City of St. Marys



Fiscal Year 2017

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Mayor and City Council



Mayor John Morrissey



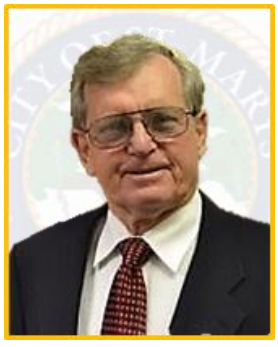
Robert Nutter



Elaine Powierski



James Gant



David Reilly



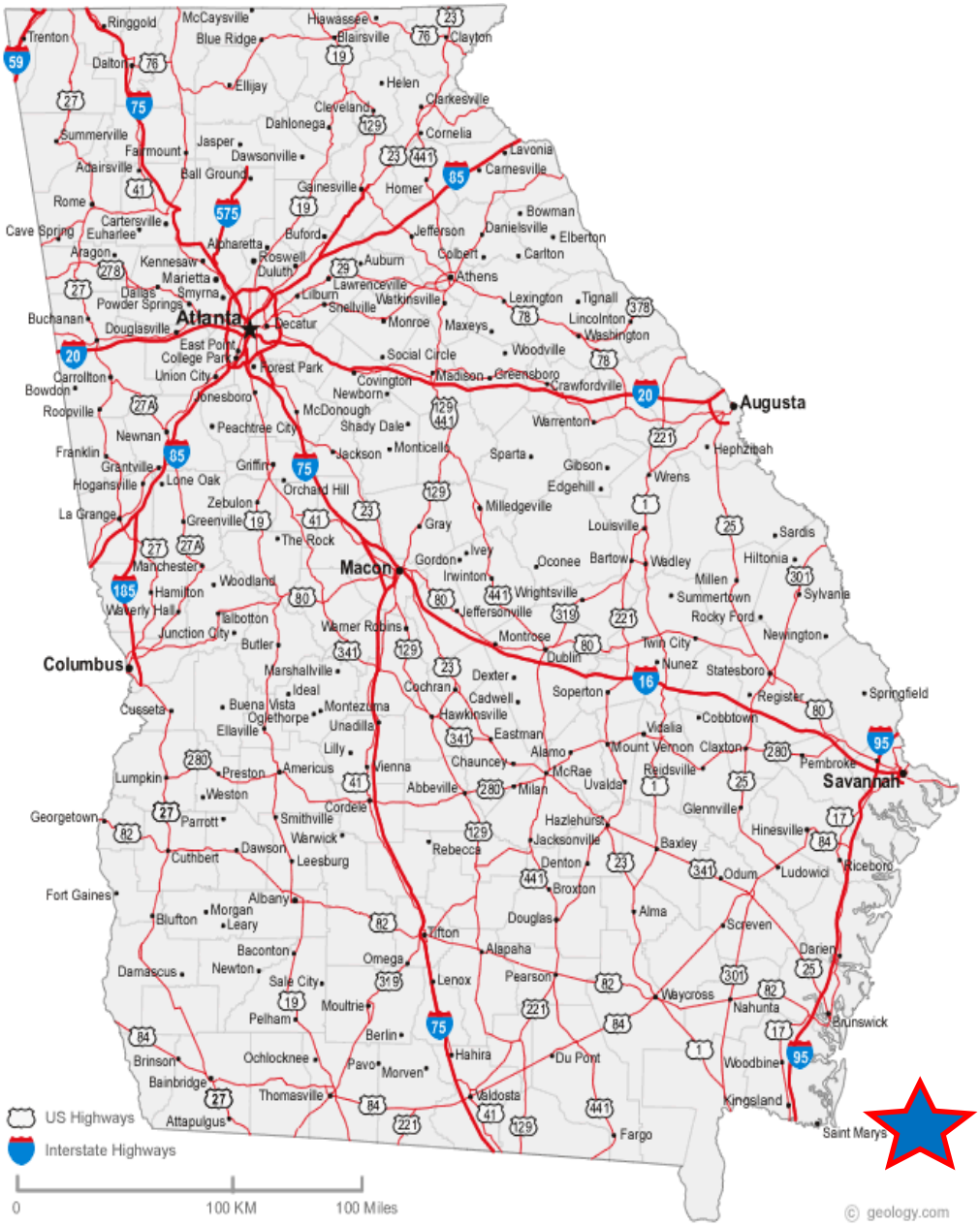
Samuel Colville



Linda Williams


GOVERNMENT FINANCE OFFICERS ASSOCIATION
Distinguished
Budget Presentation
Award
PRESENTED TO
City of St. Marys
Georgia
For the Fiscal Year Beginning
July 1, 2015
Executive Director

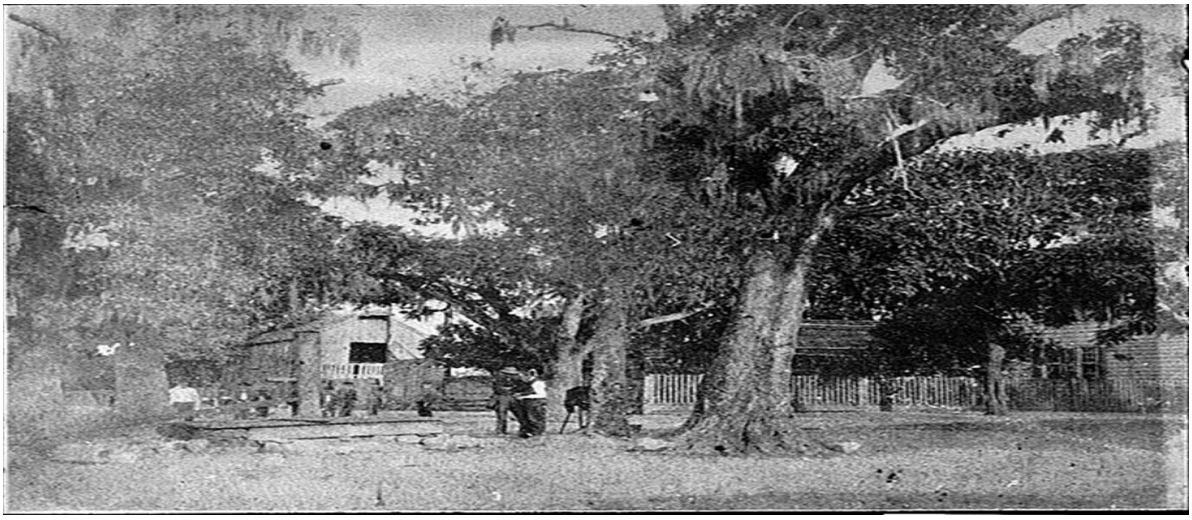
The State of Georgia



City of St. Marys

History of St. Marys.....

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.

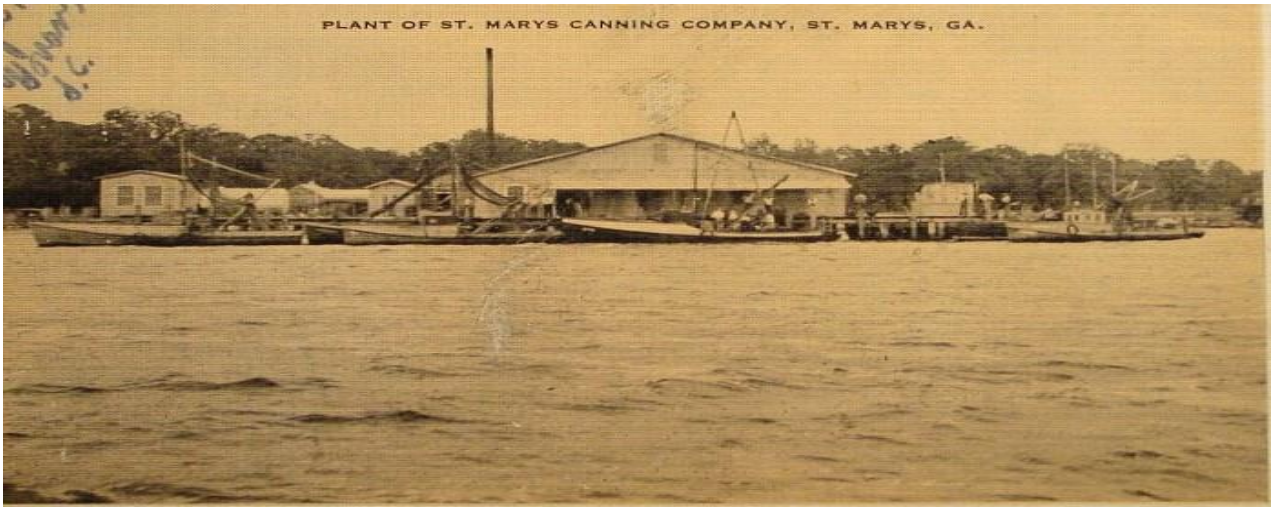
It is said that St. Marys sits on land confiscated from two brothers of Royal Governor James Wright. Their banishment after the American Revolution resulted in the loss of their huge estate. The land then belonged to Jacob Weed. Weed sold land along the St. Marys River to nineteen other men. Together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



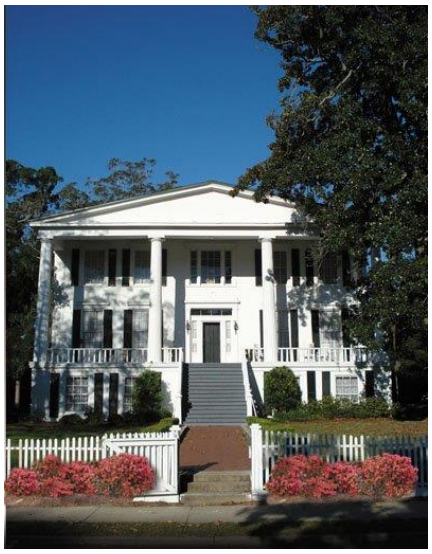
Today, St. Marys is tied to history and ecotourism. Many original structures are still standing in St. Marys. The oldest private home in St. Marys is the home of Archibald Clark (1801). Other historic structures include The Presbyterian Church (1808), Pratt-Gilican House (1825) and Orange Hall (1830) (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 for the Cumberland Princess Ferry is in downtown St. Marys at the waterfront.



Clark Home (1801)



Presbyterian Church (1808)



Orange Hall (1830)

Pratt-Gilican (1825)



Dungeness on Cumberland Island



Introduction



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

RE: FISCAL YEAR 2016-2017 BUDGET

We are pleased to submit this official document for the Annual Operating Budget for Fiscal Year 2017, which begins July 1, 2016 and ends June 30, 2017. This document is a representation of the compilation of discussions and efforts from all City departments. This balanced budget for Fiscal Year 2017 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.**

And the winner is...



"One" St. Marys Master Plan Youth Art contest Winners Announced!

Although growth has been very slow in the City, 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, hard decisions had to be made including adopting the millage rate, determining capital needs, and addressing pay increases for employees. This year the City will maintain its millage rate; purchase necessary equipment needed for operations, and has included a small pay increase for employees.

Per the estimated 2013 census, St. Marys' population has increased slightly to 17,755. 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) growth increased 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 neighboring Kings Bay Naval Submarine Base.

The City has seen a downward trend in the digest over the past several years however in FY 2017 the City budgeted for a flat digest. The property taxes, along with some other areas of taxes including franchise and alcoholic beverage excises, realized a slight increase in the budgeted numbers over the past year. Local option sales taxes have seen a decrease over the past year due to a drop in oil prices. Other tax revenues which include hotel/motel tax had slight adjustments or stayed neutral.

In recent years, the City felt the effects of the downturn in housing starts and sales. In FY 2016, the City did see a slight move in a positive direction and plans to see this revenue inching upward for FY 2017.

The true test of a 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 services for its citizens which include police and fire protection, community planning and development, building-code enforcement services, construction/road repair, water and sewer utilities, along with other support duties for the City government.

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

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

- A policy document for elected officials and administration to understand how the current year goals and priorities link with the overall long-term policies of the City; and, what processes will be used in adopting and amending the budget. Also, included in 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' for current and approved service levels. It is also 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 2017 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 and staffing requirements needed 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 by providing summary information in the text, charts, tables and graphs. This document is available on our website at www.stmarysga.gov.

Goals for FY 2017

The FY 2017 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).

Mossy Oaks of St. Marys



FY 2016 in Review

The City of St. Marys worked diligently last year to improve the 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 and bond debt. The City paid $1.64 million on the 2010 bond debt to hold water/sewer rates at bay.

2. Temporary staff was utilized during the mowing season for city beautification.

3. City received $256,064 from Georgia Department of Transportation for the Local Maintenance Improvement Grant (LMIG) for road enhancements.

4. Wi-Fi installation was approved for the City's Howard Gilman Memorial Park.

5. Completion of the City's Downtown Master Visioning Plan and the City Master Plan was started.

6. The Gaines Davis sewer infrastructure was completed which was funded by the 1% Special Purpose Local Option Sales Tax VI.

7. Sewer Infrastructure was completed for the Marsh View Lane and Wright Street properties.

8. Temporary help was used to assist with the maintenance of the historic Oak Grove Cemetery.

9. The City purchased new Aerial and Pumper trucks for the Fire Department.

10. New World software was implemented for Public Safety.

11. Continued implementation of radio read water meter system.



FY 2017 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 slated in FY 2017 included:

    - Various Roads
    - Bond debt retirement

2. Council approved $37,000 for marketing the City.

3. Council approved $60,000 for the completion of the city master plan.

4. Council approved $40,000 for enhancement of the "Gateway" of the City.

5. Road enhancements of $450,000 with the Local Maintenance Improvement Grant.

6. Purchase of various vehicles and equipment for public works and public safety.

7. LED lighting for various facilities in the amount of $55,000.

8. Approval of $60,000 for Streetscape design.

9. Continue installation of $100,000 in radio water read meters.

10. Various drainage projects.

11. The City continues to work toward bringing in new business and retaining current 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 for 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

Foundation for the Budget

Revenue

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

The City has certain assumptions incorporated into our revenue forecast. The FY 2017 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 has decreased 27.75% from 2009 to 2015. The decrease has made it difficult for St. Marys to maintain revenues at a stable level. However, in 2014 the City saw a significant slowdown in the overall decrease of the digest. This year the City maintained the digest at a flat rate for its 2015 tax valuations. For the 2015 tax year, residential valuations made up 71.9% of the digest, agricultural made up .7%, while commercial valuations made up 18%. Industrial made up 2.8%, utilities made up 2.1% and motor vehicle, mobile homes, timber, and heavy equipment made up the balance of 4.5%. For FY 2017, property taxes (current and back taxes) provide 29.52% of the General Fund revenue, which has been budgeted to collect $2.84 million. This is an increase over last year of .71%.

Miscellaneous Taxes

In FY 2017, 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 decreased due to the drop in the price of oil and changes in local legislation; however, other Sales and Use Tax revenue shows a slight increase.

Licenses and Permits

Licenses, fees and building permits for FY 2017 are projected to increase 13% over prior year. With the infrastructure completed in Cumberland Harbour, building should begin again in this area. Also, interest has been shown in other areas of the City for possible new home starts.

Charges for Services, Fines and Forfeitures and Miscellaneous

Overall, charges for services are budgeted to remain steady for FY 2017. These charges encompass minor revenues compared to the overall General Fund Revenue Budget. Fines and forfeitures were increased slightly for FY 2017 to be in line with collections in FY 2016. Miscellaneous revenues are set to remain flat for the FY 2017 year.

Again, the FY 2017 revenue projections continue to be conservative, yet realistic due to the decrease in the Local Option Sales Tax and the Special Purpose Local Option Sales Tax. Overall, revenue is down from $10.5 million (FY 2016) to $9.6 (FY 2017). This is due to the fact that the City did not budget $1.17 million in loan proceeds in the previous year to cover capital expenditures in the budget.

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 2017 Budget for the City of St. Marys. Each fund is represented, as well as, each expenditure category.

FY 2017 Budget				
Fund	**Personnel Services**	**Operating**	**Capital/Other Cost/Debt**	**FY 2017 Budget**
General Fund	$ 6,012,732	$ 2,310,362	$ 1,296,444	$ 9,619,538
Multi-Grant Fund	$ -	$ -	$ 101,250	$ 101,250
Tourism Fund	$ 38,920	$ 105,730	$ 28,300	$ 172,950
Splost	$ -	$ -	$ 1,929,300	$ 1,929,300
Capital Improvements Fund - LMIG	$ -	$ -	$ 450,150	$ 450,150
Water/Sewer Fund	$ 1,895,341	$ 1,866,926	$ 5,396,154	$ 9,158,421
Solid Waste Fund	$ 85,462	$ 1,028,265	$ 15,000	$ 1,128,727
Aquatic Center Fund	$ -	$ 452,900	$ -	$ 452,900
TOTAL	**$ 8,032,455**	**$ 5,764,183**	**$ 9,216,598**	**$ 23,013,236**

* 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 2017, there were no changes in the number of approved positions. A pay increase was included for employees in the FY 2017 budget. The police certified personnel are under a separate pay plan and continue to receive increases according to the plan every January. The overtime levels remain constant with prior years.

After several years of large increases in health insurance premiums, this year a decrease was realized and this was shared with the employees. Also, the City realized a decrease in the health clinic partnership with Camden County. The health clinic offers services to City of St. Marys insured members.

Operating

After the above personnel services considerations, needs assessments were performed internally, city-wide, to ascertain priorities for available resources in FY 2017 budget. Overall, the city realized a 4% increase in operating costs city-wide. The majority was due to an increase in Solid Waste operating cost. In January 2016, the County

implemented charges for yard waste and increased fees. The Aquatic Center operating cost increased slightly due to increased attendance.

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. Due to aging equipment, the City made the decision to replace capital equipment from the General Fund. This equipment included a vehicle for the City Manager, a police car, and public works equipment. The City addressed many of its infrastructure capital needs in SPLOST VII. The majority of the capital purchases are for replacement of assets coming to the end of their life cycle, which will not have a significant effect on the future operating budgets. 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 2017 Budget was a challenge again; however, with the great efforts of Council, the City Manager, and Staff making impactful decisions, the budget planning was a success.

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.

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

Beautiful Sail Boats at
St. Marys' waterfront!



Budget FY 2017

TO: CITY MANAGER AND ALL DEPARTMENTS

FROM: FINANCE DEPARTMENT

DATE: FEBRUARY 17, 2016

If you need salary information, debt service, etc. please do not hesitate to contact me.

February 9th: Finance Dept. - Forward electronic files to Department Heads to use in preparation of proposed 2017 budget.

February 29th: Departments – Submit budget projections FY2017 for inclusion in preliminary package.

March 3rd – 11th: Meet with City Manager and Finance Director.

March 18th: Finance Dept. - Complete revenue projections for FY 2017.

March 21st – 23rd: Finance- Prepare working papers for budget work shop meeting.

April 6th from 9:00 am to 3:00 pm & 7th 9:00 am until - Budget Workshop with Mayor/Council.

April 18th: Finance - Advertise budget for Public Hearing

May 2nd: Departments– Attend Public Hearing and be prepared to respond to Mayor/Council on budget submissions.

May 16th: Departments– Attend Council Meeting to present budget for approval.

June 30th: Finance – Prepare budget book

Beautiful Salt Marshes



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

The main difference between cash basis accounting and modified and full accrual basis accounting is when income and expenses are recognized. On a cash basis revenues and expenses are only reported when they are received and paid out. On the modified and full accrual basis, revenues are reported when they are earned and expenses are reported when they occur.

Budget Control

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

Budget Adjustments/Amendments

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

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

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

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

Police Canine Officer "BAK"



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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, 2016 and ending June 30, 2017" to read as follows:

BE IT ORDAINED, that the City hereby adopts the General Fund Budget as prepared and submitted on May 16, 2016, 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 May 16, 2016, 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 Funds, Special Revenue Tourism Fund, Hotel/Motel Fund, Aquatic Park, Multi Grant Fund and Capital Improvements Fund - LIMG, as prepared and submitted on May 16, 2016, 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 16th day of May, 2016.

City of St. Marys, Georgia

John F. Morrissey, Mayor

Attest:

Deborah Walker-Reed, City Clerk

CITY OF ST. MARYS GEORGIA

Exhibit A

General Fund

Summary of Revenues	FY2017 Proposed Budget
Property and Other Taxes	7,588,725
Licenses & Permits	422,600
Sales/Interest/Other Charges	433,373
Grants and Reimbursements	101,250
Miscellaneous Revenues	477,935
Loan Proceeds	103,000
Fund Equity	492,655
Total Revenues	**$ 9,619,538**

Summary of Expenditures	FY2017 Proposed Budget
Legislative	326,617
Executive	348,904
Finance	901,502
Information Technology	176,779
Human Resources	151,284
General Governmental Buildings	219,900
Municipal Court	181,673
Police Department	2,315,652
Fire Department	1,884,507
Public Works	1,373,947
Highways & Streets	580,000
Cemetery	101,324
Senior Center	133,646
Parks	57,900
Library	324,701
Building Department	119,716
Planning & Zoning Department	214,792
Code Enforcement	63,818
Economic Development	105,548
Airport	5,000
Special Facilities	32,328
Total Expenditures	**$ 9,619,538**

Exhibit B

Water & Sewer Enterprise Fund

	FY2017 Proposed Budget
Total Revenues	**$ 9,158,421**

Expenditures	**FY2017 Proposed Budget**
Sewer Department	2,949,967
Water Department	1,758,325
Debt Service	4,450,129
Total Expenditures	**$ 9,158,421**



St. Marys River

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Exhibit C

Solid Waste Enterprise Fund	FY2017 Proposed Budget
Total Revenues	$ 1,128,727
Total Expenditures	$ 1,128,727

Splost VII	FY2017 Proposed Budget
Total Revenues	$ 1,929,300
Total Expenditures	$ 1,929,300

Special Revenue Tourism	FY2017 Proposed Budget
Total Revenues	$ 172,950
Total Expenditures	$ 172,950

Hotel/Motel Revenue	FY2017 Proposed Budget
Total Revenues	$ 131,000
Total Expenditures	$ 131,000

Aquatic Park	FY2017 Proposed Budget
Total Revenues	$ 452,900
Total Expenditures	$ 452,900

Multi Grant	FY2017 Proposed Budget
Total Revenues	$ 101,250
Total Expenditures	$ 101,250

Capital Improvements Fund - LMIG	FY2017 Proposed Budget
Total Revenues	$ 450,150
Total Expenditures	$ 450,150

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About St. Marys Government

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

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

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

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

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

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

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St. Marys Mayor and Council

NAME	OFFICE	#OF YEAR IN OFFICE	TERM EXPIRES
John F. Morrissey	Mayor	6.5	12/31/2016
Robert L. Nutter	Post 1	2.5	12/31/2018
Elaine Powierski	Post 2	1.5	12/31/2018
Jim Gant	Post 3	4.5	12/31/2018
Dave Reilly	Post 4	2.5	12/31/2016
Sam Colville	Post 5	2.5	12/31/2016
Linda P Williams	Post 6	2.5	12/31/2016
Source: 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 17,968 per the estimated 2015 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 7,443 housing units and 6,488 households in St. Marys according to the US Census Bureau. The average household size is 2.68. The homeownership rate is 50.6% and the median value of owner-occupied housing units is $166,000.



The per capita money income in the past 12 months (2014 dollars) was $24,156, while the median household income was $51,442. Persons below the poverty level were 15.4% according to the US Census.

Of the people in St. Marys, 50.8% are female and 49.2% are male. There are 36.2% under the age of 18, 53.8% between the ages of 19-64 and 10% are over 64. Of St. Marys' population, 2,417 are Veterans. The percentage that has a college education is 24.7% while 92.9% have a high school diploma or a GED.

Population by race:

- White 74.2%
- Black or African American 18.7%
- Hispanic 6%
- Two or more races 3.5%
- Others 2%

(Source: www.usacityfacts.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***

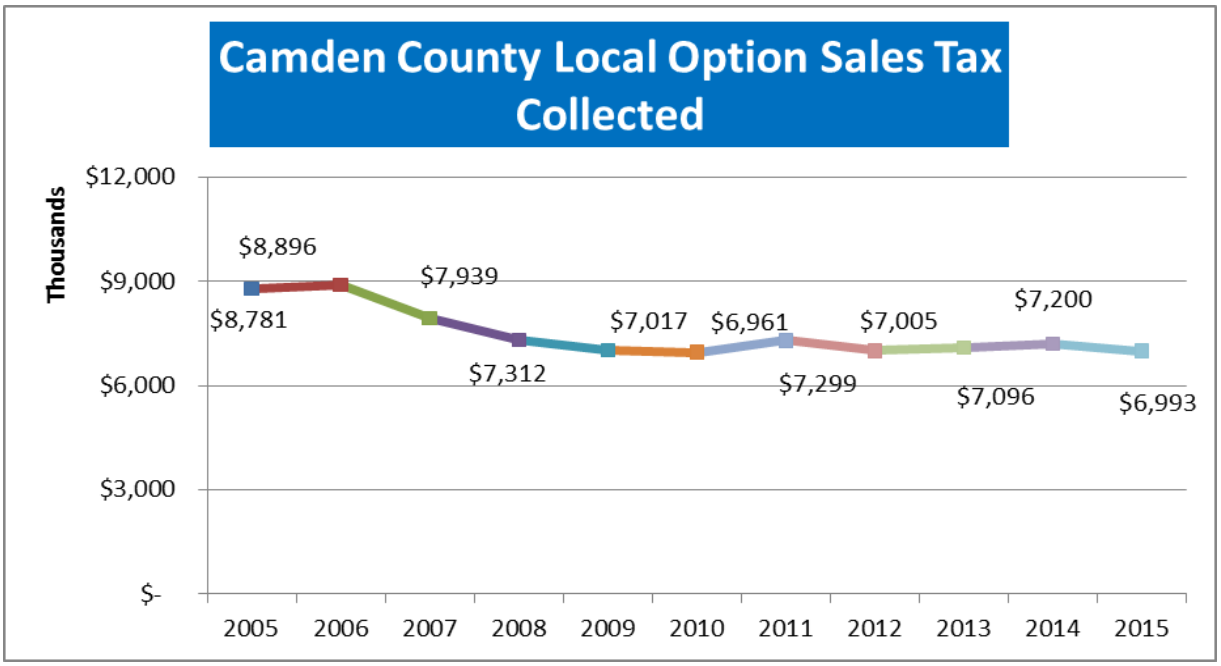


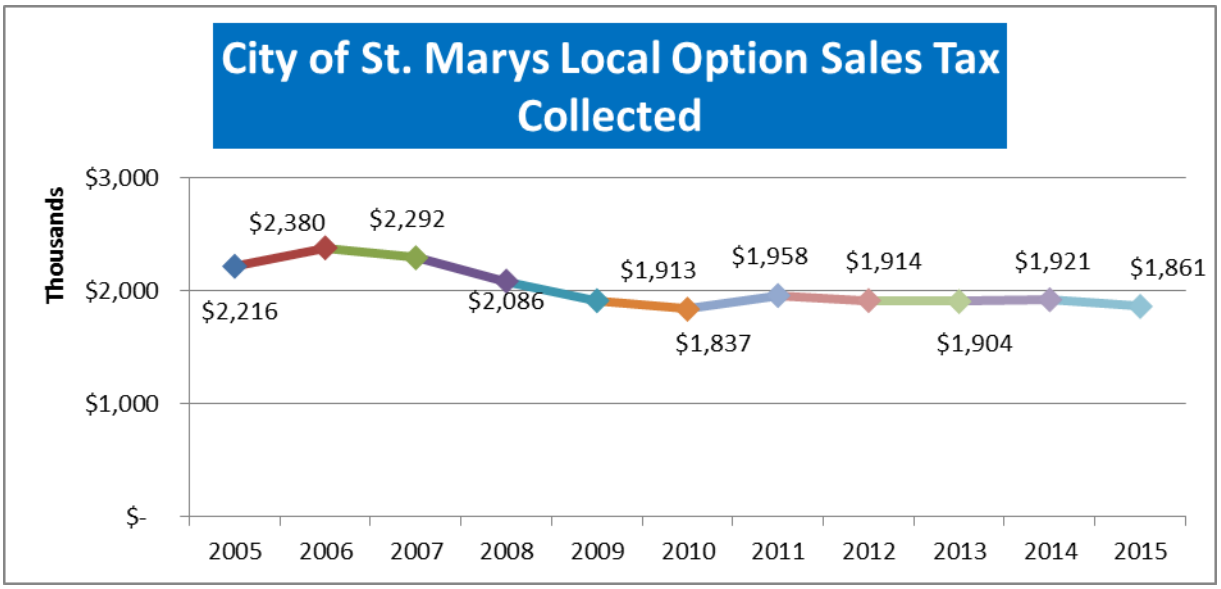
Shrimp Boats at
St. Marys Waterfront

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 (wide) and St. Marys:





Over ten (10) years ago in 2005, the sales taxes started to climb and it peaked out in 2008 when the economy started to fall. Since that time, the City has seen a downward spiral in the sales taxes collected due to the economy. Another reason the City realized a

decrease within the collection was LOST negotiations. This year the changes within the sales tax laws and the decrease in gas prices have made a significate change once again.

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	650
Camden County Schools	Public Education	1200	Southeast Ga. Health System	Healthcare	330
Express Scripts	Pharmaceutical Call Center	650	Wal-Mart Supercenter	Retail Goods	237
Lockheed Missiles & Space	Aerospace Manufacturer	479	City of St Marys*	City Government	139
Camden County Government	County Government	404	Georgia Pacific	Paperboard Manufacturer	63
Southeast Ga. Health System	Healthcare	330	Green Golf Partners, LLC	Recreation	59
Wal-Mart Supercenter	Retail Goods	237	Pilot	Truck Stop	53
Kings Bay Support Services	Government Contractor	290	Winn Dixie	Retail Grocer	48
City of Kingsland	Local Government	167	ATN Inc	Telecommunications	47
City of St. Marys	Local Government	139	Gilman Building Products	Other	36

*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 2015 tax digest.

Top Ten Taxpayers			
Taxpayer	**Industry Type**	**Assessed Value**	**Tax Levied**
Georgia Power Co	Utility	$16,584,351	$39,802.00
Brant Creek LLC	Apartment Complex	$11,137,612	$26,730.00
Old Weed & Ready Plt	Real Estate	$9,735,291	$23,364.00
Walmart	Retail	$8,067,463	$19,361.00
Walmart Real Estate	Real Estate	$7,932,545	$19,038.00
Express Scripts Inc	Call Center	$7,202,252	$17,285.00
Harbor Pine Limited	Real Estate	$6,677,215	$16,025.00
Chalet Apartments L P	Real Estate	$6,450,000	$15,479.00
Camden Telephone	Utility	$5,842,209	$14,021.00
Kings Bay Associates	Real Estate	$4,776,285	$11,463.00

Source: City of St. Marys tax records

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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 pristine 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.



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 which is 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 System 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.

Camden Campus has 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, an imaging department with a woman's imaging area, and a cardiopulmonary department. The medical surgical unit has 23 private rooms and a five bed intensive care unit. Also, it offers a Cancer Care Center. 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 has 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

Police

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 – 43.7% of the total 2017 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 33.6 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, a commitment to ethics, and discipline that will serve to



Working with our Youth

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. 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.



Cops & Bobbers Event

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.



Drug Safety

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, an annual comparison is made below.

Working in our Schools and with our kids!





