

City of St. Marys, Georgia



© Teresa L. Readdick Photography

Rich in History and Beauty

Fiscal Year 2016 Budget

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Cover Page - Photo was taken at the City of St. Marys Intracoastal Gateway Property . The Peacemaker, Tall Ship is docked there currently.

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Mayor and City Council



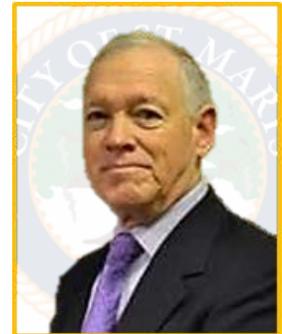
Mayor John Morrissey



Robert Nutter



Elaine Powierski



James Gant



David Reilly



Samuel Coville



Linda Williams



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of St. Marys

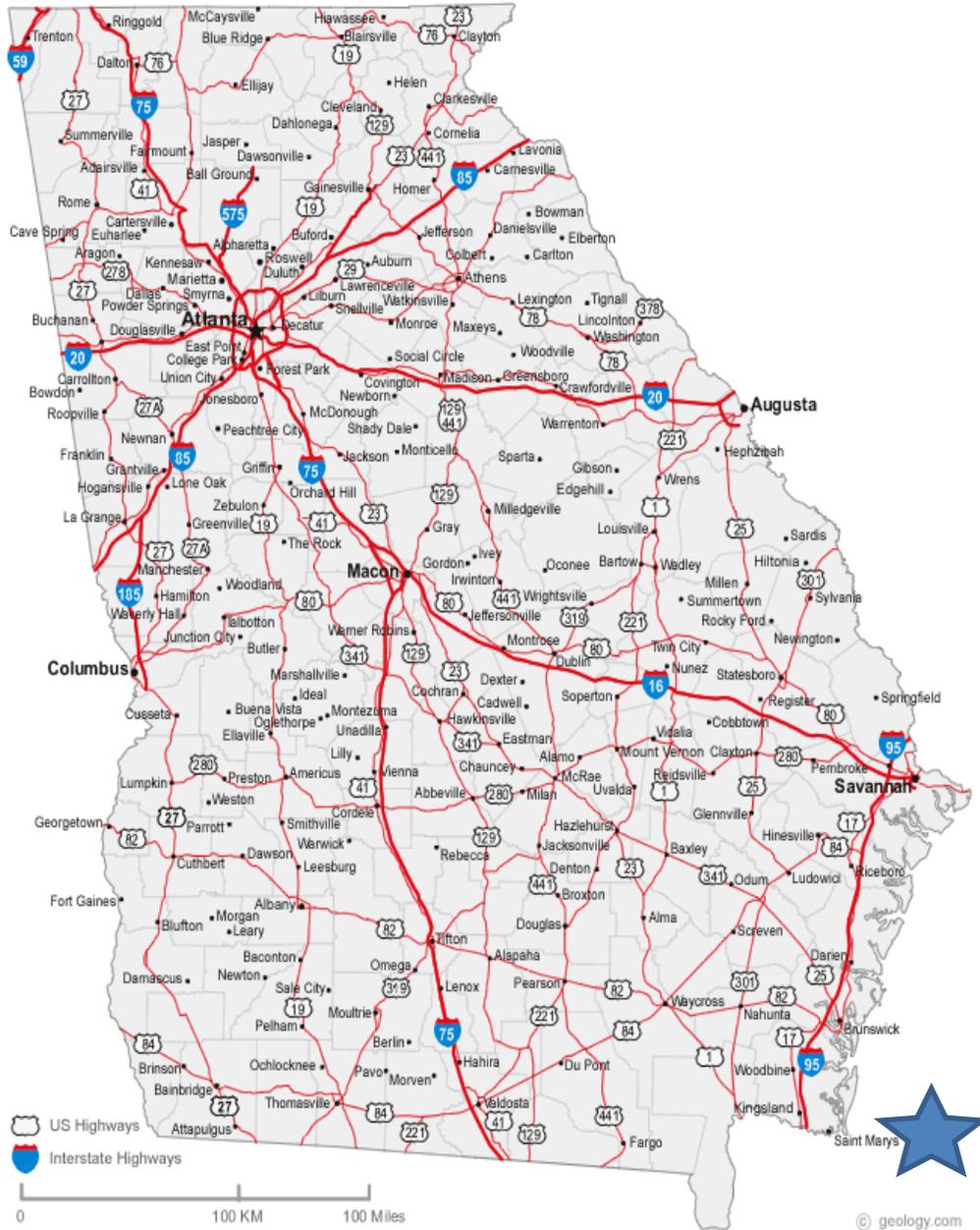
Georgia

For the Fiscal Year Beginning

July 1, 2014

Executive Director

The State of Georgia



City of St. Marys



History of St. Marys.....

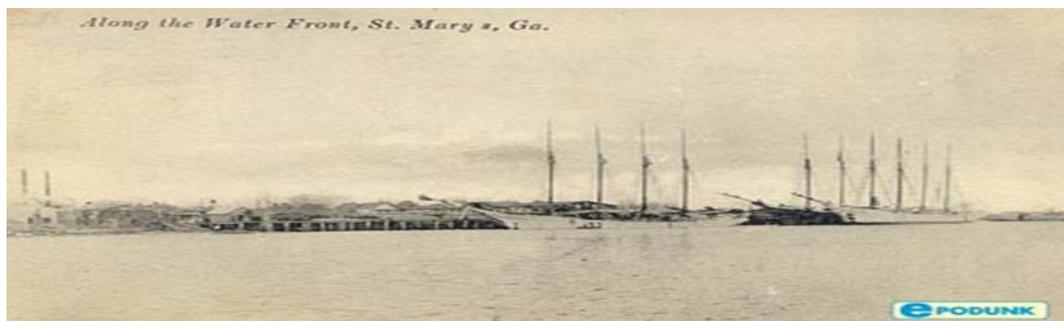
Established around 1792 and incorporated in 1802 by the State of Georgia.



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

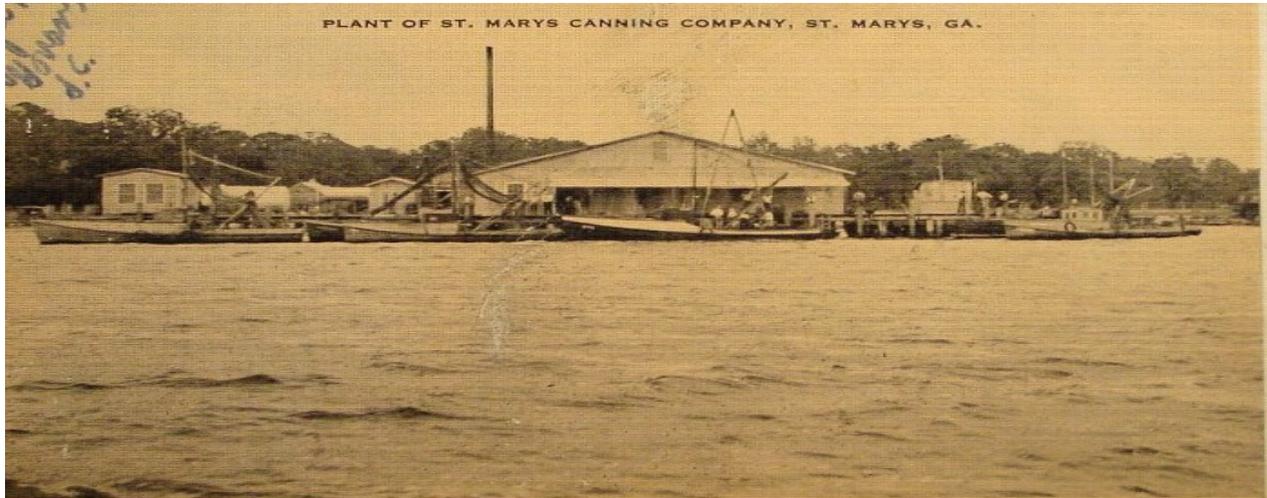
It is said that St. Marys sits on land confiscated from two brothers of Royal Governor James Wright. Their banishment after the American Revolution resulted in the loss of their huge estate. The land then belonged to Jacob Weed. Weed sold land along the St. Marys River to nineteen other men. The twenty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

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



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

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



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



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

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



Clark Home (1801)



Presbyterian Church (1808)



Orange Hall (1830)

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 2015-2016 BUDGET

We are pleased to submit this official document for the Annual Operating Budget for Fiscal Year 2016, which begins July 1, 2015 and ends June 30, 2016. This document is a representation of the compilation of discussions and efforts from all City departments. This balanced budget for Fiscal Year 2016 conforms to all applicable guidelines, laws and regulations. The result of this effort reflects the purpose of St. Marys to provide quality of life for its residents.

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

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

Although growth has not been realized in the City, it is our desire to pursue excellence with quality of service, maximizing all resources yet keeping the expenditures to a minimum. Within the budget, the City addresses the challenges of providing excellent services with limited resources. The budget provides for the groundwork that guides the operational and financial planning for the City. During the budget process, hard decisions had to be made including changes in the millage rate, the purchase of capital needs and address increases for employees. The past several years, the City kept taxes at their current level while continuing to provide the services our citizens deserve. This year the hard decision was made to see an increase in the millage rate to help pay for capital needs of public safety.

Per the estimated 2013 census, St. Marys' population has increased slightly to 17,755. In 2010, the population was 17,121. The City's overall population has grown significantly

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

Due to the downward trend in revenues over the past several years, St. Marys took a hard look at the millage rate and has included an increase in tax revenue for FY 2016. Other revenues which include local option sales tax, franchise taxes and hotel/motel tax had slight adjustments or stayed neutral.

In recent years, the City felt the effects of the downturn in housing starts and sales. In FY 2015, the City did see a slight move in a positive direction and plans to see this revenue inching in the upward direction for FY 2016.

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



"Peacemaker" in St. Marys

Photographs courtesy of Teresa L. Readdick Photography

Budget Purpose

The City of St. Marys provides full service for its citizens which includes police and fire protection, community planning and development, building-code enforcement services, construction/road repair, water and sewer utilities, along with other support duties for the City government.

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

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

- A policy document for elected officials and administration to understand how the current year goals and priorities link with the overall long-term policies of the City; and, what processes will be used in adopting and amending the budget. Also, included in each department's budget are purpose statements, goals and performance measures, along with prior year accomplishments.

- A financial plan that summarizes and details the cost to the citizens' current and approved service levels. It is also used by administration and department heads to know exactly how to pay for the services we provide. Included in the document is the adopted FY 2016 budget ordinance summarizing revenues and expenditures at the fund level. Detailed information is included in each Fund's budget information.
- An operation guide for departments that receive funding to be able to identify the resources needed, including staffing to meet the department's objectives and to provide the best quality service to the citizens.
- A communication device for the varied users who require budget information. This document is designed to be user friendly 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 2016

The FY 2016 budget is based on the following goals:

- ✓ Provide cohesive economic development programs and initiatives in order to promote economic opportunity within the City.
- ✓ Assure our fiscal sustainability by ensuring that quality municipal services and operations are provided efficiently and are financially sustainable.
- ✓ Enhance citizen engagement on City related issues.
- ✓ Strengthen Military/City relationships and partnerships.
- ✓ Support and develop infrastructure within the City to meet current standards and to plan for the future in a financially sustainable manner.
- ✓ Provide environmental stewardship and sustainable management of our natural resources and history (structures and culture).

Mossy Oaks
of St. Marys



FY 2015 in Review

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

1. In 2013, voters approved a 1% Special Purpose Local Option Sales Tax (SPLOST VII) for infrastructure and bond debt. The City paid \$1.64 million on the 2010 bond debt to hold water/sewer rates at bay.
2. Temporary staff was utilized during the mowing season for city beautification.
3. City received \$149,932 from Georgia Department of Transportation for the Local Maintenance Improvement Grant (LMIG) for road enhancements.
4. Wi-Fi installation was approved for the City's Howard Gilman Memorial Park.
5. Consultant was hired to start the City's Downtown master visioning plan.
6. The Gaines Davis sewer infrastructure continues which is funded by 1% Special Purpose Local Option Sales Tax VI.
7. Sewer Infrastructure construction is underway for the Marsh View Lane and Wright Street properties.
8. The History Walk was funded to enhance visitor's awareness of the history of St. Marys.
9. Temporary help was used to assist with the maintenance of the historic Oak Grove Cemetery.
10. New server purchased to continue scanning of City documents for storage.
11. New software was purchased to aid in code enforcement.
12. Implementation of radio read water meter system.



Downtown
Boat Ramp

FY 2016 Major Initiatives

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

1. In March 2013, Voters approved a 1% Special Purpose Local Option Sales Tax (SPLOST VII). Projects slotted in FY 2016 include:
 - Turn Lane Gateway to St. Marys
 - Purchase generator for water plant
 - Bond debt retirement
 - Drainage Gateway Property
 - Apron Fire Department
 - Aquatic Center Pool Rehab
 - Road Condition Survey
2. Council approved \$37,000 for marketing the City.
3. Council approved \$75,000 for a city master plan.
4. City will be reviewing an enhancement for the “Gateway” of the City.
5. Road enhancements with the Local Maintenance Improvement Grant.
6. Purchase of public safety equipment – (2) fire trucks and police vehicles.
7. Construction of St. Marys History Walk.
8. Installation of \$100,000 in radio water read meters.
9. The City continues to work toward bringing in new business and retaining current business in St. Marys. The following tools will be considered to assist the City in this effort:
 - Identify vendors conducting business with various entities (i.e. base, school district, etc.) to ascertain potential opportunities to local vendors
 - Continue business recruiting
 - Develop a marketing plan for the community
 - Promote appearance and safety at Exit 1
 - Create an incentive package to attract business

- Implementation of TAD boundaries
- Enterprise Zone

Foundation for the Budget

Revenue

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

The City has certain assumptions incorporated into our revenue forecast. The FY 2016 revenue projections continue to be conservative, yet realistic. The following section is a brief explanation of the assumptions and the effect on projected revenue.

Property Taxes

The property digest for St. Marys has decreased 27.6% from 2009 to 2014. The decrease has made it difficult for St. Marys to maintain revenues at a stable level. With the continued decrease, the City took a proactive stance and projected a 4% decrease in 2015 tax valuations. For the 2014 tax year, residential valuations made up 70.1% of the digest, while commercial valuations made up 18.4%. Industrial make up 2.6% and motor vehicle, mobile homes, timber and heavy equipment made up the balance of 8.9%. For FY 2016, property taxes (current and back taxes) provide 26.94% of the General Fund revenue which has been budgeted to collect \$2.82 million. This is a decrease over last year of 1.06%.

Miscellaneous Taxes

In FY 2016, personal property taxes are expected to increase due to the change in the collection of motor vehicle tax. A slight increase has been noted in Real Estate Transfer Tax and Franchise Fees. LOST revenue has been maintained at the FY 2015 budgeted amount while other Sales and Use Tax revenue show a slight increase.

Licenses and Permits

Licenses, fees and building permits are expected to hold steady in FY 2016. With the infrastructure completed in Cumberland Harbour, building should begin again in this area. Also, interest has been shown in other areas of the City for possible new home starts.

Charges for Services, Fines and Forfeitures and Miscellaneous

Overall, charges for services are budgeted to remain steady for FY 2016. These charges encompass minor revenues compared to the overall General Fund revenue budget. Fines and forfeitures were decreased for FY 2016 to be in line with collections in FY 2015. Miscellaneous revenues are set to decrease due to shared services that are no longer in place.

Again, the FY 2016 revenue projections continue to be conservative, yet realistic due to no growth in the Local Option Sales Tax and the Special Purpose Local Option Sales Tax. Overall revenue is up from \$8.9 million (FY 2015) to \$10.5 (FY 2016) due to the fact the City did budget \$1.17 million in loan proceeds to cover capital expenditures in the FY 2016 budget.

Expenditures

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

Below is a table of the approved FY 2016 budget for the City of St. Marys. Each fund is represented, as well as, each expenditure category.

FY 2016 Budget				
Fund	Personnel Services	Operating	Capital/Other Cost/Debt	FY 2016 Budget
General Fund	\$ 6,124,940	\$ 2,259,667	\$ 2,083,223	\$ 10,467,830
Multi-Grant Fund	\$ -	\$ -	\$ 10,000	\$ 10,000
Tourism Fund	\$ 38,914	\$ 128,345	\$ 12,000	\$ 179,259
Splost	\$ -	\$ -	\$ 5,600,000	\$ 5,600,000
Capital Improvements Fund - LMIG	\$ -	\$ -	\$ 300,082	\$ 300,082
Water/Sewer Fund	\$ 1,838,699	\$ 1,830,638	\$ 5,261,161	\$ 8,930,498
Solid Waste Fund	\$ 88,400	\$ 929,195	\$ 18,080	\$ 1,035,675
Aquatic Center Fund	\$ -	\$ 391,600	\$ -	\$ 391,600
TOTAL	\$ 8,090,953	\$ 5,539,445	\$ 13,284,546	\$ 26,914,944

* 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 2015, the City reduced the police force by two (2) employees and implemented a new 5 year pay plan to recruit and maintain police employees. Also, other employees were given a one-time lump sum payment. In FY 2016, the City intends to rework its merit system in hopes of implementing a yearly increase for employees. The overtime levels remain constant with prior years.

After several years of large increases in health insurance premiums, this year a small increase was realized, mainly due to the Health Care Reform. The City and employees shared the cost of the increase. Again this year a slight increase was realized in the health clinic partnership with Camden County, which offers services to City of St. Marys insured members.

Operating

After the above personnel services considerations, needs assessments were performed internally city-wide to ascertain priorities for available resources in FY 2016 budget.

Overall, the majority of operating costs were maintained city-wide. There were funds included for marketing the City and for a City master plan. Departments were relieved with maintaining the budgets for the past three years due to the prior history of having seen budget cuts from FY 2008 through FY 2013.

Capital

Again, the priorities of St. Marys have not changed significantly over the past several years. It has been our goal to provide the best possible services for the residents of the City of St. Marys while continuing to operate with limited funds. The City assessed its capital budget very carefully this year. Due to aging equipment, the City made the decision to replace capital equipment from the General Fund. This equipment included two fire trucks that were almost 30 years old, police cars and public works equipment. The City addressed many of its infrastructure capital needs in SPLOST VII. The majority of the capital purchases are for replacement of assets coming to the end of their life cycle, which will not have a significant effect on the future operating budgets. The City will be expanding its sewer infrastructure into new areas of the City. No additional personnel costs are anticipated; however, the operating cost will be offset by customer user fees.

Conclusion

The City of St. Marys has made great strides to improve service levels, maintain the tax millage rate and improve the financial integrity of the City. The FY 2016 budget was a challenge again this year due to the loss of revenue from the economic conditions and the decrease in property assessments. After taking a hard look at revenue trends, the Council made the decision to look at a millage increase in the FY 2016 budget.

This budget shows a balance between continuing to provide an outstanding quality of life for our citizens while minimizing the cost associated with operations. It is our desire to maintain a stable financial position as we wait to see how the economy plays out in the future.

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

Sincerely,

Jennifer Brown
Finance Director

Beautiful Sail Boats at
St. Marys' waterfront!



Budget FY 2016

TO: CITY MANAGER AND ALL DEPARTMENTS

FROM: FINANCE DEPARTMENT

DATE: FEBRUARY 2, 2015

February 2nd: Finance Dept. - Forward electronic files to Department Heads to use in preparation of proposed 2016 budget.

March 6th: Departments – Submit budget projections for FY2016 for inclusion in preliminary package.

March 16th – 20th: Meet with City Manager and Finance Director.

March 27th: Finance Dept. - Complete revenue projections for FY 2016.

April 6th – April 10th: Finance- Prepare working papers for budget work shop meeting.

April 8th: Submit Performance Measures (9 months – July 1st to March 31st).

April 21st from 9:00am to 3:00pm & 22nd 9:00am until - Budget Workshop with Mayor/Council.

May 6th: Finance - Advertise budget for Public Hearing

May 18th: Departments– Attend Public Hearing and be prepared to respond to Mayor/Council on budget submissions.

June 1nd: Departments– Attend Council Meeting to present budget for approval.

June 30th: Finance – Prepare budget book.

August 31st: Finance – Submit for budget award.

Beautiful Salt Marshes



Budgetary Procedures

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

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

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

Basis of Budgeting

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

Differences between the budget and GAAP are as follows:

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

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.

Intentionally Blank

Budget Adjustments/Amendments

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

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

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

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

Police Canine Officer "BAK"



Intentionally Blank

An Ordinance to Adopt a City Budget
For the City of St. Marys, Georgia

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF ST. MARYS, GEORGIA, that the City enact an Ordinance to be entitled "Budget Ordinance for the City of St. Marys, Georgia, for the fiscal year commencing July 1, 2015 and ending June 30, 2016" to read as follows:

BE IT ORDAINED, that the City hereby adopts the General Fund Budget as prepared and submitted on June 15, 2015, a summary of which is attached hereto and labeled "Exhibit A".

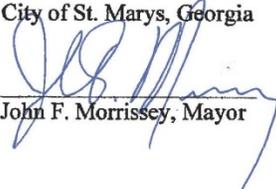
BE IT FURTHER ORDAINED, that the City hereby adopts the Water & Sewer Enterprise Fund Budget as prepared and submitted on June 15, 2015, a summary of which is attached hereto and labeled "Exhibit B".

BE IT FURTHER ORDAINED, that the City hereby adopts the Solid Waste Enterprise Fund, SPLOST Funds, Special Revenue Tourism Fund, Hotel/Motel Fund, Aquatic Park, Multi Grant Fund and Capital Improvements Fund - LIMG, as prepared and submitted on June 15, 2015, 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 15 day of June, 2015.

City of St. Marys, Georgia


John F. Morrissey, Mayor

Attest:


Deborah Walker-Reed, City Clerk



Exhibit A
General Fund

<u>Summary of Revenues</u>	<u>FY2016 Proposed Budget</u>
Property and Other Taxes	7,424,920
Licenses & Permits	371,000
Sales/Interest/Other Charges	486,770
Grants and Reimbursements	10,000
Miscellaneous Revenues	445,640
Loan Proceeds	1,170,000
Fund Equity	559,500
Total Revenues	<u>\$ 10,467,830</u>

<u>Summary of Expenditures</u>	<u>FY2016 Proposed Budget</u>
Legislative	342,321
Executive	307,015
Finance	940,388
Information Technology	196,822
Human Resources	147,040
General Governmental Buildings	163,266
Municipal Court	168,032
Police Department	2,417,339
Fire Department	2,795,736
Public Works	1,429,611
Highways & Streets	375,000
Cemetery	89,223
Senior Center	133,642
Parks	138,845
Library	317,624
Building Department	118,161
Planning & Zoning Department	180,063
Code Enforcement	58,685
Economic Development	111,560
Airport	6,000
Special Facilities	31,457
Total Expenditures	<u>\$ 10,467,830</u>

Exhibit B
Water & Sewer Enterprise Fund

	<u>FY2016 Proposed Budget</u>
Total Revenues	<u>\$ 8,930,498</u>
	<u>FY2016 Proposed Budget</u>
Expenditures	
Sewer Department	2,809,644
Water Department	1,698,526
Debt Service	4,422,328
Total Expenditures	<u>\$ 8,930,498</u>



St. Marys River

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Exhibit C

<u>Solid Waste Enterprise Fund</u>	<u>FY2016 Proposed Budget</u>
Total Revenues	\$ 1,035,675
Total Expenditures	\$ 1,035,675
<u>Splost VI</u>	<u>FY2016 Proposed Budget</u>
Total Revenues	\$ 3,300,000
Total Expenditures	\$ 3,300,000
<u>Splost VII</u>	<u>FY2016 Proposed Budget</u>
Total Revenues	\$ 2,300,000
Total Expenditures	\$ 2,300,000
<u>Special Revenue Tourism</u>	<u>FY2016 Proposed Budget</u>
Total Revenues	\$ 179,309
Total Expenditures	\$ 179,309
<u>Hotel/Motel Revenue</u>	<u>FY2016 Proposed Budget</u>
Total Revenues	\$ 124,299
Total Expenditures	\$ 124,299
<u>Aquatic Park</u>	<u>FY2016 Proposed Budget</u>
Total Revenues	\$ 391,600
Total Expenditures	\$ 391,600
<u>Multi Grant</u>	<u>FY2016 Proposed Budget</u>
Total Revenues	\$ 10,000
Total Expenditures	\$ 10,000
<u>Capital Improvements Fund - LMIG</u>	<u>FY2016 Proposed Budget</u>
Total Revenues	\$ 300,082
Total Expenditures	\$ 300,082

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Basis of Presentation

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

Types of Funds

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

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

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

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

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

Basis of Accounting

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

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

when it is earned. Expenditures, for modified accrual accounting, are recognized when the related liability is incurred.

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

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

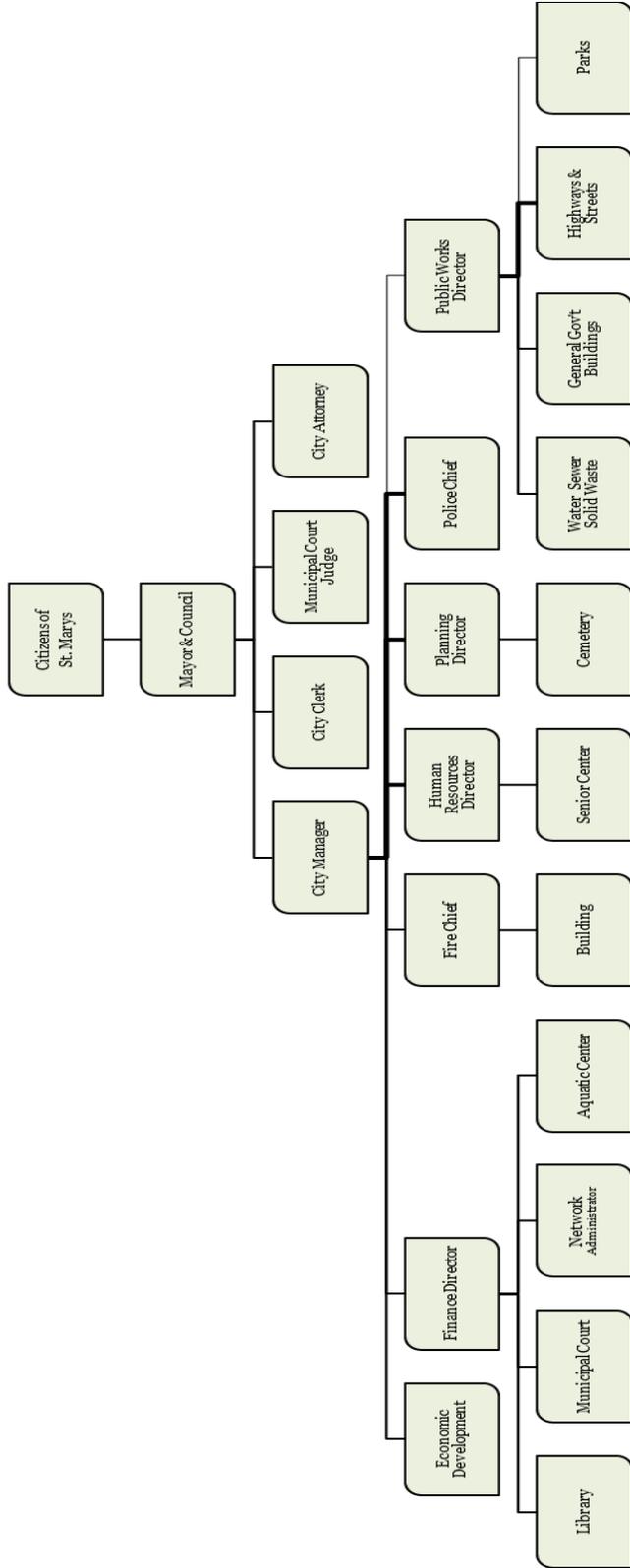


Oak Grove Cemetery, 1788



History at Rest

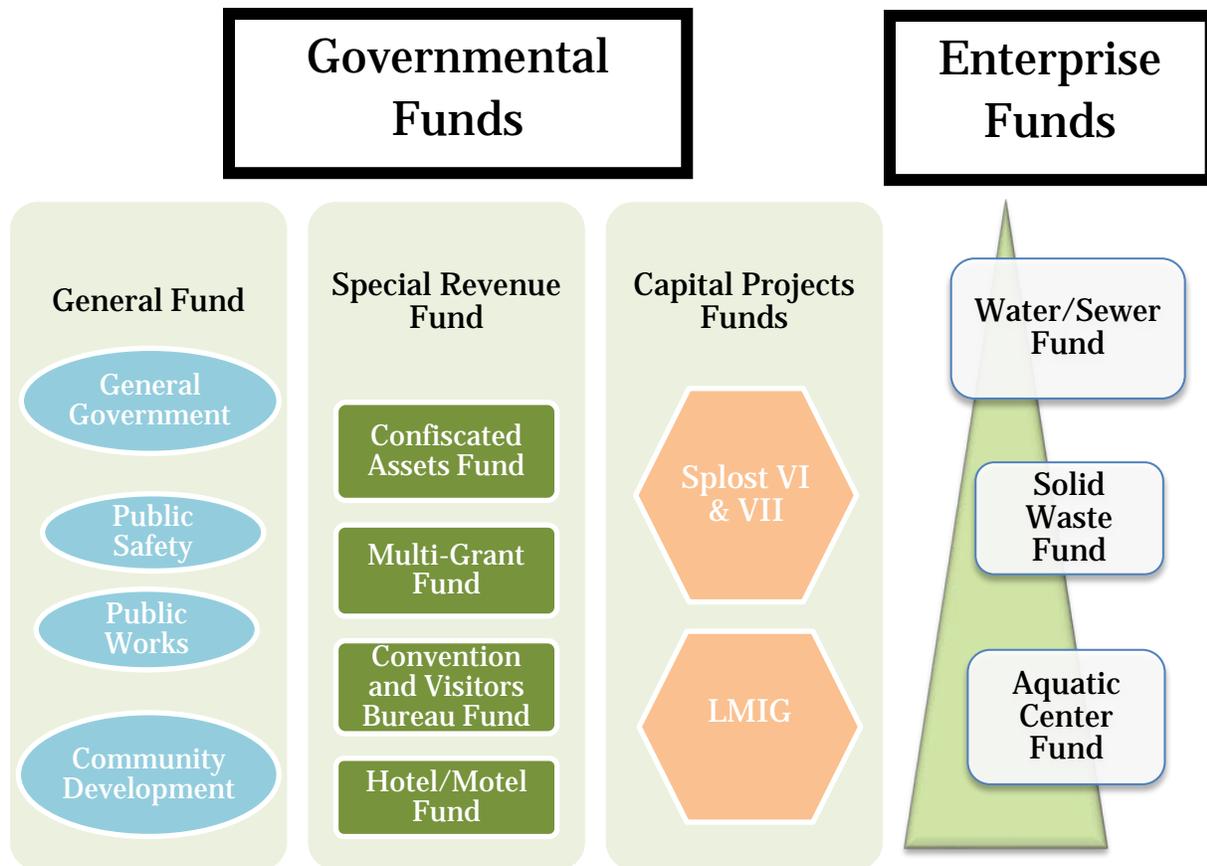
City of St. Marys Organizational Chart FY 2016



City of St. Marys Fund and Function Chart

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

FY 2016 City of St Marys Fund Structure



As noted in the chart “FY 2016 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 Development Special Facilities Contingencies	Water/Sewer Solid Waste Aquatic Center	Confiscated Assets Multi-Grant Tourism Hotel/Motel LMIG	SPLOST VI SPLOST VII



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

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

- Confiscated Assets Fund is used to account for funds received from confiscated assets. The monies are to be used to purchase necessary equipment and supplies for the Police Department.
- Multi-Grant Fund is used to account for grant revenues received. These funds are used for equipment and other operating needs of the departments receiving the funds; the majority of the funds have a designated use.
- Hotel/Motel Tax Fund is used to account for the taxes received from hotel/motels collected as required by law. These funds are used to promote tourism.
- Convention & Visitors Bureau Fund is used to account for related revenues and expenditures in tourism. These funds are used to promote tourism and tourism activities.

The **Capital Project Fund** is established to account for financial resources used for the acquisition and/or construction of major capital projects. The City has two Capital Improvements Funds (SPLOST VI and SPLOST VII) and the LMIG in FY2016.

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

The **Enterprise (Proprietary) Fund** establishes a separate accounting/financial reporting mechanism for services for which a fee is charged in exchange for goods and services. The revenues and expenses for the service is separated in its own financial statements, rather than commingled with the revenue and expenses of all other government activities. The City's utility Enterprise Funds are: Water/Sewer Fund, Solid Waste Fund and Aquatic Center Fund.

