City of St. Marys, Georgia
City of St. Marys FY2025 Budget



Adopted Version - 6/27/2024

Last updated 02/25/25

TABLE OF CONTENTS

About St. Marys **4**
- Cover Page 5
- Transmittal Letter 6
- Elected Officials 12
- GFOA Budget Award 13
- City Goals, Vision and Mission Statements 14
- Managerial Staff 16
- Organization Chart 17
- Value of City Services 18
- History of City 19
- Interesting Facts 21
- Demographics 22
- St. Marys Government 26
- Budget Ordinance 28

Budget Overview **33**
- Basis of Budgeting 34
- Budget Process 36
- Budget Calendar 37
- Financial Policies 39
- Personnel Position Summary 56
- Long-Range Financial Planning 61
- Budget Adjustments & Amendments 63
- Fund Structure 64
- Basis of Accounting 69

City Wide Revenue & Expenses **70**
- FY2025 Overall Revenue 71
- FY2025 Overall Expenses 87

St. Marys Funds **125**
- General Fund 126
  - General Fund Revenue 127
  - General Fund Expenditures 130
    - Legislative 132
    - Executive 135
    - Finance 138
    - Information Technology 141
    - Human Resources 144
    - General Governmental Buildings 147
    - Municipal Court 148
    - Police Department 149
    - Fire Department 152
    - Public Works 156
    - Senior Center 157
    - Parks 158

Library . . . 159
Building Department . . . 162
Community Development . . . 165
Code Compliance . . . 169
Main Street . . . 172
Enterprise Funds . . . 173
Water/Sewer Fund . . . 175
Sewer Expenses . . . 178
Water Expenses . . . 179
Solid Waste . . . 180
Aquatic Center . . . 183
St. Marys Marina . . . 188
Special Revenue . . . 191
Convention & Visitors Bureau . . . 193
Capital Improvements . . . 196
Current and Long-Term Capital Projects . . . 197
Long-Term Liabilities . . . 201
Overview . . . 202
Revenue Bonds . . . 204
Notes Payable - Direct Borrowing . . . 206
Financed Purchases . . . 207
Leases . . . 208
Legal Debt Margin . . . 209
Glossary of Terms & Acronyms . . . 210
Acronyms . . . 211
Appendix . . . 213
Glossary . . . 214

ABOUT ST. MARYS

City of

St. Marys

Budget for Fiscal Year 2024-2025



Transmittal Letter

418 OSBORNE STREET - ST. MARYS, GEORGIA 31558
www.stmarysga.gov (http://www.stmarysga.gov)

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

RE: THE FISCAL YEAR 2024-2025 Budget

The Finance Department is pleased to submit this official document for the Annual Operating Budget for Fiscal Year 2025, which begins July 1, 2024, and ends June 30, 2025. This budget represents the collaboration of discussions and efforts from City Departments, Management, and Elected Officials. This balanced budget for Fiscal Year 2025 conforms to all applicable guidelines, laws, and regulations.

The adopted budget is a policy instrument and is one of the most important decisions the City Council makes toward identifying the future of the City. The adopted budget provides the allocated resources and establishes a direction for the community. The budget provides for its residents:

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

We desire to pursue excellence in the quality of service and maximize all resources, all the while keeping expenditures to a minimum. It is a challenge to provide excellent services with limited resources. This document provides the groundwork that guides the operational and financial planning for the City. During the budget process, fiscal decisions had to be made, including determining capital needs and addressing future growth.

The population of St. Marys is 18,507 and has grown significantly over the past several decades. The past 30 years have shown a population growth of 123% (1990, 8,187 to 2020, 18,200). This growth is attributed to low taxes, low crime, mild weather, accessibility to I-95, Jacksonville airport, an excellent school system, and neighboring Kings Bay Naval Submarine Base.

A government's true test is ensuring long-term operations without a disruptive impact upon the people we serve. The City must maintain an expenditure rate that does not exceed its revenue growth, allowing itself the flexibility to respond to changing conditions. The City maintains a AA rating with Standards and Poors.

Budget Purpose

The City of St. Marys provides full services for its citizens. These services include police and fire protection, community planning and development, building-code enforcement services, construction/road repair, water and sewer utilities, along with other support obligations 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 are 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's accomplishments.

A ***financial plan*** that summarizes and details the cost to the citizens for current and approved service levels. It is also used by the administration and department heads to know exactly how to pay for the services we provide. Included in the document is the adopted FY2025 budget ordinance, summarizing revenues and expenditures at the fund level. Detailed information is included in each Fund's budget.

The document serves as 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.

The document is a ***communication device*** for 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 (http://www.stmarysga.gov).

Goals for FY 2025

The FY 2025 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).

FY 2024 in Review

The City of St. Marys has implemented new development projects as well as the continuation of new residential construction. This along with other initiatives already in place will improve the City's economic stability and enable the ability to build a strong foundation for the future. Projects include:

1. In January 2022 City Council approved an intergovernmental agreement with the Joint Development Authority (JDA) for the development of the former St. Marys Airport in the St. Marys Commerce Park. The City has since made great strides and investments in the ongoing transition of this property from an airport facility into a vibrant economic hub. FY2024 has seen sales in the park to such diversified groups, ranging from a movie studio to a lumber company, which will go into operation in FY2025.
2. The City entered into an agreement with Raydient LLC in 2022 for a planned development consisting of 1,800 acres near Exit 1 of I-95. This development will expand the City's tax base, provide a "front door" to the City on St. Marys Road, as well as promote the general health, safety and economic well-being to the citizens.
3. The St. Marys Intercoastal Marina became fully operational in October 2023 and is providing dock facilities for boats from all over.
4. The City purchased a 50,000- square-foot building once occupied by Express Scripts call center and Walmart. Renovations were completed in a portion of the new building and the St. Marys Senior Center was relocated there in the spring of 2024. The move provided much more space, which in turn has allowed for the outreach of more seniors and the implementation of more programs.
5. The refurbishment of the Tilden Norris Marsh Walk was completed.
6. An annual cost of living wage increase based on the consumer price index as indicated by the Department of Labor as well as funds for an annual performance evaluation, was budgeted for employees.

7. Road enhancements with the Local Maintenance Improvement Grant will continue.
8. In Spring 2019, voters approved 1% Special Purpose Local Option Sales Tax (SPLOST VIII). SPLOST VIII will end on June 30, 2025. Negotiations began for SPLOST IX in May 2024.
9. Continue conversion to radio water read meters.
10. The City continues to work toward bringing in new business while retaining old businesses.

FY 2025 Major Initiatives

The City of St. Marys continues to focus on opportunities to provide progressive public services with the resources provided, and to provide a City with an attitude of community while providing a foundation for a strong economic future. Initiatives for FY2025 include:

1. Plans for renovating the rest of the space in the newly acquired Express Scripts building will begin in FY2025. City Hall and other offices and facilities will be relocated to provide much needed space and will be more centrally located for the betterment of our community.
2. The City has begun the process of the Exit 1 projects, including the water treatment plant, the St. Marys Road Intersection Improvements, and Fire Station.
3. The City created TAD#3 which encompasses the Kings Bay Road Redevelopment Plan. This TAD is to support a larger revitalization strategy for the Kings Bay Road area that will enable the City to support complementary redevelopment projects that collectively would have a large positive economic impact on the future of the City.
4. Plans are underway for the development of a hotel at the Gateway property adjacent to the St. Marys Marina that will include a meeting area and restaurant to serve the area.
5. The City looks forward to the development of Pigmental Studios, who recently purchased property for a location within St. Marys Commerce Park.
6. Jacoby Development, owners of the “old mill” property, have continuing plans for Cumberland Inlet, a multi-million-dollar project mixed-use destination ecotourism community.
7. New fire trucks are included in the FY2025 budget in accordance with the Five-Year Master Plan.
8. Road enhancements with the Local Maintenance Improvement Grant will continue.
9. The City continues to work toward bringing in new business and retaining current businesses in St. Marys. The following tools will be considered to assist the City in this effort:
10. Identify vendors conducting business with various entities (i.e., base, school district, etc.) to ascertain potential opportunities for local vendors.
11. Continue business recruiting.
12. Create incentives to attract business.

Foundation for the Budget

The City of St. Marys started the initial planning of the budget preparation by evaluating the level of service expected by our citizens while being fiscally responsible. State and local economic conditions and mandates that affected the City were reviewed to ensure that the best possible budget was implemented for the citizens.

Revenue

The City took a hard look at revenue projections for FY 2025. The City has certain assumptions incorporated into our revenue forecast, and 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 City’s digest has increased from $770,769,010 in 2022 to $880,157,868 in 2023. Given the fact that new construction has continued to maintain an upward trend over the past years, the City took a conservative approach and budgeted an 8% increase in real and personal property taxes in FY2025. The City has also seen an upward trend in motor vehicle tax, local option sales tax collections, and insurance premium taxes. Upon careful analysis of revenue collections and the continuance of new growth in construction, the City has increased its general fund revenues by 8.92%. For FY 2025, property taxes (current and back taxes) provide 27.54% of the General Fund Revenue, which has been budgeted to collect $5.3 million.

Miscellaneous Taxes

In FY 2025, personal property taxes, railroad, and franchise taxes are expected to increase, as well as real estate transfer tax due to housing sales. LOST revenue has continued to rise and has maintained a steady increase since FY2020.

Licenses and Permits

Licenses, fees, and building permits for FY 2025 are projected to increase due to the influx of new development and construction.

Charges for Services, Fines, and Forfeitures, and Miscellaneous

Overall, charges for services are budgeted conservatively to remain consistent with last year. These charges encompass minor revenues compared to the overall General Fund Revenue Budget. Fines and forfeitures are budgeted to increase somewhat based on past years collections.

Budgeted revenue for the City's general fund has increased from $18.6 million in FY2024 to $27.7 million in FY2025.
Below is a breakdown of the general fund budgeted revenue for FY2025.

FY2025 Budget General Fund Revenue	
Revenue Source	FY2025 Budget
Taxes	$ 12,283,314
Licenses & Permits	$ 707,300
Charges for Services	$ 156,200
Fines & Forteitures	$ 319,650
Investment Income	$ 160,000
Contributions & Donations	$ 70,100
Miscellaneous Revenue	$ 4,507,109
Other Funding Sources	$ 3,548,200

Expenditures

Although we were unable to fund all requests made for this fiscal year, mainly capital costs, this budget allows us to maintain the current service levels expected from our citizens while being fiscal responsible of City funds.

Below is a chart of the approved FY2025 budgets for the City of St. Marys. Each fund is represented, as well as each expenditure category.

FY2025 Budgeted Expenses				
Fund	Personnel Services	Operating Expenses	Capital/Other Costs/Debt	Total Budget
General Fund	$ 10,754,271	$ 5,341,986	$ 5,655,618	$ 21,751,875
Water/Sewer	$ 2,080,390	$ 4,806,805	$ 6,939,744	$ 13,826,939
Solid Waste	$ 36,795	$ 2,726,686	$ 29,500	$ 2,792,981
Multi-Grant	--	--	$ 700,000	$ 700,000
TAD	--	--	$ 500,000	$ 500,000
Tourism	$ 137,556	$ 203,995	$ 24,000	$ 365,551
Hotel/Motel	--	--	$ 365,551	$ 365,551
SPLOST VIII	--	--	$ 2,000,000	$ 2,000,000
LMIG	--	--	$ 200,000	$ 200,000
Aquatic Center	$ 484,740	$ 228,200	$ 260,000	$ 972,940
St. Marys Marina	$ 170,702	$ 30,674	--	$ 201,376
Speed Detection	--	--	$ 20,000	$ 20,000
Commerce Park	--	--	$ 4,000,000	$ 4,000,000
Debt Service - Commerce Park	--	--	$ 612,200	$ 612,200
Exit 1 Project	--	--	$ 30,000,000	$ 30,000,000
Debr Service -Exit 1	--	--	$ 1,461,420	$ 1,461,420

Personnel Services

The City of St. Marys greatest asset are the employees who perform the day-to-day operations. Personnel positions are carefully addressed to ensure the community's service delivery needs. The City is committed to its employees; therefore, all employee programs and benefits were evaluated for funding ability. Due to the changing workforce environment we now face, the City has been challenged with recruiting and retaining employees. In FY2022, the Council implemented an annual COLA increase based specifically around the consumer price index as set forth by the U S Department of Labor. For FY2025, this constituted a 4.6% increase for all employees. Additionally, employees are given a merit increase based on their job performance as determined by an annual evaluation performed by management.

The overtime levels in other departments have increased due to the number of vacant positions in the City. For several years, the City has experienced large increases in health insurance premiums. This year a 10% increase was budgeted after a rate increase in FY2025. Also, the City realized an increase in the health clinic partnership with Camden County. This results from increased utilization and allowing all full-time employees the ability to use the health clinic.

Operation

The City of St. Marys is experiencing steady growth as development continues to increase. As stated above, the City's personnel services are continually assessed to ensure operational needs are met. Increased costs of supplies have necessitated an increase in operating expenses in all departments. Every effort is being made to ensure the operation of the City of St. Marys is being conducted with the highest quality of service while maintaining frugality. The FY2025 budget was constructed with these expectations in the forefront.

Capital

The priorities of St. Marys has changed significantly over the past several years. It has been our goal to provide the best possible services for the residents of the City of St. Marys while continuing to operate with limited funds. The City assessed its capital budget very carefully this year. The City continues construction on the St. Marys Commerce Park. Revenue bonds were issued in FY2023 for the funding of this project and will be repaid with TAD revenue. A bond was passed in May 2023 for the development of Exit 1 on Interstate 95. This project is planned to be a mixed-use development that includes a mix of residential, retail, and professional businesses. Drainage is an issue due to St. Marys being a coastal community. The City continues to complete drainage projects. The other capital purchases were for the replacement of assets coming to the end of their life cycle, which will not have a significant effect on the future operating budgets.

Conclusion

The City of St. Marys is experiencing growth that has not been seen in many years. The task at hand is to provide citizens with exceptional services while preparing for the future while maintaining the financial integrity of the City.

Even though the FY2025 budget was a challenge, the budget planning was a success due to the impactful decisions made by City Council, City Manager, and City Staff. This budget shows a balance between continuing to protect the City's historic past, preparing for a resilient future while minimizing the cost associated with operations.

The preparation of this budget could not have been accomplished without the hard work of City Staff. They have made great efforts to cut expenses, 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,



Marsha Klecan, Finance Director
City of St. Marys, Georgia

St. Marys Marina Ribbon Cutting



FY2025
St. Marys
Elected Officials



John F. Morrissey, Mayor



Artie Jones, Jr., Council Member



Dave Reilly, Council Member



Steve Conner, Council Member



Allen Rassi, Council Member



Chad Ingram, Council Member



Lisa James, Council Member

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of St. Marys
Georgia

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

St. Marys Vision, Mission, and Goals

City's Vision Statement

One St. Marys.
One Vision.
One Future.

City's Mission Statement

Implement the City's vision in a fair, open and responsive manner through services and programs that will benefit its residents and businesses



City's Statement of 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., Navy Base, school district, businesses, etc.) to ascertain potential opportunities for local vendors (either existing vendors or to be developed).
   - Continue recruiting trips.
   - Provide a 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 the 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 to be in compliance with the City Council's adopted financial policies.

3. Enhance citizen engagement, involvement, and communications on city-related issues.
   - Continue to implement technological improvements and upgrades.

4. Strengthen Military/City relationships and partnerships.
   - Continue to work with JDA and Navy Base on the Joint Land Use Study (JLUS) process.
   - Provide periodic updates to appropriate military personnel on city-related issues.
   - Support the 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 a master plan(s) addressing development, green space, coastal greening, bicycle/pedestrian-oriented mobility, etc.

St. Marys Managerial Staff



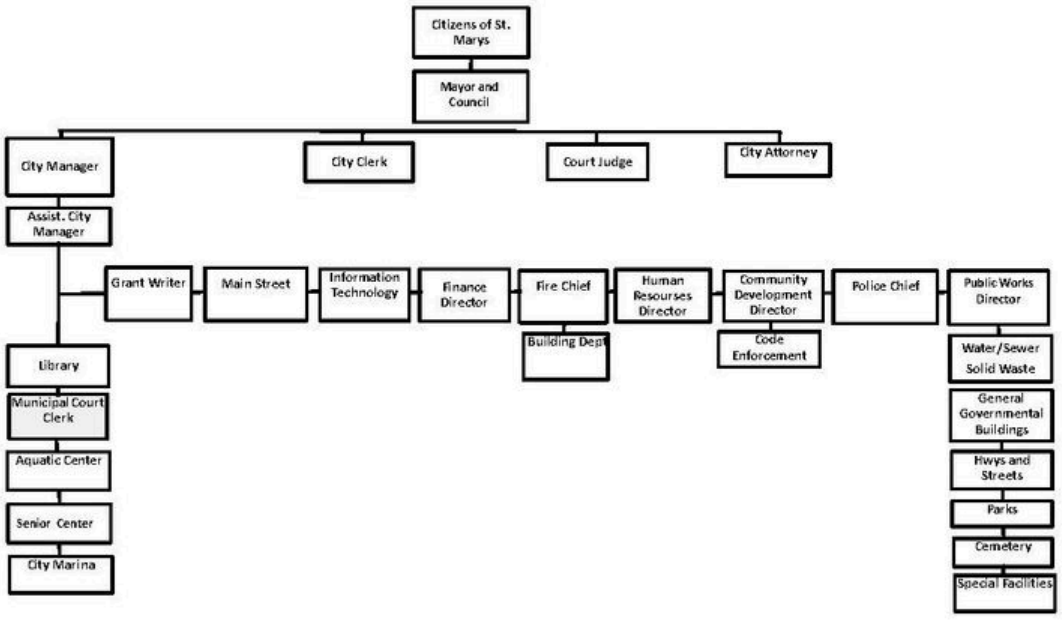
Robby Horton,
City Manager



Charlie Williams,
Assistant City Manager

Public Works/Utility Director	Bobby Marr
Human Resource Director	Donna Larsen
Police Chief	James Galloway
Fire Chief	Tom Lackner
Finance Director	Marsha Klecan
Community Development	Jaime Stein
City Clerk	Deborah Walker-Reed
Main Street	Candace Pullum
Tourism Director	Angela Wigger
Information Technology	Corey Hoster

City of St. Marys Organization Chart



Value of City Services

A typical St. Marys Homeowner with a $250,000 home pays approximately
$50 per month for Property Taxes



$50 Pays for all These

* 1 Month Online Streaming
* 1 Month Gym Membership
* 1 Oil Change
* 1 A Night at the Movies
* 1 Tank of Gas
* 1 Month Home Alarm Monitoring
* 1 Dinner for 2









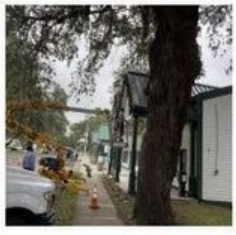
$50 Pays for all These

* 24 Hour Police Protection
* 24 Hour Fire Service
* City Parks, Boat Ramps Usage
* Progressive Street Maintenance
* Lighting for City Streets
* Community Events & Alerts
* Well-planned Zoned Community













History of St. Marys



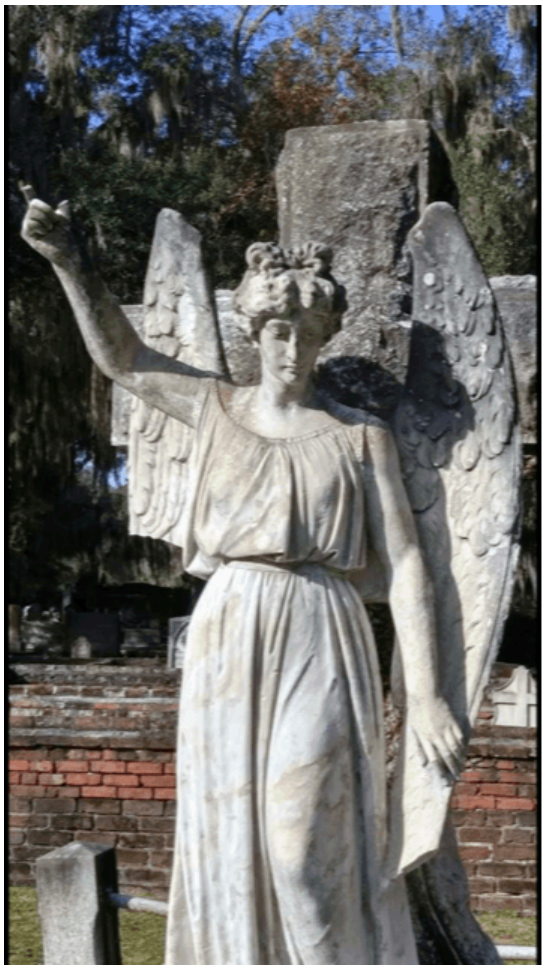
The City of St. Marys was established around 1792 and incorporated in 1802 by the State of Georgia. History details St. Marys as the site of a large Timucuan Indian Village. Some say that the Spanish settled in the area around 1565 and held the area for 100 years but abandoned the settlement due to trouble with the Indians. It is said that St. Marys sits on land confiscated from two brothers of Royal Governor James Wright. Their banishment after the American Revolution resulted in the loss of their huge estate. The land then belonged to Jacob Weed. Weed sold land along the St. Marys River to nineteen other men. The twenty men laid out the land together in 1788.

In 1799, the U.S. Congress made St. Marys a U.S. Port of Entry. After the act prohibiting 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.

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 under renovation and currently closed 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.



St. Marys Interesting Facts



* Gateway to Cumberland Island National Seashore



* Home to Naval Submarine Base Kings Bay - Home Port for U.S.Navy Fleet Ballistic Missile Nuclear Submarine



* Many downtown historic homes showcase the architecture and lifestyle of the South. Orange Hall, a stellar exanple of Greek Revival architecture, was originally built for the family of Horace Pratt, pastor of the First Presyterian Church.

* After the death of Georgia Washington in 1799, an empty coffin was buried in St. Marys, and 6 live oak trees were planted to honor his memory.

Population Overview

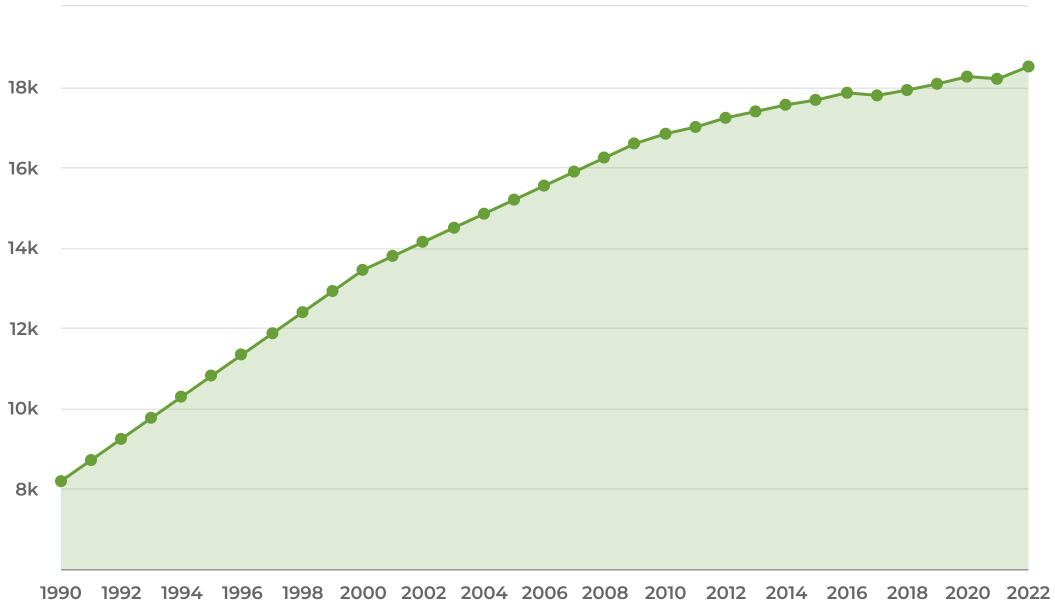
TOTAL POPULATION

18,507

▲ 1.7%
vs. 2021

GROWTH RANK

211 out of **538**
Municipalities in Georgia



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

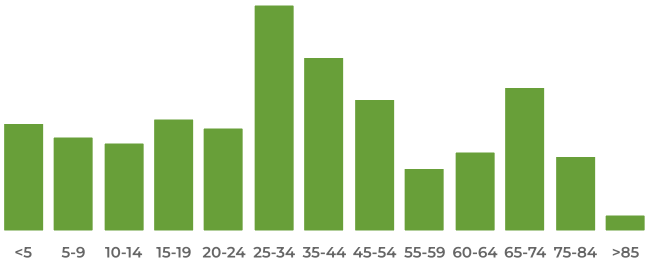
DAYTIME POPULATION

17,572

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

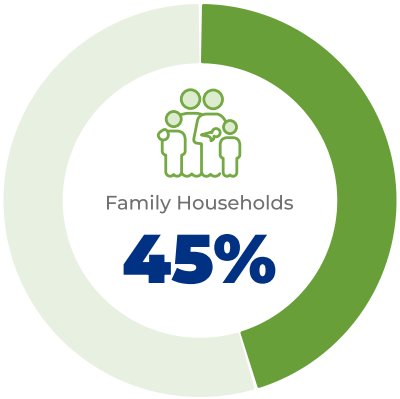
** Data Source: American Community Survey 5-year estimates*

Household Analysis

TOTAL HOUSEHOLDS

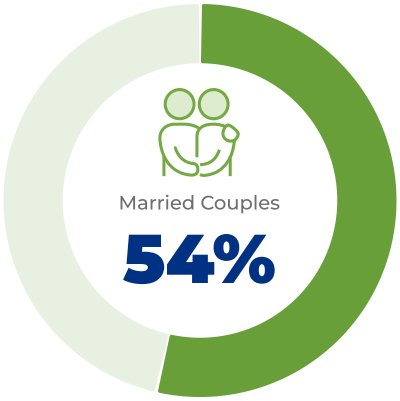
7,273

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



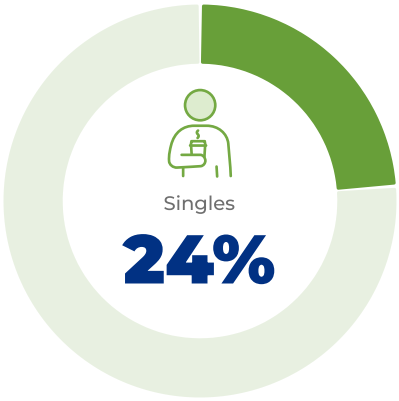
▼ 3%

lower than state average



▲ 12%

higher than state average



▼ 13%

lower than state average



▲ .6%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

6%

▼ 44%
lower than state average

Median Income

$68,199

▼ 4%
lower than state average

Below $25,000

22%

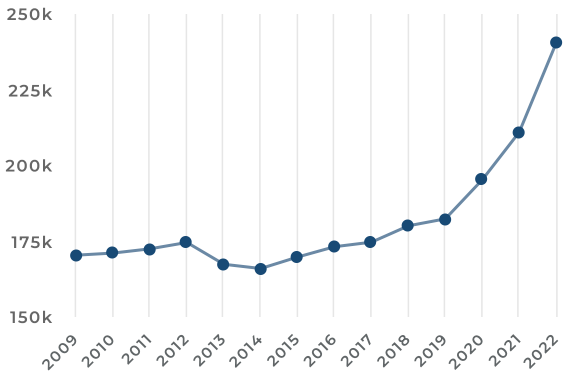
▲ 30%
higher than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

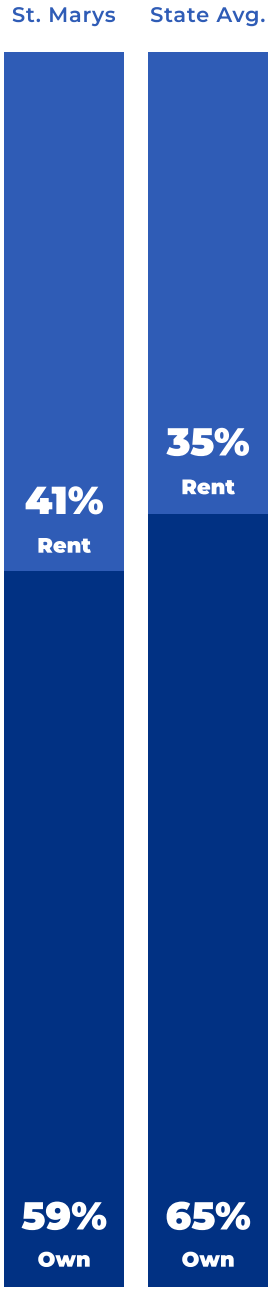
2022 MEDIAN HOME VALUE

$240,400



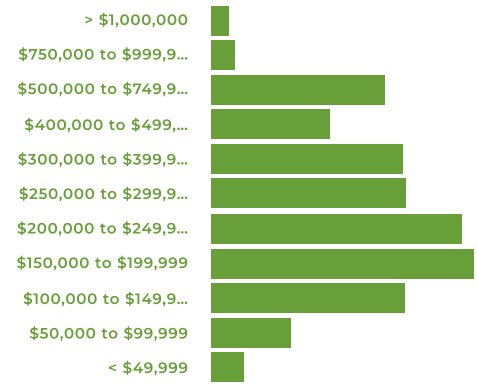
** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

City of St. Marys Government



St. Marys Charter states that 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 Council member 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 Council member, 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 Council members; and
• Perform such other duties as required by the Council.


ST. MARYS
SUBMARINE
MUSEUM

FY2025 Budget Ordinance

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, 2024, and ending June 30, 2025" to read as follows:

BE IT ORDAINED that the City hereby adopts the General Fund Budget as prepared and submitted on June 27, 2024, a summary of which is attached hereto and labeled "Exhibit A."

BE IT FURTHER ORDAINED that the City hereby adopts the Water & Sewer Enterprise Fund Budget as prepared and submitted on June 27, 2024, a summary of which is attached hereto and labeled "Exhibit B."

BE IT FURTHER ORDAINED that the City hereby adopts the Multi-Grant Fund, Tax Allocation Fund, Special Revenue Tourism Fund, Hotel/Motel Revenue Fund, SPLOST VIII Fund, Capital Improvement Fund-LMIG, Aquatic Park Fund, St. Marys Marina Fund, Solid Waste Fund, Speed Detection Fund, Capital Improvement Fund Commerce Park-Revenue Bonds, Debt Service Fund-Commerce Park, Capital Improvement Fund-St. Marys Exit 1 Project, and Debt Service Fund-St. Marys Exit 1 as prepared and submitted on June 27, 2024, 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 27th day of June, 2024.

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	FY2025 Proposed Budget
Property and Other Taxes	12,283,315
Licenses & Permits	762,300
Sales/Interest/Other Charges	580,850
Grants and Reimbursements	952,000
Miscellaneous Revenues	928,100
Sale of Property/Loan Proceeds	2,596,200
Fund Equity	3,649,109
Total Revenues	**$ 21,751,874**

Summary of Expenditures	FY2025 Proposed Budget
Legislative	408,928
Executive	689,104
Finance	1,835,805
Information Technology	453,524
Human Resources	254,442
General Governmental Buildings	1,407,238
Municipal Court	273,159
Police Department	4,445,554
Fire Department	4,799,291
Public Works	2,606,586
Highways & Streets	1,584,766
Cemetery	121,624
Senior Center	312,935
Parks	230,908
Library	401,059
Building Department	452,941
Community Department	540,680
Code Enforcement	144,169
MainStreet	442,937
Special Facilities	346,224
Total Expenditures	**$ 21,751,874**

Exhibit B

Water & Sewer Enterprise Fund

	FY2025 Proposed Budget
Total Revenues	**$ 13,826,939**

Expenditures	FY2025 Proposed Budget
Sewer Department	6,389,308
Water Department	3,983,018
Debt Service	3,454,613
Total Expenditures	**$ 13,826,939**

Exhibit C

251 - Multi Grant	FY2025 Proposed Budget
Total Revenues	$ 700,000
Total Expenditures	$ 700,000

270 - Tax Allocation District	FY2025 Proposed Budget
Total Revenues	$ 500,000
Total Expenditures	$ 500,000

275 - Special Revenue Tourism	FY2025 Proposed Budget
Total Revenues	$ 365,551
Total Expenditures	$ 365,551

276 - Hotel/Motel Revenue	FY2025 Proposed Budget
Total Revenues	$ 365,551
Total Expenditures	$ 365,551

321- Splost VIII	FY2025 Proposed Budget
Total Revenues	$ 2,000,000
Total Expenditures	$ 2,000,000

335 - Capital Improvements Fund - LMIG	FY2025 Proposed Budget
Total Revenues	$ 200,000
Total Expenditures	$ 200,000

555 - Aquatic Park	FY2025 Proposed Budget
Total Revenues	$ 972,940
Total Expenditures	$ 972,940

560 – St. Marys Marina Fund	FY2025 Proposed Budget
Revenues:	$ 201,376
Expenditures:	$ 201,376

211 - Speed Detection Fund	FY2025 Proposed Budget
Revenues:	$ 20,000
Expenditures:	$ 20,000

360 - Capital Impr Fund-Revenue Bond	FY2025 Proposed Budget
Revenues:	$ 4,000,000
Expenditures:	$ 4,000,000

420 - Debt Service Fund	FY2025 Proposed Budget
Revenues:	$ 612,200
Expenditures:	$ 612,200

540 – Solid Waste Fund	FY2025 Proposed Budget
Revenues:	$ 2,792,981
Expenditures:	$ 2,792,981

370 – St. Marys Exit 1 Project Fund	FY2025 Proposed Budget
Revenues:	$ 30,000,000
Expenditures:	$ 30,000,000

430 – Debt Service Fund – St. Marys Exit 1	FY2025 Proposed Budget
Revenues:	$ 1,461,420
Expenditures:	$ 1,461,420

FY2025 Total City Budget	$ 79,770,832

BUDGET OVERVIEW

Basis of Budgeting

The City of St. Marys provides full services for its citizens. These services include police and fire protection, community planning and development, building, code enforcement services, construction/road repair, water, and sewer utilities, along with other support obligations to the city government. This budget summarizes and details the cost to the citizens for current and approved service levels and also provides the administration and department managers with the information to know exactly how to pay for the services that are provided. The budget identifies the resources and staffing requirements needed to meet the City's objectives and provide quality service for the citizens.

Budgets for St. Marys are adopted on a cash basis for all funds. However, for actual amounts, the City uses the modified accrual basis of accounting for the governmental funds and the 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.

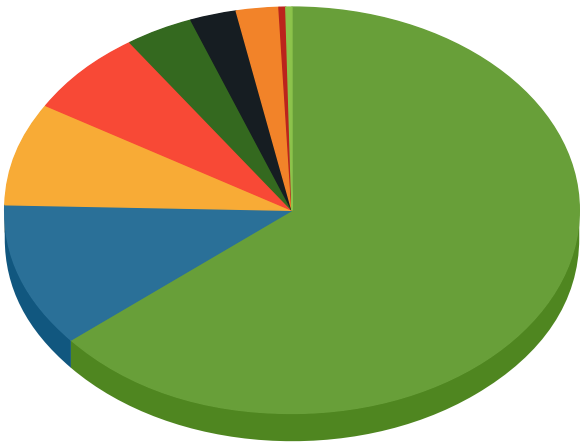
The main difference between cash basis accounting and modified and full accrual basis accounting is when income and expenses are recognized. On a cash basis, revenues and expenses are only reported when they are received and paid out. On the modified and full accrual basis, revenues are reported when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

For FY2025, the overall budget for the City of St. Marys is $79,770,832. Approximately 48% of this budget is allocated to capital projects, of which $30,000,000 is specifically designated for St. Marys Exit 1 project. The enterprise funds account for 23.40% of the total budget, which includes the Water/Sewer, Solid Waste, Aquatic Center, and St. Marys Marina funds. The City's General Fund is 21.32% of the budget, while the remainder of the budget is composed of the Debt Service and Special Revenue Funds

FY2025 Budget - $79,770,832



- Public Works **(Budgeted)(63.98%)**
- Public Safety **(Budgeted)(11.45%)**
- General Government **(Budgeted)(8.19%)**
- Debt Service **(Budgeted)(6.84%)**
- Other Financing **(Budgeted)(3.82%)**
- Culture and Recreation **(Budgeted)(2.61%)**
- Housing and Development **(Budgeted)(2.39%)**
- Health and Welfare **(Budgeted)(0.39%)**
- Judicial **(Budgeted)(0.34%)**

Budget Process

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.