Service Level Indicators	2011	2012	2013	2014	2015
TOTAL NUMBER OF TICKETS	4296	3366	3421	4012	2840
TOTAL NUMBER OF ACCIDENTS	416	361	385	449	387
TOTAL NUMBER OF PEOPLE	106	105	114	119	46
TOTAL NUMBER OF FATALITIES	0	1	4	2	2
MURDER	0	1	1	0	1
RAPE	4	4	7	1	8
ARMED ROBBERY	9	11	7	6	4
AGGRAVATED ASSAULT	112	122	133	58	59
BURGLARY	116	153	108	75	93
LARCENY-THEFT ($200 +)	199	241	244	193	280
MOTOR VEHICLE THEFT	13	19	13	11	29
JUVENILE OFFENDERS	88	111	120	80	42
TOTAL CASES ASSIGNED	469	358	310	229	319
TOTAL CLEARED/CLOSED	224	191	204	151	233
ADULT ARRESTS	831	801	761	711	474
JUVENILE ARRESTS	36	46	7	52	31
TOTAL NARCOTICS ARRESTS	212	261	168	165	221
IN-CAR VIDEO AUDITS	95	162	37	180	154

Fire



The Fire Department currently has 24 full time Firefighters, 12 part time Firefighters, 10 Volunteer Firefighters, and two Chief Officers to protect the City of St. Marys.



"Dusty" visits local schools on fire safety

Workload Indicators

- Responded to 1,726 calls for service
- 68 Structure Fires
- 1,193 EMS/Rescue calls
- 137 Hazardous Conditions
- 49 Service Calls
- 110 False Alarms
- 62 Good Intent
- 4 Bad Weather



Average Response Time for reported structure fires = 4.38 minutes

Volunteer Hours = 4,173 If paid, equals $74,922 dollars.

The Fire Department responded to properties valued at an estimated $2,682,000 with a loss of $428,200 dollars which equates to an average of a 16% loss to fires in structures responded to.

Fire Prevention Activities:

- 300 Fire Inspections
- 485 Plan & Reviews
- 1,150 Fire Hydrant Inspections
- 475 Pre Fire Plans
- 408 Burn Permits issued
- 7,500 Children seen as a part of a Fire Safety Lesson



St. Marys Fire Department conducted approximately 7,884 hours of training in 2016.

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. There is an Amtrak train station within 30 miles of St. Marys. 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 6 mills
- Population 17,968 (2015 Est.)
- Medium Income $51,442
- 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)

City Activities (Sponsored by various community organizations)



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

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.

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City of St. Marys
Comprehensive Plan 2007-2027

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

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

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

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

Vision for the Future

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

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

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

- *Our goals are to maintain our welcoming, small-town community atmosphere as a Georgia gateway and destination; and, to remain committed to investing*

in our natural and cultural resources while proactively planning for continued myriad growth opportunities.

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

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

Issues & Opportunities Policy Implementation Measure:

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

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

Issues & Opportunities Policy Implementation Measure:

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

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

Issues & Opportunities Policy Implementation Measure:

- St. Marys has some unattractive commercial areas, such as strip-mall shopping centers.
- Trees are being lost to new development.
- Although high intensity uses are concentrated along major corridors, the City lacks public transportation options.
- Corridors are designed in ways that discourage pedestrian and bicycle activity.
- Corridors are congested at peak hours.

- Opportunities exist to utilize the corridor for directing tourists to desirable locations throughout the City.
- Corridor management during emergency situations needs to be improved.
- Create appropriate ordinances to control corridor development.
- Discourage billboards and other types of undesirable signs.
- Promote use of signage to direct visitors downtown and to scenic areas.
- Encourage modification of existing strip-mall centers to become more visual and pedestrian friendly.
- Encourage landscaped medians where appropriate.
- Address requirements for commercial and industrial landscaping.
- Explore the feasibility of a regional transit system.
- Consider recommendations from *Camden County Bike and Pedestrian Plan*.
- Coordinate with GDOT to mitigate traffic congestion, improve transportation concerns, encouraging signalization where needed.
- Draft a master plan for the commercial corridors and entranceways.
- Annex Exit 1, ensuring development will occur as desired.
- Update sign ordinances, implementing recommendations of the way-finding initiative.
- Draft and enforce commercial and industrial landscape ordinance, adopting minimum standards for design, setbacks, buffers, etc.
- Adopt corridor overlay districts for prominent roads in the City, requiring the preservation of existing trees in landscaped buffers.
- Implement GreenPrint recommendations, as appropriate or desired.
- Investigate the potential of multi-use trails, such as rails-with-trails path.
- Coordinate with GDOT/GEMA to improve evacuation routes.

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

Issues & Opportunities Policy Implementation Measure:

- Downtown St. Marys needs to be promoted as an attractive place for business development.
- Although citizens are aware of the natural resources and historic properties within the community, awareness and protection can be enhanced as public understanding of these structures is increased.
- There is a lack of public transportation and parking availability, for residents and tourists.
- Support the shop local campaign—"Keep It in Camden."
- Encourage opportunities for tourism.
- Plan for mixed-use economic development, through planning and zoning.
- Encourage mixed uses within the historic downtown area.
- Maintain current quality of life and sense of place.
- Protect the waterfront from obtrusive development, discouraging high-rise development.
- Maintain and expand waterfront opportunities and accessibility for the public.

- Promote, enhance and improve natural and historic resources and the waterfront in particular.
- Consider options to improve transportation opportunities, such as a trolley, cart paths, etc.
- Investigate parking options.
- Continue to provide financial support to the CVB, DDA and St. Marys Development Authority.
- Draft a master plan based on SCAD study, highlighting the "re-emerging Spirit of St. Marys."
- Provide interpretive kiosks outlining the area's history.
- Support a water taxi service to other cities/locations from a base at the waterfront.
- Restore the Pavilion.
- Review and update ordinances to incorporate design standards and landscaping guidelines.
- Expand Gilman Waterfront Park.
- Create a "trolley" transit system for the waterfront.
- Conduct a downtown parking study.
- Establish a memorial for all wars and services on the waterfront.

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

Issues & Opportunities Policy Implementation Measure:

- There is an inadequate mix of uses within the City.
- Some areas of St. Marys are dilapidated and in need of revitalization and/or upgrade.
- There is a need for workforce and military housing.
- There is not enough affordable housing.
- Although citizens are aware of the natural resources and historic properties within the community, awareness and protection can be enhanced as public understanding of these structures is increased.
- Use of alternative modes of transportation can be increased.
- Neighborhoods need to be prepared for emergency management concerns.
- Encourage mixed-use opportunities by reviewing and evaluating zoning and development ordinances.
- Consider redevelopment opportunities to maintain and preserve neighborhood character.
- Encourage rapid redevelopment of newly vacant or abandoned properties.
- Support affordable housing and alternative housing opportunities.
- Encourage compatible architectural styles that maintain regional character.
- Protect historic structures, where appropriate.
- Promote alternative modes of transportation, including pedestrian-friendly design, cart paths, etc.
- Encourage hurricane resistant retrofits on existing structures.

- Review and update ordinances to incorporate design standards and landscaping guidelines.
- Condemn or rehabilitate structures, based on need assessed during housing inventory.
- Develop volunteer-based grassroots rehabilitation program for home repair.
- Formulate a redevelopment plan, preserving original housing stock; allowing for compatible infill development and maintaining pedestrian orientation.
- Adopt ordinances that allow alternative types of affordable housing.
- Expand the historic district, seeking NRHP designation once completed.
- Continue to update ordinances, permitting mixed uses.
- Continually update Emergency Preparedness Plan.

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

Issues & Opportunities Policy Implementation Measure:

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

- Adopt a conservation subdivision ordinance.

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

Issues & Opportunities Policy Implementation Measure:

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

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

Issues & Opportunities Policy Implementation Measure:

- Natural, cultural and historic resources are protected throughout the City; however, as public awareness is increased, these resources will be improved, enhanced and promoted.
- Public access to the waterfront and associated recreational activities is limited.
- Encourage heritage tourism opportunities to promote public education and preservation of resources.
- Explore opportunities to provide increased access to natural, cultural and historical resources throughout the City.
- Explore opportunities to maintain and expand waterfront accessibility for the public
- Implement a local museum that presents the history of St. Marys from 1900 to the present, focusing on railroads, industry and growth.
- Establish a National Historic Landmark site at the Point Peter, War of 1812 encampment.
- Support efforts to inventory and recover War of 1812 nautical artifacts from the area—both land and sea.
- Support efforts to inventory Fort Tammany and recover any available artifacts.
- Establish a memorial for all wars and services on the waterfront.
- Consider implementing GreenPrint recommendations, as appropriate or desired.
- Review opportunities to acquire properties that are suitable for providing public access to rivers, streams and marshes.
- Maintain existing public access at street ends into the marsh, rivers and streams.

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

Issues & Opportunities Policy Implementation Measure:

- The economy is dependent upon the Naval Submarine Base Kings Bay to some extent.
- Activity centers throughout the City need to be enhanced and promoted.
- Population projections indicate that over 14% of the City's population will be aged 50 and older by 2030.
- Provide support to economic development agencies, supporting the KIC campaign.
- Encourage businesses that will keep workers local via good pay and benefits.
- Encourage development of the Harbor to accommodate both tall and transient ships.
- Investigate, encourage and support diversification of the marina.
- Encourage the development of an "incubator," building in the Boch Plant.
- Research the possibility of transitioning the St. Marys Airport into a "boutique" facility.
- Explore strategies and locations to create activity nodes, such as the Aquatic Center, Downtown and Midtown.
- Encourage and support development of active adult and continuing care communities.

- Draft Economic Development Implementation Plan.
- Market opportunities to host conventions, sports activities, etc.
- Support efforts of CVB, DDA and St. Marys Development Authority to recruit and retain local businesses.
- Develop the Harbor as place for tall ships and transient ships to dock/visit.
- Update the Airport into "boutique" facility with additional hangers, air taxi services, dirigible masts, flight school, sky-diving, etc.
- Utilize the Airport to promote St. Marys as destination for dining, shopping, etc.
- Complete master plan for the airport.
- Expand the existing library facility to meet future needs.
- Create development and activity centers at desired locations.
- Expand Aquatic Center to include lands around the park for trails, parking, etc.
- Reconstitute the Housing Authority.
- Draft a master plan based on SCAD study, highlighting the "re-emerging Spirit of St. Marys."
- Promote the development of mixed-age communities.
-

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

Issues & Opportunities Policy Implementation Measure:

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

Financial Policies

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

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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 Improvements 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.



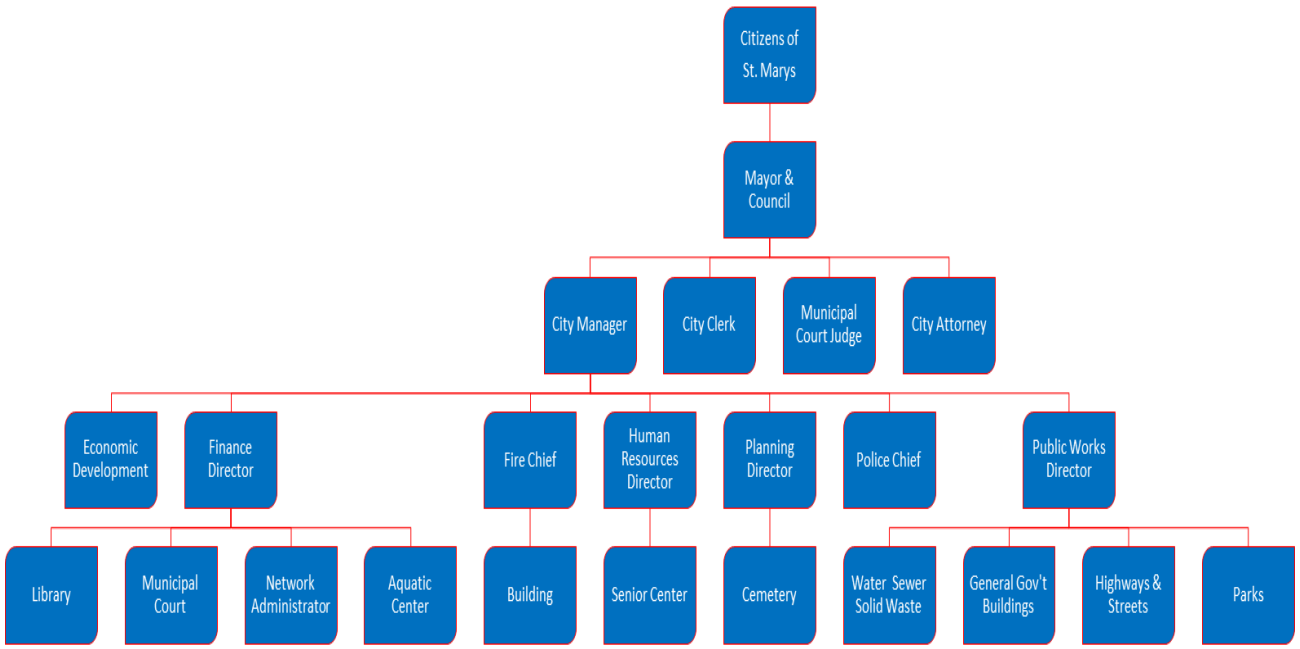
Oak Grove Cemetery, 1788



History at Rest

City of St. Marys

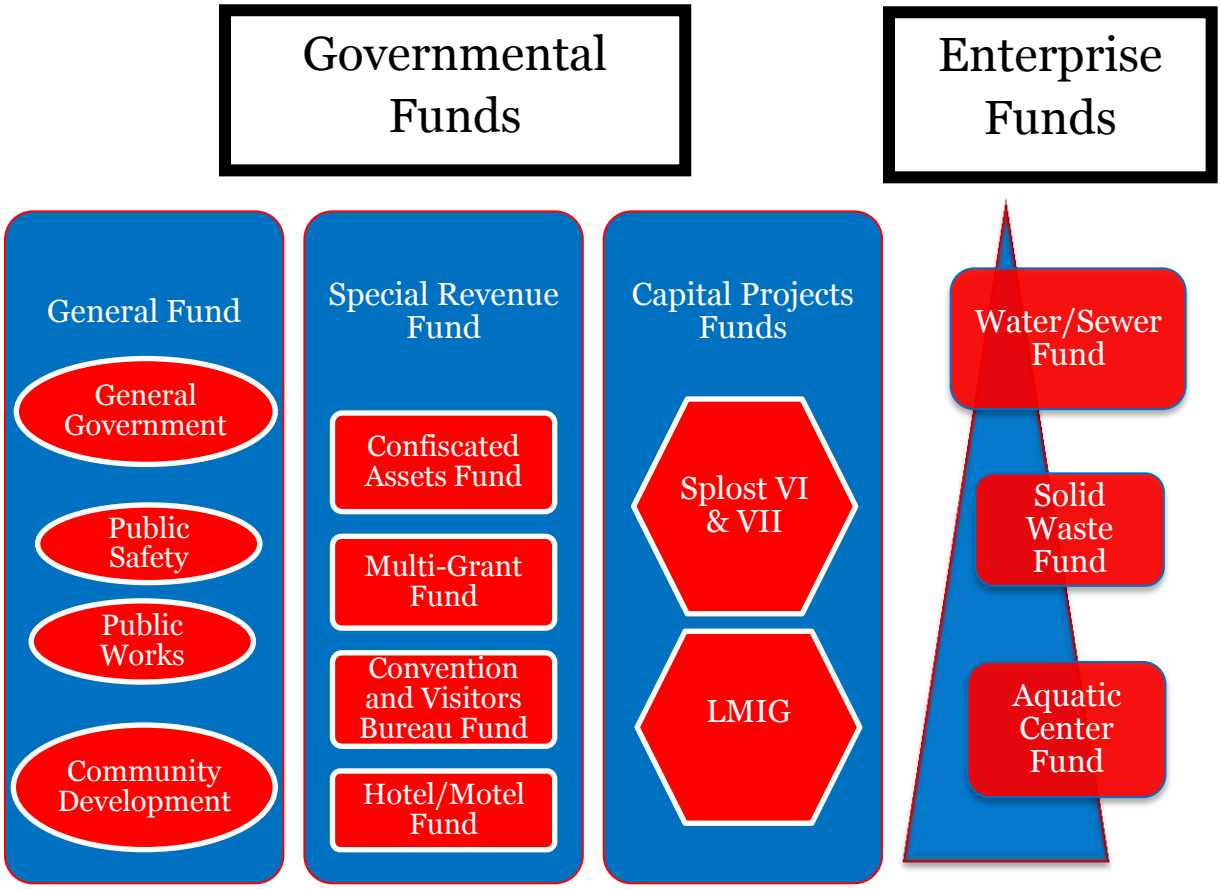
Organizational Chart
FY 2017



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 2017 City of St Marys Fund Structure



As noted in the chart "FY 2017 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			



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 related 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 FY2017.

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

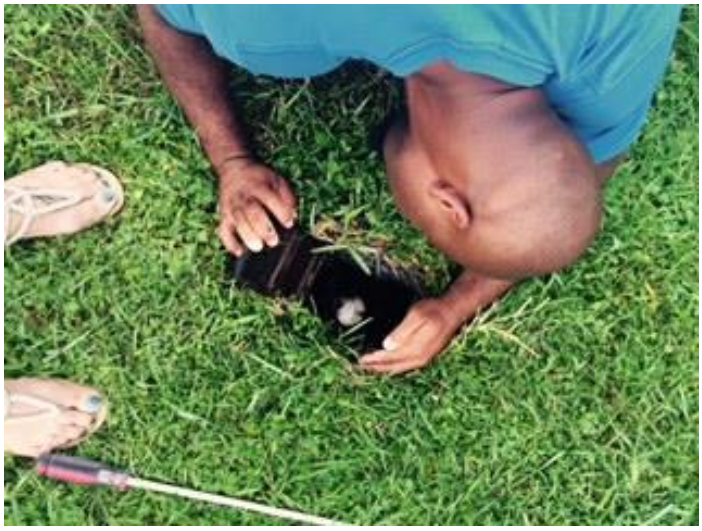
- Local maintenance improvement grant (LMIG) is used to account for the Georgia Department of Transportation funds for road infrastructure.

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 2017

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 2015	Actual FY 2016	Actual FY 2017
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
Accountant	0.45	0.45	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	2.4	2.4	2.3
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	1	1	1
Sub Total	2	2	2
Municipal Court			
Court Administrator	1	1	1
Sub Total	1	1	1

FTE Summary Continued

	Actual FY 2015	Actual FY 2016	Actual FY 2017
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	5	5	5
Police Corporal	6	6	6
Police Officer II	17	15	15
Police Records Technician	0.6	0.6	0.6
Sub Total	35.6	33.6	33.6
Fire			
Fire Chief	0.7	0.7	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	0	0	0
Sub Total	25.7	25.7	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	1.56	1.56
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

FTE Summary Continued

	Actual FY 2015	Actual FY 2016	Actual FY 2017
Public Works			
Staff Assistant	0.6	0.6	0.6
Sub Total	18.46	18.02	18.02
Partially Budgeted in Other Funds			
Cemetery			
Planning Director	0	0	0
Equipment Operator III	0	0.44	0.44
GIS/Planning Technician	0.05	0.05	0
Assistant Finance Director	0	0	0.1
Building Inspector II	0.1	0.1	0.1
Sub Total	0.15	0.59	0.64
Senior Center			
Senior Center Coordinator	1	1	1
Senior Center Services Assistant	1.36	1.36	1.36
Sub Total	2.36	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			
Fire Chief	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			
Planning			
Planning Director	1	1	1
GIS/Planning Technician	0.95	0.95	1
Planning and Building Assistant	0.5	0.5	0.5
Sub Total	2.45	2.45	2.5
Partially Budgeted in Other Funds			

FTE Summary Continued

	Actual FY 2015	Actual FY 2016	Actual FY 2017
Code Enforcement			
Code Compliance Officer	1	1	1
Sub Total	1	1	1
Economic Development			
Main Street Director	1	1	1
Economic Development Director	0	0	0
Executive Assistant	0	0	0
Sub Total	1	1	1
Special Facilities			
Hostess	0.75	0.75	0.75
Sub Total	0.75	0.75	0.75
Total General Fund	**104.42**	**102.42**	**102.42**
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
Equipment Operator I	4	3	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	1	2	2
Inventory Control	0.33	0.33	0.33

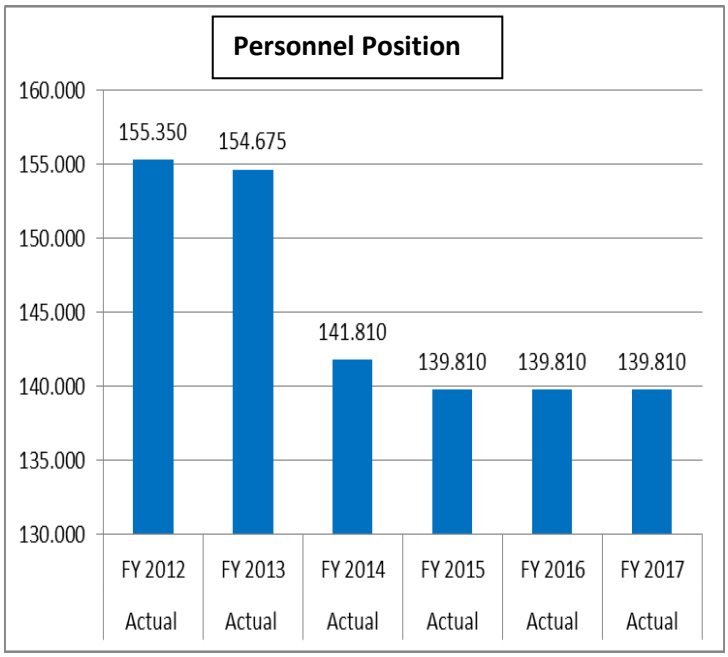
FTE Summary Continued

	Actual FY 2015	Actual FY 2016	Actual FY 2017
Sewer			
Mechanic Supervisor	0.33	0.33	0.33
Mechanic II	0.33	0.33	0.33
Senior Equipment Operator	0.375	0.375	0.375
Supervisor	0.75	0.75	0.75
Staff Assistant	0.5	0.5	0.5
Director of Finance	0.25	0.25	0.25
Assistant Finance Director	0.425	0.425	0.425
Accountant	0.2	0.2	0.2
Bookkeeper	0.25	0.25	0.25
Purchasing Agent	0.25	0.25	0.25
Jr. Accountant	0.4	0.4	0.4
Accounts Payable	0.25	0.25	0.25
Fiscal Agent II	0.35	0.35	0.35
Accounts Receivable Clerk	0.375	0.375	0.375
Customer Service Representative	0.3	0.3	0.3
Sub Total	18.695	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
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

FTE Summary Continued

	Actual FY 2015	Actual FY 2016	Actual FY 2017
Water			
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	**34.39**	**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	0.15	0.15	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	1.5	1.5	1.5
Partially Budgeted in Other Funds			
Total Solid Waste Fund	**1.5**	**1.5**	**1.5**
Aquatic Center			
** Outsourced in FY 2013*			
Total Aquatic Center Fund	**0**	**0**	**0**
FTE Positions	**141.810**	**139.810**	**139.810**

The City of St. Marys is committed to providing the highest level of "Quality of Life" to its citizens. In the FY 2017 approved budget, 139.810 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.



2017 Approved Budget Staffing Summary

With the changing world, the City is obligated to balance the need for providing quality service to its citizens while also maintaining expenditures. To accomplish this task in the FY 2017 budget, and to maintain its current number of fulltime equivalents, there were some allocation changes that consisted of: a decrease of .1 full-time equivalents in Finance, an increase of .05 in Cemetery and a .05 increase in Planning.



Financial Summary

SOURCES AND USES OF FUNDS

	Actual FY2015	Budget FY2016	Adopted FY2017
General Fund Revenues			
Property Taxes			
Real Property-Current Year	2,707,304	2,644,970	2,752,575
2014 & Prior Years Property Tax Collection	-	175,000	90,000
	2,707,304	**2,819,970**	**2,842,575**
Other Taxes			
Motor Vehicle/Mobile Home	523,962	465,200	490,350
Real Estate Transfer/Intangible Tax	65,155	65,000	69,000
Franchise Taxes	1,070,546	960,000	1,034,900
Local Option Sales and Use	1,916,715	1,925,000	1,900,000
Miscellaneous	1,187,316	1,189,750	1,251,900
	4,763,694	**4,604,950**	**4,746,150**
Licenses and Permits			
Licenses	224,209	228,000	232,290
Permits	160,318	143,000	190,310
	384,527	**371,000**	**422,600**
Charges for Services			
Miscellaneous	70,617	66,370	65,160
Recreation	14,914	14,250	14,676
	85,531	**80,620**	**79,836**
Fines & Forfeitures	**249,957**	**274,150**	**282,537**
Other Revenue			
Interest Earned	8,007	7,000	6,000
Contributions & Donations	19,825	2,100	2,100
Miscellaneous	727,539	1,123,040	1,136,490
	755,371	**1,132,140**	**1,144,590**
Interfund Transfers			
Operating Transfer In Multi Grant	8,618	10,000	101,250
	8,618	**10,000**	**101,250**
Sale of City Property/Loan Proceeds	-	**1,175,000**	-
General Fund Revenues	**8,955,002**	**10,467,830**	**9,619,538**
General Fund Appropriated Expenditures			
Personal Services	5,708,828	$ 6,124,940	$ 6,012,732
Services	867,237	$ 999,332	$ 1,062,118
Operating Supplies	1,081,510	$ 1,260,335	$ 1,248,244
Transfers out	21,150	$ 41,000	$ 12,000
Capital Cost	96,073	$ 1,258,085	$ 355,000
Other Cost	587,176	$ 565,392	$ 595,192
Contingency	-	$ 100,000	$ 100,000
Debt Service	10,230	$ 118,746	$ 234,252
General Fund Expenditures	**8,372,204**	**10,467,830**	**9,619,538**

SOURCES AND USES OF FUNDS

	Actual FY2015	Budget FY2016	Adopted FY2017
Special Revenue Fund			
Multi-Grant Fund Revenue			
Grant Revenue	45,471	10,000	101,250
Interest Revenue	-	-	-
Multi-Grant Fund Revenue	**45,471**	**10,000**	**101,250**
Tourism Fund			
Charges for Services	5,376	6,900	5,600
Miscellaneous Income	6,782	7,110	6,250
Operating Transfers	159,448	165,299	161,100
Tourism Fund Revenue	**171,606**	**179,309**	**172,950**
Special Revenue Funds Revenues	**217,077**	**189,309**	**274,200**
Special Revenue Fund Appropriated Expenditures			
Personal Services	27,762	38,914	38,920
Services	94,015	117,645	105,730
Operating Supplies	8,758	10,750	16,300
Transfers out	8,618	10,000	101,250
Capital Cost	-	-	-
Other Cost	11,600	12,000	12,000
Special Revenue Funds Expenditures	**150,753**	**189,309**	**274,200**
Capital Projects Fund			
SPLOST Fund			
Sales Tax Revenues VI	1,353,876	3,300,000	-
Sales Tax RevenuesVII	2,142,337	2,150,000	1,929,300
Fund Balance	-	150,000	-
SPLOST Fund Revenue	**3,496,213**	**5,600,000**	**1,929,300**
LMIG Capital Improvements			
Interest	255	150	150
LMIG Grant	149,932	150,000	150,000
Fund Balance/T/F In	-	149,932	300,000
LMIG Captial Improvements	**150,187**	**300,082**	**450,150**
Capital Projects Funds Revenues	**3,646,400**	**2,450,082**	**2,379,450**
Capital Projects Fund Appropriated Expenditures			
Capital Projects	3,712,855	5,900,082	2,379,450
Capital Projects Funds Expenditures	**3,712,855**	**5,900,082**	**2,379,450**

SOURCES AND USES OF FUNDS

	Actual FY2015	Budget FY2016	Adopted FY2017
Enterprise Funds			
Sewer/Water Fund Revenues			
Service Charges	301,676	307,000	311,605
Other/Misc. Revenue	3,672,848	2,696,863	2,780,529
Water Charges	2,866,824	2,792,485	2,844,037
Sewer Charges	2,707,461	2,652,300	2,702,053
Cap. Recovery Fees	429,017	481,850	520,197
Sewer/Water Fund Revenue	**9,977,826**	**8,930,498**	**9,158,421**
Sewer/Water Fund Appropriated Expenditures			
Personal Services	1,742,577	1,838,699	1,895,341
Services	713,125	729,178	813,546
Operating Supplies	874,606	1,101,460	1,053,380
Capital Cost	-	748,133	856,500
Other Cost	810,864	90,700	89,525
Debt Service	4,382,044	4,422,328	4,450,129
Sewer/Water Expenditures	**8,523,216**	**8,930,498**	**9,158,421**
Solid Waste Fund Revenues			
Other/Misc. Revenue	23,125	47,675	103,027
Refuse Charges	1,031,349	988,000	1,025,700
Solid Waste Fund Revenues	**1,054,474**	**1,035,675**	**1,128,727**
Solid Waste Fund Appropriated Expenditures			
Personal Services	87,403	88,400	85,462
Services	929,375	925,445	1,020,515
Operating Supplies	2,561	3,750	7,750
Other Cost	1,251	18,080	15,000
Solid Waste Expenditures	**1,020,590**	**1,035,675**	**1,128,727**
Aquatic Fund Revenues			
Service Charges	393,942	391,600	452,900
Aquatic Fund Revenues	**393,942**	**391,600**	**452,900**
Aquatic Fund Appropriated Expenditures			
Personal Services	-	-	-
Services	219,840	256,900	261,450
Operating Supplies	123,826	134,700	191,450
Other Cost	91,094	-	-
Aquatic Fund Expenditures	**434,760**	**391,600**	**452,900**

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SOURCES AND USES OF FUNDS

	Actual FY2015	Budget FY2016	Adopted FY2017
Summary - All Funds			
Revenue			
Property Taxes	2,707,304	2,819,970	2,842,575
Other Taxes	8,259,907	10,054,950	6,675,450
Licenses & Permits	384,527	371,000	422,600
Charges for Service	7,821,176	7,700,755	7,941,928
Fines and Forfeits	249,957	274,150	282,537
Miscellaneous	4,821,850	5,694,169	4,848,146
Total Revenue	**24,244,721**	**26,914,994**	**23,013,236**
Appropriated Expenditures			
Personal Services	7,566,570	8,090,953	8,032,455
Services	2,823,592	3,028,500	3,263,359
Operating Supplies	2,091,261	2,510,995	2,517,124
Transfers out	29,768	51,000	113,250
Debt Service	4,392,274	4,541,074	4,684,381
Capital Projects	3,808,928	7,906,300	3,590,950
Contingency	-	100,000	100,000
Other Cost	1,501,985	686,172	711,717
Total Expenditures	**22,214,378**	**26,914,994**	**23,013,236**

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The chart shown below "The combined statement of budgeted revenues, expenditures and changes in fund balance" depicts which fund will utilize reserves in FY 2017.

The Funds that are utilizing an appropriation of fund balance or retained earnings for FY 2017 operations are:

- General Fund: $492,655 - FY 2016 surplus to pay for marketing, master plan, one time purchases, capital cost and debt retirement.
- LMIG Fund: $300,000 – FY 2015/2016 grant funds to pay for road improvements.
- Water/Sewer Fund: $440,229 – reserves to pay for capital cost.
- Solid Waste: $80,027 – reserves to pay for the increase in landfill fees.