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



Meter Reader manually
Reading water meter

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All Fund Types

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

General Fund (Fund 100)

General Fund Revenues Summary (by classification)
General Fund Expenditures Summary (by function and department)
General Fund Summary of Revenue Chart
General Fund Expenditures by Function Chart
General Fund Budgeted Expenditures by Major Use Listing and Chart

Confiscated Assets Fund (Fund 210)

Confiscated Assets Fund has not been budgeted in FY 2016

Multi-Grant Fund (Fund 251)

Multi-Grant Fund Summary of Revenues and Expenditures

Convention & Visitors Bureau Fund (275)

Convention & Visitors Bureau Fund Summary of Revenues and Expenditures

Hotel/Motel Tax Fund (276)

Hotel/Motel Tax Fund Summary of Revenues and Expenditures

SPLOST/Capital Improvements (320/335)

SPLOST/LMIG Capital Improvements Fund Summary of Revenues and Expenditures

Water/Sewer Fund (505)

Water/Sewer Fund Summary of Revenues (by classification)
Water/Sewer Fund Expenditures Summary (by function and department)
Water/Sewer Fund Summary of Revenue Chart
Water/Sewer Fund Expenditures by Function Chart
Water/Sewer Fund Budgeted Expenditures by Major Use Listing and Chart

Solid Waste Fund (540)

Solid Waste Fund Summary of Revenues and Expenditures

Aquatic Center Fund (555)

Aquatic Center Fund Summary of Revenues and Expenditures

Personnel Position
FTE Summary

	Actual FY 2014	Actual FY 2015	Actual FY 2016
General Fund			
Legislative			
City Clerk	1	1	1
Sub Total	1	1	1
Executive			
Executive Assistant	1	1	1
City Manager	0.85	0.85	0.85
Sub Total	1.85	1.85	1.85
<i>Partially Budgeted in Other Funds</i>			
Finance			
Director of Finance	0.3	0.3	0.3
Assistant Finance Director	0.1	0.1	0.1
Accountant	0.5	0.45	0.45
Bookkeeper	0.4	0.4	0.4
Purchasing Agent	0.45	0.45	0.45
Jr. Accountant	0.1	0.1	0.1
Accounts Payable	0.4	0.4	0.4
Customer Service Representative	0.2	0.2	0.2
Sub Total	2.45	2.4	2.4
<i>Partially Budgeted in Other Funds</i>			
Information Technology			
Director	1	1	1
Systems Analyst	1	1	1
Sub Total	2	2	2
Human Resources			
Director	1	1	1
Staff Assistant	0.625	1	1
Sub Total	1.625	2	2
Municipal Court			
Court Administrator	1	1	1
Sub Total	1	1	1

FTE Summary Continued

	Actual FY 2014	Actual FY 2015	Actual FY 2016
Police			
Police Chief	1	1	1
Major	0	0	0
Lieutenant	3	3	3
Administrative Lieutenant	1	1	1
Administrative Assistant	1	1	1
Property & Evidence Technician	1	1	1
Police Sergeant	6	5	5
Police Corporal	5	6	6
Police Officer II	17	17	15
Police Records Technician	0.6	0.6	0.6
Sub Total	<u>35.6</u>	<u>35.6</u>	<u>33.6</u>
Fire			
Fire Chief	1	0.7	0.7
Assistant Chief	1	1	1
Fire Captain	1	1	1
Fire Lieutenant	5	5	5
Certified Fire Fighter	18	18	18
Part-time Fire Fighter	0	0	0
Sub Total	<u>26</u>	<u>25.7</u>	<u>25.7</u>
Public Works			
Public Works Director	0.34	0.34	0.34
Engineer	1	1	1
Administrative Assistant	0.5	0.5	0.5
Construction Inspections	0.25	0.25	0.25
Equipment Operator I	9	9	9
Equipment Operator II	0	0	0
Equipment Operator III	2	2	2
Facilities Maintenance	2	2	1.56
Inventory Control	0.34	0.34	0.34
Mechanic Supervisor	0.34	0.34	0.34
Mechanic I	0	0	0
Mechanic II	0.34	0.34	0.34
Senior Equipment Operator	0.25	0.25	0.25
Supervisor	1.5	1.5	1.5

FTE Summary Continued

	Actual FY 2014	Actual FY 2015	Actual FY 2016
Public Works			
Staff Assistant	0.6	0.6	0.6
Sub Total	<u>18.46</u>	<u>18.46</u>	<u>18.02</u>
<i>Partially Budgeted in Other Funds</i>			
Cemetery			
Planning Director	0.1	0	0
Equipment Operator III	1	0	0.44
GIS/Planning Technician	0.05	0.05	0.05
Building Inspector II	0.1	0.1	0.1
Sub Total	<u>1.25</u>	<u>0.15</u>	<u>0.59</u>
Senior Center			
Senior Center Coordinator	1	1	1
Senior Center Services Assistant	1.36	1.36	1.36
Sub Total	<u>2.36</u>	<u>2.36</u>	<u>2.36</u>
Library			
Library Director	1	1	1
Library Service Coordinator	1	1	1
Library Programs Specialist	1	1	1
Library Technician	2	2	2
Sub Total	<u>5</u>	<u>5</u>	<u>5</u>
Building			
Fire Chief	0.3	0.3	0.3
Planning and Building Assistant	0.5	0.5	0.5
Building Inspector II	0.9	0.9	0.9
Sub Total	<u>1.7</u>	<u>1.7</u>	<u>1.7</u>
<i>Partially Budgeted in Other Funds</i>			
Planning			
Planning Director	0.6	1	1
GIS/Planning Technician	0.95	0.95	0.95
Planning and Building Assistant	0.5	0.5	0.5
Sub Total	<u>2.05</u>	<u>2.45</u>	<u>2.45</u>
<i>Partially Budgeted in Other Funds</i>			

FTE Summary Continued

	Actual FY 2014	Actual FY 2015	Actual FY 2016
Code Enforcement			
Code Compliance Officer	0	1	1
Sub Total	<u>0</u>	<u>1</u>	<u>1</u>
Economic Development			
Main Street Director	0	1	1
Economic Development Director	1	0	0
Executive Assistant	1	0	0
Sub Total	<u>2</u>	<u>1</u>	<u>1</u>
Special Facilities			
Hostess	0.75	0.75	0.75
Sub Total	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total General Fund	105.095	104.42	102.42
Tourism			
Tourism Director *	0	0	0
Hostess	1.5	1.5	1.5
Sub Total	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
<i>*Contract position</i>			
Total Tourism Fund	1.5	1.5	1.5
Sewer			
City Manager	0.075	0.075	0.075
Public Works Director	0.33	0.33	0.33
Administrative Assistant	0.25	0.25	0.25
Construction Inspections	0.375	0.375	0.375
Equipment Operator I	4	3	3
Wastewater Plant Operator I	1	1	1
Wastewater Plant Operator II	2	2	2
Wastewater Maintenance Supervisor	1	1	1
Utility Superintendent	1	1	1
Operations Technician	2	2	2
Lift Station Technician	1	2	2
Inventory Control	0.33	0.33	0.33

FTE Summary Continued

	Actual FY 2014	Actual FY 2015	Actual FY 2016
Sewer			
Mechanic Supervisor	0.33	0.33	0.33
Mechanic II	0.33	0.33	0.33
Senior Equipment Operator	0.375	0.375	0.375
Supervisor	0.75	0.75	0.75
Staff Assistant	0.5	0.5	0.5
Director of Finance	0.25	0.25	0.25
Assistant Finance Director	0.425	0.425	0.425
Accountant	0.2	0.2	0.2
Bookkeeper	0.25	0.25	0.25
Purchasing Agent	0.25	0.25	0.25
Jr. Accountant	0.4	0.4	0.4
Accounts Payable	0.25	0.25	0.25
Fiscal Agent II	0.35	0.35	0.35
Accounts Receivable Clerk	0.375	0.375	0.375
Customer Service Representative	0.3	0.3	0.3
Sub Total	<u>18.695</u>	<u>18.695</u>	<u>18.695</u>
<i>Partially Budgeted in Other Funds</i>			
Water			
City Manager	0.075	0.075	0.075
Public Works Director	0.33	0.33	0.33
Administrative Assistant	0.25	0.25	0.25
Construction Inspections	0.375	0.375	0.375
Equipment Operator II	3	3	3
Equipment Operator III	1	1	1
Assistant Water Plant Operator	2	2	2
Meter Reader	2	2	2
Lead Meter Reader	1	1	1
Inventory Control	0.33	0.33	0.33
Mechanic Supervisor	0.33	0.33	0.33
Mechanic II	0.33	0.33	0.33
Senior Equipment Operator	0.375	0.375	0.375
Supervisor	0.75	0.75	0.75
Staff Assistant	0.5	0.5	0.5
Director of Finance	0.25	0.25	0.25
Assistant Finance Director	0.425	0.425	0.425

FTE Summary Continued

	Actual FY 2014	Actual FY 2015	Actual FY 2016
Water			
Accountant	0.2	0.2	0.2
Bookkeeper	0.25	0.25	0.25
Purchasing Agent	0.25	0.25	0.25
Jr. Accountant	0.4	0.4	0.4
Accounts Payable	0.25	0.25	0.25
Fiscal Agent II	0.35	0.35	0.35
Accounts Receivable Clerk	0.375	0.375	0.375
Customer Service Representative	0.3	0.3	0.3
Sub Total	<u>15.695</u>	<u>15.695</u>	<u>15.695</u>

Partially Budgeted in Other Funds

Total Water/Sewer Fund	34.39	34.39	34.39
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Solid Waste

Director of Finance	0.2	0.2	0.2
Assistant Finance Director	0.05	0.05	0.05
Accountant	0.1	0.15	0.15
Bookkeeper	0.1	0.1	0.1
Purchasing Agent	0.05	0.05	0.05
Jr. Accountant	0.1	0.1	0.1
Fiscal Agent II	0.3	0.3	0.3
Accounts Receivable Clerk	0.25	0.25	0.25
Accounts Payable	0.1	0.1	0.1
Customer Service Representative	0.2	0.2	0.2
Sub Total	<u>1.45</u>	<u>1.5</u>	<u>1.5</u>

Partially Budgeted in Other Funds

Total Solid Waste Fund	1.45	1.5	1.5
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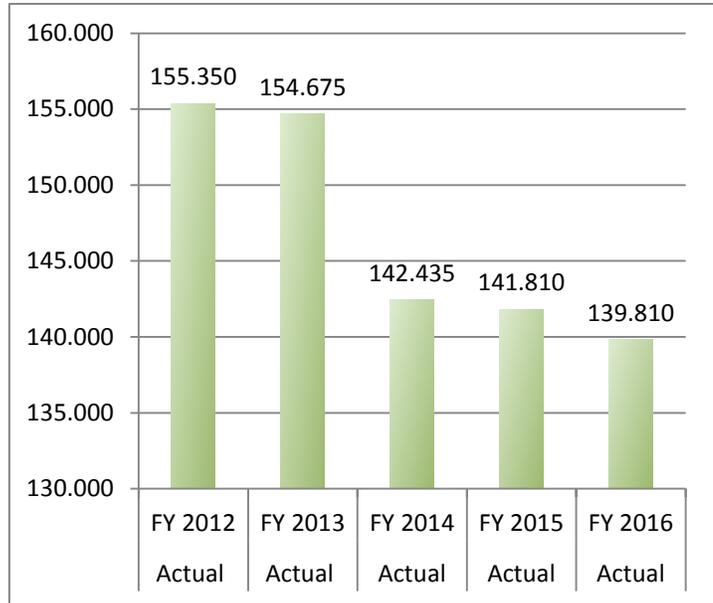
Aquatic Center

** Outsourced in FY 2013*

Total Aquatic Center Fund	0	0	0
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FTE Positions	<u>142.435</u>	<u>141.810</u>	<u>139.810</u>
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The City of St. Marys is committed to providing the highest level of “Quality of Life” to its citizens. In the FY 2016 approved budget, 139.810 full-time equivalents are included to meet the daily needs of our citizens and visitors. These employees greet our customers, answer questions for our visitors, landscape our parks, fight fires, protect our community, and provide a countless number of other services to ensure that the City of St. Marys is the most wonderful destination for those that live here and for those that visit.



2016 Approved Budget Staffing Summary

With the changing world, the City is obliged to balance the need for providing quality service to its citizens while maintaining expenditures. To accomplish this task, in the FY 2016 budget, two (-2 FTE) full-time positions were deleted: both positions were police officers. No new position(s) were added in the FY 2016 budget. The total change was a decrease of 2 full-time equivalents.



In memory of
Chris Snyder – Police Detective

About St. Marys Government

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

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

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

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

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

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

St. Marys Mayor and Council

<u>Name</u>	<u>Office</u>	<u># of Years in Office</u>	<u>Term Expires</u>
John F. Morrissey	Mayor	5.5*	12/31/2016
Robert L. Nutter	Post 1	1.5	12/31/2018
Elaine Powierski	Post 2	0.5	12/31/2018
Jim Gant	Post 3	3.5	12/31/2018
Dave Reilly	Post 4	1.5	12/31/2016
Sam Colville	Post 5	1.5	12/31/2016
Linda P. Williams	Post 6	1.5	12/31/2016

Source: City of St. Marys Staff

Geography of St. Marys

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

Demographics of St. Marys

St. Marys' population has increased slightly to 17,755 per the estimated 2013 census. In 2010, the population was 17,121. The City's overall population has grown significantly over the past several decades. The continued growth in St. Marys has been connected to low taxes, low crime, mild weather, accessibility to I-95, proximity to Jacksonville airport, excellent school system and is adjacent to Kings Bay Naval Submarine Base.

There are 7,443 housing units and 6,228 households in St. Marys according to the US Census Bureau. The average household size is 2.75. The homeownership rate is 52.6% and the median value of owner-occupied housing units is \$167,400.



The per capita money income in the past 12 months (2013 dollars) was \$23,538, while the median household income was \$51,829. Persons below the poverty level were 15.5% according to the US Census.

Of the people in St. Marys, 50.8% are female and 49.2% are male. There are 39.7% under the age of 25, 30.9% between the ages of 25-44, 22.9% between the ages of 45-64

and 10% are over 64. Of St. Marys' population, 62.7% are married and 37.3% are single. The percentage that has a college education is 23.8% while 92% have a high school diploma or a GED.

Population by race:

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

(Source: www.usacityfacts.com)

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

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

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

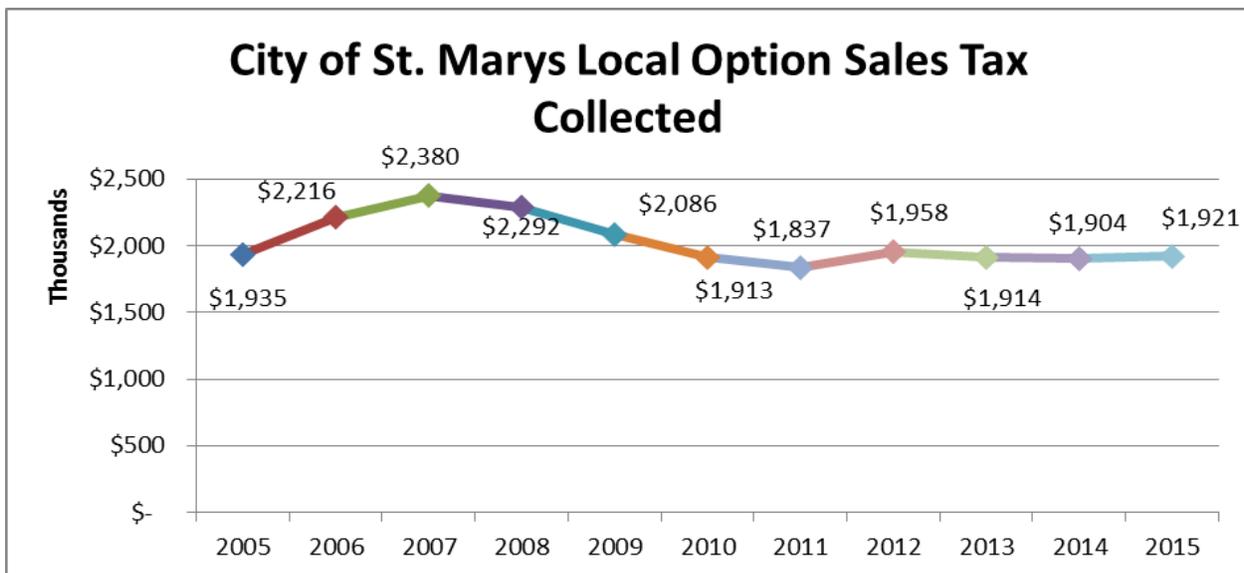
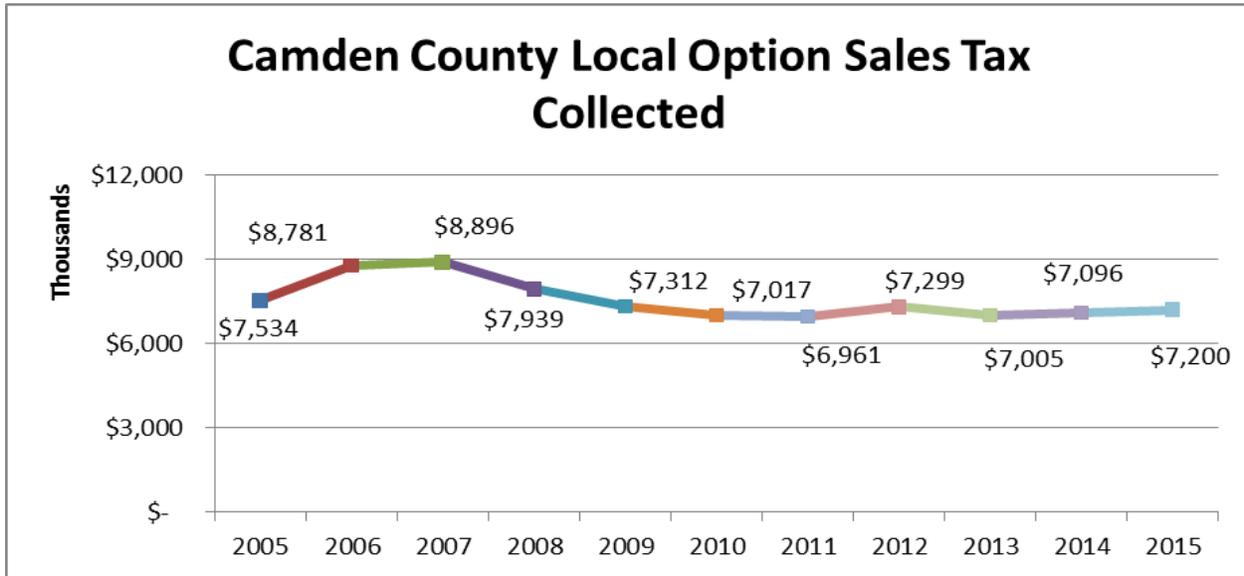
Shrimp Boats at St. Marys Waterfront



Economic Data

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

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



Ten (10) years ago in 2005 the sales taxes started to climb and peaked out in 2008 when the economy started to fall. Since that time, City has seen a downward spiral in the sales taxes collected. Another reason for the decrease was the City's LOST percentage decreased when the negotiations took place.

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

Top Ten Employers					
County Wide			City of St. Marys		
Employer	Industry	# of Employees	Employer	Industry	# of Employees
Kings Bay Naval Sub Base	Military Base	8979	Express Scripts	Pharmaceutical Call Ctr	505
Camden County Schools	Public Education	1200	Southeast Ga. Health System	Healthcare	330
Express Scripts	Pharmaceutical Call Center	505	Wal-Mart Supercenter	Retail Goods	237
Lockheed Missiles & Space	Aerospace Manufacturer	479	City of St Marys*	City Government	139
Camden County Government	County Government	404	Georgia Pacific	Paperboard Manufacturer	63
Southeast Ga. Health System	Healthcare	330	Green Golf Partners, LLC	Recreation	59
Wal-Mart Supercenter	Retail Goods	237	Pilot	Truck Stop	53
Kings Bay Support Services	Government Contractor	290	Winn Dixie	Retail Grocer	48
Winn Dixie	Retail Grocer	107	ATN Inc	Telecommunications	47
Publix	Retail Grocer	105	Gilman Building Products	Other	36

*Full-time equivalents

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

Below are the 10 largest taxpayers located in St. Marys as of 2014.

Top Ten Taxpayers			
Taxpayer	Industry Type	Assessed Value	Tax Levied
Georgia Power Co	Utility	\$15,103,226	\$32,326.94
Georgia Pacific	Timber	\$11,862,862	\$8,803.25
Brant Creek LLC	Apartment Complex	\$11,137,612	\$23,037.05
Old Weed & Ready Plt	Real Estate	\$9,735,291	\$19,234.17
Walmart	Retail	\$8,127,180	\$17,395.42
Walmart Real Estate	Real Estate	\$8,067,463	\$17,267.59
Camden Telephone	Utility	\$7,689,441	\$16,458.48
Pilot Travel Centers LLC	Retail	\$7,056,846	\$7,560.65
Harbor Pines Partners LTD	Real Estate	\$6,753,723	\$14,291.91
Chalet Apartments L P	Real Estate	\$6,450,000	\$13,805.58
Kings Bay Associates LTD	Real Estate	\$4,776,285	\$10,223.14

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

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

At the waterfront there are several restaurants, a hotel, as well as, museums and various shops that cater to tourists and the local folk. Come enjoy the St. Marys Aquatic Park which supplies fun for all ages. St. Marys has two boat ramps with 2 launch ramps each and five public docks for your boating adventure. St Marys hosts the only local community theater within the County. Depart from Downtown St. Marys and visit



Waterfront Park Fountain

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

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

Climate

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

Communications

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

Education

The Camden County School System is home of nine elementary schools, two middle schools and one comprehensive high school (with a separate center for ninth graders). The school system serves approximately 9,600 students. Camden County High School offers a comprehensive curriculum (9-12) with a variety of classes for both College Preparatory and Career Technology Preparatory. The high school campus is one of the largest in the state and offers advanced placement classes and joint-enrollment with College of Coastal Georgia and the Valdosta State University Kings Bay Campus.

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

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

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

Located adjacent to St. Marys, Naval Submarine Base Kings Bay, offers several degree programs from associates level to masters through on site campuses from Brenau University, Valdosta State University and Troy State University.

Health Care

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

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

A Cancer Care Center was opened in January 2012. Patients no longer need to travel far from home to receive cancer diagnosis, treatment and follow-up care. The Center features a linear accelerator that can provide intensity-modulated radiation therapy, the most advanced and precise method of external beam radiation therapy.

The Southeast Georgia Health System Camden Campus also offers a Senior Care Center. The Senior Care Center is a 78 bed non-profit nursing facility that offers long-term care for seniors unable to manage on their own and short-term care for patients of all ages who need skilled nursing and rehab services.

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

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

Public Safety

One major goal of the City of St. Marys is to provide quality of life by ensuring the safety and security of the community and ensuring the protection and preservation of life and property. Public Safety is allocated the largest percentage of the City’s operating budget – 49.8% of the total 2016 operating budget.

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

The St. Marys Police Department is a full-service organization with 33.6 employees. The members of the Department are tasked with handling a wide variety of calls and

situations. For this reason, our officers have to be able to function in capacities such as counselors, referees, protectors, parents, judges, and disciplinarians. The City's commitment to the citizens of St. Marys is to locate, hire, train and field the absolute best officers possible in the various positions within the department. The City is also determined to provide continued excellence through on-going training programs, professional operational standards, 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 Youth

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

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



Cops & Bobbers Event

The Criminal Investigations Division is responsible for conducting follow-up investigations on criminal incidents that are initially reported to the Police Department primarily through the Uniform Patrol Division. CID is currently staffed with one Lieutenant, One Sergeant, three detectives and a Property and Evidence Technician. Currently, the detectives maintain a caseload of approximately 45 to 60 open cases at any given time.



Drug Safety

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

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

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



Working in our Schools and with our kids!



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



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

Workload Indicators

- Responded to 1,892 calls for service
- 75 Structure Fires
- 1,383 EMS/Rescue calls
- 151 Hazardous Conditions
- 65 Service Calls
- 76 False Alarms
- 89 Good Intent
- 1 bad Weather

Average Response Time for reported structure fires = 5.14 minutes



Volunteer Hours 2,350.80, if paid, equals \$42,290.90 dollars.

The Fire Department responded to properties valued at an estimated \$1,933,550 with a loss of \$242,570 dollars which equates to an average of a 12.55% loss to fires in structures responded to.

Fire Prevention Activities:

- 300 Fire Inspections
- 10 Plan & Reviews
- 1,150 Fire Hydrant Inspections
- 475 Pre Fire Plans
- 408 Burn Permits issued
- 8,000 Children seen as a part of a Fire Safety Lesson



St. Marys Fire Department conducted 708 training courses in 2015 which equals 797 hours of training.

Transportation

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

Component Units

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

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

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

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

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

Utilities

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

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

Military

Protecting Our Country...

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

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



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

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INTERESTING FACTS

City Facts

- Year Incorporated 1792 – second oldest City in the United States
- Site of Timucuan Indian Village
- 20.3 Square miles
- Mayor-Council government
- Tax rate 5.351 mills
- Population 17,755
- Medium Income \$51,829
- 1 police station and 3 fire stations



City Activities (Sponsored by various community organizations)

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



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

City Activities (Sponsored by various community organizations)

Area Amenities

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



St. Marys Scarecrow Stroll

City's Vision Statement

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

City's Mission Statement

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

City Goals

1. Provide cohesive economic development programs and initiatives in order to promote economic opportunity within the City.
 - Identify vendors of various entities (i.e. Base, school district, businesses, etc.) to ascertain potential opportunities to local vendors (either existing vendors or to be developed).
 - Continue recruiting trips.
 - Develop a marketing plan/strategy for the community.

- Develop strategies to improve appearance of Exit 1.
 - Provide summary of economic development incentives available to the city for economic development.
 - Continue to work with and support the Joint Development Authority (JDA), including assisting the JDA with development of a “spec building” as warranted.
2. Assure our fiscal sustainability by ensuring quality municipal services and operations are provided efficiently and are financially sustainable.
 - Continue positive financial reporting.
 - Obtain Governmental Finance Officers Association recognition for budget and Certified Annual Financial Report.
 - Continue compliance with City Council adopted financial policies.
 3. Enhance citizen engagement, involvement, and communications on City related issues.
 - Continue to implement technology improvements and upgrades.
 4. Strengthen Military/City relationships and partnerships.
 - Continue to work with JDA and Base on Joint Land Use Study (JLUS) process.
 - Provide periodic updates to appropriate military personnel on City related issues.
 - Support the Camden Partnership efforts to foster missions at Kings Bay Naval Base.
 5. Support and develop infrastructure within the City to meet current standards and plans for the future in a financially sustainable manner.
 - Improve water pressure downtown (identify projects and strategies to do so).
 - Develop a plan to improve infrastructure downtown.
 - Improve economic development opportunities by improving infrastructure.
 - Develop strategies to improve housing stock within the City.
 - Remove dilapidated structures along the main roads within the City.
 6. Provide environmental stewardship and sustainable management of our natural resources and history (structures and culture).
 - Seek grant for sea level rise strategic planning.
 - Support environmental cleanups and fairs within the City.

- Conduct evaluation of disaster vulnerabilities.
- Increase recycling by residents.
- Consolidate/develop master plan(s) addressing development, green space, coastal greening, bicycle/pedestrian oriented mobility, etc.

City of St. Marys
Comprehensive Plan 2007-2027

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

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

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

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

Vision for the Future

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

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

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

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

Issues & Opportunities Policy Implementation Measure:

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

- Continue to provide financial support to the CVB, DDA and St. Marys Development Authority.
- Create an Economic Development Implementation Plan.
- Support the commercial district as an activity node, developing as a destination location.
- Provide interpretive kiosks outlining the area's history.
- Conduct a parking study.

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

Issues & Opportunities Policy Implementation Measure:

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

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

Issues & Opportunities Policy Implementation Measure:

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

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

Issues & Opportunities Policy Implementation Measure:

- Downtown St. Marys needs to be promoted as an attractive place for business development.
- Although citizens are aware of the natural resources and historic properties within the community, awareness and protection can be enhanced as public understanding of these structures is increased.
- There is a lack of public transportation and parking availability, for residents and tourists.
- Support the shop local campaign—“Keep It in Camden.”

- Encourage opportunities for tourism.
- Plan for mixed-use economic development, through planning and zoning.
- Encourage mixed uses within the historic downtown area.
- Maintain current quality of life and sense of place.
- Protect the waterfront from obtrusive development, discouraging high-rise development.
- Maintain and expand waterfront opportunities and accessibility for the public.
- Promote, enhance and improve natural and historic resources and the waterfront in particular.
- Consider options to improve transportation opportunities, such as a trolley, cart paths, etc.
- Investigate parking options.
- Continue to provide financial support to the CVB, DDA and St. Marys Development Authority.
- Draft a master plan based on SCAD study, highlighting the “re-emerging Spirit of St. Marys.”
- Provide interpretive kiosks outlining the area’s history.
- Support a water taxi service to other cities/locations from a base at the waterfront.
- Restore the Pavilion.
- Review and update ordinances to incorporate design standards and landscaping guidelines.
- Expand Gilman Waterfront Park.
- Create a “trolley” transit system for the waterfront.
- Conduct a downtown parking study.
- Establish a memorial for all wars and services on the waterfront.

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

Issues & Opportunities Policy Implementation Measure:

- There is an inadequate mix of uses within the City.
- Some areas of St. Marys are dilapidated and in need of revitalization and/or upgrade.
- There is a need for workforce and military housing.
- There is not enough affordable housing.
- Although citizens are aware of the natural resources and historic properties within the community, awareness and protection can be enhanced as public understanding of these structures is increased.
- Use of alternative modes of transportation can be increased.
- Neighborhoods need to be prepared for emergency management concerns.
- Encourage mixed-use opportunities by reviewing and evaluating zoning and development ordinances.
- Consider redevelopment opportunities to maintain and preserve neighborhood character.
- Encourage rapid redevelopment of newly vacant or abandoned properties.

- Support affordable housing and alternative housing opportunities.
- Encourage compatible architectural styles that maintain regional character.
- Protect historic structures, where appropriate.
- Promote alternative modes of transportation, including pedestrian-friendly design, cart paths, etc.
- Encourage hurricane resistant retrofits on existing structures.
- Review and update ordinances to incorporate design standards and landscaping guidelines.
- Condemn or rehabilitate structures, based on need assessed during housing inventory.
- Develop volunteer-based grassroots rehabilitation program for home repair.
- Formulate a redevelopment plan, preserving original housing stock; allowing for compatible infill development and maintaining pedestrian orientation.
- Adopt ordinances that allow alternative types of affordable housing.
- Expand the historic district, seeking NRHP designation once completed.
- Continue to update ordinances, permitting mixed uses.
- Continually update Emergency Preparedness Plan.

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

Issues & Opportunities Policy Implementation Measure:

- New or innovative development and high-density development typically evokes neighborhood opposition.
- There is an inadequate mix of uses, such as corner grocery stores, within the City.
- Innovative development is taking place; however, infrastructure needs and impact on natural resources must be considered.
- There is not enough affordable housing.
- Trees are being lost to new development.
- There are contaminated properties surrounding the Durango site.
- Evaluate zoning and development ordinances, planning for mixed uses.
- Encourage and support development of active adult and continuing care communities.
- Encourage development to take place in areas with adequate public facilities.
- Explore opportunities for development to pay for itself.
- Consider impacts of new developments on existing infrastructure as well as natural and culture resources.
- Encourage alternative housing opportunities that will facilitate affordable housing options.
- Investigate former industrial properties that might cause environmental pollution.
- Encourage new projects that will not cause environmental pollution.
- Update ordinances to allow mixed uses and higher densities.
- Promote mixed age communities.
- Develop infrastructure master plan.
- Promote a public transit system.

- Develop a " Safe Routes to School" plan for all elementary schools except for Crooked River.
- Adopt ordinances that promote affordable workforce housing.
- Support the development of an Affordable Housing Team.
- Require developers to link open spaces, creating an opens space network.
- Consider GreenPrint recommendations, as appropriate or desired.
- Adopt a conservation subdivision ordinance.

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

Issues & Opportunities Policy Implementation Measure:

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

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

Issues & Opportunities Policy Implementation Measure:

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

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

Issues & Opportunities Policy Implementation Measure:

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

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

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

Issues & Opportunities Policy Implementation Measure:

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

- Coordinate with Naval Submarine Base Kings Bay to attain land for sewer plan and road improvements.
- Continue efforts to change the address of the Welcome Center and other properties within the City of St. Marys that have Kingsland addresses.
- Prepare for population growth by partnering with RDC and U.S. Census on LUCA for Census 2010.

Salt Marshes
And wildlife



Financial Policies

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

Fiscal Policies

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

- The City will attempt to maintain a diversified and stable revenue system to shelter it from short-fund fluctuations in any single revenue source.
- The City will enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans.
- The City will operate with a balanced budget for all budgeted funds. Total anticipated revenues, plus that portion of beginning of the year unreserved fund balance in excess of the required fund balance reserve, must equal total estimated expenditures for each of the governmental fund types. For proprietary fund types, total anticipated revenues and unreserved retained earnings must equal estimated expenses.
- The City will attempt to establish and maintain a fund balance reserve for the General Fund to pay expenditures caused by unforeseen emergencies, for shortfalls caused by revenue declines and to eliminate any short-term borrowing for cash flow purposes.

- The City will fully fund its defined benefit pension plan and will also fully fund its 457 and deferred compensation plan.
- The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.

Purchasing

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

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

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

- a. Designation of Purchasing Authority.
- b. Standardization and specification to reduce redundancy and ensure the quality of goods and services.
- c. Bulk commodity purchase discounts. Planned maintenance schedules to reduce costs associated with time sensitive purchases.
- d. Controlled emergency purchase procedures.
- e. Stimulation of competitive bidding to reduce prices.
- f. Inspection and testing of goods delivered to enforce compliance with specifications and terms of contracts.
- g. Redistribution of excess obsoletes and salvaged goods.
- h. Market analysis, assuring purchases when market conditions are favorable.
- i. Prompt payment of all bills, thereby earning cash discounts.

- j. Transfer of usable supplies from one using agency to another.
- k. Reduction of unnecessary sales effort and expense.
- l. Elimination of unnecessary paperwork.
- m. Elimination of unnecessary purchases.
- n. Elimination of conflict of interest.
- o. Elimination of favorites and convenience in public purchasing.
- p. Optimum use of local vendor sources.
- q. Optimum use of state contract.
- r. Due consideration of value, estimated life, and service factors.
- s. Sound business practices and professional purchasing processes.

