement contributions (employer)	51.2400	37,726	37,043	37,584
Tuition reimbursements	51.2500	0	0	1,000
Workers' compensation	51.2700	13,222	12,635	16,944
		891,449	**894,033**	**932,401**
Purchased/Contracted Services				
Audit	52.1210	7,500	7,500	7,500
Legal	52.1220	82	0	0
Employment physicals & tests	52.1231	0	1,750	1,750
Engineers & Consultants	52.1310	12,043	0	0
Collection services	52.1320	0	500	500
Utilities Protection Agency	52.1330	1,220	1,000	1,000
Custodial	52.2130	6,438	5,703	5,514
Computer maintenance	52.2201	7,506	8,000	9,000

Sewer Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Copier maintenance	52.2202	78	2,250	2,250
Radio maintenance	52.2204	496	500	500
Alarm system maintenance	52.2205	14,850	22,300	21,651
Fuel system maintenance	52.2208	0	250	250
Building repairs	52.2221	296	1,500	500
Water/Sewer plant repairs	52.2222	6,645	10,000	5,000
Vehicle repairs	52.2223	2,406	5,000	30,000
Lift station repairs	52.2225	85,937	85,000	59,000
Water/Sewer system repairs	52.2226	58,076	40,000	40,000
Rental of equipment and vehicles	52.2320	2,304	8,000	8,000
Property/liability ins. - Sewer	52.3130	78,621	61,392	62,000
Public officials liability ins. - Sewer	52.3170	11,862	6,676	11,000
Telephone	52.3210	9,735	9,000	9,210
Postage	52.3220	14,927	15,000	15,000
Advertising	52.3300	170	100	100
Printing and binding	52.3400	2,588	3,000	3,000
Travel	52.3500	0	600	600
Dues and fees	52.3610	102	507	1,126
Lab analysis fees	52.3650	72,387	60,000	60,000
Sludge charges	52.3670	45,490	38,100	38,100
Bank fees	52.3680	11,244	14,000	14,000
Education and training	52.3700	726	1,000	1,000

Sewer Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Licenses	52.3800	160	0	300
		453,889	**408,628**	**407,851**
Supplies				
Office supplies	53.1110	573	1,000	1,000
Computer supplies	53.1120	2,415	2,500	2,500
Copier supplies	53.1130	305	700	700
Miscellaneous supplies	53.1140	2,203	2,000	2,000
Electricity	53.1230	394,538	350,000	350,000
Gasoline	53.1270	45,972	39,750	39,750
Small equipment	53.1600	3,360	5,000	6,000
Small equipment supplies	53.1601	1,995	2,000	2,000
Small equipment - computers	53.1610	2,491	2,866	1,400
Safety supplies	53.1701	2,401	3,500	3,500
Uniforms & replacements	53.1702	3,448	4,000	4,000
Chlorine/Fluoride	53.1715	35,606	40,000	76,500
Building repair supplies	53.1721	227	500	500
Water/Sewer plant supplies	53.1722	36,768	40,000	40,000
Vehicle repair supplies	53.1723	21,924	20,000	22,000
Lift station repair supplies	53.1725	68,735	75,000	50,000
Water/Sewer system supplies	53.1726	25,598	30,000	25,000
		648,559	**618,816**	**626,850**

Sewer Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Capital Outlays				
Site improvements	54.1200	188,055	60,000	0
Machinery	54.2100	6,280	40,000	0
Computer Software	54.2410	0	0	5,000
Equipment	54.2500	27,418	8,500	0
		221,753	**108,500**	**5,000**
Other Costs				
Depreciation	56.1000	2,020,170	0	0
Amortization	56.2000	20,303	0	0
Bad Debt	57.4000	15,154	0	0
Contingencies - Sewer Admin.	57.9200	0	65,000	60,000
Fiscal Agent's Fees	58.3000	13,950	5,000	5,000
		2,069,577	**70,000**	**65,000**
Total Expenses		**4,285,227**	**2,099,977**	**2,037,102**

Capital Outlay Overview

For FY 2015, this department budgeted $5,000 in capital outlay expenditures for a software upgrade.

Budget Summary

Overall decrease of $62,875 or -3% from last year's budget. The net decrease is due to drop in capital outlay.

Personnel
Personnel remained constant from FY 2014 to FY 2015.