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All Government Types in FY 2017

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	$ 2,840,000	$0	$0	$0	$0	$0	$0	$0	$0	$ 2,840,000
Sales Taxes	1,900,000	0	0	0	0	0	0	0	0	1,900,000
SPLOST	0	0	0	0	1,929,300	0	0	0	0	1,929,300
Excise Tax	2,848,725	0	0	131,000	0	0	0	0	0	2,979,725
Occp Tax/ Alcohol Lic	236,850	0	0	0	0	0	0	0	0	236,850
Inspections & Permits	160,000	0	0	0	0	0	0	0	0	160,000
Service Charges	90,910	0	0	0	0	0	311,605	0	452,900	855,415
Fines & Forfeitures	282,537	0	0	0	0	0	0	0	0	282,537
Other/Misc. Revenue	666,611	101,250	29,950	0	0	150,150	671,000	23,000	0	1,641,961
Water Charges	0	0	0	0	0	0	2,844,037	0	0	2,844,037
Sewer Charges	0	0	0	0	0	0	2,702,053	0	0	2,702,053
Cap. Recovery Fees	0	0	0	0	0	0	520,197	0	0	520,197
Refuse Charges	0	0	0	0	0	0	0	1,025,700	0	1,025,700
Total Revenues	$ 9,025,633	$ 101,250	$ 29,950	$ 131,000	$ 1,929,300	$ 150,150	$ 7,048,892	$ 1,048,700	$ 452,900	$ 19,917,775
Operating Transfers In										
General Fund	$0	$0	12,000	$0	$0	$0	$0	$0	$0	$12,000
Multi Grant	101,250	0	0	0	0	0	0	0	0	$101,250
SPLOST	0	0	0	0	0	0	1,669,300	0	0	$1,669,300
Hotel/Motel Tax	0	0	131,000	0	0	0	0	0	0	131,000
Total Transfers In	$ 101,250	$0	$ 143,000	$0	$0	$0	$1,669,300	$0	$0	$ 1,913,550
TOTAL RESOURCES	$ 9,126,883	$ 101,250	$ 172,950	$ 131,000	$ 1,929,300	$ 150,150	$ 8,718,192	$ 1,048,700	$ 452,900	$ 21,831,325
Uses										
Expenditures										
General Government	$1,893,086	$0	$0	$0	$0	$0	$0	$0	$0	$1,893,086
Public Safety	4,381,832	0	0	0	0	0	0	0	0	4,381,832
Public Works	2,231,747	0	0	0	248,500	450,150	0	0	0	2,930,397
Community Development	962,221	0	0	0	0	0	0	0	0	962,221
Other Services	138,652	0	172,950	0	0	0	0	0	0	311,602
Sewer	0	0	0	0	0	0	2,949,967	0	0	2,949,967
Water	0	0	0	0	0	0	1,758,325	0	0	1,758,325
Water/Sewer Debt Svc	0	0	0	0	0	0	4,450,129	0	0	4,450,129
Solid Waste	0	0	0	0	0	0	0	1,128,727	0	1,128,727
Recreation	0	0	0	0	0	0	0	0	452,900	452,900
Total Expenditures	$ 9,607,538	$0	$ 172,950	$0	$ 248,500	$450,150	$ 9,158,421	$ 1,128,727	$ 452,900	$ 21,219,186
Operating Transfers Out										
General Fund	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Multi Grant	0	101,250	0	0	0	0	0	0	0	$101,250
Water Sewer	0	0	0	0	1,680,800	0	0	0	0	$1,680,800
C & V Bureau	12,000	0	0	131,000	0	0	0	0	0	143,000
Total Transfers Out	$ 12,000	$ 101,250	$0	$ 131,000	$1,680,800	$ -	$0	$0	$0	$ 1,925,050
TOTAL USES	$ 9,619,538	$ 101,250	$ 172,950	$ 131,000	$ 1,929,300	$ 450,150	$ 9,158,421	$ 1,128,727	$ 452,900	$ 23,144,236
Net Resources	$ (492,655)	$0	$0	$0	$0	$ (300,000)	$ (440,229)	($80,027)	$0	$ (1,312,911)
Projected Beg Fund Balance	$ 6,115,881	$ 406,443	$ 26,003	$0	$ 554,080	$ 300,000	$ 34,903,638	$ 499,939	$ 1,503,288	$ 38,116,991
Ending Fund Balance	$ 5,623,226	$ 406,443	$ 26,003	$0	$554,080	$0	$ 34,463,409	$ 419,912	$ 1,503,288	$ 36,804,080

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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 2017 along with the bullet proof vest grant for the Police Department. 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 2017 Fund Balance Summary

Governmental Funds	Beginning FY 2016 Fund Balance	Anticipated Revenues	Anticipated Expense	Projected Change in Fund Balance	Estimated Ending FY 2017 Fund Balance
General	$ 6,115,881	$ 9,126,883	$ 9,619,538	$ (492,655)	$ 5,623,226
Multi-Grant	$ 406,443	$ 101,250	$ 101,250	$ -	$ 406,443
LMIG Fund	$ 300,000	$ 150,150	$450,150	$ (300,000)	$ -
C & V Bureau	$ 26,003	$ 172,950	$ 172,950	$ -	$ 26,003
Hotel/Motel	$ -	$ 131,000	$ 131,000	$ -	$ -
SPLOST	$ 554,080	$ 1,929,300	$ 1,929,300	$ -	$ 554,080
Governmental Funds Total	$ 7,402,407	$ 11,611,533	$ 12,404,188	$ (792,655)	$ 6,609,752

The Governmental Funds that are utilizing an appropriation of fund balance for FY 2017 operations are:

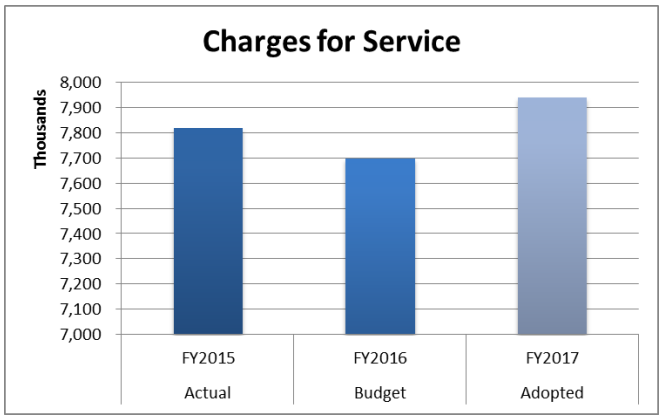
- General Fund: $492,655 - FY 2016 surplus to pay for marketing, master plan, one time purchases, capital cost, and debt retirement.
- LMIG Fund: $300,000 – FY 2015/FY2016 grant funds to pay for road improvements.

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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.

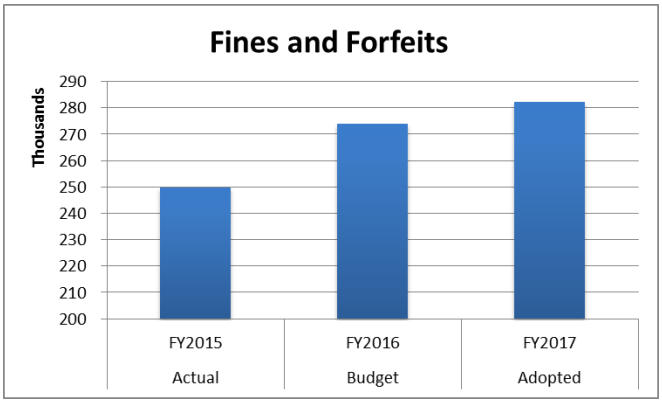


Assumptions: The charges for services have increased in FY 2017 over FY 2016 mainly in water and sewer fees due to new construction. The water and sewer charges are billed on a tiered rate structure to encourage conservation. This category of fees also includes construction fees, solid waste collections, tourism, and recreation.

Fines and Forfeitures

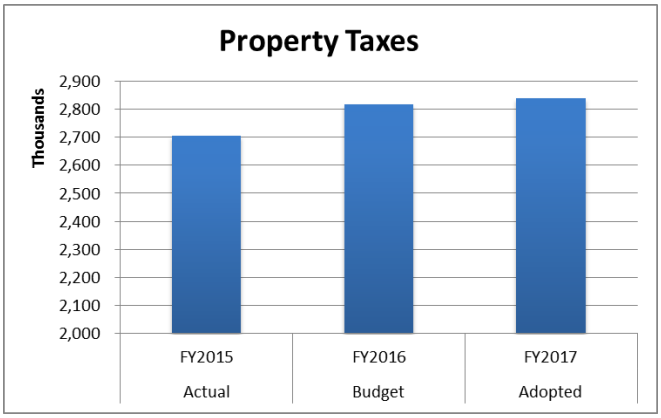
Traffic fines and citation fees collected by the Municipal Court constitute this category of revenue.

Assumptions: There are a number of vacant police positions at this time as with other governments in the area. However, the City did see an increase in the fines and forfeitures category. This is due to the excellent police service and court staff we have within the City.



Property Taxes

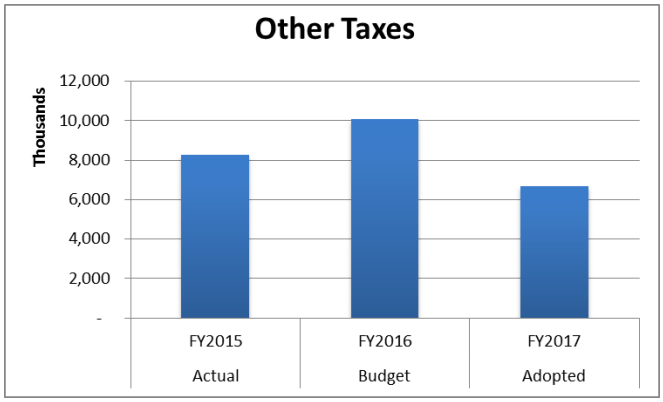
This category of revenue includes real estate and personal property taxes levied on residential and commercial property to support the General Fund.



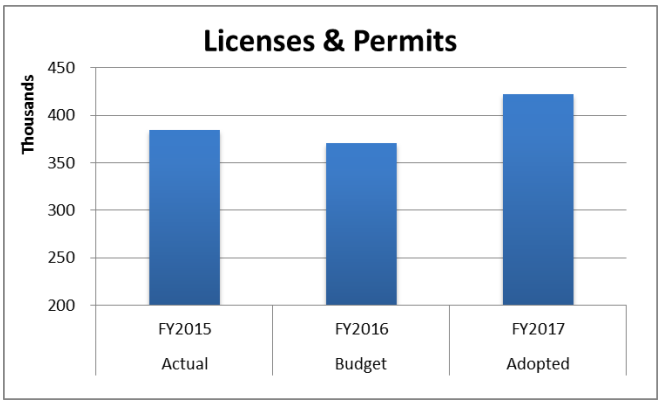
Assumptions: The City of St. Marys' millage rate for the General Fund remained the same over several years while the digest continued to decrease. In FY 2016, the City digest leveled out and the City Council voted to raise the millage rate to 6 mills. The property taxes have been budgeted in FY 2017 at the same level as FY 2016 to cover debt service for much needed equipment.

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 increase in FY 2017. The telephone company is offering cable service which accounts for some of the increase. Insurance premium tax has shown a slight increase in the last few years. LOST (Local Option Sales Tax) has shown a dip in the collection for FY 2017; therefore, the collection amount for FY 2017 has been decreased over last year. The City has spent all SPLOST VI (Special Purpose Local Option Sales Tax) funding available in FY 2016 which accounts for the biggest drop in revenue. 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. Another dip that has been realized is SPLOST VII collection projections.



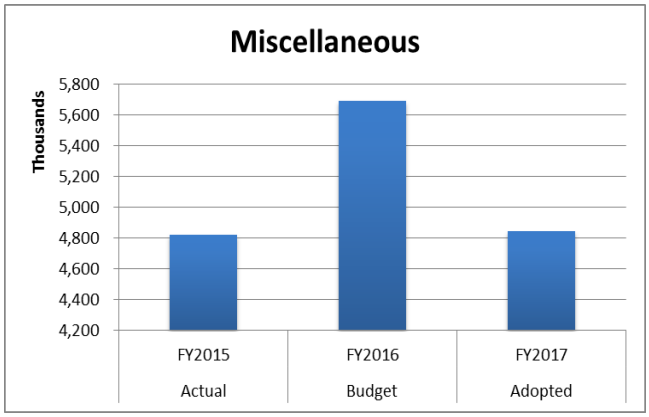
Licenses and Permits

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

Assumptions: The City has seen an increase in building revenue over the past year. An increase has been projected in building permits to reflect the growth. Other revenues in this category that were budgeted are consistent with FY 2016: beer/wine licenses, business licenses, zoning fees, and sign permits.

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 ($1.67M) from SPLOST VII for debt retirement coupled with the use of fund equity from the LMIG grant, water/sewer and SPLOST VII funds to cover capital cost in FY 2017. Other miscellaneous revenues include rental income from the U.S. Coast Guard and various rentals of City facilities which have remained stable over the past 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.

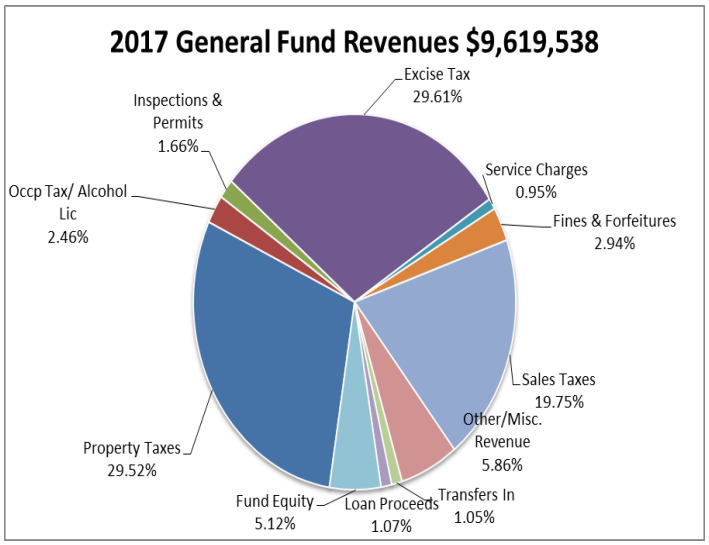
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Revenue Summary

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 forfeitures, and miscellaneous revenues.

General Fund

The General Fund differs from the other funds because it has a variety of revenue sources where 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 slated to be adopted at the same rate in FY 2017 as FY 2016. Property taxes account for 29.52% 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 29.61% of the General Fund revenue.

At the end of FY 2016, licenses and fees were slightly above budget; therefore, the FY 2017 amount budgeted was slightly higher.

Traffic fines and citation fees have increased due to higher collections in FY 2016.

It is expected that the gas, cable, telephone fees, and insurance premium tax will increase slightly in FY 2017. The LOST (Local Option Sales Tax) will decrease in FY 2017 to be more in line with collections in FY 2016.

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. The City has budgeted for loan proceeds this fiscal year to buy much needed equipment.

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Revenue Summary

Multi-Grant Fund

The Multi-Grant revenue has increased for FY 2017. The City has a Georgia Emergency Management Agency – Safety/Hazmat Material Grant, an OEA Grant and a Bullet Proof Vest Grant, which is reserved for specific purposes, budgeted in FY 2017.

Special Revenue Hotel/Motel

The Convention and Visitors Bureau has seen the effects of the downturn in the economy; however, in FY 2016 there was an increase in revenue. It is anticipated that the level of revenue generated from the Hotel/Motel tax will remain consistent and therefore an increase has been budgeted in FY 2017.

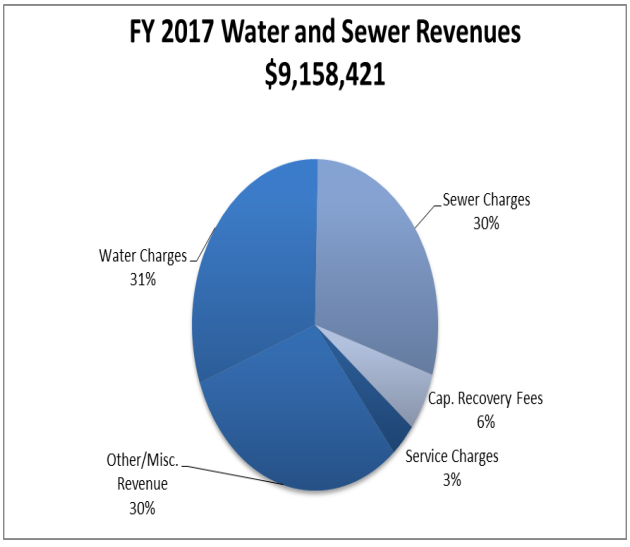
Special Purpose Local Option Sales Tax Fund

SPLOST VII was implemented in March 2013. The revenue for the City's SPLOST VII funds has been budgeted at a decrease over prior year due to the drop in gas prices. SPLOST VI funding was completed in FY 2016.

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

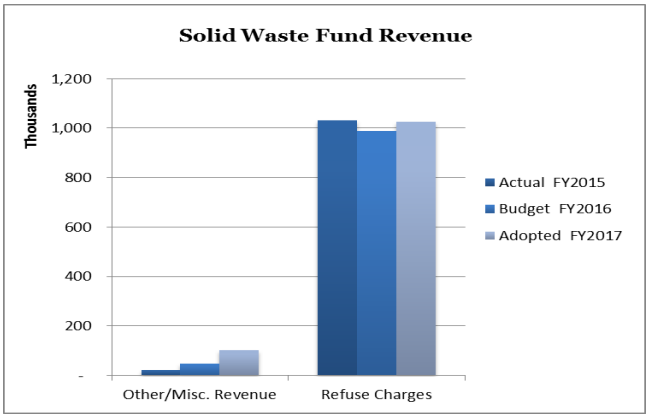


The City's Water and Sewer revenues are projected to increase from the use of fund equity to cover capital cost. The Water and Sewer fees have remained consistent over the past several years and are expected to remain in this trend for FY 2017.

Charges for services comprise the majority of the revenue in the Water and Sewer Fund at 61% for FY 2017. Sewer charges account for 30% of revenue and water charges account for 31% of revenue.

Revenue Summary

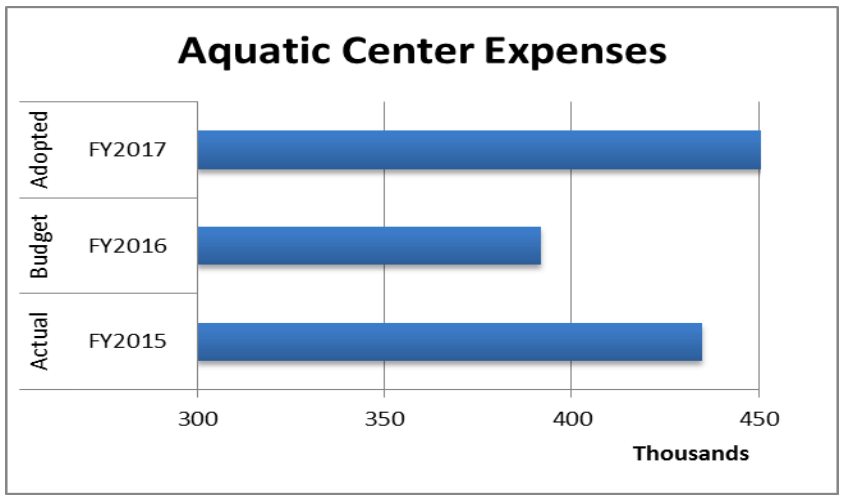
Solid Waste Fund



The Solid Waste Fund accounts for the operations of trash, recycling collection system, and other activities that support the function. The main sources of revenues are charges for services. There are no changes expected in the current prices for this service; therefore, revenues have remained consistent over the past several years.

Aquatic Center Fund

The Aquatic Center Fund accounts for the operation of a small scale water park that provides enjoyment for young and old from many surrounding counties. The revenue for the Aquatic Center increased in FY 2016 and is slated to increase again in FY 2017 due to higher usage of the water park. We believe this is a great destination for day trips.



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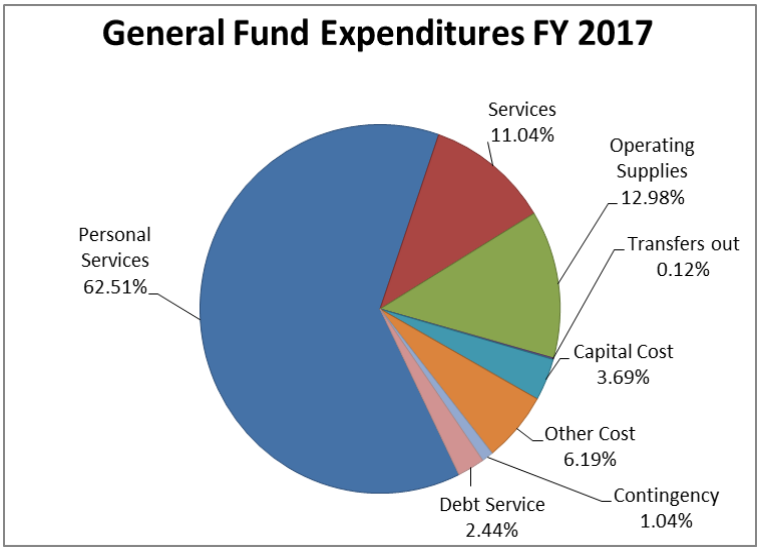
Expenditure Summary

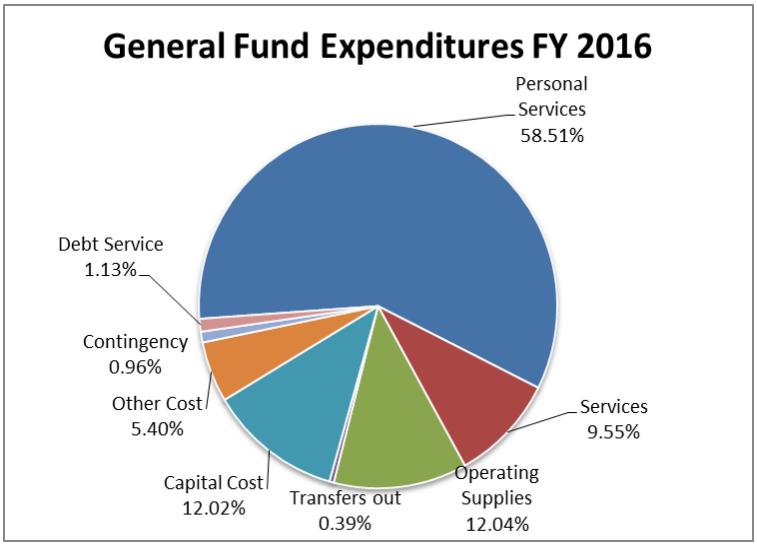
The City of St. Marys' expenditure budget is conservative across the board for all funds. With the continued slugglish economy, the City has made appropriate adjustments in all areas to ensure that the level of service its' citizens deserve is still provided.

General Fund

The total FY 2017 Expenditure Budget for the General Fund decreased approximately 8% over the FY 2016 Budget. The major decrease was in loan proceed of approximately $1 million. Most other expenditures remained consistent with last year. The graph below displays the distribution of funds by function for FY 2016 and FY 2017.

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, OEA Grant and a Bullet Proof Vest Grant budgeted in FY 2017. 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 due to a cooperative effort of marketing the City.



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 VII funds are slated for the capital improvements of qualifying projects such as roadways, walkways, storm drainage, traffic signals, sewer, equipment, and government facilities.

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Expenditure Summary

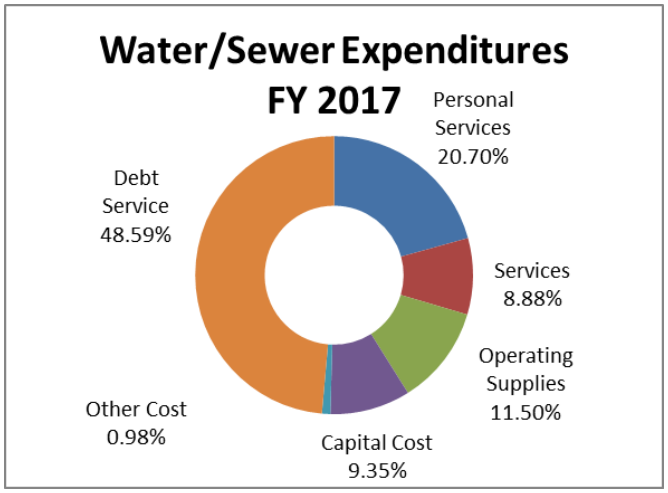
LMIG Capital Projects Fund

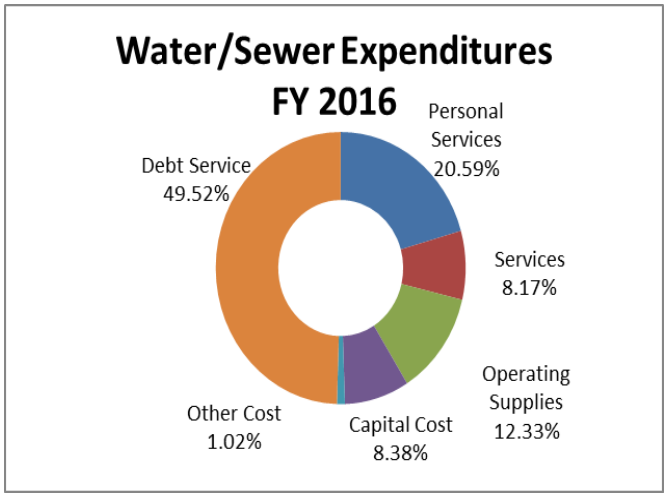
The expense for the LMIG (Local Maintenance Improvement Grant) is from the Georgia Department of Transportation which is allocated strictly for road projects.

Water and Sewer Fund

The total FY 2017 expenditures increased approximately 2.6% over last year. This is due to planned upgrade of infrastructure for a sewer line. There are some slight increases across the board to handle the needs of the water/sewer fund.

Also, SPLOST VII was voted in by citizens that will help provide for debt expense and other capital infrastructure needs this year. By using SPLOST funds, the City will be able to alleviate passing the cost on to its citizens.

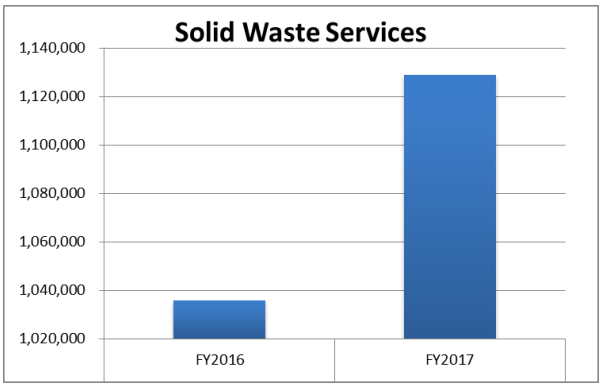




Expenditure Summary

Solid Waste Fund

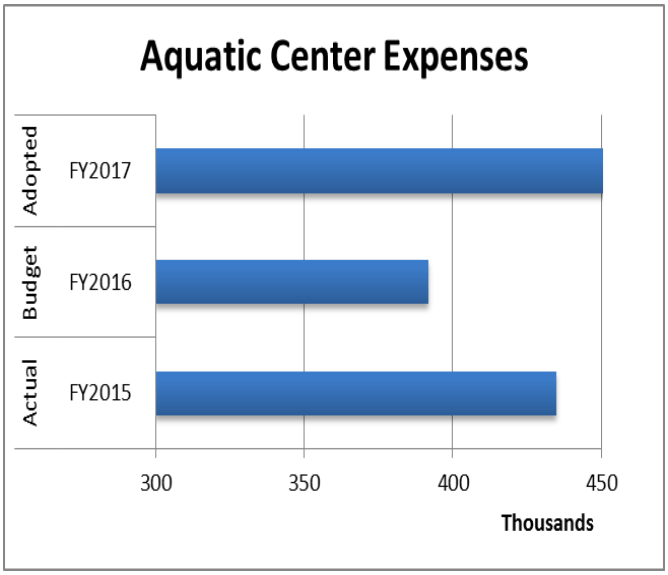
The Operating Budget for the Solid Waste Fund increased slightly at 9%.



This is due to an increase in landfill and contract fees. All other cost remained consistent with FY 2017.

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

Aquatic Center Fund



The Operating Budget for the Aquatic Center Fund represents a slight increase in expenditures from the previous year of 16%. This is due to the increase in usage and the amount of retail items that are purchased that will be recouped in revenue.

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

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

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Aggregate Debt Service

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

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, 2016, the City's governmental activities issued new debt for capital equipment. The City plans to issue additional debt in FY 2017.

Limitations on City Debt

The Constitution of the State of Georgia provides that the City may not incur long-term obligations, payable out of general property taxes without the approval of a majority of qualified voters of the City, voting at an election called to approve the obligations. In addition, under the Constitution of the State of Georgia, the City may not incur long-term obligations payable out of general property taxes in excess of ten percent of the assessed value of all taxable property within the City. Proceeds of long-term debt will not be used for current, ongoing obligations. According to the 2015 tax digest, the assessed value of taxable property in St. Marys was $519,655,275. St. Marys' long-term obligations payable could not exceed $50,441,257 (or 10% of the assessed value).

Gross Tax Digest	$	519,655,275
Less M& O Exemptions	$	15,242,710
Net M&O Tax Digest	$	504,412,565
Debt Limit (10% of Net M&O) Tax Digest	$	50,441,257
Less Amount of Debt Outstanding		
Bonds, Applicable to Debt Limit	$	1,160,981
Legal Debt Margin	$	49,280,276

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 (FY 2019). The principal balance at June 30, 2016 was $1,160,000.

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 $38,085,000.

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

General Fund						
	BB&T #1504-0002 (GF)		**BB&T #1504-00003 (GF)**		**BB&T #1504-00004 (GF)**	
Original Loan			$72,708		$68,273	
Balance 6/30/2016			$71,149		$66,596	
Maturities for F/Y/E June 30	Principal	Interest	Principal	Interest	Principal	Interest
2017	$136,534	$20,821	$23,727.00	$1,731.60	$22,423.44	$1,059.24
2018	$139,568	$17,787	$24,417.00	$1,041.60	$22,848.54	$634.14
2019	$142,670	$14,686	$23,005.20	$331.20	$21,324.42	$201.24
2020	$145,840	$11,215				
2021	$149,081	$7,674				
2022	$152,395	$4,961				
2023	$142,668	$1,574				
2024						
2025						
2026						
2027						
2028						
2029						
2030						
2031						
2032						
2033						
	$1,008,757	$78,718	$71,149	$3,104	$66,596	$1,895

Water-Sewer												
Original Loan	BB&T #1504-00003 (WS)		BB&T #1504-00004 (WS)		GEFA CWS-00-017P (WS)		GEFA 2010L26WQ (WS)		88 & 92 Bond (WS)		2010 Bond (WS)	
Balance 6/30/2016	$49,118		$19,472		$4,550,164		$924,154		$4,770,000		$41,455,000	
Maturities for	$47,433		$18,784		$2,215,523		$812,579		$1,160,000		$38,085,000	
F/Y/E June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	$15,818	$1,154	$6,324.56	$298.76	$270,641	$62,772	$35,681	$30,416	$365,000	$59,872	$1,805,000	$1,779,700
2018	$16,278	$694	$6,444.46	$178.86	$278,872	$54,541	$37,065	$29,032	$385,000	$36,905	$1,880,000	$1,689,450
2019	$15,337	$221	$6,014.58	$56.76	$287,282	$46,131	$38,502	$27,595	$410,000	$12,556	$1,935,000	$1,618,700
2020					$296,157	$37,256	$39,995	$26,102			$2,010,000	$1,521,950
2021					$305,101	$28,313	$41,545	$24,552			$2,065,000	$1,421,450
2022					$314,380	$19,033	$43,156	$22,941			$2,005,000	$1,338,850
2023					$323,930	$9,484	$44,829	$21,268			$1,960,000	$1,238,600
2024					$139,160	$1,056	$46,568	$19,529			$2,040,000	$1,140,600
2025							$46,373	$19,724			$2,125,000	$1,038,600
2026							$50,269	$15,828			$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
	$47,433	$2,070	$18,784	$534	$2,215,523	$258,585	$812,579	$289,038	$1,160,000	$109,333	$38,085,000	$17,037,700

Five Year Principal and Interest

City of St. Marys Debt			
Year Ending	Principal	Interest	Total
2017	$2,681,149	$1,956,671	$4,637,820
2018	$910,493	$1,830,264	$2,740,758
2019	$2,863,798	$1,720,478	$4,584,276
2020	$2,195,835	$74,573	$2,270,409
2021	$495,727	$60,538	$556,266

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Long-Range Financial Planning

St. Marys is the second oldest City in the United States. It is important to keep the historic community alive while integrating new "development" to sustain the community. In order to accomplish this task, it is important to have long-range financial planning.