FY2025 City of St. Marys Budget Call

MEMORANDUM

Budget FY2025

TO: CITY MANAGER AND ALL DEPARTMENTS

FROM: FINANCE DEPARTMENT

DATE: FEBRUARY 15, 2024

If you need any information, please do not hesitate to contact Marsha or Margaret.

February 20TH: Finance Dept. - Forward electronic files to Department Heads to use in preparation for the proposed 2025 budget.

March 22ND: Managers – Submit to Finance projections FY2025 for inclusion in the preliminary budget package.

April 9th – 12th: Managers - Meet with City Manager and Finance Director.

April 15th - 19th: Finance - Complete revenue projections for FY 2025.

April 22nd – April 30th : Finance- Prepare working papers for budget workshop meeting.

May 8th – 9th : - Managers - Budget Workshop with Mayor/Council 9:00 am to 5:00 pm, Second day 9:00 am until.

May 20th: Finance - Advertise budget for Public Hearing

June 3rd : Managers – Attend Public Hearing

June 17th : Council Meeting - for Budget Approval.

July 2nd : Finance - Forward Measure documents to Managers

July 16th: Managers – Submit Performance Measures to Finance for inclusion in the FY2025 Final Budget Document for GFOA award

September 1st : Finance - Submit final Budget Document to GFOA



- **February 20th:** Finance Dept. - Forward electronic files to Managers to use in preparation for the proposed 2025 budget.
- **March 22nd:** Managers – Submit budget projections FY2023 for inclusion in preliminary package.
- **April 9th – 12th:** Managers - Meet with City Manager and Finance Director.
- **April 15th - 19th:** Finance - Complete revenue projections for FY 2025.
- **April 22nd – April 30th :** Finance- Prepare working papers for budget workshop meeting.
- **May 8th – 9th:** - **Managers - Budget Workshop with Mayor/Council 9:00 am to 5:00 pm,**
  Second day 9:00 am until.
- **June 3rd** - Managers – Attend Public Hearing
- **June 17th:** Council Meeting - for Budget Approval.
- **July 2nd** – Finance send Performance Measure Documents to Managers
- **July 16th** –Managers – Submit Performance Measures to Finance for inclusion in the FY2025 Final Budget document.

Financial Policies

CHAPTER 1
OPERATING BUDGET POLICY

INTRODUCTION

The City of St. Marys has the responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan for the provision of public services. A sound budget policy guides this process and also directs the City's financial health and stability. The budget is the primary tool used by the Mayor and City Council to guide the delivery of services to the community and to communicate priorities to the public.

The City of St. Marys operates on a fiscal year that begins July 1 and ends on June 30. The Finance Director is responsible for the preparation of the annual budget for the City. The budget document shall be prepared to conform to the Government Finance Officers Association (GFOA) requirements. This document shall be submitted to GFOA to be reviewed for the "Distinguished Budget Presentation Award."

The budget document shall be available to all elected officials, citizens, and any interested parties.

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for local governments. The following policies are consistent with these laws.

1. **BASIS OF BUDGETING**

    a. The City of St. Marys shall adopt budgets in conformity with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB).

2. **BUDGET CALENDAR**

    a. No later than March 15 of each year, the City Manager and Finance Director shall approve the budget calendar. The calendar will include specific dates for completion of tasks so that the budget is prepared, approved, advertised, and adopted by the required dates.

3. **OPERATING BUDGETS**

    a. The operating budget shall be prepared on an annual basis and include those funds that are subject to annual appropriation.
    b. Annual budgets shall be adopted for the following funds:

1. General Fund
2. Enterprise Fund(s)
3. Special Revenue Funds
4. Debt Service Fund
5. Capital Project Fund(s)

4. **DECENTRALIZED BUDGET PROCESS**

    a. The budget process is decentralized. All departments will be given an opportunity to participate in the budget process and submit funding requests.

5. **ALLOCATING BUDGET RESOURCES**

    a. All departments supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them.

    b. Each department will have an opportunity to request personnel, purchased/contracted services, supplies, and capital items. These requests shall be accompanied by a justification for the expenditures.

    c. The budget shall be developed based upon "line-item" expenditures within each department.

    d. Departments will be provided with prior year actual data and prior year budget appropriations for reference data.

e. Each department's appropriation in each fund shall be detailed within the budget document. (O.C.G.A. 36-81-3 and 36-81-5).

f. Each department shall provide performance information, including goals and objectives to be accomplished in the upcoming budget year.

g. Each department shall prepare a current services budget and an expanded services budget.

h. The Finance Director estimates revenues and then combines revenues and expenditures into a balanced draft budget spreadsheet to be reviewed by the City Manager.

i. The City Manager meets with departments to review budget requests and make recommendations.

6. **BALANCED BUDGET**

a. The budget shall be balanced for each budgeted fund. Total anticipated revenues plus that portion of the beginning of the year unreserved fund balance in excess of the required fund balance reserve must equal the 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.

7. **BUDGET HEARINGS AND ADOPTION**

a. Once final budget requirements have been determined, the budget draft document is presented to the Mayor and City Council.

b. Public meetings will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document. (O.C.G.A 36-81-5 and 36-81-6).

8. **CONTINGENCY**

a. The City shall establish an appropriated contingency of five percent of the operating budget or a minimum of $100,000, whichever is smallest. This line item is for unforeseen or emergency type operating expenditures. This applies to the general fund and water/sewer fund.

9. **APPROPRIATIONS AT YEAR-END**

a. All operating budget appropriations (including encumbered appropriations) shall lapse at the end of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year appropriation.

10. **BUDGET ADJUSTMENTS AND AMENDMENTS**

a. The budget is an estimate of revenues and expenditures expected for the coming year. The budget management process does allow for transfers and amendments to the budget.

b. City Council must approve all increases in total departmental appropriations. These are called budget amendments.

c. Budget amendment requests are submitted to the Finance Director and City Manager for approval before being presented to the City Council.

d. Budget transfers do not affect the bottom line. These transfer requests must be submitted to the Finance Director or the Assistant Finance Director.

CHAPTER 2

FUND BALANCE POLICY

INTRODUCTION

The following policy has been adopted by the City of St. Marys Council in order to address the implications of the Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Definitions.* The City of St. Marys Council recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the City and is fiscally advantageous for both the City and its taxpayers. This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the City to mitigate the financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The City also seeks to maintain the highest possible credit ratings which are dependent, in part, on the City's maintenance of an adequate fund balance. The fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

1. FUND TYPE DEFINITIONS

a. The following definitions will be used in reporting activity in governmental funds across the City. The City may or may not report all fund types in any given reporting period, based on actual circumstances and activity.

1. The **General Fund** is used to account for and report all financial resources not accounted for and reported in another fund.

2. **Special Revenue Funds** are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt services or capital projects.

3. **Capital Projects Funds** are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities or other capital assets.

4. **Debt Service Funds** are used to account for all financial resources that are restricted, committed or assigned to expenditure for principal and interest.

5. **Permanent Funds** should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the City's programs – that is, for the benefit of the City, or its citizenry.

2. FUND BALANCE REPORTING

a. **Fund balance reporting for governmental funds** shall be reported in classifications as defined by GASB Statement No. 54:

1. **Non-spendable fund balance** – Includes amounts that cannot be spent because they are either:

a. Not in spendable form or (b) they are legally or contractually required to be maintained intact. Non-spendable amounts will be determined before all other classifications and consist of the following items (as applicable in any given fiscal year):

1. Long-term outstanding balances are due from others (including other funds of the City).
2. Inventory balances and prepaid items.
3. To the corpus (principal) of any permanent funds that are legally or contractually required to be maintained intact.
4. Any land or other non-financial assets held for sale.

2. **Restricted fund balance** – Includes amounts that can be spent only for the specific purposes stipulated by the constitution or enabling legislation, externally imposed by creditors (as through debt covenants), grantors, contributors, laws, or regulations of other governments. Enabling legislation authorizes the City to assess, levy, charge, or otherwise mandates payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used for the specific purposes stipulated in the legislation.

3. **Committed fund balance** – Includes amounts that can only be used for specific purposes determined by formal action of the Council. Committed fund balance will incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. A majority vote is required to approve or remove a commitment.

4. **Assigned fund balance** – Includes amounts *intended* to be used by the City for specific purposes, but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. The City of St. Marys Council delegates to the City Manager or City Manager's designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.
5. **Unassigned fund balance** – Includes the residual classification for the City's General Fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

3. OPERATIONAL GUIDELINES

a. The following guidelines address the classification and use of fund balance in governmental funds:

1. **Classifying fund balance amounts** – Fund balance classifications depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned or any combination of those classifications. The General Fund may also include an unassigned amount.

2. **Encumbrance reporting** – Encumbering amounts for specific purposes for which resources have already been restricted, committed or assigned should not result in the separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54.

3. **Prioritization of fund balance use** – When expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the City to consider restricted amounts to have been reduced first. When expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the City that the committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

4. **Minimum unassigned fund balance** – The City will maintain at a minimum, unassigned fund balance in its General Fund of no less than four months of regular General Fund operating revenues or regular General Fund operating expenditures. This minimum fund balance is to protect against cash flow shortfalls related to the timing of projected revenue receipts and to maintain a budget stabilization commitment.

5. **Replenishing deficiencies** – The City will replenish shortages/deficiencies using the budget strategies and timeframes described below:

a. The City will reduce recurring expenditures to eliminate any structural deficit or,
b. The City will increase revenues or pursue other fund sources, or,
c. A combination of the two options above.

6. **Minimum unassigned fund balance deficiencies** – The City will address unassigned fund balance replenishment within the following time period:

a. A deficiency resulting in a minimum fund balance of fewer than four months of regular General Fund operating revenues or regular General Fund operating expenditures in the subsequent year's budgeted expenditures and outgoing transfers shall be replenished over a period not to exceed one year.

7. **Surplus unassigned fund balance** – Fund balance will be considered a surplus if over six months of regular General Fund operating revenues or regular General Fund operating expenditures of the subsequent year's budgeted expenditures and outgoing transfers. Should unassigned fund balance of the General Fund ever exceed six months of regular General Fund operating revenues or regular General Fund operating expenditures, the City will consider such fund balance surpluses in the budget process to be used for one-time expenditures that are nonrecurring in nature and which will not require additional future expense outlays for maintenance, additional staffing or other recurring expenditures.

4. IMPLEMENTATION AND REVIEW

a. Upon adoption of this policy, the City of St. Marys Council authorizes the City Manager or its designee to establish any standards and procedures which may be necessary for its implementation. The Finance Department shall review this policy at least annually and make any recommendations for changes to the City of St. Marys Council. City Council will review the financial policies every three years to ensure compliance with GAAP and federal and state regulations.

CHAPTER 3
CAPITAL IMPROVEMENTS PROGRAM

INTRODUCTION

Every year, a large portion of the budget is devoted to capital projects. A Capital Improvement Program is a tool that can help governments ensure that decisions on capital projects and funding are made wisely and are well planned. A Capital Improvement Program (CIP) is a multiyear plan identifying capital projects to be funded during the planning period.

1. **DEVELOPING A CIP**

a. A Capital Improvement Program 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.

2. **DEFINING CAPITAL ASSETS FOR A CIP**

a. A capital asset is defined as a new or rehabilitated physical asset that is nonrecurring, has a useful life of more than three to five years, and is expensive to purchase. A capital project is undertaken to acquire a capital asset.

b. For the Capital Improvement Program, all land and land improvements and building projects costing $5,000 or more are classified as capital assets. Equipment costing $5,000 or more with an estimated useful life of two or more years is considered a capital asset.

3. **EVALUATING CAPITAL PROJECTS**

a. Capital project evaluation criteria provide a means to measure the relative value of each proposed project. The types of evaluation criteria are used based on the goals and objectives of the City. Each proposed project or asset should be evaluated based on the following criteria:

    1. Legal mandates
    2. Health and safety impacts
    3. Fiscal and budget impacts
    4. Economic development impacts

5. Availability of state/federal grants
6. Environmental, aesthetic, and social effects
7. Project feasibility
8. Relationship to other projects
9. % of the population served
10. Disruption/Inconvenience caused by the project

4. **FINANCIAL CAPACITY ANALYSIS**

a. The City will attempt to allocate approximately 8% of their annual general fund budget for additional and replacement capital assets.

b. The City will take into account the projected sources and uses of funds including amounts that will be needed for capital renewal and replacement.

c. The financial condition, historical trends in revenues and expenditures, outstanding debt, operating position, and other key variables will be analyzed in order to determine the feasibility of the project/asset.

5. **EVALUATING FUNDING OPTIONS**

a. The long-term financial consequences should be considered, and decisions regarding funding should be developed.

b. All potential capital funding resources for the planning period should be evaluated.

c. Three guiding principles for selecting funding sources for particular projects should be followed:

1. Equity – who will pay for the project?
2. Effectiveness – will the money be there when it is needed?
3. Efficiency – how costly is the financing method, both in terms of monetary and staff resources?

d. Capital financing mechanisms should be assessed, and the following factors should be considered:

1. Is the financing option legally available?
2. Is the financing option politically acceptable?
3. Is the financing option administratively feasible?

6. **ADOPTING THE CAPITAL IMPROVEMENT PROGRAM**

a. The CIP document should be prepared and presented to Council for approval.

b. The CIP document should include the following items:

1. A narrative letter of transmittal that summarizes key issues.
2. An overview of the capital improvement program and budget including a comprehensive total of all projects by program or department, and sources and uses of funds by year.
3. A complete and detailed description of each proposed project, including cost and funding sources proposed for the budget year.

c. Other information that will enhance the quality of the document.

d. The CIP will be included for adoption in the annual budget.

CHAPTER 4
DEBT POLICIES

POLICY STATEMENT

The goal of the City of St. Marys Debt Policy is to regulate and rationalize the issuance and management of debt by the City, to put into place policies and procedures that minimize the City's debt service and issuance costs, retain the highest possible credit rating, and to maintain a sound fiscal position. The City of St. Marys recognizes that failure to meet the demands of growth may inhibit its continued economic viability, but also realizes that too much debt may have detrimental effects on the ability of the City to meet its ongoing operational needs. The policies apply to all general obligation debt issued, including leases and any other forms of indebtedness.

AUTHORIZATION FOR MUNICIPAL BORROWING

A. The City of St. Marys is permitted to use any form of debt that does not contradict the City of St. Marys Charter and the Constitution and laws of the State of Georgia. These include, but are not limited to:

- General Obligation Bonds
- Revenue Bonds
- Intergovernmental Contracts
- Lease Purchases
- Certificates of Participation
- Temporary Loans

B. The City will limit its short-term borrowing to cover cash flow shortages through the issuance of tax anticipation notes (TANS), or if more efficient, a line of credit (LOC). The amount of the TANS or LOC shall not exceed 75% of the property taxes collected in the prior year. All TANS or LOC shall be retired by December 31st of the calendar year in which they are issued.

C. The issuance of long-term debt is limited to capital improvements or projects that the City cannot finance from current revenues or resources. For purposes of this policy, current resources are defined as that portion of fund balance in excess of the required reserves. (Reference City of St. Marys' Budget Policy)

CONDITIONS FOR USING DEBT

A. Debt financing of capital improvements and equipment will be done only when one or more of the following conditions exist:
   - When non-continuous projects (those not requiring continuous annual appropriations) are desired
   - When it can be determined that future citizens will receive a benefit from the improvement
   - When it is necessary to provide basic services to residents and taxpayers
   - When the rights of bond buyers and subsequent investors are protected through full disclosure

B. When total debt, including that issued by overlapping government entities, does not create a decrease in the city's bond rating The City will strive to balance the load between debt financing and "pay as you go" methods when meeting the demands for the upgrade and/or the addition of capital assets.

C. Through the assessment of the need for additional debt-financed facilities and the means by which the debt will be repaid, the City will seek to obtain an appropriate balance between service demands by the citizens and the amount of debt. Georgia Statutes 36-60-13, 36-82-64 and Article 9, Section 5 include some of the specific requirements regarding the issuance of debt. These policies are consistent with these statues.

LEGAL DEBT LIMITATIONS

A. The City of St. Marys will adhere to the City Charter and the Constitution and laws of the State of Georgia in the issuance of debt.

SOUND FINANCING OF DEBT

A. When making use of debt financing, the City of St. Marys will ensure that the debt is soundly financed by:
- Conservatively projecting the revenue sources that will be used to pay the debt
- Financing the capital asset over a period not greater than the estimated useful life of the financed project or purchased item
- Determining that the benefits of the capital asset exceed the costs, including interest expense
- Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt
- Taking a prudent and cautious stance toward debt, incurring debt only when necessary
- Whenever possible, the City shall pursue alternative sources of funding in order to minimize the level of debt
- When feasible, the City shall use special assessment, revenue, or reimbursable bonds in lieu of general obligation debt
- The City will issue non-obligation debt, such as Industrial Development Revenue Bonds, to promote community stability and economic growth

THE AMOUNT OF DEBT ISSUANCES

A. As set forth by the Constitution and laws of the State of Georgia, the City of St. Marys is authorized to issue general obligation bonds not in excess of 10% of the assessed values of all taxable property according to the most recent tax digest. Conversely, the City will remain aware of the millage assessed for repayment of general government debt and will endeavor to maintain a stable millage in the debt service area for the benefit of its taxpayers.

B. The amount of general long-term debt is limited to $500 per capita as of the most recent census. The amount of general long-term debt is limited to 15% of the amount of general fund expenditures.

C. Enterprise Funds are authorized to issue revenue bonds and other long-term debt equivalent to ½ times the latest industry standards published by Moody's. The City will seek to "pay-as-you-go" approximately 70% of project costs by maintaining adequate rate structures to support this target.

D. The City will incorporate long-term debt into the Capital Improvement Plan and budget as necessary.

DEBT FEATURES

A. The City of St. Marys will attempt to keep the average maturity of general obligation bonds at or below 10 years. When cost-effective, the City will implement early call or prepayment features into the structured debt.

B. The debt will be structured to achieve the lowest possible net cost to the City given market conditions, the urgency for the need of the capital asset, the type of debt being issued, and the nature and type of repayment source.

C. Periodic reviews of all outstanding debt will be performed to determine refunding opportunities. Refunding will be considered, within the law, if and when there is a net economic benefit of the refunding or the refunding is essential in order to release restrictive bond covenants which would affect the operations and management of the City.

D. City debt will be issued through a competitive bidding process. Bids will be awarded on a true interest cost basis, provided other bidding requirements are satisfied.

BOND RATINGS

A. The City of St. Marys will strive to maintain sound communications with bond rating agencies and will try to improve or maintain its current level bond rating annually if necessary.

B. The City is committed to continuous full disclosure and reporting to the rating agencies and the investment community through its Comprehensive Annual Financial Reports as well as any bond official statements.

BOND MARKET DISCLOSURE

A. The Securities and Exchange Commission (SEC) requires the City of St. Marys to covenant in its bond documents to provide bondholders certain annual financial information. The provision of the information is done through qualified information repositories. The SEC rule did not establish a standard format for the financial information. The required information may be presented in an appropriated disclosure document determined by the City in consultation with legal counsel. In addition to annual financial information, the City is required to covenant in the bond documents that it will provide notice of the following "material events" to the information repositories, with respect to the City's bonds:

- Principal and interest payment delinquencies
- Non-payment related defaults
- Unscheduled draws on debt service reserves reflecting financial difficulties
- Unscheduled draws on credit enhancements reflecting financial difficulties
- Substitution of credit or liquidity providers, or their failure to perform
- Adverse tax opinions or events affecting the tax-exempt status of the City's bonds
- Modifications to rights of the owners of City bonds or bond calls
- Rate changes

B. The City is further required to covenant that it will provide notice in a timely manner if it fails to comply with its disclosure undertakings. The City considers its audited Financial Report to be the most appropriate document in which to provide the continuing disclosure information. The audited Financial Report contains financial and related disclosures that are useful to existing and potential investors in the secondary bond market as required by the rule.

C. In accordance with the City's bond ordinances, the Finance Director is authorized and directed to report all material events, as defined above, to the appropriate information repositories.

CHAPTER 5
REVENUE POLICIES

INTRODUCTION

The City of St. Marys levies, collects and records certain taxes, license fees, permit fees, intergovernmental revenues, charges for service, investment income, fines, and forfeitures, assesses the 1% local option sales tax and the special local option sales tax, and other miscellaneous revenues and financing sources. This policy provides direction in the application, acceptance, and administration regarding the assessing and collection of these revenues received by the City.

1. REVENUES – DIVERSIFICATION AND STABILITY

a. The City will strive to maintain a diversified and stable revenue system to shelter it from short-fund fluctuations in any single or primary revenue source. When possible, the revenue mix should combine elastic and inelastic revenue sources to minimize the effect of economic downturns.

b. The City will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.

c. The City will strive to keep the revenue system simple. Endeavoring to do so will result in a decrease of compliance costs for the taxpayer or service recipient, and a corresponding decrease in avoidance to pay. The City shall seek to prevent any type of nuisance taxes, fees, or charges as revenue sources.

d. The revenue system of the City will continue to strive to maintain equity in its structure. This means 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 the utilization of subsidies in certain circumstances.

e. All revenues incurred have particular traits in conditions of stability, growth, sensitivity to inflation or business cycle effects, and the impact on tax and ratepayers. The City will continue to diversify the revenue sources in an effort to improve the City's ability to handle any fluctuation in revenues and strive to better distribute the costs of providing services to our citizens.

2. REVENUE ESTIMATION

a. As part of the annual budget process, the City will continue to strive to estimate its annual revenues by an objective, analytical process, realistically and prudently. The City will project revenues on an annual basis and update this projection each year.

3. USER CHARGES

a. Services that are provided and are associated with a user fee or charge will be accompanied by a fee that shall offset the costs of that service, where possible. The City will establish such fees and user charges at a level related to the total cost to include direct and indirect costs such as operating and maintenance, administrative costs and charges for the use of capital (i.e., depreciation and/or debt service.)

b. When establishing user fees and/or charges, the city will consider the community-wide effect and issues such as the ability to pay, pricing to limit or encourage demand, the identifiable benefits, discouraging waste and the cost of collection.

c. The City will continue to strive to keep and maintain a simple revenue system that will, in turn, look to decrease compliance costs for the taxpayers and /or service recipients, and result in a corresponding decrease in the avoidance to pay.

d. When imposing new fees and/or charges, the proposed fee/charge should be examined with the criteria listed below:

- Sufficiency – Fees and/or charges should recover the full cost of issuance, administration, and enforcement, recognizing that adjustments may be necessary for the benefit of the public;
- Efficiency – Fees/charges should be designed for easy, inexpensive administration by the City and effortless compliance by the individual/business paying the fee/charge. A minimum of the revenue raised through the collection of a fee/charge should be consumed in the process of raising it;
- Simplicity – Fees/charges should be understood easily by the payee and City officials, leaving as small a margin as possible for subjective interpretations.

e. The City will review all fees and charges annually in order to keep pace with the cost of providing that service in conjunction with budget proposals.

f. The City will utilize an administrative assessment that will be based on the total personal services which are used to reimburse the General Fund for the administrative and support services provided to the SPLOST Fund.

4. ALTERNATIVE REVENUE SOURCES

a. The City will welcome the use of One-Time Revenues as each may present their self; however, the use of these funds shall not be used for reoccurring expenses.

b. The City will receive both unrestricted contributions, as well as restricted contributions, that are in agreement with the City's programs and objectives. These types of contributions shall be appropriated by the City Council prior to expenditure.

c. The City welcomes the use of any unpredictable revenues as each presents their self-realizing that these funds shall not be used for reoccurring expenses.

5. REVENUE COLLECTION

a. The City will follow an aggressive policy of collecting revenues in accordance with state and federal laws. This policy will include charging of penalties and interest, discontinuing the use of utility services, revoking City licenses, liens will be enforced and potentially to include the selling of real property to satisfy non-payment of property taxes.

b. The City will continue in developing an understanding of the revenue source increases the reliability of the revenue system. The City will strive to understand its revenue sources and endeavor to enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.

6. PROPERTY TAXES

a. The City will continue to work for property tax rates to be maintained at a rate that will fund an adequate and basic service level. Based on taxable values, the City will strive to ensure that rates will be adjusted to fund this service level.

7. ECONOMIC DEVELOPMENT

a. The City will continue to promote the development and growth of the City of St. Marys to endeavor to attract more businesses, which in turn, will generate continued revenues by increasing the tax base.

8. GRANT FUNDING

a. The City shall seek public and private grants, contracts, and other outside sources of revenue for funding projects in order to reduce the required revenue from non-exchange transactions (i.e., property taxes.) These sources must be advantageous to the City, its master plan and/or the city's annual priorities. However, the grant shall not promote more in expenditures than the amount of the grant and prove to be in accordance with the City's accounting and budgetary policies. Should these sources help to provide a new service to all citizens, the concept shall be evaluated in aggregate (i.e., total costs) and evaluated for the benefit it would provide.

CHAPTER 6
ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

POLICY STATEMENT

The City of St. Marys shall maintain a system of financial monitoring, control, and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised and the overall goals and objectives of the City are met. The implementation of such practices will provide City officials with the necessary resources in order to make sound financial decisions.

I. ACCOUNTING

Scope

The Accounting Policy applies to all accounting records that are the responsibility and under the management of the City of St. Marys Finance Department unless specifically excluded by federal, state, or local laws.

Generally Accepted Accounting Principles (GAAP)

The City of St. Marys will establish and maintain a high standard of accounting practices. Accounting standards will conform to the generally accepted accounting principles within the United States as promulgated by the Governmental Accounting Standards Board (GASB). The City also will follow the Financial Accounting Standards Board's pronouncements, as applicable.

Fund Structure

In governmental accounting, all financial transactions are organized within "funds." A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The City of St. Marys will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The City will adhere to the mandatory fund structure included in the chart of accounts established for local governments by the State of Georgia and shall be classified in conformity with GAAP. All funds shall be reported within the annual financial statements unless it is deemed appropriate by the Finance Director and the external auditor to exclude a particular fund based on accounting standards.

Basis of Accounting

The basis of accounting refers to the point in time when revenues, expenditures, or expenses, (as appropriate), and the related assets and liabilities in the accounts are recognized, and reports them in the financial statements.

Governmental Funds – Used to account for the City of St. Marys 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.

Proprietary Funds (Enterprise) - Used for services provided to the public by the City of St. Marys on a user charge basis. This is similar to the operation of a commercial enterprise used for business-like activities and operates on an accrual basis (also referred to as "full accrual" to differentiate it from a modified accrual basis).

Chart of Accounts

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act in 1997 (House Bill 491). This law requires the Department of Community Affairs (DCA) to prepare and issue a standardized chart of accounts for Georgia governments. The City of St. Marys utilizes the account classifications as the chart of accounts prescribes.

Delegation of Authority to Finance Director

The Finance Director shall have the authority to determine and enforce standards and procedures for financial accounting for all funds of the City of St. Marys. All accounting systems and processes shall be under the direction of the Finance Director and shall be managed within the Finance Department unless determined otherwise by the Finance Director.

II. AUDITING

Scope

Georgia Law on Local Government Audits O.C.G.A. Section 36-81-7 requires an independent annual audit for the City of St. Marys. The code also requires the State Auditor to review these financial statements to ensure compliance with generally accepted accounting principles, generally accepted government auditing standards, and federal and state regulations. The annual independent audit shall be conducted in accordance with generally accepted auditing standards (GAAS) and generally accepted governmental auditing standards (GAGAS). In addition, the City shall comply with the requirements of the General Accounting Office (GAO) and the Office of Management and Budget (OMB) when audits are conducted relating to federal funding, consistent with the 1996 (and any future) amendments to the Single Audit Act.

This policy applies to all funds that are the responsibility and under the management of the City of St. Marys and its Finance Department.

Auditor Qualifications

A properly licensed Georgia independent public accounting firm shall conduct the annual audit for the City of St. Marys. The firm, as well as the personnel conducting the audit, must have experience in performing financial and compliance audits of entities similar to that of the City. The firm and personnel shall have relevant knowledge of and experience in applying

applicable federal and state regulations as well as continuing professional education in governmental accounting and auditing.

Choosing the Audit Firm

Every five years, the City of St. Marys will issue a Request for Proposal (RFP) to choose an audit firm for a period of three years with two one-year options. The RFP should be clearly written, setting forth all terms, conditions, and evaluation criteria, as well as, the scope of the work required; and, be sufficiently distributed and publicized to ensure full and open competition. The City will request two proposals from qualified public accounting firms. One proposal shall contain the firm's cost and a second will contain the firm's qualifications. The cost proposals shall only be opened after no more than three qualified firms are determined. When awarding the contract for the audit, not less than 70% of the decision will be based on technical qualifications rather than cost.

Auditing Agreement

The agreement between the independent auditor and the City of St. Marys 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.

Internal Audit

The City of St. Marys shall maintain strong internal audit functions to apply to financial practices and policies to transactions. The City will initiate and document accounting policies and procedures which will outline the City's internal control policies and the segregation of duties. The Finance Director will re-evaluate these policies and procedures on an annual basis to ensure accuracy and to apply any revisions of federal and state regulations.

Malfeasance and Embezzlement

Any employee will be prosecuted to the full extent of the law in any instance where the employee is proven to have committed an illegal act such as theft.

III. FINANCIAL REPORTING

Scope

The Finance Department will develop and maintain an ongoing system of financial reporting to meet the information needs of the government, authorities, and regulatory agencies. The City Manager, Mayor, Council Members, Management Team Members, and the public will have access to reports to allow them to monitor, regulate, and to use as a basis for future financial decisions.

Comprehensive Annual Financial Report

Together with the annual independent audit, the City of St. Marys shall prepare and publish a Comprehensive Annual Financial Report (CAFR). All financial statements and schedules contained within the CAFR shall be audited with the purpose to effectively communicate the complete financial affairs of the City to all interested readers. The City shall report its financial condition and results of operations in conformity with GAAP and the Government Finance Officers Association's (GFOA) program requirements. The City shall make this report available to the elected officials, bond rating agencies, creditors and citizens. The CAFR can be reviewed on the City's website, and a hard copy will be continually on display at City Hall. The City will submit its CAFR annually to the GFOA to determine its eligibility to receive the GFOA's "Certificate of Achievement for Excellence in Financial Reporting."

Annual Budget Document

The City of St. Marys shall prepare and publish an annual budget document in accordance with the policies contained within this document. This budget shall measure the annual funding and forecast the financial position of the City for the subsequent fiscal year. This document shall be prepared in conformity to the GFOA program requirements. The City shall make the report

available to elected officials, citizens, and any interested parties. The budget can be reviewed on the City's website, and a hard copy will be continually on display at City Hall. The City shall submit the budget to the GFOA annually to determine its eligibility to receive the GFOA's "Distinguished Budget Presentation Award."

Financial Reporting to the City Council

The Finance Department shall prepare and present to the City Council on a monthly basis a Financial Report which will contain the revenues and expenditures for all the City's operating funds. These reports will be presented to inform Council of the financial situation of the City in order to make sound financial decisions. The City shall also prepare "Capital Projects" reports annually which will outline appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.

Financial Reporting to City Administration

The Finance Department shall supply the reporting needs of each department. Reports will be designed and implemented as needed for departments in order for Management to make sound business decisions. At a minimum, each department will receive monthly reports which detail the financial activity of the department, any encumbrances incurred, and line items that are in excess of the approved budget.

External Financial Reporting

The City of St. Marys shall report in conformity with O.C.G.A 36-81-7. A copy of the City's annual audit (CAFR) shall be submitted to the Georgia Department of Audits and Accounts within 180 days of the fiscal year-end, as required. A copy of the City's annual CAFR shall be submitted to the Carl Vinson Institute of Government in accordance with Georgia TED House Bill 122. In compliance with O.C.G.A 36-81-8, the City shall submit an annual report of finances to the Georgia Department of Community Affairs.

CHAPTER 7
PURCHASING POLICY

INTRODUCTION

The City of St. Marys will maximize savings by obtaining the best value for each tax dollar spent. The role of purchasing within an organization is to perform as staff, line and service functions.
Staff function: advises, plans, and schedules purchases to obtain the best buy.
Service function: performs the buying for the organization.
Line function: purchasing achieves savings for the government.

1. PURCHASING SYSTEM

a. The City maintains a combined centralized and decentralized purchasing system. Larger dollar purchases are handled by the purchasing department. Smaller dollar purchases are handled by the user departments.

2. PURCHASING RULES AND REGULATIONS

a. The formal City of St. Marys Purchasing Policy was adopted February 1, 1983. Amendments have been made to the original policy and are notated on the last page of the policy.
b. The Finance Department will be responsible for developing new rules and procedures for the Purchasing Policy.
c. The City of St. Marys will follow state laws which specifically deal with procurement in addition to the laws which have been adopted at the local level.
d. When purchasing with federal grant funds, the regulations of Office of Management and Budget, Circular A-102 will be followed.

3. CONTRACTS/COOPERATIVE PURCHASING

a. The use of State Contracts is encouraged.
b. The City Manager shall have the authority to join with other units of government in cooperative purchasing activities when it is in the best interest of the City.

4. LOCAL VENDORS

a. The City of St. Marys adopted a Local Vendor Preference Policy on August 6, 2012.

CHAPTER 8
CASH AND INVESTMENT POLICIES

INTRODUCTION

Investment earnings are an important source of revenue. However, the primary concern at all times is the safety and preservation of the City's cash and investment, along with the ability to respond efficiently to cash flow requirements. With this being said, the objective of Investment and Cash Management is to maximize interest earnings, within an environment that strongly emphasizes legal compliance and safety while providing cash flow liquidity to meet the City's financial obligations.
The following policies provide specific guidance regarding cash and investments and are consistent with Georgia Statutes 36-82-7, 36-83-4 and 36-83-5 which authorize the City to invest in selected investment instruments and require that these investments be collateralized.

1. BANKING SERVICES

The Finance Department, when deemed advantageous to the City, will issue a request for proposal on banking services to all qualified banks located within the City's geographic boundaries. The award of banking services will be made solely on the response to the request for proposal. After a depositary is chosen, the banking services shall be in the form of a written contract and be approved by the City Council. 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.

a. SAFEGUARDING OF ASSETS

Every aspect of cash management operations shall be designed to ensure the absolute safety and integrity of the City's or any fiduciary fund's financial assets. The City will deposit all funds on the next working day to ensure safe keeping.

b. POOLED CASH MANAGEMENT

The City maintains a management program for the purpose of maximizing invested funds.

c. LEGAL COMPLIANCE

Cash management activities shall be carried out in full compliance with prevailing local, state and federal regulations. Such activities shall be designed to follow the guidelines and standards promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

2. INVESTMENTS

- ***Scope***

This investment policy applies to the activities of the City with regard to investing the financial assets of all accounting funds maintained.

- ***Objectives***

Safety of principal is the foremost objective of the City's investment program. Each investment transaction shall seek first to ensure that capital losses are avoided, whether from security defaults or the erosion of market value. The investment portfolio of the City shall be designed to attain a market-average rate of return throughout budgetary and economic cycles while taking into account the City's investment risk and cash flow requirements.

- ***Relationships with Banks and Dealers***

Depositories shall be selected when deemed advantageous to the City. In selecting depositories, the creditworthiness of institutions shall be considered.