Sewer Department

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
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	3
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	1	2
Inventory Control *	0.33	0.33	0.33
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**	**18.695**	**18.695**

**Partially Budgeted in Other Funds*

Water Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	516,241	511,893	532,470
Overtime	51.1300	28,210	37,000	37,000
Group Health/Dental	51.2105	113,622	132,932	97,000
Health Clinic	51.2107	2,521	4,776	6,107
Wellness Program	51.2108	0	500	0
Group Life Insurance	51.2110	1,316	1,317	1,013
FICA contributions (employer)	51.2200	38,208	41,991	43,565
Retirement contributions (employer)	51.2400	30,114	31,706	32,885
Workers' compensation	51.2700	12,079	13,688	14,633
		742,311	**775,803**	**764,673**
Purchased/Contracted Services				
Audit	52.1210	7,500	7,500	7,500
Employment physicals & tests	52.1231	0	100	100
Engineers & Consultants	52.1310	12,043	0	0
Collection services	52.1320	0	500	500
Utilities Protection Agency	52.1330	1,220	1,000	1,000
Custodial	52.2130	6,438	5,703	5,514
Computer maintenance	52.2201	7,506	8,000	9,000
Copier maintenance	52.2202	78	500	500
Radio maintenance	52.2204	399	400	400

Water Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Alarm System Maintenance	52.2205	0	5,200	1,000
Water tower maintenance	52.2206	28,745	81,702	60,000
Fuel system maintenance	52.2208	0	250	250
Building repairs	52.2221	198	250	250
Water/Sewer plant repairs	52.2222	3,148	10,000	10,000
Vehicle repairs	52.2223	1,097	1,500	1,500
Water/Sewer system repairs	52.2226	12,747	5,000	5,000
Rental of equipment and vehicles	52.2320	231	250	250
Property/liability insurance	52.3130	63,533	59,012	64,000
Public officials liability insurance	52.3170	11,381	6,676	11,000
Telephone	52.3210	3,874	4,000	4,000
Postage	52.3220	17,767	15,000	15,000
Advertising	52.3300	146	200	200
Printing and binding	52.3400	2,587	3,000	3,000
Travel	52.3500	1,049	2,200	2,200
Dues and fees	52.3610	512	756	1,095
Lab analysis fees	52.3650	17,280	20,920	22,000
Bank fees	52.3680	10,595	14,000	14,000
Education and training	52.3700	1,780	1,000	1,000
Licenses	52.3800	25	0	230
		211,879	**254,619**	**240,489**

Water Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Supplies				
Office supplies	53.1110	401	500	500
Computer supplies	53.1120	1,500	1,500	1,500
Copier supplies	53.1130	1,299	2,500	2,500
Miscellaneous supplies	53.1140	956	1,500	1,500
Electricity	53.1230	72,405	75,000	75,000
Gasoline	53.1270	22,597	28,750	28,750
Small equipment	53.1600	4,027	6,000	11,000
Small equipment supplies	53.1601	1,512	2,000	2,000
Small equipment - Computers	53.1610	2,133	2,866	700
Safety supplies	53.1701	1,384	2,000	2,000
Uniforms & replacements	53.1702	2,947	3,000	3,000
Chlorine/Fluoride	53.1715	55,107	60,000	60,000
Building repair supplies	53.1721	191	200	200
Water/Sewer plant supplies	53.1722	4,618	5,000	5,000
Vehicle repair supplies	53.1723	12,481	12,000	12,000
Water/Sewer system supplies	53.1726	89,249	80,000	80,000
		272,807	**282,816**	**285,650**
Capital Outlays				
Site Improvements	54.1200	102,522	0	0
Vehicles	54.2200	43,832	0	0

Water Department Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Computer Software	54.2410	0	0	5,000
Equipment	54.2500	0	8,500	0
		146,354	**8,500**	**5,000**
Other Costs				
Depreciation	56.1000	497,795	0	0
Contingencies - Water Admin.	57.9200	0	80,000	75,000
Fiscal agent's fees	58.3000	689	3,000	700
		498,484	**83,000**	**75,700**
Total Expenses		**1,871,835**	**1,404,738**	**1,371,512**

Capital Outlay Overview

For FY 2015, this department budgeted $5,000 in capital outlay expenditures for a software upgrade.

Budget Summary

Overall decrease of $33,226 or -2.4% from last year's budget. The net decrease is due to decrease in employee benefits.

Personnel

Personnel remained constant from FY 2014 to FY 2015. Employee salaries in the Finance Department, the City Manager and Public Works Department split between General Fund and Water-Sewer Fund.

Water Department

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
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
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*