Long-range finanical planning to retain sustainability is a critial component of the City's success. This year the City put together a three (3) year forcast for its major funds – General Fund, Water/Sewer and Solid Waste. This plan is a tool to assist management in the planning and allocation of resources. The plan ensures the City is fiscally responsible in decision making while providing quality of life for its citizens.

These quality of life aspects include:

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

It is important to ensure that recurring revenues and expenses are aligned. Council made the hard decision this year to maintain the millage rate to help provide needed tax revenues to pay for debt service in the General Fund. For FY 2017 and future years, the additional taxes will ensure the City will be able to purchase vehicles, equipment and provided infrastructure to ensure the quality of life aspects are met. The City has completed two tax lien sales. This will be an ongoing event once a year to ensure revenues are available to support the needs of the City.

In the Water/Sewer Fund, Special Purpose Local Option Sales Tax (SPLOST) is being used for debt retirement in order to hold the water/sewer rates at current levels. Reserves have been allocated for some major purchases and upgrades. In the future, the City will issue additional debt to ensure infrastructure is maintained.

Due to changes in the past year with landfill fees, the Solid Waste Fund has dipped into reserves in order to pay for the increased fees. The City contracts Solid Waste services out. The City has no plans for capital expenditures in this fund.

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Diversity in economic development is a major key to the City's future. Bringing in business will supply revenues to all three funds through taxes, fees, and user fees. Along with pushing economic development, the City has set aside funds in FY 2017 and future years to market the City.

Long-Range Financial Planning

The City is currently working on a master plan to help guide the future. Council and Management will hold its second strategic planning session in the fall of 2016 to further discuss allocation of resources for the next five years. Again this year, specific projects will be a top discussion to ensure we are meeting our long-range planning.

Three Year Budget

Below is a three year budget for the major funds for the City which includes the General Fund, SPLOST, Water/Sewer and Solid Waste Fund. Council and Staff have included the estimates to chart the path for the future to ensure the stability of each fund. This gives an overall view of how the City goals will fit in the budget in the future.

If the need in the future adjust, Council and Staff will need to look at the projected budgets and make the necessary changes weather it includes increased fees, increase allocated fund equity, or push a project that is currently budgeted back a year to fit the necessary change in.

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City of St. Marys			
General Fund	**FY 2017**	**FY 2018**	**FY 2019**
Revenues:	9,126,883	9,297,070	9,090,425
Expenditures by Division:			
Legislative	326,617	250,339	270,885
Executive	348,904	314,895	321,473
Finance	901,502	940,002	956,029
IT	176,779	202,925	206,834
Human Resources	151,284	155,160	159,468
General Government Buildings	219,900	150,178	150,801
Municipal Court	181,673	172,776	176,260
Police - Public Safety	2,315,652	2,556,407	2,566,602
Fire - Public Safety	1,884,507	2,316,907	2,049,364
Public Works	1,373,947	1,455,444	1,458,960
Highway & Streets	580,000	415,000	425,000
Cemetery	101,324	94,145	96,636
Senior Citizens Center	133,646	135,385	137,319
Parks	57,900	67,016	67,589
Library	324,701	319,026	323,779
Building	119,716	122,740	125,104
Planning & Zoning	214,792	193,811	200,274
Code Enforcement	63,818	59,603	60,623
Economic Development	105,548	87,507	88,300
Airport	5,000	6,000	6,000
Special Facilities	32,328	32,892	33,636
Total Expenditure	9,619,538	10,048,157	9,880,937
Fund Equity	492,655	751,087	790,511

SPLOST VII	**FY 2017**	**FY 2018**	**FY 2019**
Revenues:	1,929,300	2,050,000	2,050,000
Expenditures:	1,929,300	2,050,000	2,050,000
Fund Equity	-	-	-

Water/Sewer Fund	**FY 2017**	**FY 2018**	**FY 2019**
Revenues:	8,718,192	8,124,278	8,204,951
Expenditures by Division:			
Sewer	2,949,967	2,419,341	2,430,666
Water	1,758,325	1,852,659	1,702,837
Debt Service	4,450,129	4,390,866	4,375,766
Total Expenditure	9,158,421	8,662,866	8,509,269
Fund Equity	440,229	538,588	304,317

Solid Waste Fund	**FY 2017**	**FY 2018**	**FY 2019**
Revenues:	1,048,700	1,064,654	1,080,857
Expenditures:	1,128,727	1,126,297	1,144,801
Fund Equity	80,027	61,642	63,944

Governmental Funds

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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.

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SUMMARIZED OPERATING BUDGET FY 2017

St. Marys General Fund Revenues

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Property Taxes				
Real Property-Current Year	31.1100	2,704,564	2,644,970	2,750,000
Overpayments/Adjust Taxes	31.1190	28	0	0
2009 & Prior Years Property Tax Collection	31.1208	0	175,000	90,000
		2,704,592	**2,819,970**	**2,840,000**
Personal Property Taxes				
Motor Vehicle	31.1310	518,471	460,000	485,000
Mobile Home	31.1320	5,491	5,200	5,350
Railroad Tax	31.1391	2,712	2,500	2,575
		526,674	**467,700**	**492,925**
Real Estate Transfer Tax				
Real Estate Transfer Tax	31.1600	20,370	15,000	17,500
Recording Intangible Tax	31.1610	44,785	50,000	51,500
		65,155	**65,000**	**69,000**
Franchise Taxes				
Georgia Power	31.1710	702,010	695,000	715,850
Okefenokee Electric	31.1711	55,255	55,000	55,000
Gas Franchise	31.1730	34,843	25,000	25,750
Cable TV Franchise	31.1750	168,016	110,000	113,300
Telephone Franchise	31.1760	110,422	75,000	125,000
		1,070,546	**960,000**	**1,034,900**
Sales & Use Taxes				
Local Option Sales and Use	31.3100	1,916,715	1,925,000	1,900,000
Alcoholic Beverage Excise	31.4200	230,452	230,000	236,900
Insurance Premiums	31.6200	923,687	920,000	980,000
Financial Institutions	31.6300	33,177	37,250	35,000
		3,104,031	**3,112,250**	**3,151,900**
Penalties & Interest				
Penalty and Interest on Delinquent Taxes	31.9100	120,971	115,000	60,000
GTS Collection Fees	31.9900	12,072	10,000	5,000
		133,043	**125,000**	**65,000**
Licenses and Permits				
Beer & Wine License	32.1100	75,057	85,000	85,000
General Business License	32.1200	126,100	120,000	123,600
Business License Insurance	32.1220	23,052	23,000	23,690
Building Permits	32.2100	124,955	110,000	150,000
Zoning Fees	32.2210	9,193	6,000	10,000
Sign Permits	32.2230	1,620	2,000	2,060
Foreclosure Registry Fee	32.2230	0	0	2,500
		359,977	**346,000**	**396,850**
Regulatory Fees				
Plan Review Fees	32.3910	24,550	25,000	25,750
		24,550	**25,000**	**25,750**

St. Marys General Fund Revenues

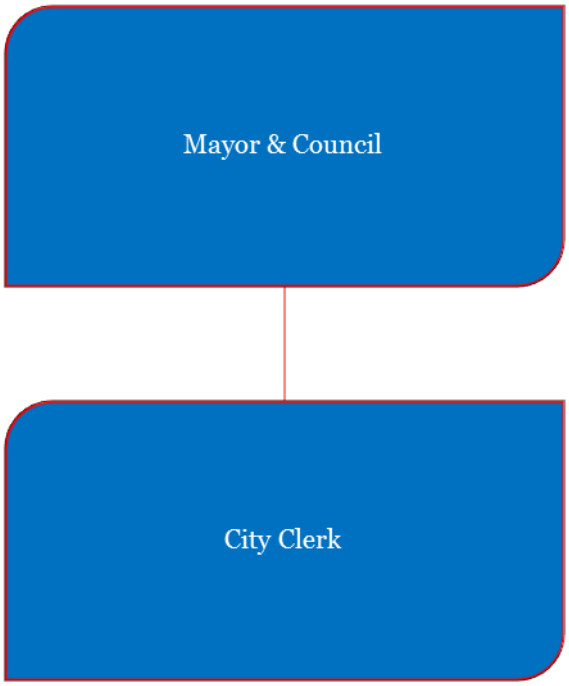
	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Fines & Forfeitures				
Court Fines - DUI Victims	35.1172	2,440	1,500	2,500
Brain & Spinal Fund	35.1178	2,105	1,500	2,500
Probation Fees	35.1179	904	1,500	1,000
Traffic Citation Fees	35.1180	6,650	7,500	10,000
Library Fines/Collections	35.1300	4,924	5,000	5,000
Penalty/Late Charge - Police	35.1400	150	750	50
Court Contempt Fees	35.1402	3,795	3,500	1,000
		249,957	**274,150**	**282,537**
Investment Income				
Interest Earned	36.1000	8,007	7,000	6,000
		8,007	**7,000**	**6,000**
Contributions & Donations				
Orange Hall Donations	37.2000	2,145	100	100
History Tour Donations	37.2005	17,680	2,000	2,000
		19,825	**2,100**	**2,100**
Miscellaneous				
Fund Equity	38.0001	0	559,500	492,655
Rental Income	38.1000	362,522	330,000	350,000
Special Events Rental	38.1010	7,600	7,000	10,000
Miscellaneous Income	38.9010	136,659	27,040	35,000
Shared Services - Board of Education	30.9028	42,340	44,500	45,835
Shared Services - Department of Trans.	38.9031	2,413	0	0
Shared Services - Hospital Authority	38.9032	30,000	30,000	30,000
		581,534	**998,040**	**963,490**
Interfund Transfers				
Operating Transfer In Multi Grant	39.1200	8,618	10,000	101,250
		8,618	**10,000**	**101,250**
Other Proceeds				
Sale of City Property	39.2200	12,962	5,000	5,000
Loans	39.3010	0	1,170,000	103,000
		12,962	**1,175,000**	**108,000**
Total Revenues		**8,955,002**	**10,467,830**	**9,619,538**

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General Fund Expenditures

	Actual FY2015	Budget FY2016	Adopted FY2017
General Government			
Legislative	$ 268,116	$ 342,321	$ 326,617
Executive	302,150	$ 307,015	$ 348,904
Finance	812,289	$ 940,388	$ 901,502
Information Technology	174,978	$ 196,822	$ 176,779
Human Resources	141,545	$ 147,040	$ 151,284
Total General Government	1,699,078	1,777,003	1,905,086
Public Safety			
Municipal Court	165,598	168,032	181,673
Police	2,025,412	2,417,339	2,315,652
Fire	1,706,940	2,795,736	1,884,507
Total Public Safety	3,897,950	4,289,082	4,381,832
Public Works			
Public Works Administration	1,248,345	1,429,611	1,373,947
General Governmental Buildings	158,722	163,266	219,900
Parks	111,609	138,845	57,900
Highway and Streets	346,998	375,000	580,000
Total Public Works	1,865,674	1,843,891	2,231,747
Community Development			
Library	294,773	317,624	324,701
Planning & Zoning	163,037	180,063	214,792
Code Enforcement	61,908	58,685	63,818
Building	112,658	118,161	119,716
Senior Citizens Center	129,908	133,642	133,646
Economic Development	46,967	111,560	105,548
Total Community Development	809,251	888,956	962,221
Other Services			
Airport	7,298	6,000	5,000
Cemetery	64,616	89,223	101,324
Special Facilities	28,222	31,457	32,328
Total Other Services	100,136	106,823	138,652
Total General Fund	**$ 8,372,089**	**$ 8,905,755**	**$ 9,619,538**
Beginning Fund Balance	**$ 6,675,381**	**$ 6,675,381**	**$ 6,115,881**
Increase/(Decrease) Fund Balance	**0**	**-559,500**	**-492,655**
Ending Fund Balance	**$ 6,675,381**	**$ 6,115,881**	**$ 5,623,226**

Legislative Department Organizational Chart FY 2017



Legislative

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

Departmental Goals (including, but not limited to):

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

Performance Measures	2015	2016	2017
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
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.	92%	100% / 40%	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.	$13.38	$19.99/$18.05	$19.07
6. Departmental expenditures as a percent of the General Fund	3%	3% / 2.86%	3.3%

Legislative

Workload/Service Level Indicators	Acutal	Goal/Acutal	Projected
1. Total number of employees.	1	1	1
2. Number of City Council Meetings held.	25	27/28	24
3. Number of sets of minutes prepared.	27	27/ 31	27
4. Number of liquor licenses processed.	46	47/54	47
5. Dollar value of liquor license processed.	$76,335	$79,070/$83,850	$79,475
6. Total number of open records processed for the year.	1,003	960 / 903	820

Legislative Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	46,488	48,276	49,001
Legislative salaries	51.1115	65,400	65,400	65,400
Overtime	51.1300	3,925	4,000	4,000
Group Life Insurance	51.2110	141	141	141
FICA contributions (employer)	51.2200	8,718	9,003	9,058
Retirement contributions (employer)	51.2400	4,741	4,708	4,736
Workers' compensation	51.2700	465	410	281
		129,878	**131,938**	**132,617**
Purchased/Contracted Services				
Other purchased services	52.1240	21,261	75,000	60,000
Office equipment maintenance	52.2203	6,368	4,400	4,600
Public official liability	52.3150	12,066	13,000	13,000
Telephone	52.3210	3,242	3,700	3,700
Postage	52.3220	75	200	200
Advertising	52.3300	1,986	1,900	2,000
Marketing	52.3310	37,468	37,000	37,000
Printing and binding	52.3400	0	250	250
Travel	52.3500	11,200	12,000	12,000
Dues and fees	52.3600	531	733	700
Education and training	52.3700	7,075	7,000	7,000
		101,272	**155,183**	**140,450**

Legislative Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Supplies				
Office supplies	53.1110	492	200	300
Computer supplies	53.1120	137	700	750
Copier supplies	53.1130	2,664	1,800	2,600
Miscellaneous supplies	53.1140	1,302	1,000	1,700
Small equipment	53.1600	382	1,700	1,000
Codification	53.1791	5,758	6,000	12,000
Election expense	53.1792	467	18,000	9,000
		11,202	**29,400**	**27,350**
Payments to Others				
Camden County Chamber of Commerce	57.2200	764	800	1,200
Operating Transfers Out to DDA	57.2250	25,000	25,000	25,000
		25,764	**25,800**	**26,200**
Total Expenditures		**268,116**	**342,321**	**326,617**

Capital Outlay Overview

For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall decrease in this budget is $15,704 or -4.5% from last year's budget. The net decrease is a combination of a decrease in other purchased services for master planning and a decrease in election expense.

Personnel

Personnel remained constant from FY 2016 to FY 2017. The Legislative Department accounts for the salary for the Mayor and the six Councilmembers and the City Clerk.

Legislative

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
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	**7**	**7**	**7**

Executive Department Organizational Chart FY 2017



Executive Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	148,004	143,624	145,778
Temporary employees	51.1200	0	0	0
Overtime	51.1300	632	700	700
Group Health/Dental	51.2105	13,622	15,365	15,672
Health Clinic	51.2107	826	768	932
Group Life Insurance	51.2110	253	261	282
FICA contributions (employer)	51.2200	10,692	11,041	11,206
Retirement contributions (employer)	51.2400	12,462	12,267	12,472
Tuition reimbursements	51.2500	0	2,000	1,000
Workers' compensation	51.2700	644	587	421
		187,135	**186,613**	**188,463**
Purchased/Contracted Services				
Legal	52.1220	83,946	93,260	95,000
Copier maintenance	52.2202	1,173	1,083	1,200
Vehicle repairs	52.2223	743	1,000	1,000
Telephone	52.3210	4,228	3,400	3,500
Postage	52.3220	125	150	150
Advertising	52.3300	726	1,500	1,500
Printing and binding	52.3400	0	0	0
Travel	52.3500	5,001	4,000	5,000
Dues and fees	52.3600	2,297	4,034	4,100

Executive Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Professional subscriptions	52.3610	113	150	100
Education and training	52.3700	2,730	4,000	7,000
Other	52.3900	8,878	100	100
		109,960	**112,677**	**118,650**
Supplies				
Office supplies	53.1110	92	300	300
Computer supplies	53.1120	353	500	500
Copier supplies	53.1130	479	375	200
Miscellaneous supplies	53.1140	1,497	1,800	1,600
Gasoline	53.1270	2,057	3,000	2,200
Small equipment	53.1600	157	750	750
Vehicle repair supplies	53.1723	420	1,000	1,000
		5,055	**7,725**	**6,550**
Capital Outlays				
Vehicles	54.2200	0	0	28,000
		0	**0**	**28,000**
Debt Service				
Capital Lease - Principal - Vehicles	58.1209	0	0	6,828
Capital Lease - Interest - Vehicles	58.2209	0	0	413
		0	**0**	**7,241**
Total Expenditures		**302,150**	**307,015**	**348,904**

Capital Outlay Overview
For FY 2017, this department has budgeted capital expenditures for a vehicle.

Budget Summary
The overall increase in this budget is $41,889 or 13.6% from last year's budget. The change in the budget is due to an increase in salaries and benefits, legal fees, education, travel, and capital expenditures.

Personnel
Personnel remained constant from FY 2016 to FY 2017. The City Managers' salary is split between General Fund and Water-Sewer Fund.

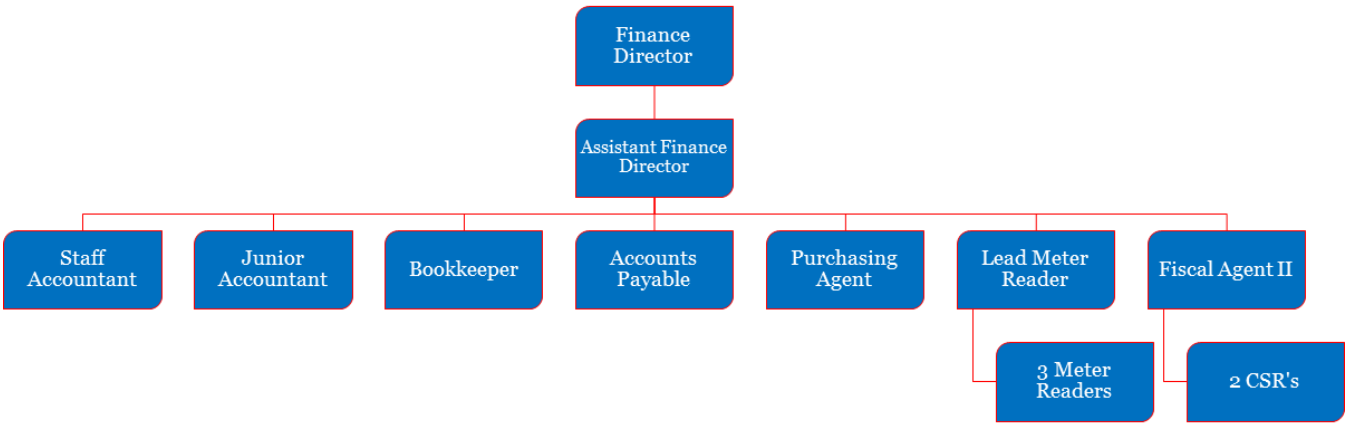
Executive

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
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 2017



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	2015	2016	2017
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%/100%	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
5. Timeliness of initial response from Finance Department	N/A	N/A - 94%	100%
6. Timeliness of Finance to provide informaton	N/A	N/A - 94%	100%
7. Courtesy and attitude of Finance staff	N/A	N/A - 100%	100%

Finance Department

Outcome Measures	Actual	Goal/Actual	Goal
8. Knowledge of Finance Staff	N/A	N/A - 94%	100%
9. Communications effectiveness	N/A	N/A - 87.5%	100%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percent of General Funds revenues collected to total final budget.	98.00%	100%/96%	100%
2. Percent of property tax collected to projected.	9400.00%	100%/105%	100%
3. Utility revenue bad debt as a percentage of revenue collected.	10.00%	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).	Yes	Yes/Yes	Yes
8. Departmental expenditures per capita.*	$20.83	$19.29/$21.47	$18.07
9. Departmental expenditures as a percent of the General Fund. ***	4.40%	3.34%/3.76	2.96%
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.	9,991	10,300/9,630	9,800
3. Revenue collected through cash collections. +	$13.4	$14/$17.05	$14.0

Finance Department

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
4. Accounts payable checks processed.	3569	3,500/3,797	3,600
5. Payroll checks processed/direct deposits processed.	3,868	3,900/3,975	4,020

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

Finance Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	104,203	97,960	99,289
Overtime	51.1300	3,193	3,600	3,600
Group Health/Dental Ins	51.2105	48,502	59,188	48,159
Health Clinic	51.2107	8,046	2,764	8,391
Group Life Insurance	51.2110	495	508	508
FICA contributions (employer)	51.2200	7,072	7,770	7,871
Retirement contribution (employer)	51.2400	24,249	25,000	25,150
Tuition reimbursements	51.2500	1,875	2,000	2,000
Unemployment insurance	51.2600	0	350	360
Workers' Compensation	51.2700	1,565	519	1,122
		199,200	**199,659**	**196,450**
Purchased/Contracted Services				
Audit	52.1210	9,435	12,000	12,000
Computer maintenance	52.2201	21,750	24,000	24,000
Copier maintenance	52.2202	5,410	6,500	4,000
Office equipment maintenance	52.2203	1,727	1,900	1,900
Alarm system maintenance	52.2205	440	560	1,100
Telephone	52.3210	6,299	6,700	6,900
Postage	52.3220	1,636	2,100	2,000
Advertising	52.3300	2,099	2,700	2,700
Travel	52.3500	3,657	2,500	3,600
Dues and fees	52.3600	3,208	3,667	3,775

Finance Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Professional subscriptions	52.3610	205	210	215
CRC Dues	52.3620	18,405	22,300	22,970
GMA Dues	52.3630	5,822	6,000	6,000
Bank fees	52.3680	0	50	0
Education and training	52.3700	2,256	3,750	2,900
		82,349	**94,937**	**94,060**
Supplies				
Office supplies	53.1110	486	600	600
Computer supplies	53.1120	3,666	3,500	3,600
Copier supplies	53.1130	3,358	3,500	3,500
Miscellaneous supplies	53.1140	3,630	3,500	3,600
Small equipment	53.1600	987	2,000	1,000
Tax administration	53.1790	35,771	30,000	25,000
		47,898	**43,100**	**37,300**
Other Costs				
Camden House	57.2300	10,000	10,000	10,000
PSA Funding	57.2500	451,692	451,692	451,692
		461,692	**461,692**	**461,692**
Contingencies				
Contingencies	57.9100	0	100,000	100,000
		0	**100,000**	**100,000**

Finance Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Operating Transfers				
Operating transfer out to Tourism	61.1015	21,150	41,000	12,000
Operating transfer out to Aquatic	61.1050	0	0	0
		21,150	**41,000**	**12,000**
Total Expenditures		**812,289**	**940,388**	**901,502**

Capital Outlay Overview

For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall decrease in this budget is $38,886 or 4.3% from last year's budget. There was a decrease in copier maintenance, tax administration, and operating transfers out.

Personnel

Personnel decreased .10% from FY 2016 to FY 2017 with the salaries allocated to Cemetery. The Finance Department employee's salaries are split between General Fund, Water-Sewer Fund, and Solid Waste Fund.

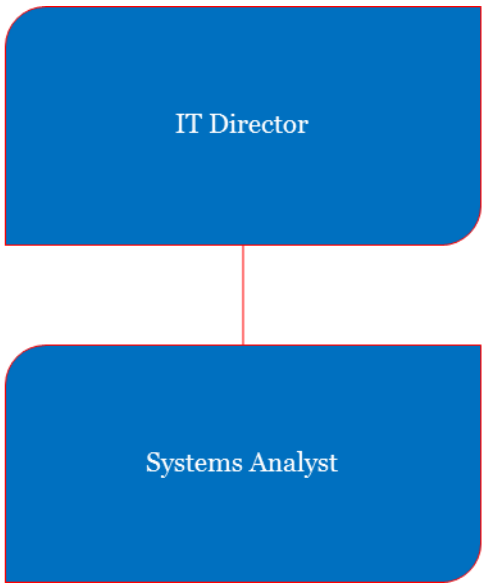
Finance

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
Director of Finance *	0.3	0.3	0.3
Assistant Finance Director *	0.1	0.1	0
Accountant *	0.45	0.45	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	**2.4**	**2.4**	**2.3**

**Partially Budgeted in Other Funds*

Information Technology Organizational Chart FY 2017



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	2015	2016	2017
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Overall satisfaction rating of "good" or above on work order customer feedback forms.	91%	100%/N/A	100%
2. Overall Department Head satisfaction rating of "good" or above on survey.	91%	100%/96	100%
3. Enterprise Network availability.	98%	98%/98%	99%
4. Enterprise Business System availability.	98%	98%/96%	99%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of service requests successfully fulfilled within one day	26%	31%/24%	40%
2. Average response time for Information Technology service (workday hours).	18	18/16	8
3. Departmental expenditures per capita.	$10.22	$10.16/10.33	$11.50
4. Departmental expenditures as a percent of the General Fund.	2.00%	2%/1.8%	2%

Information Technology

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. City wide computer work stations maintained	205	201/205	210
2. Number of computers replaced annually (effective January).	8	12/8	12
3. Number of networks maintained.	12	12/11	12
4. Number of servers maintained. (Physical and virtual servers)	56	50/37	35
5. Number of work orders processed.	435	530/420	400
6. Number of desktops maintained. (PCs and virtual desktops)	108	220/142	150
7. Number of mobile devices maintained. (ie: tablets, laptops, and cell phones)	117	130/83	130

Information Technology Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	103,895	101,670	83,540
Overtime	51.1300	221	300	300
Group Health/Dental	51.2105	22,029	24,916	25,413
Health Clinic	51.2107	1,652	1,536	1,865
Group Life Insurance	51.2110	282	282	282
FICA contributions (employer)	51.2200	7,317	7,801	6,414
Retirement contributions (employer)	51.2400	4,076	4,079	4,390
Workers' compensation	51.2700	407	366	281
		139,879	**140,950**	**122,485**
Purchased/Contracted Services				
Computer maintenance	52.2201	19,544	37,023	38,134
Telephone	52.3210	3,474	3,500	3,500
Travel	52.3500	1,768	1,800	1,850
Dues and fees	52.3600	104	449	465
Professional subscriptions	52.3610	500	500	500
Education and training	52.3700	1,500	1,300	1,345
		26,890	**44,572**	**45,794**
Supplies				
Office supplies	53.1110	346	1,000	750
Computer supplies	53.1120	972	1,500	1,500

Information Technology Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Miscellaneous supplies	53.1140	275	500	500
Gasoline	53.1270	587	600	500
Small equipment	53.1600	3,308	4,200	3,000
Small equipment - Computer	53.1610	2,395	2,000	2,000
Vehicle repair supplies	53.1723	326	1,500	250
		8,209	**11,300**	**8,500**
Total Expenditures		**174,978**	**196,822**	**176,779**

Capital Outlay Overview
For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall decrease of $20,046 or 10.2% from last year's budget. The decrease is mainly due to salaries and benefits and supplies.

Personnel
Personnel remained constant from FY 2016 to FY 2017.

Information Technology

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
Director	1	1	1
Systems Analyst	1	1	1
FTE Positions	**2**	**2**	**2**

Human Resource Department Organizational Chart FY 2017



Human Resources Department

Purpose Statement:

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

Departmental Goals (including, but not limited to):

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

Performance Measures	2015	2016	2017
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of Management Team rating overall satisfaction with the department as "good" or higher.	100%	100%/100%	100%
2. Percent of respondents rating candidates recruited as meeting standards of the department.	100%	100%/100%	100%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Total City full time equivalent (FTE's) per 1,000 residents.	8.12	7.874/8.12	8.12
2. Full-time employee turn over rate (excludes retirement).	15%	14%/22%	14%
3. Percentage of employee performance evaluations completed to total required within thirty days of due date.	45%	100%/90%	100%
4. Departmental expenditures per capita.	$8.30	$8.28/$7.35	$8.36
5. Departmental expenditures as a percent of the General Fund.	1.60%	1.4%/1.3%	1.57%

Human Resources Department

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of full-time employees authorized in the budget.	141.81	139.81/139.81	139.81
2. Number of employment applications processed.	314	300/387	300
3. Number of employee and family member visits to Employee Health Clinic.	931	1000/N/A	1000

Human Resources Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	89,567	86,819	87,425
Overtime	51.1300	543	800	800
Group Health/Dental	51.2105	30,618	34,883	35,580
Health Clinic	51.2107	1,652	1,536	1,865
Group Life Insurance	51.2110	311	282	282
FICA contributions (employer)	51.2200	5,847	6,642	6,749
Retirement contributions (employer)	51.2400	3,711	3,473	4,224
Workers' compensation	51.2700	322	313	140
		132,571	**134,748**	**137,065**
Purchased/Contracted Services				
Employee testing & physicals	52.1231	0	0	0
Computer maintenance	52.2201	203	100	105
Copier maintenance	52.2202	0	1,083	1,115
Telephone	52.3210	2,057	2,300	2,369
Postage	52.3220	30	100	103
Travel	52.3500	913	1,000	1,000
Dues and fees	52.3600	395	609	627
Professional subscriptions	52.3610	0	200	200
Education and training	52.3700	893	1,200	1,000
Other	52.3900	1,481	4,500	4,500
		5,972	**11,092**	**11,019**

Human Resources Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Supplies				
Office supplies	53.1110	466	200	500
Computer supplies	53.1120	331	500	200
Miscellaneous supplies	53.1140	76	500	500
Small equipment	53.1600	2,129	0	0
Safety supplies	53.1701	0	0	2,000
		3,002	**1,200**	**3,200**
Total Expenditures		**141,545**	**147,040**	**151,284**

Capital Outlay Overview
For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall increase of $4,244 or 2.9% from last year's budget. The increase is due to salaries and benefits.

Personnel
Personnel remained constant from FY 2016 to FY 2017.