Investing

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

Investment Instruments:

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

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

Capital Improvements Policy

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

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

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

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

Audit

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

- a. An annual audit will be conducted by a properly licensed independent public accounting firm.
- b. Every three to four years, the City shall issue a request for proposal to choose an auditor for a period of three years with two one year options.
- c. When issuing a request for proposal, the City will request two proposals from qualified CPA firms. One proposal shall contain the firm's costs and a second will contain the firm's qualifications. The cost proposals shall only be opened after three qualified firms have been determined. When awarding the contract for the independent audit, not less than 70% of the decision will be based upon technical qualifications rather than cost.
- d. The agreement between the independent auditor and the City shall be in the form of a written contract. The contract shall include the request for proposal as an appendix to the written contract and all issues addressed in the request for proposal shall be required as part of the contract.

Financial Reporting

The Finance Department prepares monthly financial reports for citizens, internal management purposes and the City Council. The reports (by fund and department)

provide budget vs. actual revenue and expense activities on a year to date basis with comparison of prior year to date.

Debt Policies

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

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

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

Revenue Policies

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

- The City will attempt to maintain a diversified and stable revenue system to shelter the City from short-term fluctuations in any single revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of economic downturns.
- The City will work towards diversifying its revenue base in order to reduce its dependence upon property taxes.
- The City will strive to keep the revenue system simple which will result in a decrease of compliance costs for the taxpayer or service recipient and a corresponding decrease in avoidance to pay.
- The revenue system of the City will strive to maintain equity in its structure. That is, the City will seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customers. However, it is recognized that public policy decisions may lead to subsidies in certain circumstances.

- The City will establish fees and user charges at a level related to the total cost (i.e. operating, direct, indirect and capital or debt service) of providing that service.

Reserve Policy

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

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

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FINANCIAL SUMMARY



SOURCES AND USES OF FUNDS

	Actual FY2014	Budget FY2015	Adopted FY2016
General Fund Revenues			
Property Taxes			
Real Property-Current Year	2,536,378	2,490,000	2,644,970
2014 & Prior Years Property Tax Collection	-	90,000	175,000
	2,536,378	2,580,000	2,819,970
Other Taxes			
Motor Vehicle/Mobile Home	588,168	384,150	465,200
Real Estate Transfer/Intangible Tax	51,798	59,250	65,000
Franchise Taxes	905,317	895,000	960,000
Local Option Sales and Use	1,907,852	1,925,000	1,925,000
Miscellaneous	1,151,438	1,136,250	1,189,750
	4,604,573	4,399,650	4,604,950
Licenses and Permits			
Licenses	224,743	237,000	228,000
Permits	112,930	132,000	143,000
	337,673	369,000	371,000
Charges for Services			
Miscellaneous	103,381	71,820	66,370
Recreation	12,597	14,250	14,250
	115,978	86,070	80,620
Fines & Forfeitures			
	331,473	320,200	274,150
Other Revenue			
Interest Earned	8,266	5,500	7,000
Contributions & Donations	131	100	2,100
Miscellaneous	614,402	1,132,235	1,123,040
	622,799	1,137,835	1,132,140
Interfund Transfers			
Operating Transfer In Multi Grant	157,803	10,000	10,000
	157,803	10,000	10,000
Sale of City Property/Loan Proceeds			
	-	3,000	1,175,000
General Fund Revenues	8,706,677	8,905,755	10,467,830
General Fund Appropriated Expenditures			
Personal Services	5,607,170	\$ 6,111,015	\$ 6,124,940
Services	781,097	\$ 872,348	\$ 999,332
Operating Supplies	1,058,829	\$ 1,183,185	\$ 1,260,335
Transfers out	23,432	\$ 27,000	\$ 41,000
Capital Cost	61,466	\$ 72,000	\$ 1,258,085
Other Cost	580,851	\$ 604,842	\$ 565,392
Contingency	-	\$ 25,000	\$ 100,000
Debt Service	52,940	\$ 10,365	\$ 118,746
General Fund Expenditures	8,165,785	8,905,755	10,467,830

SOURCES AND USES OF FUNDS

	Actual FY2014	Budget FY2015	Adopted FY2016
Special Revenue Fund			
Multi-Grant Fund Revenue			
Grant Revenue	329,234	10,000	10,000
Interest Revenue	501	-	-
Multi-Grant Fund Revenue	329,735	10,000	10,000
Tourism Fund			
Charges for Services	7,034	7,255	6,900
Miscellaneous Income	9,378	8,150	7,110
Operating Transfers	115,488	148,285	165,299
Tourism Fund Revenue	131,900	163,690	179,309
Special Revenue Funds Revenues	461,635	173,690	189,309
Special Revenue Fund Appropriated Expenditures			
Personal Services	24,693	34,988	38,914
Services	91,272	93,933	117,645
Operating Supplies	6,350	7,769	10,750
Transfers out	192,186	10,000	10,000
Capital Cost	7,045	-	-
Other Cost	6,800	27,000	12,000
Special Revenue Funds Expenditures	328,346	173,690	189,309
Capital Projects Fund			
SPLOST Fund			
Sales Tax Revenues VI	982,128	3,700,000	3,300,000
Sales Tax RevenuesVII	-	2,410,000	2,150,000
Fund Balance	-	-	150,000
SPLOST Fund Revenue	982,128	6,110,000	5,600,000
LMIG Capital Improvements			
Interest	-	150	150
LMIG Grant	-	-	150,000
Fund Balance	-	284,124	149,932
Multi-Grant Fund Revenue	-	284,124	300,082
Capital Projects Funds Revenues	-	2,694,124	5,900,082
Capital Projects Fund Appropriated Expenditures			
Capital Projects	1,048,570	6,394,124	5,900,082
Capital Projects Funds Expenditures	1,048,570	6,394,124	5,900,082

SOURCES AND USES OF FUNDS

	Actual FY2014	Budget FY2015	Adopted FY2016
Enterprise Funds			
Sewer/Water Fund Revenues			
Service Charges	294,959	307,000	307,000
Other/Misc. Revenue	710,831	1,805,142	2,696,863
Water Charges	2,816,962	2,792,216	2,792,485
Sewer Charges	2,657,284	2,652,300	2,652,300
Cap. Recovery Fees	346,179	234,000	481,850
Sewer/Water Fund Revenue	6,826,215	7,790,658	8,930,498
Sewer/Water Fund Appropriated Expenditures			
Personal Services	1,688,640	1,697,074	1,838,699
Services	564,110	648,340	729,178
Operating Supplies	886,677	912,500	1,101,460
Capital Cost	-	-	748,133
Other Cost	2,604,480	150,700	90,700
Debt Service	2,154,355	4,382,044	4,422,328
Sewer/Water Expenditures	7,898,262	7,790,658	8,930,498
Solid Waste Fund Revenues			
Other/Misc. Revenue	44,197	56,691	47,675
Refuse Charges	990,607	963,000	988,000
Solid Waste Fund Revenues	1,034,804	1,019,691	1,035,675
Solid Waste Fund Appropriated Expenditures			
Personal Services	84,460	86,211	88,400
Services	908,194	909,050	925,445
Operating Supplies	3,556	3,800	3,750
Other Cost	2,280	20,630	18,080
Solid Waste Expenditures	998,490	1,019,691	1,035,675
Aquatic Fund Revenues			
Service Charges	374,897	386,200	391,600
Aquatic Fund Revenues	374,897	386,200	391,600
Aquatic Fund Appropriated Expenditures			
Personal Services	-	-	-
Services	225,953	254,900	256,900
Operating Supplies	124,830	131,300	134,700
Other Cost	91,114	-	-
Aquatic Fund Expenditures	441,897	386,200	391,600

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SOURCES AND USES OF FUNDS

	Actual FY2014	Budget FY2015	Adopted FY2016
Summary - All Funds			
Revenue			
Property Taxes	2,536,378	2,580,000	2,819,970
Other Taxes	5,305,487	10,509,650	10,054,950
Licenses & Permits	337,673	369,000	371,000
Charges for Service	7,604,010	7,428,041	7,700,755
Fines and Forfeits	331,473	320,200	274,150
Miscellaneous	2,133,664	3,463,377	5,694,169
Total Revenue	18,248,685	24,670,268	26,914,994
Appropriated Expenditures			
Personal Services	7,396,252	7,929,288	8,090,953
Services	2,702,835	2,778,571	3,028,500
Operating Supplies	2,115,677	2,238,554	2,510,995
Transfers out	322,352	37,000	51,000
Debt Service	2,195,816	4,392,409	4,541,074
Capital Projects	237,199	6,466,274	7,906,300
Contingency	-	25,000	100,000
Other Cost	3,335,738	803,172	686,172
Total Expenditures	18,305,869	24,670,268	26,914,994

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The chart shown below “The combined statement of budgeted revenues, expenditures and changes in fund balance” depicts which fund will utilize reserves in FY 2016.

The Funds that are utilizing an appropriation of fund balance or retained earnings for FY 2016 operations are:

- General Fund: \$559,500 - FY 2014/FY 2015 surplus to pay for marketing, a master plan, one time purchases, capital cost and debt retirement.
- SPLOST VII: \$150,000 – FY 2015 surplus to pay for capital cost.
- LMIG Fund: \$149,932 – FY 2015 grant funds to pay for road improvements.
- Water/Sewer Fund: \$968,063 – reserves to pay for capital cost.

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All Government Types in FY 2016

Combined Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

	General Fund	Multi-Grant Fund	C & V Bureau Fund	Hotel/Motel Fund	SPLOST Fund	LMIG FUND	Water/Sewer Fund	Solid Waste Fund	Aquatic Fund	Total
Resources										
Revenues										
Property Taxes	\$ 2,819,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ 2,819,970
Sales Taxes	1,925,000	0	0	0	0	0	0	0	0	1,925,000
SPLOST	0	0	0	0	5,450,000	0	0	0	0	5,450,000
Excise Tax	2,679,950	0	0	124,299	0	0	0	0	0	2,804,249
Occp Tax/ Alcohol Lic	230,000	0	0	0	0	0	0	0	0	230,000
Inspections & Permits	116,000	0	0	0	0	0	0	0	0	116,000
Service Charges	91,370	0	0	0	0	0	307,000	0	391,600	789,970
Fines & Forfeitures	274,150	0	0	0	0	0	0	0	0	274,150
Other/Misc. Revenue	1,761,890	10,000	14,010	0	0	150,150	48,000	47,675	0	2,031,725
Water Charges	0	0	0	0	0	0	2,792,485	0	0	2,792,485
Sewer Charges	0	0	0	0	0	0	2,652,300	0	0	2,652,300
Cap. Recovery Fees	0	0	0	0	0	0	481,850	0	0	481,850
Refuse Charges	0	0	0	0	0	0	0	988,000	0	988,000
Total Revenues	\$ 9,898,330	\$ 10,000	\$ 14,010	\$ 124,299	\$ 5,450,000	\$ 150,150	\$ 6,281,635	\$ 1,035,675	\$ 391,600	\$ 23,355,699
Operating Transfers In										
General Fund	\$0	\$0	41,000	\$0	\$0	\$0	\$0	\$0	\$0	\$41,000
Multi Grant	10,000	0	0	0	0	0	0	0	0	\$10,000
SPLOST	0	0	0	0	0	0	1,680,800	0	0	\$1,680,800
Hotel/Motel Tax	0	0	124,299	0	0	0	0	0	0	124,299
Total Transfers In	\$ 10,000	\$0	\$ 165,299	\$0	\$0	\$0	\$1,680,800	\$0	\$0	\$ 1,856,099
TOTAL RESOURCES	\$ 9,908,330	\$ 10,000	\$ 179,309	\$ 124,299	\$ 5,450,000	\$ 150,150	\$ 7,962,435	\$ 1,035,675	\$ 391,600	\$ 25,211,798
Uses										
Expenditures										
General Government	\$1,892,586	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,892,586
Public Safety	5,381,107	0	0	0	0	0	0	0	0	5,381,107
Public Works	2,106,722	0	0	0	3,919,200	300,082	0	0	0	6,326,004
Community Development	919,735	0	0	0	0	0	0	0	0	919,735
Other Services	126,680	0	179,309	0	0	0	0	0	0	305,989
Sewer	0	0	0	0	0	0	2,809,644	0	0	2,809,644
Water	0	0	0	0	0	0	1,698,526	0	0	1,698,526
Water/Sewer Debt Svc	0	0	0	0	0	0	4,422,328	0	0	4,422,328
Solid Waste	0	0	0	0	0	0	0	1,035,675	0	1,035,675
Recreation	0	0	0	0	0	0	0	0	391,600	391,600
Total Expenditures	\$ 10,426,830	\$0	\$ 179,309	\$0	\$ 3,919,200	\$300,082	\$ 8,930,498	\$ 1,035,675	\$ 391,600	\$ 25,183,194
Operating Transfers Out										
General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multi Grant	0	10,000	0	0	0	0	0	0	0	\$10,000
Water Sewer	0	0	0	0	1,680,800	0	0	0	0	\$1,680,800
C & V Bureau	41,000	0	0	124,299	0	0	0	0	0	165,299
Total Transfers Out	\$ 41,000	\$ 10,000	\$0	\$ 124,299	\$1,680,800	\$ -	\$0	\$0	\$0	\$ 1,856,099
TOTAL USES	\$ 10,467,830	\$ 10,000	\$ 179,309	\$ 124,299	\$ 5,600,000	\$ 300,082	\$ 8,930,498	\$ 1,035,675	\$ 391,600	\$ 27,039,293
Net Resources	\$ (559,500)	\$0	\$0	\$0	(\$150,000)	\$ (149,932)	\$ (968,063)	\$0	\$0	\$ (1,827,495)
Projected Beg Fund Balance	\$ 4,920,104	\$ 406,443	\$ (6,636)	\$0	\$ 489,132	\$ 149,932	\$ 32,116,121	\$ 475,204	\$ 1,544,118	\$ 39,944,486
Ending Fund Balance	\$ 4,360,604	\$ 406,443	\$ (6,636)	\$0	\$339,132	\$0	\$ 31,148,058	\$ 475,204	\$ 1,544,118	\$ 38,116,991

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Combined Statement of Revenue, Expenditures and Change in Fund Balance

General Fund

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

Multi-Grant Fund

The Multi-Grant Fund is used to account for all City grants. The City has a Georgia Emergency Management Agency – Safety/Hazmat material grant budgeted in FY 2016 along with the bullet proof vest grant for the Police Department. These funds are reserved for specific purposes that aid in providing “Quality of Life” for St. Marys citizens.

Special Revenue Hotel/Motel

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

Special Purpose Local Option Sales Tax Fund

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

LMIG Fund

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

Water and Sewer Enterprise Fund

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

Solid Waste Fund

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

Aquatic Center Fund

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



St. Marys Aquatic Center
Employee Family Fun Night



FY 2016 Fund Balance Summary

	Beginning FY 2015 Fund Balance	Anticipated Revenues	Anticipated Expense	Projected Change in Fund Balance	Estimated Ending FY 2016 Fund Balance
<u>Governmental Funds</u>					
General	\$ 4,920,104	\$ 9,908,330	\$ 10,467,830	\$ (559,500)	\$ 4,360,604
Multi-Grant	\$ 406,443	\$ 10,000	\$ 10,000	\$ -	\$ 406,443
LMIG Fund	\$ 149,932	\$ 150,150	\$300,082	\$ (149,932)	\$ -
C & V Bureau	\$ (6,636)	\$ 179,309	\$ 179,309	\$ -	\$ (6,636)
Hotel/Motel	\$ -	\$ 124,299	\$ 124,299	\$ -	\$ -
SPLOST	\$ 489,132	\$ 5,450,000	\$ 5,600,000	\$ (150,000)	\$ 339,132
Governmental Funds Total	\$ 5,958,975	\$ 15,822,088	\$ 16,681,520	\$ (859,432)	\$ 5,099,543

The Governmental Funds that are utilizing an appropriation of fund balance for FY 2016 operations are:

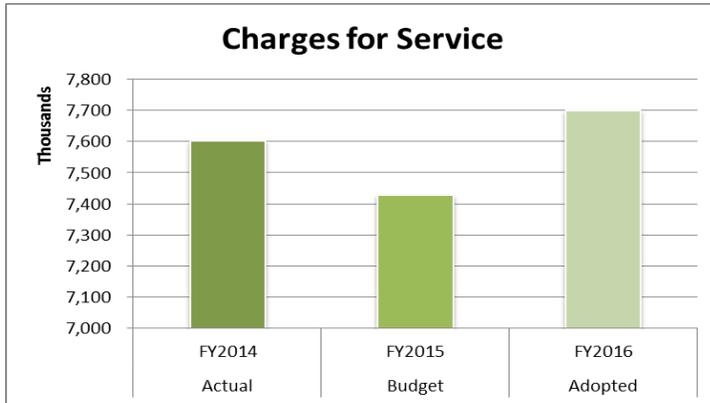
- General Fund: \$559,500 - FY 2014/FY 2015 surplus to pay for marketing, a master plan, one time purchases, capital cost and debt retirement.
- LMIG Fund: \$149,932 – FY 2015 grant funds to pay for road improvements.
- SPLOST VII: \$150,000 – FY 2015 surplus to pay for capital cost.

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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.

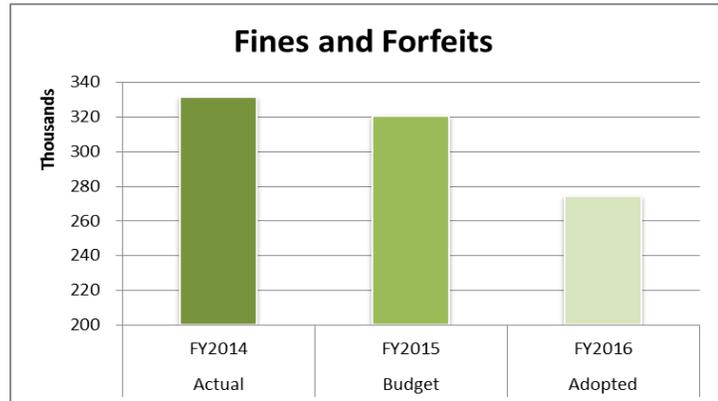


Assumptions: The charges for services have increased in FY 2016 over FY 2015 mainly in water and sewer fees due to new construction. The water and sewer charges are billed on a tiered rate structure to encourage conservation. This category of fees also includes construction fees, solid waste collections, tourism and recreation.

Fines and Forfeitures

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

Assumptions: There are a number of vacant police positions at this time as with other governments in the area. Due to the limited number of officers on the street, this negatively affects traffic stops, etc. This has caused the area of fines and forfeitures to decline.



Property Taxes

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

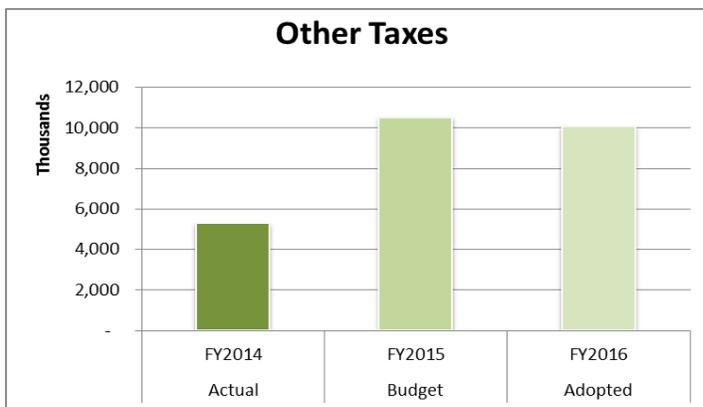


Assumptions: The City of St. Marys' millage rate for the General Fund remained the same over several years at 5.351 mills. The City realized a 4% decrease in the digest in FY 2015 and projected another decrease of 4% in FY 2016. The property taxes have been budgeted in FY 2016 to include a millage rate increase to cover debt service for

much needed equipment.

Other Taxes

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



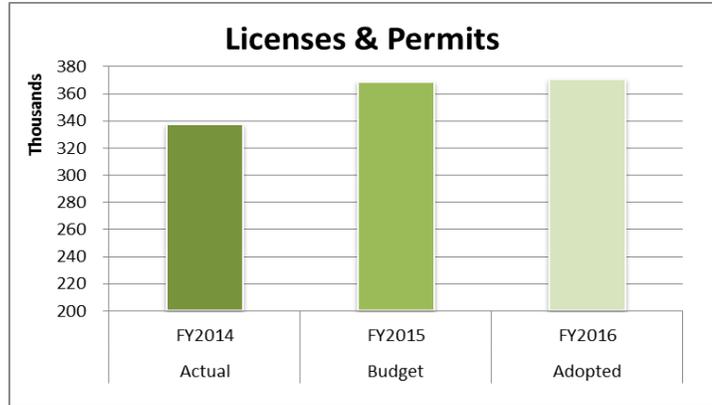
Assumptions: Franchise fees are expected to increase in FY 2016. The telephone company is offering cable service which accounts for some of the increase. Insurance premium tax has shown a slight increase in the last few years. LOST (Local Option Sales Tax) has shown a slight dip in the collection for FY 2016; therefore, the collection

amount for FY 2016 has been budgeted consistent with last year. The City currently has SPLOST VI (Special Purpose Local Option Sales Tax) funds available that will be used for sewer infrastructure in the Gaines Davis areas. SPLOST VII collections are being remitted to the City on a monthly basis. The dip in other taxes is due to SPLOST collection projections. These funds will be used for drainage, roads, streets, sidewalks, other sewer infrastructure, buildings and most importantly bond debt retirement.

Licenses and Permits

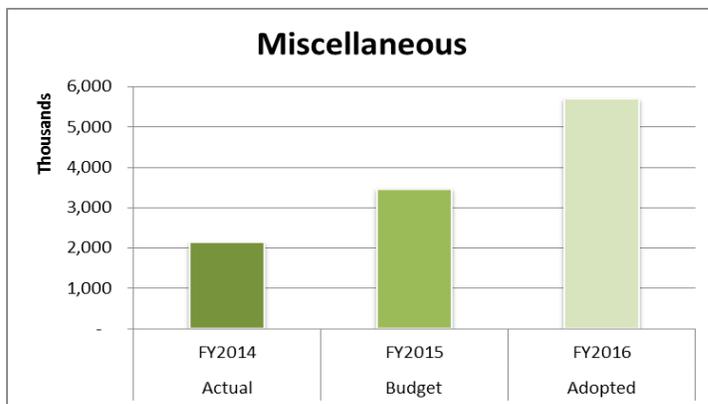
This category of revenue includes business and occupation licenses and construction permits.

Assumptions: Although the City has seen a slight increase in building revenue from past years, projections have remained consistent with FY 2016. This revenue consists of beer/wine licenses, business licenses, zoning fees and sign permits.



Miscellaneous Revenue

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



Assumptions: The largest portion of this category is made up from the transfer to water/sewer (\$1.68M) from SPLOST VII for debt retirement coupled with the use of fund equity from the LMIG grant, water/sewer and SPLOST VII funds to cover capital cost in FY 2016. Other miscellaneous revenues include rental income from the U.S.

Coast Guard and various rentals of City facilities which have remained stable over the last several years. This is due to the lease the City has with the United States Coast Guard which shares a facility with our Police Department. Overall, this category of revenue is inconsistent in nature. Many of the revenues occur randomly and they are not likely to be included in the adopted budget. Therefore, all miscellaneous sources are budgeted based on the trends of recent years.

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Revenue Summary

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

General Fund

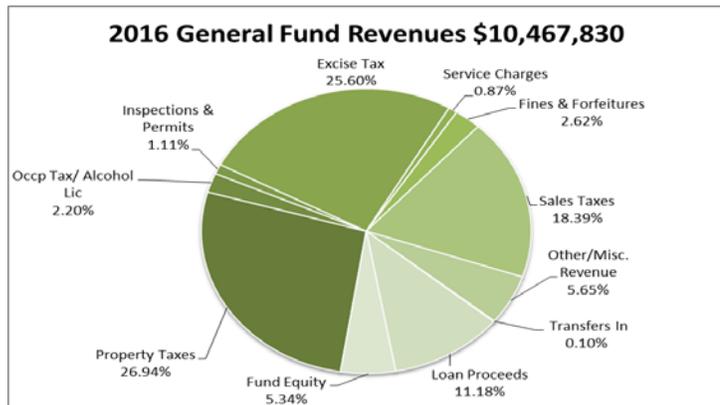
The General Fund differs from the other funds because it has a variety of revenue sources and increases and decreases can be seen across all the categories.

Property tax collections provide revenue for the General Fund for maintenance and operations. The millage rate is slotted to be adopted at a higher rate in FY 2016. Property taxes account for 26.94% 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 51.84% of the General Fund revenue.

At the end of FY 2015, licenses and fees were on target: therefore, the FY 2016 amount budgeted was slightly higher.

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

It is expected that the gas, cable telephone fees and insurance premium tax will increase slightly in FY 2016. The LOST (Local Option Sales Tax) will decrease in FY 2016 to be more in line with collections in FY 2015.



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

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Revenue Summary

Multi-Grant Fund

The Multi-Grant revenue has remained consistent for FY 2016. The City has a Georgia Emergency Management Agency – Safety/Hazmat Material Grant and a bullet proof vest grant, which is reserved for specific purposes, budgeted in FY 2016.

Special Revenue Hotel/Motel

The Convention and Visitors Bureau has seen the effects of the downturn in the economy; however, it is anticipated that the level of revenue generated from the Hotel/Motel tax will be consistent with FY 2015.

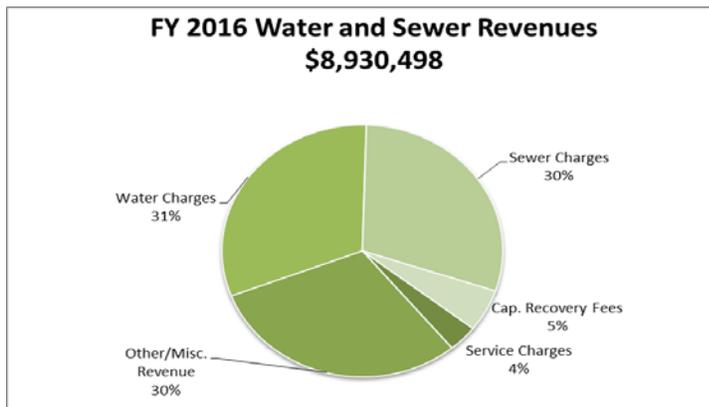
Special Purpose Local Option Sales Tax Fund

SPLOST VII was implemented in March 2013, the revenue for the City's SPLOST VII funds have been budgeted consistent with FY 2015. However, due to the spending of SPLOST VI funds, the amount will budget to receive will decrease.

LMIG Capital Projects Fund

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

Water and Sewer Enterprise Fund



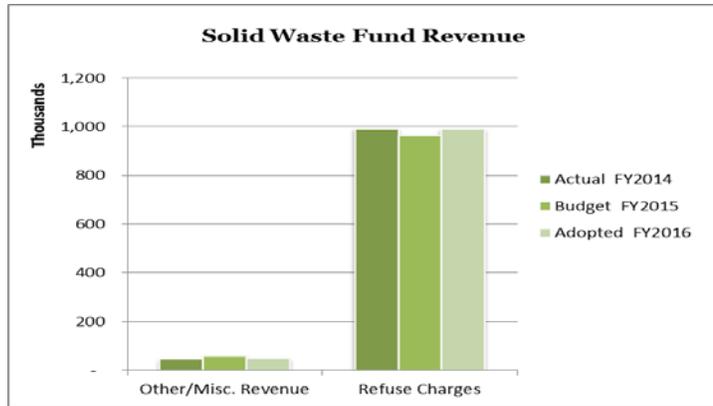
The City's Water and Sewer revenues are projected to increase from the use of fund equity to cover capital cost. The Water and Sewer fees have remained consistent over the past several years and are expected to remain in this trend for FY 2016.

Charges for services comprise the majority of the revenue in the Water and Sewer Fund at 61% for FY 2016. Sewer charges account for 30% of revenue and water charges account for 31% of revenue.

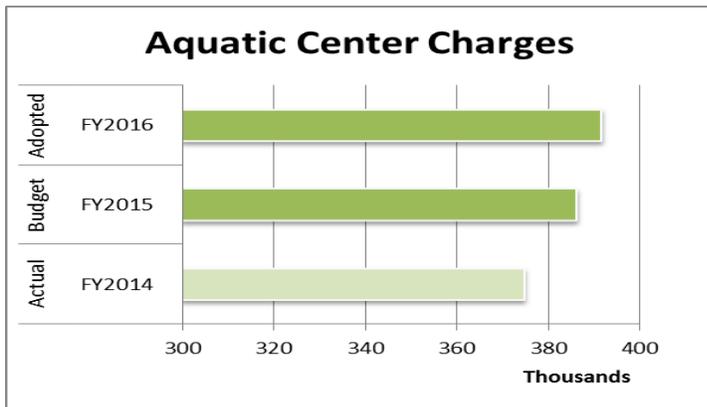
Revenue Summary

Solid Waste Fund

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



Aquatic Center Fund



The Aquatic Center Fund accounts for the operation of a small scale water park that provides enjoyment for many surrounding counties. The revenue for the Aquatic Center increased in FY 2015 and is slated to increase again in FY 2016 due to higher usage of the water park. We believe this is a great destination for day trips.

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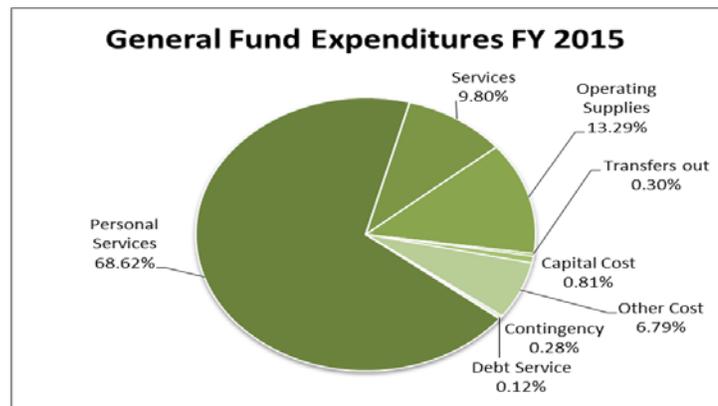
Expenditure Summary

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

General Fund

The total FY 2016 expenditure budget for the General Fund increased approximately 15% over the FY 2015 budget. This was due to \$1.258 million budgeted for replacement of aging capital equipment. Also, the City has increased debt service to cover loan revenues. Most other expenditures remained consist with last year. The graph below displays the distribution of funds by function for FY 2015 and FY 2016.

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



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Expenditure Summary

Multi-Grant Fund

The Multi-Grant Fund is used to account for all City grants. The City has a Georgia Emergency Management Agency – Safety/Hazmat Material Grant and a bullet proof vest grant budgeted in FY 2016. These funds are reserved for specific purposes that aid in providing “Quality of Life” for St. Marys citizens.

Special Revenue Hotel/Motel

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



Tours available by the St Marys Convention and Visitor Bureau

Special Purpose Local Option Sales Tax Fund

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

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Expenditure Summary

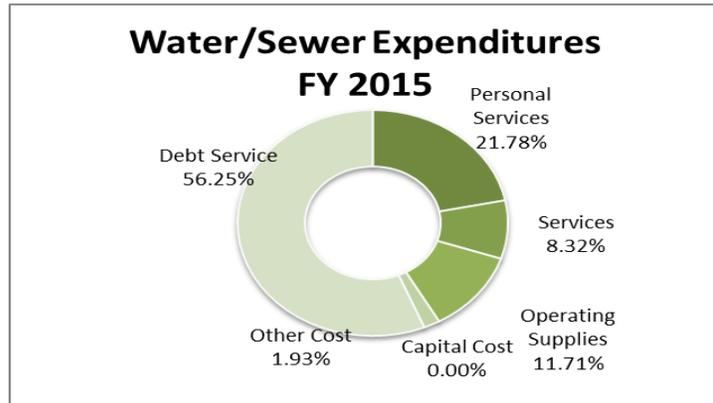
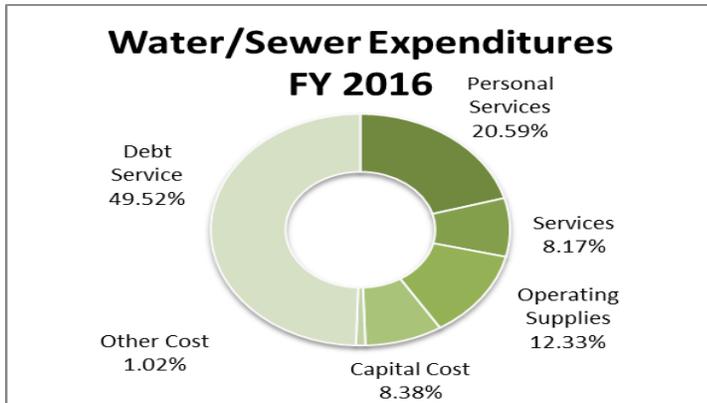
LMIG Capital Projects Fund

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

Water and Sewer Fund

The total FY 2016 expenditures increased approximately 15% over last year. This is due to planned upgrade of infrastructure for a sewer line. There are some slight increases across the board to handle the needs of the water/sewer fund.

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



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Expenditure Summary

Solid Waste Fund

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

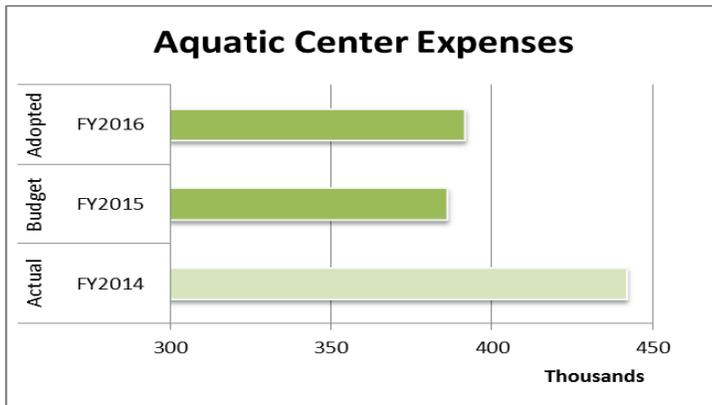


This is due to an increase in landfill fees. All other cost remained consistent with FY 2015.