- ***Maturities***

Investments for all operating funds shall be made in maturity increments of twelve months or less, except when a temporary extension of maturities is approved by the City Council or as completed by an agent(s) for bond issues.

- *Diversification*

It is the policy of the City to diversify its investment portfolios. Asset investment funds shall be diversified to eliminate the risk of loss resulting from the over-concentration of assets in a specific maturity, a specific issuer or a specific class of securities. In establishing these strategies, the following general policies and constraints shall apply:

- Liquidity shall be assured through practices of maturing investments or marketable U.S. Treasury issues in order for the City to efficiently meet, without financial penalty, disbursement and cash flow needs, to include emergency needs.

- The Finance Director shall establish strategies and guidelines for the percentage of total portfolios that may be invested in securities other than U.S. Treasury issues.

- *Delegation and Authority*

The responsibility for conducting investment transactions will reside with the Finance Director. The City's Finance Director is designated as the investment officer and is responsible for investment decisions and activities, under the direction of the City Manager. The Finance Director shall develop and maintain written administrative procedures for the operation of the investment program, consistent with all investment policies. No individual may engage in an investment transaction except as provided under the terms of the investment policies and the procedures established by the Finance Director.

- *Prudence*

The standard of prudence to be applied by the investment officer shall be the "prudent person" rule and shall be applied in the context of managing an overall portfolio. Under the "prudent person" rule, it states that investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

- *Ethics and Conflicts of Interest*

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the City Manager any material financial interests in financial institutions that conduct business within the City, and they shall further disclose any personal financial/investment positions that could be related in any form to the performance of the city's portfolio.

- *Internal Controls*

The Finance Director shall establish a system of internal controls for investments, which shall be documented in writing in the accounting policies and procedures handbook. The internal controls shall be reviewed by the independent auditor. The controls shall be designed to prevent loss of City funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City.

- *Safekeeping and Custody*

All investment securities purchased by the City shall be held in third-party safekeeping by an institution designated as a primary agent. The primary agent shall issue a safekeeping receipt to the City listing the specific instrument, rate, maturity, and other pertinent information. Deposit-type securities (i.e., certificates of deposit) shall be collateralized at 110% of the face value. Other investments shall be collateralized by the actual security held in safekeeping by the primary agent.

- *Performance Evaluation*

The annual investment reports submitted to the City Manager and the City Council shall contain sufficient information to permit an independent organization to evaluate the performance of the investment program. As the City deems advantageous, the City may retain an independent firm to evaluate investment performance. The purpose of this examination shall be to obtain suggestions for improved future performance and to verify that investment officials have acted in accordance with the investment policy and written investment procedures.

3. INVESTING RESOURCES

a. All cash and investments will be maintained in as few accounts as possible in order to maximize any interest earnings.

b. When the City deems advantageous, a competitive bid process shall be conducted before any Certificates of Deposits are maintained or moved. If a specific maturity date is required, either for cash flow purposes or for compliance with

maturity guidelines, bids will be requested for instruments which meet the maturity requirement. If no specific maturity is required, a market trend analysis will be conducted to determine which maturities would be most advantageous.

c. It is encouraged to invest funds locally unless it would result in loss of the rate of return. The City will utilize Money Market accounts whenever possible to increase the rate of return on the daily operating funds.

d. Investments of the City are limited to 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
- Money Market Accounts
- The Georgia Local Government Investment Pool

e. The City will utilize the option to invest with the State of Georgia Local Government Investment Pool anytime their rate of return is higher than the rate determined through requests from banks; and/or to maintain the option to allow the City to take advantage of the liquidity afforded by next day withdrawals as offered by the Georgia Local Government Investment Pool.

Personnel Position Summary

The City of St. Marys' greatest asset are the employees who perform the day-to-day operations. Personnel positions are carefully assessed to ensure service delivery expectations are met. The City is committed to its employees, therefore all employee benefits and programs are evaluated for funding availability. Due to the ever-changing workforce environment, the City has been challenged with recruiting and retaining employees. To help the City compete in the current wage market, the Council implemented an annual Cost of Living increase for all employees based on the Consumer Price Index specifically as indicated by the Department of Labor. Annual employee evaluations are done for each employee where job performance is reviewed, and a rate increase is given based on that review.

Personnel Position

FTE Summary

		Actual FY 2022	Actual FY 2023	Actual FY 2024
General Fund				
Legislative				
	City Clerk	1.000	1.000	1.000
	Assist Clerk	0.000	1.000	1.000
	Sub Total	1.000	2.000	2.000
Executive				
	Executive Assistant	1.000	1.000	1.000
	City Manager	0.850	0.850	0.850
	Assist City Manager	0.000	1.000	1.000
	Sub Total	1.850	2.850	2.850
Partially Budgeted in Other Funds				
Finance				
	Director of Finance	0.300	0.300	0.300
	Assistant Finance Director	0.000	0.000	0.100
	Accountant	0.450	0.450	0.450
	Bookkeeper	0.400	0.400	0.400
	Purchasing Agent	0.450	0.450	0.450
	Jr. Accountant	0.100	0.100	0.300
	Accounts Payable	0.400	0.400	0.400
	Customer Service Representative	0.600	0.600	0.600
	Sub Total	2.700	2.700	3.000
Partially Budgeted in Other Funds				
Information Technology				
	Director	1.000	1.000	1.000
	Information Sprcialist	0.000	0.000	1.000
	Sub Total	1.000	1.000	2.000
Human Resources				
	Director	0.900	0.900	0.900
	Staff Assistant	0.900	0.900	0.900
	Sub Total	1.800	1.800	1.800
Partially Budgeted in Other Funds				

Municipal Court

Court Administrator	1.000	1.000	1.000
Accountant	0.000	0.000	0.100
Sub Total	1.000	1.000	1.100

Police

Police Chief	1.000	1.000	1.000
Deputy Chief	0.500	0.500	1.000
Lieutenant	2.500	2.500	2.000
Administrative Lieutenant	1.000	1.000	1.000
Administrative Assistant	1.000	1.000	1.000
Property & Evidence Technician	1.000	1.000	1.000
Police Sergeant	5.000	5.000	8.000
Police Corporal	6.000	6.000	6.000
Police Officer II	15.000	15.000	16.000
Police Records Technician	0.600	0.600	1.000
Sub Total	33.600	33.600	38.000

Fire

Fire Chief	0.700	0.700	0.700
Assistant Fire Chief	1.000	1.000	1.000
Fire Captain	1.000	1.000	3.000
Fire Lieutenant	9.000	9.000	5.000
Fire Inspector	0.000	0.000	1.000
Certified Firefighter	14.000	14.000	20.000
Sub Total	25.700	25.700	30.700

Partially Budgeted in Other Funds

Public Works

Public Works Director	0.340	0.340	0.340
Assisant Public Works Director	0.000	0.000	0.340
Engineer	1.000	1.000	1.000
Administrative Assistant	0.500	0.500	0.500
Construction Inspections	0.250	0.250	0.250
Custodial	0.000	0.000	2.000
Equipment Operator I	10.000	10.000	10.000
Equipment Operator III	2.000	2.000	2.000
Facilities Maintenance	2.000	2.000	2.000
Inventory Control	0.340	0.340	0.340
Mechanic Supervisor	0.340	0.340	0.340
Mechanic II	0.340	0.340	0.340
Senior Equipment Operator	0.250	0.250	0.250
Supervisor	0.340	0.340	0.340
Staff Assistant	1.500	1.500	1.000
Sub Total	19.200	19.200	21.040

Partially Budgeted in Other Funds

Hwy & Streets

Equipment Operator III	1.000	1.000	1.000
Equipment Operator II	1.000	1.000	1.000
Equipment Operator I	2.000	2.000	2.000

	Sub Total	4.000	4.000	4.000
Cemetery				
	Equipment Operator III	0.440	0.440	0.440
	Assistant Finance Director	0.100	0.100	0.100
	Building Inspector II	0.100	0.100	0.100
	Sub Total	0.640	0.640	0.640
Senior Center				
	Senior Center Coordinator	1.000	1.000	1.000
	Senior Center Services Assistant	1.360	2.720	2.720
	Sub Total	2.360	3.720	3.720
Library				
	Library Director	1.000	1.000	1.000
	Library Service Coordinator	1.000	1.000	1.000
	Library Programs Specialist	1.000	1.000	1.000
	Library Technician	2.000	2.000	2.000
	Sub Total	5.000	5.000	5.000
Building				
	Fire Chief	0.300	0.300	0.300
	Permit Technician	1.000	1.000	1.000
	Chief Building Inspector	1.000	1.000	1.000
	Building Inspectors	1.000	1.000	2.000
	Sub Total	3.300	3.300	4.300
Partially Budgeted in Other Funds				
Community Development				
	Community Development Director	1.000	1.000	1.000
	Assistant Comm. Dev. Director	1.000	1.000	1.000
	Senior Planner	1.000	1.000	1.000
	Planner I	1.000	1.000	1.000
	Sub Total	4.000	4.000	4.000
Partially Budgeted in Other Funds				
Code Enforcement				
	Code Compliance Officer	1.500	1.500	1.500
	Sub Total	1.500	1.500	1.500
Main Street				
	Main Street Director	1.000	1.000	1.000
	Exec Assistant	1.000	1.000	1.000
	Sub Total	2.000	2.000	2.000
	Total General Fund	**110.650**	**114.010**	**127.650**
Tourism				
	Tourism Director	0.000	0.000	1.000
	Hostess	1.500	1.500	1.500
	Sub Total	1.500	1.500	2.500
	Total Tourism Fund	**1.500**	**1.500**	**2.500**

Sewer

	City Manager	0.075	0.075	0.075
	HR Director	0.050	0.050	0.050
	Staff Assistant	0.050	0.050	0.050
	Public Works Director	0.330	0.330	0.330
	Assist. Public Works Director	0.000	0.000	0.330
	Administrative Assistant	0.250	0.250	0.250
	Construction Inspections	0.375	0.375	0.375
	Equipment Operator I	3.000	3.000	4.000
	Equipment Operator II	1.000	1.000	1.000
	Lift Station Technician	2.000	2.000	2.000
	Inventory Control	0.330	0.330	0.330
	Mechanic Supervisor	0.330	0.330	0.330
	Mechanic II	0.330	0.330	0.330
	Senior Equipment Operator	0.375	0.375	0.375
	Supervisor	0.750	0.750	0.750
	Staff Assistant	0.500	0.500	0.500
	Finance Director	0.250	0.250	0.250
	Assistant Finance Director	0.425	0.425	0.425
	Accountant	0.200	0.200	0.200
	Bookkeeper	0.250	0.250	0.250
	Purchasing Agent	0.250	0.250	0.250
	Jr. Accountant	0.400	0.400	0.400
	Accounts Payable	0.250	0.250	0.250
	Utility Billing Specialist	0.375	0.375	0.500
	Customer Service Representative	0.900	0.900	0.900
Partially Budgeted in Other Funds	Sub Total	13.045	13.045	14.500

Water

	City Manager	0.075	0.075	0.075
	HR Director	0.050	0.050	0.050
	Staff Assistant	0.050	0.050	0.050
	Public Works Director	0.330	0.330	0.330
	Assist. Public Works Director	0.000	0.000	0.330
	Administrative Assistant	0.250	0.250	0.250
	Construction Inspections	0.375	0.375	0.375
	Equipment Operator II	3.000	3.000	3.000
	Equipment Operator III	1.000	1.000	1.000
	Assistant Water Plant Operator	2.000	2.000	2.000
	Meter Reader	2.000	2.000	2.000
	Lead Meter Reader	1.000	1.000	1.000
	Inventory Control	0.330	0.330	0.330
	Mechanic Supervisor	0.330	0.330	0.330
	Mechanic II	0.330	0.330	0.330
	Senior Equipment Operator	0.375	0.375	0.375
	Supervisor	0.750	0.750	0.750
	Staff Assistant	0.500	0.500	0.500
	Director of Finance	0.250	0.250	0.250
	Assistant Finance Director	0.425	0.425	0.425
	Accountant	0.200	0.200	0.200
	Bookkeeper	0.250	0.250	0.250
	Purchasing Agent	0.250	0.250	0.250

	Jr. Accountant	0.400	0.400	0.400
	Accounts Payable	0.250	0.250	0.250
	Fiscal Agent II	0.350	0.350	0.350
	Utility Billing Specialist	0.375	0.375	0.375
	Customer Service Representative	0.800	0.800	0.900
Partially Budgeted in Other Funds	Sub Total	16.295	16.295	16.725
	Total Water/Sewer Fund	**29.340**	**29.340**	**31.225**
Solid Waste				
Partially Budgeted in Other Funds	Customer Service Representative	0.600	0.600	0.600
	Sub Total	0.600	0.600	0.600
	Total Solid Waste Fund	**0.600**	**0.600**	**0.600**
Aquatic Park				
	Aquatic Park Head Supervisor	1.000	1.000	1.000
	Assit. Park Supervisor	0.000	1.000	1.000
	Seasonal Employees	14.077	14.077	14.077
	Sub Total	15.077	16.077	16.077
	Total Aquatic Park	**15.077**	**16.077**	**16.077**
St. Marys Marina				
	Dockmaster	0.000	0.000	1.000
	Dock Attendents	0.000	0.000	2.250
	Sub Total	0.000	0.000	3.250
	Total St. Marys Marina	**0.000**	**0.000**	**3.250**
FTE Positions		**157.167**	**161.527**	**181.302**

Long-Range Financial Planning

St. Marys is committed to protecting our historical past 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 financial planning to retain sustainability is a critical component of the City’s success. This year, the City put together a three (3) year forecast 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.

The quality of life aspects includes:

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

It is vital to ensure that recurring revenues and expenses are aligned. A 8% increase in real and personal property taxes was budgeted in FY2025. For future years, taxes will ensure the City will purchase equipment and provide infrastructure to ensure the quality of life aspects are met. The City conducts annual property tax sales 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.

The Solid Waste Fund has remained consistent after the change to Cumberland Services for solid waster pickup in FY2023. Rates are expected to remain steady with no plans for capital outlays in the near future.

Diversity in economic development is a major key to the City’s future. Bringing in businesses will supply revenues to all three funds through taxes, fees, and user fees. The development of St. Marys Commerce Park and the Exit 1 project will set a basis to attract further economic interest in St. Marys and provide for an exciting future.

The City is reviewing the progress of the 2017 Master Plan and is preparing for the 2026 Master Plan. Over the past seven years the City has seen great accomplishments. Mid-Town RSVP will begin January 2025; St. Marys Commerce Park is now open for business; The City has purchased the former Express Scripts Call Center and will relocate City Hall after renovations are completed; the Senior Center has already moved to the new City Hall location and is growing; the Utility Master Plan was completed in June 2024; and the City Marina is now open for business. Council and Management are being proactive to ensure the City is moving in the right direction for the future. An annual retreat is planned for City Council and Senior Staff Members where specific projects will be discussed to ensure long-range planning goals are being met.

Three Year Budget

Below is a three-year budget for the funds for the City. Staff has conservatively estimated these funds to chart the path for the future to ensure stability.

If the need in the future arises to make adjustments, the Council and Staff will need to look at the projected budgets and make the necessary changes and to include any increase in fees, to increase allocated fund equity, or to push a project back a year that is currently budgeted.

Three-Year Projections

FY2025		FY2026		FY2027	
General Fund		**General Fund**		**General Fund**	
General Government	$ 3,641,803	General Government	$ 3,751,057	General Government	$ 3,826,078
Public Saftey	$ 9,518,004	Public Saftey	$ 9,803,544	Public Saftey	$ 9,999,615

Pubic Works	$ 6,297,346	Pubic Works	$ 6,486,266	Pubic Works	$ 6,615,992
Community Dev	$ 1,580,727	Community Dev	$ 1,628,149	Community Dev	$ 1,660,712
Health & Welfare	$ 713,994	Health & Welfare	$ 735,414	Health & Welfare	$ 750,122
	$ 21,751,874		**$ 22,404,430**		**$ 22,852,519**

Special Revenue Funds		**Special Revenue Funds**		**Special Revenue Funds**	
Speed Detection	$ 20,000	Speed Detection	$ 20,600	Speed Detection	$ 21,218
Multi Grant	$ 700,000	Multi Grant	$ 721,000	Multi Grant	$ 742,630
Tourism	$ 365,551	Tourism	$ 376,518	Tourism	$ 387,813
Hotel/Motel	$ 365,551	Hotel/Motel	$ 376,518	Hotel/Motel	$ 387,813
TAD	$ 500,000	TAD	$ 515,000	TAD	$ 530,450
	$ 1,951,102		**$ 2,009,635**		**$ 2,069,924**

Captial Projects		**Captial Projects**		**Captial Projects**	
SPLOST VIII	$ 2,000,000	SPLOST IX	$ -	SPLOLST IX	$ -
LMIG	$ 200,000	LMIG	$ 200,000	LMIG	$ 200,000
Commerce Park Project	$ 4,000,000	Commerce Park Project	$ 4,000,000	Commerce Park Project	$ 4,000,000
Exit 1 Project	$ 30,000,000	Exit 1 Project	$ 30,000,000	Exit 1Project	$ 30,000,000
	$ 36,200,000		**$ 34,200,000**		**$ 34,200,000**

Debit Service		**Debit Service**		**Debit Service**	
Commerce Park	$ 612,200	Commerce Park	$ 603,915	Commerce Park	$ 601,323
Exit 1 Project	$ 1,461,420	Exit 1 Project	$ 1,461,420	Exit 1 Project	$ 1,520,178
	$ 2,073,620		**$ 2,065,335**		**$ 2,121,501**

Enterprise Funds		**Enterprise Funds**		**Enterprise Funds**	
Water/Sewer	$ 13,826,939	Water/Sewer	$ 14,241,747	Water/Sewer	$ 14,669,000
Solid Waste	$ 2,792,981	Solid Waste	$ 2,876,770	Solid Waste	$ 2,963,074
Aquatic Park	$ 972,940	Aquatic Park	$ 1,002,128	Aquatic Park	$ 1,032,192
St. Marys Marina	$ 201,376	St. Marys Marina	$ 207,417	St. Marys Marina	$ 213,640
	$ 17,794,236		**$ 18,328,063**		**$ 18,877,905**

Budget Adjustments & Amendments

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.

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.

O.C.G.A. 36-81-3 states:

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.

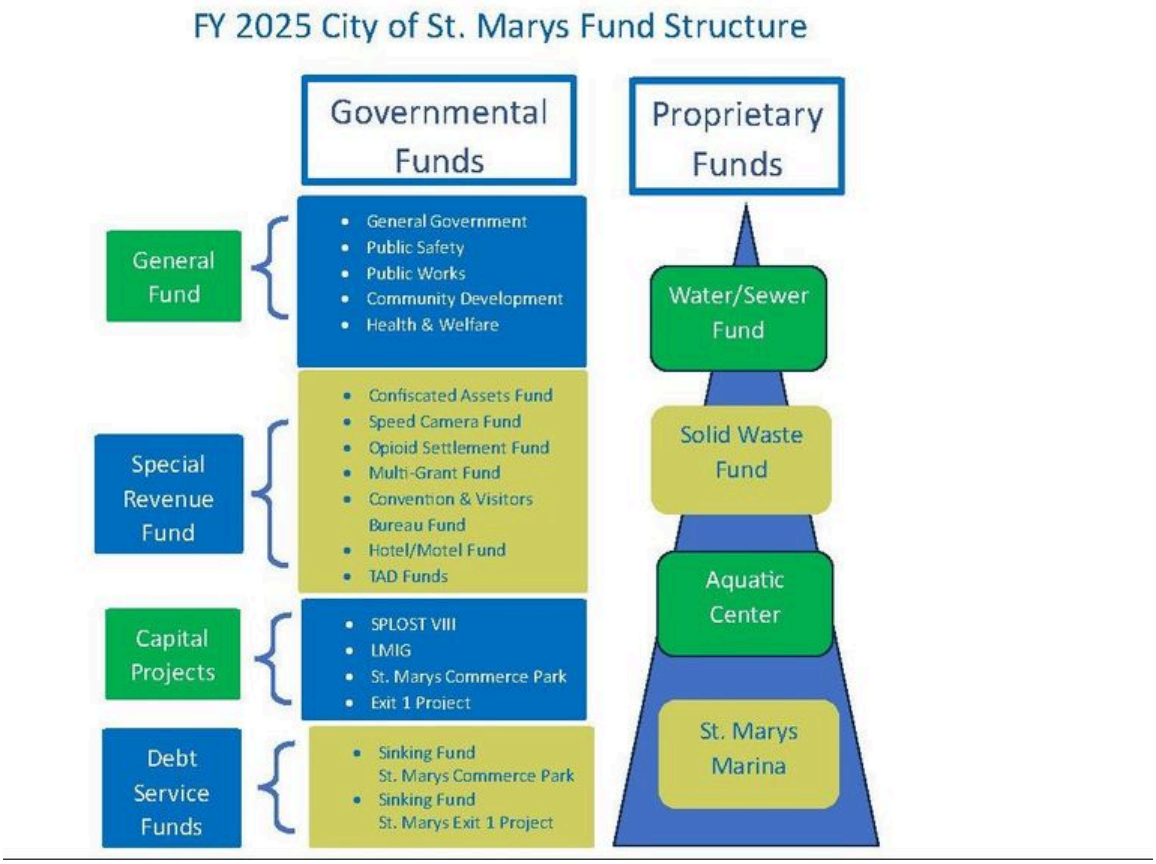


Fund Structure

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.

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

As noted in the chart "FY2025 City of St. Marys Fund Structure" shown below, St. Marys utilizes three (4) major governmental fund types: General, Special Revenue, Capital Projects, and Debt Service. St. Marys also utilizes Enterprise Funds.



CITY OF ST. MARYS - FUNDS AND FUNCTION

General Fund	Special Revenues	Capital Projects	Debt Service Fund	Enterprise Funds
Legislative	Confiscated Assets	SPLOST	Sinking Fund St. Marys Commerce Park	Water/Sewer
Executive	Speed Camera Fund	LMIG	Sinking Fund Exit 1 Project	Solid Waste
Finance	Multi-Grant Fund	Commerce Park		Aquatic Center
Information Tech	Convention & Visitors Bureau Fund	St. Marys Exit 1 Project		St. Marys Marina
Human Resources	Hotel/Motel Fund			
Municipal Court	TAD Funds			
Police Department				
Fire Department				
Public Works				
General Gov Bldgs				
Parks				
Hwys & Streets				
Library				
Building				
Planning & Zoning				
Cemetery				
Code Enforcement				
Senior Center				
Main Street				
Special Facilities				

The City of St. Marys funds are divided into Governmental Funds and Proprietary Funds. The Governmental funds are as follows:

- **General Fund** - accounts for all general operations of the City necessary to serve our citizens. 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 General Government, Public Safety, Public Works, Community Development, and Health and Welfare.
- **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 for the taxpayer, indicating that the funds were expended on the intended purpose. St. Marys has eight Special Revenue Funds: Confiscated Assets Fund, Speed Camera Fund, Opioid Settlement Funds, Multi-Grant Fund, Convention & Visitors Bureau Fund, Hotel/Motel Tax Fund, and TAD Funds.

  Confiscated Assets Fund is used to account for funds received from confiscated assets. The monies are to be used to purchase necessary quipment and supplies for the Police Department.
  Speed Camera Fund is used to account for funds received from traffic citations issued using cameras in school zones. These funds are used for Public Safety equipment and supplies.
  Opioid Settlement Fund is used to account for funds received through the Comprehensive Opioid, Stimulant, and Substance Abuse Program.
  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.
  Convention & Visitors Bureau Fund is used to account for related revenues and expenditures on tourism. These funds are used to promote tourism and tourism-related activities within the City of St. Marys
  Hotel/Motel Tax Fund is used to account for the taxes received from hotels/motels collected as required by law. These funds are used to promote tourism.
  Tax Allocation District (TAD) Funds are used to account for related revenues and expenditures in special districts. These funds are used for a specified improvement in the designated areas of each TAD.

- **Capital Project Fund** is established to account for financial resources used for the acquisition and/or construction of major capital projects. The City has four Capital Improvements Funds - SPLOST, LMIG, St. Marys Commerce Park, and St. Marys Exit 1 Project in FY2025.

  Special Purpose Locan Option Sales Tax Fund is used to account for the 1% sales tax collected for special projects. SPLOST VIII will end June 2025.
  Local Maintenance Improvement Grant (LMIG) is used to account for the Georgia Department of Transportation funds for road infrastructure.
  St. Marys Commerce Park Fund is used to account for proceeds for the sale of a bond which is being used for the costs of the development of an industrial park in the downtown development area of the City.
  St. Marys Exit 1 Project Fund is used to account for the proceeds, for the sale of a bond which is being used for the costs of public infrastructure for a new development at Exit 1 which includes, but is not limited to additions, extensions, and improvements to the water and sewer system of the City and constructing and equipping a new fire station of the City.

- **Debt Service Funds** are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest.
  Sinking Fund - St. Marys Commerce Park accounts for funds to be used to retire bond principal and to pay interest on revenue bonds associated with the development of St. Marys Commerce Park.
  Sinking Fund - St. Marys Exit 1 Project accounts for funds to be used to retire bond principal and to pay interest on revenue bonds associated with the development of St. Marys Exit 1 Project.

The Proprietary, or Enterprise, Funds establish 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 are separated into its own financial statements rather than commingled with the revenue and expenses of all other government activities. The City's Proprietary Funds are as follows:

- **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 revenue and expenses generated at St. Marys Aquatic Park and is financed by user charges.
- **St. Marys Marina Fund** is used to account for the revenue and expenses generated at St. Marys Marina and is financed by user charges.

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 Summary of Revenue and Expenses

Speed Detection Fund (Fund 211)
Speed Detection Fund Summary of Revenue and Expenses

Opioid Settlement Fund (Fund 240)
Opioid Fund summary of Revenue and Expenses

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

Tax Allocation District (270)
Tax Allocation District 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

St. Marys Commerce Park Capital Improvements Fund (360)
St. Marys Commerce Park Fund Summary of Revenues and Expenditures

St. Marys Exit 1 Capital Improvements Fund (370)
St. Marys Exit 1 Fund Summary of Revenues and Expenditures

Debt Service Fund - St. Marys Commerce Park (420)
Debt Service Fund - St. Marys Commerce Park Summary of Revenues and Expenditures

Debt Service Fund - St. Marys Exit 1 Project (430)
Debt Service Fund - St. Marys Exit 1 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 Expenditure

St. Marys Marina Fund (560)

St. Marys Marina Fund Summary of Revenues and Expenditure



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.

St. Marys Presbyterian Church circa 1828



CITY WIDE REVENUE & EXPENSES

Overall City Revenue

When budgeting revenue for the FY2025 budget, the expected level of service required from its citizens was kept in the forefront, while also ascertaining local and national economic conditions as well as prior years' level of collections.

The City of St. Marys maintains an unassigned fund balance in the General Fund that is favorable to the policy guidelines set by the City for budgetary and planning purposes. It has been the goal to ensure the City maintains and continues to keep at a minimum, an 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 (GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions). The City does plan to draw on fund balance in the fiscal year 2025 budget.

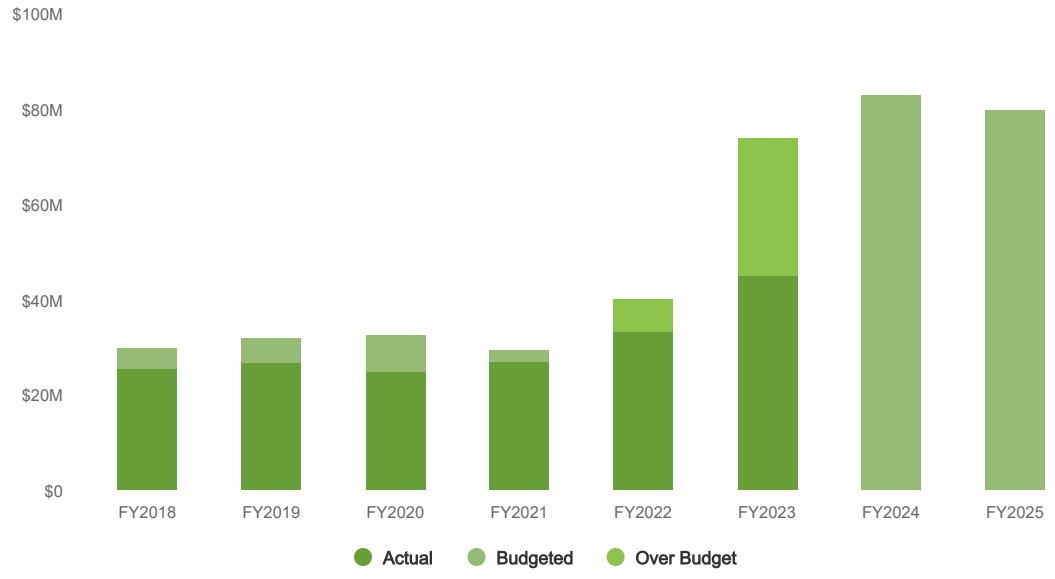
The General Fund accounts for the collection of property taxes, Local Option Sales Tax (LOST), excise taxes, permits & licenses, fines and forfeitures, service charges, and other miscellaneous and intergovernmental revenues. St. Marys General Fund consists of Administration, Finance, Municipal Court, Police, Fire, Public Works, Planning & Zoning, Building, and Economic Development.

Overall, charges for services are budgeted conservatively to remain consistent with last year. These charges encompass minor revenues compared to the overall General Fund Revenue Budget.

Revenues Summary

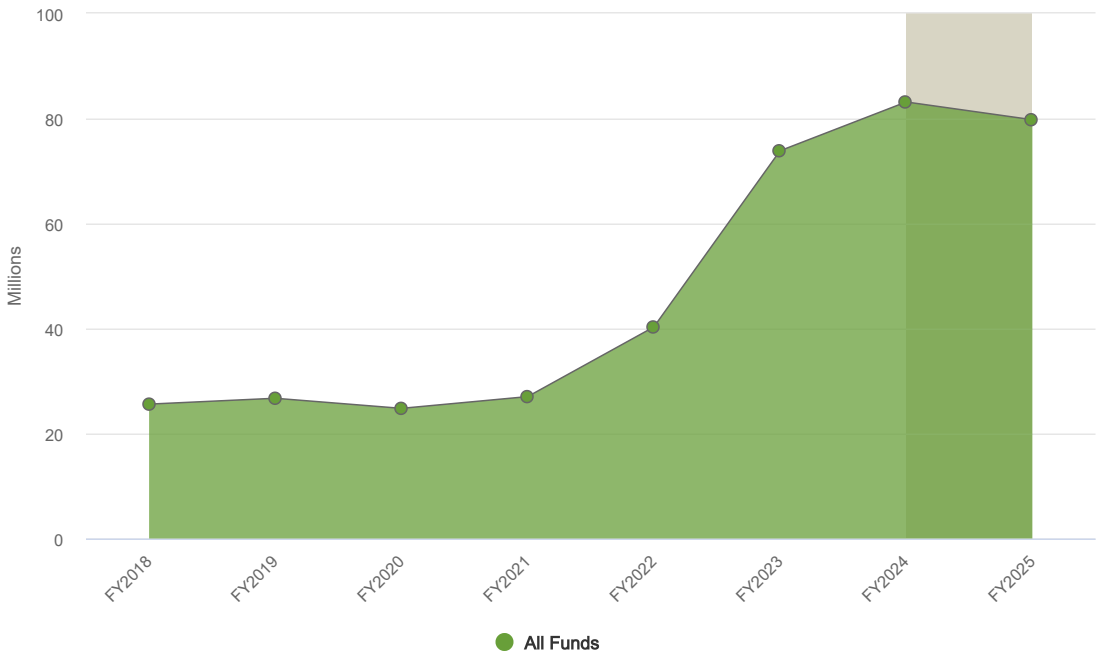
$79,767,977 **-$3,382,738**
(-4.07% vs. prior year)

