



FY 2019
Budget

July 2018
To
June 2019



Prepared by: City of St. Marys Finance Department
Finance Director: Jennifer Brown

TABLE OF CONTENTS

Mayor & Council	7
2017 Budget Award	8
Map of Georgia - St. Marys	9
St. Marys History	10
Budget Message	14
Budget Calendar	22
Budget Procedures	24
Basis of Budgeting	24
Budget Control	25
Budget Adjustments/Amendments	25
Budget Ordinance	26
About St. Marys	30
Vision Statement	45
Mission Statement	45
City Goals	45
Comprehensive Plan	46
Financial Policies	55
Basis of Presentation	60
Types of Funds	60
Basis of Accounting	60
City of St. Marys Organization Chart	62
City of St. Marys Fund and Function Chart	63
Fund Structure	63
All Fund Types	66
Personnel Position Summary	68
Financial Summary	75
Sources and Uses of Funds	76
Combined Statement of Revenues, Expenditures and Changes of Fund Balance	80
Fund Balance Summary	83
Revenue Analysis:	
Charges for Services	84
Fines and Forfeits	84
Property Taxes	84
Other Taxes	85
Licenses and Permits	85
Miscellaneous	86

TABLE OF CONTENTS

Financial Summary

Revenue Summary	87
Expenditure Summary	90
Aggregate Debt Summary	93
Long Range Financial Planning	98

Governmental Funds

General Fund	102
General Fund Summarized Operating Budget	103
Legislative Department	
Organization Chart	106
Purpose Statement	107
Goals and Performance Measures	107
Expenditure Summary and Personnel Detail	109
Executive Department	
Organization Chart	111
Purpose Statement	112
Goals and Performance Measures	112
Expenditure Summary and Personnel Detail	114
Finance Department	
Organization Chart	116
Purpose Statement	117
Goals and Performance Measures	117
Expenditure Summary and Personnel Detail	119
Information Technology Department	
Organization Chart	122
Purpose Statement	123
Goals and Performance Measures	123
Expenditure Summary and Personnel Detail	124
Human Resources Department	
Organization Chart	126
Purpose Statement	127
Goals and Performance Measures	127
Expenditure Summary and Personnel Detail	128
General Governmental Buildings Department	
Purpose Statement	130
Goals and Performance Measures	130

TABLE OF CONTENTS

Governmental Funds

General Governmental Buildings Department	
Expenditure Summary and Personnel Detail	131
Municipal Court	
Organization Chart	132
Purpose Statement	133
Goals and Performance Measures	133
Expenditure Summary and Personnel Detail	134
Police Department	
Organization Chart	136
Purpose Statement	137
Goals and Performance Measures	137
Expenditure Summary and Personnel Detail	139
Fire Department	
Organization Chart	142
Purpose Statement	143
Goals and Performance Measures	143
Expenditure Summary and Personnel Detail	145
Public Works Department	
Organization Chart	148
Purpose Statement	149
Goals and Performance Measures	149
Expenditure Summary and Personnel Detail	151
Highways and Streets	
Expenditure Summary and Personnel Detail	154
Cemetery Department	
Organization Chart	155
Purpose Statement	156
Goals and Performance Measures	156
Expenditure Summary and Personnel Detail	157
Senior Citizens Center	
Organization Chart	159
Purpose Statement	160
Goals and Performance Measures	160
Expenditure Summary and Personnel Detail	161

TABLE OF CONTENTS

Governmental Funds

Parks	
Purpose Statement	163
Goals and Performance Measures	163
Expenditure Summary and Personnel Detail	164
Library	
Organization Chart	165
Purpose Statement	166
Goals and Performance Measures	166
Expenditure Summary and Personnel Detail	168
Building Department	
Organization Chart	170
Purpose Statement	171
Goals and Performance Measures	171
Expenditure Summary and Personnel Detail	173
Planning Department	
Organization Chart	175
Purpose Statement	176
Goals and Performance Measures	176
Expenditure Summary and Personnel Detail	178
Code Compliance Department	
Organization Chart	180
Purpose Statement	181
Goals and Performance Measures	181
Expenditure Summary and Personnel Detail	183
Economic Projects Department	
Organization Chart	185
Expenditure Summary and Personnel Detail	186
Economic Development Department	
Organization Chart	188
Purpose Statement	189
Goals and Performance Measures	189
Expenditure Summary and Personnel Detail	190
Airport	
Expenditure Summary and Personnel Detail	192
Special Facilities	
Organization Chart	193
Expenditure Summary and Personnel Detail	194

Special Revenue Funds, Capital Projects Funds and Enterprise Funds

Fund Summary	196
Multi-Grant Fund Revenue and Expenditures	198
Expenditure Summary and Personnel Detail	198

TABLE OF CONTENTS

Special Revenue Funds, Capital Projects Funds and Enterprise Funds

Tax Allocation District	
Revenue Summary and Expenditure Summary	199
Tourism	
Organization Chart	200
Purpose Statement	201
Goals and Performance Measures	201
Revenue Summary	202
Expenditure Summary and Personnel Detail	198
SPLOST	
SPLOST VII Revenue & Expenditure Summary	204
LMIG Revenue & Expenditure Summary	205
Water and Sewer Departments	
Organization Chart	206
Sewer Purpose Statements	207
Sewer Goals and Performance Measures	207
Water Purpose Statements	209
Water Goals and Performance Measures	209
Revenue Summary	211
Sewer Expenditure Summary and Personnel Detail	212
Water Expenditure Summary and Personnel Detail	215
Debt Service Detail	218
Solid Waste	
Organization Chart	219
Purpose Statement	220
Goals and Performance Measures	220
Revenue Summary	221
Expenditure Summary and Personnel Detail	222
Aquatic Center	
Organization Chart	224
Purpose Statement	225
Goals and Performance Measures	225
Revenue Summary	227
Expenditure Summary and Personnel Detail	228
Capital Improvement Program	
Capital Improvement Program	230
Capital Improvements By Fund Type	231
Capital Improvements Programs Projects	233
Glossary of Terms	237
Acronyms	245

City of St. Marys Mayor and City Council



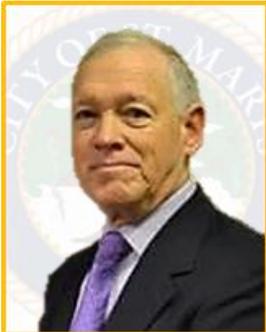
Mayor John Morrissey



Robert Nutter



Elaine Powierski



James Gant



David Reilly



Allen Rassi



Linda Williams



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of St. Marys
Georgia**

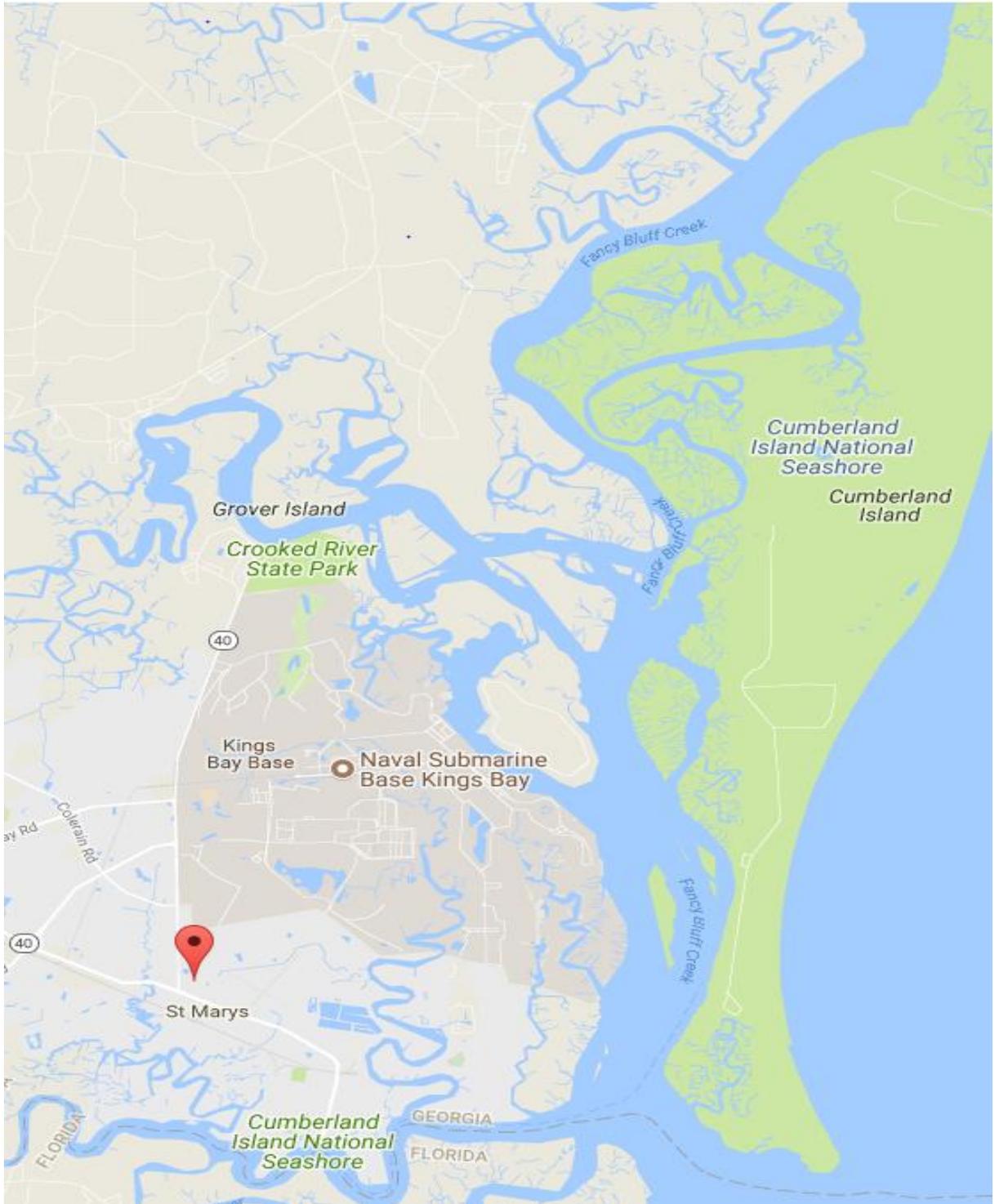
For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

City of St. Marys





History of St. Marys

Established around 1792 and incorporated in 1802 by the State of Georgia.



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

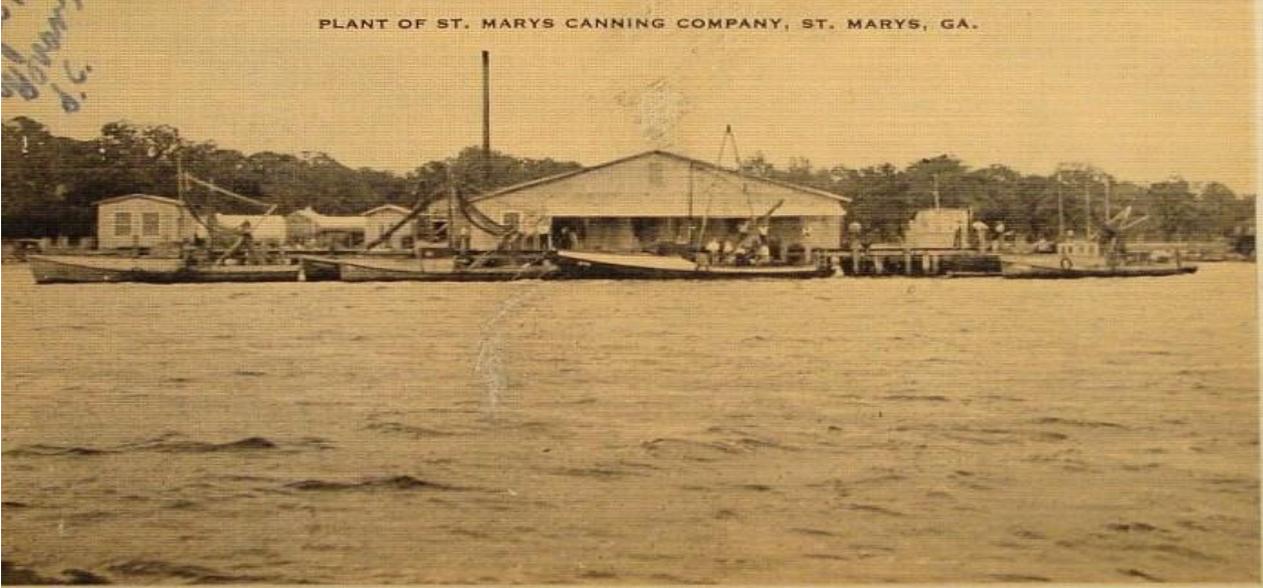
It is said that St. Marys sits on land confiscated from two brothers of Royal Governor James Wright. Their banishment after the American Revolution resulted in the loss of their huge estate. The land then belonged to Jacob Weed. Weed sold land along the St. Marys River to nineteen other men. The twenty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

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



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

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



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



Today, St. Marys is tied to history and ecotourism. Many original structures are still standing in St. Marys. The oldest private home in St. Marys is the home of Archibald Clark (1801). Other historic structures include The Presbyterian Church (1808), Pratt-Gilican House (1825) and Orange Hall (1830) (owned by St. Marys) which is open to the public for tours. St. Marys is also known as the “Gateway to Cumberland Island.” The departure point for the Cumberland Princess Ferry is in downtown St. Marys at the waterfront.



Clark Home (1801)



Presbyterian Church (1808)



Orange Hall (1830)

Pratt-Gilican (1825)



Dungeness on Cumberland Island



Introduction



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

RE: FISCAL YEAR 2018-2019 BUDGET

The Finance Department is pleased to submit this official document for the Annual Operating Budget for Fiscal Year 2019, which begins July 1, 2018, and ends June 30, 2019. This budget is a representation of the collaboration of discussions and efforts from City Departments, Management, and Elected Officials. This balanced budget for Fiscal Year 2019 conforms to all applicable guidelines, laws, and regulations.

The adopted budget is a policy instrument which 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 direction for the community. The budget reflects the trends and needs in order for the City of St. Marys to provide quality of life for its residents.

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

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

Although growth has been very slow in the City, it is our desire to pursue excellence in the quality of service, maximizing all resources yet keeping the expenditures to a minimum. Within the budget, the City addresses the challenges of providing excellent services with limited resources. This document provides for the groundwork that guides the operational and financial planning for the City. During the budget process, hard decisions had to be made including adopting the millage rate, determining capital needs, and addressing future growth. The City experienced two major hurricanes within a twelve-month time period. Therefore, this year the City will increase its millage rate in preparations to rebuild its resources that were lost, purchase

necessary equipment needed for operations along with starting a major downtown project from the Renaissance Plan.

Per the estimated 2016 census, St. Marys' population has increased slightly to 18,088. In 2010, the population was 17,121. The City's overall population has grown significantly over the past several decades. From the year 1990 (8,187) to 2010 (17,121) exemplifies a 110% growth in population; 2000 (13,761) to 2010 (17,121) growth increased 25%. The continued growth in St. Marys has been connected to low taxes, low crime, mild weather, accessibility to I-95, proximity to Jacksonville airport, excellent school system, and neighboring Kings Bay Naval Submarine Base.

The City saw a downward trend in the digest for several years until FY 2017 which showed a 2% increase. In FY 2019, the City budgeted for a slight increase in the digest along with a millage rate increase. The property taxes, along with some other areas of revenue including insurance premium tax, realized a slight increase in the budgeted numbers over the past year. The local option sales taxes have seen a significant decrease over the past years due to a drop in oil prices. However, the City budgeted a slight increase in this year's budget due to the fact LOST revenue leveled out in FY2018. Other tax revenues which include hotel/motel tax had slight adjustments or stayed neutral.

For several years, the City felt the effects of the downturn in housing starts and sales. In FY 2018, the City did see an upward move in an encouraging direction and planned to see this revenue inching upward for FY 2019 and the future.

The true test of a government is the ability to ensure long-term operations without a disruptive impact upon the people we serve. The City has to maintain an expenditure rate that does not exceed its revenue growth, allowing itself the flexibility to respond to changing conditions.

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 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 FY 2019 budget ordinance, summarizing revenues and expenditures at the fund level. Detailed information is included in each Fund’s budget information.
- An operation guide for departments that receive funding, to be able to identify the resources and staffing requirements needed to meet the department’s objectives, and to provide the best quality service to the citizens.
- A communication device for the varied users who require budget information. This document is designed to be user-friendly by providing summary information in the text, charts, tables, and graphs. This document is available on our website at www.stmarysga.gov.

Goals for FY 2019

The FY 2019 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).



Special Thanks to the people that worked with the City on the “Downtown St. Marys Strategic Vision & Plan”. Pictures and quotes are included in this document.

FY 2018 in Review

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

1. Master Plan was in full swing to give the City a look for future planning.
2. The City continued its marketing efforts to help boost the local economy.
3. In 2013, voters approved a 1% Special Purpose Local Option Sales Tax (SPLOST VII) for infrastructure and bond debt. The City paid \$1.65 million on the 2010 bond debt to hold water/sewer rates at bay.
4. Temporary staff was utilized during the mowing season for city beautification.
5. The City received \$245,328 from Georgia Department of Transportation for the Local Maintenance Improvement Grant (LMIG) for road enhancements.
6. Temporary help was used to assist with the maintenance of the historic Oak Grove Cemetery.
7. The City implemented a leased program for new vehicles to replace aging capital assets.
8. The City continued implementation of radio-read water meter system.
9. The City continued the Gateway Project: Haddock and St. Marys Road.
10. Ready Street Drainage Project: Permit has been received from DNR and Army Corps of Engineers to move forward with the project.
11. Gateway Dock was repaired and improved. The repairs provided long-term improvements in ADA accessibility and docking in keeping with the future plans for the site.
12. The City made upgrades to its software to assist in the storms.



FY 2019 Major Initiatives

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

1. In March 2013, Voters approved a 1% Special Purpose Local Option Sales Tax (SPLOST VII). SPLOST will be used for bond debt retirement to keep from passing the cost to the customers.
2. Council approved funds for marketing the City.
3. New radio equipment will be purchased for public safety and public works at approximately \$1M.
4. Council approved a new computer server.
5. Council approved \$20,000 for enhancements of the “Gateway” of the City.
6. Road enhancements with the Local Maintenance Improvement Grant.
7. Leasing of various vehicles for public works and public safety.
8. Council approved the (SHRIMP) Stormwater, Highways, Renovations, Improvement, Maintenance Project that is part of the renaissance plan in the amount of \$982,333.
9. Approval to move forward with the Douglas Drive Drainage project.
10. Continue installation of \$100,000 in radio water read meters.
11. Continued temporary help was used to assist with the maintenance of the historic Oak Grove Cemetery.
12. Move forward with restoration of the docks and boat ramp due to hurricane IRMA.
13. Council approved \$10,000 for the Downtown Development.
14. To Move forward with the water clear well project for \$500,000.
15. Council approved \$50,000 for trash collection enhancement in the downtown.
16. Council approved \$5,000 to assist with ferry services to Fernandina Beach.
17. 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:

- Identify vendors conducting business with various entities (i.e., base, school district, etc.) to ascertain potential opportunities for local vendors
- Continue business recruiting
- Develop a marketing plan for the community
- Promote appearance and safety at Exit 1
- Create incentives to attract business

Foundation for the Budget

Revenue

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

The City has certain assumptions incorporated into our revenue forecast. The FY 2019 revenue projections continue to be conservative, yet realistic. The following section is a brief explanation of the assumptions and the effect on projected revenue.

Property Taxes

The property digest for St. Marys decreased significantly (27.75%) from 2009 to 2015. Last year the City realized a slight increase in the digest. Over the years, the decrease in the tax digest made it difficult for St. Marys to maintain revenues at a stable level. This year the City budgeted an increase in the 2018 digest. For the 2017 tax year, residential valuations made up 74.46% of the digest, industrial values made up 2.60%, while commercial valuations made up 17.88%. Utility valuation, motor vehicle, mobile homes, timber, agricultural, historical, and heavy equipment made up the balance of 5.06%. For FY 2019, property taxes (current and back taxes) provide 26.70% of the General Fund Revenue, which has been budgeted to collect \$3.47 million. This is an increase over last years budgeted revenue.

Miscellaneous Taxes

In FY 2019, personal property taxes are expected to level out due to the change in the collection of motor vehicle tax. A slight increase has been noted in Real Estate Transfer Tax and a slight decrease in Franchise Fees. In the past several years, there has been a downward slope in the LOST revenue due to legislation changes. The revenue source has seemed to level out; therefore, a slight increase has been budgeted for this budget year.

Licenses and Permits

Licenses, fees, and building permits for FY 2019 are projected to increase by 12.3% over the prior year. The increase is a result of revenues collected in FY 2018 and discussion with local builders for upcoming projects.

The City has seen several developments reactivate the building of homes. Also, several new developments are starting up in the area.

Charges for Services, Fines, and Forfeitures, and Miscellaneous

Overall, charges for services are budgeted to remain steady for FY 2019. These charges encompass minor revenues compared to the overall General Fund Revenue Budget. Fines and forfeitures were decreased slightly for FY 2019 to be in line with collections in FY 2018. Miscellaneous revenues are budgeted to increase in this year.

Again, the FY 2019 revenue projections continue to be conservative, yet realistic trends over the past several years. Overall, revenue is up from \$11.07 million (FY 2018) to \$13 million (FY 2019). This is due to the fact that the City plans to use \$1 million in surplus funds to help cover the downtown capital project in the FY 2019 budget and borrow \$1.3 million for capital expenditures.

Expenditures

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

Below is a table of the approved FY 2019 budgets for the City of St. Marys. Each fund is represented, as well as, each expenditure category.

FY 2019 Budget				
Fund	Personnel Services	Operating	Capital/Other Cost/Debt	Total Budget
General Fund	\$ 5,986,815	\$ 2,670,122	\$ 4,362,389	\$ 13,019,326
Multi-Grant Fund	\$ -	\$ -	\$ 397,133	\$ 397,133
Tourism Fund	\$ 35,920	\$ 141,756	\$ 12,000	\$ 189,676
TAD Fund	\$ -	\$ 29,500	\$ -	\$ 29,500
Splost	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Capital Improvements Fund - LMIG	\$ -	\$ -	\$ 425,179	\$ 425,179
Water/Sewer Fund	\$ 1,838,810	\$ 2,162,260	\$ 5,140,915	\$ 9,141,985
Solid Waste Fund	\$ 87,255	\$ 1,174,800	\$ 10,000	\$ 1,272,055
Aquatic Center Fund	\$ -	\$ 455,915	\$ -	\$ 455,915
TOTAL	\$ 7,948,800	\$ 6,634,353	\$ 11,347,616	\$ 25,930,769

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

Personnel Services

The City of St. Marys carefully addressed personnel positions to ensure service delivery needs of the community. The City is committed to its employees, and therefore all employee programs and benefits were evaluated for funding ability. In FY 2019, there was an increase of 3.5 positions in the number of approved FY 2019 positions. This includes .5 positions increased in the Water/Sewer Department, .5 position in the Library, 1 new position in Public Works Department, 1 new position Economic Projects manager and .5 in the Code Enforcement Department. One position was relocated in the Police Department from a Lieutenant to Deputy Chief. The police certified personnel are under a separate payment plan and continue to receive

increases according to the plan every January. Up to a two percent merit increase was allocated for all other employees. The overtime levels remain constant with prior years.

After several years of large increases in health insurance premiums, this year a 5% increase was budgeted after a decreased rate in FY 2018. The City realized a decrease in the health clinic partnership with Camden County. The health clinic offers services to the City of St. Marys insured members.

Operating

After the above personnel services needs assessments were performed internally, staff looked city-wide at operating needs. City-wide operating costs increased approximately 5.5%. Included in the operating cost was a new lease program for aging vehicles.

Capital

Again, the priorities of St. Marys have changed significantly over the past several years. It has been our goal to provide the best possible services for the residents of the City of St. Marys while continuing to operate with limited funds. The City assessed its capital budget very carefully this year. Due to aging infrastructure, the City made the decision to invest \$500,000 in Orange Hall and replace aging radio equipment from the General Fund. The other capital purchases were for 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 has made great strides to improve service levels, while maintaining the tax millage rate, and improving the financial integrity of the City. The tough decision had to be made to increase the millage rate in the FY2019 budget due to impacts from two back to back hurricanes, drainage issues, needed equipment and improvements, and to maintain financial integrity.

Even though the FY 2019 budget was a challenge, great efforts by Council, the City Manager, and Staff making impactful decisions, the budget planning was a success. This budget shows a balance between continuing to provide an outstanding quality of life for our citizens while minimizing the cost associated with operations.

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

Sincerely,

Jennifer Brown
Finance Director





Budget FY 2019

TO: CITY MANAGER AND ALL DEPARTMENTS

FROM: FINANCE DEPARTMENT

DATE: FEBRUARY 19, 2018

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

February 19th: Finance Dept. - Forward electronic files to Department Heads to use in preparation of proposed 2019 budget.

March 5th: Departments – Submit budget projections FY2019 for inclusion in the preliminary package.

March 19th – 23rd: Meet with City Manager and Finance Director.

March 28th: Finance Dept. - Complete revenue projections for FY 2019.

April 2nd – 11th: Finance- Prepare working papers for a budget workshop meeting.

April 25th from 9:00am to 5:00pm & 26th 9:00am until - Budget Workshop with Mayor/Council.

May 7th: Finance - Advertise budget for Public Hearing

May 21th: Departments– **Attend Public Hearing and be prepared to respond to Mayor/Council on budget submissions.**

June 4th: Departments– **Attend Council Meeting to present a budget for approval.**

June 30th: Finance – Prepare approved budget worksheets

2018

January

S	M	T	W	T	F	S
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28	29	30	31			

February

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25	26	27	28			

March

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April

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29	30					

May

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27	28	29	30	31		

June

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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

February 19th - Submit Worksheets to Departments

March 5th - Worksheets submitted back to Finance

March 19th-23rd - Meet with City Manager

March 28th - Prepare Revenue Projections

April 2nd - 11th - Prepare working papers for

workshop

May 2nd -3rd - Budget Workshop

May 7th - Advertise budget for Public Hearing

May 21st - Public Hearing

June 4th - Public Hearing & Budget Approval

June 30th Prepare final budget worksheets

Intentionally Blank

Budgetary Procedures

No later than March 15 of each year, the City Manager and Finance Director approve the subsequent fiscal years' budget calendar. This calendar includes specific dates for completion of each of the tasks necessary to prepare the annual operating budget.

Finance provides each department with budget worksheets for their appropriate department and the instructions on how to request personnel service, capital outlay, and operating expenditures. Once the requests are completed, each Department Head meets with the City Manager and Finance Director in order to answer any questions.

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

Basis of Budgeting

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

Differences between the budget and GAAP are as follows:

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

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

Intentionally Blank

Budget Control

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

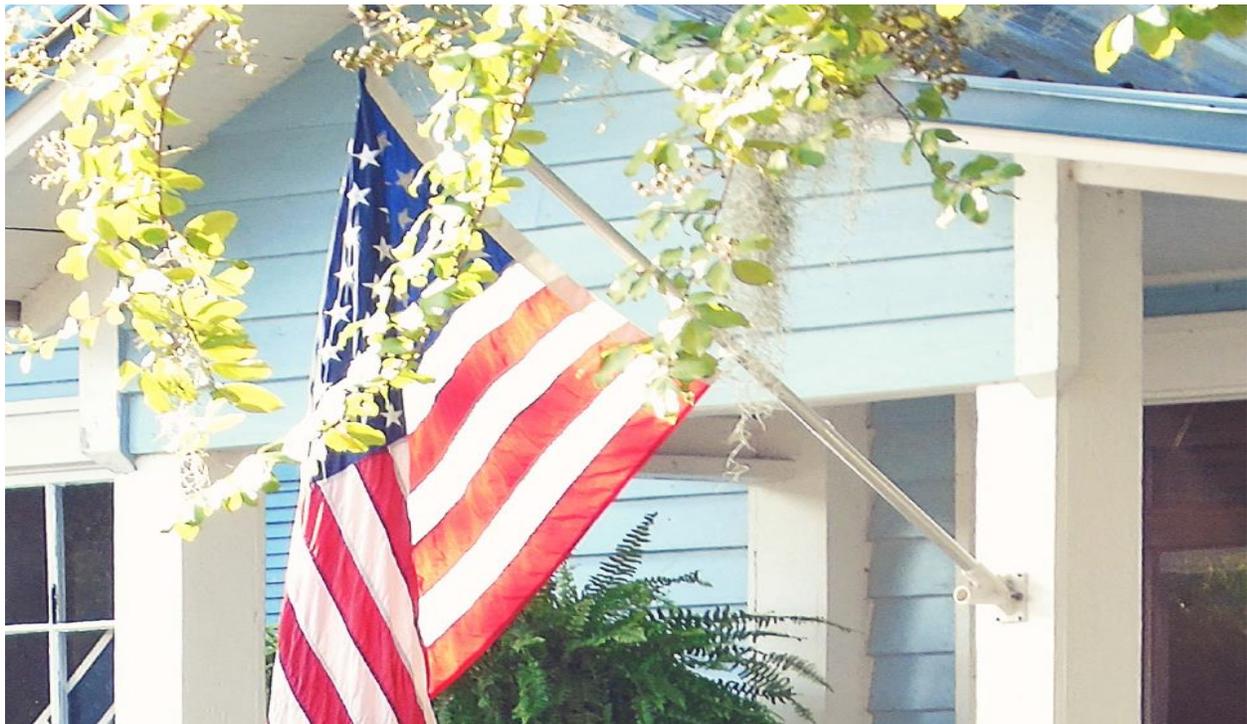
Budget Adjustments/Amendments

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

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

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

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



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, 2018 and ending June 30, 2019" to read as follows:

BE IT ORDAINED, that the City hereby adopts the General Fund Budget as prepared and submitted on June 4, 2018, 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 4, 2018, a summary of which is attached hereto and labeled "Exhibit B".

BE IT FURTHER ORDAINED, that the City hereby adopts the Solid Waste Enterprise Fund, SPLOST Funds, Special Revenue Tourism Fund, Hotel/Motel Fund, Aquatic Park, Multi Grant Fund, Capital Improvements Fund - LIMG and Tax Allocation District, as prepared and submitted on June 4, 2018, 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 4th day of June, 2018.

City of St. Marys, Georgia


John F. Morrissey, Mayor

Attest:


Nicole Goebel, Deputy City Clerk



Exhibit A
General Fund

<u>Summary of Revenues</u>	<u>FY2019 Proposed Budget</u>
Property and Other Taxes	8,222,240
Licenses & Permits	558,550
Sales/Interest/Other Charges	298,320
Grants and Reimbursements	894,312
Miscellaneous Revenues	433,300
Loan Proceeds	1,312,562
Fund Equity	1,300,042
Total Revenues	<u>\$ 13,019,326</u>

<u>Summary of Expenditures</u>	<u>FY2019 Proposed Budget</u>
Legislative	252,276
Executive	359,792
Finance	982,368
Information Technology	252,109
Human Resources	140,310
General Governmental Buildings	221,630
Municipal Court	178,475
Police Department	2,751,748
Fire Department	2,336,397
Public Works	1,452,939
Highways & Streets	2,203,940
Cemetery	114,185
Senior Center	131,210
Parks	72,800
Library	310,436
Building Department	145,255
Planning & Zoning Department	273,581
Code Enforcement	72,780
Economic Projects	102,320
Economic Development	97,610
Airport	-
Special Facilities	567,165
Total Expenditures	<u>\$ 13,019,326</u>

Exhibit B
Water & Sewer Enterprise Fund

	<u>FY2019 Proposed Budget</u>
Total Revenues	<u>\$ 9,141,985</u>
Expenditures	<u>FY2019 Proposed Budget</u>
Sewer Department	2,549,455
Water Department	2,708,525
Debt Service	3,884,005
Total Expenditures	<u>\$ 9,141,985</u>



St. Marys River

Exhibit C

<u>Solid Waste Enterprise Fund</u>	<u>FY2019 Proposed Budget</u>
Total Revenues	\$ 1,272,055
Total Expenditures	\$ 1,272,055
<u>Splost VII</u>	<u>FY2019 Proposed Budget</u>
Total Revenues	\$ 1,000,000
Total Expenditures	\$ 1,000,000
<u>Special Revenue Tourism</u>	<u>FY2019 Proposed Budget</u>
Total Revenues	\$ 189,676
Total Expenditures	\$ 189,676
<u>Hotel/Motel Revenue</u>	<u>FY2019 Proposed Budget</u>
Total Revenues	\$ 135,200
Total Expenditures	\$ 135,200
<u>Aquatic Park</u>	<u>FY2019 Proposed Budget</u>
Total Revenues	\$ 455,915
Total Expenditures	\$ 455,915
<u>Multi Grant</u>	<u>FY2019 Proposed Budget</u>
Total Revenues	\$ 397,133
Total Expenditures	\$ 397,133
<u>Capital Improvements Fund - LMIG</u>	<u>FY2019 Proposed Budget</u>
Total Revenues	\$ 425,179
Total Expenditures	\$ 425,179
<u>Tax Allocation District</u>	<u>FY2019 Proposed Budget</u>
Total Revenues	\$ 29,500
Total Expenditures	\$ 29,500

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About St. Marys Government

The 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 Councilmember shall hold a designated Council post. All terms of office shall begin on the first Thursday after January 1 of the year following election to such office.

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

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

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

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

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St. Marys Mayor and Council

<u>NAME</u>	<u>OFFICE</u>	<u>#OF YEARS IN OFFICE</u>	<u>TERM EXPIRES</u>
John F. Morrissey	Mayor	8.5	12/31/2016
Robert L. Nutter	Post 1	4.5	12/31/2018
Elaine Powierski	Post 2	3.5	12/31/2018
Jim Gant	Post 3	6.5	12/31/2018
Dave Reilly	Post 4	4.5	12/31/2016
Allen Rassi	Post 5	1.5	12/31/2016
Linda P Williams	Post 6	4.5	12/31/2016

Source: St. Marys Staff

Geography of St. Marys

According to the United States Census Bureau, the City has a total area of 20.3 square miles (53 km²), of which 18.8 square miles (49 km²) of it is land, and 1.5 square miles (3.9 km²) of it (7.54%) is water. St. Marys is situated at the southeast corner of Georgia in Camden County. St Marys is the gateway to Cumberland Island National Seashore.

Demographics of St. Marys

St. Marys’ population has increased to 18,019 per the estimated 2017 census. In 2010, the population was 17,121. The City’s overall population has grown significantly over the past several decades. The continued growth in St. Marys has been connected to low taxes, low crime, mild weather, accessibility to I-95, proximity to Jacksonville airport, excellent school system and is adjacent to Kings Bay Naval Submarine Base.

There are an estimated 7,443 housing units and 6,534 households in St. Marys according to the US Census Bureau. The average household size is 2.72. The homeownership rate is 48.5%, and the median value of owner-occupied housing units is \$173,200.



The per capita money income in the past 12 months (2016 dollars) was \$24,125, while the median household income was \$55,170. Persons below the poverty level were 15.7% according to the US Census.

Of the people in St. Marys, 48.9% are female, and 51.1% are male. There are 35.5% under the age of 18, 53.8% between the ages of 19-64, and 10.7% are over 65. Of St. Marys' population, 2,430 are Veterans. The percentage of the population that has a college education is 26.4% while 93.9% have a high school diploma or a GED.

Population by race:

- White 75.8%
- Black or African American 16.7%
- Hispanic 6%
- Others 1.5%

(Source: www.usacityfacts.com)

Shrimp Boats at
St. Marys Waterfront



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

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

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

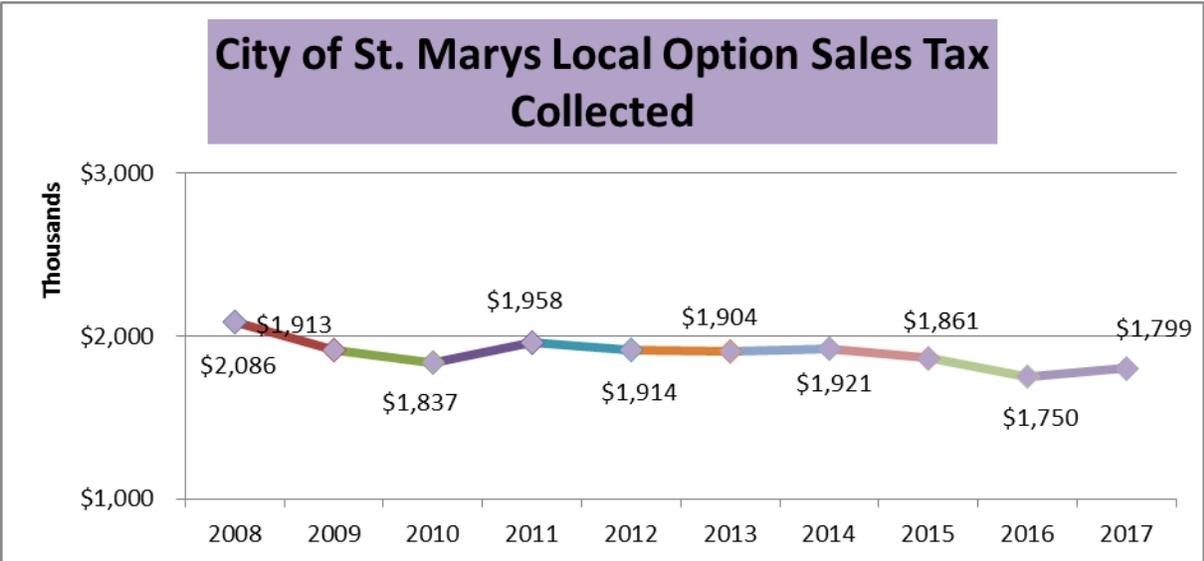
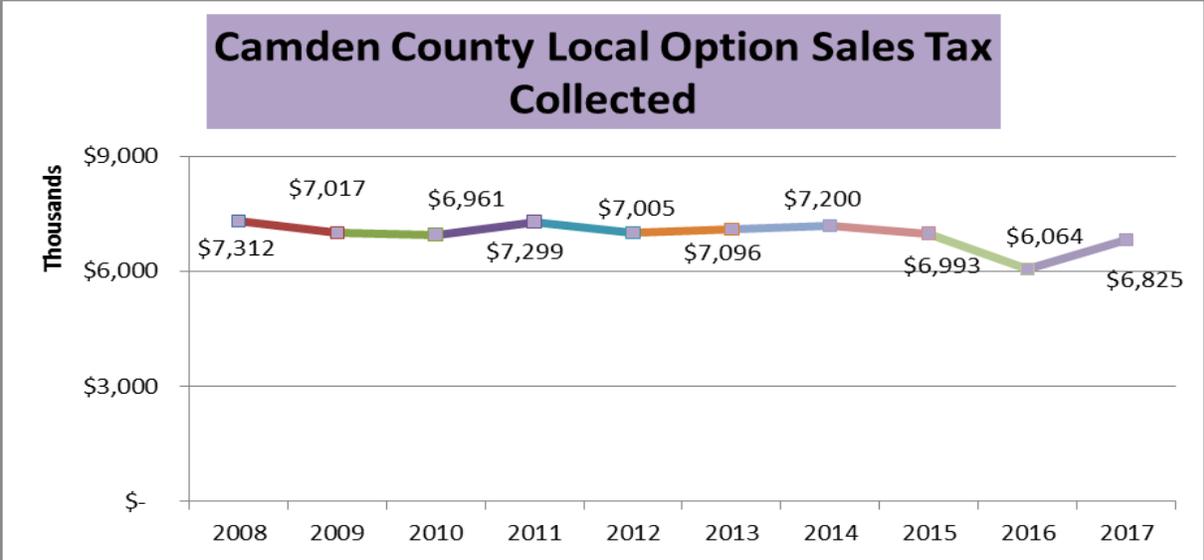
Economic Data

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

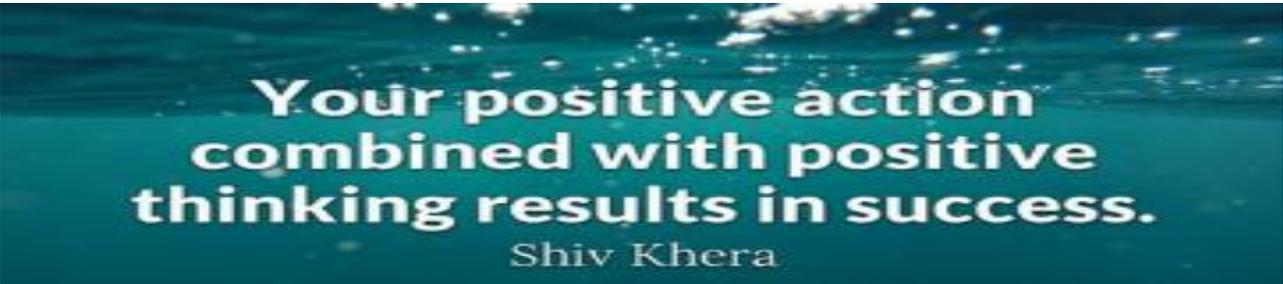
Below is information concerning sales tax collected in the County (wide) and St. Marys:

Tide Clock
Waterfront Park





Over ten (10) years ago, the sales taxes started to decline when the economy started to fall. Since that time, the City has seen a downward spiral in the sales taxes collected due to the economy and the City realized a decrease in the collection percentage in LOST negotiations. Also, because of legislation changes within the sales tax laws on gasoline, the impact has been adverse for this revenue stream.