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

Aquatic Center Fund

The Operating Budget for the Aquatic Center Fund represents a slight increase in expenditures from the previous year in the amount of \$5,400. The Operating Budget is not a requirement of state law; however, it is a balanced budget that serves as a management tool.



In years past, the General Fund has subsidized the Aquatic Center Fund. In FY 2013, the rates were adjusted according to market prices in this area to cover the cost of operations.

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

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Aggregate Debt Service

The City of St. Marys currently has debt outstanding which includes GEFA 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, 2015, the City’s governmental activities had no outstanding notes. The City does plan to issue general obligation debt in FY 2016.

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 2014 tax digest, the assessed value of taxable property in St. Marys was \$528,770,776. Therefore, St. Marys’ long-term obligations payable could not exceed \$51,453,946 (or 10% of the assessed value).

Gross Tax Digest	\$528,770,776
Less M&O Exemptions.....	14,231,319
Net M&O Tax Digest.....	\$514,539,457
Debt Limit (10% of Net M&O) Tax Digest.....	\$ 51,453,946
Less Amount of Debt Outstanding.....	
Bonds, Applicable to Debt Limit.....	0
Legal Debt Margin.....	<u>\$ 51,453,946</u>

Enterprise Funds

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

During the year 1992, the City issued revenue bonds for the purpose of refunding and providing for payment and redemption of certain refundable, outstanding St. Marys Water and Sewer Capital Improvement and Refunding Revenue Bonds, Series 1988. The

principal amount of the bonds was \$4,770,000. The bonds were dated November 1, 1992. The Revenue Bonds were issued for infrastructure and are backed by user fees. It will be paid in full in 2018 (FY 2019). The principal balance at June 30, 2015 was \$1,505,000.

The City issued 2007 Series Bonds through the Camden County Public Service Authority on December 20, 2007 in the amount of \$43,695,000. The Bonds were variable rate demand revenue bonds. The bonds were issued for the expansion of the Point Peter Waste Water Plant. On September 30, 2010, the City refunded the Series 2007 Bonds, through the Camden County Public Service Authority, with Series 2010 Bonds. The 2010 Series Bond encompassed the refinancing of two GEFA loans (97-L97-WS and 98-L46-WJ). The bonds were financed for 22 years with the first three years as interest only. The principal balance of the 2010 Series Bond is \$39,815,000.

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

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

AGGREGATE DEBT SERVICE

Original Loan	AMERIS Loan (Gen Fund)		GEFA CWS-00-017P (WS)		GEFA 2010L26WQ (WS)		88 & 92 Bond (WS)		2010 Bond (WS)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Original Loan	\$119,700		\$4,550,164		\$924,154		\$4,770,000		\$41,455,000	
Balance 6/30/2015	\$0		\$2,478,290		\$846,949		\$1,505,000		\$39,815,000	
Maturities for F/Y/E June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016			\$262,767	\$70,646	\$34,370	\$31,727	\$345,000	\$81,616	\$1,730,000	\$1,866,200
2017			\$270,641	\$62,772	\$35,681	\$30,416	\$365,000	\$59,872	\$1,805,000	\$1,779,700
2018			\$278,872	\$54,541	\$37,065	\$29,032	\$385,000	\$36,905	\$1,880,000	\$1,689,450
2019			\$287,282	\$46,131	\$38,502	\$27,595	\$410,000	\$12,556	\$1,935,000	\$1,618,700
2020			\$296,157	\$37,256	\$39,995	\$26,102			\$2,010,000	\$1,521,950
2021			\$305,101	\$28,313	\$41,545	\$24,552			\$2,065,000	\$1,421,450
2022			\$314,380	\$19,033	\$43,156	\$22,941			\$2,005,000	\$1,338,850
2023			\$323,930	\$9,484	\$44,829	\$21,268			\$1,960,000	\$1,238,600
2024			\$139,160	\$1,056	\$46,568	\$19,529			\$2,040,000	\$1,140,600
2025					\$46,373	\$19,724			\$2,125,000	\$1,038,600
2026					\$50,269	\$15,828			\$2,210,000	\$932,350
2027					\$52,197	\$13,900			\$2,300,000	\$821,850
2028					\$54,221	\$11,876			\$2,395,000	\$706,850
2029					\$56,323	\$9,774			\$2,490,000	\$587,100
2030					\$58,507	\$7,590			\$2,595,000	\$462,600
2031					\$60,775	\$5,322			\$2,670,000	\$358,800
2032					\$63,132	\$2,965			\$2,750,000	\$252,000
2033					\$43,442	\$623			\$2,850,000	\$128,250
	\$0	\$0	\$2,478,290	\$329,232	\$846,949	\$320,765	\$1,505,000	\$190,949	\$39,815,000	\$18,903,900

City of St. Marys Debt

Appropriations FY Ending	Principal	Interest	Total
2016 \$	2,372,137 \$	2,050,189 \$	4,422,326
2017 \$	2,476,322 \$	1,932,760 \$	4,409,082
2018 \$	2,580,937 \$	1,809,928 \$	4,390,865
2019 \$	2,670,784 \$	1,704,982 \$	4,375,766
2020 \$	2,346,152 \$	1,585,308 \$	3,931,460

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.

These quality of life aspects include:

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

It is important to ensure that recurring revenues and expenses are aligned. Council made the hard decision this year to raise the millage rate to help provide additional tax revenues to pay for debt service in the General Fund. For FY 2016 and future years, the additional taxes will ensure the City will be able to purchase vehicles, equipment and provided infrastructure to ensure the quality of life aspects are met. They will complete a tax lien sale for the first time in over 15 years to collect back taxes on property. 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.

At this time, the Solid Waste Fund is self sustaining therefore no reserves will be needed in the future. The City contracts this service out which is in place for the next three years. 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 business will supply revenues to all three funds through taxes, fees and user fees. Along with pushing economic development, the City has set aside funds in FY 2016 and future years to market the City.

Long-Range Financial Planning

The City is currently working on a master plan to help guide the future. Council and Management will hold a strategic planning session in the fall of 2015 to further discuss allocation of resources for the next five years. Also, specific projects will be a top discussion to ensure we are meeting our long-range planning.

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City of St. Marys Projections				
General Fund		FY 2017	FY 2018	FY 2019
Revenues:	*	8,655,128	8,801,104	8,950,415
Expenditures by Division:				
Legislative		314,929	252,601	258,789
Executive		313,640	319,427	326,379
Finance		928,112	949,309	971,112
IT		201,014	205,307	209,703
Human Resources		149,973	152,973	156,040
General Government Buildings		162,334	167,204	172,220
Municipal Court		171,702	175,472	179,346
Police - Public Safety		2,459,931	2,564,495	2,579,020
Fire - Public Safety		1,881,114	1,912,776	1,948,811
Public Works		1,384,867	1,415,908	1,436,395
Highway & Streets		409,750	444,793	455,136
Senior Citizens Center		136,617	139,665	142,791
Parks		63,263	65,160	67,115
Library		323,984	330,488	336,139
Building		120,426	122,740	125,104
Cemetery		91,581	94,005	96,496
Code Enforcement		59,770	60,879	62,012
Planning & Zoning		183,491	186,992	190,569
Economic Development		93,353	94,503	95,686
Special Facilities		32,166	32,892	33,636
Airport		6,000	6,000	6,000
Total Expenditures	*	9,488,016	9,693,589	9,848,500
Fund Equity - Without equipment purchase 2017-2019		832,889	892,485	898,085
Proposed General Fund Equipment		118,000	651,750	150,500
Debt Service **not included in numbers above		37,295	134,582	175,264
New Fund Equity - With proposed equipment 2017-2019		870,184	1,027,067	1,073,349

* Does not include budgeted loan revenues \$1,170,000/Expense does not include capital purchases paid by loans.

City of St. Marys Projections				
Water/Sewer Fund		FY 2017	FY 2018	FY 2019
Revenues:		8,044,530	8,124,278	8,204,951
Expenditures by Division:				
Water		1,889,208	1,706,144	1,773,893
Sewer		2,260,346	2,315,158	2,387,097
Debt Service		4,409,082	4,390,866	4,375,766
Total Expenditures		8,558,636	8,412,168	8,536,756
Fund Equity - Without equipment purchase 2017-2019		514,106	287,890	331,805
Proposed Water/Sewer Fund Equipment		280,000	247,000	-
Debt Service **not included in numbers above		88,488	185,020	185,020
New Fund Equity - With proposed equipment 2017-2019		602,594	472,910	516,825

Solid Waste Fund				
Revenues:		1,066,745	1,098,748	1,131,710
Expenditures:		1,066,745	1,098,748	1,131,710

GOVERNMENTAL
FUND

General Fund

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

SUMMARIZED OPERATING BUDGET FY 2016

St. Marys General Fund Revenues

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Property Taxes				
Real Property-Current Year	31.1100	2,536,290	2,490,000	2,644,970
Overpayments/Adjust Taxes	31.1190	88	0	0
2009 & Prior Years Property Tax Collection	31.1208	0	90,000	175,000
		2,536,378	2,580,000	2,819,970
Personal Property Taxes				
Motor Vehicle	31.1310	583,046	375,000	460,000
Mobile Home	31.1320	5,122	6,675	5,200
Railroad Tax	31.1391	4,973	2,475	2,500
		593,141	384,150	467,700
Real Estate Transfer Tax				
Real Estate Transfer Tax	31.1600	11,847	9,000	15,000
Recording Intangible Tax	31.1610	39,951	50,250	50,000
		51,798	59,250	65,000
Franchise Taxes				
Georgia Power	31.1710	657,469	655,000	695,000
Okefenokee Electric	31.1711	48,737	49,000	55,000
Gas Franchise	31.1730	19,716	19,000	25,000
Cable TV Franchise	31.1750	111,883	112,000	110,000
Telephone Franchise	31.1760	67,512	60,000	75,000
		905,317	895,000	960,000

St. Marys General Fund Revenues

		Actual	Budget	Adopted
	Account #	FY2014	FY2015	FY2016
Sales & Use Taxes				
Local Option Sales and Use	31.3100	1,907,852	1,925,000	1,925,000
Alcoholic Beverage Excise	31.4200	226,071	215,000	230,000
Insurance Premiums	31.6200	883,169	884,000	920,000
Financial Institutions	31.6300	37,225	37,250	37,250
		3,054,317	3,061,250	3,112,250
Penalties & Interest				
Penalty and Interest on Delinquent Taxes	31.9100	116,916	90,000	115,000
GTS Collection Fees	31.9900	0	0	10,000
		116,916	90,000	125,000
Licenses and Permits				
Beer & Wine License	32.1100	80,804	90,000	85,000
General Business License	32.1200	122,193	125,000	120,000
Business License Insurance	32.1220	21,746	22,000	23,000
Building Permits	32.2100	105,452	100,000	110,000
Zoning Fees	32.2210	5,308	4,500	6,000
Land Disturbing Fees	32.2211	0	500	0
Sign Permits	32.2230	2,170	2,000	2,000
		337,673	344,000	346,000
Regulatory Fees				
Plan Review Fees	32.3910	23,023	25,000	25,000
		23,023	25,000	25,000

St. Marys General Fund Revenues

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Charges for Services				
Copies Sold - Admin	34.1700	11,222	10,000	12,000
Copies Sold - Police Dept	34.1705	4,931	5,000	5,000
Copies Sold - Library	34.1710	3,963	4,000	4,000
Copies Sold - Planning & Building	34.1715	257	400	150
Qualifying Fees	34.1910	3,384	2,700	0
Special Fire Hazmat Services	34.2200	2,484	0	500
NSF Fees	34.4212	0	120	120
		26,241	22,220	21,770
Culture & Recreation				
Retail Sales - Orange Hall	34.7200	21	50	50
Tours - Orange Hall	34.7205	6,373	8,000	8,000
Program Income - Senior Center	34.7500	6,203	6,200	6,200
		12,597	14,250	14,250
Other Charges for Services				
Cemetery Fees	34.9100	43,117	40,000	35,000
Administrative Fees - Tourism	34.9900	3,600	3,600	3,600
Administrative Fees - SPLOST	34.9910	7,400	6,000	6,000
		54,117	49,600	44,600
Fines & Forfeitures				
Court Fines Base	35.1170	223,980	225,000	200,000
Court Fines Fees	35.1171	77,577	65,000	52,900

St. Marys General Fund Revenues

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Fines & Forfeitures				
Court Fines - DUI Victims	35.1172	2,015	3,000	1,500
Brain & Spinal Fund	35.1178	3,291	3,000	1,500
Probation Fees	35.1179	1,295	1,000	1,500
Traffic Citation Fees	35.1180	9,016	9,000	7,500
Library Fines/Collections	35.1300	6,124	5,200	5,000
Penalty/Late Charge - Police	35.1400	3,200	5,000	750
Court Contempt Fees	35.1402	4,975	4,000	3,500
		331,473	320,200	274,150
Investment Income				
Interest Earned	36.1000	8,266	5,500	7,000
		8,266	5,500	7,000
Contributions & Donations				
Orange Hall Donations	37.2000	131	100	100
History Tour Donations	37.2005	0	0	2,000
		131	100	2,100
Miscellaneous				
Fund Equity	38.0001	0	570,835	559,500
Rental Income	38.1000	341,833	330,000	330,000
Special Events Rental	38.1010	4,985	5,000	7,000
Miscellaneous Income	38.9010	45,126	25,000	27,040
Shared Services Airport	38.9015	3,703	0	0
Shared Services Solid Waste/SPLOST	38.9020	0	25,000	0

St. Marys General Fund Revenues

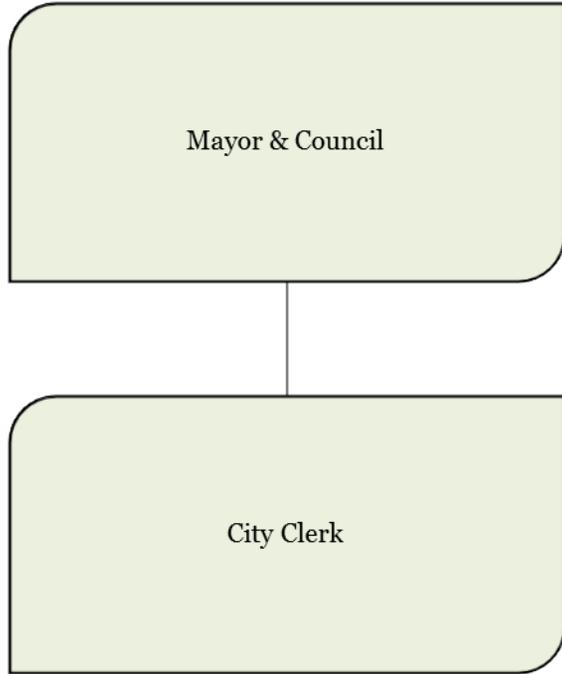
	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Miscellaneous				
Shared Services - Board of Education	30.9028	47,885	44,500	44,500
Shared Services - Department of Trans.	38.9031	28,954	16,900	0
Shared Services - Hospital Authority	38.9032	25,000	25,000	30,000
		497,486	1,042,235	998,040
Interfund Transfers				
Operating Transfer In Multi Grant	39.1200	157,803	10,000	10,000
		157,803	10,000	10,000
Other Proceeds				
Sale of City Property	39.2200	0	3,000	5,000
		0	3,000	1,175,000
Total Revenues		8,706,677	8,905,755	10,467,830

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General Fund Expenditures

	Actual FY2014	Budget FY2015	Adopted FY2016
General Government			
Legislative	\$ 229,087	\$ 305,723	\$ 342,321
Executive	296,030	\$ 311,263	\$ 307,015
Finance	818,338	\$ 843,857	\$ 940,388
Information Technology	169,921	\$ 173,958	\$ 196,822
Human Resources	121,637	\$ 142,202	\$ 147,040
Total General Government	1,635,013	1,777,003	1,933,586
Public Safety			
Municipal Court	176,296	180,665	168,032
Police	2,111,039	2,386,719	2,417,339
Fire	1,653,659	1,721,698	2,795,736
Total Public Safety	3,940,994	4,289,082	5,381,107
Public Works			
Public Works Administration	1,201,759	1,286,900	1,429,611
General Governmental Buildings	150,843	156,671	163,266
Parks	49,870	75,320	138,845
Highway and Streets	328,530	325,000	375,000
Total Public Works	1,731,002	1,843,891	2,106,722
Community Development			
Library	296,508	312,613	317,624
Planning & Zoning	171,676	192,655	180,063
Code Enforcement	15,109	55,190	58,685
Building	108,624	113,690	118,161
Senior Citizens Center	118,748	127,494	133,642
Economic Development	61,671	87,314	111,560
Total Community Development	772,336	888,956	919,735
Other Services			
Airport	117,635	6,000	6,000
Cemetery	73,139	73,293	89,223
Special Facilities	30,320	27,530	31,457
Total Other Services	221,094	106,823	126,680
Total General Fund	\$ 8,300,439	\$ 8,905,755	\$ 10,467,830
Beginning Fund Balance	\$ 5,081,343	\$ 5,487,582	\$ 4,920,104
Increase/(Decrease) Fund Balance	406,239	-570,835	-559,500
Ending Fund Balance	\$ 5,487,582	\$ 4,920,104	\$ 4,360,604

Legislative Department Organizational Chart FY 2016



Legislative

Purpose Statement:

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

Departmental Goals (including, but not limited to):

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

Performance Measures	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of City Council rating quality and accuracy provided as "good" or above.	100%	100%/100%	100%
2. Percentage of open record requests resubmitted due to inaccurate or incomplete information provided.	0%	0%/0%	0%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
1. Percent of open records requests accurately responded to within legal time frame.	100%	100%/100%	100%
2. Percent of agenda packets provided to City Council on time.	100%	100%/92%	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.	\$12.93	\$22.33/\$13.38	\$19.99
6. Departmental expenditures as a percent of the General Fund.	2%	4%/2.6%	3%
Workload/Service Level Indicators	Actual	Goal/Actual	Projected
1. Total number of employees.	1	1 / 1	1

Legislative

Workload/Service Level Indicators	Actual	Goal/Actual	Projected
2. Number of City Council Meetings held.	32	25/25	27
3. Number of sets of minutes prepared.	33	25/27	27
4. Number of liquor licenses processed.	48	46/46	47
5. Dollar value of liquor license processed.	\$79,970	\$78,870/\$76,335	\$79,070
6. Total number of open records processed for the year.	1,227	1,003	960

Legislative Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	52,152	49,206	48,276
Legislative salaries	51.1115	64,225	65,400	65,400
Overtime	51.1300	3,896	4,000	4,000
Group Life Insurance	51.2110	117	117	141
FICA contributions (employer)	51.2200	9,201	9,074	9,003
Retirement contributions (employer)	51.2400	5,615	4,708	4,708
Workers' compensation	51.2700	295	344	410
		135,501	132,849	131,938
Purchased/Contracted Services				
Other purchased services	52.1240	14,875	25,000	75,000
Office equipment maintenance	52.2203	3,943	4,400	4,400
Public official liability	52.3150	12,409	13,800	13,000
Telephone	52.3210	3,471	3,800	3,700
Postage	52.3220	82	400	200
Advertising	52.3300	1,923	1,300	1,900
Marketing	52.3310	0	50,000	37,000
Printing and binding	52.3400	172	250	250
Travel	52.3500	8,519	12,000	12,000
Dues and fees	52.3600	357	624	733
Education and training	52.3700	5,274	7,000	7,000
		51,025	118,574	155,183

Legislative Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Supplies				
Office supplies	53.1110	463	200	200
Computer supplies	53.1120	166	700	700
Copier supplies	53.1130	2,218	900	1,800
Miscellaneous supplies	53.1140	954	1,000	1,000
Small equipment	53.1600	2,084	1,700	1,700
Codification	53.1791	1,029	6,000	6,000
Election expense	53.1792	9,883	18,000	18,000
		16,797	28,500	29,400
Payments to Others				
Camden County Chamber of Commerce	57.2200	764	800	800
Operating Transfers Out to DDA	57.2250	25,000	25,000	25,000
		25,764	25,800	25,800
Total Expenditures		229,087	305,723	342,321

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall increase in this budget is \$36,598 or 11.9% from last year's budget. The net increase is a combination of an increase in other purchased services for master planning and a decrease in marketing.

Personnel

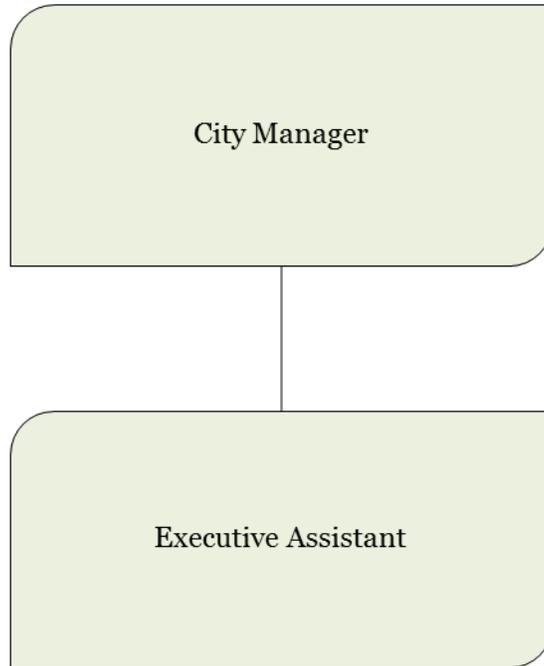
Personnel remained constant from FY 2015 to FY 2016. The Legislative Department accounts for the salary for the Mayor and the six Councilmembers and the City Clerk.

Legislative

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Staff Assistant	0	0	0
Executive Assistant	1	1	1
FTE Positions	1	1	1
Mayor	1	1	1
Elective Officials	6	6	6
Elected Positions	6	7	7

Executive Department Organizational Chart FY 2016



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	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of Management Team members rating the department as "good" or above and assisting them in accomplishing departmental goals.	N/A	95%/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%	95%/N/A	95%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of actual expenditures under budget.	100%	100%/100%	100%
2. Departmental expenditures per capita	\$15.10	16.72/17.29	\$17.93

Executive Department

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of full-time equivalent City employees (FTE's)	142.435	155.475/141.810	139.810
2. Number of City departments.	15	15/15	15

Executive Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	129,194	144,862	143,624
Temporary employees	51.1200	1,508	0	0
Overtime	51.1300	294	700	700
Group Health/Dental	51.2105	12,819	13,550	15,365
Health Clinic	51.2107	435	764	768
Group Life Insurance	51.2110	224	234	261
FICA contributions (employer)	51.2200	9,526	11,136	11,041
Retirement contributions (employer)	51.2400	12,272	19,009	12,267
Tuition reimbursements	51.2500	0	0	2,000
Workers' compensation	51.2700	405	723	587
		166,677	190,978	186,613
Purchased/Contracted Services				
Legal	52.1220	94,145	100,000	93,260
Copier maintenance	52.2202	418	500	1,083
Vehicle repairs	52.2223	0	1,000	1,000
Telephone	52.3210	2,962	2,600	3,400
Postage	52.3220	197	200	150
Advertising	52.3300	3,541	2,000	1,500
Printing and binding	52.3400	70	0	0
Travel	52.3500	15,875	3,000	4,000
Dues and fees	52.3600	2,946	1,710	4,034

Executive Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Professional subscriptions	52.3610	292	150	150
Education and training	52.3700	1,084	1,500	4,000
Other	52.3900	0	100	100
		121,530	112,760	112,677
Supplies				
Office supplies	53.1110	163	300	300
Computer supplies	53.1120	499	300	500
Copier supplies	53.1130	347	375	375
Miscellaneous supplies	53.1140	1,800	1,800	1,800
Gasoline	53.1270	2,510	3,000	3,000
Small equipment	53.1600	2,200	750	750
Vehicle repair supplies	53.1723	304	1,000	1,000
		7,823	7,525	7,725
Total Expenditures		296,030	311,263	307,015

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall decrease in this budget is \$4,248 or -1.35% from last year's budget. The change in the budget is due to a decrease in benefits and adjustments in purchased services.

Personnel

Personnel remained constant from FY 2015 to FY 2016. The City Managers' salary is split between General Fund and Water-Sewer Fund.

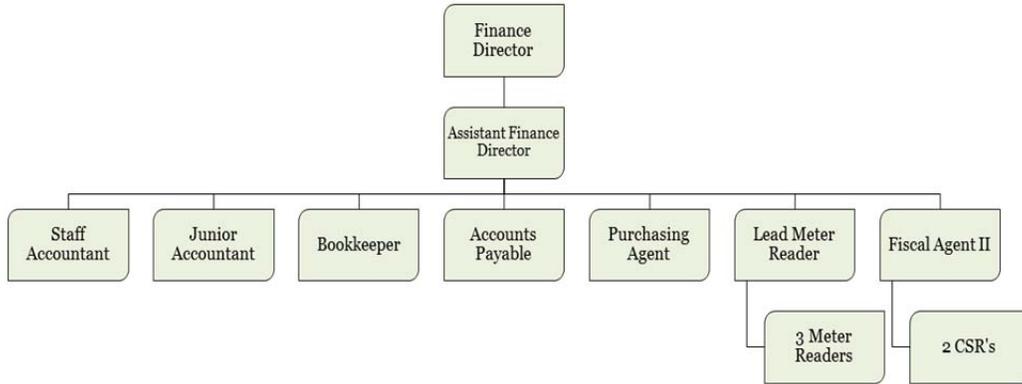
Executive

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Executive Assistant	1	1	1
City Manager *	0.85	0.85	0.85
FTE Positions	1.85	1.85	1.85

**Partially Budgeted in Other Funds*

Finance Department Organization Chart FY 2016



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	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Percentage of Management Team Rating, the Finance Department's achievement in contributing to the financial viability of their department as "good" or above.	95%	95%/100%	95%
2. The number of errors/corrections identified by external auditors during the previous financial years statement audit.	0	0/0	0
3. Receipt of audit report with unqualified opinion (Yes or No).	Yes	Yes/Yes	Yes
4. Independent auditor rating of overall financial reporting of "very good" or above (Yes or No).	Yes	Yes/Yes	Yes
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of General Funds revenues collected to total final budget.	98.00%	100%/98%	100%
2. Percent of property tax collected to projected.	9400.00%	100%/97%	100%

Finance Department

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
3. Utility revenue bad debt as a percentage of revenue collected.	10.00%	0.10%	0.30%
4. GFOA financial reporting standards met (Yes or No).	Yes	Yes/Yes	Yes
5. GFOA Budget Award received (Yes or No).	Yes	Yes/Yes	Yes
6. GFOA CFAR Award received (Yes or No).	Yes	Yes/N/A	Yes
8. Departmental expenditures per capita.*	\$20.83	\$19.29/\$18.34	\$18.07
9. Departmental expenditures as a percent of the General Fund. ***	4.40%	3.34%/3.53%	2.96%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. City general obligation bond rating. **	AA	AA/AA	AA
2. Number of property tax notices sent.	9,991	10,300/9,630	9,800
3. Revenue collected through cash collections. +	\$13.4	\$14/\$13.8	\$14.0
4. Accounts payable checks processed.	3569	3,500/3,685	3,600
5. Payroll checks processed/direct deposits processed.	3,868	3,900/4,012	4,020

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

** Based on last bond rating

***Excludes contingencies, PSA payments and other Dues

+ Million

Finance Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	101,642	103,923	97,960
Overtime	51.1300	2,899	3,600	3,600
Group Health/Dental Ins	51.2105	50,098	52,324	59,188
Health Clinic	51.2107	6,805	7,634	2,764
Group Life Insurance	51.2110	421	422	508
FICA contributions (employer)	51.2200	7,157	8,226	7,770
Retirement contribution (employer)	51.2400	22,946	25,103	25,000
Tuition reimbursements	51.2500	2,000	3,000	2,000
Unemployment insurance	51.2600	323	350	350
Workers' Compensation	51.2700	861	1,174	519
		195,152	205,756	199,659
Purchased/Contracted Services				
Audit	52.1210	9,250	12,000	12,000
Computer maintenance	52.2201	20,658	23,000	24,000
Copier maintenance	52.2202	4,521	10,000	6,500
Office equipment maintenance	52.2203	1,540	1,900	1,900
Alarm system maintenance	52.2205	490	560	560
Telephone	52.3210	6,395	6,500	6,700
Postage	52.3220	2,032	1,500	2,100
Advertising	52.3300	1,856	2,700	2,700
Travel	52.3500	2,352	2,400	2,500
Dues and fees	52.3600	2,302	3,268	3,667

Finance Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Professional subscriptions	52.3610	205	210	210
CRC Dues	52.3620	17,121	17,121	22,300
GMA Dues	52.3630	5,795	6,000	6,000
Bank fees	52.3680	0	50	50
Education and training	52.3700	3,011	2,700	3,750
		77,528	89,909	94,937
Supplies				
Office supplies	53.1110	589	800	600
Computer supplies	53.1120	3,334	3,700	3,500
Copier supplies	53.1130	2,675	3,000	3,500
Miscellaneous supplies	53.1140	5,246	6,000	3,500
Small equipment	53.1600	1,711	2,000	2,000
Tax administration	53.1790	23,263	19,000	30,000
		36,818	34,500	43,100
Other Costs				
Camden House	57.2300	10,000	10,000	10,000
PSA Funding	57.2500	451,692	451,692	451,692
		461,692	461,692	461,692
Contingencies				
Contingencies	57.9100	0	25,000	100,000
		0	25,000	100,000

Finance Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Operating Transfers				
Operating transfer out to Tourism	61.1015	27,000	27,000	41,000
Operating transfer out to Aquatic	61.1050	20,148	0	0
		47,148	27,000	41,000
Total Expenditures		818,338	843,857	940,388

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

The overall increase in this budget is \$96,531 or 11.4% from last year's budget. There was an increase in dues, tax administration to cover tax lien sales, operating transfers out and contingencies.

Personnel

Personnel remained constant from FY 2015 to FY 2016. The Finance Department employee's salaries are split between General Fund, Water-Sewer Fund, and Solid Waste Fund.

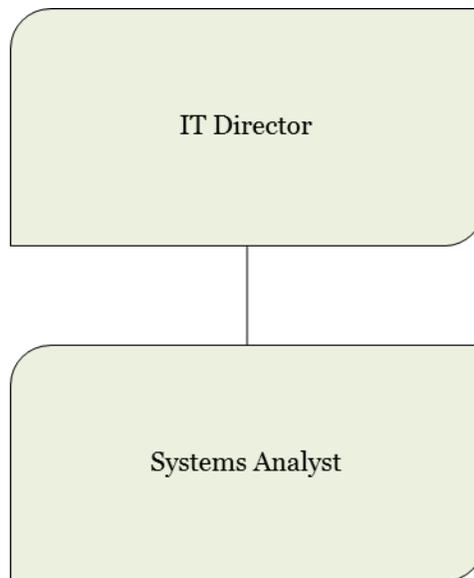
Finance

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Director of Finance *	0.3	0.3	0.3
Assistant Finance Director *	0.1	0.1	0.1
Accountant *	0.5	0.45	0.45
Bookkeeper *	0.4	0.4	0.4
Purchasing Agent *	0.45	0.45	0.45
Jr. Accountant *	0.1	0.1	0.1
Accounts Payable *	0.4	0.4	0.4
Customer Service Representative *	0.2	0.2	0.2
FTE Positions	2.45	2.4	2.4

**Partially Budgeted in Other Funds*

Information Technology Organizational Chart FY 2016



Information Technology

Purpose Statement:

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

Departmental Goals (including, but not limited to):

1. Prepare Information Technology Strategic Plan focusing on improving the networks, infrastructure, services and security (i.e. what to fix, when, how, and by whom).
2. Assess website capabilities and conduct a cost/benefit analysis on improvements to the site.
3. Develop a Customer Satisfaction Survey.
4. Develop at least one online application.

Performance Measures	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Overall satisfaction rating of "good" or above on work order customer feedback forms.	100%	100%/91%	100%
2. Overall Department Head satisfaction rating of "good" or above on survey.	100%	100%/91%	100%
3. Enterprise Network availability.	95%	98%/98%	99%
4. Enterprise Business System availability.	95%	98%/98%	99%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percentage of service requests successfully fulfilled within one day	33%	31%/26%	31%
2. Average response time for Information Technology service (hours). *	14	18/18	12
3. Departmental expenditures per capita.	\$9.93	\$10.16/\$10.22	\$11.50
4. Departmental expenditures as a percent of the General Fund.	2.10%	2%/2%	2%

Information Technology

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. City wide computer work stations maintained	185	201/205	201
2. Number of computers replaced annually (effective January).	18	12/8	12
3. Number of networks maintained.	9	9/12	12
4. Number of servers maintained.	25	32/56	50
5. Number of work orders processed.	519	625/435	530
6. Number of desktops maintained.	108	121/214	220
7. Number of mobile devices maintained.	64	71/117	130

Information Technology Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	103,382	102,972	101,670
Overtime	51.1300	157	300	300
Group Health/Dental	51.2105	21,975	21,976	24,916
Health Clinic	51.2107	1,361	1,527	1,536
Group Life Insurance	51.2110	234	234	282
FICA contributions (employer)	51.2200	7,578	7,901	7,801
Retirement contributions (employer)	51.2400	4,406	4,193	4,079
Workers' compensation	51.2700	195	307	366
		139,288	139,410	140,950
Purchased/Contracted Services				
Computer maintenance	52.2201	17,330	16,925	37,023
Telephone	52.3210	2,884	3,000	3,500
Travel	52.3500	1,494	1,900	1,800
Dues and fees	52.3600	102	123	449
Professional subscriptions	52.3610	0	250	500
Education and training	52.3700	1,895	1,550	1,300
		23,705	23,748	44,572
Supplies				
Office supplies	53.1110	129	1,650	1,000
Computer supplies	53.1120	1,293	1,000	1,500

Information Technology Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Miscellaneous supplies	53.1140	523	700	500
Gasoline	53.1270	0	400	600
Small equipment	53.1600	3,083	3,700	4,200
Small equipment - Computer	53.1610	1,900	1,850	2,000
Vehicle repair supplies	53.1723	0	1,500	1,500
		6,928	10,800	11,300
Total Expenditures		169,921	173,958	196,822

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of \$22,864 or 13.1% from last year's budget. The increase is in computer maintenance.