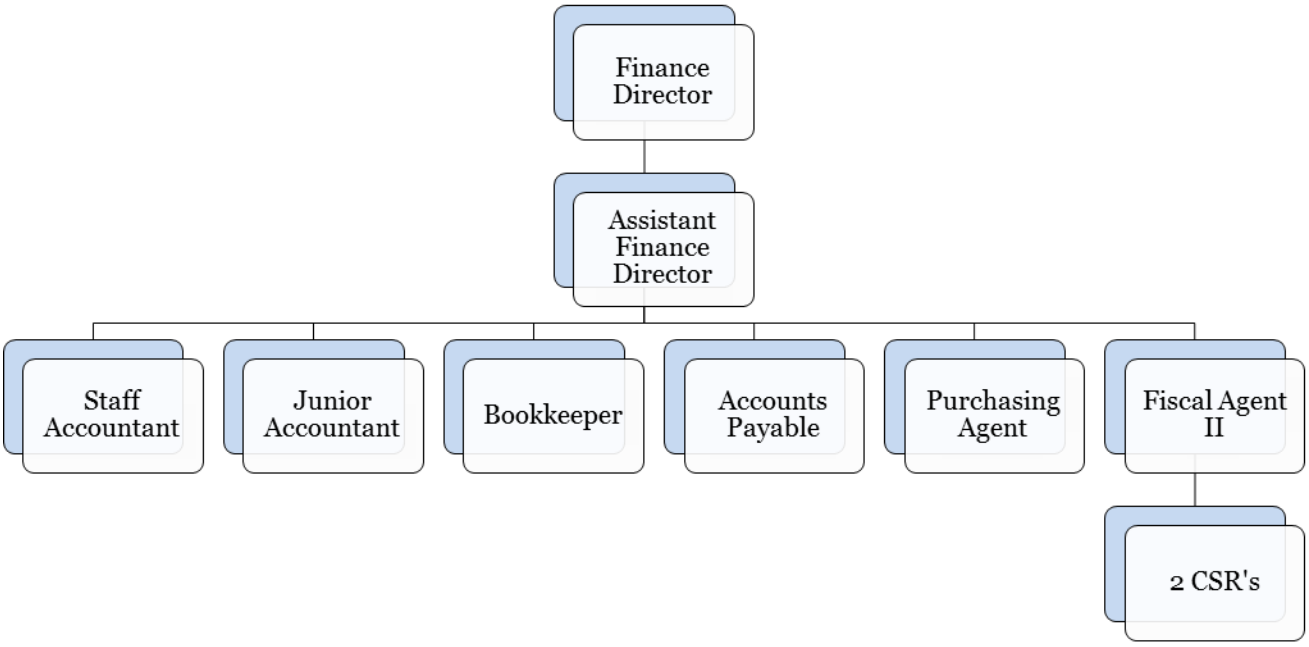
Debt Service Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Principal				
Bond Payment 88 & 92 PRIN	58.1110	0	285,000	325,000
Bond Payment 2010	58.1330	0	0	1,640,000
GEFA CWS-RF-03 PRIN Scrubby Bluff	58.1380	0	240,073	247,375
GEFA 2010-L26WQ	58.1382	0	31,835	33,067
		0	**556,908**	**2,245,442**
Interest				
Bond Payment 88 & 92 INT	58.2110	130,463	139,191	102,134
Bond Payment 2007/2010	58.2115	1,915,400	1,915,400	1,915,400
GEFA CWS-RF-03 INT Scrubby Bluff	58.2380	99,713	93,340	86,038
GEFA 2010-L26WQ	58.2382	14,589	35,265	33,030
		2,160,165	**2,183,196**	**2,136,602**
Total Debt Service		**2,160,165**	**2,740,104**	**4,382,044**

Budget Summary

This Department is Water/Sewer debt service only. There was an increase of $1,641,940. The 2010 bond debt payments for the first three years were interest only. The city will be paying the first principal payment in FY 2015.

Solid Waste Department Organization Chart FY 2015



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	2013	2014	2015
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.	3.5%	5%/5%	4%
2. Percent of new accounts processed.	34%	28%/34%	30%
3. Solid waste collection costs per capita.	$58.25	$59.58/$43.67	$59.56
4. Percent of solid waste per account.	14.96%	14.97%	15.00%
5. Percent of recycling tonnage per account.	0.070	.072/.084	8%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of solid waste customers in September.	5559	5,559/5,527	5550
2. Total number of new accounts processed.	1879	1,500/1,405	1500

Solid Waste Revenues

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Charges for Services				
Residential Refuse Charge	34.4111	963,272	963,000	963,000
Commercial Refuse Charge	34.4112	22,565	22,000	22,000
Late Fees and Penalties	34.4190	22,568	22,500	22,191
		1,008,405	**1,007,500**	**1,007,191**
Other Charges				
Other Charges	34.9900	58,395	12,500	12,500
		58,395	**12,500**	**12,500**
Total Revenues		**1,066,800**	**1,020,000**	**1,019,691**

Solid Waste Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	55,759	54,564	58,407
Overtime	51.1300	1,773	2,500	2,500
Group Health/Dental	51.2105	13,916	17,049	17,442
Group Life Insurance	51.2110	140	141	141
FICA contributions (employer)	51.2200	4,023	4,366	4,469
Retirement contribution (employer)	51.2400	2,776	2,703	3,052
Workers' compensation	51.2700	0	200	200
		78,387	**81,523**	**86,211**
Purchased/Contracted Services				
Collection fees	52.1200	753,393	755,000	755,000
Audit	52.1210	500	750	1,000
Custodial	52.2130	500	1,215	1,215
Computer maintenance	52.2201	250	250	500
Property/Liability insurance	52.3120	10,995	9,600	6,950
Public Officials Liablity	52.3160	733	0	3,385
Postage	52.3220	500	500	1,000
Advertising	52.3310	0	100	0
Landfill fees	52.3660	135,451	140,000	140,000
		902,322	**907,415**	**909,050**