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

Top Ten Employers			
County Wide		City of St. Marys	
Employer	Industry	Employer	Industry
Kings Bay Naval Sub Base	Military Base	Express Scripts	Pharmaceutical Call Ctr
Camden County Schools	Public Education	Southeast Ga. Health System	Healthcare
Lockheed Missiles & Space	Aerospace Manufacturer	Wal-Mart Supercenter	Retail Goods
Camden County Government	County Government	City of St Marys*	City Government
Express Scripts	Pharmaceutical Call Center	Belk	Retail
Southeast Ga. Health System	Healthcare	Georgia Pacific	Paperboard Manufacturer
Kings Bay Support Services	Government Contractor	Winn Dixie	Retail Grocer
Wal-Mart Supercenter	Retail Goods	Pilot	Truck Stop
City of Kingsland	Local Government	Coastal Home Care	Home Healthcare
City of St. Marys	Local Government	ATN Inc	Telecommunications

*Full-time equivalents

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

Below are the 10 largest taxpayers located in St. Marys as of 2017 tax digest.

Top Ten Taxpayers			
Taxpayer	Industry Type	Assessed Value	Tax Levied
Georgia Power Co	Utility	\$ 18,282,083	\$ 43,877
Brant Creek	Apartment Complex	\$ 10,952,114	\$ 26,285
Old Weed & Ready Plantation LLC	Real Estate	\$ 9,714,331	\$ 23,314
Wilkinson St Marys LLC	Real Estate	\$ 8,077,521	\$ 19,386
Walmart	Retail	\$ 7,994,599	\$ 19,187
Harbor Pines Limited	Real Estate	\$ 7,717,819	\$ 18,523
Walmart Real Estate	Real Estate	\$ 6,691,422	\$ 16,059
M3 American Investments LLC	Real Estate	\$ 6,686,600	\$ 16,048
Express Scripts	Call Center	\$ 6,416,488	\$ 15,400
Osprey Cove Real Estate LLC	Real Estate	\$ 6,355,042	\$ 15,252
SP Cumberland LLC	Real Estate	\$ 5,389,066	\$ 12,934
PFJ Southeast LLC	Real Estate	\$ 5,121,020	\$ 12,290

Source: City of St. Marys Tax Records

Accommodations

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

City Amenities

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

At the waterfront, there are several restaurants, a hotel, as well as, museums and various shops that cater to tourists and the local folk. Come to enjoy the St. Marys Aquatic Park which supplies fun for all ages. St. Marys has two boat ramps with 2 launch ramps each and five public docks for your boating adventure. St Marys hosts the only local community theater within the County. Depart from Downtown St. Marys and visit Cumberland Island National Seashore, the largest barrier island in Georgia. Cumberland Island offers beautiful undeveloped beaches, unspoiled marshes, and wild horses.



Residents and guests have access to the 38,000 square foot Camden County Community Recreation Center which includes, but is not limited to, weight training and fitness room, racquetball, baseball, and softball areas. The local area offers 21 parks, 2 swimming pools, 12 tennis courts, and golf in the county. Crooked River State Park offers camping, swimming, fishing, picnicking, public boat landing, and cabins. Rivers in the area include St. Marys River, Crooked River, Satilla River, and Little Satilla River. In addition to fishing and boating, the area also offers an opportunity for scuba diving, sailing, water skiing, and kayaking.

Climate

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

Communications

There are three radio stations, WECC-FM, WOKF-FM, WKBX-FM, along with three newspapers, the Georgia Times-Union, the Tribune and Georgian, and the Periscope (Kings Bay Naval Base) which provide the local news, music, and local broadcasts to St. Marys.

Education

The Camden County School System is home of nine elementary schools, two middle schools, and one comprehensive high school (with a separate center for ninth graders). The school system serves approximately 9,000 students. Camden County High School offers a comprehensive curriculum (9-12) with a variety of classes for both College Preparatory and Career Technology Preparatory. The high school campus is one of the largest in the state. It offers advanced placement classes and joint-enrollment with the College of Coastal Georgia and the Valdosta State University.

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

The College began offering classes in Camden County in 1983, originally on the Kings Bay military base. The Camden Center which is 89,000 square-feet, opened in May 2004, featuring a beautiful rotunda, a 260-seat auditorium, classrooms, chemistry and biology laboratories, full-service library/learning center, the teaching kitchen, and demonstration dining room. The College has been designated as a state college, which means the College may offer certain targeted baccalaureate degree programs.

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

Health Care

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

Camden Campus has a three-story, 54,000 square feet office facility. This facility can house up to 20 doctors. The hospital was named “2013 Small Hospital of the Year”. This honor was given by the Georgia Alliance of Community Hospitals. The facility includes an emergency department with 17 private treatment rooms, a surgery department, outpatient services, an imaging department with women’s imaging area, and a cardiopulmonary department. The medical-surgical unit has 23 private rooms and a five-bed intensive care unit. Also, it offers a Cancer Care Center. Patients no longer need to travel far from home to receive a cancer diagnosis, treatment, and follow-up care. The Center features a linear accelerator that can provide intensity-modulated radiation therapy, the most advanced and precise method of external beam radiation therapy.

The Southeast Georgia Health System Camden Campus has a Senior Care Center. The Senior Care Center is a 78-bed non-profit nursing facility that offers long-term care for seniors unable to

manage on their own and short-term care for patients of all ages who need skilled nursing and rehab services.

Source: Southeast Georgia Health System webpage and 2014-2015 Guide to Camden County.

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



Results of hurricane IRMA – The Brunswick News

Public Safety

Police

One major goal of the City of St. Marys is to provide quality of life by ensuring the safety and security of the community and ensuring the protection and preservation of life and property. Public Safety is allocated the largest percentage of the City's General Fund operating budget – 22.2% of the total 2018 operating budget.

The City of St. Marys provides 24 hour Police and Fire protection through Public Safety employees for St. Marys citizens.

The St. Marys Police Department is a full-service organization with 33.6 employees. The members of the Department are tasked with handling a wide variety of calls and situations. For this reason, our officers have to be able to function in capacities such as counselors, referees, protectors, parents, judges, and disciplinarians. The City's commitment to the citizens of St. Marys is to locate, hire, train, and field the absolute best officers possible in the various positions within the department. The City is also determined to provide continued excellence through ongoing training programs, professional operational standards, and a commitment to ethics and discipline that will serve to protect our citizens, as well as, our employees and to guarantee a high standard for the services we perform.



Working with our Children

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

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

The Criminal Investigations Division is responsible for conducting follow-up investigations on criminal incidents that are initially reported to the Police Department primarily through the Uniform Patrol Division. CID is currently staffed with one Lieutenant, One Sergeant, three detectives, and a Property and Evidence Technician. Currently, the detectives maintain a caseload of approximately 45 open cases at any given time.

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

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

Service Level Indicators	2013	2014	2015	2016	2017
TOTAL NUMBER OF TICKETS	3421	4012	2840	2287	2182
TOTAL NUMBER OF ACCIDENTS	385	449	387	501	481
TOTAL NUMBER OF PEOPLE	114	119	46	64	254
TOTAL NUMBER OF FATALITIES	4	2	2	1	1
MURDER	1	0	1	1	0
RAPE	7	1	8	7	6
ARMED ROBBERY	7	6	4	5	2
AGGRAVATED ASSAULT	133	58	59	26	32
BURGLARY	108	75	93	61	68
ADULT ARRESTS	761	711	474	573	581
JUVENILE ARRESTS	7	52	31	33	21
TOTAL NARCOTICS ARRESTS	168	165	221	138	54
IN-CAR VIDEO AUDITS	37	180	154	145	123
TOTAL CASES ASSIGNED	310	229	319	162	138
TOTAL CLEARED/CLOSED	204	151	233	105	94
MOTOR VEHICLE THEFT	13	11	29	13	29



Working with our children at the St. Marys Library



Fire

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



Workload Indicators

- ❖ Responded to 2,114 calls for service
- ❖ 58 Structure Fires
- ❖ 1,435 EMS/Rescue calls
- ❖ 165 Hazardous Conditions
- ❖ 266 Service Calls
- ❖ 137 False Alarms
- ❖ 53 Bad Weather



Average Response Time for reported structure fires = 5.03 minutes

Volunteer Hours = 5,124 If paid, equals \$53,597 dollars.

The Fire Department responded to properties valued at an estimated \$5,740,000 with a loss of \$225,200 dollars which equates to an average of a 4% loss to fires in structures responded to.

Fire Prevention Activities:

- ❖ 336 Fire Inspections
- ❖ 425 Plan & Reviews
- ❖ 1,155 Fire Hydrant Inspections
- ❖ 475 Pre Fire Plans
- ❖ 573 Burn Permits issued
- ❖ 7,500 Children seen as a part of a Fire Safety Lesson



St. Marys Fire Department conducted approximately 7,388 hours of training in 2018.

Transportation

The main route of travel to get to St. Marys is Georgia Highway 40. You can also travel Interstate 95 (north and south) as an entryway (Exit 1) into St. Marys. St. Marys is only twenty-one miles from Jacksonville (Florida) International Airport and only 35 miles from Brunswick Golden Isles Airport. There is an Amtrak train station within 30 miles of St. Marys. The St. Marys River offers a 32-foot deep channel and a public barge dock. Travel 30 minutes north to Georgia Port Authority in Brunswick or 30 minutes south to Jacksonville Port Authority. The Georgia Port Authority specializes in handling break-bulk, agri-bulk, and RoRo cargos. The Jacksonville Port Authority is an international trade seaport which has multiple cargo terminals capable of handling container, automobile, bulk, break-bulk and refrigerated cargoes, as well as, cruise passenger service and local ferry service. CSX rail service is offered in our sister City Kingsland.

Component Units

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

St. Marys Convention & Visitors Bureau (the “Bureau”) is reported as a blended component unit in the City’s financial statements because the City maintains financial accountability over the Bureau. The Bureau almost exclusively benefits the City. The St. Marys Convention & Visitors Bureau is reported as a Special Revenue Fund.

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

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

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

Utilities

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

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

Military

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

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



Interesting Facts

City Facts

- Year Incorporated 1792 – second oldest City in the United States
- The site of Timucuan Indian Village
- 20.3 Square miles
- Mayor-Council government
- Tax rate 6 mills
- Population 17,968 (2015 Est.)
- Medium Income \$50,703
- 1 police station and 3 fire stations



City Activities (Sponsored by various community organizations)

- Mardi Gras Festival
- 4th of July Festival
- St. Marys Rock Shrimp Festival
- St. Marys Scarecrow Stroll
- St. Marys Haunted History Tour
- St. Marys Wounded Warriors Day
- St. Marys White Lighting
- Christmas Tour of Homes
- Live Nativity at Orange Hall
- Starry Nights (seasonal)



Area Amenities

Cumberland Island National Seashore

Crooked River State Park

Public Docks & Boat Ramps

Camden County Recreation Center

Museums

Parks, Ball Fields, & Soccer Complex



Cumberland Island - From the Spencerhouseinn.com

**“It’s a feeling you
get—the charm
that it holds.”**

— ST. MARYS PUBLIC INPUT RESPONSE

City's Vision Statement

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

City's Mission Statement

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

City Goals

1. Provide cohesive economic development programs and initiatives in order to promote economic opportunity within the City.
 - Identify vendors of various entities (i.e., Base, school district, businesses, etc.) to ascertain potential opportunities to local vendors (either existing vendors or to be developed).
 - Continue recruiting trips.
 - Develop a marketing plan/strategy for the community.
 - Develop strategies to improve the appearance of Exit 1.
 - 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 compliance with City Council adopted financial policies.
3. Enhance citizen engagement, involvement, and communications on City-related issues.
 - Continue to implement technology improvements and upgrades.
4. Strengthen Military/City relationships and partnerships.
 - Continue to work with JDA and Base on Joint Land Use Study (JLUS) process.
 - Provide periodic updates to appropriate military personnel on City-related issues.

- Support the Camden Partnership efforts to foster missions at Kings Bay Naval Base.
5. Support and develop infrastructure within the City to meet current standards and plans for the future in a financially sustainable manner.
 - Improve water pressure downtown (identify projects and strategies to do so).
 - Develop a plan to improve infrastructure downtown.
 - Improve economic development opportunities by improving infrastructure.
 - Develop strategies to improve housing stock within the City.
 - Remove dilapidated structures along the main roads within the City.
 6. Provide environmental stewardship and sustainable management of our natural resources and history (structures and culture).
 - Seek grant for sea level rise strategic planning.
 - Support environmental cleanups and fairs within the City.
 - Conduct evaluation of disaster vulnerabilities.
 - Increase recycling by residents.
 - Consolidate/develop a master plan(s) addressing development, green space, coastal greening, bicycle/pedestrian-oriented mobility, etc.



Comprehensive Plan 2007-2027

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

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

awareness of the many opportunities available for tourism and economic growth. St. Marys' vision for the future reflects these priorities.

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

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

Vision for the Future

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

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

- *The City of St. Marys is a friendly, reawakening community with great historical heritage, coastal amenities and promising economic opportunities.*
- *Our goals are to maintain our welcoming, small-town community atmosphere as a Georgia gateway and destination; and, to remain committed to investing in our natural and cultural resources while proactively planning for continued myriad growth opportunities.*
- *Our priorities include: creating an open and engaging community that is committed to improving the quality of life by expanding opportunities for economic development and implementing policies that will foster sustainable growth.*

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

Issues & Opportunities Policy Implementation Measure:

- The downtown is an increasingly attractive place for businesses that should be promoted and enhanced to further economic potential.
- As the population continues to grow, there will be increasing opportunities to expand local businesses.

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

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

Issues & Opportunities Policy Implementation Measure:

- New or innovative developments typically evoke neighborhood opposition.
- Partnership opportunities exist to enhance collaborative efforts to promote recreational opportunities.
- Although citizens are aware of the natural resources within the community, awareness and protection can be enhanced as public understanding of the value of these resources are increased.
- Encourage open space and greenspace preservation within new subdivisions.
- Preserve scenic vistas and natural ecological features.
- Explore and support opportunities for heritage and eco-tourism.
- Increase awareness of outdoor activities and recreational opportunities.
- Protect marshlands and projections of the City’s existing right of ways into the marsh.
- Promote, enhance and improve natural resources, particularly along the waterfront.
- Protect the waterfront from obtrusive high-rise development.
- Maintain and preserve open space with significant cultural or historical heritage, such as old shipping and seafood docks.

- Investigate the feasibility of a rails-by-trails path.
- Adopt a Conservation Subdivision Ordinance.
- Modify subdivision regulations to require preservation of sensitive natural areas.
- Require developers to link open spaces together into a publicly accessible open space network.
- Partner with PSA to increase awareness of outdoor and recreational opportunities, etc.
- Enforce litter control guidelines, etc.
- Consider implementing GreenPrint recommendations, as appropriate or desired.
- Expand multi-use paths, as recommended in the Master Plan and the *Camden County Bike and Pedestrian Plan*.

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

Issues & Opportunities Policy Implementation Measure:

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

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

Issues & Opportunities Policy Implementation Measure:

- Downtown St. Marys needs to be promoted as an attractive place for business development.
- Although citizens are aware of the natural resources and historic properties within the community, awareness and protection can be enhanced as public understanding of these structures are increased.
- There is a lack of public transportation and parking availability, for residents and tourists.
- Support the “shop local” campaign—“Keep It in Camden.”
- Encourage opportunities for tourism.
- Plan for mixed-use economic development, through planning and zoning.
- Encourage mixed uses within the historic downtown area.
- Maintain current quality of life and sense of place.
- Protect the waterfront from obtrusive development, discouraging high-rise development.
- Maintain and expand waterfront opportunities and accessibility for the public.
- Promote, enhance and improve natural and historic resources and the waterfront in particular.
- Consider options to improve transportation opportunities, such as a trolley, cart paths, etc.
- Investigate the parking options.
- Continue to provide financial support to the CVB, DDA, and St. Marys Development Authority.
- Draft a master plan based on SCAD study, highlighting the “re-emerging Spirit of St. Marys.”
- Provide interpretive kiosks outlining the area’s history.
- Support a water taxi service to other cities/locations from a base at the waterfront.
- Restore the Pavilion.
- Review and update ordinances to incorporate design standards and landscaping guidelines.
- Expand Gilman Waterfront Park.
- Create a “trolley” transit system for the waterfront.
- Conduct a downtown parking study.
- Establish a memorial for all wars and services on the waterfront.

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

Issues & Opportunities Policy Implementation Measure:

- There is an inadequate mix of uses within the City.
- Some areas of St. Marys are dilapidated and in need of revitalization and/or upgrade.
- There is a need for workforce and military housing.
- There is not enough affordable housing.

- Although citizens are aware of the natural resources and historic properties within the community, awareness and protection can be enhanced as public understanding of these structures is increased.
- Use of alternative modes of transportation can be increased.
- Neighborhoods need to be prepared for emergency management concerns.
- Encourage mixed-use opportunities by reviewing and evaluating zoning and development ordinances.
- Consider redevelopment opportunities to maintain and preserve neighborhood character.
- Encourage rapid redevelopment of newly vacant or abandoned properties.
- Support affordable housing and alternative housing opportunities.
- Encourage compatible architectural styles that maintain regional character.
- Protect historic structures, where appropriate.
- Promote alternative modes of transportation, including pedestrian-friendly design, cart paths, etc.
- Encourage hurricane resistant retrofits on existing structures.
- Review and update ordinances to incorporate design standards and landscaping guidelines.
- Condemn or rehabilitate structures, based on need assessed during housing inventory.
- Develop a volunteer-based grassroots rehabilitation program for home repair.
- Formulate a redevelopment plan, preserving original housing stock; allowing for compatible infill development and maintaining pedestrian orientation.
- Adopt ordinances that allow alternative types of affordable housing.
- Expand the historic district, seeking NRHP designation once completed.
- Continue to update ordinances, permitting mixed uses.
- Continually update the Emergency Preparedness Plan.

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

Issues & Opportunities Policy Implementation Measure:

- New or innovative development and high-density development typically evokes neighborhood opposition.
- There is an inadequate mix of uses, such as corner grocery stores, within the City.
- Innovative development is taking place; however, infrastructure needs and the impact on natural resources must be considered.
- There is not enough affordable housing.
- Trees are being lost to new development.
- There are contaminated properties surrounding the Durango site.
- Evaluate zoning and development ordinances, planning for mixed uses.
- Encourage and support the development of active adult and continuing care communities.
- Encourage development to take place in areas with adequate public facilities.
- Explore opportunities for development to pay for itself.
- Consider impacts of new developments on existing infrastructure as well as natural and culture resources.

- Encourage alternative housing opportunities that will facilitate affordable housing options.
- Investigate former industrial properties that might cause environmental pollution.
- Encourage new projects that will not cause environmental pollution.
- Update ordinances to allow mixed uses and higher densities.
- Promote mixed-age communities.
- Develop an infrastructure master plan.
- Promote a public transit system.
- Develop a "Safe Routes to School" plan for all elementary schools except for Crooked River.
- Adopt ordinances that promote affordable workforce housing.
- Support the development of an Affordable Housing Team.
- Require developers to link open spaces, creating an open space network.
- Consider GreenPrint recommendations, as appropriate or desired.
- Adopt a conservation subdivision ordinance.

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

Issues & Opportunities Policy Implementation Measure:

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

- Adopt landscape and design guidelines.
- Evaluate ordinances and zoning regulations; update as necessary or create new restrictions, as needed.
- Implement impact fees.

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

Issues & Opportunities Policy Implementation Measure:

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

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

Issues & Opportunities Policy Implementation Measure:

- The economy is dependent upon the Naval Submarine Base Kings Bay to some extent.
- Activity centers throughout the City need to be enhanced and promoted.
- Population projections indicate that over 14% of the City’s population will be aged 50 and older by 2030.
- Provide support to economic development agencies, supporting the KIC campaign.
- Encourage businesses that will keep workers local via good pay and benefits.
- Encourage development of the Harbor to accommodate both tall and transient ships.
- Investigate, encourage and support the diversification of the marina.
- Encourage the development of an “incubator,” building in the Boch Plant.
- Research the possibility of transitioning the St. Marys Airport into a “boutique” facility.

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

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

Issues & Opportunities Policy Implementation Measure:

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

- Prepare for population growth by partnering with RDC and U.S. Census on LUCA for Census 2010.

Financial Policies

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

Fiscal Policies

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

- The City will attempt to maintain a diversified and stable revenue system to shelter it from short-fund fluctuations in any single revenue source.
- The City will enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.
- The City will operate with a balanced budget for all budgeted funds. Total anticipated revenues, plus that portion of the beginning of the year unreserved fund balance in excess of the required fund balance reserve, must equal total estimated expenditures for each of the governmental fund types. For proprietary fund types, total anticipated revenues and unreserved retained earnings must equal estimated expenses.
- The City will attempt to establish and maintain a fund balance reserve for the General Fund to pay expenditures caused by unforeseen emergencies, for shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes.
- The City will fully fund its defined benefit pension plan and will also fully fund its 457 and deferred compensation plan.
- The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.

Purchasing

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

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

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

- a. Designation of Purchasing Authority.
- b. Standardization and specification to reduce redundancy and ensure the quality of goods and services.
- c. Bulk commodity purchase discounts. Planned maintenance schedules to reduce costs associated with time-sensitive purchases.
- d. Controlled emergency purchase procedures.
- e. Stimulation of competitive bidding to reduce prices.
- f. Inspection and testing of goods delivered to enforce compliance with specifications and terms of contracts.
- g. Redistribution of excess obsoletes and salvaged goods.
- h. Market analysis, assuring purchases when market conditions are favorable.
- i. Prompt payment of all bills, thereby earning cash discounts.
- j. Transfer of usable supplies from one using an agency to another.
- k. Reduction of unnecessary sales effort and expense.
- l. Elimination of unnecessary paperwork.
- m. Elimination of unnecessary purchases.
- n. Elimination of conflict of interest.
- o. Elimination of favorites and convenience in public purchasing.
- p. Optimum use of local vendor sources.
- q. Optimum use of state contract.
- r. Due consideration of value, estimated life, and service factors.
- s. Sound business practices and professional purchasing processes.

Investing

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

Investment Instruments:

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

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

Capital Improvements Policy

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

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

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

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

Audit

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

- a. An annual audit will be conducted by a properly licensed independent public accounting firm.
- b. Every three to four years, the City shall issue a request for proposal to choose an auditor for a period of three years with two one year options.
- c. When issuing a request for proposal, the City will request two proposals from qualified CPA firms. One proposal shall contain the firm's costs and a second will contain the firm's qualifications. The cost proposals shall only be opened after three qualified firms have been determined. When awarding the contract for the

- independent audit, not less than 70% of the decision will be based upon technical qualifications rather than cost.
- d. The agreement between the independent auditor and the City shall be in the form of a written contract. The contract shall include the request for proposal as an appendix to the written contract and all issues addressed in the request for proposal shall be required as part of the contract.

Financial Reporting

The Finance Department prepares monthly financial reports for citizens, internal management purposes, and the City Council. The reports (by fund and department) provide budget vs. actual revenue and expense activities on a year to date basis with a comparison of prior year to date.

Debt Policies

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

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

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

Revenue Policies

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

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

- The revenue system of the City will strive to maintain equity in its structure. That is, the City will seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances.
- The City will establish fees, and user charges at a level related to the total cost (i.e., operating, direct, indirect and capital or debt service) of providing that service.

Reserve Policy

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

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



Basis of Presentation

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

Types of Funds

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

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

Special Revenue Funds are established to account for proceeds that must be used for a specific project. These monies are legally restricted, and the Special Revenue Fund provides an extra level of accountability to the taxpayer that the funds were expended on the intended purpose. St. Marys has (4) four Special Revenue Funds: Confiscated Assets Fund, Multi-Grant Fund, Convention & Visitors Bureau Fund, and Hotel/Motel Tax Fund.

Capital Improvements Funds are established to account for financial resources used for the acquisition or construction of major capital projects. St. Marys has (2) Capital Improvements Fund (SPLOST VI and SPLOST VII) and the Local Maintenance Improvement Grant (LMIG).

Enterprise Funds are established to account for services provided to the public on a user charge basis. There are three (3) Enterprise Funds: Water/Sewer Fund, Solid Waste Fund, and Aquatic Center Fund.

Basis of Accounting

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

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

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

expenditures are recognized as revenue when the qualifying expenditures have been incurred, and all other grant requirements are met.

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

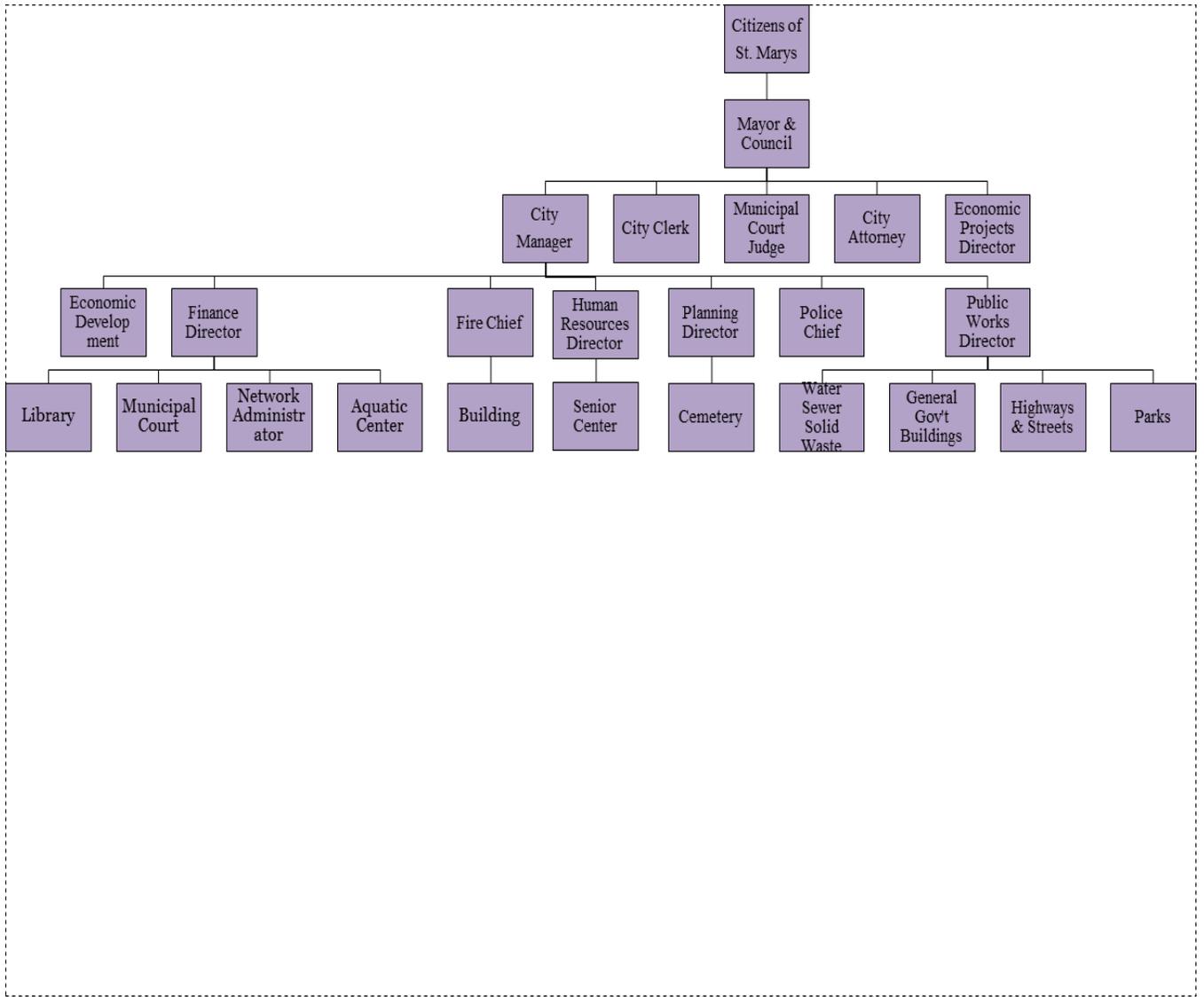


History at Rest

Oak Grove Cemetery, 1788



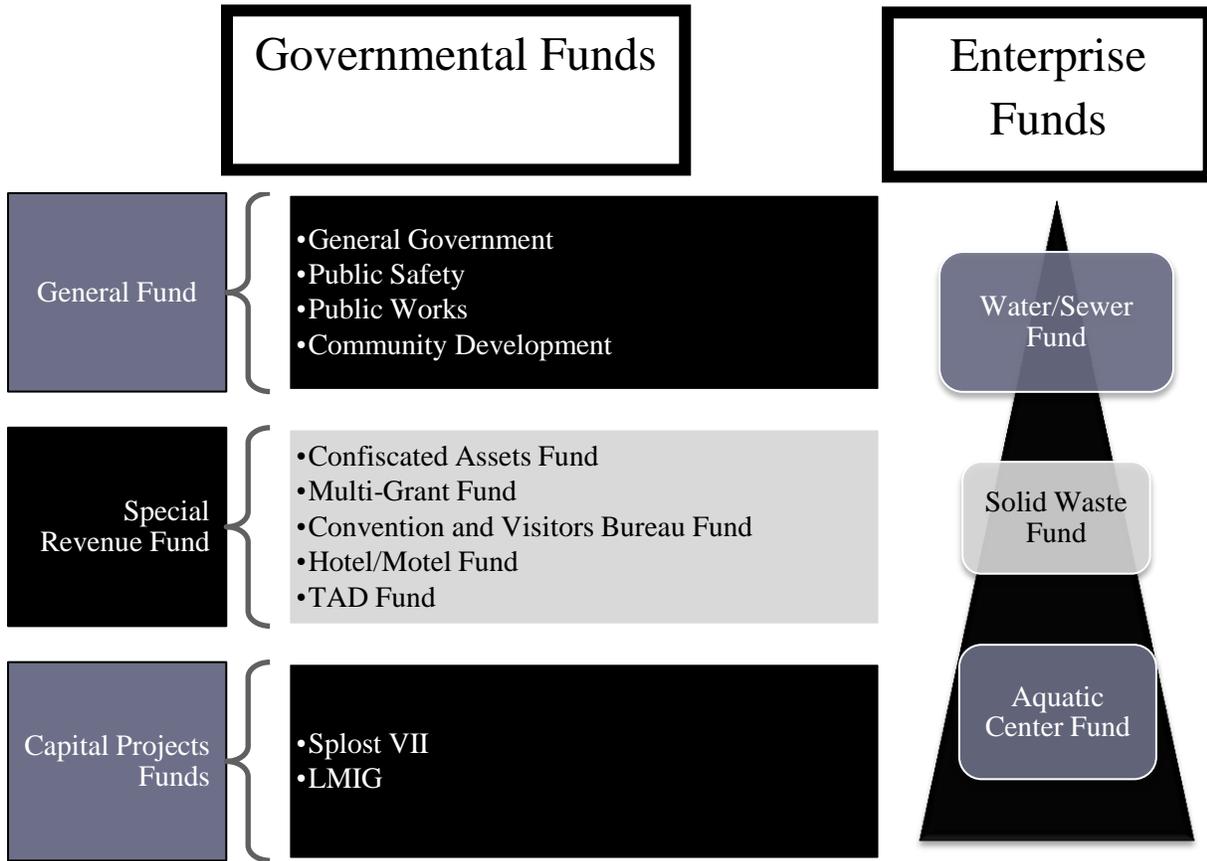
City of St. Marys
Organizational Chart
FY 2019



City of St. Marys Fund and Function Chart

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

FY 2019 City of St Marys Fund Structure



As noted in the chart “FY 2019 City of St. Marys Fund Structure” shown above, St. Marys utilizes three (3) major governmental fund types: General, Special Revenue, and Capital Projects. St. Marys also utilizes Enterprise Funds.

CITY OF ST. MARYS - FUND AND FUNCTION CHART

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



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

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

- Confiscated Assets Fund is used to account for funds received from confiscated assets. The monies are to be used to purchase necessary equipment and supplies for the Police Department.
- Multi-Grant Fund is used to account for grant revenues received. These funds are used for equipment and other operating needs of the departments receiving the funds. The majority of the funds have a designated use.
- Hotel/Motel Tax Fund is used to account for the taxes received from hotel/motels collected as required by law. These funds are used to promote tourism.
- Convention & Visitors Bureau Fund is used to account for related revenues and expenditures in tourism. These funds are used to promote tourism and tourism-related activities.
- Tax Allocation District (TAD) Fund is used to account for related revenues and expenditures in a special district. These funds are used for a specified improvement area. The real estate property tax monies are collected for a certain period.

The **Capital Project Fund** is established to account for financial resources used for the acquisition and/or construction of major capital projects. The City has two Capital Improvements Funds, SPLOST VII and the LMIG in FY2019.

- Special Purpose Local Option Sales Tax Fund is used to account for the 1% sales tax collected for special projects.
- Local Maintenance Improvement Grant (LMIG) is used to account for the Georgia Department of Transportation funds for road infrastructure.

The **Enterprise (Proprietary) Fund** establishes a separate accounting/financial reporting mechanism for services for which a fee is charged in exchange for goods and services. The

revenues and expenses for the service are separated into its own financial statements, rather than commingled with the revenue and expenses of all other government activities. The City's utility Enterprise Funds are Water/Sewer Fund, Solid Waste Fund, and Aquatic Center Fund.

- Water and Sewer Fund is used to account for water and sewer services financed by user charges and other revenues.
- Solid Waste Fund is used to account for solid waste management that is financed by user charges. The collection of solid waste is outsourced to a private contractor.
- Aquatic Center Fund is used to account for the St. Marys Aquatic Park that is financed by user charges.



Waterfront Park
Amphitheatre

All Fund Types

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

General Fund (Fund 100)

General Fund Revenues Summary (by classification)

General Fund Expenditures Summary (by function and department)

General Fund Summary of Revenue Chart

General Fund Expenditures by Function Chart

General Fund Budgeted Expenditures by Major Use Listing and Chart

Confiscated Assets Fund (Fund 210)

Confiscated Assets Fund has not been budgeted in FY 2019

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

Water/Sewer Fund (505)

Water/Sewer Fund Summary of Revenues (by classification)

Water/Sewer Fund Expenditures Summary (by function and department)

Water/Sewer Fund Summary of Revenue Chart

Water/Sewer Fund Expenditures by Function Chart

Water/Sewer Fund Budgeted Expenditures by Major Use Listing and Chart

Solid Waste Fund (540)

Solid Waste Fund Summary of Revenues and Expenditures

Aquatic Center Fund (555)

Aquatic Center Fund Summary of Revenues and Expenditures

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Personnel Position

FTE Summary

	Actual FY 2017	Actual FY 2018	Actual FY 2019
General Fund			
Legislative			
City Clerk	1.000	1.000	1.000
Sub Total	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>
Executive			
Executive Assistant	1.000	1.000	1.000
City Manager	0.850	0.850	0.850
Sub Total	<u>1.850</u>	<u>1.850</u>	<u>1.850</u>
<i>Partially Budgeted in Other Funds</i>			
Finance			
Director of Finance	0.300	0.300	0.300
Assistant Finance Director	0.000	0.000	0.000
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	0.100
Accounts Payable	0.400	0.400	0.400
Customer Service Representative	0.200	0.200	0.200
Sub Total	<u>2.300</u>	<u>2.300</u>	<u>2.300</u>
<i>Partially Budgeted in Other Funds</i>			
Information Technology			
Director	1.000	0.000	0.000
Systems Analyst	1.000	1.000	1.000
Sub Total	<u>2.000</u>	<u>1.000</u>	<u>1.000</u>
Human Resources			
Director	1.000	0.900	0.900
Staff Assistant	1.000	0.900	0.900
Sub Total	<u>2.000</u>	<u>1.800</u>	<u>1.800</u>
Municipal Court			
Court Administrator	1.000	1.000	1.000
Sub Total	<u>1.000</u>	<u>1.000</u>	<u>1.000</u>

FTE Summary Continued

	Actual FY 2017	Actual FY 2018	Actual FY 2019
Police			
Police Chief	1.000	1.000	1.000
Deputy Chief	0.000	0.000	0.500
Lieutenant	3.000	3.000	2.500
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	5.000
Police Corporal	6.000	6.000	6.000
Police Officer II	15.000	15.000	15.000
Police Records Technician	0.600	0.600	0.600
Sub Total	33.600	33.600	33.600
Fire			
Fire Chief	0.700	0.700	0.700
Assistant Chief	1.000	1.000	1.000
Fire Captain	1.000	1.000	1.000
Fire Lieutenant	5.000	9.000	9.000
Certified Fire Fighter	18.000	14.000	14.000
Sub Total	25.700	25.700	25.700
Public Works			
Public Works Director	0.340	0.340	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
Equipment Operator I	9.000	9.000	10.000
Equipment Operator III	2.000	2.000	2.000
Facilities Maintenance	1.560	1.560	1.560
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	1.500	1.500	1.500

FTE Summary Continued

	Actual FY 2017	Actual FY 2018	Actual FY 2019
Public Works			
Staff Assistant	0.600	0.600	0.600
Sub Total	18.020	18.020	19.020
<i>Partially Budgeted in Other Funds</i>			
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	1.360	1.360
Sub Total	2.360	2.360	2.360
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	2.500
Sub Total	5.000	5.000	5.500
Building			
Fire Chief	0.300	0.300	0.300
Planning and Building Assistant	0.500	0.500	0.500
Building Inspector II	0.900	0.900	0.900
Sub Total	1.700	1.700	1.700
<i>Partially Budgeted in Other Funds</i>			
Planning			
Planning Director	1.000	1.000	1.000
Asst. Planner	1.000	1.000	1.000
GIS/Planning Technician	0.000	1.000	1.000
Census Assistant	0.000	0.500	0.500

FTE Summary Continued

	Actual FY 2017	Actual FY 2018	Actual FY 2019
Planning			
Planning and Building Assistant	0.500	0.500	0.500
Sub Total	2.500	4.000	4.000
<i>Partially Budgeted in Other Funds</i>			
Code Enforcement			
Code Compliance Officer	1.000	1.000	1.500
Sub Total	1.000	1.000	1.500
Economic Projects			
Economic Projects Director	0.000	0.000	1.000
Sub Total	0.000	0.000	1.000
Economic Development			
Main Street Director	1.000	1.000	1.000
Sub Total	1.000	1.000	1.000
Special Facilities			
Hostess	0.750	0.750	0.750
Sub Total	0.750	0.750	0.750
Total General Fund	102.420	102.720	105.720
Tourism			
Tourism Director *	0.000	0.000	0.000
Hostess	1.500	1.500	1.500
Sub Total	1.500	1.500	1.500
<i>*Contract position</i>			
Total Tourism Fund	1.500	1.500	1.500
Sewer			
City Manager	0.075	0.075	0.075
HR Director *	0.000	0.050	0.050
Staff Assistant*	0.000	0.050	0.050

FTE Summary Continued

	Actual FY 2017	Actual FY 2018	Actual FY 2019
Sewer			
Public Works Director	0.330	0.330	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	3.000
Wastewater Plant Operator I	1.000	1.000	1.000
Wastewater Plant Operator II	2.000	2.000	2.000
Wastewater Maintenance Supervisor	1.000	1.000	1.000
Utility Superintendent	1.000	1.000	1.000
Operations Technician	2.000	2.000	2.000
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
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
Accounts Receivable Clerk	0.375	0.375	0.375
Customer Service Representative	0.300	0.300	0.550
Sub Total	18.695	18.795	19.045

Partially Budgeted in Other Funds

Water

City Manager	0.075	0.075	0.075
HR Director *	0.000	0.050	0.050
Staff Assistant*	0.000	0.050	0.050
Public Works Director	0.330	0.330	0.330
Administrative Assistant	0.250	0.250	0.250

FTE Summary Continued

	Actual FY 2017	Actual FY 2018	Actual FY 2019
Water			
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
Accounts Receivable Clerk	0.375	0.375	0.375
Customer Service Representative	0.300	0.300	0.550
Sub Total	15.695	15.795	16.045

Partially Budgeted in Other Funds

Total Water/Sewer Fund	34.390	34.590	35.090
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Solid Waste

Director of Finance	0.200	0.200	0.200
Assistant Finance Director	0.050	0.050	0.050
Accountant	0.150	0.150	0.150
Bookkeeper	0.100	0.100	0.100
Purchasing Agent	0.050	0.050	0.050
Jr. Accountant	0.100	0.100	0.100

FTE Summary Continued

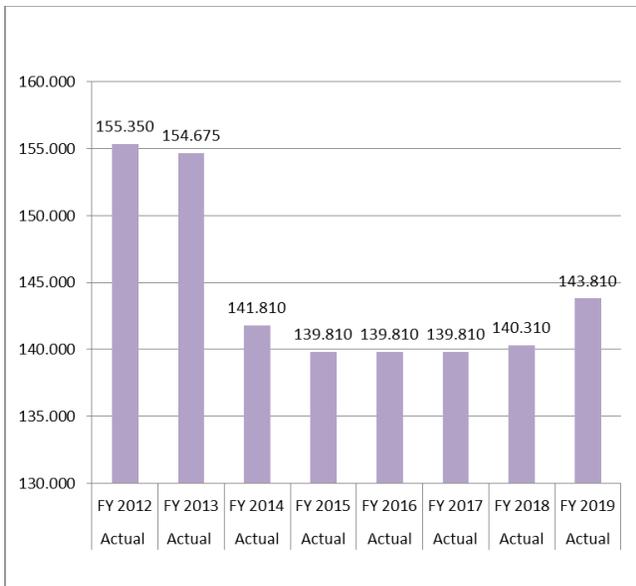
	Actual FY 2017	Actual FY 2018	Actual FY 2019
Solid Waste			
Fiscal Agent II	0.300	0.300	0.300
Accounts Receivable Clerk	0.250	0.250	0.250
Accounts Payable	0.100	0.100	0.100
Customer Service Representative	0.200	0.200	0.200
Sub Total	1.500	1.500	1.500

Partially Budgeted in Other Funds

Total Solid Waste Fund	1.500	1.500	1.500
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FTE Positions	139.810	140.310	143.810
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Personnel Position



Summary

2019 Approved Budget Staffing

The City of St. Marys is committed to providing the highest level of “Quality of Life” to its citizens. In the FY 2019 approved budget, 143.810 full-time equivalents are included to meet the daily needs of our citizens and visitors. These employees greet our customers, answer questions for our visitors, landscape our parks, fight fires, protect our community, and provide a countless number of other services to ensure that the City of St. Marys is the most wonderful destination for those that live here and for those that visit.