FY2025 Overall Revenue Proposed and Historical Budget vs. Actual



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
All Funds					
General Fund					
Real Property-Current Year	100-311100	$4,917,352.00	$5,334,014.52	8.5%	
2022 & Prior Years Property Tax Collection	100-311200	$65,000.00	$60,000.00	-7.7%	
Motor Vehicle	100-311310	$600,000.00	$650,000.00	8.3%	
Mobile Home	100-311320	$8,000.00	$5,000.00	-37.5%	
Railroad Tax	100-311391	$5,000.00	$4,800.00	-4%	
Real Estate Transfer Tax	100-311600	$53,000.00	$61,000.00	15.1%	
Recording Intangible Tax	100-311610	$100,000.00	$108,000.00	8%	
Georgia Power	100-311710	$745,000.00	$822,000.00	10.3%	
Okefenokee Electric	100-311711	$78,000.00	$85,000.00	9%	
Gas Franchise	100-311730	$25,000.00	$30,000.00	20%	
Cable TV Franchise	100-311750	$100,000.00	$100,000.00	0%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Telephone Franchise	100-311760	$150,000.00	$130,000.00	-13.3%	
Local Option Sales and Use	100-313100	$2,750,000.00	$3,000,000.00	9.1%	
Alcoholic Beverage Excise	100-314200	$200,000.00	$200,000.00	0%	
Insurance Premiums	100-316200	$1,500,000.00	$1,600,000.00	6.7%	
Financial Institutions	100-316300	$28,000.00	$30,000.00	7.1%	
Penalty and Interest on Delinquent Taxes	100-319100	$35,000.00	$38,500.00	10%	
GTS Collection Fees	100-319900	$20,000.00	$25,000.00	25%	
Beer & Wine License	100-321100	$75,000.00	$83,000.00	10.7%	
General Business License	100-321200	$130,000.00	$130,000.00	0%	
Business License Insurance	100-321220	$24,000.00	$24,000.00	0%	
Building Permits	100-322100	$400,000.00	$440,000.00	10%	
Zoning Fees	100-322210	$17,000.00	$17,000.00	0%	
Land Disturbing Permits	100-322211	$10,000.00	$10,000.00	0%	
Sign Permits	100-322230	$2,400.00	$1,500.00	-37.5%	
Foreclosure Registry Fee	100-322990	$2,000.00	$1,800.00	-10%	
Plan Review Fees	100-323910	$50,000.00	$52,000.00	4%	
Engineering Review Fees	100-323920		$3,000.00	N/A	
Copies Sold - Admin	100-341700	$5,000.00	$5,000.00	0%	
Copies Sold - Police Dept	100-341705	$2,500.00	$3,400.00	36%	
Copies Sold - Library	100-341710	$2,500.00	$2,800.00	12%	
Copies Sold - Planning & Building	100-341715	$50.00	$50.00	0%	
Qualifying Fees	100-341910	$0.00	$2,400.00	N/A	
Special Fire Hazmat Services	100-342200	$500.00	$250.00	-50%	
NSF Fees	100-344212	$100.00	$100.00	0%	
Program Income - Senior Center	100-347500	$50.00	$0.00	-100%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Cemetery Fees	100-349100	$70,000.00	$75,000.00	7.1%	
Administrative Fees - Tourism	100-349900	$4,200.00	$4,200.00	0%	
Administrative Fees - CC Fees	100-349920	$5,500.00	$8,000.00	45.5%	
Court Fines Base	100-351170	$135,000.00	$225,000.00	66.7%	
Court Fines Fees	100-351171	$45,000.00	$64,000.00	42.2%	
Court Fines - DUI Victims	100-351172	$6,000.00	$5,000.00	-16.7%	
Brain & Spinal Fund	100-351178	$6,000.00	$5,000.00	-16.7%	
Probation Fees	100-351179	$1,500.00	$1,500.00	0%	
Traffic Citation Fees	100-351180	$6,500.00	$14,000.00	115.4%	
Library Fines/Collections	100-351300	$3,000.00	$3,300.00	10%	
Penalty/Late Charge - Police	100-351400	$50.00	$0.00	-100%	
Court Contempt Fees	100-351402	$150.00	$100.00	-33.3%	
Court Restituion	100-351403	$500.00	$250.00	-50%	
City Ordinance Violation Fees	100-351407	$3,000.00	$1,500.00	-50%	
Interest Earned	100-361000	$140,000.00	$160,000.00	14.3%	
Orange Hall Donations	100-372000	$100.00	$100.00	0%	
Donations - Police K9	100-372025		$70,000.00	N/A	
Fund Equity	100-380001	$1,763,287.00	$3,649,109.00	106.9%	
Rental Income	100-381000	$450,000.00	$405,000.00	-10%	
Special Events Rental	100-381010	$2,500.00	$3,000.00	20%	
Miscellaneous Income	100-389010	$215,000.00	$200,000.00	-7%	
Dilapadated Structures	100-389017	$2,500.00	$0.00	-100%	
Shared Services - Board of Education	100-389028	$37,000.00	$225,000.00	508.1%	
Shared Services - Hospital Authority	100-389032	$40,000.00	$25,000.00	-37.5%	
Operating Transfer In Multi Grant	100-391200	$422,000.00	$700,000.00	65.9%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Operating Transfer In LMIG	100-391201	$200,000.00	$200,000.00	0%	
Operating Transfer In Confiscated Assets	100-391202	$0.00	$32,000.00	N/A	
Operating Transfer In - ARPA Fund	100-391207	$60,000.00	$0.00	-100%	
Operating Transfer In - Speed Detectioin Fund	100-391208	$100,000.00	$20,000.00	-80%	
Sale of City Property	100-392200	$0.00	$5,000.00	N/A	
Loan Proceeds	100-393010	$2,273,517.00	$2,591,200.00	14%	
Total General Fund:		$18,092,756.00	$21,751,873.52	20.2%	
Speed Deduction Fund					
Revenue	211-381000	$100,000.00	$20,000.00	-80%	
Total Speed Deduction Fund:		$100,000.00	$20,000.00	-80%	
American Rescue Plan Act-2021					
Fund Equity	230-380000	$3,514,996.00		N/A	
Total American Rescue Plan Act-2021:		$3,514,996.00		N/A	
Multiple Grants Fund					
Grant Federal	251-331120	$776,000.00	$700,000.00	-9.8%	
Total Multiple Grants Fund:		$776,000.00	$700,000.00	-9.8%	
Tax Allocation District 1					
Taxes	270-311100	$500,000.00	$500,000.00	0%	
Hotel/Motel Tax	270-314100		$307,000.00	N/A	
Activity Fees	270-347200		$1,100.00	N/A	
Retail Sales	270-347900		$1,400.00	N/A	
Contributions From Others	270-371000		$1,900.00	N/A	
Fund Equity	270-380001		$9,172.00	N/A	
Community Market (previously part of Misc.)	270-381500		$5,125.00	N/A	
Miscellaneous Income	270-389010		$1,000.00	N/A	
Operating T/F In from General Fund	270-391200		$36,000.00	N/A	
Total Tax Allocation District 1:		$500,000.00	$862,697.00	72.5%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Special Revenu Fund					
Hotel/Motel Tax	275-314100	$307,000.00		N/A	
Activity Fees	275-347200	$1,100.00		N/A	
Retail Sales	275-347900	$1,100.00		N/A	
Interest Earned	275-361000	$1,500.00		N/A	
Contributions From Others	275-371000	$1,700.00		N/A	
Fund Equity	275-380001	$8,000.00		N/A	
Rental Income	275-381000	$150.00		N/A	
Miscellaneous Income	275-389010	$8,000.00		N/A	
Operating T/F In	275-391200	$23,000.00		N/A	
Total Special Revenu Fund:		$351,550.00		N/A	
Hotel/Motel Fund					
Hotel/Motel Tax Revenue	276-314100	$353,215.00	$365,551.00	3.5%	
Total Hotel/Motel Fund:		$353,215.00	$365,551.00	3.5%	
Splost Viii					
SPLOST Referendum Tax VIII	321-313200	$2,000,000.00	$280,000.00	-86%	
Fund Equity	321-380001		$1,720,000.00	N/A	
Total Splost Viii:		$2,000,000.00	$2,000,000.00	0%	
Capital Projects-Lmig					
LMIG GRANT	335-313200	$200,000.00	$200,000.00	0%	
Total Capital Projects-Lmig:		$200,000.00	$200,000.00	0%	
Capital Projects Fund					
Fund Equity	360-380001	$7,000,000.00	$4,000,000.00	-42.9%	
Total Capital Projects Fund:		$7,000,000.00	$4,000,000.00	-42.9%	
St Mary's Exit 1 Project					
Fund Equity	370-380001	$30,000,000.00	$30,000,000.00	0%	
Total St Mary's Exit 1 Project:		$30,000,000.00	$30,000,000.00	0%	

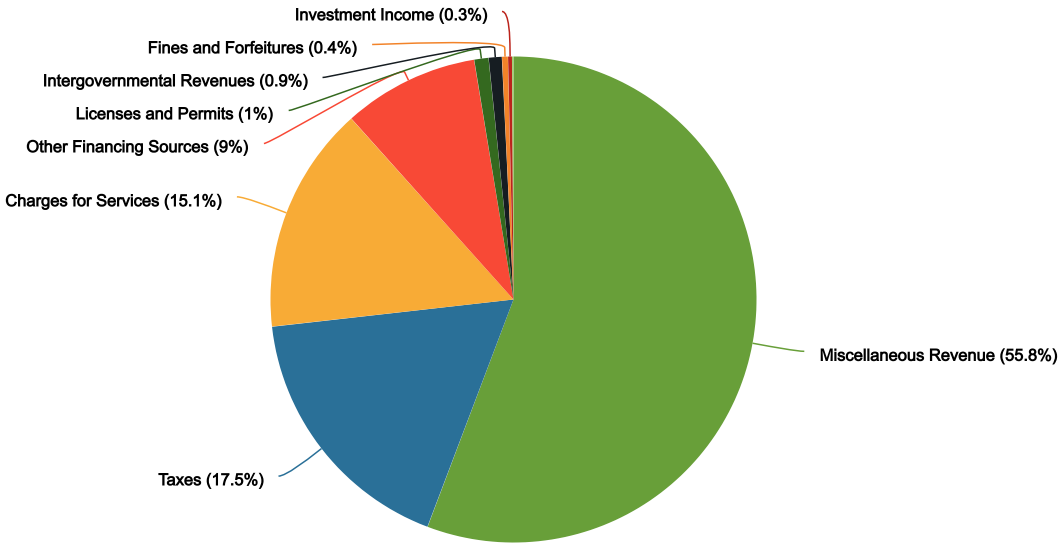
Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Debt Service					
Fund Equity	420-380001	$612,200.00		N/A	
Fund Equity	420-381000		$612,200.00	N/A	
Total Debt Service:		$612,200.00	$612,200.00	0%	
Debt Service St Mary's Exit 1					
Fund Equity	430-380001	$0.00	$1,461,420.00	N/A	
Total Debt Service St Mary's Exit 1:		$0.00	$1,461,420.00	N/A	
Water And Sewer Fund					
Water Charges	505-344210	$2,500,000.00	$2,600,000.00	4%	
Transfer/Temporary Services	505-344211	$50,000.00	$50,000.00	0%	
Reconnection NSF Fees	505-344212	$60,000.00	$60,000.00	0%	
Late Fees and Penalties	505-344213	$98,000.00	$100,000.00	2%	
Turn On Fee	505-344214	$45,000.00	$45,000.00	0%	
Cap Recovery Water - Developers	505-344216	$110,000.00	$225,000.00	104.5%	
Water Charges 2	505-344217	$800,000.00	$800,000.00	0%	
Sewerage Charges	505-344230	$2,215,230.00	$2,300,000.00	3.8%	
Sewer Charges 2	505-344231	$787,000.00	$790,000.00	0.4%	
Cap Recovery Meter - Developers	505-344236	$70,000.00	$140,000.00	100%	
Cap Recovery Sewer - Developers	505-344256	$390,000.00	$600,000.00	53.8%	
Construction Fees	505-344263	$525,000.00	$850,000.00	61.9%	
Admin Fees - Credit Card	505-349920	$2,500.00	$2,000.00	-20%	
Interest Revenues	505-361000	$30,000.00	$50,000.00	66.7%	
Fund Equity	505-380001	$2,848,000.00	$2,064,438.00	-27.5%	
Rental Income	505-381000	$48,300.00	$50,000.00	3.5%	
Other Miscellaneous Revenues	505-389100	$20,000.00	$20,000.00	0%	
Collection Fees	505-389300	$5,000.00	$7,000.00	40%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Operating Transfer In - SPLOST	505-391205	$1,500,000.00	$2,000,000.00	33.3%	
Operating Transfer In - ARPA Fund	505-391207	$3,504,996.00	$0.00	-100%	
Loan Proceeds	505-393010	$310,700.00	$1,073,500.00	245.5%	
Total Water And Sewer Fund:		$15,919,726.00	$13,826,938.00	-13.1%	
Solid Waste Fund					
Residential Refuse Charge	540-344111	$2,645,981.00	$2,645,981.00	0%	
Commercial Refuse Charge	540-344112	$86,000.00	$86,000.00	0%	
Late Fees and Penalties	540-344190	$30,000.00	$40,000.00	33.3%	
Other Charges	540-349900	$20,800.00	$21,000.00	1%	
Loan Proceeds	540-393500	$232,000.00	$0.00	-100%	
Total Solid Waste Fund:		$3,014,781.00	$2,792,981.00	-7.4%	
St. Mary'S Aquatic Center					
Daily Admission	555-347210	$300,000.00	$300,000.00	0%	
Birthday Parties	555-347225	$11,000.00	$11,600.00	5.5%	
Group Sales	555-347230	$8,000.00	$7,000.00	-12.5%	
Rentals	555-347235	$45,000.00	$45,000.00	0%	
Swim Lessons	555-347510	$12,000.00	$20,000.00	66.7%	
Concession	555-347900	$100,000.00	$110,000.00	10%	
Retail Sales	555-347910	$15,000.00	$20,000.00	33.3%	
Locker Rentals	555-347920	$3,000.00	$3,000.00	0%	
Advertisement (NEW REVENUE CATEGORY)	555-347925	$14,000.00	$12,000.00	-14.3%	
Fund Equity	555-380001	$206,440.00	$0.00	-100%	
Miscellaneous Income	555-389010	$1,051.00	$0.00	-100%	
OP T/F In - General Fund	555-391200		$444,340.00	N/A	
Total St. Mary'S Aquatic Center:		$715,491.00	$972,940.00	36%	
St. Marys Marina Fund					

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Rentals	560-347235		$91,200.00	N/A	
OP T/F In - General Fund	560-391200		$110,176.00	N/A	
Total St. Marys Marina Fund:			$201,376.00	N/A	
Total All Funds:		$83,150,715.00	$79,767,976.52	-4.1%	

Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Revenue Source					
Taxes					
Property Taxes					
Real Property-Current Year	100-311100	$4,917,352.00	$5,334,014.52	8.5%	
2022 & Prior Years Property Tax Collection	100-311200	$65,000.00	$60,000.00	-7.7%	
Motor Vehicle	100-311310	$600,000.00	$650,000.00	8.3%	
Mobile Home	100-311320	$8,000.00	$5,000.00	-37.5%	
Railroad Tax	100-311391	$5,000.00	$4,800.00	-4%	
Taxes	270-311100	$500,000.00	$500,000.00	0%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Total Property Taxes:		$6,095,352.00	$6,553,814.52	7.5%	
Real Estate Transfer Tax					
Real Estate Transfer Tax	100-311600	$53,000.00	$61,000.00	15.1%	
Recording Intangible Tax	100-311610	$100,000.00	$108,000.00	8%	
Total Real Estate Transfer Tax:		$153,000.00	$169,000.00	10.5%	
Franchise Taxes					
Georgia Power	100-311710	$745,000.00	$822,000.00	10.3%	
Okefenokee Electric	100-311711	$78,000.00	$85,000.00	9%	
Gas Franchise	100-311730	$25,000.00	$30,000.00	20%	
Cable TV Franchise	100-311750	$100,000.00	$100,000.00	0%	
Telephone Franchise	100-311760	$150,000.00	$130,000.00	-13.3%	
Total Franchise Taxes:		$1,098,000.00	$1,167,000.00	6.3%	
Sales & Use Tax					
Local Option Sales and Use	100-313100	$2,750,000.00	$3,000,000.00	9.1%	
Alcoholic Beverage Excise	100-314200	$200,000.00	$200,000.00	0%	
Insurance Premiums	100-316200	$1,500,000.00	$1,600,000.00	6.7%	
Financial Institutions	100-316300	$28,000.00	$30,000.00	7.1%	
Hotel/Motel Tax	270-314100		$307,000.00	N/A	
Hotel/Motel Tax	275-314100	$307,000.00		N/A	
Hotel/Motel Tax Revenue	276-314100	$353,215.00	$365,551.00	3.5%	
SPLOST Referendum Tax VIII	321-313200	$2,000,000.00	$280,000.00	-86%	
LMIG GRANT	335-313200	$200,000.00	$200,000.00	0%	
Total Sales & Use Tax:		$7,338,215.00	$5,982,551.00	-18.5%	
Penalties/Interest/Fees					
Penalty and Interest on Delinquent Taxes	100-319100	$35,000.00	$38,500.00	10%	
GTS Collection Fees	100-319900	$20,000.00	$25,000.00	25%	
Total Penalties/Interest/Fees:		$55,000.00	$63,500.00	15.5%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Total Taxes:		$14,739,567.00	$13,935,865.52	-5.5%	
Licenses and Permits					
Beer & Wine License	100-321100	$75,000.00	$83,000.00	10.7%	
General Business License	100-321200	$130,000.00	$130,000.00	0%	
Business License Insurance	100-321220	$24,000.00	$24,000.00	0%	
Building Permits	100-322100	$400,000.00	$440,000.00	10%	
Zoning Fees	100-322210	$17,000.00	$17,000.00	0%	
Land Disturbing Permits	100-322211	$10,000.00	$10,000.00	0%	
Sign Permits	100-322230	$2,400.00	$1,500.00	-37.5%	
Foreclosure Registry Fee	100-322990	$2,000.00	$1,800.00	-10%	
Plan Review Fees	100-323910	$50,000.00	$52,000.00	4%	
Engineering Review Fees	100-323920		$3,000.00	N/A	
Total Licenses and Permits:		$710,400.00	$762,300.00	7.3%	
Intergovernmental Revenues					
Grant Federal	251-331120	$776,000.00	$700,000.00	-9.8%	
Total Intergovernmental Revenues:		$776,000.00	$700,000.00	-9.8%	
Charges for Services					
Copies Sold - Admin	100-341700	$5,000.00	$5,000.00	0%	
Copies Sold - Police Dept	100-341705	$2,500.00	$3,400.00	36%	
Copies Sold - Library	100-341710	$2,500.00	$2,800.00	12%	
Copies Sold - Planning & Building	100-341715	$50.00	$50.00	0%	
Qualifying Fees	100-341910	$0.00	$2,400.00	N/A	
Special Fire Hazmat Services	100-342200	$500.00	$250.00	-50%	
NSF Fees	100-344212	$100.00	$100.00	0%	
Program Income - Senior Center	100-347500	$50.00	$0.00	-100%	
Cemetery Fees	100-349100	$70,000.00	$75,000.00	7.1%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Administrative Fees - Tourism	100-349900	$4,200.00	$4,200.00	0%	
Administrative Fees - CC Fees	100-349920	$5,500.00	$8,000.00	45.5%	
Activity Fees	270-347200		$1,100.00	N/A	
Retail Sales	270-347900		$1,400.00	N/A	
Activity Fees	275-347200	$1,100.00		N/A	
Retail Sales	275-347900	$1,100.00		N/A	
Water Charges	505-344210	$2,500,000.00	$2,600,000.00	4%	
Transfer/Temporary Services	505-344211	$50,000.00	$50,000.00	0%	
Reconnection NSF Fees	505-344212	$60,000.00	$60,000.00	0%	
Late Fees and Penalties	505-344213	$98,000.00	$100,000.00	2%	
Turn On Fee	505-344214	$45,000.00	$45,000.00	0%	
Cap Recovery Water - Developers	505-344216	$110,000.00	$225,000.00	104.5%	
Water Charges 2	505-344217	$800,000.00	$800,000.00	0%	
Sewerage Charges	505-344230	$2,215,230.00	$2,300,000.00	3.8%	
Sewer Charges 2	505-344231	$787,000.00	$790,000.00	0.4%	
Cap Recovery Meter - Developers	505-344236	$70,000.00	$140,000.00	100%	
Cap Recovery Sewer - Developers	505-344256	$390,000.00	$600,000.00	53.8%	
Construction Fees	505-344263	$525,000.00	$850,000.00	61.9%	
Admin Fees - Credit Card	505-349920	$2,500.00	$2,000.00	-20%	
Residential Refuse Charge	540-344111	$2,645,981.00	$2,645,981.00	0%	
Commercial Refuse Charge	540-344112	$86,000.00	$86,000.00	0%	
Late Fees and Penalties	540-344190	$30,000.00	$40,000.00	33.3%	
Other Charges	540-349900	$20,800.00	$21,000.00	1%	
Daily Admission	555-347210	$300,000.00	$300,000.00	0%	
Birthday Parties	555-347225	$11,000.00	$11,600.00	5.5%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Group Sales	555-347230	$8,000.00	$7,000.00	-12.5%	
Rentals	555-347235	$45,000.00	$45,000.00	0%	
Swim Lessons	555-347510	$12,000.00	$20,000.00	66.7%	
Concession	555-347900	$100,000.00	$110,000.00	10%	
Retail Sales	555-347910	$15,000.00	$20,000.00	33.3%	
Locker Rentals	555-347920	$3,000.00	$3,000.00	0%	
Advertisement (NEW REVENUE CATEGORY)	555-347925	$14,000.00	$12,000.00	-14.3%	
Rentals	560-347235		$91,200.00	N/A	
Total Charges for Services:		$11,036,111.00	$12,078,481.00	9.4%	
Fines and Forfeitures					
Court Fines Base	100-351170	$135,000.00	$225,000.00	66.7%	
Court Fines Fees	100-351171	$45,000.00	$64,000.00	42.2%	
Court Fines - DUI Victims	100-351172	$6,000.00	$5,000.00	-16.7%	
Brain & Spinal Fund	100-351178	$6,000.00	$5,000.00	-16.7%	
Probation Fees	100-351179	$1,500.00	$1,500.00	0%	
Traffic Citation Fees	100-351180	$6,500.00	$14,000.00	115.4%	
Library Fines/Collections	100-351300	$3,000.00	$3,300.00	10%	
Penalty/Late Charge - Police	100-351400	$50.00	$0.00	-100%	
Court Contempt Fees	100-351402	$150.00	$100.00	-33.3%	
Court Restituion	100-351403	$500.00	$250.00	-50%	
City Ordinance Violation Fees	100-351407	$3,000.00	$1,500.00	-50%	
Total Fines and Forfeitures:		$206,700.00	$319,650.00	54.6%	
Investment Income					
Interest Earned	100-361000	$140,000.00	$160,000.00	14.3%	
Interest Earned	275-361000	$1,500.00		N/A	
Interest Revenues	505-361000	$30,000.00	$50,000.00	66.7%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Total Investment Income:		$171,500.00	$210,000.00	22.4%	
Contributions and Donations					
Orange Hall Donations	100-372000	$100.00	$100.00	0%	
Donations - Police K9	100-372025		$70,000.00	N/A	
Contributions From Others	270-371000		$1,900.00	N/A	
Contributions From Others	275-371000	$1,700.00		N/A	
Total Contributions and Donations:		$1,800.00	$72,000.00	3,900%	
Miscellaneous Revenue					
Fund Equity	100-380001	$1,763,287.00	$3,649,109.00	106.9%	
Rental Income	100-381000	$450,000.00	$405,000.00	-10%	
Special Events Rental	100-381010	$2,500.00	$3,000.00	20%	
Miscellaneous Income	100-389010	$215,000.00	$200,000.00	-7%	
Dilapadated Structures	100-389017	$2,500.00	$0.00	-100%	
Shared Services - Board of Education	100-389028	$37,000.00	$225,000.00	508.1%	
Shared Services - Hospital Authority	100-389032	$40,000.00	$25,000.00	-37.5%	
Revenue	211-381000	$100,000.00	$20,000.00	-80%	
Fund Equity	230-380000	$3,514,996.00		N/A	
Fund Equity	270-380001		$9,172.00	N/A	
Community Market (previously part of Misc.)	270-381500		$5,125.00	N/A	
Miscellaneous Income	270-389010		$1,000.00	N/A	
Fund Equity	275-380001	$8,000.00		N/A	
Rental Income	275-381000	$150.00		N/A	
Miscellaneous Income	275-389010	$8,000.00		N/A	
Fund Equity	321-380001		$1,720,000.00	N/A	
Fund Equity	360-380001	$7,000,000.00	$4,000,000.00	-42.9%	
Fund Equity	370-380001	$30,000,000.00	$30,000,000.00	0%	

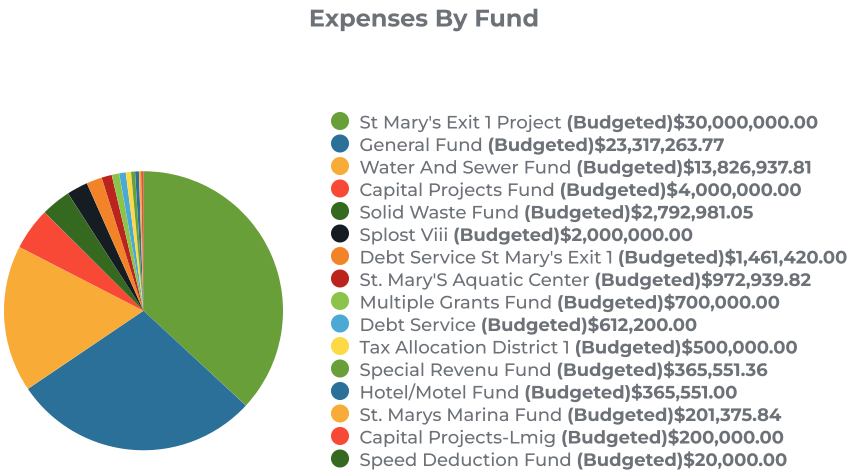
Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Fund Equity	420-380001	$612,200.00		N/A	
Fund Equity	420-381000		$612,200.00	N/A	
Fund Equity	430-380001	$0.00	$1,461,420.00	N/A	
Fund Equity	505-380001	$2,848,000.00	$2,064,438.00	-27.5%	
Rental Income	505-381000	$48,300.00	$50,000.00	3.5%	
Other Miscellaneous Revenues	505-389100	$20,000.00	$20,000.00	0%	
Collection Fees	505-389300	$5,000.00	$7,000.00	40%	
Fund Equity	555-380001	$206,440.00	$0.00	-100%	
Miscellaneous Income	555-389010	$1,051.00	$0.00	-100%	
Total Miscellaneous Revenue:		$46,882,424.00	$44,477,464.00	-5.1%	
Other Financing Sources					
Operating Transfer In Multi Grant	100-391200	$422,000.00	$700,000.00	65.9%	
Operating Transfer In LMIG	100-391201	$200,000.00	$200,000.00	0%	
Operating Transfer In Confiscated Assets	100-391202	$0.00	$32,000.00	N/A	
Operating Transfer In - ARPA Fund	100-391207	$60,000.00	$0.00	-100%	
Operating Transfer In - Speed Detectioin Fund	100-391208	$100,000.00	$20,000.00	-80%	
Sale of City Property	100-392200	$0.00	$5,000.00	N/A	
Loan Proceeds	100-393010	$2,273,517.00	$2,591,200.00	14%	
Operating T/F In from General Fund	270-391200		$36,000.00	N/A	
Operating T/F In	275-391200	$23,000.00		N/A	
Operating Transfer In - SPLOST	505-391205	$1,500,000.00	$2,000,000.00	33.3%	
Operating Transfer In - ARPA Fund	505-391207	$3,504,996.00	$0.00	-100%	
Loan Proceeds	505-393010	$310,700.00	$1,073,500.00	245.5%	
Loan Proceeds	540-393500	$232,000.00	$0.00	-100%	
OP T/F In - General Fund	555-391200		$444,340.00	N/A	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
OP T/F In - General Fund	560-391200		$110,176.00	N/A	
Total Other Financing Sources:		$8,626,213.00	$7,212,216.00	-16.4%	
Total Revenue Source:		$83,150,715.00	$79,767,976.52	-4.1%	

Overall City Expenses

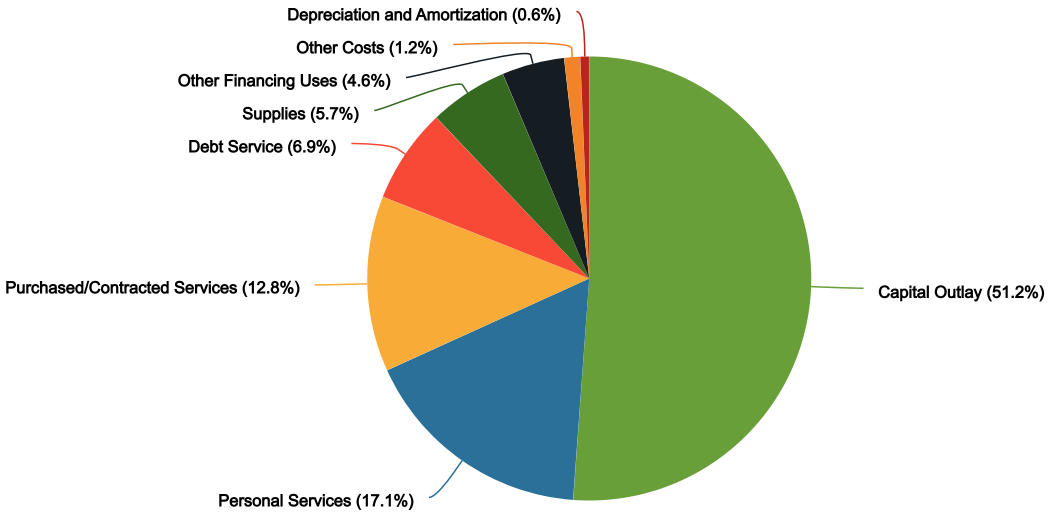
The City of St. Marys strives to provide for its residents an environmentally sensitive, aesthetically pleasing community that supports and recognizes the importance of diverse recreational, social, and cultural activities and events that fosters prosperity.