Human Resources

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
Director	1	1	1
Staff Assistant	1	1	1
FTE Positions	**2**	**2**	**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	2015	2016	2017
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of survey respondents that rate the condition of City facilities as "good" or above.	95%	90%/93%	90%
2. Percent of employees that rate the condition of City facilities as "good" or above.	43%	90%/60%	90%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Emergency service calls responded to within one hour.	100%	100%/100%	100%
2. Service calls completed without having to be called back.	100%	95%/100%	95%
3. Departmental expenditures per capita.	$9.12	$9.20/$9.54	$12.84
4. Departmental expenditures as a percent of the General Fund.	1.76%	2.00%/1.56%	2.29%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of electrical service calls.	65	60/51	60
2. Number of plumbing service calls.	23	30/36	30

General Government Buildings

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of construction service calls.	19	40/59	40
4. Number of HVAC service calls.	25	25/18	25
5. Number of other service calls.	170	75/72	75

General Governmental Buildings Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Purchased/Contracted Services				
Custodial	52.2130	21,052	23,051	24,000
Building repairs	52.2221	30,493	15,265	15,500
Property/Liability Insurance	52.3110	47,044	52,400	52,400
		98,589	**90,716**	**91,900**
Supplies				
Water/sewerage	53.1210	4,528	4,320	4,500
Electricity	53.1230	42,562	43,900	43,500
Building repair supplies	53.1721	13,043	18,670	15,000
		60,133	**66,890**	**63,000**
Capital Outlays				
Site improvements	54.1200	0	5,660	65,000
		0	**5,660**	**65,000**
Total Expenditures		**158,722**	**163,266**	**219,900**

Capital Outlay Overview

For FY 17 this department has $65,000 for capital outlay expenditures planned.

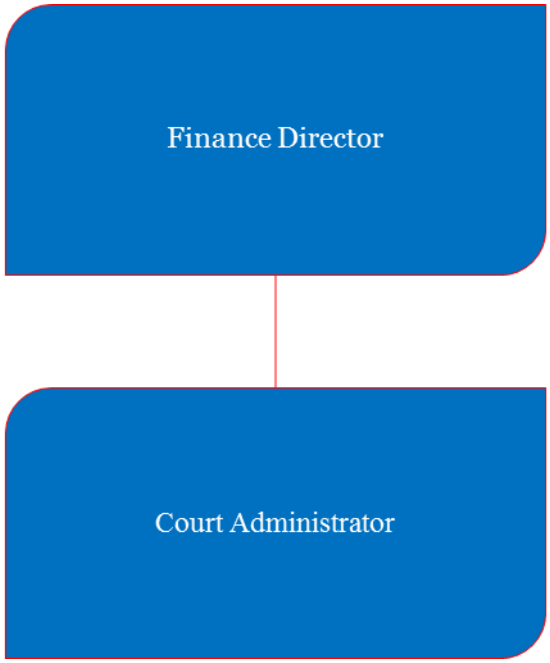
Budget Summary

Overall increase of $56,634 or 34.6% from last year's budget. The increase is mainly due to site improvement.

Personnel

No personnel are allocated to this department.

Municipal Court Organizational Chart FY 2016



Municipal Court Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Judge	51.1105	22,000	24,000	24,000
Court Clerks	51.1110	36,664	36,920	33,695
Overtime	51.1310	499	500	500
Group Health/Dental	51.2105	180	189	17,790
Living Well Clinic	51.2107	0	0	932
Group Life Insurance	51.2110	141	141	141
FICA contributions (employer)	51.2200	2,502	2,863	2,616
Retirement contributions (employer)	51.2400	2,546	2,619	2,394
Workers' compensation	51.2700	148	133	70
		64,680	**67,365**	**82,138**
Purchased/Contracted Services				
Other professional services	52.1240	9,458	10,000	10,000
Equipment maintenance	52.2203	800	1,550	2,000
Telephone	52.3210	1,146	1,300	1,250
Postage	52.3220	97	200	200
Travel	52.3500	1,154	3,000	3,000
Dues and fees	52.3600	762	517	535
Bank fees	52.3680	1,698	2,800	500
Education and training	52.3700	645	1,500	1,500
		15,760	**20,867**	**18,985**

Municipal Court Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Supplies				
Copier supplies	53.1130	223	400	400
Miscellaneous supplies	53.1140	694	500	600
Small equipment	53.1600	609	1,000	750
		1,526	**1,900**	**1,750**
Other Costs				
Court Ware Fee	57.3170	7,238	7,500	10,000
DATE	57.3171	5,476	4,400	2,300
DETF-GSCCCA	57.3172	2,349	3,000	1,800
County Jail Fund	57.3173	16,799	13,000	13,000
Local victims fund	57.3174	8,252	7,000	7,200
DUI Vicitims Fund	57.3175	338	1,500	2,500
POPT Police Training Fund	57.3176	32,678	30,000	30,000
Police Officers A & B Fund	57.3177	9,191	8,500	8,500
Brain & Spinal Injury Fund	57.3178	665	1,500	2,500
Probation fees	57.3179	646	1,500	1,000
		83,632	**77,900**	**78,800**
Total Expenditures		**165,598**	**168,032**	**181,673**

Capital Outlay Overview
For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall increase of $13,641 or 8.1% from last year's budget. The increase is from the salaries and benefits.

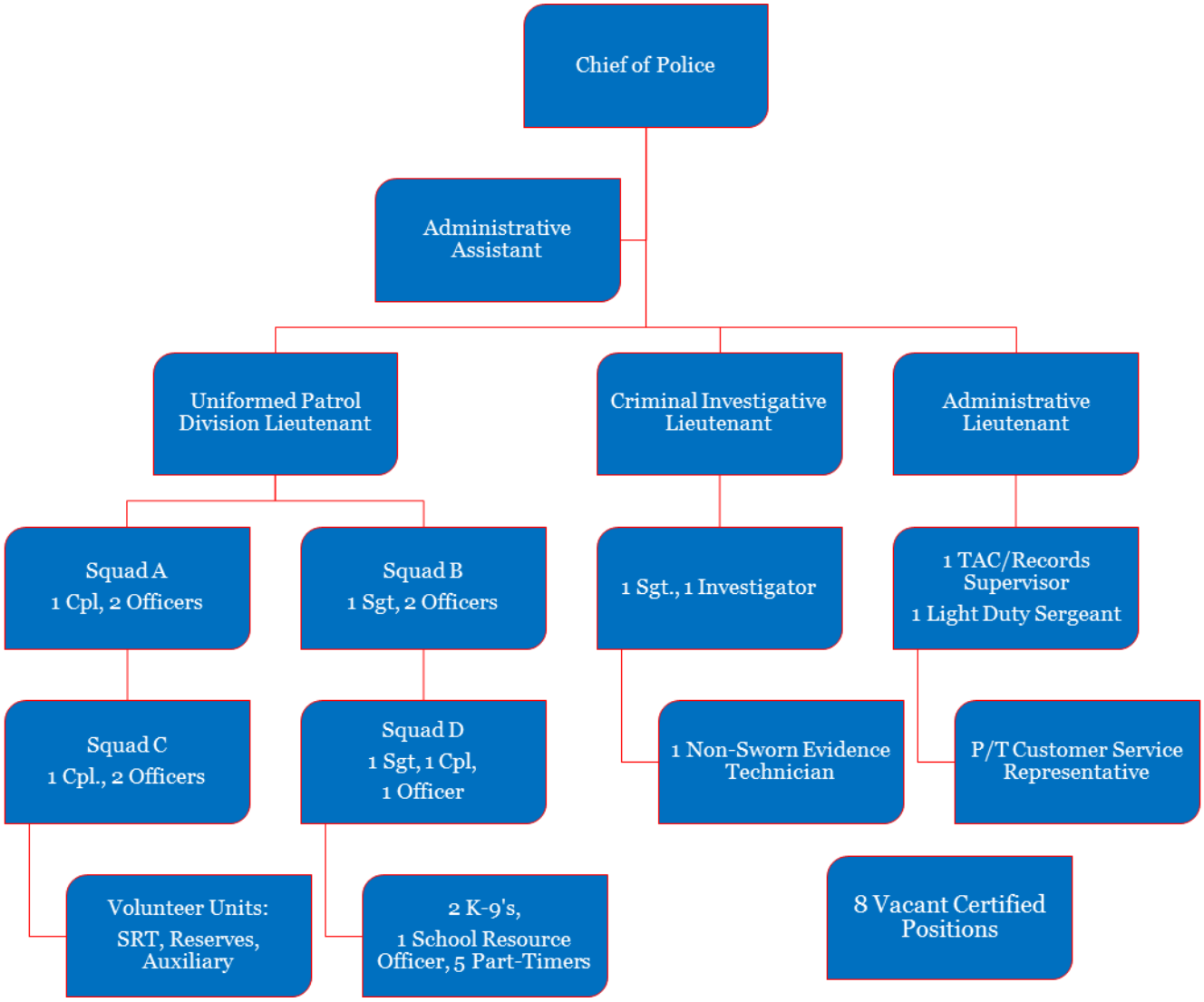
Personnel
Personnel remained constant from FY 2016 to FY 2017.

Court Administration

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
Court Administrator	1	1	1
FTE Positions	**1**	**1**	**1**

Police Department Organization Chart FY 2017



Police Department

Purpose Statement:

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

Departmental Goals (including, but not limited to):

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

Performance Measures	FY 2015	FY 2016	FY 2017
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Reduction in the number of crimes against property.	918	900/1328	1000
2. Reduction in the number of crimes against persons.	705	690/1089	850
3. Overall rating of school principals of "very good" or above on survey response.	100%	80%/100%	80%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Investigation solve ratio.*	68%	80%/73%	80%
2. Average number of citations per Patrol Officer.	194	200/171	200
3. Average number of investigations per Investigative Officer.	75	95/91	95

Police Department

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
4. Average response time to priority one calls.	5:57	5:10/6:49	5:00
5. Departmental expenditures per capita. (Pop. 17,700**)	$144.84	$145/143.80	$145.00
6. Departmental expenditures as a percent of the General Fund.	26.80%	26.5%/24.07%	25%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of sworn Officers. (Allocated)	30	30/30	30
2. Number of calls for Police Service. (Total CAD entries)	38,472	43000/38,643	40,000
3. Number of arrests.	515	525/518	53000%
4. Number of cases investigated.	229	300/319	325
5. Number of cases solved.*	151	220/233	260
6. Number of citations issued.	2,713	3500/3081	3,500
7. Total community presentations.	109	120/85	100
8. Number of security checks.	14,748	16878/16239	16500
9. Total number of part one crimes against persons.	unk.	unk/193	173
10. Total number of part one crimes against property.	unk.	unk/277	250

Police Department

Workload/Service Level Indicators	Actual	Goal/Actual	Projected
11. Total number of accidents with injuries or fatalities.	115	100/105	95
12. Number of incident reports.	4,393	1,277***	2,000

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

** Population estimate was obtained from Georgia Power.

*** Number reflects use of New World Software. Depicts actual case (criminal) reports completed. Previous record system reflected total incidents completed both criminal & documentation reports

Police Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	1,152,646	1,297,941	1,243,668
Overtime - Regular employees	51.1300	73,982	65,000	65,000
Group Health/Dental	51.2105	218,049	325,863	304,460
Health Clinic	51.2107	14,677	19,193	21,443
Group Life Insurance	51.2110	3,535	4,090	4,653
FICA contributions (employer)	51.2200	86,327	104,514	100,323
Retirement contribution (employer)	51.2400	59,518	72,834	74,069
Tuition Reimbursement	51.2500	0	3,000	3,000
Unemployment insurance	51.2600	781	0	1,500
Workers' compensation	51.2700	70,615	68,333	63,610
Clothing allowance	51.2930	2,250	2,750	2,750
		1,682,380	**1,963,518**	**1,884,476**
Purchased/Contracted Services				
Medical	52.1230	19,214	25,000	22,500
Computer maintenance	52.2201	4,077	1,112	1,675
Copier maintenance	52.2202	3,550	6,000	1,296
Alarm system maintenance	52.2205	510	1,800	1,675
Small equipment repairs	52.2216	323	850	550
Radio & electronics repairs	52.2220	4,600	7,500	5,000
Building repairs	52.2221	2,017	10,000	5,000
Vehicle repairs	52.2223	10,232	14,000	10,000

Police Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Property/Liability Insurance	52.3110	32,076	30,000	31,900
Telephone	52.3210	20,845	21,000	25,500
Computer links	52.3211	1,108	1,120	1,155
Postage	52.3220	692	500	500
Printing & binding	52.3400	314	500	500
Travel	52.3500	31,711	29,743	29,743
Dues and fees	52.3600	1,274	3,257	3,315
Education and training	52.3700	1,905	5,560	5,000
		134,448	**157,942**	**145,309**
Supplies				
Office supplies	53.1110	1,101	1,300	1,200
Computer supplies	53.1120	1,892	3,500	1,750
Copier supplies	53.1130	634	1,500	3,000
Miscellaneous supplies	53.1140	950	1,500	1,500
Criminal Investigation supplies	53.1160	2,327	2,830	2,500
Water/sewerage	53.1210	1,895	1,300	1,500
Electricity	53.1230	43,597	40,800	40,800
Street lighting	53.1231	272	240	240
Gasoline	53.1270	67,663	95,000	71,500
Books and periodicals	53.1400	1,924	3,130	3,130
Small equipment	53.1600	6,711	11,000	45,500
Small equipment supplies	53.1601	0	1,500	1,000
Small equipment - computers & softwar	53.1610	9,394	4,000	4,500
Safety supplies	53.1701	459	750	600

Police Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Uniforms & replacements	53.1702	18,141	16,450	16,950
Building repair supplies	53.1721	1,858	2,000	2,000
Vehicle repair supplies	53.1723	24,564	25,000	20,000
		183,382	**211,800**	**217,670**
Capital Outlays				
Vehicles	54.2200	0	70,000	35,000
Equipment	54.2500	14,972	0	0
		14,972	**70,000**	**35,000**
Debt Service				
Capital Lease - Principal - Vehicles	58.1207	10,188	13,253	31,812
Capital Lease - Interest - Vehicles	58.2207	42	826	1,385
		10,230	**14,079**	**33,197**
Total Expenditures		**2,025,412**	**2,417,339**	**2,315,652**

Capital Outlay Overview
For FY 2017, this department has $35,000 budgeted in capital outlay expenditures.

Budget Summary
Overall decrease of $101,687 or -4.2% from last year's budget. The decrease is due to a combination of reduction in capital expenditures and a reduction in salaries and benefits

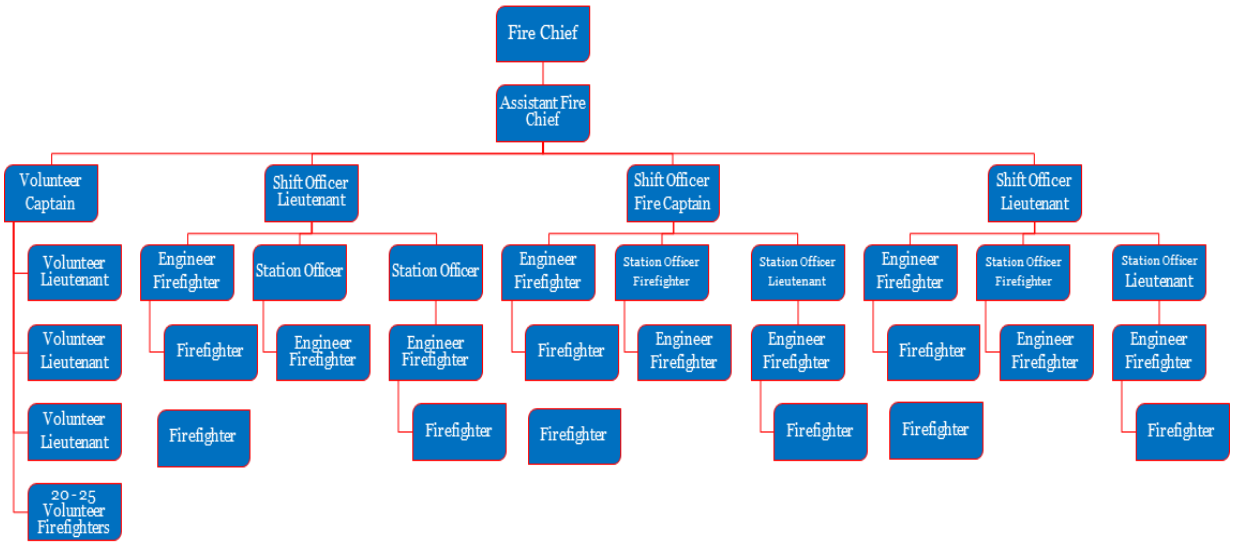
Personnel
Personnel remained consistent from FY 2016 to FY 2017.

Police Department

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
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	5	5	5
Police Corporal	6	6	6
Police Officer II	17	15	15
Police Records Technician	0.6	0.6	0.6
FTE Positions	**35.6**	**33.6**	**33.6**

Fire Department Organizational Chart FY2017



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	2015	2016	2017
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of respondents designating fire service as "good" or above within reporting period.	90%	90%	90%
2. Percentage of residential fires confined to room of origin.	50%	29%	40%
3. Property loss from fire as a percentage of the value of the property exposed.	11%	16%	14%
4. Percentage of return on investment (Fire Department Budget to property saved value).	78%	84%	86%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Average response time in minutes.	5.14	4.38	5
2. Insurance Service Office (ISO) Rating.	4	3	3

Fire Department

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
3. Annual volunteer pay if compensated at an entry level fire fighter rate.	$42,290.00	$74,922.40	$55,000
4. Total fire incidents per 1,000 population.	3.33	3.19	3
5. Total non-fire incident per 1,000 population.	107	80	75
6. Departmental expenditures per capita.	$96.97	$162.54	$109.56
7. Annual amount paid of Property Tax per person for Fire Service.	$77.10	$112.24	TBD
8. Departmental expenditures as a percent of the General Fund.	19.30%	26.00%	20.00%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Calls for fires.	51	70/68	70
2. Rescue/EMS.	1,011	1,250/1,193	1,250
3. Calls for hazardous conditions.	151	140/137	110
4. Service calls.	65	130/111	60
5. False alarm calls.	128	100/110	80
7. Other (Svr. Weather/Disaster & Special) calls.	90	7/5	5

Fire Department

Workload/Service Level Indicators	Actual	Goal/Actual	Projected
8. Total Calls for service.	1,892	1,755/1726	1,700
9. Fire inspections conducted.	300	70/103	70
10. Fire prevention plan and review.	485	350/250	350
11. Fire hydrant inspections.	1150	1,150/1,163	1,150
12. Burn permits issued.	408	450/498	450

Fire Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	938,552	907,174	924,408
Overtime	51.1300	123,040	115,417	115,417
Group Health/Dental	51.2105	209,251	236,844	257,184
Health Clinic	51.2107	13,433	12,283	16,781
Group Life Insurance	51.2110	3,765	3,765	3,624
Group Life Insurance - Volunteers	51.2115	1,192	1,196	1,200
Disability - Volunteer firefighters	51.2155	1,000	1,000	1,000
FICA contributions (employer)	51.2200	73,505	78,229	79,547
Retirement contribution (employer)	51.2400	58,162	63,185	60,536
Workers' Compensation	51.2700	47,834	32,675	31,347
Employee awards & picnic	51.2910	0	350	350
		1,469,734	**1,452,118**	**1,491,394**
Purchased/Contracted Services				
Employment physicals & tests	52.1231	1,105	7,375	7,375
Equipment testing	52.1340	7,007	12,000	12,000
Copier maintenance	52.2202	1,196	700	1,600
Radio maintenance	52.2204	5,192	3,777	3,800
Generator maintenance	52.2207	4,014	6,000	6,000
Small equipment repairs	52.2216	112	1,386	1,000
Building repairs	52.2221	6,469	4,170	4,000
Vehicle repairs	52.2223	23,345	19,654	20,000

Fire Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Property/Liability insurance	52.3110	10,721	9,355	9,500
Telephone	52.3210	12,212	16,521	18,200
Postage	52.3220	419	500	500
Advertising	52.3300	118	150	150
Printing and binding	52.3400	0	200	200
Travel	52.3500	5,309	8,193	8,000
Dues and fees	52.3600	2,734	3,937	4,000
Professional subscriptions	52.3610	1,256	1,706	1,700
Education and training	52.3700	5,007	6,475	6,500
		86,216	**102,099**	**104,525**
Supplies				
Office supplies	53.1110	386	1,000	1,000
Computer supplies	53.1120	718	778	800
Copier supplies	53.1130	112	360	360
Miscellaneous supplies	53.1140	3,954	3,750	3,800
Fire prevention supplies	53.1173	957	2,000	2,000
Water/sewerage	53.1210	3,352	4,000	4,000
Electricity	53.1230	24,805	25,000	25,000
Bottled gas	53.1240	0	100	100
Gasoline	53.1270	23,276	32,250	25,000
Books and periodicals	53.1400	418	1,968	2,000
Small equipment	53.1600	11,659	20,000	20,000

Fire Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Small equipment supplies	53.1601	3,914	3,800	3,800
Small equipment - computers & software	53.1610	3,008	3,000	3,000
Small equipment - furniture	53.1620	1,207	1,200	1,200
Other supplies	53.1700	3,037	3,497	3,500
Safety supplies	53.1701	11,183	14,000	14,000
Uniforms & replacements	53.1702	5,885	9,300	9,400
Building repair supplies	53.1721	3,759	2,191	2,200
Vehicle repair supplies	53.1723	9,788	9,260	9,300
		111,418	**137,454**	**130,460**
Capital Outlays				
Vehicles	54.2200	0	1,025,000	0
Equipment	54.2500	39,572	0	0
		39,572	**1,025,000**	**0**
Debt Service				
Capital Lease-Principal - Fire Trucks	58.1200	0.00	68,100.00	138,466.00
Capital Lease-Interest - Fire Trucks	58.2200	0.00	10,965.00	19,662.00
		0	**79,065**	**158,128**
Total Expenditures		**1,706,940**	**2,795,736**	**1,884,507**

Capital Outlay Overview

For FY 2017, this department does not have capital outlay expenditures.

Budget Summary

Overall decrease of $911,229 or 62.4% from last year's budget. The decrease is due to a reduction in capital expenditures.

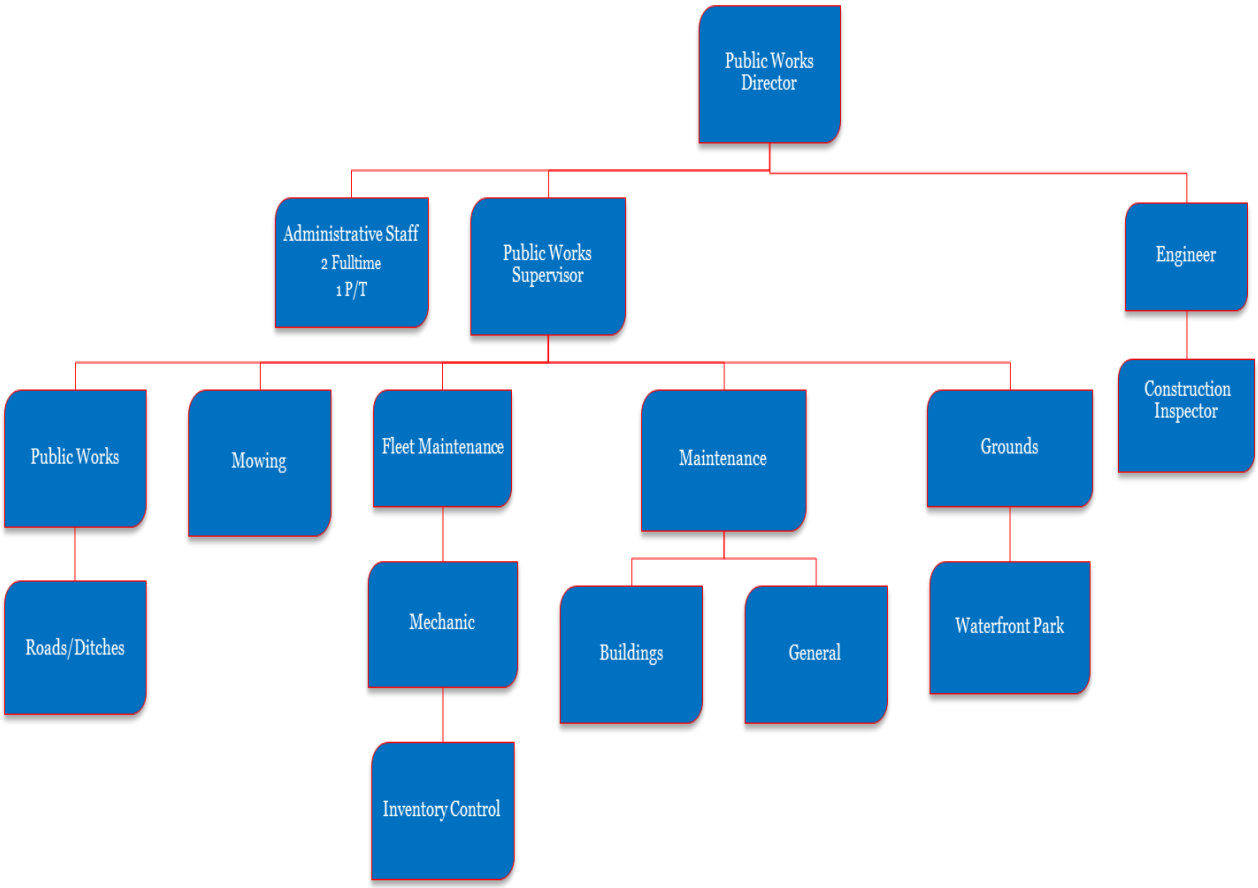
Personnel
Personnel remained constant from FY 2016 to FY 2017.

Fire Department

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
Fire Chief	0.7	0.7	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 *	0	0	0
FTE Positions	**25.7**	**25.7**	**25.7**

Public Works Organizational Chart FY 2017



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	2015	2016	2017
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.	74%	90% / 74%	90%
4. Objective City appearance rating by third party of "good" or above.	63%	95% / 63%	95%
5. Percent of respondent rating fleet services as "good" or above as measured by user survey during evaluation period.	63%	95% / 63%	95%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of road repairs/potholes requiring follow-up activities (second repair).	9%	5%/4%	5%
2. Percentage of pothole repairs lasting more than six months.	91%	90%/96%	90%
3. Number of traffic light repairs within two hours of notification.	100%	95%/89%	95%

Public Works

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
4. Miles of rights-of-way mowed per employee.	482	175/355	175
5. Miles of ditches cleared per employee.	5	5/5	5
6. Departmental expenditures per capita.	$74.99	$80.52/$83.50	$80.25
7. Departmental expenditures as a percent of the General Fund.	14.45%	14.00%/13.66%	14.28%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of employees authorized in budget.(FT/PT/Seasonal)	25/1/2	25/1/6; 25/1/6	25/1/6
2. Lane miles of road in the City.	115	115/115	115
3. Number of potholes repaired.	32	50/27	50
4. Number of signs repaired/replaced.	147	145/346	145
5. Number of dead animals removed.	226	200/332	200
6. Number of sidewalk repairs.	10	15/15	15
7. Number of ditches cleaned.	70	40/114	40
8. Miles of rights-of-way mowed.	1688	800/2490	800
9. Lane miles swept.	1730	1200/2071	1200

Public Works Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	553,903	545,818	548,678
Temporary Employees	51.1200	67,635	89,364	90,000
Overtime	51.1300	17,712	20,000	20,000
Group Health/Dental	51.2105	234,223	283,630	184,047
Health Clinic	51.2107	16,748	16,506	18,646
Group Life Insurance	51.2110	3,106	3,385	3,405
FICA contributions (employer)	51.2200	37,809	43,439	43,504
Retirement contribution (employer)	51.2400	25,081	28,712	32,903
Workers' Compensation	51.2700	79,597	74,607	53,790
		1,035,814	**1,105,461**	**994,973**
Purchased/Contracted Services				
Employment physicals & tests	52.1231	1,036	700	700
Computer maintenance	52.2201	5,045	6,100	6,283
Copier maintenance	52.2202	1,522	1,400	600
Radio maintenance	52.2204	488	750	600
Alarm system maintenance	52.2205	200	240	420
Fuel system maintenance	52.2208	0	500	500
Vehicle repairs	52.2223	27,929	10,000	15,000
Rental of equipment and vehicles	52.2320	2,086	2,000	2,000
Property/Liability Insurance	52.3110	1,003	0	0
Telephone	52.3210	17,602	21,500	21,500

Public Works Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Postage	52.3220	78	200	200
Advertising	52.3300	682	500	500
Printing and binding	52.3400	65	100	100
Travel	52.3500	1,828	4,550	1,700
Dues and fees	52.3600	1,439	2,183	1,535
Education and training	52.3700	1,902	2,850	2,850
		62,905	**53,573**	**54,488**
Supplies				
Office supplies	53.1110	1,159	1,250	1,250
Computer supplies	53.1120	702	1,000	1,000
Copier supplies	53.1130	0	150	150
Miscellaneous supplies	53.1140	7,533	6,000	6,000
Gasoline	53.1270	63,505	79,175	72,000
Small equipment	53.1600	16,062	19,500	18,500
Small equipment supplies	53.1601	5,982	7,000	6,000
Small equipment - computers & software	53.1610	673	900	900
Safety supplies	53.1701	4,309	5,000	5,000
Uniforms & replacements	53.1702	8,959	10,000	10,000
Vehicle repair supplies	53.1723	40,742	40,000	41,000
		149,626	**169,975**	**161,800**
Capital Outlays				
Vehicles	54.2200	0	22,000	90,000

Public Works Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Equipment	54.2500	0	53,000	37,000
		0	**75,000**	**127,000**
Debt Service				
Capital Lease-Principal-Vehicles/Equipment	58.1207	0	24,100	33,281
Capital Lease-Interest-Vehicles/Equipment	58.2207	0	1,502	2,405
		0	**25,602**	**35,686**
Total Expenditures		**1,248,345**	**1,429,611**	**1,373,947**

Capital Outlay Overview

For FY 2017, this department has budgeted capital expenditures for vehicles and equipment.

Budget Summary

Overall decrease of $55,664 or -3.9% from last year's budget. The decrease is due to a combination of salaries and benefits (decrease) and capital expenditures (increase).

Personnel

Personnel remained constant from FY 2016 to FY 2017.

Public Works Department

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
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	1.56	1.56
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**	**18.02**	**18.02**

**Partially Budgeted in Other Funds*

Highways & Streets Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Purchased/Contracted Services				
Engineers/Consultants	52.1310	5,942	0	0
Road paving & drainage	52.2224	0	0	75,000
		5,942	**0**	**75,000**
Supplies				
Street lighting	53.1231	341,056	325,000	345,000
Road paving & drainage supplies	53.1724	0	50,000	60,000
		341,056	**375,000**	**405,000**
Capital Outlays				
Site Improvements	54.1200	0	0	100,000
		0	**0**	**100,000**
Total Expenditures		**346,998**	**375,000**	**580,000**

Capital Outlay Overview

For FY 2017, this department does have any capital outlay expenditures planned.