The City is obligated to balance the need for providing quality service to its citizens while maintaining expenditures. In the FY 2019 budget, the city made the following adjustments: .5 positions increased in the Water/Sewer Department, .5 position in the Library, 1 new position in Public Works Department, 1 new position as Economic Projects manager, and .5 in the Code Enforcement Department.

Financial Summary

SOURCES AND USES OF FUNDS

	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
General Fund Revenues				
Property Taxes				
Real Property-Current Year	2,863,050	2,853,424	2,788,700	3,418,840
Pr Yrs Property Tax Collection	-	-	55,000	55,000
	2,863,050	2,853,424	2,843,700	3,473,840
Other Taxes				
Motor Vehicle/Mobile Home	494,148	475,922	477,300	481,700
Real Estate Transfer/Intangible Tax	79,661	73,985	76,500	80,000
Franchise Taxes	1,011,980	996,179	1,028,600	965,200
Local Option Sales and Use	1,795,049	1,753,020	1,750,000	1,775,000
Miscellaneous	1,433,981	1,445,288	1,407,000	1,446,500
	4,814,819	4,744,394	4,739,400	4,748,400
Licenses and Permits				
Licenses	230,870	238,857	239,500	246,550
Permits	239,686	280,459	257,250	312,000
	470,556	519,316	496,750	558,550
Charges for Services				
Miscellaneous	66,138	74,751	66,020	79,270
Recreation	15,568	11,572	12,800	4,000
	81,706	86,323	78,820	83,270
Fines & Forfeitures				
	302,847	209,762	289,290	215,050
Other Revenue				
Interest Earned	4,858	5,034	6,180	5,200
Contributions & Donations	3,586	2,351	100	100
Miscellaneous	498,220	570,951	1,879,178	1,794,042
	506,664	578,336	1,885,458	1,799,342
Interfund Transfers				
	100,116	261,385	392,333	822,312
Sale of City Property/Loan Proceeds				
	1,160,987	121,321	342,500	1,318,562
General Fund Revenues	10,300,745	9,374,261	11,068,251	13,019,326
General Fund Appropriated Expenditures				
Personal Services	5,640,926	6,012,732	\$ 6,000,527	\$ 5,986,815
Services	980,080	1,062,118	\$ 1,228,384	\$ 1,459,792
Operating Supplies	1,164,568	1,248,244	\$ 1,196,273	\$ 1,210,330
Transfers out	20,015	12,000	\$ 55,100	\$ 36,325
Capital Cost	1,302,673	355,000	\$ 1,559,133	\$ 3,045,502
Other Cost	598,125	595,192	\$ 621,505	\$ 622,850
Contingency	-	100,000	\$ 100,000	\$ 100,000
Debt Service	17,175	234,252	\$ 307,329	\$ 557,712
General Fund Expenditures	9,723,562	9,619,538	11,068,251	13,019,326
Special Revenue Fund				
Multi-Grant Fund Revenue				
Grant Revenue	100,116	261,385	392,333	397,133
Interest Revenue	-	-	-	-
Multi-Grant Fund Revenue	100,116	261,385	392,333	397,133

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SOURCES AND USES OF FUNDS

	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Tax Allocation District				
Tax Revenue	-	1,700	12,000	29,500
Interest Revenue	-	-	-	-
Tax Allocation District Revenue	-	1,700	12,000	29,500
Tourism Fund				
Charges for Services	6,488	3,618	5,900	3,851
Miscellaneous Income	7,466	10,429	12,890	14,300
Operating Transfers	160,475	182,018	164,100	171,525
Tourism Fund Revenue	174,429	196,065	182,890	189,676
Special Revenue Funds Revenues	274,545	459,150	587,223	616,309
Special Revenue Fund Appropriated Expenditures				
Personal Services	31,313	35,192	26,817	35,920
Services	115,022	117,531	144,940	156,031
Operating Supplies	10,099	13,337	11,133	15,225
Transfers out	100,116	261,385	392,333	397,133
Other Cost	12,000	12,000	12,000	12,000
Special Revenue Funds Expenditures	268,550	439,445	587,223	616,309
Capital Projects Fund				
SPLOST Fund				
Sales Tax Revenues VI	2,343,998	-	-	-
Sales Tax Revenues VII	2,018,855	1,978,572	1,654,050	1,000,000
Interest	341	451	-	-
Fund Balance	-	-	-	-
SPLOST Fund Revenue	4,363,194	1,979,023	1,654,050	1,000,000
LMIG Capital Improvements				
Interest	114	179	150	-
LMIG Grant	256,064	204,850	205,000	220,329
Fund Balance T/F In	-	-	356,000	204,850
LMIG Capital Improvements	256,178	205,029	561,150	425,179
Capital Project Funds Revenues	4,619,372	2,184,052	2,215,200	1,425,179
Capital Projects Fund Appropriated Expenditures				
Capital Projects	4,031,536	1,997,992	2,215,200	1,425,179
Capital Project Funds Expenditures	4,031,536	1,997,992	2,215,200	1,425,179
Sewer/Water Fund Revenues				
Service Charges	284,252	309,468	315,848	309,250
Other/Misc. Revenue	3,964,756	1,847,092	2,433,078	2,261,735
Water Charges	2,904,338	2,940,143	2,876,032	2,895,000
Sewer Charges	2,741,631	2,782,153	2,742,584	2,783,000
Cap. Recovery Fees	484,363	710,073	528,000	893,000
Sewer/Water Fund Revenue	10,379,340	8,588,929	8,895,542	9,141,985
Sewer/Water Fund Appropriated Expenditures				
Personal Services	1,773,479	1,768,867	1,858,922	1,838,810
Services	686,694	765,332	868,456	956,730
Operating Supplies	1,007,999	1,030,378	1,190,330	1,205,530
Capital Cost	-	-	694,000	1,127,600
Other Cost	2,583,332	2,532,940	102,393	129,310

SOURCES AND USES OF FUNDS

	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Debt Service	1,996,671	1,829,850	4,181,441	3,884,005
Sewer/Water Expenditures	8,048,175	7,927,367	8,895,542	9,141,985
Solid Waste Fund Revenues				
Other/Misc. Revenue	21,961	87,762	71,233	87,805
Refuse Charges	1,046,849	1,076,332	1,171,767	1,184,250
Solid Waste Fund Revenues	1,068,810	1,164,094	1,243,000	1,272,055
Solid Waste Fund Appropriated Expenditures				
Personal Services	84,205	80,751	79,775	87,255
Services	978,219	1,137,564	1,093,930	1,103,700
Operating Supplies	2,737	4,074	59,295	71,100
Other Cost	-	-	10,000	10,000
Solid Waste Expenditures	1,065,161	1,222,389	1,243,000	1,272,055
Aquatic Fund Revenues				
Service Charges	408,680	404,859	454,990	455,915
Aquatic Fund Revenues	408,680	404,859	454,990	455,915
Aquatic Fund Appropriated Expenditures				
Personal Services	-	-	-	-
Services	232,868	222,218	273,000	276,700
Operating Supplies	141,053	132,671	181,990	179,215
Other Cost	91,093	94,571	-	-
Aquatic Fund Expenditures	465,014	449,460	454,990	455,915
Summary - All Funds				
Revenue				
Property Taxes	2,863,050	2,853,424	2,843,700	3,473,840
Other Taxes	9,177,672	6,722,966	6,393,450	5,748,400
Licenses & Permits	470,556	519,316	496,750	558,550
Charges for Service	7,958,307	8,312,969	8,173,941	8,607,536
Fines and Forfeits	302,847	209,762	289,290	215,050
Miscellaneous	6,278,719	3,556,457	6,267,075	7,327,393
Total Revenue	27,051,151	22,174,894	24,464,206	25,930,769
Appropriated Expenditures				
Personal Services	7,529,923	7,897,542	7,966,041	7,948,800
Services	2,992,883	3,304,763	3,608,710	3,952,953
Operating Supplies	2,326,456	2,428,704	2,639,021	2,681,400
Transfers out	120,131	273,385	447,433	433,458
Debt Service	2,013,846	2,064,102	4,488,770	4,441,717
Capital Projects	5,334,209	2,352,992	4,468,333	5,598,281
Contingency	-	100,000	100,000	100,000
Other Cost	3,284,550	3,234,703	745,898	774,160
Total Expenditures	23,601,998	21,656,191	24,464,206	25,930,769

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The chart shown on the following page is “The combined statement of budgeted revenues, expenditures and changes in fund balance” depicts which funds will utilize reserves in FY 2019.

The Funds that are utilizing an appropriation of fund balance or retained earnings for FY 2019 operations are:

- General Fund: \$1,336,000 - FY 2018 surplus to pay for marketing, one time purchases, capital cost (SHRIMP project) and debt retirement.
- LMIG Fund: \$356,000 – FY 2016/2017 grant funds to pay for road improvements.
- C & V Fund: \$5,040 – FY 2018 surplus to pay for marketing.
- Water/Sewer Fund: \$213,443 – reserves to pay for the capital cost.
- Solid Waste: \$10,000 – reserves to pay for the capital cost



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**All Government Types in FY 2019
Combined Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**

	General Fund	Multi-Grant Fund	C & V Bureau Fund	Hotel/Motel Fund	TAD Fund	SPLOST Fund	LMRG FUND	Water/Sewer Fund	Solid Waste Fund	Aquatic Fund	Total
Resources											
Revenues											
Property Taxes	3,473,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3,473,840
Sales Taxes	1,775,000	0	0	0	0	0	0	0	0	0	1,775,000
SPLOST	2,923,400	0	0	109,000	0	1,000,000	0	0	0	0	1,000,000
Excise Tax	251,050	0	0	0	0	0	0	0	0	0	3,032,400
Occp Tax/ Alcohol Lk	267,500	0	0	0	0	0	0	0	0	0	251,050
Inspections & Permits	119,270	0	0	0	0	0	0	309,250	0	455,915	267,500
Service Charges	215,050	0	0	0	0	0	0	0	0	0	884,435
Fines & Forfeitures	1,871,862	392,333	12,151	0	29,500	0	220,329	1,131,175	23,230	0	215,050
Other/Misc. Revenue	0	0	0	0	0	0	0	2,895,000	0	0	3,680,580
Water Charges	0	0	0	0	0	0	0	2,783,000	0	0	2,895,000
Sewer Charges	0	0	0	0	0	0	0	893,000	0	0	2,783,000
Cap. Recovery Fees	0	0	0	0	0	0	0	0	0	0	893,000
Refuse Charges	0	0	0	0	0	0	0	1,184,250	0	0	1,184,250
Total Revenues	\$ 10,896,972	\$ 392,333	\$ 12,151	\$ 109,000	\$ 29,500	\$ 1,000,000	\$ 220,329	\$ 8,011,425	\$ 1,207,480	\$ 455,915	\$ 22,335,105
Operating Transfers In											
General Fund	\$0	\$0	36,325	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,325
Multi Grant	822,312	0	0	0	0	0	0	0	0	0	\$822,312
SPLOST	0	0	0	0	0	0	0	1,000,000	0	0	\$1,000,000
Hotel/Motel Tax	0	0	135,200	0	0	0	0	0	0	0	135,200
Total Transfers In	\$ 822,312	\$0	\$171,525	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$1,993,837
TOTAL RESOURCES	\$ 11,719,284	\$ 392,333	\$ 183,676	\$ 109,000	\$ 29,500	\$ 1,000,000	\$ 220,329	\$ 9,011,425	\$ 1,207,480	\$ 455,915	\$ 24,328,942
Uses											
Expenditures											
General Government	\$1,950,530	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,950,530
Public Safety	5,266,620	0	0	0	0	0	0	0	0	0	5,266,620
Public Works	3,951,309	0	0	0	0	0	425,179	0	0	0	4,376,488
Community Development	1,133,192	0	0	0	0	0	0	0	0	0	1,133,192
Other Services	681,350	0	189,676	0	29,500	0	0	0	0	0	900,526
Sewer	0	0	0	0	0	0	0	2,549,455	0	0	2,549,455
Water	0	0	0	0	0	0	0	2,708,525	0	0	2,708,525
Water/Sewer Debt Svc	0	0	0	0	0	0	0	3,884,005	0	0	3,884,005
Solid Waste	0	0	0	0	0	0	0	0	1,272,055	0	1,272,055
Recreation	0	0	0	0	0	0	0	0	0	455,915	455,915
Total Expenditures	\$ 12,983,001	\$0	\$189,676	\$0	\$29,500	\$0	\$425,179	\$9,141,985	\$1,272,055	\$455,915	\$24,497,311
Operating Transfers Out											
General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi Grant	392,333	0	0	0	0	0	0	0	0	0	\$392,333
Water Sewer	0	0	0	0	0	1,000,000	0	0	0	0	\$1,000,000
C. & V Bureau	36,325	0	0	109,000	0	0	0	0	0	0	145,325
Total Transfers Out	\$ 392,333	\$0	\$0	\$109,000	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$1,537,658
TOTAL USES	\$ 13,019,326	\$ 392,333	\$ 189,676	\$ 109,000	\$ 29,500	\$ 1,000,000	\$ 425,179	\$ 9,141,985	\$ 1,272,055	\$ 455,915	\$ 26,034,969
Net Resources	\$ (1,300,042)	\$0	\$ (6,000)	\$0	\$ -	\$0	\$ (204,850)	\$ (130,560)	\$ (84,575)	\$0	\$ (1,706,027)
Projected Beg. Fund Balance	\$ 5,095,452	\$ 406,443	\$ 31,998	\$0	\$ -	\$ 885,738	\$ 406,116	\$ 37,234,802	\$ 503,588	\$ 1,446,954	\$ 38,116,991
Ending Fund Balance	\$ 3,795,410	\$ 406,443	\$ 25,998	\$ -	\$ -	\$ 885,738	\$ 201,266	\$ 37,104,242	\$ 439,013	\$ 1,446,954	\$ 36,410,964



Combined Statement of Revenue, Expenditures, and Change in Fund Balance

General Fund

The General Fund is the primary operating fund for the City. This is a major governmental fund and accounts for all financial resources of the general government, with the exception of those accounted for in specific funds. The “Transfers In” represents transfers from the Multi-Grant Fund for a grant to improve the City’s downtown. The “Transfers Out” includes transfer to Special Revenue Tourism Fund to assist with operations.

Multi-Grant Fund

The Multi-Grant Fund is used to account for all City grants. The City has been awarded the Section 319 grant for the SHRIMP project in the downtown area.

Tax Allocation District

The Tax Allocation District Fund is used to account for ad valorem tax within a specified district. The tax allocation district is for Historic & Industrial redevelopment.

Special Revenue Hotel/Motel

The St. Marys Convention and Visitors Bureau (Special Revenue - Tourism Fund) was created for the purpose of promoting tourism in the City of St. Marys. The City of St. Marys collects the hotel/motel tax at a rate of 6%. At this time, all funds are turned over to the St. Marys Convention and Visitors Bureau.

Special Purpose Local Option Sales Tax Fund

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

LMIG Fund

The (LMIG) Georgia Department of Transportation for Local Maintenance Improvement Grant is a grant for the purpose of road projects.

Water and Sewer Enterprise Fund

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

Solid Waste Fund

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

Aquatic Center Fund

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



FY 2018 Fund Balance Summary

	Beginning FY 2017 Fund Balance	Anticipated Revenues	Anticipated Expense	Projected Change in Fund Balance	Estimated Ending FY 2018 Fund Balance
<u>Governmental Funds</u>					
General	\$ 5,095,452	\$ 11,719,284	\$ 13,019,326	\$ (1,300,042)	\$ 3,795,410
Multi-Grant	\$ 406,443	\$ 392,333	\$ 392,333	\$ -	\$ 406,443
TAD	\$ -	\$ 29,500	\$ 29,500	\$ -	\$ -
LMIG Fund	\$ 406,116	\$ 220,329	\$ 425,179	\$ (204,850)	\$ 201,266
C & V Bureau	\$ 31,998	\$ 183,676	\$ 189,676	\$ (6,000)	\$ 25,998
Hotel/Motel	\$ -	\$ 109,000	\$ 109,000	\$ -	\$ -
SPLOST	\$ 885,738	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 885,738
Governmental Funds Total	\$ 6,825,747	\$ 13,654,122	\$ 15,165,014	\$ (1,510,892)	\$ 5,314,855

The Governmental Funds that are utilizing an appropriation of fund balance for FY 2019 operations are:

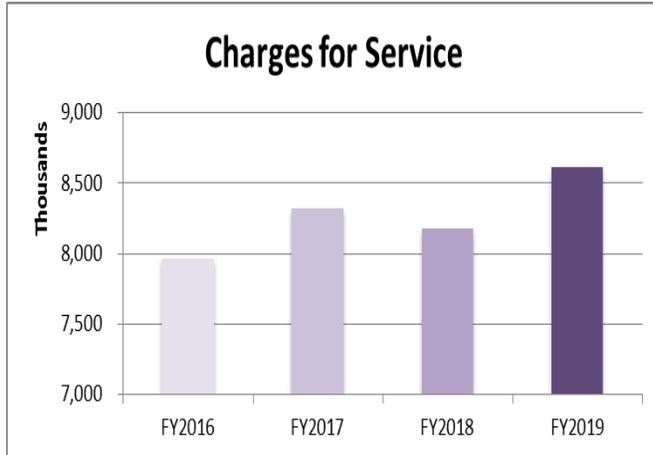
- General Fund: \$1,300,042 - FY 2018 surplus to pay for marketing, one time purchases, capital cost (SHRIMP project) and debt retirement.
- LMIG Fund: \$204,850 – FY 2018 grant funds to pay for road improvements.
- C & V Fund: \$6,000 – FY 2018 surplus to pay for marketing.

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Revenue Analysis

Charges for Services

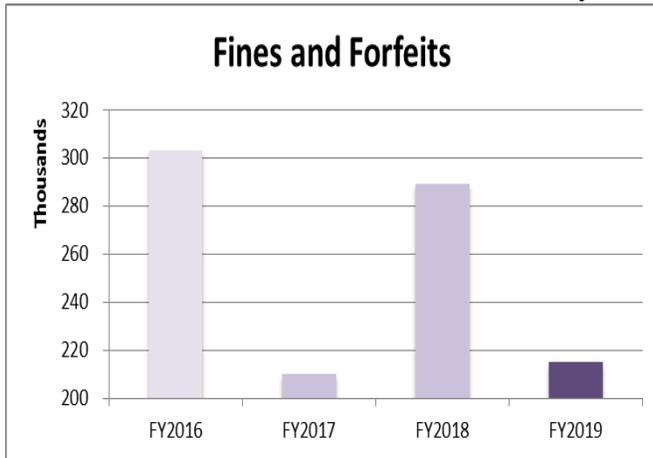
This revenue source includes revenues generated for services such as water and sewer, solid waste, tourism, and recreation.



Assumptions: The charges for services have increased in FY 2019 over FY 2018 mainly in water and sewer fees due to new construction. The water and sewer charges are billed on a tiered rate structure to encourage conservation. This category of fees also includes construction fees, solid waste collections, tourism, and recreation.

Fines and Forfeitures

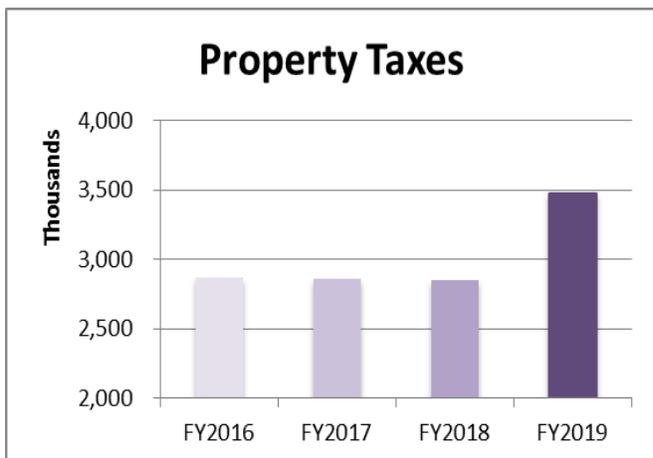
Traffic fines and citation fees collected by the Municipal Court constitute this category of revenue.



Assumptions: There are a number of vacant positions within the police department, as it is across the country. The City believes this will have a direct effect on the collection of fines and forfeitures. Therefore, a decrease in fines and collections is slated for the FY 2019 budget.

Property Taxes

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



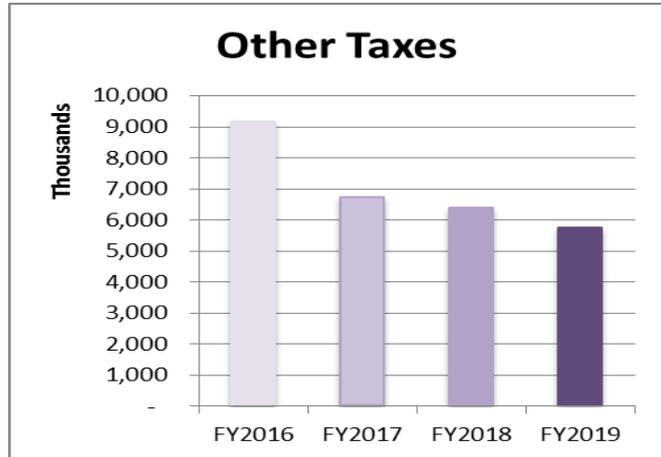
Assumptions: The City of St. Marys has budgeted to increase the millage rate for the General Fund to 6.5 mills. In FY 2018, the

City digest saw a small increase. In FY 2019 budget, the city addressed safety concerns of our public safety and other concerns within the city. Therefore, an increase was budgeted for the collection of taxes.

Other Taxes

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

Assumptions: Franchise fees are expected to decrease slightly in FY 2019. The City saw a decrease in the Georgia Power Company franchise fees which is affected by the fuel decrease. Insurance premium tax has shown a slight increase in the last few years. LOST (Local Option Sales Tax) has shown a huge dip over the last several years due to the new legislation in fuel collection taxes. Therefore, the collection amount for FY 2019 has been decreased to be in line with collections over the last several years. SPLOST VII collections are being remitted to the City on a monthly basis. These funds will be used for drainage, roads, streets, sidewalks, other sewer infrastructure, buildings, and most importantly, bond debt retirement. Another dip that has been realized is SPLOST VII collection projections which are due to new legislation in fuel collection taxes.

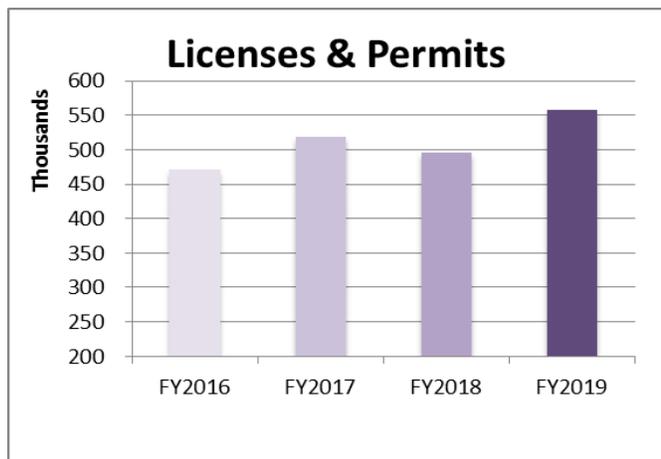


LOST (Local Option Sales Tax) has shown a huge dip over the last several years due to the new legislation in fuel collection taxes. Therefore, the collection amount for FY 2019 has been decreased to be in line with collections over the last several years. SPLOST VII collections are being remitted to the City on a monthly basis. These funds will be used for drainage, roads, streets, sidewalks, other sewer infrastructure, buildings, and most importantly, bond debt retirement. Another dip that has been realized is SPLOST VII collection projections which are due to new legislation in fuel collection taxes.

Licenses and Permits

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

Assumptions: The City saw an increase in building revenue over the past year. An increase has been projected in building permits to reflect the growth. Other revenues in this category that were budgeted are consistent with FY 2018 beer/wine licenses, business licenses, zoning fees, and sign permits.

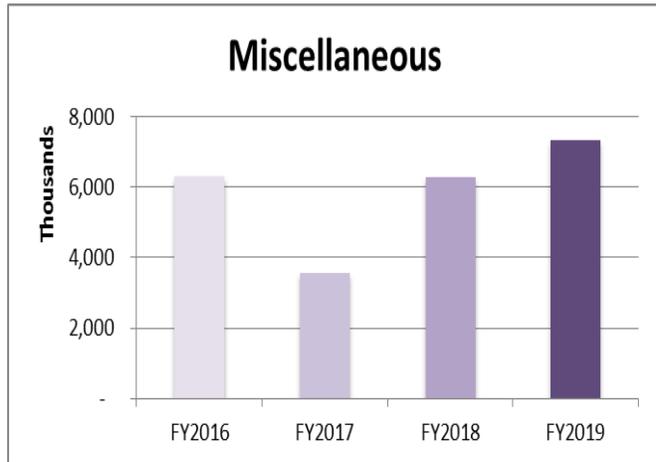


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Miscellaneous Revenue

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

Assumptions: The largest portion of this category is the use of fund equity from the General Fund. Next is the transfer to water/sewer (\$1M) from SPLOST VII for debt retirement coupled with the LMIG



grant, water/sewer, and SPLOST VII funds to cover the capital cost in FY 2018. Other miscellaneous revenues include rental income from the U.S. Coast Guard and various rentals of City facilities which have remained stable over the past several years. This is due to the lease the City has with the United States Coast Guard which shares a facility with our Police Department. Overall, this category of revenue is inconsistent in nature. Many of the revenues occur randomly and are not likely to be included in the adopted budget. Therefore, all miscellaneous sources are budgeted based on the trends of recent years.

A Vision for Downtown:
"The City of St. Marys is a friendly, reawakening community with great historical heritage, coastal amenities and promising economic opportunities. Our goals are to maintain our welcoming, small-town community atmosphere as a Georgia gateway and destination; and to remain committed to investing in our natural and cultural resources while proactively planning for continued myriad growth opportunities."
- Camden County, City of Kingsland, City of St. Marys, and City of Woodbine Joint Comprehensive Plan, 2007

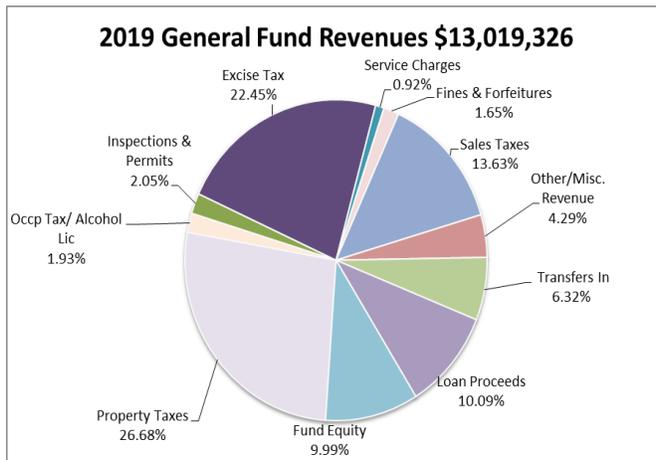
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Revenue Summary

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

General Fund

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



Property tax collections provide revenue for the General Fund for maintenance and operations. The millage rate is slated to be adopted at 6.5 mills FY 2019 over the FY 2018 rate of 6 mills. Property taxes account for 26.68% of the General Fund revenue. Other taxes, which consist of insurance premium tax, franchise taxes, mobile home tax, real estate tax, local options sales tax, and other miscellaneous taxes, make up 36.09% of the General Fund revenue.

At the end of FY 2018, licenses and fees were exceeding the budgeted amount due to an increase in building; therefore, the FY 2019 amount was increased in the budget.

Traffic fines and citation fees have not come in as budgeted in FY 2018. Therefore, a decrease has been budgeted in FY 2019 to be more in line with collections.

It is expected that the gas, cable, telephone fees, and insurance premium tax will increase slightly in FY 2019. The LOST (Local Option Sales Tax) will increase in FY 2019 based on collections in FY 2018.

Charges for services have increased slightly due to cemetery plot sales and copies sold. Miscellaneous revenue (other revenue) has remained stable due to rental income from the lease agreement with the U. S. Coast Guard. The City has budgeted for loan proceeds this fiscal year to buy much-needed equipment.

Multi-Grant Fund

The Multi-Grant revenue has increased by FY 2019. The City has received a Section 319 grant that will be used downtown. These funds are reserved for specific purposes.

Special Revenue Hotel/Motel

The Convention and Visitors Bureau has seen the effects of the downturn in the economy. Also, the hotel/motel tax received from the County was split between the governments within Camden County in FY 2018 which decreased the amount the CVB received. It is anticipated that the level of revenue generated from the Hotel/Motel tax will decrease with other revenues showing a slight increase in FY 2019.

Special Purpose Local Option Sales Tax Fund

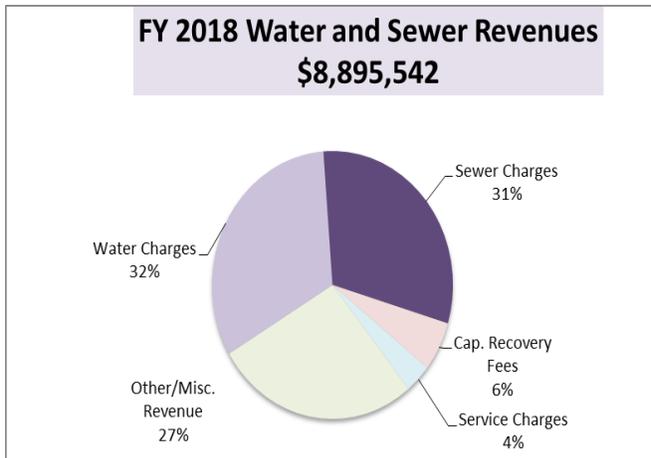
SPLOST VII was implemented in March 2013. The revenue for the City’s SPLOST VII funds has been budgeted at a decrease over the prior year due to the drop in gas prices.

LMIG Capital Projects Fund

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

Water and Sewer Enterprise Fund

The Water and Sewer revenues are projected to increase due to a grant and loan revenues budgeted in FY 2019. The user fees have remained consistent over the past several years; however, they are expected to increase slightly due to building within the area.



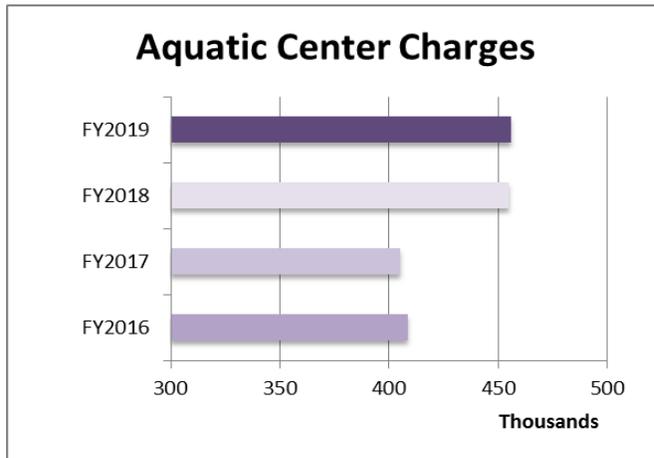
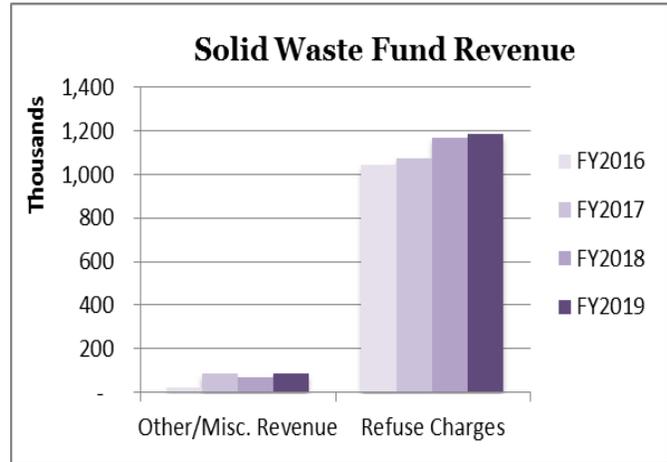
Charges for services comprise the majority of the revenue in the Water and Sewer Fund at 63% for FY 2018. Sewer charges account for 31%, and water charges account for 32% of revenue.

SMALL-TOWN ATMOSPHERE: In addition to the lure of the waterfront, the community treasures St. Marys' family-oriented small-town atmosphere. Many voices in the community cited strong feelings of safety, familiarity, and a sense of welcoming as elements of St. Marys' hometown charm. In addition to the excellent schools and the downtown St. Marys Elementary, the community supports the festivals and special events that contribute to St. Marys' small-town allure and help bring the community downtown. Overwhelmingly, voices from throughout the community see their neighbors, friends, and friendly fellow citizens as one of the city's main assets.

Revenue Summary Continued

Solid Waste Fund

The Solid Waste Fund accounts for the operations of trash, recycling, and other activities that support this function. The main sources of revenues are charges for services. The rate for service increased mid-year in FY 2018; therefore, revenues are budgeted to increase slightly.



Aquatic Center Fund

The Aquatic Center Fund accounts for the operation of a small-scale water park that provides enjoyment for young and old from many surrounding counties. The revenue for the Aquatic Center increased in FY 2018 and is slated to increase again in FY 2019 due to higher usage of the water park. We believe this is a great destination for day trips.

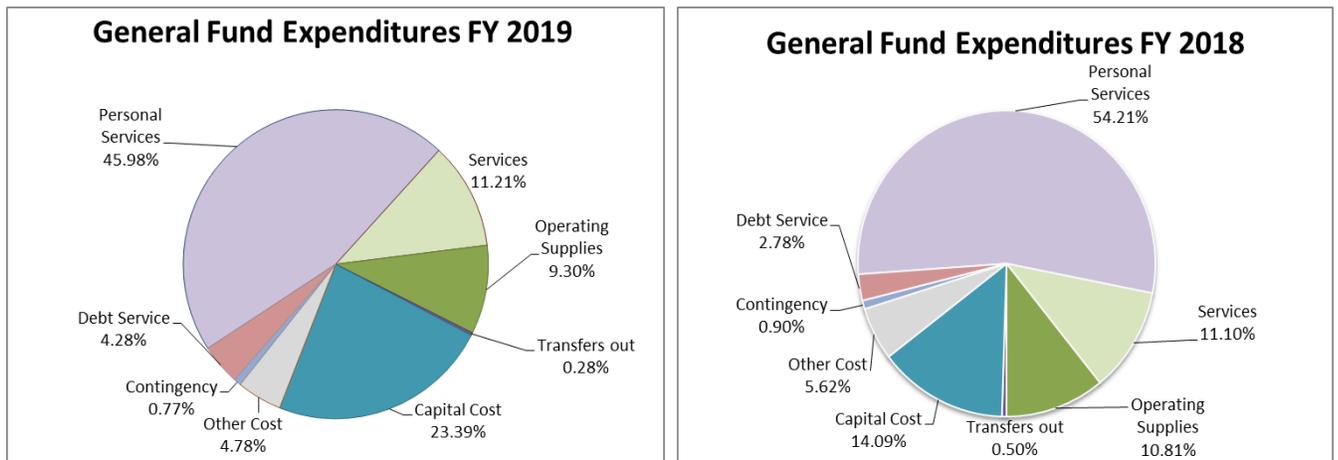
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Expenditure Summary

The City of St. Marys’ expenditure budget is conservative across the board for all funds. With the continued flat economy, the City made careful considerations for all areas to ensure that the level of service its’ citizens deserve is still provided.

General Fund

The total FY 2019 Expenditure Budget for the General Fund increased approximately 17.6% over the FY 2018 Budget. The major increase was for the SHRIMP project approved for approximately \$1.4 million. Most other expenditures remained consistent with last year. The graph below displays the distribution of funds by function for FY 2018 and FY 2019. The Operating Budget is a balanced budget that conforms to state law.



Multi-Grant Fund

The Multi-Grant Fund is used to account for all City grants. The City has a Section 319 grant budgeted in FY 2019. These funds are reserved for specific purposes that aid in providing “Quality of Life” for St. Marys citizens.

Special Revenue Hotel/Motel

The St. Marys Convention and Visitors Bureau (Special Revenue - Tourism Fund) was created for the purpose of promoting tourism in the City of St. Marys. The City of St. Marys collects the hotel/motel tax at a rate of 6%. At this time, all funds are turned over to the St. Marys Convention and Visitors Bureau. The slight increase in the tourism budget over last year is due to a cooperative effort of marketing the City.

Expenditure Summary Continued

Special Purpose Local Option Sales Tax Fund

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

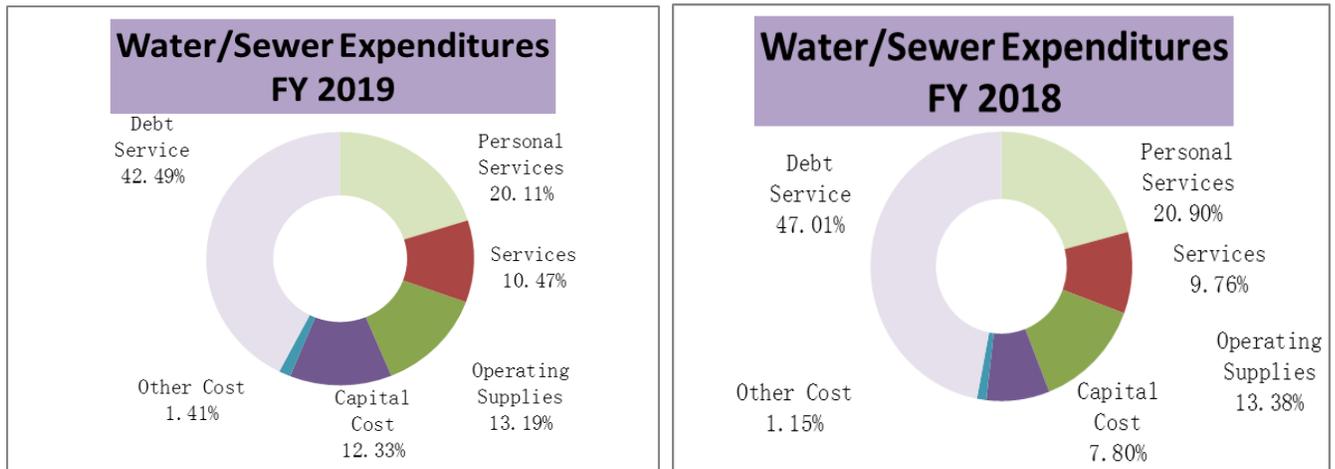
LMIG Capital Projects Fund

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

Water and Sewer Fund

The total FY 2019 expenditures increased approximately 2.8% over the last year. This is due to a planned upgrade of infrastructure for the clearwells and installation of generators at the water plants in FY 2019.