FY2025 City Funds Budgeted Expenditures



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects					
Personal Services					
Regular employees	100-51100-511100	$102,981.00	$123,215.00	19.6%	
Legislative salaries	100-51100-511115	$65,400.00	$65,400.00	0%	
Overtime	100-51100-511300	$6,000.00	$6,000.00	0%	
Group Health/Dental Inc	100-51100-512105	$667.00	$920.00	37.9%	
Health Clinic	100-51100-512107	$792.00	$1,476.00	86.4%	
Group Life Insurance	100-51100-512110	$204.00	$204.00	0%	
FICA contributions (employer)	100-51100-512200	$13,493.00	$15,041.00	11.5%	
Retirement contributions (employer)	100-51100-512400	$7,697.00	$7,946.00	3.2%	
Workers' compensation	100-51100-512700	$551.28	$854.00	54.9%	
Employee Awards	100-51100-512910	$150.00	$200.00	33.3%	
Regular employees	100-51300-511100	$323,879.00	$364,659.00	12.6%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Overtime	100-51300-511300	$800.00	$500.00	-37.5%	
Group Health/Dental	100-51300-512105	$77,678.24	$60,556.00	-22%	
Health Clinic	100-51300-512107	$3,048.89	$2,841.84	-6.8%	
Group Life Insurance	100-51300-512110	$392.70	$392.70	0%	
FICA contributions (employer)	100-51300-512200	$24,811.21	$27,934.64	12.6%	
Retirement contributions (employer)	100-51300-512400	$18,090.11	$19,710.00	9%	
Tuition Reimbursement	100-51300-512500	$2,000.00	$0.00	-100%	
Workers' compensation	100-51300-512700	$1,803.01	$1,610.00	-10.7%	
Employee Awards	100-51300-512910	$150.00	$250.00	66.7%	
Regular employees	100-51510-511100	$148,954.00	$192,492.96	29.2%	
Overtime	100-51510-511300	$6,500.00	$6,500.00	0%	
Group Health/Dental	100-51510-512105	$42,824.76	$50,823.90	18.7%	
Health Clinic	100-51510-512107	$2,376.15	$2,288.24	-3.7%	
Group Life Insurance	100-51510-512110	$306.00	$316.20	3.3%	
FICA contributions (employer)	100-51510-512200	$11,892.23	$15,222.96	28%	
Retirement contribution (employer)	100-51510-512400	$53,360.19	$54,517.31	2.2%	
Workers' Compensation	100-51510-512700	$485.86	$597.30	22.9%	
Employee Awards	100-51510-512910	$200.00	$1,000.00	400%	
Regular employees	100-51535-511100	$46,538.00	$97,920.16	110.4%	
Overtime	100-51535-511300	$1,600.00	$3,000.00	87.5%	
Group Health/Dental	100-51535-512105	$21,354.00	$24,028.61	12.5%	
Health Clinic	100-51535-512107	$712.00	$1,402.47	97%	
Group Life Insurance	100-51535-512110	$92.00	$193.80	110.7%	
FICA contributions (employer)	100-51535-512200	$3,683.00	$7,720.39	109.6%	
Retirement contributions (employer)	100-51535-512400	$1,926.00	$2,106.37	9.4%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Workers' compensation	100-51535-512700	$159.00	$332.00	108.8%	
Employee Awards	100-51535-512910	$100.00	$0.00	-100%	
Regular employees	100-51540-511100	$136,741.00	$275,727.00	101.6%	
Overtime	100-51540-511300	$800.00	$8,800.00	1,000%	
Group Health/Dental	100-51540-512105	$30,405.00	$98,951.07	225.4%	
Health Clinic	100-51540-512107	$1,425.00	$4,281.56	200.5%	
Wellness Program	100-51540-512108	$20,000.00		N/A	
Group Life Insurance	100-51540-512110	$184.00	$592.00	221.7%	
FICA contributions (employer)	100-51540-512200	$9,555.00	$21,766.78	127.8%	
Retirement contributions (employer)	100-51540-512400	$4,580.00	$5,596.00	22.2%	
Workers' compensation	100-51540-512700	$417.00	$508.00	21.8%	
Employee Awards	100-51540-512910	$150.00	$0.00	-100%	
Municipal Judge	100-52650-511105	$25,000.00	$44,100.00	76.4%	
Court Clerks	100-52650-511110	$52,668.00	$59,294.00	12.6%	
Overtime	100-52650-511310	$6,000.00	$6,000.00	0%	
Group Health/Dental	100-52650-512105	$23,727.00	$26,698.00	12.5%	
Living Well Clinic	100-52650-512107	$871.00	$812.00	-6.8%	
Group Life Insurance	100-52650-512110	$112.00	$112.00	0%	
FICA contributions (employer)	100-52650-512200	$4,488.00	$4,995.00	11.3%	
Retirement contribution (employer)	100-52650-512400	$3,568.00	$3,850.00	7.9%	
Workers' Compensation	100-52650-512700	$171.29	$195.00	13.8%	
Employee Awards	100-52650-512910	$100.00	$200.00	100%	
Regular employees	100-53210-511100	$1,564,747.00	$2,004,941.68	28.1%	
Overtime - Regular employees	100-53210-511300	$120,000.00	$110,000.00	-8.3%	
Group Health/Dental	100-53210-512105	$481,198.08	$624,510.61	29.8%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Health Clinic	100-53210-512107	$23,165.18	$28,049.32	21.1%	
Group Life Insurance	100-53210-512110	$3,265.00	$3,877.00	18.7%	
FICA contributions (employer)	100-53210-512200	$128,883.00	$161,793.02	25.5%	
Retirement contribution (employer)	100-53210-512400	$69,568.00	$137,217.01	97.2%	
POAB Retirement	100-53210-512450	$8,400.00	$14,280.00	70%	
Tuition Reimbursement	100-53210-512500	$4,000.00	$0.00	-100%	
Unemployment insurance	100-53210-512600	$1,500.00	$0.00	-100%	
Workers' compensation	100-53210-512700	$71,338.00	$91,303.93	28%	
Employee Awards	100-53210-512910	$350.00	$1,000.00	185.7%	
Clothing allowance (CID)	100-53210-512930	$3,250.00	$2,000.00	-38.5%	
Regular employees	100-53510-511100	$1,388,642.00	$1,674,483.06	20.6%	
Employment physicals & tests	100-53510-511231	$5,000.00	$4,000.00	-20%	
Overtime	100-53510-511300	$185,648.00	$223,425.90	20.3%	
Group Health/Dental	100-53510-512105	$323,335.00	$425,752.47	31.7%	
Health Clinic	100-53510-512107	$19,240.00	$21,036.99	9.3%	
Group Life Insurance	100-53510-512110	$2,754.00	$2,805.00	1.9%	
Group Life Insurance - Volunteer firefighters	100-53510-512115	$1,250.00	$1,250.00	0%	
Disability - Volunteer firefighters	100-53510-512155	$1,200.00	$1,200.00	0%	
FICA contributions (employer)	100-53510-512200	$120,433.00	$145,190.04	20.6%	
Retirement contribution (employer)	100-53510-512400	$76,560.00	$101,498.55	32.6%	
Tuition Reimbursement	100-53510-512500	$2,000.00	$3,000.00	50%	
Workers' Compensation	100-53510-512700	$38,327.00	$44,750.50	16.8%	
Pension Fund GA.Firefighter	100-53510-512750		$6,300.00	N/A	
Employee awards	100-53510-512910	$350.00	$350.00	0%	
Regular employees	100-54100-511100	$803,347.00	$995,179.30	23.9%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Overtime	100-54100-511300	$23,000.00	$23,000.00	0%	
Group Health/Dental	100-54100-512105	$316,977.00	$293,228.63	-7.5%	
Health Clinic	100-54100-512107	$16,379.00	$18,298.51	11.7%	
Group Life Insurance	100-54100-512110	$2,290.00	$2,120.58	-7.4%	
FICA contributions (employer)	100-54100-512200	$63,216.00	$77,890.70	23.2%	
Retirement contribution (employer)	100-54100-512400	$31,741.00	$44,605.35	40.5%	
Tuition Reimbursement	100-54100-512500	$3,000.00	$0.00	-100%	
Workers' Compensation	100-54100-512700	$59,650.00	$93,872.88	57.4%	
Employee Awards	100-54100-512910	$350.00	$0.00	-100%	
Regular Employees	100-54210-511100	$142,314.00	$122,324.00	-14%	
Overtime	100-54210-511300	$8,000.00	$8,000.00	0%	
Group Health/Dental Ins	100-54210-512105	$30,169.00	$64,726.07	114.5%	
Health Clinic	100-54210-512107	$2,745.00	$2,952.56	7.6%	
Group Life Insurance	100-54210-512110	$408.00	$408.00	0%	
Social Securtiy (Fica)	100-54210-512200	$11,498.00	$9,969.78	-13.3%	
Retirement Contr. Employr	100-54210-512400	$6,550.00	$7,545.89	15.2%	
Workers' Compensation	100-54210-512700	$13,122.00	$9,630.75	-26.6%	
Employee Awards	100-54210-512910	$150.00	$0.00	-100%	
Regular Employees	100-54950-511100	$42,453.00	$47,544.16	12%	
Overtime	100-54950-511300	$400.00	$400.00	0%	
Group Health/Dental	100-54950-512105	$10,609.00	$11,937.70	12.5%	
Health Clinic	100-54950-512107	$871.00	$848.86	-2.5%	
Group Life Insurance	100-54950-512110	$112.00	$117.30	4.7%	
FICA Contributions (Employer)	100-54950-512200	$3,278.00	$3,667.72	11.9%	
Retirement Contribution (Employer)	100-54950-512400	$2,629.00	$3,261.34	24.1%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Workers' Compensation	100-54950-512700	$3,174.00	$3,458.39	9%	
Employee Award	100-54950-512910	$100.00	$0.00	-100%	
Regular employees	100-55520-511100	$129,577.00	$167,286.20	29.1%	
Overtime	100-55520-511300	$300.00	$300.00	0%	
Group Health/Dental Ins	100-55520-512105	$10,056.00	$11,329.43	12.7%	
Health Clinic	100-55520-512107	$792.00	$3,690.70	366%	
Group Life Insurance	100-55520-512110	$102.00	$204.00	100%	
FICA contributions (employer)	100-55520-512200	$9,936.00	$12,820.34	29%	
Retirement contribution (employer)	100-55520-512400	$4,241.00	$2,636.61	-37.8%	
Workers' Compensation	100-55520-512700	$441.00	$476.18	8%	
Employee Awards	100-55520-512910	$150.00	$0.00	-100%	
Regular employees	100-56510-511100	$206,346.00	$220,480.00	6.8%	
Overtime	100-56510-511300	$1,000.00	$2,000.00	100%	
Group Health/Dental	100-56510-512105	$53,896.00	$49,495.00	-8.2%	
Health Clinic	100-56510-512107	$3,167.00	$4,429.00	39.8%	
Group Life Insurance	100-56510-512110	$408.00	$408.00	0%	
Employee Awards	100-56510-512190	$200.00	$300.00	50%	
FICA contributions (employer)	100-56510-512200	$15,824.00	$17,020.00	7.6%	
Retirement - contribution (employer)	100-56510-512400	$7,034.00	$7,702.00	9.5%	
Tuition Reimbursement	100-56510-512500	$0.00	$2,000.00	N/A	
Workers' Compensation	100-56510-512700	$702.00	$750.00	6.8%	
Regular employees	100-57210-511100	$163,704.00	$231,727.00	41.6%	
Overtime	100-57210-511300	$700.00	$700.00	0%	
Group Health/Dental	100-57210-512105	$57,157.95	$90,983.00	59.2%	
Health Clinic	100-57210-512107	$2,376.00	$3,137.00	32%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Group Life Insurance	100-57210-512110	$408.00	$434.00	6.4%	
FICA contributions (employer)	100-57210-512200	$12,577.00	$12,222.00	-2.8%	
Retirement Contribution (employer)	100-57210-512400	$6,119.00	$8,238.00	34.6%	
Workers' Compensation	100-57210-512700	$6,288.00	$4,120.00	-34.5%	
Employee Awards	100-57210-512910	$150.00	$150.00	0%	
Regular employees	100-57410-511100	$251,638.00	$283,379.00	12.6%	
Overtime	100-57410-511300	$2,500.00	$2,500.00	0%	
Group Health/Dental	100-57410-512105	$53,896.00	$106,793.00	98.1%	
Health Clinic	100-57410-512107	$3,167.00	$2,953.00	-6.8%	
Group Life Insurance	100-57410-512110	$408.00	$408.00	0%	
FICA contributions (employer)	100-57410-512200	$19,442.00	$21,870.00	12.5%	
Retirement Contribution (employer)	100-57410-512400	$10,166.00	$7,080.00	-30.4%	
Tuition Reimbursement	100-57410-512500	$1,000.00	$0.00	-100%	
Workers' Compensation	100-57410-512700	$856.00	$963.00	12.5%	
Employee Awards	100-57410-512910	$150.00	$0.00	-100%	
Regular employees	100-57450-511100	$67,737.00	$69,571.84	2.7%	
Overtime	100-57450-511300	$1,500.00	$1,500.00	0%	
Group Health/Dental	100-57450-512105	$502.00	$26,698.32	5,218.4%	
Health Clinic	100-57450-512107	$792.00	$1,476.28	86.4%	
Group Life Insurance	100-57450-512110	$102.00	$102.00	0%	
FICA contributions (employer)	100-57450-512200	$5,297.00	$5,436.99	2.6%	
Retirement Contribution (employer)	100-57450-512400	$3,085.00	$3,059.22	-0.8%	
Workers' Compensation	100-57450-512700	$1,598.00	$1,641.90	2.7%	
Employee Awards	100-57450-512910	$150.00	$0.00	-100%	
Regular employees	100-57520-511100	$94,869.00	$106,670.00	12.4%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Overtime	100-57520-511300	$300.00	$500.00	66.7%	
Group Health/Dental	100-57520-512105	$33,783.00	$53,397.00	58.1%	
Health Clinic	100-57520-512107	$1,583.00	$1,476.00	-6.8%	
Group Life Insurance	100-57520-512110	$204.00	$204.00	0%	
FICA contributions (employer)	100-57520-512200	$7,280.00	$8,198.47	12.6%	
Retirement Contribution (employer)	100-57520-512400	$6,951.00	$2,409.00	-65.3%	
Workers' Compensation	100-57520-512700	$1,442.00	$1,571.00	8.9%	
Employee Awards	100-57520-512910	$150.00	$100.00	-33.3%	
Regular employees	275-57540-511100	$122,255.00	$122,775.20	0.4%	
Overtime - Regular employees	275-57540-511300	$100.00	$100.00	0%	
Health Clinic	275-57540-512107	$791.00	$2,952.56	273.3%	
Group Life Insurance	275-57540-512110	$102.00	$102.00	0%	
FICA contributions (employer)	275-57540-512200	$9,360.00	$8,091.92	-13.5%	
Retirement	275-57540-512400	$2,831.00	$3,080.06	8.8%	
Workers Compensation	275-57540-512700	$103.00	$349.62	239.4%	
Employee Awards	275-57540-512910	$150.00	$105.00	-30%	
Regular employees	505-54310-511100	$525,565.00	$571,586.92	8.8%	
Overtime	505-54310-511300	$28,000.00	$28,000.00	0%	
Group Health/Dental	505-54310-512105	$139,512.00	$215,228.35	54.3%	
Health Clinic	505-54310-512107	$9,234.00	$9,023.78	-2.3%	
Wellness Program	505-54310-512108	$500.00	$0.00	-100%	
Group Life Insurance	505-54310-512110	$1,219.00	$1,246.95	2.3%	
FICA contributions (employer)	505-54310-512200	$41,838.00	$45,868.39	9.6%	
Retirement contributions (employer)	505-54310-512400	$23,296.00	$25,441.68	9.2%	
Tuition reimbursements	505-54310-512500	$1,000.00	$0.00	-100%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Workers' compensation	505-54310-512700	$33,431.00	$35,260.85	5.5%	
Regular employees	505-54410-511100	$607,975.00	$722,901.24	18.9%	
Overtime	505-54410-511300	$40,000.00	$40,000.00	0%	
Group Health/Dental	505-54410-512105	$244,476.00	$246,512.10	0.8%	
Health Clinic	505-54410-512107	$6,370.00	$11,275.10	77%	
Wellness Program	505-54410-512108	$500.00	$0.00	-100%	
Group Life Insurance	505-54410-512110	$918.00	$1,558.05	69.7%	
FICA contributions (employer)	505-54410-512200	$49,060.00	$58,361.95	19%	
Retirement contributions (employer)	505-54410-512400	$22,769.00	$33,228.43	45.9%	
Workers' compensation	505-54410-512700	$13,056.00	$34,896.18	167.3%	
Regular employees	540-54520-511100	$78,763.00	$25,425.92	-67.7%	
Overtime	540-54520-511300	$2,400.00	$0.00	-100%	
Group Health/Dental	540-54520-512105	$23,768.00	$8,009.55	-66.3%	
Health Clinic	540-54520-512107	$1,307.00	$516.71	-60.5%	
Group Life Insurance	540-54520-512110	$168.00	$71.40	-57.5%	
FICA contributions (employer)	540-54520-512200	$6,025.00	$1,945.08	-67.7%	
Retirement contribution (employer)	540-54520-512400	$4,583.00	$745.68	-83.7%	
Workers' compensation	540-54520-512700	$257.00	$80.59	-68.6%	
Regular employees	555-56110-511100	$330,000.00	$391,169.60	18.5%	
Overtime	555-56110-511300	$1,000.00	$1,000.00	0%	
Group Health/dental	555-56110-512105	$0.00	$53,396.64	N/A	
Health Clinic	555-56110-512107	$1,583.00	$1,476.28	-6.7%	
Group Life Insurance	555-56110-512110	$204.00	$204.00	0%	
FICA contributions (employer)	555-56110-512200	$24,678.00	$26,113.67	5.8%	
Retirement contributions (employer)	555-56110-512400	$3,584.00	$2,502.32	-30.2%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Workers' compensation	555-56110-512700	$8,992.00	$8,527.31	-5.2%	
Employee Awards	555-56110-512910	$350.00	$350.00	0%	
Regular employees	560-56190-511100		$116,412.40	N/A	
Overtime	560-56190-511300		$700.00	N/A	
Group Health/Dental	560-56190-512105		$27,116.50	N/A	
Health Clinic	560-56190-512107		$2,952.56	N/A	
Group Life Insurance	560-56190-512110		$204.00	N/A	
FICA contributions (employer)	560-56190-512200		$8,959.10	N/A	
Retirement contributions (employer)	560-56190-512400		$1,719.66	N/A	
Workers' compensation	560-56190-512700		$12,537.62	N/A	
Employee Awards	560-56190-512910		$100.00	N/A	
Total Personal Services:		$11,233,822.13	$13,876,834.20	23.5%	
Purchased/Contracted Services					
Office equipment maintenance	100-51100-522203	$11,000.00	$11,000.00	0%	
Public official liability	100-51100-523150	$14,768.00	$8,100.00	-45.2%	
Telephone	100-51100-523210	$6,000.00	$6,000.00	0%	
Postage	100-51100-523220	$200.00	$250.00	25%	
Advertising	100-51100-523300	$2,000.00	$4,000.00	100%	
Marketing	100-51100-523310	$5,000.00	$5,000.00	0%	
Printing and binding	100-51100-523400	$250.00	$350.00	40%	
Travel	100-51100-523500	$28,500.00	$44,000.00	54.4%	
Dues and fees	100-51100-523600	$2,042.00	$2,042.00	0%	
Education and training	100-51100-523700	$18,500.00	$22,500.00	21.6%	
Legal	100-51300-521220	$132,000.00	$135,000.00	2.3%	
Copier maintenance	100-51300-522202	$2,400.00	$2,400.00	0%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Vehicle repairs	100-51300-522223	$500.00	$500.00	0%	
Vehicle lease	100-51300-522321	$5,500.00	$8,900.00	61.8%	
Telephone	100-51300-523210	$4,700.00	$7,100.00	51.1%	
Postage	100-51300-523220	$200.00	$200.00	0%	
Advertising	100-51300-523300	$1,000.00	$1,300.00	30%	
Travel	100-51300-523500	$10,000.00	$8,000.00	-20%	
Dues and fees	100-51300-523600	$15,140.70	$10,000.00	-34%	
Professional subscriptions	100-51300-523610	$250.00	$250.00	0%	
Education and training	100-51300-523700	$16,900.00	$15,000.00	-11.2%	
Other Purchased Services	100-51300-523900	$12,500.00	$10,000.00	-20%	
Audit	100-51510-521210	$20,000.00	$24,000.00	20%	
Computer maintenance	100-51510-522201	$30,000.00	$40,000.00	33.3%	
Copier maintenance	100-51510-522202	$7,800.00	$6,000.00	-23.1%	
Office equipment maintenance	100-51510-522203	$2,000.00	$2,000.00	0%	
Alarm system maintenance	100-51510-522205	$920.00	$920.00	0%	
Telephone	100-51510-523210	$7,100.00	$7,100.00	0%	
Postage	100-51510-523220	$4,000.00	$4,800.00	20%	
Advertising	100-51510-523300	$3,000.00	$3,000.00	0%	
Travel	100-51510-523500	$4,000.00	$4,500.00	12.5%	
Dues and fees	100-51510-523600	$4,500.00	$4,800.00	6.7%	
Professional subscriptions	100-51510-523610	$450.00	$500.00	11.1%	
CGRDC Dues	100-51510-523620	$29,000.00	$29,000.00	0%	
GMA Dues	100-51510-523630	$8,400.00	$8,400.00	0%	
Education and training	100-51510-523700	$8,000.00	$8,000.00	0%	
Computer maintenance	100-51535-522201	$92,930.00	$96,930.00	4.3%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Telephone	100-51535-523210	$3,200.00	$4,000.00	25%	
Travel	100-51535-523500	$750.00	$2,500.00	233.3%	
Dues and fees	100-51535-523600	$520.00	$550.00	5.8%	
Professional subscriptions	100-51535-523610	$1,100.00	$1,020.00	-7.3%	
Education and training	100-51535-523700	$1,680.00	$3,120.00	85.7%	
Other Purchased Services	100-51535-523900	$100,000.00	$98,000.00	-2%	
Engineers/Consultants	100-51540-521310		$175,000.00	N/A	
Computer maintenance	100-51540-522201	$11,000.00	$15,000.00	36.4%	
Copier maintenance	100-51540-522202	$1,000.00	$1,100.00	10%	
Road Paving & Drainage	100-51540-522224		$430,000.00	N/A	
Vehicle Lease	100-51540-522321		$29,292.00	N/A	
Telephone	100-51540-523210	$2,600.00	$3,000.00	15.4%	
Postage	100-51540-523220	$100.00	$100.00	0%	
Travel	100-51540-523500	$3,000.00	$3,000.00	0%	
Dues and fees	100-51540-523600	$690.00	$700.00	1.4%	
Professional subscriptions	100-51540-523610	$200.00	$400.00	100%	
Education and training	100-51540-523700	$3,500.00	$3,500.00	0%	
Other purchased services	100-51540-523900	$15,000.00	$17,500.00	16.7%	
Tree Board Projects	100-51540-524000		$20,000.00	N/A	
Custodial	100-51565-522130	$20,900.00	$0.00	-100%	
Alarm System Maintenance	100-51565-522205	$500.00	$900.00	80%	
Building repairs	100-51565-522221	$92,500.00	$25,000.00	-73%	
Property/Liability Ins	100-51565-523110	$88,635.00	$107,738.00	21.6%	
Telephone	100-51565-523210	$3,600.00	$3,600.00	0%	
Contract Labor	100-51565-523850	$17,500.00	$20,000.00	14.3%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Other professional services	100-52650-521240	$25,000.00	$28,000.00	12%	
Equipment maintenance	100-52650-522203	$7,000.00	$7,000.00	0%	
Telephone	100-52650-523210	$2,500.00	$2,500.00	0%	
Postage	100-52650-523220	$600.00	$600.00	0%	
Travel	100-52650-523500	$3,500.00	$3,500.00	0%	
Dues & fees	100-52650-523600	$533.00	$533.00	0%	
Education and training	100-52650-523700	$1,500.00	$1,500.00	0%	
Medical	100-53210-521230	$20,000.00	$13,300.00	-33.5%	
Employment Physicals	100-53210-521231	$1,500.00	$875.00	-41.7%	
Other Professional Services	100-53210-521240	$5,790.00	$5,080.00	-12.3%	
Custodial	100-53210-522130	$10,312.00	$0.00	-100%	
Computer maintenance	100-53210-522201	$37,555.00	$29,160.00	-22.4%	
Copier maintenance	100-53210-522202	$3,800.00	$3,800.00	0%	
Alarm system maintenance	100-53210-522205	$1,800.00	$1,800.00	0%	
Small equipment repairs	100-53210-522216	$12,010.00	$1,720.00	-85.7%	
Radio & electronics repair	100-53210-522220	$8,920.00	$15,088.00	69.1%	
Building repairs	100-53210-522221	$2,100.00	$6,700.00	219%	
Vehicle repairs	100-53210-522223	$10,000.00	$15,000.00	50%	
Vehicle lease	100-53210-522321	$302,908.00	$234,564.00	-22.6%	
Property/Liability Insurance	100-53210-523110	$67,450.00	$106,362.00	57.7%	
Telephone	100-53210-523210	$34,000.00	$32,932.00	-3.1%	
Computer links	100-53210-523211	$9,210.00	$11,735.00	27.4%	
Postage	100-53210-523220	$1,500.00	$1,500.00	0%	
Advertising	100-53210-523300	$2,000.00	$0.00	-100%	
Printing & binding	100-53210-523400	$900.00	$900.00	0%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Travel	100-53210-523500	$50,168.00	$55,000.00	9.6%	
Dues and fees	100-53210-523600	$6,905.00	$7,150.89	3.6%	
Education and training	100-53210-523700	$4,500.00	$19,050.00	323.3%	
Other Professional Services	100-53210-523900	$6,627.00	$6,000.00	-9.5%	
Other Professional Svcs	100-53510-521240	$7,000.00	$7,000.00	0%	
Equipment testing	100-53510-521340	$15,000.00	$15,000.00	0%	
Computer maintenance	100-53510-522201	$250.00	$350.00	40%	
Copier maintenance	100-53510-522202	$2,000.00	$2,000.00	0%	
Radio maintenance	100-53510-522204	$9,000.00	$9,000.00	0%	
Generator maintenance	100-53510-522207	$5,500.00	$6,000.00	9.1%	
Small equipment repairs	100-53510-522216	$1,500.00	$1,500.00	0%	
Building repairs	100-53510-522221	$17,500.00	$17,500.00	0%	
Vehicle repairs	100-53510-522223	$20,000.00	$20,000.00	0%	
Vehicle lease	100-53510-522321	$18,550.00	$16,470.00	-11.2%	
Property/Liability insurance	100-53510-523110	$9,000.00	$5,778.00	-35.8%	
Telephone	100-53510-523210	$18,500.00	$20,000.00	8.1%	
Postage	100-53510-523220	$250.00	$250.00	0%	
Advertising	100-53510-523300	$150.00	$200.00	33.3%	
Printing and Binding	100-53510-523400	$200.00	$200.00	0%	
Travel	100-53510-523500	$8,000.00	$10,000.00	25%	
Dues and fees	100-53510-523600	$11,565.00	$11,000.00	-4.9%	
Professional subscriptions	100-53510-523610	$1,750.00	$1,750.00	0%	
Education and training	100-53510-523700	$9,500.00	$13,000.00	36.8%	
Employment physicals & tests	100-54100-521231	$900.00	$900.00	0%	
Other professional services	100-54100-521240	$88,000.00	$70,000.00	-20.5%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Computer maintenance	100-54100-522201	$6,800.00	$11,720.00	72.4%	
Copier maintenance	100-54100-522202	$2,600.00	$2,800.00	7.7%	
Radio maintenance	100-54100-522204	$2,500.00	$1,000.00	-60%	
Alarm system maintenance	100-54100-522205	$550.00	$300.00	-45.5%	
Fuel system maintenance	100-54100-522208	$1,500.00	$1,500.00	0%	
Vehicle repairs	100-54100-522223	$30,000.00	$30,000.00	0%	
Rental of equipment and vehicles	100-54100-522320	$3,000.00	$5,000.00	66.7%	
Vehicle Lease	100-54100-522321	$132,120.00	$191,223.00	44.7%	
Telephone	100-54100-523210	$32,100.00	$33,000.00	2.8%	
Postage	100-54100-523220	$100.00	$100.00	0%	
Advertising	100-54100-523300	$700.00	$1,500.00	114.3%	
Printing and binding	100-54100-523400	$100.00	$150.00	50%	
Travel	100-54100-523500	$7,000.00	$7,000.00	0%	
Dues and fees	100-54100-523600	$10,000.00	$10,000.00	0%	
Education and training	100-54100-523700	$7,000.00	$7,000.00	0%	
Engineers/Consultants	100-54210-521310	$25,000.00	$175,000.00	600%	
Road Paving & Drainage	100-54210-522224	$430,000.00	$430,000.00	0%	
Vehicle Lease	100-54210-522321	$13,236.00	$29,292.00	121.3%	
Dues and Fees	100-54210-523600	$200.00	$200.00	0%	
Other Purchased Services	100-54210-523900	$2,000.00	$2,000.00	0%	
Tree Board Projects	100-54210-524000		$20,000.00	N/A	
Computer maintenance	100-54950-522201	$440.00	$440.00	0%	
Small equipment repairs	100-54950-522216	$200.00	$200.00	0%	
Postage	100-54950-523220	$25.00	$25.00	0%	
Dues & fees	100-54950-523600	$824.00	$824.00	0%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Contract labor	100-54950-523850	$32,000.00	$10,000.00	-68.7%	
Custodial	100-55520-522130	$7,000.00	$0.00	-100%	
Computer maintenance	100-55520-522201	$1,000.00	$1,000.00	0%	
Alarm system maintenance	100-55520-522205	$500.00	$420.00	-16%	
Vehicle repairs	100-55520-522223	$500.00	$500.00	0%	
Property/Liability insurance	100-55520-523110	$1,000.00	$1,500.00	50%	
Telephone	100-55520-523210	$2,400.00	$3,432.00	43%	
Postage	100-55520-523220	$50.00	$50.00	0%	
Advertising	100-55520-523300	$500.00	$700.00	40%	
Travel	100-55520-523500	$1,000.00	$1,000.00	0%	
Dues & Fees	100-55520-523600	$750.00	$1,300.00	73.3%	
Education and training	100-55520-523700	$500.00	$500.00	0%	
Other Purchased Services	100-55520-523900	$10,100.00	$12,500.00	23.8%	
Other Professional Services	100-56210-521240	$75,000.00	$75,000.00	0%	
Building repairs	100-56210-522221	$11,000.00	$11,000.00	0%	
Rental of equipment and vehicles	100-56210-522320	$3,000.00	$3,000.00	0%	
Other Professional Services	100-56210-523900	$11,680.00	$11,680.00	0%	
Custodial	100-56510-522130	$5,671.00	$0.00	-100%	
Computer maintenance	100-56510-522201	$1,000.00	$1,000.00	0%	
Copier maintenance	100-56510-522202	$2,000.00	$2,000.00	0%	
Alarm system maintenance	100-56510-522205	$1,750.00	$1,750.00	0%	
Building repairs	100-56510-522221	$18,000.00	$20,000.00	11.1%	
Telephone	100-56510-523210	$5,000.00	$5,000.00	0%	
Postage	100-56510-523220	$75.00	$75.00	0%	
Travel	100-56510-523500	$2,800.00	$2,200.00	-21.4%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Dues and fees	100-56510-523600	$3,900.00	$8,800.00	125.6%	
Education and training	100-56510-523700	$1,400.00	$1,000.00	-28.6%	
Other Purchased Services	100-56510-523900	$7,300.00	$2,400.00	-67.1%	
Computer maintenance	100-57210-522201	$3,000.00	$3,000.00	0%	
Copier maintenance	100-57210-522202	$1,650.00	$1,650.00	0%	
Alarm system maintenance	100-57210-522205	$500.00	$500.00	0%	
Vehicle repairs	100-57210-522223	$750.00	$750.00	0%	
Vehicle leases	100-57210-522321	$16,750.00	$7,800.00	-53.4%	
Telephone	100-57210-523210	$3,500.00	$4,100.00	17.1%	
Travel	100-57210-523500	$3,000.00	$2,500.00	-16.7%	
Dues and fees	100-57210-523600	$884.00	$900.00	1.8%	
Professional subscriptions	100-57210-523610	$2,000.00	$1,700.00	-15%	
Education and training	100-57210-523700	$2,500.00	$2,000.00	-20%	
Employment Physicals	100-57410-521231	$100.00	$100.00	0%	
Other professional services	100-57410-521240	$40,000.00	$40,000.00	0%	
Computer maintenance	100-57410-522201	$21,900.00	$21,900.00	0%	
Copier maintenance	100-57410-522202	$1,000.00	$1,000.00	0%	
Alarm system maintenance	100-57410-522205	$500.00	$500.00	0%	
Vehicle repairs	100-57410-522223	$250.00	$250.00	0%	
Vehicle lease	100-57410-522321	$6,000.00	$8,900.00	48.3%	
Telephone	100-57410-523210	$3,700.00	$3,700.00	0%	
Postage	100-57410-523220	$1,800.00	$1,800.00	0%	
Advertising	100-57410-523300	$2,200.00	$2,200.00	0%	
Printing and binding	100-57410-523400	$1,500.00	$1,500.00	0%	
Travel	100-57410-523500	$4,500.00	$15,250.00	238.9%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Dues & Fees	100-57410-523600	$2,144.00	$2,084.00	-2.8%	
Education and training	100-57410-523700	$5,000.00	$4,000.00	-20%	
Other purchased services	100-57410-523900	$5,200.00	$1,000.00	-80.8%	
Computer Maintenance	100-57450-522201	$1,640.00	$1,640.00	0%	
Copier Maintenance	100-57450-522202	$300.00	$300.00	0%	
Vehicle repairs	100-57450-522223	$250.00	$750.00	200%	
Vehicle lease	100-57450-522321	$13,000.00	$9,000.00	-30.8%	
Telephone	100-57450-523210	$3,000.00	$3,000.00	0%	
Postage	100-57450-523220	$200.00	$300.00	50%	
Printing & Binding	100-57450-523400	$200.00	$200.00	0%	
Travel	100-57450-523500	$2,600.00	$2,600.00	0%	
Dues & Fees	100-57450-523600	$342.00	$342.00	0%	
Education and training	100-57450-523700	$2,600.00	$3,000.00	15.4%	
Other Purchased Services	100-57450-523900	$3,000.00	$200.00	-93.3%	
Other Professional Services	100-57520-521240	$2,000.00	$15,000.00	650%	
Copier maintenance	100-57520-522202	$400.00	$630.00	57.5%	
Property/Liability Insurance	100-57520-523110	$1,200.00	$1,200.00	0%	
Telephone	100-57520-523210	$2,500.00	$3,100.00	24%	
Postage	100-57520-523220	$50.00	$25.00	-50%	
Advertising	100-57520-523300	$10,000.00	$15,000.00	50%	
Marketing	100-57520-523310	$10,000.00	$10,000.00	0%	
Travel	100-57520-523500	$3,500.00	$7,000.00	100%	
Dues and fees	100-57520-523600	$2,542.00	$2,000.00	-21.3%	
Education and training	100-57520-523700	$5,000.00	$7,000.00	40%	
Other Purchased Services	100-57520-523900	$60,000.00	$140,000.00	133.3%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Alarm system maintenance	100-57565-522205	$1,100.00	$1,100.00	0%	
Orange Hall restoration	100-57565-522227	$30,000.00	$30,000.00	0%	
Submarine Museum	100-57565-522229	$413.60	$413.60	0%	
Telephone	100-57565-523210	$510.00	$510.00	0%	
Engineering and Consultants	251-51565-521310	$359,000.00	$0.00	-100%	
Other Purchased Services	270-56110-521240	$500,000.00	$500,000.00	0%	
Audit/Administration Fee	275-57540-521210	$4,200.00	$4,200.00	0%	
Tram maintenance	275-57540-522210	$1,000.00	$1,200.00	20%	
Building Repairs	275-57540-522221	$6,893.00	$0.00	-100%	
Liability/Board Insurance	275-57540-523110	$2,000.00	$1,700.00	-15%	
Telephone/Internet	275-57540-523210	$4,700.00	$4,300.00	-8.5%	
Postage	275-57540-523220	$2,000.00	$2,100.00	5%	
Advertising/ Marketing	275-57540-523300	$116,000.00	$152,094.00	31.1%	
Travel	275-57540-523500	$5,500.00	$5,500.00	0%	
Dues and fees	275-57540-523600	$981.00	$1,147.00	16.9%	
Education and training	275-57540-523700	$2,100.00	$2,400.00	14.3%	
Audit	505-54310-521210	$8,000.00	$8,000.00	0%	
Employment physicals & tests	505-54310-521231	$600.00	$600.00	0%	
Engineers and consultants	505-54310-521310	$340,000.00	$190,000.00	-44.1%	
Collection services	505-54310-521320	$4,000.00	$4,000.00	0%	
Utilities Protection Agency	505-54310-521330	$30,000.00	$15,000.00	-50%	
Custodial	505-54310-522130	$2,900.00	$0.00	-100%	
Computer maintenance	505-54310-522201	$32,450.00	$32,450.00	0%	
Copier maintenance	505-54310-522202	$750.00	$750.00	0%	
Radio maintenance	505-54310-522204	$500.00	$1,000.00	100%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Alarm system maintenance	505-54310-522205	$35,000.00	$35,000.00	0%	
Fuel system maintenance	505-54310-522208	$250.00	$250.00	0%	
Building repairs	505-54310-522221	$1,500.00	$1,500.00	0%	
Water/Sewer plant repairs	505-54310-522222	$140,000.00	$109,000.00	-22.1%	
Vehicle repairs	505-54310-522223	$40,000.00	$40,000.00	0%	
Lift station repairs	505-54310-522225	$100,000.00	$150,000.00	50%	
Sewer system repairs	505-54310-522226	$150,000.00	$150,000.00	0%	
Rental of equipment and vehicles	505-54310-522320	$10,000.00	$20,000.00	100%	
Vehicle Lease	505-54310-522321	$56,568.00	$39,028.92	-31%	
Property/liability insurance - Sewer share	505-54310-523130	$78,100.00	$111,007.00	42.1%	
Public officials liability insurance - Sewer share	505-54310-523170	$16,500.00	$8,074.79	-51.1%	
Telephone	505-54310-523210	$10,000.00	$10,000.00	0%	
Postage	505-54310-523220	$23,000.00	$23,000.00	0%	
Advertising	505-54310-523300	$650.00	$650.00	0%	
Printing and binding	505-54310-523400	$700.00	$700.00	0%	
Travel	505-54310-523500	$2,000.00	$2,000.00	0%	
Dues and fees	505-54310-523610	$990.00	$990.00	0%	
Lab analysis fees	505-54310-523650	$5,000.00	$20,000.00	300%	
Sludge charges	505-54310-523670	$50,000.00		N/A	
Bank fees	505-54310-523680	$70,000.00	$70,000.00	0%	
Education and training	505-54310-523700	$2,500.00	$2,500.00	0%	
Licenses	505-54310-523800	$100.00	$100.00	0%	
Other Purchased Services	505-54310-523900	$963,450.00	$963,450.00	0%	
Sludge charges	505-54310-526670		$50,000.00	N/A	
Audit	505-54410-521210	$8,000.00	$8,000.00	0%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Employment physicals & tests	505-54410-521231	$1,000.00	$200.00	-80%	
Eng/Cons/Prof Svc	505-54410-521310	$690,000.00	$390,000.00	-43.5%	
Collection services	505-54410-521320	$4,000.00	$4,000.00	0%	
Utilities Protection Agency	505-54410-521330	$30,000.00	$15,000.00	-50%	
Custodial	505-54410-522130	$2,900.00	$0.00	-100%	
Computer maintenance	505-54410-522201	$33,850.00	$33,850.00	0%	
Copier maintenance	505-54410-522202	$500.00	$500.00	0%	
Radio maintenance	505-54410-522204	$500.00	$1,000.00	100%	
Alarm System Maintenance	505-54410-522205	$2,800.00	$2,800.00	0%	
Water tower maintenance	505-54410-522206	$109,600.00	$109,600.00	0%	
Fuel system maintenance	505-54410-522208	$250.00	$250.00	0%	
Building repairs	505-54410-522221	$1,500.00	$1,500.00	0%	
Water plant repairs	505-54410-522222	$70,000.00	$70,000.00	0%	
Vehicle repairs	505-54410-522223	$2,500.00	$2,500.00	0%	
Water system repairs	505-54410-522226	$50,000.00	$50,000.00	0%	
Rental of equipment and vehicles	505-54410-522320	$1,000.00	$1,000.00	0%	
Vehicle Lease	505-54410-522321	$52,784.00	$32,904.84	-37.7%	
Property/liability insurance	505-54410-523130	$78,100.00	$112,979.02	44.7%	
Public officials liability insurance	505-54410-523170	$16,500.00	$8,074.79	-51.1%	
Telephone	505-54410-523210	$6,600.00	$9,720.00	47.3%	
Postage	505-54410-523220	$23,000.00	$23,000.00	0%	
Advertising	505-54410-523300	$200.00	$5,000.00	2,400%	
Printing and binding	505-54410-523400	$1,000.00	$1,000.00	0%	
Travel	505-54410-523500	$2,000.00	$2,000.00	0%	
Dues and fees	505-54410-523610	$1,275.00	$1,275.00	0%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Lab analysis fees	505-54410-523650	$23,500.00	$23,500.00	0%	
Bank fees	505-54410-523680	$73,500.00	$73,500.00	0%	
Education and training	505-54410-523700	$2,500.00	$2,500.00	0%	
Licenses	505-54410-523800	$100.00	$0.00	-100%	
Collection fees	540-54520-521200	$2,400,000.00	$2,494,161.00	3.9%	
Audit	540-54520-521210	$1,650.00	$1,650.00	0%	
Custodial	540-54520-522130	$1,980.00	$1,980.00	0%	
Computer maintenance	540-54520-522201	$600.00	$600.00	0%	
Property/Liability insurance	540-54520-523120	$7,895.00	$4,810.13	-39.1%	
Public Officials Liablity	540-54520-523160	$1,650.00	$1,250.00	-24.2%	
Postage	540-54520-523220	$2,200.00	$2,200.00	0%	
Dues & Fees	540-54520-523600	$35.00	$35.00	0%	
Landfill fees	540-54520-523660	$220,000.00	$220,000.00	0%	
Employment physicals & tests	555-56110-521231	$2,500.00	$2,500.00	0%	
Computer maintenance	555-56110-522201	$800.00	$800.00	0%	
Alarm system maintenance	555-56110-522205	$600.00	$600.00	0%	
Aquatic Center Maintenance	555-56110-522209	$15,000.00	$15,000.00	0%	
Small equipment repairs	555-56110-522216	$8,000.00	$8,000.00	0%	
Building repairs	555-56110-522221	$1,500.00	$2,000.00	33.3%	
Property/Liability Insurance	555-56110-523110	$600.00	$600.00	0%	
Telephone	555-56110-523210	$5,000.00	$5,000.00	0%	
Postage	555-56110-523220	$100.00	$100.00	0%	
Advertising	555-56110-523300	$4,000.00	$4,000.00	0%	
Printing & binding	555-56110-523400	$400.00	$400.00	0%	
Travel	555-56110-523500	$3,000.00	$2,500.00	-16.7%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Dues and fees	555-56110-523600	$5,000.00	$8,500.00	70%	
Bank fees	555-56110-523680	$7,500.00	$800.00	-89.3%	
Education and training	555-56110-523700	$5,000.00	$4,800.00	-4%	
Contract Labor	555-56110-523850	$4,000.00	$4,000.00	0%	
Employment physicals & tests	560-56190-521231		$100.00	N/A	
Alarm Maintenance	560-56190-522205		$600.00	N/A	
Dock maintenance	560-56190-522209		$500.00	N/A	
Small equipment repairs	560-56190-522216		$200.00	N/A	
Building repairs	560-56190-522221		$5,500.00	N/A	
Property/Liability Insurance	560-56190-523110		$5,300.00	N/A	
Telephone	560-56190-523210		$2,061.00	N/A	
Advertising	560-56190-523300		$2,000.00	N/A	
Dues and fees	560-56190-523600		$63.00	N/A	
Payment processing fees	560-56190-523680		$2,000.00	N/A	
Total Purchased/Contracted Services:		$10,134,026.30	$10,391,540.98	2.5%	
Supplies					
Office supplies	100-51100-531110	$400.00	$400.00	0%	
Computer supplies	100-51100-531120	$800.00	$800.00	0%	
Copier supplies	100-51100-531130	$2,780.00	$2,800.00	0.7%	
Miscellaneous supplies	100-51100-531140	$12,000.00	$10,000.00	-16.7%	
Small equipment	100-51100-531600	$3,000.00	$4,000.00	33.3%	
Codification	100-51100-531791	$5,000.00	$15,000.00	200%	
Election expense	100-51100-531792	$2,000.00	$30,000.00	1,400%	
Office supplies	100-51300-531110	$750.00	$500.00	-33.3%	
Computer supplies	100-51300-531120	$750.00	$500.00	-33.3%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Copier supplies	100-51300-531130	$500.00	$500.00	0%	
Miscellaneous supplies	100-51300-531140	$2,500.00	$3,000.00	20%	
Gasoline	100-51300-531270	$4,000.00	$4,000.00	0%	
Small equipment	100-51300-531620	$3,000.00	$3,000.00	0%	
Vehicle repair supplies	100-51300-531723	$500.00	$500.00	0%	
Office supplies	100-51510-531110	$900.00	$900.00	0%	
Computer supplies	100-51510-531120	$3,500.00	$3,800.00	8.6%	
Copier supplies	100-51510-531130	$3,000.00	$3,300.00	10%	
Miscellaneous supplies	100-51510-531140	$4,500.00	$4,500.00	0%	
Small equipment	100-51510-531600	$4,500.00	$4,000.00	-11.1%	
Small equipment - computers	100-51510-531610	$3,000.00	$5,000.00	66.7%	
Tax administration	100-51510-531790	$36,000.00	$45,000.00	25%	
Office supplies	100-51535-531110	$250.00	$200.00	-20%	
Computer supplies	100-51535-531120	$2,500.00	$2,500.00	0%	
Miscellaneous supplies	100-51535-531140	$1,000.00	$1,000.00	0%	
Small equipment	100-51535-531600	$7,000.00	$7,000.00	0%	
Small equipment - computers	100-51535-531610	$76,200.00	$70,000.00	-8.1%	
Office supplies	100-51540-531110	$600.00	$700.00	16.7%	
Computer supplies	100-51540-531120	$200.00	$200.00	0%	
Miscellaneous supplies	100-51540-531140	$700.00	$700.00	0%	
Street lighting	100-51540-531231		$435,000.00	N/A	
Small Equipment	100-51540-531600	$700.00	$700.00	0%	
Uniforms & Replacements	100-51540-531702		$1,250.00	N/A	
Road paving and drainage supplies	100-51540-531724		$110,000.00	N/A	
Water/sewerage	100-51565-531210	$8,800.00	$10,000.00	13.6%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Electricity	100-51565-531230	$40,000.00	$160,000.00	300%	
Building repair supplies	100-51565-531721	$25,000.00	$50,000.00	100%	
Office Supplies	100-52650-531110	$500.00	$500.00	0%	
Computer Supplies	100-52650-531120		$200.00	N/A	
Copier supplies	100-52650-531130	$500.00	$500.00	0%	
Miscellaneous supplies	100-52650-531140	$2,500.00	$1,000.00	-60%	
Small equipment	100-52650-531600	$800.00	$800.00	0%	
Office supplies	100-53210-531110	$2,000.00	$2,500.00	25%	
Computer supplies	100-53210-531120	$2,000.00	$2,000.00	0%	
Copier supplies	100-53210-531130	$3,040.00	$3,040.00	0%	
Miscellaneous supplies	100-53210-531140	$3,000.00	$3,000.00	0%	
Criminal Investigation supplies	100-53210-531160	$7,000.00	$6,600.00	-5.7%	
Water/sewer	100-53210-531210	$1,600.00	$1,600.00	0%	
Electricity	100-53210-531230	$41,000.00	$41,000.00	0%	
Street lighting	100-53210-531231	$500.00	$500.00	0%	
Gasoline	100-53210-531270	$65,000.00	$100,000.00	53.8%	
Books and periodicals	100-53210-531400	$1,000.00	$1,000.00	0%	
Small equipment	100-53210-531600	$39,680.00	$153,800.00	287.6%	
Small equipment supplies	100-53210-531601	$10,450.00	$3,000.00	-71.3%	
K9	100-53210-531602		$18,525.00	N/A	
Small equipment - computers & software	100-53210-531610	$6,670.00	$8,800.00	31.9%	
Safety supplies	100-53210-531701	$2,500.00	$2,500.00	0%	
Uniforms & replacements	100-53210-531702	$44,140.00	$46,600.00	5.6%	
Building repair supplies	100-53210-531721	$5,250.00	$5,000.00	-4.8%	
Vehicle repair supplies	100-53210-531723	$25,000.00	$25,000.00	0%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Office supplies	100-53510-531110	$1,000.00	$1,000.00	0%	
Computer supplies	100-53510-531120	$1,000.00	$1,000.00	0%	
Copier supplies	100-53510-531130	$500.00	$500.00	0%	
Miscellaneous supplies	100-53510-531140	$6,500.00	$6,500.00	0%	
Fire prevention supplies	100-53510-531173	$1,500.00	$1,500.00	0%	
Water/sewerage	100-53510-531210	$4,000.00	$4,000.00	0%	
Natural Gas	100-53510-531220	$600.00	$600.00	0%	
Electricity	100-53510-531230	$26,000.00	$26,000.00	0%	
Bottled gas	100-53510-531240	$150.00	$150.00	0%	
Gasoline	100-53510-531270	$35,000.00	$35,000.00	0%	
Books and periodicals	100-53510-531400	$1,800.00	$1,800.00	0%	
Small equipment	100-53510-531600	$20,000.00	$15,000.00	-25%	
Small equipment supplies	100-53510-531601	$2,000.00	$2,000.00	0%	
Small equipment - computers & software	100-53510-531610	$20,000.00	$15,000.00	-25%	
Small equipment - furniture	100-53510-531620	$4,000.00	$4,000.00	0%	
Other supplies	100-53510-531700	$4,500.00	$4,500.00	0%	
Safety supplies	100-53510-531701	$30,000.00	$25,000.00	-16.7%	
Uniforms & replacements	100-53510-531702	$9,500.00	$10,000.00	5.3%	
Building repair supplies	100-53510-531721	$4,000.00	$4,000.00	0%	
Vehicle repair supplies	100-53510-531723	$16,000.00	$14,500.00	-9.4%	
Office supplies	100-54100-531110	$2,500.00	$2,500.00	0%	
Computer supplies	100-54100-531120	$1,200.00	$1,200.00	0%	
Miscellaneous supplies	100-54100-531140	$8,000.00	$8,000.00	0%	
Gasoline	100-54100-531270	$95,000.00	$95,000.00	0%	
Small equipment	100-54100-531600	$15,000.00	$15,000.00	0%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Small equipment supplies	100-54100-531601	$7,700.00	$7,700.00	0%	
Small equipment - computers & software	100-54100-531610	$5,800.00	$5,800.00	0%	
Safety supplies	100-54100-531701	$7,000.00	$7,000.00	0%	
Uniforms & replacements	100-54100-531702	$13,500.00	$13,900.00	3%	
Vehicle repair supplies	100-54100-531723	$60,000.00	$50,000.00	-16.7%	
Street Lighting	100-54210-531231	$435,000.00	$435,000.00	0%	
Uniforms & Replacements	100-54210-531702	$0.00	$1,250.00	N/A	
Road Pav & Drain Supplies	100-54210-531724	$110,000.00	$110,000.00	0%	
Miscellaneous supplies	100-54950-531140	$100.00	$100.00	0%	
Water/Sewerage	100-54950-531210	$550.00	$550.00	0%	
Electricity	100-54950-531230	$575.00	$575.00	0%	
Gasoline	100-54950-531270	$1,500.00	$1,500.00	0%	
Small equipment	100-54950-531600	$500.00	$500.00	0%	
Small equipment supplies	100-54950-531601	$275.00	$275.00	0%	
Cemetery work supplies	100-54950-531704	$125.00	$125.00	0%	
Vehicle repair supplies	100-54950-531723	$275.00	$275.00	0%	
Computer supplies	100-55520-531120	$1,000.00	$1,250.00	25%	
Copier supplies	100-55520-531130	$200.00	$1,000.00	400%	
Miscellaneous supplies	100-55520-531140	$6,000.00	$8,000.00	33.3%	
Water/sewerage	100-55520-531210	$400.00	$0.00	-100%	
Electricity	100-55520-531230	$5,000.00	$0.00	-100%	
Gasoline	100-55520-531270	$5,200.00	$2,040.00	-60.8%	
Food	100-55520-531300	$87,200.00	$75,000.00	-14%	
Small equipment	100-55520-531600	$2,500.00	$4,000.00	60%	
Water/sewerage	100-56210-531210	$12,000.00	$12,000.00	0%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Electricity	100-56210-531230	$32,000.00	$32,000.00	0%	
Christmas equipment & supplies	100-56210-531703	$25,000.00	$25,000.00	0%	
Public grounds maintenance supplies	100-56210-531705	$16,000.00	$16,000.00	0%	
Building repair supplies	100-56210-531721	$12,000.00	$12,000.00	0%	
Office supplies	100-56510-531110	$500.00	$750.00	50%	
Computer supplies	100-56510-531120	$1,300.00	$1,300.00	0%	
Copier supplies	100-56510-531130	$400.00	$400.00	0%	
Miscellaneous supplies	100-56510-531140	$2,000.00	$2,500.00	25%	
Library unique supplies	100-56510-531145	$2,000.00	$2,500.00	25%	
Water/sewerage	100-56510-531210	$800.00	$800.00	0%	
Electricity	100-56510-531230	$18,000.00	$18,000.00	0%	
Books and periodicals	100-56510-531400	$18,000.00	$20,000.00	11.1%	
Small Equipment	100-56510-531600	$1,000.00	$4,000.00	300%	
Building repairs supplies	100-56510-531721	$0.00	$2,000.00	N/A	
Office supplies	100-57210-531110	$150.00	$150.00	0%	
Computer supplies	100-57210-531120	$500.00	$500.00	0%	
Copier supplies	100-57210-531130	$200.00	$200.00	0%	
Miscellaneous supplies	100-57210-531140	$500.00	$500.00	0%	
Gasoline	100-57210-531270	$2,000.00	$2,500.00	25%	
Small Equipment - computers & software	100-57210-531610	$8,500.00	$8,500.00	0%	
Other supplies	100-57210-531700	$280.00	$280.00	0%	
Vehicle repair supplies	100-57210-531723	$500.00	$700.00	40%	
Office supplies	100-57410-531110	$1,000.00	$750.00	-25%	
Computer supplies	100-57410-531120	$1,000.00	$750.00	-25%	
Copier supplies	100-57410-531130	$400.00	$400.00	0%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Miscellaneous supplies	100-57410-531140	$3,400.00	$3,400.00	0%	
Gasoline	100-57410-531270	$700.00	$1,500.00	114.3%	
Small Equipment	100-57410-531600	$1,500.00	$2,000.00	33.3%	
Small equipment - computers & software	100-57410-531610	$6,995.00	$1,500.00	-78.6%	
Vehicle repair supplies	100-57410-531723	$250.00	$250.00	0%	
Office Supplies	100-57450-531110	$100.00	$100.00	0%	
Computer Supplies	100-57450-531120	$500.00	$500.00	0%	
Miscellaneous supplies	100-57450-531140	$1,000.00	$1,000.00	0%	
Gasoline	100-57450-531270	$3,500.00	$3,500.00	0%	
Small Equipment	100-57450-531600	$1,000.00	$2,000.00	100%	
Small Equipment - computers & software	100-57450-531610	$6,995.00	$5,500.00	-21.4%	
Vehicle repair supplies	100-57450-531723	$250.00	$750.00	200%	
Office supplies	100-57520-531110	$400.00	$400.00	0%	
Computer supplies	100-57520-531120	$200.00	$300.00	50%	
Copier supplies	100-57520-531130	$200.00	$1,357.00	578.5%	
Miscellaneous supplies	100-57520-531140	$5,000.00	$20,000.00	300%	
Electricity	100-57520-531230	$2,000.00	$2,100.00	5%	
Small equipment	100-57520-531600	$4,500.00	$8,000.00	77.8%	
Small Equipment supplies	100-57520-531601	$500.00	$300.00	-40%	
Water/sewerage	100-57565-531210	$1,000.00	$1,500.00	50%	
Electricity	100-57565-531230	$7,700.00	$7,700.00	0%	
Orange Hall restoration supplies	100-57565-531727	$3,500.00	$5,000.00	42.9%	
Office supplies	275-57540-531110	$2,600.00	$3,600.00	38.5%	
Miscellaneous supplies	275-57540-531140	$8,467.00	$13,467.00	59.1%	
Water/Sewerage	275-57540-531210	$645.00	$587.00	-9%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Electricity	275-57540-531230	$2,500.00	$2,700.00	8%	
Supp/Inv for Resale	275-57540-531500	$2,000.00	$2,000.00	0%	
Small equipment/ Computers, software, etc	275-57540-531610	$31,272.00	$7,000.00	-77.6%	
Office supplies	505-54310-531110	$1,000.00	$1,000.00	0%	
Computer supplies	505-54310-531120	$1,500.00	$1,500.00	0%	
Copier supplies	505-54310-531130	$600.00	$600.00	0%	
Miscellaneous supplies	505-54310-531140	$3,500.00	$2,000.00	-42.9%	
Electricity	505-54310-531230	$462,000.00	$575,000.00	24.5%	
Gasoline	505-54310-531270	$38,000.00	$38,000.00	0%	
Small equipment	505-54310-531600	$6,000.00	$6,000.00	0%	
Small equipment supplies	505-54310-531601	$3,000.00	$3,000.00	0%	
Small equipment - computers	505-54310-531610	$7,000.00	$7,000.00	0%	
Safety supplies	505-54310-531701	$4,000.00	$4,000.00	0%	
Uniforms & replacements	505-54310-531702	$2,000.00	$2,000.00	0%	
Chemicals	505-54310-531715	$100,000.00	$125,000.00	25%	
Building repair supplies	505-54310-531721	$10,000.00	$10,000.00	0%	
Water/Sewer plant supplies	505-54310-531722	$95,000.00	$95,000.00	0%	
Vehicle repair supplies	505-54310-531723	$35,000.00	$35,000.00	0%	
Lift station repair supplies	505-54310-531725	$125,000.00	$140,000.00	12%	
Sewer system supplies	505-54310-531726	$25,000.00	$50,000.00	100%	
Office supplies	505-54410-531110	$1,000.00	$1,000.00	0%	
Computer supplies	505-54410-531120	$1,500.00	$1,500.00	0%	
Copier supplies	505-54410-531130	$750.00	$750.00	0%	
Miscellaneous supplies	505-54410-531140	$2,000.00	$2,000.00	0%	
Electricity	505-54410-531230	$96,800.00	$96,800.00	0%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Gasoline	505-54410-531270	$42,000.00	$42,000.00	0%	
Small equipment	505-54410-531600	$9,900.00	$13,500.00	36.4%	
Small equipment supplies	505-54410-531601	$3,500.00	$3,500.00	0%	
Small equipment - Computers & software	505-54410-531610	$4,000.00	$4,000.00	0%	
Safety supplies	505-54410-531701	$2,200.00	$2,200.00	0%	
Uniforms & replacements	505-54410-531702	$3,000.00	$3,000.00	0%	
Chlorine/Fluoride	505-54410-531715	$115,000.00	$155,000.00	34.8%	
Building repair supplies	505-54410-531721	$1,000.00	$1,000.00	0%	
Water plant supplies	505-54410-531722	$2,000.00	$2,000.00	0%	
Vehicle repair supplies	505-54410-531723	$13,750.00	$13,750.00	0%	
Water/Sewer system supplies	505-54410-531726	$475,000.00	$325,000.00	-31.6%	
Office supplies	540-54520-531110	$150.00	$150.00	0%	
Computer supplies	540-54520-531120	$150.00	$150.00	0%	
Copier supplies	540-54520-531130	$1,500.00	$1,500.00	0%	
Miscellaneous supplies	540-54520-531140	$100.00	$100.00	0%	
Gasoline	540-54520-531270	$2,500.00	$2,500.00	0%	
Small Equipment	540-54520-531610	$2,000.00	$2,000.00	0%	
Small Equip - computers	540-54520-531620	$600.00	$600.00	0%	
Vehicle Repair Supplies	540-54520-531723	$5,000.00	$5,000.00	0%	
Office supplies	555-56110-531110	$300.00	$700.00	133.3%	
Computer supplies	555-56110-531120	$2,000.00	$500.00	-75%	
Copier supplies	555-56110-531130	$300.00	$300.00	0%	
Miscellaneous supplies	555-56110-531140	$1,000.00	$1,000.00	0%	
Water/sewerage	555-56110-531210	$20,000.00	$18,000.00	-10%	
Natural gas	555-56110-531220	$1,500.00	$1,600.00	6.7%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Electricity	555-56110-531230	$40,000.00	$35,000.00	-12.5%	
Retail Inventory/Resale	555-56110-531500	$10,000.00	$10,000.00	0%	
Concession Inventory/Resale	555-56110-531550	$30,000.00	$40,000.00	33.3%	
Small equipment	555-56110-531600	$4,000.00	$4,000.00	0%	
Small equipment supplies	555-56110-531601	$500.00	$500.00	0%	
Small equipment - computers	555-56110-531610	$2,500.00	$2,500.00	0%	
Small equipment - Furniture & Fixtures	555-56110-531620	$5,500.00	$15,000.00	172.7%	
Safety supplies	555-56110-531701	$1,000.00	$1,500.00	50%	
Uniforms & replacements	555-56110-531702	$4,500.00	$4,000.00	-11.1%	
Chemicals	555-56110-531715	$24,000.00	$24,000.00	0%	
Aquatic Center maintenance supplies	555-56110-531731	$10,000.00	$10,000.00	0%	
Office supplies	560-56190-531110		$150.00	N/A	
Miscellaneous supplies	560-56190-531140		$700.00	N/A	
Water/Sewage	560-56190-531210		$2,400.00	N/A	
Electricity	560-56190-531230		$1,800.00	N/A	
Small equipment	560-56190-531600		$5,000.00	N/A	
Small equipment - Furniture & Fixtures	560-56190-531620		$600.00	N/A	
Safety supplies	560-56190-531701		$1,200.00	N/A	
Uniforms & replacements	560-56190-531702		$500.00	N/A	
Total Supplies:		$3,696,414.00	$4,655,346.00	25.9%	
Capital Outlay					
Computer Software	100-51100-542410	$15,000.00	$20,000.00	33.3%	
Equipment	100-51535-542500	$12,600.00	$30,000.00	138.1%	
Site Improvements	100-51540-541200		$150,000.00	N/A	
Site improvements	100-51565-541200	$41,350.00	$30,000.00	-27.4%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
2603CC Osborne Road	100-51565-542600		$1,000,000.00	N/A	
Vehicles	100-53210-542200	$0.00	$175,000.00	N/A	
Equipment	100-53210-542500	$75,000.00	$61,800.00	-17.6%	
Site Improvements	100-53510-541200	$0.00	$10,000.00	N/A	
Vehicles	100-53510-542200	$1,702,200.00	$1,780,200.00	4.6%	
Equipment	100-53510-542500	$50,000.00	$25,000.00	-50%	
Vehicles	100-54100-542200	$0.00	$159,000.00	N/A	
Equipment	100-54100-542500	$241,617.00	$293,000.00	21.3%	
Site Improvement	100-54210-541200	$200,000.00	$150,000.00	-25%	
Equipment	100-54210-542500	$8,500.00	$0.00	-100%	
Equipment	100-54950-542500	$8,700.00	$0.00	-100%	
Site Improvements	100-56210-541200	$295,400.00	$19,000.00	-93.6%	
Vehicles	100-57210-542200		$53,000.00	N/A	
Equipment	100-57210-542500		$10,000.00	N/A	
Site improvements	100-57565-541200	$396,500.00	$300,000.00	-24.3%	
Paving/Overlay 54220	321-54220-541416	$15,000.00		N/A	
Paving and Overlay - Highways & Streets	335-54220-541415	$200,000.00	$200,000.00	0%	
Site Improvements - St. Marys Commerce Park	360-54200-541200	$7,000,000.00	$4,000,000.00	-42.9%	
Site Improvements - St. Marys Exit 1 Project	370-54200-541200	$30,000,000.00	$30,000,000.00	0%	
Vehicles	505-54310-542200		$53,000.00	N/A	
Equipment	505-54310-542500	$4,369,097.00	$2,190,500.00	-49.9%	
Vehicles	505-54410-542200		$85,000.00	N/A	
Equipment	505-54410-542500	$479,467.00	$562,500.00	17.3%	
Vehicles	540-54520-542200	$232,000.00	$0.00	-100%	
Equipment	555-56110-542500	$25,000.00	$260,000.00	940%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Pool Resurfacing (new category)	555-56110-543000	$100,000.00		N/A	
Total Capital Outlay:		$45,467,431.00	$41,617,000.00	-8.5%	
Depreciation and Amortization					
Depreciation	505-54410-561000	$516,528.00	$516,528.00	0%	
Total Depreciation and Amortization:		$516,528.00	$516,528.00	0%	
Other Costs					
Camden County Chamber of Commerce	100-51100-572200	$1,430.00	$1,430.00	0%	
Camden House	100-51510-572300	$0.00	$10,000.00	N/A	
PSA Funding	100-51510-572500	$586,000.00	$602,010.00	2.7%	
Camden County-Health Department	100-51510-572600	$400,000.00	$0.00	-100%	
Contingencies	100-51510-579100	$190,000.00	$100,000.00	-47.4%	
Court Ware Fee	100-52650-573170	$7,000.00	$7,000.00	0%	
DATE - Drug abuse Treat Edu	100-52650-573171	$3,500.00	$3,500.00	0%	
DETF - GSCCCA	100-52650-573172	$1,700.00	$1,700.00	0%	
County jail fund	100-52650-573173	$14,500.00	$14,500.00	0%	
Local victims fund	100-52650-573174	$7,500.00	$7,500.00	0%	
DUI victims fund	100-52650-573175	$270.00	$270.00	0%	
POPT Police training fund	100-52650-573176	$26,000.00	$26,000.00	0%	
Police Officers A&B fund	100-52650-573177	$16,000.00	$16,000.00	0%	
Brain & spinal injury fund	100-52650-573178	$3,200.00	$3,200.00	0%	
Probation fee	100-52650-573179	$600.00	$600.00	0%	
Contributions to others	100-57520-573000	$28,000.00	$35,000.00	25%	
Camden House	230-51565-572300	$10,000.00		N/A	
Payment to Others	275-57540-573000	$23,000.00	$24,000.00	4.3%	
Bad Debt	505-54310-574000	$10,000.00	$10,000.00	0%	
Contingencies - Sewer Administration	505-54310-579200	$50,000.00	$50,000.00	0%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Bad Debt	505-54410-574000	$17,602.94	$17,602.94	0%	
Bad Debt	540-54520-574000	$5,000.00	$5,000.00	0%	
Contingencies - Solid Waste Fund	540-54520-579300	$12,500.00	$12,500.00	0%	
Total Other Costs:		$1,413,802.94	$947,812.94	-33%	
Debt Service					
Capital Lease - Principal -Magnolia Aqua Dam	100-51540-581207		$5,833.00	N/A	
Capital Lease - Interest - Magnolia - Aqua Dam	100-51540-582207		$634.00	N/A	
Magnolia A/C - Principal	100-53210-581203	$15,359.64	$15,000.00	-2.3%	
Magnolia Radios - Principal	100-53210-581204		$19,000.00	N/A	
Magnolia A/C - Interest	100-53210-582203	$1,670.45	$1,600.00	-4.2%	
Magnolia Radios - Interest	100-53210-582204		$2,000.00	N/A	
Capital Lease - Principal Magnolia Radios	100-53510-581206	$19,442.59	$0.00	-100%	
Capital Lease-Interest - Magnolia Radios	100-53510-582206	$2,114.44	$0.00	-100%	
Capital Lease - Principal - Equipment	100-54100-581207	$14,851.00	$14,851.00	0%	
Capital Lease - Principal - Magnolia Radios	100-54100-581208	$6,480.81	$6,481.00	0%	
Capital Lease - Interest - Equipment	100-54100-582207	$5,060.00	$5,060.00	0%	
Capital Lease - Interest - Magnolia Radios	100-54100-582208	$704.83	$705.00	0%	
Cap Lease-Prin-Equipment	100-54210-581207	$5,832.77	$5,833.00	0%	
Cap Lease-Int-Equipment	100-54210-582207	$634.32	$634.00	-0.1%	
Magnolia Playground Princ	100-56210-581207	$12,832.12	$12,832.00	0%	
Magnolia Playground Interest	100-56210-582208	$1,395.56	$1,396.00	0%	
2022 Revenue Bond - Principal	420-58000-581335	$350,000.00	$350,000.00	0%	
2022 Revenue Bond - Interest	420-58000-582120	$262,200.00	$262,200.00	0%	
2023 Revenue Bond - Interest	430-58000-582120	$0.00	$1,461,420.00	N/A	
Lease Amort Expense	505-58000-581120	$48,000.00	$0.00	-100%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
Bond 2021 - Principal	505-58000-581336	$2,050,000.00	$2,115,000.00	3.2%	
GEFA Loan 2018-Clearwells DW2017002	505-58000-581340	$21,361.63	$32,608.12	52.6%	
GEFA Loan CW 15024 Princ (PP Sewer Line)	505-58000-581370	$20,936.31	$30,248.55	44.5%	
GEFA Loan CW00017 prin	505-58000-581380	$319,105.16	$302,346.61	-5.3%	
GEFA Loan 2010-L26WQ	505-58000-581382	$45,690.23	$47,461.75	3.9%	
Magnolia - Radios	505-58000-581385	$12,961.80	$13,354.72	3%	
Magnolia - Track Hoe	505-58000-581395	$60,408.15	$62,239.30	3%	
Bond 2021 - Interest	505-58000-582121	$902,600.00	$819,300.00	-9.2%	
Lease Int Expense	505-58000-582125	$4,800.00	$0.00	-100%	
GEFA Loan 2018-Clearwells DW2017002	505-58000-582340	$1,208.45	$1,247.00	3.2%	
GEFA Loan CW 15024 INT (PP Sewer Line)	505-58000-582370	$1,579.41	$1,845.03	16.8%	
GEFA Loan CW00017 INT Scrubby Bluff	505-58000-582380	$14,308.00	$4,570.62	-68.1%	
GEFA Loan 2010-L26WQ	505-58000-582382	$20,406.97	$18,635.48	-8.7%	
Magnolia - Radios	505-58000-582385	$1,409.68	$1,016.76	-27.9%	
Magnolia - Track Hoe	505-58000-582395	$6,569.75	$4,738.59	-27.9%	
Total Debt Service:		$4,229,924.07	$5,620,091.53	32.9%	
Other Financing Uses					
Operating transfer out to Tourism	100-51510-611015	$36,000.00	$36,000.00	0%	
Operating transfer out to Aquatic Center	100-51510-611050		$444,340.00	N/A	
Operating transfer out to St. Marys Marina	100-51510-611060		$110,176.00	N/A	
Operating transfer out - Cemetery Fees	100-54950-611000	$35,000.00	$35,000.00	0%	
Operating Transfer Out to General Fund	211-59000-611000	$100,000.00	$20,000.00	-80%	
OP T/F Out - Water/Sewer	230-51565-611000	$3,504,996.00		N/A	
Operating Transfer Out to General Fund	251-59000-611000	$417,000.00	$700,000.00	67.9%	
OP T/F OUT - TOURISM	276-59000-611010	$353,215.00	$365,551.00	3.5%	