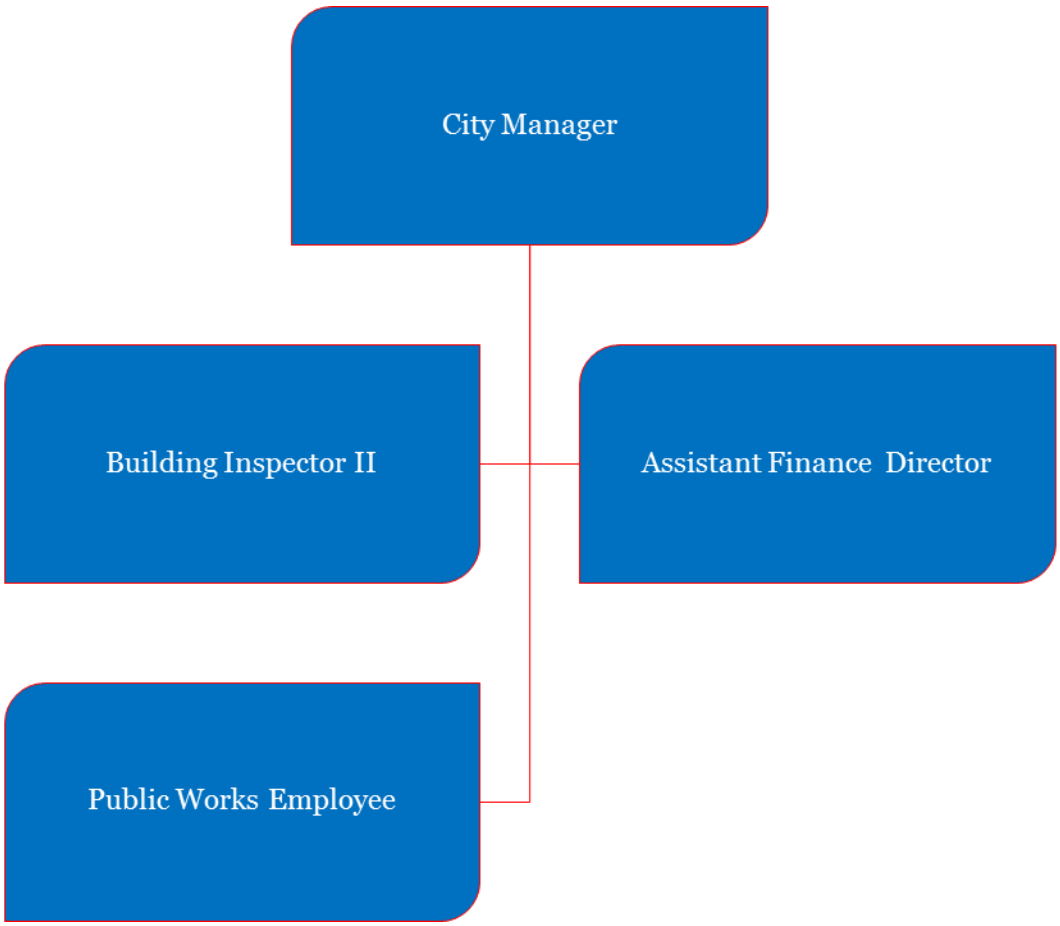
Budget Summary

Overall the department expenditures increased $205,000 or 35.5% over last year is for drainage and site improvements.

Personnel

Personnel are not budgeted within this department.

Cemetery Organizational Chart FY 2017



Cemetery Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular Employees	51.1100	15,116	18,590	21,413
Overtime	51.1300	140	0	100
Group Health/Dental	51.2105	2,529	8,181	7,675
Health Clinic	51.2107	77	461	475
Group Life Insurance	51.2110	49	18	28
FICA Contributions (Employer)	51.2200	1,126	1,423	1,178
Retirement Contribution (Employer)	51.2400	824	903	1,095
Workers' Compensation	51.2700	89	1,767	100
		19,950	**31,343**	**32,064**
Purchased/Contracted Services				
Computer maintenance	52.2201	318	400	400
Small equipment repairs	52.2216	0	100	0
Vehicle repairs	52.2223	0	100	0
Telephone	52.3210	0	0	0
Postage	52.3220	146	150	160
Dues & fees	52.3600	426	600	600
Contract labor	52.3850	26,608	37,000	47,200
		27,498	**38,350**	**48,360**

Cemetery Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Supplies				
Miscellaneous supplies	53.1140	70	250	250
Water/Sewerage	53.1210	461	600	600
Electricity	53.1230	293	380	380
Gasoline	53.1270	0	250	620
Small equipment	53.1600	69	100	100
Small equipment supplies	53.1601	46	250	250
Cemetery work supplies	53.1704	142	100	100
Vehicle repair supplies	53.1723	0	100	100
		1,081	**2,030**	**2,400**
Operating Transfers				
Operating transfer out - Cemetery Fees	61.1000	16,087	17,500	18,500
		16,087	**17,500**	**18,500**
Total Expenditures		**64,616**	**89,223**	**101,324**

Capital Outlay Overview

For FY 2017, this department does not have any capital outlay expenditures planned.

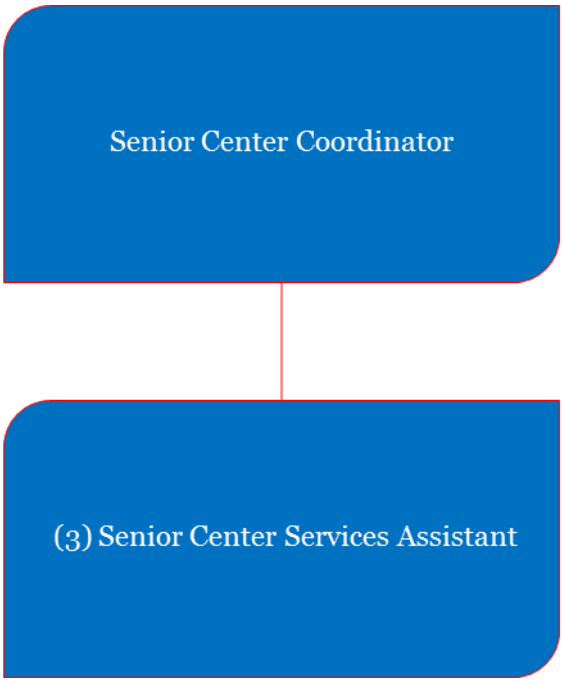
Budget Summary

Overall increase of $12,101 or 13.6% from last year's budget. The increase is for the maintenance services that are outsourced.

Personnel

The personnel increased .05 FTE's in FY 2017 due to the transferring of .10 positions from the Finance Department to the Cemetery and .05 FTE from the Cemetery to the Planning Department.

Senior Citizens Center Organizational Chart FY 2017



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	2015	2016	2017
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.	20%	2%	2%
2. Senior Center annual attendance per capita.	51%	44%/48%	44%
3. Departmental expenditures per capita.	$6.93	$6.42	$7.81
4. Departmental expenditures as a percent of the General Fund.	1.50%	1.50%	1.00%
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.	8,649	8,606	8,942

Senior Center

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of meals served annually.	8,073	6,116	8,606
4. Number of educational programs provided annually.*	749	744	744
5. Total population in St. Marys.	17,121	17,121	17,121

*Educational programs daily and included activities
*Programs were relocated to other sites.

Senior Center Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	60,571	59,523	60,416
Overtime	51.1300	874	1,200	1,200
Group Health/Dental Ins	51.2105	15,422	17,442	17,790
Health Clinic	51.2107	826	768	932
Group Life Insurance	51.2110	141	141	141
FICA contributions (employer)	51.2200	3,985	4,646	4,716
Retirement -Contribution Employer	51.2400	2,380	2,408	2,443
Workers' Compensation	51.2700	2,802	215	141
		87,001	**86,343**	**87,779**
Purchased/Contracted Services				
Alarm system maintenance	52.2205	299	400	400
Vehicle repairs	52.2223	157	1,000	1,000
Property/Liability insurance	52.3110	320	696	717
Telephone	52.3210	1,536	1,500	1,500
Advertising	52.3300	0	300	300
Travel	52.3500	0	300	150
Dues and Fees	52.3600	75	203	150
Education and training	52.3700	198	500	500
		2,585	**4,899**	**4,717**
Supplies				
Computer supplies	53.1120	238	250	250

Senior Center Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Copier supplies	53.1130	5	50	50
Miscellaneous supplies	53.1140	3,362	2,500	2,500
Water/sewerage	53.1210	615	800	600
Electricity	53.1230	4,492	4,800	5,000
Gasoline	53.1270	1,970	3,000	2,250
Food	53.1300	28,886	30,000	30,000
Small equipment	53.1600	754	1,000	500
		40,322	**42,400**	**41,150**
Total Expenditures		**129,908**	**133,642**	**133,646**

Capital Outlay Overview
For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall increase of $4 over last year's budget. The budget remained flat.

Personnel
Personnel remained constant from FY 2016 to FY 2017.

Senior Center

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
Senior Center Coordinator	1	1	1
Senior Center Services Assistant	1.36	1.36	1.36
FTE Positions	**2.36**	**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 public restroom facilities.

Performance Measures	2015	2016	2017
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of survey respondents that rate our parks as "good" or above.	94%	95% / 94%	95%
2. Percent of event sponsors that rated our parks as "good" or above in regards to meeting their needs.	96%	95% /96%	95%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of park rentals.	51	40/68	40
2. Vandalism incidents responded to within one hour of notification.	100%	100%/100%	100%
3. Departmental expenditures per capita.	$2.95	$4.40/$8.11	$3.38
4. Departmental expenditures as a percent of the General Fund.	0.70%	1%/1.33%	0.60%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of hours spent mowing.	76	100/70.5	75
2. Number of hours spent weeding.	301	400/231	250

Parks

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of hours spent picking up trash.	247	250/258	250
4. Number of hours spent cleaning fountain.	101.5	100/78	100
5. Number of vandalism incidents.	7	10/7	10

St. Marys Parks Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Purchased/Contracted Services				
Building repairs	52.2221	11,470	300	400
Rental of equipment and vehicles	52.2320	1,690	1,000	1,000
Lab analysis fees	52.3650	0	20	0
		13,160	**1,320**	**1,400**
Supplies				
Water/sewerage	53.1210	8,649	7,000	9,000
Electricity	53.1230	18,843	18,000	19,000
Christmas equipment & supplies	53.1703	9,238	10,000	10,000
Public grounds maintenance supplies	53.1705	8,345	16,600	10,000
Building repair supplies	53.1721	13,415	8,500	8,500
		58,490	**60,100**	**56,500**
Capital Outlay				
Site Improvements	54.1200	39,959	77,425	0
		39,959	**77,425**	**0**
Total Expenditures		**111,609**	**138,845**	**57,900**

Capital Outlay Overview

For FY 2017, this department does not have capital outlay expenditures planned.

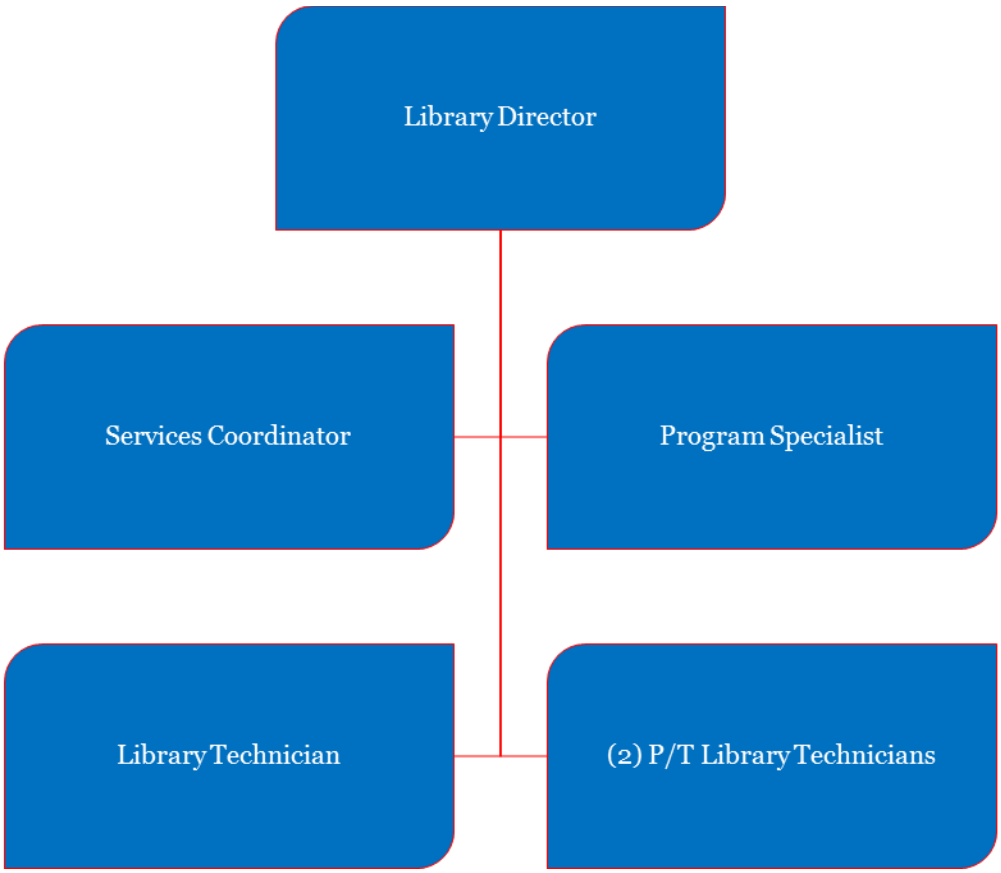
Budget Summary

Overall decrease of $80,945 or 58.3% from last year's budget. The decrease is due to site improvements and supplies.

Personnel

Personnel are not budgeted within this department.

St. Marys Public Library Organizational Chart FY 2017



Library

Purpose Statement:

The Library supports the quality of life of the City by providing access to 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 rating services.

Performance Measures	2015	2016	2017
Outcome Measures	**Actual**	**Actual/Goal**	**Goal**
1. Percentage of visitors to total hours open annually.	32%	32%/38%	38%
2. Number of books circulated divided by the number of regular library card holders.	5	6/8	8
Efficiency/Effectiveness Indicators	**Actual**	**Actual/Goal**	**Actual/Goal**
1. Percent of audio-visual materials circulated compared to total circulation.	19%	29%/33%	33%
2. Total department budget divided by total library users for the year.	$3.75	$3.75/$3.8	$3.80
3. Per capita circulation rate.	3.45	4/4	4.5
4. Departmental expenditures per capita.	$17.42	$17.70/$17.89	$17.50
5. Departmental expenditures as a percent of the General Fund.	3.52%	3.00%	3.00%

Library

Workload/Service Level Indicators	Actual	Actual/Goal	Goal
1. Number of library cards to date.	12,227	12,665/13,000	13,000
2. Number of items circulated.	61,954	63,750/70,000	70,000
3. Number of computer users.	21,031	26,760/25,000	28,000
4. Number of Wi-Fi hits.	22,152	30,000	30,000
5. Number of hours open during the year	2,600	2,600	2,600
6. Library attendance.	83,426	84,628/90,000	90,000
7. Holds sent/received.	6,314	6,680/7,000	7,000

St. Marys Library Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	189,589	184,392	187,158
Group Health/Dental	51.2105	26,427	29,860	30,456
Health Clinic	51.2107	3,305	3,071	3,729
Group Life Insurance	51.2110	564	564	564
FICA contributions (employer)	51.2200	13,462	14,106	14,318
Retirement - contribution (employer)	51.2400	10,435	10,737	10,015
Tuition reimbursements	51.2500	0	1,000	2,000
Workers' Compensation	51.2700	749	664	351
		244,531	**244,394**	**248,591**
Purchased/Contracted Services				
Computer maintenance	52.2201	778	4,000	4,000
Copier maintenance	52.2202	1,589	1,100	1,600
Alarm system maintenance	52.2205	905	900	1,000
Building repairs	52.2221	3,163	500	500
Telephone	52.3210	5,648	5,500	5,500
Postage	52.3220	3,993	4,300	4,300
Travel	52.3500	319	500	500
Dues and fees	52.3600	3,826	2,980	3,760
Education and training	52.3700	0	700	700
		20,221	**20,480**	**21,860**

St. Marys Library Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Supplies				
Office supplies	53.1110	589	700	700
Computer supplies	53.1120	726	1,000	1,000
Copier supplies	53.1130	304	250	250
Miscellaneous supplies	53.1140	457	1,300	1,300
Library unique supplies	53.1145	1,169	2,200	2,200
Water/sewerage	53.1210	629	800	800
Electricity	53.1230	21,667	21,500	23,000
Books and periodicals	53.1400	3,414	23,500	23,500
Building repairs supplies	53.1721	1,066	1,500	1,500
		30,021	**52,750**	**54,250**
Total Expenditures		**294,773**	**317,624**	**324,701**

Capital Outlay Overview

For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of $7,077 or 2.2% from last year's budget. The increase is due to courier fees, regional fees and electricity.

Personnel

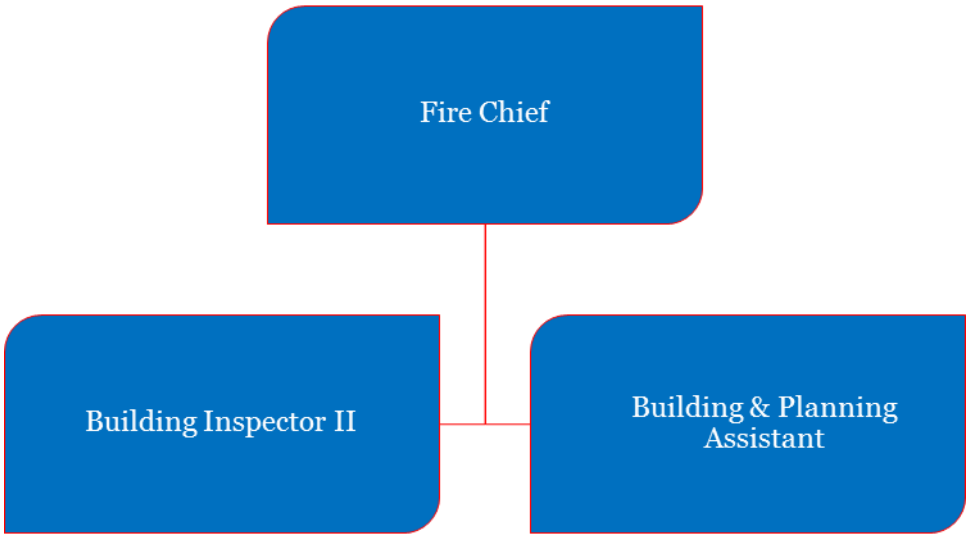
Personnel remained constant from FY 2016 to FY 2017.

Library Department

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
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 2017



Building Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	74,433	74,686	75,806
Overtime	51.1300	670	400	700
Group Health/Dental	51.2105	13,876	15,664	16,356
Health Clinic	51.2107	1,652	1,075	1,865
Group Life Insurance	51.2110	240	240	240
FICA contributions (employer)	51.2200	5,226	5,744	5,853
Retirement Contribution (employer)	51.2400	3,955	4,095	4,177
Workers' Compensation	51.2700	2,281	1,707	631
		102,333	**103,611**	**105,628**
Purchased/Contracted Services				
Computer maintenance	52.2201	2,572	2,500	2,000
Copier maintenance	52.2202	751	1,010	1,598
Alarm system maintenance	52.2205	163	195	345
Vehicle repairs	52.2223	125	500	500
Telephone	52.3210	1,918	2,247	2,200
Postage	52.3220	3	25	25
Travel	52.3500	1,116	800	1,000
Dues and fees	52.3600	278	712	700
Professional subscriptions	52.3610	0	300	300
Education and training	52.3700	250	737	730
		7,176	**9,026**	**9,398**

Building Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Supplies				
Office supplies	53.1110	106	150	150
Computer supplies	53.1120	236	338	300
Copier supplies	53.1130	132	300	300
Miscellaneous supplies	53.1140	20	0	0
Gasoline	53.1270	1,542	2,500	2,300
Small Equipment - computers & softwar	53.1610	500	600	500
Other supplies	53.1700	33	136	140
Vehicle repair supplies	53.1723	580	1,500	1,000
		3,149	**5,524**	**4,690**
Total Expenditures		**112,658**	**118,161**	**119,716**

Capital Outlay Overview
For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall increase of $1,555 or 1.3% from last year's budget. The net increase is due to the salaries and benefits.

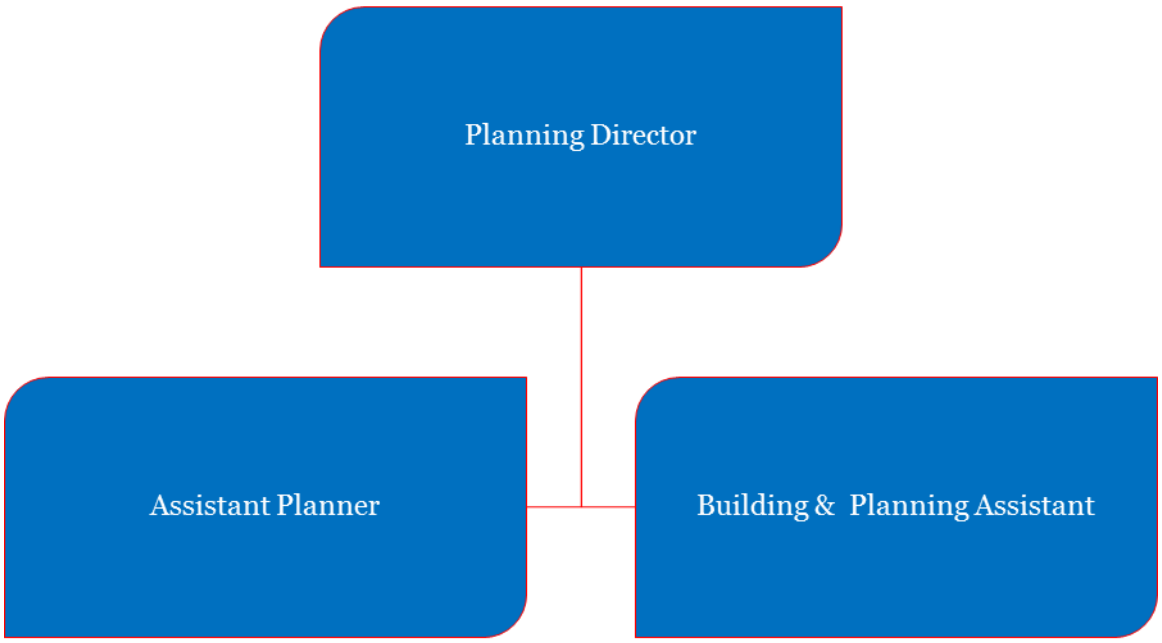
Personnel
Personnel remained constant from FY 2016 to FY 2017.

Building Department

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
Fire Chief	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
FTE Positions	**1.7**	**1.7**	**1.7**

Planning Department Organizational Chart FY 2017



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.

Performance Measures	2015	2016	207
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.	$9.97	$10.07/$10.42	$10.00
3. Departmental expenditures as a percent of the General Fund.	2.10%	1.65%	%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of applications for review submitted to Planning Commission.	14	20/24	25

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.	5	6/4	8
3. Total number of dilapidated structures renovated or restored.	3	6/0	6
4. Number of building permits reviewed (Planning component).	139	100/175	200
5. Number of Occupation Tax licenses processed.	580	500/604	625
6. Number of Historic Preservation Certificates of Appropriateness (COA) submitted to Historic Preservation Commission.	27	30/24	30
7. Number of Historic Preservation Commission Certificates of Appropriateness (COA) appealed to Council.	1	0/1	0
8. Number of public and Historic Preservation Commission trees reviewed/removed/replaced.	17/7/3	26/25/7	TBD

Planning Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	97,615	116,693	125,067
Overtime	51.1300	1,454	1,232	1,232
Group Health/Dental	51.2105	14,870	21,179	39,392
Health Clinic	51.2107	717	1,152	1,865
Group Life Insurance	51.2110	266	346	352
FICA contributions (employer)	51.2200	6,976	9,025	9,662
Retirement Contribution (employer)	51.2400	5,520	3,430	8,417
Workers' Compensation	51.2700	390	404	281
		127,808	**153,461**	**186,268**
Purchased/Contracted Services				
Computer maintenance	52.2201	2,568	3,000	3,000
Copier maintenance	52.2202	751	1,000	3,044
Alarm system maintenance	52.2205	163	195	345
Vehicle repairs	52.2223	50	400	400
Telephone	52.3210	1,924	2,100	2,215
Postage	52.3220	771	1,200	1,200
Advertising	52.3300	800	1,200	1,200
Printing and binding	52.3400	113	590	600
Travel	52.3500	6,796	1,500	2,500
Dues & Fees	52.3600	517	730	750
Education and training	52.3700	285	800	1,000
Other purchased services	52.3900	3,650	6,100	6,620
		18,388	**18,815**	**22,874**

Planning Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Supplies				
Office supplies	53.1110	244	400	400
Computer supplies	53.1120	903	734	650
Copier supplies	53.1130	236	353	400
Miscellaneous supplies	53.1140	740	800	800
Gasoline	53.1270	425	1,000	900
Small equipment	53.1600	0	2,000	1,000
Small equipment - computers	53.1610	2,412	2,000	1,000
Vehicle repair supplies	53.1723	312	500	500
		5,272	**7,787**	**5,650**
Capital Outlay				
Computer Software	54.2100	11,569	0	0
		11,569	**0**	**0**
Total Expenditures		**163,037**	**180,063**	**214,792**

Capital Outlay Overview

For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of $34,729 or 19.3% from last year's budget. The net increase is due to a salaries and benefits.

Personnel

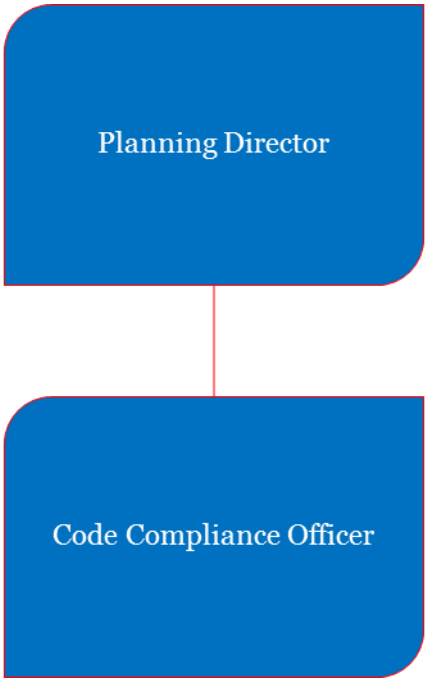
Personnel increase .05 FTE from FY 2016 to FY 2017 due to the reallocation of personnel out of Cemetery to the Planning Department.

Planning Department

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
Planning Director	1	1	1
GIS/Planning Technician	0.95	0.95	1
Planning and Building Assistant	0.5	0.5	0.5
FTE Positions	**2.45**	**2.45**	**2.5**

Code Compliance Organizational Chart FY 2017



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 the 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 involvement 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 measurements and improving business processes.

Performance Measures	2014	2015	2016
Outcome Measures	**Actual**	**Actual**	**Actual**
1. Total Number of cases opened during reporting period.	46	226	260
2. Total number of cases that remain open past this reporting period.	6	17	42
3. Total number of cases closed resulting in the violation being corrected.	40	218	215
4. Total number of cases resulting in a Citation.	2	8	3
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Actual**
1. Number of days to respond to complaint/inquiry.	2	1	2

Code Compliance

Efficiency/Effectiveness Indicators	Actual	Actual	Actual
2. Number of days cases are open.	10	5	14
3. Number of cases resulting in voluntary compliance.	0	1	99%
4. Departmental expenditures per capita.	$0.00	$3.11/$3.23	$3.73
5. Departmental expenditures as a percent of the General Fund.	0.00%	0.6%/.56%	0.66%
Workload/Service Level Indicators	**Actual**	**Actual**	**Goal**
1. Total number of inquiries/complaints (public generated) per reporting period.	0	35%	45%
2. Total number of inquiries/complaints (Compliance Officer)generated per reporting period.	0	60%	50%
3. Average number of inquiries/complaints (other staff, i.e. Water Dept., Police/Fire, Council)per reporting.	0	5	5

Code Enforcement Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	38,525	38,336	38,572
Overtime	51.1300	288	1,000	500
Group Health/Dental	51.2105	513	540	550
Group Life Insurance	51.2110	141	117	141
FICA contributions (employer)	51.2200	2,796	2,934	2,989
Retirement Contribution (employer)	51.2400	717	2,661	2,735
Workers' Compensation	51.2700	929	962	421
		43,909	**46,550**	**45,908**
Purchased/Contracted Services				
Legal	52.1220	0	1,000	1,000
Computer maintenance	52.2201	10,776	2,478	2,540
Copier maintenance	52.2202	0	100	100
Vehicle repairs	52.2223	0	500	500
Telephone	52.3210	1,989	1,824	1,690
Postage	52.3220	91	250	200
Printing and binding	52.3400	0	400	300
Travel	52.3500	1,548	1,346	1,600
Dues & Fees	52.3600	256	87	90
Education and training	52.3700	888	1,100	1,440
Other Purchased Service	52.3900	0	0	5,000
		15,548	**9,085**	**14,460**

Code Enforcement Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Supplies				
Office supplies	53.1110	5	430	200
Computer supplies	53.1120	322	770	450
Miscellaneous supplies	53.1140	1,262	350	1,300
Gasoline	53.1270	705	1,000	1,000
Vehicle repair supplies	53.1723	157	500	500
		2,451	**3,050**	**3,450**
Total Expenditures		**61,908**	**58,685**	**63,818**

Capital Outlay Overview

For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary

The department had an overall increase of $5,133 or 8.7% from last year's budget. The increase is mainly from other purchased services.

Personnel

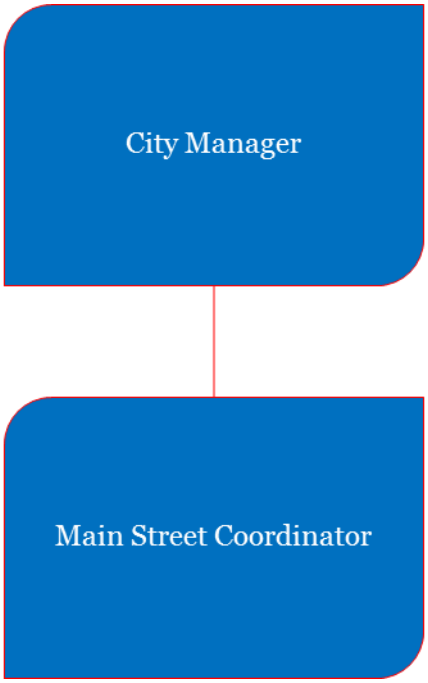
Personnel remained constant from FY 2016 to FY 2017.

Code Enforcement

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
Code Compliance Officer	1	1	1
FTE Positions	**1**	**1**	**1**

Economic Development Department Chart FY 2017



Economic Development Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	24,520	45,000	45,000
Group Health/Dental	51.2105	2,613	7,474	7,586
Health Clinic	51.2107	109	768	932
Group Life Insurance	51.2110	56	141	141
FICA contributions (employer)	51.2200	1,700	3,445	3,367
Retirement Contribution (employer)	51.2400	0	3,150	3,081
Tuition Reimbursement	51.2500	0	1,000	1,000
Workers' Compensation	51.2700	167	157	70
		29,165	**61,135**	**61,177**
Purchased/Contracted Services				
Other Professional Services	52.1240	0	20,000	5,000
Copier maintenance	52.2202	0	1,083	1,115
Property/Liability Insurance	52.3110	446	500	750
Telephone	52.3210	1,741	2,225	2,292
Postage	52.3220	99	500	500
Advertising	52.3300	2,624	3,000	3,000
Marketing	52.3310	0	3,000	3,000
Travel	52.3500	2,325	3,000	3,090
Dues and fees	52.3600	526	767	790
Education and training	52.3700	1,568	1,500	1,545
Other Purchased Services	52.3900	0	6,250	6,250
		9,329	**41,825**	**27,332**

Economic Development Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Supplies				
Office supplies	53.1110	195	200	200
Computer supplies	53.1120	338	400	412
Copier supplies	53.1130	460	400	412
Miscellaneous supplies	53.1140	745	500	515
Electricity	53.1230	977	1,850	2,500
Gasoline	53.1270	0	0	0
Small Equipment	53.1600	4,735	250	3,000
Building repair supplies	53.1721	1,023	0	0
		8,473	**3,600**	**7,039**
Capital Outlays				
Site Improvements	54.1200	0	5,000	0
		0	**5,000**	**0**
Other				
Contributions to others	57.3000	0	0	10,000
		0	**0**	**10,000**
Total Expenditures		**46,967**	**111,560**	**105,548**

Capital Outlay Overview

For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary
This department has an overall decrease of $6,012 or -5.4% from last year's budget. The decrease is a combination of a decrease in other purchased services and an increase in contributions to other.