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



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Expenditure Summary Continued



Solid Waste Fund

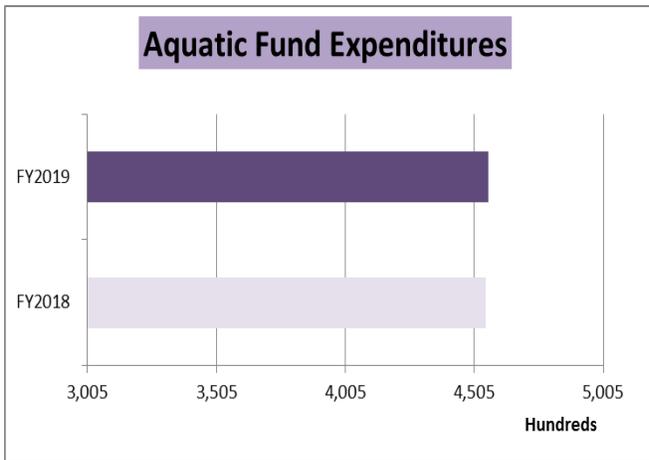
The Operating Budget for the Solid Waste Fund increased by 2%.

This is due to the SHRIMP project. The City will install new trash and recycling containers in the downtown area. All other cost remained consistent with FY 2018.

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

Aquatic Center Fund

The Operating Budget for the Aquatic Center Fund represents a slight increase in expenditures from the previous year of .2%. This is due to the increase in usage and the number of retail items that are purchased that will be recouped in revenue.



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

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

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Aggregate Debt Service

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

General Government

Long-Term Debt – The City of St. Marys authorizes the issuance of debt financing which is used to provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues. As of June 30, 2018, the City’s governmental activities issued new debt for capital needs. The City plans to issue additional debt in FY 2019.

Limitations on City Debt

The Constitution of the State of Georgia provides that the City may not incur long-term obligations, payable out of general property taxes without the approval of a majority of qualified voters of the City, voting at an election called to approve the obligations. In addition, under the Constitution of the State of Georgia, the City may not incur long-term obligations payable out of general property taxes in excess of ten percent of the assessed value of all taxable property within the City. Proceeds of long-term debt will not be used for current, ongoing obligations. According to the 2017 tax digest, the assessed value of taxable property in St. Marys was \$530,237,860. St. Marys’ long-term obligations payable could not exceed \$51,489,515 (or 10% of the assessed value).

Gross Tax Digest.....	\$ 530,237,860
Less M & O Exemptions.....	\$ (15,342,710)
Net M & O.....	\$ 514,895,150
Debt Limit (10% of Net M & O).....	\$ 51,489,515
Less Amount of Debt Outstanding.....	
Bonds, Applicable to Debt Limit.....	\$ 38,005,000
Legal Debt Margin.....	\$ 13,484,515

HISTORIC CHARACTER: Along with St. Marys’ beautiful waterfront and small-town atmosphere, the community admires the palpable sense of history alive in St. Marys. Participants in public input sessions identified historic resources such as Orange Hall, Oak Grove Cemetery, the Washington Pump, and St. Marys’ historic inns and bed and breakfasts as priceless assets. While the community values St. Marys’ historic architecture, the colossal live oaks lining the city’s streets were continually mentioned as the community’s favorite historical resource.

Enterprise Funds

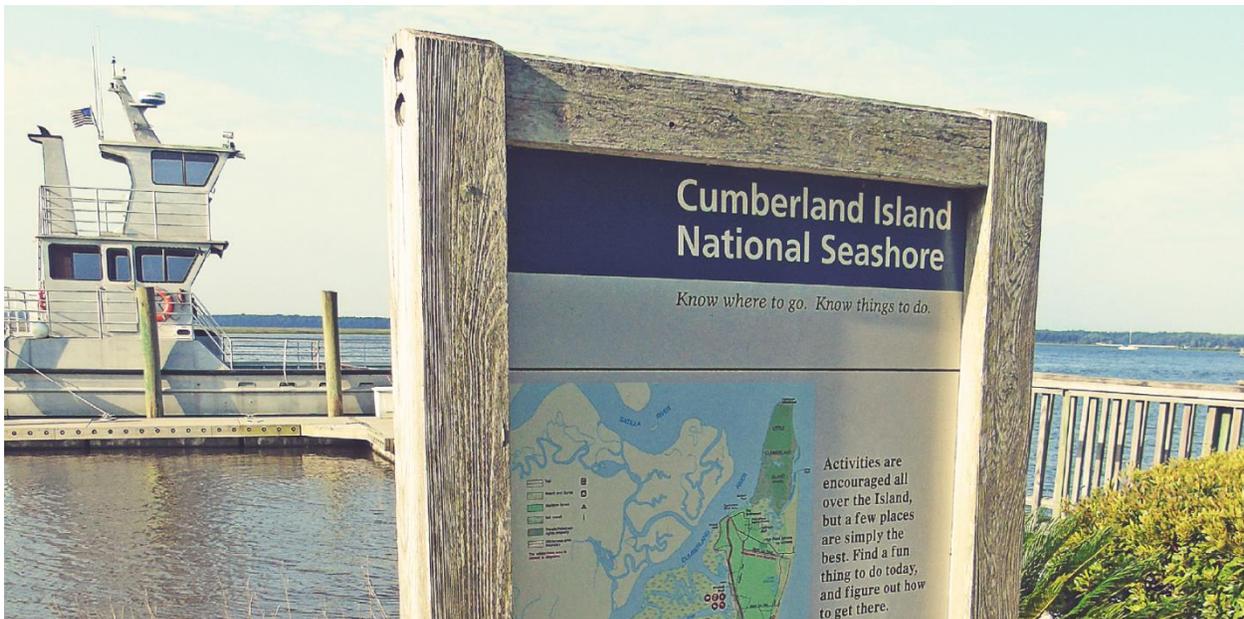
The City of St. Marys authorizes the issuance of debt financing which is used to provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

During the year 1992, the City issued revenue bonds for the purpose of refunding and providing for payment and redemption of certain refundable, outstanding St. Marys Water and Sewer Capital Improvement and Refunding Revenue Bonds, Series 1988. The principal amount of the bonds was \$4,770,000. The bonds were dated November 1, 1992. The Revenue Bonds were issued for infrastructure and are backed by user fees. It will be paid in full in 2018 (FY 2019). The principal balance on June 30, 2018, was \$410,000.

The City issued 2007 Series Bonds through the Camden County Public Service Authority on December 20, 2007, in the amount of \$43,695,000. The Bonds were variable rate demand revenue bonds. The bonds were issued for the expansion of the Point Peter Waste Water Plant. On September 30, 2010, the City refunded the Series 2007 Bonds, through the Camden County Public Service Authority, with Series 2010 Bonds. The 2010 Series Bond encompassed the refinancing of two GEFA loans (97-L97-WS and 98-L46-WJ). The 2010 bonds were refinanced on June 1, 2017, to lower the interest rate. The 2017 bond principal balance was \$38,270,000. The principal balance on June 30, 2018, was \$38,005,000.

The City currently has 3 outstanding GEFA loans which are being used to provide needed capital equipment and infrastructure improvements. The City did issue a new GEFA loan for its clear well project in FY 2018. However, the loan has not been put in repayment status.

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



AGGREGATE DEBT SERVICE

General Fund										
Original Loan	BB&T #1504-0002 (GF)		BB&T #1504-00003 (GF)		BB&T -EXECUTIVE (GF)		BB&T - POLICE (GF)		(GF)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	\$ 1,020,000		\$ 72,708		\$ 28,000		\$ 36,321		\$ 57,000	
Maturities for F/Y/E June 30										
2019	\$ 142,670	\$ 14,686	\$ 22,879	\$ 330	\$ 9,331	\$ 415	\$ 12,104	\$ 539	\$ 18,995	\$ 845
2020	\$ 145,840	\$ 11,215			\$ 9,598	\$ 148	\$ 12,451	\$ 192	\$ 19,540	\$ 301
2021	\$ 149,081	\$ 7,674								
2022	\$ 152,395	\$ 4,961								
2023	\$ 142,668	\$ 1,574								
2024										
2025										
2026										
2027										
2028										
2029										
2030										
2031										
2032										
2033										
	\$ 732,655	\$ 40,109	\$ 22,879	\$ 330	\$ 18,929	\$ 563	\$ 24,555	\$ 730	\$ 38,534	\$ 1,146

Water-Sewer Debt										
Original Loan	BB&T #1504-00003 (WS)		BB&T #1504-00004 (WS)		BB&T - SEWER		BB&T - WATER		GEFA CWS-00-017P (WS)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	\$ 49,118		\$ 19,472		\$ 69,997		\$ 26,448		\$ 4,550,164	
Maturities for F/Y/E June 30										
2019	\$ 15,459	\$ 223	\$ 5,520	\$ 48	\$ 23,326	\$ 1,038	\$ 8,814	\$ 392	\$ 287,282	\$ 46,131
2020					\$ 23,995	\$ 369	\$ 9,066	\$ 140	\$ 296,157	\$ 37,256
2021									\$ 305,101	\$ 28,313
2022									\$ 314,380	\$ 19,033
2023									\$ 323,930	\$ 9,484
2024									\$ 139,160	\$ 1,056
2025										
2026										
2027										
2028										
2029										
2030										
2031										
2032										
2033										
2034										
2035										
2036										
2037										
2038										
	\$ 15,459	\$ 223	\$ 5,520	\$ 48	\$ 47,321	\$ 1,408	\$ 17,880	\$ 532	\$ 1,666,010	\$ 141,272

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Water-Sewer Debt Continued									
Original Loan Maturities for	GEFA 2010L26WQ (WS)			GEFA CW15024		2017 Bond (WS)		88 & 92 Bond (WS)	
	F/Y/E June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		\$ 924,154		\$ 404,446		\$ 38,335,000		\$ 4,770,000	
2019	\$ 38,502	\$ 27,595	\$ 18,381	\$ 4,135	\$ 1,930,000	\$ 1,014,896	\$ 410,000	\$ 12,556	
2020	\$ 39,995	\$ 26,102	\$ 18,582	\$ 3,934	\$ 1,960,000	\$ 961,653			
2021	\$ 41,545	\$ 24,552	\$ 18,786	\$ 3,730	\$ 2,550,000	\$ 899,816			
2022	\$ 43,156	\$ 22,941	\$ 18,991	\$ 3,524	\$ 2,475,000	\$ 830,974			
2023	\$ 44,829	\$ 21,268	\$ 19,199	\$ 3,316	\$ 2,400,000	\$ 764,186			
2024	\$ 46,568	\$ 19,529	\$ 19,410	\$ 3,106	\$ 2,445,000	\$ 697,810			
2025	\$ 46,373	\$ 19,724	\$ 19,622	\$ 2,893	\$ 2,495,000	\$ 630,132			
2026	\$ 50,269	\$ 15,828	\$ 19,837	\$ 2,678	\$ 2,545,000	\$ 561,084			
2027	\$ 52,197	\$ 13,900	\$ 20,055	\$ 2,461	\$ 2,595,000	\$ 490,666			
2028	\$ 54,221	\$ 11,876	\$ 20,274	\$ 2,241	\$ 2,645,000	\$ 418,878			
2029	\$ 56,323	\$ 9,774	\$ 20,496	\$ 2,019	\$ 2,690,000	\$ 345,788			
2030	\$ 58,507	\$ 7,590	\$ 20,721	\$ 1,795	\$ 2,745,000	\$ 271,329			
2031	\$ 60,775	\$ 5,322	\$ 20,948	\$ 1,568	\$ 2,795,000	\$ 195,431			
2032	\$ 63,132	\$ 2,965	\$ 21,177	\$ 1,338	\$ 2,840,000	\$ 118,231			
2033	\$ 43,442	\$ 623	\$ 21,409	\$ 1,106	\$ 2,895,000	\$ 39,662			
2034			\$ 21,644	\$ 872					
2035			\$ 21,881	\$ 635					
2036			\$ 22,121	\$ 395					
2037			\$ 22,363	\$ 153					
2038			\$ 1,874	\$ 2					
	\$ 739,833	\$ 229,590	\$ 387,772	\$ 41,902	\$ 38,005,000	\$ 8,240,536	\$ 410,000	\$ 12,556	



Five Year Principal and Interest

City of St. Marys Debt			
Year Ending	Principal	Interest	Total
2019	\$ 2,943,262	\$ 1,123,829	\$ 4,067,090
2020	\$ 2,535,224	\$ 1,041,309	\$ 3,576,534
2021	\$ 3,064,513	\$ 964,084	\$ 4,028,597
2022	\$ 3,003,923	\$ 881,433	\$ 3,885,355
2023	\$ 2,930,627	\$ 799,827	\$ 3,730,454



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Long-Range Financial Planning

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

Long-range 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 include:

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

It is important to ensure that recurring revenues and expenses are aligned. Council made the hard decision this year to increase the millage rate to help provide needed tax revenues to pay for debt service in the General Fund. For FY 2019 and future years, the additional taxes will ensure the City will be able to purchase equipment and provided infrastructure to ensure the quality of life aspects are met. The City has completed two tax lien sales. This will be an ongoing event once a year to ensure revenues are available to support the needs of the City.

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

Due to changes in the landfill fees and an increase in contracted service for solid waste pick up, the Solid Waste Fund increased its rates mid-year in FY 2018. Also, allocated reserves have been budgeted to pay for new trash and recycling receptacles downtown for beautification and increase recycling. The City outsources Solid Waste services. The City has no plans for capital expenditures in this fund.

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. Along with pushing economic development, the City has set aside funds in FY 2019 and future years to market the City.

The City has finished a master plan to help guide the future. Council and Management will review this plan to ensure they are moving in the right direction for the future and to discuss allocation of resources for the next five years. From this plan, the SHRIMP project is slated to begin in FY 2019. Again this year, specific projects will be a top discussion at the annual Council retreat, to ensure staff is meeting the long-range planning.

Three Year Budget

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

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

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**City of St. Marys
Projections**

General Fund	Budget FY 2019	Budget FY 2020	Budget FY 2021
Revenues:	11,719,284	9,469,154	9,658,933
Expenditures by Division:			
Legislative	252,276	267,883	287,469
Executive	359,792	358,801	452,362
Finance	982,368	923,237	923,237
IT	252,109	210,082	210,082
Human Resources	140,310	147,966	147,966
General Government Buildings	221,630	359,510	359,510
Municipal Court	178,475	201,096	205,280
Police - Public Safety	2,751,748	2,625,026	2,625,026
Fire - Public Safety	2,336,397	2,272,940	2,272,940
Public Works	1,452,939	1,415,105	1,415,105
Highway & Streets	2,203,940	653,000	653,000
Cemetery	114,185	111,893	111,893
Senior Citizens Center	131,210	136,440	136,440
Parks	72,800	179,010	179,010
Library	310,436	322,105	322,105
Building	145,255	138,188	138,188
Planning & Zoning	273,581	299,893	299,893
Code Enforcement	72,780	73,819	74,827
Economic Projects	102,320	-	-
Economic Development	97,610	110,961	123,865
Special Facilities	567,165	133,211	82,560
Total Expenditures	13,019,326	10,940,165	11,020,756
Fund Equity	1,300,042	1,471,011	1,361,823
SPLOST VII	Budget FY 2019	Budget FY 2020	Budget FY 2021
Revenues:	1,000,000	0	0
Expenditures:	1,000,000	1,654,050	1,654,050
Fund Equity	-	1,654,050	1,654,050
Water/Sewer Fund	Budget FY 2019	Budget FY 2020	Budget FY 2021
Revenues:	9,011,425	9,161,531	9,161,531
Expenditures by Division:			
Sewer	2,549,455	5,427,759	5,185,157
Water	2,708,525	2,235,998	2,300,303
Debt Service	3,884,005	3,377,251	3,871,843
Total Expenditures	9,141,985	11,041,008	11,357,303
Fund Equity	130,560	1,879,477	2,195,772
Solid Waste Fund	Budget FY 2019	Budget FY 2020	Budget FY 2021
Revenues:	1,207,480	1,218,077	1,229,791
Expenditures:	1,272,055	1,214,185	1,233,239
Fund Equity	64,575	(3,892)	3,449

Governmental Funds

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General Fund

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

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SUMMARIZED OPERATING BUDGET FY 2019

St. Marys General Fund Revenues

Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019	
Property Taxes					
Real Property-Current Year	31.1100	2,863,050	2,853,424	2,788,700	3,418,840
Overpayments/Adjust Taxes	31.1190	0	0	0	0
2009 & Prior Years Property Tax Collection	31.1208	0	0	55,000	55,000
		2,863,050	2,853,424	2,843,700	3,473,840
Personal Property Taxes					
Motor Vehicle	31.1310	485,157	466,038	468,000	470,000
Mobile Home	31.1320	6,244	6,704	5,500	8,500
Railroad Tax	31.1391	2,747	3,180	3,800	3,200
		494,148	475,922	477,300	481,700
Real Estate Transfer Tax					
Real Estate Transfer Tax	31.1600	17,911	20,614	18,500	20,000
Recording Intangible Tax	31.1610	61,750	53,371	58,000	60,000
		79,661	73,985	76,500	80,000
Franchise Taxes					
Georgia Power	31.1710	713,626	691,077	695,000	650,000
Okefenokee Electric	31.1711	52,081	52,801	53,000	56,700
Gas Franchise	31.1730	25,928	21,929	22,000	22,500
Cable TV Franchise	31.1750	111,390	118,273	116,600	89,000
Telephone Franchise	31.1760	108,955	112,099	142,000	147,000
		1,011,980	996,179	1,028,600	965,200
Sales & Use Taxes					
Local Option Sales and Use	31.3100	1,795,049	1,753,020	1,750,000	1,775,000
Alcoholic Beverage Excise	31.4200	237,043	235,686	245,000	240,000
Insurance Premiums	31.6200	986,808	1,068,904	1,065,000	1,115,000
Financial Institutions	31.6300	37,009	44,305	42,000	41,500
		3,055,909	3,101,915	3,102,000	3,171,500
Penalties & Interest					
Penalty and Interest on Delinquent Taxes	31.9100	131,312	46,830	40,000	40,000
GTS Collection Fees	31.9900	41,809	49,563	15,000	10,000
		173,121	96,393	55,000	50,000
Licenses and Permits					
Beer & Wine License	32.1100	84,315	83,495	85,000	87,550
General Business License	32.1200	127,805	131,212	130,000	135,000
Business License Insurance	32.1220	18,750	24,150	24,500	24,000
Building Permits	32.2100	194,745	223,781	206,000	260,000
Zoning Fees	32.2210	13,225	10,708	10,000	7,500
Land Disturbing Permits	32.2211	656	40	250	500
Sign Permits	32.2230	1,560	4,470	3,000	3,000
Foreclosure Registry Fee	32.2230	3,300	3,600	3,000	1,000
		444,356	481,456	461,750	518,550
Regulatory Fees					
Plan Review Fees	32.3910	26,200	37,860	35,000	40,000
		26,200	37,860	35,000	40,000
Charges for Services					
Copies Sold - Admin	34.1700	12,923	15,941	12,000	12,000
Copies Sold - Police Dept	34.1705	5,499	4,401	5,150	5,000
Copies Sold - Library	34.1710	4,469	4,315	4,500	4,500
Copies Sold - Planning & Building	34.1715	72	80	150	50
Qualifying Fees	34.1910	0	1,422	0	1,500
Special Fire Hazmat Services	34.2200	500	993	500	500
NSF Fees	34.4212	124	30	120	120
		23,587	27,182	22,420	23,670

St. Marys General Fund Revenues

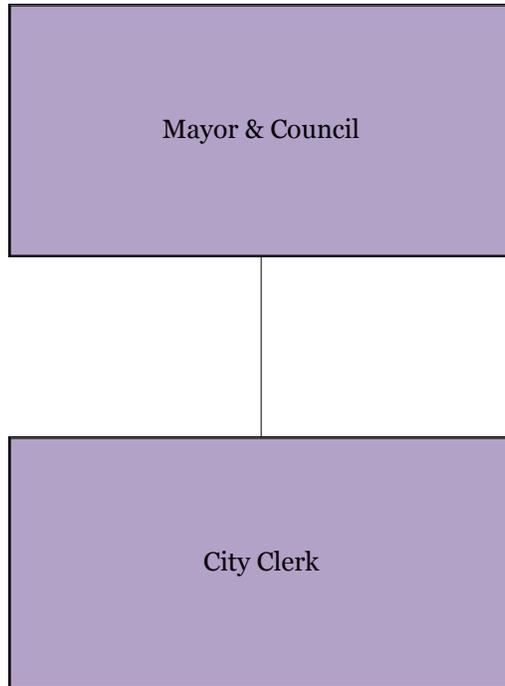
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Culture & Recreation					
Retail Sales - Orange Hall	34.7200	14	370	300	0
Tours - Orange Hall	34.7205	8,841	5,312	6,000	0
Program Income - Senior Center	34.7500	6,713	5,890	6,500	4,000
		15,568	11,572	12,800	4,000
Other Charges for Services					
Cemetery Fees	34.9100	37,988	43,105	38,000	50,000
Administrative Fees - Tourism	34.9900	3,600	3,600	3,600	3,600
Administrative Fees - SPLOST	34.9910	963	0	0	0
Administrative Fees - CC Fees	34.9920	0	864	2,000	2,000
		42,551	47,569	43,600	55,600
Fines & Forfeitures					
Court Fines Base	35.1170	212,212	145,371	208,000	150,000
Court Fines Fees	35.1171	64,966	44,649	65,065	45,000
Court Fines - DUI Victims	35.1172	4,523	4,172	2,575	4,750
Brain & Spinal Fund	35.1178	3,211	3,109	1,500	2,500
Probation Fees	35.1179	1,063	928	1,000	1,000
Traffic Citation Fees	35.1180	11,238	6,710	6,000	6,500
Library Fines/Collections	35.1300	4,866	4,564	5,000	5,150
Penalty/Late Charge - Police	35.1400	50	0	50	50
Court Contempt Fees	35.1402	718	259	100	100
		302,847	209,762	289,290	215,050
Investment Income					
Interest Earned	36.1000	4,858	5,034	6,180	5,200
		4,858	5,034	6,180	5,200
Contributions & Donations					
Orange Hall Donations	37.2000	286	2,351	100	100
History Tour Donations	37.2005	3,300	0	0	0
		3,586	2,351	100	100
Fund Equity					
Fund Equity	38.0001	0	0	1,336,000	1,300,042
Rental Income	38.1000	343,533	356,082	362,000	370,000
Special Events Rental	38.1010	10,280	9,110	10,500	2,000
Miscellaneous Income	38.9010	74,186	154,231	93,678	50,000
Dilapidated Structures	38.9017	0	0	5,000	0
Shared Services - Board of Education	30.9028	40,221	21,528	42,000	42,000
Shared Services - Hospital Authority	38.9032	30,000	30,000	30,000	30,000
		498,220	570,951	1,879,178	1,794,042
Interfund Transfers					
Operating Transfer In Multi Grant	39.1200	100,116	261,385	392,333	397,133
Operating Transfer In LMIG	39.1201	0	0	0	425,179
		100,116	261,385	392,333	822,312
Other Proceeds					
Sale of City Property	39.2200	0	0	12,500	6,000
Loans	39.3010	1,160,987	121,321	330,000	1,312,562
		1,160,987	121,321	342,500	1,318,562
Total Revenues		10,300,745	9,374,261	11,068,251	13,019,326

General Fund Expenditures

	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
General Government				
Legislative	\$ 268,117	\$ 338,101	\$ 271,687	\$ 252,276
Executive	302,148	365,274	388,112	359,792
Finance	812,289	870,971	942,903	982,368
Information Technology	174,978	165,707	243,367	252,109
Human Resources	141,544	146,310	140,476	140,310
Total General Government	<u>1,699,076</u>	<u>1,886,363</u>	<u>1,986,545</u>	<u>1,986,855</u>
Public Safety				
Municipal Court	165,598	187,874	189,839	178,475
Police	2,025,413	2,241,333	2,461,371	2,751,748
Fire	1,707,057	1,809,492	1,975,332	2,336,397
Total Public Safety	<u>3,898,068</u>	<u>4,238,699</u>	<u>4,626,542</u>	<u>5,266,620</u>
Public Works				
Public Works Administration	1,248,344	1,275,308	1,299,990	1,452,939
General Governmental Buildings	158,722	182,655	170,100	221,630
Parks	111,609	170,285	73,900	72,800
Highway and Streets	346,999	796,605	1,457,333	2,203,940
Total Public Works	<u>1,865,674</u>	<u>2,424,853</u>	<u>3,001,323</u>	<u>3,951,309</u>
Community Development				
Library	294,773	290,156	313,919	310,436
Planning & Zoning	163,037	210,244	275,678	273,581
Code Enforcement	61,908	57,751	95,406	72,780
Building	112,658	116,597	155,862	145,255
Senior Citizens Center	129,907	145,039	134,205	131,210
Economic Projects	-	-	-	102,320
Economic Development	46,967	102,504	107,525	97,610
Total Community Development	<u>809,250</u>	<u>922,291</u>	<u>1,082,595</u>	<u>1,133,192</u>
Other Services				
Airport	7,298	6,685	33,000	-
Cemetery	64,615	109,087	106,519	114,185
Special Facilities	28,223	47,894	231,727	567,165
Total Other Services	<u>100,136</u>	<u>163,666</u>	<u>371,246</u>	<u>681,350</u>
Total General Fund	<u>\$ 8,372,204</u>	<u>\$ 9,635,872</u>	<u>\$ 11,068,251</u>	<u>\$ 13,019,326</u>
Beginning Fund Balance	<u>\$ 6,115,881</u>	<u>\$ 6,693,065</u>	<u>\$ 6,431,452</u>	<u>\$ 5,095,452</u>
Increase/(Decrease) Fund Balance	<u>577,184</u>	<u>-261,613</u>	<u>-1,336,000</u>	<u>-1,300,042</u>
Ending Fund Balance	<u>\$ 6,693,065</u>	<u>\$ 6,431,452</u>	<u>\$ 5,095,452</u>	<u>\$ 3,795,410</u>

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**Legislative Department
Organizational Chart FY 2019**



Legislative

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Percentage of open record requests resubmitted due to inaccurate or incomplete information provided.	0%	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%	100%
2. Percent of agenda packets provided to City Council on time.	40%	100% / 24%	100%
3. Percent of minutes prepared for City Council Meetings without errors of fact.	100%	100% / 100%	100%
4. Total number of employees per 1,000 residents.	0.17	0.17/0.17	0.17
5. Departmental expenditures per capita.	\$19.85	\$15.87/\$14.11	\$14.73
6. Departmental expenditures as a percent of the General Fund.	3.50%	3.0%/2%	2.0%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Total number of employees.	1	1/1	1
2. Number of City Council Meetings held.	23	24/33	30
3. Number of sets of minutes prepared.	23	24/33	30
4. Number of liquor licenses processed.	45	45/59	55
5. Dollar value of liquor license processed.	\$83,495	\$85,000/\$74,490	\$74,600

Legislative

Performance Measures	2017	2018	2019
Workload/Service Level Indicators	Acutal	Goal/Acutal	Goal
6. Total number of open records processed for the year.	N/A	820/852	880

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Legislative Department Expenditures					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular employees	51.1100	43,992	52,203	49,234	51,470
Legislative salaries	51.1115	70,850	59,950	65,400	65,400
Overtime	51.1300	8,030	11,548	4,000	4,000
Group Life Insurance	51.2100	141	88	88	90
FICA contributions (employer)	51.2200	9,043	10,096	9,076	9,250
Retirement contributions (employer)	51.2400	4,951	6,009	4,746	6,411
Workers' compensation	51.2700	266	210	362	265
		137,273	140,104	132,906	136,886

Purchased/Contracted Services

Other purchased services	52.1240	75,045	90,414	10,000	5,000
Office equipment maintenance	52.2203	4,700	5,119	5,481	5,645
Public official liability	52.3150	12,675	10,074	13,800	14,000
Telephone	52.3210	3,147	3,342	3,700	3,800
Postage	52.3220	217	97	200	200
Advertising	52.3300	2,213	1,348	2,000	2,060
Marketing	52.3310	25,130	26,000	40,000	11,900
Printing and binding	52.3400	208	84	250	250
Travel	52.3500	8,512	14,500	12,000	12,000
Dues and fees	52.3600	413	1,028	700	700
Education and training	52.3700	5,429	3,410	7,000	7,000
		137,689	155,416	95,131	62,555

Supplies

Office supplies	53.1110	403	171	300	300
Computer supplies	53.1120	1,051	559	750	775
Copier supplies	53.1130	2,407	3,049	2,700	2,780
Miscellaneous supplies	53.1140	2,462	1,659	1,700	1,750
Small equipment	53.1600	1,612	2,506	1,000	1,030
Codification	53.1791	885	6,893	10,000	5,000
Election expense	53.1792	0	1,560	1,000	10,000
		8,820	16,397	17,450	21,635

Payments to Others

Camden County Chamber of Commerce	57.2200	1,184	1,184	1,200	1,200
Operating Transfers Out to DDA	57.2250	25,000	25,000	25,000	30,000
		26,184	26,184	26,200	31,200

Total Expenditures		309,966	338,101	271,687	252,276
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Legislative Department					
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Capital Outlay Overview

For FY 2019, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall decrease in this budget is \$19,411 or 7.6% from last year's budget. The majority of the net decrease is in other purchased services for marketing.

Personnel

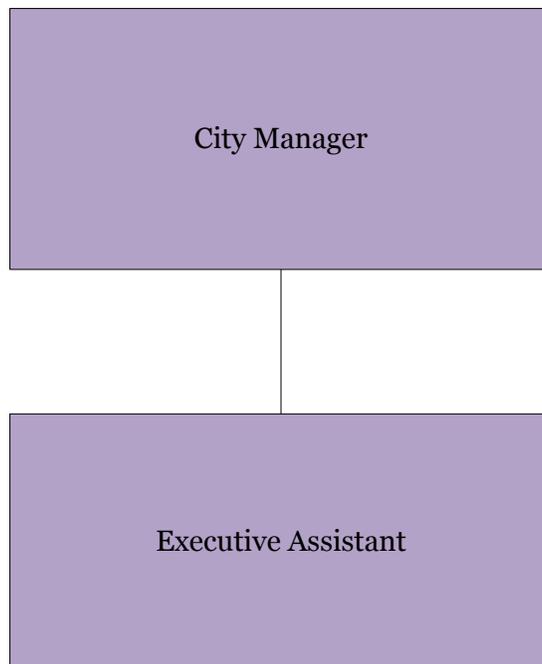
Personnel remained constant from FY 2018 to FY 2019. The Legislative Department accounts for the salary for the Mayor and six Council members and the City Clerk.

Legislative Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
City Clerk	1.000	1.000	1.000
FTE Positions	1.000	1.000	1.000
Mayor	1.000	1.000	1.000
Elective Officials	6.000	6.000	6.000
Elected Positions	7.000	7.000	7.000

Executive Department
Organizational Chart FY 2019



Executive Department

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
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%/N/A	100%
2. Percent of City Council rating of City Manager performance as "good" or above.	100%	100%/N/A	100%
3. Percent of budget performance expectations achieved by City departments.	95%	100%/N/A	100%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of actual expenditures under budget.	100%	100%/100%	100%
2. Departmental expenditures per capita.	\$21.32	\$22.67/\$22.27	\$21.02
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of full-time equivalent City employees (FTE's)	139.81	140.310/140.310	143.810

Executive Department			
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
2. Number of City departments.	15	15/15	16

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Executive Department Budget					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular employees	51.1100	144,839	146,850	145,783	148,845
Overtime	51.1300	434	717	700	700
Group Health/Dental	51.2105	15,364	21,847	14,726	12,650
Health Clinic	51.2107	874	1,417	864	655
Group Life Insurance	51.2110	282	162	163	300
FICA contributions (employer)	51.2200	10,487	10,759	11,206	11,440
Retirement contributions (employer)	51.2400	12,281	12,898	12,472	12,350
Tuition reimbursements	51.2500	1,000	0	1,000	0
Workers' compensation	51.2700	386	1,411	810	590
		185,947	196,061	187,724	187,530

Purchased/Contracted Services

Legal	52.1220	87,759	92,387	105,000	100,000
Copier maintenance	52.2202	988	1,896	1,300	1,300
Vehicle repairs	52.2223	0	235	500	500
Vehicle lease	52.2321	0	0	0	3,600
Telephone	52.3210	2,795	3,951	4,000	3,715
Postage	52.3220	68	162	155	200
Advertising	52.3300	1,339	1,306	1,000	1,500
Travel	52.3500	5,341	2,688	5,000	4,000
Dues and fees	52.3600	3,869	5,308	4,100	16,000
Professional subscriptions	52.3610	0	186	100	200
Education and training	52.3700	6,160	9,059	7,000	7,500
Other Purchased Services	52.3900	0	15,615	27,000	15,000
		108,319	132,793	155,155	153,515

Supplies

Office supplies	53.1110	157	293	300	300
Computer supplies	53.1120	473	132	500	500
Copier supplies	53.1130	2,173	285	200	200
Miscellaneous supplies	53.1140	2,042	2,438	1,650	1,700
Gasoline	53.1270	1,601	1,788	2,200	2,200
Small equipment	53.1620	1,483	2,172	775	3,500
Vehicle repair supplies	53.1723	1,019	1,312	500	500
		8,948	8,420	6,125	8,900

Capital Outlays

Vehicles	54.2200	0	28,000	25,000	0
		0	28,000	25,000	0

Executive Department Budget					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Debt Service					
Capital Lease - Principal - Vehicles	58.1209	0	0	13,088	9,392
Capital Lease - Interest - Vehicles	58.2209	0	0	1,020	455
		0	0	14,108	9,847

Total Expenditures		303,214	365,274	388,112	359,792
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Executive Department					
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Capital Outlay Overview

For FY 2019, this department does not have capital expenditures budgeted.

Budget Summary

The overall decrease in this budget is \$28,230 or 7.9% from last year's budget. The change in the budget is due to a decrease in capital expenditures.

Personnel

Personnel remained constant from FY 2018 to FY 2019. The City Manager's salary is split between General Fund and the Water -Sewer Enterprise Fund.

Executive Department					
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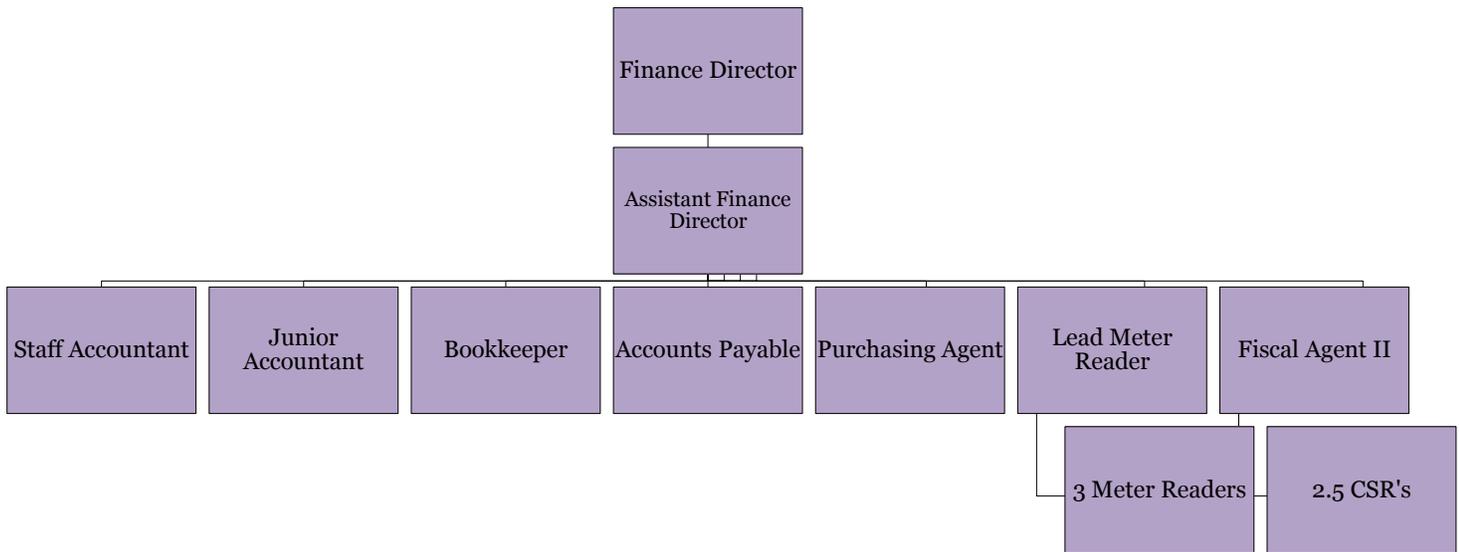
FTE Summary

	Actual FY 2017	Actual FY 2018	Actual FY 2019
Position			
Executive Assistant	1.000	1.000	1.000
City Manager *	0.850	0.850	0.850
FTE Positions	1.850	1.850	1.850

**Partially Budgeted in Other Funds*

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**Finance Department
Organizational Chart FY 2019**



Finance Department

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
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
4. Timeliness of initial response from Finance Department	95%	100%/95%	100%
5. Timeliness of Finance to provide informaton	95%	100%/95%	100%
6. Courtesy and attitude of Finance staff	95%	100%/95%	100%
7. Knowledge of Finance Staff	100%	100%/100%	100%
8. Communications effectiveness	100.00%	100%/95%	100%

Finance Department			
Performance Measures	2017	2018	2019
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of General Funds revenues collected to total final budget.	88.70%	100%/70.86%	100%
2. Percent of property tax collected to projected.	101.00%	100%/98%	100%
3. Utility revenue bad debt as a percentage of revenue collected.	0.30%	.30%/N/A	0.30%
4. GFOA financial reporting standards met (Yes or No).	Yes	Yes/Yes	Yes
5. GFOA Budget Award received (Yes or No).	Yes	Yes/Yes	Yes
6. GFOA CFAR Award received (Yes or No).	Yes	Yes/Yes	Yes
7. Departmental expenditures per capita.*	\$20.00	\$20.65/\$22.85	\$22.74
8. Departmental expenditures as a percent of the General Fund. ***	3.58%	3.19%/3%	3.00%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. City general obligation bond rating. **	AA	AA/AA	AA
2. Number of property tax notices sent.	9,484	9,500/9,633	9,700
3. Revenue collected through cash collections. +	\$14.15	\$14.50/\$16.14	\$16.5
4. Accounts payable checks processed.	3734	3,700/3900	3,900
5. Payroll checks processed/direct deposits processed.	3,908	3,950/3,635	3,650

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

** Based on last bond rating

***Excludes contingencies, PSA payments and other Dues

+ Million

Finance Department Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Adopted Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular employees	51.1100	99,012	111,879	97,499	105,805
Overtime	51.1300	3,642	6,623	3,600	7,000
Group Health/Dental	51.2105	44,797	33,126	35,018	29,720
Health Clinic	51.2107	7,868	6,848	6,047	5,875
Group Life Insurance	51.2110	512	174	163	168
FICA contributions (employer)	51.2200	6,971	8,663	7,735	8,630
Retirement contribution (employer)	51.2400	24,273	27,082	41,434	44,000
Tuition reimbursements	51.2500	2,000	1,427	0	1,000
Unemployment insurance	51.2600	0	219	400	1,600
Workers' Compensation	51.2700	1,044	1,218	1,272	3,430
		190,119	197,259	193,168	207,228

Purchased/Contracted Services

Audit	52.1210	9,000	9,000	12,000	13,000
Computer maintenance	52.2201	21,468	14,787	23,500	24,000
Copier maintenance	52.2202	4,553	5,146	4,200	5,500
Office equipment maintenance	52.2203	1,997	1,666	1,900	1,900
Alarm system maintenance	52.2205	790	980	1,100	1,000
Telephone	52.3210	6,032	6,141	6,900	6,700
Postage	52.3220	586	3,473	2,000	3,500
Advertising	52.3300	2,752	1,438	2,700	2,700
Printing and binding	52.3400	0	142	0	0
Travel	52.3500	2,422	1,466	3,700	3,000
Dues and fees	52.3600	4,427	4,237	4,900	4,800
Professional subscriptions	52.3610	205	205	225	205
CGRDC Dues	52.3620	22,257	22,257	22,970	23,660
GMA Dues	52.3630	5,870	5,875	6,000	6,000
Education and training	52.3700	3,332	1,932	9,500	3,000
		85,691	78,745	101,595	98,965

Supplies

Office supplies	53.1110	513	595	600	600
Computer supplies	53.1120	3,054	1,793	3,600	2,000
Copier supplies	53.1130	4,004	3,697	3,800	4,000
Miscellaneous supplies	53.1140	3,857	3,501	3,700	3,750
Small equipment	53.1600	4,065	773	1,000	1,500
Small equipment supplies	53.1601	0	32	0	0
Tax administration	53.1790	74,751	74,499	35,000	35,000
		90,244	84,890	47,700	46,850

Finance Department Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Adopted Budget FY2018	Adopted FY2019
Capital Outlays					
Computer software	54.2410	0	0	0	0
		0	0	0	0
Other Costs					
Camden House	57.2300	10,000	10,000	10,000	10,000
PSA Funding	57.2500	451,692	488,077	453,440	483,000
		461,692	498,077	463,440	493,000
Contingencies					
Contingencies	57.9100	0	0	100,000	100,000
		0	0	100,000	100,000
Operating Transfers					
Operating transfer out to Tourism	61.1015	20,015	12,000	37,000	36,325
		20,015	12,000	37,000	36,325
Total Expenditures		847,761	870,971	942,903	982,368

Finance Department

Capital Outlay Overview

For FY 2019, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall increase in this budget is \$39,465 or 4% from last year's budget. There was an increase in the salaries/benefits and PSA funding.