Personnel

Personnel remained constant from FY 2015 to FY 2016.

Information Technology

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Director	1	1	1
Systems Analyst	1	1	1
FTE Positions	2	2	2

Human Resource Department Organizational Chart FY 2016



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	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of Management Team rating overall satisfaction with the department as "good" or higher.	88%/85.7%	100%	100%
2. Percent of respondents rating candidates recruited as meeting standards of the department.	95%/100%	100%	100%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Total City full time equivalent (FTE's) per 1,000 residents.	8.12	8.12	7.874
2. Full-time employee turn over rate (excludes retirement).	8%	15%	14%
3. Percentage of employee performance evaluations completed to total required within thirty days of due date.	90%/43%	45%	100%
4. Departmental expenditures per capita.	\$6.48/\$6.15	\$8.30	\$8.28
5. Departmental expenditures as a percent of the General Fund.	1.30%/1%	1.60%	1.40%

Human Resources Department

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of full-time employees authorized in the budget.	154.475/155.35	141.81	139.81
2. Number of employment applications processed.	200/170	520/314	300
3. Number of employee and family member visits to Employee Health Clinic.	650/533	755/931	1000

Human Resources Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	81,344	88,037	86,819
Overtime	51.1300	102	0	800
Group Health/Dental	51.2105	20,060	30,765	34,883
Health Clinic	51.2107	926	1,527	1,536
Group Life Insurance	51.2110	117	234	282
FICA contributions (employer)	51.2200	5,655	6,735	6,642
Retirement contributions (employer)	51.2400	2,446	3,473	3,473
Workers' compensation	51.2700	126	253	313
		110,776	131,024	134,748
Purchased/Contracted Services				
Employee testing & physicals	52.1231	120	500	0
Computer maintenance	52.2201	0	100	100
Copier maintenance	52.2202	0	0	1,083
Telephone	52.3210	2,118	2,000	2,300
Postage	52.3220	56	30	100
Travel	52.3500	0	750	1,000
Dues and fees	52.3600	403	398	609
Professional subscriptions	52.3610	0	200	200
Education and training	52.3700	517	1,500	1,200
Other	52.3900	4,198	4,500	4,500
		7,412	9,978	11,092

Human Resources Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Supplies				
Office supplies	53.1110	88	200	200
Computer supplies	53.1120	2,638	500	500
Miscellaneous supplies	53.1140	724	500	500
		3,450	1,200	1,200
Total Expenditures		121,638	142,202	147,040

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of \$4,838 or 3.4% from last year's budget. The increase is due to benefits and purchased services.

Personnel

Personnel remained constant from FY 2015 to FY 2016.

Human Resources

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Director	1	1	1
Staff Assistant	0.625	1	1
FTE Positions	1.625	2	2

General Government Buildings

Purpose Statement:

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

Departmental Goals (including, but not limited to):

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

Performance Measures	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of survey respondents that rate the condition of City facilities as "good" or above.	100%	90%/95%	90%
2. Percent of employees that rate the condition of City facilities as "good" or above.	83%	90%/43%	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.	98%	95%/100%	95%
3. Departmental expenditures per capita.	\$8.56	\$9.15/\$9.12	\$9.20
4. Departmental expenditures as a percent of the General Fund.	1.81%	1.76%/1.76%	2.00%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of electrical service calls.	66	75/65	60
2. Number of plumbing service calls.	36	50/23	30

General Government Buildings

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of construction service calls.	67	100/19	40
4. Number of HVAC service calls.	25	30/25	25
5. Number of other service calls.	65	50/170	75

General Governmental Buildings Expenditures

Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Purchased/Contracted Services			
Custodial	52.2130	20,584	21,051
Building repairs	52.2221	18,275	12,000
Property/Liability Insurance	52.3110	45,258	54,400
	84,117	87,451	90,716
Supplies			
Water/sewerage	53.1210	5,195	4,320
Electricity	53.1230	41,627	43,900
Building repair supplies	53.1721	19,904	13,000
	66,726	61,220	66,890
Capital Outlays			
Site improvements	54.1200	0	8,000
	0	8,000	5,660
Total Expenditures	150,843	156,671	163,266

Capital Outlay Overview

For FY 2016, this department has \$5,660 for capital outlay expenditures planned.

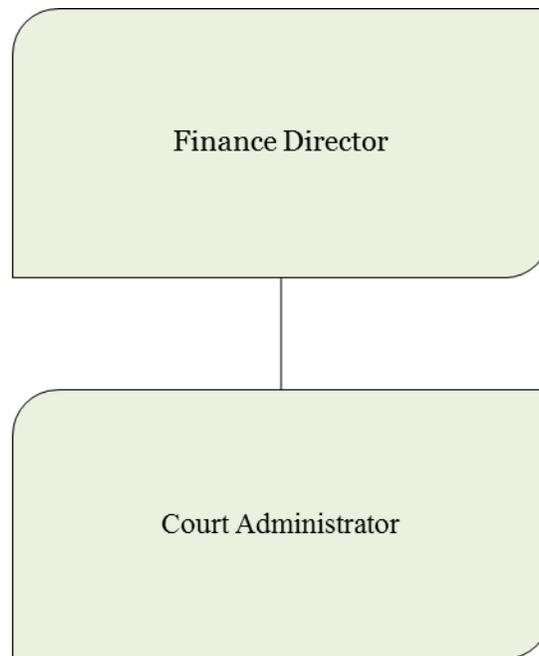
Budget Summary

Overall increase of \$6,595 or 4.2% from last year's budget. The increase is due to building repairs and building repair supplies.

Personnel

No personnel are allocated to this department.

Municipal Court Organizational Chart FY 2016



Municipal Court

Purpose Statement:

The Municipal Court supports the quality of life of the City by ensuring impartial due process.

Departmental Goals (including, but not limited to):

1. Continue to provide fair efficient adjudication of all matters brought before the Court.
2. Integrate procedures to reduce procedural and information/data entry redundancy among departments.
3. Assist in developing an alternate court location or improving waiting circumstances for people using the courtroom.
4. Research ways to reduce the necessity of defendants appearing in court.

Performance Measures	2014	2015	2016
Outcome Measures	Goal/Actual	Goal/Actual	Goal
1. Successful completion of intervention program.	95%	90%/96%	96%
2. Percent of cases resolved at first trial.	83%	84%/84%	84%
3. Percent of case files meeting established criteria for accuracy.	82%	84%/84%	83%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of processed citations adjudicated.	76%	75%/78%	77%
2. Dispositions posted to DDS within ten days.	79%	82%/50%	65%
3. Dispositions posted to CCH within thirty days.	79%	75%/52%	66%
4. Departmental expenditures per capita.	\$10.33	\$10.55/\$9.38	\$9.81
5. Departmental expenditures as a percent of the General Fund.	2.20%	0.02%/0.02%	0.02%

Municipal Court

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of employees.	1	1.5/1	1.5
2. Number of citations processed per employee.	1594	1740/1236	1415
3. Failure to appear warrants.	35	60/8	22
4. Number of defendants put on probation.	247	240/154	201

Municipal Court Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Judge	51.1105	12,000	18,000	24,000
Court Clerks	51.1110	36,477	36,920	36,920
Overtime	51.1310	381	500	500
Group Health/Dental	51.2105	166	166	189
Group Life Insurance	51.2110	117	117	141
FICA contributions (employer)	51.2200	2,589	2,863	2,863
Retirement contributions (employer)	51.2400	1,669	2,605	2,619
Workers' compensation	51.2700	97	109	133
		53,496	61,280	67,365
Purchased/Contracted Services				
Other professional services	52.1240	10,524	10,000	10,000
Equipment maintenance	52.2203	1,009	1,023	1,550
Telephone	52.3210	1,202	1,300	1,300
Postage	52.3220	142	200	200
Travel	52.3500	2,822	2,500	3,000
Dues and fees	52.3600	310	1,012	517
Bank fees	52.3680	1,378	2,500	2,800
Education and training	52.3700	870	1,500	1,500
		18,257	20,035	20,867

Municipal Court Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Supplies				
Copier supplies	53.1130	180	500	400
Miscellaneous supplies	53.1140	391	500	500
Small equipment	53.1600	821	1,000	1,000
		1,392	2,000	1,900
Other Costs				
Court Ware Fee	57.3170	8,672	10,000	7,500
DATE	57.3171	5,375	4,600	4,400
DETF-GSCCCA	57.3172	4,377	5,000	3,000
County Jail Fund	57.3173	19,832	15,000	13,000
Local victims fund	57.3174	9,891	7,300	7,000
DUI Vicitims Fund	57.3175	296	2,500	1,500
POPT Police Training Fund	57.3176	41,555	40,000	30,000
Police Officers A & B Fund	57.3177	11,665	9,000	8,500
Brain & Spinal Injury Fund	57.3178	664	3,200	1,500
Probation fees	57.3179	824	750	1,500
		103,151	97,350	77,900
Total Expenditures		176,296	180,665	168,032

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall decrease of \$12,633 or -7% from last year's budget. The decrease is from the reduction in the amount budgeted for other cost (pass through).

Personnel

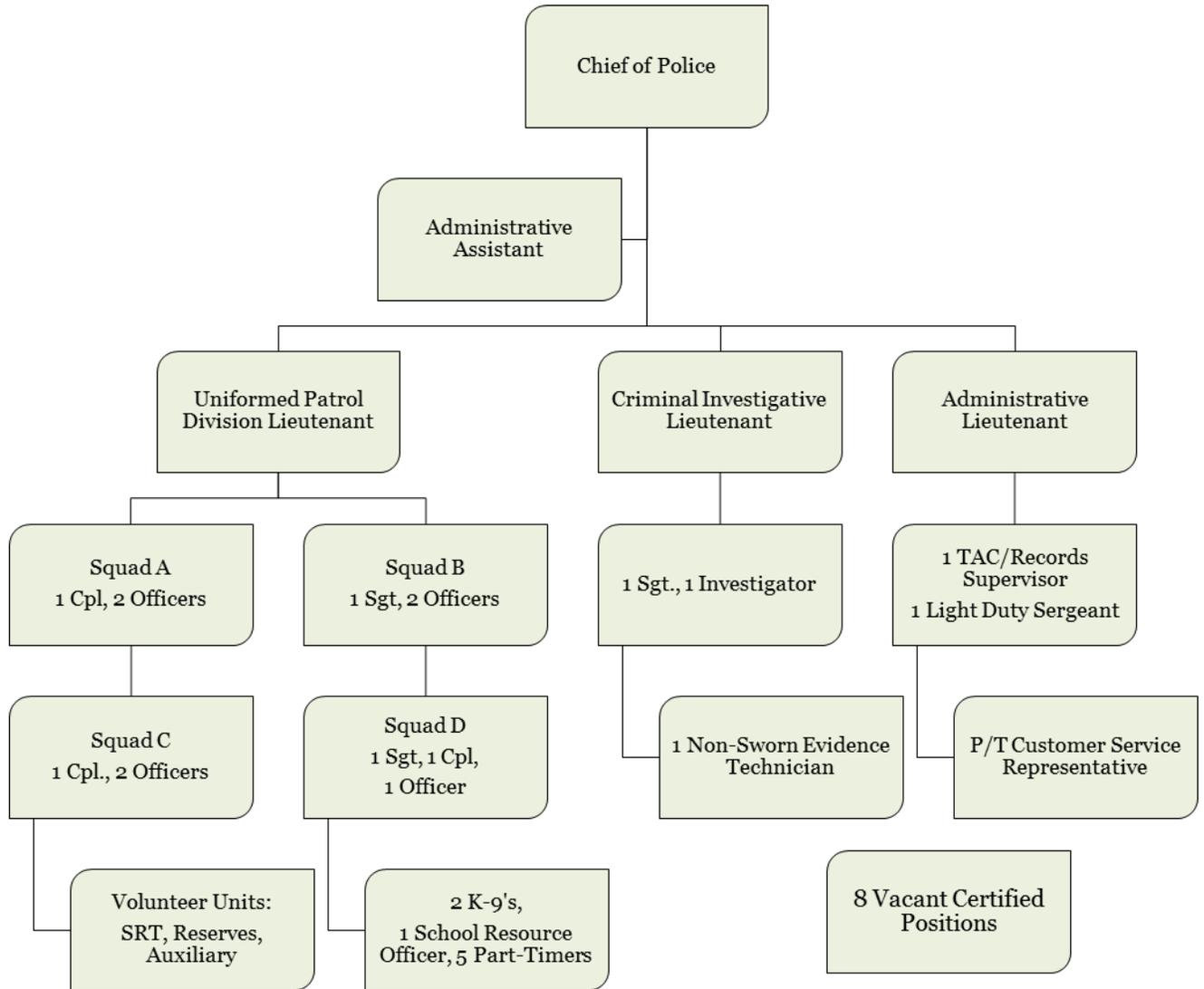
Personnel remained constant from FY 2015 to FY 2016.

Court Administration

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Court Administrator	1	1	1
FTE Positions	1	1	1

Police Department Organization Chart FY 2016



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	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Reduction in the number of crimes against property.	991	981/918	900
2. Reduction in the number of crimes against persons.	697	690/705	690
3. Overall rating of school principals of "very good" or above on survey response.	100%	80%/100%	80%
Efficiency/Effectiveness Indicators	Actual	Actual	Projected
1. Investigation solve ratio.*	71%	80%/68%	80%
2. Average number of citations per Patrol Officer.	160/yr.	170 yr / 194 yr	200/yr.
3. Average number of investigations per Investigative Officer.	96.3	95/75	95
4. Average response time to priority one calls.	5:13	5:10/5:57	5:10

Police Department

Efficiency/Effectiveness Indicators	Actual	Actual	Projected
5. Departmental expenditures per capita.	\$132.95	\$145.00/\$144.84	\$136.15
6. Departmental expenditures as a percent of the General Fund.	26.59%	26.50/26.80%	23.00%
Workload/Service Level Indicators	Actual	Goal/Actual	Projected
1. Number of sworn Officers. (Allocated)	32	32/30	30
2. Number of calls for Police Service. (Total CAD entries)	44,411	45,000/38,472	43,000
3. Number of arrests.	376	400/515	525
4. Number of cases investigated.	289	300/229	300
5. Number of cases solved.*	206	220/151	220
6. Number of citations issued.	3,208	3,500/2,713	3,500
7. Total community presentations.	92	100/109	120
8. Number of security checks.	16,878	18,000/14,748	16,878
9. Total number of part one crimes against persons.	176	65	60
10. Total number of part one crimes against property.	524	279	250

Police Department

Workload/Service Level Indicators	Actual	Goal/Actual	Projected
11. Total number of accidents with injuries or fatalities.	127	100/115	100
12. Number of incident reports.	5,704	5,600/4,393	5,600

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

Police Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	1,215,518	1,334,384	1,297,941
Overtime - Regular employees	51.1300	47,169	65,000	65,000
Group Health/Dental	51.2105	231,314	330,908	325,863
Health Clinic	51.2107	14,005	22,900	19,193
Group Life Insurance	51.2110	3,412	4,095	4,090
FICA contributions (employer)	51.2200	92,801	107,302	104,514
Retirement contribution (employer)	51.2400	61,322	83,960	72,834
Tuition Reimbursement	51.2500	0	0	3,000
Unemployment insurance	51.2600	0	4,500	0
Workers' compensation	51.2700	37,838	47,220	68,333
Clothing allowance	51.2930	2,750	3,250	2,750
		1,706,129	2,003,519	1,963,518
Purchased/Contracted Services				
Medical	52.1230	24,869	25,000	25,000
Computer maintenance	52.2201	3,953	0	1,112
Copier maintenance	52.2202	2,742	3,500	6,000
Alarm system maintenance	52.2205	510	800	1,800
Small equipment repairs	52.2216	541	980	850
Radio & electronics repairs	52.2220	3,841	10,000	7,500
Building repairs	52.2221	2,133	6,000	10,000
Vehicle repairs	52.2223	16,975	15,000	14,000

Police Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Property/Liability Insurance	52.3110	38,489	32,846	30,000
Telephone	52.3210	20,249	20,822	21,000
Computer links	52.3211	1,448	1,120	1,120
Postage	52.3220	501	500	500
Printing & binding	52.3400	378	500	500
Travel	52.3500	6,442	26,583	29,743
Dues and fees	52.3600	1,566	2,240	3,257
Education and training	52.3700	5,015	2,975	5,560
		129,652	148,866	157,942
Supplies				
Office supplies	53.1110	1,053	1,500	1,300
Computer supplies	53.1120	2,657	3,500	3,500
Copier supplies	53.1130	1,251	2,000	1,500
Miscellaneous supplies	53.1140	1,981	2,000	1,500
Criminal Investigation supplies	53.1160	2,374	1,397	2,830
Water/sewerage	53.1210	2,369	1,500	1,300
Electricity	53.1230	44,271	39,000	40,800
Street lighting	53.1231	250	240	240
Gasoline	53.1270	106,697	111,075	95,000
Books and periodicals	53.1400	3,215	3,245	3,130
Small equipment	53.1600	10,040	6,712	11,000
Small equipment supplies	53.1601	48	1,500	1,500
Small equipment - computers & softwar	53.1610	5,179	2,100	4,000
Safety supplies	53.1701	609	500	750

Police Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Uniforms & replacements	53.1702	9,315	17,700	16,450
Building repair supplies	53.1721	1,253	2,500	2,000
Vehicle repair supplies	53.1723	24,148	27,500	25,000
		216,710	223,969	211,800
Capital Outlays				
Vehicles	54.2200	0	0	70,000
Equipment	54.2500	12,177	0	0
		12,177	0	70,000
Debt Service				
Capital Lease - Principal - Vehicles	58.1207	48,928	10,322	13,253
Capital Lease - Interest - Vehicles	58.2207	1,869	43	826
		50,797	10,365	14,079
Total Expenditures		2,115,465	2,386,719	2,417,339

Capital Outlay Overview

For FY 2016, this department has \$70,000 budgeted in capital outlay expenditures.

Budget Summary

Overall increase of \$30,620 or 1.3% from last year's budget. The increase is due to a combination of capital expenditures, training/education debt service and a reduction in personnel.

Personnel

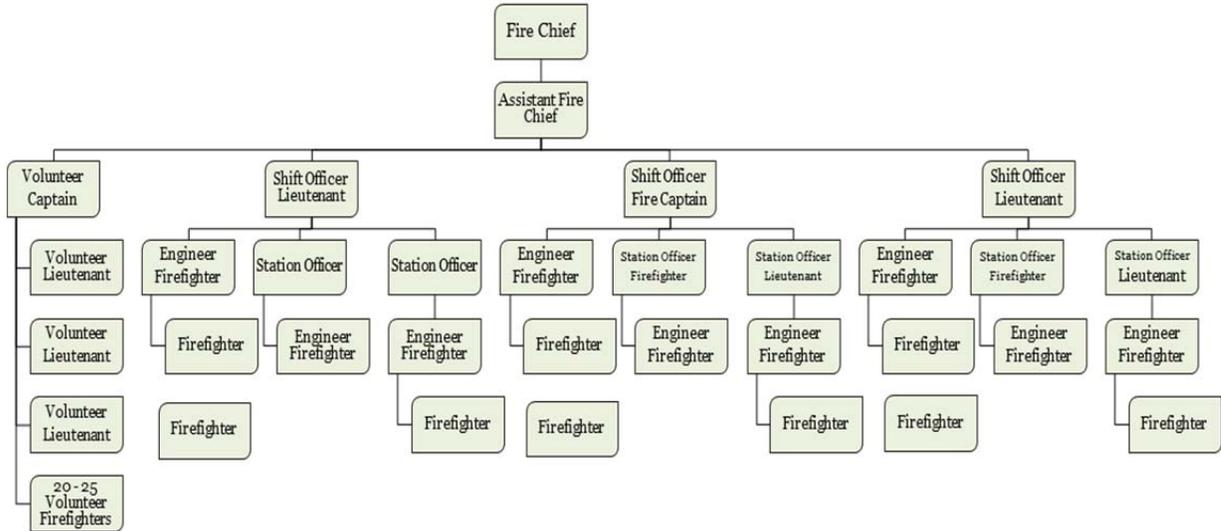
Personnel decreased by two police officer positions from FY 2015 to FY 2016.

Police Department

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Police Chief	1	1	1
Major	0	0	0
Lieutenant	3	3	3
Administrative Lieutenant	1	1	1
Administrative Assistant	1	1	1
Property & Evidence Technician	1	1	1
Police Sergeant	6	5	5
Police Corporal	5	6	6
Police Officer II	17	17	15
Police Records Technician	0.6	0.6	0.6
FTE Positions	35.6	35.6	33.6

Fire Department Organizational Chart FY2016



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	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of respondents designating fire service as "good" or above within reporting period.	90%	90%	90%
2. Percentage of residential fires confined to room of origin.	3%	50%	3%
3. Property loss from fire as a percentage of the value of the property exposed.	84%	11%	90%
4. Percentage of return on investment (Fire Department Budget to property saved value).	44%	78%	50%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
1. Average response time in minutes.	5.11	5.14	5
2. Insurance Service Office (ISO) Rating.	4	4	3

Fire Department

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
3. Annual volunteer pay if compensated at an entry level fire fighter rate.	\$29,294.40	\$42,290.00	\$30,000
4. Total fire incidents per 1,000 population.	2.62	3.33	3
5. Total non-fire incident per 1,000 population.	65.59	75./107	75
6. Departmental expenditures per capita.	\$99.97	\$100.56/\$96.97	\$157.46
7. Annual amount paid of Property Tax per person for Fire Service.	29.50	\$28.99	TBD
8. Departmental expenditures as a percent of the General Fund.	29.50%	19.4%/19.3%	26.70%
Workload/Service Level Indicators	Actual	Goal/Actual	Projected
1. Calls for fires.	60	70/51	70
2. Rescue/EMS.	1,417	1,250/1,011	1,250
3. Calls for hazardous conditions.	143	110/151	110
4. Service calls.	60	60/65	60
5. False alarm calls.	76	80/128	80
7. Other (Svr. Weather/Disaster & Special) calls.	0	1/90	1

Fire Department

Workload/Service Level Indicators	Actual	Goal/Actual	Projected
8. Total Calls for service.	1,756	1,450/1892	1,450
9. Fire inspections conducted.	50	70/300	70
10. Fire prevention plan and review.	290	350/485	350
11. Fire hydrant inspections.	1150	1,150/1,150	1,150
12. Burn permits issued.	440	450/408	450

Fire Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	943,051	907,174	907,174
Overtime	51.1300	93,403	107,077	115,417
Group Health/Dental	51.2105	214,728	222,328	236,844
Health Clinic	51.2107	12,374	14,504	12,283
Group Life Insurance	51.2110	3,013	3,042	3,765
Group Life Insurance - Volunteers	51.2115	1,192	1,196	1,196
Disability - Volunteer firefighters	51.2155	1,000	1,000	1,000
FICA contributions (employer)	51.2200	74,534	77,591	78,229
Retirement contribution (employer)	51.2400	52,881	62,313	63,185
Workers' Compensation	51.2700	70,366	70,690	32,675
Employee awards & picnic	51.2910	151	350	350
		1,466,693	1,467,265	1,452,118
Purchased/Contracted Services				
Employment physicals & tests	52.1231	7,025	11,375	7,375
Equipment testing	52.1340	7,440	11,344	12,000
Copier maintenance	52.2202	871	700	700
Radio maintenance	52.2204	4,092	3,857	3,777
Generator maintenance	52.2207	3,097	6,000	6,000
Small equipment repairs	52.2216	175	706	1,386
Building repairs	52.2221	2,186	3,400	4,170
Vehicle repairs	52.2223	16,064	14,654	19,654

Fire Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Property/Liability insurance	52.3110	5,603	8,085	9,355
Telephone	52.3210	11,161	13,402	16,521
Postage	52.3220	611	500	500
Advertising	52.3300	0	50	150
Printing and binding	52.3400	0	0	200
Travel	52.3500	4,569	6,548	8,193
Dues and fees	52.3600	1,393	2,186	3,937
Professional subscriptions	52.3610	2,114	1,256	1,706
Education and training	52.3700	4,896	6,175	6,475
		71,297	90,238	102,099
Supplies				
Office supplies	53.1110	149	1,000	1,000
Computer supplies	53.1120	394	778	778
Copier supplies	53.1130	116	360	360
Miscellaneous supplies	53.1140	3,620	3,500	3,750
Fire prevention supplies	53.1173	278	1,981	2,000
Water/sewerage	53.1210	3,747	4,095	4,000
Electricity	53.1230	23,969	25,000	25,000
Bottled gas	53.1240	0	117	100
Gasoline	53.1270	28,632	32,375	32,250

Fire Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Books and periodicals	53.1400	123	1,968	1,968
Small equipment	53.1600	15,774	11,058	20,000
Small equipment supplies	53.1601	2,903	3,885	3,800
Small equipment - computers & softwar	53.1610	2,026	5,928	3,000
Small equipment - furniture	53.1620	912	720	1,200
Other supplies	53.1700	2,736	2,726	3,497
Safety supplies	53.1701	10,959	12,953	14,000
Uniforms & replacements	53.1702	6,262	9,300	9,300
Building repair supplies	53.1721	3,833	2,191	2,191
Vehicle repair supplies	53.1723	9,235	9,260	9,260
		115,668	129,195	137,454
Capital Outlays				
Vehicles	54.2200	0	0	1,025,000
Equipment	54.2500	0	35000	0
		0	35,000	1,025,000
Debt Service				
Capital Lease-Principal-Aerial & Pumpe	58.1200	0	0	68,100
Capital Lease-Interest-Aerial & Pumper	58.2200	0	0	10965
		0	0	79,065
Total Expenditures		1,653,658	1,721,698	2,795,736

Capital Outlay Overview

For FY 2016, this department does have capital outlay expenditure to purchase two fire trucks.

Budget Summary

Overall increase of \$1,074,038 or 62.4% from last year’s budget. The increase is due to increases in all areas except salaries.

Personnel

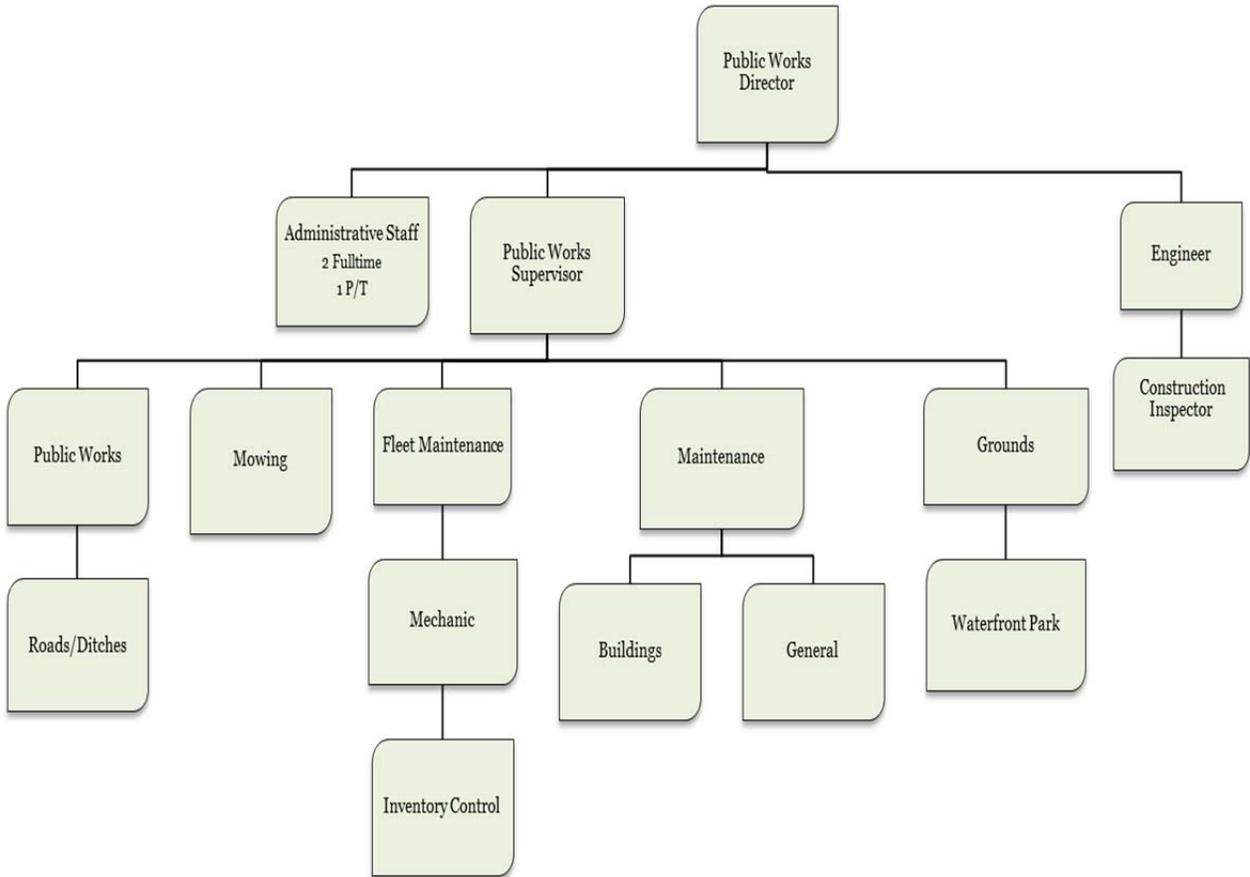
Personnel remained constant from FY 2015 to FY 2016.

Fire Department

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Fire Chief	1	0.7	0.7
Assistant Chief	1	1	1
Fire Captain	1	1	1
Fire Lieutenant	5	5	5
Certified Fire Fighter	18	18	18
Part-time Fire Fighter *	0	0	0
FTE Positions	26	25.7	25.7

Public Works Organizational Chart FY 2016



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	2014	2015	2016
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.	85%	90% / 74%	90%
4. Objective City appearance rating by third party of "good" or above.	92%	95% / 63%	95%
5. Percent of respondent rating fleet services as "good" or above as measured by user survey during evaluation period.	100%	95% / 63%	95%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percentage of road repairs/potholes requiring follow-up activities (second repair).	4%	5%/9%	5%
2. Percentage of pothole repairs lasting more than six months.	90%	90%/91%	90%
3. Number of traffic light repairs within two hours of notification.	93%	95%/100%	95%

Public Works

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
4. Miles of rights-of-way mowed per employee.	183	175/482	175
5. Miles of ditches cleared per employee.	7	9/5	5
6. Departmental expenditures per capita.	\$70.08	\$75.16/\$74.99	\$80.52
7. Departmental expenditures as a percent of the General Fund.	14.60%	14.50%/14.45%	14.00%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of employees authorized in budget.(FT/PT/Seasonal)	25/1/2	25/1/2	25/1/6
2. Lane miles of road in the City.	115	115/115	115
3. Number of potholes repaired.	85	70/37	50
4. Number of signs repaired/replaced.	142	100/182	145
5. Number of dead animals removed.	245	200/317	200
6. Number of sidewalk repairs.	20	15/10	15
7. Number of ditches cleaned.	67	50/70	40
8. Miles of rights-of-way mowed.	640	550/1688	800
9. Lane miles swept.	721	800/2651	1200

Public Works Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	567,068	619,733	545,818
Temporary Employees	51.1200	11,211	0	89,364
Overtime	51.1300	22,580	20,000	20,000
Group Health/Dental	51.2105	240,316	260,533	283,630
Health Clinic	51.2107	13,431	17,557	16,506
Group Life Insurance	51.2110	2,733	2,844	3,385
FICA contributions (employer)	51.2200	41,947	49,621	43,439
Retirement contribution (employer)	51.2400	29,062	34,259	28,712
Workers' Compensation	51.2700	57,489	52,636	74,607
		985,837	1,057,183	1,105,461
Purchased/Contracted Services				
Employment physicals & tests	52.1231	900	250	700
Computer maintenance	52.2201	4,503	5,137	6,100
Copier maintenance	52.2202	1,404	1,400	1,400
Radio maintenance	52.2204	723	500	750
Alarm system maintenance	52.2205	280	240	240
Fuel system maintenance	52.2208	0	500	500
Vehicle repairs	52.2223	15,411	10,000	10,000
Rental of equipment and vehicles	52.2320	1,818	1,000	2,000
Telephone	52.3210	17,439	20,000	21,500

Public Works Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Postage	52.3220	170	250	200
Advertising	52.3300	1,073	500	500
Printing and binding	52.3400	70	100	100
Travel	52.3500	1,491	1,500	4,550
Dues and fees	52.3600	1,486	1,740	2,183
Education and training	52.3700	1,475	2,000	2,850
		48,243	45,117	53,573
Supplies				
Office supplies	53.1110	630	1,250	1,250
Computer supplies	53.1120	1,017	1,000	1,000
Copier supplies	53.1130	201	150	150
Miscellaneous supplies	53.1140	6,141	6,000	6,000
Gasoline	53.1270	79,592	97,500	79,175
Small equipment	53.1600	7,843	11,000	19,500
Small equipment supplies	53.1601	5,965	7,000	7,000
Small equipment - computers & software	53.1610	647	700	900
Safety supplies	53.1701	2,264	5,000	5,000
Uniforms & replacements	53.1702	10,202	10,000	10,000
Vehicle repair supplies	53.1723	46,197	40,000	40,000
		160,699	179,600	169,975
Capital Outlays				
Vehicles	54.2200	0	0	22,000

Public Works Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Computers/Software	54.2410	0	5,000	0
Equipment	54.2500	6,980	0	53,000
		6,980	5,000	75,000
Debt Service				
Capital Lease-Principal-Vehicles	58.1207	0	0	24,100
Capital Lease-Interest-Vehicles	58.2207	0	0	1,502
		0	0	25,602
Total Expenditures		1,201,759	1,286,900	1,429,611

Capital Outlay Overview

For FY 2016, this department has budgeted capital expenditures for vehicles and equipment.