Name	Account ID	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)	Notes
OP T/F Out - Bond Debt	321-59000-611000	$1,985,000.00	$2,000,000.00	0.8%	
Total Other Financing Uses:		$6,431,211.00	$3,711,067.00	-42.3%	
Total Expense Objects:		$83,123,159.44	$81,336,220.65	-2.1%	

ST. MARYS FUNDS

Overall Projections

The **General Fund** is the city's primary operating fund. It is a major governmental fund that accounts for all financial resources necessary for the city's general operations to serve its 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.

General Fund Summary

City of St. Marys is projecting $21.75M of revenue and expenditures in FY2025, which represents a 20.2% increase over the prior year.

CITY OF ST MARYS

Fund	Department	FY2025

General Fund

Revenues

Property and Other Taxes	12,283,315
Licenses & Permits	762,300
Sales/Interest/Other Charges	580,850
Grants and Reimbursements	952,000
Miscellaneous Revenues	928,100
Sale of Property/Loan Proceeds	2,596,200
Fund Equity	3,649,109
Total Revenues	**21,751,874**

Expenses

Legislative	408,928
Executive	689,104
Finance	1,835,805
IT	453,524
Human Resources	254,442
General Gov't Buildings	1,407,238
Municipal Court	273,159
Police	4,445,554
Fire	4,799,291
Public Works	2,606,586
Highways & Streets	1,584,766
Cemetery	121,624
Senior Center	312,935
Parks	230,908
Library	401,059
Building	452,941
Community Development	540,680
Code Enforcement	144,169
MainStreet	442,937
Special Facilities	346,224
Total	**$ 21,751,874**

Summary

The City took a hard look at revenue projections for FY2025. Budgeted revenue for the City's general fund has increased from $18 million in FY2024 to $21.7 million in FY2025, a 22.2% increase from FY2024. The City has certain assumptions incorporated into our revenue forecast, and projections continue to be conservative yet realistic. The following section briefly explains the assumptions and their effect on projected revenue.

Taxes

The City's property tax digest increased from $770,769,010 in 2022 to $880,157,868 in 2023. In an effort to be conservative, an 8% increase in the digest was used in FY2025 when budgeting for property tax revenue. Upon careful analysis of revenue collections and the continuance of new growth in building, the City has increased its general fund tax revenues by 7.94%. For FY2025, tax revenue, which includes property taxes, franchise fees, real estate tax, and sales tax, provides 56.5% of the General Fund Revenue.

Licenses and Permits

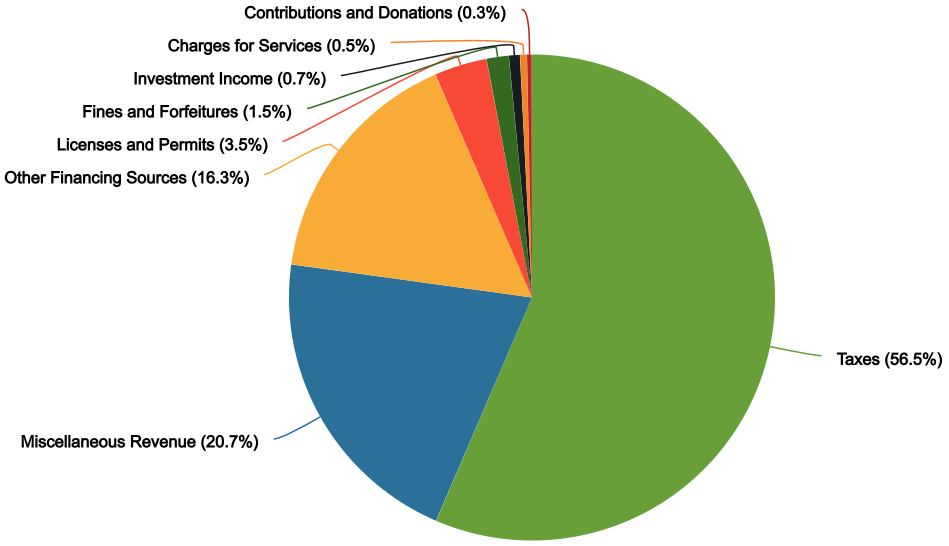
Licenses, fees, and building permits for FY2025 are projected to increase due to the influx of new development and construction.

Charges for Services, Fines, and Forfeitures, and Miscellaneous

Overall, charges for services are budgeted conservatively to remain consistent with last year. These charges encompass minor revenues compared to the overall General Fund Revenue Budget. Significant to mention is the increase in shared services with the Camden County Board of Education, which is the result of the City providing additional School Resource officers at our schools, and an increase in Police K-9 donations due to the proactive awareness of the City's K-9 program. Fines and forfeitures are budgeted to increase somewhat based on past year's collections.

Revenues by Source

Projected 2025 Revenues by Source



Name	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Revenue Source			
Taxes	$11,379,352	$12,283,315	7.9%
Licenses and Permits	$710,400	$762,300	7.3%
Charges for Services	$90,400	$101,200	11.9%
Fines and Forfeitures	$206,700	$319,650	54.6%
Investment Income	$140,000	$160,000	14.3%
Contributions and Donations	$100	$70,100	70,000%
Miscellaneous Revenue	$2,510,287	$4,507,109	79.5%
Other Financing Sources	$3,055,517	$3,548,200	16.1%
Total Revenue Source:	$18,092,756	$21,751,874	20.2%



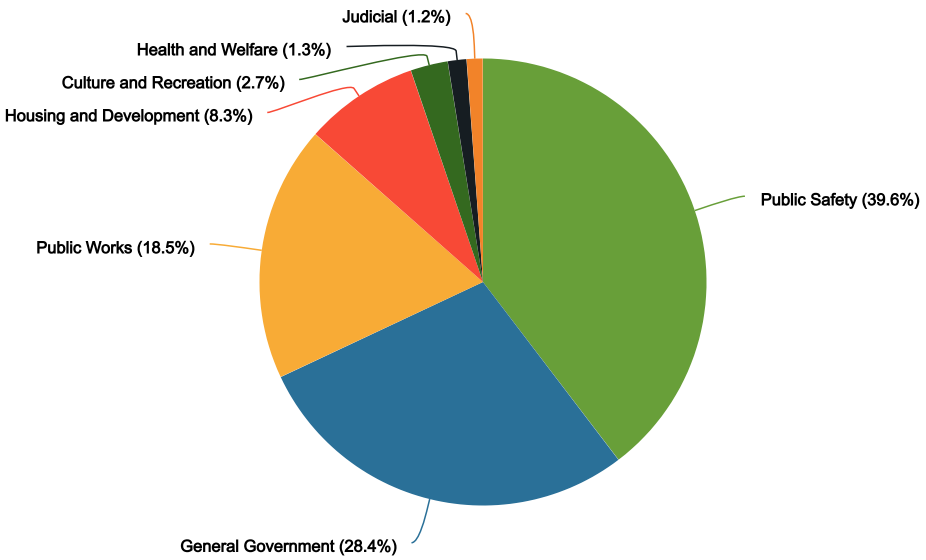
General Fund Expenditures

Summary

St. Marys General Fund is organized into five functions: General Government, Public Safety, Public Works, Community Development, and Health and Welfare. Public Safety is always the most important service any Government can provide its citizens, constituting 39.6% of the General Fund budget. General government is second at 28.4%. The General Government Function is responsible for implementing the services. Public Works is at 18.5%, and Community Development is at 8.3%. A more detailed description of each department is listed in this document.