Personnel

Personnel remained constant from FY 2018 to FY 2019. Salaries for this department are split between General Fund, Water-Sewer Fund, and Solid Waste.

Finance Department

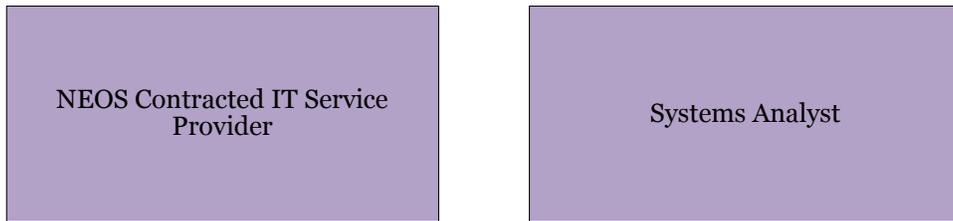
FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Director of Finance *	0.300	0.300	0.300
Assistant Finance Director *	0.000	0.000	0.000
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	0.100
Accounts Payable *	0.400	0.400	0.400
Customer Service Representative *	0.200	0.200	0.200
FTE Positions	2.300	2.300	2.300

**Partially Budgeted in Other Funds*

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Information Technology
Organizational Chart FY 2019



Information Technology

Purpose Statement

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

Departmental Goals (including, but not limited to)

1. Continue to replace old infrastructure (Servers & Workstations)
2. Continue to work on the Top 20 List

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Overall satisfaction rating of "good" or above on work order customer feedback forms.	100%	100%/100%	100%
2. Overall Department Head satisfaction rating of "good" or above on survey.	100%	100%/100%	100%
3. Enterprise Network availability.	90%	99%/99%	99%
4. Enterprise Business System availability.	90%	99%/99%	99%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percentage of service requests successfully fulfilled within one day	35%	40%/51%	40%
2. Average response time for Information Technology service (workday hours).	8	8/2	8
3. Departmental expenditures per capita.	\$9.68	\$14.21/\$13.38	\$14.73
4. Departmental expenditures as a percent of the General Fund.	2.00%	2%/2%	2%
Workload/Service Level Indicators	Actual	Goal/Actual	
2. Number of computers replaced annually (effective January).	9	20/21	35
3. Number of networks maintained.	12	13/12	12
4. Number of servers maintained. (Physical and virtual servers)	31	28/33	27

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

Information Technology Department Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular employees	51.1100	82,008	37,422	37,347	41,965
Overtime	51.1300	1,644	869	300	300
Group Health/Dental	51.2105	19,220	6,744	6,280	5,445
Health Clinic	51.2107	1,569	945	864	655
Group Life Insurance	51.2110	235	87	79	145
FICA contributions (employer)	51.2200	6,301	2,919	2,880	3,235
Retirement contributions (employer)	51.2400	4,247	2,743	2,626	3,200
Workers' compensation	51.2700	260	26	120	95
		115,484	51,755	50,496	55,040

Purchased/Contracted Services

Computer maintenance	52.2201	45,179	49,832	94,121	67,169
Telephone	52.3210	2,804	2,947	3,000	2,850
Travel	52.3500	1,903	0	1,700	1,700
Dues and fees	52.3600	199	12	450	500
Professional subscriptions	52.3610	658	0	1,300	1,000
Education and training	52.3700	650	0	1,300	1,300
Other Purchased Services	52.3900	0	56,440	82,000	90,000
		51,393	109,231	183,871	164,519

Supplies

Office supplies	53.1110	919	91	500	750
Computer supplies	53.1120	2,249	980	1,500	1,500
Miscellaneous supplies	53.1140	325	393	500	500
Gasoline	53.1270	518	0	500	400
Small equipment	53.1600	4,166	833	3,000	3,900
Small equipment - Computer	53.1610	1,707	2,424	2,000	25,000
Vehicle Repair Supplies	53.1723	0	0	1,000	500
		9,884	4,721	9,000	32,550

Total Expenditures		176,761	165,707	243,367	252,109
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Information Technology Department

Capital Outlay Overview

For FY 2019, this department does have capital outlay for a computer server planned.

Budget Summary

Overall increase of \$8,742 or 3% from last year's budget. There was an increase in small equipment for a computer server.

Personnel

Personnel remained constant from FY 2018 to FY 2019.

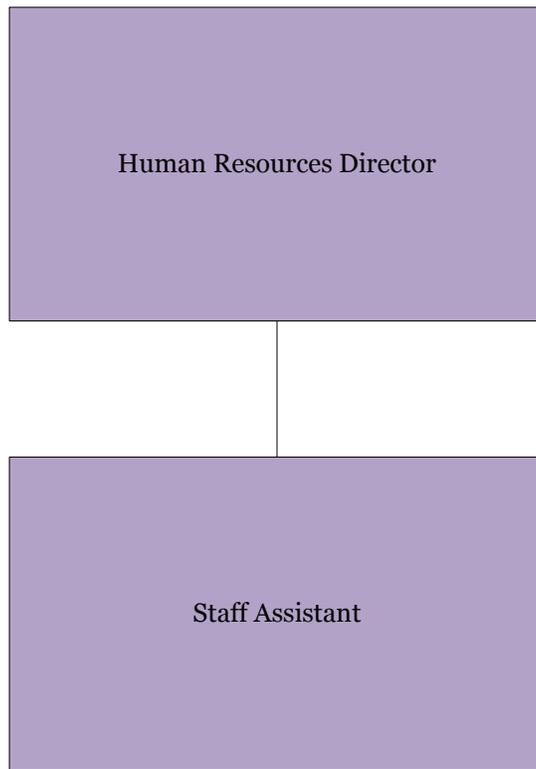
Information Technology Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Director	1.000	0.000	0.000
Systems Coordinator	1.000	1.000	1.000
FTE Positions	2.000	1.000	1.000

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**Human Resources Department
Organizational Chart FY 2019**



Human Resources Department

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Total City full time equivalent (FTE's) per 1,000 residents.	8.12	8.19/8.19	8.4
2. Full-time employee turn over rate (excludes retirement).	19%	14%/19%	15%
3. Percentage of employee performance evaluations completed to total required within thirty days of due date.	80%	100%/65%	100%
4. Departmental expenditures per capita.	\$7.38	\$8.20/\$8.37	\$8.20
5. Departmental expenditures as a percent of the General Fund.	1.29%	1.27%/1.1%	1.0%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of full-time employees authorized in the budget.	139.81	140.31/140.31	143.81
2. Number of employment applications processed.	283	300/400	350
3. Number of employee and family member visits to Employee Health Clinic.	600	700/694	700

Human Resources Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular employees	51.1100	80,506	90,789	81,404	86,540
Overtime	51.1300	74	282	800	800
Group Health/Dental	51.2105	27,004	31,311	29,464	25,770
Health Clinic	51.2107	1,388	1,889	1,728	1,310
Group Life Insurance	51.2110	223	175	158	165
FICA contributions (employer)	51.2200	5,540	6,380	6,289	6,620
Retirement contributions (employer)	51.2400	2,734	2,914	5,669	3,785
Workers' compensation	51.2700	123	186	289	210
		117,592	133,926	125,801	125,200

Purchased/Contracted Services

Computer maintenance	52.2201	220	179	150	155
Copier maintenance	52.2202	988	704	1,000	1,030
Telephone	52.3210	2,004	2,350	2,400	2,500
Postage	52.3220	50	4	100	100
Travel	52.3500	0	0	1,000	1,000
Dues and fees	52.3600	388	434	625	625
Professional subscriptions	52.3610	0	0	200	200
Education and training	52.3700	100	40	1,000	1,000
Other purchased services	52.3900	2,979	5,880	4,500	4,500
		6,729	9,591	10,975	11,110

Supplies

Office supplies	53.1110	1,314	331	400	600
Computer supplies	53.1120	80	0	200	200
Miscellaneous supplies	53.1140	596	710	600	700
Small Equipment	53.1600	0	748	500	500
Safety Supplies	53.1701	0	1,002	2,000	2,000
		1,990	2,791	3,700	4,000

Total Expenditures		126,311	146,308	140,476	140,310
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Human Resources Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Director	1.000	0.900	0.900
Staff Assistant	1.000	0.900	0.900
FTE Positions	2.000	1.800	1.800

**Partially Budgeted in Other Funds*

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General Government Buildings

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of survey respondents that rate the condition of City facilities as "good" or above.	57%	90%/66%	90%
2. Percent of employees that rate the condition of City facilities as "good" or above.	70%	90%/70%	90%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Emergency service calls responded to within one hour.	100%	100%/100%	100%
2. Service calls completed without having to be called back.	100%	95%/99%	95%
3. Departmental expenditures per capita.	\$10.94	\$9.94/\$	\$9.94
4. Departmental expenditures as a percent of the General Fund.	1.96%	1.54/24.25%	1.70%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of electrical service calls.	83	60/89	60
2. Number of plumbing service calls.	53	30/59	30
3. Number of construction service calls.	70	40/133	40
4. Number of HVAC service calls.	39	25/29	25
5. Number of other service calls.	160	75/250	75

General Governmental Buildings Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Purchased/Contracted Services					
Custodial	52.2130	24,590	24,920	24,600	26,000
Building repairs	52.2221	21,823	14,105	15,965	18,000
Vehicle Repairs	52.2223	0	88	0	0
Property/Liability Ins	52.3110	51,650	58,650	52,400	59,000
		98,063	97,763	92,965	103,000
Supplies					
Water/sewerage	53.1210	4,968	5,751	4,635	5,800
Electricity	53.1230	39,351	32,305	42,500	37,500
Building repair supplies	53.1721	16,981	46,836	15,000	15,000
		61,300	84,892	62,135	58,300
Capital Outlays					
Site improvements	54.1200	4,778	0	15,000	30,000
		4,778	0	15,000	30,000
Debt Service					
Capital Lease - Principal - Equipment	58.1204	0	0	0	28,175
Capital Lease - Interest - Equipment	58.2204	0	0	0	2,155
		0	0	0	30,330
Total Expenditures		164,141	182,655	170,100	221,630

General Governmental Buildings

Capital Outlay Overview

For FY 2019 this department has \$30,000 in capital outlays for site improvements that are planned.

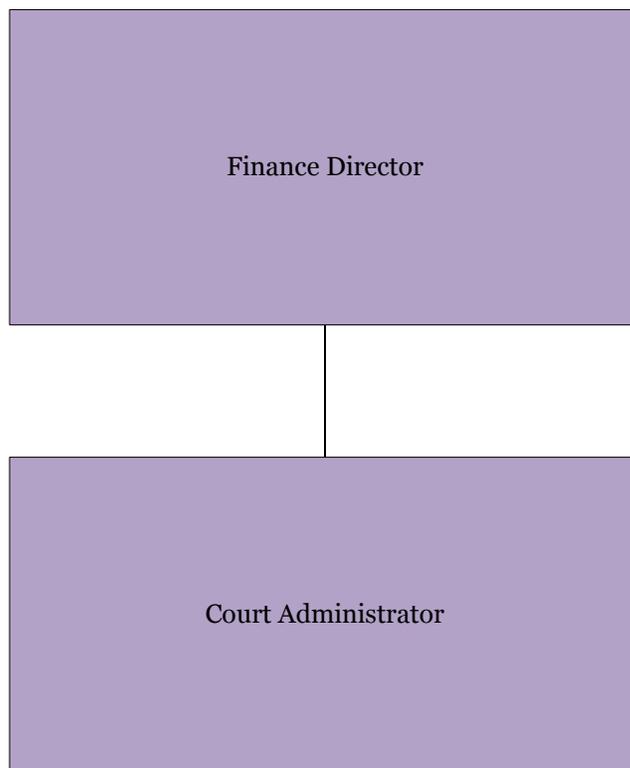
Budget Summary

An overall increase of \$51,530 or 30.03% is reflected in this budget. This increase is found in the capital outlays and debt service.

Personnel

No personnel are allocated to this department.

**St. Marys Municipal Court
Organizational Chart FY 2019**



Municipal Court

Purpose Statement

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 (including, but not limited to)

1. Ensure municipal court citations and transactions are handled efficiently
2. Ensure that court days are properly staffed and all necessary documents are prepared
3. Maintain a professional relationship with officers, customers, and judge
4. Maintain up to date citation payment software for ease of payments
5. Obtain and keep up to date with required certifications

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Percentage of timely, one business day response time to emails and telephone messages.	100%	100%/100%	100%
2. Percentage of cases paid prior to arraignment.	80%	100%/80%	80%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Department expenditures per capita.	\$10.88	\$11.09/\$10.00	\$9.00
2. Departmental expenditures as a percent of the General Fund.	2%	2%/2%	2%
3. Percent of citations processed accurately each week.	100%	100%/100%	100%
4. Percent of patrons with positive feedback.	100%	100%/100%	100%
5. Training and certifications up to date for Court staff.	100%	100%/100%	100%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of cases filed for the year.	1,500	1,500/1000	1000

Municipal Court Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Judge	51.1105	24,000	27,000	24,000	24,000
Court Clerks	51.1110	27,993	37,283	36,005	38,700
Overtime	51.1310	3,597	5,759	1,000	2,500
Group Health/Dental	51.2105	1,155	15,368	16,740	14,320
Living Well Clinic	51.2107	0	945	864	655
Group Life Insurance	51.2110	47	88	88	150
FICA contributions (employer)	51.2200	1,975	2,966	2,831	3,155
Retirement contribution (employer)	51.2400	1,083	1,759	2,430	1,535
Workers' Compensation	51.2700	63	71	116	90
		59,913	91,239	84,074	85,105

Purchased/Contracted Services

Other professional services	52.1240	12,649	19,253	18,000	20,000
Equipment maintenance	52.2203	1,621	1,621	1,500	1,700
Property and Liability Insurance	52.3110	2,901	0	0	0
Telephone	52.3210	1,095	1,120	1,250	1,500
Postage	52.3220	166	173	250	200
Travel	52.3500	1,396	4,463	3,600	3,000
Dues & fees	52.3600	132	725	650	570
Bank fees	52.3680	0	0	100	100
Education and training	52.3700	935	1,018	900	1,000
		20,895	28,373	26,250	28,070

Supplies

Copier supplies	53.1130	194	206	400	400
Miscellaneous supplies	53.1140	1,096	543	500	500
Small equipment	53.1600	1,754	388	750	750
		3,044	1,137	1,650	1,650

Other Costs

Court Ware Fee	57.3170	11,226	6,040	10,300	6,500
DATE	57.3171	2,742	3,021	2,750	3,000
DETF - GSCCCA	57.3172	2,302	1,588	1,854	1,600
County jail fund	57.3173	17,684	13,393	13,390	10,000
Local victims fund	57.3174	8,879	6,737	7,416	6,800
DUI victims fund	57.3175	130	78	500	4,750
POPT Police training fund	57.3176	36,955	27,034	30,900	20,000
Police Officers A&B fund	57.3177	10,979	7,946	8,755	7,500
Brain & spinal injury fund	57.3178	984	913	1,000	2,500
Probation fee	57.3179	600	375	1,000	1,000
		92,481	67,125	77,865	63,650

Total Expenditures		176,333	187,874	189,839	178,475
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Municipal Court

Capital Outlay Overview

This department does not have any capital outlay expenditures planned for FY 2019.

Budget Summary

Overall decrease of \$11,364 or 6.3% from last year's budget. This decrease is found in other costs.

Personnel

Personnel remained constant from FY 2018 to FY 2019.

Court Administration Department

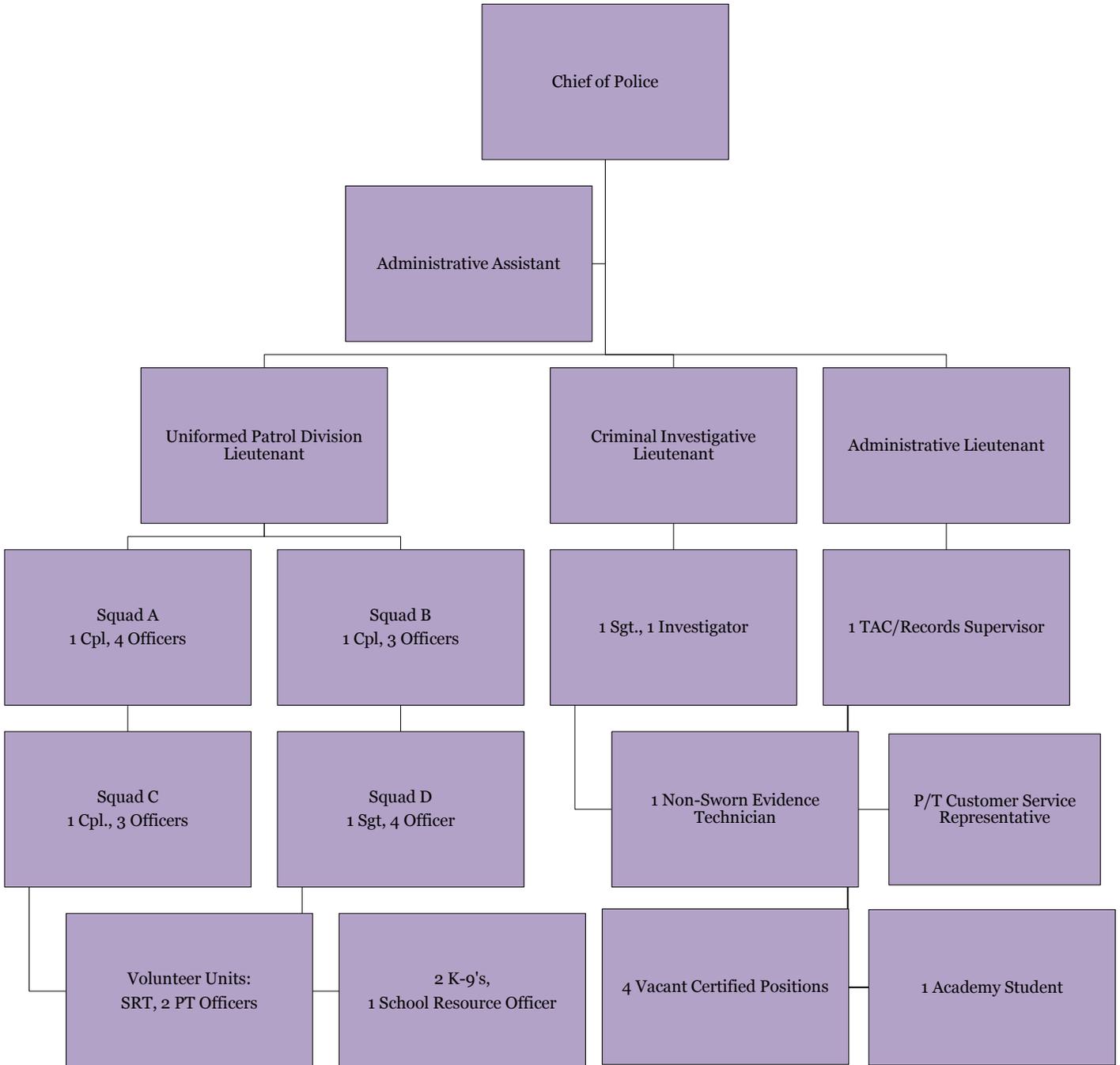
FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Court Administrator	1.000	1.000	1.000
FTE Positions	1.000	1.000	1.000

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St. Marys Police Department

Organizational Chart FY 2019



Police Department

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	FY 2017	FY 2018	FY 2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Reduction in the number of crimes against property.	1332	1,000/925	900
2. Reduction in the number of crimes against persons.	838	825/764	725
3. Overall rating of school principals of "very good" or above on survey response.	100%	80%/100%	80%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
1. Investigation solve ratio.*	65%	70%/68%	70%
2. Average number of citations per Patrol Officer.	104	125/156	175
3. Average number of investigations per Investigative Officer.	81	90/69	75
4. Average response time to priority one calls.	2:33	2:00/4:31	3:30
5. Departmental expenditures per capita. (Pop. 18,019**)	\$136.57	\$140/\$137.60	\$140.00
6. Departmental expenditures as a percent of the General Fund.	23%	22%/19.84	22%

Police Department			
Performance Measures	FY 2017	FY 2018	FY 2019
Workload/Service Level Indicators	Actual	Goal/Actual	Projected
1. Number of sworn Officers. (Allocated)	26	26/19	25
2. Number of calls for Police Service. (Total CAD entries)	33,977	35,000/44,284	45,000
3. Number of arrests.	568	580/581	590
4. Number of cases investigated.	0	162/138	150
5. Number of cases solved.*	105	150/94	100
6. Number of citations issued.	2,287	3,000/2,182	2,500
7. Total community presentations.	62	75/68	75
8. Number of security checks.	11,115	15,000/15,558	18,000
9. Total number of part one crimes against persons.	176	150/103	90
10. Total number of part one crimes against property.	268	250/162	144
11. Total number of accidents with injuries or fatalities.	65	70/64	58
12. Number of case reports.	1,808	1,300/1,509	1,450

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

** 2018 Population estimate was obtained from the U. S. Census

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

Police Department Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular employees	51.1100	1,163,339	1,182,646	1,337,072	1,274,180
Overtime - Regular employees	51.1300	85,536	124,778	60,000	60,000
Group Health/Dental	51.2105	266,959	221,468	296,267	261,025
Health Clinic	51.2107	17,403	17,836	20,732	21,355
Group Life Insurance	51.2110	3,784	2,348	2,803	2,890
FICA contributions (employer)	51.2200	91,555	99,767	107,050	102,275
Retirement contribution (employer)	51.2400	50,591	58,377	82,561	66,450
Tuition Reimbursement	51.2500	0	0	1,000	0
Unemployment insurance	51.2600	5,424	2,610	1,500	1,545
Workers' compensation	51.2700	54,627	34,813	65,663	61,670
Clothing allowance	51.2930	2,250	2,250	2,250	2,750
		1,741,468	1,746,893	1,976,898	1,854,140

Purchased/Contracted Services

Medical	52.1230	15,933	27,973	22,500	22,500
Computer maintenance	52.2201	175	0	1,675	2,713
Copier maintenance	52.2202	1,914	3,512	3,200	3,200
Alarm system maintenance	52.2205	390	420	1,250	830
Small equipment repairs	52.2216	260	16,619	820	620
Radio & electronics repairs	52.2220	13,877	1,764	4,000	11,515
Building repairs	52.2221	6,593	9,501	5,000	14,500
Vehicle repairs	52.2223	10,858	6,455	10,000	8,000
Vehicle lease	52.2321	0	0	0	31,500
Property/Liability Insurance	52.3110	39,795	43,656	51,800	60,000
Telephone	52.3210	20,652	22,906	25,500	25,420
Computer links	52.3211	1,185	1,185	1,200	17,495
Postage	52.3220	334	386	500	500
Advertising	52.3300	0	1,500	0	0
Printing & binding	52.3400	509	0	500	500
Travel	52.3500	40,720	64,708	23,000	48,200
Dues and fees	52.3600	1,687	2,243	28,000	3,630
Education and training	52.3700	2,335	13,756	6,000	4,000
		157,217	216,584	184,945	255,123

Supplies

Office supplies	53.1110	1,027	1,368	1,500	1,500
Computer supplies	53.1120	2,626	2,278	1,000	1,000
Copier supplies	53.1130	434	485	750	750
Miscellaneous supplies	53.1140	2,385	1,872	1,500	1,500

Police Department Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Criminal Investigation supplies	53.1160	2,878	2,266	2,500	3,200
Water/sewerage	53.1210	1,487	1,690	1,500	1,025
Electricity	53.1230	29,853	32,979	35,000	35,000
Street lighting	53.1231	271	335	275	275
Gasoline	53.1270	50,297	63,371	65,000	70,000
Books and periodicals	53.1400	3,790	2,292	3,100	2,000
Small equipment	53.1600	8,386	30,194	8,425	8,200
Small equipment supplies	53.1601	1,376	930	2,000	1,000
Small equipment - computers & software	53.1610	4,305	6,344	5,800	3,100
Safety supplies	53.1701	774	403	600	600
Uniforms & replacements	53.1702	17,145	26,763	15,800	15,800
Building repair supplies	53.1721	4,941	2,070	2,000	3,200
Vehicle repair supplies	53.1723	30,463	25,506	20,000	25,000
		162,438	201,146	166,750	173,150
Capital Outlays					
Vehicles	54.2200	73,767	36,321	76,000	0
Equipment	54.2500	0	15,012	0	373,167
		73,767	51,333	76,000	373,167
Debt Service					
Capital Lease - Principal - Equipment	58.1203	0	0	0	51,400
Capital Lease - Principal - Vehicles	58.1207	1,845	24,251	52,720	33,355
Capital Lease - Interest - Equipment	58.2203	0	0	0	10,514
Capital Lease - Interest - Vehicles	58.2207	107	1,126	4,058	899
		1,952	25,377	56,778	96,168
Total Expenditures		2,136,842	2,241,333	2,461,371	2,751,748

Police Department

Capital Outlay Overview

This department has \$373,167 budgeted in capital outlay expenditures for FY 2019.

Budget Summary

An overall increase of \$290,377 or 11.8% from last year's budget. The increase is due to an increase in capital outlays and debt service.

Personnel

Personnel remained constant from FY 2018 to FY 2019.

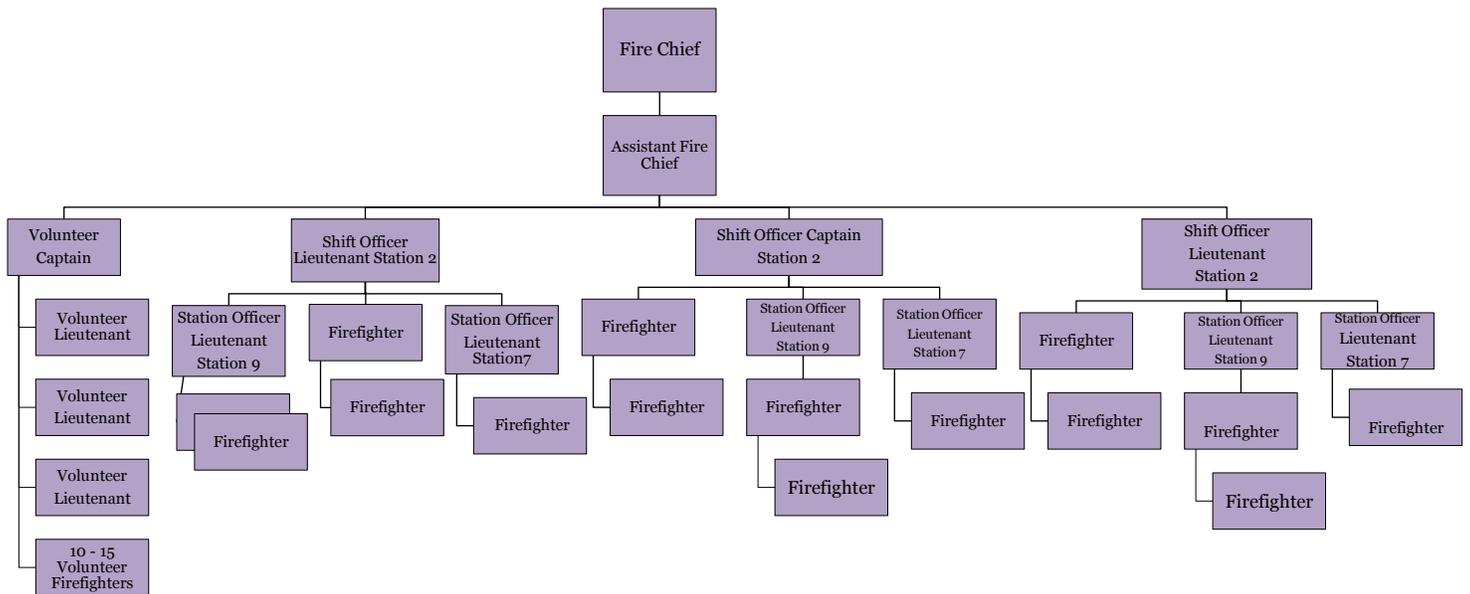
Police Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Police Chief	1.000	1.000	1.000
Deputy Chief	0.000	0.000	0.500
Lieutenant	3.000	3.000	2.500
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	5.000
Police Corporal	6.000	6.000	6.000
Police Officer II	15.000	15.000	15.000
Police Records Technician	0.600	0.600	0.600
FTE Positions	33.600	33.600	33.600

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St. Marys Fire Department Organizational Chart FY 2019



Fire Department

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of respondents designating fire service as "good" or above within reporting period.	95%	90%/95%	90%
2. Percentage of residential fires confined to room of origin.	73%	75%/68%	80%
3. Property loss from fire as a percentage of the value of the property exposed.	17%	15%/4%	10%
4. Percentage of return on investment (Fire Department Budget to property saved value).	83%	84%/89%	85%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Average response time in minutes.	4:52	5:00/5:03	5:00
2. Insurance Service Office (ISO) Rating.	3	3	3
3. Annual volunteer pay if compensated at an entry level fire fighter rate.	\$55,000	\$50,000/\$53,597	\$50,000
4. Total fire incidents per 1,000 population.	4.53	5/3.41	5
5. Total non-fire incident per 1,000 population.	107	100/85	90

Fire Department			
Performance Measures	2017	2018	2019
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
6. Departmental expenditures per capita.	\$114.67	\$115.37/\$114.71	\$115.00
7. Annual amount paid of Property Tax per person for Fire Service.	\$163.72	\$166.09/\$102.09	\$110.00
8. Departmental expenditures as a percent of the General Fund.	18.00%	18%/18%	18.00%
Workload/Service Level Indicators	Actual	Goal/Actual	Projected
1. Calls for fires.	78	80/58	75
2. Rescue/EMS.	1,276	1,350/1,435	1,400
3. Calls for hazardous conditions.	148	125/165	125
4. Service calls.	70	75/266	75
5. False alarm calls.	140	100/137	100
7. Other (Svr. Weather/Disaster & Special) calls.	25	15/53	20
8. Total calls for service.	1,921	2,000/2,114	2,000
9. Fire inspections conducted.	300	325/336	330
10. Fire prevention plan and review.	485	400/425	400
11. Fire hydrant inspections.	1,150	1,150/1,155	1,150
12. Burn permits issued.	412	450/573	550

Fire Department Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular employees	51.1100	891,715	927,075	932,506	948,475
Overtime	51.1300	151,377	114,953	115,000	115,000
Group Health/Dental	51.2105	226,341	202,388	217,033	192,720
Health Clinic	51.2107	13,552	13,928	13,821	11,100
Group Life Insurance	51.2110	3,212	2,219	2,251	2,250
Group Life Insurance - Volunteer firefighters	51.2115	1,192	1,192	1,200	1,200
Disability - Volunteer firefighters	51.2155	1,000	1,000	1,000	1,000
FICA contributions (employer)	51.2200	75,183	78,151	80,135	81,355
Retirement contribution (employer)	51.2400	53,240	49,780	67,045	58,720
Workers' Compensation	51.2700	22,962	10,729	28,699	29,005
Tuition Reimbursement	51.2500	0	0	0	2,000
Employee awards & picnic	51.2910	45	131	350	350
		1,439,819	1,401,546	1,459,040	1,443,175

Purchased/Contracted Services

Employment physicals & tests	51.1231	2,926	975	8,400	8,500
Other Professional Svcs (GRAMA Policy)	52.1240	0	0	0	6,731
Equipment testing	52.1340	7,807	8,958	12,000	10,000
Copier maintenance	52.2202	1,371	1,078	1,600	1,600
Radio maintenance	52.2204	2,217	3,717	3,800	9,000
Generator maintenance	52.2207	4,025	5,632	6,000	6,000
Small equipment repairs	52.2216	19	45	1,000	1,000
Building repairs	52.2221	3,052	26,608	4,000	4,000
Vehicle repairs	52.2223	20,744	8,139	18,000	13,000
Vehicle lease	52.2321	0	0	0	17,400
Property/Liability insurance	52.3110	8,870	7,195	9,800	9,000
Telephone	52.3210	14,059	15,149	18,200	20,500
Postage	52.3220	283	296	500	500
Advertising	52.3300	256	125	150	150
Printing and Binding	52.3400	0	72	200	200
Travel	52.3500	7,069	8,009	8,500	8,500
Dues and fees	52.3600	3,499	3,788	4,000	4,000
Professional subscriptions	52.3610	1,310	417	1,700	1,500
Education and training	52.3700	6,228	11,625	7,000	5,000
		83,735	101,828	104,850	126,581

Supplies

Office supplies	53.1110	1,196	302	1,000	1,000
Computer supplies	53.1120	756	554	800	800
Copier supplies	53.1130	109	203	360	360

Fire Department Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Miscellaneous supplies	53.1140	4,503	5,440	3,900	4,000
Fire prevention supplies	53.1173	1,042	2,143	2,000	2,000
Water/sewerage	53.1210	4,549	4,738	4,200	4,000
Electricity	53.1230	24,349	23,906	25,000	25,000
Bottled gas	53.1240	0	0	100	100
Gasoline	53.1270	18,419	21,300	25,000	25,000
Books and periodicals	53.1400	1,141	160	2,000	2,000
Small equipment	53.1600	7,071	15,564	20,000	15,000
Small equipment supplies	53.1601	2,310	3,910	3,800	2,000
Small equipment - computers & software	53.1610	4,578	2,741	3,000	8,000
Small equipment - furniture	53.1620	1,011	654	2,500	1,000
Other supplies	53.1700	4,272	3,826	3,500	3,000
Safety supplies	53.1701	14,009	19,821	14,000	10,000
Uniforms & replacements	53.1702	5,088	8,706	9,400	9,100
Building repair supplies	53.1721	2,863	2,862	2,200	3,500
Vehicle repair supplies	53.1723	13,413	18,820	9,500	10,000
		110,679	135,650	132,260	125,860
Capital Outlays					
Vehicles	54.2200	1,037,435	0	0	0
Equipment	54.2500	32,349	0	110,000	326,500
		1,069,784	0	110,000	326,500
Debt Service					
Capital Lease - Principal - Fire Trucks	58.1200	11,243	148,048	146,840	141,388
Capital Lease-Principal - Breathing Apparatus	58.1205	0	0	0	85,665
Capital Lease - Radios	58.1206	0	0	0	44,920
Capital Lease - Interest - Fire Trucks	58.2200	1,870	22,420	22,342	17,849
Capital Lease-Interest - Breathing Apparatus	58.2205	0	0	0	9,249
Capital Lease-Interest - Radios	58.2206	0	0	0	15,210
		13,113	170,468	169,182	314,281
Total Expenditures		2,717,130	1,809,492	1,975,332	2,336,397

Fire Department

Capital Outlays

For FY 2019, there is \$326,500 budgeted in Capital Outlays for equipment.

Budget Summary

Overall increase of \$361,065 or 18.2% from last year's budget. The increase is due to higher costs in salaries, equipment and debt service.

Personnel

The total number of FTE positions remained the same from FY2018 to FY2019, with some promotions in rank within the department.