Budget Summary

Overall increase of \$142,711 or 11.1% from last year's budget. The increase is due to benefits, capital expenditures and debt service.

Personnel

Personnel decreased .44 from FY 2015 to FY 2016.

Public Works Department

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Public Works Director *	0.34	0.34	0.34
Engineer	1	1	1
Administrative Assistant *	0.5	0.5	0.5
Construction Inspections	0.25	0.25	0.25
Equipment Operator I	9	9	9
Equipment Operator II	0	0	0
Equipment Operator III	2	2	1.56
Facilities Maintenance	2	2	2
Inventory Control *	0.34	0.34	0.34
Mechanic Supervisor *	0.34	0.34	0.34
Mechanic I	0	0	0
Mechanic II *	0.34	0.34	0.34
Senior Equipment Operator *	0.25	0.25	0.25
Supervisor *	1.5	1.5	1.5
Staff Assistant *	0.6	0.6	0.6
FTE Positions	18.46	18.46	18.02

**Partially Budgeted in Other Funds*

Highways & Streets Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Purchased/Contracted Services				
Engineers/Consultants	52.1310	10,501	0	0
Road paving & drainage	52.2224	1,500	0	0
		12,001	0	0
Supplies				
Street lighting	53.1231	316,529	325,000	325,000
Road paving & drainage supplies	53.1724	0	0	50,000
		316,529	325,000	375,000
Total Expenditures		328,530	325,000	375,000

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

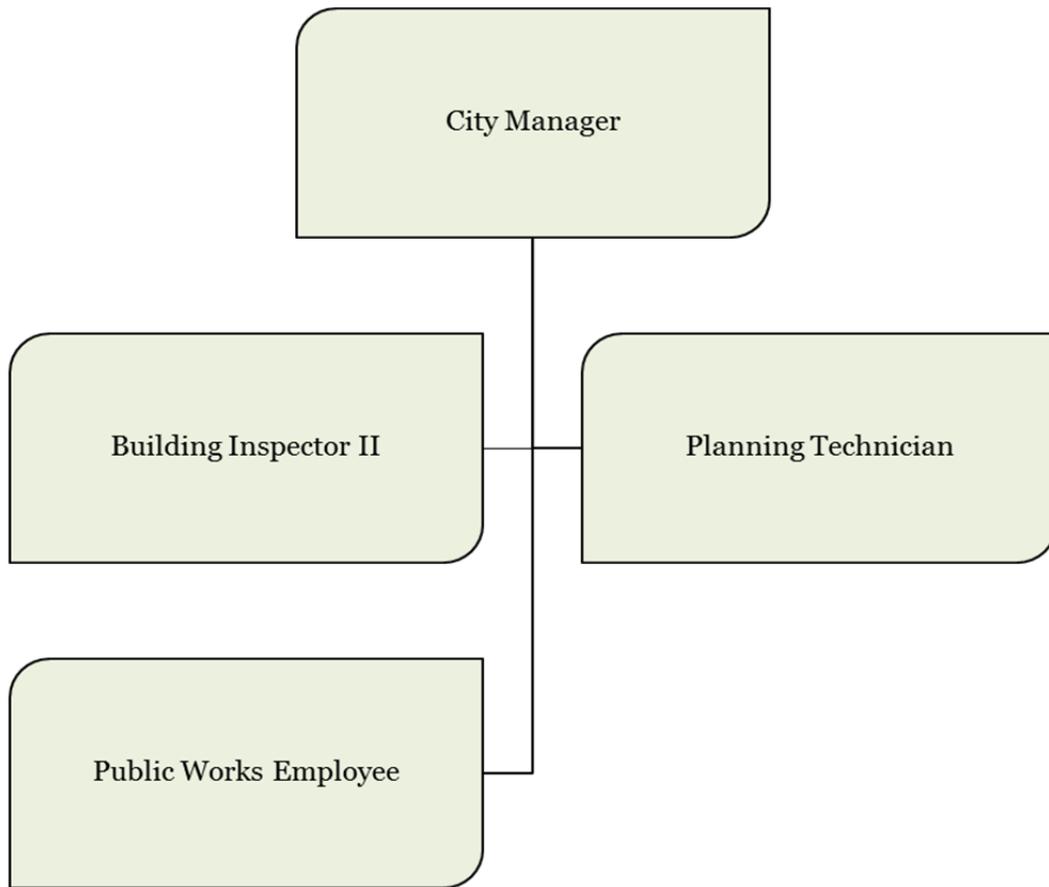
Budget Summary

Overall the department expenditures increased \$50,000 or 15.4% over last year is for road maintenance supplies.

Personnel

Personnel are not budgeted within this department.

Cemetery Organizational Chart FY 2016



Cemetery

Purpose Statement:

The Cemetery supports the quality of life of the City by providing a place for the living to honor individuals and events of the past.

Departmental Goals (including, but not limited to):

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

Performance Measures	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of survey respondents rating satisfaction with cemetery maintenance as "good" or above.	N/A	100%/ N/A	100%
2. Percent of survey respondents rating satisfaction with cemetery appearance as "good" or above.	N/A	100%/ N/A	100%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Number of plots available.	1,246	1,215/1,226	1,215
2. Number of plots marked each month by City personnel.	12	12/6	2.5
3. Percentage of available plots to total plots in cemetery.	32%	30%/32%	30%
4. Departmental expenditures per capita.	\$3.20	\$4.28/\$5.21	\$4.28
5. Departmental expenditures as a percent of the General Fund.	0.90%	0.90%/.865	0.90%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of employees. (percentage of salary for 2 City staff)	1.25	0.067/.15	0.59
2. Number of plot sales for the year.	16	30/20	30

Cemetery

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of burials during the year.	16	12/21	12
4. Overall revenue for the year.	\$43,117	\$40,000/\$35,823	\$35,000
5. Response time for service requests.	4 hours	4 hours/4 hours	4 hours
6. Number of tours of the cemetery for the year.	75	100/52	75
7. Number of acts of vandalism in the cemetery for the year.	3	10/3	3
8. Number of monuments marked.	12	25/21	20

Cemetery Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular Employees	51.1100	6,908	5,377	18,590
Group Health/Dental	51.2105	895	1,868	8,181
Health Clinic	51.2107	0	77	461
Group Life Insurance	51.2110	0	18	18
FICA Contributions (Employer)	51.2200	554	412	1,423
Retirement Contribution (Employer)	51.2400	496	372	903
Workers' Compensation	51.2700	1,012	89	1,767
		9,865	8,213	31,343
Purchased/Contracted Services				
Computer maintenance	52.2201	303	400	400
Small equipment repairs	52.2216	0	100	100
Vehicle repairs	52.2223	0	100	100
Telephone	52.3210	57	0	0
Postage	52.3220	184	150	150
Dues & fees	52.3600	543	600	600
Contract labor	52.3850	39,276	42,000	37,000
		40,363	43,350	38,350

Cemetery Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Supplies				
Miscellaneous supplies	53.1140	1,563	250	250
Water/Sewerage	53.1210	502	600	600
Electricity	53.1230	290	380	380
Gasoline	53.1270	48	100	250
Small equipment	53.1600	0	100	100
Small equipment supplies	53.1601	0	100	250
Cemetery work supplies	53.1704	0	100	100
Vehicle repair supplies	53.1723	0	100	100
		2,403	1,730	2,030
Operating Transfers				
Operating transfer out - Cemetery Fees	61.1000	20,508	20,000	17,500
		20,508	20,000	17,500
Total Expenditures		73,139	73,293	89,223

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of \$15,930 or 21.7% from last year's budget. The increase is from salaries where part of the maintenance services was transferred back to the City.

Personnel

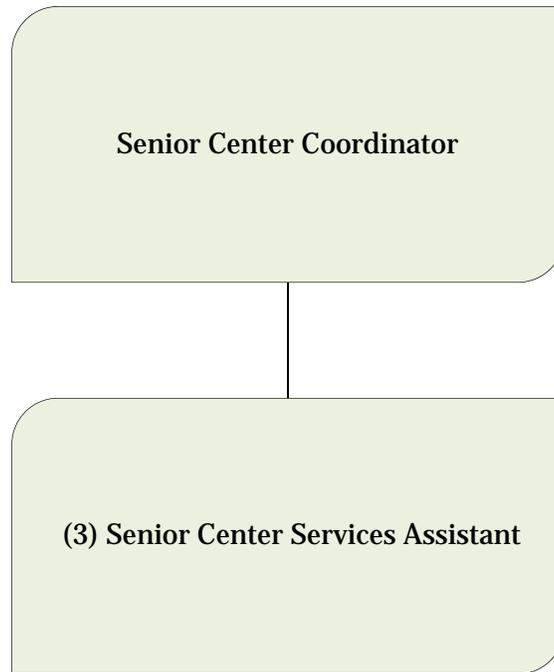
The personnel increased .44 FTE's in FY 2016 due to the transferring part of a position from the Public Works department to the Cemetery.

Cemetery

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Planning Director	0.1	0	0
Equipment Operator III	1	0	0.44
GIS/Planning Technician	0.05	0.05	0.05
Building Inspector II	0.1	0.1	0.1
FTE Positions	1.25	0.15	0.59

Senior Citizens Center Organizational Chart FY 2016



Senior Center

Purpose Statement:

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

Departmental Goals (including, but not limited to):

1. To continue to have a thriving independent Senior Center for the seniors of St. Marys.
2. Improve senior attendance at the Senior Center.
3. Increase marketing efforts and recognition of the Senior Center.
4. Develop a Senior Center user satisfaction survey.

Performance Measures	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of seniors rating overall satisfaction with Senior Center services as "good" or above.	100%	100%/100%	100%
2. Percent of participants rating individual Senior Center events as "good" or above.	100%	100%/100%	100%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percentage increase in attendance from prior year.	20%	2%	2%
2. Senior Center annual attendance per capita.	51%	44%/48%	44%
3. Departmental expenditures per capita.	\$6.93	\$6.42	\$7.81
4. Departmental expenditures as a percent of the General Fund.	1.50%	1.50%	1.00%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of full-time equivalent City employees (FTE) for the year.	2	2	2
2. Annual Senior Center attendance.	8,649	8,184	8,942

Senior Center

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of meals served annually.	8,073	6,502	8,680
4. Number of educational programs provided annually.*	749	744	744
5. Total population in St. Marys.	17,121	17,121	17,121

*Educational programs daily and included activities

*Programs were relocated to other sites.

Donations also accepted to offset cost (\$6,203 in FY14)

Senior Center Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	57,208	59,523	59,523
Overtime	51.1300	1,218	900	1,200
Group Health/Dental Ins	51.2105	15,382	15,383	17,442
Health Clinic	51.2107	680	764	768
Group Life Insurance	51.2110	117	117	141
FICA contributions (employer)	51.2200	4,005	4,623	4,646
Retirement -Contribution Employer	51.2400	1,712	2,387	2,408
Workers' Compensation	51.2700	143	181	215
		80,465	83,878	86,343
Purchased/Contracted Services				
Alarm system maintenance	52.2205	300	400	400
Vehicle repairs	52.2223	1,003	1,000	1,000
Property/Liability insurance	52.3110	320	696	696
Telephone	52.3210	1,519	1,500	1,500
Advertising	52.3300	0	300	300
Travel	52.3500	44	300	300
Dues and Fees	52.3600	26	120	203
Education and training	52.3700	140	500	500
		3,352	4,816	4,899
Supplies				
Computer supplies	53.1120	0	250	250

Senior Center Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Copier supplies	53.1130	34	50	50
Miscellaneous supplies	53.1140	2,750	2,500	2,500
Water/sewerage	53.1210	683	750	800
Electricity	53.1230	4,060	4,300	4,800
Gasoline	53.1270	2,750	3,900	3,000
Food	53.1300	24,577	26,000	30,000
Small equipment	53.1600	77	1,050	1,000
		34,931	38,800	42,400
Total Expenditures		118,748	127,494	133,642

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of \$6,148 or 4.8% from last year's budget. The increase is due to benefits and supplies.

Personnel

Personnel remained constant from FY 2015 to FY 2016.

Senior Center

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Senior Center Coordinator	1	1	1
Senior Center Services Assistant	1.36	1.36	1.36
FTE Positions	2.36	2.36	2.36

Parks

Purpose Statement:

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

Departmental Goals (including, but not limited to):

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

Performance Measures	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Percent of survey respondents that rate our parks as "good" or above.	92%	95% / 94%	95%
2. Percent of event sponsors that rated our parks as "good" or above in regards to meeting their needs.	85%	95% / 96%	95%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Number of park rentals.	54	60/51	40
2. Vandalism incidents responded to within one hour of notification.	100%	100%/100%	100%
3. Departmental expenditures per capita.	\$2.95	\$4.40/\$4.38	\$7.82
4. Departmental expenditures as a percent of the General Fund.	0.55%	0.56%/0.70%	1.00%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of hours spent mowing.	250	200/76	100
2. Number of hours spent weeding.	1556	1,100/301	400

Parks

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of hours spent picking up trash.	297	200/247	250
4. Number of hours spent cleaning fountain.	253	250/101.5	100
5. Number of vandalism incidents.	11	12/7	10

St. Marys Parks Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Purchased/Contracted Services				
Building repairs	52.2221	450	300	300
Rental of equipment and vehicles	52.2320	883	1,000	1,000
Lab analysis fees	52.3650	0	20	20
		1,333	1,320	1,320
Supplies				
Water/sewerage	53.1210	7,915	7,000	7,000
Electricity	53.1230	18,074	15,000	18,000
Christmas equipment & supplies	53.1703	9,266	10,000	10,000
Public grounds maintenance supplies	53.1705	6,720	8,000	16,600
Building repair supplies	53.1721	6,562	10,000	8,500
		48,537	50,000	60,100
Capital Outlay				
Site Improvements	54.1200	0	24,000	77,425
		0	24,000	77,425
Total Expenditures		49,870	75,320	138,845

Capital Outlay Overview

For FY 2016, this department does have capital outlay expenditures planned for the waterfront park fountain upgrades and the completion of the history walk.

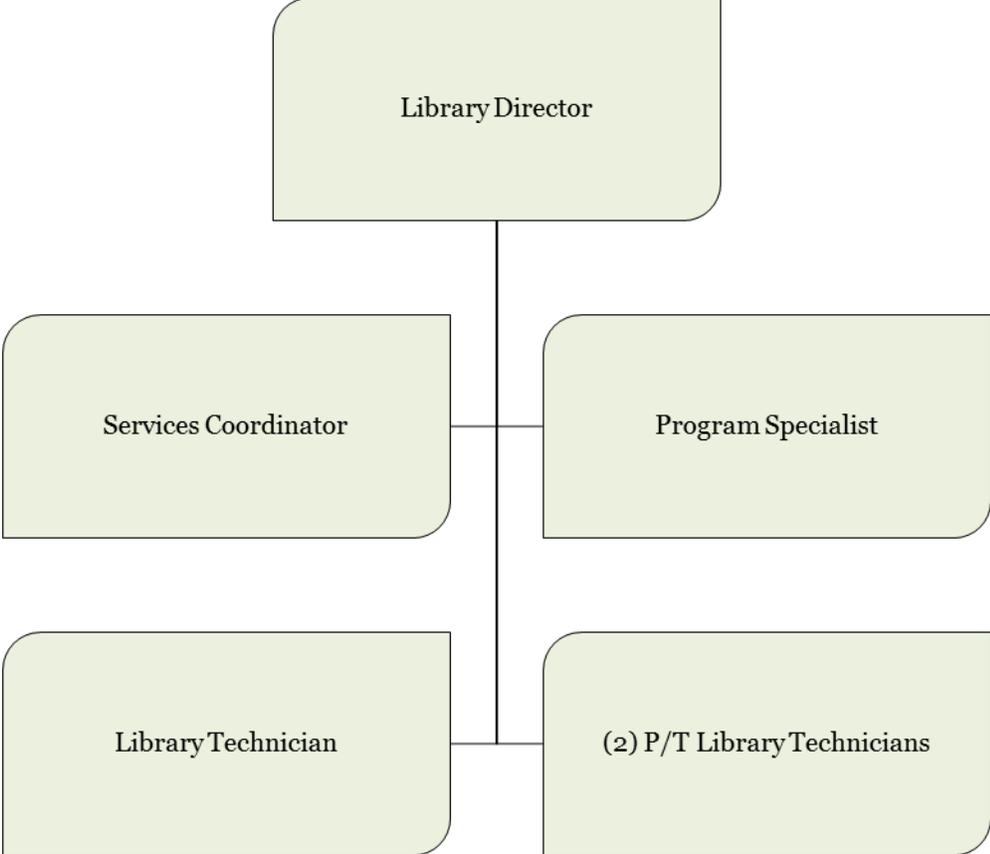
Budget Summary

Overall increase of \$63,525 or 84.3% from last year's budget. The increase is due to site improvements and public grounds maintenance.

Personnel

Personnel are not budgeted within this department.

St. Marys Public Library Organizational Chart FY 2016



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	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Percentage of visitors to total hours open annually.	29%	32	38%
2. Number of books circulated divided by the number of regular library card holders.	7	5	8
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of audio-visual materials circulated compared to total circulation.	7%	19%	33%
2. Total department budget divided by total library users for the year.	\$3.94	\$3.75	\$3.80
3. Per capita circulation rate.	4.5	3.45	4
4. Departmental expenditures per capita.	\$16.47	\$17.42	\$17.89
5. Departmental expenditures as a percent of the General Fund.	3.60%	3.52%/4.00%	3.00%

Library

Workload/Service Level Indicators	Actual	Actual	Goal
1. Number of library cards issued	11,528	12,227	13,000
2. Number of items circulated.	80,790	61,954	70,000
3. Number of computer users.	30,705	21,031	25,000
4. Number of Wi-Fi hits.	19,830	22,152	30,000
5. Number of hours open during the year	2,628	2,600	2,600
6. Library attendance.	75,007	83,426	90,000
7. Holds sent/received.	5,362	6,314	7,000

St. Marys Library Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	186,954	186,270	184,392
Group Health/Dental	51.2105	26,373	26,373	29,860
Health Clinic	51.2107	2,722	3,054	3,071
Group Life Insurance	51.2110	468	468	564
FICA contributions (employer)	51.2200	13,809	14,250	14,106
Retirement - contribution (employer)	51.2400	10,401	10,738	10,737
Tuition reimbursements	51.2500	0	0	1,000
Workers' Compensation	51.2700	2,974	542	664
		243,701	241,695	244,394
Purchased/Contracted Services				
Computer maintenance	52.2201	1,198	1,500	4,000
Copier maintenance	52.2202	808	786	1,100
Alarm system maintenance	52.2205	450	900	900
Building repairs	52.2221	450	500	500
Telephone	52.3210	5,383	5,350	5,500
Postage	52.3220	2,158	2,145	4,300
Travel	52.3500	49	100	500
Dues and fees	52.3600	0	49	2,980
Education and training	52.3700	0	0	700
		10,496	11,330	20,480

St. Marys Library Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Supplies				
Office supplies	53.1110	297	770	700
Computer supplies	53.1120	693	750	1,000
Copier supplies	53.1130	147	266	250
Miscellaneous supplies	53.1140	2,249	3,430	1,300
Library unique supplies	53.1145	616	2,525	2,200
Water/sewerage	53.1210	711	786	800
Electricity	53.1230	18,759	21,500	21,500
Books and periodicals	53.1400	828	23,155	23,500
Building repairs supplies	53.1721	300	233	1,500
		24,600	53,415	52,750
Total Expenditures		278,797	306,440	317,624

Capital Outlay Overview

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

Budget Summary

Overall increase of \$11,184 or 3.6% from last year's budget. The increase is due to courier fees and regional fees.

Personnel

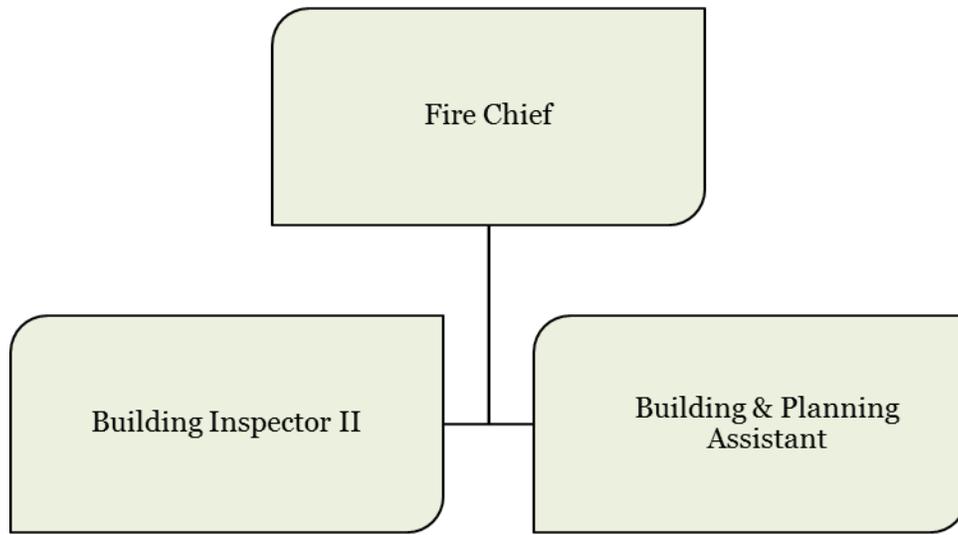
Personnel remained constant from FY 2015 to FY 2016.

Library Department

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Library Director	1	1	1
Library Service Coordinator	1	1	1
Library Programs Specialist	1	1	1
Library Technician	2	2	2
FTE Positions	5	5	5

Building Department Organizational Chart FY 2016



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	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Applicants rating of overall satisfaction with Building permitting process as "good" or above.	100%	100%	100%
2. Percentage of builders at annual meeting rating the Building Department function as "good" or above.	90	93%	93%
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	Actual	Goal/Actual	Projected
1. Percent of inspections performed within 48 hours.	100%	100%	100%
2. Ratio of building inspections to number of building inspectors.	1:03	1:03	1:03
3. Percentage of building permits issued within seven days after a complete application is received.	98%	99%	99%

Building Department

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
4. Departmental expenditures per capita.	\$7.89	\$9.00/\$10.23	\$6.65
5. Departmental expenditures as a percent of the General Fund.	1.36%/1.40%	1.3%/1.12%	1.13%
Workload/Service Level Indicators	Actual	Goal/Actual	Projected
1. Total number of /plumbing/HVAC/Electrical/LV permits issued.	146	131	140
2. Total number of building permits.	255	47	80
3. Number of inspections completed.	1,370	2,110	2,800
4. Dollar amount of building permits approved.	\$92,714	\$139,861	\$200,000
5. Number of certificates of occupancy issued.	78	25	50
6. Number of estimated fees for Building Permits.	22	15	20

Building Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	57,839	75,414	74,686
Overtime	51.1300	0	400	400
Group Health/Dental	51.2105	13,845	11,738	15,664
Health Clinic	51.2107	1,361	1,527	1,075
Group Life Insurance	51.2110	234	205	240
FICA contributions (employer)	51.2200	4,223	5,745	5,744
Retirement Contribution (employer)	51.2400	3,172	4,095	4,095
Workers' Compensation	51.2700	1,364	1,519	1,707
		82,038	100,643	103,611
Purchased/Contracted Services				
Computer maintenance	52.2201	2,100	2,326	2,500
Copier maintenance	52.2202	865	1,010	1,010
Alarm system maintenance	52.2205	227	195	195
Vehicle repairs	52.2223	508	300	500
Telephone	52.3210	1,885	2,080	2,247
Postage	52.3220	7	25	25
Travel	52.3500	994	800	800
Dues and fees	52.3600	15,289	670	712
Professional subscriptions	52.3610	831	320	300
Education and training	52.3700	325	737	737
		23,031	8,463	9,026

Building Department Expenditures

	Actual	Budget	Adopted
Account #	FY2014	FY2015	FY2016
Supplies			
Office supplies	53.1110	28	150
Computer supplies	53.1120	51	338
Copier supplies	53.1130	264	300
Miscellaneous supplies	53.1140	0	0
Gasoline	53.1270	2,199	2,500
Small Equipment - computers & softwar	53.1610	647	600
Other supplies	53.1700	93	136
Vehicle repair supplies	53.1723	275	1,500
	3,557	4,584	5,524
<hr/>			
Total Expenditures	108,626	113,690	118,161

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of \$4,471 or 3.9% from last year's budget. The net increase is due to the benefits and vehicle repair supplies.

Personnel

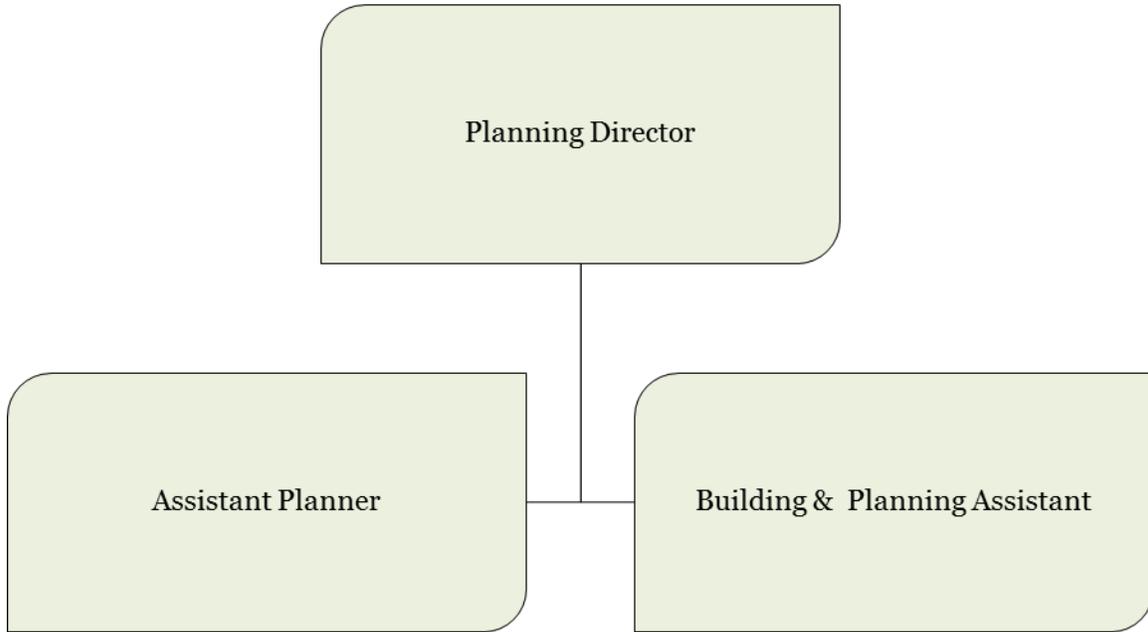
Personnel remained constant from FY 2015 to FY 2016.

Building Department

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Fire Chief	0.3	0.3	0.3
Planning and Building Assistant	0.5	0.5	0.5
Building Inspector II	0.9	0.9	0.9
FTE Positions	1.7	1.7	1.7

Planning Department Organizational Chart FY 2016



Planning

Purpose Statement:

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

Departmental Goals (including, but not limited to):

1. Complete and present to City Council the Joint Land Use Study (JLUS).
2. Develop strategies to update/revise the Short Term Work Program of the Comprehensive Plan.

Performance Measures	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Percentage of survey respondents rating planning a portion of development review process as "good" or above.	95%	100%/95%	100%
2. Percentage of time planning staff recommendations were accepted by City Council as presented.	95%	100%/95%	100%
3. Percentage of time planning staff recommendations were accepted by the Planning and Zoning Commission as presented.	95%	100%/95%	100%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Number of plan reviews completed within fourteen days after receipt of a complete application.	100%	100%/100%	100%
2. Departmental expenditures per capita.	\$9.97	\$10.00/\$10.45	\$10.00
3. Departmental expenditures as a percent of the General Fund.	2.10%	2.20%	1.70%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Number of applications for review submitted to Planning Commission.	14	20/17	20

Planning

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
2. Total number of dilapidated structures removed either by City or by Owner under orders from the City.	5	6/4	6
3. Total number of dilapidated structures renovated or restored.	3	6/0	6
4. Number of building permits reviewed (Planning component).	139	150/166	200
5. Number of Occupation Tax licenses processed.	580	600/558	600
6. Number of Historic Preservation Certificates of Appropriateness (COA) submitted to Historic Preservation Commission.	27	30/30	30
7. Number of Historic Preservation Commission Certificates of Appropriateness (COA) appealed to Council.	1	0/0	0

Planning Department Expenditures

Account #	Actual FY2014	Budget FY2015	Adopted FY2016	
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	112,380	110,351	116,693
Overtime	51.1300	0	1,232	1,232
Group Health/Dental	51.2105	25,732	29,757	21,179
Health Clinic	51.2107	1,116	1,527	1,152
Group Life Insurance	51.2110	203	234	346
FICA contributions (employer)	51.2200	7,934	8,537	9,025
Retirement Contribution (employer)	51.2400	5,894	6,047	3,430
Workers' Compensation	51.2700	260	315	404
		153,519	158,000	153,461
Purchased/Contracted Services				
Computer maintenance	52.2201	2,099	2,500	3,000
Copier maintenance	52.2202	865	1,150	1,000
Alarm system maintenance	52.2205	227	195	195
Vehicle repairs	52.2223	297	400	400
Telephone	52.3210	1,805	2,100	2,100
Postage	52.3220	744	800	1,200
Advertising	52.3300	771	1,200	1,200
Printing and binding	52.3400	550	590	590
Travel	52.3500	1,209	500	1,500
Dues & Fees	52.3600	478	696	730
Education and training	52.3700	870	800	800
Other purchased services	52.3900	2,615	6,000	6,100
		12,530	16,931	18,815

Planning Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Supplies				
Office supplies	53.1110	299	400	400
Computer supplies	53.1120	1,275	734	734
Copier supplies	53.1130	267	290	353
Miscellaneous supplies	53.1140	169	800	800
Gasoline	53.1270	1,198	1,000	1,000
Small equipment	53.1600	0	0	2,000
Small equipment - computers	53.1610	1,642	14,000	2,000
Vehicle repair supplies	53.1723	778	500	500
		5,628	17,724	7,787
Total Expenditures		171,677	192,655	180,063

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall decrease of \$12,592 or -6.5% from last year's budget. The net decrease is due to a reduction in small equipment - computer purchases.

Personnel

Personnel remained constant from FY 2015 to FY 2016.

Planning Department

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Planning Director	0.6	1	1
GIS/Planning Technician	0.95	0.95	0.95
Planning and Building Assistant	0.5	0.5	0.5
FTE Positions	2.05	2.45	2.45

Code Compliance Organizational Chart FY 2016



Code Compliance

Purpose Statement:

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

Departmental Goals (including, but not limited to):

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

Performance Measures	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Total Number of cases opened during reporting period.	46	30/226	N/A
2. Total number of cases that remain open past this reporting period.	6	5/17	2
3. Total number of cases closed resulting in no Violation/Citation being issued.	87%(40)	218 / 100%	100%
4. Total number of cases resulting in a Notice of Violation/Citation.	4% (2)	0 / 8	0
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Number of days to respond to complaint/inquiry.	2	1/2	2

Code Compliance

Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
2. Number of days cases are open.	10	5/6.84	5
3. Number of cases resulting in voluntary compliance.	0	100%/96%	100%
4. Departmental expenditures per capita.	\$0.00	\$3.11	\$3.30
5. Departmental expenditures as a percent of the General Fund.	0.00%	0.60%	0.60%
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Total number of inquiries/complaints (public generated) per reporting period.	0	35/90	N/A
2. Total number of inquiries/complaints (Compliance Officer) generated per reporting period.	0	9/110	N/A
3. Average number of inquiries/complaints (other staff, i.e. Water Dept., Police/Fire, Council) per reporting.	0	2/18	N/A

Code Enforcement Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	0	38,002	38,336
Overtime	51.1300	0	100	1,000
Group Health/Dental	51.2105	0	0	540
Group Life Insurance	51.2110	0	117	117
FICA contributions (employer)	51.2200	0	2,908	2,934
Retirement Contribution (employer)	51.2400	0	2,661	2,661
Workers' Compensation	51.2700	0	1,500	962
		0	45,288	46,550
Purchased/Contracted Services				
Legal	52.1220	0	1,000	1,000
Computer maintenance	52.2201	0	100	2,478
Copier maintenance	52.2202	0	100	100
Vehicle repairs	52.2223	0	600	500
Telephone	52.3210	0	1,440	1,824
Postage	52.3220	0	1,000	250
Advertising	52.3300	0	100	0
Printing and binding	52.3400	0	200	400
Travel	52.3500	0	400	1,346
Dues & Fees	52.3600	0	162	87
Education and training	52.3700	0	1,100	1,100
		0	6,202	9,085

Code Enforcement Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Supplies				
Office supplies	53.1110	0	100	430
Computer supplies	53.1120	0	300	770
Copier supplies	53.1130	0	50	0
Miscellaneous supplies	53.1140	0	250	350
Gasoline	53.1270	0	2,400	1,000
Vehicle repair supplies	53.1723	0	600	500
		0	3,700	3,050
Total Expenditures		0	55,190	58,685

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

The department had an overall increase of \$3,495 or 6.3% from last year's budget. The increase is mainly from other purchased services.