Expenditures by Function

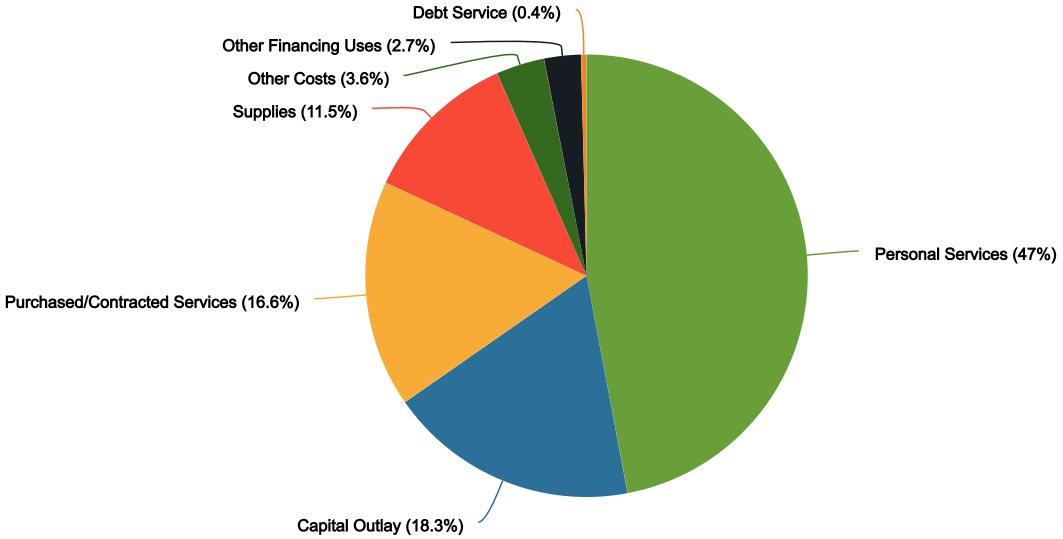
Budgeted Expenditures by Function



Name	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Expenditures			
General Government	$3,616,044	$6,614,430	82.9%
Judicial	$241,908	$273,159	12.9%
Public Safety	$7,713,240	$9,244,845	19.9%
Public Works	$3,719,408	$4,312,976	16%
Health and Welfare	$288,395	$312,935	8.5%
Culture and Recreation	$888,781	$631,967	-28.9%
Housing and Development	$1,597,424	$1,926,951	20.6%
Total Expenditures:	$18,065,200	$23,317,264	29.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects			
Personal Services	$8,821,749	$10,966,651	24.3%
Purchased/Contracted Services	$2,965,675	$3,867,585	30.4%
Supplies	$1,787,830	$2,670,942	49.4%
Capital Outlay	$3,046,867	$4,266,000	40%
Other Costs	$1,285,700	$828,710	-35.5%
Debt Service	$86,379	$91,859	6.3%
Other Financing Uses	$71,000	$625,516	781%
Total Expense Objects:	$18,065,200	$23,317,264	29.1%

Legislative

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

Departmental Goals

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	2023	2024	2025
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of open record requests resubmitted due to inaccurate or incomplete information provided.	0%	0%/	0%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percent of open records requests accurately responded to within legal time frame.	100%	100%/	100%
2. Percent of agenda packets provided to City Council on time.	15%	100%/	100%
3. Percent of minutes prepared for City Council Meetings without errors of fact.	100%	100%/	100%
4. Total number of employees per 1,000 residents.	8.67	8.39/	No information
5. Departmental expenditures as a percent of the General Fund.	1%	1%/	1.0%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Total number of employees.	1	2/	2
2. Number of City Council Meetings held.	44	46/	46
3. Number of sets of minutes prepared.	44	46/	46
4. Number of liquor licenses processed.	40	42/	
5. Dollar value of liquor license processed.	$71,900	$75,175/	
6. Total number of open records processed for the year.	1,127	1,100/ 985	900


The
Golden
Pineapple

Executive

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

Departmental Goals

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

Performance Measures	2023	2024	2025
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of Management Team members rating the department as "good" or above and assisting them in accomplishing departmental goals.	100%	100%/	100%
2. Percent of City Council rating of City Manager performance as "good" or above.	100%	100%/	100%
3. Percent of budget performance expectations achieved by City departments.	100%	100%/	100%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percent of actual expenditures under budget.	89%	100%/81%	100%
2. Departmental expenditures per capita.	$28.50	35.97/29.25	37.23
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of full-time equivalent City employees (FTE's)	122	161/161.53	181.3
2. Number of City departments.	15	15/15	15/15


City of St. Marys. Command Center
12:43
City Mng Robert Horton & Asst City Mgr Charlie Williams

Finance

The Finance Department is responsible for protecting the City's assets, ensuring we use revenue wisely, providing timely and responsible customer service, and reporting timely and accurate financial information.

Departmental Goals

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 the Governmental Finance Officers Association Budget Presentation Award and COA Award for financial reporting
6. Obtain audit report with "unqualified opinion."

Performance Measures	2023	2024	2025
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. The number of errors/corrections identified by external auditors during the previous financial years statement audit.	0	0/0	0
2. Receipt of audit report with unqualified opinion (Yes or No).	Yes	Yes/Yes	Yes
3. Independent auditor rating of overall financial reporting of "very good" or above (Yes or No).	Yes	Yes/Yes	Yes
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percent of General Funds revenues collected to total final budget.	83%	100%/85%	100%
2. Percent of property tax collected to projected.	111%	100%/110%	100%
3. GFOA Budget Award received (Yes or No).	No	Yes/ Yes	Yes
4. GFOA COA Award received (Yes or No).	Yes	Yes/Yes	Yes
5. Departmental expenditures per capita.*	$21.61	$23.00/113.56	$99.20
6. Departmental expenditures as a percent of the General Fund	6%	7%%/9%	8%
7. Number of property tax notices sent.	9,886	10,000/10,529	10,700



Information Technology

It is the mission of the Information Technology Department to service, support, and maintain the various technologies, devices, and programs used by the City of St. Marys in service of its citizens.

Departmental Goals

1. Replace Aging Infrastructure (including Networking Equipment).
2. Strengthen the Security of the Network by Implementing New Policies such as Multi-Factor Authentication

Performance Measures	FY2023	FY2024	FY2025
Outcome Measures	**Actual**	**Actual**	**Projection**
1. Total number of user trouble tickets submitted.	651	725	700
2. Overall satisfaction rating of "good" or above on work order customer feedback forms.	94%	95%	100%
3. Average response time for IT service (hours).	.65 hr (35 minutes)	.65 hr (35 minutes)	.65 hr (35 minutes)
Workload/Service Level Indicators	**Actual**	**Actual**	**Projection**
1. Number of desktops maintained.	100	100	100
2. Number of mobile devices maintained (ie: cell phones, tablets, laptops, mifis, etc.)	170	180	180
3. Number of various pieces of equipment maintained (ie: printers, copiers, office phones, cameras, etc.)	172	190	190
4. Number of servers maintained (physical & virtual).	21	22	22
Department Expenditures	**Actual**	**Actual**	**Projection**
1. Departmental expenditures per capita.	$18.85	$19.29	$19.60
2. Departmental expenditures as a percent of the General Fund.	2%	2%	2%

Our IT services were contracted out to NEOS in November of 2016.


ROCK SHRIMP
Dinner Pickup
Purchase
Dinner Tickets
Here
Dinners Include:
Fried Rock Shrimp
Fried Fish
Boiled Shrimp
Cole Slaw
Hushpuppies
Tea or Water
No
Substitutions

Human Resources

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

Departmental Goals

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	2023	2024	2025
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Total City full time equivalent (FTE's) per 1,000 residents.	18.52	18.52/	18.5
2. Full-time employee turn over rate (excludes retirement).	24%	10%/	
3. Departmental expenditures per capita.	$9.77	$12.9/$ 12.01	$13.75
4. Departmental expenditures as a percent of the General Fund.	1.2%	1.2%/1%	1.0%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of full-time employees authorized in the budget.	154.31	154.31/	
2. Number of employment applications processed.	227	350/	
3. Number of employee and family member visits to Employee Health Clinic.	905	900/	



General Governmental Buildings

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

Departmental Goals

1. Complete special projects and repairs on time and within budget.

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

Performance Measures	2023 Actual	2024 Actual	2025 Goal
1. Percent of survey respondents that rate the condition of City facilities as "good" or above.	79%	78%	80%
2. Emergency service calls responded to within one hour.	100%	100%	100%
3. Service calls completed without having to be called back.	95%	98%	100%
4. Number of service calls.	250	261	300



Municipal Court

Municipal Court supports the quality of life of the City by ensuring municipal citations are processed as required by law while maintaining a courteous and professional court system.

Departmental Goals

1. Ensure municipal court citations and transactions are handled efficiently

Performance Measures	2024	2025	2025
Outcome Measures	Actual	Actual	Goal
1. Percentage of cases paid prior to arraignment.	50%	75%	75.00%
Percentage of timely, response time to emails, record request and phone calls.	75%	100%	100%
Training and certifications up to date for court.	100%	100%	100%



Police Department

The St. Marys Police Department supports the quality of life of the City by ensuring the safety and security of the community with honor, integrity, respect, and courage.

Departmental Goals

1. Work to achieve a high resolution rate in criminal investigations

2. Reduce the number of injury accidents on roads by consistent traffic enforcement

3. Develop strategies to improve departmental working relationships and reporting in neighborhoods.

4. Continue to support and improve the SRO program

5. Train and activate the SRT

Performance Measures	2023	2024	20
Efficiency/Effectiveness Indicators	Actual	Actual	Go
1. Investigation solve ratio.*	64	65%/	70
2. Average number of citations per Patrol Officer.	70	75/	8
3. Average number of investigations per Investigative Officer.	71	75/	7
4. Average response time to priority one calls.	3 minutes	2.5 minutes/	2.5 m
5. Departmental expenditures per capita	$126	$240.21	$25(
6. Departmental expenditures as a percent of the General Fund.	17.20%	20.43%	22.
Quotas are illegal in traffic enforcement. We wish to demonstrate consistency in our police actions.			
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Go**
1. Number of sworn Officers. (Allocated)	15	34/31	3
2. Number of calls for Police Service. (Total CAD entries)	23,350	NA/29450	N
3. Number of arrests.	495	N/A/520	N
4. Number of cases investigated.	1,058	N/A/990	N
5. Number of cases solved.*	669	N/A/53	N
6. Number of citations issued.	1,045	N/A/1529	N
7. Total community presentations.	8	3	1
8. Number of security checks.	7,298	7,300/8284	N

9. Total number of part one crimes against persons.	43	N/A/81	N
10. Total number of part one crimes against property.	33	N/A/239	N
11. Total number of accidents with injuries or fatalities.	96	N/A/4	(
12. Total number of POST training hours	2,233 hours	2235 / 3495	4,(
12. Number of case reports.	1,058	N/A/990	N

* CID was non-existent until October of 2023. Records of closed cases were not maintained by Patrol.

SMPD will strive to maintain a high resolution rate in criminal investigations,
SMPD will maintain training hours for all personnel to exceed minimum state requirements
SMPD will engage the community in public meetings and events designed to foster the partnership we need with the citizens w



Fire Department

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

Departmental Goals

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	2023	2024	2025
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percent of respondents designating fire service as "good" or above within reporting period.	98%	98%/95 %	98%
2. Percentage of residential fires confined to room of origin.	90%	90%/90%	90%
3. Property loss from fire as a percentage of the value of the property exposed.	18%	15%/ 10%	15%
4. Percentage of return on investment (Fire Department Budget to property saved value).	90%	90%/	90%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Average response time in minutes.	4:48	<5:00/4:10	<5:00
2. Insurance Service Office (ISO) Rating.	3	3/2	3
3. Annual volunteer pay if compensated at an entry level fire fighter rate.	$15,000	$15,000/10,000	$5,000
4. Average Response per Day (Calls)	5.7	4/6.8	6
5. Average Turnout Time	0.58	0.55/.044	0.<1.00
6. Departmental expenditures per capita.	$113.57	126.58/	
7. Annual amount paid of Property Tax per person for Fire Service.	$198.39	$207.36/	
8. Departmental expenditures as a percent of the General Fund.	20%	17.5%/	
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Calls for fires.	84	80/64	80

2. Rescue/EMS.	1,907	1800/1692	1,600
3. Calls for hazardous conditions.	192	160/172	190
4. Service calls.	195	195/197	190
5. False alarm calls.	449	300/241	450
7. Other (Svr. Weather/Disaster & Special) calls.	21	1	15
8. Total calls for service.	2,842	2600/2531	2,500
9. Fire inspections conducted.	428	400/414	500
10. Fire prevention plan and review.	400	350/375	400
11. Fire hydrant inspections.	1,350	1,350/1430	1,430
12. Burn permits issued.	600	600/725	700
13. Fire Penvention (face to face contact)	5,000	5,000/ 5000	5,000
14. Department Training	4,000 HRS	4,300HRS/4250 HRS	4000 HRS


CITY OF ST. MA

Public Works

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

Departmental Goals

1. Continue working to improve the esthetics of the City rights-of-way.
2. Continue working to improve the overall quality of roads within the City.

Performance Measures	2023 Actual	2024 Actual	2025 Goal
1. Percent of roads that have pavement condition index of 25 or more.	98%	98%	95%
2. Number of traffic accidents that were the result of inadequate roadway design or conditions.	2	0	0
3. Percent of survey respondents that rate the condition of streets as "good" or above.	88%	81%	90%
4. Percentage of road repairs/potholes requiring follow-up activities (second repair).	2%	2%	0%
5. Percent of traffic light repairs within two hours of notification.	98%	100%	100%



Senior Center

The Senior Center supports the quality of life of the City by enriching the lives of St. Marys' Senior Citizens.

DEPARTMENTAL GOALS

1. Will look at afternoon classes to increase programs.
2. Estimated growth based on 10 new people a month
3. Diversification of programs offered
4. Team is working to have participants use system more fully to aid in better numbers.
5. Promote employee efficiceny and eductation to provide quality service

Performance Measures	2023	2024	2025
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percentage increase in attendance from prior year .	83%	100%/	23%
2. Senior Center annual attenance per capita.	0.12%	.25%/.23%	0.30%
3. Departmental expenditures per capita.	$ 12.97	$16.12/$12.61	$16.91
4. Departmental expenditures as a percent of the general fund	1%	2%/1%	2.00%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of full-time equivalent city employees (FTE) for the year	3.10	3.10	3.80
2. Annual Senior Center attendance, annually.	222	433	533
3. Avg Events Participation per Person (yrly period).	38	33	30
3. Total Events Participated for year	8,340	14,478	16,000
3. Number of meals served annually.	3,822	5,914	7,614
4. Number of programs provided annually.	98	133	140



Parks

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

Departmental Goals

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

Performance Measures	2023 Actual	2024 Actual	2025 Goal
1. Percent of survey respondents that rate our parks as "good" or above.	94%	90%	95%
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of park rentals.	21	36	50
2. Vandalism incidents responded to within one hour of notification.	100%	100%	100%
3. Number of hours spent maintaining landscape.	920	912	1000



Library

The St. Marys Library supports the quality of life of the City by providing access to information and resources for the betterment of our citizens.

Departmental Goals

1. Increase opportunities for access to information at the library.
2. Increase circulation of books.
3. Increase participation in Adults and Children through educatinal programs

Performance Measures	2023	2024	2025
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of visitors to total hours open annually.*	23%	26.5% /	26.5%
2. Number of books circulated divided by the number of regular library card holders.	2	3/	3
3. Participation in Adults and Children through educational programs	4055	4500/	4500
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Percent of audio-visual materials circulated compared to total circulation. *	1.7%	2.5%/	3%
2. Total department budget divided by total library users for the year.	$11.84	$12/	$12
3. Departmental expenditures per capita.	$17.64	$18.77/$17.64	$22
4. Departmental expenditures as a percent of the General Fund.	2.10%	2% /2%	2.0%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of library cards issued	16,792	16500 /	16,500
2. Number of items circulated.	42,739	46000 /	46,000
3. Number of computer users.	3,874	4500 /	4,500
4. Number of scheduled events during the year	183	225 /	225
5. Library attendance.	32,225	34500 /	34,500
6. Holds sent/received.	10,767	12000 /	12,000


HAPPY
DOC

Building Department

The Building Department supports the quality of life of the City of St. Marys by ensuring safe and properly sited structures.

Departmental Goals

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

Performance Measures	2023	2024	2025
Outcome Measures	**Goal**	**Goal/Actual**	**Goal**
1. Applicants rating of overall satisfaction with Building permitting process as "good" or above.	95%	95%	100%/
2. Percentage of builders at annual meeting rating the Building Department function as "good" or above.	95%	95%/90%	100%/
Efficiency/Effectiveness Indicators	**Goal**	**Goal/Actual**	**Projected**
1. Percent of inspections performed within 48 hours.	99%	100%/ 96	100%/
3. Percentage of building permits issued within seven days after a complete application is received.	95%	95%	100%/
4. Departmental expenditures per capita.	$12.44	$16.03/$11.77	$24.88
5. Departmental expenditures as a percent of the General Fund.	0.98%	1%/1%	2.00%
6. Total number of /plumbing/HVAC/Electrical/LV permits issued.	493	850/863	500/
7. Total number of building permits.	226	400/422	300
8. Number of inspections completed.	2,733	N/A	3,500/
9. Dollar amount of building permits issued.	$74,974,954	$70,000,000	
10. Number of certificates of occupancy issued.	93/100	100/157	100
11. Number of estimated fees for Building Permits.	$502,893	400,000/479,473	$500,000.00
12. Land Distutbance Activity	N/A	162 /255	300



Community Development

The Community Development Department engages with residents, community leaders, elected officials, and businesses to guide the development of physical spaces. We also create the frameworks for long-term sustainable growth while preserving the historical integrity of the City. We do this vital work through long-term comprehensive planning and by upholding and revising City ordinances while reviewing and offering guidance on land use and development decisions.

Departmental Goals

1. Facilitate and create opportunities to actualize the Master Plan.
2. Maintain the City's official Zoning Map
3. Upholding and Revising the City's land use ordinances
4. Ensuring comprehensive public information regarding land use and development
5. Streamlining the land use application and plan review process

Performance Measures	2023	2024	2025
	Actual	Actual	Goal
1. Percentage of permits approved versus reviewed	N/A	90%	
2. Number of permits reviewed. This includes signs, mobile vendors, and occupational tax registrations.	N/A	139	
3. Number of land use applications reviewed	N/A	52	
Number of Land Use applications decisions appealed to Council	N/A	1	
4. Number of Land Use applications reviewed versus approved by the City Council.	100%	90%	
5. Number of Zoning Verification Letters completed.	N/A	24	
6. Departmental expenditures per capita.	$25.00	$24.54	
7. Departmental expenditures as a percent of the General Fund.	?	?	
8. Average length of time to review permits.	30 days	15 days	
9. Total number of completed Open Record Requests	100%	100%	
10. Average length of time to respond to Open Records Requests.	30 days	30 days	
11. Number of floodplain Determination Letter Requests	12	10	
12. Number of Right Start Meetings	12	12	
13. Number of Historic Preservation Certificates of Appropriateness (COA) submitted to Historic Preservation Commission.	N/A	8	
14. Number of Historic Preservation Commission Certificates of Appropriateness (COA) appealed to Council.	N/A	0	

15. Number of Land Use applications in keeping with the Comprehensive Plan	100%	100%	
16. Number of Community Work Program Goals Achieved	24	19	
17. Number of Ordinances Revised	N/A	1	
18. Number of Variance Applications	N/A	6	


ST. MARYS
FARM TO FAMILY
MARKET
LOCAL
EGGS & CHEESE

Code Compliance

To provide services to protect our community's lives, property, and environment through the enforcement of codes. Proactively, 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

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	2023	2024	2025
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Total Number of cases opened during reporting period.	1798	1500/2000	1500
2. Total number of cases that remain open past this reporting period.	21	21/30	21
3. Total number of cases closed resulting in the violation being corrected.	1777	1555/1970	1500
4. Total number of cases resulting in a Citation.	0 / 5	5 / 24	5
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Number of days to respond to complaint/inquiry.	3 to 4	1 - 4	1
2. Number of days cases are open. (Example: Level A -grass / bulk Level B: complex jobs)	15 / 20	Level A: 5-10 Level B: 30-60 +	20
3. Number of cases resulting in voluntary compliance.	1793	1500/1970	1500
4. Departmental expenditures per capita.	$5.18	$6.55/$5.28	$8.00
5. Departmental expenditures as a percent of the General Fund.	1.00%	1%/1%	1.00%
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Total number of inquiries/complaints (public generated) per reporting period.	120	240	200
2. Total number of inquiries/complaints (Compliance Officer) generated per reporting period.	600	1760	1700
3. Average number of inquiries/complaints (other staff, i.e. Water Dept., Police/Fire, Council)per reporting.	200	75 / 100	100


STOP

Main Street

The Economic Development Department supports the quality of life in St. Marys citizens by developing and coordinating economic growth projects in the City.

Departmental Goals

1. Work in partnership with the Industrial Development Authority and the St. Marys Downtown Development Authority.
2. Determine the best economic use for property owned or acquired by the City.
3. Working with exsisting business owners as well as new business owners to give a welcoming and business friendly experience with every interaction.

Performance Measures	2023	2024	2025
Events and Volunteers in Downtown	**Actual**	**Goal/Actual**	**Goal**
1. Downtown Events	N/A	40/	
2. Downtown Event Attendance	N/A	40,000/	
Job Creation in DDA Area	**Actual**	**Goal/Actual**	**Goal**
1. New Businesses in DDA Area	N/A	10/	
2. Jobs Created	N/A	45/	
Public Improvements in Downtown	**Actual**	**Goal/Actual**	**Goal**
1. Projects Completed	N/A	6/	



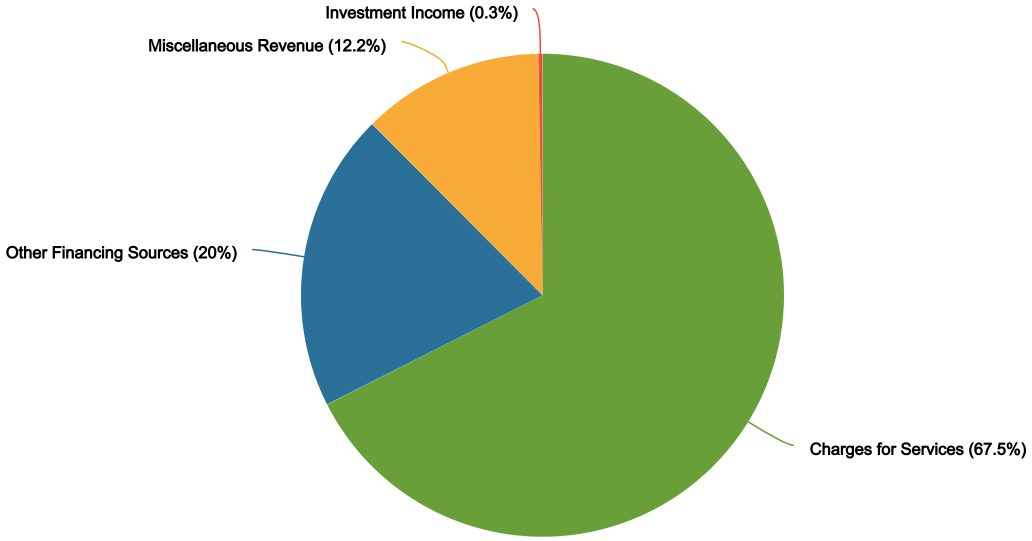
Enterprise Funds

Enterprise Funds are established to account for services provided to the public on a user charge basis and is reported similar to a business. There are four Enterprise Funds: Water/Sewer Fund, Solid Waste Fund, the Aquatic Center, and St. Marys Marina.

Each of these individual account funds is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that includes City assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate for the fund.

Revenues by Source

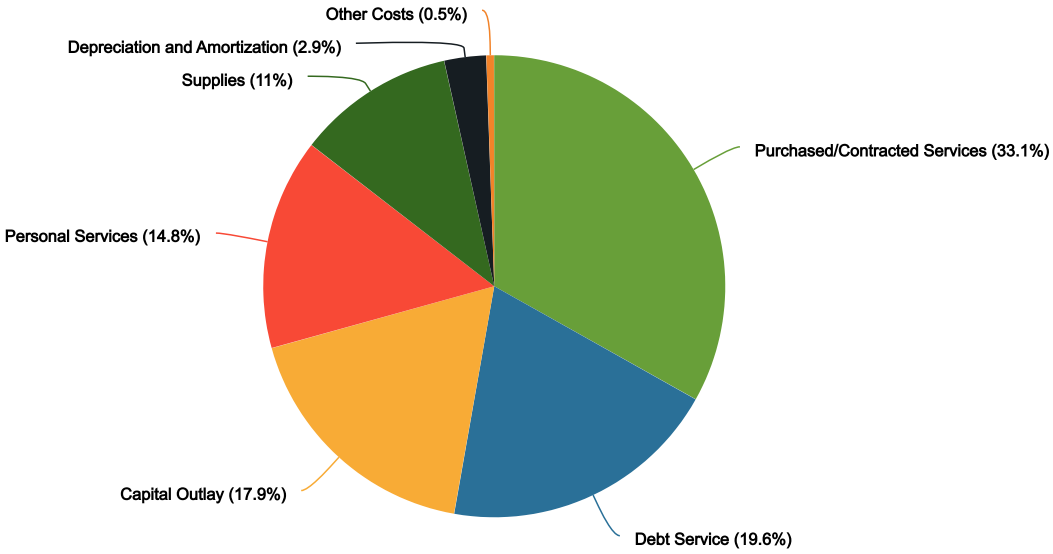
Projected 2025 Revenues by Source



Name	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Revenue Source			
Charges for Services	$10,943,511	$11,883,581	8.6%
Investment Income	$30,000	$50,000	66.7%
Miscellaneous Revenue	$3,128,791	$2,141,438	-31.6%
Other Financing Sources	$5,547,696	$3,517,840	-36.6%
Total Revenue Source:	$19,649,998	$17,592,859	-10.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



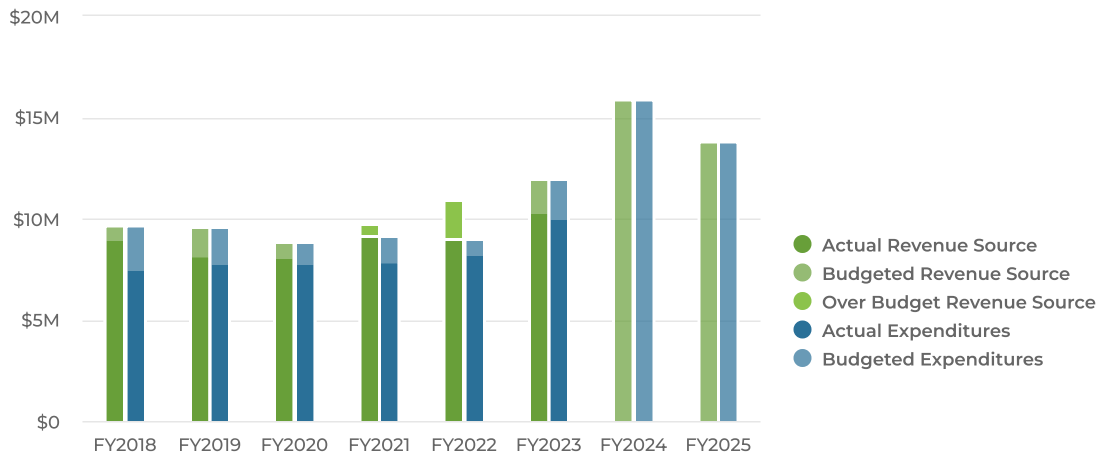
Name	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects			
Personal Services	$2,276,381	$2,601,925	14.3%
Purchased/Contracted Services	$6,163,977	$5,830,990	-5.4%
Supplies	$1,861,100	$1,942,700	4.4%
Capital Outlay	$5,205,564	$3,151,000	-39.5%
Depreciation and Amortization	$516,528	$516,528	0%
Other Costs	$95,103	$95,103	0%
Debt Service	$3,531,346	$3,454,613	-2.2%
Total Expense Objects:	$19,649,998	$17,592,859	-10.5%

Water/Sewer 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.

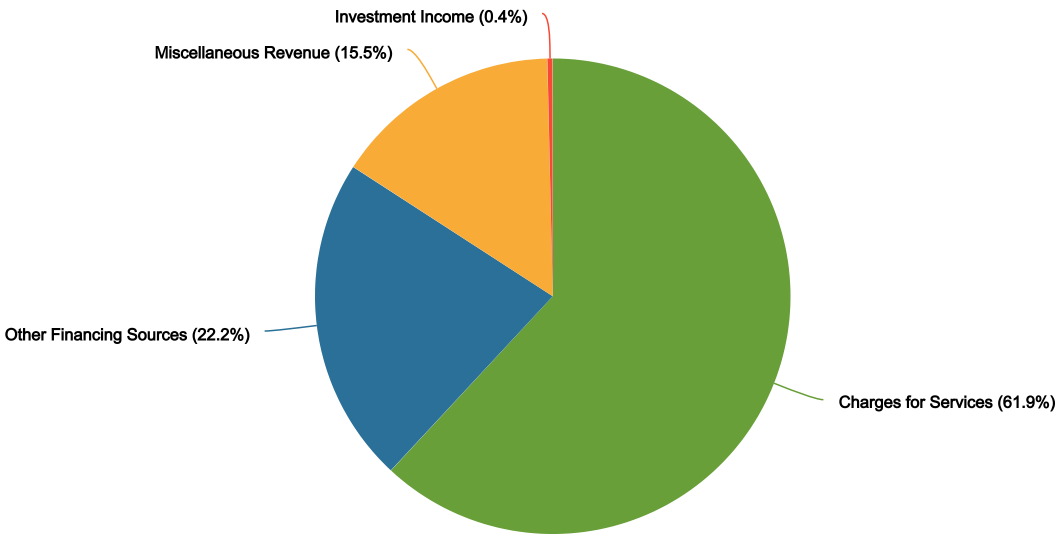
Summary

City of St. Marys, Georgia is projecting $13.83M of revenue in FY2025, which represents a 13.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 13.1% or $2.09M to $13.83M in FY2025.



Revenues by Source

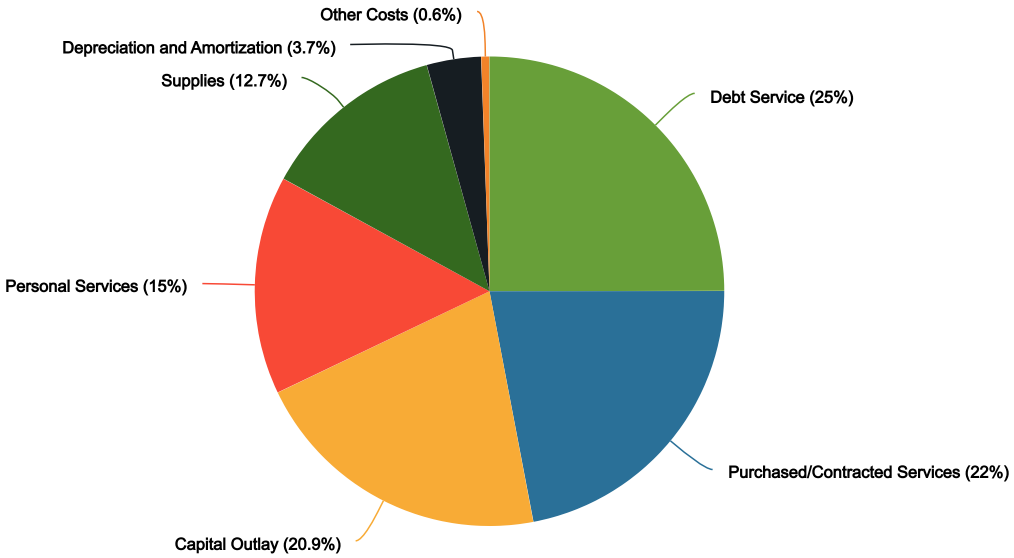
Projected 2025 Revenues by Source



Name	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Revenue Source			
Charges for Services	$7,652,730	$8,562,000	11.9%
Investment Income	$30,000	$50,000	66.7%
Miscellaneous Revenue	$2,921,300	$2,141,438	-26.7%
Other Financing Sources	$5,315,696	$3,073,500	-42.2%
Total Revenue Source:	$15,919,726	$13,826,938	-13.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects			
Personal Services	$1,788,719	$2,080,390	16.3%
Purchased/Contracted Services	$3,464,967	$3,044,704	-12.1%
Supplies	$1,692,000	$1,762,100	4.1%
Capital Outlay	$4,848,564	$2,891,000	-40.4%
Depreciation and Amortization	$516,528	$516,528	0%
Other Costs	$77,603	$77,603	0%
Debt Service	$3,531,346	$3,454,613	-2.2%
Total Expense Objects:	$15,919,726	$13,826,938	-13.1%

Sewer Expenses

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

Departmental Goals

1. Continue to meet Environmental Protection Department (EPD) permit regulations.
2. Continue to reduce the amount of infiltration into the Sewer System.

Performance Measures	2023 Actual	2024 Actual	2025 Goal
1. Compliance rate with EPD mandated testing.	100%	100%	100%
2. Percent of survey respondents who rate the quality of the sanitary Sewer System as "good" or above.	58%	63%	75%
3. Percent of sewer back-ups responded to within one hour of notification.	100%	100%	100%
4. Percent of sewer line breaks repaired within two hours after locates are completed.	100%	98%	100%



Water Expenses

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

Departmental Goals

1. Continue to meet Environmental Protection Department (EPD) permit regulations.
2. Continue to lessen the amount of unaccounted for water to increase Water Audit Validity Score.

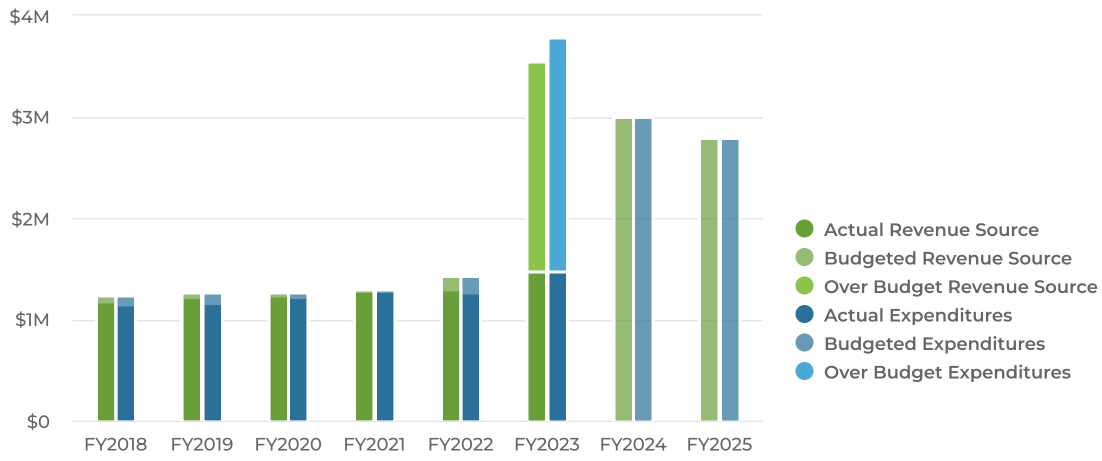
Performance Measures	2023 Actual	2024 Actual	2025 Goal
1. Compliance rate with EPD mandated testing.	100%	100%	100%
2. Water Audit Validity Score (Previous Calendar Year).	51%	56%	58%
3. Percent of survey respondents that rate the water quality as "good" or above.	52%	48%	60%
4. Peak day water demand as a percentage of capacity.	79%	102%	80%



Solid Waste

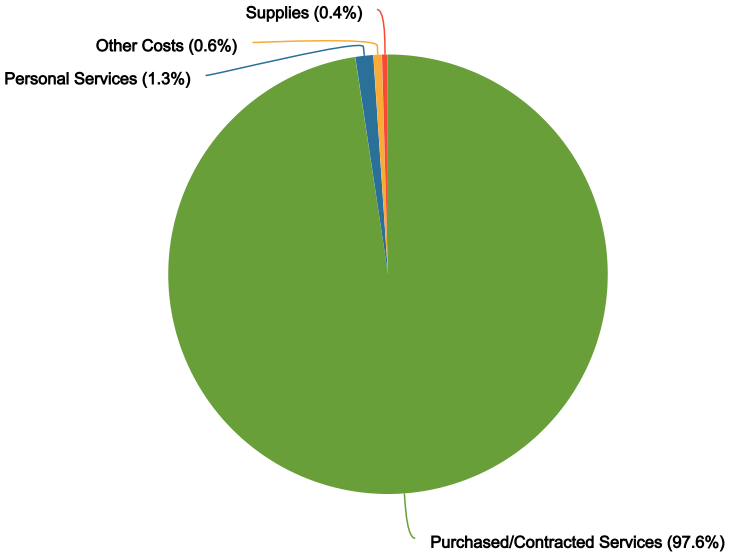
The Solid Waste Division supports the quality of life of the City by providing safe disposal of solid waste.