Personnel
Personnel remained constant from FY 2016 to FY 2017.

Economic Department

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
Main Street Director	1	1	1
Economic Development Director	0	0	0
Executive Assistant	0	0	0
FTE Positions	**1**	**1**	**1**

St. Marys Airport Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Purchased/Contracted Services				
Engineers/Consultants	52.1310	4,035	0	0
Property/Liability Insurance	52.3110	3,263	6,000	6,000
		7,298	**6,000**	**6,000**
Total Expenditures		**7,298**	**6,000**	**6,000**

Capital Outlay Overview

For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall this year the budget remained constant over last year's budget.

Personnel

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

Special Facilities – Orange Hall Organizational Chart FY 2017



Special Facilities Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular Employees	51.1100	11,918	14,565	14,144
FICA contributions (employer)	51.2200	870	1,115	1,082
Workers' compensation	51.2700	73	53	30
		12,861	**15,733**	**15,256**
Purchased/Contracted Services				
Alarm system maintenance	52.2205	200	500	515
Orange Hall restoration	52.2227	5,630	500	515
Submarine Museum	52.2229	0	500	515
Telephone	52.3210	394	487	505
Other purchased services	52.3900	0	3,887	4,487
		6,224	**5,874**	**6,537**
Supplies				
Miscellaneous supplies	53.1140	927	700	1,100
Water/sewerage	53.1210	728	900	925
Electricity	53.1230	7,407	8,000	8,250
Orange Hall restoration supplies	53.1727	75	250	260
		9,137	**9,850**	**10,535**
Total Expenditures		**28,222**	**31,457**	**32,328**

Special Facilities Expenditures

Capital Outlay Overview
For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary
This department had an overall increase of $871 or 2.6% from last year's budget. The net increase is due to miscellaneous supplies, electricity, and other purchased services.

Personnel
Personnel remained constant from FY 2016 to FY 2017.

Special Facilities

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
Hostess	0.75	0.75	0.75
FTE Positions	**0.75**	**0.75**	**0.75**

SPECIAL REVENUE

CAPITAL IMPROVEMENTS

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, Office of Economic Adjustment Grant and Bullet Proof Vest Grant budgeted in FY 2017. These funds are reserved for specific purposes that aid in maintaining the best 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 taxes collected 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 VII.

LMIG Fund

The (LMIG) Georgia Department of Transportation for Local Maintenance Improvement Grant is a grant that helps with cost associated with maintaining and repairing City roads.

Water and Sewer Enterprise Fund

The Water and Sewer Fund accounts for the operation of the City's water distribution and sewer collection system. This fund also supports other activities that support the water and sewer function.

Solid Waste Fund

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

Aquatic Center Fund

The Aquatic Center Fund accounts for the operations of a small scale family oriented Water Park.

Multiple Grants Fund - Revenues

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Revenue Sources				
Grant Federal	33.1120	8,618	7,500	75,000
GEMA Grant - Fire Dept	33.4000	0	0	7,500
OP Grant - Body Cameras	33.4112	0	2,500	18,750
		8,618	**10,000**	**101,250**
Total Revenues		**8,618**	**10,000**	**101,250**

Multiple Grants Fund - Expenditures

	Account #	Actual FY2015	Budget FY2016	Adpoted FY2017
Payments to Others				
Operating Transfer Out to General Fund	61.1000	0	10,000	101,250
Operating Transfer Out - Capital Projects	61.1030	0	0	0
		0	**10,000**	**101,250**
Total Expenditures		**0**	**10,000**	**101,250**

Multiple Grants Fund - Expenditures

Capital Outlay Overview

For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary

This budget for FY 2017 increased by $91,250 or 900.1% due to the award of grants for body cameras, a Fire Department grant for hazmat equipment and an Office of Economic Adjustment Federal Grant for master planning.

Personnel

Personnel are not budgeted in this department.

Tourism Organizational Chart FY 2017



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):

Increase overnight stays and visitor satisfaction.

Market tourism for St. Marys and Cumberland Island.

Increased use of social media, media placement, press releases and advertisments.

Performance Measures	2015	2016	2017
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Revenue collected through overnight guest at local hotels/bed & breakfasts.	$138,555	$124,299/ $145,979	$131,000
2. Revenue collected through Activity Fees & Misc. Income (Tour of Homes, Community Market).	$10,494	$11,600/ $11,756	$10,100
3. Revenue collected through sales of retail items from Welcome Center.	$1,425	$1,900/$1,655	$1,500
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Tourism material sent to prospecitive visitors (includes hard copy and electronic information).	52,943	48,000/ 67,279	49,000
2. Marketing and Advertising Expenditures.	$25,783	$48,425/ $46,650	$36,330
3. St. Marys tracked in-person referals.	15,049	12,800/ 14,729	13,100
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Tour Revenue Collected at Orange Hall.	$6,746	$6,800/$9,596	$7,400

St. Marys Convention & Visitors Bureau

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
2. Number of visitors at Welcome Center.	12,229	12,800/ 14,825	12,000
3. Minimum hours of tourism education received & advocating for tourism in St. Marys and Cumberland Island (presentations, mtgs., etc.).	36+	22/ 42	24

Tourism Revenues

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Taxes				
Hotel/Motel Tax	31.4100	138,298	124,299	131,000
		138,298	**124,299**	**131,000**
Charges for Services				
Activity Fees	34.7200	3,951	5,000	4,100
Retail Sales	34.7900	1,425	1,900	1,500
		5,376	**6,900**	**5,600**
Investment Income				
Interest Earned	36.1000	15	10	0
		15	**10**	**0**
Contributions & Donations				
Contributions From Others	37.1000	217	500	250
		217	**500**	**250**
Miscellaneous				
Rental Income	38.1000	0	0	0
Miscellaneous Income	38.9010	6,550	6,600	6,000
		6,550	**6,600**	**6,000**
Interfund Transfers				
Operating T/F In General Fund	39.1200	21,150	41,000	30,100
		21,150	**41,000**	**30,100**
Total Revenues		**171,606**	**179,309**	**172,950**

Tourism Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	25,788	35,948	35,948
Overtime - Regular employees	51.1300	0	100	100
FICA contributions (employer)	51.2200	1,904	2,750	2,756
Workers Compensation	51.2700	70	116	116
		27,762	**38,914**	**38,920**
Purchased/Contracted Services				
Audit/Administration Fee	52.1210	3,600	3,600	3,600
Tram maintenance	52.2210	568	650	700
Liability/Board Insurance	52.3110	966	975	980
Telephone/Internet	52.3210	2,717	2,700	2,800
Postage	52.3220	989	1,400	1,400
Advertising/ Marketing	52.3300	25,784	48,425	36,330
Travel	52.3500	2,706	2,500	2,500
Dues and fees	52.3600	990	1,295	1,320
Education and training	52.3700	1,685	1,100	1,100
Contract Labor	52.3850	54,010	55,000	55,000
		94,015	**117,645**	**105,730**
Supplies				
Office supplies	53.1110	743	2,100	2,200
Miscellaneous supplies	53.1140	2,869	2,900	2,900

Tourism Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Water/Sewerage	53.1210	551	750	750
Electricity	53.1230	4,414	4,000	4,450
Supp/Inv for Resale	53.1500	181	1,000	1,000
Small equipment/Computers	53.1610	0	0	5,000
		5,146	**5,750**	**11,200**
Other Costs				
Payment to Others	57.3000	11,600	12,000	12,000
		11,600	**12,000**	**12,000**
Total Expenditures		**138,523**	**174,309**	**167,850**

Capital Outlay Overview
For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall decrease of $6,359 or 3.5% from last year's budget. The net decrease is a combination of a decrease in advertising/marketing and an increase in small equipment computers.

Personnel
Personnel remained constant from FY 2016 to FY 2017.

Tourism

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
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 VII - Revenues

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Revenues				
Sales, Interest, Other Income				
SPLOST Referendum Tax	31.3201	2,142,337	2,150,000	1,929,300
SPLOST VII Fund Equity	38.0001	0	150,000	0
		2,142,337	**2,300,000**	**1,929,300**
Total Revenues - SPLOST VII		**2,142,337**	**2,300,000**	**1,929,300**

SPLOST VII - Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Expenditures				
Road, Streets and Bridges				
Infrastructure - 54220	52.2224	0	215,000	0
Drainage - 54220	54.1242	20,449	45,000	0
Equipment/Facilities 54220	54.1241	180,544	150,000	0
Paving/Overlay - 54220	54.1417	102,814	209,200	260,000
Bond Debt 54310	58.1100	1,644,100	1,680,800	1,669,300
		1,947,907	**2,300,000**	**1,929,300**
Total Expenditures		**1,947,907**	**2,300,000**	**1,929,300**

SPLOST Fund

Capital Outlay Overview

SPLOST VII is a capital improvements fund that is used for infrastructure and the purchase of capital equipment. Items included in the FY 2017 budget are:

Infrastructure for road repair and the payment on the 2010 Bond Debt.

Budget Summary

SPLOST VII is due to the installation of infrastructure within the City.

Personnel

Personnel are not budgeted in this department.

Local Maintenance and Improvement Grant Fund

Local Maintenance and Improvement Grant (LMIG) Revenues

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Fund Balance	13.3000	284,124	149,932	300,000
LMIG Grant	31.3200	0	150,000	150,000
Interest revenue	36.1000	150	150	150
Operating Transfer In	39.1200	0	0	0
		284,274	**300,082**	**450,150**
Total Revenues		**284,274**	**300,082**	**450,150**

Local Maintenance and Improvement Grant (LMIG) Expenditures

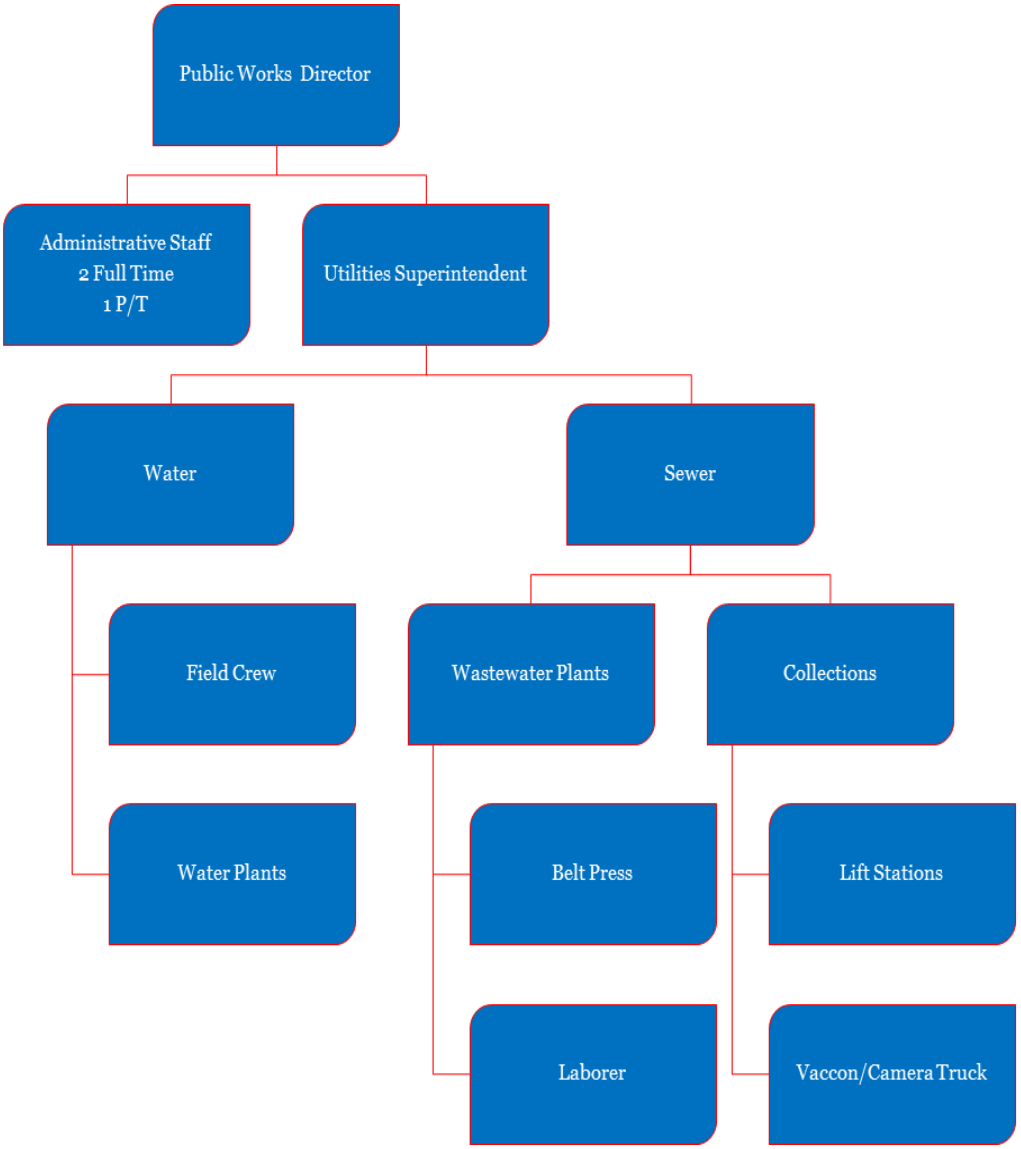
	Account #	Actual FY2015	Budget FY2016	Adpoted FY2017
Paving and Overlay - Highways & Streets	54.1415	284,274	300,082	450,150
		284,274	**300,082**	**450,150**
Total Expenditures		**284,274**	**300,082**	**450,150**

Capital Outlay Overview
LMIG funds are set for road infrastructure and improvements in the FY 2017 budget.

Budget Summary
LMIG funds increased due to funds carried over from previous year for projects.

Personnel
Personnel are not budgeted in this department.

Water & Sewer Departments Organizational Chart FY 2017



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	2015	2016	2017
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.	69%	90%/70%	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.	100%	99%/100%	100%
3. Percent of water samples tested which meet established EPD requirements.	100%	100%/100%	100%
4. Number of properties damaged as a result of Sewer System failures.	0	0/0	0
5. Percent of Sewer Systems cleaned every year.	2%	2%/2%	2%
6. Departmental expenditures per capita.	$118.81	$158.25/164.11	$172.30

Sewer Department

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Citizen inquiries/service requests completed.	91	70/120	70
2. Total number of employees.	11.5	11.5/11.5	11.5
3. Miles of main.	131	132/134.7	132
4. Locate requests completed.	1,913	2,000/1,713	2,000
5. Number of blockage/odor/break complaints received.	172	50/59	50
6. Total gallons treated. (thousands)	536.0	550/694.55	550
7. Total tons of sludge disposed.	1247	1500/1455.53	1,500
8. Total inches of rainfall.	59.6	50/65.51	50
9. Number of lift stations.	71	76/74	76
10. Number of lift station alarm calls received.	782	650/766	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	2015	2016	2017
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).	59%	60%/68%	60%
3. Percent of survey respondents that rate the water quality as "good" or above.	58%	70%/56%	70%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percent of fire hydrants repaired within five days.	98%	90%/45%	90%
2. Peak day water demand as a percentage of capacity.	36%	25%/66.3%	30%
3. Departmental expenditures per capita.	$79.92	$95.66/80.11	$102.70
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.	129	130/131	132

Water Department

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of water customer accounts.	6,854	6850/6,863	6,875
4. Locate requests completed.	1,913	2,000/1,713	1,700
5. Number of fire hydrant repairs/inspections.	42	20/54	20
6. Number of low pressure/odor complaints received.	48	50/64	50
7. Total gallons pumped.(millions)	506.5	375/521.99	500
8. Total gallons billed. (millions)	417.0	320/427.13	430
9. Total gallons of unaccounted for water.(millions)	82.7	50/84.61	80.0
10. Utility bills processed.	80,793	80000/82,218	80,000

Water-Sewer Revenues

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Grants - Direct				
GEFA Loan	33.4110	0	0	450,000
		0	**0**	**450,000**
Charges for Services				
Water Charges	34.4210	2,149,790	2,092,000	2,133,045
Transfer/Temporary Services	34.4211	48,923	47,000	47,705
Reconnection NSF Fees	34.4212	79,969	85,000	86,275
Late Fees and Penalties	34.4213	126,469	130,000	131,950
Turn On Fee	34.4214	46,315	45,000	45,675
Cap Recovery Water - Developers	34.4216	38,859	54,750	55,571
Water Charges 2	34.4217	717,034	700,485	710,992
Sewerage Charges	34.4230	2,029,343	1,989,095	2,028,900
Sewer Charges 2	34.4231	678,118	663,205	673,153
Cap Recovery Meter - Developers	34.4236	16,055	14,000	14,210
Cap Recovery Sewer - Developers	34.4256	111,433	177,750	180,416
Construction Fees	34.4263	262,670	235,350	270,000
		6,304,978	**6,233,635**	**6,377,892**
Investment Income				
Interest Revenues	36.1000	4,498	6,000	4,000
		4,498	**6,000**	**4,000**

Water-Sewer Revenues

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Contributions & Donations				
Contributions Developers	37.1000	590,526	0	0
Capital Contributions	37.1010	1,391,768	0	0
		1,982,294	**0**	**0**
Miscellaneous				
Fund Equity	38.0001	0	968,063	440,229
Rental Income	38.1000	17,000	42,000	42,000
Other Miscellaneous Revenues	38.9100	2,871	0	0
		19,871	**1,010,063**	**482,229**
Other Financing Sources				
Lease Revenues	39.1001	0	0	170,000
Operating Transfer In - SPLOST	39.1205	1,640,000	1,680,800	1,669,300
		1,640,000	**1,680,800**	**1,839,300**
Proceeds of Fixed Assets				
Gain/Loss of Property Sale	39.2200	26,185	0	5,000
		26,185	**0**	**5,000**
Total Revenues		**9,977,826**	**8,930,498**	**9,158,421**

Sewer Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	632,504	628,667	616,139
Overtime	51.1300	26,881	28,000	28,000
Group Health/Dental	51.2105	185,898	208,902	271,204
Health Clinic	51.2107	8,120	10,499	10,255
Wellness Program	51.2108	0	500	500
Group Life Insurance	51.2110	1,847	2,020	2,009
FICA contributions (employer)	51.2200	44,459	50,236	49,277
Retirement contributions (employer)	51.2400	34,744	38,897	37,102
Tuition reimbursements	51.2500	0	1,000	1,000
Workers' compensation	51.2700	13,696	9,545	7,805
		948,149	**978,266**	**1,023,291**
Purchased/Contracted Services				
Audit	52.1210	7,500	7,500	7,500
Employment physicals & tests	52.1231	250	1,750	1,800
Collection services	52.1320	998	10,000	4,000
Utilities Protection Agency	52.1330	1,206	1,250	1,288
Custodial	52.2130	5,514	5,514	5,700
Computer maintenance	52.2201	14,277	10,549	11,000
Copier maintenance	52.2202	61	2,250	750
Radio maintenance	52.2204	610	500	500

Sewer Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Alarm system maintenance	52.2205	19,311	22,000	22,660
Fuel system maintenance	52.2208	0	250	250
Building repairs	52.2221	1,073	500	500
Water/Sewer plant repairs	52.2222	0	50,000	50,000
Vehicle repairs	52.2223	30,941	10,000	90,000
Lift station repairs	52.2225	28,965	50,000	40,000
Water/Sewer system repairs	52.2226	150,661	60,000	60,000
Rental of equipment and vehicles	52.2320	6,682	8,000	8,000
Property/liability ins. - Sewer	52.3130	63,497	62,000	64,000
Public officials liability ins. - Sewer	52.3170	12,269	11,000	12,000
Telephone	52.3210	9,331	9,400	9,400
Postage	52.3220	15,311	15,000	17,000
Advertising	52.3300	296	100	300
Printing and binding	52.3400	2,137	3,000	3,000
Travel	52.3500	0	600	600
Dues and fees	52.3610	2,573	775	798
Lab analysis fees	52.3650	74,100	60,000	80,000
Sludge charges	52.3670	46,723	40,000	45,000
Bank fees	52.3680	12,156	12,000	15,000
Education and training	52.3700	695	10,000	1,000
Licenses	52.3800	195	75	200
		507,332	**464,013**	**552,246**

Sewer Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Supplies				
Office supplies	53.1110	330	850	500
Computer supplies	53.1120	1,563	3,450	2,500
Copier supplies	53.1130	780	850	850
Miscellaneous supplies	53.1140	1,635	2,000	2,000
Electricity	53.1230	378,386	385,000	396,550
Gasoline	53.1270	33,311	37,250	32,430
Small equipment	53.1600	6,567	6,000	6,000
Small equipment supplies	53.1601	1,927	2,000	2,000
Small equipment - computers	53.1610	92	5,680	900
Safety supplies	53.1701	2,838	3,500	3,000
Uniforms & replacements	53.1702	2,881	4,000	4,000
Chlorine/Fluoride	53.1715	78,863	65,000	66,950
Building repair supplies	53.1721	701	6,165	3,000
Water/Sewer plant supplies	53.1722	22,420	43,500	40,000
Vehicle repair supplies	53.1723	30,880	28,450	25,000
Lift station repair supplies	53.1725	24,716	60,000	50,000
Water/Sewer system supplies	53.1726	35,337	25,000	25,000
		623,227	**678,695**	**660,680**

Sewer Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Capital Outlays				
Site improvements	54.1200	0	480,670	450,000
Machinery	54.2100	0	140,000	140,000
Vehicles	54.2200	0	22,000	0
Equipment	54.2500	0	0	70,000
		0	**642,670**	**660,000**
Other Costs				
Depreciation	56.1000	2,076,304	0	0
Amortization	56.2000	68,399	0	0
Bad Debt	57.4000	18,390	0	0
Contingencies - Sewer Admin.	57.9200	0	50,000	51,500
Fiscal Agent's Fees	58.3000	2,250	5,000	2,250
		2,165,343	**55,000**	**53,750**
Total Expenses		**4,244,051**	**2,818,644**	**2,949,967**

Capital Outlay Overview

For FY 2017, this department budgeted $660,000 in capital outlay expenditures for a sewer upgrade, vehicles and equipment.

Budget Summary

Overall increase of $131,323 or 4.7% from last year's budget. The net increase is due to salaries and benefits, vehicle repair, electricity, and capital outlay.

Personnel

Personnel remained constant from FY 2016 to FY 2017.

Sewer Department

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
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	3	3	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	2	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	**18.695**	**18.695**	**18.695**

**Partially Budgeted in Other Funds*

Water Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	536,072	554,416	527,680
Overtime	51.1300	39,696	37,000	37,000
Group Health/Dental	51.2105	118,894	161,946	208,089
Health Clinic	51.2107	6,216	8,196	7,458
Wellness Program	51.2108	0	0	500
Group Life Insurance	51.2110	1,530	1,597	1,636
FICA contributions (employer)	51.2200	39,142	45,244	43,198
Retirement contributions (employer)	51.2400	29,913	36,151	34,542
Workers' compensation	51.2700	22,965	15,883	11,947
		794,428	**860,433**	**872,050**
Purchased/Contracted Services				
Audit	52.1210	7,500	7,500	7,500
Employment physicals & tests	52.1231	355	100	200
Collection services	52.1320	998	10,000	4,000
Utilities Protection Agency	52.1330	1,206	1,250	1,300
Custodial	52.2130	5,513	5,514	5,700
Computer maintenance	52.2201	13,378	9,000	10,000
Copier maintenance	52.2202	61	500	750
Radio maintenance	52.2204	467	400	400
Alarm System Maintenance	52.2205	1,452	1,000	1,700

Water Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Water tower maintenance	52.2206	30,648	72,200	74,500
Fuel system maintenance	52.2208	0	250	250
Building repairs	52.2221	198	250	250
Water/Sewer plant repairs	52.2222	0	19,000	5,000
Vehicle repairs	52.2223	100	1,500	1,500
Water/Sewer system repairs	52.2226	2,860	5,000	5,000
Rental of equipment and vehicles	52.2320	702	250	250
Property/liability insurance	52.3130	63,038	64,000	64,000
Public officials liability insurance	52.3170	10,578	11,000	12,000
Telephone	52.3210	3,976	4,000	4,000
Postage	52.3220	17,614	18,000	19,000
Advertising	52.3300	183	200	200
Printing and binding	52.3400	2,137	3,000	2,500
Travel	52.3500	0	2,200	1,500
Dues and fees	52.3610	2,314	1,051	1,100
Lab analysis fees	52.3650	26,375	22,000	22,500
Bank fees	52.3680	13,945	14,000	15,000
Education and training	52.3700	0	1,000	1,000
Licenses	52.3800	195	0	200
		205,793	**274,165**	**261,300**

Water Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Supplies				
Office supplies	53.1110	250	500	500
Computer supplies	53.1120	1,146	1,500	1,500
Copier supplies	53.1130	3,396	3,000	3,000
Miscellaneous supplies	53.1140	1,946	1,500	2,000
Electricity	53.1230	72,023	75,000	76,000
Gasoline	53.1270	19,492	20,050	19,200
Small equipment	53.1600	8,006	31,750	9,000
Small equipment supplies	53.1601	2,026	2,000	2,000
Small equipment - Computers	53.1610	92	2,100	1,500
Safety supplies	53.1701	1,886	2,000	2,000
Uniforms & replacements	53.1702	2,780	3,000	3,000
Chlorine/Fluoride	53.1715	43,962	55,000	55,000
Building repair supplies	53.1721	703	8,365	1,000
Water/Sewer plant supplies	53.1722	3,946	5,000	5,000
Vehicle repair supplies	53.1723	10,282	12,000	12,000
Water/Sewer system supplies	53.1726	79,443	200,000	200,000
		251,379	**422,765**	**392,700**
Capital Outlays				
Site Improvements	54.1200	0	42,463	0
Vehicles	54.2200	0	63,000	26,500

Water Department Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Equipment	54.2500	0	0	170,000
		0	**105,463**	**196,500**
Other Costs				
Depreciation	56.1000	386,273	0	0
Contingencies - Water Admin.	57.9200	18,390	35,000	35,000
Fiscal agent's fees	58.3000	769	700	775
		405,432	**35,700**	**35,775**
Total Expenses		**1,657,032**	**1,698,526**	**1,758,325**

Capital Outlay Overview

For FY 2017, this department budgeted $196,500 in capital outlay expenditures for vehicles and equipment.

Budget Summary

Overall increase of $59,799 or 3.5% from last year's budget. The net increase is a combination of an increase in capital outlays and contingencies.

Personnel

Personnel remained constant from FY 2016 to FY 2017. 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 2015	Actual FY 2016	Actual FY 2017
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*

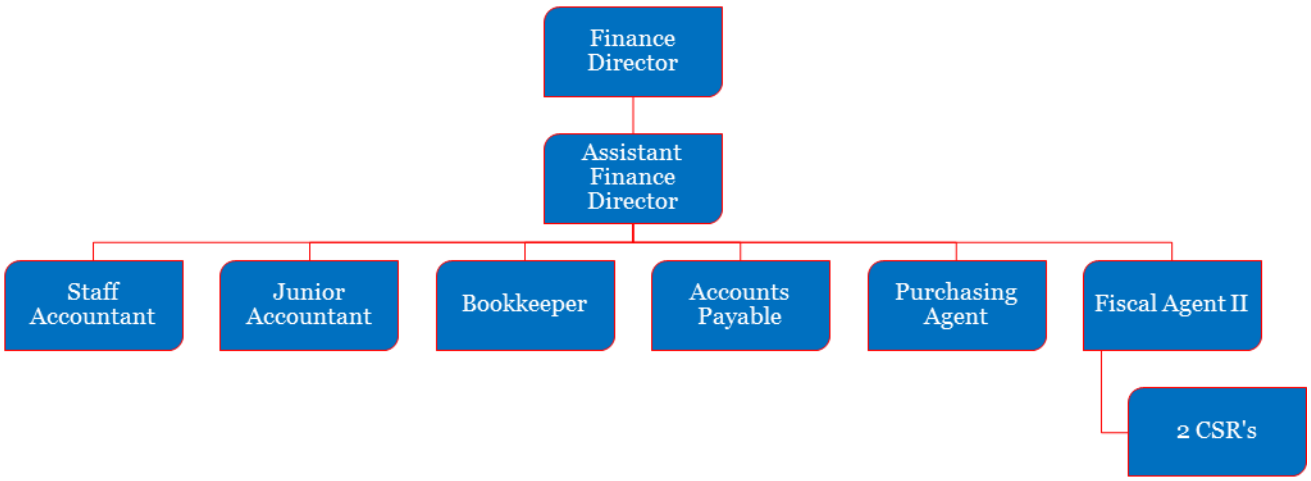
Debt Service Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Principal				
Bond Payment 88 & 92 PRIN	58.1110	325,000	345,000	365,000
Capital Lease FY 2016	58.1202	0	0	34,798
Bond Payment 2010	58.1330	1,640,000	1,730,000	1,805,000
GEFA CWS-RF-03 PRIN Scrubby Bluff	58.1380	247,375	262,767	270,641
GEFA 2010-L26WQ	58.1382	33,067	34,370	35,681
		2,245,442	**2,372,137**	**2,511,120**
Interest				
Bond Payment 88 & 92 INT	58.2110	102,134	81,616	59,872
Bond Payment 2007/2010	58.2115	1,915,400	0	6,249
Capital Lease FY 2016	58.2202	0	1,866,200	1,779,700
GEFA CWS-RF-03 INT Scrubby Bluff	58.2380	86,038	70,646	62,772
GEFA 2010-L26WQ	58.2382	33,030	31,729	30,416
		2,136,602	**2,050,191**	**1,939,009**
Total Debt Service		**4,382,044**	**4,422,328**	**4,450,129**

Budget Summary

This Department is Water/Sewer debt service only. There was an increase of $27,801.

Solid Waste Department Organization Chart FY 2017



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	2015	2016	2017
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of customer complaints resolved by contractor within one business day.	95%	95%/N/A	95%
2. Percentage of solid waste survey respondents rating the service by contractor as "good" or above.	90%	90%/N/A	90%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Percent of solid waste recycled to total tons disposed.	5.6%	4%/5.6%	6%
2. Percent of new accounts processed.	26.90%	30%/26.9%	25.6%
3. Solid waste collection costs per capita.	$58.32	$60.49/62.70	$65.93
4. Percent of solid waste per account.	13.30%	15%/13.3%	15.00%
5. Percent of recycling tonnage per account.	0.75%	.8%/.75%	0.8%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of solid waste customers.	5816	5850/5846	5,850
2. Total number of new accounts processed.	1563	1500/879	1,500

Solid Waste Revenues

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Charges for Services				
Residential Refuse Charge	34.4111	983,194	964,000	978,460
Commercial Refuse Charge	34.4112	24,752	24,000	24,240
Late Fees and Penalties	34.4190	23,403	22,000	23,000
		1,031,349	**1,010,000**	**1,025,700**
Other Charges				
Other Charges	34.9900	23,125	22,000	23,000
		23,125	**22,000**	**23,000**
Miscellaneous Income				
Fund Equity	38.0001	0	3,675	80,027
		0	**3,675**	**80,027**
Total Revenues		**1,054,474**	**1,035,675**	**1,128,727**

Solid Waste Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	60,448	58,410	59,145
Overtime	51.1300	1,879	2,200	2,000
Group Health/Dental	51.2105	17,009	19,730	16,148
Group Life Insurance	51.2110	165	170	169
FICA contributions (employer)	51.2200	4,077	4,640	4,716
Retirement contribution (employer)	51.2400	3,028	3,100	3,129
Workers' compensation	51.2700	797	150	155
		87,403	**88,400**	**85,462**
Purchased/Contracted Services				
Collection fees	52.1200	781,470	775,000	828,250
Audit	52.1210	1,000	1,000	1,100
Custodial	52.2130	1,337	1,315	1,400
Computer maintenance	52.2201	500	500	515
Property/Liability insurance	52.3120	4,882	4,630	6,000
Public Officials Liablity	52.3160	0	1,500	1,500
Postage	52.3220	1,000	1,500	1,750
Landfill fees	52.3660	139,186	140,000	180,000
		929,375	**925,445**	**1,020,515**

Solid Waste Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Supplies				
Office supplies	53.1110	100	100	100
Computer supplies	53.1120	100	100	100
Copier supplies	53.1130	1,000	1,000	500
Miscellaneous supplies	53.1140	15	50	50
Gasoline	53.1270	1,346	2,000	1,500
Small Equipment	53.1610	0	0	5,000
Small Equip - computers	53.1620	0	500	500
		2,561	**3,750**	**7,750**
Other Costs				
Depreciation	56.1000	1,251	0	0
Contingencies - Solid Waste Fund	57.9300	0	18,080	15,000
		1,251	**18,080**	**15,000**
Total Expenditures		**1,020,590**	**1,035,675**	**1,128,727**

Capital Outlay Overview
For FY 2017, this department does not have any capital outlay expenditures planned.