Personnel

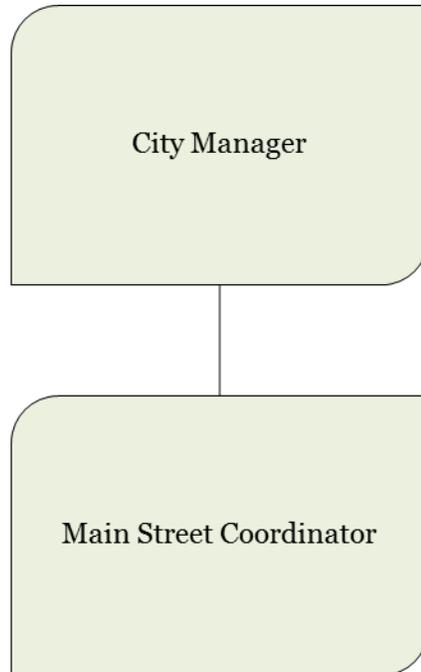
Personnel remained constant from FY 2015 to FY 2016.

Code Enforcement

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Code Compliance Officer	0	1	1
FTE Positions	0	1	1

Economic Development Department Chart FY 2016



Economic Development

Purpose Statement:

The Economic Development Department supports the quality of life of the City by cultivating the economic growth of the community.

Departmental Goals (including, but not limited to):

1. Retain, recruit and expand businesses in St. Marys.
2. Facilitate coordination of, and eventual implementation of, marketing plan for the St. Marys Intracoastal Gateway Property.
3. Implement strategies from Downtown Development Authority strategic planning session.
4. Strengthen existing businesses through aggressive active programs.
5. Diversify the local economy by creating a business environment conducive of such organizations.
6. Develop survey to solicit Chamber of Commerce board member rating for Economic Development efforts.
7. Develop survey to solicit Downtown Development Authority member rating for Economic Development efforts.

Performance Measures	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Net increase in number of new business locating in St. Marys during the year.	29	40/N/A	40
2. Survey of Chamber of Commerce Board Members rating Economic Dev. efforts of department as "good" or above.	N/A	100%/N/A	100%
3. Number of jobs created in the City.	N/A	100/N/A	100
Efficiency/Effectiveness Indicators	Actual	Actual	Projected
1. Percentage increase in number of new businesses locating in St. Marys.	N/A	15%/N/A	15%
2. Business Retention	N/A	N/A	100%

Economic Development

Efficiency/Effectiveness Indicators	Actual	Actual	Projected
3. Number of out of town recruitment trips.	5	36/N/A	5
4. Departmental expenditures per capita.	\$3.19	\$9.78/\$3.60	\$6.52
5. Departmental expenditures as a percent of the General Fund.	0%	1%/.7%	1.00%
Workload/Service Level Indicators	Goal/Actual	Goal/Actual	Projected
1. Total number of business licenses issued	N/A	150/93	100
2. Number of small business seminars conducted.	4	TBD	TBD
3. Number of site visits completed.	N/A	40/N/A	TBD
4. Dollar amount of Facade Grant application money loaned.	N/A	TBD	TBD

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

Economic Development Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	32,692	45,000	45,000
Overtime	51.1300	0	0	0
Group Health/Dental	51.2105	217	15,022	7,474
Health Clinic	51.2107	0	1,194	768
Group Life Insurance	51.2110	107	234	141
FICA contributions (employer)	51.2200	2,454	3,443	3,445
Retirement Contribution (employer)	51.2400	2,101	3,150	3,150
Tuition Reimbursement	51.2500	0	0	1,000
Workers' Compensation	51.2700	2,366	211	157
		39,937	68,254	61,135
Purchased/Contracted Services				
Other Professional Services	52.1240	0	0	20,000
Copier maintenance	52.2202	39	50	1,083
Property/Liability Insurance	52.3110	4,370	420	500
Telephone	52.3210	2,107	2,640	2,225
Postage	52.3220	224	200	500
Advertising	52.3300	2,002	2,500	3,000
Marketing	52.3310	1,000	0	3,000
Travel	52.3500	6,619	2,500	3,000
Dues and fees	52.3600	1,166	750	767
Education and training	52.3700	2,489	1,500	1,500
Other Purchased Services	52.3900	0	6,250	6,250
		20,016	16,810	41,825

Economic Development Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Supplies				
Office supplies	53.1110	80	200	200
Computer supplies	53.1120	621	400	400
Vehicle repair supplies	53.1123	0	200	0
Copier supplies	53.1130	12	200	400
Miscellaneous supplies	53.1140	550	500	500
Electricity	53.1230	0	0	1,850
Gasoline	53.1270	454	500	0
Small equipment	53.1600	0	250	250
		1,717	2,250	3,600
Capital Outlays				
Site Improvements	54.1200	0	0	5,000
		0	0	5,000
Total Expenditures		61,670	87,314	111,560

Capital Outlay Overview

For FY 2016, this department does have \$5,000 for capital outlay expenditures planned.

Budget Summary

This department has an overall increase of \$24,246 or 27.8% from last year's budget. The increase is for marketing and a master plan for the City.

Personnel

Personnel remained constant from FY 2015 to FY 2016.

Economic Department

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Main Street Director	0	1	1
Economic Development Director	1	0	0
Executive Assistant	1	0	0
FTE Positions	2	1	1

St. Marys Airport Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Purchased/Contracted Services				
Engineers/Consultants	52.1310	114,123	0	0
Property/Liability Insurance	52.3110	3,312	6,000	6,000
		117,435	6,000	6,000
Total Expenditures		117,435	6,000	6,000

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

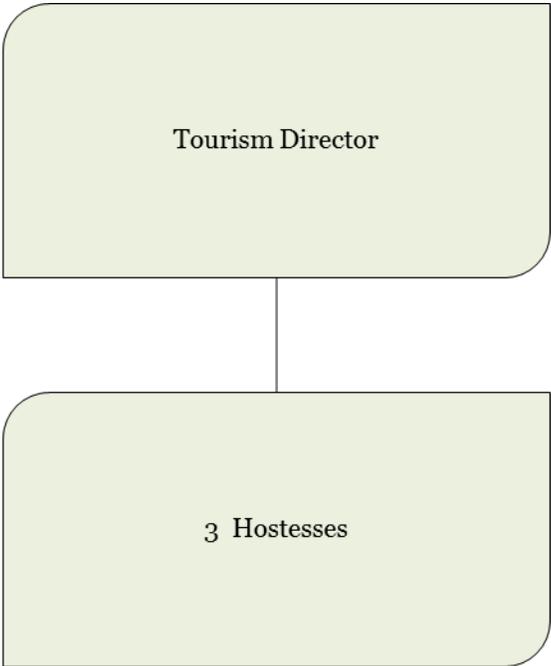
Budget Summary

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

Personnel

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

Special Facilities – Orange Hall Organizational Chart FY 2016



Special Facilities Expenditures

Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits			
Regular Employees	51.1100	13,764	14,565
FICA contributions (employer)	51.2200	1,053	1,115
Workers' compensation	51.2700	57	100
		14,874	15,780
			15,733
Purchased/Contracted Services			
Alarm system maintenance	52.2205	280	500
Orange Hall restoration	52.2227	1,136	500
Submarine Museum	52.2229	1,732	500
Telephone	52.3210	487	400
Other purchased services	52.3900	3,462	0
		7,097	1,900
			5,874
Supplies			
Miscellaneous supplies	53.1140	0	700
Water/sewerage	53.1210	1,144	900
Electricity	53.1230	7,024	8,000
Orange Hall restoration supplies	53.1727	181	250
		8,349	9,850
			9,850
Total Expenditures		30,320	27,530
			31,457

Special Facilities Expenditures

Capital Outlay Overview

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

Budget Summary

This department had an overall increase of \$3,927 or 14.3% from last year's budget. The net increase is due to other purchased services.

Personnel

Personnel remained constant from FY 2015 to FY 2016.

Special Facilities

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Hostess	0.75	0.75	0.75
FTE Positions	0.75	0.75	0.75

SPECIAL
REVENUE,
CAPITAL
IMPROVEMENTS
AND
ENTERPRISE
FUNDS

Multi-Grant Fund

The Multi-Grant Fund is used to account for all City grants. The City has a Georgia Emergency Management Agency – Safety/Hazmat Material Grant and Bullet Proof Vest Grant budgeted in FY 2016. 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 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 VI and SPLOST VII.

LMIG Fund

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

Water and Sewer Enterprise Fund

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

Solid Waste Fund

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

Aquatic Center Fund

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

Multiple Grants Fund - Revenues

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Revenue Sources				
Grant Federal	33.1120	159,918	7,500	7,500
GEMA Grant - Fire Dept	33.4000	7,678	0	0
OP Grant - Bullet proof vest	33.4112	0	2,500	2,500
State Gov't Grant	33.4121	-9,793	0	0
Interest revenue	36.1000	0	0	0
		157,803	10,000	10,000
Total Revenues		157,803	10,000	10,000

Multiple Grants Fund - Expenditures

	Account #	Actual FY2014	Budget FY2015	Adpoted FY2016
Payments to Others				
Operating Transfer Out to General Fund	61.1000	157,803	10,000	10,000
Operating Transfer Out - Capital Projects	61.1030	137,549	0	0
		295,352	10,000	10,000
Total Expenditures		295,352	10,000	10,000

Multiple Grants Fund

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

This budget remained constant in FY 2016.

Personnel

Personnel are not budgeted in this department.

Tourism Organizational Chart FY 2016



St. Marys Convention & Visitors Bureau

Purpose Statement:

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

Departmental Goals (including, but not limited to):

Increase overnight stays and visitor satisfaction.

Market tourism for St. Marys and Cumberland Island.

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

Performance Measures	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Revenue collected through overnight guest at local hotels/bed & breakfasts.	\$118,907	\$121,285/ \$138,555	\$124,299
2. Revenue collected through Activity Fees & Misc. Income (Tour of Homes, Community Market).	\$9,525	\$13,100/ \$10,494	\$11,600
3. Revenue collected through sales of retail items from Welcome Center.	\$1,941	\$1,555/ \$1,425	\$1,900
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Tourism material sent to prospective visitors (includes hard copy and electronic information).	34,538	22,000/ 52,943	48,000
2. Marketing and Advertising Expenditures.	\$22,698	\$24,000/ \$25,783	\$48,425
3. St. Marys tracked in-person referrals.	11,256	12,000/ 15,049	12,800
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Tour Revenue Collected at Orange Hall.	\$6,746	\$4,100/\$8,031	\$6,800

St. Marys Convention & Visitors Bureau

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
2. Number of visitors at Welcome Center.	12,762	10,000/12,229	12,800
3. Minimum hours of tourism education received & advocating for tourism in St. Marys and Cumberland Island (presentations, mtgs., etc.).	17	12/36+	22

Tourism Revenues

Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Taxes			
Hotel/Motel Tax	31.4100	118,907	121,285
		124,299	
	118,907	121,285	124,299
Charges for Services			
Activity Fees	34.7200	5,203	5,700
Retail Sales	34.7900	1,941	1,555
		1,900	
	7,144	7,255	6,900
Investment Income			
Interest Earned	36.1000	12	10
		10	10
	12	10	10
Contributions & Donations			
Contributions From Others	37.1000	766	740
		500	
	766	740	500
Miscellaneous			
Rental Income	38.1000	25	0
Miscellaneous Income	38.9010	4,922	7,400
		6,600	
	4,947	7,400	6,600
Interfund Transfers			
Operating T/F In General Fund	39.1200	27,000	27,000
		41,000	
	27,000	27,000	41,000
Total Revenues	158,776	163,690	179,309

Tourism Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	26,066	32,192	35,948
Overtime - Regular employees	51.1300	0	100	100
FICA contributions (employer)	51.2200	1,994	2,471	2,750
Workers Compensation	51.2700	61	225	116
		28,121	34,988	38,914
Purchased/Contracted Services				
Audit/Administration Fee	52.1210	3,600	3,600	3,600
Tram maintenance	52.2210	86	500	650
Building Repairs	52.2221	18,543	0	0
Rental Expense	52.2310	6,000	0	0
Liability/Board Insurance	52.3110	962	975	975
Telephone/Internet	52.3210	2,871	2,689	2,700
Postage	52.3220	337	1,844	1,400
Advertising/ Marketing	52.3300	22,698	24,000	48,425
Travel	52.3500	2,716	2,780	2,500
Dues and fees	52.3600	1,180	1,015	1,295
Education and training	52.3700	1,940	1,530	1,100
Contract Labor	52.3850	55,000	55,000	55,000
		115,933	93,933	117,645

Tourism Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Supplies				
Office supplies	53.1110	687	1,000	2,100
Miscellaneous supplies	53.1140	2,888	2,500	2,900
Water/Sewerage	53.1210	570	769	750
Electricity	53.1230	3,026	3,000	4,000
Supp/Inv for Resale	53.1500	472	500	1,000
		7,643	7,769	10,750
Other Costs				
Payment to Others	57.3000	6,600	27,000	12,000
		6,600	27,000	12,000
Total Expenditures		158,297	163,690	179,309

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of \$15,619 or 9.5% from last year's budget. The net increase is salaries and advertising/marketing.

Personnel

Personnel remained constant from FY 2015 to FY 2016.

Tourism

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Tourism Director*	0	0	0
Hostess	1.5	1.5	1.5
FTE Positions	1.5	1.5	1.5

**Contract Position*

SPLOST Fund

SPLOST VI - Revenues

		Actual	Budget	Adopted
	Account #	FY2014	FY2015	FY2016

Sales, Interest, Other Income

SPLOST Referendum Tax	31.3200	171,467	3,700,000	3,300,000
		171,467	3,700,000	3,300,000

Total Revenues		171,467	3,700,000	3,300,000
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SPLOST VI - Expenditures

		Actual	Budget	Adopted
	Account #	FY2014	FY2015	FY2016

Road, Streets and Bridges

Sewer infrastructure - 54310	54.1202	0	3,700,000	3,200,000
Drainage - 54220	54.1241	23,904	0	0
Paving/Overlaying - 54220	54.1416	37,866	0	100,000
City Buildings - 51565	54.1500	37,695	0	0
Operating T/F Out	61.1000	82,491	0	0
		181,956	3,700,000	3,300,000

Total Expenditures		181,956	3,700,000	3,300,000
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SPLOST VII - Revenues

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Revenues				
Sales, Interest, Other Income				
SPLOST Referendum Tax	31.3201	529,447	2,410,000	2,150,000
SPLOST VII Fund Equity	38.0001	0	0	150,000
		529,447	2,410,000	2,300,000

Total Revenues - SPLOST VII		529,447	2,410,000	2,300,000
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SPLOST VII - Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Expenditures				
Road, Streets and Bridges				
Infrastructure - 54220	52.2224	10,478	400,000	215,000
Drainage - 54220	54.1242	11,189	0	45,000
Equipment/Facilities 54220	54.1241	0	210,000	150,000
Paving/Overlay - 54220	54.1417	9,509	0	209,200
Bond Debt 54310	58.1100	0	1,800,000	1,680,800
		31,176	2,410,000	2,300,000

Total Expenditures		31,176	2,410,000	2,300,000
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SPLOST Fund

Capital Outlay Overview

SPLOST VI & VII are capital improvements funds that are used for infrastructure and the purchase of capital equipment. Items included in the FY 2016 are:

Gaines/Davis Sewer Infrastructure
Gateway Turn Lane
Aquatic Center Renovations
Fire Department Apron
Infrastructure
Generator

Budget Summary

SPLOST VI decreased due to construction of projects. SPLOST VII decrease is due to the installation of infrastructure within the City.

Personnel

Personnel are not budgeted in this department.

Local Maintenance and Improvement Grant (LMIG) Revenues

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Fund Balance	13.3000	0	284,124	149,932
LMIG Grant	31.3200	150,856	0	150,000
Interest revenue	36.1000	194	150	150
Operating Transfer In	39.1200	137,549	0	0
		288,599	284,274	300,082
Total Revenues		288,599	284,274	300,082

Local Maintenance and Improvement Grant (LMIG) Expenditures

	Account #	Actual FY2014	Budget FY2015	Adpoted FY2016
Paving and Overlay - Highways & Streets	54.1415	284,274	300,082	300,082
		284,274	300,082	300,082
Total Expenditures		284,274	300,082	300,082

Capital Outlay Overview

LMIG funds are set for road infrastructure and improvements in the FY 2016 budget.

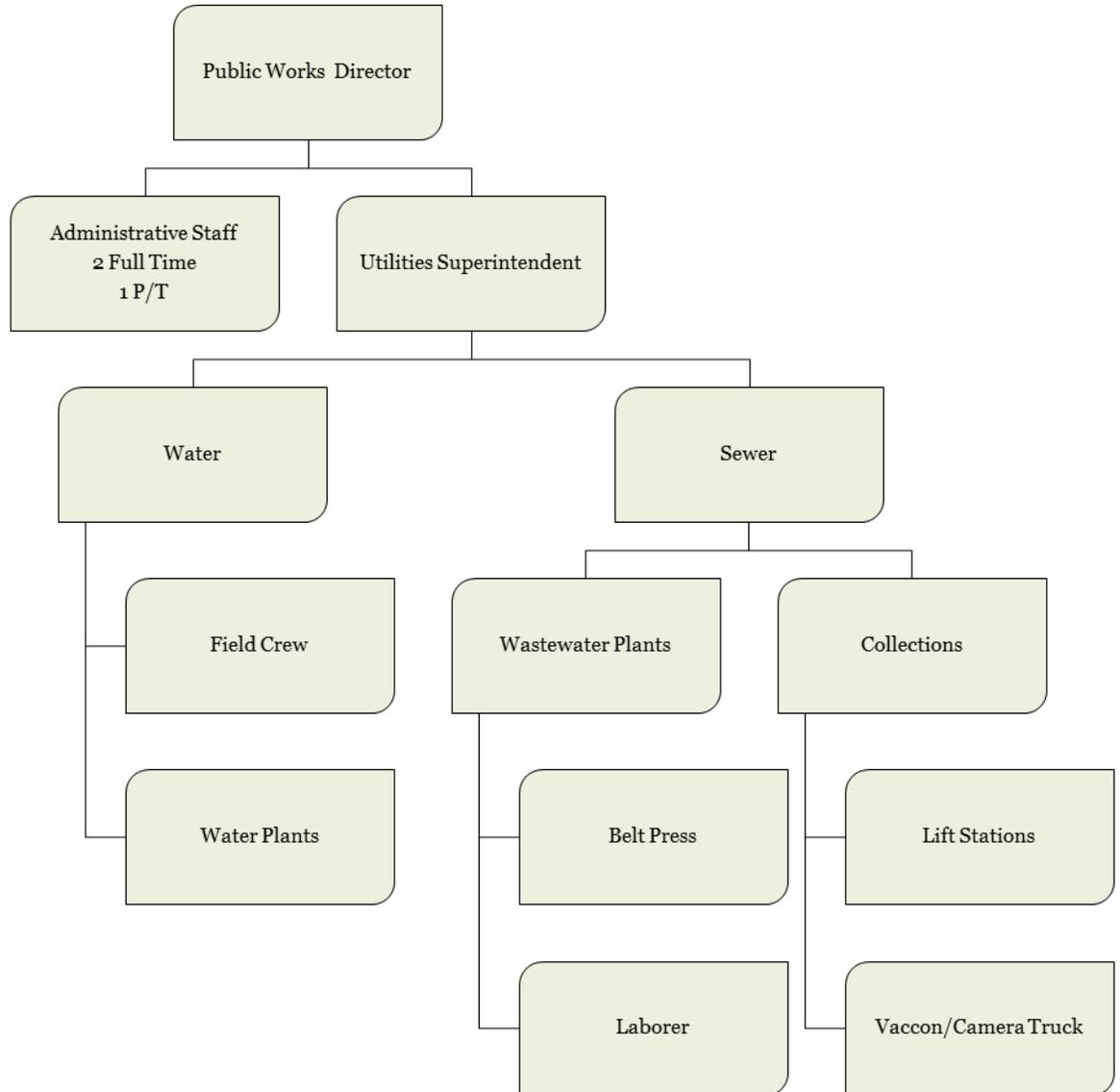
Budget Summary

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

Personnel

Personnel are not budgeted in this department.

Water & Sewer Departments Organizational Chart FY 2016



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	2014	2015	2016
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.	92%	90%/69%	90%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of sewer back-ups responded to within one hour of notification.	100%	100%/100%	100%
2. Percent of sewer line breaks repaired within two hours after locates are completed.	99%	99%/100%	99%
3. Percent of water samples tested which meet established EPD requirements.	100%	100%/100%	100%
4. Number of properties damaged as a result of Sewer System failures.	2	0/0	0
5. Percent of Sewer Systems cleaned every year.	2%	2%/2%	2%
6. Departmental expenditures per capita.	\$117.34	\$118.98/\$118.81	\$158.25

Sewer Department

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Citizen inquiries/service requests completed.	67	75/91	70
2. Total number of employees.	11.5	11.5/11.5	11.5
3. Miles of main.	130	132/131	132
4. Locate requests completed.	1,925	2,000/1,913	2,000
5. Number of blockage/odor/break complaints received.	130	120/172	50
6. Total gallons treated. (thousands)	714.6	750.0/536.0	550
7. Total tons of sludge disposed.	1525	2,500/1247	1,500
8. Total inches of rainfall.	54.85	60/59.6	50
9. Number of lift stations.	70	72/71	76
10. Number of lift station alarm calls received.	594	650/782	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	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Compliance rate with EPD mandated testing.	100%	100%/100%	100%
2. Water Audit Validity Score (out of 100).	61%	62%/59%	60%
3. Percent of survey respondents that rate the water quality as "good" or above.	59%	70%/58%	70%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percent of fire hydrants repaired within five days.	80%	90%/98%	90%
2. Peak day water demand as a percentage of capacity.	24%	25%/36%	25%
3. Departmental expenditures per capita.	\$70.00	\$80.11/\$79.92	\$95.66
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.	128	131/129	130

Water Department

Workload/Service Level Indicators	Actual	Goal/Actual	Goal
3. Number of water customer accounts.	6,818	6,600/6,854	6,850
4. Locate requests completed.	2,033	2,000/1,913	2,000
5. Number of fire hydrant repairs/inspections.	11	20/42	20
6. Number of low pressure/odor complaints received.	68	60/48	50
7. Total gallons pumped.(thousands)	618.6	650.0/506.5	375
8. Total gallons billed. (thousands)	606.1	625.0/417.0	320
9. Total gallons of unaccounted for water.(thousands)	59.0	78.7/82.7	50.0
10. Utility bills processed.	80,793	80,000/67,989	80,000

Water-Sewer Revenues

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Charges for Services				
Water Charges	34.4210	2,111,926	2,091,732	2,092,000
Transfer/Temporary Services	34.4211	46,879	47,000	47,000
Reconnection NSF Fees	34.4212	78,576	85,000	85,000
Late Fees and Penalties	34.4213	126,009	130,000	130,000
Turn On Fee	34.4214	43,495	45,000	45,000
Cap Recovery Water - Developers	34.4216	27,731	25,000	54,750
Water Charges 2	34.4217	705,036	700,484	700,485
Sewerage Charges	34.4230	1,989,996	1,989,096	1,989,095
Sewer Charges 2	34.4231	667,288	663,204	663,205
Cap Recovery Meter - Developers	34.4236	10,300	9,000	14,000
Cap Recovery Sewer - Developers	34.4256	98,716	100,000	177,750
Construction Fees	34.4263	209,432	100,000	235,350
		6,115,384	5,985,516	6,233,635
Investment Income				
Interest Revenues	36.1000	9,180	3,000	6,000
		9,180	3,000	6,000
Contributions & Donations				
Contributions Developers	37.1000	614,258	0	0
		614,258	0	0
Miscellaneous				
Rental Income	38.1000	0	0	42,000
Fund Equity	38.0001	0	1,142	968,063

Water-Sewer Revenues

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Other Miscellaneous Revenues	38.9100	4,902	0	0
		4,902	1,142	1,010,063
Other Financing Sources				
Operating Transfer In - SPLOST	39.1205	82,491	1,800,000	1,680,800
		82,491	1,800,000	1,680,800
Proceeds of Fixed Assets				
Gain/Loss of Property Sale	39.2200	0	1,000	0
		0	1,000	0
Total Revenues		6,826,215	7,790,658	8,930,498

Sewer Department Expenditures

		Actual	Budget	Adopted
	Account #	FY2014	FY2015	FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	646,076	630,687	628,667
Overtime	51.1300	22,787	27,000	28,000
Group Health/Dental	51.2105	158,392	159,303	208,902
Health Clinic	51.2107	6,322	7,634	10,499
Wellness Program	51.2108	330	500	500
Group Life Insurance	51.2110	1,558	1,440	2,020
FICA contributions (employer)	51.2200	46,512	50,309	50,236
Retirement contributions (employer)	51.2400	35,445	37,584	38,897
Tuition reimbursements	51.2500	0	1,000	1,000
Workers' compensation	51.2700	17,017	16,944	9,545
		934,439	932,401	978,266
Purchased/Contracted Services				
Audit	52.1210	7,500	7,500	7,500
Employment physicals & tests	52.1231	225	1,750	1,750
Collection services	52.1320	0	500	10,000
Utilities Protection Agency	52.1330	1,360	1,000	1,250
Custodial	52.2130	5,868	5,514	5,514
Computer maintenance	52.2201	8,913	9,000	10,549
Copier maintenance	52.2202	108	2,250	2,250
Radio maintenance	52.2204	61	500	500

Sewer Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Alarm system maintenance	52.2205	22,080	21,651	22,000
Fuel system maintenance	52.2208	0	250	250
Building repairs	52.2221	3,248	500	500
Water/Sewer plant repairs	52.2222	863	5,000	50,000
Vehicle repairs	52.2223	7,824	30,000	10,000
Lift station repairs	52.2225	31,639	59,000	50,000
Water/Sewer system repairs	52.2226	52,403	40,000	60,000
Rental of equipment and vehicles	52.2320	0	8,000	8,000
Property/liability ins. - Sewer	52.3130	81,487	62,000	62,000
Public officials liability ins. - Sewer	52.3170	8,607	11,000	11,000
Telephone	52.3210	9,286	9,210	9,400
Postage	52.3220	14,317	15,000	15,000
Advertising	52.3300	180	100	100
Printing and binding	52.3400	2,569	3,000	3,000
Travel	52.3500	0	600	600
Dues and fees	52.3610	604	1,126	775
Lab analysis fees	52.3650	68,065	60,000	60,000
Sludge charges	52.3670	40,254	38,100	40,000
Bank fees	52.3680	11,287	14,000	12,000
Education and training	52.3700	1,235	1,000	1,000
Licenses	52.3800	75	300	75
		380,058	407,851	455,013

Sewer Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Supplies				
Office supplies	53.1110	307	1,000	850
Computer supplies	53.1120	901	2,500	3,450
Copier supplies	53.1130	578	700	850
Miscellaneous supplies	53.1140	1,617	2,000	2,000
Electricity	53.1230	382,567	350,000	385,000
Gasoline	53.1270	39,639	39,750	37,250
Small equipment	53.1600	8,123	6,000	6,000
Small equipment supplies	53.1601	2,128	2,000	2,000
Small equipment - computers	53.1610	418	1,400	5,680
Safety supplies	53.1701	2,244	3,500	3,500
Uniforms & replacements	53.1702	3,207	4,000	4,000
Chlorine/Fluoride	53.1715	56,949	76,500	65,000
Building repair supplies	53.1721	294	500	6,165
Water/Sewer plant supplies	53.1722	40,138	40,000	43,500
Vehicle repair supplies	53.1723	21,369	22,000	28,450
Lift station repair supplies	53.1725	48,270	50,000	60,000
Water/Sewer system supplies	53.1726	19,823	25,000	25,000
		628,572	626,850	678,695

Sewer Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Capital Outlays				
Site improvements	54.1200	0	0	480,670
Machinery	54.2100	0	0	140,000
Computer Software	54.2410	0	5,000	0
Vehicles	54.2200	0	0	22,000
		0	5,000	642,670
Other Costs				
Depreciation	56.1000	2,002,469	0	0
Amortization	56.2000	68,399	0	0
Bad Debt	57.4000	36,681	0	0
Contingencies - Sewer Admin.	57.9200	0	60,000	50,000
Fiscal Agent's Fees	58.3000	9,750	5,000	5,000
		2,117,299	65,000	55,000
Total Expenses		4,060,368	2,037,102	2,809,644

Capital Outlay Overview

For FY 2016, this department budgeted \$642,670 in capital outlay expenditures for a sewer upgrade, vehicles and equipment.

Budget Summary

Overall increase of \$772,542 or 37.9% from last year's budget. The net increase is due to benefits, system repair supplies, electricity and capital outlay.

Personnel

Personnel remained constant from FY 2015 to FY 2016.

Sewer Department

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
City Manager *	0.075	0.075	0.075
Public Works Director *	0.33	0.33	0.33
Administrative Assistant *	0.25	0.25	0.25
Construction Inspections *	0.375	0.375	0.375
Equipment Operator I	4	3	3
Wastewater Plant Operator I	1	1	1
Wastewater Plant Operator II	2	2	2
Wastewater Maintenance Supervisor	1	1	1
Utility Superintendent	1	1	1
Operations Technician	2	2	2
Lift Station Technician	1	2	2
Inventory Control *	0.33	0.33	0.33
Mechanic Supervisor *	0.33	0.33	0.33
Mechanic II *	0.33	0.33	0.33
Senior Equipment Operator *	0.375	0.375	0.375
Supervisor *	0.75	0.75	0.75
Staff Assistant *	0.5	0.5	0.5
Director of Finance *	0.25	0.25	0.25
Assistant Finance Director *	0.425	0.425	0.425
Accountant *	0.2	0.2	0.2
Bookkeeper *	0.25	0.25	0.25
Purchasing Agent *	0.25	0.25	0.25
Jr. Accountant *	0.4	0.4	0.4
Accounts Payable *	0.25	0.25	0.25
Fiscal Agent II *	0.35	0.35	0.35
Accounts Receivable Clerk *	0.375	0.375	0.375
Customer Service Representative *	0.3	0.3	0.3
FTE Positions	18.695	18.695	18.695

**Partially Budgeted in Other Funds*

Water Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	510,751	532,470	554,416
Overtime	51.1300	30,725	37,000	37,000
Group Health/Dental	51.2105	123,274	97,000	161,946
Health Clinic	51.2107	5,082	6,107	8,196
Wellness Program	51.2108	330	0	0
Group Life Insurance	51.2110	1,229	1,013	1,597
FICA contributions (employer)	51.2200	38,153	43,565	45,244
Retirement contributions (employer)	51.2400	28,881	32,885	36,151
Workers' compensation	51.2700	15,777	14,633	15,883
		754,202	764,673	860,433
Purchased/Contracted Services				
Audit	52.1210	7,500	7,500	7,500
Employment physicals & tests	52.1231	155	100	100
Collection services	52.1320	0	500	10,000
Utilities Protection Agency	52.1330	1,360	1,000	1,250
Custodial	52.2130	5,869	5,514	5,514
Computer maintenance	52.2201	8,148	9,000	9,000
Copier maintenance	52.2202	108	500	500
Radio maintenance	52.2204	245	400	400
Alarm System Maintenance	52.2205	5,108	1,000	1,000

Water Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Water tower maintenance	52.2206	30,543	60,000	72,200
Fuel system maintenance	52.2208	250	250	250
Building repairs	52.2221	10,687	250	250
Water/Sewer plant repairs	52.2222	6,548	10,000	19,000
Vehicle repairs	52.2223	1,001	1,500	1,500
Water/Sewer system repairs	52.2226	0	5,000	5,000
Rental of equipment and vehicles	52.2320	264	250	250
Property/liability insurance	52.3130	52,658	64,000	64,000
Public officials liability insurance	52.3170	7,799	11,000	11,000
Telephone	52.3210	4,008	4,000	4,000
Postage	52.3220	17,966	15,000	18,000
Advertising	52.3300	60	200	200
Printing and binding	52.3400	2,569	3,000	3,000
Travel	52.3500	723	2,200	2,200
Dues and fees	52.3610	808	1,095	1,051
Lab analysis fees	52.3650	6,115	22,000	22,000
Bank fees	52.3680	12,599	14,000	14,000
Education and training	52.3700	960	1,000	1,000
Licenses	52.3800	0	230	0
		184,051	240,489	274,165

Water Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Supplies				
Office supplies	53.1110	368	500	500
Computer supplies	53.1120	872	1,500	1,500
Copier supplies	53.1130	2,152	2,500	3,000
Miscellaneous supplies	53.1140	1,564	1,500	1,500
Electricity	53.1230	71,767	75,000	75,000
Gasoline	53.1270	22,856	28,750	20,050
Small equipment	53.1600	4,384	11,000	31,750
Small equipment supplies	53.1601	2,477	2,000	2,000
Small equipment - Computers	53.1610	417	700	2,100
Safety supplies	53.1701	1,292	2,000	2,000
Uniforms & replacements	53.1702	2,679	3,000	3,000
Chlorine/Fluoride	53.1715	49,768	60,000	55,000
Building repair supplies	53.1721	0	200	8,365
Water/Sewer plant supplies	53.1722	4,267	5,000	5,000
Vehicle repair supplies	53.1723	10,877	12,000	12,000
Water/Sewer system supplies	53.1726	82,365	80,000	200,000
		258,105	285,650	422,765
Capital Outlays				
Site Improvements	54.1200	0	0	42,463
Vehicles	54.2200	0	0	63,000

Water Department Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Computer Software	54.2410	0	5,000	0
		0	5,000	105,463
Other Costs				
Depreciation	56.1000	486,492	0	0
Contingencies - Water Admin.	57.9200	0	75,000	35,000
Fiscal agent's fees	58.3000	689	700	700
		487,181	75,700	35,700
Total Expenses		1,683,539	1,371,512	1,698,526

Capital Outlay Overview

For FY 2016, this department budgeted \$105,463 in capital outlay expenditures for a vehicles and improvements.