Fire Department

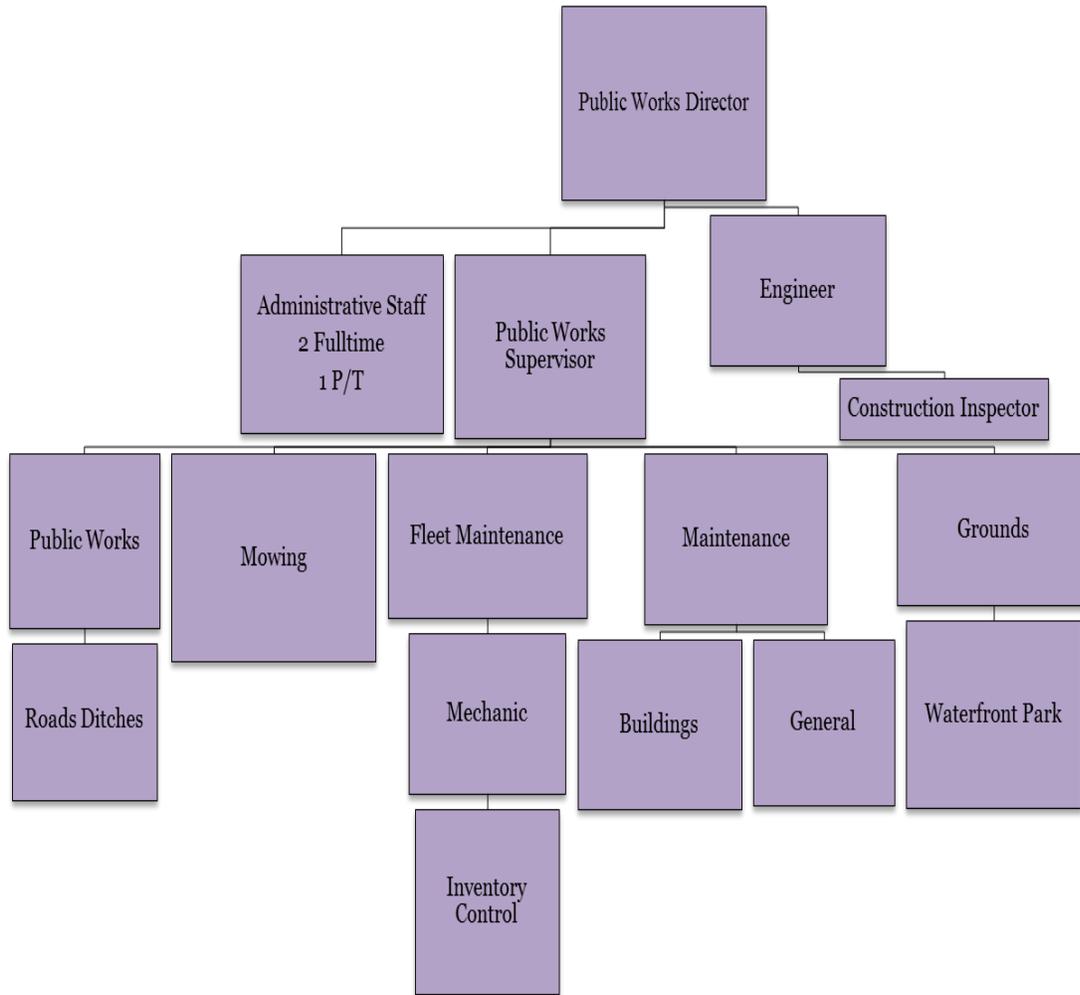
FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Fire Chief	0.700	0.700	0.700
Assistant Chief	1.000	1.000	1.000
Fire Captain	1.000	1.000	1.000
Fire Lieutenant	5.000	5.000	9.000
Certified Fire Fighter	18.000	18.000	14.000
Part-time Fire Fighter *	0.000	0.000	0.000
FTE Positions	25.700	25.700	25.700

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Public Works Department

Organizational Chart FY 2019



Public Works

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of roads that have pavement condition index of 25 or less.	84%	85% / 84%	85%
2. Number of traffic accidents that were the result of inadequate roadway design or conditions.	0	0 / 0	0
3. Percent of survey respondents that rate the condition of streets as "good" or above.	64%	90% / 49%	90%
4. Objective City appearance rating by third party of "good" or above.	70%	95% / 70 %	95%
5. Percent of respondent rating fleet services as "good" or above as measured by user survey during evaluation period.	70%	95% / 70%	95%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percentage of road repairs/potholes requiring follow-up activities (second repair).	3%	5%/5%	5%
2. Percentage of pothole repairs lasting more than six months.	98%	90%/95%	90%
3. Number of traffic light repairs within two hours of notification.	83%	95%/81%	95%
4. Miles of rights-of-way mowed per employee.	290	175/231	175
5. Miles of ditches cleared per employee.	5	5/5	5

Public Works			
Performance Measures	2017	2018	2019
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
6. Departmental expenditures per capita.	\$74.61	\$75.93/\$69.70	\$84.86
7. Departmental expenditures as a percent of the General Fund.	13.36%	11.75%/9.23%	11.16%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of employees authorized in budget.(FT/PT/Seasonal)	25/1/2	25/1/6; 25/1/6	25/1/6
2. Lane miles of road in the City.	115	115/115	115
3. Number of potholes repaired.	31	50/62	50
4. Number of signs repaired/replaced.	308	145/193	145
5. Number of dead animals removed.	240	200/227	200
6. Number of sidewalk repairs.	10	15/18	15
7. Number of ditches cleaned.	100	40/88	40
8. Miles of rights-of-way mowed.	1015	800/925	800
9. Lane miles swept.	2284	1200/0	1200

Public Works Department Expenditures

	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
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Salaries, Wages and Employee Benefits

Regular employees	51.1100	531,390	559,290	547,037	579,035
Temporary Employees	51.1200	81,403	69,224	90,000	90,000
Overtime	51.1300	16,383	40,494	20,000	20,000
Group Health/Dental	51.2105	163,416	146,664	164,397	162,960
Health Clinic	51.2107	16,428	18,569	18,141	14,075
Group Life Insurance	51.2110	3,202	1,429	1,438	1,438
FICA contributions (employer)	51.2200	38,812	45,207	43,379	45,830
Retirement contribution (employer)	51.2400	25,776	31,044	34,043	29,600
Workers' Compensation	51.2700	42,700	22,739	44,730	36,725
		919,510	934,660	963,165	979,663

Purchased/Contracted Services

Employment physicals & tests	52.1231	1,004	1,106	700	700
Engineers and consultants	52.1310	0	2,100	0	0
Computer maintenance	52.2201	5,749	4,500	6,471	6,675
Copier maintenance	52.2202	1,108	1,450	800	1,700
Radio maintenance	52.2204	1,744	3,100	600	3,580
Alarm system maintenance	52.2205	200	349	240	240
Fuel system maintenance	52.2208	265	0	500	500
Small Equipment repairs	52.2216	0	66	0	0
Vehicle repairs	52.2223	16,651	23,079	15,000	15,000
Rental of equipment and vehicles	52.2320	1,995	2,948	2,000	2,000
Vehicle Lease	52.2321	0	0	0	47,005
Telephone	52.3210	17,564	17,724	21,500	21,700
Postage	52.3220	76	166	200	200
Advertising	52.3300	682	673	500	675
Printing and binding	52.3400	55	89	100	100
Travel	52.3500	4,451	2,500	2,600	5,000
Dues and fees	52.3600	1,439	4,571	11,085	12,000
Education and training	52.3700	2,385	2,322	2,850	5,000
Licenses	52.3800	0	65	0	0
		55,368	66,808	65,146	122,075

Supplies

Office supplies	53.1110	906	1,509	1,250	1,250
Computer supplies	53.1120	1,116	1,009	1,000	1,000
Copier supplies	53.1130	112	0	150	150
Miscellaneous supplies	53.1140	5,021	4,935	6,000	6,000

Public Works Department Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Gasoline	53.1270	55,192	45,494	65,000	65,000
Small equipment	53.1600	22,542	16,305	11,250	15,000
Small equipment supplies	53.1601	7,333	5,717	6,000	6,000
Small equipment - computers & software	53.1610	458	702	5,150	2,335
Safety supplies	53.1701	4,750	13,162	5,000	7,800
Uniforms & replacements	53.1702	8,806	8,893	10,000	10,000
Vehicle repair supplies	53.1723	55,969	53,751	42,230	42,250
		162,205	151,477	153,030	156,785
Capital Outlays					
Vehicles	54.2200	25,208	58,545	54,000	0
Equipment	54.2500	47,500	36,384	6,800	132,895
		72,708	94,929	60,800	132,895
Debt Service					
Capital Lease - Principal - Vehicles	58.1207	1,936	25,599	54,600	41,625
Capital Lease - Principal - Radios	58.1208	0	0	0	15,535
Capital Lease - Interest - Vehicles	58.2207	174	1,835	3,249	1,176
Capital Lease - Interest - Radios	58.2208	0	0	0	3,185
		2,110	27,434	57,849	61,521
Total Expenditures		1,211,901	1,275,308	1,299,990	1,452,939

Public Works Department

Capital Outlay Overview

The Public Works Department has budgeted Capital Outlay funds for the purchase of equipment.

Budget Summary

There is an overall increase of \$152,949 or 11.7% from last year's budget. The increase is found in Salaries, Purchased Services, Capital Outlays and Debt Service.

Personnel

One position was added to the Public Works Department from FY2018 to FY2019.

Public Works Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Public Works Director *	0.340	0.340	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
Equipment Operator I	9.000	9.000	9.500
Equipment Operator III	1.560	1.560	1.560
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 I	0.000	0.000	0.000
Mechanic II *	0.340	0.340	0.340
Senior Equipment Operator *	0.250	0.250	0.250
Supervisor *	1.500	1.500	1.500
Staff Assistant *	0.600	0.600	0.600
FTE Positions	18.020	18.020	18.520

**Partially Budgeted in Other Funds*

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Highways and Streets Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Purchased/Contracted Services					
Engineers/Consultants	52.1310	21,208	22,833	0	36,000
Road Paving & Drainage	52.2224	0	143,051	50,000	100,000
		21,208	165,884	50,000	136,000
Supplies					
Street lighting	53.1231	301,332	322,576	345,000	325,000
Road paving and drainage supplies	53.1724	51,827	59,871	60,000	60,000
		353,159	382,447	405,000	385,000
Capital Outlays					
Site Improvements	54.1200	18,250	248,273	1,002,333	1,682,940
		18,250	248,273	1,002,333	1,682,940
Total Expenditures		392,617	796,604	1,457,333	2,203,940

Highways and Streets Expenditures

Capital Outlay Overview

For FY 2019, this department has budgeted for site improvements in the capital outlays.

*St Marys Street & Osborne Road sidewalk & Drainage Improvement \$1,400,000

*St. Marys Road Landscaping \$20,000

*Tech College \$262,940

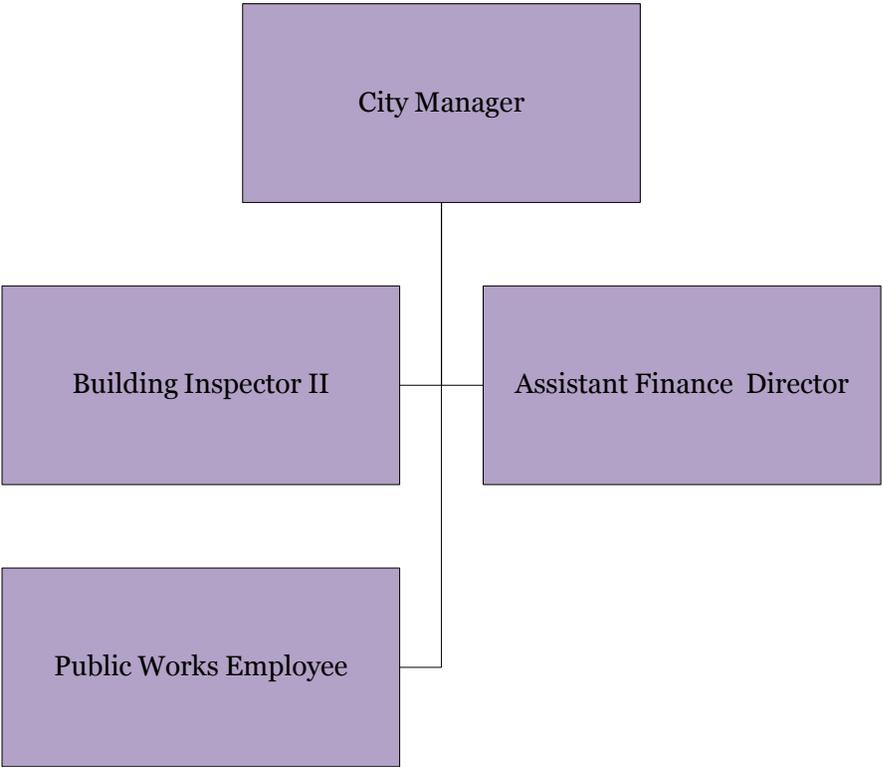
Budget Summary

The department's expenditures increased \$746,607 or 51.2% from last year's budget. An increase in purchased/contracted services and capital outlays in site improvements is shown.

Personnel

There are no personnel budgeted in this department.

Oak Grove Cemetery
Organizational Chart FY 2019



Cemetery

Purpose Statement

The Oak Grove Cemetery supports the quality of life of the City by providing a serene final resting place and historical archive of those who have gone on before.

Departmental Goals (including, but not limited to)

1. Ensure family members are treated with compassion as they arrange the purchase of burial plots.
2. Maintain a well manicured and peaceful setting for visitors and family members of the deceased.
3. Ensure records of burial plots are kept accurately.
4. Ensure deeds are filed timely after purchase.

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Percentage of timely, one business day response time to emails and telephone messages.	100%	100%	100%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Department expenditures per capita	\$6.36	\$6.22/\$5.65	\$6.67
2. Departmental expenditures as a percent of the General Fund.	1%	1%/1%	1%
3. Percentage of time employee spends on cemetery functions.	10%	10%/15%	15%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of burial plots sold	35	40/43	40
2. Number of burial plots placed on payment plan	8	8/11	10
3. Number of employees who work at or administrate for the cemetery	0.64	0.64/.64	0.64

Cemetery Expenditures					
	Account Number	Actual	Actual	Budget	Adopted
Salaries, Wages and Employee Benefits					
		FY2016	FY2017	FY2018	FY2019
Regular Employees	51.1100	19,926	20,517	21,500	21,500
Overtime	51.1300	131	496	150	150
Group Health/Dental	51.2105	7,809	7,203	7,905	7,965
Health Clinic	51.2107	0	864	489	290
Group Life Insurance	51.2110	28	46	29	30
FICA Contributions (Employer)	51.2200	1,293	1,540	1,213	1,215
Retirement Contribution (Employer)	51.2400	908	1,005	1,111	840
Workers' Compensation	51.2700	0	4,504	3,809	1,510
		30,095	36,175	36,206	33,500
Purchased/Contracted Services					
Computer maintenance	52.2201	334	322	400	400
Small equipment repairs	52.2216	0	0	200	200
Postage	52.3220	131	180	165	200
Dues & fees	52.3600	363	360	600	360
Contract labor	52.3850	48,996	50,409	47,000	52,000
		49,824	51,271	48,365	53,160
Supplies					
Miscellaneous supplies	53.1140	2,054	169	250	175
Water/Sewerage	53.1210	566	497	618	500
Electricity	53.1230	274	280	391	300
Gasoline	53.1270	0	0	639	500
Small equipment	53.1600	27	19	600	600
Small equipment supplies	53.1601	32	144	250	250
Cemetery work supplies	53.1704	0	0	100	100
Vehicle repair supplies	53.1723	0	54	100	100
		2,953	1,163	2,948	2,525
Operating Transfers					
Operating transfer out - Cemetery Fees	61.1000	17,769	20,478	19,000	25,000
		17,769	20,478	19,000	25,000
Total Expenditures		100,641	109,087	106,519	114,185

Cemetery Expenditures

Capital Outlay Overview

This department does not have any capital outlay expenditures budgeted for FY 2019.

Budget Summary

An overall increase of \$7,666 or 7.2% in total expenditures is shown. There is an increase in Purchased/Contract Services and Operating Transfers.

Personnel

The personnel remained constant from FY 2018 to FY 2019.

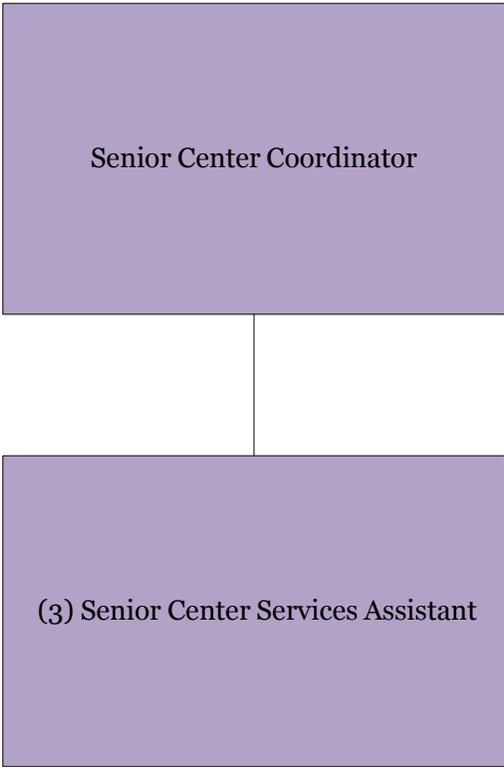
Cemetery Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Equipment Operator III	0.440	0.440	0.440
GIS/Planning Technician	0.000	0.000	0.000
Assistant Finance Director	0.100	0.100	0.100
Building Inspector II	0.100	0.100	0.100
FTE Positions	0.640	0.640	0.640

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**Senior Citizens Center
Organizational Chart FY 2019**



Senior Center

Purpose Statement

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

Departmental Goals (including, but not limited to)

1. To continue to have a thriving independent Senior Center for the seniors of St. Marys.
2. Improve quality of life for seniors in our community.
3. Increase marketing efforts and recognition of the Senior Center.
4. Develop a Senior Center user satisfaction survey.

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of seniors rating overall satisfaction with Senior Center services as "good" or above.	95%	90%/90%	90%
2. Percent of participants rating individual Senior Center events as "good" or above.	95%	90%/90%	90%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percentage increase in attendance from prior year.	0.30%	2%/1%	2%
2. Senior Center annual attendance per capita.	49%	49%/47%	48%
3. Departmental expenditures per capita.	\$8.19	7.84/7.84	\$9.00
4. Departmental expenditures as a percent of the General Fund.	1.00%	1%/0.97%	1.00%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of full-time equivalent City employees (FTE) for the year.	2.1	2.36/2.36	2.36
2. Annual Senior Center attendance.	8,512	8,500/8066	8,300
3. Number of meals served annually.	7,906	7,906/7176	7,800
4. Number of programs provided annually.*	500	500/444	500
5. Total population in St. Marys.	18,088	18,088/17,121	17,121

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

Comment: Due to the fact this is an aging community, attendee numbers would not be the determining factor of successfulness. A measure of success is the rating I place on the services we have been able to provide to each senior as an individual.

Senior Center Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular employees	51.1100	57,515	55,286	59,100	60,880
Overtime	51.1300	1,188	3,518	1,500	1,500
Group Health/Dental Ins	51.2105	17,441	16,022	16,740	14,305
Health Clinic	51.2107	874	945	864	655
Group Life Insurance	51.2110	141	88	88	95
FICA contributions (employer)	51.2200	3,969	4,204	4,640	4,775
Retirement contribution (employer)	51.2400	2,405	2,685	2,443	2,575
Workers' Compensation	51.2700	129	99	173	150
		83,662	82,847	85,548	84,935

Purchased/Contracted Services

Alarm system maintenance	52.2205	309	220	412	600
Vehicle repairs	52.2223	1,697	7,561	1,000	500
Property/Liability insurance	52.3110	312	267	750	300
Telephone	52.3210	1,531	1,672	1,545	1,600
Advertising	52.3300	208	94	300	150
Travel	52.3500	0	48	150	150
Dues & Fees	52.3600	82	115	150	150
Education and training	52.3700	75	42	500	250
		4,214	10,019	4,807	3,700

Supplies

Computer supplies	53.1120	160	186	250	200
Copier supplies	53.1130	5	30	50	50
Miscellaneous supplies	53.1140	2,592	2,470	2,500	2,575
Water/sewerage	53.1210	829	994	1,000	750
Electricity	53.1230	4,306	3,833	4,800	4,500
Gasoline	53.1270	1,027	996	2,250	2,000
Food	53.1300	32,354	43,237	32,000	32,000
Small equipment	53.1600	319	427	1,000	500
		41,592	52,173	43,850	42,575

Total Expenditures		129,468	145,039	134,205	131,210
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Senior Center Department

Capital Outlay Overview

There are no Capital Outlays budgeted for FY2019 for the Senior Center.

Budget Summary

An overall decrease of \$2,995 or 2.2% is reflected in the overall budget. The decrease is reflected in Salaries/Benefits, Purchased/Contracted Services and Supplies.

Personnel

The personnel remained constant from FY 2018 to FY 2019.

Senior Center Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Senior Center Coordinator	1.000	1.000	1.000
Senior Center Services Assistant	1.360	1.360	1.360
FTE Positions	2.360	2.360	2.360

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Parks

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of survey respondents that rate our parks as "good" or above.	94%	95% / 75%	95%
2. Percent of event sponsors that rated our parks as "good" or above in regards to meeting their needs.	96%	95% /65%	95%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Number of park rentals.	62	40/25	40
2. Vandalism incidents responded to within one hour of notification.	100%	100%/100%	100%
3. Departmental expenditures per capita.	\$9.82	\$4.32/\$4.37	\$4.25
4. Departmental expenditures as a percent of the General Fund.	1.76%	0.67%/0.58%	0.56%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of hours spent mowing.	262	75/128	75
2. Number of hours spent weeding.	255.5	250/355	250
3. Number of hours spent picking up trash.	319.5	250/261	250
4. Number of hours spent cleaning fountain.	105	100/77	100
5. Number of vandalism incidents.	3	10/0	10

Parks Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Purchased/Contracted Services

Other Professional Services	52.1240	0	39,110	15,000	10,000
Building repairs	52.2221	16,893	0	400	500
Rental of equipment and vehicles	52.2320	11,361	1,176	1,000	1,000
		28,254	40,286	16,400	11,500

Supplies

Water/sewerage	53.1210	8,122	12,725	11,000	11,000
Electricity	53.1230	18,409	20,955	19,000	19,000
Uniforms & replacements	53.1702	0	28	0	0
Christmas equipment & supplies	53.1703	8,008	9,744	10,000	10,000
Public grounds maintenance supplies	53.1705	24,272	10,948	11,000	14,800
Building repair supplies	53.1721	11,926	7,016	6,500	6,500
		70,737	61,416	57,500	61,300

Capital Outlay

Site Improvements	54.1200	47,997	68,583	0	0
Equipment	54.2200	0	0	0	0
		47,997	68,583	0	0

Total Expenditures		146,988	170,285	73,900	72,800
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Parks					
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Capital Outlay Overview

This department does not have any capital expenditures for FY 2019.

Budget Summary

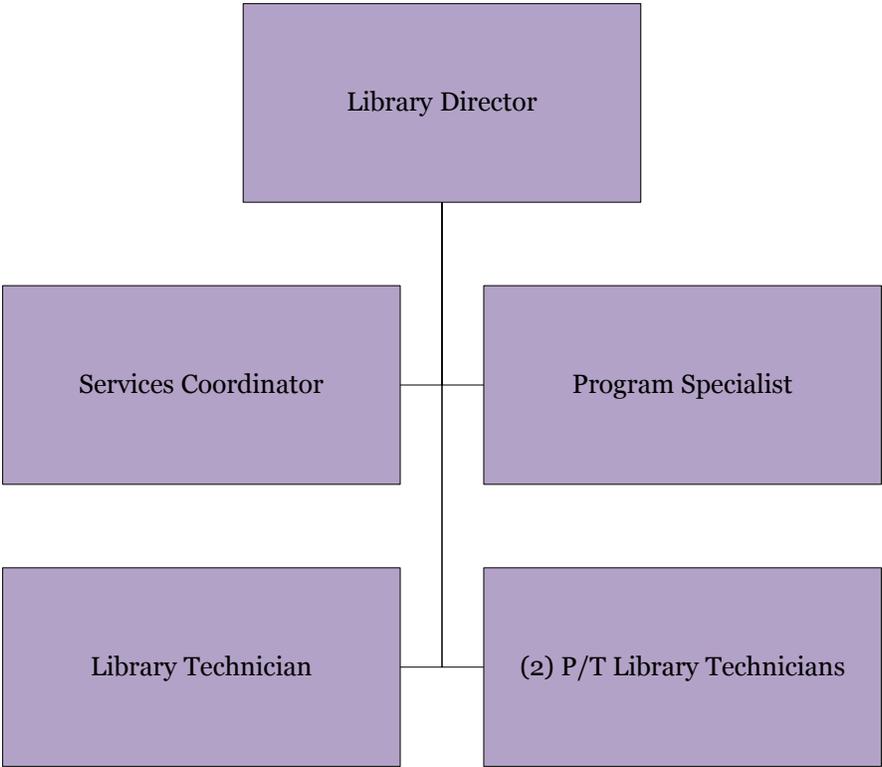
There is an overall decrease in the budget from FY 2018 to FY 2019 of \$1,100 or 1.5%.

The decrease is reflected in Purchased/Contracted Services.

Personnel

There are no personnel budgeted in this department.

**St. Marys Public Library
Organizational Chart FY 2019**



Library

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Percentage of visitors to total hours open annually.	32%	36%/28%	36%
2. Number of books circulated divided by the number of regular library card holders.	5	6/4	6
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of audio-visual materials circulated compared to total circulation. *	34%	36%/30%	38%
2. Total department budget divided by total library users for the year.	\$4.20	\$4.00/\$4.40	\$4.00
3. Departmental expenditures per capita.	\$16.72	\$18.34/\$17.00	\$17.00
4. Departmental expenditures as a percent of the General Fund.	3.00%	3.00%/2.7%	2.38%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of library cards to date.	12,783	13,000/13,466	13,750
2. Number of items circulated.	78,925	80,000/69,000	80,000
3. Number of computer users.	21,206	25,000/30,766	40,000

Library			
Performance Measures	2017	2018	2019
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
4. Number of hours open during the year	2,504	2,600/2,504	2,600
5. Library attendance.	82,882	90,000/68,371	80,000
6. Holds sent/received.	7,109	7,500/7,420	7,500

* does not include digital ebooks and audio downloads

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Library Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Salaries, Wages and Employee Benefits					
Regular employees	51.1100	180,208	172,054	175,823	183,205
Overtime	51.1300	10	219	300	300
Group Health/Dental	51.2105	27,991	26,978	28,326	24,145
Health Clinic	51.2107	3,499	3,779	3,455	2,615
Group Life Insurance	51.2110	529	350	350	361
FICA contributions (employer)	51.2200	13,375	13,175	13,830	14,040
Retirement - contribution (employer)	51.2400	9,266	7,778	10,058	8,620
Tuition reimbursements	51.2500	1,000	2,000	2,000	1,000
Workers' Compensation	51.2700	316	336	362	420
		236,194	226,669	234,504	234,706
Purchased/Contracted Services					
Computer maintenance	52.2201	0	1,125	4,000	3,000
Copier maintenance	52.2202	2,281	2,558	2,000	2,000
Alarm system maintenance	52.2205	930	950	1,000	1,030
Building repairs	52.2221	50	1,634	500	515
Telephone	52.3210	5,639	5,702	5,665	5,835
Postage	52.3220	3,747	3,581	4,000	4,000
Travel	52.3500	0	205	500	500
Dues and fees	52.3600	3,703	3,507	3,800	3,800
Education and training	52.3700	0	0	700	600
		16,350	19,262	22,165	21,280
Supplies					
Office supplies	53.1110	137	113	700	600
Computer supplies	53.1120	0	167	1,000	800
Copier supplies	53.1130	312	230	250	350
Miscellaneous supplies	53.1140	1,165	1,726	1,300	1,200
Library unique supplies	53.1145	2,077	1,656	2,200	2,200
Water/sewerage	53.1210	664	755	800	800
Electricity	53.1230	25,756	25,401	26,000	26,000
Books and periodicals	53.1400	11,916	13,844	22,500	20,000
Building repairs supplies	53.1721	1,885	332	2,500	2,500
		43,912	44,224	57,250	54,450
Total Expenditures		296,456	290,155	313,919	310,436

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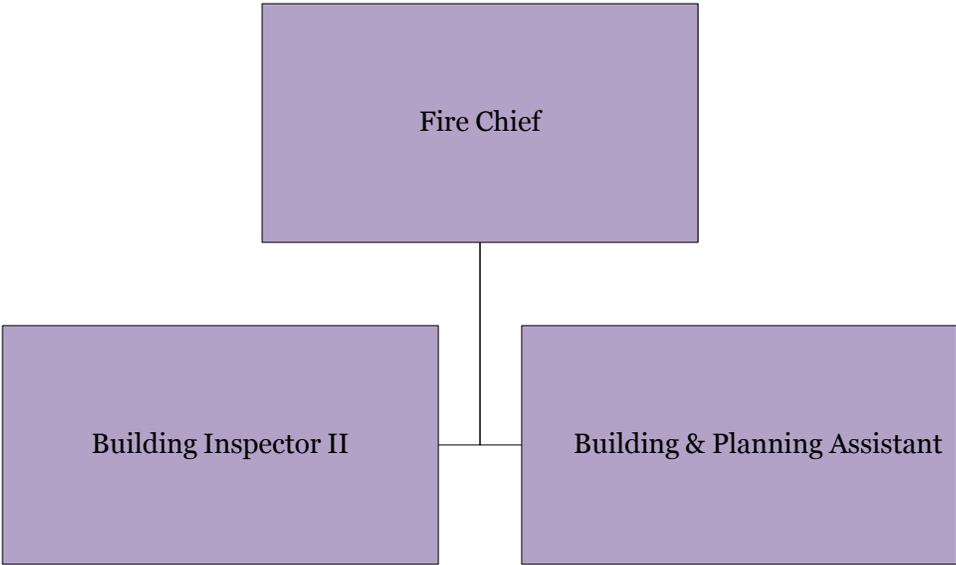
Library Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
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	2.500
FTE Positions	5.000	5.000	5.500

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**Building Department
Organizational Chart FY 2019**



Building Department

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
Outcome Measures	Goal	Goal/Actual	Goal
1. Applicants rating of overall satisfaction with Building permitting process as "good" or above.	100%	100%/100%	100%
2. Percentage of builders at annual meeting rating the Building Department function as "good" or above.	93%	100%/100%	100%
3. Number of serious injuries to occupants of a residence as a result of a deficient building inspection (personal injury rates).	0	0	0
4. Percentage of residential building fires resulting from faulty building permitting and/or inspection.	0%	0%	0%
5. Percentage of commercial building fires resulting from faulty building permitting and/or inspection.	0%	0%	0%
Efficiency/Effectiveness Indicators	Goal	Goal/Actual	Projected
1. Percent of inspections performed within 48 hours.	100%	100%/100%	100%
2. Ratio of building inspections to number of building inspectors.	1:03	1:03/1:02	1:02
3. Percentage of building permits issued within seven days after a complete application is received.	98%	100%/100%	99%
4. Departmental expenditures per capita.	\$9.04	\$10/\$9.05	\$10.00
5. Departmental expenditures as a percent of the General Fund.	1.40%	1.4%/1%	1.00%

Building Department

Performance Measures	2017	2018	2019
Workload/Service Level Indicators	Goal	Goal/Actual	Goal
1. Total number of /plumbing/HVAC/Electrical/LV permits issued.	232	200/200	200
2. Total number of building permits.	93	125/263	275
3. Number of inspections completed.	3,282	4,200/3,705	4,000
4. Dollar amount of building permits issued.	\$281,665	350,000/359,000	\$380,000
5. Number of certificates of occupancy issued.	104	150/353	400
6. Number of estimated fees for Building Permits.	10	5	10

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Building Department Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular employees	51.1100	75,022	77,374	80,847	84,200
Temporary employees	51.1200	0	0	0	9,400
Overtime	51.1300	885	1,128	700	1,000
Group Health/Dental	51.2105	16,035	14,562	15,290	13,025
Health Clinic	51.2107	1,749	1,417	1,296	980
Group Life Insurance	51.2110	240	155	158	165
FICA contributions (employer)	51.2200	5,457	5,894	6,240	6,520
Retirement Contribution (employer)	51.2400	4,106	4,377	4,550	4,600
Workers' Compensation	51.2700	1,317	569	939	760
		104,811	105,476	110,020	120,650

Purchased/Contracted Services

Computer maintenance	52.2201	615	645	2,000	2,000
Copier maintenance	52.2202	1,072	1,577	1,646	1,650
Alarm system maintenance	52.2205	355	442	345	345
Vehicle repairs	52.2223	0	216	500	500
Vehicle leases	52.2321	0	0	0	7,740
Telephone	52.3210	1,748	2,241	2,200	2,400
Postage	52.3220	15	0	25	20
Travel	52.3500	1,222	496	1,000	800
Dues and fees	52.3600	314	650	700	700
Professional subscriptions	52.3610	0	0	300	750
Education and training	52.3700	304	727	730	800
		5,645	6,994	9,446	17,705

Supplies

Office supplies	53.1110	171	150	150	150
Computer supplies	53.1120	66	308	300	300
Copier supplies	53.1130	158	274	500	500
Miscellaneous supplies	53.1140	0	0	300	300
Gasoline	53.1270	1,363	2,354	2,000	2,000
Small Equipment - computers & software	53.1610	486	25	300	3,000
Other supplies	53.1700	80	40	140	150
Vehicle repair supplies	53.1723	833	976	1,000	500
		3,157	4,127	4,690	6,900

Capital Outlays

Vehicles	54.2200	0	0	27,000	0
		0	0	27,000	0

Building Department Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Debt Service

Capital Lease - Principal - Vehicles	58.1202	0	0	4,341	0
Capital Lease - Interest - Vehicles	58.2202	0	0	365	0
	569	0	0	4,706	0

Total Expenditures		113,613	116,597	155,862	145,255
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Building Department					
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Capital Outlay Overview

There is no Capital Outlay budgeted for FY 2019.

Budget Summary

There is an overall decrease of \$10,607 or 6.8% from last year's budget. This decrease is reflected in Capital Outlays and Debt Service.

Personnel

The personnel remained constant for this department from FY 2018 to FY 2019.

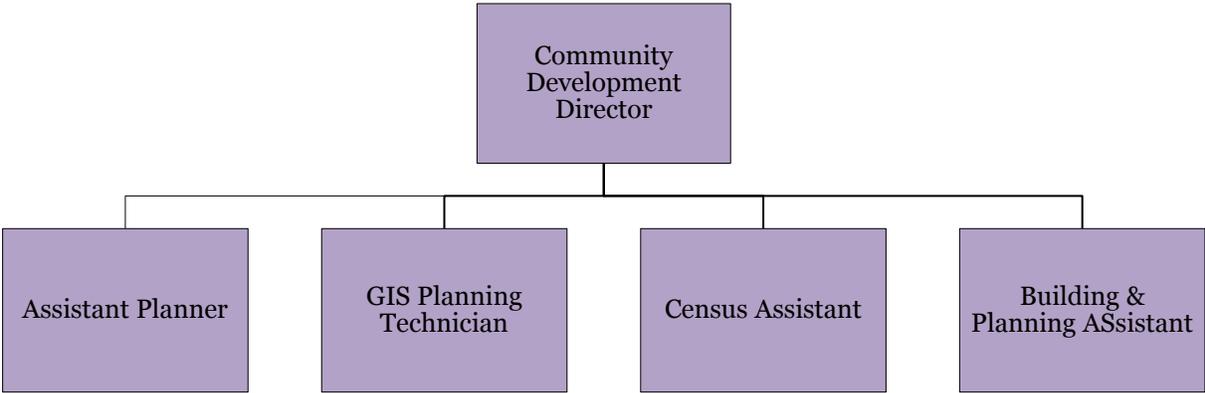
Building Department			
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FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Fire Chief	0.3	0.3	0.3
Planning and Building Assistant	0.5	0.5	0.5
Chief Building Inspector	0.9	0.9	0.9
FTE Positions	1.7	1.7	1.7

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**Planning Department
Organizational Chart FY 2019**



Planning

Purpose Statement

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

Departmental Goals (including, but not limited to)

1. Complete and adopt the updated zoning ordinance.
2. Implement recommendations of the Master Plan.
3. Update the Sign Ordinance, Property Maintenance Ordinance, Tree Ordinance, and other ordinances incompatible with the new Zoning Ordinance.
4. Have a final zoning, ROW, utility layer, and other maps available.
5. Public outreach and education for all ordinances.
6. Municode updated with current ordinances.
7. Update online information for the Public and websites.
8. Update HPC Ordinance, website and public material.
9. Adopt a self guided historic walk for HP Structures and areas.
10. Adopt an annual historic preservation award for best restoration.
11. Streamline the permitting process.
12. Update on application with checklists and other information.

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Percentage of survey respondents rating planning a portion of development review process as "good" or above.	100%	100%/unknown	100%
2. Percentage of time planning staff recommendations were accepted by City Council as presented.	100%	100%/about 85%	100%
3. Percentage of time planning staff recommendations were accepted by the Planning and Zoning Commission as presented.	100%	100%/about 85%	100%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Number of plan reviews completed within fourteen days after receipt of a complete application.	100%	100%/100%	100%
2. Departmental expenditures per capita.	\$11.87	\$17.00/\$13.37	\$15.98
3. Departmental expenditures as a percent of the General Fund.	2.23%	4%/2%	2.00%

Planning			
Performance Measures	2017	2018	2019
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of applications for review submitted to Planning Commission.	36	30/+/-24	35
2. Total number of dilapidated structures removed either by City or by Owner under orders from the City.	6	8/unknown	10
3. Total number of dilapidated structures renovated or restored.	1	6/2 since 03/07/18	5
4. Number of building permits reviewed (Planning component).	187	200/263	250
5. Number of Occupation Tax licenses processed.	657	675/629	700
6. Number of Historic Preservation Certificates of Appropriateness (COA) submitted to Historic Preservation Commission.	28	30/+/-25	35
7. Number of Historic Preservation Commission Certificates of Appropriateness (COA) appealed to Council.	1	0/5	10

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Planning Department Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular employees	51.1100	121,081	131,246	154,773	182,875
Overtime	51.1300	869	671	1,200	1,200
Group Health/Dental	51.2105	25,539	35,258	53,761	23,385
Health Clinic	51.2107	971	2,362	3,023	1,635
Group Life Insurance	51.2110	327	219	219	226
FICA contributions (employer)	51.2200	8,603	9,717	11,932	14,085
Retirement Contribution (employer)	51.2400	3,112	8,063	9,294	5,350
Workers' Compensation	51.2700	1,012	221	376	275
		161,514	187,757	234,578	229,031

Purchased/Contracted Services

Computer maintenance	52.2201	2,637	2,637	3,000	10,000
Copier maintenance	52.2202	1,072	1,577	3,000	3,000
Alarm system maintenance	52.2205	355	442	500	500
Vehicle repairs	52.2223	0	0	400	500
Vehicle lease	52.2321	0	0	0	3,600
Telephone	52.3210	1,934	1,941	2,000	2,100
Postage	52.3220	942	1,047	1,500	1,250
Advertising	52.3300	1,207	1,329	1,500	1,500
Printing and binding	52.3400	65	804	700	700
Travel	52.3500	1,219	1,124	3,000	5,000
Dues & Fees	52.3600	398	589	1,000	1,200
Education and training	52.3700	500	154	1,300	3,000
Other purchased services	52.3900	541	328	5,000	6,300
		10,870	11,972	22,900	38,650

Supplies

Office supplies	53.1110	237	286	400	400
Computer supplies	53.1120	1,000	852	800	800
Copier supplies	53.1130	198	329	600	600
Miscellaneous supplies	53.1140	584	943	600	800
Gasoline	53.1270	796	710	800	800
Small Equipment	53.1600	792	7,322	1,000	1,000
Small equipment - computers & software	53.1610	2,137	62	2,500	1,000
Vehicle repair supplies	53.1723	0	11	500	500
		5,744	10,515	7,200	5,900

Capital Outlay

Vehicles	54.2200	0	0	0	0
Computer Software	54.2410	0	0	11,000	0

Planning Department Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
		0	0	0	0
Debt Service					
Capital Lease - Principal - Vehicles	58.1210	0	0	0	0
Capital Lease - Interest - Vehicles	58.2210	0	0	0	0
		0	0	0	0
Total Expenditures		178,128	210,244	264,678	273,581

Planning Department

Capital Outlay Overview

There are no funds budgeted for Capital Outlay for FY 2019.

Budget Summary

Overall decrease of \$8,903 or 3.4% from last year's budget. The decrease is shown in Salaries and Supplies.

Personnel

Personnel remained consistent from FY 2018 to FY 2019.

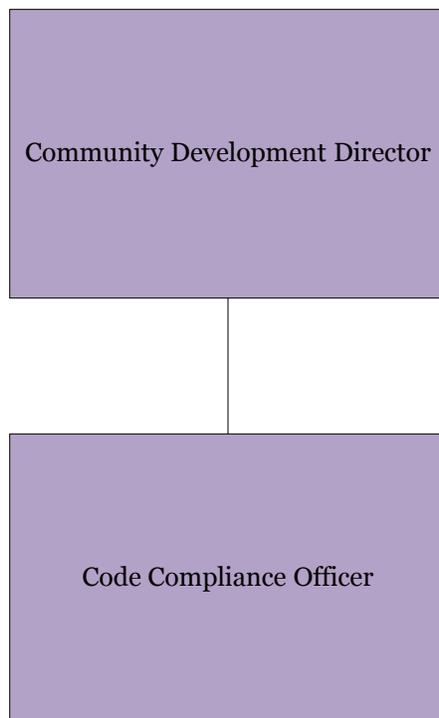
Planning Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Planning Director	1	1	1
Assist. Planner	0.95	1	1
GIS/Planning Technician	0	1	1
Census Assistant	0	0.5	0.5
Planning and Building Assistant	0.5	0.5	0.5
FTE Positions	2.45	4	4

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**Code Compliance Department
Organizational Chart FY 2019**



Code Compliance

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Total Number of cases opened during reporting period.	320	350/165	350
2. Total number of cases that remain open past this reporting period.	30	0/34	20
3. Total number of cases closed resulting in the violation being corrected.	290	350/131	330
4. Total number of cases resulting in a Citation.	0	0/2	n/a
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Number of days to respond to complaint/inquiry.	2	2/2	2
2. Number of days cases are open.	1	2/10	10
3. Number of cases resulting in voluntary compliance.	199	350/129	350
4. Departmental expenditures per capita.	\$3.38	\$5.57/\$2.51	\$4.30
5. Departmental expenditures as a percent of the General Fund.	0.66%	0.01%/>1%	1%

Code Compliance

Performance Measures	2017	2018	2019
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Total number of inquiries/complaints (public generated) per reporting period.	40	45/69	150
2. Total number of inquiries/complaints (Compliance Officer)generated per reporting period.	55	45/81	150
3. Average number of inquiries/complaints (other staff, i.e. Water Dept., Police/Fire, Council)per reporting.	5	5/15	50

Code Enforcement Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular employees	51.1100	38,298	39,403	38,771	43,115
Overtime	51.1300	254	308	500	1,000
Group Health/Dental	51.2105	539	472	496	480
Group Life Insurance	51.2110	141	88	88	95
FICA contributions (employer)	51.2200	2,886	3,095	3,004	3,380
Retirement Contribution (employer)	51.2400	2,680	2,837	2,784	775
Workers' Compensation	51.2700	360	542	867	575
		45,158	46,745	46,510	49,420

Purchased/Contracted Services

Legal	52.1220	1,000	0	1,000	500
Computer Maintenance	52.2201	2,494	1,998	2,600	2,800
Copier Maintenance	52.2202	54	91	300	300
Vehicle repairs	52.2223	0	465	300	200
Vehicle lease	52.2321	0	0	0	7,740
Telephone	52.3210	1,785	2,120	1,800	2,000
Postage	52.3220	92	111	200	150
Printing & Binding	52.3400	208	120	300	250
Travel	52.3500	1,072	1,833	2,000	2,000
Dues & Fees	52.3600	66	58	90	90
Education and training	52.3700	832	797	1,000	1,030
Other Purchased Services	52.3900	355	1,000	5,000	4,000
		7,958	8,593	14,590	21,060

Supplies

Office Supplies	53.1110	76	26	200	150
Computer Supplies	53.1120	734	90	250	200
Miscellaneous supplies	53.1140	367	160	250	250
Gasoline	53.1270	826	1,833	1,600	1,500
Vehicle repair supplies	53.1723	399	305	300	200
		2,402	2,414	2,600	2,300

Capital Outlays

Vehicles	54.2200	0	0	27,000	0
		0	0	27,000	0

Debt Service

Capital Lease - Principal - Vehicles	58.1210	0	0	4,341	0
Capital Lease - Interest - Vehicles	58.2210	0	0	365	0
		0	0	4,706	0

Total Expenditures		55,518	57,752	95,406	72,780
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Code Enforcement

Capital Outlay Overview

For FY 2019, the department does not have Capital Outlays budgeted.