Solid Waste Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Supplies				
Office supplies	53.1110	50	50	100
Computer supplies	53.1120	50	50	100
Copier supplies	53.1130	750	750	1,000
Miscellaneous supplies	53.1140	180	0	100
Gasoline	53.1270	2,841	2,000	2,000
Small Equip - computers	53.1601	0	100	500
		3,871	**2,950**	**3,800**
Other Costs				
Depreciation	56.1000	2,280	0	0
Contingencies - Solid Waste Fund	57.9300	0	28,112	20,630
		2,280	**28,112**	**20,630**
Total Expenditures		**986,860**	**1,020,000**	**1,019,691**

Capital Outlay Overview
For FY 2015, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall decrease of $309 or -.03% from last year's budget. The net decrease is due to reduction in contingencies.

Personnel
Personnel increased .05 FTEs from FY 2013 to FY 2014. This was a reallocation from Finance to the Solid Waste Fund. The Finance Department employee's salaries are split between General Fund, Water-Sewer Fund and Solid Waste Fund.

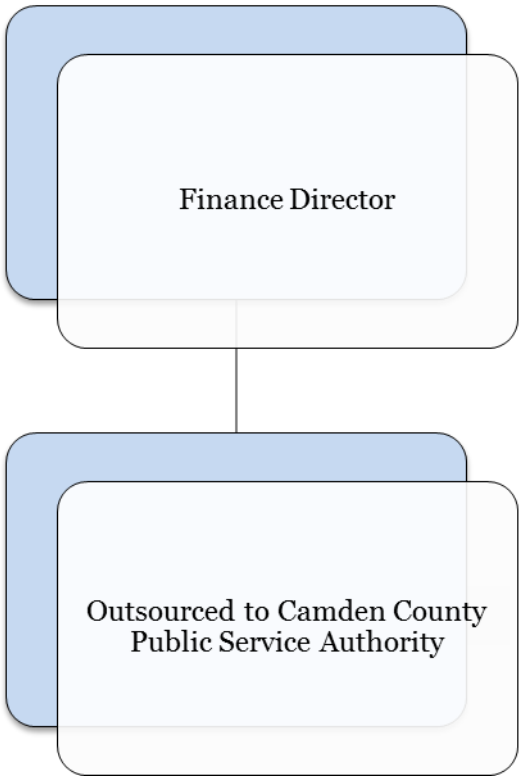
Solid Waste Department

FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Director of Finance *	0.2	0.2	0.2
Assistant Finance Director *	0.05	0.05	0.05
Accountant *	0.1	0.1	0.15
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**	**1.5**

**Partially Budgeted in Other Funds*

Aquatic Center Organizational Chart FY 2015



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	2013	2014	2015
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Increase in the number of customers using the facility.	1,486	500/500	500
2. Percentage of respondents rating their overall satisfaction with the center as "good" or above (customer satisfaction).	90%	90%/90%	91%
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.	1%	3%/1%	1%
2. Percentage increase in attendance.	1%	3%/1%	1%
3. Percent down time due to maintenance.	>1%	>1%/>1%	>1%
4. Percentage of payroll to overall total revenues.	62%	40%/60%	59%
5. Spend capture per attendee.	$7.52	9%/7.5	$7.45
6. Customer in center spending.	$81,103	$102,000/ 90,000	$90,000

Aquatic Center

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
7. Departmental expenditures per capita.	$19.00	$21.86/$25.81	$22.56
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of full-time equivalent employees	26	26/24	24
2. Season attendance numbers.	42,486	43,500/43,000	43,500
3. Number of groups.(our Data was incomplete but Group Revenue will show similar trends)	30,483	30,000	32,000
4. Gallons of water used.	2,737,100	1,500,000/ 2,350,000	2,350,000
5. Overall revenue.	$333,080	$385,400/ $371,822	$386,200

St. Marys Aquatic Center Revenues

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Charge for Services				
Daily admission	34.7210	185,419	200,000	200,000
Birthday parties	34.7225	10,529	15,000	15,000
Group sales	34.7230	30,483	30,000	32,000
Rentals	34.7235	25,545	39,000	38,000
Swim lessons	34.7510	5,741	7,200	7,200
Concession	34.7900	69,146	73,000	73,000
Retail sales	34.7910	5,243	20,000	20,000
Locker rentals	34.7920	974	1,200	1,000
		333,080	**385,400**	**386,200**
Miscellaneous				
Miscellaneous income	38.9010	1,738	0	0
		1,738	**0**	**0**
Total Revenues		**334,818**	**385,400**	**386,200**