Summary



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects			
Personal Services	$117,271	$36,795	-68.6%
Purchased/Contracted Services	$2,636,010	$2,726,686	3.4%
Supplies	$12,000	$12,000	0%
Capital Outlay	$232,000	$0	-100%
Other Costs	$17,500	$17,500	0%
Total Expense Objects:	$3,014,781	$2,792,981	-7.4%

Departmental Goals

1. Ensure the provision of reliable solid waste removal.
2. Provide quality service for all customers.

Performance Measures	2023	2024	2025
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Percentage of customer complaints resolved by contractor within one business day.	95%	95% / 95%	95%
2. Percentage of solid waste survey respondents rating the service by contractor as "good" or above.	N/A	N/A /	N/A
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Percent of new accounts processed.	7%	3%/	
2. Solid waste collection costs per capita.	$49.85	$130.00/$150.00	$150.00
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Projected**
1. Number of solid waste customers.	6,607	6,805/7,000	7,100
2. Total number of new accounts processed.	464	198 / 295	250

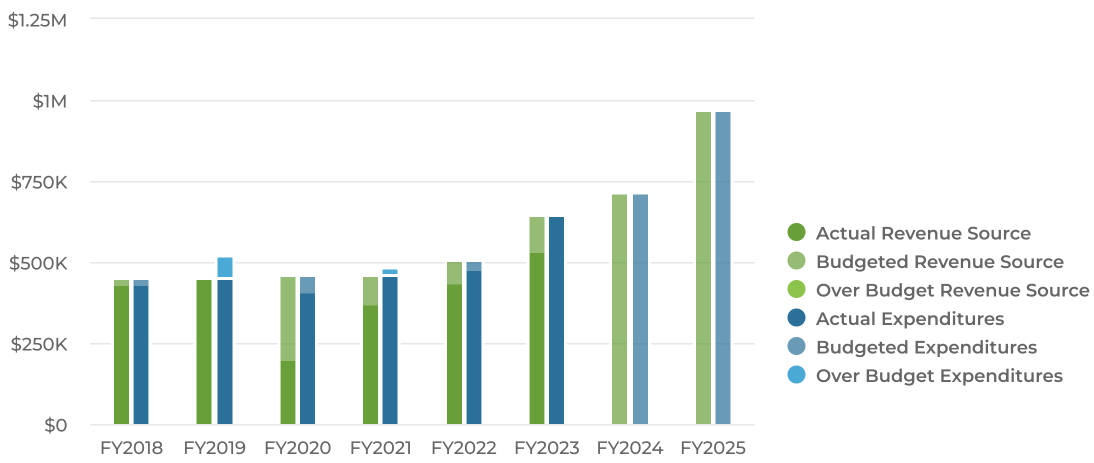


Aquatic Center

The Aquatic Center supports the quality of life for all citizens through recreational water activities, providing a family-friendly environment and other affordable activities, programs, and concessions.

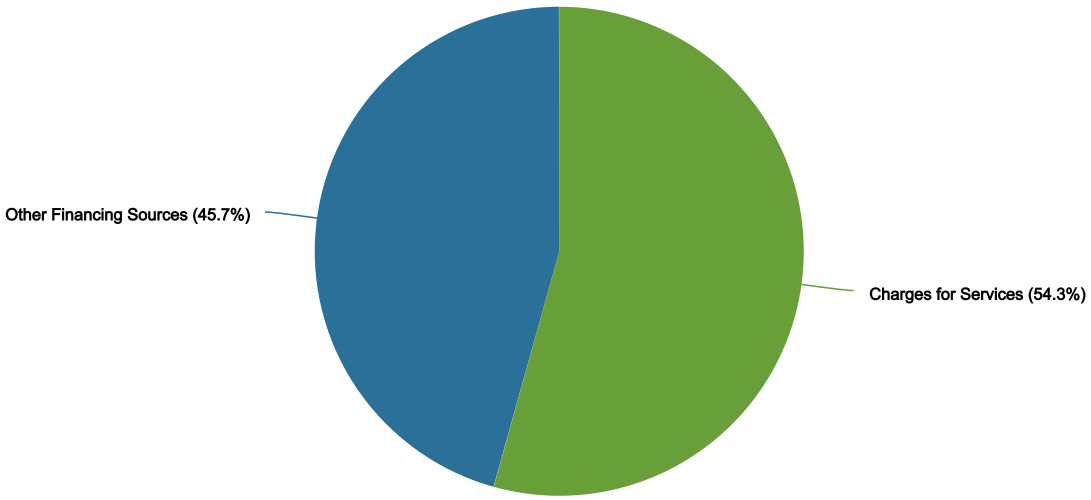
Summary

City of St. Marys, Georgia is projecting $972.94K of revenue in FY2025, which represents a 36.0% increase over the prior year. Budgeted expenditures are projected to increase by 36.0% or $257.45K to $972.94K in FY2025.



Revenues by Source

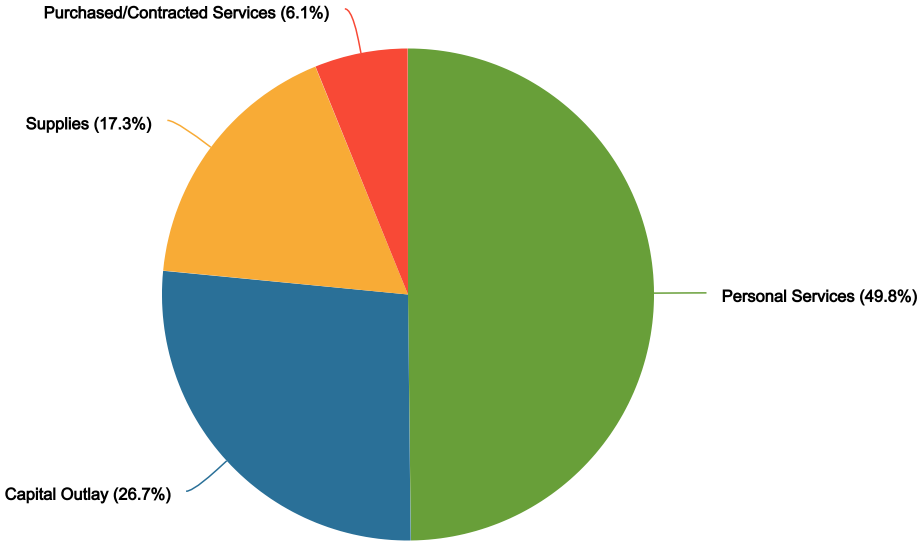
Projected 2025 Revenues by Source



Name	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Revenue Source			
Charges for Services	$508,000	$528,600	4.1%
Miscellaneous Revenue	$207,491	$0	-100%
Other Financing Sources		$444,340	N/A
Total Revenue Source:	$715,491	$972,940	36%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects			
Personal Services	$370,391	$484,740	30.9%
Purchased/Contracted Services	$63,000	$59,600	-5.4%
Supplies	$157,100	$168,600	7.3%
Capital Outlay	$125,000	$260,000	108%
Total Expense Objects:	$715,491	$972,940	36%

Departmental Goals

1. Improve use of social media and website 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. Maintenance/ Capital Plan projects
6. Staff retention, cross training, and employee moral.

Performance Measures	2024	2025	2025
Outcome Measures	**Actual**	**Actual**	**Goal**
1. Increase in the number of season pass holders.	NA	20	1,300
2. Increase Guest counts over last year	35,373	16,831	38,000
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Goal**
1. Increase in revenues over last year.	566,934	$223,438.72	$570,000.00
2. Increase in Consession and Retail shop.	148,779	$39,839.04	$42,000.00
3. Daily rentals to include: Lockers, Parties, Private Rentals, Pavilions, Cabanas, Banners	$82,024.00	$37,469.76	$90,000.00
4. Spend capture per attendee per capita.	NA	$12.07	$30.80
5. Departmental expenditures as a percent of the General Fund.	NA		0%



St. Marys Marina

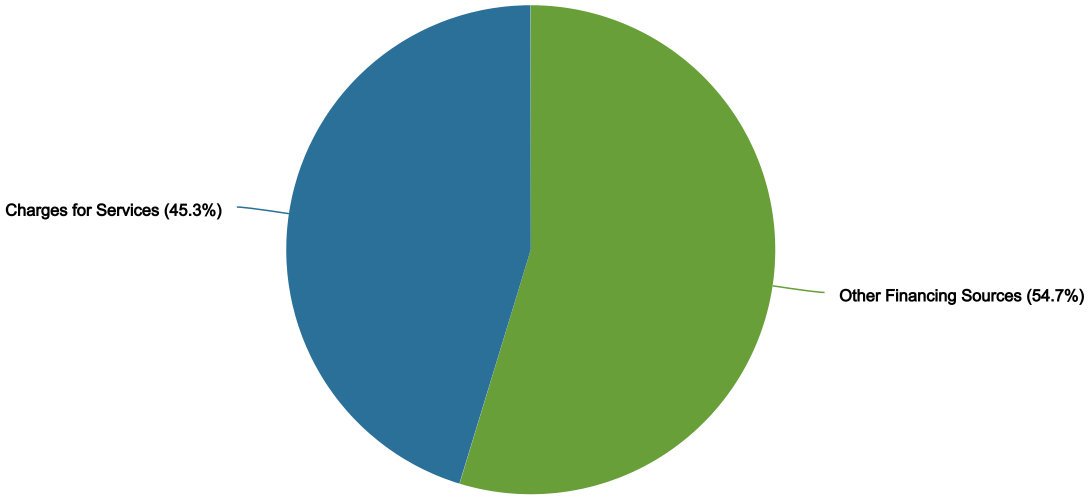
The Marina supports the quality of life of the City by providing access to boat dockage for the betterment of our citizens and visitors.

Summary

City of St. Marys, Georgia is projecting $201.38K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or $201.38K to $201.38K in FY2025.

Revenues by Source

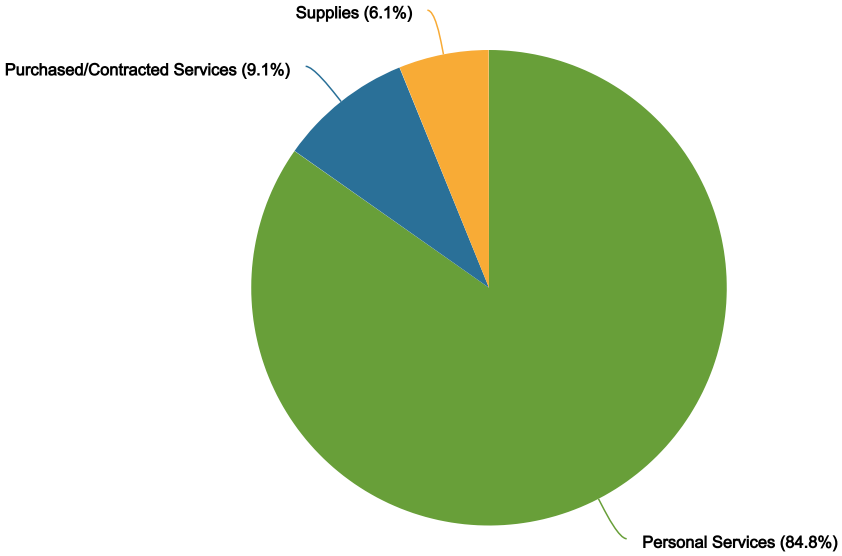
Projected 2025 Revenues by Source



Name	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Revenue Source		
Charges for Services	$91,200	N/A
Other Financing Sources	$110,176	N/A
Total Revenue Source:	$201,376	N/A

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects		
Personal Services	$170,702	N/A
Purchased/Contracted Services	$18,324	N/A
Supplies	$12,350	N/A
Total Expense Objects:	$201,376	N/A

Departmental Goals

1. Increase Boater usage
2. Increase Golf cart rental sales
3. Increase advertising and social media opportunites
4. Provide safe, secure and clean marina

Performance Measures	2024	2025	2025
Outcome Measures	**Actual**	**Actual**	**Goal**
1. Number of customers	NA	500	500
2. Number of repeat customers	NA	16%	100.00%
3. Linear feet sold	NA	2775	10,000
Efficiency/Effectiveness Indicators	**Actual**	**Actual**	**Goal**
1. Number of five star reviews	NA	50	250
2. Length of stay	NA	2	4

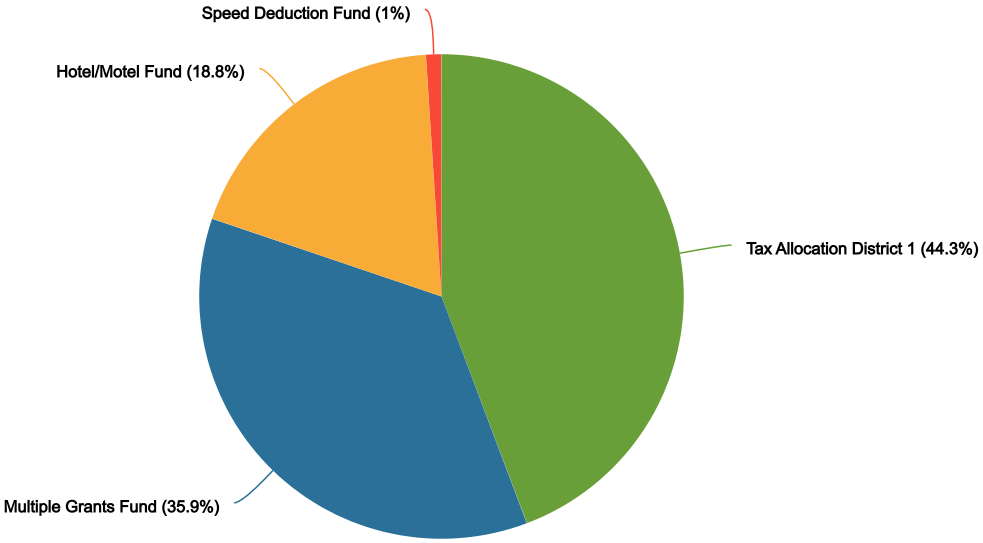


Special Revenue

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 (7) seven Special Revenue Funds: Confiscated Assets Fund, Speed Camera Fund, Multi-Grant Fund, Convention & Visitors Bureau Fund, Hotel/Motel Tax Fund, and TAD Fund. The Convention & Visitors Bureau Fund is considered a Major Fund.

Revenue by Fund

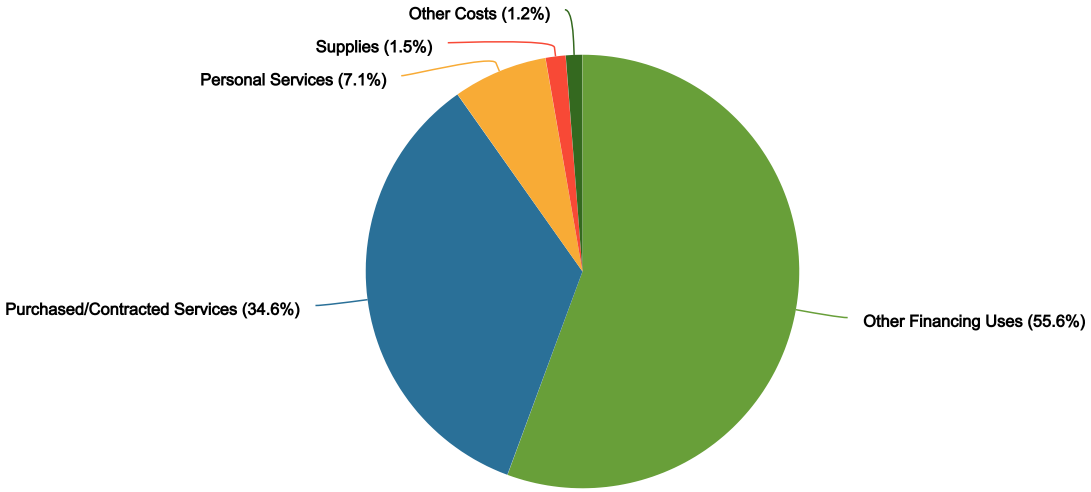
2025 Revenue by Fund



Name	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Speed Deduction Fund	$100,000	$20,000	-80%
American Rescue Plan Act-2021	$3,514,996		N/A
Multiple Grants Fund	$776,000	$700,000	-9.8%
Tax Allocation District 1	$500,000	$862,697	72.5%
Special Revenu Fund	$351,550		N/A
Hotel/Motel Fund	$353,215	$365,551	3.5%
Total:	$5,595,761	$1,948,248	-65.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Mayor and Council Approved Budget	FY2025 Budgeted	FY2024 Mayor and Council Approved Budget vs. FY2025 Budgeted (% Change)
Expense Objects			
Personal Services	$135,692	$137,556	1.4%
Purchased/Contracted Services	$1,004,374	$674,641	-32.8%
Supplies	$47,484	$29,354	-38.2%
Other Costs	$33,000	$24,000	-27.3%
Other Financing Uses	$4,375,211	$1,085,551	-75.2%
Total Expense Objects:	$5,595,761	$1,951,102	-65.1%

Convention & Visitors Bureau

The mission of the St. Marys Convention & Visitors Bureau (SMCVB) is to promote St. Marys, Cumberland Island, and the Camden County area as a desirable tourist destination, increase the overall economic impact and overnight stays of visitors to the area, and foster a quality visitor experience to benefit the city.

Departmental Goals

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

Performance Measures	2023	2024	2025
Outcome Measures	**Actual**	**Goal/Actual**	**Goal**
1. Revenue collected through overnight guest at local hotels/bed & breakfasts.	$291,284	$307,000 / $268,718	$307,000
2. Revenue collected through Activity Fees & Misc. Income (Tour of Homes, Community Market, Events).	$5,430	$9,100 / $13,838	$7,225
3. Revenue collected from Other Sources (Retail Sales, Contributions from Others, Interest & Rental).	$5,791	$4,450 /$7,167	$6,154
Efficiency/Effectiveness Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Tourism material sent to prospective visitors (includes hard copy and electronic information).	1,123,742	675,000 /1,242,736	775,000
2. Marketing and Advertising Expenditures.	$117,269	$116,000 /97,076	$117,000
3. St. Marys tracked in-person referrals.	15,502	16,000 /15,389	15,500
Workload/Service Level Indicators	**Actual**	**Goal/Actual**	**Goal**
1. Estimated minimum number of Marketing impressions; Listed based on Earned Media Impressions.	75.2 B	60B /59.2 B	60B
2. Number of visitors at Welcome Center.	8,747	9,620 /7,733	8,085
3. Minimum hours of tourism education received & advocating for tourism in St. Marys and Cumberland Island (presentations, mtgs., etc.).	32	24 /24	24


Binational Heritage Peace Garden Trail
The St. Marys Peace Gard
Dedicated July 4, 2
1812
St. Marys has been occupied since the mid 1500s and was founded in 1787. Within historic Oak Grove Cemetery is the final resting place of the Acadians who were driven from Acadia by the English. After years of sorrow, fear and loss they found refuge in St. Marys in the late 1700s.
Held after the December 1814 signing of the Treaty of Ghent, the "Forgotten Battle of the War of 1812" began when British Admiral George Cockburn anchored off Cumberland Sound that same month. January 10, 1815 brought the arrival of HMS Dragon and by January 11 the British had landed in force to plan their attack.
On January 13th, five days after General Jackson's defeat of the British in the Battle of New Orleans, the British landed at Kings Bay Plantation and made their way north to Fort Point Peter. U.S. Captain Abraham Massias had left only 36 men to defend the fort and the battle was over by late evening as Point Peter fell to Cockburn and his 1500 troops. The British forces proceeded on: ending their occupation only after looting downtown St. Marys and burning the fort to the ground.
The St. Marys Binational Peace Garden commemorates the War of 1812 and the shared heritage of the United States and Canada. The Peace Garden Trail celebrates 200 years of peace, brotherhood between two nations that share the defended border.
After refusing to hand over more than $120,000 in currency and bonds, U.S. Major Archibald Clark, St. Marys customs collector, was imprisoned aboard HMS Primrose, anchored in Cumberland Sound miral Cockburn occupied until the British

CAPITAL IMPROVEMENTS

St. Marys Commerce Park

In January 2022, City Council approved an intergovernmental agreement with the Joint Development Authority (JDA) for the development of the former St. Marys Airport into the St. Marys Commerce Park. Construction began in fiscal year 2023 for the construction of infrastructure. This project is being funded with bonds which will be refunded through TAD revenue and the sale of parcels within the park.

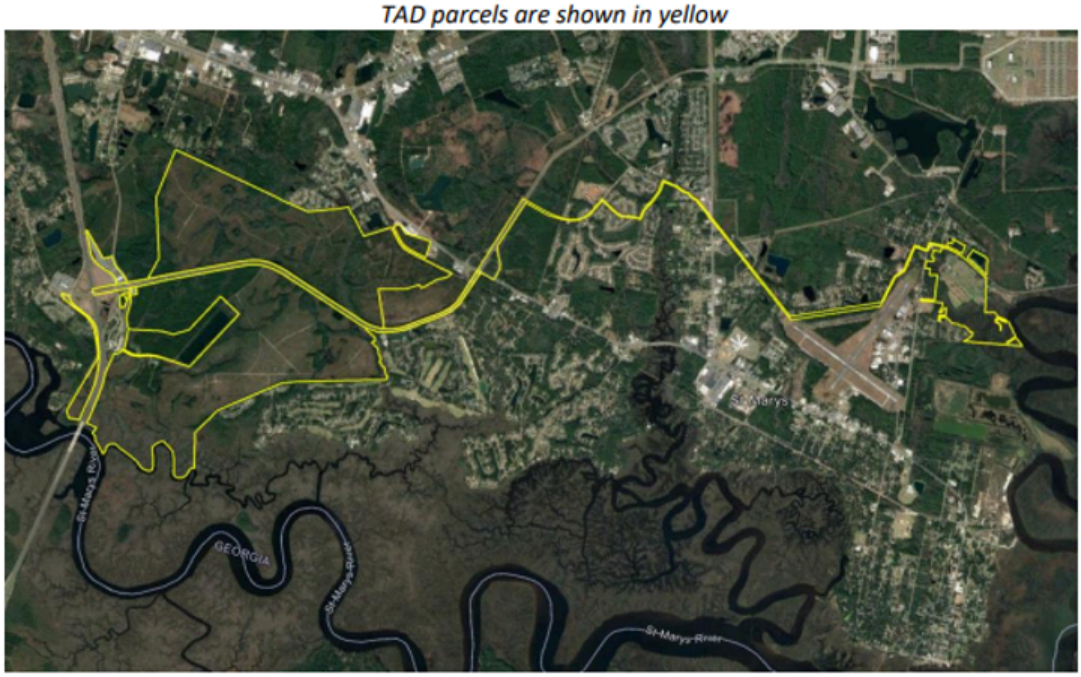


Exit 1 Project

The St. Marys Road Redevelopment Plan, which includes TAD #2, was passed by Council in FY2023. Raydient—the taxable subsidiary of Rayonier, a leading timberland real estate investment trust— is the majority land owner in the TAD #2 area and has provided a planned redevelopment scenarios for the property. Additionally, the City of St. Marys and Raydient entered into a Development Agreement in March 2022 in order to, collectively, expand the City's tax base, improve the "front door" to the City, and to cooperate in order to promote the general health, safety, and economic well-being of the City of St. Marys. The City issued revenue tax bonds in FY2023 in the amount of $35,300,000 for the construction of infrastructure for this development, known as the Exit 1 Project.

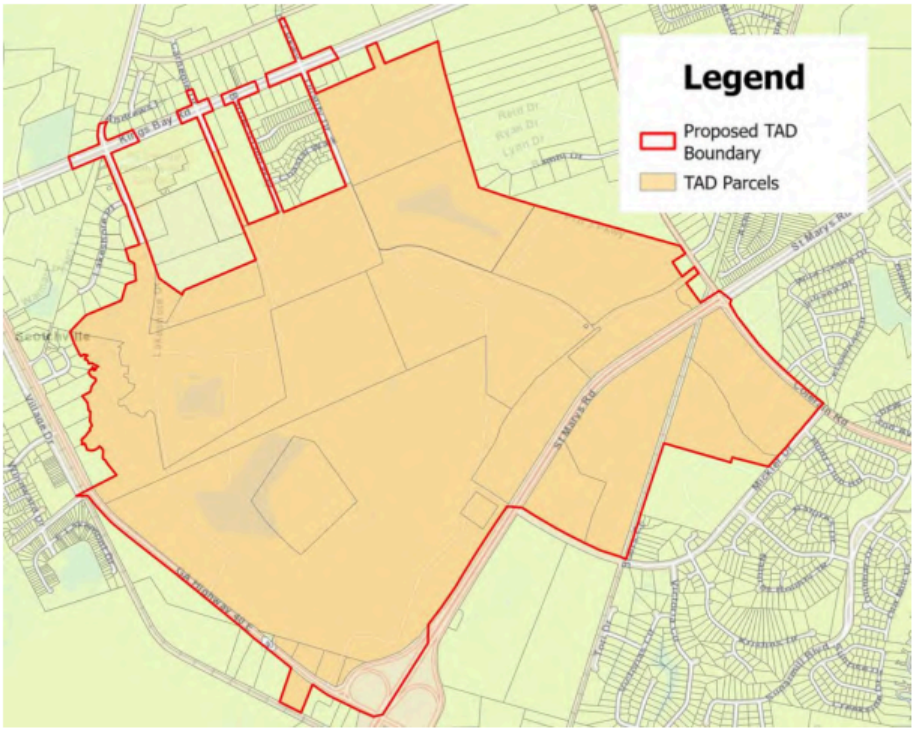
St. Mary's Road Redevelopment Area and Tax Allocation Districts

TAD parcels are shown in yellow



Kings Bay Road Area Redevelopment Plan

The City of St. Marys TAD 3 intent is to support a revitalization strategy for the Kings Bay Road area that will enable the City to support complementary redevelopment projects that will have a large posititive economic impact on the future of St. Marys.



New City Hall

- The St. Marys City Hall building has undergone extensive repairs over the years and there is concern regarding the age of the structure. Because of the constant repairs and limited space to house an expanding staff, the City has purchased the former Express Building for remodeleing for the relocation of City Hall.

Cumberland Inlet

- Jacoby Development, owners of the “old mill” property, have plans to continue Cumberland Inlet, a multi-million-dollar project mixed-use destination ecotourism community. Ground breaking was held August, 2022 in which Gov. Brian Kemp participated.


Cumberland Inlet
Ground Breaking
August 26th, 2022
Jacoby

LONG-TERM LIABILITIES

The City's total long-term debt consists of revenue bonds, long-term notes, financed purchases, leases, and compensated absences.

At June 30, 2024, the City had $44.1 million of outstanding debt related to governmental activities and $25.4 million of outstanding debt related to business-type activities, for a total of $69.5 million compared to the previous year's total of $73.2 million. This is a decrease of $3.7 million. This decrease is due to debt service paid during the year. These amounts do not include compensated absences or the net pension liability.

At the end of 2024, governmental activities and business-type activities had bonded debt of $42.9 million and $21.5 million, respectively. This amount is secured by the full faith and credit of the City. The City maintains an "AA" rating from Standards & Poor's.

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds	$ 42,900,000	$ -	$ -	$ 42,900,000	$ 350,000
Financed purchases	605,778	453,207	(700,037)	358,948	119,159
Note payable	193,926	-	(177,556)	16,370	16,370
Leases	684,106	-	(256,439)	427,667	198,568
Net pension liability	171,236	69,724	(102,925)	138,035	-
Compensated absences	254,260	327,574	(273,732)	308,102	308,102
Governmental activity long-term liabilities	$ 44,809,306	$ 850,505	$ (1,510,689)	$ 44,149,122	$ 992,199
Business-type activities:					
Bonds payable	$ 23,590,000	$ -	$ (2,050,000)	$ 21,540,000	$ 2,115,000
Bond premium	3,241,591	-	(590,938)	2,650,653	-
Total bonds	26,831,591	-	(2,640,938)	24,190,653	2,115,000
Notes payable	1,375,219	-	(460,939)	914,280	391,548
Financed purchases	590,365	65,623	(429,155)	226,833	75,556
Leases	50,914	-	(39,334)	11,580	11,580
Compensated absences	53,600	73,170	(58,410)	68,360	68,360
Business-type activity long-term liabilities	$ 28,901,689	$ 138,793	$ (3,628,776)	$ 25,411,706	$ 2,662,044

For governmental activities, compensated absences and the total pension liability are generally liquidated by the General Fund


ST.MARYS
FIRE
DEPARTMENT
ENGINE
2
ST. MARYS FIRE DEPARTMENT

Revenue Bonds – Governmental Activities

In April 2022, the City issued its Development Authority of St. Marys Revenue Bond, Series 2022. The series 2022 bonds were issued to finance the costs of an economic development and revitalization project consisting of constructing and equipping certain real property for the development of an industrial park. Bond principal is due annually on July 1, and interest payments are due semi-annually on January 1 and July 1. The bond carries an interest rate of 3.45% per annum and payments extend through July 1, 2040.

In April 2023, the City issued its Public Service Authority of St. Marys Revenue Bond, Series 2023. The series 2023 bonds were issued to finance the costs of certain public infrastructure, including but not limited to additions, extensions, and improvements to the water and sewer system of the City of St. Marys and constructing and equipping a new fire station of the City. Bond principal is due annually on December 1, and interest payments are due semi-annually on June 1 and December 1. The bond carries an interest rate of 4.14% per annum and payments extend through December 1, 2041.

The City's governmental revenue bonds outstanding at June 30, 2024 are as follows:

Series 2022 $7,600,000 Revenue Bonds, due in annual installments of $350,000 to $560,000 through December 1, 2040, plus interest of 3.45%	$ 7,600,000
Series 2023 $35,300,000 Revenue Bonds, due in annual installments of $60,000 to $3,340,000 through December 1, 2041, plus interest at 4.14%	$ 35,300,000
Total Governmental Revenue Bonds Outstanding	$ 42,900,000

Revenue bond debt service requirements to maturity are as follows:

FY2024	Principal	Interest	Total
2025	$ 350,000	$ 1,592,520	$ 1,942,520
2026	$ 360,000	$ 1,711,545	$ 2,071,545
2027	$ 430,000	$ 1,697,883	$ 2,127,883
2028	$ 710,000	$ 1,677,045	$ 2,387,045
2029	$ 1,365,000	$ 1,637,025	$ 3,002,025
2030-2034	$ 12,860,000	$ 6,831,175	$ 19,691,175
2035-2039	$ 16,100,000	$ 3,899,881	$ 19,9999,881
2040-2041	$ 10,725,000	$ 665,816	$ 11,390,816
Total	$ 42,900,000	$ 19,712,890	$ 62,612,890

Revenue Bonds – Business-Type Activities

The City issues bonds where the City pledges income derived from the acquired or constructed assets to pay debt service. The series 2021 bonds were issued to provide funds to: (a) currently refund and redeem the outstanding Camden County Public Service Authority Refunding Revenue Bond (City of St. Marys Project), Series 2017, and (b) pay the necessary costs of issuing the Series 2021 bonds. The City's Water and Sewer Fund revenue bonds outstanding at June 30, 2024, are as follows:

Series 2021 $38,270,000 Water Revenue Bonds, due in annual installments of $1,990,000 to $2,690,000 through December 1, 2032, plus interest at 4%	$ 21,540,000

Revenue bond debt service requirements to maturity are as follows:

FY2024	Principal	Interest	Total
2025	$ 2,115,000	$ 819,300	$ 2,934,300
2026	$ 2,180,000	$ 733,400	$ 2,913,400
2027	$ 2,250,000	$ 644,800	$ 2,894,800
2028	$ 2,320,000	$ 553,400	$ 2,873,400
2029-2033	$ 12,675,000	$ 1,297,700	$ 13,972,700
Total	$ 21,540,000	$ 4,048,600	$ 25,588,600

Notes Payable Direct Borrowing - Governmental Activities

In June 2019, the City entered into a note payable agreement with a financial institution to finance the purchase of a radio communication system. The note is payable monthly over a term of six years at a rate of 2.82%.

The note payable debt service requirement to maturity is as follows:

FY2024	Principal	Interest	Total
2025	$ 16,370	$ 38	$ 16,408
Total	$ 16,370	$ 38	$ 16,408

Notes Payable Direct Borrowing - Business-Type Activities

The City has incurred debt to the Georgia Environmental Facilities Authority (“GEFA”) for construction of various water and sewer system projects and various improvements to the water and sewer system.

These notes are as follows at June 30, 2024:

Interest	Term	FY Due Date	Amount
3.00%	20 years	2025	$ 302,346
3.81%	20 years	2033	$ 510,723
1.09%	20 years	2035	$ 61,188
1.40%	15 years	2035	$ 40,023

The City’s GEFA notes payable debt service requirements to maturity are as follows:

FY2024	Principal	Interest	Total
2025	$ 391,548	$ 25,016	$ 416,564
2026	$ 91,093	$ 19,580	$ 110,673
2027	$ 69,755	$ 13,900	$ 83,655
2028	$ 54,221	$ 11,876	$ 66,097
2029	$ 56,323	$ 9,774	$ 66,097
2030-2033	$ 251,340	$ 14,521	$ 265,861
Total	$ 914,280	$ 94,667	$ 1,008,947

Financed Purchases - Governmental Activities

The City has entered into various financed purchase agreements to finance the purchase of certain equipment. Title transfers at the end of each term which extend through May 2027 and carry annual interest rates from 3-4%. Monthly payments on these agreement range from $539 to $12,160.

The City's governmental activities financed purchase debt service requirements to maturity are as follows:

FY2024	Principal	Interest	Total
2025	$119,159	$ 9,076	$128,231
2026	$122,772	$ 5,460	$128,232
2027	$117,017	$ 1,739	$118,756
Total	$358,948	$16,271	$375,219

Financed Purchases - Business-Type Activities

In June 2022, the City's business-type activities have entered into two financed purchase agreements to finance the purchase a track hoe and radios. Title transfers at the end of each term which extend through May 2027 and carry annual interest rate of 2.99%. Monthly payments on these agreements are $6,779.

The City's business-type activities financed purchase debt service requirements to maturity are as follows:

FY2024	Principal	Interest	Total
2025	$ 75,556	$15,846	$ 91,402
2026	$ 77,847	$11,830	$ 89,677
2027	$ 73,430	$ 7,693	$ 81,123
Total	$226,833	$35,369	$262,202

Leases

The City has entered into a lease agreement with Enterprise Fleet Management as lessee for financing vehicles. The leases have been recorded at the present value of the future minimum lease payments as of the date the vehicles are received. The City uses the implicit interest rate provided by Enterprise to compute the net present value which ranges from 2-4.5%. Lease terms on the leases range from three to five years.

Lease payments to maturity for the **Governmental Activities** leases are as follows:

FY2024	Principal	Interest	Total
2025	$198,568	$11,907	$210,475
2026	$129,140	$6,125	$135,265
2027	$64,089	$2,625	$66,714
2028	$35,870	$708	$36,578
Total	$427,667	$21,365	$449,032

Lease payments to maturity for the **Business-Type Activities** leases are as follows:

FY2024	Principal	Interest	Total
2025	$11,581	$1,041	$12,622
Total	$11,580	$1,041	$12,621

Legal Debt Margin

Under state finance law, the City's outstanding general obligation debt should not exceed 10% of the total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

Legal Debt Margin Calculation for Fiscal Year 2024

Total assessed value	$ 926,800
Less exemptions	$ 46,642
Total taxable assessed value	$ 880,158
Debt Limit (10% of total taxable assessed value	$ 88,016
Debt applicable to limit	$ 0
Legal debt margin	$ 88,016



GLOSSARY OF TERMS & ACRONYMS

ACRONYMS

ACFR	Annual Comprehensive Financial Report
ARPA	American Rescue Plan Act
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 Agency
GIS	Geographical Information Systems
GMA	Georgia Municipal Association
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 Programs
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
SHRIMP	Stormwater, Highways, Renovations, Improvement Maintenance Project
SPLOST	Special Local Option Sales Tax
SMAC	St. Marys Aquatic Center
WWTP	Wastewater Treatment Plant

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year’s apportionment along with one year’s committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors’ analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.