Budget Summary

This department had an overall decrease of \$22,626 or 23.7% from last year's budget.

This is due to the decrease in Capital Outlays and Supplies.

Personnel

Personnel increased .5 FTE from FY 2018 to FY 2019.

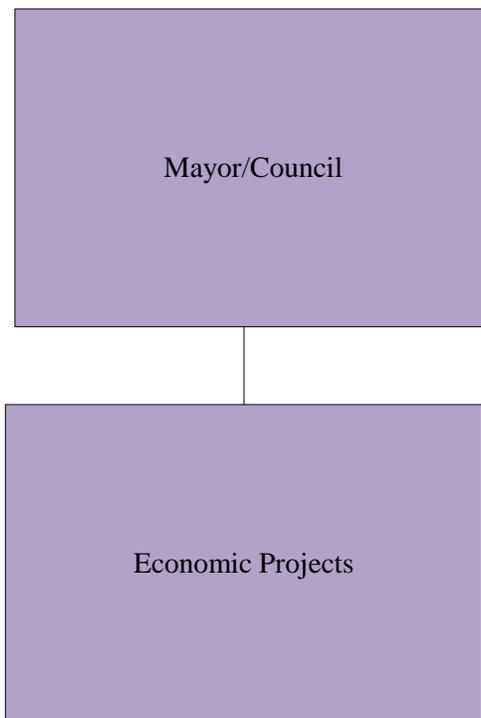
Code Enforcement Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Code Compliance Officer	1	1	1.5
FTE Positions	1	1	1.5

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Economic Projects
Organizational Chart FY 2019



Economic Projects Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular employees	51.1100	0	0	0	75,000
Group Health/Dental	51.2105	0	0	0	14,320
Health Clinic	51.2107	0	0	0	655
Group Life Insurance	51.2110	0	0	0	90
FICA contributions (employer)	51.2200	0	0	0	5,740
Retirement Contribution (employer)	51.2400	0	0	0	500
Workers' Compensation	51.2700	0	0	0	115
		0	0	0	96,420

Purchased/Contracted Services

Computer Maintenance	52.2201	0	0	0	100
Copier Maintenance	52.2202	0	0	0	300
Telephone	52.3210	0	0	0	2,000
Postage	52.3220	0	0	0	200
Travel	52.3500	0	0	0	2,000
Dues & Fees	52.3600	0	0	0	500
Education and training	52.3700	0	0	0	100
		0	0	0	5,200

Supplies

Office Supplies	53.1110	0	0	0	200
Computer Supplies	53.1120	0	0	0	250
Miscellaneous supplies	53.1140	0	0	0	250
		0	0	0	700

Total Expenditures		0	0	0	102,320
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Economic Projects

Capital Outlays

This department does not have Capital Outlays for FY2019.

Budget Summary

This is a new department for FY2019. The budget includes line items for salaries, purchased services, and supplies.

Personnel

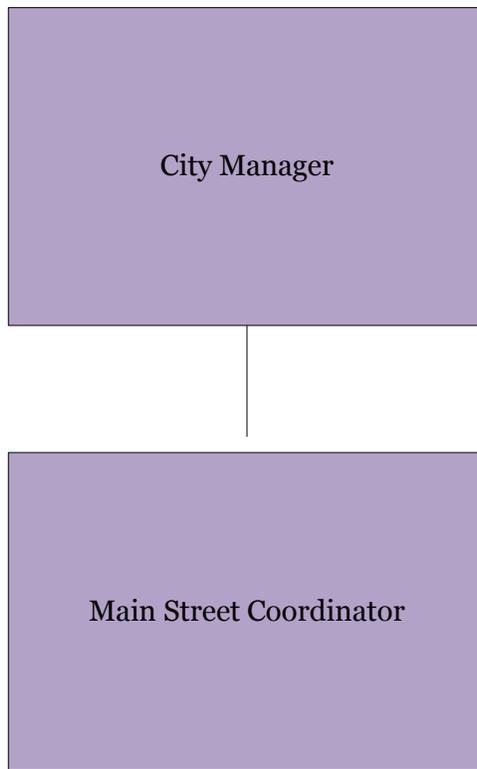
One employee is budgeted for this department for FY2019.

Economic Projects Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Economic Projects Director	0.000	0.000	1.000
FTE Positions	0.000	0.000	1.000

**Economic Development
Organizational Chart FY 2019**



Economic Development

Purpose Statement

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

Departmental Goals (including, but not limited to)

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. Network with property owners, managers, brokers, and other interested parties to explore location or expansion in St. Marys.

Performance Measures	2017	2018	2019
Events and Volunteers in Downtown			
	Actual	Goal/Actual	Goal
1. Downtown Events	189	198/N/A	190
2. Downtown Event Attendance	115,000	120,750/N/A	115,000
3. Volunteer Hours	25,955	27,252/N/A	25,000
Job Creation in DDA Area			
	Actual	Goal/Actual	Goal
1. New Businesses in DDA Area	9	10/N/A	10
2. Jobs Created	16	17/N/A	20
Public Improvements in Downtown			
	Actual	Goal/Actual	Goal
1. Projects Completed	5	7/N/A	7

Economic Development Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Salaries, Wages and Employee Benefits					
Regular employees	51.1100	43,470	48,929	48,131	50,315
Group Health/Dental	51.2105	7,438	6,744	7,082	6,010
Health Clinic	51.2107	874	945	864	655
Group Life Insurance	51.2110	141	88	88	91
FICA contributions (employer)	51.2200	3,196	3,764	3,683	3,850
Retirement Contribution (employer)	51.2400	1,484	3,473	3,369	1,150
Tuition Reimbursement	51.2500	0	0	1,000	0
Workers' Compensation	51.2700	487	325	160	115
		57,090	64,268	64,377	62,186
Purchased/Contracted Services					
Other Professional Services	52.1240	10,000	4,075	2,000	0
Copier maintenance	52.2202	978	705	1,148	1,000
Property/Liability Insurance	52.3110	573	802	1,650	1,600
Telephone	52.3210	1,894	1,655	2,300	1,800
Postage	52.3220	33	23	500	300
Advertising	52.3300	1,709	2,480	2,000	2,000
Marketing	52.3310	1,336	2,913	4,000	3,500
Travel	52.3500	1,115	1,319	5,000	5,000
Dues and fees	52.3600	513	500	800	824
Education and training	52.3700	1,399	1,605	4,000	4,000
Other Purchased Services	52.3900	0	6,250	0	0
		19,550	22,327	23,398	20,024
Supplies					
Office supplies	53.1110	135	85	200	200
Computer supplies	53.1120	342	350	400	400
Copier supplies	53.1130	166	265	400	400
Miscellaneous supplies	53.1140	257	565	750	750
Electricity	53.1230	2,500	2,684	2,500	2,650
Small equipment	53.1600	2,279	1,960	500	1,000
Small Equipment supplies	53.1601	4,741	0	0	0
		10,420	5,909	4,750	5,400
Capital Outlays					
Site improvements	54.1200	0	0	5,000	0
		0	0	5,000	0
Other					
Contributions to others	57.3000	0	10,000	10,000	10,000
		0	10,000	10,000	10,000
Total Expenditures		87,060	102,504	107,525	97,610

Economic Development

Capital Outlays

There is no capital outlay budgeted for FY 2019.

Budget Summary

This department has an overall decrease from FY 2018 to FY 2019 of \$9,915 or 9.2%. This is due to a decrease in capital outlay and salaries.

Personnel

Personnel remained constant from FY 2018 to FY 2019.

Economic Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Main Street Director	1.000	1.000	1.000
FTE Positions	1.000	1.000	1.000

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Airport Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Purchased/Contracted Services

Engineers/Consultants	52.1310	0	160	0	0
Other Purchased Services	52.3900	0	0	30,000	0
Property/Liability Insurance	52.3110	3,263	6,525	3,000	0
Dues and fees	52.3600	200	0	0	0
		3,463	6,685	33,000	0

Total Expenditures		3,463	6,685	33,000	0
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Airport Expenditures					
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Capital Outlay Overview

For FY 2019, this department does not have any capital outlay expenditures.

Budget Summary

There are no expenditures for FY 2019 for the Airport. The Airport has been shut down.

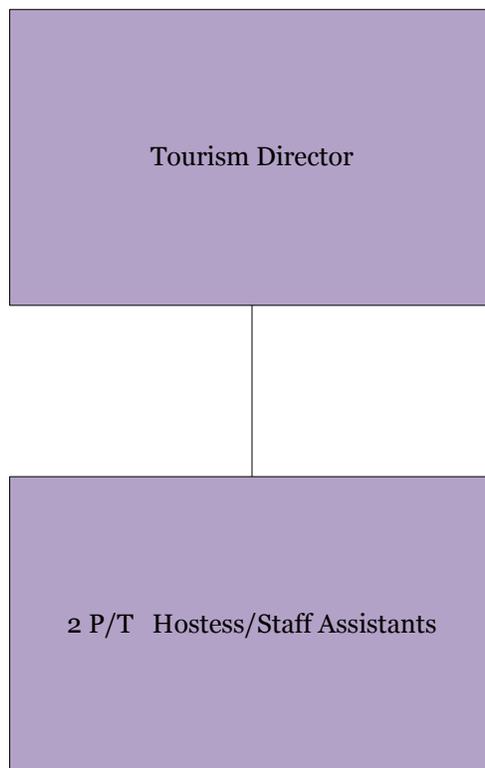
Personnel

There are no personnel budgeted for the Airport.

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Special Facilities – Orange Hall

Organizational Chart FY 2019



Special Facilities Expenditures					
	Account Number	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular Employees	51.1100	14,166	12,460	14,356	0
FICA contributions (employer)	51.2200	1,085	993	1,098	0
Unemployment insurance	51.2600	0	0	0	2,000
Workers' compensation	51.2700	28	36	58	0
		15,279	13,489	15,512	2,000

Purchased/Contracted Services

Alarm system maintenance	52.2205	523	545	555	550
Orange Hall restoration	52.2227	1,076	394	500	0
Submarine Museum	52.2229	50	16,466	500	500
Telephone	52.3210	398	424	500	450
Other purchased services	52.3900	193	2,711	3,500	4,500
		2,240	20,540	5,555	6,000

Supplies

Miscellaneous supplies	53.1140	(652)	518	1,000	500
Water/sewerage	53.1210	957	1,022	925	1,100
Electricity	53.1230	8,243	11,906	8,500	12,000
Orange Hall restoration supplies	53.1727	322	419	260	0
		8,870	13,865	10,685	13,600

Capital Outlays

Site improvements	54.1200	0	0	200,000	500,000
		0	0	200,000	500,000

Debt Service

Principal	58.1300	0	0	0	30,975
Interest	58.2300	0	0	0	14,590
		0	0	0	45,565

Total Expenditures		26,389	47,894	231,752	567,165
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Special Facilities

Capital Outlay Overview

This department has \$500,000 budgeted in Capital Outlays for site improvements at Orange Hall.

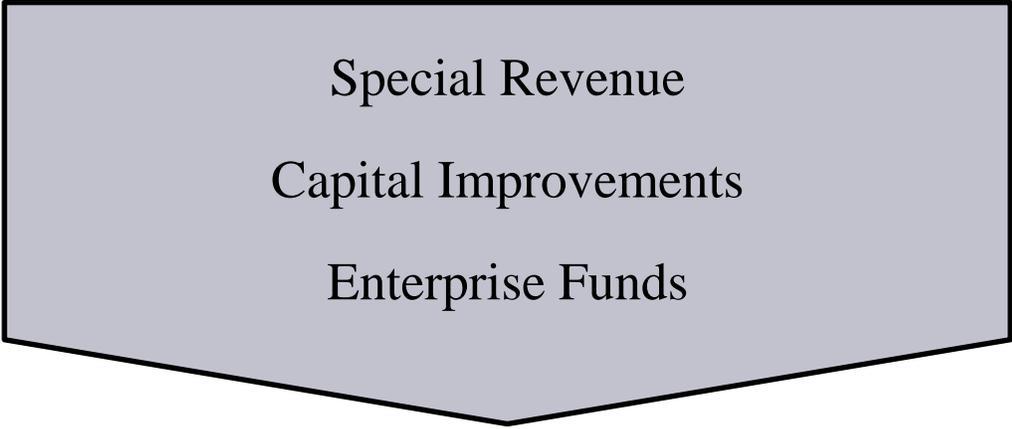
Budget Summary

The department has an overall increase of \$335,413 or 145% from last year's budget.

The increase is due Capital Outlay increase and the addition of Debt Service expenditures.

Personnel

There are no personnel allocated to the Special Facilities for FY 2019 due to the closure of Orange Hall.



Multi-Grant Fund

The Multi-Grant Fund is used to account for all City grants. The City has been awarded the Section 319 grant for the SHRIMP project in the downtown area.

Tax Allocation District

The Tax Allocation District Fund is used to account for ad valorem tax within a specified district. The tax allocation district is for Historic & Industrial redevelopment.

Special Revenue Hotel/Motel

The St. Marys Convention and Visitors Bureau (Special Revenue - Tourism Fund) was created for the purpose of promoting tourism in the City of St. Marys. The City of St. Marys collects the hotel/motel tax at a rate of 6%. At this time, all taxes collected are turned over to the St. Marys Convention and Visitors Bureau.

Special Purpose Local Option Sales Tax Fund

The Special Purpose Local Option Sales Tax (SPLOST) is a 1% sales tax voted in by citizens for the purpose of capital projects. Currently available in St. Marys is SPLOST VII.

LMIG Fund

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

Water and Sewer Enterprise Fund

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

Solid Waste Fund

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

Aquatic Center Fund

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

Aquatic Center Play Structure



Multiple Grants Fund Revenue

Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
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Revenues

Grant Federal	33.1120	67,767	23,423	392,333	397,133
GEMA Grant - Fire Dept.	33.4000	0	0	0	0
OP Grant	33.4112	0	1,685	0	0
State Gov't Grant	33.4121	0	236,277	0	0
Miscellaneous Income	38.9010	32,349	0	0	0

Total Revenues	100,116	261,385	392,333	397,133
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Multiple Grants Fund Expenditures

Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
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Expenditures

Operating Transfer Out to General Fund	61.1000	100,116	261,385	392,333	397,133
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Total Expenditures	100,116	261,385	392,333	397,133
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Multiple Grants Fund

Capital Outlay Overview

This department does not have any capital outlay expenditures planned for FY 2019.

Budget Summary

The budget for FY 2019 increased by \$4,800 or 1.22% .

Personnel

There are no personnel budgeted in this department.

Tax Allocation District Fund Revenue					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Revenues					
Taxes	31.1100	0	0	12,000	29,500
Interest revenues	36.1000	0	0	0	0
		0	0	12,000	29,500
Total Revenues		0	0	12,000	29,500

Tax Allocation District Fund Expenditures					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Expenditures					
Other Purchased Services	52.1240	0	0	12,000	29,500
		0	0	12,000	29,500
Total Expenditures		0	0	12,000	29,500

Tax Allocation District Fund

Capital Outlay Overview

This department does not have any capital outlay expenditures planned for FY 2019.

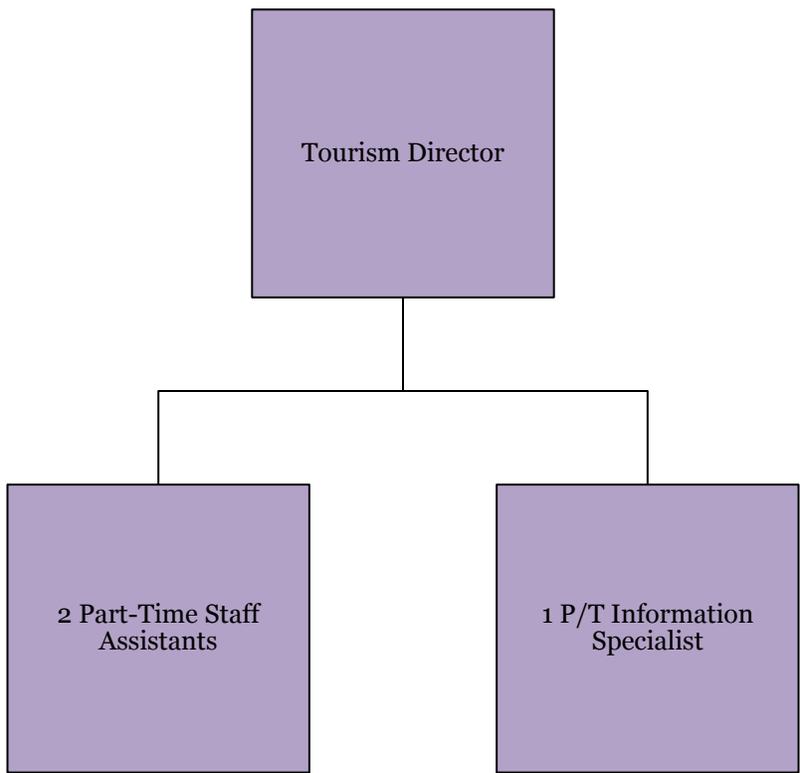
Budget Summary

The budget for FY 2019 increased \$17,500 or 146% from FY2018. This is due to an increase in assessed values within the district.

Personnel

There are no personnel budgeted in this department.

**St. Marys Convention and Visitor Bureau
(Tourism)
Organizational Chart FY 2019**



St. Marys Convention & Visitors Bureau

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Revenue collected through overnight guest at local hotels/bed & breakfasts.	\$149,776	128,500/148,027	\$135,200
2. Revenue collected through Activity Fees & Misc. Income (Tour of Homes, Community Market, Events).	\$9,858	\$10,650/\$11,472	\$9,051
3. Revenue collected from Retail Sales & Contributions from Others *Added Contributions from Others to 2018/2019	\$1,524	\$3100/\$3591	\$3,100
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Tourism material sent to prospective visitors (includes hard copy and electronic information).	77,346	50,470/205,397	80,000
2. Marketing and Advertising Expenditures.	\$36,979	\$48,776/\$45,989	\$42,631
3. St. Marys tracked in-person referrals.	15,531	13,500/17,006	17,000
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Tour Revenue Collected at Orange Hall. Closed Beginning Oct. 2017. Will remove from future years CVB performance.	\$9,625	\$7,400/\$1,097	\$0
2. Number of visitors at Welcome Center.	9,518	12,000/7,744	7,000
3. Minimum hours of tourism education received & advocating for tourism in St. Marys and Cumberland Island (presentations, mtgs., etc.).	40	24/38	32

Special Revenue Tourism Fund Revenues					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Taxes					
Hotel/Motel Tax	31.4100	140,460	157,570	109,000	135,200
		140,460	157,570	109,000	135,200
Charges for Services					
Activity Fees	34.7200	4,833	2,084	4,100	2,051
Retail Sales	34.7900	1,655	1,534	1,800	1,800
		6,488	3,618	5,900	3,851
Investment Income					
Interest Earned	36.1000	10	18	0	0
		10	18	0	0
Contributions & Donations					
Contributions From Others	37.1000	533	2,423	1,300	1,300
		533	2,423	1,300	1,300
Miscellaneous					
Rental Income	38.1000	0	210	0	0
Miscellaneous Income	38.9010	6,923	7,778	6,550	7,000
Fund Equity	38.0001	0	0	5,040	6,000
		6,923	7,988	11,590	13,000
Interfund Transfers					
Operating T/F In General Fund	39.1200	20,015	24,448	55,100	36,325
		20,015	24,448	55,100	36,325
Total Revenues		174,429	196,065	182,890	189,676

Special Revenue Tourism Fund Expenditures					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Salaries, Wages and Employee Benefits					
Regular employees	51.1100	29,070	32,605	26,242	33,260
Overtime - Regular employees	51.1300	0	0	100	0
FICA contributions (employer)	51.2200	2,204	2,583	2,008	2,580
Workers Compensation	51.2700	39	4	80	80
		31,313	35,192	28,430	35,920
Purchased/Contracted Services					
Audit/Administration Fee	52.1210	3,600	3,600	3,600	3,600
Tram maintenance	52.2210	373	2,017	700	1,400
Liability/Board Insurance	52.3110	1,202	1,124	1,100	1,200
Telephone/Internet	52.3210	2,708	2,832	2,800	3,200
Postage	52.3220	433	1,102	1,100	1,100
Advertising/ Marketing	52.3300	46,650	40,779	48,776	42,631
Travel	52.3500	2,918	3,007	1,700	3,000
Dues and fees	52.3600	1,135	1,340	1,220	1,400
Education and training	52.3700	865	570	645	900
Contract Labor	52.3850	55,138	61,160	81,150	68,100
		115,022	117,531	142,791	126,531
Supplies					
Office supplies	53.1110	2,029	1,928	2,000	2,400
Miscellaneous supplies	53.1140	2,924	4,608	5,000	4,875
Water/Sewerage	53.1210	615	675	750	750
Electricity	53.1210	4,008	3,821	4,580	4,400
Supp/Inv for Resale	53.1500	524	313	800	800
Small equipment/ Computers, software, etc.	53.1610	0	1,992	1,000	2,000
		10,100	13,337	14,130	15,225
Other Costs					
Payment to Others	57.3000	12,000	12,000	12,000	12,000
		12,000	12,000	12,000	12,000
Total Expenditures		168,435	178,060	197,351	189,676

Special Revenue Tourism Fund

Capital Outlay Overview

This department has no capital outlay expenditures budgeted for FY 2019.

Budget Summary

There is an overall decrease in the budget of \$7,675 or 3.9% from FY 2018 to FY 2019. This decrease is reflected in Purchased/Contracted Services.

Personnel

Personnel remained constant from FY 2018 to FY 2019.

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SPLOST Fund Revenues					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Revenues					
Sales, Interest, Other Income					
SPLOST Referendum Tax	31.3201	4,362,853	1,978,572	1,654,050	1,000,000
Interest Revenue	36.1007	341	0	0	0
Total Revenues		4,362,853	1,978,572	1,654,050	1,000,000

SPLOST Fund Expenditures					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Expenditures					
Road, Streets and Bridges					
Infrastructure 54220	52.2224	107,712	28,195	0	0
Drainage 54.2200	54.1242	12,558	45,445	0	0
Paving/Overlay	54.1416/1417	15,165	0	0	0
Gaines Davis/Marsh Harbor	54.1202/1205	2,215,300	0	0	0
Bond Debt 54310	61.1000	1,680,800	1,669,300	1,654,050	1,000,000
		4,031,535	1,742,940	1,654,050	1,000,000
Total Expenditures		4,031,535	1,742,940	1,654,050	1,000,000

SPLOST Fund

Capital Outlay Overview

SPLOST VII is a capital improvement fund that is used for the purchase of capital equipment and improvements to infrastructure. Items included in the FY 2019 budget are: Bond debt payment - bond used for repairs to infrastructure.

Budget Summary

This is an overall decrease of \$654,050 or 39.5% due to the reduction in the amount transferred for bond debt.

Personnel

There are no personnel budgeted in this department.

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LMIG Fund Revenues					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Revenues					
LMIG GRANT	31.3200	256,064	204,850	150,000	220,329
Interest revenues	36.1000	114	178	150	0
Fund Balance	38.0001	0	0	300,000	204,850
		256,178	205,028	450,150	425,179
Total Revenues		256,178	205,028	450,150	425,179

LMIG Fund Expenditures					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Expenditures					
Paving and Overlay - Highways & Streets	54.1415	0	255,052	450,150	0
Op T/F Out - General Fund	61.1000	0	0	0	425,179
		0	255,052	450,150	425,179
Total Expenditures		0	255,052	450,150	425,179

LMIG Fund Expenditures

Capital Outlay Overview

LMIG funds are set for road infrastructure and improvements in the FY2019 budget.

Budget Summary

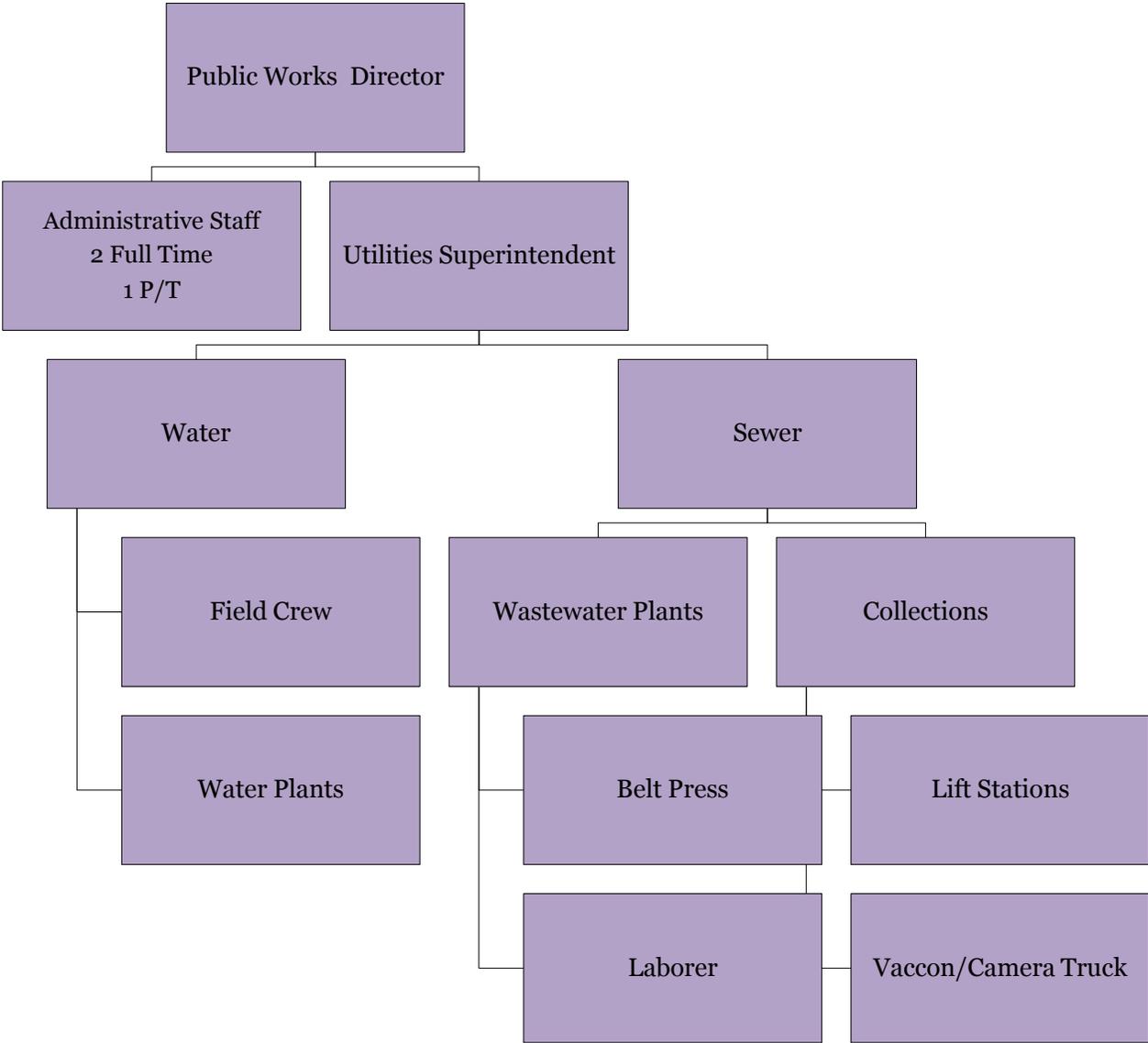
LMIG funds decreased by 6% or \$24,971 due to a decrease in the fund balance.

Personnel

Personnel are not budgeted in this department.

Water & Sewer Departments

Organizational Chart FY 2019



Sewer Department

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Compliance rate with EPD mandated testing.	100%	100%/100%	100%
2. Percent of survey respondents who rate the quality of the sanitary Sewer System as "good" or above.	84%	90%/58.41	90%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of sewer back-ups responded to within one hour of notification.	100%	100%/100%	100%
2. Percent of sewer line breaks repaired within two hours after locates are completed.	100%	99%/100%	100%
3. Percent of water samples tested which meet established EPD requirements.	100%	100%/99%	100%
4. Number of properties damaged as a result of Sewer System failures.	0	0/0	0
5. Percent of Sewer Systems cleaned every year.	2%	2%/2%	2%
6. Departmental expenditures per capita.	\$148.70	\$151.02/\$125.53	\$148.91
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Citizen inquiries/service requests completed.	306	70/135	70
2. Total number of employees.	11.5	11.5/11.5	11.5

Sewer Department			
	2017	2018	2019
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Miles of main.	134.7	132/134.7	132
4. Locate requests completed.	1,524	2,000/1582	2,000
5. Number of blockage/odor/break complaints received.	89	50/114	50
6. Total gallons treated. (million)	615.6	550/819.21	550
7. Total tons of sludge disposed.	1728	1500/1,579	1,500
8. Total inches of rainfall.	51.7	50/83.10	50
9. Number of lift stations.	75	76/75	76
10. Number of lift station alarm calls received.	942	650/1,597	650

Water Department

Purpose Statement

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

Departmental Goals (including, but not limited to)

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

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Compliance rate with EPD mandated testing.	100%	100%/100%	100%
2. Water Audit Validity Score (out of 100).	76%	60%/62%	60%
3. Percent of survey respondents that rate the water quality as "good" or above.	59%	70%/31.37%	70%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of fire hydrants repaired within five days.	44%	90%/76%	90%
2. Peak day water demand as a percentage of capacity.	50%	30%/39%	30%
3. Departmental expenditures per capita.	\$87.37	\$124.32/\$66.66	\$158.20
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Total number of employees.	5.5	5.5/5.5	5.5
2. Miles of water mains.	131	132/131	132
3. Number of water customer accounts.	6,953	6,875/7,060	6,875

Water Department			
Performance Measures	2017	2018	2019
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
4. Locate requests completed.	1,524	1,700/1,582	1,700
5. Number of fire hydrant repairs/inspections.	23	20/21	20
6. Number of low pressure/odor complaints received.	71	50/89	50
7. Total gallons pumped.(millions)	536.9	500/514.7	500
8. Total gallons billed. (millions)	433.1	430/435.5	430
9. Total gallons of unaccounted for water. (millions)	99.6	80/78.5	80.0
10. Utility bills processed.	82,877	80,000/84,285	80,000

Water-Sewer Fund Revenues					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Grants Direct					
GEFA Loan	33.4110	0	0	475,000	500,000
FEMA Grant	33.4120	0	0	0	390,560
		0	0	475,000	890,560
Charges for Services					
Water Charges	34.4210	2,092,000	2,202,070	2,154,375	2,155,000
Transfer/Temporary Services	34.4211	47,000	56,990	48,421	56,000
Reconnection NSF Fees	34.4212	85,000	74,798	87,138	75,000
Late Fees and Penalties	34.4213	130,000	131,445	133,929	132,000
Turn On Fee	34.4214	45,000	46,235	46,360	46,250
Cap Recovery Water - Developers	34.4216	54,750	45,358	56,405	109,500
Water Charges 2	34.4217	700,485	738,073	721,657	740,000
Sewerage Charges	34.4230	1,989,095	2,079,755	2,059,334	2,080,000
Sewer Charges 2	34.4231	663,205	702,398	683,250	703,000
Cap Recovery Meter - Developers	34.4236	14,000	30,922	14,423	28,000
Sewer Pump out Waterfront	34.4242	0	45	0	0
Cap Recovery Sewer - Developers	34.4256	177,750	160,712	183,122	355,500
Construction Fees	34.4263	235,350	473,081	274,050	400,000
		6,233,635	6,741,882	6,462,464	6,880,250
Other Charges For Svcs					
Admin Fees - Credit Card	34.9920	0	9,465	0	12,000
		0	9,465	0	12,000
Investment Income					
Interest Revenues	36.1000	6,000	7,867	7,985	8,000
		6,000	7,867	7,985	8,000
Miscellaneous					
Fund Equity	38.0001	0	0	213,443	130,560
Rental Income	38.1000	42,000	42,000	42,000	42,000
Other Miscellaneous Revenues	38.9100	0	7,998	2,525	2,500
Collection Fees	38.9300	0	13,972	2,525	8,000
		42,000	63,970	260,493	183,060
Other Financing Sources					
Lease Revenues	39.1001	0	96,445	37,000	168,115
Operating Transfer In - SPLOST	39.1205	1,680,800	1,669,300	1,654,050	1,000,000
		1,680,800	1,765,745	1,691,050	1,168,115
Proceeds of Fixed Assets					
Gain/Loss of Property Sale	39.2200	0	0	5,000	0
		0	0	5,000	0
Total Revenues		7,962,435	8,588,929	8,901,992	9,141,985

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Sewer Expenses

Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
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Salaries, Wages and Employee Benefits

Regular employees	51.1100	582,260	598,312	619,591	653,760
Temporary Employees	51.1200	740	0	0	0
Overtime	51.1300	28,138	48,652	28,000	29,000
Group Health/Dental	51.2105	229,830	189,031	214,577	174,345
Health Clinic	51.2107	8,537	8,342	8,207	5,875
Wellness Program	51.2108	0	0	500	500
Group Life Insurance	51.2110	1,836	1,499	1,494	1,495
FICA contributions (employer)	51.2200	41,940	45,903	49,541	52,155
Retirement contributions (employer)	51.2400	33,304	35,017	40,308	41,540
Tuition reimbursements	51.2500	0	0	1,000	1,000
Workers' compensation	51.2700	5,466	5,911	8,917	10,235
		932,051	932,667	972,135	969,905

Purchased/Contracted Services

Audit	52.1210	7,500	7,500	7,725	8,000
Employment physicals & tests	52.1231	286	378	1,800	1,800
Engineers and consultants		0	160	0	0
Collection services	52.1320	2,512	2,072	4,000	4,000
Utilities Protection Agency	52.1330	1,146	461	1,326	1,330
Custodial	52.2130	6,440	6,507	6,450	7,000
Computer maintenance	52.2201	9,516	8,321	51,330	51,330
Copier maintenance	52.2202	68	84	750	750
Radio maintenance	52.2204	1,544	2,374	500	2,180
Alarm system maintenance	52.2205	19,781	20,207	23,340	31,700
Fuel system maintenance	52.2208	265	0	250	250
Building repairs	52.2221	1,150	508	500	1,500
Water/Sewer plant repairs	52.2222	18,847	27,915	50,000	50,000
Vehicle repairs	52.2223	6,332	119,820	10,000	13,000
Lift station repairs	52.2225	19,955	15,854	100,000	100,000
Sewer system repairs	52.2226	113,594	42,817	60,000	60,000
Rental of equipment and vehicles	52.2320	3,215	2,461	8,000	8,000
Vehicle Lease	52.2321	0	0	0	15,435
Property/liability insurance - Sewer share	52.3130	60,716	63,454	65,920	65,920
Public officials liability insurance - Sewer share	52.3170	12,142	11,239	11,000	12,910
Telephone	52.3210	7,492	7,895	9,400	9,800
Postage	52.3220	18,576	16,659	17,510	18,000
Advertising	52.3300	357	267	300	300
Printing and binding	52.3400	2,668	2,647	3,000	2,700
Travel	52.3500	0	0	1,500	1,500
Dues and fees	52.3610	549	653	822	825
Lab analysis fees	52.3650	57,860	65,145	62,400	76,400
Sludge charges	52.6670	37,925	42,734	45,000	45,000
Bank fees	52.3680	20,505	27,408	19,000	27,000
Education and training	52.3700	934	1,265	2,500	2,500
Licenses	52.3800	0	195	0	200
		431,875	497,000	564,323	619,330

Sewer Expenses					
Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019	

Supplies

Office supplies	53.1110	574	240	500	500
Computer supplies	53.1120	2,818	1,693	2,500	2,000
Copier supplies	53.1130	43	555	850	600
Miscellaneous supplies	53.1140	1,988	2,473	2,000	2,500
Electricity	53.1230	355,776	326,445	385,000	385,000
Gasoline	53.1270	24,234	24,667	32,430	32,430
Small equipment	53.1600	7,856	4,527	13,500	10,000
Small equipment supplies	53.1601	1,412	1,551	2,000	2,000
Small equipment - computers	53.1610	925	961	900	3,950
Safety supplies	53.1701	3,484	2,760	3,000	4,000
Uniforms & replacements	53.1702	2,984	3,305	4,000	4,000
Chemicals	53.1715	45,935	34,672	66,950	66,950
Building repair supplies	53.1721	4,594	202	3,000	2,000
Water/Sewer plant supplies	53.1722	38,525	76,690	40,000	50,000
Vehicle repair supplies	53.1723	28,806	34,762	25,000	25,000
Lift station repair supplies	53.1725	85,143	117,021	190,000	190,000
Sewer system supplies	53.1726	17,688	18,312	25,000	25,000
		622,785	650,836	796,630	805,930

Capital Outlays

Site improvements	54.1200	0	0	50,000	0
Machinery	54.2100	0	0	0	0
Vehicles	54.2200	0	0	37,000	0
Equipment		0	0	110,000	83,240
		0	0	197,000	83,240

Other Costs

Depreciation	56.1000	2,016,163	2,027,058	0	0
Amortization	56.2000	68,399	0	0	0
Bad Debt	57.4000	11,316	7,135	0	11,000
Contingencies - Sewer Administration	57.9200	0	0	53,045	53,000
Fiscal Agent's Fees	58.3000	2,250	7,043	2,500	7,050
		2,098,128	2,041,236	55,545	71,050

Total Expenses		4,084,839	4,121,739	2,585,633	2,549,455
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Sewer Department					
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Capital Outlay Overview

For FY 2019, this department has budgeted \$83,240 equipment in Capital Outlays.

Budget Summary

There is an overall decrease of \$36,178 or -1.4.% from FY 2018 to FY 2019. This is due to a decrease in Capital outlays.

Personnel

Personnel increased .25 FTE from FY 2018 to FY 2019. Employee salaries in the Finance Department, the Executive Department, Human Resources, and Public Works Department are split between the General Fund and Water-Sewer Fund.