St. Marys Aquatic Center Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	71,365	155,000	0
Overtime	51.1300	116	0	0
Group Health/Dental	51.2105	0	0	0
Group Life Insurance	51.2110	0	0	0
FICA contributions (employer)	51.2200	5,469	12,000	0
Retirement contributions (employer)	51.2400	0	0	0
Workers' Compensation	51.2700	5,397	6,200	0
		82,346	**173,200**	**0**
Purchased/Contracted Services				
Employment physicals & tests	52.1231	145	1,500	1,500
Alarm system maintenance	52.2205	150	300	300
Aquatic Center maintenance	52.2209	1,637	9,000	9,000
Small equipment repairs	52.2216	0	2,400	2,400
Building repairs	52.2221	3,514	5,000	5,000
Telephone	52.3210	4,236	4,100	4,300
Postage	52.3220	19	400	200
Advertising	52.3300	3,034	6,000	6,000
Printing & binding	52.3400	297	300	300
Travel	52.3500	1,391	2,000	2,000

St. Marys Aquatic Center Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Dues and fees	52.3600	2,205	3,200	3,200
Bank fees	52.3680	2,791	3,000	4,200
Education and training	52.3700	500	500	500
Contract Labor	52.3850	107,741	36,000	216,000
		127,660	**73,700**	**254,900**
Supplies				
Office supplies	53.1110	0	1,100	1,000
Computer supplies	53.1120	0	500	500
Copier supplies	53.1130	33	200	100
Miscellaneous supplies	53.1140	2,116	4,600	4,600
Water/sewerage	53.1210	15,849	21,000	18,000
Natural gas	53.1220	1,336	1,500	1,500
Electricity	53.1230	30,005	38,000	31,000
Retail Inventory/Resale	53.1500	2,412	9,000	9,000
Concession Inventory/Resale	53.1550	31,384	30,000	32,000
Small equipment	53.1600	3,572	4,500	4,500
Small equipment supplies	53.1601	369	1,500	1,500
Small equipment - Furniture & Fixtures	53.1620	797	2,500	2,500
Safety supplies	53.1701	1,323	1,700	1,700
Uniforms & replacements	53.1702	(1,446)	1,000	1,000

St. Marys Aquatic Center Expenditures

	Account #	Actual FY2013	Budget FY2014	Adopted FY2015
Chemicals	53.1715	15,888	15,000	16,000
Aquatic Center maintenance supplies	53.1731	5,924	6,400	6,400
		109,562	**138,500**	**131,300**
Total Expenditures		**319,568**	**385,400**	**386,200**

Capital Outlay Overview
For FY 2015, this Fund does not have any capital outlay expenditures planned.

Budget Summary
Overall the budget increased $800 or .02% from last year's budget. The net increase is other purchased services.

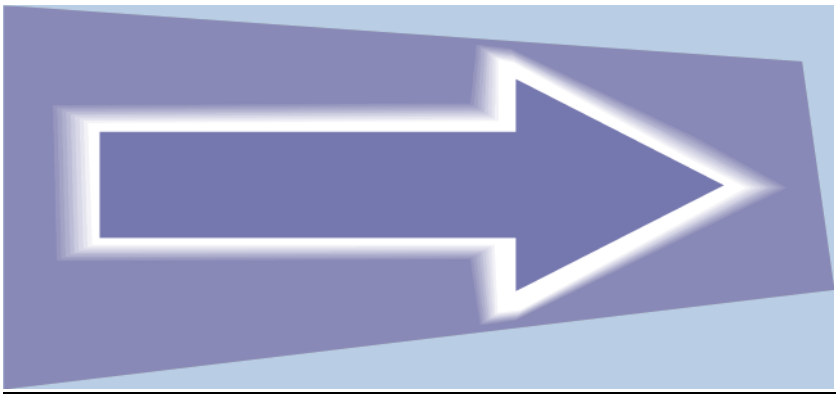
Personnel
The City outsourced the management and the employees of the facility to the Camden County Public Service Authority in FY 2015. There are no City employees in this fund.

Aquatic Center

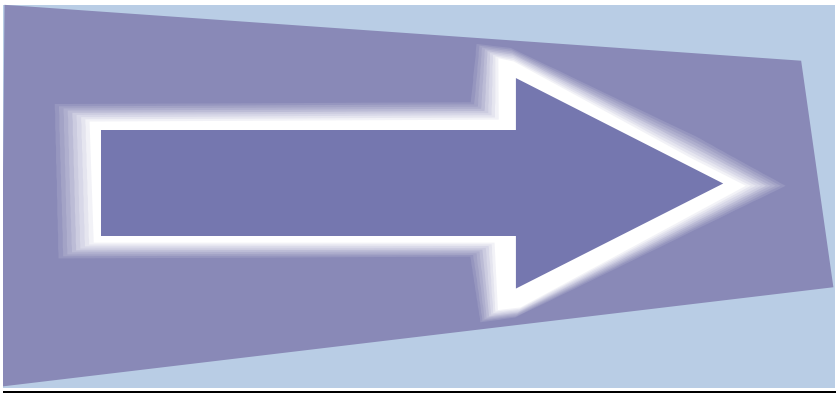
FTE Summary

Position	Actual FY 2013	Actual FY 2014	Actual FY 2015
Life Guard	3.75	0	0
Aquatics Supervisor	1.1	0	0
Guest Services	3.75	0	0
Aquatic Center Director *	0	0	0
FTE Positions	**8.6**	**0**	**0**