Budget Summary
Overall increase of $93,052 or 9% from last year's budget. The net increase is due to increase in collection fees and landfill fees.

Personnel
Personnel remained constant from FY 2016 to FY 2017. The Finance Department employee's salaries are split between General Fund, Water-Sewer Fund and Solid Waste Fund.

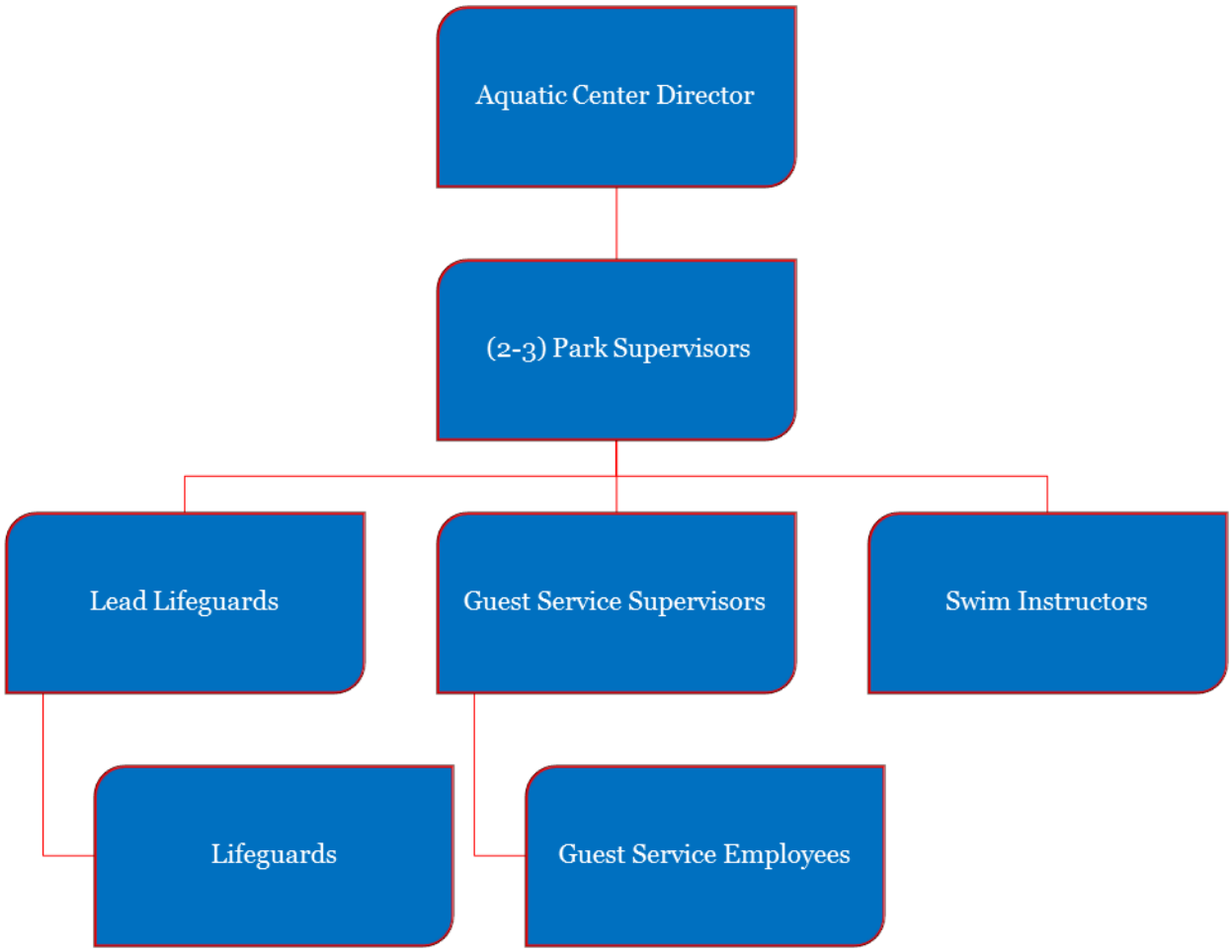
Solid Waste Department

FTE Summary

Position	Actual FY 2015	Actual FY 2016	Actual FY 2017
Director of Finance *	0.2	0.2	0.2
Assistant Finance Director *	0.05	0.05	0.05
Accountant *	0.15	0.15	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	**1.5**	**1.5**	**1.5**

**Partially Budgeted in Other Funds*

Aquatic Center Organizational Chart FY 2016



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.
5. Improve revenue tracking to increase staff accountability.
6. Implement ability for online reservations and sales.

Performance Measures	2015	2016	2017
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Increase in the number of season pass holders.	1,304	1,360/1,214	1,250
2. Percentage of respondents rating their overall satisfaction with the center as "good" or above (customer satisfaction).	93%	95%/94%	95%
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.	9% - $389,431	5%/4.83% $408,268.08	5% - $428,681
2. Percentage increase in attendance.	18%	5%/6% 44,737	5%
3. Percent down time due to maintenance.	>1%	>1%/>0%	>1%

Aquatic Center

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
4. Percentage of payroll to overall total revenues.	49% $196,424	50%/51% $210,348	50%
5. Spend capture per attendee.	$9.21	$9.67/$9.03	$9.67
6. Customer in center spending.	$107,808	$110,000/ $111,478	$115,000
7. Departmental expenditures per capita.	$25.33	$22.00/$21.79	$26.39
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Season attendance numbers.	42,265	43,380/49,737	50,000
2. Revenue from Group Sales	$29,608	$35,000/ $31,154	$35,000
3. Gallons of water used.	2,222,200	2,350,000/ 2,219,600	2,200,000
4. Overall revenue.	$389,431	$408,902/ $408,268	$428,681

St. Marys Aquatic Center Revenues

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Charge for Services				
Daily admission	34.7210	207,884	200,000	228,900
Birthday parties	34.7225	15,332	16,000	20,000
Group sales	34.7230	34,305	36,500	37,000
Rentals	34.7235	27,094	38,000	38,000
Swim lessons	34.7510	10,130	10,000	12,000
Concession	34.7900	91,182	80,000	105,000
Retail sales	34.7910	5,757	10,000	10,000
Locker rentals	34.7920	738	1,100	2,000
		392,422	**391,600**	**452,900**
Miscellaneous				
Miscellaneous income	38.9010	1,723	0	0
Over/Short	38.9035	-204	0	0
		1,519	**0**	**0**
Other Financing Sources				
Operating Transfer In	39.1200	0	0	0
		0	**0**	**0**
Total Revenues		**393,941**	**391,600**	**452,900**

St. Marys Aquatic Center Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Purchased/Contracted Services				
Employment physicals & tests	52.1231	20	0	100
Alarm system maintenance	52.2205	299	300	350
Aquatic Center maintenance	52.2209	5,595	9,000	10,000
Small equipment repairs	52.2216	1,899	3,000	3,300
Building repairs	52.2221	630	5,000	7,000
Property/Liability Insurance	52.3110	0	1,000	1,000
Telephone	52.3210	4,136	4,300	4,300
Postage	52.3220	61	100	100
Advertising	52.3300	2,814	6,000	5,000
Printing & binding	52.3400	1,504	300	1,500
Travel	52.3500	2,618	2,000	2,000
Dues and fees	52.3600	1,168	3,200	3,000
Bank fees	52.3680	3,905	4,200	4,300
Education and training	52.3700	1,538	1,000	1,500
Contract Labor	52.3850	193,653	217,500	218,000
		219,840	**256,900**	**261,450**
Supplies				
Office supplies	53.1110	612	1,000	1,000
Computer supplies	53.1120	376	500	500
Copier supplies	53.1130	173	100	100
Miscellaneous supplies	53.1140	1,659	4,600	4,000

St. Marys Aquatic Center Expenditures

	Account #	Actual FY2015	Budget FY2016	Adopted FY2017
Water/sewerage	53.1210	7,837	18,000	18,000
Natural gas	53.1220	926	1,500	1,350
Electricity	53.1230	40,127	34,000	40,000
Retail Inventory/Resale	53.1500	7,636	8,000	8,000
Concession Inventory/Resale	53.1550	34,693	32,000	40,000
Small equipment	53.1600	6,283	5,000	6,500
Small equipment supplies	53.1601	558	1,500	1,000
Small equipment - Furniture & Fixtures	53.1620	1,529	2,500	45,000
Safety supplies	53.1701	617	2,000	1,000
Uniforms & replacements	53.1702	0	1,000	1,000
Chemicals	53.1715	14,147	16,000	17,000
Aquatic Center maintenance supplies	53.1731	6,653	7,000	7,000
		123,826	**134,700**	**191,450**
Capital Outlays				
Site Improvements	54.1200	0	0	0
Equipment	54.2500	0	0	0
Depreciation	56.1000	91,094	0	0
		91,094	**0**	**0**
Total Expenditures		**434,760**	**391,600**	**452,900**

Capital Outlay Overview
For FY 2017, this Fund does not have any capital outlay expenditures planned.

Budget Summary
Overall, the budget increased $61,300 or 15.7% from last year's budget. The net increase is other purchased services and small equipment.

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

FY2016 - FY2021

CAPITAL IMPROVEMENTS PROGRAM

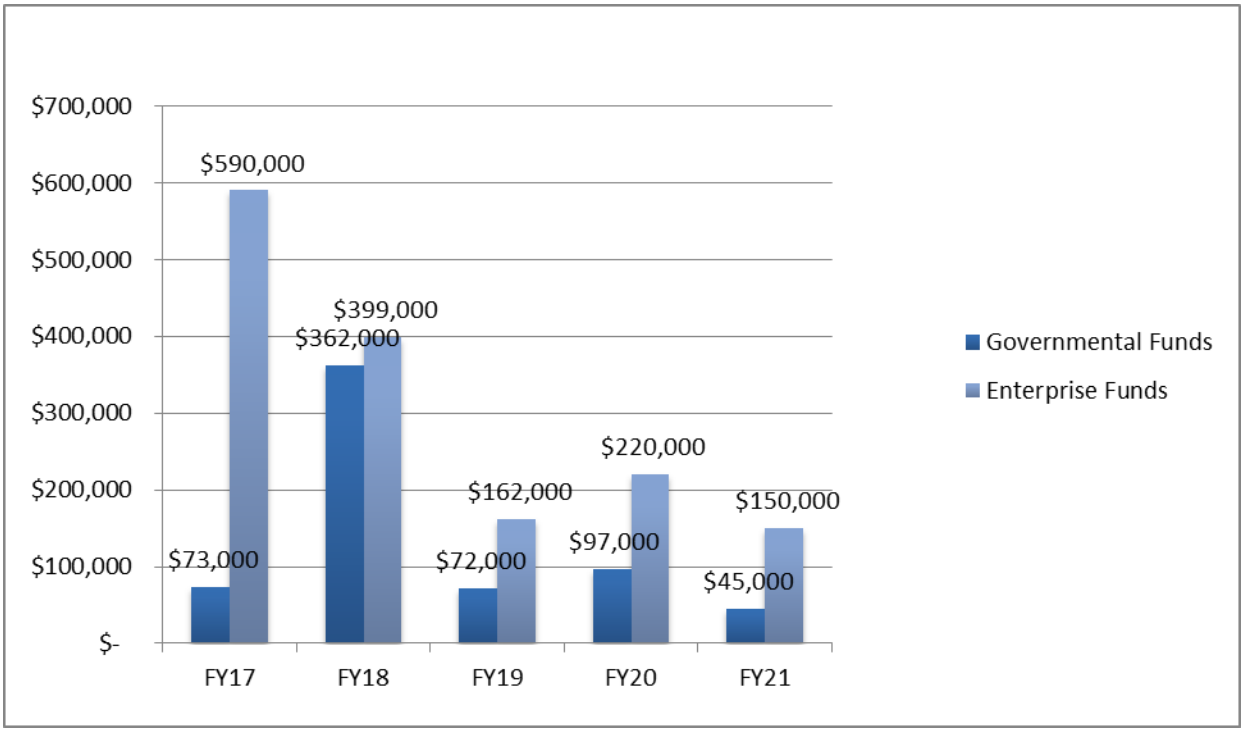
CAPITAL IMPROVEMENTS PROGRAM

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.

During the hard economic times, the City did not make any major equipment purchases or expand infrastructure. 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.

The City will be using loan sources in FY 2017 and future years to pay for the capital expenditures in the General Fund. The debt service will be retired by an increase in the tax revenue. The Water/Sewer capital for FY 2017 will be paid for with fund equity. In the future years, the City will use a combination of loan sources and user fees to pay for infrastructure, vehicles and equipment and retirement of debt.

This chart provides for project/equipment cost that will be funded from the General Fund and Enterprise Fund (Water/Sewer) by year.



SUMMARY

The chart below displays the CIP by fund type.

FUNDING FROM ALL FUNDS	Proposed FY17	Proposed FY18	Proposed FY19	Proposed FY20	Proposed FY21	TOTAL
TOTAL CAPITAL OUTLAY FUNDING						
Governmental Funds	$ 395,000	$ 362,000	$ 72,000	$ 97,000	$ 45,000	$ 971,000
Enterprise Funds	$ 590,000	$ 399,000	$ 162,000	$ 220,000	$ 150,000	$ 1,521,000
Total ALL Capital Outlay	**$ 985,000**	**$ 761,000**	**$ 234,000**	**$ 317,000**	**$ 195,000**	**$ 2,492,000**

General Fund

The City has budgeted $395,000 in capital expenditures in FY 2017. Loans will be used to pay for the majority of the equipment and fund equity will be used to pay for the remaining equipment. Fund equity and grants will be used to pay for the Median and Streetscape projects.

In order to cover the debt payments, the City proposed to maintain the millage rate at the FY 2016 level. This also helps the City maintain a healthy fund equity in the General Fund.

Enterprise Funds

In FY 2017, the City has proposed to make some major upgrades to its sewer system fore-main on Point Peter Road, to repair/replace lift stations pumps and purchase some much needed vehicles and equipment. The City will be using fund equity to cover these expenses and loans. In the future years, the City will use a combination of user charges and loans to provide the needed funds to secure the vehicles, equipment and infrastructure.

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The charts below display the CIP by fund type/department.

CAPITAL IMPROVEMENTS PROGRAM

CAPITAL IMPROVEMENT PLAN FY17-FY21

FUNDING SOURCES		Proposed	Proposed	Proposed	Proposed	Proposed	TOTAL
	Project Desc.	FY17	FY18	FY19	FY20	FY21	
DESCRIPTIONS							
GENERAL FUND							
City Manager Vehicle	No Impact	28,000	-	-	-	-	28,000
Lighting	Staff & Supplies	55,000	-	-	-	-	55,000
Customer Service Area	Staff & Supplies	10,000	-	-	-	-	10,000
Police Vehicles	No Impact	35,000	70,000	35,000	70,000	35,000	245,000
Breathing Apparatus	No Impact	-	238,000	-	-	-	238,000
Public Works Tandem Truck	No Impact	90,000	-	10,000	-	10,000	110,000
Mower Deck	No Impact	40,000	27,000	27,000	27,000	-	121,000
Public Works Trailer	No Impact	37,000	27,000	-	-	-	64,000
Median Project	Staff & Supplies	40,000	-	-	-	-	40,000
Street Scape	Staff & Supplies	60,000	-	-	-	-	60,000
Total General Fund		**$ 395,000**	**$ 362,000**	**$ 72,000**	**$ 97,000**	**$ 45,000**	**$ 971,000**

No Impact of Operating Budget - No Impact
Staff & operating supplies to maintain area - Staff & Supplies

FUNDING SOURCES		Proposed	Proposed	Proposed	Proposed	Proposed	TOTAL
		FY17	FY18	FY19	FY20	FY21	
DESCRIPTIONS							
WATER/SEWER							
Water Front End Loader (936)	No Impact	-	180,000	-	-	-	180,000
Water Zero Turn Mower	No Impact	-	10,000	-	10,000	-	20,000
Water Generator Repair (Old Jefferson Road Water Plant)	No Impact	170,000	-	-	-	-	170,000
High Service Pumps (In Water Plants)	No Impact	-	-	10,000	-	10,000	20,000
Water Pickup Truck	No Impact	26,500	20,000	-	21,000	-	67,500
Sewer Trackhoe	No Impact	-	200,000	-	-	-	200,000
Sewer Zero Turn Mower	No Impact	-	10,000	-	10,000	-	20,000
Sewer Polaris Ranger	No Impact	-	-	12,000	-	-	12,000
Sewer Lift Station Pumps	Staff & Supplies	140,000	140,000	140,000	140,000	140,000	700,000
Sewer Force Main Project	Staff & Supplies	450,000	-	-	-	-	450,000
Sewer Variable Frequency Drives	No Impact	-	12,000	-	12,000	-	24,000
Sewer Bypass Pump	No Impact	70,000	-	-	-	-	70,000
Sewer Pickup Trucks	No Impact	-	27,000	-	27,000	-	54,000
Total Water/Sewer		**$ 856,500**	**$ 599,000**	**$ 162,000**	**$ 220,000**	**$ 150,000**	**$ 1,987,500**

No Impact of Operating Budget - No Impact
Staff & operating supplies to maintain area - Staff & Supplies

CAPITAL IMPROVEMENTS PROGRAM PROJECTS

Executive Department



Project: Vehicle $28,000
Project Description: To purchase a vehicle for Manager
Project Justification: Current vehicle is old, transmission is slipping, and maintenance cost on vehicle is to high.

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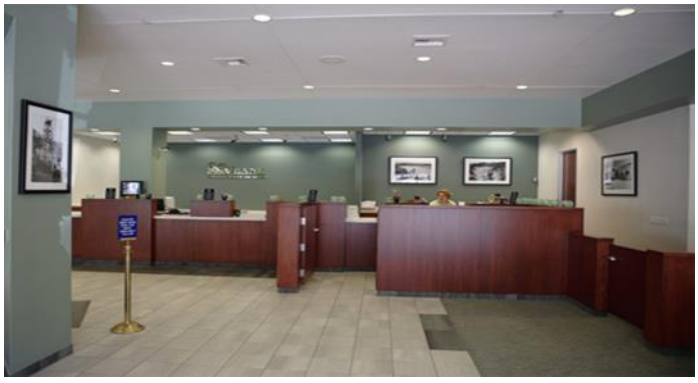
CAPITAL IMPROVEMENTS PROGRAM PROJECTS

General Government Buildings

Project: Lighting $55,000
Project Description: To replace old lighting at City Hall and other Facilities
Project Justification: Current lighting is old and out dated.
Replacing lighting to more energy efficient for money saving.



Project: Customer Service Area $10,000
Project Description: Upgrade Customer Service Area at City Hall
Project Justification: Current setting is too small, falling apart
and space is not customer friendly.



Police Department

Project: Vehicle $35,000
Project Description: To purchase patrol vehicle
Project Justification: Current vehicle repair cost are high.
To increase efficiency within the department.



CAPITAL IMPROVEMENTS PROGRAM PROJECTS

Public Works

Project: Vehicle $90,000
Project Description: Purchase Tandem Axle Day Cab Tractor
Project Justification: Current vehicle is in very poor condition.
To increase efficiency within the department.





Project: Trailer $40,000
Project Description: To purchase Lowboy Trailer
Project Justification: Current trailer is in very poor condition.
To increase efficiency within the department.



Project: Mower Deck $40,000
Project Description: To purchase Mower Deck
Project Justification: Current Mower Deck is in very poor condition due to the sandy area we live in. To increase efficiency within department.

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CAPITAL IMPROVEMENTS PROGRAM PROJECTS

Highway and Streets

Project: St. Marys Enhancement Median Project $40,000
Project Description: To enhance area
Project Justification: Current area is the entrance to Downtown.
To enhance for cohesiveness.

Project: St. Marys Streetscape $60,000
Project Description: Engineering for Streetscape Design
Project Justification: The Downtown Strategic Vision & Plan has been completed. This is to start the much needed rehab of the downtown.



Visual of new median and brick side pavers

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CAPITAL IMPROVEMENTS PROGRAM PROJECTS

Project: Sewer Force Main Point Peter Road $ 450,000
Project Description: Replace small line with a 16" line
Project Justification: The current line feeds the entire City and is too small. Due to issues, the line has been repaired three times over the past two years. The line will be replaced to improve current level of service.



Project: Lift Station Pumps $140,000
Project Description: Replace pumps at Lift Stations
Project Justification: Various pumps need to be replaced at the lift stations due to wear and corrosion from the gases of the sewage. This improves the current level of service for our customers.





Project: Bypass Pumps $70,000
Project Description: Replace bypass pump
Project Justification: Currently the equipment has to be rented. It is important to have this type of equipment on hand in case of an emergency in order to service our customer.

CAPITAL IMPROVEMENTS PROGRAM PROJECTS

Water



Project: Service Vehicle $26,500
Project Description: F250 Service Body/Tommy Lift
Project Justification: Currently the vehicle equipment has high mileage and maintenace cost. It is necessary to replace to improve the current level of service and the for the safety of our employees.



Project: Generator $170,000
Project Description: Purchase Emergency Generator for Water Plant
Project Justification: Currently the water plant does not have a generator to provide power in case of power loss. This will improve the current level of service for citizens.

SPLOST VII

Project: Street Paving $260,000
Project Description: Resurfacing and Repairing
Project Justification: To repair /replace street and infrastructure that is failing. Maintaining the City's roadways to ensure our citizen's safety is a priority.



LMIG

Project: Street Paving $450,150
Project Description: Resurfacing and Repairing
Project Justification: To repair /replace street and infrastructure that is failing. Maintaining the City's roadways and infrastructure to ensure safety.

CITY OF ST. MARYS, GEORGIA
GLOSSARY OF TERMS

Account Number	In accordance with the state chart of accounts, each class of expenditures and revenues is assigned a specific account number for use within the City's accounting system.
Accrual Basis of Accounting	Method of accounting that recognizes transactions & events when they occur, regardless of the timing of when the related cash flows are received or paid.
Actuarial	A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.
Ad Valorem Taxes	A tax levied on assessed value of real and personal property within the City and not expressly exempted. Property is assessed by the County Assessor's Office. This tax is also known as property tax.
Amortization	Debt - The paying off of debt in regular installments over a period of time. Intangible Assets – Annual allocation of the value of an intangible asset over a period of time.
Appropriation	The City Council's legal authorization for the City to make expenditures and incur obligations for specific purposes. The amount and time when the appropriation may be expended are usually limited.
Assessed Valuation	The County Property Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.
Balanced Budget	Estimated expenditures may not exceed estimated revenues.
Bond Debt	A written promise to pay a designated sum of money (called the principal), at a specific date in the future, together with periodic interest at a specified rate. These payments are identified as debt service. Bonds are generally used to obtain long-term financing for capital improvements.
Bond Rating	Evaluation by a rating company of a bond issuer's financial strength, or its ability to pay a bond's principal and interest in a timely fashion.

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Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period (usually a single fiscal year) and the proposed means of financing. The budget, once adopted, is the legal authorization to expend city funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management, in accordance with procedures specified by law, charter, and/or administrative rules & regulations.
Budget Calendar	The schedule of key dates or milestones that the city follows in the preparation, adoption, and administration of the budget.
Budget Message	A general discussion of the proposed budget as presented in writing by the Finance Director to the City Council.
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	A financial plan for construction of physical assets such as buildings, streets, sewers, etc. The plan extends over several future years indicating the beginning and ending date of each project, the amount to be expended in each year and the method of financing those expenditures.
Capital Lease	An agreement conveying the right to use property, plant, or equipment usually for a stated period of time where the lessee assumes all the risks and rewards of ownership.
Capital Projects	Any program, project, or purchases with a useful life span of 10 years and a cost of at least $5,000 or major maintenance and repair items with a useful life span of five years.
Cash Basis	A system of accounting in which revenues and expenses are recorded as they are received and paid.
CPA	Certified Public Accountant

CITY OF ST. MARYS, GEORGIA

GLOSSARY OF TERMS

Charges for Services	Revenues derived from charging fees for providing certain government services. These revenues can be received from individuals, entities, or other governmental units. Charges for services include water/sewer fees, solid waste fees, fees for planning and zoning services, etc.
Comprehensive Annual Financial Report (CAFR)	This report is prepared by the Finance Department. It is usually referred to by its abbreviation, and summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues with expenditures.
Debt Service	The payment of principal and interest of all bonds and other debt instruments according to a predetermined schedule.
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 decrease in value of physical assets due to use and the passage of time.
Distinguished Budget Presentation Program	A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.
EMS	Emergency Medical Service
Encumbrances	Commitments of funds for contracts and services to be performed. When encumbrances are recorded, available appropriations are correspondingly reduced.
Enterprise Funds	Funds established to account for operations, which are financed and operated in a manner similar to private enterprises. The intent is that the expense of providing goods or services to the general public on a continuing basis (including depreciation) to be financed or recovered primarily through user fees.
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.

Fines and Forfeits Fines and forfeits are derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations. These revenues include Court Fees and Library Fines.

Fiscal Year (FY) The 12-month period to which the annual budget applies. The City's fiscal year begins July 1 and ends June 30.

Fixed Assets Assets of a long-term character which are intended to continue to be held or used, such as land, building, improvements other than buildings, machinery and equipment.

Franchise Fees Fees levied by the City in return for granting a privilege, which permits the continual use of public property such as city rights of ways.

Fund A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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 The resources available for appropriation in accordance with the prescribed basis of budgeting. Accordingly, only undesignated and/or unencumbered resources are considered fund balance for budget purposes.

General Fund The fund used to account for all governmental functions not required to be separately recorded by laws or governmental policy. Most of the essential governmental services such as police, fire, public works, and general administration are provided by the General Fund.

CITY OF ST. MARYS, GEORGIA

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Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial accounting and reporting that govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accounting practices. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative statement on the application of GAAP to state and local governments are GASB (Governmental Accounting Standards Board) pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.
Government Finance Officers Association (GFOA)	GFOA is the professional association of state/provincial and local finance officers in the United States and Canada, as has served the public finance profession since 1906. Approximately 16,000 GFOA members are dedicated to the sound management of government financial resources.
Governmental Accounting Standards Board (GASB)	An organization whose main purpose is to improve and create accounting reporting standards for generally accepted accounting principles (GAAP) for both state and local governments.
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.
Grant	Financial assistance awards, not requiring repayment, from the county, state, or federal government to the City, usually for specific programs or activities and frequently with specific requirements.
Infrastructure	Public domain fixed assets including roads, bridges, curbs, sidewalks, drainage systems, lighting systems and other items that have value only to the City.
Interest Income	Revenue associated with the City cash management activities of investing fund balances.
Levy	The assessment and collection of tax or other fees.
Licenses and Permits	This category includes revenue derived from the issuance of local licenses and permits including professional and occupational licenses, building permits, zoning fees, and other miscellaneous permits.

CITY OF ST. MARYS, GEORGIA

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Local Option Sales Tax	Sales tax collected from local businesses for the purpose of reducing property taxes and maintain governmental operations. On-going after referendum.
Millage Rate	The tax rate on real property, based on 1 mill equals $1 per $1,000 of assessed property value.
Modified accrual basis of accounting	Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis accounting in two important ways 1) revenues are not recognized until they are measurable and available, and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).
Objective	Something to be accomplished in specific, well defined and measurable terms and that is achievable within a specified time frame. A good statement of objectives should state a specific standard of performance for a given program: (1) An operational objective focuses on service delivery. (2) A managerial objective focuses on those aspects of management that help staff achieve operational objectives; i.e. staff training, work plan development, etc.
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.
Operating Expenses	Expenditures for goods and services, which primarily benefit the current period and not defined as either personnel services or capital outlays.
Ordinance	A formal legislative enactment by the City that carries the full faith and effect of the law within the boundaries of the City unless it is in conflict with any higher form of law, such as state or federal.
Per Capita	Average cost per each person living within the City of St. Marys.
Performance Measures	Data collected to determine how effective and/or efficient a program is in achieving its objectives.

CITY OF ST. MARYS, GEORGIA

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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.

Property Tax Another term for Ad Valorem Tax. See Ad Valorem Tax.

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.

Reserves 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.

Revenue Additions to assets which do not increase any liability or represent the recovery of an expenditure; do not represent the cancellation of certain liabilities or decreases in assets; and do not represent contributions of fund capital in enterprise and internal service funds.

Rollback Rate The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.

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.

CITY OF ST. MARYS, GEORGIA

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Taxable Valuation The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The City offers a Senior Exemption for those 65 and older and meet the required qualifications.

Taxes Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as for example, sewer service charges.

Training Expenditures incurred as a result of city approved instructional courses.

Transfers In/Out Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit, but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

Travel Expenditures incurred in the conduct of city business. This includes subsistence, transportation, mileage (private vehicle), and hotel cost.

CITY OF ST. MARYS, GEORGIA
ACRONYMS

CAFR	Comprehensive Annual Financial Report
CGRDC	Coastal Georgia Regional Development Commission
CIP	Capital Improvement Program
CRC	Coastal Regional Commission
CVB	Convention & Visitors Bureau
DCA	Georgia Department of Community Affairs
DDA	Downtown Development Authority
DOR	Georgia Department of Revenue
EPA	Environmental Protection Agency
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GEFA	Georgia Environmental Facilities Authority
GDOT	Georgia Department of Transportation
GEMA	Georgia Emergency Management Association
GFOA	Government Finance Officers Agency
GGFOA	Georgia Governmental Finance Officers Association
GIS	Geographic Information Systems
GMA	Georgia Municipal Association

CITY OF ST. MARYS, GEORGIA
ACRONYMS

HR	Human Resources
IDA	Industrial Development Authority
IT	Information Technology
JDA	Joint Development Authority
JLUS	Joint Land Use Study
KIC	Keep It In Camden
LMIG	Local Maintenance & Improvement Grant
LOST	Local Option Sales Tax
LUCA	Local Update of Census Addresses Program
NPS	National Park Service
NRHP	National Register of Historic Places
NSP	Non-sufficient Funds
PSA	Camden County Leisure Services Department
SCAD	Savannah College of Art & Design
SPLOST	Special Local Option Sales Tax
SMAC	St. Marys Aquatic Center
WWTP	Wastewater Treatment Plant