Sewer Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
City Manager *	0.0750	0.0750	0.0750
HR Director *	0.0000	0.0500	0.0500
Staff Assistant*	0.0000	0.0500	0.0500
Public Works Director *	0.3300	0.3300	0.3300
Administrative Assistant *	0.2500	0.2500	0.2500
Construction Inspections *	0.3750	0.3750	0.3750
Equipment Operator I	3.0000	3.0000	3.0000
Wastewater Plant Operator I	1.0000	1.0000	1.0000
Wastewater Plant Operator II	2.0000	2.0000	2.0000
Wastewater Maintenance Supervisor	1.0000	1.0000	1.0000
Utility Superintendent	1.0000	1.0000	1.0000
Operations Technician	2.0000	2.0000	2.0000
Lift Station Technician	2.0000	2.0000	2.0000
Inventory Control *	0.3300	0.3300	0.3300
Mechanic Supervisor *	0.3300	0.3300	0.3300
Mechanic II *	0.3300	0.3300	0.3300
Senior Equipment Operator *	0.3750	0.3750	0.3750
Supervisor *	0.7500	0.7500	0.7500
Staff Assistant *	0.5000	0.5000	0.5000
Director of Finance *	0.2500	0.2500	0.2500
Assistant Finance Director *	0.4250	0.4250	0.4250
Accountant *	0.2000	0.2000	0.2000
Bookkeeper *	0.2500	0.2500	0.2500
Purchasing Agent *	0.2500	0.2500	0.2500
Jr. Accountant *	0.4000	0.4000	0.4000
Accounts Payable *	0.2500	0.2500	0.2500
Fiscal Agent II *	0.3500	0.3500	0.3500
Accounts Receivable Clerk *	0.3750	0.3750	0.3750
Customer Service Representative *	0.3000	0.3000	0.5500
FTE Positions	18.695	18.795	19.045

**Partially Budgeted in Other Funds*

Water Expenses					
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Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
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Salaries, Wages and Employee Benefits

Regular employees	51.1100	542,731	532,984	549,079	574,535
Temporary employees	51.1200	740	0	0	0
Overtime	51.1300	34,086	57,583	37,000	37,000
Group Health/Dental	51.2105	178,543	152,344	197,584	152,305
Health Clinic	51.2107	5,867	7,079	6,479	4,570
Wellness Program	51.2108	0	0	500	500
Group Life Insurance	51.2110	1,494	1,260	1,262	1,265
FICA contributions (employer)	51.2200	41,169	44,302	44,835	46,785
Retirement contributions (employer)	51.2400	30,886	31,596	35,987	36,650
Workers' compensation	51.2700	5,913	9,054	14,061	15,295
		841,429	836,202	886,787	868,905

Purchased/Contracted Services

Audit	52.1210	7,500	7,500	7,725	8,000
Employment physicals & tests	52.1231	243	113	400	400
Collection services	52.1320	2,512	1,877	4,000	4,000
Utilities Protection Agency	52.1330	1,146	0	1,340	1,340
Custodial	52.2130	6,440	6,507	6,450	7,000
Computer maintenance	52.2201	9,098	10,509	13,000	13,500
Copier maintenance	52.2202	68	72	750	750
Radio maintenance	52.2204	380	2,466	400	2,110
Alarm System Maintenance	52.2205	1,797	1,997	1,700	1,320
Water tower maintenance	52.2206	73,629	75,531	74,500	74,500
Fuel system maintenance	52.2208	265	0	250	250
Building repairs	52.2221	1,504	210	250	1,250
Water plant repairs	52.2222	7,745	0	35,000	35,000
Vehicle repairs	52.2223	5,655	3,854	1,500	4,500
Water system repairs	52.2226	5,965	0	5,000	5,000
Rental of equipment and vehicles	52.2320	125	192	250	250
Vehicle Lease	52.2321	0	0	0	10,605
Property/liability insurance	52.3130	57,932	65,213	65,920	65,920
Public officials liability insurance	52.3170	11,061	8,557	11,000	12,910
Telephone	52.3210	3,918	4,601	4,120	5,000
Postage	52.3220	20,688	18,196	19,570	19,570
Advertising	52.3300	473	444	200	200
Printing and binding	52.3400	2,327	2,289	3,000	2,500
Travel	52.3500	0	96	2,000	2,000
Dues and fees	52.3610	1,170	1,711	1,133	1,150
Lab analysis fees	52.3650	17,500	28,332	23,175	28,675
Bank fees	52.3680	15,448	27,215	19,000	27,000
Education and training	52.3700	230	722	2,500	2,500
Licenses		0	130	0	200
		254,819	268,334	304,133	337,400

Water Expenses					
Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019	

Supplies

Office supplies	53.1110	206	313	500	500
Computer supplies	53.1120	1,259	1,041	1,500	1,500
Copier supplies	53.1130	1,897	1,297	3,000	3,000
Miscellaneous supplies	53.1140	1,946	2,084	2,000	2,000
Water/Sewer	53.1210	0	56	0	0
Electricity	53.1230	75,407	78,421	76,000	76,000
Gasoline	53.1270	17,595	22,063	19,200	22,650
Small equipment	53.1600	15,117	7,339	9,000	9,000
Small equipment supplies	53.1601	1,994	2,621	2,000	2,000
Small equipment - Computers & software	53.1610	2,076	1,493	1,500	3,950
Safety supplies	53.1701	2,010	1,723	2,000	2,000
Uniforms & replacements	53.1702	2,613	2,581	3,000	3,000
Chlorine/Fluoride	53.1715	50,460	54,193	56,000	56,000
Building repair supplies	53.1721	4,901	0	1,000	1,000
Water plant supplies	53.1722	7,085	2,329	5,000	5,000
Vehicle repair supplies	53.1723	9,370	13,139	12,000	12,000
Water/Sewer system supplies	53.1726	187,607	188,850	200,000	200,000
		381,543	379,543	393,700	399,600

Capital Outlays

Site Improvements	54.1200	0	0	475,000	500,000
Vehicles	54.2200	0	0	22,000	0
Equipment	54.2500	0	0	0	544,360
		0	0	497,000	1,044,360

Other Costs

Depreciation	56.1000	454,531	484,444	0	0
Bad Debt	57.4000	11,316	7,255	0	10,000
Contingencies - Water Administration	57.9200	0	0	46,050	47,435
Fiscal agent's fees	58.3000	769	0	798	825
		466,616	491,699	46,848	58,260

Total Expenses		1,944,407	1,975,778	2,128,468	2,708,525
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Water Department					
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Capital Outlay Overview

For FY 2019, this department has \$1,044,360 budgeted in Capital Outlays for site improvements and equipment purchases.

Budget Summary

An overall increase of \$580,057 or 27.25% is due to increases in Purchased Services, Capital Outlays, and Other Costs.

Personnel

Personnel increase .25 FTE from FY 2018 to FY 2019. Employee salaries in the Finance Department, the Executive Department, Human Resources, and Public Works Department are split between the General Fund and Water-Sewer Fund.

Water Department

FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
City Manager *	0.0750	0.0750	0.0750
HR Director *	0.0000	0.0500	0.0500
Staff Assistant*	0.0000	0.0500	0.0500
Public Works Director *	0.3300	0.3300	0.3300
Administrative Assistant *	0.2500	0.2500	0.2500
Construction Inspections *	0.3750	0.3750	0.3750
Equipment Operator II	3.0000	3.0000	3.0000
Equipment Operator III	1.0000	1.0000	1.0000
Assistant Water Plant Operator	2.0000	2.0000	2.0000
Meter Reader	2.0000	2.0000	2.0000
Lead Meter Reader	1.0000	1.0000	1.0000
Inventory Control *	0.3300	0.3300	0.3300
Mechanic Supervisor *	0.3300	0.3300	0.3300
Mechanic II *	0.3300	0.3300	0.3300
Senior Equipment Operator *	0.3750	0.3750	0.3750
Supervisor *	0.7500	0.7500	0.7500
Staff Assistant *	0.5000	0.5000	0.5000
Director of Finance *	0.2500	0.2500	0.2500
Assistant Finance Director *	0.4250	0.4250	0.4250
Accountant *	0.2000	0.2000	0.2000
Bookkeeper *	0.2500	0.2500	0.2500
Purchasing Agent *	0.2500	0.2500	0.2500
Jr. Accountant *	0.4000	0.4000	0.4000
Accounts Payable *	0.2500	0.2500	0.2500
Fiscal Agent II *	0.3500	0.3500	0.3500
Accounts Receivable Clerk *	0.3750	0.3750	0.3750
Customer Service Representative *	0.3000	0.3000	0.5500
FTE Positions	15.695	15.795	16.045

**Partially Budgeted in Other Funds*

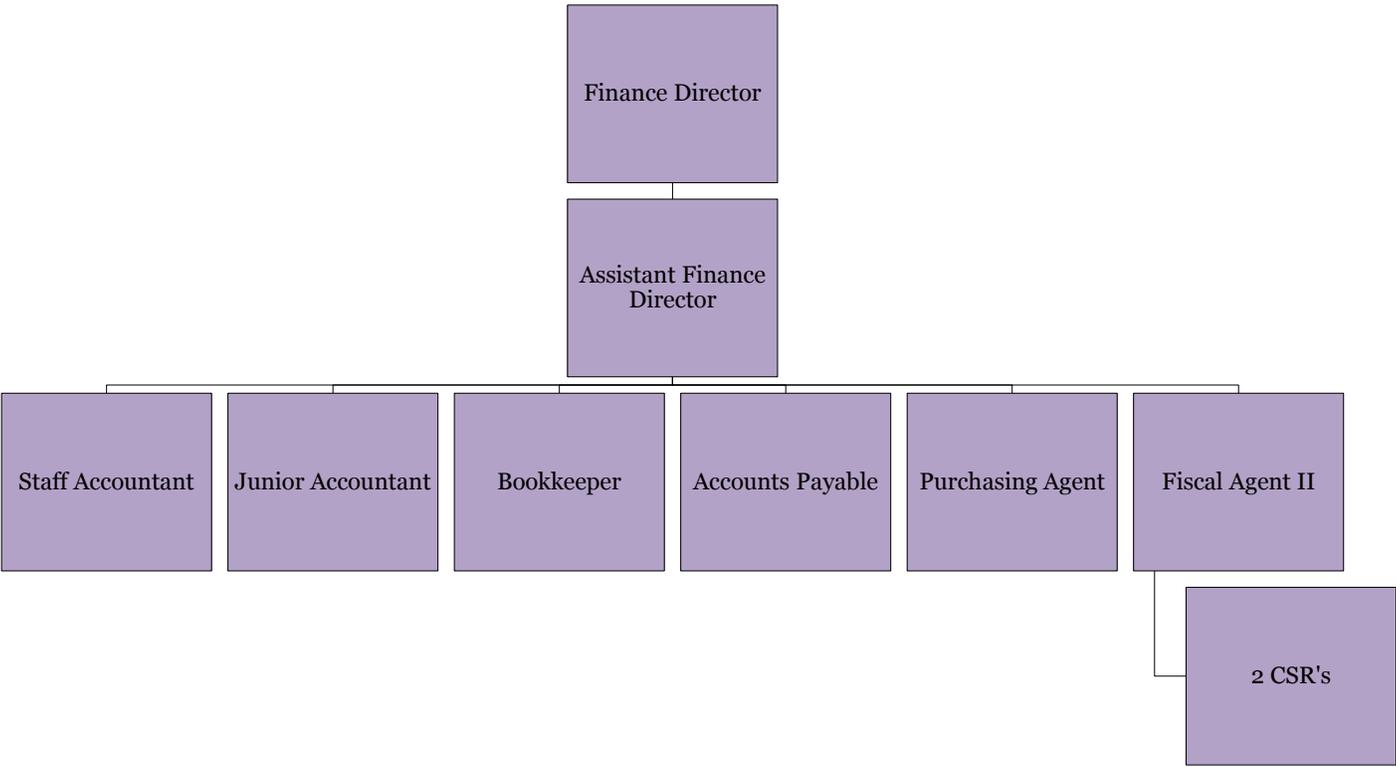
Debt Expenses					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Principal					
Bond Payment 88 & 92 PRIN	58.1110	345,000	365,000	385,000	410,000
Capital Lease BB&T	58.1202	0	18,574	29,018	53,665
Bond Payment 2010	58.1330	1,730,000	1,805,000	1,880,000	0
Bond Payment 2017	58.1335	0	0	0	1,930,000
GEFA Loan 2018-Clearwells	58.1340	0	0	0	9,195
GEFA Loan 2017-PP Sewer Line	58.1370	0	0	0	18,385
GEFA Loan CWS-RF-03 PRIN Scrubby Bluff	58.1380	233,342	240,683	278,873	278,875
GEFA Loan 2010-L26WQ	58.1382	31,437	32,656	37,065	38,505
Equipment - Radios	58.1385	0	0	0	23,130
		2,339,779	2,461,913	2,609,956	2,761,755
Interest					
Bond Payment 88 & 92 INT	58.2110	71,050	48,694	36,905	12,560
Bond Payment 2007/2010	58.2115	1,815,742	1,592,162	1,689,450	0
Bond Payment 2017	58.212		87,081	0	1,014,895
Capital Lease BB&T	58.2202	267	1,576	1,087	1,710
GEFA Loan 2018-Clearwells	58.2340	0	0	0	2,070
GEFA Loan 2017-PP Sewer Line	58.2370	0	0	0	4,135
GEFA Loan CWS-RF-03 INT Scrubby Bluff	58.2380	77,994	70,015	54,541	54,545
GEFA Loan 2010-L26WQ	58.2382	31,619	30,323	29,032	27,595
Equipment - Radios	58.2385	0	0	0	4,740
		1,996,672	1,829,851	1,811,015	1,122,250
Total Debt Service		4,336,451	4,291,764	4,420,971	3,884,005

Debt Expenses					
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Budget Summary

This budget is for our Water-Sewer debt service expenditures only. There is a decrease of \$536,966 or -12.14% from FY 2018 to FY 2019.

**Solid Waste Department
Organizational Chart FY 2019**



Solid Waste

Purpose Statement

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

Departmental Goals (including but not limited to):

1. Ensure the provision of reliable solid waste removal.
2. Continue to increase the percentage of solid waste recycled.
3. Provide quality service for all customers.

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Percentage of customer complaints resolved by contractor within one business day.	N/A	95%/N/A	95%
2. Percentage of solid waste survey respondents rating the service by contractor as "good" or above.	N/A	90%/N/A	95%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
1. Percent of new accounts processed.	29.25%	28%/32%	32.0%
2. Solid waste collection costs per capita.	\$66.39	\$65.00/\$67.35	\$74.30
3. Percent of solid waste per account.	0.019%	.018%/N/A	0.018%
4. Percent of recycling tonnage per account.	0.0014%	.0020%/.007%	0.0100%
Workload/Service Level Indicators	Actual	Goal/Actual	Projected
1. Number of solid waste customers.	6,105	6,150/7,066	7,100
2. Total number of new accounts processed.	1,786	1,800/2,264	1,800

Solid Waste Fund Revenues					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Charges for Services					
Residential Refuse Charge	34.4111	998,581	1,002,858	1,119,365	1,130,559
Commercial Refuse Charge	34.4112	25,589	26,829	28,902	29,191
Late Fees and Penalties	34.4190	22,679	24,095	23,500	24,500
		1,046,849	1,053,782	1,171,767	1,184,250
Other Charges					
Other Charges	34.9900	21,961	22,550	23,230	23,230
		21,961	22,550	23,230	23,230
Miscellaneous Income					
Fund Equity	38.0001	0	0	48,003	64,575
Miscellaneous Income	38.9010	0	87,762	0	0
		0	87,762	48,003	64,575
Total Revenues		1,068,810	1,164,094	1,243,000	1,272,055

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Solid Waste Fund Expenses					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Salaries, Wages and Employee Benefits

Regular employees	51.1100	59,051	59,606	58,286	64,055
Overtime	51.1300	2,200	2,971	2,500	3,000
Group Health/Dental	51.2105	15,588	10,319	10,561	11,410
Group Life Insurance	51.2110	171	130	174	180
FICA contributions (employer)	51.2200	4,228	4,573	4,651	5,130
Retirement contribution (employer)	51.2400	2,967	2,997	3,446	3,320
Workers' compensation	51.2700	0	155	157	160
		84,205	80,751	79,775	87,255

Purchased/Contracted Services

Collection fees	52.1200	799,752	936,029	900,000	900,000
Audit	52.1210	1,000	1,000	1,100	1,500
Custodial	52.2130	1,561	1,611	1,400	1,600
Computer maintenance	52.2201	500	515	530	550
Property/Liability insurance	52.3120	6,888	5,531	4,900	6,800
Public Officials Liability	52.3160	0	1,000	1,500	1,500
Postage	52.3220	1,504	1,750	1,500	1,750
Landfill fees	52.3660	167,015	190,128	183,000	190,000
		978,220	1,137,564	1,093,930	1,103,700

Supplies

Office supplies	53.1110	100	100	100	150
Computer supplies	53.1120	200	274	100	150
Copier supplies	53.1130	1,000	500	1,000	1,500
Miscellaneous supplies	53.1140	17	50	50	50
Gasoline	53.1270	1,419	3,149	1,545	2,000
Small Equipment	53.1600	0	0	50,000	60,000
Small Equip - computers	53.1620	0	0	500	750
Vehicle Repairs	53.1723	0	0	6,000	6,500
		2,736	4,073	59,295	71,100

Other Costs

Contingencies - Solid Waste Fund		0	0	10,000	10,000
		0	0	10,000	10,000

Total Expenditures		1,065,161	1,222,388	1,243,000	1,272,055
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Solid Waste Fund					
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Capital Outlay Overview

For FY 2019, there are no capital outlay expenditures budgeted.

Budget Summary

Overall increase in the budget of \$29,055 or 2.3% from FY 2018 to FY 2019. This increase is reflected in Salaries, Purchased Services, and Supplies.

Personnel

Personnel remained constant from FY 2018 to FY 2019. The Finance Department employee's salaries are split between General Fund, Water-Sewer Fund, and Solid Waste fund.

Solid Waste Department

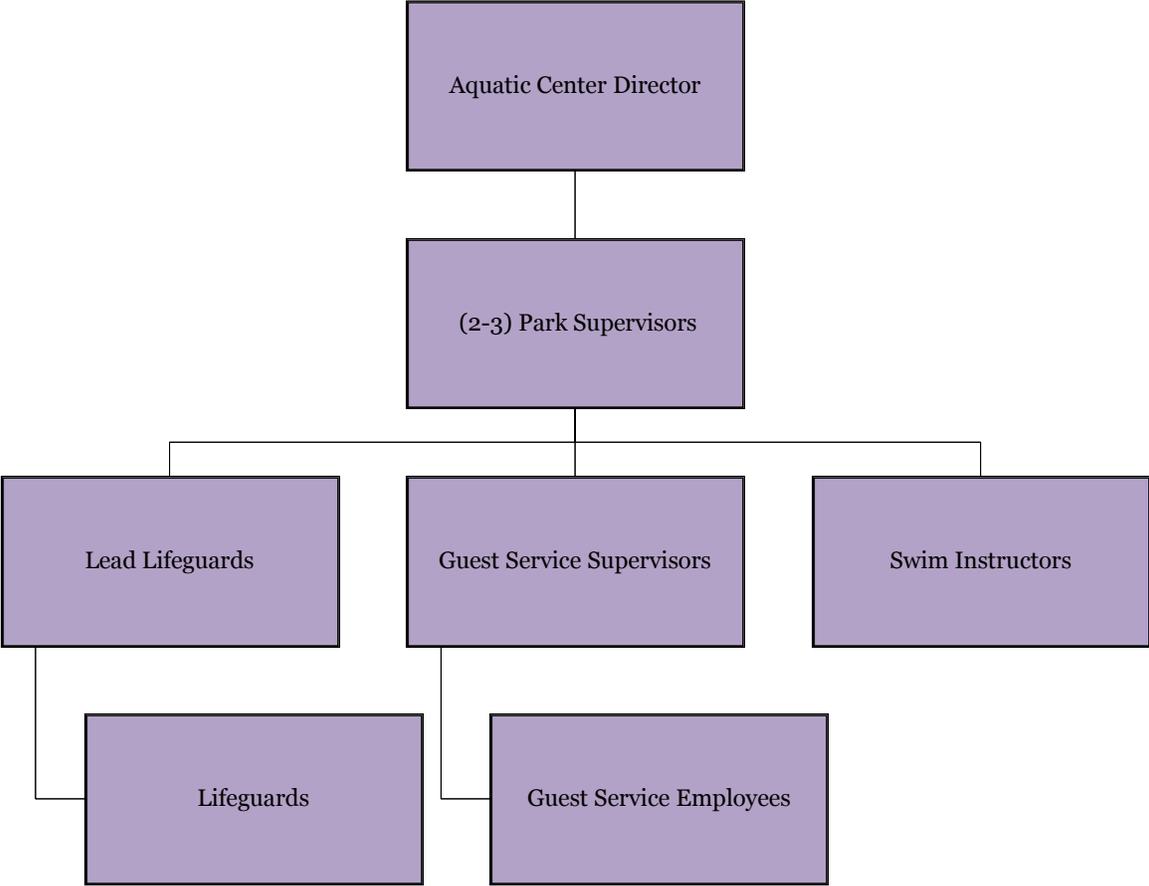
FTE Summary

Position	Actual FY 2017	Actual FY 2018	Actual FY 2019
Director of Finance *	0.2	0.2	0.2
Assistant Finance Director *	0.05	0.05	0.05
Accountant *	0.15	0.15	0.15
Bookkeeper *	0.1	0.1	0.1
Purchasing Agent *	0.05	0.05	0.05
Jr. Accountant *	0.1	0.1	0.1
Fiscal Agent II *	0.3	0.3	0.3
Accounts Receivable Clerk *	0.25	0.25	0.25
Accounts Payable *	0.1	0.1	0.1
Customer Service Representative *	0.2	0.2	0.2
FTE Positions	1.5	1.5	1.5

**Partially Budgeted in Other Funds*

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**Aquatic Center
Organizational Chart FY 2019**



Aquatic Center

Purpose Statement

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

Departmental Goals (including, but not limited to)

1. Improve use of social media for marketing.
2. Reduce use of Fund Balance or General Fund Subsidies for operations.
3. Increase overall operating revenues.
4. Increase overall park attendance.
5. Improve revenue tracking to increase staff accountability.
6. Implement ability for online reservations and sales.

Performance Measures	2017	2018	2019
Outcome Measures	Actual	Goal/Actual	Goal
1. Increase in the number of season pass holders.	960	1,250/1,063	1,250
2. Percentage of respondents rating their overall satisfaction with the center as "good" or above (customer satisfaction).	95%	95%/n/a	n/a
3. Number of injuries in the center as a result of inadequate maintenance, design, or policies.	0	0/0	0
Efficiency/Effectiveness Indicators	Actual	Goal	Goal
1. Percentage increase in revenues.	0.12%	5%/6.84%	5%
2. Percentage increase in attendance.	-15%	5%/	5%
3. Percent down time due to maintenance.	1%	<1%/<1%	<1%
4. Percentage of payroll to overall total revenues.	45%	<50%/36%	<50%
5. Spend capture per attendee.	\$9.45	\$9.75/\$8.34	\$9.75
6. Customer in center spending.	\$96,437	\$15,000/ \$104,782	\$105,000
7. Departmental expenditures per capita.	\$21.56	\$26.57/\$19.90	\$26.63

Aquatic Center			
Performance Measures	2017	2018	2019
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Season attendance numbers.	43,069	50,000/ 52,056	55,000
2. Revenue from Group Sales	\$27,315	\$35,000/ \$28,614	\$35,000
3. Gallons of water used. (million)	2.3	2.3 /3.9	2.5
4. Overall revenue.	\$407,721	\$428,107/ \$434,290	\$456,005

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St. Marys Aquatic Center Revenues					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019
Charge for Services					
Daily Admission	34.7210	211,643	219,746	230,045	230,000
Birthday Parties	34.7225	19,987	19,150	20,200	20,200
Group Sales	34.7230	35,413	30,257	37,242	37,233
Rentals	34.7235	29,425	25,409	38,380	38,382
Swim Lessons	34.7510	10,675	12,190	12,000	13,000
Concession	34.7900	93,928	89,217	106,050	106,000
Retail Sales	34.7910	5,793	7,221	10,100	10,100
Locker Rentals	34.7920	1,082	1,583	973	1,000
		407,946	404,773	454,990	455,915
Miscellaneous					
Miscellaneous Income	38.9010	734	87	0	0
Over/Short	38.9035	0	0	0	0
		734	87	0	0
Total Revenues		408,680	404,860	454,990	455,915

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St. Marys Aquatic Center Expenditures					
	Account #	Actual FY2016	Actual FY2017	Budget FY2018	Adopted FY2019

Purchased/Contracted Services

Employment physicals & tests	52.1231	0	0	350	0
Alarm system maintenance	52.2205	349	552	350	600
Aquatic Center Maintenance	52.2209	1,196	561	20,000	21,000
Small equipment repairs	52.2216	583	0	3,300	3,300
Building repairs	52.2221	50	5,330	7,000	7,000
Property/Liability Insurance	52.3110	0	0	1,000	500
Telephone	52.3210	3,983	3,613	4,300	4,300
Postage	52.3220	64	33	100	100
Advertising	52.3300	6,187	3,888	6,000	6,000
Printing & binding	52.3400	83	0	1,500	500
Travel	52.3500	2,652	1,851	2,500	2,500
Dues and fees	52.3600	2,401	2,317	3,000	6,900
Bank fees	52.3680	4,572	5,016	4,600	5,000
Education and training	52.3700	399	1,060	1,000	1,000
Contract Labor	52.3850	210,349	197,996	218,000	218,000
		232,868	222,217	273,000	276,700

Supplies

Office supplies	53.1110	784	268	1,000	1,000
Computer supplies	53.1120	339	965	500	500
Copier supplies	53.1130	108	196	100	100
Miscellaneous supplies	53.1140	1,150	1,657	4,000	3,000
Water/sewerage	53.1210	12,401	17,277	18,000	18,000
Natural gas	53.1220	888	885	1,000	1,000
Electricity	53.1230	39,847	40,513	40,600	41,000
Retail Inventory/Resale	53.1500	7,330	3,156	8,000	8,000
Concession Inventory/Resale	53.1550	31,361	37,056	40,600	41,000
Small equipment	53.1600	4,795	2,910	6,500	6,500
Small equipment supplies	53.1601	780	908	1,015	1,015
Small equipment - Furniture & Fixtures	53.1620	14,239	7,020	35,675	33,100
Safety supplies	53.1701	1,621	1,195	1,000	1,000
Uniforms & replacements	53.1702	0	703	1,000	1,000
Chemicals	53.1715	13,593	11,877	16,000	16,000
Aquatic Center maintenance supplies	53.1731	11,817	6,085	7,000	7,000
		141,053	132,671	181,990	179,215

Capital Outlays

Depreciation	56.1000	91,093	94,572	0	0
		91,093	94,572	0	0

Total Expenditures		465,014	449,460	454,990	455,915
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St. Marys Aquatic Center

Capital Outlay Overview

For FY 2019, there are no capital outlay expenditures budgeted.

Budget Summary

Overall increase in the budget of \$925 or .2% from FY 2018 to FY 2019. This increase is reflected in Purchased Services.

Personnel

Personnel are outsourced from the Camden County PSA.

FY 2019 - FY 2023
Capital Improvements Program

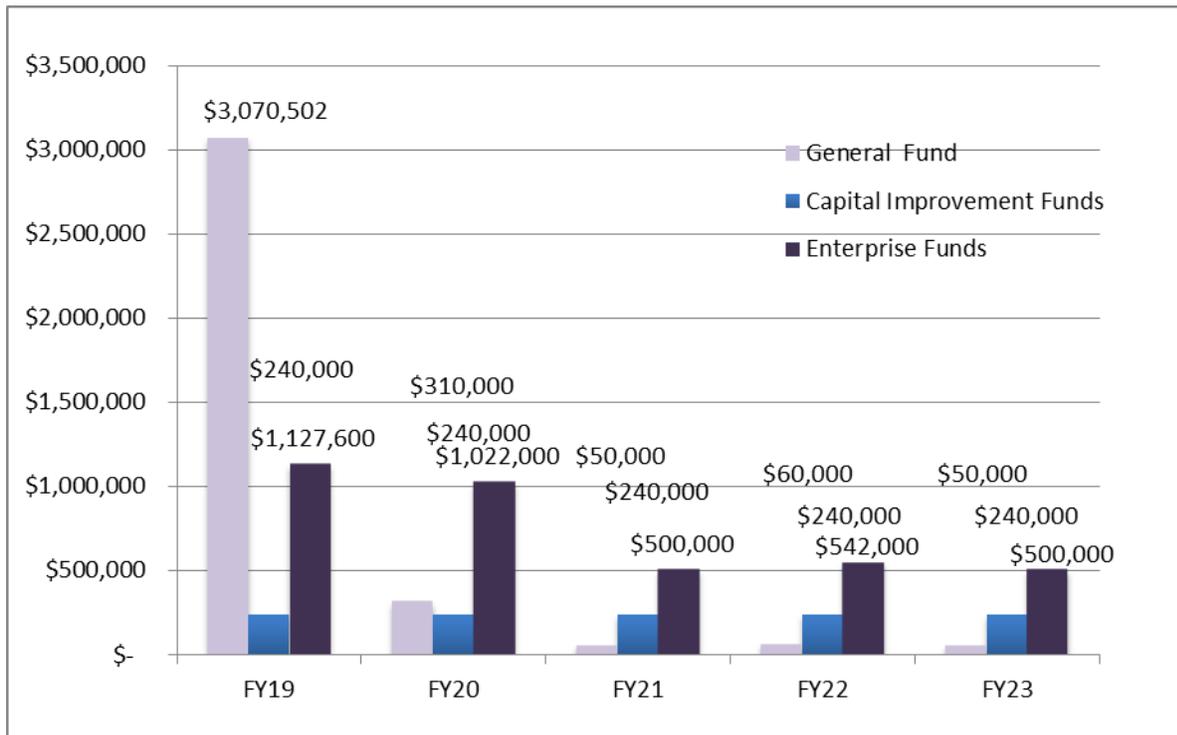
CAPITAL IMPROVEMENTS PROGRAM

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

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

The City will be using loan sources and fund equity in FY 2019 and future years to pay for the capital expenditures in the General Fund. The debt service will be retired by an increase in the tax revenue. The Capital Improvements Fund will be paid for by DOT Funds. The Water/Sewer capital for FY 2019 will be paid for with loan revenues, grants, and fund equity. In the future years, the City will use a combination of loan sources and user fees to pay for infrastructure, equipment, and retirement of debt.

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



SUMMARY

The chart below displays the CIP by fund type.

FUNDING FROM ALL FUNDS	Proposed FY19	Proposed FY20	Proposed FY21	Proposed FY22	Proposed FY23	TOTAL
TOTAL CAPITAL OUTLAY FUNDING						
General Fund	\$ 3,070,502	\$ 310,000	\$ 50,000	\$ 60,000	\$ 50,000	\$ 3,540,502
Capital Improvement Funds	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 960,000
Enterprise Funds	\$ 1,127,600	\$ 1,022,000	\$ 500,000	\$ 542,000	\$ 500,000	\$ 3,691,600
<i>Total ALL Capital Outlay</i>	\$ 4,438,102	\$ 1,572,000	\$ 790,000	\$ 842,000	\$ 790,000	\$ 8,192,102

General Fund

The City has budgeted \$3,070,502 in capital expenditures in FY 2019. Loans, Grants, and Fund Equity will be used to pay for the equipment and site improvements.

In order to cover the debt payments, the City proposed to increase the millage rate in FY 2019 to 6.5 mills over 6 mills for the previous year. This also helps the City maintain healthy fund equity in the General Fund.

Capital Improvement Fund

In FY 2019, the City has proposed to do major upgrades to the downtown area and pay a portion for the road for the new Technical College. The City will be using fund equity and DOT funds for this project.

Enterprise Funds

In FY 2019, the City has proposed to make some major upgrades to its clear wells and purchase a new radio system. The City will be using fund equity and loans to cover these expenses. In the future years, the City will use a combination of user charges and loans to provide the needed funds to secure equipment and infrastructure.

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

CAPITAL IMPROVEMENTS PROGRAM

CAPITAL IMPROVEMENT PLAN FY19-FY23							
FUNDING SOURCES		Proposed	Proposed	Proposed	Proposed	Proposed	TOTAL
	Project Desc.	FY19	FY20	FY21	FY22	FY23	
DESCRIPTIONS							
GENERAL FUND							
Computer Server	No Impact	25,000	50,000	-	-	-	75,000
Coast Guard Bldg Upgrades	No Impact	30,000	30,000	30,000	30,000	30,000	150,000
Customer Service Area	Staff & Supplies	-	150,000	-	-	-	150,000
Financial software	No Impact	-	50,000	-	-	-	50,000
Police Radios	No Impact	373,167	-	-	-	-	373,167
Fire Radios	No Impact	326,500	-	-	-	-	326,500
Public Works Radios	No Impact	112,895	-	-	-	-	112,895
Mower Deck	No Impact	-	10,000	-	10,000	-	20,000
Forklift	Staff & Supplies	20,000	-	-	-	-	20,000
Median Project	Staff & Supplies	20,000	20,000	20,000	20,000	20,000	100,000
Economic Development Site Improvements	Staff & Supplies	1,400,000	-	-	-	-	1,400,000
Road Construction	No Impact	262,940	-	-	-	-	262,940
Special Facilities - Orange Hall	Staff & Supplies	500,000	-	-	-	-	500,000
<i>Total General Fund</i>		\$ 3,070,502	\$ 310,000	\$ 50,000	\$ 60,000	\$ 50,000	\$ 3,540,502

No Impact of Operating Budget - No Impact

Staff & operating supplies to maintain area - Staff & Supplies

FUNDING SOURCES		Proposed	Proposed	Proposed	Proposed	Proposed	TOTAL
	Project Desc.	FY19	FY20	FY21	FY22	FY23	
DESCRIPTIONS							
Capital Improvements							
Road/Highway/Streets	No Impact	240,000	240,000	240,000	240,000	240,000	1,200,000
<i>Total Capital Improvement</i>		\$ 240,000	\$ 1,200,000				

No Impact of Operating Budget - No Impact

Staff & operating supplies to maintain area - Staff & Supplies

FUNDING SOURCES		Proposed	Proposed	Proposed	Proposed	Proposed	TOTAL
	Project Desc.	FY19	FY20	FY21	FY22	FY23	
DESCRIPTIONS							
WATER/SEWER							
Water Front End Loader (936)	No Impact	-	180,000	-	-	-	180,000
Water Zero Turn Mower	No Impact	-	10,000	-	10,000	-	20,000
Generators	No Impact	459,485	-	-	-	-	459,485
Water ClearWells	No Impact	500,000	-	-	-	-	500,000
High Service Pumps (In Water Plants)	No Impact	-	10,000	-	10,000	-	20,000
Radios	No Impact	84,875	-	-	-	-	84,875
Sewer Trackhoe	No Impact	-	200,000	-	-	-	200,000
Sewer Zero Turn Mower	No Impact	-	10,000	-	10,000	-	20,000
Sewer Projects	No Impact	-	500,000	500,000	500,000	500,000	2,000,000
Portable Generators	No Impact	-	100,000	-	-	-	100,000
Radio System	No Impact	83,240	-	-	-	-	83,240
Sewer Variable Frequency Drives	No Impact	-	12,000	-	12,000	-	24,000
<i>Total Water/Sewer</i>		\$ 1,127,600	\$ 1,022,000	\$ 500,000	\$ 542,000	\$ 500,000	\$ 3,691,600

No Impact of Operating Budget - No Impact

Staff & operating supplies to maintain area - Staff & Supplies

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CAPITAL IMPROVEMENTS PROGRAM PROJECTS

General Government Buildings

Project: Building Upgrades \$30,000

Project Description: To replace old flooring and painting at Coast Guard Facility

Project Justification: Walls are scuffed and marked up. Flooring is in disrepair.

Replacing for hazard reasons.



Information Technology

Project: Computer Server \$25,000

Project Description: To replace old computer server

Project Justification: End of life cycle

Replacing to ensure continuity with computer systems.



Police Department

Project: Radios \$373,167

Project Description: To purchase radios.

Project Justification: Current radios old/no service in areas of city.

To ensure safety of officers.



Fire Department

Project: Radios \$326,500

Project Description: To purchase radios.

Project Justification: Current radios old/no service in areas of city.

To ensure safety of fireman.



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CAPITAL IMPROVEMENTS PROGRAM PROJECTS

Public Works

Project: Radios \$112,895

Project Description: To purchase radios.

Project Justification: Current radios old/no service in areas of city.
To ensure safety of workers.



Project: Forklift \$20,000

Project Description: To purchase a forklift.

Project Justification: Forklift to lift heavy items.
To ensure safety of workers.



Highway and Streets

Project: St. Marys Enhancement Median Project \$20,000

Project Description: To enhance area

Project Justification: Current area is the entrance to Downtown.
To enhance for cohesiveness.



Project: St. Marys Shrimp Project \$1,400,000

Project Description: Streetscape Design, Stormwater,
Road Improvement

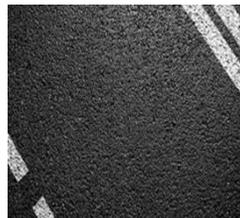
Project Justification: The (SHRIMP) Stormwater, hydro,
renovations, improvement, maintain project for improvements
and upgrades.



Project: Road Paving \$262,940

Project Description: New Road

Project Justification: New road to technical college.
Part of a countywide project.



CAPITAL IMPROVEMENTS PROGRAM PROJECTS

Special Facilities

Project: Building Upgrades \$500,000

Project Description: Upgrade to Orange Hall

Project Justification: Upgrades are required to open to public.

Safety concerns and increase efficiency.



LMIG

Project: Street Paving \$240,000

Project Description: Resurfacing and Repairing

Project Justification: To repair /replace street and infrastructure that is failing. Maintaining the City's roadways and infrastructure to ensure safety.



Water

Project: Clearwells \$500,000

Project Description: Upgrade Clearwells

Project Justification: Currently the water clearwells have not been upgraded. This will improve the current level of service for our citizens.



Project: Radios \$84,875

Project Description: To purchase radios.

Project Justification: Current radios old/no service in area:
To ensure safety of workers.

Sewer

Project: Radios \$83,240

Project Description: To purchase radios.

Project Justification: Current radios old/no service in area:
To ensure safety of workers.



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CITY OF ST. MARYS, GEORGIA
GLOSSARY OF TERMS

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

CITY OF ST. MARYS, GEORGIA
GLOSSARY OF TERMS

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

CITY OF ST. MARYS, GEORGIA
GLOSSARY OF TERMS

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

CITY OF ST. MARYS, GEORGIA
GLOSSARY OF TERMS

<i>Fines and Forfeits</i>	Fines and forfeits are derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations. These revenues include Court Fees and Library Fines.
<i>Fiscal Year (FY)</i>	The 12-month period to which the annual budget applies. The City's fiscal year begins July 1 and ends June 30.
<i>Fixed Assets</i>	Assets of a long-term character which are intended to continue to be held or used, such as land, building, improvements other than buildings, machinery and equipment.
<i>Franchise Fees</i>	Fees levied by the City in return for granting a privilege, which permits the continual use of public property such as city rights of ways.
<i>Fund</i>	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
<i>Fund Accounting</i>	A method of municipal accounting where resources are allocated to, and accounted for in separate funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.
<i>Fund Balance</i>	The resources available for appropriation in accordance with the prescribed basis of budgeting. Accordingly, only undesignated and/or unencumbered resources are considered fund balance for budget purposes.
<i>General Fund</i>	The fund used to account for all governmental functions not required to be separately recorded by laws or governmental policy. Most of the essential governmental services such as police, fire, public works, and general administration are provided by the General Fund.

CITY OF ST. MARYS, GEORGIA
GLOSSARY OF TERMS

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

CITY OF ST. MARYS, GEORGIA
GLOSSARY OF TERMS

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

CITY OF ST. MARYS, GEORGIA
GLOSSARY OF TERMS

<i>Personal Services</i>	Expenditures directly attributable to city employees, including salaries, overtime, and the city's contribution to social security, health insurance, worker's compensation insurance, and retirement.
<i>Property Tax</i>	Another term for Ad Valorem Tax. See Ad Valorem Tax.
<i>Purchased Services</i>	Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. These include professional, technical, property, and other services such as communications, liability insurance, and training.
<i>Real Estate Tax</i>	Taxes collected by Camden County on real estate transfers (deed fees) within the city.
<i>Reserves</i>	An account used to indicate a portion of a fund balance legally restricted for a specific purpose and therefore not available for general appropriations.
<i>Retained Earnings</i>	A fund equity account that reflects accumulated net earnings or losses of a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.
<i>Revenue</i>	Additions to assets which do not increase any liability or represent the recovery of an expenditure; do not represent the cancellation of certain liabilities or decreases in assets; and do not represent contributions of fund capital in enterprise and internal service funds.
<i>Rollback Rate</i>	The millage necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.
<i>Special Local Option Sales Tax (SPLOST)</i>	A tax voted on by the public authorizing the collection of an additional 1% sales tax to be used only for specific purposes as authorized by law. In Georgia these are for various capital projects and for roads, streets, and bridges.
<i>Supplies</i>	Expenditures for items that are consumed or deteriorate through use or that lose their identity through incorporation into different or more complex units.

CITY OF ST. MARYS, GEORGIA
GLOSSARY OF TERMS

<i>Taxable Valuation</i>	The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The City offers a Senior Exemption for those 65 and older and meet the required qualifications.
<i>Taxes</i>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as for example, sewer service charges.
<i>Training</i>	Expenditures incurred as a result of city approved instructional courses.
<i>Transfers In/Out</i>	Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit, but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.
<i>Travel</i>	Expenditures incurred in the conduct of city business. This includes subsistence, transportation, mileage (private vehicle), and hotel cost.

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CITY OF ST. MARYS, GEORGIA
ACRONYMS

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

CITY OF ST. MARYS, GEORGIA
ACRONYMS

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