** Outsourced in FY 2013*

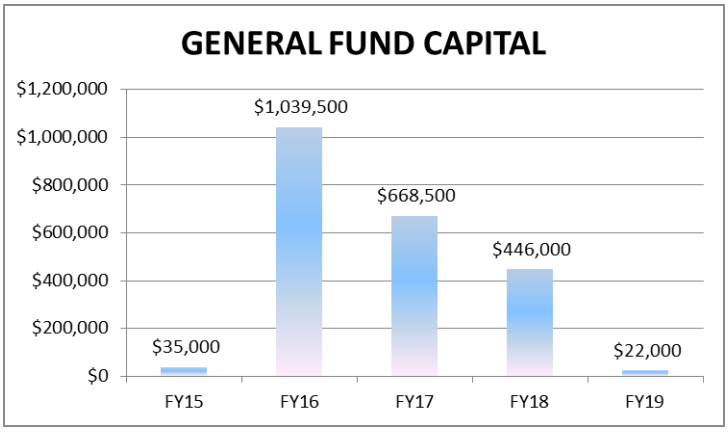


FY 2015 – FY 2019 Capital Improvements Program



CAPITAL SUMMARY

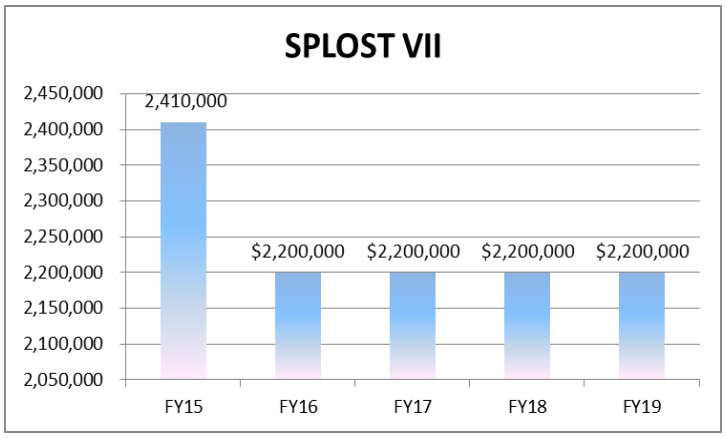
The City of St. Marys developed a Five-Year Capital Improvement Program (CIP) as part of the budget. The capital threshold for St. Marys is $5,000 or more. This program identifies project/equipment cost and the timing of necessary financing arrangements over a five-year planning period.

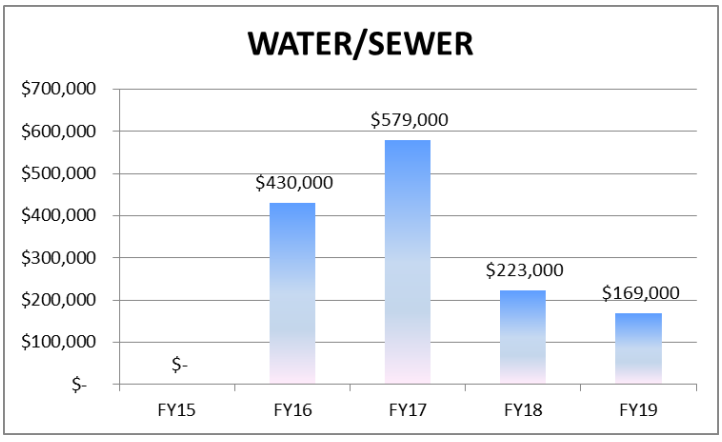


The purpose of the CIP is to establish direction over five fiscal years and to help plan replacement of aging assets. The CIP allows for scheduling improvements based on the availability of funding.

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

This SPLOST chart provides for debt service retirement, projects, and equipment 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.