Budget Summary

Overall increase of \$327,014 or 23.8% from last year's budget. The net increase is due to employee benefits, water tower maintenance, water repair system supplies, collections expense and capital outlays.

Personnel

Personnel remained constant from FY 2015 to FY 2016. Employee salaries in the Finance Department, the City Manager and Public Works Department split between General Fund and Water-Sewer Fund.

Water Department

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
City Manager *	0.075	0.075	0.075
Public Works Director *	0.33	0.33	0.33
Administrative Assistant *	0.25	0.25	0.25
Construction Inspections *	0.375	0.375	0.375
Equipment Operator II	3	3	3
Equipment Operator III	1	1	1
Assistant Water Plant Operator	2	2	2
Meter Reader	2	2	2
Lead Meter Reader	1	1	1
Inventory Control *	0.33	0.33	0.33
Mechanic Supervisor *	0.33	0.33	0.33
Mechanic II *	0.33	0.33	0.33
Senior Equipment Operator *	0.375	0.375	0.375
Supervisor *	0.75	0.75	0.75
Staff Assistant *	0.5	0.5	0.5
Director of Finance *	0.25	0.25	0.25
Assistant Finance Director *	0.425	0.425	0.425
Accountant *	0.2	0.2	0.2
Bookkeeper *	0.25	0.25	0.25
Purchasing Agent *	0.25	0.25	0.25
Jr. Accountant *	0.4	0.4	0.4
Accounts Payable *	0.25	0.25	0.25
Fiscal Agent II *	0.35	0.35	0.35
Accounts Receivable Clerk *	0.375	0.375	0.375
Customer Service Representative *	0.3	0.3	0.3
FTE Positions	15.695	15.695	15.695

**Partially Budgeted in Other Funds*

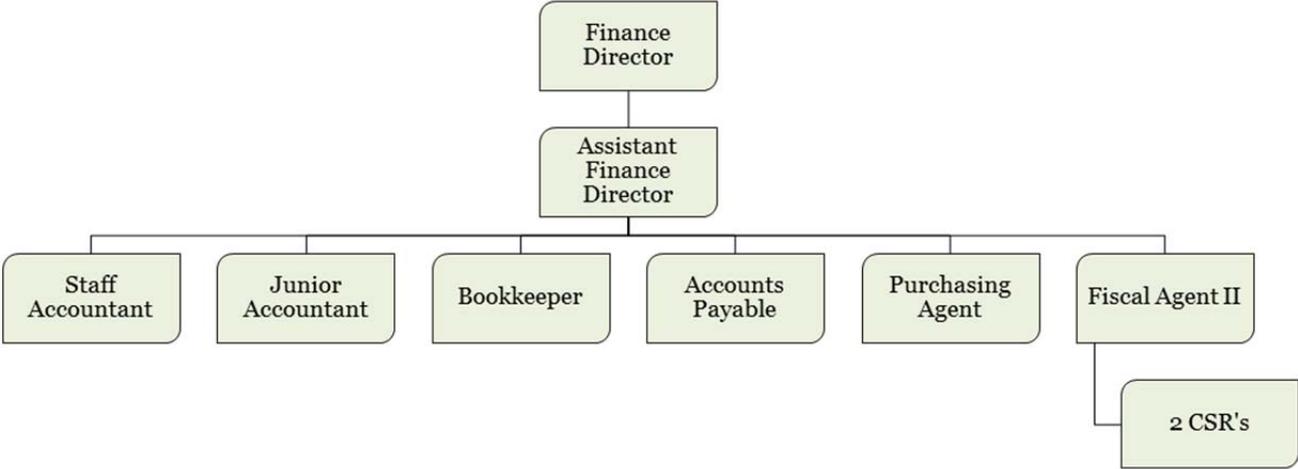
Debt Service Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Principal				
Bond Payment 88 & 92 PRIN	58.1110	0	325,000	345,000
Bond Payment 2010	58.1330	0	1,640,000	1,730,000
GEFA CWS-RF-03 PRIN Scrubby Bluff	58.1380	0	247,375	262,767
GEFA 2010-L26WQ	58.1382	0	33,067	34,370
		0	2,245,442	2,372,137
Interest				
Bond Payment 88 & 92 INT	58.2110	112,088	102,134	81,616
Bond Payment 2007/2010	58.2115	1,915,400	1,915,400	1,866,200
GEFA CWS-RF-03 INT Scrubby Bluff	58.2380	92,791	86,038	70,646
GEFA 2010-L26WQ	58.2382	34,076	33,030	31,729
		2,154,355	2,136,602	2,050,191
Total Debt Service		2,154,355	4,382,044	4,422,328

Budget Summary

This Department is Water/Sewer debt service only. There was an increase of \$40,840 in the 2010 bond debt payments.

Solid Waste Department Organization Chart FY 2016



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	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Percentage of customer complaints resolved by contractor within one business day.	N/A	95%/N/A	95%
2. Percentage of solid waste survey respondents rating the service by contractor as "good" or above.	N/A	90%/N/A	90%
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Projected
1. Percent of solid waste recycled to total tons disposed.	5.0%	4%/5.6%	6%
2. Percent of new accounts processed.	34%	30%/26.9%	25.6%
3. Solid waste collection costs per capita.	\$43.67	\$59.56/\$58.32	\$60.49
4. Percent of solid waste per account.	14.97%	15%/13.3%	15.00%
5. Percent of recycling tonnage per account.	0.01	.8%/.75%	0.8%
Workload/Service Level Indicators	Actual	Goal/Actual	Projected
1. Number of solid waste customers.	5527	5,550/5,816	5,850
2. Total number of new accounts processed.	1405	1,500/1,563	1,500

Solid Waste Revenues

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Charges for Services				
Residential Refuse Charge	34.4111	967,379	963,000	964,000
Commercial Refuse Charge	34.4112	23,228	22,000	24,000
Late Fees and Penalties	34.4190	22,672	22,191	22,000
		1,013,279	1,007,191	1,010,000
Other Charges				
Other Charges	34.9900	21,525	12,500	22,000
		21,525	12,500	22,000
Miscellaneous Income				
Fund Equity	38.0001	0	0	3,675
		0	0	3,675
Total Revenues		1,034,804	1,019,691	1,035,675

Solid Waste Expenditures

		Actual	Budget	Adopted
	Account #	FY2014	FY2015	FY2016
Salaries, Wages and Employee Benefits				
Regular employees	51.1100	57,942	58,407	58,410
Overtime	51.1300	1,995	2,500	2,200
Group Health/Dental	51.2105	17,441	17,442	19,730
Group Life Insurance	51.2110	140	141	170
FICA contributions (employer)	51.2200	4,090	4,469	4,640
Retirement contribution (employer)	51.2400	2,773	3,052	3,100
Workers' compensation	51.2700	78	200	150
		84,459	86,211	88,400
Purchased/Contracted Services				
Collection fees	52.1200	763,530	755,000	775,000
Audit	52.1210	750	1,000	1,000
Custodial	52.2130	1,315	1,215	1,315
Computer maintenance	52.2201	0	500	500
Property/Liability insurance	52.3120	2,937	6,950	4,630
Public Officials Liability	52.3160	1,466	3,385	1,500
Postage	52.3220	500	1,000	1,500
Landfill fees	52.3660	137,696	140,000	140,000
		908,194	909,050	925,445

Solid Waste Expenditures

		Actual	Budget	Adopted
	Account #	FY2014	FY2015	FY2016
Supplies				
Office supplies	53.1110	50	100	100
Computer supplies	53.1120	50	100	100
Copier supplies	53.1130	750	1,000	1,000
Miscellaneous supplies	53.1140	4	100	50
Gasoline	53.1270	2,191	2,000	2,000
Small Equip - computers	53.1601	511	500	500
		3,556	3,800	3,750
Other Costs				
Depreciation	56.1000	2,280	0	0
Contingencies - Solid Waste Fund	57.9300	0	20,630	18,080
		2,280	20,630	18,080
Total Expenditures		998,489	1,019,691	1,035,675

Capital Outlay Overview

For FY 2016, this department does not have any capital outlay expenditures planned.

Budget Summary

Overall increase of \$15,984 or 1.6% from last year's budget. The net increase is due to increase in collection fees and benefits.

Personnel

Personnel remained constant from FY 2015 to FY 2016. The Finance Department employee's salaries are split between General Fund, Water-Sewer Fund and Solid Waste Fund.

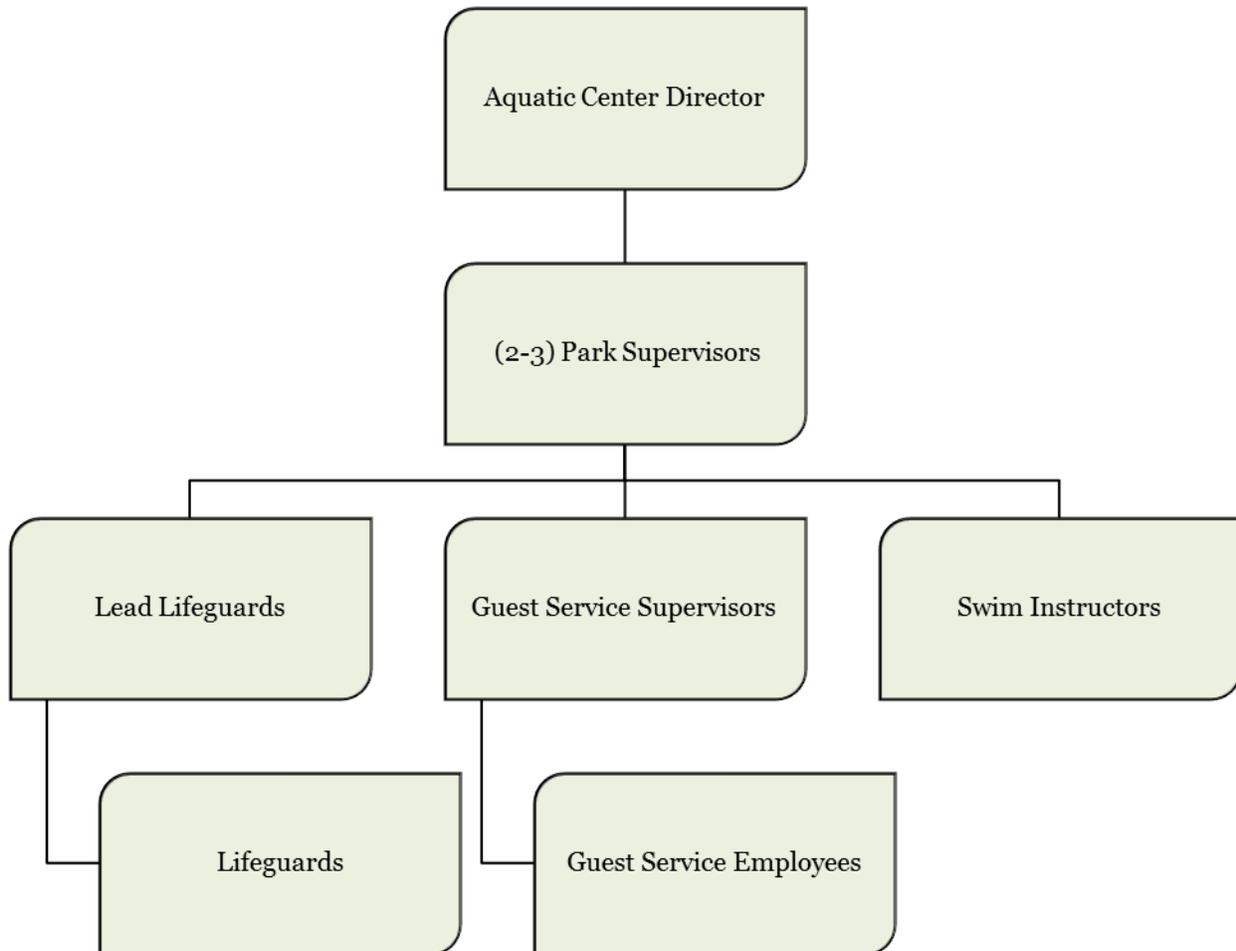
Solid Waste Department

FTE Summary

Position	Actual FY 2014	Actual FY 2015	Actual FY 2016
Director of Finance *	0.2	0.2	0.2
Assistant Finance Director *	0.05	0.05	0.05
Accountant *	0.1	0.15	0.15
Bookkeeper *	0.1	0.1	0.1
Purchasing Agent *	0.05	0.05	0.05
Jr. Accountant *	0.1	0.1	0.1
Fiscal Agent II *	0.3	0.3	0.3
Accounts Receivable Clerk *	0.25	0.25	0.25
Accounts Payable *	0.1	0.1	0.1
Customer Service Representative *	0.2	0.2	0.2
Laborer	0	0	0
FTE Positions	1.45	1.5	1.5

**Partially Budgeted in Other Funds*

Aquatic Center Organizational Chart FY 2016



Aquatic Center

Purpose Statement:

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

Departmental Goals (including, but not limited to):

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

Performance Measures	2014	2015	2016
Outcome Measures	Actual	Goal/Actual	Goal
1. Increase in the number of season pass holders.	1,275	1,300/1,304	1,360
2. Percentage of respondents rating their overall satisfaction with the center as "good" or above (customer satisfaction).	90%	90%/93%	95%
3. Number of injuries in the center as a result of inadequate maintenance, design, or policies.	0	0	0
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
1. Percentage increase in revenues.	1% - \$354,760	1%/9.77% \$389,431	5% - \$408,902
2. Percentage increase in attendance.	1% - 35,712	1%/18.35% 42,265	5%
3. Percent down time due to maintenance.	>1%	>1%/>0%	>1%

Aquatic Center

Aquatic Center			
Efficiency/Effectiveness Indicators	Actual	Goal/Actual	Goal
4. Percentage of payroll to overall total revenues.	55% \$196,424	59%/49.72% \$193,653	50%
5. Spend capture per attendee.	\$9.93	\$7.50/\$9.21	\$9.67
6. Customer in center spending.	\$94,134	\$90,000/ \$107,808	\$110,000
7. Departmental expenditures per capita.	\$25.81	\$22.56/\$20.06	\$22.00
Workload/Service Level Indicators	Actual	Goal/Actual	Goal
1. Season attendance numbers.	35,712	43,500/42,265	43,380
2. Revenue from Group Sales	\$35,138	\$30,000/ \$29,608	\$35,000
3. Gallons of water used.	2,222,200	2,350,000/ 2,031,700	2,200,000
4. Overall revenue.	\$354,760	\$386,400/ \$389,431	\$408,902

St. Marys Aquatic Center Revenues

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Charge for Services				
Daily admission	34.7210	187,442	200,000	200,000
Birthday parties	34.7225	13,878	15,000	16,000
Group sales	34.7230	35,138	32,000	36,500
Rentals	34.7235	23,477	38,000	38,000
Swim lessons	34.7510	9,583	7,200	10,000
Concession	34.7900	76,741	73,000	80,000
Retail sales	34.7910	6,780	20,000	10,000
Locker rentals	34.7920	1,029	1,000	1,100
		354,068	386,200	391,600
Miscellaneous				
Miscellaneous income	38.9010	398	0	0
Over/Short	38.9035	283	0	0
		681	0	0
Other Financing Sources				
Operating Transfer In	39.1200	20,148	0	0
		20,148	0	0
Total Revenues		374,897	386,200	391,600

St. Marys Aquatic Center Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Purchased/Contracted Services				
Employment physicals & tests	52.1231	0	1,500	0
Alarm system maintenance	52.2205	125	300	300
Aquatic Center maintenance	52.2209	12,390	9,000	9,000
Small equipment repairs	52.2216	65	2,400	3,000
Building repairs	52.2221	396	5,000	5,000
Property/Liability Insurance	52.3110	1,848	0	1,000
Telephone	52.3210	4,004	4,300	4,300
Postage	52.3220	20	200	100
Advertising	52.3300	2,870	6,000	6,000
Printing & binding	52.3400	299	300	300
Travel	52.3500	1,440	2,000	2,000
Dues and fees	52.3600	1,444	3,200	3,200
Bank fees	52.3680	3,730	4,200	4,200
Education and training	52.3700	898	500	1,000
Contract Labor	52.3850	196,424	216,000	217,500
		225,953	254,900	256,900
Supplies				
Office supplies	53.1110	161	1,000	1,000
Computer supplies	53.1120	244	500	500
Copier supplies	53.1130	11	100	100
Miscellaneous supplies	53.1140	1,486	4,600	4,600

St. Marys Aquatic Center Expenditures

	Account #	Actual FY2014	Budget FY2015	Adopted FY2016
Water/sewerage	53.1210	17,834	18,000	18,000
Natural gas	53.1220	1,259	1,500	1,500
Electricity	53.1230	34,222	31,000	34,000
Retail Inventory/Resale	53.1500	4,019	9,000	8,000
Concession Inventory/Resale	53.1550	29,608	32,000	32,000
Small equipment	53.1600	4,436	4,500	5,000
Small equipment supplies	53.1601	0	1,500	1,500
Small equipment - Furniture & Fixtures	53.1620	14,857	2,500	2,500
Safety supplies	53.1701	0	1,700	2,000
Uniforms & replacements	53.1702	-576	1,000	1,000
Chemicals	53.1715	13,714	16,000	16,000
Aquatic Center maintenance supplies	53.1731	3,555	6,400	7,000
		124,830	131,300	134,700
Capital Outlays				
Site Improvements	54.1200	0	0	0
Equipment	54.2500	0	0	0
Depreciation	56.1000	91,114	0	0
		91,114	0	0
Total Expenditures		441,897	386,200	391,600

St. Marys Aquatic Center

Capital Outlay Overview

For FY 2016, this Fund does not have any capital outlay expenditures planned.

Budget Summary

Overall the budget increased \$5,400 or 1.4% from last year's budget. The net increase is other purchased services and supplies.

Personnel

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

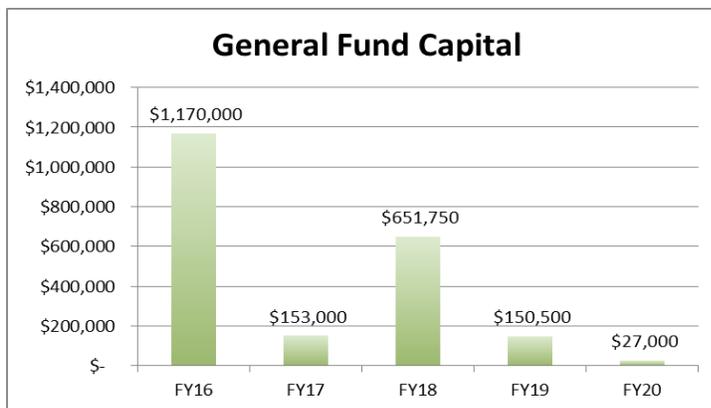
FY 2016 - FY 2020
CAPITAL
IMPROVEMENTS
PROGRAM

CAPITAL IMPROVEMENTS PROGRAM

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

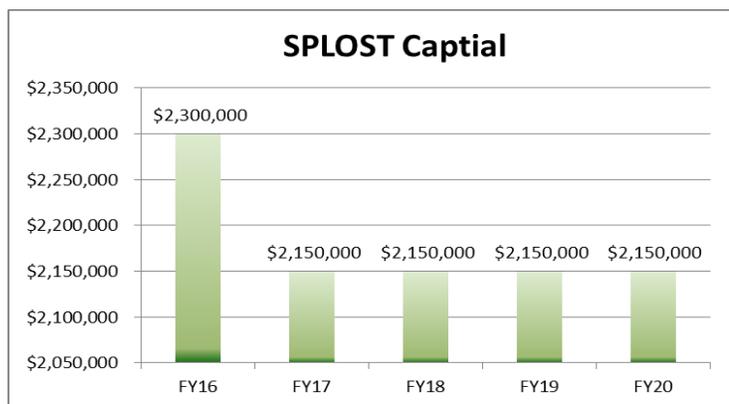
During the hard economic times, the City did not make any major equipment purchases or expand infrastructure. The purpose of the CIP is to establish direction over five fiscal years and to help plan replacement of aging assets. The CIP allows for scheduling improvements based on the availability of funding.

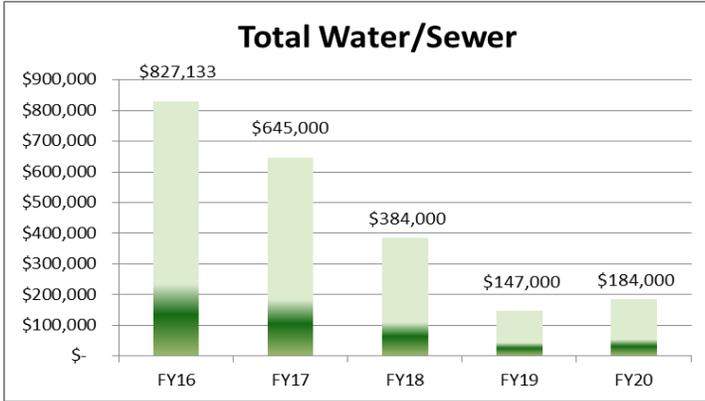
The City will be using loan sources in FY 2016 and future years to pay for the capital expenditures in the General Fund. The debt service will be retired by an increase in the tax revenue. The Water/Sewer capital for FY 2016 will be paid for with fund equity. In the future years, the City will use a combination of loan sources and user fees to pay for infrastructure, vehicles and equipment and retirement of debt. SPLOST capital will be paid for by the 1% sales tax collected in the county.



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

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





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

SUMMARY

The chart below displays the CIP by fund type.

FUNDING FROM ALL FUNDS	Proposed FY16	Proposed FY17	Proposed FY18	Proposed FY19	Proposed FY20	TOTAL
TOTAL CAPITAL OUTLAY FUNDING						
Governmental Funds	\$ 1,170,000	\$ 153,000	\$ 651,750	\$ 150,500	\$ 27,000	\$ 2,152,250
Enterprise Funds	\$ 827,133	\$ 645,000	\$ 384,000	\$ 147,000	\$ 184,000	\$ 2,187,133
SPLOST VII	\$ 2,300,000	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 10,900,000
Total ALL Capital Outlay	\$ 4,297,133	\$ 2,948,000	\$ 3,185,750	\$ 2,447,500	\$ 2,361,000	\$ 15,239,383

General Fund

The City has budgeted \$1,170,000 in capital expenditures in FY 2016, of which they will seek out loans to pay for the equipment. Of this amount, \$1,025,000 is for the replacement of two fire trucks. These new fire trucks will be financed for (7) seven years, which will keep the City from replacing fire trucks for the next seven years. The remainder will be used to purchase other needed equipment that will be financed for three years. In FY 2017, only a minimum amount of equipment will be purchased using fund equity, while the debt is being paid off. In late FY 2018, additional capital expenditure will be purchased and financed due to the debt retirement coming to a close from FY 2016.

In order to cover the debt payments, the City proposed a millage increase. This also helps the City maintain a healthy fund equity in the General Fund.

Enterprise Funds

In FY 2016, the City has proposed to make some major upgrades to its sewer system fore-main on Point Peter Road, to repair/replace lift stations and purchase some much needed vehicles and equipment. The City will be using fund equity 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 the vehicles, equipment and infrastructure.

SPLOST

Voters approved a 1% Special Purpose Local Option Sales Tax (SPLOST VII). This revenue in FY 2016 will be used to purchase a generator for one of the water plants, fund drainage projects, update/add infrastructure at the aquatic center, repair roads and for other infrastructure maintenance and repairs. All future infrastructure needs such as roads, sidewalks and drainage will be paid for with these funds.

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

CAPITAL IMPROVEMENT PLAN FY16-FY20

FUNDING SOURCES	Proposed FY16	Proposed FY17	Proposed FY18	Proposed FY19	Proposed FY20	TOTAL
DESCRIPTIONS						
GENERAL FUND						
Legislative/Executive Digital Scanning Server	-	30,000	-	-	-	30,000
Legislative/Executive Digital Recording System	-	-	30,000	-	-	30,000
Miscellaneous IT Equipment	-	-	12,000	-	-	12,000
Drying Cabinet (Evidence Lab)	-	5,000	-	-	-	5,000
RAID Array (Server)	-	8,000	-	-	-	8,000
Police Vehicles	70,000	35,000	70,000	35,000	-	210,000
Breathing Apparatus	-	-	238,000	-	-	238,000
Engine 9 Replacement (1988)	375,000	-	-	-	-	375,000
Fire Ladder 2 Replacement (1989)	650,000	-	-	-	-	650,000
Fire 2 Replacement (2004)	-	-	27,000	-	-	27,000
Fire 201 Replacement (2006)	-	-	27,000	-	-	27,000
Public Works Zero Turn Mower	-	10,000	-	10,000	-	20,000
Batwing Tractor	53,000	-	-	-	-	53,000
Public Works Lowboy Trailer	-	38,000	-	-	-	38,000
Public Works Tandem Axle Day Cab Tractor	-	-	125,000	-	-	125,000
Public Works Service/Repair Truck	-	-	-	78,500	-	78,500
Public Works Pickup Truck	22,000	-	27,000	27,000	27,000	103,000
Public Works Mechanic Truck	-	-	68,750	-	-	68,750
Code Enforcement Pickup Truck	-	-	27,000	-	-	27,000
Building Pickup Truck	-	27,000	-	-	-	27,000
Total General Fund	\$ 1,170,000	\$ 153,000	\$ 651,750	\$ 150,500	\$ 27,000	\$ 2,152,250

SPLOST VII						
Water Generator (Mission Trace Water Plant)	150,000	-	-	-	-	150,000
2010 Bond Debt	1,680,800	1,669,300	1,654,050	1,638,300	1,616,550	8,259,000
Infrastructure	469,200	480,700	495,950	511,700	533,450	2,491,000
SPLOST Capital	\$ 2,300,000	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	\$ 10,900,000

CAPITAL IMPROVEMENTS PROGRAM

CAPITAL IMPROVEMENT PLAN FY16-FY20

FUNDING SOURCES	Proposed FY16	Proposed FY17	Proposed FY18	Proposed FY19	Proposed FY20	TOTAL
WATER/SEWER						
Equipment Shed	-	70,000	-	-	-	70,000
Water Front End Loader (936)	-	-	180,000	-	-	180,000
Water Zero Turn Mower	-	-	10,000	-	10,000	20,000
Water Generator Repair (Old Jefferson Road Water Plant)	-	160,000	-	-	-	160,000
High Service Pumps (In Water Plants)	-	10,000	-	10,000	-	20,000
Scada System	36,793	-	-	-	-	36,793
Water Pickup Truck	45,000	30,000	20,000	-	-	95,000
City Garage	5,670	-	-	-	-	5,670
Water Line Replacements	20,000	20,000	20,000	20,000	20,000	100,000
Sewer Trackhoe	-	200,000	-	-	-	200,000
Sewer Zero Turn Mower	-	-	10,000	-	10,000	20,000
Sewer Polaris Ranger	-	-	-	12,000	-	12,000
Sewer Lift Station Pumps	140,000	40,000	40,000	40,000	40,000	300,000
Sewer Variable Frequency Drives	12,000	-	12,000	-	12,000	36,000
Sewer Pickup Trucks	22,000	50,000	27,000	-	27,000	126,000
City Garage	5,670	-	-	-	-	5,670
Force Main Pt Peter Road	450,000	-	-	-	-	450,000
Lift Station Upgrade Dufour	25,000	-	-	-	-	25,000
Sewer Miscellaneous Plant Repairs	20,000	20,000	20,000	20,000	20,000	100,000
Sewer Lift Station/Manhole Repairs/Rehabilitation	25,000	25,000	25,000	25,000	25,000	125,000
Sewer Line Replacements	20,000	20,000	20,000	20,000	20,000	100,000
Total Water/Sewer	\$ 827,133	\$ 645,000	\$ 384,000	\$ 147,000	\$ 184,000	\$ 2,187,133

CAPITAL IMPROVEMENTS PROGRAM

Project Title:		Fire Trucks	Fire Dept.
Strategic Priority: Equipment Sustainability - Maintain current level of service		Goal: Maintain City's equipment to ensure efficient and effective service to its citizens	
<i>FY 2016</i>	<i>FY 2017</i>	<i>FY 2018</i>	<i>FY 2019</i>
\$ 1,025,000	\$ -	\$ -	\$ -
		<i>FY 2020</i>	<i>Total Cost</i>
		\$ -	\$ 1,025,000
1. Land Cost N/A		5. Status of Project: Preliminary Estimate \$ 1,025,000	
2. Building Construction Cost: N/A		6. Status of Land Acquisition: N/A	
3. Estimated Costs: In Present CIP		\$ 1,025,000	7. Effect on Operations Cost Equipment
4. Funding:		8. Source of Funding:	
	Loan	Debt Service	
1st Year	\$ 1,025,000	\$ 79,065	Tax Revenue
2nd Year		\$ 158,128	
3rd Year		\$ 158,128	
4th Year		\$ 158,128	
5th Year		\$ 158,128	

Project Description:

Purchase one rescue pumper and one 75' aerial.

Project Justification:

The two trucks being replace and are at the end of there life cycle. They are approximately 30 years old. Parts are not available and have to be manufactured.

CAPITAL IMPROVEMENTS PROGRAM



Example of Inside Cab of Pumper



Example of Pumper



Example of Aerial

CAPITAL IMPROVEMENTS PROGRAM

Project Title: Sewer Force Main Replacement		Sewer Dept			
Strategic Priority: Infrastructure Sustainability - Improve current level of service			Goal: Maintain City's infrastructure to ensure efficient and effective service to its citizens		
<i>FY 2016</i>	<i>FY 2017</i>	<i>FY 2018</i>	<i>FY 2019</i>	<i>FY 2020</i>	<i>Total Cost</i>
\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
1. Land Cost N/A			5. Status of Project: Preliminary Estimate \$ 450,000		
2. Building Construction Cost: N/A			6. Status of Land Acquisition: Publicly Owned		
3. Estimated Costs: In Present CIP			7. Effect on Operations Cost Infrastructure		
4. Funding: 1st Year 2nd Year 3rd Year 4th Year 5th Year			8. Source of Funding: Water/Sewer Fund Equity		
	Fund Equity				
	\$ 450,000				

Project Description:

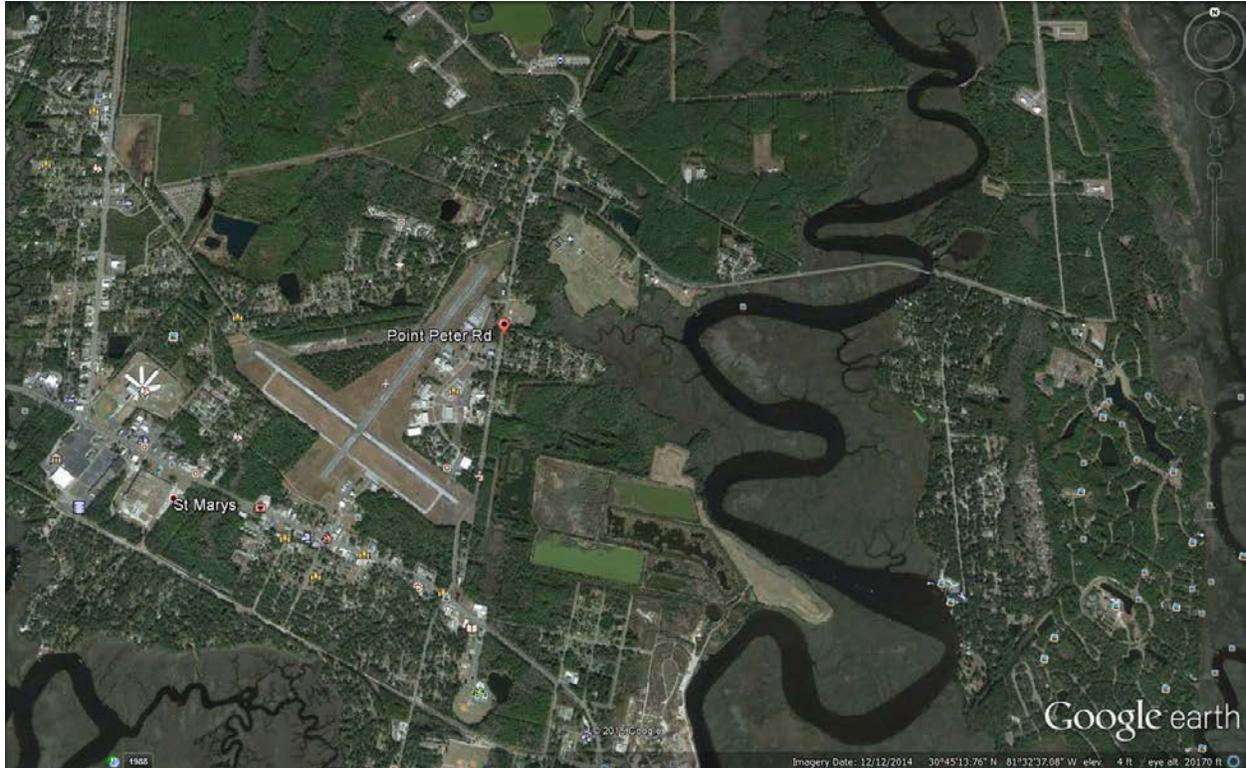
Replace Sewer Force Main on Point Peter Road

Project Justification:

The City moth balled one sewer plant and closed one sewer plant. The main line that feeds sewer to the open plant is too small to feed any growth within the City. The line will be replaced with a 16" line.

CAPITAL IMPROVEMENTS PROGRAM

Sewer Force Main to run along Point Peter Road



CAPITAL IMPROVEMENTS PROGRAM

Example of a Front End Loader



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.

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