FUNDING FROM ALL FUNDS	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	Proposed FY19
TOTAL CAPITAL OUTLAY FUNDING					
Governmental Funds	$ 35,000	$ 1,039,500	$ 668,500	$ 446,000	$ 22,000
Enterprise Funds	$ -	$ 430,000	$ 579,000	$ 223,000	$ 169,000
SPLOST VII	$ 2,410,000	$ 2,200,000	$ 2,200,000	$ 2,200,000	$ 2,200,000
Total ALL Capital Outlay	**$ 2,445,000**	**$ 3,669,500**	**$ 3,447,500**	**$ 2,869,000**	**$ 2,391,000**

REVENUES

CAPITAL IMPROVEMENT PLAN FY15-FY19

FUNDING SOURCES	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	Proposed FY19
DESCRIPTIONS					
GENERAL FUND					
Legislative/Executive Copy Machine		10,000			
Legislative/Executive Digital Scanning Server			30,000		
Legislative/Executive Digital Recording System				30,000	
IT Miscellaneous		10,000		12,000	
Police Vehicles		80,000		80,000	
Police Drying Cabinet (Evidence Lab)			5,000		
Police New Intoxilyzer		8,000			
Police A/C Property/Evidence area		9,000			
Police RAID Array (Server)			8,000		
Fire Ladder 2 Replacement (1989)		650,000			
Fire Engine 2 Replacement (1993)			350,000		
Fire Rescue 2 Replacement (1993)			175,000		
Fire Air Compressor	35,000				
Fire Copy Machine		6,000			
Fire 2 Replacement (2004)				27,000	
Fire 201 Replacement (2006)				27,000	
Fire Brush 2 Replacement (1983)		75,000			
Breathing Apparatus				238,000	
Public Works Lowboy Trailer		38,000			
Public Works Tamden Axle Day Cab Tractor		125,000			
Public Works Zero Turn Mower		8,500		10,000	
Public Works Pickup Truck			22,000	22,000	22,000
Public Works Service/Repair Truck			78,500		
Building Pickup Truck		20,000			
Total General Fund Revenues	***$ 35,000***	***$ 1,039,500***	***$ 668,500***	***$ 446,000***	***$ 22,000***

SPLOST VII					
Police Vehicles	60,000				
Fire Engine 9 Replacement (1988)			350,000		
Public Works Mechanic Truck				68,750	
Water Generator (Mission Trace Water Plant)	150,000				
Infrastructure	245,000	400,000	50,000	331,250	400,000
Water Pickup Truck	15,000				
Water Line Replacements	20,000				
Water Ground Radar	7,500				
Sewer Lift Station Pumps	40,000		-	-	-
Sewer Miscellaneous Plant Repairs	20,000				
Sewer Lift Station/Manhole Repairs/Rehabilitation	25,000				
Sewer Line Replacements	20,000				
Sewer Ground Radar	7,500				
2010 Bond Debt	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Total SPLOST VII Revenues	***$ 2,410,000***	***$ 2,200,000***	***$ 2,200,000***	***$ 2,200,000***	***$ 2,200,000***

WATER/SEWER					
Water Zero Turn Mower		8,500		10,000	
Water Pickup Truck		22,000	22,000	22,000	22,000
Water Front End Loader (936)			180,000		
Water Equipment Shed			70,000		
Water High Service Pumps		10,000		10,000	
Water Line Replacements		20,000	20,000	20,000	20,000
Water Generator Repair (Old Jefferson Road Water Plant)			160,000		

REVENUES

CAPITAL IMPROVEMENT PLAN FY15-FY19

WATER/SEWER					
Sewer Zero Turn Mower		8,500		10,000	
Sewer Polaris Ranger				12,000	
Sewer Trackhoe		200,000			
Sewer Pickup Trucks (2)		44,000	22,000	22,000	22,000
Sewer Lift Station Pumps		40,000	40,000	40,000	40,000
Sewer Variable Frequency Drives		12,000		12,000	
Sewer Miscellaneous Plant Repairs		20,000	20,000	20,000	20,000
Sewer Lift Station/Manhole Repairs/Rehabilitation		25,000	25,000	25,000	25,000
Sewer Line Replacements		20,000	20,000	20,000	20,000
Total Water/Sewer Revenues	***$ -***	***$ 430,000***	***$ 579,000***	***$ 223,000***	***$ 169,000***
TOTAL CAPITAL OUTLAY REVENUES	**$ 2,445,000**	**$ 3,669,500**	**$ 3,447,500**	**$ 2,869,000**	**$ 2,391,000**

REQUEST BY DEPARTMENT/FUND

GENERAL FUND CAPITAL IMPROVEMENT PLAN FY15-FY19

Legislative/Executive	**Proposed FY15**	**Proposed FY16**	**Proposed FY17**	**Proposed FY18**	**Proposed FY19**
DESCRIPTIONS					
Capital Outlay					
Equipment					
Copy Machine		10,000			
Digital Scanning Server			30,000		
Digital Recording Replacement System				30,000	
Total Capital Outlay	**$ -**	**$ 10,000**	**$ 30,000**	**$ 30,000**	**$ -**

IT	**Proposed FY15**	**Proposed FY16**	**Proposed FY17**	**Proposed FY18**	**Proposed FY19**
DESCRIPTIONS					
Capital Outlay					
Equipment					
Miscellaneous IT Equipment		10,000		12,000	
Total Capital Outlay	**$ -**	**$ 10,000**	**$ -**	**$ 12,000**	**$ -**

Police Department	**Proposed FY15**	**Proposed FY16**	**Proposed FY17**	**Proposed FY18**	**Proposed FY19**
DESCRIPTIONS					
Capital Outlay					
Building Repairs					
Forced Air A/C in Property/Evidence area (mold)		9,000			
Small Equipment					
Drying Cabinet (Evidence Lab)			5,000		
Small Equipment-Computers					
RAID Array (Server)			8,000		
New Intoxilyzer		8,000			
Vehicles					
Replacement of aging vehicles	60,000	80,000		80,000	
TOTAL CAPITAL OUTLAY	**$ 60,000**	**$ 97,000**	**$ 13,000**	**$ 80,000**	**$ -**

REQUEST BY DEPARTMENT/FUND

GENERAL FUND CAPITAL IMPROVEMENT PLAN FY15-FY19

Fire	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	Proposed FY19
DESCRIPTIONS					
Capital Outlay					
Machinery					
Air Compressor		35,000			
Equipment					
Copy Machine		6,000			
Breathing Apparatus				238,000	
Vehicles					
Engine 9 Replacement (1988)			350,000		
Ladder 2 Replacement (1989)		650,000			
Engine 2 Replacement (1993)			350,000		
Rescue 2 Replacement (1993)			175,000		
Brush 2 Replacement (1983)		75,000			
Fire 2 Replacement (2004)				27,000	
Fire 201 Replacement (2006)				27,000	
TOATL CAPITAL OUTLAY	**$ -**	**$ 766,000**	**$ 875,000**	**$ 292,000**	**$ -**

Public Works	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	Proposed FY19
DESCRIPTIONS					
Capital Outlay					
Machinery					
Zero Turn Mower		8,500		10,000	
Equipment					
Lowboy Trailer		38,000			
Vehicles					
Tandem Axle Day Cab Tractor		125,000			
Service/Repair Truck			78,500		
Pickup Truck		22,000	22,000	22,000	22,000
Mechanic Truck				68,750	
TOTAL CAPITAL OUTLAY	**$ -**	**$ 193,500**	**$ 100,500**	**$ 100,750**	**$ 22,000**

Building	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	Proposed FY19
DESCRIPTIONS					
Capital Outlay					
Vehicles					
New Vehicle for Bldg. Inspector		20,000			
Total Capital Outlay	**$ -**	**$ 20,000**	**$ -**	**$ -**	**$ -**

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

ENTERPRISE FUND CAPITAL IMPROVEMENT PLAN FY15-FY19

Water	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	Proposed FY19
DESCRIPTIONS					
Capital Outlay					
Buildings					
Equipment Shed			70,000		
Machinery					
Front End Loader (936)			180,000		
Zero Turn Mower		8,500		10,000	
Generator (Mission Trace Water Plant)	150,000				
Generator Repair (Old Jefferson Water Plant)			160,000		
Equipment					
High Service Pumps (In Water Plants)		10,000		10,000	
Ground Radar (1/2)	7,500				
Vehicles					
Pickup Truck	15,000	22,000	22,000	22,000	22,000
Projects					
Water Line Replacements	20,000	20,000	20,000	20,000	20,000
TOTAL CAPITAL OUTLAY	**$ 192,500**	**$ 60,500**	**$ 452,000**	**$ 62,000**	**$ 42,000**

Sewer	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	Proposed FY19
DESCRIPTIONS					
Capital Outlay					
Machinery					
Trackhoe		200,000			
Zero turn mower		8,500		10,000	
Polaris Ranger				12,000	
Lift Station Pumps	40,000	40,000	40,000	40,000	40,000
Equipment					
Variable Frequency Drives		12,000		12,000	
Miscellaneous Plant Repairs	20,000	20,000	20,000	20,000	20,000
Lift Station/Manhole Repairs/Rehabilitation	25,000	25,000	25,000	25,000	25,000
Vehicles					
Pickup Truck		44,000	22,000	22,000	22,000
Alarm System					
Projects					
Sewer Line Replacements	20,000	20,000	20,000	20,000	20,000
Sewer Ground Radar (1/2)	7,500				
TOTAL CAPITAL OUTLAY	**$ 112,500**	**$ 369,500**	**$ 127,000**	**$ 161,000**	**$ 127,000**

SPLOST VII	Proposed FY15	Proposed FY16	Proposed FY17	Proposed FY18	Proposed FY19
DESCRIPTIONS					
Capital Outlay					
Bond Debt	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Infrastructure	245,000	400,000	50,000	331,250	400,000
General Fund & Water/Sewer Equipment ETC.****	365,000	-	350,000	68,750	-
***Total Capital Outlay** *	**2,410,000**	**$2,200,000**	**$2,200,000**	**$2,200,000**	**$2,200,000**

Note: This is a five year capital plan and SPLOST VII is six years.

* Total amount received can be adjusted each year by amount of collections.

****$210,000 revenue from FY 2014 SPLOST VII collection.

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; 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, streets, 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.